

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

CAPITAL and DEBT BUDGET FY 2023-2024

Adopted

SUMMARY	WATER	SEWER	FIRE
Starting Capital Balance	\$683,000	\$349,378	\$204,061
Income	\$136,044	\$4,203	\$19,583
Expenses-Capital (Contribution to Ops)	\$263,000	\$230,000	\$60,175
End of the Year Balance	\$556,044	\$234,933	\$163,470
Starting Operational Balance	\$98,000	\$0	\$0
Anticipated Balance Income	\$204,559	\$0	\$0
End of the Year Balance	\$302,559	\$0	\$0
Starting Debt Fee Balance	\$460,000 *	\$65,000	NA
Income	\$234,189 **	\$1,293	NA
Expenses and Contributions-Debt	\$0	\$112,818	NA
End of the Year Balance	\$694,189	\$63,006	NA
TOTAL End of the Year	\$1,552,792	\$297,939	\$163,470

Income Calculator

Total Income and Balances: \$2,485,328

Adopted

		Customer Count	Monthly Fee	FY 23/24 Annual Income	\$ Increase	% Increase	Existing Monthly Fee
code	Water						
	Service Fee 3/4 inch	538	\$70.65	\$456,116	\$3.65	5.4%	\$67.00
	Service Fee 1 inch	2	\$99.76	\$2,394	\$5.16	5.5%	\$94.60
	Service Fee 2 inch	2	\$259.81	\$6,235	\$13.43	5.5%	\$246.38
	Standby	73	\$27.00	\$23,652	\$1.39	5.4%	\$25.61
	subtotal			\$488,398			
	Capital Fee 3/4 inch	614	\$16.03	\$118,109	\$8.50	112.9%	\$7.53
	Capital Fee 1 inch	2	\$26.71	\$641	\$14.16	112.8%	\$12.55
	Capital Fee 2 inch	2	\$85.48	\$2,052	\$45.32	112.8%	\$40.16
	Capital Fee Standby	73	\$16.03	\$14,042	\$8.50	112.9%	\$7.53
	subtotal			\$134,844			
	Debt Service 3/4 inch	614	\$27.84	\$205,125	\$0.00	0.0%	\$27.84
	Debt Service 1 inch	2	\$46.39	\$1,113	\$0.00	0.0%	\$46.39
	Debt Service 2 inch	2	\$148.46	\$3,563	\$0.00	0.0%	\$148.46
	Debt Service Standby	73	\$27.84	\$24,388	\$0.00	0.0%	\$27.84
	subtotal			\$234,189			
	Interest			\$1,500			
	Income subtotal			\$858,931			
	Operational Reserve Balance from FY 22/23			\$98,000			
	Capital Reserve Balance from 22/23			\$683,000			
	Debt Service Reserves			\$460,000			
	Balance FY 22/23			\$1,241,000			
			Water Total	\$2,098,456			

		Customer Count	Monthly Fee	FY 23/24 Annual Income	\$ Increase	% Increase	Existing Monthly Fee	
	Sewer							
	Service PEE	Dev	290	\$ 86.64	\$ 301,507	\$ 0.86	1.0%	\$ 85.78
	Service ESS	Dev/BO	3	\$ 67.52	\$ 2,431	\$ 0.25	0.4%	\$ 67.27
	Service ESS	Dev/NBO	30	\$ 86.64	\$ 31,190	\$ 0.86	1.0%	\$ 85.78
	Service VAPP	Dev/NBO	2	\$ 95.16	\$ 2,284	\$ 1.37	1.5%	\$ 93.79
	Madora LF Service Fee		8	\$ 4.25	\$ 408	\$ -	0.0%	\$ 4.25
	subtotal			\$ 337,820				
	Capital PEE	Dev	290	\$ 24.53	\$ 85,382	\$ 0.42	1.8%	\$ 24.11
	Capital PEE	UnDev	4	\$ 24.53	\$ 1,178	\$ 0.42	1.8%	\$ 24.11
	Capital ESS	Dev/BO	3	\$ 40.36	\$ 1,453	\$ 0.93	2.4%	\$ 39.43
	Capital ESS	Dev/NBO	30	\$ 40.36	\$ 14,530	\$ 0.93	2.4%	\$ 39.43
	Capital ESS	UnDev	11	\$ 40.36	\$ 5,328	\$ 0.93	2.4%	\$ 39.43
	Capital VAPP	Dev/NBO	2	\$ 31.84	\$ 764	\$ 0.42	1.3%	\$ 31.42
	Capital VAPP	UnDev	11	\$ 31.84	\$ 4,203	\$ 0.42	1.3%	\$ 31.42
	Capital VAPP	Sp. Agree	1	\$ 208.83	\$ 2,417	\$ 7.40	3.7%	\$ 201.43
	subtotal			\$ 115,255				
	Debt Service PEE	Dev	290	\$ 18.69	\$ 65,041	\$ -	0.0%	\$ 18.69
	Debt Service PEE	Un Dev	4	\$ 18.69	\$ 897	\$ -	0.0%	\$ 18.69
	Debt Service ESS	Dev/BO	3	\$ 11.38	\$ 410	\$ -	0.0%	\$ 11.38
	Debt Service ESS	Dev/NBO	30	\$ 53.86	\$ 19,390	\$ -	0.0%	\$ 53.86
	Debt Service ESS	UnDev	11	\$ 53.86	\$ 7,110	\$ -	0.0%	\$ 53.86
	Debt Service VAPP	Dev/NBO	2	\$ 53.86	\$ 1,293	\$ -	0.0%	\$ 53.86
	Debt Service VAPP	UnDev	11	\$ 42.48	\$ 5,607	\$ -	\$ -	\$ 42.48
	Debt Service VAPP	Sp. Agree	1	\$ 538.60	\$ 6,463	\$ -	\$ -	\$ 538.60
	subtotal			\$ 106,210				
	Interest			\$ 500				
	Income subtotal		Page 1	\$ 559,284				

	Operational Reserve Balance from FY 22/23			\$	-			
	Capital Reserve Balance from 22/23			\$	349,378			
	Debt Service Restricted Reserves			\$	65,000			
		Balance FY 22/23			\$414,378			
			Sewer Total	\$	973,662			
			Customer Count	Monthly Fee	FY 23/24 Annual Income	\$ Increase	% Increase	Existing Monthly Fee
	Fire Operations							
	PEE Assessment UnDev	80	\$4.60	\$	4,420	\$0.13	3.0%	\$4.47
	PEE Assessment Dev	538	\$9.49	\$	61,244	\$0.28	3.0%	\$9.21
	ESS Protection Fee	33	\$6.38	\$	2,526	\$0.00	0.0%	\$6.38
	VAPP Protection Fee	5	\$12.77	\$	766	\$0.00	0.0%	\$12.77
		subtotal			\$	68,956		
	County Tax Revenue			\$	37,000			
	Taxes and Fees	subtotal		\$	105,956	\$0	0	1.5
							0	2.74
	FEERAM UnDev	83	1.5	\$	1,494	0		
	FEERAM Dev	538	2.74	\$	17,689	0		
		subtotal		\$	19,183			
	Interest			\$	200			
		Income subtotal		\$	125,340			
	Operational Reserve Balance FY 22/23			\$	-			
	FEERAM Balance FY 22/23			\$	204,061			
		Balance FY 22/23		\$	204,061			
			Fire Total	\$	329,401			
	TOTAL			\$	3,072,201			

	B	C	D	E	F	G	H	I	J
1									
2									
3		Plumas Eureka Community Services District							
4		Water Capital Program							
5		FY 23/24							
6		Adopted:							
7									
8		Anticipated Cash Balances 7/1/23	Capital	Debt Service	Operational	Total			
9			\$683,000	\$460,000	\$98,000	\$1,241,000			
10		Income:							
11									
12		Capital Reserve Fee	\$134,844			\$134,844			
13		Debt Service Fee		\$234,189		\$234,189			
14		AR Revenue Loss	\$1,200			\$1,200			
15		Operational Reserves			\$204,559				
16		Total Income	\$136,044	\$234,189	\$204,559	\$574,792			
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 6/30/24	\$556,044	\$694,189	\$302,559	\$1,552,792			
26									

	A	B	C	D	E	F	G	H	I	J	K	
1	Water Division Capital Program											
2	FY 23/24											
3	Adopted:											
4												
5	Capital Program Income											
6												
7	Water Capital Program Income FY 23/24				\$134,844	Capital Program Allocation Balance 7/01/23				\$683,000		
8	Interest				\$1,200	FY23/24 Capital Income				\$136,044		
9	Other Income (FY 23/24)					Operational Reserve Balance 7/01/23				\$98,000		
10	Capital Income				\$136,044	Debt Service Balance FY 7/01/23				\$460,000		
11						FY 23/24 Debt Service Income				\$234,189		
12	Total Available to Capital Program										\$1,611,233	
13												
14												
15	Capital Outlay for New Facilities				Ending FY 22/23 Allocation	FY 23/24 Funding	Funds Available	Anticipated FY 23/24 Expenses	Estimated End of Year Balance			
16	Account Number	Description										
17	14001	Arsenic Remediation Project			\$234,000	\$70,000	\$304,000	\$200,000	\$104,000			
18												
19	Capital Improvement Projects											
20	Account Number	Description			Ending FY 22/23 Allocation	FY 23/24 Funding	Funds Available	Anticipated FY 23/24 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			\$27,000	\$20,000	\$47,000	\$5,000	\$42,000			
25												
26	14007	Buildings-Wells			\$10,000	\$3,000	\$13,000	\$0	\$13,000			
27												
28	14008	Buildings-Office			\$20,000	\$5,000	\$25,000	\$0	\$25,000			
29												
30	14010	Projects-Well			\$200,000	\$10,000	\$210,000	\$5,000	\$205,000			
31												
32	14011	Project-Back Up Power			\$0	\$0	\$0	\$20,000	(\$20,000)			
33												
34	14012	Replacement Fund: Hydrant Upgrade			\$20,000	\$16,000	\$36,000	\$18,000	\$18,000			
35												
36	14013	Telemetry Upgrade			\$20,000	\$0	\$20,000	\$0	\$20,000			
37												
38	14014	Vehicles -Water			\$15,000	\$0	\$15,000	\$0	\$15,000			
39												
40	140016	Road Maintenance and Repair			\$7,000	\$0	\$7,000	\$5,000	\$2,000			
41												
42	14020	Miscellaneous: Emergency Repair			\$20,000	\$2,044	\$22,044	\$5,000	\$17,044			
43												
44	14030	Water storage Tank Replacement			\$100,000	\$0	\$100,000	\$0	\$100,000			
45												
46	CIP Totals				\$449,000	\$66,044	\$515,044	\$63,000				
47								Sub Total		\$452,044		
48												
49	Capital Improvement Program Total				\$683,000	\$136,044	\$819,044	\$263,000	\$556,044			
50												
51								Debt Service		SRF Construction Loan		
52	Operational Reserves				Anticipated Balance 07/1/23			\$460,000				
53	Balance 07/01/23				\$98,000			Income				
54	FY 23/24 Income				\$204,559			Payments				
55								\$0				
56	Balance 06/30/24				\$302,559			Anticipated Balance 06/30/24				
57								\$694,189				
58	Anticipated Cash Balance 06/30/24							\$1,552,792				
59												

	A	B	C	D	E	F	G	H	I
1									
2									
3	Plumas Eureka Community Services District								
4	Sewer Capital Program								
5	FY 23/24								
6	Adopted:								
7									
8					Capital Program	Operational Reserve	Wastewater Plant #7 Bonds	Total	
9					\$349,378	\$0	\$65,000	\$414,378	
10									
11									
12					\$115,755			\$115,755	
13					\$45,386		\$60,824	\$106,210	
14					\$0	-\$45,586		-\$45,586	
15					Total Income	\$161,141	-\$45,586	\$60,824	\$176,379
16									
17									
18							\$62,818	\$62,818	
19					\$0			\$0	
20					\$230,000			\$230,000	
21									
22					Total Expenses	\$230,000	\$0	\$62,818	\$292,818
23									
24					Anticipated Cash Balance 6/30/2024	\$280,519	-\$45,586	\$63,006	\$297,939
25									

	B	C	D	E	F	G	H	I	J	K	
1	Sewer Division Capital Program										
2	FY 23/24										
3	Adopted:										
4											
5	Capital Program Income										
6											
7	Sewer Capital Program Income FY 23/24			\$115,255	Capital Program Balance 7/01/23			\$349,378			
8					Capital Income FY 23/24			\$115,255			
9	Interest			\$500	Operational Reserve Balance 7/01/23			\$0			
10	Capital Income			\$115,755	Restricted Debt Reserve Balance 7/01/23			\$65,000			
11					Debt Reserve Income 23/24			\$106,210			
12					Operational Reserve Contribution 01/01/24			-96000			
13	Total Available to Capital Program									\$539,843	
14											
15											
16	Capital Outlay for New Facilities										
17	Account Number	Description									
18										Anticipated Expenses	
19											
20										Capital Outlay Expense Totals	\$0
21											
22	Capital Improvement Projects										
23	Account Number	Description									
24				Ending FY22/23 Allocation	FY 23/24 Funding	Funds Available	Anticipated FY 23/24 Expenses	Estimated End of Year Balance			
25											
26	15001	WWTP #6 Treatment Upgrade		\$10,000	\$10,000	\$20,000	\$0	\$20,000			
27											
28	15002	Treatment Plant #7 Maintenance Lift Station		\$150,000	\$50,000	\$200,000	\$170,000	\$30,000			
29											
30	15004	Wasterwater Collection		\$100,000	\$30,000	\$130,000	\$25,000	\$105,000			
31											
32	15008	General Equipment-Wastewater		\$7,000	\$0	\$7,000	\$5,000	\$2,000			
33											
34	15010	Wastewater Disposal		\$0	\$0	\$0	\$0	\$0			
35											
36	15013	Building-Office		\$0	\$0	\$0	\$0	\$0			
37											
38	15015	Replacement Fund		\$53,378	\$8,555	\$61,933	\$10,000	\$51,933			
39											
40	15016	Telemetry Upgrade		\$4,000	\$2,000	\$6,000	\$0	\$6,000			
41											
42	15017	Vehicles-Wastewater		\$5,000	\$0	\$5,000	\$0	\$5,000			
43											
44	15019	Road Maintenance and Repair		\$0	\$0	\$0	\$0	\$0			
45											
46	15021	Tertiary Treatment Improvements		\$0	\$10,000	\$10,000	\$0	\$10,000			
47											
48	15022	Capital Projects- Backup Generator		\$20,000	\$5,000	\$25,000	\$20,000	\$5,000			
49											
50											
51		CIP Totals		\$349,378	\$115,555	\$464,933	\$230,000				
52										Sub Total	\$234,933
53											
54										Anticipated Balance 6/30/24	\$234,933
55											
56											
57		Operational Reserves						WWTP 7 Bonds			
58	Balance 07/01/2023			\$0			Restricted Reserve 07/01/23	\$65,000			
59	FY 23/24 Income			\$0			Income, FY 23/24	\$106,210			
60	Anticipated Balance 06/30/24			\$0			Contribution to Operation Reserve	\$45,386			
61							Payments, FY 23/24	\$62,818			
62							Anticipated Balance 06/30/24	\$63,006			
63											
64										Anticipated Cash Balance 06/30/24	\$297,939
65											

	A	B	C	D	E	F	G	H
1								
2								
3	Plumas Eureka Community Services District							
4	Fire Engine Equipment Replacement And Maintenance Program							
5	FY 23/24							
6								
7	Adopted:							
8								
9					Capital Program		Donations, Grants, Reserves	Total
10	Anticipated Cash Balance 7/1/23				\$204,061		\$0	\$204,061
11	Income:							
12								
13	FEERAM Fee				\$19,383			\$19,383
14	Grants/Fund Raising/Other						\$0	\$0
15	Interest				\$200			\$200
16	Total Income				\$19,583		\$0	\$19,583
17								
18	Expenses:							
19	Transfers - To O&M						\$0	\$60,175
20	FEERAM Project Expenses				\$0		\$0	\$0
21	Grant Restricted Expenses						\$0	\$0
22	Total Expenses				\$0		\$0	\$60,175
23								
24	Anticipated Cash Balances 6/30/24				\$223,645		\$0	\$163,470
25								
26								

	A	B	C	D	E	F	G	H	I	J	
1	Fire Division FEERAM Program										
2	Fire FEERAM - Operational Reserve										
3	FY 23/24										
4	Adopted:										
5											
6	FEERAM Income										
7											
8			Fire FEERAM Income FY 23/24	\$19,183							
9			Other Income, equipment donation:	\$0				FEERAM Balance 7/01/23	\$204,061		
10			FEERAM Income	\$19,183				FY 23/24 FEERAM Income	\$19,383		
11			Interest	\$200				Operational Reserve Balance 7/01/23	\$0		
12								FY 23/24 Interest	\$200		
13			Total Available to FEERAM Program	\$19,383				Contributed to Operations	\$60,175		
14											
15	Total Available to Capital Program									\$163,470	
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	\$19,383		
25	Account Number	Description		Ending FY 22/23 Allocation	FY 23/24 Funding	Funds Available	Anticipated FY 23/24 Expenses	Estimated End of Year Balance			
26											
27	16005	General Equipment: Replaceme		\$64,061	(\$15,800)	\$48,261	\$0	\$48,261			
28											
29	16007	Firehouse Improvements		\$50,000	(\$24,791)	\$25,209	\$0	\$25,209			
30											
31	16003	Fire Engine Replacement		\$90,000	\$0	\$90,000	\$0	\$90,000			
32											
33											
34											
35		Projects Totals		\$204,061	(\$40,591)	\$163,470	\$0				
36								Sub Total	\$163,470		
37											
38								FEERAM Balance	\$163,470		
39											
40											
41			Donations and Grants	Operational Reserves							
42		Balance 07/1/23	\$0	\$0							
43		FY 23/24 Income	\$0	\$0							
44		FY 23/24 Expenses	\$0	\$0							
45		Anticipated Balance 06/30/24	\$0	\$0							
46											
47								Anticipated Cash Balance 06/30/24	\$163,470		
48											
49											
50											