

Plumas Eureka CSD FY 24/25 Operational Budget Mid Year Update Approved 12/17/24

Fire Fund	
Revenue	
Customer Payments	166,293
Interest Income	5,319
County Tax Income	17,000
Grant Income	124,305
Wildfire Income	464,172
Total Cash Revenue	777,089

District Maint Fund	
Revenue	
Customer Payments	-
Interest Income	-
County Tax Income	20,000
Property Rental	2,500
Other Income	-
Total Cash Revenue	22,500

Water Enterprise Fund	
Revenue	
Customer Payments	420,435
Interest Income	17,442
Grant Income	-
Other Income	-
Total Cash Revenue	437,878

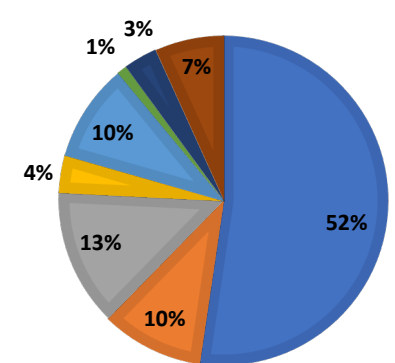
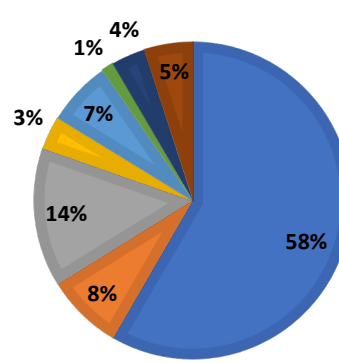
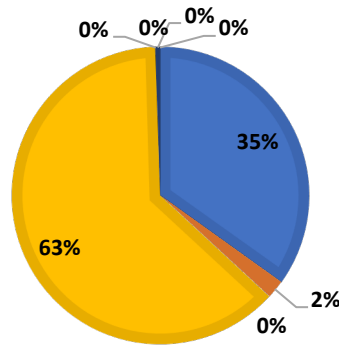
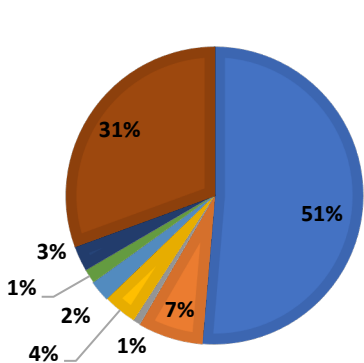
Wastewater Enterprise Fund	
Revenue	
Customer Payments	347,385
Interest Income	2,251
Grant Income	-
Other Income	-
Total Cash Revenue	349,636

Expenses	
Employees/Volunteers	359,612
Insurance	48,839
Utilities	5,450
Tools, Supplies, Repairs, Maint	26,000
Training, Travel, Safety, Subscri	16,000
Professional Services	10,750
Office/other	19,456
Capital Outlay	214,216
Total Expenses	700,323
Budget Balance: \$76,766	

Expenses	
Employees	7,571
Insurance	429
Utilities	-
Tools, Supplies, Repairs, Maint	13,600
Training, Travel, Safety, Subscri	-
Professional Services	-
Office/other	100
Capital Outlay	-
Total Expenses	21,700
Budget Balance: \$800	

Expenses	
Employees	257,791
Insurance	34,495
Utilities	62,600
Tools, Supplies, Repairs, Maint	15,000
Lab, Chemicals	29,000
Training, Travel, Safety, Subscri	5,800
Professional Services	15,160
Office/other	21,800
Total Expenses	441,645
Budget Balance: (\$3,768)	

Expenses	
Employees	244,001
Insurance	46,510
Utilities	62,800
Tools, Supplies, Repairs, Maint	17,000
Lab / Sludge	44,856
Training, Travel, Safety, Subscri	4,600
Professional Services	15,160
Office/other	31,334
Total Expenses	466,261
Budget Balance: (\$116,624)	



■ Employees/Volunteers
 ■ Insurance
 ■ Utilities
 ■ Tools, Supplies, Repairs, Maint
 ■ Training, Travel, Safety, Subscriptions
 ■ Professional Services
 ■ Office/other
 ■ Capital Outlay

Plumas Eureka CSD
FY 24/25 Capital Expenditures Budget
 Mid Year Update Approved 12/17/24

Project / Purchase	Fund	Total Expected Expenses	24/25 Expected Expenses	24/25 Expenses Paid to date	Outstanding 24/25 Expense
USDA Loans	Wastewater D	\$ 1,444,760	\$ 62,818	\$ 16,398	\$ 46,421
Driveway Repairs	Fire	\$ 30,000	\$ 30,000		\$ 30,000
	Wastewater R	\$ 15,000	\$ 15,000		\$ 15,000
	Water R	\$ 15,000	\$ 15,000		\$ 15,000
		<u>\$ 60,000</u>	<u>\$ 60,000</u>	\$ -	<u>\$ 60,000</u>
Water Treatment Plant	Water R	\$ 6,500,000	\$ 1,180,000	\$ 143,313	\$ 1,036,687
Washer/Dryer/10 Turnouts	Fire	\$ 71,500	\$ 71,500		\$ 71,500
Arson Equipment & Training	Fire	\$ 22,700	\$ 22,700	\$ -	\$ 22,700
Slip on Pump	Fire	\$ 24,500	\$ 24,500	\$ -	\$ 24,500
Radios, Misc tools	Fire	\$ 23,450	\$ 23,450	\$ -	\$ 23,450
Wildland PPE	Fire	\$ 12,066	\$ 12,066	\$ -	\$ 12,066
Work Vehicle Replacement	Water R	\$ 40,000	\$ 40,000		\$ 40,000
	Wastewater R	\$ 40,000	\$ 40,000		\$ 40,000
		<u>\$ 80,000</u>	<u>\$ 80,000</u>	\$ -	<u>\$ 80,000</u>
Fire Hydrants (2 per year)	Water R	\$ 1,000,000	\$ 10,000		\$ 10,000
Water Storage Tank Maint	Water R	\$ 100,000	\$ 100,000		\$ 100,000
Unexpected Repairs & Maint	Wastewater R		\$ 50,000	\$ 8,204	\$ 41,796
	Water R		\$ 50,000	\$ 6,455	\$ 43,545
	Fire		\$ 30,000	\$ 4,482	\$ 25,518
			<u>\$ 130,000</u>	<u>\$ 19,142</u>	<u>\$ 110,858</u>
		Reserves		Debt	
	Wastewater	Water	Wastewater	Water	Fire
Customer Payments	\$ 146,773	\$ 126,884	\$ 80,904	\$ 388,661	
Interest Income	1,673	8,279	10,598	20,894	
Total Income	<u>148,446</u>	<u>135,164</u>	<u>91,502</u>	<u>409,555</u>	
Totals Expenditures by Fund	<u>105,000</u>	<u>1,395,000</u>	<u>62,818</u>	<u>-</u>	<u>\$ 214,216</u>
Net Change	<u><u>\$ 43,446</u></u>	<u><u>\$ (1,259,836)</u></u>	<u><u>\$ 28,684</u></u>	<u><u>\$ 409,555</u></u>	
Total Paid to Date by Fund	<u><u>\$ 8,204</u></u>	<u><u>\$ 149,768</u></u>	<u><u>\$ 16,398</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,482</u></u>

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

FY 24/25 Budget Dialog

All Funds:

General Comments:

- 1 All Investment Incomes were calculated as the expected return less 1% to maintain a conservative figure.
 - 2 \$2,500 Transfer to/from fund is to repay the 23/24 loan from Water to Dist Maint. (\$3,477.70 Remaining)
 - 3 Repayment of 23/24 Dist Maint Deficit from Water Operations at an interest rate of 0.58% (national average for savings account)
 - 4 60040 - Insurance - Employee Benefits: Includes the annual payment plus the additional \$20,000 toward the CalPERS Unfunded Accrued Liability approved by the Board on 04/16/24.
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Enterprise Funds:

Water Fund

Expenses:

- 5 Under Capital Projects, allowed for \$50,000 in Misc. unexpected repairs.
 - 6 Under the Capital Projects, the Water Treatment Plant will be funded by Grant and loan.
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General Comments:

- 7 \$435,000 is moved from Operations to Capital Reserve at the beginning of 24/25 and \$409,000 payments to the predicted debt starts being accounted for in 26/27 Debt Expenses, as per the Rate Study.
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Sewer Fund

Expenses:

- 8 Under Capital Projects, allowed for \$50,000 in Misc. unexpected repairs.
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General Comments:

- 9 \$196,000 is moved from Capital Reserve to Operations at the beginning of 24/25 as per the Rate Study.
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Governmental Funds:

Fire Fund

Income:

- 10 No amounts were added for the contracts offered to the Johnsville area as the amount is unmeasurable.
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Expenses:

- 11 Under Capital Projects, allowed for \$30,000 in Misc. unexpected repairs.
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General Comments:

- 12 Operational and FEERAM Funds were merged into one fund per the Tax measure passed in 2024.
 - 13 Five different Grants have been account for.
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PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

FY 24/25 Budget Revenue and Expenses Overview

SUMMARY Enterprise Funds	WATER			Sewer			Total Enterprise
	Operations	Capital	Debt	Operations	Capital	Debt	
Estimated Starting Balances							
Total Starting Balances	\$ 512,821	\$ 260,296	\$ 596,745	\$ 52,667	\$ 70,615	\$ 266,533	\$ 1,759,677
Expected Net Revenues							
Revenues	\$ 437,878	\$ 135,164	\$ 409,555	\$ 349,636	\$ 148,446	\$ 91,502	\$ 1,572,180
Expenses	441,645	1,395,000	-	466,261	105,000	62,818	2,470,724
Excess of Rev over (under) Exp	\$ (3,768)	\$ (1,259,836)	\$ 409,555	\$ (116,624)	\$ 43,446	\$ 28,684	\$ (898,544)
To / From Funds	\$ (432,500)	\$ 1,035,000	\$ (600,000)	\$ 61,124	\$ (61,124)		\$ 2,500
Changes to Account Balances							
Total Changes to Balances	\$ (436,268)	\$ (224,836)	\$ (190,445)	\$ (55,500)	\$ (17,678)	\$ 28,684	\$ (896,044)
End of the Year Balances							
Total Est. Ending Balances	\$ 76,553	\$ 35,460	\$ 406,299	\$ (2,834)	\$ 52,937	\$ 295,217	\$ 863,633

SUMMARY Governmental Funds	District Maint	Fire	Total Government	Total CSD
Estimated Starting Balances				
Total Starting Balances	\$ 2,000	\$ 38,667	\$ 40,667	\$ 1,800,344
Expected Net Revenues				
Revenues	\$ 22,500	\$ 777,089	\$ 799,589	\$ 2,371,769
Expenses	21,700	700,323	722,023	3,192,747
Excess of Rev over (under) Exp	\$ 800	\$ 76,766	\$ 77,566	\$ (820,979)
To / From Funds	\$ (2,500)		\$ (2,500)	\$ -
Changes to Account Balances				
Total Changes to Balances	\$ (1,700)	\$ 76,766	\$ 71,047	\$ (836,876)
End of the Year Balances				
Total Est. Ending Balances	\$ 300	\$ 115,433	\$ 115,732	\$ 979,365

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Budget Revenue and Expenses - 5 Year Forecast

SUMMARY	WATER		
	Operations	Capital	Debt
25/26 Estimated Starting Balances	\$ 76,553	\$ 35,460	\$ 406,299
Expected Net Revenues			
Revenues 24/25	\$ 437,878	\$ 135,164	\$ 409,555
3% Increase	\$ 13,136	\$ 4,055	
25/26 Revenues	\$ 451,014	\$ 139,219	\$ 409,555
25/26 Expenses	\$ 444,354	\$ 60,000	
Excess of Rev over (under) Exp	\$ 6,660	\$ 79,219	\$ 409,555
Interfund Transfers / Loans	\$ 978		
25/26 Estimated Ending Balance	\$ 84,191	\$ 114,678	\$ 815,854
26/27			
Expected Net Revenues			
3% Increase from prior year	\$ 13,530	\$ 4,177	
26/27 Revenues	\$ 464,544	\$ 143,395	\$ 409,555
26/27 Expenses	\$ 490,223	\$ 60,000	\$ 409,000
Excess of Rev over (under) Exp	\$ (25,678)	\$ 83,395	\$ 555
Interfund Transfers / Loans	\$ 2,057		
26/27 Estimated Ending Balance	\$ 60,570	\$ 198,074	\$ 816,408
27/28			
Expected Net Revenues			
3% Increase from prior year	\$ 13,936	\$ 4,302	
27/28 Revenues	\$ 478,481	\$ 147,697	\$ 409,555
27/28 Expenses	\$ 502,962	\$ 60,000	\$ 409,000
Excess of Rev over (under) Exp	\$ (24,481)	\$ 87,697	\$ 555
Interfund Transfers / Loans	\$ (848)		
27/28 Estimated Ending Balance	\$ 35,241	\$ 285,770	\$ 816,963
28/29			
Expected Net Revenues			
3% Increase from prior year	\$ 14,354	\$ 4,431	
28/29 Revenues	\$ 492,835	\$ 152,128	\$ 409,555
28/29 Expenses	\$ 521,081	\$ 85,000	\$ 409,000
Excess of Rev over (under) Exp	\$ (28,246)	\$ 67,128	\$ 555
Interfund Transfers / Loans			
28/29 Estimated Ending Balance	\$ 6,995	\$ 352,898	\$ 817,518
29/30			
Expected Net Revenues			
3% Increase from prior year	\$ 14,785	\$ 4,564	
29/30 Revenues	\$ 507,620	\$ 156,692	\$ 409,555
29/30 Expenses	\$ 529,594	\$ 60,000	\$ 409,000
Excess of Rev over (under) Exp	\$ (21,974)	\$ 96,692	\$ 555
Interfund Transfers / Loans			
29/30 Estimated Ending Balance	\$ (14,979)	\$ 449,590	\$ 818,072

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Budget Revenue and Expenses -

SUMMARY	Sewer		
	Operations	Capital	Debt
25/26 Estimated Starting Balances	\$ (2,834)	\$ 52,937	\$ 295,217
Expected Net Revenues			
Revenues 24/25	\$ 349,636	\$ 148,446	\$ 91,502
3% Increase	\$ 10,489	\$ 4,453	
25/26 Revenues	\$ 360,125	\$ 152,900	\$ 91,502
25/26 Expenses	\$ 468,223	\$ 125,000	\$ 62,818
Excess of Rev over (under) Exp Interfund Transfers / Loans	\$ (108,098)	\$ 27,900	\$ 28,684
25/26 Estimated Ending Balance	\$ (110,932)	\$ 80,837	\$ 323,901
26/27			
Expected Net Revenues			
3% Increase from prior year	\$ 10,804	\$ 4,587	
26/27 Revenues	\$ 370,929	\$ 157,487	\$ 91,502
26/27 Expenses	\$ 469,741	\$ 50,000	\$ 62,818
Excess of Rev over (under) Exp Interfund Transfers / Loans	\$ (98,812)	\$ 107,487	\$ 28,684
26/27 Estimated Ending Balance	\$ (209,744)	\$ 188,324	\$ 352,585
27/28			
Expected Net Revenues			
3% Increase from prior year	\$ 11,128	\$ 4,725	
27/28 Revenues	\$ 382,057	\$ 162,211	\$ 91,502
27/28 Expenses	\$ 484,750	\$ 50,000	\$ 62,818
Excess of Rev over (under) Exp Interfund Transfers / Loans	\$ (102,693)	\$ 112,211	\$ 28,684
27/28 Estimated Ending Balance	\$ (312,437)	\$ 300,535	\$ 381,268
28/29			
Expected Net Revenues			
3% Increase from prior year	\$ 11,462	\$ 4,866	
28/29 Revenues	\$ 393,519	\$ 167,078	\$ 91,502
28/29 Expenses	\$ 500,378	\$ 75,000	\$ 62,818
Excess of Rev over (under) Exp Interfund Transfers / Loans	\$ (106,860)	\$ 92,078	\$ 28,684
28/29 Estimated Ending Balance	\$ (419,297)	\$ 392,612	\$ 409,952
29/30			
Expected Net Revenues			
3% Increase from prior year	\$ 11,806	\$ 5,012	
29/30 Revenues	\$ 405,324	\$ 172,090	\$ 91,502
29/30 Expenses	\$ 516,660	\$ 50,000	\$ 62,818
Excess of Rev over (under) Exp Interfund Transfers / Loans	\$ (111,336)	\$ 122,090	\$ 28,684
29/30 Estimated Ending Balance	\$ (530,633)	\$ 514,702	\$ 438,636

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Budget Revenue and Expenses -

SUMMARY	District Maint	Fire
25/26 Estimated Starting Balances	\$ 300	\$ 115,433
Expected Net Revenues		
Revenues 24/25	\$ 22,500	\$ 183,293
3% Increase		
25/26 Revenues	\$ 22,500	\$ 183,293
25/26 Expenses	\$ 21,821	\$ 174,829
Excess of Rev over (under) Exp	\$ 679	\$ 8,464
Interfund Transfers / Loans	\$ (978)	
25/26 Estimated Ending Balance	\$ 0	\$ 123,897
26/27		
Expected Net Revenues		
3% Increase from prior year		
26/27 Revenues	\$ 22,500	\$ 183,293
26/27 Expenses	\$ 20,444	\$ 179,743
Excess of Rev over (under) Exp	\$ 2,056	\$ 3,550
Interfund Transfers / Loans	\$ (2,057)	
26/27 Estimated Ending Balance	\$ (0)	\$ 127,447
27/28		
Expected Net Revenues		
3% Increase from prior year		
27/28 Revenues	\$ 22,500	\$ 183,293
27/28 Expenses	\$ 20,877	\$ 183,916
Excess of Rev over (under) Exp	\$ 1,623	\$ (624)
Interfund Transfers / Loans	\$ 848	
27/28 Estimated Ending Balance	\$ 2,470	\$ 126,823
28/29		
Expected Net Revenues		
3% Increase from prior year		
28/29 Revenues	\$ 22,500	\$ 183,293
28/29 Expenses	\$ 21,689	\$ 189,480
Excess of Rev over (under) Exp	\$ 811	\$ (6,187)
Interfund Transfers / Loans		
28/29 Estimated Ending Balance	\$ 3,281	\$ 120,636
29/30		
Expected Net Revenues		
3% Increase from prior year		
29/30 Revenues	\$ 22,500	\$ 183,293
29/30 Expenses	\$ 22,339	\$ 194,558
Excess of Rev over (under) Exp	\$ 161	\$ (11,265)
Interfund Transfers / Loans		
29/30 Estimated Ending Balance	\$ 3,442	\$ 109,371