



AGENDA

Please turn off all cell phones while meeting is in progress.

STALLION SPRINGS COMMUNITY SERVICES DISTRICT
27800 STALLION SPRINGS DRIVE, TEHACHAPI, CA 93561

BOARD OF DIRECTORS REGULAR BOARD MEETING
TUESDAY, MAY 18, 2021 @ 6:00 PM

1. **Flag Salute:**
2. **Call to Order:**
3. **Roll Call:**
Directors present:
Directors absent:
4. **Reserved for President's Comments and Addendum.**
5. **PUBLIC PRESENTATIONS** – This portion of the meeting is reserved for persons desiring to address the Board on any matter not on this agenda and over which this Board has jurisdiction. "Please be advised however, the Brown Act prohibits action on items that are not listed on the Agenda, or properly added to the Agenda under the provisions of the Brown Act. The Board may set such items for consideration at some future Board meeting." Speakers are limited to three (3) minutes. PLEASE STEP TO THE PODIUM TO MAKE YOUR PRESENTATION. STATE YOUR NAME AND ADDRESS FOR THE RECORD, before making your presentation. Thank you.
6. **BOARD MEMBER ITEMS** – This portion of the meeting is reserved for Directors to present to the Board and to the public, information, announcements and items that have come to their attention. No formal action will be taken. A Board member may request that an item be placed, for consideration, at a future Board meeting1

7. Discussion of the draft Fiscal Year Budget for 2022(July 2021-June 2022) and approval to publish a notice for the Public Hearing on the budget in at the June 15, 2021 Board Meeting.

8. Board Approval of Resolution No. 2021-12, authorizing the Financial Officer to prepare a report summarizing a list of properties with delinquent and inactive charges and set a hearing date in accordance with Government Code Section 61115.

9. Board discussion and direction on the maintenance of the equestrian and hiking trails in Stallion Springs.

10. Approval of the April 20, 2021 Regular Board Meeting Minutes.

11. Approval of Checks for April 2021 and the CalPERS Retirement Payments.

12. Financial Reports.

13. Police Report.

14. General Manager's Report.

15. Motion to adjourn.



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

27800 STALLION SPRINGS DRIVE, TEHACHAPI, CA 93561
(661) 822-3268, FAX (661) 822-1878, sscsd@stallionspringscsd.com

AGENDA SUPPORTING INFORMATION

Agenda #7

Subject: Discussion of the proposed budget for 2022 (July 2021-June 2022) and approval to publish a notice of a Public Hearing on June 15, 2021.

Submitted by: Vanessa Stevens, General Manager

Meeting Date: May 18, 2021

Background: As required by the California Government Code, the Board and Public are being presented a draft budget for Fiscal Year 2022. With the Boards authorization a notice will be placed in the Tehachapi News for comments on the budget.

At the June 15, 2021 Board Meeting a Public Hearing will be held in regard to comments on the budget and the budget will then be approved by the Board of Directors.

Electronically we have submitted to each Board Member and the public the detailed budget, an overview of the budget and an organizational chart showing employees assigned to their respective departments.

Should anyone wish to receive a hard copy of the detailed budget please contact Vanessa Stevens. Should anyone have questions in regard to the budget please contact Vanessa Stevens and we will answer those questions prior to the meeting.

Recommendations: Discuss the budget and make a motion for staff to publish a notice for Public Hearing to be held June 15, 2021 Board Meeting.

THE NARRATIVE FOR THE FISCAL YEAR 2022 DRAFT BUDGET

This proposed budget is presented as is with the assumption that the District and the community will be at full operations without any COVID restrictions.

The narrative listed below attempts to give an overview of each department but questions are always welcomed.

General Comments that impact all departments:

The budget includes a 2% cost of living increase for all employees, a 5% merit increase for all employees (though some may not qualify) and a 5% increase in health insurance costs. The budget also reflects good news that our modification factor dropped in the calculation of workers compensation insurance so most departments showed a decrease in that cost. Property and liability costs are showing a significant increase in all departments. It should also be noted that administration and police pay a significant amount of money into CalPERS for the UNFUNDED portion of the CalPERS \$50,000 for administration and \$40,000 for police.

ADMINISTRATION

Personnel costs have been budgeted to show a significant increase due to a full-time general manager, 50% of the public works supervisor being allocated in administration and having the support staff needed for a very busy office.

Operational costs are budgeted based on historic numbers and the fact that it does not appear there will be any unusual expenses.

There is no money budgeted for capital expenditures. The District will probably be obtaining a new copy machine (the existing copy machine is over ten years old and the company will no longer support a maintenance agreement for it) but it will be based on a lease expense which will appear in operational expenses.

As noted, administration must rely on the allocation money that all the other departments pay into along with some property tax money to offset expenses.

PARKS

We are expecting big things to happen in the parks and recreation operations of Stallion Springs. We hope that the community will support the activities we have planned for this coming fiscal year.

With that said, the parks department will be fully staffed with a lead park coordinator, recreational aids, lifeguards and the support staff to properly care for the maintenance of all the park needs.

The personnel expenses reflect the support needed for a fully operational recreational program.

The operational expenses reflect prior years operational costs based on the programs we have had and are projected to have.

There are no capital expenses budgeted. As noted to the Board, staff continues to submit grant requests for additional park facilities and programs.

The parks department is supported by revenue from property taxes and fees for the various programs. The board many years ago developed the concept that, generally speaking, programs should pay for 50% costs with fees involved and the other 50% through property taxes.

POLICE

The budget reflects income to support the police coming primarily from three areas. Property tax money, State SLEF money and the assessment the voters approved (thank you).

The budget reflects five full time officers which includes the Chief.

Operational costs involve historic numbers plus some additional expenses based on the knowledge of operations and some changes that have taken place, i.e., insurance, legal, lab analysis.

There are no planned capital purchases for fiscal year 2022.

ROADS

Roads are fully dependent on the \$150 per year per parcel assessment and as has been noted before, this amount has been the same since the late 1970's.

The roads department does not have dedicated staff for road work but pays a proportionately higher amount of allocation money for the work that is done on the roads. Operational expenses are minimal to cover the cost of road patching and weed control along with cleanup of roads and gutters.

The big expense is the annual payment of \$182,642 for the money borrowed to perform a much-needed road contract a few years ago.

There are no additional monies placed in the road's capital budget. We may need to determine later in the year if some roads will need oiling to properly maintain them which would be an additional expense not budgeted.

WATER

The revenue projected is a bit less than this current year and that is based on drought conditions asking individuals to cut back on water use, thus water sales will drop. I continue to budget very conservatively in regard to new homes going in and the water capacity fees based on those new homes. Hopefully new builds will continue at its hot pace and we will receive more money than projected.

Operational expenses include a reduction of one employee in the water department and thus a reduction in personnel costs. Other operational costs are based on historic numbers which includes the District having to pay property taxes on the two properties purchased from Bornt.

The only capital item placed in the budget at this time is the annual loan payment of \$243,000 for the Bornt properties. There may be additional capital items but we are waiting to receive some additional information in regard to this issue.

SEWER

Revenue for the sewer/waste water operations is based primarily on the service charge. Again, a very conservative dollar amount has been budgeted for new homes and the capacity and connection fees associated with new homes.

The budgeted operational costs for Fiscal Year 2022 are as has been expended in previous years.

For capital costs the two semi-annual loan payments for the lift station are included along with the possible purchase of a vehicle. There may be some additional capital needs but we are still looking at what those might be for fiscal year 2022.

SOLID WASTE

Revenue is based on the solid waste charge which is placed on the resident's water bill. With the new set up for the solid waste site some money is now coming in for those that need more than two decals for solid waste access per year.

Operational costs are based on historic numbers discounting what the district expended as one-time charges to place the solid waste site in order this year.

There are no capital expenses planned for 2022.

ARTCOM

A conservative amount of revenue is budgeted based on new homes and remodels, i.e. Fence installations, painting, etc. Expenses are minimal based on a possible legal fee or two being needed.

OVERVIEW

The Budget Overview spreadsheet reflects revenue, operating expenses, allocation amounts, capital needs and the net financial expectations for each department.

For the three departments that rely on property taxes the net result is a positive \$1,712.

For the roads department the bottom line is showing a negative \$64,062. I strongly encourage the board to consider the process of attempting to increase the road assessment. Possibly the voters would approve an additional \$25 per year per parcel in order to get the roads in a positive bottom line.

The water department carries some unknown factors. The bottom line for fiscal year 2022 projects to a \$200,462 loss for the year.

The unknown factors are the results from placing the AMI meters in the District and how much more revenue that will generate based on the District not losing water sales revenue. We have asked the bank to hold off the beginning of the loan payment for one additional year and we are waiting to hear from them. There will also be the need to determine exactly how much time staff dedicates to water operations over this fiscal year to see if some adjustments need to be made.

With that said the current fiscal year had a good amount of revenue come in from new homes. Water capacity money can offset any loan payments made so if new homes continue in Stallion that will assist in the capital costs the district is incurring to provide potable water to the community.

The sewer department is operating at a financially positive number, thanks to the engineering study and the rate increase a few years ago. We are hopeful that with Woodward beginning operations again and the Country Club, with its new owner operating in the near future, the revenue may even grow and continue to support the waste water operations.

The project of placing gates at the solid waste site, asking residents to separate their trash and fining individuals for failure to follow the rules has been very successful in allowing the district to continue to provide solid waste services without having to increase the fees.

Again, questions in regard to this narrative and the draft fiscal year 2022 budget are welcomed.



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

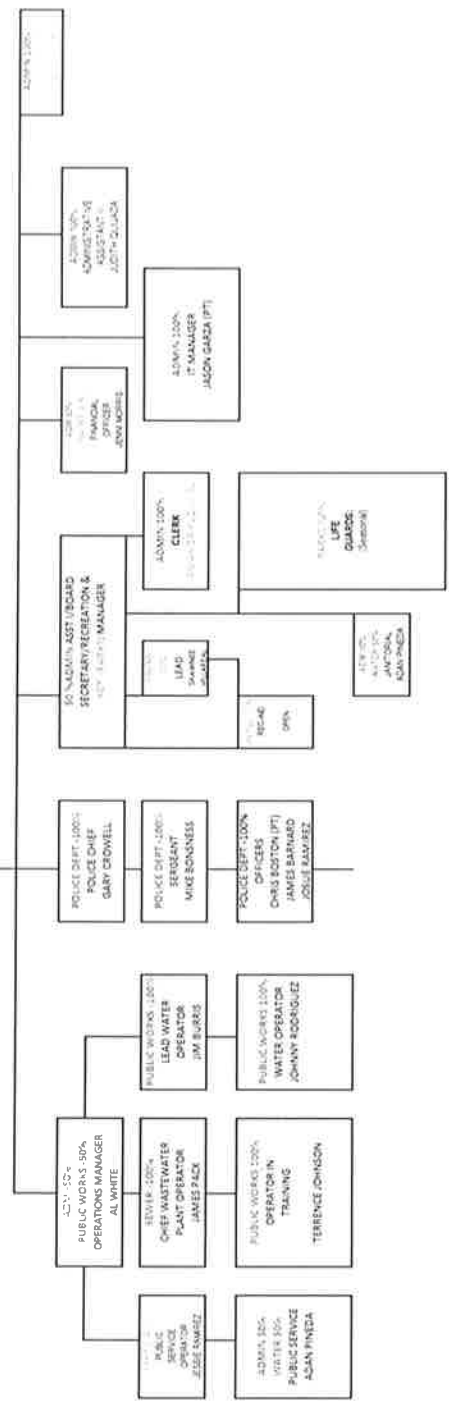
CSD BOARD OF DIRECTORS
 TERESA SASNETT, PRESIDENT
 LESLIE WELLMAN, VICE PRESIDENT
 BEN DEWELL, DIRECTOR
 BARRY LESLIE, DIRECTOR
 NEIL RECORD, DIRECTOR

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 VANESSA STEVENS

ASSISTANT GENERAL MANAGER
 DAVID ARANDA

CONSULTANTS
 LEGAL: BEST BEST & KRUEGER
 ENGINEER: WSI ENGINEERING
 FINANCIAL: INGRIO & INGRIO

ORGANIZATIONAL CHART
 (FISCAL YEAR 2020)



ALL INFORMATION SUBJECT TO DISCOVERY

BUDGET OVERVIEW
FY 2021-2022

ALLOCATION

Dept Breakdown	ADMIN	PARKS	POLICE	ROADS	WATER	SEWER	SOLID WASTE	ARTCOM	TOTALS
Revenue	80	6	11	25	25	5	7	1	100%
	227,000	289,000	745,400	327,500	1,082,700	344,135	180,700	7,300	3,203,735
Total Operating Expenses	(680,050)	(289,650)	(721,750)	(40,300)	(872,400)	(211,300)	(127,800)	(2,000)	(2,945,250)
Allocation	544,040	(40,803)	(74,806)	(170,013)	(170,013)	(34,003)	(47,604)	(6,801)	(0)
Capital Expenses	0	0	0	(182,642)	(243,000)	(42,500)	0	0	(468,142)
Net Revenue	90,990	-41,453	(51,156)	(65,455)	(202,713)	56,333	5,296	(1,501)	(209,657)

Stallion Springs Community Services District

Profit & Loss Budget Overview

July 2021 through June 2022

05/11/21

Accrual Basis

	01-Admin Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
Ordinary Income/Expense		
Income		
4100 · Tax Revenues		
4115 · Property Taxes, Current	130,000.00	130,000.00
4119 · Prior Secured Property Taxes	0.00	0.00
4120 · G.F. Fines Forfeits & Penalties	0.00	0.00
4123 · Current Unsec. Property Taxes	70,000.00	70,000.00
4127 · Prior Unsec. Property Taxes	0.00	0.00
4131 · Homeowner's Exemption	5,000.00	5,000.00
Total 4100 · Tax Revenues	205,000.00	205,000.00
4500 · Miscellaneous Revenue		
4515 · Interest From Taxes & Bank	9,000.00	9,000.00
4516 · County FMV	0.00	0.00
4517 · Interest From Capital Imp	5,000.00	5,000.00
4527 · Mailbox Maint. Fee	3,000.00	3,000.00
4531 · Rent	1,000.00	1,000.00
4539 · Misc Revenue	1,000.00	1,000.00
4543 · Encroachment Permit Fees	1,000.00	1,000.00
4563 · Sscsd NSF Charge	0.00	0.00
4572 · Adm/PD Citation Revenue	1,500.00	1,500.00
Total 4500 · Miscellaneous Revenue	21,500.00	21,500.00
4700 · Mailbox Revenues		
4719 · Locked Mailbox Asmt.-Prior	0.00	0.00
4720 · MB-Fines, Forfeits & Penalties	0.00	0.00
4723 · Lock Mailbox Asmt.-Interest	0.00	0.00
Total 4700 · Mailbox Revenues	0.00	0.00
4800 · Tax Lien DLQ Revenue		
4815 · SSDLQ-Current	500.00	500.00
4819 · SSDLQ-Prior	0.00	0.00
4823 · SSDLQ-Interest	0.00	0.00
Total 4800 · Tax Lien DLQ Revenue	500.00	500.00
4900 · PD/Admin Bldg. Revenue		
4915 · PD/Admin Bldg.-Current	0.00	0.00
4919 · PD/Admin Bldg.-Prior	0.00	0.00
4920 · BLDG-Fines, Forfeits & Pen	0.00	0.00
4923 · PD/Admin Bldg.Interest	0.00	0.00
Total 4900 · PD/Admin Bldg. Revenue	0.00	0.00
Total Income	227,000.00	227,000.00
Gross Profit	227,000.00	227,000.00
Expense		
5100 · Personnel Expenses		
5115 · Regular Salaries	380,000.00	380,000.00
5116 · Vacation,Sick,Holiday & Comp.	0.00	0.00
5127 · Fica	29,000.00	29,000.00
5131 · Worker's Compensation Ins	6,500.00	6,500.00
5135 · Medical Insurance	41,000.00	41,000.00
5139 · Dental Insurance	2,000.00	2,000.00
5143 · Vision Insurance	350.00	350.00
5149 · CalPers Retirement (CSD)	76,000.00	76,000.00
5150 · CalPers Retirement (Employees)	0.00	0.00
5152 · GASB 68 Deferred Contribution	0.00	0.00
5153 · GASB 68 Expense	0.00	0.00
5155 · Disability Insurance	2,000.00	2,000.00
Total 5100 · Personnel Expenses	536,850.00	536,850.00

Stallion Springs Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	01-Admin Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
5200 · General & Administrative		
5215 · Insurance	16,000.00	16,000.00
5219 · Publications & Legals	1,000.00	1,000.00
5223 · Postage & UPS	1,800.00	1,800.00
5227 · Office Supplies	2,500.00	2,500.00
5231 · Training/Travel & Cert's	1,000.00	1,000.00
5235 · Dues & Subscriptions	12,000.00	12,000.00
5239 · Director's Fees	7,000.00	7,000.00
5243 · M & R Structures	1,000.00	1,000.00
5247 · Maintenance & Repair	1,000.00	1,000.00
5253 · Expense Account	1,000.00	1,000.00
5257 · Permits/Fees/Inspection	1,500.00	1,500.00
5261 · Clothing/Safety Equip./Uniform	0.00	0.00
5265 · Printing Cost	500.00	500.00
5279 · Internet	500.00	500.00
Total 5200 · General & Administrative	46,800.00	46,800.00
5300 · Utilities		
5315 · Electric	8,000.00	8,000.00
5319 · Telephone	2,800.00	2,800.00
5323 · Propane	1,000.00	1,000.00
5327 · Natural Gas	900.00	900.00
Total 5300 · Utilities	12,700.00	12,700.00
5400 · Rolling Stock & Equipment		
5415 · R & S Vehicles	1,000.00	1,000.00
5423 · Fuel	500.00	500.00
Total 5400 · Rolling Stock & Equipment	1,500.00	1,500.00
5500 · Supplies		
5515 · Janitorial	1,000.00	1,000.00
5531 · Supplies & Materials	4,000.00	4,000.00
5533 · Tools & Equipment	1,000.00	1,000.00
Total 5500 · Supplies	6,000.00	6,000.00
5600 · Outside Services		
5615 · Legal	10,000.00	10,000.00
5623 · Audit	22,000.00	22,000.00
5627 · Consulting	1,000.00	1,000.00
5635 · Elections	0.00	0.00
5639 · Radio/Repeater/Cellphone	0.00	0.00
5647 · Copier Maintenance	3,000.00	3,000.00
5651 · Postage Meter Lease	700.00	700.00
5655 · Rent & Lease Equipment	500.00	500.00
5673 · Misc. Contract Services	18,000.00	18,000.00
5675 · Adm/PD Citation Expense	1,000.00	1,000.00
5681 · KC Collection Of Taxes	16,000.00	16,000.00
5685 · Service Fees - Payroll/AP	4,000.00	4,000.00
Total 5600 · Outside Services	76,200.00	76,200.00
5800 · Grants		
5806 · PD GrantAB109-Service Expense	0.00	0.00
Total 5800 · Grants	0.00	0.00
6015 · Depreciation Expense	0.00	0.00
Total Expense	680,050.00	680,050.00
Net Ordinary Income	-453,050.00	-453,050.00
Other Income/Expense		
Other Expense		
7100 · Administration Allocation	-544,040.00	-544,040.00

Stallion Springs Community Services District Profit & Loss Budget Overview July 2021 through June 2022

	01-Admin Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
8000 · Capital Expenses		
8010 · Capitalized Expenses	0.00	0.00
8023 · Capital Contracts	0.00	0.00
Total 8000 · Capital Expenses	0.00	0.00
Total Other Expense	-544,040.00	-544,040.00
Net Other Income	544,040.00	544,040.00
Net Income	90,990.00	90,990.00

Stallion Springs Community Services District

Profit & Loss Budget Overview

July 2021 through June 2022

05/11/21

Accrual Basis

	02-Parks & Rec Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
Ordinary Income/Expense		
Income		
4100 · Tax Revenues		
4115 · Property Taxes, Current	200,000.00	200,000.00
Total 4100 · Tax Revenues	200,000.00	200,000.00
4500 · Miscellaneous Revenue		
4516 · County FMV	0.00	0.00
4517 · Interest From Capital Imp	0.00	0.00
4523 · Fishing Permlt Fee	3,000.00	3,000.00
4531 · Rent	4,000.00	4,000.00
4541 · Weed Abatement Income	40,000.00	40,000.00
4573 · Swimming Pool Revenue	9,000.00	9,000.00
4575 · Exercise & Misc. Class Revenue	3,000.00	3,000.00
4577 · Park Program Revenue	30,000.00	30,000.00
4579 · Library Revenue	0.00	0.00
Total 4500 · Miscellaneous Revenue	89,000.00	89,000.00
Total Income	289,000.00	289,000.00
Gross Profit	289,000.00	289,000.00
Expense		
5100 · Personnel Expenses		
5115 · Regular Salaries	140,000.00	140,000.00
5116 · Vacation,Sick,Holiday & Comp.	0.00	0.00
5127 · Fica	12,000.00	12,000.00
5131 · Worker's Compensation Ins	5,500.00	5,500.00
5135 · Medical Insurance	8,000.00	8,000.00
5139 · Dental Insurance	900.00	900.00
5143 · Vision Insurance	200.00	200.00
5149 · CalPers Retirement (CSD)	4,300.00	4,300.00
5155 · Disability Insurance	600.00	600.00
Total 5100 · Personnel Expenses	171,500.00	171,500.00
5200 · General & Administrative		
5215 · Insurance	4,000.00	4,000.00
5219 · Publications & Legals	100.00	100.00
5223 · Postage & UPS	100.00	100.00
5227 · Office Supplies	300.00	300.00
5231 · Training/Travel & Cert's	1,000.00	1,000.00
5243 · M & R Structures	5,000.00	5,000.00
5247 · Maintenance & Repair	5,000.00	5,000.00
5257 · Permits/Fees/Inspection	4,000.00	4,000.00
5261 · Clothing/Safety Equip./Uniform	500.00	500.00
5265 · Printing Cost	100.00	100.00
5272 · Weed Abatement Cost	20,000.00	20,000.00
5279 · Internet	1,000.00	1,000.00
5281 · Library Expense	1,000.00	1,000.00
Total 5200 · General & Administrative	42,100.00	42,100.00
5300 · Utilities		
5315 · Electric	10,000.00	10,000.00
5319 · Telephone	750.00	750.00
5327 · Natural Gas	5,000.00	5,000.00
Total 5300 · Utilities	15,750.00	15,750.00
5400 · Rolling Stock & Equipment		
5415 · R & S Vehicles	2,000.00	2,000.00
5419 · R & S Equipment	1,000.00	1,000.00
5423 · Fuel	2,000.00	2,000.00
Total 5400 · Rolling Stock & Equipment	5,000.00	5,000.00

Stallion Springs Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	02-Parks & Rec Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
5500 · Supplies		
5515 · Janitorial	1,800.00	1,800.00
5523 · Chemicals	1,000.00	1,000.00
5531 · Supplies & Materials	4,000.00	4,000.00
5533 · Tools & Equipment	1,500.00	1,500.00
Total 5500 · Supplies	8,300.00	8,300.00
5600 · Outside Services		
5615 · Legal	5,000.00	5,000.00
5655 · Rent & Lease Equipment	3,000.00	3,000.00
5673 · Misc. Contract Services	15,000.00	15,000.00
Total 5600 · Outside Services	23,000.00	23,000.00
5700 · Parks & Recreation		
5705 · Swimming Pool Expense	4,000.00	4,000.00
5707 · Exercise & Instructor Expense	3,000.00	3,000.00
5709 · Programs & Event Expense	17,000.00	17,000.00
Total 5700 · Parks & Recreation	24,000.00	24,000.00
6015 · Depreciation Expense	0.00	0.00
Total Expense	289,650.00	289,650.00
Net Ordinary Income	-650.00	-650.00
Other Income/Expense		
Other Expense		
7100 · Administration Allocation	40,803.00	40,803.00
8000 · Capital Expenses		
8010 · Capitalized Expenses	0.00	0.00
Total 8000 · Capital Expenses	0.00	0.00
Total Other Expense	40,803.00	40,803.00
Net Other Income	-40,803.00	-40,803.00
Net Income	-41,453.00	-41,453.00

Stallion Springs Community Services District

Profit & Loss Budget Overview

July 2021 through June 2022

05/11/21

Accrual Basis

	03-Public Safety Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
Ordinary Income/Expense		
Income		
4100 · Tax Revenues		
4115 · Property Taxes, Current	475,000.00	475,000.00
Total 4100 · Tax Revenues	475,000.00	475,000.00
4500 · Miscellaneous Revenue		
4516 · County FMV	0.00	0.00
4518 · Interest From SLEF	1,000.00	1,000.00
4551 · Police Charges	700.00	700.00
4553 · Police Impound Fees	500.00	500.00
4567 · Police Slef	155,000.00	155,000.00
4572 · Adm/PD Citation Revenue	200.00	200.00
Total 4500 · Miscellaneous Revenue	157,400.00	157,400.00
4600 · Police Revenues		
4615 · Police Asmt-Current Secured	110,000.00	110,000.00
4619 · Police Asmt-Prior Secured	2,000.00	2,000.00
4620 · PD-Fines, Forfeits & Penalties	500.00	500.00
4623 · Police Asmt. Interest	500.00	500.00
Total 4600 · Police Revenues	113,000.00	113,000.00
Total Income	745,400.00	745,400.00
Gross Profit	745,400.00	745,400.00
Expense		
5100 · Personnel Expenses		
5115 · Regular Salaries	430,000.00	430,000.00
5116 · Vacation,Sick,Holiday & Comp.	0.00	0.00
5127 · Fica	35,000.00	35,000.00
5131 · Worker's Compensation Ins	18,000.00	18,000.00
5135 · Medical Insurance	40,000.00	40,000.00
5139 · Dental Insurance	2,500.00	2,500.00
5143 · Vislon Insurance	450.00	450.00
5149 · CalPers Retirement (CSD)	103,000.00	103,000.00
5152 · GASB 68 Deferred Contribution	0.00	0.00
5153 · GASB 68 Expense	0.00	0.00
5155 · Disability Insurance	0.00	0.00
Total 5100 · Personnel Expenses	628,950.00	628,950.00
5200 · General & Administrative		
5215 · Insurance	29,000.00	29,000.00
5219 · Publications & Legals	0.00	0.00
5227 · Office Supplies	500.00	500.00
5231 · Training/Travel & Cert's	4,000.00	4,000.00
5235 · Dues & Subscriptions	9,000.00	9,000.00
5243 · M & R Structures	0.00	0.00
5247 · Maintenance & Repair	1,000.00	1,000.00
5253 · Expense Account	100.00	100.00
5257 · Permits/Fees/Inspection	2,000.00	2,000.00
5261 · Clothing/Safety Equip./Uniform	3,000.00	3,000.00
5265 · Printng Cost	500.00	500.00
Total 5200 · General & Administrative	49,100.00	49,100.00
5300 · Utilities		
5327 · Natural Gas	0.00	0.00
Total 5300 · Utilities	0.00	0.00

Stallion Springs Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	03-Public Safety Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
5400 · Rolling Stock & Equipment		
5415 · R & S Vehicles	4,000.00	4,000.00
5419 · R & S Equipment	0.00	0.00
5423 · Fuel	11,000.00	11,000.00
Total 5400 · Rolling Stock & Equipment	15,000.00	15,000.00
5500 · Supplies		
5531 · Supplies & Materials	1,500.00	1,500.00
5533 · Tools & Equipment	5,000.00	5,000.00
Total 5500 · Supplies	6,500.00	6,500.00
5600 · Outside Services		
5615 · Legal	7,000.00	7,000.00
5631 · Lab Analysis	3,000.00	3,000.00
5639 · Radio/Repeater/Cellphone	2,000.00	2,000.00
5667 · Employee Physicals	2,000.00	2,000.00
5673 · Misc. Contract Services	6,000.00	6,000.00
5675 · Adm/PD Citation Expense	1,200.00	1,200.00
5681 · KC Collection Of Taxes	1,000.00	1,000.00
5685 · Service Fees - Payroll/AP	0.00	0.00
Total 5600 · Outside Services	22,200.00	22,200.00
5800 · Grants		
5805 · PD Grant AB109-Non Serv Expense	0.00	0.00
5806 · PD Grant AB109-Service Expense	0.00	0.00
Total 5800 · Grants	0.00	0.00
6015 · Depreciation Expense	0.00	0.00
Total Expense	721,750.00	721,750.00
Net Ordinary Income	23,650.00	23,650.00
Other Income/Expense		
Other Expense		
7100 · Administration Allocation	74,805.50	74,805.50
Total Other Expense	74,805.50	74,805.50
Net Other Income	-74,805.50	-74,805.50
Net Income	-51,155.50	-51,155.50

Stallion Springs Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	04-Roads Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
Ordinary Income/Expense		
Income		
4200 · Road Assessment Revenues		
4215 · Road Assessment Current	315,000.00	315,000.00
4219 · Road Assessment Prior	10,000.00	10,000.00
4220 · Road-Fines Forfeits & Penalties	1,000.00	1,000.00
4223 · Road Assessment Interest	1,000.00	1,000.00
Total 4200 · Road Assessment Revenues	327,000.00	327,000.00
4500 · Miscellaneous Revenue		
4516 · County FMV	0.00	0.00
4517 · Interest From Capital Imp	500.00	500.00
4539 · Misc Revenue	0.00	0.00
Total 4500 · Miscellaneous Revenue	500.00	500.00
Total Income	327,500.00	327,500.00
Gross Profit	327,500.00	327,500.00
Expense		
5200 · General & Administrative		
5215 · Insurance	3,200.00	3,200.00
5219 · Publications & Legals	0.00	0.00
5223 · Postage & UPS	500.00	500.00
5227 · Office Supplies	0.00	0.00
5257 · Permits/Fees/Inspection	0.00	0.00
5265 · Printing Cost	100.00	100.00
Total 5200 · General & Administrative	3,800.00	3,800.00
5300 · Utilities		
5315 · Electric	5,500.00	5,500.00
Total 5300 · Utilities	5,500.00	5,500.00
5400 · Rolling Stock & Equipment		
5415 · R & S Vehicles	3,000.00	3,000.00
5419 · R & S Equipment	6,000.00	6,000.00
5423 · Fuel	5,000.00	5,000.00
Total 5400 · Rolling Stock & Equipment	14,000.00	14,000.00
5500 · Supplies		
5523 · Chemicals	2,000.00	2,000.00
5527 · Road Patch	3,000.00	3,000.00
5531 · Supplies & Materials	5,000.00	5,000.00
5533 · Tools & Equipment	1,000.00	1,000.00
Total 5500 · Supplies	11,000.00	11,000.00
5600 · Outside Services		
5619 · Engineering	5,000.00	5,000.00
5655 · Rent & Lease Equipment	0.00	0.00
5673 · Misc. Contract Services	0.00	0.00
5681 · KC Collection Of Taxes	1,000.00	1,000.00
Total 5600 · Outside Services	6,000.00	6,000.00
6015 · Depreciation Expense	0.00	0.00
Total Expense	40,300.00	40,300.00
Net Ordinary Income	287,200.00	287,200.00
Other Income/Expense		
Other Expense		
7100 · Administration Allocation	170,012.50	170,012.50

Stallion Springs Community Services District

Profit & Loss Budget Overview

July 2021 through June 2022

	04-Roads Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
8000 · Capital Expenses		
8010 · Capitalized Expenses	0.00	0.00
8023 · Capital Contracts	182,642.00	182,642.00
8029 · Interest Expense	0.00	0.00
Total 8000 · Capital Expenses	182,642.00	182,642.00
Total Other Expense	352,654.50	352,654.50
Net Other Income	-352,654.50	-352,654.50
Net Income	-65,454.50	-65,454.50

Stallion Springs Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

05/11/21

Accrual Basis

	05-Water Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
Ordinary Income/Expense		
Income		
4300 · Water Revenues		
4315 · Water Avail. Current	82,000.00	82,000.00
4319 · Water Avail. Prior	1,500.00	1,500.00
4320 · Wtr-Fines Forfeits & Penalties	500.00	500.00
4323 · Water Avail. Interest	500.00	500.00
4327 · Water Sales Domestic	510,000.00	510,000.00
4329 · Water Recharge	4,000.00	4,000.00
4335 · Water Meter Revenues	13,000.00	13,000.00
4339 · Water Connections	4,000.00	4,000.00
4347 · Water Capacity Fees	40,000.00	40,000.00
4349 · Water Service Charge	400,000.00	400,000.00
4351 · Backflow Service Charge & Repa	1,200.00	1,200.00
Total 4300 · Water Revenues	1,056,700.00	1,056,700.00
4500 · Miscellaneous Revenue		
4516 · County FMV	0.00	0.00
4517 · Interest From Capital Imp	7,000.00	7,000.00
4535 · Penalties	17,000.00	17,000.00
4539 · Misc Revenue	0.00	0.00
Total 4500 · Miscellaneous Revenue	24,000.00	24,000.00
4800 · Tax Lien DLQ Revenue		
4819 · SSDLQ-Prior	0.00	0.00
Total 4800 · Tax Lien DLQ Revenue	0.00	0.00
5000 · Inactive Flat Charges		
5015 · Inactive Wtr Flat-Current	2,000.00	2,000.00
5019 · Inactive Wtr Flat-Prior	0.00	0.00
5020 · Inactive Wtr Flat-Fines, Forfei	0.00	0.00
5023 · Inactive Wtr Flat-Interest	0.00	0.00
Total 5000 · Inactive Flat Charges	2,000.00	2,000.00
Total Income	1,082,700.00	1,082,700.00
Gross Profit	1,082,700.00	1,082,700.00
Expense		
5100 · Personnel Expenses		
5115 · Regular Salaries	300,000.00	300,000.00
5116 · Vacation,Sick,Holiday & Comp.	0.00	0.00
5127 · Fica	23,000.00	23,000.00
5131 · Worker's Compensation Ins	10,500.00	10,500.00
5135 · Medical Insurance	70,000.00	70,000.00
5139 · Dental Insurance	3,300.00	3,300.00
5143 · Vision Insurance	600.00	600.00
5149 · CalPers Retirement (CSD)	23,000.00	23,000.00
5152 · GASB 68 Deferred Contribution	0.00	0.00
5153 · GASB 68 Expense	0.00	0.00
5155 · Disability Insurance	2,000.00	2,000.00
Total 5100 · Personnel Expenses	432,400.00	432,400.00

Stallion Springs Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

05/11/21

Accrual Basis

	05-Water Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
5200 · General & Administrative		
5215 · Insurance	26,000.00	26,000.00
5219 · Publications & Legals	0.00	0.00
5223 · Postage & UPS	3,500.00	3,500.00
5227 · Office Supplies	500.00	500.00
5231 · Training/Travel & Cert's	2,000.00	2,000.00
5235 · Dues & Subscriptions	1,700.00	1,700.00
5247 · Maintenance & Repair	2,000.00	2,000.00
5257 · Permits/Fees/Inspection	11,000.00	11,000.00
5261 · Clothing/Safety Equip./Uniform	100.00	100.00
5265 · Printing Cost	200.00	200.00
Total 5200 · General & Administrative	47,000.00	47,000.00
5300 · Utilities		
5315 · Electric	80,000.00	80,000.00
5319 · Telephone	1,000.00	1,000.00
5327 · Natural Gas	1,000.00	1,000.00
Total 5300 · Utilities	82,000.00	82,000.00
5400 · Rolling Stock & Equipment		
5415 · R & S Vehicles	5,000.00	5,000.00
5419 · R & S Equipment	5,000.00	5,000.00
5423 · Fuel	22,000.00	22,000.00
Total 5400 · Rolling Stock & Equipment	32,000.00	32,000.00
5500 · Supplies		
5515 · Janitorial	0.00	0.00
5519 · Water Meters	3,000.00	3,000.00
5521 · Backflow Service Chg & Repairs	1,000.00	1,000.00
5523 · Chemicals	2,000.00	2,000.00
5527 · Road Patch	1,000.00	1,000.00
5531 · Supplies & Materials	30,000.00	30,000.00
5533 · Tools & Equipment	5,000.00	5,000.00
5543 · Water Purchase Domestic	155,000.00	155,000.00
Total 5500 · Supplies	197,000.00	197,000.00
5600 · Outside Services		
5615 · Legal	1,000.00	1,000.00
5619 · Engineering	2,000.00	2,000.00
5631 · Lab Analysis	14,000.00	14,000.00
5639 · Radio/Repeater/Cellphone	1,000.00	1,000.00
5655 · Rent & Lease Equipment	2,000.00	2,000.00
5673 · Misc. Contract Services	20,000.00	20,000.00
5681 · KC Collection Of Taxes	30,000.00	30,000.00
5689 · SWRCB Fees	12,000.00	12,000.00
Total 5600 · Outside Services	82,000.00	82,000.00
6015 · Depreciation Expense	0.00	0.00
Total Expense	872,400.00	872,400.00
Net Ordinary Income	210,300.00	210,300.00
Other Income/Expense		
Other Expense		
7100 · Administration Allocation	170,012.50	170,012.50

Stallion Springs Community Services District
Profit & Loss Budget Overview
July 2021 through June 2022

	05-Water Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
8000 · Capital Expenses		
8010 · Capitalized Expenses	0.00	0.00
8023 · Capital Contracts	243,000.00	243,000.00
8029 · Interest Expense	0.00	0.00
Total 8000 · Capital Expenses	243,000.00	243,000.00
Total Other Expense	413,012.50	413,012.50
Net Other Income	-413,012.50	-413,012.50
Net Income	<u>-202,712.50</u>	<u>-202,712.50</u>

Stallion Springs Community Services District

Profit & Loss Budget Overview

July 2021 through June 2022

05/11/21

Accrual Basis

	06-Sewer Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
Ordinary Income/Expense		
Income		
4400 · Sewer Revenues		
4415 · Sewer Avail. Current	8,000.00	8,000.00
4419 · Sewer Avail. Prior	0.00	0.00
4420 · Swr-Fines Forfeits & Penalties	0.00	0.00
4423 · Sewer Avail. Interest	0.00	0.00
4427 · Sewer Service Charge	310,000.00	310,000.00
4431 · Sewer Connection Fees	5,625.00	5,625.00
4435 · Sewer Capacity Fees	18,510.00	18,510.00
Total 4400 · Sewer Revenues	342,135.00	342,135.00
4500 · Miscellaneous Revenue		
4516 · County FMV	0.00	0.00
4517 · Interest From Capital Imp	1,500.00	1,500.00
4539 · Misc Revenue	0.00	0.00
Total 4500 · Miscellaneous Revenue	1,500.00	1,500.00
4800 · Tax Lien DLQ Revenue		
4819 · SSDLQ-Prior	0.00	0.00
Total 4800 · Tax Lien DLQ Revenue	0.00	0.00
5000 · Inactive Flat Charges		
5027 · Inactive Swr Flat-Current	500.00	500.00
5029 · Inactive Swr Flat-Prior	0.00	0.00
5031 · Inactive Swr. Flat-Fines, Forfe	0.00	0.00
5033 · Inactive Swr Flat-Interest	0.00	0.00
Total 5000 · Inactive Flat Charges	500.00	500.00
Total Income	344,135.00	344,135.00
Gross Profit	344,135.00	344,135.00
Expense		
5100 · Personnel Expenses		
5115 · Regular Salaries	75,000.00	75,000.00
5116 · Vacation,Sick,Holiday & Comp.	0.00	0.00
5127 · Fica	5,500.00	5,500.00
5131 · Worker's Compensation Ins	4,000.00	4,000.00
5135 · Medical Insurance	29,000.00	29,000.00
5139 · Dental Insurance	1,400.00	1,400.00
5143 · Vision Insurance	300.00	300.00
5149 · CalPers Retirement (CSD)	5,500.00	5,500.00
5152 · GASB 68 Deferred Contribution	0.00	0.00
5153 · GASB 68 Expense	0.00	0.00
5155 · Disability Insurance	600.00	600.00
Total 5100 · Personnel Expenses	121,300.00	121,300.00
5200 · General & Administrative		
5215 · Insurance	5,000.00	5,000.00
5219 · Publications & Legals	100.00	100.00
5223 · Postage & UPS	500.00	500.00
5227 · Office Supplies	100.00	100.00
5231 · Training/Travel & Cert's	500.00	500.00
5235 · Dues & Subscriptions	700.00	700.00
5247 · Maintenance & Repair	2,000.00	2,000.00
5257 · Permits/Fees/Inspection	10,000.00	10,000.00
5265 · Printing Cost	100.00	100.00
5279 · Internet	100.00	100.00
Total 5200 · General & Administrative	19,100.00	19,100.00

Stallion Springs Community Services District

Profit & Loss Budget Overview

July 2021 through June 2022

05/11/21

Accrual Basis

	06-Sewer Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
5300 · Utilities		
5315 · Electric	15,000.00	15,000.00
5319 · Telephone	200.00	200.00
Total 5300 · Utilities	15,200.00	15,200.00
5400 · Rolling Stock & Equipment		
5415 · R & S Vehicles	1,300.00	1,300.00
5423 · Fuel	3,000.00	3,000.00
Total 5400 · Rolling Stock & Equipment	4,300.00	4,300.00
5500 · Supplies		
5515 · Janitorial	200.00	200.00
5523 · Chemicals	13,000.00	13,000.00
5531 · Supplies & Materials	4,000.00	4,000.00
5533 · Tools & Equipment	1,000.00	1,000.00
Total 5500 · Supplies	18,200.00	18,200.00
5600 · Outside Services		
5615 · Legal	3,000.00	3,000.00
5619 · Engineering	3,000.00	3,000.00
5631 · Lab Analysis	18,000.00	18,000.00
5643 · Refuse Collection	2,000.00	2,000.00
5655 · Rent & Lease Equipment	1,000.00	1,000.00
5673 · Misc. Contract Services	6,000.00	6,000.00
5681 · KC Collection Of Taxes	200.00	200.00
Total 5600 · Outside Services	33,200.00	33,200.00
6015 · Depreciation Expense	0.00	0.00
Total Expense	211,300.00	211,300.00
Net Ordinary Income	132,835.00	132,835.00
Other Income/Expense		
Other Expense		
7100 · Administration Allocation	34,002.50	34,002.50
8000 · Capital Expenses		
8010 · Capitalized Expenses	0.00	0.00
8015 · Capital Equipment	0.00	0.00
8023 · Capital Contracts	22,500.00	22,500.00
8027 · Capital Vehicles	20,000.00	20,000.00
Total 8000 · Capital Expenses	42,500.00	42,500.00
Total Other Expense	76,502.50	76,502.50
Net Other Income	-76,502.50	-76,502.50
Net Income	<u>56,332.50</u>	<u>56,332.50</u>

Stallion Springs Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	08-Solid Waste Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
Ordinary Income/Expense		
Income		
4400 · Sewer Revenues		
4439 · Refuse Collection Res.	175,000.00	175,000.00
4441 · Refuse Vehicle Decal	5,000.00	5,000.00
Total 4400 · Sewer Revenues	180,000.00	180,000.00
4500 · Miscellaneous Revenue		
4516 · County FMV	0.00	0.00
4517 · Interest From Capital Imp	700.00	700.00
4539 · Misc Revenue	0.00	0.00
Total 4500 · Miscellaneous Revenue	700.00	700.00
4800 · Tax Lien DLQ Revenue		
4819 · SSDLQ-Prior	0.00	0.00
Total 4800 · Tax Lien DLQ Revenue	0.00	0.00
Total Income	180,700.00	180,700.00
Gross Profit	180,700.00	180,700.00
Expense		
5200 · General & Administrative		
5215 · Insurance	5,500.00	5,500.00
5219 · Publications & Legals	0.00	0.00
5227 · Office Supplies	100.00	100.00
5257 · Permits/Fees/Inspection	8,000.00	8,000.00
5265 · Printing Cost	0.00	0.00
Total 5200 · General & Administrative	13,600.00	13,600.00
5400 · Rolling Stock & Equipment		
5415 · R & S Vehicles	0.00	0.00
5419 · R & S Equipment	6,000.00	6,000.00
5423 · Fuel	2,700.00	2,700.00
Total 5400 · Rolling Stock & Equipment	8,700.00	8,700.00
5500 · Supplies		
5531 · Supplies & Materials	1,000.00	1,000.00
Total 5500 · Supplies	1,000.00	1,000.00
5600 · Outside Services		
5615 · Legal	500.00	500.00
5619 · Engineering	0.00	0.00
5643 · Refuse Collection	90,000.00	90,000.00
5655 · Rent & Lease Equipment	0.00	0.00
5673 · Misc. Contract Services	14,000.00	14,000.00
Total 5600 · Outside Services	104,500.00	104,500.00
6015 · Depreciation Expense	0.00	0.00
Total Expense	127,800.00	127,800.00
Net Ordinary Income	52,900.00	52,900.00
Other Income/Expense		
Other Expense		
7100 · Administration Allocation	47,603.50	47,603.50

Stallion Springs Community Services District
Profit & Loss Budget Overview
July 2021 through June 2022

	08-Solid Waste Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
8000 · Capital Expenses		
8010 · Capitalized Expenses	0.00	0.00
Total 8000 · Capital Expenses	0.00	0.00
Total Other Expense	47,603.50	47,603.50
Net Other Income	-47,603.50	-47,603.50
Net Income	<u>5,296.50</u>	<u>5,296.50</u>

Stallion Springs Community Services District
Profit & Loss Budget Overview
 July 2021 through June 2022

	09-Art Comm Jul '21 - Jun 22	TOTAL Jul '21 - Jun 22
Ordinary Income/Expense		
Income		
4500 · Miscellaneous Revenue		
4516 · County FMV	0.00	0.00
4517 · Interest From Capital Imp	300.00	300.00
4539 · Misc Revenue	7,000.00	7,000.00
Total 4500 · Miscellaneous Revenue	7,300.00	7,300.00
Total Income	7,300.00	7,300.00
Gross Profit	7,300.00	7,300.00
Expense		
5600 · Outside Services		
5615 · Legal	2,000.00	2,000.00
Total 5600 · Outside Services	2,000.00	2,000.00
Total Expense	2,000.00	2,000.00
Net Ordinary Income	5,300.00	5,300.00
Other Income/Expense		
Other Expense		
7100 · Administration Allocation	6,800.50	6,800.50
Total Other Expense	6,800.50	6,800.50
Net Other Income	-6,800.50	-6,800.50
Net Income	-1,500.50	-1,500.50



STALLION SPRINGS COMMUNITY SERVICES DISTRICT

27800 STALLION SPRINGS DRIVE, TEHACHAPI, CA 93561
(661) 822-3268, FAX (661) 822-1878, sscsd@stallionspringscsd.com

AGENDA SUPPORTING INFORMATION

Agenda #8

Subject: Board approval of Resolution No.2021-12, authorizing the Financial Officer to prepare a report summarizing a list of properties with delinquent and inactive charges and set a hearing date in accordance with Government Code Section 61115.

Submitted by: Vanessa Stevens, General Manager

Meeting Date: May 18, 2021

Background: After years of losing revenue, the District Board in 2010 developed a policy in conjunction with Government Code Section 61115 that allows the District to collect monies that possibly would be "lost" because of ownership changes, individuals failing to pay final bills and individuals turning their water off for a period of time.

Essentially the law states that bills for water, wastewater and solid waste use stay with the property. This allows the District to pursue monies owed by individuals failing to pay a bill, even if those individuals have moved away.

The law and the District also allow the District to collect the Service fees, even if the property owner has requested that the meter be locked off for a period of time. The thought process is that the District must continue to operate and individuals not utilizing water for a period of time does not relieve them of the need to pay the service charge.

Since the adoption of this policy staff has made numerous changes in our efforts to obtain the payments from previous home owners. The changes we have mad have significantly reduced the number of unpaid utilities bills and we will continue to work on resolutions as they arise.

It should be noted that the monies placed on the tax bill is NOT A LIEN BUT SIMPLY A CHARGE for water, wastewater and/or solid waste. The notice has been placed in the Tehachapi News.

Recommendation: Approve Resolution No. 2021-12, and set the hearing date for June 15, 2021 .

**BEFORE THE BOARD OF DIRECTORS OF THE
STALLION SPRINGS COMMUNITY SERVICES DISTRICT**

Resolution No. 2021-12

RE: A RESOLUTION AUTHORIZING THE FINANCIAL OFFICER TO PREPARE A REPORT SUMMARIZING A LIST OF PROPERTIES WITH DELINQUENT AND INACTIVE CHARGES AND SET A HEARING DATE IN ACCORDANCE WITH GOVERNMENT CODE SECTION 61115.

WHEREAS, in accordance with the authorization found in Government Code section 61100 *et seq.*, the District provides various services to its residents; and,

WHEREAS, in accordance with the authorization found in Government Code section 61115 the District may establish rates and other charges for its services; and,

WHEREAS, Government Code section 61115(b) expressly provides that the District may collect on charges and penalties on the tax roll in the same manner as property taxes;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE STALLION SPRINGS COMMUNITY SERVICES DISTRICT resolves as follows:

1. The General Manager is authorized and directed to take whatever steps are necessary to prepare a General Manager's report in accordance with Government Code section 61115(b).
2. The General Manager is also authorized and directed to set a hearing date and notice the same in accordance with Government Code section 61115(b).

PASSED, APPROVED AND ADOPTED this 18th day of May, 2021, on the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Attest:

Teresa Sasnett, President
Board of Directors

Vanessa Stevens, Secretary
Board of Directors