

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## CAPITAL and DEBT BUDGET FY 2022-2023

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

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
	<b>subtotal</b>				<b>\$465,120</b>			
	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 Standy			\$7.53	\$0	\$0.00	0.0%	\$7.53
	<b>subtotal</b>				<b>\$56,445</b>			
	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
	<b>subtotal</b>				<b>\$208,688</b>			
	Interest				\$1,200			
	<b>Income subtotal</b>				<b>\$731,453</b>			
	Operational Reserve				\$82,000			
	Capital Reserves				\$537,061			
	Debt Service Reserves				\$200,000			
	<b>Balance FY 21/22</b>				<b>\$819,061</b>			
				<b>Water Total</b>	<b>\$1,549,339</b>			
Sewer								
			Customer Count	Monthly Fee	FY 22/23 Annual Income	\$ Increase	% Increase	Existing 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
	<b>subtotal</b>				<b>\$ 333,447</b>			
	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
	<b>Capital subtotal</b>				<b>\$ 117,887</b>			
	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
	<b>subtotal</b>				<b>\$ 116,288</b>			
	Interest				\$ -			
	<b>Income subtotal</b>				<b>\$ 567,621</b>			
	Operational Reserves				\$ 80,000			

	Capital Reserves				\$ 223,293			
	Debt Service Restricted Reserves				\$ 65,000			
		<b>Balance from 21/22</b>			<b>\$ 368,293</b>			
				<b>Sewer Total</b>	<b>\$ 935,914</b>			
			<b>Customer Count</b>	<b>Monthly Fee</b>	<b>FY 22/23 Annual Income</b>	<b>\$ Increase</b>	<b>% Increase</b>	<b>Existing Monthly Fee</b>
	<b>Fire Operations</b>							
	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				<b>\$102,411</b>			
	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				<b>\$19,085</b>			
	Interest				<b>\$200</b>			
	Income subtotal				<b>\$121,696</b>			
	Operational Reserve Balance from FY 20/21				\$25,000			
	FEERAM Balance from FY 20/21				\$263,395			
	Balance from FY 21/22				<b>\$288,395</b>			
					<b>Fire Total</b>	<b>\$409,891</b>		
	<b>TOTAL</b>				<b>\$2,485,336</b>			

	C	D	E	F	G	H	I
1							
2							
3	<b>Plumas Eureka Community Services District</b>						
4	<b>Water Capital Program</b>						
5	<b>FY 22/23</b>						
6	<b>Adopted:</b>						
7							
8	<b>Anticipated Cash Balances 7/1/22</b>			Capital	Debt Service	Operational	Total
9				<b>\$537,061</b>	<b>\$200,000</b>	<b>\$82,000</b>	<b>\$819,061</b>
10							
11	<b>Income:</b>						
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	<b>Total Income</b>			<b>\$57,645</b>	<b>\$208,688</b>	<b>\$125,176</b>	<b>\$391,509</b>
17							
18	<b>Expenses:</b>						
19	Capital Outlay			\$200,000			\$200,000
20	Capital Improvement Expenses			\$63,000			\$63,000
21	Debt Service Contribution to Capital						\$0
22							
23	<b>Total Expenses</b>			<b>\$263,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$263,000</b>
24							
25	<b>Anticipated Cash Balances 6/30/22</b>			<b>\$331,706</b>	<b>\$408,688</b>	<b>\$207,176</b>	<b>\$947,570</b>
26							
27							

	B	C	D	E	F	G	H	I	J	K
1	<b>Water Division Capital Program</b>									
2	<b>FY 22/23</b>									
3	<b>Adopted:</b>									
4										
5	<b>Capital Program Income</b>									
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									<b>\$1,084,194</b>
13										
14										
15	<b>Capital Outlay for New Facilities</b>			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		<b>\$78,000</b>	
18										
19	<b>Capital Improvement Projects</b>									
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		<b>\$15,000</b>	
23										
24	14005	General Equipment-Water		\$20,000	\$9,200	\$29,200	\$5,000		<b>\$24,200</b>	
25										
26	14007	Buildings-Wells		\$0	\$3,000	\$3,000	\$0		<b>\$3,000</b>	
27										
28	14008	Buildings-Office		\$5,000	\$5,000	\$10,000	\$0		<b>\$10,000</b>	
29										
30	14010	Projects-Well		\$125,000	\$0	\$125,000	\$5,000		<b>\$120,000</b>	
31										
32	14011	Project-Back Up Power		\$65,000	\$10,000	\$75,000	\$20,000		<b>\$55,000</b>	
33										
34	14012	Replacement Fund: Hydrant Upgrade		\$18,061	\$3,000	\$21,061	\$18,000		<b>\$3,061</b>	
35										
36	14013	Telemetry Upgrade		\$0	\$0	\$0	\$0		<b>\$0</b>	
37										
38	14014	Vehicles -Water		\$6,000	\$0	\$6,000	\$0		<b>\$6,000</b>	
39										
40	140016	Road Maintenance and Repair		\$7,000	\$0	\$7,000	\$5,000		<b>\$2,000</b>	
41										
42	14020	Miscellaneous: Emergency Repair		\$10,000	\$2,445	\$12,445	\$5,000		<b>\$7,445</b>	
43										
44	14030	Water storage Tank Replacement		\$8,000	\$0	\$8,000	\$0		<b>\$8,000</b>	
45										
46		CIP Totals		\$274,061	\$42,645	\$316,706	\$63,000			
47									<b>Sub Total</b>	<b>\$253,706</b>
48										
49	<b>Capital Improvement Program Total</b>			<b>\$537,061</b>	<b>\$57,645</b>	<b>\$594,706</b>	<b>\$263,000</b>		<b>\$331,706</b>	
50										
51				<b>Debt Service</b>			SRF Construction Loan			
52	<b>Operational Reserves</b>			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				<b>Anticipated Balance 06/30/23</b>			<b>\$408,688</b>			
56		<b>Balance 06/30/23</b>		<b>\$207,176</b>						
57										
58	<b>Anticipated Cash Balance 06/30/23</b>								<b>\$947,570</b>	
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3	<b>Plumas Eureka Community Services District</b>						
4	<b>Sewer Capital Program</b>						
5	<b>FY 22/23</b>						
6	<b>Adopted:</b>						
7							
8				Capital Program	Operational Reserve	Wastewater Plant #7 Bonds	Total
9	<b>Anticipated Cash Balance 7/01/22</b>			<b>\$223,293</b>	<b>\$80,000</b>	<b>\$65,000</b>	<b>\$368,293</b>
10							
11	<b>Income:</b>						
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	<b>Total Income</b>			<b>\$167,887</b>	<b>\$6,325</b>	<b>\$131,288</b>	<b>\$240,500</b>
16							
17	<b>Expenses:</b>						
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	<b>Total Expenses</b>			<b>\$150,000</b>	<b>\$0</b>	<b>\$62,818</b>	<b>\$212,818</b>
23							
24	<b>Anticipated Cash Balance 6/30/2023</b>			<b>\$241,180</b>	<b>\$86,325</b>	<b>\$68,470</b>	<b>\$395,975</b>
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1	<b>Sewer Division Capital Program</b>														
2	<b>FY 22/23</b>														
3	Adopted:														
4															
5	<b>Capital Program Income</b>														
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	<b>Capital Outlay for New Facilities</b>														
21	Account Number	Description								Anticipated Expenses					
22															
23															
24	Capital Outlay Expense Totals									\$0					
25															
26	<b>Capital Improvement Projects</b>														
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													Sub Total	\$241,180	
59															
60													Anticipated Balance 6/30/23	\$241,180	
61															
62															
63		Operational Reserves												WWTP 7 Bonds	
64		Balance 07/01/2022								\$80,000				Restricted Reserve 07/01/22	\$65,000
65		FY 22/23 Income								\$6,325				Income, FY 21/23	\$116,288
66		FY 22/23 Expenses								\$0				Contribution to Cap Reserve	\$50,000
67		Anticipated Balance 06/30/23								\$86,325				Payments, FY 22/23	\$62,818
68													Anticipated Balance 06/30/23	\$68,470	
69															
70													Anticipated Cash Balance 06/30/22	\$395,975	
71															
72															
73															
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	A	B	C	D	E	F	G	H
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3	<b>Plumas Eureka Community Services District</b>							
4	<b>Fire Engine Equipment Replacement And Maintenance Program</b>							
5	<b>FY 22/23</b>							
6								
7		<b>Adopted:</b>						
8								
9					<b>Capital Program</b>	<b>Donations, Grants, Reserves</b>		<b>Total</b>
10		<b>Anticipated Cash Balance 7/1/22</b>			<b>\$263,395</b>	<b>\$25,000</b>		<b>\$288,395</b>
11								
12		<b>Income:</b>						
13		FEERAM Fee			\$19,085			\$19,085
14		Grants/Fund Raising/Other				\$96,000		\$96,000
15		Interest			\$200			\$200
16		<b>Total Income</b>			<b>\$19,285</b>	<b>\$96,000</b>		<b>\$115,285</b>
17								
18		<b>Expenses:</b>						
19		Transfers - To O&M				\$34,455		\$34,455
20		FEERAM Project Expenses			\$50,000	\$0		\$50,000
21		Grant Restricted Expenses				\$96,000		\$96,000
22		<b>Total Expenses</b>			<b>\$50,000</b>	<b>\$130,455</b>		<b>\$180,455</b>
23								
24		<b>Anticipated Cash Balances 6/30/23</b>			<b>\$232,680</b>	<b>\$25,000</b>		<b>\$223,225</b>
25								
26								
27								
28								
29								
30								
31								

	A	B	C	D	E	F	G	H	I	J
1	<b>Fire Division FEERAM Program</b>									
2	<b>Fire FEERAM - Operational Reserve</b>									
3	<b>FY 2022/2023</b>									
4	Adopted:									
5										
6	<b>FEERAM Income</b>									
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	<b>Total Available to FEERAM Program</b>			<b>\$19,285</b>	Contributed to Operations				<b>-\$34,555</b>	
14										
15	<b>Total Available to Capital Program</b>									
16										
17										
18	<b>Capital Outlay (FEERAM Expense)</b>									
19	Account Number	Description							Anticipated Expenses	
20										
21									Capital Outlay Expense Totals	\$0
22										
23										
24	<b>FEERAM Projects</b>									
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	<b>Anticipated Balance 06/30/23</b>	<b>\$0</b>	<b>-\$9,455</b>							
46										
47								<b>Anticipated Cash Balance 06/30/23</b>	<b>\$223,225</b>	
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