

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
FOR ENTIRE DISTRICT

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget	% Change vs 2024 Actual
OPERATING REVENUE						
Metered Water Sales	5,194,810	5,876,000	5,700,000	6,115,000	4.07%	7.28%
Sewer Service Charges	6,778,299	8,057,944	7,750,000	8,315,000	3.19%	7.29%
Water & Sewer Construction Charges	40,050	47,000	61,000	66,000	40.43%	8.20%
Account Charges	80,604	35,000	75,000	75,000	114.29%	0.00%
Inspection Charges	150	-	765	700	0.00%	-8.44%
Reimbursable Maintenance Charges	-	1,000	1,300	1,600	60.00%	23.08%
Miscellaneous	1,843	2,000	2,000	2,000	0.00%	0.00%
TOTAL OPERATING REVENUE	12,095,756	14,018,944	13,590,065	14,575,300	3.97%	7.25%
NON-OPERATING REVENUE						
Capital Connection/Capacity Charges	106,100	384,000	275,000	285,000	-25.78%	3.64%
Interest/General	65,185	30,000	50,000	80,000	166.67%	60.00%
Discounts Earned	1,685	2,000	1,750	1,750	-12.50%	0.00%
Sales:Fixed Assets/Scrap Metal	43	15,700	2,000	2,000	-87.26%	0.00%
Bad Debt Recovery	1,021	2,000	650	3,000	50.00%	361.54%
Property Taxes & Assessments	452,954	430,000	430,000	450,000	4.65%	4.65%
Insurance Rebate	-	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	626,988	863,700	759,400	821,750	-4.86%	8.21%
TOTAL DISTRICT REVENUE	12,722,744	14,882,644	14,349,465	15,397,050	3.46%	7.30%
OPERATING EXPENSES						
Wages Direct	1,514,469	1,955,000	1,720,000	1,950,000	-0.26%	13.37%
Benefits: PERS	493,237	515,000	505,000	550,000	6.80%	8.91%
Group Ins	1,006,210	1,250,000	1,020,000	1,265,000	1.20%	24.02%
Workers Comp Ins	25,700	27,000	26,500	31,000	14.81%	16.98%
FICA/Medicare	117,359	150,000	133,000	141,000	-6.00%	6.02%
Misc Benefits	600	500	620	640	28.00%	3.23%
Total Wages and Benefits	3,157,576	3,897,500	3,405,120	3,937,640	1.03%	15.64%
Less: wages & ben charged to Capital Proj.	(277,079)	(300,000)	(215,000)	(300,000)	0.00%	39.53%
Total Operating Wages and benefits	2,880,497	3,597,500	3,190,120	3,637,640	1.12%	14.03%
Water Purchase HBMWD	1,056,338	1,108,192	1,150,000	1,175,000	6.03%	2.17%
Water Purchase Eureka	799,845	880,000	780,000	850,000	-3.41%	8.97%
Sewage Treatment Operations & Maint.	1,616,796	1,758,385	1,758,385	1,900,000	8.05%	8.05%
Water/Sewer Analysis	11,167	15,000	7,500	10,000	-33.33%	33.33%
Supplies/ Construction	175,599	154,000	148,000	160,000	3.90%	8.11%
Supplies/ Office-Administration	13,584	15,000	12,000	15,000	0.00%	25.00%
Supplies/ Engineering	740	2,500	800	1,500	-40.00%	87.50%
Supplies/ Maintenance	85,246	100,000	164,000	110,000	10.00%	-32.93%
Invoicing	54,485	57,000	60,000	60,000	5.26%	0.00%
Temporary Labor	147,250	64,800	80,000	44,500	-31.33%	-44.38%
Repairs & Maintenance/Trucks	49,105	60,500	62,000	63,000	4.13%	1.61%
Equipment Rental	442	5,000	300	2,000	-60.00%	566.67%
Building & Grounds Maintenance	30,094	30,000	32,000	30,000	0.00%	-6.25%
Electrical Power	353,985	498,150	415,000	500,000	0.37%	20.48%
Street Lights	76,328	100,000	80,000	105,000	5.00%	31.25%
Telephone	13,773	14,000	15,200	16,000	14.29%	5.26%
Postage	2,883	3,000	750	850	-71.67%	13.33%
Freight	5,738	500	775	1,000	100.00%	29.03%
Chemicals	9,502	10,000	10,000	12,000	20.00%	20.00%
Liability Insurance	80,273	85,000	100,000	100,500	18.24%	0.50%

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
FOR ENTIRE DISTRICT

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget	% Change vs 2024 Actual
Legal	37,938	70,000	10,000	70,000	0.00%	600.00%
Accounting	19,253	15,000	15,000	15,000	0.00%	0.00%
Engineering	570	1,000	-	1,000	0.00%	0.00%
Other Professional Services	10,441	120,000	19,000	93,000	-22.50%	389.47%
Bank Service Charges	12,453	20,000	10,000	15,000	-25.00%	50.00%
Transportation	70,333	78,555	71,000	75,000	-4.53%	5.63%
Office Equip. Maintenance	3,283	5,000	3,800	4,300	-14.00%	13.16%
Computer Software Maintenance	35,130	45,000	38,000	39,500	-12.22%	3.95%
Memberships & Subscriptions	21,097	22,500	24,000	31,000	37.78%	29.17%
Bad Debts & Minimum Balance Writeoff	100	50,000	26,000	32,000	-36.00%	23.08%
Conference & Continuing Ed	13,049	34,500	5,500	28,000	-18.84%	409.09%
Certifications	2,640	3,500	1,400	5,500	57.14%	292.86%
State/County & LAFCO Charges	56,348	40,000	56,400	57,500	43.75%	1.95%
Hydraulic Water Model Maintenance	1,802	2,000	2,000	2,000	0.00%	0.00%
Elections Expense	6,210	-	-	20,000	0.00%	0.00%
Human Resources	7,721	25,000	28,500	25,500	2.00%	-10.53%
Miscellaneous	7,540	12,000	10,000	10,000	-16.67%	0.00%
Director's Charges	12,450	16,000	12,000	16,000	0.00%	33.33%
TOTAL OPERATING EXPENSES	7,782,029	9,118,582	8,399,430	9,334,290	2.37%	11.13%
LONG TERM DEBT PAYMENTS						
Safe Drinking Water Bond	177,453	88,715	88,715	-	-100.00%	-100.00%
2012 CIP & Refi.	203,766	177,600	177,600	177,600	0.00%	0.00%
Davis-Grunsky Loan	6,049	6,050	6,050	6,050	0.00%	0.00%
VacCon Truck Loan(2021)	117,441	117,441	117,441	117,441	0.00%	0.00%
2014 Wastewater Revenue Bonds	484,175	485,575	485,575	486,575	0.21%	0.21%
TOTAL LONG TERM DEBT PAYMENTS	988,883	875,381	875,381	787,666	-10.02%	-10.02%
CAPITALIZED EXPENDITURES						
Vehicles, Rolling Stock & Equipment	59,123	450,000	794,776	129,500	-71.22%	-83.71%
Building, Yard & Paving Improvements	107,404	145,500	59,000	395,000	171.48%	569.49%
Capital Improvements Water	323,585	2,122,260	1,258,936	2,105,700	-0.78%	67.26%
Capital Improvements Sewer	101,369	1,470,000	259,938	2,096,500	42.62%	706.54%
Engineering & Studies	65,371	110,000	10,000	-	-100.00%	-100.00%
TOTAL CAPITAL EXPENDITURES	656,851	4,297,760	2,382,650	4,726,700	9.98%	98.38%
City of Eureka Projects:						
CoE WWTP CIP	533,098	433,029	1,336,000	698,000	61.19%	-47.75%
TOTAL City of Eureka Projects	533,098	433,029	1,336,000	698,000	61.19%	-47.75%
BUDGET SURPLUS (DEFICIT)	2,761,882	157,892	1,356,004	(149,606)	-194.75%	-111.03%

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
FOR ENTIRE DISTRICT

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget	% Change vs 2024 Actual
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	12,095,756	14,018,944	13,590,065	14,575,300	3.97%	7.25%
TOTAL OPERATING EXPENSES	(7,782,029)	(9,118,582)	(8,399,430)	(9,334,290)	2.37%	11.13%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	4,313,727	4,900,362	5,190,635	5,241,010	6.95%	0.97%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	626,988	863,700	759,400	821,750	-4.86%	8.21%
TOTAL LONG TERM DEBT SERVICE	(988,883)	(875,381)	(875,381)	(787,666)	-10.02%	-10.02%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	3,951,831	4,888,681	5,074,654	5,275,094	7.90%	3.95%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(656,851)	(4,297,760)	(2,382,650)	(4,726,700)	9.98%	98.38%
CITY of EUREKA PROJECT REIMBURSEMENT	(533,098)	(433,029)	(1,336,000)	(698,000)	61.19%	-47.75%
BUDGET SURPLUS (DEFICIT)	<u>2,761,882</u>	<u>157,892</u>	<u>1,356,004</u>	<u>(149,606)</u>	<u>-194.75%</u>	<u>-111.03%</u>
Working Capital Reserve Summary						
BUDGET SURPLUS or (DEFICIT)	2,761,882	157,892	1,356,004	(149,606)	-194.75%	-111.03%
Beginning Working Capital Reserves	10,347,469	13,109,351	13,109,351	14,465,355	10.34%	10.34%
Working Capital Reserve Balance, End of Year	13,109,351	13,267,243	14,465,355	14,315,749	7.90%	-1.03%

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025

Water Fund

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget	% Change vs 2024 Actual
OPERATING REVENUE						
Metered Water Sales	5,194,810	5,876,000	5,700,000	6,115,000	4.07%	7.28%
Water Pass Through	-	-	-	-	0.00%	0.00%
Water Construction Charges	30,545	35,000	40,000	45,000	28.57%	12.50%
Account Charges	45,944	19,950	40,000	40,000	100.50%	0.00%
Inspection Charges	-	-	65	-	0.00%	-100.00%
Reimbursable Maintenance Charges	-	800	1,300	1,400	75.00%	7.69%
Miscellaneous	945	1,000	1,000	1,000	0.00%	0.00%
TOTAL OPERATING REVENUE	5,272,244	5,932,750	5,782,365	6,202,400	4.55%	7.26%
NON-OPERATING REVENUE						
Water Capital Connection/Capacity Charges	77,952	145,000	180,000	190,000	31.03%	5.56%
Interest/General	5,570	23,547	25,000	40,000	69.87%	60.00%
Discounts Earned	961	1,280	1,000	1,000	-21.88%	0.00%
Sales:Fixed Assets/Scrap Metal	24	8,844	1,000	1,000	-88.69%	0.00%
Bad Debt Recovery	582	1,140	500	2,000	75.44%	300.00%
FW/MR Assessment	10,711	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	95,800	179,811	207,500	234,000	30.14%	12.77%
TOTAL DISTRICT REVENUE	5,368,044	6,112,561	5,989,865	6,436,400	5.30%	7.45%
OPERATING EXPENSES						
Wages Direct	686,114	918,850	790,000	905,000	-1.51%	14.56%
Wages & Benefits: Allocated	586,779	646,930	622,810	742,820	14.82%	19.27%
Benefits: PERS	97,157	185,400	120,000	130,000	-29.88%	8.33%
Group Ins	321,018	387,500	320,000	360,000	-7.10%	12.50%
Workers Comp Ins	14,458	14,580	16,000	17,000	16.60%	6.25%
FICA/Medicare	52,458	70,500	61,000	65,000	-7.80%	6.56%
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	1,757,984	2,223,760	1,929,810	2,219,820	-0.18%	15.03%
Less: wages & ben charged to Capital Proj.	(139,039)	(185,000)	(140,000)	(185,000)	0.00%	32.14%
Total Operating Wages and benefits	1,618,945	2,038,760	1,789,810	2,034,820	-0.19%	13.69%
Water Purchase HBMWD	1,056,338	1,108,192	1,150,000	1,175,000	6.03%	2.17%
Water Purchase Eureka	799,845	880,000	780,000	850,000	-3.41%	8.97%
Water Analysis	11,167	15,000	7,500	10,000	-33.33%	33.33%
Supplies/ Construction	147,620	113,960	110,000	120,000	5.30%	9.09%
Supplies/Office-Administration	6,690	4,500	4,000	4,500	0.00%	12.50%
Supplies/ Engineering	415	1,425	500	500	-64.91%	0.00%
Supplies/ Maintenance	41,509	50,000	60,000	52,500	5.00%	-12.50%
Temporary Labor	83,932	29,484	45,000	22,250	-24.54%	-50.56%
Repairs & Maintenance/Trucks	26,449	33,880	35,000	35,000	3.31%	0.00%
Equipment Rental	252	3,700	300	1,000	-72.97%	233.33%
Building & Grounds Maintenance	3,885	1,800	4,500	4,500	150.00%	0.00%
Electrical Power	208,912	273,983	235,000	280,000	2.20%	19.15%
Telephone	-	4,480	100	-	-100.00%	-100.00%
Postage	407	1,290	-	-	-100.00%	0.00%
Freight	507	285	500	500	75.44%	0.00%
Chemicals	9,502	10,000	10,000	12,000	20.00%	20.00%
Engineering	325	-	-	-	0.00%	0.00%
Other Professional Services	-	24,000	-	25,000	4.17%	0.00%
Transportation	39,582	44,776	40,000	43,000	-3.97%	7.50%
Office Equip. Maintenance	417	750	600	600	-20.00%	0.00%
Computer Software Maintenance	17,415	21,600	20,000	21,000	-2.78%	5.00%
Memberships & Subscriptions	1,402	1,350	1,500	1,500	11.11%	0.00%
Bad Debts & Minimum Balance Writeoff	100	28,500	6,000	10,000	-64.91%	66.67%
Conference & Continuing Ed	1,658	12,075	2,500	10,000	-17.18%	300.00%
Certifications	411	1,050	1,000	2,500	138.10%	150.00%
State/County & LAFCO Charges and Charges	30,504	13,600	30,000	30,000	120.59%	0.00%

HUMBOLDT COMMUNITY SERVICES DISTRICT
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
Water Fund

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget	% Change vs 2024 Actual
Hydraulic Water Model Maintenance	1,802	2,000	2,000	2,000	0.00%	0.00%
Human Resources	459	9,750	2,000	2,500	-74.36%	25.00%
Miscellaneous	68	2,640	1,000	1,000	-62.12%	0.00%
General & Admin Expense Allocation	207,955	286,111	221,350	295,300	3.21%	33.41%
TOTAL OPERATING EXPENSES	4,318,474	5,018,941	4,560,160	5,046,970	0.56%	10.68%
LONG TERM DEBT PAYMENTS						
Safe Drinking Water Bond	177,453	88,715	88,715	-	-100.00%	-100.00%
2012 CIP & Refi.	26,166	-	-	-	0.00%	0.00%
Davis-Grunsky Loan	6,049	6,050	6,050	6,050	0.00%	0.00%
VacCon Truck Loan	-	-	-	-	0.00%	0.00%
Debt Service: Allocated	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	209,668	94,765	94,765	6,050	-93.62%	-93.62%
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	-	0.00%	0.00%
Building & Yard Improvements	-	-	-	-	0.00%	0.00%
Capital Improvements Water	323,585	2,122,260	1,258,936	2,105,700	-0.78%	67.26%
Engineering & Studies	-	-	-	-	0.00%	0.00%
General Fund Allocation	132,182	145,635	236,221	286,140	96.48%	21.13%
TOTAL CAPITAL EXPENDITURES	455,767	2,267,895	1,495,157	2,391,840	5.47%	59.97%
BUDGET SURPLUS (DEFICIT)	384,136	(1,269,039)	(160,217)	(1,008,460)	-20.53%	529.43%

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
Water Fund

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget
OPERATING REVENUE & EXPENSES					
TOTAL OPERATING REVENUE	5,272,244	5,932,750	5,782,365	6,202,400	4.55%
TOTAL OPERATING EXPENSES	(4,318,474)	(5,018,941)	(4,560,160)	(5,046,970)	0.56%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	953,770	913,809	1,222,205	1,155,430	26.44%
NON-OPERATING REVENUE & EXPENSES					
TOTAL NON-OPERATING REVENUE	95,800	179,811	207,500	234,000	30.14%
TOTAL LONG TERM DEBT SERVICE	(209,668)	(94,765)	(94,765)	(6,050)	-93.62%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	839,903	998,856	1,334,940	1,383,380	38.50%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(455,767)	(2,267,895)	(1,495,157)	(2,391,840)	5.47%
BUDGET SURPLUS or (DEFICIT)	<u>384,136</u>	<u>(1,269,039)</u>	<u>(160,217)</u>	<u>(1,008,460)</u>	<u>-20.53%</u>
Working Capital Reserve Summary					
BUDGET SURPLUS or (DEFICIT)	384,136	(1,269,039)	(160,217)	(1,008,460)	-20.53%
Beginning Working Capital Reserves	5,373,179	5,757,315	5,757,315	5,597,098	-2.78%
Working Capital Reserve Balance, End of Year	5,757,315	4,488,276	5,597,098	4,588,638	2.24%

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
Sewer Fund

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget	% Change vs 2024 Actual
OPERATING REVENUE						
Sewer Service Charges	6,778,299	8,057,944	7,750,000	8,315,000	3.19%	7.29%
Sewer Construction Charges	9,505	12,000	21,000	21,000	75.00%	0.00%
Account Charges	34,660	15,050	35,000	35,000	132.56%	0.00%
Inspection Charges	150	-	700	700	0.00%	0.00%
Reimbursable Maintenance Charges	-	200	-	200	0.00%	0.00%
Miscellaneous	119	1,000	1,000	1,000	0.00%	0.00%
TOTAL OPERATING REVENUE	6,822,733	8,086,194	7,807,700	8,372,900	3.55%	7.24%
NON-OPERATING REVENUE						
Sewer Capital Connection/Capacity Charges	28,148	239,000	95,000	95,000	-60.25%	0.00%
Interest/General	9,960	6,453	25,000	40,000	519.87%	60.00%
Discounts Earned	725	720	750	750	4.17%	0.00%
Sales:Fixed Assets/Scrap Metal	18	6,856	1,000	1,000	-85.41%	0.00%
Bad Debt Recovery	439	860	150	1,000	16.28%	566.67%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	39,290	253,889	121,900	137,750	-45.74%	13.00%
TOTAL DISTRICT REVENUE	6,862,023	8,340,083	7,929,600	8,510,650	2.05%	7.33%
OPERATING EXPENSES						
Wages Direct	423,135	566,950	520,000	565,000	-0.34%	8.65%
Wages & Benefits: Allocated	586,779	646,930	622,810	742,820	14.82%	19.27%
Benefits: PERS	58,164	118,450	65,000	70,000	-40.90%	7.69%
Group Ins	195,453	237,500	200,000	240,000	1.05%	20.00%
Workers Comp Ins	8,302	8,910	7,500	9,000	1.01%	20.00%
FICA/Medicare	32,417	45,000	40,000	41,000	-8.89%	2.50%
Misc Benefits	-	-	-	-	0.00%	0.00%
Total Wages and Benefits	1,304,251	1,623,740	1,455,310	1,667,820	2.71%	14.60%
Less: wages & ben charged to Capital Proj.	(42,699)	(65,000)	(55,000)	(65,000)	0.00%	18.18%
Total Operating Wages and benefits	1,261,552	1,558,740	1,400,310	1,602,820	2.83%	14.46%
Sewage Treatment: Operating & Maint.	1,616,796	1,758,385	1,758,385	1,900,000	8.05%	8.05%
Sewer Analysis	-	-	-	-	0.00%	0.00%
Supplies/ Construction	27,979	40,040	38,000	40,000	-0.10%	5.26%
Supplies/ Office-Administration	5,047	4,500	3,000	4,500	0.00%	50.00%
Supplies/ Engineering	313	1,075	300	500	-53.49%	66.67%
Supplies/ Maintenance	43,737	50,000	100,000	52,500	5.00%	-47.50%
Temporary Labor	63,317	19,116	35,000	22,250	16.39%	-36.43%
Repairs & Maintenance/Trucks	22,656	26,620	27,000	28,000	5.18%	3.70%
Equipment Rental	190	1,300	-	1,000	-23.08%	0.00%
Building & Grounds Maintenance	2,931	1,500	2,500	2,500	66.67%	0.00%
Electrical Power	71,301	119,556	90,000	110,000	-7.99%	22.22%
Telephone	-	2,240	100	-	-100.00%	-100.00%
Postage	321	960	-	-	-100.00%	0.00%
Freight	5,209	215	25	250	16.28%	900.00%
Legal	-	-	-	-	0.00%	0.00%
Engineering	245	-	-	-	0.00%	0.00%
Other Professional Services	3,679	24,000	3,000	28,000	16.67%	833.33%
Transportation	30,751	33,779	31,000	32,000	-5.27%	3.23%
Office Equip. Maintenance	314	550	200	200	-63.64%	0.00%
Computer Software Maintenance	13,138	16,200	15,000	15,000	-7.41%	0.00%
Memberships & Subscriptions	1,058	900	1,500	1,500	66.67%	0.00%
Bad Debts & Minimum Balance Writeoff	-	21,500	20,000	22,000	2.33%	10.00%
Conference & Continuing Ed	1,200	15,180	2,000	10,000	-34.12%	400.00%
Certifications	186	805	400	2,500	210.56%	525.00%
State/County & LAFCO Charges and Charges	6,878	7,200	7,200	7,500	4.17%	4.17%
Human Resources	346	7,250	1,500	2,500	-65.52%	66.67%

HUMBOLDT COMMUNITY SERVICES DISTRICT
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
 Sewer Fund

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget	% Change vs 2024 Actual
Miscellaneous	126	1,920	1,500	1,500	-21.88%	0.00%
General & Admin Expense Allocation	207,955	286,111	221,350	295,300	3.21%	33.41%
TOTAL OPERATING EXPENSES	3,387,227	3,999,641	3,759,270	4,182,320	4.57%	11.25%
LONG TERM DEBT PAYMENTS						
2014 Wastewater Revenue Bonds	484,175	485,575	485,575	486,575	0.21%	0.21%
2012 CIP & Refi.	177,600	177,600	177,600	177,600	0.00%	0.00%
VacCon Truck Loan(2021)	117,441	117,441	117,441	117,441	0.00%	0.00%
Debt Service: Allocated	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	779,216	780,616	780,616	781,616	0.13%	0.13%
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	-	450,000	444,354	17,500	-96.11%	-96.06%
Building, Yard& Paving Improvements	-	-	5,000	5,000	0.00%	0.00%
Capital Improvements Sewer	101,369	1,470,000	259,938	2,096,500	42.62%	706.54%
Engineering & Studies	-	-	-	-	0.00%	0.00%
General Fund Allocation	99,716	109,865	178,201	215,860	96.48%	21.13%
TOTAL CAPITAL EXPENDITURES	201,085	2,029,865	887,493	2,334,860	15.03%	163.08%
City of Eureka Projects: CoE WWTP CIP	533,098	433,029	1,336,000	698,000	61.19%	-47.75%
TOTAL OTHER	533,098	433,029	1,336,000	698,000	61.19%	-47.75%
BUDGET SURPLUS (DEFICIT)	1,961,397	1,096,932	1,166,221	513,854	-53.16%	-55.94%

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
Sewer Fund

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget
OPERATING REVENUE & EXPENSES					
TOTAL OPERATING REVENUE	6,822,733	8,086,194	7,807,700	8,372,900	3.55%
TOTAL OPERATING EXPENSES	(3,387,227)	(3,999,641)	(3,759,270)	(4,182,320)	4.57%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	3,435,506	4,086,553	4,048,430	4,190,580	2.55%
NON-OPERATING REVENUE & EXPENSES					
TOTAL NON-OPERATING REVENUE	39,290	253,889	121,900	137,750	-45.74%
TOTAL LONG TERM DEBT SERVICE	(779,216)	(780,616)	(780,616)	(781,616)	0.13%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	2,695,580	3,559,826	3,389,714	3,546,714	-0.37%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(201,085)	(2,029,865)	(887,493)	(2,334,860)	15.03%
CITY of EUREKA PROJECT REIMBURSEMENT	(533,098)	(433,029)	(1,336,000)	(698,000)	61.19%
BUDGET SURPLUS or (DEFICIT)	<u>1,961,397</u>	<u>1,096,932</u>	<u>1,166,221</u>	<u>513,854</u>	<u>-53.16%</u>
Working Capital Reserve Summary					
BUDGET SURPLUS or (DEFICIT)	1,961,397	1,096,932	1,166,221	513,854	-53.16%
Beginning Working Capital Reserves	3,897,847	5,859,244	5,859,244	7,025,465	19.90%
Working Capital Reserve Balance, End of Year	5,859,244	6,956,176	7,025,465	7,539,319	8.38%

HUMBOLDT COMMUNITY SERVICES DISTRICT
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
 General Fund

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget	% Change vs 2024 Actual
OPERATING REVENUE						
Interest (will be allocated to w/s @ y/e)	49,655	-	-	-	0.00%	0.00%
Miscellaneous	779	-	-	-	0.00%	0.00%
TOTAL OPERATING REVENUE	50,434	-	-	-	0.00%	0.00%
NON-OPERATING REVENUE						
Property Taxes	442,243	430,000	430,000	450,000	4.65%	4.65%
Insurance Rebate	-	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-		
TOTAL NON-OPERATING REVENUE	442,243	430,000	430,000	450,000	4.65%	4.65%
TOTAL DISTRICT REVENUE	492,677	430,000	430,000	450,000	4.65%	4.65%
OPERATING EXPENSES						
Wages Direct	405,220	469,200	410,000	480,000	2.30%	17.07%
Benefits: PERS	337,916	211,150	320,000	350,000	65.76%	9.38%
Group Ins	489,739	625,000	500,000	665,000	6.40%	33.00%
Workers Comp Ins	2,940	3,510	3,000	5,000	42.45%	66.67%
FICA/Medicare	32,485	34,500	32,000	35,000	1.45%	9.38%
Misc Benefits	600	500	620	640	28.00%	3.23%
Total Wages and Benefits	1,268,899	1,343,860	1,265,620	1,535,640	14.27%	21.33%
Less: wages & ben charged to Capital Proj.	(95,341)	(50,000)	(20,000)	(50,000)	0.00%	150.00%
Less: Allocated to Water and Sewer Funds	(1,173,559)	(1,293,860)	(1,245,620)	(1,485,640)	14.82%	19.27%
Total Unallocated Wages and Benefits	-	-	-	-	0.00%	0.00%
Supplies/ Construction	-	-	-	-	0.00%	0.00%
Supplies/ Administration	1,848	6,000	5,000	6,000	0.00%	20.00%
Supplies/ Engineering	12	-	-	500	0.00%	0.00%
Supplies/ Maintenance	-	-	4,000	5,000	0.00%	25.00%
Invoicing	54,485	57,000	60,000	60,000	5.26%	0.00%
Temporary Labor	-	16,200	-	-	-100.00%	0.00%
Repairs & Maintenance/Trucks	-	-	-	-	0.00%	0.00%
Equipment Rental	-	-	-	-	0.00%	0.00%
Building & Grounds Maintenance	23,278	26,700	25,000	23,000	-13.86%	-8.00%
Electrical Power	73,771	104,612	90,000	110,000	5.15%	22.22%
Street Lights	76,328	100,000	80,000	105,000	5.00%	31.25%
Telephone	13,773	7,280	15,000	16,000	119.78%	6.67%
Postage	2,155	750	750	850	13.33%	13.33%
Freight	22	-	250	250	0.00%	0.00%
Liability Insurance	80,273	85,000	100,000	100,500	18.24%	0.50%
Legal Services	37,938	70,000	10,000	70,000	0.00%	600.00%
Accounting	19,253	15,000	15,000	15,000	0.00%	0.00%
Engineering	-	1,000	-	1,000	0.00%	0.00%
Other Professional Services	6,762	72,000	16,000	40,000	-44.44%	150.00%
Bank Service Charges	12,453	20,000	10,000	15,000	-25.00%	50.00%
Transportation	-	-	-	-	0.00%	0.00%
Office Equip. Maintenance	2,553	3,700	3,000	3,500	-5.41%	16.67%
Computer Software Maintenance	4,577	7,200	3,000	3,500	-51.39%	16.67%
Memberships & Subscriptions	18,637	20,250	21,000	28,000	38.27%	33.33%
Bad Debts & Minimum Balance Writeoff	-	-	-	-	0.00%	0.00%
Conference & Continuing Ed	10,192	7,245	1,000	8,000	10.42%	700.00%
Certifications	2,043	1,645	-	500	-69.60%	0.00%
State/County & LAFCO Charges and Charges	18,966	19,200	19,200	20,000	4.17%	4.17%
Elections Expense	6,210	-	-	20,000	0.00%	0.00%
Human Resources	6,916	8,000	25,000	20,500	156.25%	-18.00%
Miscellaneous	7,346	7,440	7,500	7,500	0.81%	0.00%

HUMBOLDT COMMUNITY SERVICES DISTRICT
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
General Fund

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget	% Change vs 2024 Actual
Director's Charges	12,450	16,000	12,000	16,000	0.00%	33.33%
General & Admin Expense Allocation	(415,909)	(572,222)	(442,700)	(590,600)	3.21%	33.41%
TOTAL OPERATING EXPENSES	76,328	100,000	80,000	105,000	5.00%	31.25%
LONG TERM DEBT PAYMENTS						
Less: Allocated to Water & Sewer Funds	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	-	-	-	-		
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	59,123	-	350,422	112,000	0.00%	-68.04%
Building, Yard & Paving Improvements	107,404	145,500	54,000	390,000	168.04%	622.22%
Engineering & Studies	65,371	110,000	10,000	-	-100.00%	-100.00%
Less: Allocated to Water & Sewer Funds	(231,898)	(255,500)	(414,422)	(502,000)	96.48%	21.13%
TOTAL CAPITAL EXPENDITURES	-	-	-	-		
BUDGET SURPLUS (DEFICIT)	416,349	330,000	350,000	345,000	4.55%	-1.43%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025

General Fund

	2022-23 Actual	2023-24 Budget	2023-24 Est Actual	2024-25 Budget req	% Change vs 2024 Budget
OPERATING REVENUE & EXPENSES					
TOTAL OPERATING REVENUE	50,434	-	-	-	0.00%
TOTAL OPERATING EXPENSES	(76,328)	(100,000)	(80,000)	(105,000)	5.00%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	(25,894)	(100,000)	(80,000)	(105,000)	5.00%
NON-OPERATING REVENUE & EXPENSES					
TOTAL NON-OPERATING REVENUE	442,243	430,000	430,000	450,000	4.65%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	416,349	330,000	350,000	345,000	4.55%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	-	-	-	-	0.00%
BUDGET SURPLUS or (DEFICIT)	<u>416,349</u>	<u>330,000</u>	<u>350,000</u>	<u>345,000</u>	<u>4.55%</u>
Working Capital Reserve Summary					
BUDGET SURPLUS or (DEFICIT)	416,349	330,000	350,000	345,000	4.55%
Beginning Working Capital Reserves	1,076,443	1,492,792	1,492,792	1,842,792	23.45%
Working Capital Reserve Balance, End of Year	<u>1,492,792</u>	<u>1,822,792</u>	<u>1,842,792</u>	<u>2,187,792</u>	<u>20.02%</u>

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF CAPITAL IMPROVEMENTS FOR FISCAL YEAR 2024-2025
Capital Expenditures

	2022-23 Actual	2023-24 Budget	2023-24 As of April	2023-24 Est Actual	2024-25 Budget req
VEHICLES, ROLLING STOCK & EQUIPMENT					
New Computers & Laptops Scheduled Replacements	1,895	-	9,371	11,000	
Unit #9 Replacement - Van	36,156	-			
Unit #13 Replacement (Unit 20)	-	-			
Unit #4 2010 Ford F-450 w/crane		-	167,707	167,707	
Unit 10 (Peterbilt Dump Truck)	249	-	171,715	171,715	
Unit #3 Replacement - Ford 4x4 Truck					85,000
Riding Mower					10,000
Truck Radio Repeater					12,000
Hydrostatic Pressure Pump					5,000
Sewer Push Camera (Sewer)					17,500
Sewer Camera Van (Sewer)	-	450,000	444,354	444,354	
Total Vehicles, Rolling Stock & Equipment	38,300	450,000	793,147	794,776	129,500
BUILDING, YARD & PAVING IMPROVEMENTS					
Office Building - (Siding, Windows, Front, Roof) (GF)	44,871	88,000	25,185	26,000	
Office ADA (GF)	40,692	17,500	22,001	23,000	35,000
Vehicle Storage Upgrades (GF)	1,142	15,000			20,000
Yard Paving Repairs (GF)					40,000
Office Building and Breakroom Roof (GF)		25,000			45,000
Office Building Exterior Phase 2 (GF)					125,000
Small Truck Garage (GF)					125,000
Drying Bed Upgrades (Sewer)			2,834	5,000	5,000
Total Building, Yard & Paving Improvements	86,705	145,500	50,020	54,000	395,000
WATER SYSTEM IMPROVEMENTS (Water)					
New Connections	19,096	15,000	9,965	15,000	15,000
Donna Drive Hydro-Tank Replacement	88,606	60,500	1,599	60,500	
Ridgewood WBS		33,000	22,004	33,000	
Water Sampling Stations	10,418	-	20,879	21,000	35,000
AMR Program	18,540	155,100	6,239	155,000	275,200
SCADA upgrades (Water Portion)	8,329	55,000	111,649	120,562	110,000
Brier Lane 0.5MG Tank	43,609	726,000	543,441	550,000	40,000
Ridgewood Tank	11,981	50,000	2,022	5,000	50,000
Hubbard 3rd Pump	10,284	36,300	25,796	36,300	7,500
Donna Drive .5MG Tank	1,565	48,400	3,059	5,000	420,000
ADA Access-Pump Facilities	81	5,500			5,500
Truesdale WBS		30,250	22,156	25,000	40,000
PRV Program	-	-	-	-	10,000
South Bay School Backflow		16,500			20,000
Spruce Pt well pump	155	33,000			75,000
Walnut 0.5 MG Tank Rehabilitation	-	-	-	-	50,000
18th Street SMR	4,945	133,650	107,508	107,508	
Stanford Circle SMR	1,245	29,700	7,372	29,700	
Temple Circle SMR	909	38,610	36,214	50,635	
Walnut EQ Repair	(30,535)	500,000	23,574	25,000	500,000
Crane Street	1,454	74,250			297,500
Shady Lane SMR	-	-	807	1,000	140,000
Park Street SMR	5,100	-			

Replace South Bay Well	1,862	-			
Pine Hill Water Line	5,298	-			
Tower Lane SMR	96,508	-			
Christian Ln SMR	1,434	38,500	731	731	
Water Storage Tanks Cleaning Inspecting		10,000	12,376	15,000	15,000
South Bay Well	22,700	-			
18th & Quakler PSV		33,000			
Upper Vista Water Main tie-in	-	-	897	1,000	
McRae Lane SMR	-	-	717	1,000	
Beechwood Tank Site Fencing	-	-	628	1,000	
Total Water System Improvements	323,585	2,122,260	959,632	1,258,936	2,105,700

SEWER SYSTEM IMPROVEMENTS (Sewer)

New Connections	2,583	5,000	2,294	4,000	5,500
Roth Court SLS		77,000	53,306	77,000	
Sea Ave SLS/FM	7,163	22,000	7,772	22,000	24,000
Allard Access Vault		11,000	446		20,000
Foxwood Drive SLS					45,000
Christine Drive SLS					75,000
Fields Landing SLS					100,000
Hoover Street SLS Upgrade					100,000
Artino SLS		-			30,000
King Salmon SLS					15,000
Hoover SLS Flood Hardening					250,000
SCADA upgrades (Sewer Portion)	8,329	55,000	82,438	82,438	110,000
Dr. Office Lane	2,690	165,000	12,816	17,000	222,000
Walnut EQ Repair	(30,535)	500,000	11,787	15,000	350,000
South Broadway SLS/FM	1,927	110,000	2,228	15,000	110,000
Hemlock	6,656	275,000	24		80,000
Hartman Ln	5,649	71,500			120,000
Noe St	1,391	162,000			75,000
Walnut Drive Trouble Spot	-	-	-	-	300,000
Walnut Drive Laterals	-	-	-	-	65,000
Sequoia Lift Station	10,111	-			
Hidden Meadows SLS	10,950	-			
Blackberry SLS	19,765	27,500	21,602	27,500	
Elk River Estuary Prep	54,690	-			
Mesa /Bell Terrace		44,000			
Total Sewer System Improvements	101,369	1,525,000	194,712	259,938	2,096,500

ENGINEERING, STUDIES & CAPITAL OUTLAY

District Design Standards (GF)	1,840	-			
Annexations (GF)		-			
Grant Writing (GF)	5,562	-	8,398	10,000	
Water Sewer Rate Study (GF)	54,054	-			
Total Engineering & Studies	61,456	-	8,398	10,000	-

CITY OF EUREKA CIPS (Sewer)

CoE WWTP CIP	533,098	433,029	-	1,336,000	698,000
Total City of Eureka CIPs	533,098	433,029	-	1,336,000	698,000