

PLUMAS EUREKA CSD

O&M BUDGET

FY 20/21

DRAFT

TOTAL FY 20-21	WATER	SEWER	FIRE
Starting Balance	\$ 446,051	\$ 447,500	\$ 59,200
Projected Total Revenue	\$ 703,420	\$ 557,600	\$ 126,194
Projected O&M expenses	\$ 327,630	\$ 330,994	\$ 105,966
Projected Capital Expenses	\$ 193,000	\$ 224,000	\$ 6,000
Projected Debt Service Expenses	\$ 40,000	\$ 62,818	\$ -
Restricted Reserve	\$ -	\$ 65,000	\$ -
Ending Balance	\$ 588,841	\$ 385,289	\$ 68,500
Ending Balance w/ Restricted Reserve	\$ 588,841	\$ 450,289	\$ 68,500

Income Calculator

Total Income and Balances: \$ 2,184,466

Adopted DRAFT

		Approx Customer Count	Monthly Fee	FY 20/21 Annual Income	\$ Increase	% Increase	Existing 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			
	subtotal			\$445,051			
	Water Total			\$1,148,471			

		Approx Customer Count	Ave Monthly Fee	FY 20/21 Annual Income	\$ Increase	% Increase	Existing Monthly Fee
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	7	\$ 4.25	\$ 357	\$ -	0.0%	\$ 4.25
	subtotal	334		\$ 330,125			
	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	369		\$ 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	379.5		\$ 63,659				
	Operational Reserves			\$ 82,000				
	Capital Reserves			\$ 300,000				
	Debt Service Restricted Reserves			\$ 65,000				
	Interest			\$ 2,000				
	AR Revenue Loss			\$ (1,500)				
	subtotal			\$ 447,500				
			Sewer Total	\$ 954,368				
			Approx Customer Count	Monthly Fee	FY 20/21 Annual Income	\$ Increase	% Increase	Existing Monthly Fee
	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	50	\$6.48	\$3,889	\$0.10	1.6%	\$6.38	
	VAPP Assessment (Dev)	2	\$8.94	\$215	\$0.00	0.0%	\$8.94	
	VAPP Assessment (Undeveloped)	3	\$4.34	\$156	\$0.00	0.0%	\$4.34	
	VAPP Protection	17	\$12.97	\$2,646	\$0.20	1.6%	\$12.77	
	subtotal			\$70,209				
	County Tax Revenue			\$31,000				
	Transfer from Operational Reserve			\$5,000				
	subtotal			\$106,209				
	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	\$185,394				
			Total	\$2,288,233				

Plumas Eureka Community Services District

Operations and Maintenance

FY 2020-2021

Adopted: DRAFT

	Water	Sewer	Fire	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	\$ 906	\$ 1,208	\$ 100	\$ 2,214
43006 · VISION BENEFITS	\$ 226	\$ 301	\$ 100	\$ 626
43008 · LIFE INSURANCE			\$ 3,100	\$ 3,100
<i>Total 43000 · INSURANCE</i>				
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	\$ 15,000			\$ 15,000
51000 · SLUDGE REMOVAL		\$ 8,000		\$ 8,000
52000 · LAB SERVICES	\$ 13,000	\$ 8,000		\$ 21,000
53000 · OFFICE EXPENSE				\$ -

Plumas Eureka Community Services District

	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								-
	5400 LICENSES								-
	54001-PECCSD LICENSES	\$	5,000	\$	29,000	\$	-	\$	34,000
	54002 · EMPLOYEE LICENSES	\$	500	\$	400	\$	300	\$	1,200
	54003 · PERMITS	\$	900	\$	50	\$	-	\$	950
	54004-PROPERTY TAXES	\$	400	\$	300	\$	100	\$	800
	Total 54000 · LICENSES								-
	55000 · MEMBERSHIP DUES	\$	1,800	\$	900	\$	1,250	\$	3,950
	56000 · SUBSCRIPTIONS	\$	-	\$	-	\$	-	\$	-
	57000 · UTILITIES								-
	57001 · ELECTRICITY	\$	38,000	\$	39,000	\$	1,000	\$	78,000
	57002 · PHONE	\$	2,800	\$	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								-
	58000 · TOOLS & SUPPLIES	\$	2,494	\$	1,647	\$	2,000	\$	6,141
	58100- EMS TOOLS & SUPPLIES								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

Plumas Eureka Community Services District

	59007 · ADVERTISING FEES	\$	3,000	\$	500	\$	1,000	\$	4,500
	59008 · PEST MANAGEMENT	\$	50	\$	50	\$	50	\$	150
Total 59000 · PROFESSIONAL SERVICES									
	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									
	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									
	7100-UNIFORMS								
	71001-CSD EMPLOYEE UNIFORMS	\$	300	\$	300			\$	600
	71002-FIRE DEPARTMENT UNIFORMS							\$	2,000
Total 7100-UNIFORMS									
	Total O&M	\$	327,630	\$	330,994	\$	105,966	\$	764,590
	From Income Statement	\$	417,933	\$	330,125	\$	106,209	\$	854,266
	Projected Total Balance 6/30/2021	\$	90,302	\$	(869)	\$	243	\$	89,676

FY20/21 Budget: Wages

Adopted DRAFT		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 Manner)	
19	OLA based on Social Security: 2.8%							
20	ROWDEN WAGES					PRINCE WAGES		
21	ROWDEN WAGE PER HOUR	\$45.00				PREVIOUS WAGE PER HOUR	\$28.31	
22	HOURS PER WEEK	18.46				COLA	2.000%	
23	WEEKS PER YEAR	52				HOURS PER WEEK	40	
24	NEW WAGE PER HOUR	\$45.00				WEEKS PER YEAR	52	
25	WAGE RAISE	0.00%	\$0.00	\$0.00		NEW WAGE PER HOUR	\$28.88	
26	TOTAL		\$43,200.00			WAGE RAISE	0.00%	\$30.32 \$2.01
27								
28								
29	COLE WAGES					TATE WAGES		
30	PREVIOUS WAGE PER HOUR	\$19.57				PREVIOUS WAGE PER HOUR	\$31.21	
31	COLA	2.00%				COLA	2.00%	
32	HOURS PER WEEK	40				HOURS PER WEEK	40	
33	WEEKS PER YEAR	52				WEEKS PER YEAR	52	
34	NEW WAGE PER HOUR	\$19.96				NEW WAGE PER HOUR	\$31.83	
35	WAGE RAISE	5.00%	\$20.96	\$1.39		WAGE RAISE	5.00%	\$33.43 \$2.22
36	TOTAL		\$42,151			TOTAL		\$67,221
37								
38	CAMPBELL WAGES					PAGER DUTY		
39	PREVIOUS WAGE PER HOUR	\$20.37				\$15 X 365	\$ 5,475.00	
40	COLA	2.00%						
41	HOURS PER WEEK	40						
42	WEEKS PER YEAR	52						
43	NEW WAGE PER HOUR	\$20.78						
44	WAGE RAISE	5.00%	\$21.82	\$1.45				
45	TOTAL		\$44,297					
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**Plumas Eureka Fire and Rescue
FY 20/21**

Adopted DRAFT

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					
Adopted DRAFT					
Employee		Classification		FY 20/21	FY 19/20
Rowden		Municipal - non manual		\$5.29	NS
Chief		Paid Fireman		\$9.19	0
Cole		Clerical		\$5.19	0
Tate		Water /Wastewater		\$5.19	0
Prince		Water /Wastewater		\$5.19	0
Campbell		Water /Wastewater		\$5.19	0
		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							
Adopted DRAFT							
	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:	\$ 3,024.00						
Vision:	\$ 719.64						

Adopted DRAFT

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-250	\$ 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			