

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Budget Revenue and Expenses

FY 2023-24 Adopted

SUMMARY	WATER	SEWER	FIRE
Estimated Starting Balance	\$ -	\$ 65,000	\$ 288,395
Income	\$ 857,431	\$ 559,284	\$ 88,140
Expenses-Operation and Maintenance	\$ 343,953	\$ 331,129	\$ 137,450
Expenses-Capital	\$ 263,000	\$ 150,000	\$ 50,000
Expenses-Debt	\$ -	\$ 62,818	\$ -
End of the Year Balance	\$ 251,678	\$ 80,337	\$ 189,386

the above space is used for major budget highlights

			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								
subtotal					\$68,956			
FEERAM UnDev			83	\$1.50	\$1,494	\$0.00	0.0%	\$1.50
FEERAM Dev			538	\$2.74	\$17,689	\$0.00	0.0%	\$2.74
subtotal					\$19,183			
Interest								
Income subtotal					\$88,140			
Operational Reserve Balance from FY 22/23								
FEERAM Balance from FY 22/23								
Balance from FY 22/23					\$0			
Fire Total					\$88,140			
TOTAL					\$1,481,823			

Plumas Eureka Community Services District

BUDGET FY 2023-24

Adopted:		<i>Water</i>	<i>Sewer</i>	<i>Fire</i>	Total
36000 · SALARIES		\$ 119,533	\$ 119,533	\$ 16,968	\$ 256,034
37000 · OVERTIME SALARIES		\$ 1,591	\$ 1,591	\$ 354	\$ 3,536
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		\$ 2,988	\$ 2,988	\$ 424	\$ 6,401
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	\$ 6,669	\$ 6,669	\$ 7,354	\$ 20,692
	43003 · EMPLOYER RETIREMENT BENEFITS	\$ 9,897	\$ 9,897	\$ 1,490	\$ 21,283
	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
	<i>Total 43000 · INSURANCE</i>	\$ 67,848	\$ 67,848	\$ 38,543	\$ 174,238
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
	53002 · COMPUTER/SOFTWARE	\$ 1,875	\$ 1,875	\$ 250	\$ 4,000

Plumas Eureka Community Services District

	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 & SUPPIES					
				\$ 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
60000 · AUTOMOBILE EXPENSE					

Plumas Eureka Community Services District

	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	\$ 343,953	\$ 331,129	\$ 137,450	\$ 812,532
	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	\$ 606,953	\$ 543,947	\$ 187,450	\$ 1,338,350
	From service Fees, Taxes	\$ 488,398	\$ 337,820	\$ 68,956	\$ 895,174
	From Capital Reserve Fees and Other	\$ 134,844	\$ 115,255	\$ 19,285	\$ 269,384
	From Debt Service Fees	\$ 234,189	\$ 106,210		\$ 340,400
	From Interest	\$ 1,200		\$ 200	
	Total Income	\$ 858,631	\$ 559,284	\$ 88,441	\$ 1,504,957

Plumas Eureka Community Services District

Net Income		\$ 251,678	\$ 15,337	\$ (99,009)	\$ 166,607
Balances and Reserves (7/1/23)		\$ -	\$ 65,000	\$ 288,395	\$ 353,395
	End Balance 6/30/2024	\$ 251,678	\$ 80,337	\$ 189,386	\$ 521,402

FY23/24 Budget: Wages

Adopted									
1									
2	TATE: General Manager	\$90,002		\$9,000				Enterprise Wages	Total Wages \$256,034
3	COLE: Administrative Manager	\$53,118		\$7,968				Fire Contribution	(\$16,968)
4	PRINCE: System Operator	\$69,715							
5	ROWEDEN: Project Manager	\$43,200							
		\$256,034		\$16,968				Water/Sewer Total Wages	\$239,066
6								Water %	50.00%
7								Sewer %	50.00%
8									\$0
9									\$0
10			WATER	SEWER	FIRE	TOTALS			
	Total Wages	\$119,533	\$119,533	\$16,968	\$256,034				
	(Project Mgr)	-\$21,600	-\$21,600		-\$43,200				
11	Benefit Wages	\$97,933	\$97,933	\$16,968	\$212,834				
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	\$9,897	\$9,897	\$1,490	\$21,283	10% of Benefit Wages			
16	Total Benefits	\$53,679	\$53,679	\$8,081	\$115,438				
17									
18	COLA based on Social Security: 3%							PRINCE WAGES	
19	TATE WAGES							PREVIOUS WAGE PER HOUR	\$33.02
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	\$34.01
25	NEW WAGE PER HOUR	\$43.27						WAGE RAISE*	0.00%
26	WAGE RAISE	0.00%	\$43.27						\$0.99
27	TOTAL	\$90,002							
28									
29								*assumes no range increase	
30	COLE WAGES							ROWDEN WAGES	
31	PREVIOUS WAGE PER HOUR	\$25.16						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 **	\$25.91	\$0.75					NEW WAGE PER HOUR	\$45.00
36	WAGE RAISE	0.00%	\$25.91					WAGE RAISE	0.00%
37	TOTAL	\$53,118						TOTAL	\$43,200
38	** top of scale								
	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						Fire Chief	Annually \$ 14,400
	Prince	\$31,385						Captains (2)	\$ 2,400
37	Cole	\$31,385						Engineer Vehicle Maintenance	\$ 1,200
38								EMS Manager	\$ 2,400
40	Annually	\$94,155	Total	\$94,155				Total	\$20,400
41									
42								Call and Training Reimbursements	
43	Overtime Calculation			Total				Call Reimbursement	\$5,225
44		Est Hours	OT Rate					Weekly Training Reimbursement	\$2,379
45	Prince	40	\$49.53	\$1,981				Total	\$7,604
47	Cole	40	\$38.87	\$1,555					
48									
49									
50			Total	\$3,536				Sick Leave Cash-Out	
51		Water	Wastewater	Fire				Hours/Year	\$/hr
52		45.0%	45.0%	10.0%				Prince	0 \$33.02 \$0.00
53	OT Breakdown	\$1,591.28	\$1,591.28	\$353.62				Tate	4 \$38.21 \$152.84
54	Rounded	\$1,591	\$1,591	\$354				Cole	0 \$25.16 \$0.00
55									
56	Vacation Cash-Out								Total \$152.84
57		Hours/Year	\$/hr					Water	Wastewater
	Prince (160 hrs/yr)	0.00	\$33.02					47.5%	47.5%
58	Tate (80 hrs/yr)	95.00	\$43.27	\$4,110.65				5.0%	5.0%
59	Cole (40 hrs/yr)	0.00	\$25.91					Rounded	\$55 \$55 \$0
60	Facilities Operator (40 hrs/yr)	0.00	\$0.00					96 hours/year Accrual	192 hour maximum Balance
61	160 hours maximum Accumulation		Total	\$4,110.65					
62		Water	Wastewater	Fire					
63	Vacation Cash-Out Breakdown	50.0%	50.0%	0.0%					
64		\$2,055.33	\$2,055.33	\$0.00					
66	160 hours maximum Accumulation								

Health Benefits FY 23/24									
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 1/1/2024 - 6/30/2024

Plumas Eureka Fire and Rescue					
FY 23/24					
Adopted					
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	
		70%	109	\$ 273	
Jennifer McGuire		70%	109	\$ 273	
Julie Cassou		50%	78	\$ 195	
		70%	109	\$ 273	
Rich Machado		70%	109	\$ 273	
Tom Connolly		50%	78	\$ 195	
Coby Hakalir		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	
	50%	25	\$22.00	\$ 550	
Jennifer McGuire	65%	33	\$22.00	\$ 715	
Julie Cassou	40%	20	\$22.00	\$ 440	
	50%	25	\$22.00	\$ 550	
Rich Machado	50%	25	\$22.00	\$ 550	
Tom Connolly	40%	20	\$22.00	\$ 440	
Coby Hakalir	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 @ \$1200/mo				\$ 14,400	
Captain @ \$200.00/mo)				\$ 2,400	
Captain @ \$100.00/mo)				\$ 1,200	
EMS Manager \$200/month)				\$ 2,400	
Stipends Program Total				\$ 20,400	

WORKERS COMPENSATION FY 23/24

Adopted

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		\$53,118	\$1,554.89	\$2,979.66		
Prince		\$69,715	\$1,981.28	\$3,907.44		
Rowden		\$43,200	\$0.00	\$2,354.40		
				\$14,146.58		
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	\$6,578.16		\$6,578.16		\$990.26	
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	\$6,668.99		\$6,668.99		\$7,353.59	
	32.23%		32.23%		35.54%	
	TOTAL	\$20,691.58				

Adopted							
Fuel FY 23/24							
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