

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses

FY 2023-24 Proposed Revision

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	\$ 359,410	\$ 131,169	\$ 32,266	\$ 373,908	\$ 230,031	\$ 62,818	\$ 1,189,603
Excess of Rev over (under) Exp	\$ 142,727	\$ (6,263)	\$ 182,076	\$ (37,077)	\$ (106,036)	\$ 37,305	\$ 212,732
To / From Funds	\$ (5,650)						\$ (5,650)
Changes to accounts:							
Checking	\$ 137,077	\$ (544,570)	\$ (388,678)	\$ (37,077)	\$ 98,464	\$ (25,513)	\$ (760,297)
LAIF		\$ 538,307	\$ 570,754		\$ (204,500)	\$ 62,818	\$ 967,379
Total	\$ 137,077	\$ (6,263)	\$ 182,076	\$ (37,077)	\$ (106,036)	\$ 37,305	\$ 207,082
*** Unused money moved from checking to LAIF account, approximates shown above. Actual will be to achieve the below checking balance ***							
End of the Year Balance							
Checking	\$ 521,126	\$ (300,000)	\$ (0)	\$ 65,157	\$ 4,133	\$ 211,910	\$ 502,326
LAIF	\$ -	\$ 610,210	\$ 570,754	\$ -	\$ 45,449	\$ 62,818	\$ 1,289,231
Total	\$ 521,126	\$ 310,210	\$ 570,754	\$ 65,157	\$ 49,581	\$ 274,728	\$ 1,791,556

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

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses

FY 2023-24 Proposed Revision

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	\$ 19,852	\$ 102,472	\$ 122,472	\$ 1,524,808
Expenses	\$ 25,650	\$ 139,421	\$ 165,000	\$ 304,421	\$ 330,071	\$ 1,519,674
Excess of Rev over (under) Exp	\$ (5,650)	\$ (56,800)	\$ (145,148)	\$ (201,949)	\$ (207,599)	\$ 5,133
To / From Funds	\$ 5,650	\$ (147,515)	\$ 147,515	\$ -	\$ 5,650	\$ -
Changes to accounts:						
Checking	\$ (0)	\$ (204,565)	\$ 2,192	\$ (202,374)	\$ (202,374)	\$ (962,671)
LAIF		\$ 250	\$ 175	\$ 425	\$ 425	\$ 967,804
Total	\$ (0)	\$ (204,315)	\$ 2,367	\$ (201,949)	\$ (201,949)	\$ 5,133
End of the Year Balance						
Checking	\$ (0)	\$ 10,000	\$ (15,593)	\$ (5,593)	\$ (5,593)	\$ 496,732
LAIF	\$ -	\$ 11,891	\$ 9,077	\$ 20,969	\$ 20,969	\$ 1,310,199
Total	\$ (0)	\$ 21,891	\$ (6,515)	\$ 15,376	\$ 15,375	\$ 1,806,932

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

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses - 5 Year forecast

SUMMARY	WATER		
	Operations	Capital	Debt
24/25 Estimated Starting Balances	\$ 521,126	\$ 310,210	\$ 570,754
Expected Net Revenues			
Revenues 23/24	\$ 502,137	\$ 124,906	\$ 214,342
3% Increase	\$ 15,064	\$ 3,747	
24/25 Revenues	\$ 517,201	\$ 128,653	\$ 214,342
24/25 Expenses	\$ 350,154	\$ 139,154	
Excess of Rev over (under) Exp	\$ 167,048	\$ (10,502)	\$ 214,342
Interfund Transfers / Loans	\$ 2,413		
24/25 Estimated Ending Balance	\$ 690,587	\$ 299,709	\$ 785,096
<b>25/26</b>			
Expected Net Revenues			
3% Increase from prior year	\$ 15,516	\$ 3,860	
25/26 Revenues	\$ 532,718	\$ 132,512	\$ 214,342
25/26 Expenses	\$ 410,095	\$ 40,329	\$ 264,291
Excess of Rev over (under) Exp	\$ 122,622	\$ 92,183	\$ (49,949)
Interfund Transfers / Loans	\$ 1,888		
25/26 Estimated Ending Balance	\$ 815,097	\$ 391,892	\$ 735,147
<b>26/27</b>			
Expected Net Revenues			
3% Increase from prior year	\$ 15,982	\$ 3,975	
26/27 Revenues	\$ 548,699	\$ 136,488	\$ 214,342
26/27 Expenses	\$ 420,334	\$ 41,539	\$ 264,291
Excess of Rev over (under) Exp	\$ 128,365	\$ 94,949	\$ (49,949)
Interfund Transfers / Loans	\$ 1,348		
24/25 Estimated Ending Balance	\$ 944,810	\$ 486,841	\$ 685,199
<b>27/28</b>			
Expected Net Revenues			
3% Increase from prior year	\$ 16,461	\$ 4,095	
27/28 Revenues	\$ 565,160	\$ 140,582	\$ 214,342
27/28 Expenses	\$ 430,880	\$ 42,785	\$ 264,291
Excess of Rev over (under) Exp	\$ 134,280	\$ 97,797	\$ (49,949)
Interfund Transfers / Loans	\$ 682		
27/28 Estimated Ending Balance	\$ 1,079,772	\$ 584,638	\$ 635,250
<b>28/29</b>			
Expected Net Revenues			
3% Increase from prior year	\$ 16,955	\$ 4,217	
28/29 Revenues	\$ 582,115	\$ 144,800	\$ 214,342
28/29 Expenses	\$ 441,740	\$ 69,068	\$ 264,291
Excess of Rev over (under) Exp	\$ 140,375	\$ 75,731	\$ (49,949)
Interfund Transfers / Loans	\$ -		
28/29 Estimated Ending Balance	\$ 1,220,147	\$ 660,370	\$ 585,301

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses -

SUMMARY	Sewer		
	Operations	Capital	Debt
24/25 Estimated Starting Balances	\$ 65,157	\$ 49,581	\$ 274,728
Expected Net Revenues			
Revenues 23/24	\$ 336,832	\$ 123,995	\$ 100,123
3% Increase	\$ 10,105	\$ 3,720	
24/25 Revenues	\$ 346,936	\$ 127,715	\$ 100,123
24/25 Expenses	\$ 368,461	\$ 230,000	\$ 62,818
Excess of Rev over (under) Exp	\$ (21,525)	\$ (102,285)	\$ 37,305
Interfund Transfers / Loans	\$ 37,305		\$ (37,305)
24/25 Estimated Ending Balance	\$ 80,937	\$ (52,704)	\$ 274,728
<b>25/26</b>			
Expected Net Revenues			
3% Increase from prior year	\$ 10,408	\$ 3,831	
25/26 Revenues	\$ 357,345	\$ 131,547	\$ 100,123
25/26 Expenses	\$ 379,758	\$ 130,900	\$ 62,818
Excess of Rev over (under) Exp	\$ (22,413)	\$ 647	\$ 37,305
Interfund Transfers / Loans	\$ 37,305		\$ (37,305)
25/26 Estimated Ending Balance	\$ 95,829	\$ (52,057)	\$ 274,728
<b>26/27</b>			
Expected Net Revenues			
3% Increase from prior year	\$ 10,720	\$ 3,946	
26/27 Revenues	\$ 368,065	\$ 135,493	\$ 100,123
26/27 Expenses	\$ 391,502	\$ 131,827	\$ 62,818
Excess of Rev over (under) Exp	\$ (23,438)	\$ 3,666	\$ 37,305
Interfund Transfers / Loans	\$ 37,305		\$ (37,305)
24/25 Estimated Ending Balance	\$ 109,696	\$ (48,391)	\$ 274,728
<b>27/28</b>			
Expected Net Revenues			
3% Increase from prior year	\$ 11,042	\$ 4,065	
27/28 Revenues	\$ 379,107	\$ 139,558	\$ 100,123
27/28 Expenses	\$ 403,720	\$ 132,782	\$ 62,818
Excess of Rev over (under) Exp	\$ (24,613)	\$ 6,776	\$ 37,305
Interfund Transfers / Loans	\$ 37,305		\$ (37,305)
27/28 Estimated Ending Balance	\$ 122,389	\$ (41,615)	\$ 274,728
<b>28/29</b>			
Expected Net Revenues			
3% Increase from prior year	\$ 11,373	\$ 4,187	
28/29 Revenues	\$ 390,480	\$ 143,745	\$ 100,123
28/29 Expenses	\$ 416,436	\$ 158,765	\$ 62,818
Excess of Rev over (under) Exp	\$ (25,956)	\$ (15,021)	\$ 37,305
Interfund Transfers / Loans	\$ 37,305		\$ (37,305)
28/29 Estimated Ending Balance	\$ 133,738	\$ (56,635)	\$ 274,728

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses -

SUMMARY	District Maint	Fire	
		Operations	FEERAM
24/25 Estimated Starting Balances	\$ (0)	\$ 21,891	\$ (6,515)
Expected Net Revenues			
Revenues 23/24	\$ 20,000	\$ 82,621	\$ 19,852
3% Increase		\$ 32,620	\$ 10,292
24/25 Revenues	\$ 20,000	\$ 115,241	\$ 30,143
24/25 Expenses	\$ 17,587	\$ 136,431	\$ 30,000
Excess of Rev over (under) Exp	\$ 2,413	\$ (21,190)	\$ 143
Interfund Transfers / Loans	\$ (2,413)		
24/25 Estimated Ending Balance	\$ (0)	\$ 701	\$ (6,372)
<b>25/26</b>			
Expected Net Revenues			
3% Increase from prior year		\$ 32,620	\$ 10,292
25/26 Revenues	\$ 20,000	\$ 147,861	\$ 40,435
25/26 Expenses	\$ 18,111	\$ 139,510	\$ 30,900
Excess of Rev over (under) Exp	\$ 1,889	\$ 8,351	\$ 9,535
Interfund Transfers / Loans	\$ (1,888)		
25/26 Estimated Ending Balance	\$ 0	\$ 9,052	\$ 3,163
<b>26/27</b>			
Expected Net Revenues			
3% Increase from prior year			
26/27 Revenues	\$ 20,000	\$ 147,861	\$ 40,435
26/27 Expenses	\$ 18,652	\$ 142,680	\$ 31,827
Excess of Rev over (under) Exp	\$ 1,348	\$ 5,181	\$ 8,608
Interfund Transfers / Loans	\$ (1,348)		
24/25 Estimated Ending Balance	\$ 0	\$ 14,233	\$ 11,771
<b>27/28</b>			
Expected Net Revenues			
3% Increase from prior year			
27/28 Revenues	\$ 20,000	\$ 147,861	\$ 40,435
27/28 Expenses	\$ 19,208	\$ 145,945	\$ 32,782
Excess of Rev over (under) Exp	\$ 792	\$ 1,916	\$ 7,653
Interfund Transfers / Loans	\$ (682)		
27/28 Estimated Ending Balance	\$ 110	\$ 16,149	\$ 19,425
<b>28/29</b>			
Expected Net Revenues			
3% Increase from prior year			
28/29 Revenues	\$ 20,000	\$ 147,861	\$ 40,435
28/29 Expenses	\$ 19,782	\$ 149,308	\$ 33,765
Excess of Rev over (under) Exp	\$ 218	\$ (1,447)	\$ 6,670
Interfund Transfers / Loans			
28/29 Estimated Ending Balance	\$ 328	\$ 14,702	\$ 26,095

# 23/24 Budget - Income Calculator

Total Projected Income: \$1,504,808

Pending

<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>		<b>\$ 502,137.36</b>	<b>\$ 27,296.16</b>	<b>5.7%</b>	<b>\$ 474,841.20</b>
<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>		<b>\$ 123,405.52</b>	<b>\$ 65,725.68</b>	<b>113.9%</b>	<b>\$ 57,679.84</b>
Interest			\$ 1,500.00			\$ 1,645.10
<b>Capital Total</b>			<b>\$ 124,905.52</b>			<b>\$ 59,324.94</b>
<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>		<b>\$ 214,342.32</b>	<b>\$ 779.60</b>	<b>0.4%</b>	<b>\$ 213,562.72</b>
<b>Water Total</b>			<b>\$ 841,385.20</b>	<b>\$ 93,656.34</b>	<b>13%</b>	<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: \$1,504,808

Pending

<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>		<b>\$ 336,372.52</b>	<b>\$ 3,076.66</b>	<b>0.9%</b>	<b>\$ 333,295.86</b>
Madora LF Service Fee		9	\$ 12.75	\$ 459.00	\$ 51.00	12.5%	\$ 408.00
<b>Operational Total</b>				<b>\$ 336,831.52</b>	<b>\$ 3,127.66</b>	<b>0.9%</b>	<b>\$ 333,703.86</b>
<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>		<b>\$ 118,495.40</b>	<b>\$ 1,274.85</b>	<b>1.1%</b>	<b>\$ 117,220.55</b>
Interest				\$ 5,500.00			\$ 5,719.00
<b>Capital Total</b>				<b>\$ 123,995.40</b>			<b>\$ 122,939.55</b>
<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>		<b>\$ 100,123.32</b>	<b>\$ (11,011.62)</b>	<b>-9.9%</b>	<b>\$ 111,134.94</b>
<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: \$1,504,808

Pending

<b>Fire</b>	Quarterly					
	Cust. Count	Fee 7/23-12/23	FY 23/24 Annual Income	\$ Increase	% Increase	Prior Year Income
<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>			<b>\$ 82,620.64</b>			<b>\$ 108,938.21</b>
<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
Interest			\$ 175.00			\$ 200.00
<b>FEERAM Total</b>			<b>\$ 19,851.64</b>			<b>\$ 19,863.92</b>
<b>Fire Total</b>			<b>\$ 102,472.28</b>	<b>\$ (26,329.85)</b>	<b>-20%</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: \$733,319**

**Pending**

	23/24 Revised Budget			23/24 Actuals as of 12/14/23		22/23 Actuals	
	Water	Sewer	Total	Water	Sewer	Water	Sewer
60000 · Wages & Employee Benefits							
60001-60011 · Wages	\$ 135,303	\$ 124,036	\$ 259,339	\$ 58,207	\$ 52,803	\$ 112,346	\$ 112,113
60020 · Payroll Taxes - Employer	2,232	2,046	4,278	1,047	481	2,540	2,986
60040 · Insurance - Employee Benefits	74,973	67,886	142,859	34,340	34,104	56,537	56,516
Total 60000 · Wages & Employee Benef	212,507	193,968	406,476	93,594	87,388	171,423	171,615
60150 · Insurance							
60151 · Liability Insurance	12,600	12,600	25,200	73	73	20,448	20,448
60152 · Workmans Comp Insurance	-	-	-	4,276	4,276	7,093	7,093
Total 60150 · Insurance	12,600	12,600	25,200	4,349	4,349	27,540	27,540
60200 · Permits, Licenses, and Fees							
60201 · PECS D Licenses	1,000		1,000	709		675	
60202 · Employee Licenses	500	1,000	1,500	116	694	60	
60203 · Permits	6,000	17,200	23,200	666	17,139	5,878	6,727
Total 60200 · Permits, Licenses, and Fee	7,500	18,200	25,700	1,491	17,833	6,613	6,727
60210 · Travel and Training	2,500	2,500	5,000	334	477	245	120
60250 · Safety	300	300	600	207	207	259	259
61100 · Chemicals	20,000		20,000	7,651		17,531	1,137
61200 · Sludge Removal		14,300	14,300		9,965		5,820
61300 · Lab Services	9,000	24,856	33,856	3,174	10,271	7,770	22,429
63000 · Office Expenses							
63001 · Office Supplies	2,300	2,300	4,600	1,153	1,151	1,311	1,298
63002 · Computer / Software	1,410	1,410	2,820	733	733	1,613	1,614
63003 · Copy Machine / Printing Jobs	850	850	1,700	339	339	840	840
63004 · Continuing Education	500	500	1,000	363	250		
63005 · Mileage Reimbursement	400	400	800	284	204	9	9
63006 · Postage and Delivery	2,000	2,000	4,000	974	974	1,607	1,607
63007 · Bank Service Charges	200	200	400	79	69	106	102

# 23/24 Budget - Enterprise Operating Expenses Calculator

**Total Projected Enterprise Operating Expenses: \$733,319**

**Pending**

	23/24 Revised Budget			23/24 Actuals as of 12/14/23		22/23 Actuals	
	Water	Sewer	Total	Water	Sewer	Water	Sewer
Total 63000 · Office Expenses	7,660	7,660	15,320	3,924	3,719	5,485	5,469
64004 · Property Taxes	177	177	354	177	177	184	184
65000 · Automobile Expense							
65001 · Fuel	2,250	2,250	4,500	981	881	1,581	1,581
65002 · Vehicle Maintenance	2,500	2,500	5,000	1,126	1,126	477	477
Total 65000 · Automobile Expense	4,750	4,750	9,500	2,107	2,007	2,059	2,059
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				540
66006 · Infrastructure	1,000	1,000	2,000	266			
Total 66000 · Repairs and Maintenance	4,780	3,000	7,780	1,046	-	5,836	5,509
67000 · Utilities							
67001 · Electricity	38,000	57,000	95,000	24,788	18,118	40,533	60,078
67002 · Phone	2,900	3,200	6,100	1,599	1,735	2,872	2,994
67003 · Internet	510	510	1,020	296	296	562	562
67004 · Propane	4,000	6,000	10,000	458	458	3,613	5,417
67005 · Garbage	243	228	471	168	184	244	228
Total 67000 · Utilities	45,653	66,938	112,591	27,309	20,791	47,824	69,279
68000 · Tools & Supplies	4,000	2,059	6,059	2,683	379	1,751	2,431
68501 · Employee Uniforms	500	500	1,000	428	428	247	247
69000 · Professional Services							
69001 · Accounting Services	17,000	17,000	34,000	9,218	9,218	20,417	20,417
69002 · Legal Services	5,500	2,500	8,000	2,744	1,362	3,119	2,264
69003-69004 · Consulting & Engineering Services	2,000	2,000	4,000	504			
69006 · County Fees	50	50	100				50
69007 · Advertising Fees	1,000	500	1,500			1,179	1,179
69008 · Pest Management	50	50	100	37	37	54	54
Total 69000 · Professional Services	25,600	22,100	47,700	12,503	10,617	-	23,963

# 23/24 Budget - Enterprise Operating Expenses Calculator

**Total Projected Enterprise Operating Expenses: \$733,319**

**Pending**

Decreases from approved budget  
 Increases from approved budget

	23/24 Revised Budget			23/24 Actuals as of 12/14/23		22/23 Actuals	
	Water	Sewer	Total	Water	Sewer	Water	Sewer
69500 · Other Expenses							
69501 · Subscriptions & Membership Dues	1,683	1,111	2,794	1,683	1,111	1,187	1,308
69505 · Miscellaneous Expenses	200	200	400	75	75		834
<b>Total 69500 · Other Expenses</b>	1,883	-	1,883	1,758	1,186	1,187	2,142
<b>Total Expenses</b>	<b>\$ 359,410</b>	<b>\$ 373,908</b>	<b>\$ 733,319</b>	<b>\$ 162,737</b>	<b>\$ 169,795</b>	<b>\$ 295,953</b>	<b>\$ 346,931</b>

## 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$165,071**

**Pending**

	23/24 Revised Budget			23/24 Actuals as of 12/06/23		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
60000 · Wages & Employee Benefits							
60001-60011 · Wages	\$ 9,487	\$ 11,756	\$ 21,244	\$ 4,717	\$ 2,983	\$ 13,124	
60020 · Payroll Taxes - Employer	156	194	350	85	66	323	
60040 · Insurance - Employee Benefits	4,595	-	4,595	4,408		9,395	
Total 60000 · Wages & Employee Ben	14,239	11,950	26,189	9,210	3,049	22,842	-
60050 · Fire Dept. Volunteers							
60051 · Stipends	20,400		20,400	9,425		22,100	
60052 · Call Reimbursements	5,104		5,104	1,375		2,978	
60053 · Training	2,576		2,576	609		1,369	
60054 · Wildfire Personnel Payment			-	5,955			
Total 60050 · Fire Dept. Volunteers	28,080	-	28,080	17,363	-	26,447	-
60150 · Insurance							
60151 · Liability Insurance	45,000		45,000			67,392	
60152 · Workmans Comp Insurance	3,195	-	3,195	1,598		9,967	
60153 · Life Insurance	2,363		2,363	2,363			
Total 60150 · Insurance	50,558	-	50,558	3,961	-	77,359	-
60200 · Permits, Licenses, and Fees							
60201 · PECSD Licenses			-				
60202 · Employee Licenses			-				
60203 · Permits			-				
Total 60200 · Permits, Licenses, and F	-	-	-	-	-	-	-
60210 · Travel and Training	3,000		3,000	1,119		7,819	
60250 · Safety	2,500		2,500	313		593	
63000 · Office Expenses							
63001 · Office Supplies	820		820	1,000		871	
63002 · Computer / Software	300		300	954		(107)	
63003 · Copy Machine / Printing Jobs	850		850	339		840	
63004 · Continuing Education	300		300	125			
63005 · Mileage Reimbursement	200		200	26		9	

# 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$165,071**

**Pending**

Decreases from approved budget  
 Increases from approved budget

	23/24 Revised Budget			23/24 Actuals as of 12/06/23		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
63006 · Postage and Delivery	2,000		2,000	971		1,461	
63007 · Bank Service Charges			30	7			
Total 63000 · Office Expenses	4,500	-	4,500	3,422	-	3,074	-
64004 · Property Taxes	177		177	177		184	
65000 · Automobile Expense							
65001 · Fuel	7,417	600	8,017	409	117	1,021	
65002 · Vehicle Maintenance		1,000	1,000	282	406	1,715	
Total 65000 · Automobile Expense	7,417	1,600	9,017	691	522	2,736	-
66000 · Repairs and Maintenance							
66001 · Road		2,000	2,000				
66002 · Greenbelt		10,000	10,000		843		
66004 · Building	1,000		1,000	250		4,969	
66005 · Equipment			-	906		1,675	
Total 66000 · Repairs and Maintenance	1,000	12,000	13,000	1,156	843	6,644	-
67000 · Utilities							
67001 · Electricity	1,000		1,000	341		1,139	
67002 · Phone	1,600		1,600	777		1,614	
67003 · Internet			400	232		489	
67004 · Propane	2,000		2,000	458		1,779	
67005 · Garbage	200		200	184		413	
Total 67000 · Utilities	5,200	-	5,200	1,992	-	5,433	-
68000 · Tools & Supplies	5,000		5,000	2,439	469	10,691	
68500 · Uniforms							
68501 · Employee Uniforms		100	100		55	426	
68502 · Fire District Uniforms	9,000		9,000	8,551		8,708	
Total 68500 · Uniforms	9,000	100	9,100	8,551	55	9,134	-
69000 · Professional Services							
69001 · Accounting Services			2,000	1,134		6,058	
69002 · Legal Services	2,500		2,500	1,273	92	361	
69006 · County Fees	500		500	500			
69007 · Advertising Fees			200			180	
69008 · Pest Management	50		50	37		54	
Total 69000 · Professional Services	5,250	-	5,250	2,944	92	6,654	-
69500 · Other Expenses							

## 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$165,071**

**Pending**

■ Decreases from approved budget  
■ Increases from approved budget

	23/24 Revised Budget			23/24 Actuals as of 12/06/23		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
69501 · Subscriptions & Membership Dues	3,500		3,500	2,763		1,814	
69503 · Fundraising Expense			-				
69504 · Public Outreach			-				
69505 · Miscellaneous Expenses			-	396		2,603	
69506 · Equipment Rental			-				
Total 69500 · Other Expenses	3,500	-	3,500	3,159	-	4,418	-
69800 · Depreciation Expense						13,086	
72000 · Capital Outlay			-				
<b>Total Expenses</b>	<b>\$ 139,421</b>	<b>\$ 25,650</b>	<b>\$ 165,071</b>	<b>\$ 56,498</b>	<b>\$ 5,030</b>	<b>\$ 184,026</b>	<b>\$ -</b>

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

Pending					
<span style="background-color: yellow;">■</span> Decreases from approved budget <span style="background-color: red;">■</span> Increases from approved budget	If there is no note below, the change was due to the actual used as of 12/14/23.				
	Water	Sewer	Fire	District Maint	
60000 · Wages & Employee Benefits					
60001-60011 · Wages	J Rowden is no longer using the number of hours predicted. The cost, on the Original budget, was divided by a flat percentage. On the Revised budget the actual cost to each				
60020 · Payroll Taxes - Employer	Calculated using the current rates and limits using the projected Wages.				
60040 · Insurance - Employee Benefits	Utilized the actual rate change for 2024 and the division is to match the Wage division				
60050 · Fire Dept. Volunteers					
60051 · Stipends					
60052 · Call Reimbursements					
60053 · Training Reimbursements					
60150 · Insurance					
60152 · Workmans Comp Insurance	Corrected to actual rates per invoice from Atwood, and divided according to the Wages				
60153 · Life Insurance					
65000 · Automobile Expense					
65001 · Fuel					
				Left as previously caculated dispite use as of 12/14/23 as this is an expense associated with calls and can not be predicted by the first half of the year.	Cushion for snow removal
65002 · Vehicle Maintenance					
				This would be FEERAM expense	
66000 · Repairs and Maintenance					
66001 · Road					
	Moved to District Maint				Road Repair estimate moved to District Maint
66002 · Greenbelt					Large trees are assigned to a contractor for removal
66005 · Equipment					
66006 · Infrastructure					
				Potential Operational repairs and standard Maintenance as needed	
67000 · Utilities					
67001 · Electricity					
				Took In to account the historical useage in the latter half of the FY vs first half.	
67004 · Propane					
				Estimated slightly higher than 22/23 due to fuel prices.	
68000 · Tools & Supplies					
68500 · Uniforms					
68501 · Employee Uniforms					
				New Hire and jackets for winter with the CSD Logo	
69000 · Professional Services					
69001 · Accounting Services					
				Allicated with the standard 47/47/6 as the Fire budget was running too tight to take 33%.	

## 23/24 Budget - Wages

Pending

	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

Pending

	Water	Sewer	Fire	District Maintenance	Totals
Total Wage Allications	\$ 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

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>
<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>\$ 147,453.89</b>
**Benefits allications based on the wage allications.**						
<b>Benefits Allications:</b>						
Water	\$ 19,543.07	\$ 16,452.40		\$ 21,318.47	\$ 17,658.81	\$ 74,972.75
Sewer	\$ 19,543.07	\$ 16,452.40		\$ 17,442.39	\$ 14,448.11	\$ 67,885.97
Fire	\$ 2,494.86	\$ 2,100.31		\$ -	\$ -	\$ 4,595.17
District Maintenance	\$ -	\$ -		\$ -	\$ -	\$ -
<b>Total Wage Allications</b>	<b>\$ 41,581.01</b>	<b>\$ 35,005.11</b>		<b>\$ 38,760.86</b>	<b>\$ 32,106.92</b>	<b>\$ 147,453.89</b>



# 23/24 Budget - Workers Compensation

Pending

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			Allications				District Maint
	Payroll 7/1/21 -	Primary Layer Rate	Primary Layer Contribution	Water 0%	Sewer 0%	Fire 0%	0%	
Clerical & Other Payroll	\$ 255,670	\$ 6.690	\$ 17,104	\$ -	\$ -	\$ -	\$ -	
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>\$ -</b>	<b>\$ -</b>	<b>\$ 3,195</b>	<b>\$ -</b>	

## 23/24 Budget - Reserve and Debt Expenses

Pending

Project / Purchase	Fund	Total Expected Expenses	23/24 Portion of Expected Expenses	23/24	Outstanding
				Expenses Paid as of 12/14/23	Expected 23/24 Expense
USDA Loans	Wastewater D	\$ 2,512,655	\$ 62,818	\$ 62,818	\$ 0
Rate Study	Wastewater R	\$ 18,435	\$ 18,435		\$ 18,435
	Water R	\$ 18,435	\$ 18,435		\$ 18,435
		\$ 36,870	\$ 36,870	\$ -	\$ 36,870
Water Treatment Plant	Water D	\$ 4,000,000	\$ 32,266	\$ 7,368	\$ 24,899
	Water R		\$ 17,734	\$ 17,734	
			\$ 50,000	\$ 25,102	\$ 24,899
Lift Station 7 Rehab	Wastewater R	\$ 191,596	\$ 191,596	\$ 191,596	\$ -
Well 2 Inspection and Maint	Water R	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Chase Vehicle Outfit New Truck	FEERAM	\$ 10,000	\$ 10,000		\$ 10,000
	FEERAM	\$ 10,000	\$ 10,000		\$ 10,000
***Amount above and beyond \$20,000 donation towards this purchase.***					
New Fire Truck Outfit New Truck	FEERAM	\$ 105,000	\$ 105,000		\$ 105,000
	FEERAM	\$ 20,000	\$ 20,000		\$ 20,000
Unexpected Repairs	Wastewater R		\$ 20,000	\$ -	\$ 20,000
	Water R		\$ 20,000	\$ 5,499	\$ 14,501
	FEERAM		\$ 20,000	\$ 5,105	\$ 14,895
			\$ 60,000	\$ 10,604	\$ 49,396
<b>Reserves</b>					
	<u>Wastewater</u>	<u>Water</u>	<u>Wastewater</u>	<u>Water</u>	<u>FEERAM</u>
<b>Totals by Fund</b>	\$ 230,031	\$ 131,169	\$ 62,818	\$ 32,266	\$ 165,000