

PLUMAS EUREKA

Community Services

District



FY 20/21

FY 20/21 Plumas Eureka Community Services District Budget

The Plumas Eureka Community Services District has sufficient income and reserves to meet its obligations to provide water, sewer, and fire (emergency services). The budget documents include the budgets for Operating and Maintenance (O&M) and Capital and the fee schedule for FY 20 21.

Highlights of the

Estimated costs for operating and maintaining the sewer and fire systems exceed the estimated income for those activities. Funds from operating reserves collected in previous years have been identified to cover the costs that have exceeded the income.

Concerning upcoming fees:

- Water fees have not been increased.
- Sewer fees have increased in accordance with PECSD Ordinance #2018 - C adopted in 2018.
- Fire Assessments have not increased; fire fees have been increased by 1.6%

A summary of balances, income, and expenses are displayed in the table below.

SUMMARY	WATER	SEWER	FIRE	Total
Starting Balance	\$ 446,051	\$ 447,500	\$ 59,200	\$ 952,751
Income	\$ 703,420	\$ 557,600	\$ 123,006	\$ 1,384,026
Expenses-O&M	\$ 333,156	\$ 337,442	\$ 106,126	\$ 776,724
Expenses-Capital	\$ 193,000	\$ 224,000	\$ 14,000	\$ 431,000
Expenses-Debt	\$ 40,000	\$ 62,818	\$ -	\$ 102,818
End of the Year Balance	\$ 583,315	\$ 380,840	\$ 62,080	\$ 1,026,235

PLUMAS EUREKA CSD
O&M BUDGET
FY 20/21

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

FY 2020-2021

SUMMARY	WATER	SEWER	FIRE
Estimated Starting Balance	\$ 446,051	\$ 447,500	\$ 59,200
Income from Fees and Assessments	\$ 703,420	\$ 557,600	\$ 123,006
Expenses-Operation and Maintenance	\$ 333,156	\$ 337,442	\$ 106,126
Expenses-Capital	\$ 193,000	\$ 224,000	\$ 14,000
Expenses-Debt	\$ 40,000	\$ 62,818	\$ -
End of the Year Balance	\$ 583,315	\$ 380,840	\$ 62,080

Income Calculator						
Total Income and Balances: \$2,285,148						
Adopted DRAFT						
	Customer Count	Monthly Fee	FY 20/21 Annual Income	\$ Increase	% Increase	Monthly Fee
Water						
Service Fee 3/4 inch	559	\$58.13	\$389,936	\$0.00	0.0%	\$58.13
Service Fee 1 inch	3	\$84.30	\$3,035	\$0.00	0.0%	\$84.30
Service Fee 2 inch	2	\$228.24	\$5,478	\$0.00	0.0%	\$228.24
Standby	86	\$18.88	\$19,484	\$0.00	0.0%	\$18.88
subtotal			\$417,933			
Capital Fee 3/4 inch	559	\$8.17	\$54,804	\$0.00	0.0%	\$8.17
Capital Fee 1 inch	3	\$13.62	\$490	\$0.00	0.0%	\$13.62
Capital Fee 2 inch	2	\$43.60	\$1,046	\$0.00	0.0%	\$43.60
Capital Fee Standby	86	\$8.17	\$8,431	\$0.00	0.0%	\$8.17
subtotal			\$64,773			
Debt Service 3/4 inch	559	\$27.84	\$186,751	\$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	86	\$27.84	\$28,731	\$0.00	0.0%	\$27.84
subtotal			\$220,715			
Operational Reserve			\$82,000			
Capital Reserves			\$365,500			
Debt Service Reserves			\$0			
Interest			\$1,000			
AR Revenue Loss			-\$2,500.00			
subtotal			\$445,051			
		Water Total	\$1,148,471			
Sewer						
Service PEE Dev	291	\$ 84.09	\$ 293,642	\$ 4.38	5.5%	\$ 79.71
Service ESS Dev/BO	3	\$ 66.79	\$ 2,404	\$ 1.17	1.8%	\$ 65.62
Service ESS Dev/NBO	28	\$ 84.09	\$ 28,254	\$ 4.38	5.5%	\$ 79.71
Service VAPP Dev/NBO	5	\$ 91.11	\$ 5,467	\$ 6.97	8.3%	\$ 84.14
Madora LF Service Fee	9	\$ 4.25	\$ 459	\$ -	0.0%	\$ 4.25
subtotal			\$ 330,227			
Capital PEE Dev	291	\$ 23.26	\$ 81,224	\$ 2.18	10.3%	\$ 21.08
Capital PEE UnDev	11	\$ 23.26	\$ 3,070	\$ 2.18	10.3%	\$ 21.08
Capital ESS Dev/BO	3	\$ 37.59	\$ 1,353	\$ 4.77	14.5%	\$ 32.82
Capital ESS Dev/NBO	28	\$ 37.59	\$ 12,630	\$ 4.77	14.5%	\$ 32.82
Capital ESS UnDev	19	\$ 37.59	\$ 8,571	\$ 4.77	14.5%	\$ 32.82
Capital VAPP Dev/NBO	5	\$ 30.57	\$ 1,834	\$ 2.18	7.7%	\$ 28.39
Capital VAPP UnDev	12	\$ 30.57	\$ 4,402	\$ 2.18	7.7%	\$ 28.39
subtotal			\$ 113,085			
Facility Replacement Reserve	371.5	\$ 11.38	\$ 50,732	\$ -	0.0%	\$ 11.38
Capital subtotal			\$ 163,817			
Debt Service PEE	293.5	\$ 7.31	\$ 25,746	\$ -	0.0%	\$ 7.31
Debt Service Pee Un Dev	11	\$ 7.31	\$ 965	\$ -	0.0%	\$ 7.31
Debt Service ESS BO	3	\$ 7.31	\$ 263	\$ -	0.0%	\$ 7.31
Debt Service ESS NBO	28	\$ 42.46	\$ 14,267	\$ -	0.0%	\$ 42.46
Debt Service ESS UnDev	19	\$ 42.46	\$ 9,681	\$ -	0.0%	\$ 42.46
Debt Service VAPP	2	\$ 42.46	\$ 1,019	\$ -	0.0%	\$ 42.46
Debt Service VAPP	23	\$ 42.46	\$ 11,719	\$ -	0.0%	\$ 42.46
subtotal			\$ 63,659			
Operational Reserves			\$ 82,000			
Capital Reserves			\$ 300,000			
Debt Service Restricted Reserves			\$ 65,000			
Interest			\$ 2,000			
AR Revenue Loss			-\$1,500.00			
subtotal			\$ 447,500			
		Sewer Total	\$ 954,470			
Fire Operations						
PEE Assessment (Lot)	45	\$4.34	\$2,344	\$0.00	0.0%	\$4.34
PEE Assessment (Dev)	528	\$8.94	\$56,644	\$0.00	0.0%	\$8.94
ESS Assessment (Lot)	19	\$4.34	\$990	\$0.00	0.0%	\$4.34
ESS Assessment (Dev)	31	\$8.94	\$3,326	\$0.00	0.0%	\$8.94
ESS Protection	31	\$6.48	\$2,411	\$0.10	1.6%	\$6.38
VAPPAssessment (Dev)	2	\$8.94	\$215	\$0.00	0.0%	\$8.94
VAPP Assessment (Undeveloped)	15	\$4.34	\$781	\$0.00	0.0%	\$4.34
VAPP Protection	2	\$12.97	\$311	\$0.20	1.6%	\$12.77
subtotal			\$67,021			
County Tax Revenue			\$31,000			
Transfer from Operational Reserve			\$5,000			
subtotal			\$103,021			
FEERAM Lot	79	\$1.52	\$1,445	\$0.02	1.6%	\$1.50
FEERAM Dev	555	\$2.78	\$18,540	\$0.04	1.6%	\$2.74
subtotal			\$19,985			
Operational Reserve			\$26,000			
FEERAM Balance from FY 19/20			\$34,500			
Interest			\$200			
AR revenue Loss			-\$1,500			
subtotal			\$59,200			
		Fire Total	\$162,206			
		Total	\$2,285,148			

Operations and Maintenance FY 2020-2021

Adopted: DRAFT

		<i>Water</i>	<i>Sewer</i>	<i>Fire</i>	Total
36000 · SALARIES		\$ 122,521	\$ 122,521	\$ 12,803	\$ 257,845
37000 · OVERTIME SALARIES		\$ 2,800	\$ 2,800	\$ 800	\$ 6,400
37250 · PAGER DUTY		\$ 2,738	\$ 2,738		\$ 5,475
39250 · SICK LEAVE PAYOUT		\$ 55	\$ 55		\$ 110
39500 · VACATION PAY OUT		\$ 312	\$ 312		\$ 624
40000 · PAYROLL TAXES - EMPLOYER		\$ 3,063	\$ 3,063	\$ 320	\$ 6,446
42000 · MISCELLANEOUS EXPENSE		\$ 1,500	\$ 1,500	\$ 700	\$ 3,700
43000 · INSURANCE					
	43001 · LIABILITY INSURANCE	\$ 4,900	\$ 4,900	\$ 13,800	\$ 23,600
	43002 · WORKMANS COMP INSURANCE	\$ 6,503	\$ 6,503	\$ 7,026	\$ 20,032
	43003 · EMPLOYER RETIREMENT BENEFITS	\$ 19,658	\$ 19,658	\$ 2,510	\$ 41,826
	43004 · MEDICAL BENEFITS	\$ 48,529	\$ 48,529	\$ 6,195	\$ 103,252
	43005 · DENTAL BENEFITS	\$ 1,350	\$ 1,350	\$ 300	\$ 3,000
	43006 · VISION BENEFITS	\$ 307	\$ 307	\$ 60	\$ 674
	43008 · LIFE INSURANCE			\$ 3,100	\$ 3,100
	Total 43000 · INSURANCE	\$ 81,246	\$ 81,246	\$ 32,991	\$ 195,484
45250 · STIPENDS				\$ 16,800	\$ 16,800
45500 · CALL REIMBURSEMENTS				\$ 5,225	\$ 5,225
45750 · TRAINING REIMBURSEMENTS		\$ 300	\$ 300	\$ 2,379	\$ 2,979
47000 · SAFETY		\$ -	\$ -	\$ 2,500	\$ 2,500
48000 · TRAINING		\$ 2,500	\$ 2,500	\$ 3,000	\$ 8,000
50000 · CHEMICALS		\$ 20,000			\$ 20,000
51000 · SLUDGE REMOVAL			\$ 14,300		\$ 14,300
52000 · LAB SERVICES		\$ 13,000	\$ 8,000		\$ 21,000
53000 · OFFICE EXPENSE					
	53001 · OFFICE SUPPLIES	\$ 2,000	\$ 2,000	\$ 300	\$ 4,300
	53002 · COMPUTER/SOFTWARE	\$ 1,500	\$ 1,500	\$ 200	\$ 3,200
	53003 · COPY MACHINE/PRINTING JOBS	\$ 1,000	\$ 1,000	\$ 500	\$ 2,500
	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	\$ 400	\$ 400	\$ 300	\$ 1,100
	Total 53000 · OFFICE EXPENSE	\$ 7,400	\$ 6,900	\$ 2,900	\$ 17,200
5400 LICENSES					
	54001 · PECS D LICENSES	\$ 5,000	\$ 29,000	\$ -	\$ 34,000
	54002 · EMPLOYEE LICENCES	\$ 500	\$ 400	\$ 300	\$ 1,200
	54003 · PERMITS	\$ 900	\$ 50	\$ -	\$ 950
	54004 · PROPERTY TAXES	\$ 400	\$ 300	\$ 100	\$ 800
	Total 54000 · LICENSES	\$ 6,800	\$ 29,750	\$ 400	\$ 36,950
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	\$ 460	\$ 458	\$ 400	\$ 1,319
	57004 · PROPANE	\$ 727	\$ 727	\$ 500	\$ 1,953
	57005 · GARBAGE	\$ 243	\$ 228	\$ 150	\$ 621
	Total 57000 · UTILITIES	\$ 42,030	\$ 42,813	\$ 3,450	\$ 88,293
58000 · TOOLS & SUPPLIES		\$ 2,494	\$ 1,647	\$ 2,000	\$ 6,141
58100 · EMS TOOLS & SUPPLIES				\$ 500	\$ 500
59000 · PROFESSIONAL SERVICES					
	59001 · ACCOUNTING SERVICES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 15,000
	59002 · LEGAL SERVICES	\$ 2,000	\$ 2,000	\$ 1,000	\$ 5,000

	59003 · CONSULTING SERVICES	\$ 1,000	\$ 1,000	\$ 100	\$ 2,100
	59004 · ENGINEERING SERVICES	\$ 3,000	\$ 3,000	\$ -	\$ 6,000
	59006 · COUNTY FEES	\$ 50	\$ 50	\$ 50	\$ 150
	59007 · ADVERTISING FEES	\$ 3,000	\$ 500	\$ 1,000	\$ 4,500
	59008 · PEST MANAGEMENT	\$ 50	\$ 50	\$ 50	\$ 150
	Total 59000 · PROFESSIONAL SERVICES	\$ 14,100	\$ 11,600	\$ 7,200	\$ 32,900
	60000 · AUTOMOBILE EXPENSE				
	60001 · FUEL	\$ 1,197	\$ 1,197	\$ 2,908	\$ 5,303
	60002 · VEHICLE MAINTENANCE	\$ 2,000	\$ 2,000	\$ 5,000	\$ 9,000
	Total 60000 · AUTOMOBILE EXPENSE	\$ 3,197	\$ 3,197	\$ 7,908	\$ 14,303
	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			\$ 2,000	\$ 2,000
	Total 7100-UNIFORMS	\$ 300	\$ 300	\$ 2,000	\$ 2,600
					\$ -
	Total O&M	\$ 333,156	\$ 337,442	\$ 106,126	\$ 776,724
	From Income Statement	#REF!	#REF!	#REF!	#REF!
	From Operational Reserve		\$ 7,216	\$ 3,105	
	Total Balance 6/30/2021	#REF!	#REF!	#REF!	#REF!

FY20/21 Budget: Wages

#REF!	C	D	E	F	G	H	I
1	Annual	Water/Sewer			Fire Wages		
2	ROWDEN	\$43,200.00	Wages	\$257,845	\$85,351	JR/JC	
3	TATE	\$67,221.35	Fire Contribution	(\$12,803)	15.00%	Fire % Contribution	
4	COLE	\$42,150.65	Pager Duty (\$15.00/day)		\$12,803	Fire \$ Contribution	
5	PRINCE	\$60,975.21			\$0	Fire Chief	
6	CAMPBELL WAGES	\$44,297.42	Water/Sewer Total Wages	\$245,042			
7			Minus Interim GM	\$208,322	\$12,803	Fire Total	
8			Water % 50.00%	\$104,161	\$6,323	Minus IGM	
9			Sewer % 50.00%	\$104,161			
10			WATER	SEWER	FIRE	TOTALS	
11		Total Wages	\$122,521	\$122,521	\$12,803	\$257,845	
12		Retirement Wages	\$104,161	\$104,161	\$6,323	\$214,645	
13		Wages					
14	Contribution Percentage		47.00%	47.00%	6.00%	100.0%	
15	Medical Insurance		\$48,529	\$48,529	\$6,195	\$103,252	
16	Dental Insurance		\$1,350	\$1,350	\$300	\$3,000	
17	Vision Insurance		\$307	\$307	\$60	\$674	
18	Retirement		\$19,658	\$19,658	\$2,510	\$41,826	24.396% of Total Wages (minus interim General Manager)
19	ROWDEN WAGES						
20							
21	PREVIOUS WAGE PER HOUR	\$45.00				\$28.31	
22	COLA					2.00%	
23	HOURS PER WEEK	18.46				40	
24	WEEKS PER YEAR	52				52	
25	NEW WAGE PER HOUR	\$45.00				\$28.88	
26	WAGE RAISE	0.00%	\$0.00	\$0.00		\$30.32	\$2.01
27	TOTAL		\$43,200.00			\$60,975	
28							
29	COLE WAGES						
30	PREVIOUS WAGE PER HOUR	\$19.57				\$31.21	
31	COLA					2.00%	
32	HOURS PER WEEK	40				40	
33	WEEKS PER YEAR	52				52	
34	NEW WAGE PER HOUR	\$19.96				\$31.83	
35	WAGE RAISE	5.00%	\$20.96	\$1.39		\$33.43	\$2.22
36	TOTAL		\$42,151			\$67,221	
37							
38	CAMPBELL WAGES						
39	PREVIOUS WAGE PER HOUR	\$20.37					
40	COLA					2.00%	
41	HOURS PER WEEK	40				40	
42	WEEKS PER YEAR	52				52	
43	NEW WAGE PER HOUR	\$20.78					
44	WAGE RAISE	5.00%	\$21.82	\$1.45			
45	TOTAL		\$44,297				
46							
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64							

Health Benefits	
Prince	\$25,813
Tate	\$25,813
Cole	\$25,813
37 Facilities Operator	\$25,813
38	
39	Annually \$103,252
40	Total \$103,252
41	
Overtime Calculation	
	Est Hours OT Rate Total
44 Prince	40 \$45.48 \$1,819.20
45 Tate	40 \$50.14 \$2,005.55
46 Cole	40 \$31.44 \$1,257.57
47 Campbell	40 \$30.56 \$1,222.20
48	
49	Total \$6,304.52
OT Breakdown	
	Water Wastewater Fire
50	44.0% 44.0% 12.0%
51	\$2,773.99 \$2,773.99 \$756.54
52	
53	Rounded \$2,800 \$2,800 \$800
54	
Vacation Cash-Out	
	Hours/Year \$/hr
55 Prince (160 hrs/yr)	0.00 \$28.31 \$0.00
56 Tate (80 hrs/yr)	20.00 \$31.21 \$624.20
57 Cole (40 hrs/yr)	0.00 \$16.99 \$0.00
58 Facilities Operator (40 hrs/yr)	0.00 \$20.05 \$0.00
59	
60	Total \$624.20
Vacation Breakdown	
	Water Wastewater Fire
61	50.0% 50.0% 0.0%
62	\$312.10 \$312.10 \$0.00
63	
64	Rounded \$312 \$312 \$0

Fire Stipends	
	Annually
Fire Chief	\$ 10,800
Captains (2)	\$ 2,400
Engineer Vehicle Maintenance	\$ 1,200
EMS Manager	\$ 2,400
Total	\$16,800

Call and Training Reimbursements	
Call Reimbursement	\$5,225
Weekly Training Reimbursement	\$2,379
Total	\$7,604

Sick Leave Cash-Out			
	Hours/Year	\$/hr	
Prince	0	\$28.31	\$0.00
Tate	4	\$27.11	\$108.44
Cole	0	\$19.57	\$0.00
Facility Operator	0	\$20.05	\$0.00
		Total	\$108.44
Sick Leave Breakdown			
	Water	Wastewater	Fire
61	47.0%	47.0%	6.0%
62	\$50.97	\$50.97	\$6.51
63			
64	Rounded \$55	\$55	\$0
96 hours/year Accrual		192 hour maximum Balance	

**Plumas Eureka Fire and Rescue
FY 20/21**

#REF!

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
Jim Heiland	70%	109	\$ 273
Jennifer McGuire	70%	109	\$ 273
Julie Cassou	50%	78	\$ 195
Ryan Nowling	70%	109	\$ 273
Rich Machado	70%	109	\$ 273
Tom Connolly	50%	78	\$ 195
John Sea	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
Jim Heiland	50%	25	\$22.00	\$ 550
Jennifer McGuire	65%	33	\$22.00	\$ 715
Julie Cassou	40%	20	\$22.00	\$ 440
Ryan Nowling	50%	25	\$22.00	\$ 550
Rich Machado	50%	25	\$22.00	\$ 550
Tom Connolly	40%	20	\$22.00	\$ 440
John Sea	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 @ \$900/mo			\$ 10,800
Captain @ \$100.00/mo)			\$ 1,200
Captain @ \$100.00/mo)			\$ 1,200

WORKERS COMP CALCS FY 20/21

#REF!

Employee	Classification			FY 20/21		FY 19/20
Rowden	Municipal - non manual			\$5.29	NS	\$5.09
Chief	Paid Fireman			\$9.19	0	\$9.01
Cole	Clerical			\$5.19	0	\$5.09
Tate	Water /Wastewater			\$5.19	0	\$5.09
Prince	Water /Wastewater			\$5.19	0	\$5.09
Campbell	Water /Wastewater			\$5.19	0	\$5.09
		Wage	Est. OT			
Rowden		\$43,200		\$2,286.84		
Cole		\$42,151	\$1,257.57	\$2,253.67		
Tate		\$60,975	\$2,005.55	\$3,269.84		
Prince		\$67,221	\$1,819.20	\$3,584.45		
Campbell		\$44,297	\$1,222.20	\$2,363.29		
				\$13,758.07		
Chief		\$0		\$0.00		
Fire Volunteers	12	\$459.51	S	\$5,514.12		
Other volunteers	0	\$51.92	NS	\$0.00		
Board members	5	\$51.92	NS	\$259.59		
				\$5,514.12		
Special Assess	\$500.00					
	WATER		WASTEWATER		FIRE	
	45.00%		45.00%		10.00%	
Wages	\$6,191.13		\$6,191.13		\$1,375.81	
Fire Chief					\$0.00	
Fire Volunteers					\$5,514	
other volunteers	\$0.00		\$0.00		\$0.00	
Board	\$86.53		\$86.53		\$86.53	
Misc	\$225.00		\$225.00		\$50.00	
Total	\$6,502.66		\$6,502.66		\$7,026.46	
	32.46%		32.46%		35.08%	
	TOTAL	\$20,031.78				

Health Benefits FY 20/21							
#REF!							
	Medical	Dental	Vision	Monthly Total	6 Month Total	HRA	FY Total
Gen Mgr							
Systems Operator							
7/1/20- 12/31/21	\$1,497	\$0	\$0	\$1,497	\$8,982	\$7,400	\$25,813
1/1/21 - 6/30/21	\$1,572	\$0	\$0	\$1,572	\$9,431		
Systems Operator							
7/1/20- 12/31/21	\$1,497	\$0	\$0	\$1,497	\$8,982	\$7,400	\$25,813
1/1/21 - 6/30/21	\$1,572	\$0	\$0	\$1,572	\$9,431		
Facilities Operator							
7/1/20- 12/31/21	\$1,497	\$0	\$0	\$1,497	\$8,982	\$7,400	\$25,813
1/1/21 - 6/30/21	\$1,572	\$0	\$0	\$1,572	\$9,431		
Administrative Manager							
7/1/20- 12/31/21	\$1,497	\$0	\$0	\$1,497	\$8,982	\$7,400	\$25,813
1/1/21 - 6/30/21	\$1,572	\$0	\$0	\$1,572	\$9,431		
Totals	\$12,275	\$0	\$0	\$12,275	\$73,652	\$29,600	\$103,252
***Estimated 5% increase for 1/1/2021 - 6/30/2021							
Dental:	\$3,000						
Vision:	\$ 674						

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Fuel FY 20/21

Water/Sewer	Gallons/week	Gallons/year	Cost/Gallon	Total			
Ford Ranger	\$ 5.00	\$ 260.00	\$ 4.25	\$1,105.00	Gasoline	Water Total (50%)	\$ 1,197.30
Ford F-350	\$ 3.50	\$ 182.00	\$ 4.25	\$ 773.50	Gasoline	Sewer Total (50%)	\$ 1,197.30
Miscellaneous	\$ 0.10	\$ 5.20	\$ 4.25	\$ 22.10	Gasoline		
Bobcat	\$ 2.00	\$ 104.00	\$ 4.75	\$ 494.00	Diesel		
			Total	\$2,394.60			
Fire							
9121	\$ 3.00	\$ 156.00	\$ 4.75	\$ 741.00	Diesel	Fire Total	\$ 2,908.10
9122	\$ 3.00	\$ 156.00	\$ 4.75	\$ 741.00	Diesel		
9153	\$ 3.00	\$ 156.00	\$ 4.25	\$ 663.00	Gasoline		
9178	\$ 3.00	\$ 156.00	\$ 4.75	\$ 741.00	Diesel		
Miscellaneous	\$ 0.10	\$ 5.20	\$ 4.25	\$ 22.10	Gasoline		
			Total	\$2,908.10			

PLUMAS EUREKA CSD
CAPITAL BUDGET
FY 20/21

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

CAPITAL BUDGET FY 2020-2021

SUMMARY	WATER	SEWER	FIRE
Estimated Starting Balance	\$446,051	\$447,500	\$59,200
Income from Fees and Assessments	\$703,420	\$557,600	\$123,006
Expenses-Operation and Maintenance	\$333,156	\$337,442	\$106,126
Expenses-Capital	\$193,000	\$224,000	\$14,000
Expenses-Debt	\$40,000	\$62,818	\$0
End of the Year Balance	\$583,315	\$380,840	\$62,080

		Approx Customer Count	Monthly Fee	FY 20/21 Annual Income	\$ Increase	% Increase	Existing Monthly Fee
Fire Operations		Social Security Cost of Living Adjustment- 1.6%					
	PEE Assessment (Lot)	45	\$4.34	\$ 2,344	\$0.00	0.0%	\$4.34
	PEE Assessment (Dev)	528	\$8.94	\$ 56,644	\$0.00	0.0%	\$8.94
	ESS Assessment (Lot)	19	\$4.34	\$ 990	\$0.00	0.0%	\$4.34
	ESS Assessment (Dev)	31	\$8.94	\$ 3,326	\$0.00	0.0%	\$8.94
	ESS Protection	31	\$6.48	\$ 2,411	\$0.10	1.6%	\$6.38
	VAPPAssessment (Dev)	2	\$8.94	\$ 215	\$0.00	0.0%	\$8.94
	VAPP Assessment (Undevelop)	15	\$4.34	\$ 781	\$0.00	0.0%	\$4.34
	VAPP Protection	2	\$12.97	\$ 311	\$0.20	1.6%	\$12.77
	subtotal			\$ 67,021			

	C	D	E	F	G	H	I
3	Plumas Eureka Community Services District						
4	Water Capital Program						
5	FY 2020-21						
6	Adopted: draft						
7							
8	Anticipated Cash Balances 7/1/20			Capital	Debt Service	Operational	Total
9				\$365,500	\$0	\$82,000	\$447,500
10							
11	Income:						
12	Capital Reserve Fee			\$64,773			\$64,773
13	Debt Service Fee				\$220,715		\$220,715
14	AR Revenue Loss			(\$1,500)			(\$1,500)
15	Operational Reserves					\$84,777	
16	Total Income			\$63,273	\$220,715	\$84,777	\$368,764
17							
18	Expenses:						
19	Capital Outlay			\$0			\$0
20	Capital Improvement Expenses			\$193,000			\$193,000
21	Debt Service Payment SRF Planning Loan				\$40,000		\$40,000
22	Total Expenses			\$193,000	\$40,000	\$0	\$233,000
23							
24	Anticipated Cash Balances 6/30/21			\$235,773	\$180,715	\$166,777	\$583,264

	B	C	D	E	F	G	H	I	J	K	
1	Water Division Capital Program										
2	FY 20/21										
3	Adopted: draft										
4											
5	Capital Program Income										
6											
7	Water Capital Program Income FY 20/21			\$64,773		Capital Program Allocation Balance 7/01/20			\$365,500		
8	AR Revenue Loss			(\$1,500)		FY20/21 Capital Contributions			\$63,273		
9	Other Income (FY 20/21)			\$0		Operational Reserve Balance 7/01/20			\$82,000		
10	Capital Income			\$63,273		FY 20/21 Operational Reserve Contribution			\$84,777		
11						FY 20/21 Debt Service Balance Contribution			\$70,000		
12						FY 20/21 Debt Service Balance					
13	Total Available to Capital Program										
14											
15	Capital Outlay for New Facilities										
16	Account Number	Description						Anticipated Expenses			
17											
18	Capital Outlay Expense Totals										
19											
20											
21	Capital Improvement Projects										
22	Account Number	Description		Ending FY19/20 Allocation	FY 20/21 Funding	Funds Available	Anticipated FY 19/20 Expenses		Estimated End of Year Balance		
23											
24											
25	14001	Arsenic Remediation Project		\$76,000	\$84,000	\$160,000	\$20,000		\$140,000		
26											
27	14003	Water Distribution		\$70,000	\$39,549	\$109,549	\$62,000		\$47,549		
28											
29	14005	General Equipment-Water		\$20,735	\$5,500	\$26,235	\$5,000		\$21,235		
30											
31	14007	Buildings-Wells		\$10,000	\$5,000	\$15,000	\$5,000		\$10,000		
32											
33	14008	Buildings-Office		\$10,000	\$2,000	\$12,000	\$1,000		\$11,000		
34											
35	14010	Projects-Well		\$50,000	\$35,000	\$85,000	\$50,000		\$35,000		
36											
37	14011	Project-Back Up Power		\$15,000	\$5,000	\$20,000	\$0		\$20,000		
38											
39	14012	Replacement Fund: Hydrant Upgrade		\$27,765	\$20,000	\$47,765	\$20,000		\$27,765		
40											
41	14013	Telemetry Upgrade		\$15,000	\$10,000	\$25,000	\$25,000		\$0		
42											
43	14014	Vehicles -Water		\$5,000	\$1,000	\$6,000	\$0		\$6,000		
44											
45	140016	Road Maintenance and Repair		\$5,000	\$1,000	\$6,000	\$0		\$6,000		
46											
47	14020	Miscellaneous: Emergency Repair		\$11,000	\$8,000	\$19,000	\$5,000		\$14,000		
48											
49	14030	Water storage Tank Replacement		\$50,000	\$2,000	\$52,000	\$0		\$52,000		
50											
51	CIP Totals			\$365,500	\$218,049	\$583,549	\$193,000				
52									Sub Total	\$390,549	
53											
54	Capital Improvement Program Total										
55											
56	Debt Service						SRF Planning Loan	SRF Construction Loan			
57	Operational Reserves			Anticipated Balance 07/1/20			\$0				
58	Balance 07/01/20		\$82,000	Income			\$220,715				
59	FY 20/21 Income		\$84,777	Payments			\$40,000				
60	FY 20/21 Contribution to Capital		\$84,777	Contribution to Capital Budget			\$70,000				
61	Balance 06/30/21		\$82,000	Anticipated Balance 06/30/21			\$110,715				
62											
63											

	B	C	D	E	F	G	H
3	Plumas Eureka Community Services District						
4	Sewer Capital Program						
5	FY 20/21						
6	Adopted: draft						
7							
8				Capital Program	Operational Reserve	Wastewater Plant #7 Bonds	Total
9	Anticipated Cash Balance 7/01/20			\$300,500	\$82,000	\$65,000	\$447,500
10							
11	Income:						
12	Capital Reserve Fee			\$163,817			\$163,817
13	WWTP #7 Bond					\$63,659	\$63,659
14							
15	Total Income			\$163,817	\$0	\$63,659	\$227,476
16							
17	Expenses:						
18	WWTP #7 Bond Payment					\$62,818	\$62,818
19	Capital Outlay			\$0			\$0
20	Capital Improvement Expenses			\$224,000			\$224,000
21	Operation Expense				\$7,216		\$7,216
22	Total Expenses			\$224,000	\$7,216	\$62,818	\$294,034
23							
24	Anticipated Cash Balance 6/30/2021			\$240,317	\$74,784	\$65,841	\$380,942

	B	C	D	E	F	G	H	I	J	K
1	Sewer Division Capital Program									
2	FY 20/21									
3	Adopted: draft									
4										
5	Capital Program Income									
6										
7					\$163,817					
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18	Capital Outlay for New Facilities									
19	Account Number Description									
20										
21										
22										
23										
24	Capital Improvement Projects									
25	Account Number Description									
26										
27										
28	15001		WWTP #6 Treatment Upgrade		\$57,000	\$15,000	\$72,000	\$30,000		\$42,000
29										
30	15002		Treatment Plant #7 Maintenance Lift Station		\$50,000	\$50,000	\$100,000	\$75,000		\$25,000
31										
32	15004		Wastewater Collection		\$20,000	\$25,000	\$45,000	\$20,000		\$25,000
33										
34	15008		General Equipment-Wastewater		\$15,000	\$5,000	\$20,000	\$5,000		\$15,000
35										
36	15010		Wastewater Disposal		\$7,000	\$0	\$7,000	\$5,000		\$2,000
37										
38	15013		Building-Office		\$10,000	\$0	\$10,000	\$0		\$10,000
39										
40	15015		Replacement Fund		\$50,000	\$10,000	\$60,000	\$10,000		\$50,000
41										
42	15016		Telemetry Upgrade		\$20,000	\$7,000	\$27,000	\$5,000		\$22,000
43										
44	15017		Vehicles-Wastewater		\$10,000	\$0	\$10,000	\$0		\$10,000
45										
46	15019		Road Maintenance and Repair		\$5,000	\$0	\$5,000	\$2,500		\$2,500
47										
48	15020		Discharge Permit		\$1,000	\$1,817	\$2,817	\$1,500		\$1,317
49										
50	15021		Tertiary Treatment Improvements		\$25,000	\$0	\$25,000	\$0		\$25,000
51										
52	15022		Capital Projects- Backup Generator		\$30,500	\$50,000	\$80,500	\$70,000		\$10,500
53										
54										
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Plumas Eureka Community Services District

Fire Engine Equipment Replacement And Maintenance Program

FY 20-21

Adopted: draft

			Capital Program	Donations, Grants, Reserves	Total
9					
10	Anticipated Cash Balance 7/1/20		\$33,200	\$26,000	\$59,200
11					
12	Income:				
13	FEERAM Fee		\$19,985		\$19,985
14	Fund Raising/Donations			\$2,000	\$2,000
15					\$0
16	Total Income		\$19,985	\$2,000	\$21,985
17					
18	Expenses:				
19	Transfers - To O&M		\$0	\$3,105	\$3,105
20	Capital Outlay		\$0		\$0
21	FEERAM Project Expenses		\$14,000	\$2,000	\$16,000
22	Total Expenses		\$14,000	\$5,105	\$19,105
23					
24	Anticipated Cash Balances 6/30/21		\$39,185	\$22,895	\$62,080
25					
26					
27					
28					
29					
30					
31					
32					
33					

	A	B	C	D	E	F	G	H	I	J	
1	Fire Division FEERAM Program										
2	Fire FEERAM - Operational Reserve										
3	FY 2020-21										
4	Adopted: draft										
5											
6	FEERAM Income										
7											
8		Fire FEERAM Income FY 20/21		\$19,985							
9		Other Income, equipment donation:		\$2,000				FY 19/20 FEERAM Balance		\$33,200	
10		FEERAM Income		\$21,985				FY 20/21 FEERAM Contributions		\$19,985	
11		AR Revenue Loss		\$0				Operational Reserve Balance 7/01/20		\$26,000	
12								Operational Reserve Contribution 20/21		\$0	
13								Donations from PECAUX		\$2,000	
14		Total Available to FEERAM Program		\$21,985							
15											
16		Total Available to Capital Program								\$81,185	
17											
18											
19	Capital Outlay (FEERAM Expense)										
20	Account Number	Description						Anticipated Expenses			
21											
22								Capital Outlay Expense Totals		\$0	
23											
24											
25	FEERAM Projects							Total Available to CIP's	\$21,985		
26	Account Number	Description		Ending FY 19/20 Allocation	FY 20/21 Funding	Funds Available	Anticipated FY 20/21 Expenses		Estimated End of Year Balance		
27											
28	16005	General Equipment: Replaceme		\$10,000	\$10,000	\$20,000	\$14,000		\$6,000		
29											
30	16007	Firehouse Improvements		\$6,100	\$4,985	\$11,085	\$0		\$11,085		
31											
32	16003	Fire Engine Replacement		\$17,100	\$5,000	\$22,100	\$0		\$22,100		
33											
34											
35											
36		Projects Totals		\$33,200	\$19,985	\$53,185	\$14,000				
37								Sub Total	\$39,185		
38											
39								FEERAM Balance	\$39,185		
40											
41											
42			Donations and Grants	Operational Reserves							
43	Balance 07/1/20		\$0	\$26,000							
44	FY 20/21 Income		\$2,000	\$0							
45	FY 20/21 Expenses		\$2,000	\$3,105							
46	Anticipated Balance 06/30/21		\$0	\$22,895							
47											
48								Anticipated Cash Balance 06/30/21			

PLUMAS EUREKA CSD

FEES AND

ASSESSMENTS

FY 20/21

2020 Attachment "A"
PECSD Ordinance #2018 - C
Section 3.01.90 Schedule of Fees, Rates, and Charges.
The following are the annual fees, rates and charges effective July 1, 2020.

All Areas	Note
Returned Check Charge	\$ 25.00
Service Reconnection fee	\$ 50.00
Unauthorized tapping or connection	2 \$ 250.00
Administrative charge for monthly payment plan	1 per month

At this time, a security deposit is not required for commencement of water service to an improved lot. This is subject to change.

Notes next to Fees

1 - Fee subject to COLA adjustment July 1st of each year

2 - Possible civil action for treble damages under Civil Code §1882 et seq.

Plumas Eureka Estates

Plumas Eureka Estates	Notes	Annually	Biannual	Monthly
Water (Service Size 3/4")		\$ 1,129.71	\$ 564.86	\$ 94.14
Service Charge	1	\$ 697.58	\$ 348.79	\$ 58.13
Capital Program	1	\$ 98.09	\$ 49.05	\$ 8.17
Debt Service		\$ 334.04	\$ 167.02	\$ 27.84
Water (Service Size 1")		\$ 1,731.84	\$ 865.92	\$ 144.32
Service Charge	1	\$ 1,011.62	\$ 505.81	\$ 84.30
Capital Program	1	\$ 163.49	\$ 81.75	\$ 13.62
Debt Service		\$ 556.73	\$ 278.37	\$ 46.39
Water (Service Size 2")		\$ 5,043.57	\$ 2,521.78	\$ 420.30
Service Charge	1	\$ 2,738.86	\$ 1,369.43	\$ 228.24
Capital Program	1	\$ 523.17	\$ 261.59	\$ 43.60
Debt Service		\$ 1,781.54	\$ 890.77	\$ 148.46
Water Standby Charge (per unimproved parcel)		\$ 658.65	\$ 329.32	\$ 54.89
Service Charge	1	\$ 226.51	\$ 113.26	\$ 18.88
Capital Program	1	\$ 98.09	\$ 49.05	\$ 8.17
Debt Service		\$ 334.04	\$ 167.02	\$ 27.84
Water Hook-Up - At issuance of Will Serve		\$ 1,000.00		
Sewer (Developed)		\$ 1,512.53	\$ 756.26	\$ 126.04
Service Charge	1	\$ 1,009.08	\$ 504.54	\$ 84.09
Capital Program	1	\$ 279.16	\$ 139.58	\$ 23.26
Debt Service		\$ 224.28	\$ 112.14	\$ 18.69
Madora Lake Leachfield		\$ 51.00	\$ 25.50	\$ 4.25
Sewer (Undeveloped)		\$ 503.44	\$ 251.72	\$ 41.95
Service Charge	1	\$ -	\$ -	\$ -
Capital Program	1	\$ 279.16	\$ 139.58	\$ 23.26
Debt Service		\$ 224.28	\$ 112.14	\$ 18.69
Fire (Developed)		\$ 140.16	\$ 70.08	\$ 11.68
Fire Tax - Improved Lot	1	\$ 107.28	\$ 53.64	\$ 8.94
Fire FEERAM Improved Lot		\$ 32.88	\$ 16.44	\$ 2.74
Fire (Undeveloped)		\$ 70.08	\$ 35.04	\$ 5.84
Fire Tax - Unimproved Lot	1	\$ 52.08	\$ 26.04	\$ 4.34
Fire FEERAM Unimproved Lot		\$ 18.00	\$ 9.00	\$ 1.50
Fire Mitigation Fee - At issue of Will Serve		\$ 1,119.98		

Eureka Springs Subdivision

Eureka Springs Subdivision	Notes	Annually	Biannual	Monthly
Water (Service Size 3/4")		\$ 1,129.71	\$ 564.86	\$ 94.14
Service Charge	1	\$ 697.58	\$ 348.79	\$ 58.13
Capital Program	1	\$ 98.09	\$ 49.05	\$ 8.17
Debt Service		\$ 334.04	\$ 167.02	\$ 27.84
Water (Service Size 1")		\$ 1,731.84	\$ 865.92	\$ 144.32
Service Charge	1	\$ 1,011.62	\$ 505.81	\$ 84.30
Capital Program	1	\$ 163.49	\$ 81.75	\$ 13.62
Debt Service		\$ 556.73	\$ 278.37	\$ 46.39
Water (Service Size 2")		\$ 5,043.57	\$ 2,521.78	\$ 420.30
Service Charge	1	\$ 2,738.86	\$ 1,369.43	\$ 228.24
Capital Program	1	\$ 523.17	\$ 261.59	\$ 43.60
Debt Service		\$ 1,781.54	\$ 890.77	\$ 148.46
Water Standby Charge (per unimproved parcel)		\$ 658.65	\$ 329.32	\$ 54.89
Service Charge	1	\$ 226.51	\$ 113.26	\$ 18.88
Capital Program	1	\$ 98.09	\$ 49.05	\$ 8.17
Debt Service		\$ 334.04	\$ 167.02	\$ 27.84
Water Hook-Up - At issuance of Will Serve		\$ 1,000.00		
Sewer (Developed w/ Buy Out)		\$ 1,389.07	\$ 694.54	\$ 115.76
Service Charge	1	\$ 801.42	\$ 400.71	\$ 66.79
Capital Program	1	\$ 451.09	\$ 225.55	\$ 37.59
Debt Service		\$ 136.56	\$ 68.28	\$ 11.38
			\$ -	
Sewer (Developed w/o Buy Out)		\$ 2,106.50	\$ 1,053.25	\$ 175.54
Service Charge	1	\$ 1,009.08	\$ 504.54	\$ 84.09
Capital Program	1	\$ 451.09	\$ 225.55	\$ 37.59
Debt Service		\$ 646.32	\$ 323.16	\$ 53.86
			\$ -	
Sewer (Undeveloped)		\$ 1,097.41	\$ 548.71	\$ 91.45
Service Charge	1	\$ -	\$ -	\$ -
Capital Program	1	\$ 451.09	\$ 225.55	\$ 37.59
Debt Service		\$ 646.32	\$ 323.16	\$ 53.86
Fire (Developed)		\$ 216.72	\$ 108.36	\$ 18.06
Fire Protection - Improved Lot		\$ 76.56	\$ 38.28	\$ 6.38
Fire Tax - Improved Lot	1	\$ 107.28	\$ 53.64	\$ 8.94
Fire FEERAM Improved Lot		\$ 32.88	\$ 16.44	\$ 2.74
Fire (Undeveloped)		\$ 70.08	\$ 35.04	\$ 5.84
Fire Tax - Unimproved Lot	1	\$ 52.08	\$ 26.04	\$ 4.34
Fire FEERAM Unimproved Lot		\$ 18.00	\$ 9.00	\$ 1.50
Fire Mitigation Fee - At issue of Will Serve		\$ 1,119.98		

Village at Plumas Pines

Village at Plumas Pines	Notes	Annually	Biannual	Monthly
Water (Service Size 3/4")		\$ 1,129.71	\$ 564.86	\$ 94.14
Service Charge	1	\$ 697.58	\$ 348.79	\$ 58.13
Capital Program	1	\$ 98.09	\$ 49.05	\$ 8.17
Debt Service		\$ 334.04	\$ 167.02	\$ 27.84
Water (Service Size 1")		\$ 1,731.84	\$ 865.92	\$ 144.32
Service Charge	1	\$ 1,011.62	\$ 505.81	\$ 84.30
Capital Program	1	\$ 163.49	\$ 81.75	\$ 13.62
Debt Service		\$ 556.73	\$ 278.37	\$ 46.39
Water (Service Size 2")		\$ 5,043.57	\$ 2,521.78	\$ 420.30
Service Charge	1	\$ 2,738.86	\$ 1,369.43	\$ 228.24
Capital Program	1	\$ 523.17	\$ 261.59	\$ 43.60
Debt Service		\$ 1,781.54	\$ 890.77	\$ 148.46
Water Standby Charge (per unimproved parcel)		\$ 658.65	\$ 329.32	\$ 54.89
Service Charge	1	\$ 226.51	\$ 113.26	\$ 18.88
Capital Program	1	\$ 98.09	\$ 49.05	\$ 8.17
Debt Service		\$ 334.04	\$ 167.02	\$ 27.84
Water Hook-Up - At issuance of Will Serve		\$ 1,000.00		
Sewer (Developed w/ Buy Out)		\$ 1,389.07	\$ 694.54	\$ 115.76
Service Charge	1	\$ 885.63	\$ 442.81	\$ 73.80
Capital Program	1	\$ 366.88	\$ 183.44	\$ 30.57
Debt Service		\$ 136.56	\$ 68.28	\$ 11.38
Sewer (Developed w/o Buy Out)		\$ 2,106.50	\$ 1,053.25	\$ 175.54
Service Charge	1	\$ 1,093.29	\$ 546.65	\$ 91.11
Capital Program	1	\$ 366.88	\$ 183.44	\$ 30.57
Debt Service		\$ 646.32	\$ 323.16	\$ 53.86
Sewer (Undeveloped)		\$ 503.44	\$ 251.72	\$ 41.95
Service Charge	1	\$ -	\$ -	\$ -
Capital Program	1	\$ 366.88	\$ 183.44	\$ 30.57
Debt Service		\$ 136.56	\$ 68.28	\$ 11.38
Sewer (Undeveloped - Special Agreement)		\$ 8,705.43	\$ 4,352.71	\$ 725.45
Service Charge	1	\$ -	\$ -	\$ -
Capital Program	1	\$ 2,242.23	\$ 1,121.11	\$ 186.85
Debt Service		\$ 6,463.20	\$ 3,231.60	\$ 538.60
Fire (Developed)		\$ 293.40	\$ 146.70	\$ 24.45
Fire Protection - Improved Lot		\$ 153.24	\$ 76.62	\$ 12.77
Fire Tax - Improved Lot	1	\$ 107.28	\$ 53.64	\$ 8.94
Fire FEERAM Improved Lot		\$ 32.88	\$ 16.44	\$ 2.74
Fire (Undeveloped)		\$ 70.08	\$ 35.04	\$ 5.84
Fire Tax - Unimproved Lot	1	\$ 52.08	\$ 26.04	\$ 4.34
Fire FEERAM Unimproved Lot		\$ 18.00	\$ 9.00	\$ 1.50
Fire Mitigation Fee - At issue of Will Serve		\$ 1,119.98		