

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## FY 23/24 Budget Dialog

Approved 6/18/24

### All Funds:

#### General Comments:

- 1 Liability Insurance was \$89,837 instead of the estimated \$60,000. Allocation calculated using the values of the property insured for each fund. Overhead items allocated evenly over the affected funds.
  - 2 Investments in CAMP and LAIF were made as approved by the Board on 04/16/24
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### Enterprise Funds:

#### General Comments:

- 3 The main change to the budget for Enterprise is the Insurance is substantially higher than anticipated. Other than the insurance, there was some smoothing out between the two Enterprise Funds, but the overall Enterprise affect is minimal with this.
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### Water Fund

#### Expenses:

- 4 A few reserve fund items came in at higher costs than anticipated due to unforeseen and unavoidable conditions.
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### Governmental Funds:

#### Fire Fund

##### Income:

- 5 As previously approved, the property tax income was reallocated to encompass District Maintenance. With the upcoming increase in Fire Tax Revenue, the affect of this on the Fire Department Funds is not too concerning despite the fact that this fiscal years' reserves for this fund do drop a little low.
  - 6 PECAUX supplied written authorization for the \$20,000 donation to no longer be constricted to the purchase of the "chase vehicle" but "to be used for new purchase of a fire truck and/or for equipment or improvements on existing or new trucks and equipment." This amount has thus been added to the FEERAM Income.
  - 7 As requested, the Fire and FEERAM Funds will be merged into one fund at the start of the new fiscal year. The wording in the recently passed tax measure allowed for this, so once that is in effect it will allow for the merge.
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##### Expenses:

- 8 Training expenses are higher than normal due to charges from 2018-2020 associated with a training program used by the fire department in 2015. The fire department wishes to use these services again, which caused the unknown charges to surface. After a thorough investigation, there are some unknowns as the signer is now deceased, but in general it appears the charges are more likely than not the responsibility of the CSD.
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### District Maintenance Fund

#### Income:

9

This fund has not been accounted for as a fund until this year. In recent history, this was funded on an as needed basis and split between the Fire and Enterprise funds. As this is not an Enterprise function the historic allocation was inappropriate. In addition, there is confirmation of functions not related to Enterprise or Fire being historically funded out of the property taxes in Resolution 96-15, and as this is in accordance with GASB standards, a portion of the property taxes were allocated to this fund starting this fiscal year. That being as it is, there is no reserve available in this fund to fund any overages at this time. In order to not over tax the Fire Department Fund by allocating additional property tax revenue and in order to cover the overage of this year, \$5,650 is being "borrowed" from the Water Operations Fund and will be repaid with future years' overages at an interest of 0.58%, which is the national average at the time of the "loan." It is anticipated that these funds will be repaid within 5 years at the most. This "loan" was approved by the Board during the budget review on 01/23/24.

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# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses

Approved 6/18/24

SUMMARY Enterprise Funds	WATER			Sewer			Total Enterprise
	Operations	Capital	Debt	Operations	Capital	Debt	
Estimated Starting Balances							
Checking	\$ 384,049	\$ 244,571	\$ 388,677	\$ 102,234	\$ (94,332)	\$ 237,423	\$ 1,262,623
LAIF		71,903			249,949		321,852
Total	384,049	316,474	388,677	102,234	155,617	237,423	1,584,474
Expected Net Revenues							
Revenues	502,137	124,906	214,342	336,832	123,995	100,123	1,402,335
Expenses	369,050	209,465	7,368	391,150	233,731	62,818	1,273,581
Excess of Rev over (under) Exp	133,087	(84,559)	206,975	(54,318)	(109,736)	37,305	128,754
To / From Funds	(5,650)						(5,650)
Changes to accounts:							
Checking	(181,563)	(296,059)	(181,025)	(54,318)	94,764	(150,695)	(768,896)
CAMP	123,600		155,200			75,200	354,000
LAIF	185,400	211,500	232,800		(204,500)	112,800	538,000
Total	127,437	(84,559)	206,975	(54,318)	(109,736)	37,305	123,104
End of the Year Balance							
Checking	202,487	(51,488)	207,652	47,916	433	86,728	493,727
CAMP	123,600	-	155,200	-	-	75,200	354,000
LAIF	185,400	283,403	232,800	-	45,449	112,800	859,852
Total	\$ 511,487	\$ 231,915	\$ 595,652	\$ 47,916	\$ 45,881	\$ 274,728	\$ 1,707,579

\*\*\* Moved \$210k from Water Capital Checking to LAIF and \$210k from Sewer Capital LAIF to Checking \*\*\*

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses

Approved 6/18/24

SUMMARY Governmental Funds	District Maint	Fire		Total Fire	Total Government	Total CSD
		Operations	FEERAM			
Estimated Starting Balances						
Checking	\$ -	\$ 214,565	\$ (17,784)	\$ 196,781	\$ 196,781	\$ 1,459,403
LAIF	-	11,641	8,902	20,544	20,544	342,395
Total	-	226,206	(8,882)	217,324	217,324	1,801,798
Expected Net Revenues						
Revenues	20,000	82,621	39,852	122,472	142,472	1,544,808
Expenses	24,287	152,297	154,281	306,578	330,865	1,604,446
Excess of Rev over (under) Exp	(4,287)	(69,676)	(114,430)	(184,106)	(188,393)	(59,638)
To / From Funds	5,650	(147,515)	147,515	-	5,650	-
Changes to accounts:						
Checking	1,363	(255,841)	32,910	(222,931)	(221,568)	(990,463)
CAMP		2,400				
LAIF		36,250	175	36,425	36,425	574,425
Total	1,363	(217,191)	33,085	(186,506)	(185,143)	(416,038)
End of the Year Balance						
Checking	1,363	(41,276)	15,126	(26,150)	(24,787)	468,940
CAMP	-	2,400	-	2,400	2,400	356,400
LAIF	-	47,891	9,077	56,969	56,969	916,820
Total	\$ 1,363	\$ 9,015	\$ 24,203	\$ 33,218	\$ 34,581	\$ 1,742,160

\*\*\* Borrow District Deficit from Water Operations at an interest rate of 0.58% (national average for savings account) \*\*\*

# 23/24 Budget - Income Calculator

Total Projected Income: \$1,524,808

Approved 01/23/24

<b>Water</b>	Cust. Count	Quarterly Fee	FY 23/24 Annual Income	\$ Increase	% Increase	Prior Year Income
<b>Operational</b>						
Service Fee 3/4 inch	552	\$ 211.96	\$ 468,007.68	\$ 24,579.58	5.5%	\$ 443,428.10
Service Fee 1 inch	3	\$ 299.27	\$ 3,591.24	\$ 753.24	26.5%	\$ 2,838.00
Service Fee 2 inch	2	\$ 779.43	\$ 6,235.44	\$ 322.24	5.4%	\$ 5,913.20
Standby	75	\$ 81.01	\$ 24,303.00	\$ 1,641.10	7.2%	\$ 22,661.90
<b>Operational Total</b>	<b>632</b>		\$ 502,137.36	\$ 27,296.16	5.7%	\$ 474,841.20
<b>Capital Reserve</b>						
Capital Fee 3/4 inch & Standby	626	\$ 48.08	\$ 120,392.32	\$ 63,962.50	113.3%	\$ 56,429.82
Capital Fee 1 inch	3	\$ 80.14	\$ 961.68	\$ 675.50	236.0%	\$ 286.18
Capital Fee 2 inch	2	\$ 256.44	\$ 2,051.52	\$ 1,087.68	112.8%	\$ 963.84
<b>Subtotal</b>	<b>631</b>		\$ 123,405.52	\$ 65,725.68	113.9%	\$ 57,679.84
Interest			\$ 1,500.00			\$ 1,645.10
<b>Capital Total</b>			\$ 124,905.52			\$ 59,324.94
<b>Debt Service</b>						
Debt Service 3/4 inch & Standby	626	\$ 83.51	\$ 209,109.04	\$ 501.06	0.2%	\$ 208,607.98
Debt Service 1 inch	3	\$ 139.18	\$ 1,670.16	\$ 278.46	20.0%	\$ 1,391.70
Debt Service 2 inch	2	\$ 445.39	\$ 3,563.12	\$ 0.08	0.0%	\$ 3,563.04
<b>Debt Service Total</b>	<b>631</b>		\$ 214,342.32	\$ 779.60	0.4%	\$ 213,562.72
<b>Water Total</b>			<b>\$ 841,385.20</b>	<b>\$ 93,656.34</b>	13%	<b>\$ 747,728.86</b>

Notes:  
 \*Customer Count adjusted to the actual number of connections billed as of 12/1/23.  
 \*Increase in Debt Service 3/4 inch & Standby due to the correction in the billing amount to agree with 2023 Attachment "A"

# 23/24 Budget - Income Calculator

Total Projected Income: \$1,524,808

Approved 01/23/24

<b>Sewer</b>		Cust. Count	Quarterly Fee	FY 23/24 Annual Income	\$ Increase	% Increase	Prior Year Income
<b>Operational</b>							
Service PEE	Dev	290	\$ 259.92	\$ 301,507.20	\$ 3,250.14	1.1%	\$ 298,257.06
Service ESS	Dev/BO	3	\$ 202.57	\$ 2,430.84	\$ 9.12	0.4%	\$ 2,421.72
Service ESS	Dev/NBO	29	\$ 259.92	\$ 30,150.72	\$ (215.40)	-0.7%	\$ 30,366.12
Service VAPP	Dev/NBO	2	\$ 285.47	\$ 2,283.76	\$ 32.80	1.5%	\$ 2,250.96
<b>Subtotal</b>		<b>324</b>		\$ 336,372.52	\$ 3,076.66	0.9%	\$ 333,295.86
Madora LF Service Fee		9	\$ 12.75	\$ 459.00	\$ 51.00	12.5%	\$ 408.00
<b>Operational Total</b>				\$ 336,831.52	\$ 3,127.66	0.9%	\$ 333,703.86
<b>Capital Reserve</b>							
Capital PEE		307	\$ 73.60	\$ 90,380.80	\$ 1,716.01	1.9%	\$ 88,664.79
Capital ESS		47	\$ 121.09	\$ 22,764.92	\$ 53.24	0.2%	\$ 22,711.68
Capital VAPP		14	\$ 95.53	\$ 5,349.68	\$ (494.40)	-8.5%	\$ 5,844.08
<b>Subtotal</b>		<b>368</b>		\$ 118,495.40	\$ 1,274.85	1.1%	\$ 117,220.55
Interest				\$ 5,500.00			\$ 5,719.00
<b>Capital Total</b>				\$ 123,995.40			\$ 122,939.55
<b>Debt Service</b>							
Debt Service PEE		307	\$ 56.07	\$ 68,853.96	\$ (24.42)	0.0%	\$ 68,878.38
Debt Service ESS	Dev/BO	3	\$ 34.14	\$ 409.68	\$ (136.56)	-25.0%	\$ 546.24
Debt Service ESS & VAPP	NBO	45	\$ 161.58	\$ 29,084.40	\$ (11,123.76)	-27.7%	\$ 40,208.16
Debt Service VAPP	UnDev	13	\$ 34.14	\$ 1,775.28	\$ 273.12	18.2%	\$ 1,502.16
<b>Debt Service Total</b>		<b>368</b>		\$ 100,123.32	\$ (11,011.62)	-9.9%	\$ 111,134.94
<b>Sewer Total</b>				<b>\$ 560,950.24</b>	<b>\$ (6,828.11)</b>	<b>-1%</b>	<b>\$ 567,778.35</b>

# 23/24 Budget - Income Calculator

Total Projected Income: \$1,524,808

Approved 01/23/24

<b>Fire</b>	Quarterly					
	Cust. Count	Fee	FY 23/24 Annual Income	\$ Increase	%	Prior Year Income
		7/23-12/23			Increase	
<b>Operational</b>						
Assessment Dev	542	\$ 26.82	\$ 58,145.76	\$ (3,331.07)	-5.4%	\$ 61,476.83
Assessment UnDev	81	\$ 13.02	\$ 4,218.48	\$ (381.15)	-8.3%	\$ 4,599.63
<b>Subtotal</b>	<b>623</b>		\$ 62,364.24	\$ (3,712.22)	-5.6%	\$ 66,076.46
ESS Protection Fee	32	\$ 19.14	\$ 2,449.92	\$ (38.28)	-1.5%	\$ 2,488.20
VAPP Protection Fee	2	\$ 38.31	\$ 306.48	\$ (2,181.72)	-87.7%	\$ 2,488.20
Johnsville Contracts	1		\$ 250.00			\$ 250.00
County Tax Revenue			\$ 17,000.00			\$ 37,369.00
Interest			\$ 250.00			\$ 266.35
<b>Operational Total</b>			\$ 82,620.64			\$ 108,938.21
<b>FEERAM</b>						
FEERAM Dev	553	\$ 8.22	\$ 18,182.64	\$ 8.22	0.0%	\$ 18,174.42
FEERAM UnDev	83	\$ 4.50	\$ 1,494.00	\$ 4.50	0.3%	\$ 1,489.50
<b>Subtotal</b>	<b>636</b>		\$ 19,676.64	\$ 12.72	0.1%	\$ 19,663.92
Donation			\$ 20,000.00			
Interest			\$ 175.00			\$ 200.00
<b>FEERAM Total</b>			\$ 39,851.64			\$ 19,863.92
<b>Fire Total</b>			<b>\$ 122,472.28</b>	<b>\$ (6,329.85)</b>	<b>-5%</b>	<b>\$ 128,802.13</b>

**Notes:**

\*Customer Count taken from UB Max Billing. An evaluation of charges will be conducted as this number doesn't match the number of Water connections, nor does the FEERAM match the number of Assessments.

\*\$20,000 removed from County Tax Revenue to cover District Maintenance.

# 23/24 Budget - Enterprise Operating Expenses Calculator

**Total Projected Enterprise Operating Expenses: \$760,200**

Approved 6/18/24

	23/24 Final Revised Budget			23/24 Actuals as of 06/12/24		22/23 Actuals	
	Water	Sewer	Total	Water	Sewer	Water	Sewer
60000 · Wages & Employee Benefits							
60001-60011 · Wages	\$ 135,303	\$ 124,036	\$ 259,339	\$ 128,201	\$ 116,189	\$ 112,346	\$ 112,113
60020 · Payroll Taxes - Employer	2,642	1,820	4,462	2,504	1,704	2,540	2,986
60040 · Insurance - Employee Benefits	68,000	67,886	135,886	67,422	67,186	56,537	56,516
<b>Total 60000 · Wages &amp; Employee Benef</b>	<b>205,945</b>	<b>193,742</b>	<b>399,687</b>	<b>198,127</b>	<b>185,080</b>	<b>171,423</b>	<b>171,615</b>
60150 · Insurance							
60151 · Liability Insurance	23,246	34,296	57,542	23,246	34,296	20,448	20,448
60152 · Workmans Comp Insurance	8,552	8,552	17,104	8,552	8,552	7,093	7,093
<b>Total 60150 · Insurance</b>	<b>31,798</b>	<b>42,848</b>	<b>74,646</b>	<b>31,798</b>	<b>42,848</b>	<b>27,540</b>	<b>27,540</b>
60200 · Permits, Licenses, and Fees							
60201 · PECS D Licenses	1,000		1,000	709		675	
60202 · Employee Licenses	500	1,000	1,500	116	876	60	
60203 · Permits	6,200	17,200	23,400	6,168	17,139	5,878	6,727
<b>Total 60200 · Permits, Licenses, and Fee</b>	<b>7,700</b>	<b>18,200</b>	<b>25,900</b>	<b>6,993</b>	<b>18,015</b>	<b>6,613</b>	<b>6,727</b>
60210 · Travel and Training	2,500	3,500	6,000	1,345	2,322	245	120
60250 · Safety	300	300	600	207	207	259	259
61100 · Chemicals	15,000		15,000	10,602		17,531	1,137
61200 · Sludge Removal		18,900	18,900		18,889		5,820
61300 · Lab Services	9,000	24,856	33,856	5,704	21,010	7,770	22,429
63000 · Office Expenses							
63001 · Office Supplies	2,300	2,300	4,600	2,269	2,266	1,311	1,298
63002 · Computer / Software	2,316	2,316	4,633	2,131	2,131	1,613	1,614
63003 · Copy Machine / Printing Jobs	1,041	1,041	2,083	958	958	840	840
63004 · Continuing Education	500	500	1,000	363	250		
63005 · Mileage Reimbursement	450	350	800	377	297	9	9
63006 · Postage and Delivery	2,500	2,500	5,000	2,251	2,258	1,607	1,607
63007 · Bank Service Charges	250	250	500	201	190	106	102
<b>Total 63000 · Office Expenses</b>	<b>9,358</b>	<b>9,258</b>	<b>18,616</b>	<b>8,549</b>	<b>8,350</b>	<b>5,485</b>	<b>5,469</b>
64004 · Property Taxes	177	177	354	177	177	184	184
65000 · Automobile Expense							
65001 · Fuel	2,250	2,250	4,500	1,459	1,359	1,581	1,581
65002 · Vehicle Maintenance	2,500	2,500	5,000	1,293	1,293	477	477
<b>Total 65000 · Automobile Expense</b>	<b>4,750</b>	<b>4,750</b>	<b>9,500</b>	<b>2,752</b>	<b>2,652</b>	<b>2,059</b>	<b>2,059</b>

## 23/24 Budget - Enterprise Operating Expenses Calculator

**Total Projected Enterprise Operating Expenses: \$760,200**

Approved 6/18/24

	23/24 Final Revised Budget			23/24 Actuals as of 06/12/24		22/23 Actuals	
	Water	Sewer	Total	Water	Sewer	Water	Sewer
66000 · Repairs and Maintenance							
66001 · Road	780		780	780		192	
66002 · Greenbelt	-		-			675	
66003 · Hydrant	1,000		1,000				
66004 · Building	1,000	1,000	2,000			4,969	4,969
66005 · Equipment	1,000	1,000	2,000	600	498		540
66006 · Infrastructure	5,000	1,000	6,000	4,373			
<b>Total 66000 · Repairs and Maintenance</b>	<b>8,780</b>	<b>3,000</b>	<b>11,780</b>	<b>5,753</b>	<b>498</b>	<b>5,836</b>	<b>5,509</b>
67000 · Utilities							
67001 · Electricity	41,500	45,000	86,500	37,934	41,316	40,533	60,078
67002 · Phone	3,750	4,100	7,850	3,380	3,690	2,872	2,994
67003 · Internet	700	700	1,400	608	608	562	562
67004 · Propane	1,300	1,500	2,800	1,194	1,370	3,613	5,417
67005 · Garbage	300	300	600	256	272	244	228
<b>Total 67000 · Utilities</b>	<b>47,550</b>	<b>51,600</b>	<b>99,150</b>	<b>43,372</b>	<b>47,256</b>	<b>47,824</b>	<b>69,279</b>
68000 · Tools & Supplies	4,500	1,000	5,500	4,441	918	1,751	2,431
68501 · Employee Uniforms	750	750	1,500	738	738	247	247
69000 · Professional Services							
69001 · Accounting Services	9,850	9,850	19,700	9,823	9,823	20,417	20,417
69002 · Legal Services	5,500	4,000	9,500	4,712	3,331	3,119	2,264
69003-69004 · Consulting & Engineering Services	2,000	2,000	4,000	655	660		
69006 · County Fees	639	639	1,278	639	639		50
69007 · Advertising Fees			-			1,179	1,179
69008 · Pest Management	60	60	120	56	56	54	54
<b>Total 69000 · Professional Services</b>	<b>18,049</b>	<b>16,549</b>	<b>34,598</b>	<b>15,885</b>	<b>14,509</b>	<b>-</b>	<b>23,963</b>
69500 · Other Expenses							
69501 · Subscriptions & Membership Dues	2,693	1,520	4,213	2,693	1,520	1,187	1,308
69505 · Miscellaneous Expenses	200	200	400	12	12		834
<b>Total 69500 · Other Expenses</b>	<b>2,893</b>	<b>1,720</b>	<b>4,613</b>	<b>2,704</b>	<b>1,532</b>	<b>1,187</b>	<b>2,142</b>
<b>Total Cash Related Expenses</b>	<b>\$ 369,050</b>	<b>\$ 391,150</b>	<b>\$ 760,200</b>	<b>\$ 339,148</b>	<b>\$ 365,001</b>	<b>\$ 295,953</b>	<b>\$ 346,931</b>
69800 · Depreciation Expense	55,000	75,000				52,505	70,244



# 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$176,584**

Approved 6/18/24

Decreases from approved budget
Increases from approved budget

	23/24 Revised Budget			23/24 Actuals as of 06/12/24		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
60000 · Wages & Employee Benefits							
60001-60011 · Wages	\$ 9,487	\$ 6,000	\$ 15,487	\$ 9,280	\$ 4,924	\$ 13,124	
60020 · Payroll Taxes - Employer	194	194	388	178	106	323	
60040 · Insurance - Employee Benefits	8,847	-	8,847	8,631		9,395	
Total 60000 · Wages & Employee Ben	18,528	6,194	24,722	18,089	5,031	22,842	-
60050 · Fire Dept. Volunteers							
60051 · Stipends	23,400		23,400	21,492		22,100	
60052 · Call Reimbursements	5,104		5,104	2,588		2,978	
60053 · Training Reimbursements	2,576		2,576	1,146		1,369	
Total 60050 · Fire Dept. Volunteers	31,080	-	31,080	25,226	-	26,447	-
60150 · Insurance							
60151 · Liability Insurance	32,295	49	32,344	32,295	49	67,392	
60152 · Workmans Comp Insurance	3,195	-	3,195	3,195		9,967	
60153 · Life Insurance	2,363		2,363	2,363			
Total 60150 · Insurance	37,853	49	37,902	37,853	49	77,359	-
60200 · Permits, Licenses, and Fees							
60201 · PECSO Licenses			-				
60202 · Employee Licenses			-				
60203 · Permits			-				
Total 60200 · Permits, Licenses, and F	-	-	-	-	-	-	-
60210 · Travel and Training	9,000		9,000	8,594		7,819	
60250 · Safety	2,500		2,500	381		593	
63000 · Office Expenses							
63001 · Office Supplies	1,981		1,981	1,823		871	
63002 · Computer / Software	2,002		2,002	1,842		(107)	
63003 · Copy Machine / Printing Jobs	1,041		1,041	958		840	
63004 · Continuing Education	300		300	125			
63005 · Mileage Reimbursement	200		200	38		9	
63006 · Postage and Delivery	2,500		2,500	2,250		1,461	
63007 · Bank Service Charges	40		40	35			
Total 63000 · Office Expenses	8,065	-	8,065	7,072	-	3,074	-
64004 · Property Taxes	177		177	177		184	
65000 · Automobile Expense							
65001 · Fuel	7,417	600	8,017	2,216	252	1,021	

# 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$176,584**

Approved 6/18/24

Decreases from approved budget
Increases from approved budget

	23/24 Revised Budget			23/24 Actuals as of 06/12/24		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
65002 · Vehicle Maintenance	500	1,000	1,500	574	406	1,715	
Total 65000 · Automobile Expense	7,917	1,600	9,517	2,790	658	2,736	-
66000 · Repairs and Maintenance							
66001 · Road		2,000	2,000		98		
66002 · Greenbelt		11,000	11,000		10,093		
66004 · Building	1,000		1,000	250		4,969	
66005 · Equipment	2,500		2,500	2,468		1,675	
Total 66000 · Repairs and Maintenan	3,500	13,000	16,500	2,718	10,191	6,644	-
67000 · Utilities							
67001 · Electricity	1,000		1,000	913		1,139	
67002 · Phone	1,600		1,600	1,556		1,614	
67003 · Internet	500		500	462		489	
67004 · Propane	2,000		2,000	1,194		1,779	
67005 · Garbage	328		328	272		413	
Total 67000 · Utilities	5,428	-	5,428	4,396	-	5,433	-
68000 · Tools & Supplies	5,000	900	5,900	3,805	817	10,691	
68100 · Equipment Expense			-	652			
68500 · Uniforms							
68501 · Employee Uniforms		100	100	3	55	426	
68502 · Fire District Uniforms	9,000		9,000	8,778		8,708	
Total 68500 · Uniforms	9,000	100	9,100	8,781	55	9,134	-
69000 · Professional Services							
69001 · Accounting Services	2,000		2,000	1,634		6,058	
69002 · Legal Services	6,750	444	7,194	5,595	368	361	
69006 · County Fees	1,139		1,139	1,139			
69007 · Advertising Fees	200		200			180	
69008 · Pest Management	60		60	56		54	
Total 69000 · Professional Services	10,149	444	10,593	8,424	368	6,654	-
69500 · Other Expenses							
69501 · Subscriptions & Membership Dues	3,500		3,500	3,461		1,814	
69503 · Fundraising Expense			-	45			
69504 · Public Outreach			-				
69505 · Miscellaneous Expenses	600	2,000	2,600	512	2,000	2,603	
Total 69500 · Other Expenses	4,100	2,000	6,100	4,018	2,000	4,418	-
<b>Total Expenses</b>	<b>\$ 152,297</b>	<b>\$ 24,287</b>	<b>\$ 176,584</b>	<b>\$ 132,976</b>	<b>\$ 19,168</b>	<b>\$ 184,026</b>	<b>\$ -</b>

## 23/24 Budget - Notes on Changes from Approved Budget

**Approved 6/18/24**

Decreases from approved budget	<b>If there is no note below, the change was due to the actual used as of 12/14/23.</b>		
Increases from approved budget	Water	Sewer	Fire District Maint
60000 · Wages & Employee Benefits			
60040 · Insurance - Employee Benefits	Evened out the allocation between Water & Sewer		
60150 · Insurance			
60151 · Liability Insurance	Adjusted to actual.		
60152 · Workmans Comp Insurance	Adjusted to actual.		
60153 · Life Insurance			Corrected to actual rates
60210 · Travel and Training	Moved \$500 from Water to Sewer to accommodate actual		Purchased 16 Fire Fighting Manuals, Comm College Course, and outstanding Training Software charges surfaced from 2018-2020.
63000 · Office Expenses	Adjusted to actual.		
65000 · Automobile Expense			Small Items not put to FEERAM due to lack of funds
65001 · Fuel			Left as previously calculated despite use as of 05/10/24 as this is an expense associated with calls and can not be predicted by the first half of the year.
65002 · Vehicle Maintenance			Items put through Ops Funds due to the lack of funds in FEERAM
66000 · Repairs and Maintenance			
66002 · Greenbelt			Adjusted to actual
66005 · Equipment			Items put through Ops Funds due to the lack of funds in FEERAM
67000 · Utilities	Redistributed Utility Expenses according to use, lower overall		
68000 · Tools & Supplies			
68500 · Uniforms	Adjusted to actual.		
69000 · Professional Services			
69001 · Accounting Services	Adjusted to actual.		
69002 · Legal Services		Legal Review of updated Policies and situations that arose.	
69006 · County Fees	Adjusted to actual.		
69500 · Other Expenses			
69501 · Subscriptions & Membership Dues	Adjusted to actual.		
69505 · Miscellaneous Expenses	Moved Finance Charges to "Bank Fees & Finance Charges"		Donation to GoFundMe, "Thank You" Meal, 18 custom decal Stickers Board approved compensation for damage caused by a fallen Tree

## 23/24 Budget - Wages

Approved 01/23/24

	TATE General Manager	MORRIS Admin Manger	ROWDEN Project Manager	PRINCE Systems Operator	CAMPBELL Systems Operator	TOTALS
<b>Base Wages:</b>						
2023 Hourly Wage	\$ 43.26	25.15	\$ 45.00	\$ 33.02	22.51	
Hours per Week	40	40	4	40	40	
Weeks per Year	26	26	26	26	21	
2023 Subtotal	\$ 44,990.40	\$ 26,156.00	\$ 4,680.00	\$ 34,340.80	\$ 18,908.40	\$ 129,075.60
COLA based on Social Security	0.00%	3.00%	0.00%	3.00%	3.00%	
2024 Hourly Wage	\$ 43.26	\$ 25.90	\$ 45.00	\$ 34.01	\$ 23.19	
Hours per Week	40	40	4	40	40	
Weeks per Year	26	26	26	26	26	
2024 Subtotal	\$ 44,990.40	\$ 26,940.68	\$ 4,680.00	\$ 35,371.02	\$ 24,112.71	\$ 136,094.82
<b>Total Base Wages</b>	<b>\$ 89,980.80</b>	<b>\$ 53,096.68</b>	<b>\$ 9,360.00</b>	<b>\$ 69,711.82</b>	<b>\$ 43,021.11</b>	<b>\$ 265,170.42</b>
<b>Overtime:</b>						
Actual Overtime as of 12/6/23		11.75		20.00	22.50	
Additional Estimated OT Hours		16.50		28.00	40.00	
Estimated Total OT Pay	\$ -	\$ 1,084.41	\$ -	\$ 2,419.05	\$ 2,150.83	\$ 5,654.28
<b>Pager Duty</b>						
Days on Duty	21			183	161	
Total @ \$15/day	\$ 315.00			\$ 2,745.00	\$ 2,415.00	\$ 5,475.00
<b>Vacation Cash-Out:</b>						
Vacation Hours per year	80.00	1 yr probation	n/a	160.00	1 yr probation	
Hours available for cash-out	95.00					
Total @ 2023 Wage	\$ 4,109.70	\$ -	\$ -	\$ -	\$ -	\$ 4,109.70
<b>Sick Leave Cash-Out:</b>						
Sick Hours per year	96.00	40.00	n/a	96.00	40.00	
Hours available for cash-out	4.00					
Total @ 2023 Wage	\$ 173.04					\$ 173.04
<b>Total Wages for 23/24</b>	<b>\$ 94,578.54</b>	<b>\$ 54,181.09</b>	<b>\$ 9,360.00</b>	<b>\$ 74,875.87</b>	<b>\$ 47,586.94</b>	<b>\$ 280,582.44</b>
Management wages allocated 47% Water, 47% Sewer, and 6% Fire			Operator wages allocated 49.8% Water, 40.6% Sewer, and 9.6% District Maint. Based off of 23/24 actuals as of 12/6/23.			
<b>Wage Allocations:</b>						
Water	\$ 44,451.91	\$ 25,465.11	\$ 4,399.20	\$ 37,288.18	\$ 23,698.30	\$ 135,302.70
Sewer	\$ 44,451.91	\$ 25,465.11	\$ 4,399.20	\$ 30,399.60	\$ 19,320.30	\$ 124,036.13
Fire	\$ 5,674.71	\$ 3,250.87	\$ 561.60			\$ 9,487.18
District Maintenance				\$ 7,188.08	\$ 4,568.35	\$ 11,756.43
<b>Total Wage Allocations</b>	<b>\$ 94,578.54</b>	<b>\$ 54,181.09</b>	<b>\$ 9,360.00</b>	<b>\$ 74,875.87</b>	<b>\$ 47,586.94</b>	<b>\$ 280,582.44</b>

## 23/24 Budget - Payroll Taxes

Approved 01/23/24

	Water	Sewer	Fire	District Maintenance	Totals
Total Wage Allocations	\$ 135,302.70	\$ 124,036.13	\$ 9,487.18	\$ 11,756.43	\$ 280,582.44
<b>Payroll Taxes:</b>					
Medicare 1.45%	\$ 1,961.89	\$ 1,798.52	\$ 137.56	\$ 170.47	\$ 4,068.45
CA Unemployment 1.5%, <\$7,000	\$ 253.16	\$ 232.10	\$ 17.75	\$ 22.00	\$ 525.00
CA Employment Training Tax 0.1%, <\$7,000	\$ 16.88	\$ 15.47	\$ 1.18	\$ 1.47	\$ 35.00
<b>Total Payroll Taxes</b>	<b>\$ 2,231.92</b>	<b>\$ 2,046.10</b>	<b>\$ 156.49</b>	<b>\$ 193.93</b>	<b>\$ 4,628.45</b>

## 23/24 Budget - Benefits

Approval Pending

	TATE General Manager	MORRIS Admin Manger	ROWDEN Project Manager	PRINCE Systems Operator	CAMPBELL Systems Operator	TOTALS
<b>Health Benefits:</b>						
Months of Employment	12	12	12	12	11	
<b>Medical</b>						
\$2,020.86/month (7/1/23 - 12/31/23)	\$ 12,125.16	\$ 12,125.16		\$ 12,125.16	\$ 10,104.30	
\$2,331.92/month (1/1/24 - 6/30/24)	\$ 13,991.52	\$ 13,991.52		\$ 13,991.52	\$ 13,991.52	\$ 102,445.86
<b>Dental</b>						
\$83.33/month (7/1/23 - 12/31/23)	\$ 499.98	\$ 499.98			\$ 416.65	
\$81.58/month (1/1/24 - 6/30/24)	\$ 489.48	\$ 489.48			\$ 489.48	
\$51.71/month (7/1/23 - 12/31/23)				\$ 310.26		
\$50.57/month (1/1/24 - 6/30/24)				\$ 303.42		\$ 3,498.73
<b>Vision</b>						
\$20.19/month	\$ 121.14	\$ 121.14			\$ 100.95	
\$12.77/month				\$ 76.62		\$ 419.85
<b>HRA</b>						
\$3,700.00/employee/year	\$ 3,700.00	\$ 3,700.00		\$ 3,700.00	\$ 3,700.00	\$ 14,800.00
<b>Total Health Benefits</b>	<b>\$ 30,927.28</b>	<b>\$ 30,927.28</b>		<b>\$ 30,506.98</b>	<b>\$ 28,802.90</b>	<b>\$ 121,164.44</b>
<b>Retirement:</b>						
Total Base Wages	\$ 89,980.80	\$ 53,096.68		\$ 69,711.82	\$ 43,021.11	
Employer Contribution Rate	11.84%	7.68%		11.84%	7.68%	
<b>Total Retirement</b>	<b>\$ 10,653.73</b>	<b>\$ 4,077.83</b>		<b>\$ 8,253.88</b>	<b>\$ 3,304.02</b>	<b>\$ 26,289.45</b>
Unfunded Liability Payment						\$ 14,796.00
<b>Total Benefits</b>	<b>\$ 41,581.01</b>	<b>\$ 35,005.11</b>		<b>\$ 38,760.86</b>	<b>\$ 32,106.92</b>	<b>\$ 162,249.89</b>

**Benefits Allocations:**

Water	\$ 76,257.45
Sewer	\$ 76,257.45
Fire	\$ 9,734.99
<b>Total Benefits Allocations</b>	<b>\$ 162,249.89</b>



# 23/24 Budget - Workers Compensation

Approved 01/23/24

Employee	Classification	FY 21/22	FY 20/21
Tate	Municipal - non manual	\$ 5.45	\$ 5.19
Chief	Paid Fireman	\$ 9.65	\$ 9.19
Cole	Clerical	\$ 5.45	\$ 5.19
Rowden	Municipal - non manual	\$ 5.45	\$ 5.19
Prince	Water/Wastewater	\$ 5.45	\$ 5.19

\*\*Workers Compensation allocations based on the overall ratio from the wage allocations.\*\*

	Estimated Payroll			Allocations			
	7/1/21 - 6/30/22	Primary Layer Rate	Primary Layer Contribution	Water 48.22%	Sewer 44.21%	Fire 3.38%	District Maint 4.19%
Clerical & Other Payroll	\$ 255,670	\$ 6.690	\$ 17,104	\$ 8,248	\$ 7,562	\$ 578	\$ 717
Fire Volunteers -Payroll is calculated by multiplying Qty by \$5,000	6 \$ 30,000	\$ 10.650	\$ 3,195			\$ 3,195	
<b>Totals</b>	<b>\$ 285,670</b>		<b>\$ 20,299</b>	<b>\$ 8,248</b>	<b>\$ 7,562</b>	<b>\$ 3,773</b>	<b>\$ 717</b>

## 23/24 Budget - Reserve and Debt Expenses

Approved 6/18/24

Project / Purchase	Fund	Total Expected Expenses	23/24 Portion of Expected Expenses	23/24	Outstanding
				Expenses Paid as of 05/09/24	Expected 23/24 Expense
USDA Loans	Wastewater D	\$ 2,512,655	\$ 62,818	\$ 62,818	\$ 0
Rate Study	Wastewater R	\$ 18,435	\$ 18,435	\$ 15,584	\$ 2,851
	Water R	\$ 18,435	\$ 18,435	\$ 15,584	\$ 2,851
		<u>\$ 36,870</u>	<u>\$ 36,870</u>	<u>\$ 31,167</u>	<u>\$ 5,703</u>
Water Treatment Plant	Water D	\$ 4,000,000	\$ 7,368	\$ 7,368	\$ -
	Water R		\$ 42,633	\$ 33,358	\$ 9,275
			<u>\$ 50,000</u>	<u>\$ 40,725</u>	<u>\$ 9,275</u>
Lift Station 7 Rehab	Wastewater R	\$ 191,596	\$ 193,296	\$ 193,296	\$ (0)
Well 2 Inspection and Maint	Water R	\$ 75,000	\$ 111,846	\$ 111,846	\$ -
Water Tank Dive / Cleaning	Water R	\$ 5,000	\$ 5,000		\$ 5,000
Hydrant Upgrades	Water R	\$ 10,000	\$ 10,551	\$ 10,551	\$ -
SCBAs, Cylinders, and Facepieces	FEERAM	\$ 84,996	\$ 9,281	\$ 9,281	\$ -
New Fire Truck	FEERAM	\$ 105,000	\$ 105,000	\$ 105,000	\$ -
Outfit New Truck	FEERAM	\$ 20,000	\$ 20,000	\$ 18,344	\$ 1,656
Unexpected Repairs / Expenses	Wastewater R		\$ 22,000	\$ 20,694	\$ 1,306
	Water R		\$ 21,000	\$ 20,024	\$ 976
	FEERAM		\$ 20,000	\$ 12,561	\$ 7,439
			<u>\$ 63,000</u>	<u>\$ 53,279</u>	<u>\$ 9,721</u>
		<b>Reserves</b>		<b>Debt</b>	
	<b>Wastewater</b>	<b>Water</b>	<b>Wastewater</b>	<b>Water</b>	<b>FEERAM</b>
<b>Total Expected by Fund</b>	<u>\$ 233,731</u>	<u>\$ 209,465</u>	<u>\$ 62,818</u>	<u>\$ 7,368</u>	<u>\$ 154,281</u>
<b>Total Paid as of 05/09/24 by Fund</b>	<u>\$ 229,574</u>	<u>\$ 191,363</u>	<u>\$ 62,818</u>	<u>\$ 7,368</u>	<u>\$ 145,186</u>



**Capital Projects Reserves**  
**Sewer Division Capital Program**  
**FY 23/24**

<b>Project / Purchase</b>	<b>Amount Considered Fully Funded</b>	<b>Funding Needed by FY</b>	<b>Ending FY22/23 Allocation</b>	<b>FY 23/24 Revenues</b>	<b>Estimated Funds Available</b>	<b>Estimated FY 23/24 Expenses</b>	<b>Estimated End of Year Balance</b>
WWTP #6 Treatment Upgrade	\$ 3,000,000	10-15 yrs	\$ 4,519	\$ -	\$ 4,519		\$ 4,519
Treatment Plant #7 Maintenance Lift Station	\$ 3,000,000	20 yrs	\$ 67,782	\$ 125,514	\$ 193,296	\$ 193,296	\$ -
Wastewater Collection	\$ 10,000,000	50 yrs	\$ 45,188	\$ (18,667)	\$ 26,521		\$ 26,521
General Equipment-Wastewater	\$ 500,000	On Going	\$ 3,163	\$ -	\$ 3,163		\$ 3,163
Building-Office	\$ 50,000	On Going	\$ -	\$ -	\$ -		\$ -
Telemetry Upgrade	\$ 50,000	1-2 yr	\$ 1,808	\$ -	\$ 1,808		\$ 1,808
Vehicles-Wastewater	\$ 50,000	1 yr	\$ 2,259	\$ -	\$ 2,259		\$ 2,259
Tertiary Treatment Improvements	\$ 400,000	10 yrs	\$ 4,519	\$ -	\$ 4,519		\$ 4,519
Generators	\$ 50,000	50 yrs	\$ 2,259	\$ -	\$ 2,259		\$ 2,259
Leach Fields Maintenance	\$ 500,000	15 yrs	\$ -		\$ -		\$ -
Replacement Fund - Major Items	\$ 200,000	On Going	\$ 24,120	\$ (9,334)	\$ 14,786		\$ 14,786
Miscellaneous Repairs - Minor Items	\$ 50,000	On Going	\$ -	\$ 20,694	\$ 20,694	\$ 22,000	\$ (1,306)
Rate Study	<u>\$ 25,000</u>	5 yrs	<u>\$ -</u>	<u>\$ 15,584</u>	<u>\$ 15,584</u>	<u>\$ 18,435</u>	<u>\$ (2,851)</u>
<b>CIP Totals</b>	<b>\$ 17,875,000</b>		<b>\$ 155,617</b>	<b>\$ 133,792</b>	<b>\$ 289,409</b>	<b>\$ 233,731</b>	<b>\$ 55,678</b>

# Capital Projects Reserves

## Water Division Capital Program

FY 23/24

Project / Purchase	Amount Considered Fully Funded	Funding Needed by FY	Ending FY22/23 Allocation	FY 23/24 Revenues	Funds Available	Estimated FY 23/24 Expenses	Estimated End of Year Balance
<b>Debt Fund</b>							
Projects-Treatment Plant ("Debt" Fund)	\$ 4,000,000	1 yr	\$ 414,895	\$ 203,954	\$ 618,849	\$ 7,368	\$ 611,481
<b>Capital Reserve Fund</b>							
Water Distribution	\$ 10,000,000	On Going	\$ 7,160		\$ 7,160		\$ 7,160
General Equipment-Water	\$ 500,000	On Going	\$ 19,332		\$ 19,332		\$ 19,332
Buildings-Wells	\$ 100,000	On Going	\$ 7,160	\$ 111,846	\$ 119,006	\$ 111,846	\$ 7,160
Buildings-Office	\$ 50,000	On Going	\$ 14,320	\$ (10,000)	\$ 4,320		\$ 4,320
Projects-Treatment Plant ("Reserve" Fund)			\$ 116,983		\$ 116,983	\$ -	\$ 116,983
Generators	\$ 50,000	50 yrs	\$ -		\$ -		\$ -
Hydrant Upgrades	\$ 1,000,000	50 yrs	\$ 14,320	\$ (1,170)	\$ 13,150	\$ 10,551	\$ 2,599
Telemetry Upgrade	\$ 50,000	1-2 yr	\$ 14,320	\$ (14,320)	\$ -		\$ -
Vehicles-Water	\$ 50,000	1 yr	\$ 10,740		\$ 10,740		\$ 10,740
Water Storage Tank Replacement	\$ 1,000,000	10 yr	\$ 71,601		\$ 71,601	\$ 5,000	\$ 66,601
Emergency Repairs - Major Items	\$ 1,000,000	On Going	\$ 14,320	\$ (4,870)	\$ 9,450		\$ 9,450
Miscellaneous Repairs - Minor Items	\$ 50,000	On Going	\$ -	\$ 21,000	\$ 21,000	\$ 21,000	\$ -
Rate Study	\$ 25,000	5 yr	\$ -	\$ 18,435	\$ 18,435	\$ 18,435	\$ -
<b>CIP Totals</b>	<b>\$ 13,875,000</b>		<b>\$ 290,256</b>	<b>\$ 120,921</b>	<b>\$ 411,177</b>	<b>\$ 166,832</b>	<b>\$ 244,345</b>

# Capital Projects Reserves

## Fire Capital Program

FY 23/24

Project / Purchase	Amount Considered Fully Funded	Funding Needed by FY	Ending FY22/23 Allocation	FY 23/24 Revenues	Estimated Funds Available	Estimated FY 23/24 Expenses	Estimated End of Year Balance
Turnouts (Every 10 years)	\$ 60,000	0 yrs	\$ -		\$ -		\$ -
New Firetruck	\$ 125,000	1 yr	\$ -	\$ 125,000	\$ 125,000	\$ 125,000	\$ -
Fire Equipment	\$ 125,000	On Going	\$ -	\$ 9,281	\$ 9,281	\$ 9,281	\$ (0)
Miscellaneous Repairs - Minor Items	<u>\$ 50,000</u>	On Going	<u>\$ (8,882)</u>	<u>\$ 55,600</u>	<u>\$ 46,718</u>	<u>\$ 20,000</u>	<u>\$ 26,718</u>
<b>CIP Totals</b>	<b>\$ 360,000</b>		<b>\$ (8,882)</b>	<b>\$ 189,881</b>	<b>\$ 180,999</b>	<b>\$ 154,281</b>	<b>\$ 26,718</b>