PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
200 LUNDY LANE BLAIRSDEN, CALIFORNIA 96103
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SPECIAL BOARD MEETING AGENDA

September 21, 2026
8:00am

Zoom Meeting ID: 856 7228 9549
Passcode: 046746

Board of Directors
Chairperson Don Fregulia
Vice Chairperson John Rowden
Director Rich Machado
Director Todd Solomon
Director Kim Train

*Members of the Public may address the Board on items of business immediately before or during the Board's consideration of the item after being recognized by the Board Chair (limit on the time the public may address the Board is 3 minutes)

Call Meeting to Order
Chairperson Don Fregulia

Roll Call
Chairperson Don Fregulia

Adoption of Agenda
Chairperson Don Fregulia

Action Item

1. Approve FY 2025/26 Financials
   Gina Morris, Acting Administrative Manager
   The Board will consider approval of the FY 2025/26 Financials as presented.

Policy and/or Ordinance Reviews and Changes (Action Items)

(Policy 1010.20 Adoption of a new policy or amendment of an existing policy shall be accomplished at a regular meeting of the Board of Directors and shall require a 4/5 affirmative vote of the entire Board of Directors.)

2. Resolution 2026-64 – Compensation adjustment and FY 2026/27 Budget Amendment
   Jamar Tate, General Manager
   Consider adoption of a resolution revising administrative compensation ranges and amending the FY 2026/27 Budget accordingly.

Public Comment & Correspondence

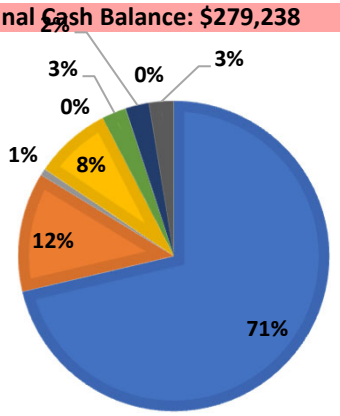
Members of the public may address items not listed on the agenda, with comments limited to three minutes per speaker. Written comments intended for distribution must be submitted at least 24 hours before the meeting.

Adjournment

ADA Compliance: This Agenda shall be made available upon request in alternative formats to persons with disability, as required by the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and the Ralph M. Brown Act (Cal. Govt. Code Sec. 54954.2). Persons requesting a disability-related modification or accommodation should contact Administrative Manager at (530) 836-1953 during regular business hours, at least 24 hours prior to the time of the meeting.

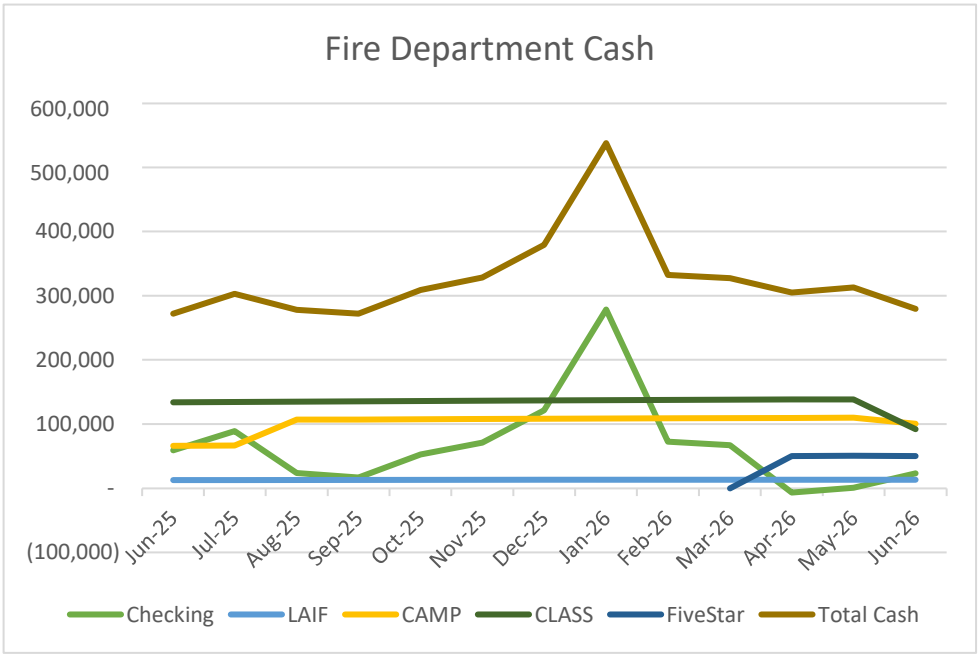
Plumas Eureka CSD
Cash Report
Fiscal Year from 7/1/25 to 6/30/26

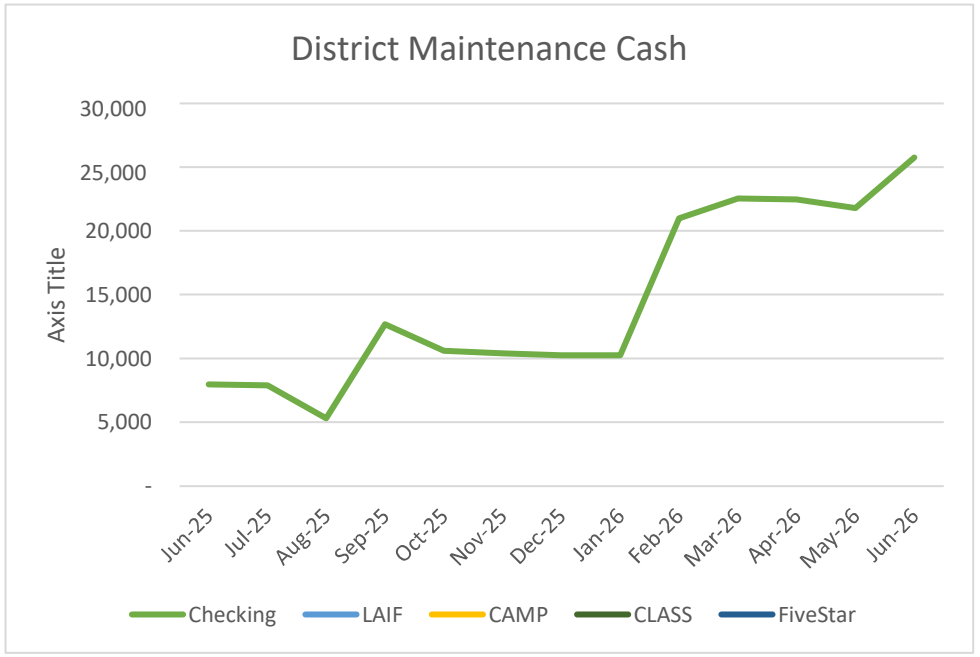
Fire Department		District Maint		Water Enterprise		Wastewater Enterprise	
Initial Cash Balance: $271,934		**Initial Cash Balance: $7,961**		**Initial Cash Balance: $1,600,312**		**Initial Cash Balance: $456,931**	
Revenue		**Revenue**		**Revenue**		**Revenue**	
						Customer Payments	590,106
						Interest Income	16,187
						Other Income	-
Total Cash Received	619,753	Total Cash Received	30,000	Total Cash Received	1,000,124	Total Cash Received	606,293
Wildfires, Taxes, Grant, & Donations		**Property Taxes**		**Repayment from Dist. Maint Loan**			
Expenses		**Expenses**		**Expenses**		**Expenses**	
Employees/Volunteers	382,646	Employees	1,770	Employees	228,382	Employees	233,159
Insurance	66,615	Insurance	255	Insurance	37,210	Insurance	41,053
Utilities	3,890	Utilities	-	Utilities	54,925	Utilities	47,089
Tools, Supplies, Repairs, Maint	42,978	Tools, Supplies, Repairs, Maint	4,315	Tools, Supplies, Repairs, Maint	53,976	Tools, Supplies, Repairs, Maint	33,883
Lab / Chemicals / Sludge	-	Lab / Chemicals / Sludge		Lab / Chemicals / Sludge	24,056	Lab / Chemicals / Sludge	41,138
Training, Travel, Subscriptions	13,487	Training, Travel, Subscriptions	-	Training, Travel, Subscriptions	5,603	Training, Travel, Subscriptions	7,015
Professional Services	13,219	Professional Services	4,296	Professional Services	36,038	Professional Services	20,618
Depreciation	-	Depreciation	-	Depreciation	44,731	Depreciation	93,486
Office/other	13,757	Office/other	-	Office/other	21,189	Office/other	31,664
Total Expenses	536,592	Total Expenses	10,636	Total Expenses	506,112	Total Expenses	549,104
Total Paid	612,449	Total Paid	12,201	Total Paid	536,080	Total Paid	561,643
Final Cash Balance: $279,238		**Final Cash Balance: $25,760**		**Final Cash Balance: $2,064,356**		**Final Cash Balance: $501,581**	

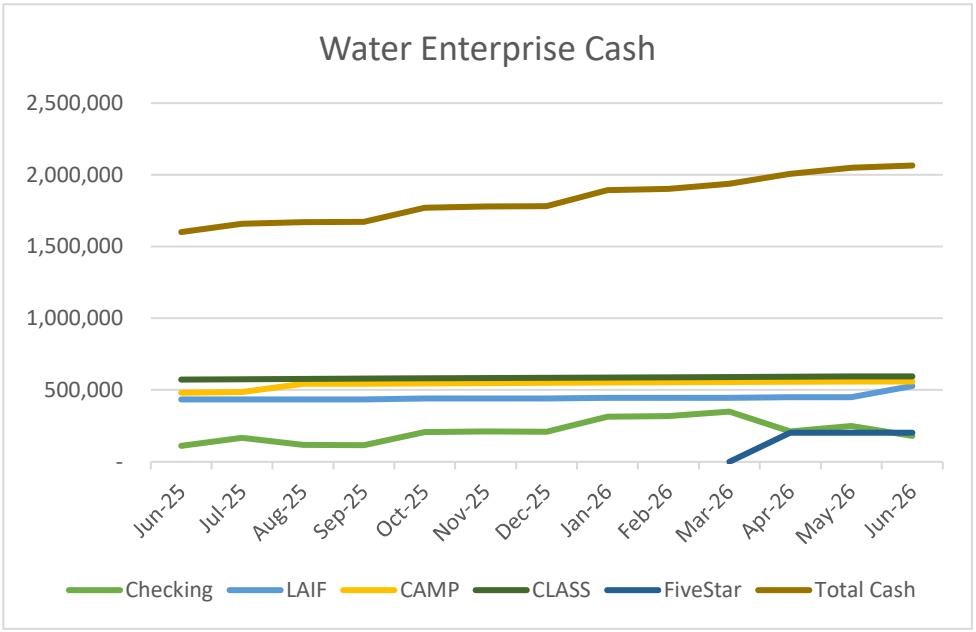


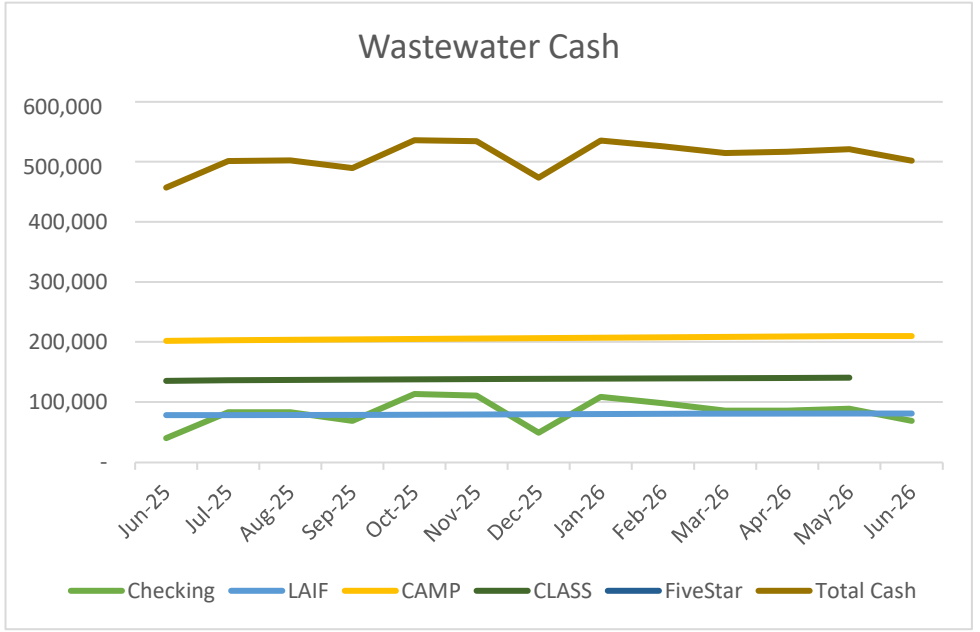
Employees/Volunteers Insurance Utilities Tools, Supplies, Repairs, Maint Lab / Chemicals / Sludge Training, Travel, Subscriptions Professional Services Depreciation Office/other

Plumas Eureka CSD
Cash Report
Fiscal Year from 7/1/25 to 6/30/26









Plumas Eureka CSD
Cash Report
Fiscal Year from 7/1/25 to 6/30/26

Fire Department	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Checking	59,056	89,110	23,510	16,641	52,641	71,025	121,239	278,904	72,593	66,727	(6,786)	504	23,117
LAIF	13,034	13,034	13,034	13,034	13,177	13,177	13,177	13,316	13,316	13,316	13,447	13,447	13,447
CAMP	66,056	66,304	106,675	107,058	107,445	107,807	108,169	108,523	108,841	109,192	109,532	109,882	100,194
CLASS	133,787	134,281	134,774	135,247	135,728	136,179	136,627	137,066	137,459	137,891	138,309	138,743	92,024
FiveStar										-	50,136	50,298	50,456
Total Cash	271,934	302,730	277,994	271,980	308,991	328,188	379,212	537,809	332,210	327,126	304,638	312,874	279,238

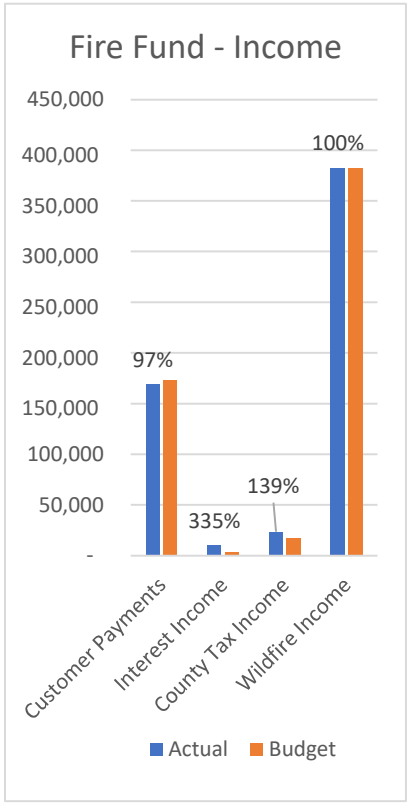
Dist Maint	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Checking	7,961	7,891	5,318	12,673	10,584	10,380	10,243	10,243	20,987	22,521	22,467	21,775	25,760
LAIF													
CAMP													
CLASS													
FiveStar													
Total Cash	7,961	7,891	5,318	12,673	10,584	10,380	10,243	10,243	20,987	22,521	22,467	21,775	25,760

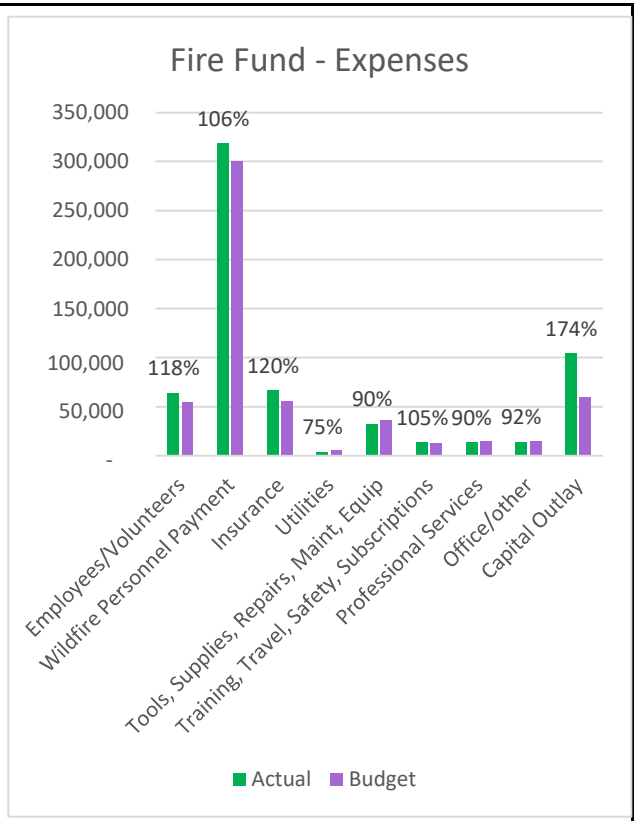
Water	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Checking	111,893	165,624	115,870	114,029	205,228	209,142	207,412	312,249	316,362	349,788	210,784	247,308	179,944
LAIF	434,549	434,549	434,549	434,549	439,295	439,295	439,295	443,940	443,940	443,940	448,290	448,290	528,290
CAMP	482,168	483,975	541,657	543,599	545,566	547,403	549,237	551,034	552,652	554,433	556,157	557,931	559,675
CLASS	571,702	573,812	575,920	577,942	579,998	581,923	583,839	585,714	587,395	589,239	591,026	592,882	594,698
FiveStar										-	200,468	201,118	201,749
Total Cash	1,600,312	1,657,960	1,667,995	1,670,118	1,770,087	1,777,763	1,779,783	1,892,936	1,900,349	1,937,399	2,006,725	2,047,529	2,064,356

Wastewater	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Checking	40,492	83,170	83,091	68,995	113,860	110,593	48,845	108,791	97,933	85,682	85,834	88,965	68,955
LAIF	78,593	78,593	78,593	78,593	79,452	79,452	79,452	80,292	80,292	80,292	81,079	81,079	81,079
CAMP	202,098	202,855	203,564	204,294	205,033	205,724	206,413	207,088	207,696	208,365	209,013	209,680	210,335
CLASS	135,748	136,249	136,750	137,230	137,718	138,176	138,631	139,077	139,477	139,915	140,340	140,781	
FiveStar													141,212
Total Cash	456,931	500,867	501,998	489,112	536,064	533,944	473,341	535,248	525,398	514,253	516,265	520,505	501,581

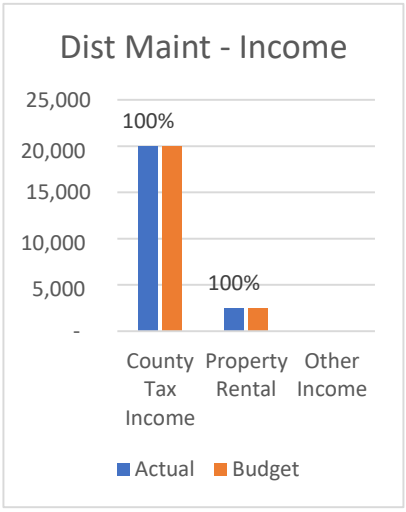
Plumas Eureka CSD
FY 25/26 Operational Budget - Review
As of June 30, 2026 (100% of year) Pre-Audit

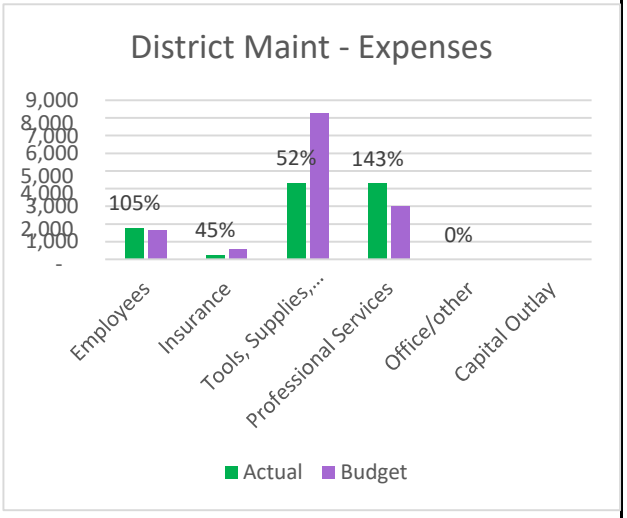
Fire Fund			
Revenue	**Actual**	**Budget**	**%**
Customer Payments	169,005	173,543	97%
Interest Income	10,228	3,056	335%
County Tax Income	23,574	17,000	139%
Wildfire Income	382,614	382,584	100%
Total Budgeted Revenue	**585,420**	**576,183**	**102%**
NonBudget Revenue			
Donations	20,066		
Grant & Fund Raising	-		
Other Income	299		
Expenditures	**Actual**	**Budget**	**%**
Employees/Volunteers	64,037	54,052	118%
Wildfire Personnel Payment	318,609	300,171	106%
Insurance	66,615	55,568	120%
Utilities	3,890	5,200	75%
Tools, Supplies, Repairs, Maint, Equip	32,413	36,000	90%
Training, Travel, Safety, Subscriptions	13,487	12,875	105%
Professional Services	13,219	14,660	90%
Office/other	13,757	14,925	92%
Capital Outlay	104,202	60,000	174%
Total Expenditures	**630,228**	**553,451**	**114%**
Actual Net Change: ($24,443) | Budget Net Change: $22,732			





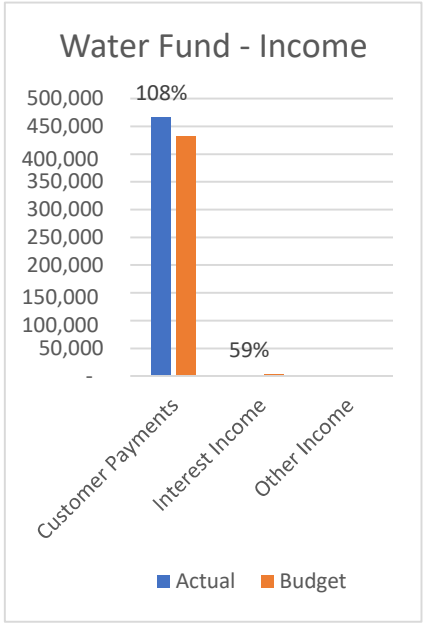
District Maint Fund			
Revenue	**Actual**	**Budget**	
County Tax Income	20,000	20,000	100%
Property Rental	2,500	2,500	100%
Other Income	17	-	
Total Revenue	**22,517**	**22,500**	**100%**
Expenditures	**Actual**	**Budget**	
Employees	1,770	1,678	105%
Insurance	255	565	45%
Tools, Supplies, Repairs, Maint, Equip	4,315	8,300	52%
Professional Services	4,296	3,000	143%
Office/other	-	30	0%
Capital Outlay	-	-	
Total Expenditures	**10,636**	**13,573**	**78%**
Actual Net Change: $11,880 | Budget Net Change: $8,927			

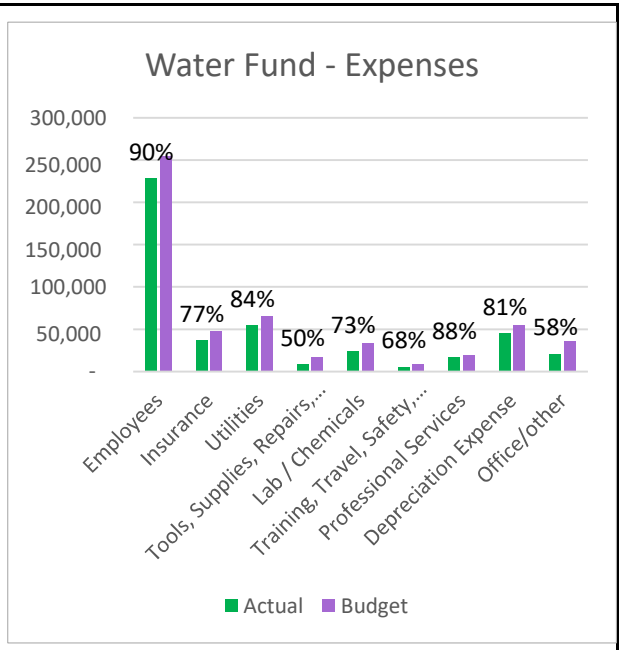




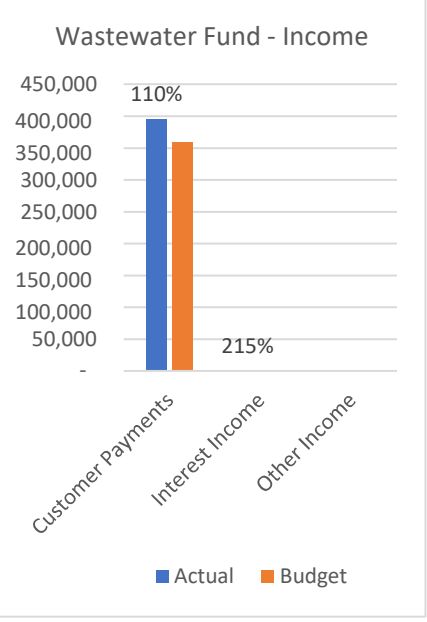
Plumas Eureka CSD
FY 25/26 Operational Budget - Review
As of June 30, 2026 (100% of year) Pre-Audit

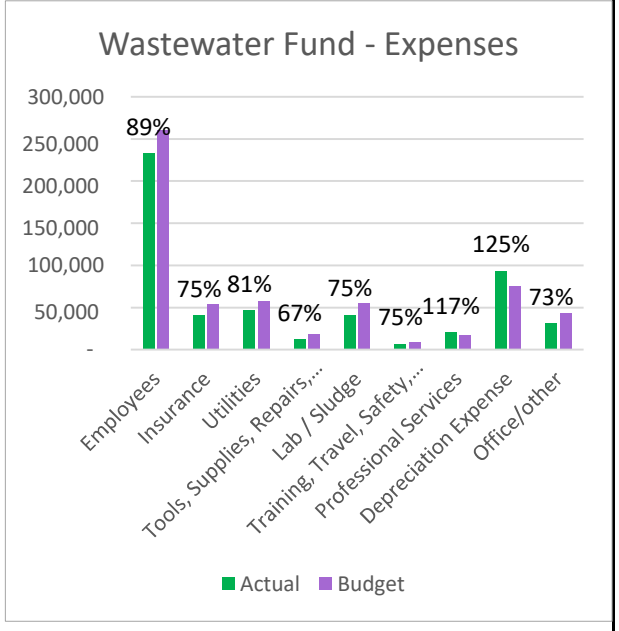
Water Enterprise Fund			
Revenue	**Actual**	**Budget**	**%**
Customer Payments	465,582	432,182	108%
Interest Income	2,238	3,801	59%
Other Income	149	-	
Total Revenue	**467,969**	**435,983**	**107%**
Expenses	**Actual**	**Budget**	**%**
Employees	228,382	254,473	90%
Insurance	37,210	48,441	77%
Utilities	54,925	65,600	84%
Tools, Supplies, Repairs, Maint, Equip	8,209	16,500	50%
Lab / Chemicals	24,056	33,000	73%
Training, Travel, Safety, Subscriptions	5,603	8,200	68%
Professional Services	16,917	19,160	88%
Depreciation Expense	44,731	55,000	81%
Office/other	21,159	36,290	58%
Total Expenses	**441,193**	**536,664**	**82%**
Actual Net Change: $26,776 | Budget Net Change: ($100,681)			





Wastewater Enterprise Fund			
Revenue	**Actual**	**Budget**	**%**
Customer Payments	394,982	358,908	110%
Interest Income	862	401	215%
Other Income	157	-	
Total Revenue	**396,001**	**359,309**	**110%**
Expenses	**Actual**	**Budget**	**%**
Employees	233,159	260,696	89%
Insurance	41,053	54,500	75%
Utilities	47,089	57,800	81%
Tools, Supplies, Repairs, Maint, Equip	12,392	18,500	67%
Lab / Sludge	41,138	55,000	75%
Training, Travel, Safety, Subscriptions	7,015	9,400	75%
Professional Services	20,618	17,660	117%
Depreciation Expense	93,486	75,000	125%
Office/other	31,583	43,490	73%
Total Expenses	**527,533**	**592,046**	**89%**
Actual Net Change: ($131,531) | Budget Net Change: ($232,737)			





Plumas Eureka CSD
FY 25/26 Capital Expenditures Budget - Review
As of June 30, 2026

Project / Purchase	Fund	Remaining Expenses for Full Project	25/26 Expected Expenses	25/26 Expenses to Date	Outstanding 25/26 Expense
USDA Loans	Wastewater D	$ 1,444,760	$ 62,818	$ 62,282	$ 536
Driveway Repairs (approved FY 24/25)	Fire	$ 30,000	$ 30,000	$ 29,875	$ 125
	Wastewater R	$ 15,000	$ 15,000	$ 14,938	$ 63
	Water R	$ 15,000	$ 15,000	$ 14,938	$ 63
		$ 60,000	$ 60,000	$ 59,750	$ 250
Water Treatment Plant	Water D	$ 8,200,000	$ 500,000	$ 80,361	$ 419,639
Electrical Repair - Wells	Water R	$ 10,000	$ 10,000	$ -	$ 10,000
Telemetry Upgrade	Water R	$ 30,000	$ 30,000	$ -	$ 30,000
Manholes	Wastewater R	$ 75,000	$ 75,000	$ -	$ 75,000
Improvements on Unit 9178	Fire	$ 20,000	$ 20,000	$ 31,907	$ (11,907)
				$ -	$ -
Work Vehicle Replacement	Water R	$ 40,000	$ 40,000		$ 40,000
(approved FY 24/25)	Wastewater R	$ 40,000	$ 40,000		$ 40,000
		$ 80,000	$ 80,000	$ -	$ 80,000
Fire Hydrants (2 per year)	Water R	$ 1,000,000	$ 20,000		$ 20,000
Water Storage Tank Maint	Water R	$ 100,000	$ 100,000		$ 100,000
Unexpected Repairs & Maint	Wastewater R		$ 50,000	$ 26,049	$ 23,951
	Water R		$ 50,000	$ 71,238	$ (21,238)
	Fire		$ 30,000	$ 47,000	$ (17,000)
			$ 130,000	$ 144,286	$ (14,286)

	Reserves		Debt / WTP		
	Wastewater	Water	Wastewater	Water	Fire
Budgeted Customer Payments	$ 148,143	$ 129,238	$ 74,591	$ 384,486	
Budgeted Interest Income	2,611	37,930	10,134	30,969	
Total Budgeted Income	150,753	167,168	84,725	415,456	
Total Budgeted Expenditures	180,000	265,000	62,818	500,000	$ 80,000
Budgeted Net Change	**$ (29,247)**	**$ (97,832)**	**$ 21,907**	**$ (84,544)**	
Current Customer Payments	$ 139,033	$ 120,590	$ 70,059	$ 374,001	
Current Interest Income	3,400	33,868	11,925	24,307	
Total Current Income	142,433	154,459	81,984	398,309	
Total Current Expenditures	40,951	86,175	62,282	80,361	$ 108,782
Current Net Change	**$ 101,482**	**$ 68,284**	**$ 19,702**	**$ 317,948**	
% of Budgeted Income	**94%**	**92%**	**97%**	**96%**	
% of Budgeted Expenditures	23%	33%	99%	16%	136%

Fixed Assets-YTD Rollforward # Mths - YTD: 12

06/30/26

Water - Work in Progress	8/8/25 - Investigation of possible alternate site for the WTP $2,335.25
Fire Vehicles	8/27/25 - Brush Truck Improvements (Unit 9178) $20,467
Water Wells / Buildings	9/24/25 Driveway @ Firehouse / Office, and around the mailboxes, was repaived $14,937.50 (Total $33,000)
Sewer Plants / Buildings	9/24/25 Driveway @ Firehouse / Office, and around the mailboxes, was repaived $14,937.50 (Total $33,000)
Fire House	9/24/25 Driveway @ Firehouse / Office, and around the mailboxes, was repaived $29,875.00 (Total $33,000)
Water General Equipment	9/26/25 Disconnect and Transfer Switch $4,558.71 (Total $9,117.42)
Sewer General Equipment	9/26/25 Disconnect and Transfer Switch $4,558.71 (Total $9,117.42)
Fire General Equipment	06/30/25 Corrected Fire Turn outs from Capital to Uniform per Auditor's Comments (Total $49,146.99) Dep ($2,457.35)
Water - Work in Progress	9/5/25 - Investigation of possible alternate site for the WTP $249)
Water - Work in Progress	9/5/25 WTP permitting Memo from Engineers ($1,222.75)
Water - Work in Progress	10/31/25 DOWL Treatment Plant - Final Drawing and updates, updates to design report, PM items $18,609.75
Water - Work in Progress	10/02/25 DOWL Treatment Plant - Permitting Memo, drawing and specs updates, correspondance $5,017.75
Fire Vehicles	11/21/25 Tax that was not previously charged for the Brush Truck Improvements $1,483.86
Water Intangible Assets	Larger depreciation calculated since the useful life was not added prior. Amortization for July - Nov captured here $366.00
Sewer Intangible Assets	Larger depreciation calculated since the useful life was not added prior. Amortization for July - Nov captured here $183.00
Fire Vehicles	11/21/25 Tax that was not previously charged for the Brush Truck Improvements $1,483.86
Water - Work in Progress	11/29/25 Submitted final Drawings and Specs to FAAST and RWQCB
Fire General Equipment	6/30/25 Per Auditor moved Turnouts from Capital outlay to Uniforms, correction of associated accumulated depreciation $1,638.83
Water - Work in Progress	12/05/25 Treatment Plant - Submitting final drawings and specs to FAAST and RWQCB $2,096.00
Fire Vehicles	12/04/25 Shipping of the Brush Truck Improvements (Upgrade Kit) $1,044.29
Fire Vehicles	12/31/25 Lights for Brush Truck (Unit 9178) $740.87
Fire Vehicles	1/21/26 Wench for Brush Truck (Unit 9178) $2,721.99
Fire Vehicles	12/5/25 Freight on Upgrade kit (Unit 9178), 1 day additional storage requested by S. Munsen to consolidate shipments on 12/2/25 $69.75
Fire Vehicles	1/8/26 Wench for Brush Truck (Unit 9178) (Napa) $2,728.04
Fire Vehicles	1/12/26 Wench returned (Unit 9178) (Napa) <$2,179.53> (Restocking fee and freight not returned)
Fire Vehicles	1/23/26 Unit 9178 - Center Cap Hub Cover (2 front, 2 rear) $250.94
Water - Work in Progress	3/6/26 Treatment Plant - DOWL Subconsultant Expenses $1,540
Water - Work in Progress	3/6/26 Treatment Plant - ROWD meeting with the RWQCB, & correspondence with PECSD $1,489.50
Fire Vehicles	06/02/26 - Fire Truck Purchase VIN TBD $47,000
Water - Work in Progress	06/05/26 - Treatment Plant - SRF Environmental Construction Package, Biological Desktop Report, Agency Coord, Biological Survey and Draft Report $47,800.75
Fire Vehicles	06/09/26 - DMV fees associated with Fire Truck Purchase $3,479.57
Fire Vehicles	06/18/26 - Power Running Boards for Command Vehicle $1,099.99

Fixed Assets Original Costs

	Beginning Balance							Ending Balance	G/L Balance	
All	6/30/2025	Additions	Reclass	Adjustments	Accruals	Disposals	Impairment	06/30/26	06/30/26	Difference
Land	$ 42,000.00							$ 42,000.00	$ 42,000.00	-
Water Distribution System	$ 787,902.00							$ 787,902.00	$ 787,902.00	-
Water Wells / Buildings	$ 1,451,603.95	14,937.50						$ 1,466,541.45	$ 1,466,541.45	-
Water General Equipment	$ 290,219.85	4,558.71						$ 294,778.56	$ 294,778.56	-
Water Intangible Assets	$ 16,463.00							$ 16,463.00	$ 16,463.00	-
Water - Work in Progress	$ 647,678.03	80,360.75						$ 728,038.78	$ 728,038.78	-
Sewer Collection	$ 1,009,222.23							$ 1,009,222.23	$ 1,009,222.23	-
Sewer Disposal	$ 639,253.00							$ 639,253.00	$ 639,253.00	-
Sewer General Equipment	$ 193,557.86	4,558.71						$ 198,116.57	$ 198,116.57	-
Sewer Plants / Buildings	$ 2,900,919.00	14,937.50						$ 2,915,856.50	$ 2,915,856.50	-
Sewer Intangible Assets	$ 8,231.50							$ 8,231.50	$ 8,231.50	-
Sewer - Work in Progress	$ -							$ -	$ -	-
General District Equipment	$ 3,873.64							$ 3,873.64	$ 3,873.64	-
Fire Vehicles	$ 241,257.21	78,906.77						$ 320,163.98	$ 320,163.97	(0.01)
Fire General Equipment	$ 287,641.67							$ 287,641.67	$ 287,641.67	-
Fire House	$ 127,614.00	29,875.00						$ 157,489.00	$ 157,489.00	-
Fire - Work in Progress	$ -							$ -	$ -	-
Costs All Assets	$ 8,647,436.94	$ 228,134.94	$ -	$ -	$ -	$ -	$ -	$ 8,875,571.88	$ 8,875,571.87	$ (0.01)

Accumulated Depreciation

	Beginning Balance				Ending Balance	G/L Balance	
All	6/30/2025	YTD Depreciation	Accum. Depr of Assets Sold/Disposed	Adjustments	06/30/26	06/30/26	Difference
Water Distribution System	$ 632,052.14	6,356.21			$ 638,408.35	$ 638,408.35	-
Water Wells / Buildings	$ 1,038,200.74	23,074.90			$ 1,061,275.64	$ 1,061,275.64	-
Water General Equipment	$ 162,084.55	14,202.21			$ 176,286.75	$ 176,286.75	-
Water Intangible Amortization	$ -	1,097.53			$ 1,097.53	$ 1,097.53	-
Sewer Collection	$ 402,149.47	28,654.74			$ 430,804.21	$ 430,804.21	-
Sewer Disposal	$ 634,290.50	1,097.50			$ 635,388.00	$ 635,388.00	-
Sewer General Equipment	$ 118,868.68	11,065.69			$ 129,934.37	$ 129,934.37	-
Sewer Plants / Buildings	$ 1,472,606.65	52,119.02			$ 1,524,725.67	$ 1,524,725.67	-
Sewer Intangible Amortization	$ -	548.77			$ 548.77	$ 548.77	-
General District Equipment	$ 290.52	387.36			$ 677.89	$ 677.89	-
Fire Vehicles	$ 78,637.77	14,891.46			$ 93,529.23	$ 93,529.23	-
Fire General Equipment	$ 181,327.85	15,195.73		(1,638.83)	$ 194,884.74	$ 194,884.74	-
Fire House	$ 95,686.95	3,173.53			$ 98,860.48	$ 98,860.48	-
AD All Assets	$ 4,816,195.81	$ 171,864.65	$ -	$ (1,638.83)	$ 4,986,421.63	$ 4,986,421.63	-

Net Fixed Assets

All	Beginning Balance 6/30/2025	Additions	YTD Depreciation	Disposal NBV	Reclasses	Net Adjustment	Net Accruals	Impairment	Net Ending Balance 06/30/26	Net G/L Bal 06/30/26	Difference
Land	$ 42,000.00	-	-	-	-	-	-	-	$ 42,000.00	$ 42,000.00	-
Water Distribution System	$ 155,849.86	-	(6,356.21)	-	-	-	-	-	$ 149,493.65	$ 149,493.65	-
Water Wells / Buildings	$ 413,403.21	14,937.50	(23,074.90)	-	-	-	-	-	$ 405,265.81	$ 405,265.81	-
Water General Equipment	$ 128,135.30	4,558.71	(14,202.21)	-	-	-	-	-	$ 118,491.81	$ 118,491.81	-
Water Intangible Assets	$ 16,463.00	-	(1,097.53)	-	-	-	-	-	$ 15,365.47	$ 15,365.47	-
Water - Work in Progress	$ 647,678.03	80,360.75	-	-	-	-	-	-	$ 728,038.78	$ 728,038.78	-
Net Water Assets	**$ 1,403,529.40**	**99,856.96**	**(44,730.85)**	**-**	**-**	**-**	**-**	**-**	**$ 1,458,655.52**	**$ 1,458,655.52**	**-**
Sewer Collection	$ 607,072.76	-	(28,654.74)	-	-	-	-	-	$ 578,418.02	$ 578,418.02	-
Sewer Disposal	$ 4,962.50	-	(1,097.50)	-	-	-	-	-	$ 3,865.00	$ 3,865.00	-
Sewer General Equipment	$ 74,689.19	4,558.71	(11,065.69)	-	-	-	-	-	$ 68,182.20	$ 68,182.20	-
Sewer Plants / Buildings	$ 1,428,312.35	14,937.50	(52,119.02)	-	-	-	-	-	$ 1,391,130.83	$ 1,391,130.83	-
Sewer Intangible Assets	$ 8,231.50	-	(548.77)	-	-	-	-	-	$ 7,682.73	$ 7,682.73	-
Sewer - Work in Progress	$ -	-	-	-	-	-	-	-	$ -	$ -	-
Net Sewer Assets	**$ 2,123,268.30**	**19,496.21**	**(93,485.72)**	**-**	**-**	**-**	**-**	**-**	**$ 2,049,278.78**	**$ 2,049,278.78**	**-**
General District Equipment	$ 3,583.12	-	(387.36)	-	-	-	-	-	$ 3,195.75	$ 3,195.75	-
Fire Vehicles	$ 162,619.44	78,906.77	(14,891.46)	-	-	-	-	-	$ 226,634.75	$ 226,634.74	(0.01)
Fire General Equipment	$ 106,313.82	-	(15,195.73)	-	-	1,638.83	-	-	$ 92,756.93	$ 92,756.93	-
Fire House	$ 31,927.05	29,875.00	(3,173.53)	-	-	-	-	-	$ 58,628.53	$ 58,628.52	(0.01)
Fire - Work in Progress	$ -	-	-	-	-	-	-	-	$ -	$ -	-
Net Gov Assets	**$ 304,443.43**	**108,781.77**	**(33,648.08)**	**-**	**-**	**1,638.83**	**-**	**-**	**$ 381,215.96**	**$ 381,215.94**	**(0.02)**
Net All Assets	**$ 3,831,241.13**	**$ 228,134.94**	**$ (171,864.65)**	**$ -**	**$ -**	**$ 1,638.83**	**$ -**	**$ -**	**$ 3,889,150.26**	**$ 3,889,150.24**	**$ (0.02)**

Plumas Eureka CSD
Statement of Net Position
As of June 30, 2026
Pending Board Approval

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets			
Unrestricted Cash and Cash Equivalents	$ 304,998	$ 1,427,441	$ 1,732,439
Restricted Cash and Cash Equivalents	-	1,138,496	1,138,496
Accounts Receivable-Customers	26,483	256,257	282,740
Other Receivables	-	-	-
Due From / Due To	(1,179)	1,179	-
Prepaid Insurance	38,781	-	38,781
Prepaid Expense	5,478	79,427	84,905
Total Current Assets	374,561	2,902,800	3,277,361
Non-Current Assets			
Advances From / Advances To	-	-	-
Capital Assets, Not Being Depreciated	-	770,039	770,039
Capital Assets, Net of Accumulated Depreciation	381,216	2,737,895	3,119,111
Total Non-Current Assets	381,216	3,507,934	3,889,150
Total Assets	**$ 755,777**	**$ 6,410,734**	**$ 7,166,511**
DEFFERRED OUTFLOWS OF RESOURCES			
Deferred Recognition Contributions to District Pension Plan	**$ -**	**$ 162,648**	**$ 162,648**
LIABILITIES			
Current Liabilities			
Accounts Payable	$ 42,764	$ 106,646	$ 149,410
Accrued Payroll and Related Liabilities	44,296	6,530	50,826
Compesated Absences	1,054	19,287	20,341
Unearned Revenue	3,044	8,210	11,254
Accrued Bond Interest Payable	-	-	-
Current Portion of Long Term Debt	-	25,560	25,560
Total Current Liabilities	91,158	166,233	257,391
Long Term Liabilities			
Net Pension Liability	-	204,519	204,519
Non-Current Portion of Long-Term Debt	-	826,020	826,020
Total Long Term Liabilities	-	1,030,539	1,030,539
Total Liabilities	**$ 91,158**	**$ 1,196,772**	**$ 1,287,930**
DEFFERED INFLOWS OF RESOURCES			
Deferred Contributions to District Pension Plan	**$ -**	**$ 45,266**	**$ 45,266**
NET POSITION			
Net Investment in Capital Assets	$ 381,216	$ 2,656,354	$ 3,037,570
Restricted for Water Treatment Plant	-	1,095,979	1,095,979
Restricted for Wastewater Debt Service	-	62,813	62,813
Unrestricted	283,403	1,516,198	1,799,601
TOTAL NET POSITION	**$ 664,619**	**$ 5,331,344**	**$ 5,995,963**

Plumas Eureka CSD
Statement of Activities
As of June 30, 2026
Pending Board Approval

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental Activities:						
Public Safety - Fire Department	$ 241,118	$ 169,304	$ 20,066	$ (51,748)	$ -	$ (51,748)
General District Maintenance	11,226	2,517	-	(8,709)	-	(8,709)
Total Governmental Activities	252,344	171,821	20,066	(60,457)	-	(60,457)
Business-type Activities:						
Water	506,113	960,323	-	-	454,210	454,210
Wastewater	549,104	604,231	-	-	55,127	55,127
Total Business-Type Activities	1,055,217	1,564,554	-	-	509,337	509,337
Total Primary Government Activities	1,307,561	1,736,375	20,066	(60,457)	509,337	448,880
General Revenues:						
Property Taxes				43,573	-	43,573
Contract Income (Fires)				382,614	-	382,614
Investment Income				10,228	76,600	86,828
Sale of Assets				-	-	-
Total General Revenues				436,415	76,600	513,015
General Expenses:						
Interest Expense				-	37,792	37,792
Contract Related Expenses (Fires)				318,609	-	318,609
Loss from Disposition of Assets				-	-	-
Total General Expenses				318,609	37,792	356,401
Change in Net Position				57,349	548,145	605,494
Net Position Beginning, as previously reported				632,854	4,783,199	5,416,053
Restatement for correction of an error (See Note 10)				(25,584)	-	(25,584)
Net Position, beginning as restated				607,270	4,783,199	5,390,469
Net Position Ending				$ 664,619	$ 5,331,344	$ 5,995,963

Plumas Eureka CSD

Governmental Funds
Balance Sheet
As of June 30, 2026
Pending Board Approval

	District Activities	Fire Department	Total Governmental Funds
ASSETS			
Cash and Cash Equivalents	25,760	279,238	304,998
Accounts Receivable	-	26,483	26,483
Wildland Fires Receivable	-	-	-
Grants Receivable	-	-	-
Prepaid Insurance	-	38,781	38,781
Prepaid Expenses	54	5,424	5,478
TOTAL ASSETS	25,814	349,926	375,740
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts Payable	717	42,047	42,764
Unearned Revenue	-	3,044	3,044
Due From / Due To	1,179	-	1,179
Accrued Payroll and Related Liabilities	286	44,010	44,296
Total Liabilities	2,182	89,101	91,283
Fund Balances:			
Nonspendable	54	5,424	5,478
Unrestricted	23,578	255,401	278,979
Total Fund Balance	23,632	260,825	284,457
TOTAL LIABILITIES AND FUND BALANCE	25,814	349,926	375,740

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position

Fund balances of governmental funds	$	284,457
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.		381,216
Deferred revenue		
Compensated absences		(1,054)
Net position of governmental activities		664,619

Plumas Eureka CSD

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
As of June 30, 2026
Pending Board Approval

	District Activities	Fire	Total Governmental Funds
Revenues			
Charges for Services	$ 2,500	$ 169,005	$ 171,505
Property Taxes	20,000	23,573	43,573
Contract Income	-	382,614	382,614
Donations	-	20,066	20,066
Grant Income	-	-	-
Interest Income	-	10,228	10,228
Other	17	299	316
Total Revenues	22,517	605,785	628,302
Expenditures			
Salaries, Wages, & Employee Benefits	1,770	38,113	39,883
Volunteer Stipends and Reimbursements	-	25,924	25,924
Wildfire Personnel Payments	-	318,609	318,609
Insurance	255	66,615	66,870
Travel, Training and Safety	-	10,565	10,565
Office	-	7,313	7,313
Property Taxes	-	180	180
Automobile Expense	574	7,520	8,094
Repairs and Maintenance	3,246	8,038	11,284
Utilities	-	3,890	3,890
Tools and Supplies	496	6,025	6,521
Equipment Expenses	-	10,829	10,829
Uniforms	-	3,101	3,101
Professional Services	4,296	13,219	17,515
Subscriptions & Membership Dues	-	2,922	2,922
Capital Outlay	-	108,782	108,782
Other Expenditures	202	3,162	3,364
Total Expenditures	10,839	634,807	645,646
Excess of Revenues over (under) Expenditures	11,678	(29,022)	(17,344)
Other Financing Sources (Uses)			
Sale of Assets	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balances	**11,678**	**(29,022)**	**(17,344)**
Net Position Beginning, as previously reported	11,954	315,431	327,385
Restatement for correction of an error	-	(25,584)	(25,584)
Net Position, beginning as restated	11,954	289,847	301,801
Net Position Ending	$ 23,632	$ 260,825	$ 284,457

Plumas Eureka CSD

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities

As of June 30, 2026
Pending Board Approval

Net Change in Fund Balances – Total Governmental Funds		$ (17,344)
Reconciling Items:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlays	108,782	
Depreciation	(33,648)	
Net adjustment		75,134
In the statement of activities, only the gain/loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale are reported as other financing sources. Thus, the change in net position differs from the change in fund balance by the net book value of the assets sold and transferred.		-
Compensated absences reported in the statement of activitities do no require the use of current finnaical resources and, therefore, are not reported in the governmental funds.		(441)
Total Change in Net Position - Governmental Activities		$ 57,349

Plumas Eureka CSD

Governmental Funds
Budgetary Comparison Schedule
for the Year Ending June 30, 2026
Pending Board Approval

	Budgeted Amounts		Variance with Original Budget - over (under) Final Budget	Actual Amounts Budgetary (and GAAP) Basis	Variance with Fianal Budget - over (under) Actual Amounts	%
	Original	Final				
Budgetary Revenues						
Charges for Services	$ 176,043	$ 176,043	$ -	$ 171,505	$ (4,538)	97%
Property Taxes	37,000	37,000	-	43,573	6,573	118%
Donations	-	-	-	20,066	20,066	
Interest Income	3,055	3,055	-	10,228	7,173	335%
Other	-	-	-	316	316	
Total Budgetary Revenues	216,098	216,098	-	245,688	29,590	114%
Budgetary Expenditures						
Current:						
General Government	13,573	13,573	-	10,839	(2,734)	80%
Public Safety (Fire)	183,543	189,953	6,410	207,416	17,463	109%
Total Current Expenditures	197,116	203,526	6,410	218,255	14,729	107%
Capital Outlay	60,000	60,000	-	108,782	48,782	181%
Total Budgetary Expenditures	257,116	263,526	6,410	327,037	63,511	124%
Budgetary Excess of Revenues over (under) Expenditures	(41,018)	(47,428)	(6,410)	(81,349)	(33,921)	172%
Budgetary Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	
Transfers out	(2,500)	(2,500)	-	-	2,500	0%
Total Budgetary Other Financing Sources (Uses)	(2,500)	(2,500)	-	-	2,500	0%
Unusual or Infrequent Items						
Contract Revenues	-	382,584	382,584	382,614	30	100%
Contract Related Expenses	-	(303,498)	(303,498)	(318,609)	(15,111)	105%
Grant Revenues	-	-	-	-	-	
Total	-	79,086	79,086	64,005	(15,081)	81%
Net Change in Fund Balances	**(43,518)**	**29,158**	**72,676**	**(17,344)**	**(46,502)**	-59%
Budgetary Fund Balance - Beginning of Fiscal Year	236,080	236,080	236,080	40,667	(195,413)	
Budgetary Fund Balance - ending	$ 192,562	$ 265,238	$ 308,756	$ 23,323	$ (241,915)	9%

Plumas Eureka CSD

Governmental Funds
Required Supplementary Information
Note to Budgetary Comparison Schedules

	General Fund over (under)	Public Safety Fund over (under)
Budgetary Revenues		
Differences - original budget to final budget:		
No significant differences between the original and final budget.		
Interest income exceeded the original budget due to the investment of wildfire deployment funds received during the fiscal year.		$ 7,173
Budgetary Expenditures		
Differences - original budget to final budget:		
The District increased the Public Safety expenditure budget during the year to reflect higher-than-anticipated operating and equipment expenditures. Actual expenditures exceeded the final budget due to additional Fire Department operating costs.		17,463
Unusual or Infrequent Items		
Differences - original budget to final budget:		
The District responded to wildfires during the fiscal year that were not anticipated in the original budget. The final budget was amended to recognize the related deployment revenues and expenditures.		79,086

Plumas Eureka CSD
Statement of Net Position
Proprietary Funds
As of June 30, 2026
Pending Board Approval

	Water Fund	Sewer Fund	Total
ASSETS			
Current Assets			
Unrestricted Cash and Cash Equivalents	$ 988,673	$ 438,768	$ 1,427,441
Restricted Cash and Cash Equivalents	1,075,683	62,813	1,138,496
Accounts Receivable-Customers	159,203	97,054	256,257
Interfund Receivable	1,179	-	1,179
Prepaid Expenses	37,433	41,994	79,427
Total Current Assets	2,262,171	640,629	2,902,800
Capital Assets:			
Capital Assets, Not Being Depreciated	770,039	-	770,039
Capital Assets, Net of Accumulated Depreciation	688,617	2,049,278	2,737,895
Total Non-Current Assets	1,458,656	2,049,278	3,507,934
Total Assets	$ 3,720,827	$ 2,689,907	$ 6,410,734
DEFERRED OUTFLOWS OF RESOURCES			
	$ 81,324	$ 81,324	$ 162,648
LIABILITES			
Current Liabilities			
Accounts Payable	$ 97,974	$ 8,672	$ 106,646
Unearned Revenue	4,105	4,105	8,210
Compensated Absences	9,644	9,643	19,287
Payroll Related Liabilites	3,168	3,362	6,530
Interest Payable	-	-	-
Current Portion - Long Term Liabilities	-	25,560	25,560
Total Current Liabilities	114,891	51,342	166,233
Long Term Liabilities			
Net Pension Liability	102,260	102,259	204,519
Non-Current Portion of Long Term Debt	-	826,020	826,020
Total Long Term Liabilities	102,260	928,279	1,030,539
Total Liabilities	$ 217,151	$ 979,621	$ 1,196,772
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Plan Earnings	$ 22,633	$ 22,633	$ 45,266
NET POSITION			
Net Investment in Capital Assets	$ 1,458,656	$ 1,197,698	$ 2,656,354
Restricted for Water Treatment Plant	$ 1,095,979	$ -	1,095,979
Restricted for Wastewater Debt Service	-	62,813	62,813
Unrestricted	1,007,732	508,466	1,516,198
Total net position	$ 3,562,367	$ 1,768,977	$ 5,331,344

Plumas Eureka CSD

Proprietary Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
As of June 30, 2026

	Water	Sewer	Totals
Operating Revenues			
Charges for Services	$ 465,582	$ 394,982	$ 860,564
Charges for Reserve	120,591	138,999	259,590
Charges for Debt	374,001	70,058	444,059
Total Operating Revenues	960,174	604,039	1,564,213
Operating Expenses			
Salaries, Wages, & Employee Benefits	228,382	233,159	461,541
Insurance	37,210	41,053	78,263
Permits, Licenses, and Fees	7,769	21,075	28,844
Travel, Training and Safety	3,293	5,329	8,622
Sludge Removal	-	15,295	15,295
Chemicals & Lab Services	24,056	25,843	49,899
Office	12,614	9,782	22,396
Property Taxes	180	181	361
Automobile Expense	1,980	2,032	4,012
Repairs and Maintenance	50,750	26,105	76,855
Utilities	54,926	47,089	102,015
Tools and Supplies	606	613	1,219
Equipment Expense	640	5,132	5,772
Uniforms	626	626	1,252
Professional Services	36,039	20,618	56,657
Subscriptions & Membership Dues	2,311	1,686	3,997
Depreciation Expense	44,731	93,486	138,217
Other	-	-	-
Total Operating Expenses	506,113	549,104	1,055,217
Operating Income (Loss)	454,061	54,935	508,996
Non-Operating Revenues and Expenses			
Interest Income	60,413	16,187	76,600
Other Income	149	192	341
Income from Disposition of Assets	-	-	-
Investment Expense	-	-	-
Interest Expense	-	(37,792)	(37,792)
Total Non-Operating Revenues and Expenses	60,562	(21,413)	39,149
Net Change in Net Position	**514,623**	**33,522**	**548,145**
Net Position Beginning, as previously reported	3,047,744	1,735,455	4,783,199
Restatement for correction of an error	-	-	-
Net Position, beginning as restated	3,047,744	1,735,455	4,783,199
Net Position Ending	$ 3,562,367	$ 1,768,977	$ 5,331,344

Plumas Eureka CSD

Proprietary Funds
Statement of Cash Flows
As of June 30, 2026

	Water	Sewer	Totals
CASH FLOWS FROM OPERATING ACTIVITIES:			
Operating Income	$ 454,061	$ 54,935	$ 508,996
Loss to Net Cash Used in Operating Activities:			
Depreciation	44,731	93,486	138,217
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(21,413)	(13,669)	(35,082)
(Increase) Decrease in Prepaids	(7,749)	(9,361)	(17,110)
Increase (Decrease) in Accounts Payable	49,316	1,946	51,262
Increase (Decrease) in Payroll Related Liabilities	3,899	4,517	8,416
Increase (Decrease) in Unearned Revenue	(1,932)	(1,932)	(3,864)
Increase (Decrease) in Net Pension Liability	(19,873)	(19,874)	(39,747)
Increase (Decrease) in Deferred Pension	-	-	-
Net Cash Used in Operating Activities	501,040	110,048	611,088
Cash Flows from Noncapital Financing Activities			
Other Income (Expense)	149	192	341
Net Cash Provided by (Used for) Noncapital	149	192	341
Cash Flows from Capital and Related Financing Activities			
Purchase of Fixed Assets	(99,857)	(19,495)	(119,352)
Dispositions and Adjustments of Fixed Assets	-	-	-
Interfund Payments	2,299	-	2,299
Reductions of Debt	-	(24,490)	(24,490)
Interest Expense	-	(37,792)	(37,792)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(97,558)	(81,777)	(179,335)
Cash Flows from Investing Activities			
Interest Income	60,413	16,187	76,600
Investment expense	-	-	-
Net Cash Provided by (Used for) Noncapital	60,413	16,187	76,600
Net Increase (Decrease) in Cash and Cash Equivalents	464,044	44,650	508,694
Cash and Cash Equivalents, Beginning of Fiscal Year	1,600,312	456,931	2,057,243
Cash and Cash Equivalents, Ending	$ 2,064,356	$ 501,581	$ 2,565,937
DIRECT METHOD RECONCILIATION			
Cash Received from Customers	936,829	588,438	1,525,267
Cash Payments to Suppliers	(191,433)	(229,874)	(421,307)
Cash Payments to Employees	(244,356)	(248,516)	(492,872)
Net Cash Provided by (Used for) Operating Activities	501,040	110,048	611,088

RESOLUTION NO. 2026-64

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT REVISING COMPENSATION RANGES FOR ADMINISTRATIVE POSITIONS, AND AMENDING THE FISCAL YEAR 2026/27 BUDGET

WHEREAS, the Board of Directors of the Plumas Eureka Community Services District establishes the District's position classifications, authorized compensation ranges, staffing structure, and annual budget; and

WHEREAS, the District has reviewed the organization and compensation of its administrative positions and has determined that revisions are necessary to appropriately distinguish clerical and front-office support duties from higher-level administrative, accounting, financial reporting, governance, and management responsibilities; and

WHEREAS, the District's Administrative Manager classification is responsible for management of the day-to-day operation of the District office, Clerk to the Board functions, bookkeeping and financial administration, public records and communications, and other duties assigned by the General Manager; and

WHEREAS, the Board finds that establishing a **Reception and Office Assistant** classification will provide appropriate clerical and administrative support to District operations and will permit the Administrative Manager classifications to focus on duties requiring greater responsibility, judgment, accounting knowledge, governmental accounting experience, and independent administrative authority; and

WHEREAS, the Board is considering the establishment of a Reception and Office Assistant classification to provide clerical, customer-service, records, payment-processing, office-support, and other routine administrative assistance to District operations; and

WHEREAS, pursuant to Policy 1010.20, adoption of the proposed Reception and Office Assistant classification as District Policy 2361 will be considered separately at the next Regular Meeting of the Board of Directors; and

WHEREAS, the Board has reviewed the compensation ranges for the District's administrative classifications and finds that revised ranges are appropriate for the duties, responsibilities, qualifications, recruitment, retention, and organizational needs of the District; and

WHEREAS, revisions to administrative compensation require corresponding amendments to the District's adopted Fiscal Year 2026/27 Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT as follows:

SECTION 1. REVISED ADMINISTRATIVE COMPENSATION RANGES

The Board hereby approves revised compensation ranges for the following District classifications:

Classification	Minimum Hourly Rate	Maximum Hourly Rate
Reception and Office Assistant	$20.00	$24.31
Administrative Manager I	$34.00	$41.33
Administrative Manager II	$45.35	$55.13

DRAFT

*The Reception and Office Assistant classification remains subject to separate Board adoption pursuant to Policy 1010.20.

The revised ranges shall be incorporated into the District's **Position Roster and Salary Ranges**, attached as **Exhibit A** and incorporated herein by reference.

The compensation ranges established herein shall be subject to future District-wide cost-of-living adjustments (COLA), as applicable.

SECTION 2. FISCAL YEAR 2026/27 BUDGET AMENDMENT

The Board hereby amends the Fiscal Year 2026/27 Budget to reflect the administrative compensation changes authorized by this Resolution.

The budget amendment shall include, as applicable:

- Salary and wage appropriations for the Reception and Office Assistant, Administrative Manager I, and Administrative Manager II classifications;
- Employer payroll taxes;
- Retirement contributions;
- Workers' compensation;
- Health and other employee benefits; and
- Any related personnel expenses.

The revised Fiscal Year 2026/27 Budget or budget amendment schedule shall be attached as **Exhibit B** and incorporated herein by reference.

SECTION 3. IMPLEMENTATION

The General Manager is authorized and directed to implement the compensation, payroll, personnel, and budget changes approved by this Resolution and to make and/or direct corresponding administrative updates to District records, payroll systems, personnel documents, and related District materials.

Nothing in this Resolution shall constitute adoption of the Reception and Office Assistant classification or Policy 2361.

SECTION 4. EFFECTIVE DATE

This Resolution shall become effective upon adoption.

The compensation rates and related budget adjustments authorized herein shall be effective **September 13, 2026**, the first day of the applicable payroll cycle; provided, however, that the compensation range for the Reception and Office Assistant shall not be implemented unless and until that classification is separately adopted by the Board.

PASSED AND ADOPTED AT A SPECIAL MEETING OF THE DISTRICT BOARD OF DIRECTORS THIS 21st DAY OF SEPTEMBER 2026 BY THE FOLLOWING VOTE:

AYES:

NOES:
ABSENT:
ABSTAIN:
ATTEST:

_____ _____
Don Fregulia, Board Chairperson **Date**

_____ _____
Gina Morris, Clerk of the Board **Date**

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Resolution 2026-64 Attachment A

Plumas Eureka Community Services District

Position Roster & Salary Ranges FY 26-27 (Proposed)

COLA adjustment of 3%

District Administration

			COLA Adjustment as of January 1st	
General Manager	Hourly	$55.29	Hourly	$56.95
	Monthly	$9,583	Monthly	$9,871
	Annual:	$115,000	Annual:	$118,450

Fire Chief (1)	Stipend position.	
Steve Munsen	Monthly	$1,000.00
	Annual	$12,000.00

Salary Range		**A**	**B**	**C**	**D**	**E**	**A**	**B**	**C**	**D**	**E**
Administrative Manager (2)	Hourly	$ 45.35	$ 47.62	$ 50.00	$ 52.50	$ 55.13	$ 46.71	$ 49.05	$ 51.50	$ 54.08	$ 56.78
Gina Morris	Monthly	$ 7,860.92	$ 8,253.97	$ 8,666.67	$ 9,100.00	$ 9,555.00	$ 8,096.75	$ 8,501.59	$ 8,926.67	$ 9,373.00	$ 9,841.65
	Annual	$ 94,331.07	$ 99,047.62	$ 104,000.00	$ 109,200.00	$ 114,660.00	$ 97,161.00	$ 102,019.05	$ 107,120.00	$ 112,476.00	$ 118,099.80
Administrative Manager (1)	Hourly	$ 34.00	$ 35.70	$ 37.49	$ 39.36	$ 41.33	$ 35.02	$ 36.77	$ 38.61	$ 40.54	$ 42.57
	Monthly	$ 5,893.33	$ 6,188.00	$ 6,497.40	$ 6,822.27	$ 7,163.38	$ 6,070.13	$ 6,373.64	$ 6,692.32	$ 7,026.94	$ 7,378.29
	Annual	$ 70,720.00	$ 74,256.00	$ 77,968.80	$ 81,867.24	$ 85,960.60	$ 72,841.60	$ 76,483.68	$ 80,307.86	$ 84,323.26	$ 88,539.42
Administrative Assistant	Hourly	$ 20.00	$ 21.00	$ 22.05	$ 23.15	$ 24.31	$ 20.60	$ 21.63	$ 22.71	$ 23.85	$ 25.04
(Part time, 20-30 hours/week)	Monthly	$ 2,600.00	$ 2,730.00	$ 2,866.50	$ 3,009.83	$ 3,160.32	$ 2,678.00	$ 2,811.90	$ 2,952.50	$ 3,100.12	$ 3,255.13
	Annual	$ 31,200.00	$ 32,760.00	$ 34,398.00	$ 36,117.90	$ 37,923.80	$ 32,136.00	$ 33,742.80	$ 35,429.94	$ 37,201.44	$ 39,061.51

District Operations

Salary Range		**A**	**B**	**C**	**D**	**E**	**A**	**B**	**C**	**D**	**E**
Systems Operator (2)	Hourly	$ 34.36	$ 36.08	$ 37.88	$ 39.78	$ 41.77	$ 35.39	$ 37.16	$ 39.02	$ 40.97	$ 43.02
	Monthly	$ 5,956.21	$ 6,254.02	$ 6,566.72	$ 6,895.06	$ 7,239.81	$ 6,134.90	$ 6,441.64	$ 6,763.73	$ 7,101.91	$ 7,457.01
	Annual	$ 71,474.54	$ 75,048.27	$ 78,800.69	$ 82,740.72	$ 86,877.76	$ 73,618.78	$ 77,299.72	$ 81,164.71	$ 85,222.94	$ 89,484.09
Facility Operator	Hourly	$ 27.80	$ 29.19	$ 30.65	$ 32.18	$ 33.79	$ 28.63	$ 30.06	$ 31.57	$ 33.14	$ 34.80
Anthony Campbell	Monthly	$ 4,818.29	$ 5,059.21	$ 5,312.17	$ 5,577.78	$ 5,856.67	$ 4,962.84	$ 5,210.99	$ 5,471.54	$ 5,745.11	$ 6,032.37
	Annual	$	$ 60,710.52	$ 63,746.04	$ 66,933.34	$ 70,280.01	$ 59,554.13	$ 62,531.83	$ 65,658.42	$ 68,941.34	$ 72,388.41
Laborer (1)	Hourly	$ 19.42	$ 20.39	$ 21.41	$ 22.48	$ 23.60	$ 20.00	$ 21.00	$ 22.05	$ 23.15	$ 24.31
(Part time, 20 hours/week)	Monthly	$ 1,682.93	$ 1,767.08	$ 1,855.43	$ 1,948.20	$ 2,045.61	$ 1,733.42	$ 1,820.09	$ 1,911.09	$ 2,006.65	$ 2,106.98
Michael Corona	Annual	$ 20,195.16	$ 21,204.91	$ 22,265.16	$ 23,378.42	$ 24,547.34	$ 20,801.01	$ 21,841.06	$ 22,933.11	$ 24,079.77	$ 25,283.76

$37,819.54

Resolution 2026-64 Attachment B

Plumas Eureka CSD

FY 26/27 Operational Budget

Adjustment Pending Approval on

Fire Fund	
Revenue	

Expenditures	
Employees/Volunteers	60,854
Insurance	53,493
Utilities	4,500
Auto, Tools, Supplies, & Equip	30,000
Repairs & Maint	6,000
Training, Travel, Safety	12,000
Professional Services	17,660
Office/other	23,752
Capital Outlay	13,000
Total Expenditures	221,260

Change in Budget Balance: ($4,378)

District Maint Fund	
Revenue	

Expenditures	
Employees	1,678
Insurance	124
Utilities	-
Auto, Tools, Supplies, & Equip	3,100
Repairs & Maint	6,000
Training, Travel, Safety	-
Professional Services	3,000
Office/other	30
Capital Outlay	-
Total Expenditures	13,932

Change in Budget Balance: $8,568

Water Enterprise Fund	
Revenue	

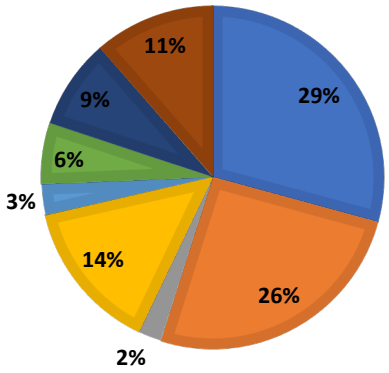
Expenses	
Employees	270,190
Insurance	46,791
Utilities	61,600
Auto, Tools, Supplies, & Equip	31,000
Repairs & Maint	6,000
Training, Travel, Safety	5,200
Professional Services	35,260
Office/other	25,900
Total Expenses	481,941

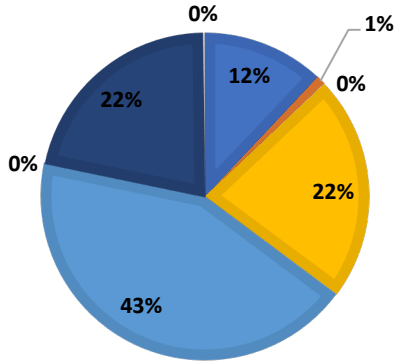
Change in Budget Balance: ($38,467)

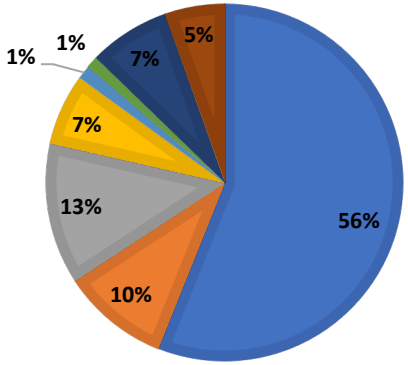
Wastewater Enterprise Fund	
Revenue	

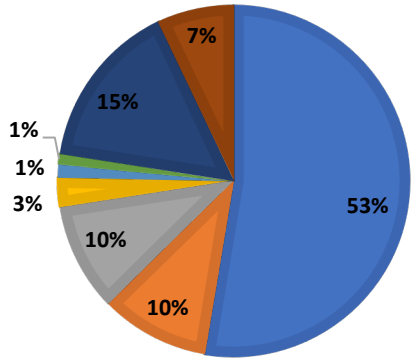
Expenses	
Employees	271,778
Insurance	51,895
Utilities	51,100
Auto, Tools, Supplies, & Equip	14,000
Repairs & Maint	6,000
Training, Travel, Safety	5,200
Professional Services	80,260
Office/other	36,100
Total Expenses	516,333

Change in Budget Balance: ($148,311)









Employees/Volunteers | Insurance | Utilities | Auto, Tools, Supplies, & Equip | Repairs & Maint | Training, Travel, Safety | Professional Services | Office/other

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

FY 26/27 Budget Revenue and Expenses Overview

SUMMARY Enterprise Funds	WATER Operations	WATER Capital	WATER WTP	Sewer Operations	Sewer Capital	Sewer Debt	Total Enterprise
Estimated Starting Balances	$ 254,662	$ 862,269	$ 1,140,169	$ 112,588	$ 182,051	$ 350,278	$ 2,902,018
Expected Net Revenues							
Revenues	$ 443,474	$ 154,544	$ 415,456	$ 368,022	$ 153,599	$ 82,981	$ 1,618,075
Expenses	527,941	105,000	500,000	611,333	90,000	62,818	1,897,093
Excess of Rev over (under) Exp	**$ (84,467)**	**$ 49,544**	**$ (84,544)**	**$ (243,311)**	**$ 63,599**	**$ 20,162**	**$ (279,018)**
Transfers Between Funds	$ 1,248			$ 200,000		$ (200,000)	$ 1,248
Net Change in Fund Balance	**$ (83,219)**	**$ 49,544**	**$ (84,544)**	**$ (43,311)**	**$ 63,599**	**$ (179,838)**	**$ (277,770)**
End of the Year Balances	$ 171,443	$ 911,813	$ 1,055,625	$ 69,277	$ 245,649	$ 170,440	$ 2,624,247
Months of Operating Reserve:	3.90			1.36			

SUMMARY Governmental Funds	District Maint	Fire Operations	Fire Incidences/ Reserve	Total Government	Total CSD
Estimated Starting Balances	$ 29,094	$ 169,527	$ 161,475	$ 360,096	$ 3,262,114
Expected Net Revenues					
Revenues	$ 12,500	$ 216,882	$ -	$ 229,382	$ 1,847,457
Expenditures	14,002	221,260	39,394	274,656	2,171,749
Excess of Rev over (under) Exp	**$ (1,502)**	**$ (4,378)**	**$ (39,394)**	**$ (45,274)**	**$ (324,292)**
Transfers Between Funds	$ (1,248)			$ (1,248)	$ (0)
Net Change in Fund Balance	**$ (2,750)**	**$ (4,378)**	$ (39,394)	**$ (46,522)**	**$ (324,292)**
End of the Year Balances	$ 26,344	$ 165,149	$ 122,081	$ 313,574	$ 2,937,821
Months of Operating Reserve:	22.58	8.96			