

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Budget Revenue and Expenses

FY 2022-23 Adopted 6/15/2022

SUMMARY	WATER	SEWER	FIRE
Estimated Starting Balance	\$ 819,061	\$ 368,293	\$ 288,395
Income	\$ 731,453	\$ 567,621	\$ 121,696
Expenses-Operation and Maintenance	\$ 339,945	\$ 327,121	\$ 136,866
Expenses-Capital	\$ 263,000	\$ 150,000	\$ 50,000
Expenses-Debt	\$ -	\$ 62,818	\$ -
End of the Year Balance	\$ 947,569	\$ 395,975	\$ 223,425

The District currently maintains separate checking accounts for the Governmental Fund associated with the Fire Department and for Proprietary Fund associated with the Water and Sewer services. During FY 2022/2023, the District will establish a separate account for the revenue and expenditures associated with the Water Treatment Plant project.

			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: 6/15/2022

		<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

Plumas Eureka Community Services District

	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
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

Plumas Eureka Community Services District

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	

Plumas Eureka Community Services District

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 6/15/2022							
1		Total Wages		Fire Wages		Enterprise Wages	
2	TATE: General Manager	\$90,002		\$9,000		Total Wages	\$248,936
3	COLE: Administrative Manager	\$49,969		\$7,495		Fire Contribution	(\$16,495)
4	PRINCE: System Operator	\$65,765					
5	ROWEDEN: Project Manager	\$43,200					
		\$248,936		\$16,495		Water/Sewer Total Wages	\$232,440
6							
7						Water %	50.00% \$0
8						Sewer %	50.00% \$0
9							
10			WATER	SEWER	FIRE	TOTALS	
		Total Wages	\$116,220	\$116,220	\$16,495	\$248,936	
		(Project Mgr)	-\$21,600	-\$21,600		-\$43,200	
11		Benefit Wages	\$94,620	\$94,620	\$16,495	\$205,736	
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		\$9,567	\$9,567	\$1,440	\$20,574	10% of Benefit Wages
16	Total Benefits		\$53,349	\$53,349	\$8,031	\$114,729	
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		\$23.08			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		\$23.78	\$1.88		NEW WAGE PER HOUR	\$45.00
36	WAGE RAISE	5.00%	\$24.96			WAGE RAISE	0.00% \$45.00
37	TOTAL		\$49,969			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	\$37.45	\$1,498		Total	\$7,604
48							
49							
50			Total	\$3,321		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		\$1,494.29	\$1,494.29	\$332.06		Tate	4 \$38.21 \$152.84
54	Rounded	\$1,494	\$1,494	\$332		Cole	0 \$23.08 \$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	\$23.78			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							

Health Benefits FY 22/23									
Adopted 6/15/2022									
	Medical	Annual Total	Dental	Annual Total	Vision	Annual Total	HRA	Medical and HRA	Benefit FY Total
General Manager									
7/1/22- 12/31/22	\$1,846	\$11,076	\$84	\$504	\$20	\$120	\$3,700	\$14,776	\$15,400
1/1/23 - 6/30/23	\$1,938	\$11,630	\$88	\$529	\$21	\$126	\$3,700	\$15,330	\$15,985
								\$30,106	
Systems Operator									
7/1/22- 12/31/22	\$1,846	\$11,076	\$84	\$504	\$20	\$120	\$3,700	\$14,776	\$15,400
1/1/23 - 6/30/23	\$1,938	\$11,630	\$88	\$529	\$21	\$126	\$3,700	\$15,330	\$15,985
								\$30,106	
Administrative Manager									
7/1/22- 12/31/22	\$1,846	\$11,076	\$84	\$504	\$20	\$120	\$3,700	\$14,776	\$15,400
1/1/23 - 6/30/23	\$1,938	\$11,630	\$88	\$529	\$21	\$126	\$3,700	\$15,330	\$15,985
								\$30,106	
Totals		\$68,117		\$3,100		\$738	\$22,200	\$90,317	\$94,155
***Estimated 5% increase for 1/1/2023 - 6/30/2023									

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 COMPENSATION FY 22/23						
Adopted 6/15/2022						
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		\$49,969	\$1,497.85	\$2,804.93		
Prince		\$65,765	\$1,822.80	\$3,683.56		
Rowden		\$43,200	\$0.00	\$2,354.40		
				\$13,747.98		
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		\$6,392.81	\$6,392.81		\$962.36	
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		\$6,483.64	\$6,483.64		\$7,325.69	
		31.95%	31.95%		36.10%	
		TOTAL	\$20,292.98			

Adopted 6/15/2022							
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