

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

DRAFT

Fiscal Year 2022-2023

Operating Budget
Capital Programs
Fees and Taxes

Adopted

Board Members:

Mark Shadowens	Chairman
Steve Janvick	Vice Chairman
Todd Solomon	Board Member
Russ Bowring	Board Member
Vacant	Board Member

CSD Staff:

Jamar Tate	General Manager
Steve Munsen	Fire Chief
Jillian Cole	Administrative Manager
Lew Prince	System Operator
John Rowden	Project Manager

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PECSD

FY 2022-2023
Budget

Water, Sewer, and Fire
Expenses and Income

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Budget Revenue and Expenses

FY 2022-23 *DRAFT*

SUMMARY	WATER	SEWER	FIRE
Estimated Starting Balance	\$ 819,061	\$ 368,293	\$ 288,395
Income	\$ 731,453	\$ 567,621	\$ 121,696
Expenses-Operation and Maintenance	\$ 340,009	\$ 327,186	\$ 136,887
Expenses-Capital	\$ 263,000	\$ 150,000	\$ 50,000
Expenses-Debt	\$ -	\$ 62,818	\$ -
End of the Year Balance	\$ 947,505	\$ 395,911	\$ 223,404

Income Calculator							
Total Income and Balances: \$2,485,328							
Adopted							
		Customer Count	Monthly Fee	FY 22/23 Annual Income	\$ Increase	% Increase	Existing Monthly Fee
code	Water						
	Service Fee 3/4 inch	537	\$67.00	\$431,748	\$0.00	0.0%	\$67.00
	Service Fee 1 inch	3	\$94.60	\$3,406	\$0.00	0.0%	\$94.60
	Service Fee 2 inch	2	\$246.38	\$5,913	\$0.00	0.0%	\$246.38
	Standby	72	\$27.84	\$24,054	\$0.00	0.0%	\$27.84
	subtotal			\$465,120			
	Capital Fee 3/4 inch	609	\$7.53	\$55,029	\$0.00	0.0%	\$7.53
	Capital Fee 1 inch	3	\$12.55	\$452	\$0.00	0.0%	\$12.55
	Capital Fee 2 inch	2	\$40.16	\$964	\$0.00	0.0%	\$40.16
	Capital Fee Standby		\$7.53	\$0	\$0.00	0.0%	\$7.53
	subtotal			\$56,445			
	Debt Service 3/4 inch	609	\$27.84	\$203,455	\$0.00	0.0%	\$27.84
	Debt Service 1 inch	3	\$46.39	\$1,670	\$0.00	0.0%	\$46.39
	Debt Service 2 inch	2	\$148.46	\$3,563	\$0.00	0.0%	\$148.46
	Debt Service Standby		\$27.84	\$0	\$0.00	0.0%	\$27.84
	subtotal			\$208,688			
	Interest			\$1,200			
	Income subtotal			\$731,453			
	Operational Reserve			\$82,000			
	Capital Reserves			\$537,061			
	Debt Service Reserves			\$200,000			
	Balance FY 21/22			\$819,061			
			Water Total	\$1,549,339			

	Sewer		Customer Count	Monthly Fee	FY 22/23 Annual Income	\$ Increase	% Increase	Monthly Fee
	Service PEE	Dev	289	\$ 85.78	\$ 297,485	\$ 0.85	1.0%	\$ 84.93
	Service ESS	Dev/BO	3	\$ 67.27	\$ 2,422	\$ 0.20	0.3%	\$ 67.07
	Service ESS	Dev/NBO	30	\$ 85.78	\$ 30,881	\$ 0.85	1.0%	\$ 84.93
	Service VAPP	Dev/NBO	2	\$ 93.79	\$ 2,251	\$ 1.35	1.5%	\$ 92.44
	Madora LF Service Fee		8	\$ 4.25	\$ 408	\$ -	0.0%	\$ 4.25
		subtotal			\$ 333,447			
	Capital PEE	Dev	289	\$ 24.11	\$ 83,613	\$ 0.43	1.8%	\$ 23.68
	Capital PEE	UnDev	14	\$ 24.11	\$ 4,050	\$ 0.43	1.8%	\$ 23.68
	Capital ESS	Dev/BO	3	\$ 39.43	\$ 1,419	\$ 0.92	2.4%	\$ 38.51
	Capital ESS	Dev/NBO	31	\$ 39.43	\$ 14,668	\$ 0.92	2.4%	\$ 38.51
	Capital ESS	UnDev	16	\$ 39.43	\$ 7,571	\$ 0.92	2.4%	\$ 38.51
	Capital VAPP	UnDev	11	\$ 31.42	\$ 4,147	\$ 0.43	1.4%	\$ 30.99
	Capital VAPP	UD SA	1	\$ 201.43	\$ 2,417	\$ 7.32	3.8%	\$ 194.11
	Capital	subtotal			\$ 117,887			
	Debt Service PEE		289	\$ 18.69	\$ 64,817	\$ -	0.0%	\$ 18.69
	Debt Service PEE Un Dev		16	\$ 18.69	\$ 3,588	\$ -	0.0%	\$ 18.69
	Debt Service ESS BO		43	\$ 11.38	\$ 5,872	\$ -	0.0%	\$ 11.38
	Debt Service ESS NBO		31	\$ 53.86	\$ 20,036	\$ -	0.0%	\$ 53.86
	Debt Service ESS UnDev		22	\$ 53.86	\$ 14,219	\$ -	0.0%	\$ 53.86
	Debt Service VAPP NBO		2	\$ 53.86	\$ 1,293	\$ -	0.0%	\$ 53.86
	Debt Service VAPP UD SA		1	\$ 538.60	\$ 6,463	\$ -	0.0%	\$ 538.60
		subtotal			\$ 116,288			
	Interest				\$ -			
		Income subtotal			\$ 567,621			
	Operational Reserves				\$ 80,000			
	Capital Reserves				\$ 223,293			
	Debt Service Restricted Reserves				\$ 65,000			
		Balance from 21/22			\$ 368,293			
				Sewer Total	\$ 935,914			

			Customer Count	Monthly Fee	FY 22/23 Annual Income	\$ Increase	% Increase	Existing Monthly Fee
Fire Operations								
	PEE Assessment UnDev		83	\$4.47	\$4,452	\$0.13	3.0%	\$4.34
	PEE Assessment Dev		535	\$9.21	\$59,117	\$0.27	3.0%	\$8.94
	ESS Protection Fee		33	\$6.38	\$2,526	\$0.00	0.0%	\$6.38
	VAPP Protection Fee		2	\$13.15	\$316	\$0.38	3.0%	\$12.77
		subtotal			\$66,411			
	County Tax Revenue				\$36,000			
		subtotal			\$102,411			
	FEERAM UnDev		83	\$1.50	\$1,494	\$0.00	0.0%	\$1.50
	FEERAM Dev		535	\$2.74	\$17,591	\$0.00	0.0%	\$2.74
		subtotal			\$19,085			
	Interest				\$200			
		Income subtotal			\$121,696			
	Operational Reserve Balance from FY 20/21				\$25,000			
	FEERAM Balance from FY 20/21				\$263,395			
		Balance from FY 21/22			\$288,395			
				Fire Total	\$409,891			
		TOTAL			\$2,485,336			

Plumas Eureka Community Services District

BUDGET FY 2022-23

Adopted: *DRAFT*

		<i>Water</i>	<i>Sewer</i>	<i>Fire</i>	Total
36000 · SALARIES		\$ 116,220	\$ 116,220	\$ 16,495	\$ 248,936
37000 · OVERTIME SALARIES		\$ 1,494	\$ 1,494	\$ 332	\$ 3,321
37250 · PAGER DUTY		\$ 2,738	\$ 2,738		\$ 5,475
39250 · SICK LEAVE PAYOUT		\$ 73	\$ 73		\$ 145
39500 · VACATION PAY OUT		\$ 2,055	\$ 2,055	\$ -	\$ 4,111
40000 · PAYROLL TAXES - EMPLOYER		\$ 2,906	\$ 2,906	\$ 412	\$ 6,223
42000 · MISCELLANEOUS EXPENSE		\$ 1,500	\$ 1,500	\$ 700	\$ 3,700
43000 · INSURANCE					
	43001 · LIABILITY INSURANCE	\$ 7,500	\$ 7,500	\$ 20,000	\$ 35,000
	43002 · WORKMANS COMP INSURANCE	\$ 6,484	\$ 6,484	\$ 7,326	\$ 20,293
	43003 · EMPLOYER RETIREMENT BENEFITS	\$ 9,567	\$ 9,567	\$ 1,440	\$ 20,574
	43004 · MEDICAL BENEFITS	\$ 41,998	\$ 41,998	\$ 6,322	\$ 90,317
	43005 · DENTAL BENEFITS	\$ 1,441	\$ 1,441	\$ 217	\$ 3,100
	43006 · VISION BENEFITS	\$ 343	\$ 343	\$ 60	\$ 746
	43008 · LIFE INSURANCE			\$ 3,100	\$ 3,100
	Total 43000 · INSURANCE	\$ 67,332	\$ 67,332	\$ 38,465	\$ 173,130
45250 · STIPENDS				\$ 24,000	\$ 24,000
45500-CALL REIMBURSEMENTS				\$ 4,081	\$ 4,081
45750-TRAINING REIMBURSEMENTS		\$ 300	\$ 300	\$ 1,989	\$ 2,589
47000 · SAFETY		\$ -	\$ -	\$ 2,500	\$ 2,500
48000 · TRAINING		\$ 2,500	\$ 2,500	\$ 3,000	\$ 8,000
50000 · CHEMICALS		\$ 25,000			\$ 25,000
51000 · SLUDGE REMOVAL			\$ 14,300		\$ 14,300
52000 · LAB SERVICES		\$ 9,000	\$ 20,000		\$ 29,000
53000 · OFFICE EXPENSE					
	53001 · OFFICE SUPPLIES	\$ 3,000	\$ 3,000	\$ 600	\$ 6,600
	53002 · COMPUTER/SOFTWARE	\$ 1,875	\$ 1,875	\$ 250	\$ 4,000
	53003 · COPY MACHINE/PRINTING JOBS	\$ 1,250	\$ 1,250	\$ 625	\$ 3,125
	53004 · CONTINUING EDUCATION	\$ 500	\$ 500	\$ -	\$ 1,000
	53005 · MILEAGE REIMBURSEMENT	\$ 400	\$ 400	\$ 1,000	\$ 1,800
	53006 · POSTAGE AND DELIVERY	\$ 1,600	\$ 1,100	\$ 600	\$ 3,300
	53007 · BANK SERVICE CHARGES	\$ 500	\$ 500	\$ 375	\$ 1,375
	Total 53000 · OFFICE EXPENSE	\$ 9,125	\$ 8,625	\$ 3,450	\$ 21,200
5400 LICENSES					
	54002 · EMPLOYEE LICENCES	\$ 500	\$ 400	\$ 300	\$ 1,200
	54003 · PERMITS	\$ 4,500	\$ 6,500	\$ -	\$ 11,000
	54004-PROPERTY TAXES	\$ 400	\$ 300	\$ 100	\$ 800
	Total 54000 · LICENSES	\$ 5,400	\$ 7,200	\$ 400	\$ 13,000
55000 · MEMBERSHIP DUES		\$ 1,800	\$ 900	\$ 1,250	\$ 3,950
57000 · UTILITIES					\$ -
	57001 · ELECTRICITY	\$ 38,000	\$ 39,000	\$ 1,000	\$ 78,000
	57002 · PHONE	\$ 2,600	\$ 2,400	\$ 1,400	\$ 6,400
	57003 · INTERNET	\$ 690	\$ 690	\$ 600	\$ 1,980
	57004 · PROPANE	\$ 1,453	\$ 1,453	\$ 1,000	\$ 3,906
	57005 · GARBAGE	\$ 243	\$ 228	\$ 150	\$ 621
	Total 57000 · UTILITIES	\$ 42,986	\$ 43,771	\$ 4,150	\$ 90,907

Plumas Eureka Community Services District

58000 · TOOLS & SUPPLIES		\$ 3,117	\$ 2,059	\$ 2,000	\$ 7,176
58100- EMS TOOLS & SUPPLIES				\$ 500	\$ 500
59000 · PROFESSIONAL SERVICES					
	59001 · ACCOUNTING SERVICES	\$ 12,000	\$ 12,000	\$ 12,000	\$ 36,000
	59002 · LEGAL SERVICES	\$ 2,500	\$ 2,500	\$ 625	\$ 5,625
	59003 · CONSULTING SERVICES	\$ 15,000	\$ -	\$ -	\$ 15,000
	59004 · ENGINEERING SERVICES	\$ 6,250	\$ 12,500	\$ -	\$ 18,750
	59006 · COUNTY FEES	\$ 50	\$ 50	\$ 50	\$ 150
	59007 · ADVERTISING FEES	\$ 1,000	\$ 500	\$ 1,000	\$ 2,500
	59008 · PEST MANAGEMENT	\$ 50	\$ 50	\$ 50	\$ 150
Total 59000 · PROFESSIONAL SERVICES		\$ 36,850	\$ 27,600	\$ 13,725	\$ 78,175
60000 · AUTOMOBILE EXPENSE					
	60001 · FUEL	\$ 1,749	\$ 1,749	\$ 7,417	\$ 10,914
	60002 · VEHICLE MAINTENANCE	\$ 2,500	\$ 2,500	\$ 5,000	\$ 10,000
Total 60000 · AUTOMOBILE EXPENSE		\$ 4,249	\$ 4,249	\$ 12,417	\$ 20,914
61000 · GENERAL MAINTENANCE					
	61001 · ROAD MAINTENANCE	\$ 2,000			\$ 2,000
	61002 · GREENBELT MAINTENANCE	\$ 1,000			\$ 1,000
	61003 · HYDRANT MAINTENANCE	\$ 1,000			\$ 1,000
	61004 · BUILDING MAINTENANCE	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000
Total 61000 · GENERAL MAINTENANCE		\$ 5,000	\$ 1,000	\$ 1,000	\$ 7,000
7100-UNIFORMS					
	71001-CSD EMPLOYEE UNIFORMS	\$ 300	\$ 300		\$ 600
	71002-FIRE DEPARTMENT UNIFORMS			\$ 6,000	\$ 6,000
Total 7100 - UNIFORMS		\$ 300	\$ 300		\$ 6,600
O&M EXPENSES		\$ 339,945	\$ 327,121	\$ 136,866	\$ 803,932
62000 ·WWTP #7 BOND EXPENSES			\$ 62,818		\$ 62,818
62600 ·WATER BOND EXPENSES					\$ -
63000 ·WATER RESERVES EXPENSES		\$ 263,000			\$ 263,000
64000 ·SEWER RESERVES EXPENSES			\$ 150,000		\$ 150,000
65000 ·FEERAM EXPENSES				\$ 50,000	\$ 50,000
DEBT AND CAPITAL EXPENSES		263000	212818	50000	525818
Total Expenses		\$ 602,945	\$ 539,939	\$ 186,866	\$ 1,329,750
	From service Fees, Taxes	\$ 465,120	\$ 333,447	\$ 102,411	\$ 900,978
	From Capital Reserve Fees and Other	\$ 56,445	\$ 117,887	\$ 19,285	\$ 193,616
	From Debt Service Fees	\$ 208,688	\$ 116,288		\$ 324,976
	From Interest	\$ 1,200		\$ 200	
Total Income		\$ 731,453	\$ 567,621	\$ 121,896	\$ 1,419,571
Net Income		\$ 128,508	\$ 27,682	\$ (64,970)	\$ 89,820
Balances and Reserves (7/1/22)		\$ 819,061	\$ 368,293	\$ 288,395	\$ 1,475,749
	End Balance 6/30/2023	\$ 947,569	\$ 395,975	\$ 223,425	\$ 1,566,969

FY22/23 Budget: Wages

Adopted							
1		Total Wages		Fire Wages		Enterprise Wages	
2	TATE: General Manager	\$90,002		\$9,000		Total Wages	\$249,060
3	COLE: Administrative Manager	\$50,093		\$7,514		Fire Contribution	(\$16,514)
4	PRINCE: System Operator	\$65,765					
5	ROWEDEN: Project Manager	\$43,200					
		\$249,060		\$16,514		Water/Sewer Total Wages	\$232,546
6							
7						Water %	50.00% \$0
8						Sewer %	50.00% \$0
9							
10			WATER	SEWER	FIRE	TOTALS	
		Total Wages	\$116,273	\$116,273	\$16,514	\$249,060	
		(Project Mgr)	-\$21,600	-\$21,600		-\$43,200	
11		Benefit Wages	\$94,673	\$94,673	\$16,514	\$205,860	
12	BENEFITS						
13	Contribution Percentage		46.50%	46.50%	7.00%	100.0%	
14	Medical Insurance		\$41,998	\$41,998	\$6,322	\$90,317	
	Dental Insurance		\$1,441	\$1,441	\$217	\$3,100	
	Vision Insurance		\$343	\$343	\$52	\$738	
15	Retirement		\$9,572	\$9,572	\$1,441	\$20,586	10% of Benefit Wages
16		Total Benefits	\$53,355	\$53,355	\$8,032	\$114,741	
17							
18	COLA based on Social Security: 3%					PRINCE WAGES	
19	TATE WAGES					PREVIOUS WAGE PER HOUR	\$30.38
21	PREVIOUS WAGE PER HOUR		\$43.27			COLA	3.000%
22	COLA		0.000%			HOURS PER WEEK	40
23	HOURS PER WEEK		41			WEEKS PER YEAR	52
24	WEEKS PER YEAR		52			NEW WAGE PER HOUR	\$31.29
25	NEW WAGE PER HOUR		\$43.27			WAGE RAISE	5.00% \$32.86
26	WAGE RAISE	0.00%	\$43.27				\$2.48
27		TOTAL	\$90,002				\$65,765
28							
29							
30	COLE WAGES					ROWDEN WAGES	
31	PREVIOUS WAGE PER HOUR		\$23.14			PREVIOUS WAGE PER HOUR	\$45.00
32	COLA		3.00%			COLA	0.00%
33	HOURS PER WEEK		40			HOURS PER WEEK	18
34	WEEKS PER YEAR		52			WEEKS PER YEAR	52
35	NEW WAGE PER HOUR		\$23.83	\$1.89		NEW WAGE PER HOUR	\$45.00
36	WAGE RAISE	5.00%	\$25.03			WAGE RAISE	0.00% \$45.00
37		TOTAL	\$50,093			TOTAL	\$43,200
38							
	LABORER WAGES					PAGER DUTY	
	PREVIOUS WAGE PER HOUR		\$0.00			\$15 X 365	\$ 5,475.00
	COLA		1.30%				
	HOURS PER WEEK		40				
	WEEKS PER YEAR		52				
	NEW WAGE PER HOUR		\$0.00	\$0.00			
	WAGE RAISE	5.00%	\$0.00				
		TOTAL	\$0				
	Health, Dental, Vision Benefits					Fire Stipends	
	Tate	\$31,385				Annually	
	Prince	\$31,385				Fire Chief	\$ 14,400
37	Cole	\$31,385				Captains (2)	\$ 2,400
38						Engineer Vehicle Maintenance	\$ 1,200
40	Annually	\$94,155	Total	\$94,155		EMS Manager	\$ 2,400
41						Total	\$20,400
42							
43	Overtime Calculation			Total		Call and Training Reimbursements	
44		Est Hours	OT Rate			Call Reimbursement	\$5,225
45	Prince	40	\$45.57	\$1,823		Weekly Training Reimbursement	\$2,379
47	Cole	40	\$37.54	\$1,502		Total	\$7,604
48							
49							
50			Total	\$3,324		Sick Leave Cash-Out	
51		Water	Wastewater	Fire		Hours/Year	\$/hr
52	OT Breakdown	45.0%	45.0%	10.0%		Prince	0 \$30.38 \$0.00
53		\$1,495.96	\$1,495.96	\$332.44		Tate	4 \$38.21 \$152.84
54	Rounded	\$1,496	\$1,496	\$332		Cole	0 \$23.14 \$0.00
55							
56	Vacation Cash-Out					Total	\$152.84
57		Hours/Year	\$/hr			Water	Wastewater
58	Prince (160 hrs/yr)	0.00	\$30.38			47.5%	47.5%
59	Tate (80 hrs/yr)	95.00	\$43.27	\$4,110.65		5.0%	5.0%
60	Cole (40 hrs/yr)	0.00	\$23.83			Rounded	\$55 \$55 \$0
61	Facilities Operator (40 hrs/yr)	0.00	\$0.00			96 hours/year Accrual	192 hour maximum Balance
62	160 hours maximum Accumulation		Total	\$4,110.65			
63		Water	Wastewater	Fire			
64	Vacation Cash-Out Breakdown	50.0%	50.0%	0.0%			
66	160 hours maximum Accumulation	\$2,055.33	\$2,055.33	\$0.00			
67							
68							
69							
70							

2	Health Benefits FY 22/23									
3										
4		Medical	Annual Total	Dental	Annual Total	Vision	Annual Total	HRA	Medical and HRA	Benefit FY Total
8										
9	General Manager									
10	7/1/22- 12/31/22	\$1,846	\$11,076	\$84	\$504	\$20	\$120	\$3,700	\$14,776	\$15,400
11	1/1/23 - 6/30/23	\$1,938	\$11,630	\$88	\$529	\$21	\$126	\$3,700	\$15,330	\$15,985
12									\$30,106	
13	Systems Operator									
14	7/1/22- 12/31/22	\$1,846	\$11,076	\$84	\$504	\$20	\$120	\$3,700	\$14,776	\$15,400
15	1/1/23 - 6/30/23	\$1,938	\$11,630	\$88	\$529	\$21	\$126	\$3,700	\$15,330	\$15,985
									\$30,106	
17	Administrative Manager									
18	7/1/22- 12/31/22	\$1,846	\$11,076	\$84	\$504	\$20	\$120	\$3,700	\$14,776	\$15,400
19	1/1/23 - 6/30/23	\$1,938	\$11,630	\$88	\$529	\$21	\$126	\$3,700	\$15,330	\$15,985
20									\$30,106	
21	Totals		\$68,117		\$3,100		\$738	\$22,200	\$90,317	\$94,155
22										
23	***Estimated 5% increase for 1/1/2023 - 6/30/2023									
24										
25										

Plumas Eureka Fire and Rescue					
FY 22/23					
Adopted					
Training Reimbursement					
Annual Hours =	156	3 hours/week/firefighter			
Reimbursement Rate =	\$2.50/hour				
Name		% Attendance	Reimbursable Hours	Training Reimbursement	
Steve Munsen		80%	125	\$ 312	
		70%	109	\$ 273	
Jennifer McGuire		70%	109	\$ 273	
Julie Cassou		50%	78	\$ 195	
		70%	109	\$ 273	
Rich Machado		70%	109	\$ 273	
Tom Connolly		50%	78	\$ 195	
Coby Hakalir		50%	78	\$ 195	
Jeff Train		50%	78	\$ 195	
Gary McFarland		50%	78	\$ 195	
Tiffany Manchip		50%	78	\$ 195	
Lew Prince		70%	109	\$ 273	
			Training Total		\$ 2,379
Call Reimbursement (stipends)					
Average Calls/year =	50				
Name	Response %	Response Number	Rate/Call	Total Reimbursement	
Steve Munsen	65%	33	\$22.00	\$ 715	
	50%	25	\$22.00	\$ 550	
Jennifer McGuire	65%	33	\$22.00	\$ 715	
Julie Cassou	40%	20	\$22.00	\$ 440	
	50%	25	\$22.00	\$ 550	
Rich Machado	50%	25	\$22.00	\$ 550	
Tom Connolly	40%	20	\$22.00	\$ 440	
Coby Hakalir	40%	20	\$22.00	\$ 440	
Jeff Train	25%	13	\$22.00	\$ 275	
Gary McFarland	50%	25	\$22.00	\$ 550	
Tiffany Manchip	50%	25	\$22.00	\$ 550	
Lew Prince	50%	25	\$22.00	\$ 550	
			Call Total		\$ 5,225
Additional Stipends					
Fire Chief @ \$1200/mo				\$ 14,400	
Captain @ \$200.00/mo)				\$ 2,400	
Captain @ \$100.00/mo)				\$ 1,200	
EMS Manager \$200/month)				\$ 2,400	
			Stipends Program Total		\$ 20,400

Plumas Eureka Fire and Rescue				
FY 22/23				
Fire Operations				
Training Reimbursement				
Annual Hours =		156	3 hours/week/firefighter	
Name		% Attendance	Reimbursable Hours	Training Reimbursement
Steve Munsen	\$2.50	80%	125	\$ 312
Jennifer McGuire	\$2.50	80%	125	\$ 312
Julie Cassou	\$2.50	50%	78	\$ 195
Rich Machado	\$2.50	50%	78	\$ 195
Tom Connolly	\$2.50	80%	125	\$ 312
Coby Hakalir	\$2.50	70%	109	\$ 273
Jeff Train	\$2.50	50%	78	\$ 195
Tiffany Manchip	\$2.50	50%	78	\$ 195
Training Total				\$ 1,989
Call Reimbursement (stipends)				
Average Calls/year =		50		
Name	Response %	Response Number	Rate/Call	Total Reimbursement
Steve Munsen	65%	33	\$22.00	\$ 715
Jennifer McGuire	65%	33	\$22.00	\$ 715
Julie Cassou	25%	13	\$22.00	\$ 275
Rich Machado	50%	25	\$22.00	\$ 550
Tom Connolly	50%	25	\$22.00	\$ 550
Coby Hakalir	50%	25	\$22.00	\$ 550
Jeff Train	40%	20	\$22.00	\$ 440
Tiffany Manchip	25%	13	\$22.00	\$ 286
Call Total				\$ 4,081
Additional Stipends				
Fire Chief @ \$1200/mo				\$ 14,400
Asst. Chief @ 500/mo				\$ 6,000
Captain @ \$200.00/mo)				\$ 2,400
Engineer @ \$100.00/mo)				\$ 1,200
Stipends Program Total				\$ 24,000

WORKERS COMP CALCS FY 22/23						
Adopted						
Employee		Classification		FY 21/22	FY 20/21	
Tate		Municipal - non manual		\$5.45	NS	\$5.19
Chief		Paid Fireman		\$9.65	0	\$9.19
Cole		Clerical		\$5.45	0	\$5.19
Rowden		Municipal - non manual		\$5.45	0	\$5.19
Prince		Water /Wastewater		\$5.45	0	\$5.19
		Wage	Est. OT			
Tate		\$90,002	\$0.00	\$4,905.09		
Cole		\$50,093	\$1,501.55	\$2,811.88		
Prince		\$65,765	\$1,822.80	\$3,683.56		
Rowden		\$43,200	\$0.00	\$2,354.40		
				\$13,754.92		
Fire Volunteers	13	\$482.50	S	\$6,272.50		
Other volunteers	0	\$54.50	NS	\$0.00		
Board members	5	\$54.50	NS	\$272.50		
				\$6,272.50		
Misc						
		WATER	WASTEWATER		FIRE	
		46.50%	46.50%		7.00%	
Wages		\$6,396.04	\$6,396.04		\$962.84	
Fire Chief					\$0.00	
Fire Volunteers					\$6,273	
other volunteers		\$0.00	\$0.00		\$0.00	
Board		\$90.83	\$90.83		\$90.83	
Misc		\$0.00	\$0.00		\$0.00	
Total		\$6,486.87	\$6,486.87		\$7,326.18	
		31.96%	31.96%		36.09%	
		TOTAL	\$20,299.92			

Adopted							
Fuel FY 22/23							
Water/Sewer	Gallons/week	Gallons/year	Cost/Gallon	Total			
Ford Ranger	\$ 5.00	\$ 260.00	\$ 6.25	\$1,625.00	Gasoline	Water Total (50%	\$1,748.50
Ford F-350	\$ 3.50	\$ 182.00	\$ 6.25	\$1,137.50	Gasoline	Sewer Total (50%	\$1,748.50
Miscellaneous	\$ 0.10	\$ 5.20	\$ 6.25	\$ 32.50	Gasoline		
Bobcat	\$ 2.00	\$ 104.00	\$ 6.75	\$ 702.00	Diesel		
			Total	\$3,497.00			
Fire							
9121	\$ 3.00	\$ 156.00	\$ 6.75	\$1,053.00	Diesel	Fire Total	\$7,416.50
9122	\$ 3.00	\$ 156.00	\$ 6.75	\$1,053.00	Diesel		
9153	\$ 3.00	\$ 156.00	\$ 6.25	\$ 975.00	Gasoline		
9178	\$ 3.00	\$ 156.00	\$ 6.75	\$1,053.00	Diesel		
9100	\$ 10.00	\$ 520.00	\$ 6.25	\$3,250.00	Gasoline		
Miscellaneous	\$ 0.10	\$ 5.20	\$ 6.25	\$ 32.50	Gasoline		
			Total	\$7,416.50			\$10,913.50

PECSD

FY 2022 - 2023

Water & Sewer Capital Programs
Fire FEERAM Program

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

CAPITAL and DEBT BUDGET FY 2022-2023

SUMMARY	WATER	SEWER	FIRE
Starting Capital Balance	\$537,061	\$223,293	\$263,395
Income	\$57,645	\$2,417	\$19,285
Expenses-Capital	\$263,000	\$150,000	\$50,000
End of the Year Balance	\$331,706	\$241,180	\$232,680
Starting Operational Balance	\$82,000	\$80,000	\$25,000
Anticipated Balance Income	\$125,176	\$6,325	-\$34,555
End of the Year Balance	\$207,176	\$86,325	-\$9,555
Starting Debt Fee Balance	\$200,000 *	\$65,000	NA
Income	\$208,688 **	\$6,463	NA
Expenses and Contributions-Debt	\$0	\$112,818	NA
End of the Year Balance	\$408,688	\$68,470	NA
TOTAL End of the Year	\$947,570	\$395,975	\$223,225

Fire Operations							
PEE Assessment UnDev		83	\$4.47	\$4,452	\$0.13	3.0%	\$4.34
PEE Assessment Dev		535	\$9.21	\$59,117	\$0.27	3.0%	\$8.94
ESS Protection Fee		33	\$6.38	\$2,526	\$0.00	0.0%	\$6.38
VAPP Protection Fee		2	\$13.15	\$316	\$0.38	3.0%	\$12.77
	subtotal			\$66,411			
County Tax Revenue				\$36,000			
	subtotal			\$102,411			
FEERAM UnDev		83	\$1.50	\$1,494	\$0.00	0.0%	\$1.50
FEERAM Dev		535	\$2.74	\$17,591	\$0.00	0.0%	\$2.74
	subtotal			\$19,085			
Interest				\$200			
Income subtotal				\$121,696			
Operational Reserve Balance from FY 20/21				\$25,000			
FEERAM Balance from FY 20/21				\$263,395			
Balance from FY 21/22				\$288,395			

	C	D	E	F	G	H	I
2							
3	Plumas Eureka Community Services District						
4	Water Capital Program						
5	FY 22/23						
6	Adopted:						
7							
8	Anticipated Cash Balances 7/1/22			Capital	Debt Service	Operational	Total
9				\$537,061	\$200,000	\$82,000	\$819,061
10							
11	Income:						
12	Capital Reserve Fee			\$56,445			\$56,445
13	Debt Service Fee				\$208,688		\$208,688
14	AR Revenue Loss			\$1,200			\$1,200
15	Operational Reserves					\$125,176	
16	Total Income			\$57,645	\$208,688	\$125,176	\$391,509
17							
18	Expenses:						
19	Capital Outlay			\$200,000			\$200,000
20	Capital Improvement Expenses			\$63,000			\$63,000
21	Debt Service Contribution to Capital						\$0
22							
23	Total Expenses			\$263,000	\$0	\$0	\$263,000
24							
25	Anticipated Cash Balances 6/30/22			\$331,706	\$408,688	\$207,176	\$947,570
26							

	B	C	D	E	F	G	H	I	J	K	
1	Water Division Capital Program										
2	FY 22/23										
3	Adopted:										
4											
5	Capital Program Income										
6											
7	Water Capital Program Income FY 22/23			\$56,445	Capital Program Allocation Balance 7/01/22				\$537,061		
8	Interest			\$1,200	FY22/23 Capital Income				\$56,445		
9	Other Income (FY 22/23)				Operational Reserve Balance 7/01/22				\$82,000		
10	Capital Income			\$57,645	Debt Service Income Balance FY 7/01/22				\$200,000		
11					FY 22/23 Debt Service Income				\$208,688		
12	Total Available to Capital Program								\$1,084,194		
13											
14											
15	Capital Outlay for New Facilities			Ending FY 21/22 Allocation	FY 22/23 Funding	Funds Available	Anticipated FY 20/23 Expenses		Estimated End of Year Balance		
16	Account Number	Description									
17	14001	Arsenic Remediation Project		\$263,000	\$15,000	\$278,000	\$200,000		\$78,000		
18											
19	Capital Improvement Projects										
20	Account Number	Description		Ending FY 21/22 Allocation	FY 22/23 Funding	Funds Available	Anticipated FY 22/23 Expenses		Estimated End of Year Balance		
21											
22	14003	Water Distribution		\$10,000	\$10,000	\$20,000	\$5,000		\$15,000		
23											
24	14005	General Equipment-Water		\$20,000	\$9,200	\$29,200	\$5,000		\$24,200		
25											
26	14007	Buildings-Wells		\$0	\$3,000	\$3,000	\$0		\$3,000		
27											
28	14008	Buildings-Office		\$5,000	\$5,000	\$10,000	\$0		\$10,000		
29											
30	14010	Projects-Well		\$125,000	\$0	\$125,000	\$5,000		\$120,000		
31											
32	14011	Project-Back Up Power		\$65,000	\$10,000	\$75,000	\$20,000		\$55,000		
33											
34	14012	Replacement Fund: Hydrant Upgrade		\$18,061	\$3,000	\$21,061	\$18,000		\$3,061		
35											
36	14013	Telemetry Upgrade		\$0	\$0	\$0	\$0		\$0		
37											
38	14014	Vehicles -Water		\$6,000	\$0	\$6,000	\$0		\$6,000		
39											
40	140016	Road Maintenance and Repair		\$7,000	\$0	\$7,000	\$5,000		\$2,000		
41											
42	14020	Miscellaneous: Emergency Repair		\$10,000	\$2,445	\$12,445	\$5,000		\$7,445		
43											
44	14030	Water storage Tank Replacement		\$8,000	\$0	\$8,000	\$0		\$8,000		
45											
46		CIP Totals		\$274,061	\$42,645	\$316,706	\$63,000				
47									Sub Total	\$253,706	
48											
49	Capital Improvement Program Total				\$537,061	\$57,645	\$594,706	\$263,000		\$331,706	
50											
51					Debt Service		SRF Construction Loan				
52	Operational Reserves				Anticipated Balance 07/1/22		\$200,000				
53	Balance 07/01/22	\$82,000			Income		\$208,688				
54	FY 22/23 Income	\$125,176			Payments						
55					Anticipated Balance 06/30/23		\$408,688				
56	Balance 06/30/23	\$207,176									
57											
58	Anticipated Cash Balance 06/30/23								\$947,570		
59											

	B	C	D	E	F	G	H
2							
3	Plumas Eureka Community Services District						
4	Sewer Capital Program						
5	FY 22/23						
6	Adopted:						
7							
8				Capital Program	Operational Reserve	Wastewater Plant #7 Bonds	Total
9	Anticipated Cash Balance 7/01/22			\$223,293	\$80,000	\$65,000	\$368,293
10							
11	Income:						
12	Capital Reserve Fee			\$117,887			\$117,887
13	Debt Service Fees			\$50,000		\$66,288	\$116,288
14	Operational Reserve				\$6,325		\$6,325
15	Total Income			\$167,887	\$6,325	\$131,288	\$240,500
16							
17	Expenses:						
18	WWTP #7 Bond Payment					\$62,818	\$62,818
19	Capital Outlay			\$0			\$0
20	Capital Improvement Expenses			\$150,000			\$150,000
21	Operation Expense						\$0
22	Total Expenses			\$150,000	\$0	\$62,818	\$212,818
23							
24	Anticipated Cash Balance 6/30/2023			\$241,180	\$86,325	\$68,470	\$395,975

	B	C	D	E	F	G	H	I	J	K				
1	Sewer Division Capital Program													
2	FY 22/23													
3	Adopted:													
4														
5	Capital Program Income													
6														
7					Sewer Capital Program Income FY 21/22	\$117,887			Capital Program Balance 7/01/22	\$223,293				
8					Debt Fee Balance Contribution	\$50,000			Capital Income FY 22/23	\$117,887				
9					Capital Income	\$167,887			Operational Reserve Balance 7/01/22	\$80,000				
10									Operation Income FY 22/23	\$6,325				
11									Restricted Debt Reserve Balance 7/01/22	\$65,000				
12									Restricted Debt Fee Income FY 22/23	\$66,288				
13									Non Restricted Debt Fee Income 22/23	\$50,000				
14														
15														
16														
17					Total Available to Capital Program					\$477,505				
18														
19														
20	Capital Outlay for New Facilities													
21	Account Number	Description								Anticipated Expenses				
22														
23														
24										Capital Outlay Expense Totals	\$0			
25														
26	Capital Improvement Projects													
27	Account Number	Description								Ending FY21/22 Allocation	FY 22/23 Funding	Funds Available	Anticipated FY 22/23 Expenses	Estimated End of Year Balance
28														
29														
30	15001	WWTP #6 Treatment Upgrade								\$0	\$10,000	\$10,000	\$0	\$10,000
31														
32	15002	Treatment Plant #7 Maintenance Lift Station								\$75,000	\$70,000	\$145,000	\$100,000	\$45,000
33														
34	15004	Wasterwater Collection								\$0	\$10,000	\$10,000	\$0	\$10,000
35														
36	15008	General Equipment-Wastewater								\$0	\$5,000	\$5,000	\$5,000	\$0
37														
38	15010	Wastewater Disposal								\$0	\$4,000	\$4,000	\$0	\$4,000
39														
40	15013	Building-Office								\$0	\$0	\$0	\$0	\$0
41														
42	15015	Replacement Fund								\$73,293	\$8,887	\$82,180	\$5,000	\$77,180
43														
44	15016	Telemetry Upgrade								\$0	\$0	\$0	\$0	\$0
45														
46	15017	Vehicles-Wastewater								\$0	\$0	\$0	\$0	\$0
47														
48	15019	Road Maintenance and Repair								\$0	\$0	\$0	\$0	\$0
49														
50	15020	Discharge Permit								\$0	\$0	\$0	\$0	\$0
51														
52	15021	Tertiary Treatment Improvements								\$0	\$0	\$0	\$0	\$0
53														
54	15022	Capital Projects-Backup Generator								\$75,000	\$60,000	\$135,000	\$40,000	\$95,000
55														
56														
57		CIP Totals								\$223,293	\$167,887	\$391,180	\$150,000	
58														
59														
60														
61														
62														
63			Operational Reserves										WWTP 7 Bonds	
64				\$80,000									\$65,000	
65				\$6,325									\$116,288	
66				\$0									\$50,000	
67				\$86,325									\$62,818	
68													\$68,470	

PECSD

FY 2023 - 2023

FEES AND TAXES

Plumas Eureka Community Services District

Fire Engine Equipment Replacement And Maintenance Program

FY 22/23

Adopted:

Capital Program	Donations, Grants, Reserves	Total
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Anticipated Cash Balance 7/1/22	\$263,395	\$25,000	\$288,395
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Income:

FEERAM Fee	\$19,085		\$19,085
Grants/Fund Raising/Other		\$96,000	\$96,000
Interest	\$200		\$200
Total Income	\$19,285	\$96,000	\$115,285

Expenses:

Transfers - To O&M		\$34,455	\$34,455
FEERAM Project Expenses	\$50,000	\$0	\$50,000
Grant Restricted Expenses		\$96,000	\$96,000
Total Expenses	\$50,000	\$130,455	\$180,455

Anticipated Cash Balances 6/30/23	\$232,680	\$25,000	\$223,225
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Fire Division FEERAM Program
Fire FEERAM - Operational Reserve
FY 2022/2023

Adopted:

1	Fire Division FEERAM Program									
2	Fire FEERAM - Operational Reserve									
3	FY 2022/2023									
4	Adopted:									
5										
6	FEERAM Income									
7										
8	Fire FEERAM Income FY 22/23			\$19,085						
9	Other Income, equipment donation:			\$0	FEERAM Balance 7/01/22				\$263,395	
10	FEERAM Income			\$19,085	FY 22/23 FEERAM Contributions				\$19,085	
11	Interest			\$200	Operational Reserve Balance 7/01/22				\$25,000	
12					FY 22/23 Interest				\$200	
13	Total Available to FEERAM Program			\$19,285	Contributed to Operations				-\$34,555	
14										
15	Total Available to Capital Program									
16										
17										
18	Capital Outlay (FEERAM Expense)									
19	Account Number	Description							Anticipated Expenses	
20										
21									Capital Outlay Expense Totals	\$0
22										
23										
24	FEERAM Projects									
								Total Available to CIP's	\$19,285	
25	Account Number	Description			Ending FY 21/22 Allocation	FY 22/23 Funding	Funds Available	Anticipated FY 22/23 Expenses	Estimated End of Year Balance	
26										
27	16005	General Equipment: Replaceme			\$63,395	\$10,085	\$73,480	\$10,000	\$63,480	
28										
29	16007	Firehouse Improvements			\$100,000	\$3,000	\$103,000	\$0	\$103,000	
30										
31	16003	Fire Engine Replacement			\$100,000	\$6,200	\$106,200	\$40,000	\$66,200	
32										
33										
34										
35		Projects Totals			\$263,395	\$19,285	\$282,680	\$50,000		
36									Sub Total	\$232,680
37										
38									FEERAM Balance	\$232,680
39										
40										
41		Donations and Grants		Operational Reserves						
42	Balance 07/1/22	\$0		\$25,000						
43	FY 22/23 Income	\$96,000		\$0						
44	FY 22/23 Expenses	\$96,000		\$34,455						
45	Anticipated Balance 06/30/23	\$0		-\$9,455						
46										
47								Anticipated Cash Balance 06/30/23	\$223,225	
48										