

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2023-2024**  
**FOR ENTIRE DISTRICT**

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget	% Change vs 2023 Actual
<b>OPERATING REVENUE</b>						
Metered Water Sales	5,321,460	5,449,000	5,182,426	5,876,000	7.84%	13.38%
Water Charges - Pass Through	17,150	-	-	-	0.00%	0.00%
Sewer Service Charges	5,222,976	5,280,000	5,222,468	8,057,944	52.61%	54.29%
Sewer Service Charges - Pass Through	1,524,292	1,500,000	1,561,056	-	-100.00%	-100.00%
Water & Sewer Construction Charges	41,307	47,000	39,750	47,000	0.00%	18.24%
Account Charges	98,858	35,000	32,382	35,000	0.00%	8.08%
Inspection Charges	-	-	150	-	0.00%	-100.00%
Reimbursable Maintenance Charges	761	1,000	1,000	1,000	0.00%	0.00%
Miscellaneous	11,591	2,000	2,000	2,000	0.00%	0.00%
<b>TOTAL OPERATING REVENUE</b>	<b>12,238,395</b>	<b>12,314,000</b>	<b>12,041,232</b>	<b>14,018,944</b>	<b>13.85%</b>	<b>16.42%</b>
<b>NON-OPERATING REVENUE</b>						
Capital Connection/Capacity Charges	131,506	180,000	102,985	384,000	113.33%	272.87%
Interest/General	-	30,000	15,000	30,000	0.00%	100.00%
Discounts Earned	2,113	2,000	1,500	2,000	0.00%	33.33%
Sales:Fixed Assets/Scrap Metal	1,017	15,700	50	15,700	0.00%	31300.00%
Bad Debt Recovery	3,612	10,000	1,000	2,000	-80.00%	99.98%
Property Taxes & Assessments	554,880	490,000	425,000	430,000	-12.24%	1.18%
Insurance Rebate	7,207	20,000	-	-	-100.00%	0.00%
Other Non-Operating Revenue	-	-	300	-	0.00%	-100.00%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>700,335</b>	<b>747,700</b>	<b>545,835</b>	<b>863,700</b>	<b>15.51%</b>	<b>58.23%</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>12,938,730</b>	<b>13,061,700</b>	<b>12,587,067</b>	<b>14,882,644</b>	<b>13.94%</b>	<b>18.24%</b>
<b>OPERATING EXPENSES</b>						
Wages Direct	1,437,803	1,635,000	1,650,000	2,000,000	22.32%	21.21%
Benefits: PERS	450,934	503,000	572,592	515,000	2.39%	-10.06%
Group Ins	1,065,462	1,235,000	1,051,640	1,320,000	6.88%	25.52%
Workers Comp Ins	19,527	23,500	27,301	27,500	17.02%	0.73%
FICA/Medicare	110,533	117,000	127,869	155,000	32.48%	21.22%
Misc Benefits	480	500	613	500	0.00%	-18.43%
<b>Total Wages and Benefits</b>	<b>3,084,739</b>	<b>3,514,000</b>	<b>3,430,015</b>	<b>4,018,000</b>	<b>14.34%</b>	<b>17.14%</b>
Less: wages & ben charged to Capital Proj.	(195,054)	(175,675)	(293,149)	(300,000)	70.77%	2.34%
<b>Total Operating Wages and benefits</b>	<b>2,889,685</b>	<b>3,338,325</b>	<b>3,136,866</b>	<b>3,718,000</b>	<b>11.37%</b>	<b>18.53%</b>
Water Purchase HBMWD	1,068,005	1,075,000	1,058,704	1,108,192	3.09%	4.67%
Water Purchase Eureka	779,801	810,000	823,890	880,000	8.64%	6.81%
Sewage Treatment Operations & Maint.	1,465,248	1,495,000	1,616,796	1,758,385	17.62%	8.76%
Water/Sewer Analysis	8,388	15,000	12,500	15,000	0.00%	20.00%
Supplies/ Construction	180,428	159,500	140,000	154,000	-3.45%	10.00%
Supplies/ Office-Administration	12,717	15,000	14,524	15,000	0.00%	3.28%
Supplies/ Engineering	629	2,500	643	2,500	0.00%	288.68%
Supplies/ Maintenance	99,710	100,000	100,000	100,000	0.00%	0.00%
Invoicing	61,836	57,000	53,914	57,000	0.00%	5.72%
Temporary Labor	25,746	61,200	142,200	64,800	5.88%	-54.43%
Repairs & Maintenance/Trucks	51,543	55,000	55,000	60,500	10.00%	10.00%
Equipment Rental	-	5,000	-	5,000	0.00%	0.00%
Building & Grounds Maintenance	32,921	30,000	30,000	30,000	0.00%	0.00%
Electrical Power	288,070	295,800	369,000	498,150	68.41%	35.00%
Street Lights	60,816	70,000	75,581	100,000	42.86%	32.31%
Telephone	12,463	18,000	14,405	14,000	-22.22%	-2.81%
Postage	341	3,000	3,000	3,000	0.00%	0.00%
Freight	106	500	5,000	500	0.00%	-90.00%

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**FOR ENTIRE DISTRICT**

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget	% Change vs 2023 Actual
Chemicals	8,204	10,000	12,000	10,000	0.00%	-16.67%
Liability Insurance	58,474	62,000	81,315	85,000	37.10%	4.53%
Legal	4,406	70,000	47,843	70,000	0.00%	46.31%
Accounting	4,114	13,000	20,000	15,000	15.38%	-25.00%
Engineering	526	1,000	631	1,000	0.00%	58.55%
Other Professional Services	27,641	118,000	10,000	130,000	10.17%	1200.00%
Bank Service Charges	25,853	28,000	17,992	20,000	-28.57%	11.16%
Transportation	64,944	75,738	71,413	78,555	3.72%	10.00%
Office Equip. Maintenance	2,883	7,000	4,000	5,000	-28.57%	25.00%
Computer Software Maintenance	31,645	45,000	35,000	45,000	0.00%	28.57%
Memberships & Subscriptions	23,659	24,800	21,500	24,600	-0.81%	14.42%
Bad Debts & Minimum Balance Writeoff	72	50,000	10,000	50,000	0.00%	400.00%
Conference & Continuing Ed	3,077	34,500	16,793	34,500	0.00%	105.44%
Certifications	2,032	3,500	4,119	3,500	0.00%	-15.03%
State/County & LAFCO Charges and Charges	51,805	40,000	35,000	40,000	0.00%	14.29%
Hydraulic Water Model Maintenance	-	6,000	1,802	2,000	-66.67%	10.99%
Elections Expense	-	15,000	15,000	-	-100.00%	-100.00%
Human Resources	7,883	21,000	6,784	25,000	19.05%	268.51%
Miscellaneous	10,244	12,000	12,000	12,000	0.00%	0.00%
Earthquake Response	-	-	40,000	-	0.00%	-100.00%
Director's Charges	11,600	16,000	12,000	16,000	0.00%	33.33%
<b>TOTAL OPERATING EXPENSES</b>	<b>7,377,515</b>	<b>8,258,363</b>	<b>8,127,213</b>	<b>9,251,182</b>	<b>12.02%</b>	<b>13.83%</b>
<b>LONG TERM DEBT PAYMENTS</b>						
Safe Drinking Water Bond	177,429	177,429	177,429	177,429	0.00%	0.00%
2012 CIP & Refi.	227,100	203,766	203,766	177,600	-12.84%	-12.84%
Davis-Grunsky Loan	6,051	6,049	6,051	6,050	0.02%	-0.02%
VacCon Truck Loan(2021)	117,441	117,441	117,441	117,441	0.00%	0.00%
2014 Wastewater Revenue Bonds	487,574	484,175	484,175	485,575	0.29%	0.29%
<b>TOTAL LONG TERM DEBT PAYMENTS</b>	<b>1,015,595</b>	<b>988,860</b>	<b>988,862</b>	<b>964,095</b>	<b>-2.50%</b>	<b>-2.50%</b>
<b>CAPITALIZED EXPENDITURES</b>						
Vehicles, Rolling Stock & Equipment	688	340,000	446,156	450,000	32.35%	0.86%
Building, Yard & Paving Improvements	40,542	94,000	85,920	92,500	-1.60%	7.66%
Capital Improvements Water	984,998	1,517,700	471,304	2,021,360	33.19%	328.89%
Capital Improvements Sewer	133,447	865,000	147,000	1,443,000	66.82%	881.63%
Engineering & Studies	40,465	200,000	123,110	110,000	-45.00%	-10.65%
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>1,200,141</b>	<b>3,016,700</b>	<b>1,273,490</b>	<b>4,116,860</b>	<b>36.47%</b>	<b>223.27%</b>
<b>City of Eureka Projects:</b>						
CoE WWTP CIP	858,034	1,135,000	1,135,000	433,029	-61.85%	-61.85%
<b>TOTAL City of Eureka Projects</b>	<b>858,034</b>	<b>1,135,000</b>	<b>1,135,000</b>	<b>433,029</b>	<b>-61.85%</b>	<b>-61.85%</b>
<b>BUDGET SURPLUS (DEFICIT)</b>	<b>2,487,445</b>	<b>(337,223)</b>	<b>1,062,502</b>	<b>117,478</b>	<b>-134.84%</b>	<b>-88.94%</b>

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 FOR ENTIRE DISTRICT

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget	% Change vs 2023 Actual
<b>OPERATING REVENUE &amp; EXPENSES</b>						
TOTAL OPERATING REVENUE	12,238,395	12,314,000	12,041,232	14,018,944	13.85%	16.42%
TOTAL OPERATING EXPENSES	(7,377,515)	(8,258,363)	(8,127,213)	(9,251,182)	12.02%	13.83%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	<u>4,860,880</u>	<u>4,055,637</u>	<u>3,914,019</u>	<u>4,767,762</u>	17.56%	21.81%
<b>NON-OPERATING REVENUE &amp; EXPENSES</b>						
TOTAL NON-OPERATING REVENUE	700,335	747,700	545,835	863,700	15.51%	58.23%
TOTAL LONG TERM DEBT SERVICE	(1,015,595)	(988,860)	(988,862)	(964,095)	-2.50%	-2.50%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	<u>4,545,620</u>	<u>3,814,477</u>	<u>3,470,992</u>	<u>4,667,367</u>	22.36%	34.47%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(1,200,141)	(3,016,700)	(1,273,490)	(4,116,860)	36.47%	223.27%
CITY of EUREKA PROJECT REIMBURSEMENT	(858,034)	(1,135,000)	(1,135,000)	(433,029)	-61.85%	-61.85%
BUDGET SURPLUS (DEFICIT)	<u>2,487,445</u>	<u>(337,223)</u>	<u>1,062,502</u>	<u>117,478</u>	-134.84%	-88.94%
<b>Working Capital Reserve Summary</b>						
BUDGET SURPLUS or (DEFICIT)	2,487,445	(337,223)	1,062,502	117,478	-134.84%	-88.94%
Beginning Working Capital Reserves	<u>7,603,171</u>	<u>10,090,616</u>	<u>10,090,616</u>	<u>11,153,119</u>	10.53%	10.53%
Working Capital Reserve Balance, End of Year	10,090,616	9,753,393	11,153,119	11,270,597	15.56%	1.05%

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
**BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2023-2024**  
**Water Fund**

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget	% Change vs 2023 Actual
<b>OPERATING REVENUE</b>						
Metered Water Sales	5,321,460	5,449,000	5,182,426	5,876,000	7.84%	13.38%
Water Pass Through	17,150	-	-	-	0.00%	0.00%
Water Construction Charges	33,607	35,000	31,050	35,000	0.00%	12.72%
Account Charges	56,349	19,950	18,458	19,950	0.00%	8.08%
Inspection Charges	-	-	65	-	0.00%	-100.00%
Reimbursable Maintenance Charges	761	800	800	800	0.00%	0.00%
Miscellaneous	6,607	1,000	1,000	1,000	0.00%	0.00%
<b>TOTAL OPERATING REVENUE</b>	<b>5,435,934</b>	<b>5,505,750</b>	<b>5,233,798</b>	<b>5,932,750</b>	<b>7.76%</b>	<b>13.35%</b>
<b>NON-OPERATING REVENUE</b>						
Water Capital Connection/Capacity Charges	70,975	90,000	75,272	145,000	61.11%	92.63%
Interest/General	-	23,547	11,774	23,547	0.00%	100.00%
Discounts Earned	1,204	1,280	907	1,280	0.00%	41.14%
Sales:Fixed Assets/Scrap Metal	737	8,844	21	8,844	0.00%	42014.29%
Bad Debt Recovery	2,059	5,700	570	1,140	-80.00%	99.96%
FW/MR Assessment	133,877	140,000	-	-	-100.00%	0.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>208,852</b>	<b>269,371</b>	<b>88,544</b>	<b>179,811</b>	<b>-33.25%</b>	<b>103.08%</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>5,644,786</b>	<b>5,775,121</b>	<b>5,322,342</b>	<b>6,112,561</b>	<b>5.84%</b>	<b>14.85%</b>
<b>OPERATING EXPENSES</b>						
Wages Direct	683,771	768,450	775,500	940,000	22.32%	21.21%
Wages & Benefits: Allocated	552,319	623,298	555,077	670,438	7.56%	20.78%
Benefits: PERS	99,098	181,080	206,133	185,400	2.39%	-10.06%
Group Ins	340,336	382,850	326,008	409,200	6.88%	25.52%
Workers Comp Ins	9,731	12,690	14,743	14,850	17.02%	0.73%
FICA/Medicare	52,135	54,990	60,098	72,850	32.48%	21.22%
Misc Benefits	-	-	-	-	-	-
<b>Total Wages and Benefits</b>	<b>1,737,390</b>	<b>2,023,358</b>	<b>1,937,560</b>	<b>2,292,738</b>	<b>13.31%</b>	<b>18.33%</b>
Less: wages & ben charged to Capital Proj.	(141,161)	(130,000)	(157,730)	(185,000)	42.31%	17.29%
<b>Total Operating Wages and benefits</b>	<b>1,596,229</b>	<b>1,893,358</b>	<b>1,779,829</b>	<b>2,107,738</b>	<b>11.32%</b>	<b>18.42%</b>
Water Purchase HBMWD	1,068,005	1,075,000	1,058,704	1,108,192	3.09%	4.67%
Water Purchase Eureka	779,801	810,000	823,890	880,000	8.64%	6.81%
Water Analysis	8,388	7,500	12,500	15,000	100.00%	20.00%
Supplies/ Construction	142,148	118,030	103,600	113,960	-3.45%	10.00%
Supplies/Office-Administration	4,226	4,500	4,357	4,500	0.00%	3.28%
Supplies/ Engineering	309	1,425	367	1,425	0.00%	288.68%
Supplies/ Maintenance	35,941	50,000	50,000	50,000	0.00%	0.00%
Temporary Labor	12,646	31,744	46,839	29,484	-7.12%	-37.05%
Repairs & Maintenance/Trucks	27,912	30,800	30,800	33,880	10.00%	10.00%
Equipment Rental	-	3,700	-	3,700	0.00%	0.00%
Building & Grounds Maintenance	4,064	1,800	1,800	1,800	0.00%	0.00%
Electrical Power	174,402	162,690	202,950	273,983	68.41%	35.00%
Telephone	-	5,760	4,610	4,480	-22.22%	-2.81%
Postage	187	1,290	1,290	1,290	0.00%	0.00%
Freight	25	285	2,850	285	0.00%	-90.00%
Chemicals	8,204	10,000	12,000	10,000	0.00%	-16.67%
Engineering	526	390	246	390	0.00%	58.55%
Other Professional Services	-	23,600	2,000	34,000	44.07%	1600.00%
Transportation	37,018	43,171	40,705	44,776	3.72%	10.00%
Office Equip. Maintenance	570	1,050	600	750	-28.57%	25.00%
Computer Software Maintenance	16,378	21,600	16,800	21,600	0.00%	28.57%
Memberships & Subscriptions	1,567	1,488	1,290	1,476	-0.81%	14.42%
Bad Debts & Minimum Balance Writeoff	41	28,500	5,700	28,500	0.00%	400.00%
Conference & Continuing Ed	1,401	12,075	5,878	12,075	0.00%	105.44%
Certifications	982	1,050	1,236	1,050	0.00%	-15.03%
State/County & LAFCO Charges and Charges	26,532	13,600	11,900	13,600	0.00%	14.29%

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
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**Water Fund**

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget	% Change vs 2023 Actual
Hydraulic Water Model Maintenance	-	6,000	1,802	2,000	-66.67%	10.99%
Human Resources	459	8,190	2,646	9,750	19.05%	268.51%
Miscellaneous	114	2,640	2,640	2,640	0.00%	0.00%
General & Admin Expense Allocation	181,419	262,094	268,704	286,811	9.43%	6.74%
<b>TOTAL OPERATING EXPENSES</b>	<b>4,129,494</b>	<b>4,633,330</b>	<b>4,498,532</b>	<b>5,099,134</b>	<b>10.05%</b>	<b>13.35%</b>
<b>LONG TERM DEBT PAYMENTS</b>						
Safe Drinking Water Bond	177,429	177,429	177,429	177,429	0.00%	0.00%
2012 CIP & Refi.	49,500	26,166	26,166	-	-100.00%	-100.00%
Davis-Grunsky Loan	6,051	6,049	6,051	6,050	0.02%	-0.02%
VacCon Truck Loan	-	-	-	-	0.00%	0.00%
Debt Service: Allocated	-	-	-	-	0.00%	0.00%
<b>TOTAL LONG TERM DEBT PAYMENTS</b>	<b>232,980</b>	<b>209,644</b>	<b>209,646</b>	<b>183,479</b>	<b>-12.48%</b>	<b>-12.48%</b>
<b>CAPITALIZED EXPENDITURES</b>						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	-	0.00%	0.00%
Building & Yard Improvements	-	-	-	-	0.00%	0.00%
Capital Improvements Water	984,998	1,517,700	471,304	2,021,360	33.19%	328.89%
Engineering & Studies	-	-	-	-	0.00%	0.00%
General Fund Allocation	46,074	361,380	373,393	115,425	-68.06%	-69.09%
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>1,031,073</b>	<b>1,879,080</b>	<b>844,697</b>	<b>2,136,785</b>	<b>13.71%</b>	<b>152.96%</b>
<b>BUDGET SURPLUS (DEFICIT)</b>	<b>251,239</b>	<b>(946,933)</b>	<b>(230,534)</b>	<b>(1,306,837)</b>	<b>38.01%</b>	<b>466.88%</b>

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2023-2024  
 Water Fund

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget
<b>OPERATING REVENUE &amp; EXPENSES</b>					
TOTAL OPERATING REVENUE	5,435,934	5,505,750	5,233,798	5,932,750	7.76%
TOTAL OPERATING EXPENSES	(4,129,494)	(4,633,330)	(4,498,532)	(5,099,134)	10.05%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	1,306,440	872,420	735,266	833,616	-4.45%
<b>NON-OPERATING REVENUE &amp; EXPENSES</b>					
TOTAL NON-OPERATING REVENUE	208,852	269,371	88,544	179,811	-33.25%
TOTAL LONG TERM DEBT SERVICE	(232,980)	(209,644)	(209,646)	(183,479)	-12.48%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	1,282,312	932,147	614,164	829,948	-10.96%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(1,031,073)	(1,879,080)	(844,697)	(2,136,785)	13.71%
BUDGET SURPLUS or (DEFICIT)	<u>251,239</u>	<u>(946,933)</u>	<u>(230,534)</u>	<u>(1,306,837)</u>	<u>38.01%</u>
<b>Working Capital Reserve Summary</b>					
BUDGET SURPLUS or (DEFICIT)	251,239	(946,933)	(230,534)	(1,306,837)	38.01%
Beginning Working Capital Reserves	4,796,306	5,047,545	5,047,545	4,817,012	-4.57%
Working Capital Reserve Balance, End of Year	5,047,545	4,100,613	4,817,012	3,510,175	-14.40%

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2023-2024  
 Sewer Fund

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget	% Change vs 2023 Actual
<b>OPERATING REVENUE</b>						
Sewer Service Charges	5,222,976	5,280,000	5,222,468	8,057,944	52.61%	54.29%
Sewer Service Charges - Pass Through	1,524,292	1,500,000	1,561,056	-	-100.00%	-100.00%
Sewer Construction Charges	7,700	12,000	8,700	12,000	0.00%	37.93%
Account Charges	42,509	15,050	13,924	15,050	0.00%	8.08%
Inspection Charges	-	-	86	-	0.00%	-100.00%
Reimbursable Maintenance Charges	-	200	200	200	0.00%	0.00%
Miscellaneous	4,984	1,000	1,000	1,000	0.00%	0.00%
<b>TOTAL OPERATING REVENUE</b>	<b>6,802,461</b>	<b>6,808,250</b>	<b>6,807,434</b>	<b>8,086,194</b>	<b>18.77%</b>	<b>18.78%</b>
<b>NON-OPERATING REVENUE</b>						
Sewer Capital Connection/Capacity Charges	60,531	90,000	27,713	239,000	165.56%	762.42%
Interest/General	-	6,453	3,227	6,453	0.00%	100.00%
Discounts Earned	909	720	593	720	0.00%	21.40%
Sales:Fixed Assets/Scrap Metal	280	6,856	29	6,856	0.00%	23541.38%
Bad Debt Recovery	1,553	4,300	430	860	-80.00%	100.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
<b>TOTAL NON-OPERATING REVENUE</b>	<b>63,273</b>	<b>108,329</b>	<b>31,991</b>	<b>253,889</b>	<b>134.37%</b>	<b>693.62%</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>6,865,734</b>	<b>6,916,579</b>	<b>6,839,426</b>	<b>8,340,083</b>	<b>20.58%</b>	<b>21.94%</b>
<b>OPERATING EXPENSES</b>						
Wages Direct	430,835	474,150	478,500	580,000	22.32%	21.21%
Wages & Benefits: Allocated	552,319	623,298	555,077	670,438	7.56%	20.78%
Benefits: PERS	62,984	115,690	131,696	118,450	2.39%	-10.06%
Group Ins	222,137	234,650	199,812	250,800	6.88%	25.52%
Workers Comp Ins	7,328	7,755	9,009	9,075	17.02%	0.73%
FICA/Medicare	32,844	35,100	38,361	46,500	32.48%	21.22%
Misc Benefits	-	-	-	-	0.00%	0.00%
<b>Total Wages and Benefits</b>	<b>1,308,447</b>	<b>1,490,643</b>	<b>1,412,455</b>	<b>1,675,263</b>	<b>12.39%</b>	<b>18.61%</b>
Less: wages & ben charged to Capital Proj.	(14,991)	(45,676)	(55,419)	(65,000)	42.31%	17.29%
<b>Total Operating Wages and benefits</b>	<b>1,293,456</b>	<b>1,444,967</b>	<b>1,357,036</b>	<b>1,610,263</b>	<b>11.44%</b>	<b>18.66%</b>
Sewage Treatment: Operating & Maint.	1,465,248	1,495,000	1,616,796	1,758,385	17.62%	8.76%
Sewer Analysis	-	7,500	-	-	-100.00%	0.00%
Supplies/ Construction	38,280	41,470	36,400	40,040	-3.45%	10.00%
Supplies/ Office-Administration	3,188	4,500	4,357	4,500	0.00%	3.28%
Supplies/ Engineering	270	1,075	277	1,075	0.00%	288.68%
Supplies/ Maintenance	63,769	50,000	50,000	50,000	0.00%	0.00%
Temporary Labor	9,540	19,456	30,361	19,116	-1.75%	-37.04%
Repairs & Maintenance/Trucks	23,631	24,200	24,200	26,620	10.00%	10.00%
Equipment Rental	-	1,300	-	1,300	0.00%	0.00%
Building & Grounds Maintenance	3,066	1,500	1,500	1,500	0.00%	0.00%
Electrical Power	55,339	70,992	88,560	119,556	68.41%	35.00%
Telephone	-	2,880	2,305	2,240	-22.22%	-2.81%
Postage	141	960	960	960	0.00%	0.00%
Freight	19	215	2,150	215	0.00%	-90.00%
Legal	-	-	-	-	0.00%	0.00%
Engineering	-	100	63	100	0.00%	58.55%
Other Professional Services	1,485	23,600	2,000	24,000	1.69%	1100.00%
Transportation	27,926	32,567	30,708	33,779	3.72%	10.00%
Office Equip. Maintenance	430	770	440	550	-28.57%	25.00%
Computer Software Maintenance	11,091	16,200	12,600	16,200	0.00%	28.57%
Memberships & Subscriptions	1,182	992	860	984	-0.81%	14.42%
Bad Debts & Minimum Balance Writeoff	31	21,500	4,300	21,500	0.00%	400.00%
Conference & Continuing Ed	427	15,180	7,389	15,180	0.00%	105.44%
Certifications	135	805	947	805	0.00%	-15.03%
State/County & LAFCO Charges and Charges	6,701	7,200	6,300	7,200	0.00%	14.29%

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2023-2024  
 Sewer Fund

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget	% Change vs 2023 Actual
Human Resources	346	6,090	1,967	7,250	19.05%	268.51%
Miscellaneous	85	1,920	1,920	1,920	0.00%	0.00%
General & Admin Expense Allocation	181,419	262,094	268,704	286,811	9.43%	6.74%
<b>TOTAL OPERATING EXPENSES</b>	<b>3,187,205</b>	<b>3,555,033</b>	<b>3,553,100</b>	<b>4,052,048</b>	<b>13.98%</b>	<b>14.04%</b>
<b>LONG TERM DEBT PAYMENTS</b>						
2014 Wastewater Revenue Bonds	487,574	484,175	484,175	485,575	0.29%	0.29%
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%
<b>TOTAL LONG TERM DEBT PAYMENTS</b>	<b>782,615</b>	<b>779,216</b>	<b>779,216</b>	<b>780,616</b>	<b>0.18%</b>	<b>0.18%</b>
<b>CAPITALIZED EXPENDITURES</b>						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	450,000	0.00%	0.00%
Building, Yard& Paving Improvements	-	-	-	-	0.00%	0.00%
Capital Improvements Sewer	133,447	865,000	147,000	1,443,000	66.82%	881.63%
Engineering & Studies	863	-	110	-	0.00%	-100.00%
General Fund Allocation	34,758	272,620	281,683	87,075	-68.06%	-69.09%
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>169,068</b>	<b>1,137,620</b>	<b>428,793</b>	<b>1,980,075</b>	<b>74.05%</b>	<b>361.78%</b>
City of Eureka Projects: CoE WWTP CIP	858,034	1,135,000	1,135,000	433,029	-61.85%	-61.85%
<b>TOTAL OTHER</b>	<b>858,034</b>	<b>1,135,000</b>	<b>1,135,000</b>	<b>433,029</b>	<b>-61.85%</b>	<b>-61.85%</b>
<b>BUDGET SURPLUS (DEFICIT)</b>	<b>1,868,812</b>	<b>309,710</b>	<b>943,317</b>	<b>1,094,315</b>	<b>253.34%</b>	<b>16.01%</b>



**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2023-2024  
 Sewer Fund

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget
<b>OPERATING REVENUE &amp; EXPENSES</b>					
TOTAL OPERATING REVENUE	6,802,461	6,808,250	6,807,434	8,086,194	18.77%
TOTAL OPERATING EXPENSES	(3,187,205)	(3,555,033)	(3,553,100)	(4,052,048)	13.98%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	3,615,256	3,253,217	3,254,334	4,034,146	24.00%
<b>NON-OPERATING REVENUE &amp; EXPENSES</b>					
TOTAL NON-OPERATING REVENUE	63,273	108,329	31,991	253,889	134.37%
TOTAL LONG TERM DEBT SERVICE	(782,615)	(779,216)	(779,216)	(780,616)	0.18%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	2,895,914	2,582,330	2,507,109	3,507,419	35.82%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(169,068)	(1,137,620)	(428,793)	(1,980,075)	74.05%
CITY of EUREKA PROJECT REIMBURSEMENT	(858,034)	(1,135,000)	(1,135,000)	(433,029)	-61.85%
BUDGET SURPLUS or (DEFICIT)	<u>1,868,812</u>	<u>309,710</u>	<u>943,317</u>	<u>1,094,315</u>	<u>253.34%</u>
<b>Working Capital Reserve Summary</b>					
BUDGET SURPLUS or (DEFICIT)	1,868,812	309,710	943,317	1,094,315	253.34%
Beginning Working Capital Reserves	1,851,109	3,719,921	3,719,921	4,663,238	25.36%
Working Capital Reserve Balance, End of Year	3,719,921	4,029,631	4,663,238	5,757,553	42.88%

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2023-2024  
 General Fund

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget	% Change vs 2023 Actual
<b>OPERATING REVENUE</b>						
Interest (will be allocated to w/s @ y/e)	-	-	-	-	0.00%	0.00%
Miscellaneous	-	-	-	-	0.00%	0.00%
<b>TOTAL OPERATING REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>
<b>NON-OPERATING REVENUE</b>						
Property Taxes	421,003	350,000	425,000	430,000	22.86%	1.18%
Insurance Rebate	7,207	20,000	-	-	-100.00%	0.00%
Other Non-Operating Revenue	-	-	300	-		
<b>TOTAL NON-OPERATING REVENUE</b>	<b>428,210</b>	<b>370,000</b>	<b>425,300</b>	<b>430,000</b>	<b>16.22%</b>	<b>1.11%</b>
<b>TOTAL DISTRICT REVENUE</b>	<b>428,210</b>	<b>370,000</b>	<b>425,300</b>	<b>430,000</b>	<b>16.22%</b>	<b>1.11%</b>
<b>OPERATING EXPENSES</b>						
Wages Direct	323,197	392,400	396,000	480,000	22.32%	21.21%
Benefits: PERS	288,852	206,230	234,763	211,150	2.39%	-10.06%
Group Ins	502,989	617,500	525,820	660,000	6.88%	25.52%
Workers Comp Ins	2,468	3,055	3,549	3,575	17.02%	0.73%
FICA/Medicare	25,554	26,910	29,410	35,650	32.48%	21.22%
Misc Benefits	480	500	613	500	0.00%	-18.43%
<b>Total Wages and Benefits</b>	<b>1,143,540</b>	<b>1,246,595</b>	<b>1,190,155</b>	<b>1,390,875</b>	<b>11.57%</b>	<b>16.87%</b>
Less: wages & ben charged to Capital Proj.	(38,902)	-	(80,000)	(50,000)	0.00%	-37.50%
Less: Allocated to Water and Sewer Funds	(1,104,638)	(1,246,595)	(1,110,155)	(1,340,875)	7.56%	20.78%
<b>Total Unallocated Wages and Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>
Supplies/ Construction	-	-	-	-	0.00%	0.00%
Supplies/ Administration	5,303	6,000	5,809	6,000	0.00%	3.28%
Supplies/ Engineering	50	-	-	-	0.00%	0.00%
Supplies/ Maintenance	-	-	-	-	0.00%	0.00%
Invoicing	61,836	57,000	53,914	57,000	0.00%	5.72%
Temporary Labor	3,560	10,000	65,000	16,200	62.00%	-75.08%
Repairs & Maintenance/Trucks	-	-	-	-	0.00%	0.00%
Equipment Rental	-	-	-	-	0.00%	0.00%
Building & Grounds Maintenance	25,791	26,700	26,700	26,700	0.00%	0.00%
Electrical Power	58,329	62,118	77,490	104,612	68.41%	35.00%
Street Lights	60,816	70,000	75,581	100,000	42.86%	32.31%
Telephone	12,463	9,360	7,491	7,280	-22.22%	-2.81%
Postage	13	750	750	750	0.00%	0.00%
Freight	62	-	-	-	0.00%	0.00%
Liability Insurance	58,474	62,000	81,315	85,000	37.10%	4.53%
Legal Services	4,406	70,000	47,843	70,000	0.00%	46.31%
Accounting	4,114	13,000	20,000	15,000	15.38%	-25.00%
Engineering	-	510	322	510	0.00%	58.55%
Other Professional Services	26,156	70,800	6,000	72,000	1.69%	1100.00%
Bank Service Charges	25,853	28,000	17,992	20,000	-28.57%	11.16%
Transportation	-	-	-	-	0.00%	0.00%
Office Equip. Maintenance	1,883	5,180	2,960	3,700	-28.57%	25.00%
Computer Software Maintenance	4,176	7,200	5,600	7,200	0.00%	28.57%
Memberships & Subscriptions	20,910	22,320	19,350	22,140	-0.81%	14.42%
Bad Debts & Minimum Balance Writeoff	-	-	-	-	0.00%	0.00%
Conference & Continuing Ed	1,249	7,245	3,527	7,245	0.00%	105.44%
Certifications	915	1,645	1,936	1,645	0.00%	-15.03%
State/County & LAFCO Charges and Charges	18,572	19,200	16,800	19,200	0.00%	14.29%
Elections Expense	-	15,000	15,000	-	-100.00%	-100.00%
Human Resources	7,078	6,720	2,171	8,000	19.05%	268.49%
Miscellaneous	10,045	7,440	7,440	7,440	0.00%	0.00%

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2023-2024  
**General Fund**

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget	% Change vs 2023 Actual
Earthquake Response	-	-	40,000	-	0.00%	-100.00%
Director's Charges	11,600	16,000	12,000	16,000	0.00%	33.33%
General & Admin Expense Allocation	(362,838)	(524,188)	(537,408)	(573,622)	9.43%	6.74%
<b>TOTAL OPERATING EXPENSES</b>	<b>60,816</b>	<b>70,000</b>	<b>75,581</b>	<b>100,000</b>	<b>42.86%</b>	<b>32.31%</b>
<b>LONG TERM DEBT PAYMENTS</b>						
Less: Allocated to Water & Sewer Funds	-	-	-	-	0.00%	0.00%
<b>TOTAL LONG TERM DEBT PAYMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>CAPITALIZED EXPENDITURES</b>						
Vehicles/Rolling Stock/Capital Equipment	688	340,000	446,156	-	-100.00%	-100.00%
Building, Yard & Paving Improvements	40,542	94,000	85,920	92,500	-1.60%	7.66%
Engineering & Studies	39,602	200,000	123,000	110,000	-45.00%	-10.57%
Less: Allocated to Water & Sewer Funds	(80,832)	(634,000)	(655,076)	(202,500)	-68.06%	-69.09%
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>BUDGET SURPLUS (DEFICIT)</b>	<b>367,394</b>	<b>300,000</b>	<b>349,719</b>	<b>330,000</b>	<b>10.00%</b>	<b>-5.64%</b>

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2023-2024  
 General Fund

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req	% Change vs 2023 Budget
<b>OPERATING REVENUE &amp; EXPENSES</b>					
TOTAL OPERATING REVENUE	-	-	-	-	0.00%
TOTAL OPERATING EXPENSES	(60,816)	(70,000)	(75,581)	(100,000)	42.86%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	(60,816)	(70,000)	(75,581)	(100,000)	42.86%
<b>NON-OPERATING REVENUE &amp; EXPENSES</b>					
TOTAL NON-OPERATING REVENUE	428,210	370,000	425,300	430,000	16.22%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	367,394	300,000	349,719	330,000	10.00%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	-	-	-	-	0.00%
BUDGET SURPLUS or (DEFICIT)	<u>367,394</u>	<u>300,000</u>	<u>349,719</u>	<u>330,000</u>	<u>10.00%</u>
<b>Working Capital Reserve Summary</b>					
BUDGET SURPLUS or (DEFICIT)	367,394	300,000	349,719	330,000	10.00%
Beginning Working Capital Reserves	955,755	1,323,149	1,323,149	1,672,868	26.43%
Working Capital Reserve Balance, End of Year	1,323,149	1,623,149	1,672,868	2,002,868	23.39%

**HUMBOLDT COMMUNITY SERVICES DISTRICT**  
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2023-2024  
**Capital Expenditures**

	2021-22 Actual	2022-23 Budget	2022-23 Est Actual	2023-24 Budget req
<b>VEHICLES, ROLLING STOCK &amp; EQUIPMENT</b>				
New Computers & Laptops Scheduled Replacements			5,000	-
Unit #9 Replacement - Van	338		36,156	-
Unit #13 Replacement (Unit 20)	350		-	-
Unit #4 2010 Ford F-450 w/crane		140,000	225,000	-
Unit 10 (Peterbilt Dump Truck)		200,000	180,000	-
Sewer Camera Van (Sewer)	-	-	-	450,000
<b>Total Vehicles, Rolling Stock &amp; Equipment</b>	<b>688</b>	<b>340,000</b>	<b>446,156</b>	<b>450,000</b>
<b>BUILDING, YARD &amp; PAVING IMPROVEMENTS</b>				
Office Building - (Siding, Windows, Front, Roof) (GF)	40,287	70,000	50,000	-
Office ADA (GF)		14,000	35,404	7,000
Office Building and Breakroom Roof (GF)		-	-	35,000
Yard Paving Repairs		-	-	35,000
Vehicle Storage Upgrades (GF)		10,000	516	15,500
<b>Total Building, Yard &amp; Paving Improvements</b>	<b>40,287</b>	<b>94,000</b>	<b>85,920</b>	<b>92,500</b>
<b>WATER SYSTEM IMPROVEMENTS (Water)</b>				
New Connections	12,110	7,500	20,000	15,000
18th Street SMR		243,000	5,000	133,650
Park Street SMR	83,639			-
Park Street Paving			38,000	-
Truesdale WBS		25,000	-	30,250
Water Storage Tank Cleaning/Maintenance	9,280		-	-
Replace South Bay Well			2,000	-
Spruce Pt well pump	3,490	30,000	-	33,000
South Bay School Backflow		15,000	-	16,500
Donna Drive Hydro-Tank Replacement	8,300	55,000	100,000	60,500
Donna Drive .5MG Tank		40,000	32,000	51,000
Ridgewood Tank	616,305	54,200	12,000	50,000
Harris St Water Line	(269)		-	-
Pine Hill Water Line	1,400		5,500	-
Tower Lane SMR	1,484	162,000	100,000	-
Walnut Drive 1.0MG Tank Rehab	43,365		-	-
Christian Ln SMR	28,358	35,000	42,900	-
Christiansen Way SMR	-	-	104	-
Water Sampling Stations			11,000	-
AMR Program	177,537	141,000	25,000	155,100
Humboldt County ADA Access		5,000	100	5,500
South Bay Well		10,000	22,700	-
Ridgewood WBS			-	33,000
Hubbard Pump		35,000	10,000	36,300
Brier Lane 0.5MG Tank		660,000	42,000	726,000
18th & Quakler PSV	-	-	-	33,000
Stanford Court	-	-	-	29,700
Temple Circle	-	-	-	38,610
Crane Street	-	-	-	74,250
Walnut EQ Repair	-	-	3,000	500,000
<b>Total Water System Improvements</b>	<b>984,998</b>	<b>1,517,700</b>	<b>471,304</b>	<b>2,021,360</b>

## SEWER SYSTEM IMPROVEMENTS (Sewer)

Sea Ave SLS/FM	40,739	20,000	7,000	22,000
Sequoia Lift Station	1,028	-	11,000	-
New Connections	4,894	5,000	4,000	5,500
Burns Drive			-	-
Hidden Meadows SLS	206		11,000	-
Hemlock	2,658	250,000	5,500	275,000
Dr. Office Lane		148,000	3,000	165,000
South Broadway SLS/FM			-	110,000
Perch SLS Panel Enclosure	1,639		-	-
Hartman Ln		65,000	6,000	71,500
Noe St		162,000	1,500	162,000
Blackberry SLS	41,581	40,000	40,000	-
Bailey SLS	34,544	100,000	-	-
Artino SLS		75,000	-	-
Elk River Estuary Prep	6,157	-	55,000	-
Allard Access Vault	-	-	-	11,000
Roth Court SLS	-	-	-	77,000
Mesa /Bell Terrace	-	-	-	44,000
Walnut EQ Repair	-	-	3,000	500,000
<b>Total Sewer System Improvements</b>	<b>133,447</b>	<b>865,000</b>	<b>147,000</b>	<b>1,443,000</b>

## ENGINEERING, STUDIES &amp; CAPITAL OUTLAY

District Design Standards (GF)	1,715	-	2,000	-
Annexations (GF)	255	-	-	-
Grant Writing (GF)	1,351	-	6,000	-
SCADA upgrades (GF)	19,771	100,000	15,000	110,000
Water Sewer Rate Study (GF)	16,765	100,000	100,000	-
So. Broadway FM Test & Design (Sewer)	863	-	110	-
<b>Total Engineering &amp; Studies</b>	<b>40,720</b>	<b>200,000</b>	<b>123,110</b>	<b>110,000</b>

## CITY OF EUREKA CIPS (Sewer)

CoE WWTP CIP	858,034	1,135,000	1,135,000	433,029
<b>Total City of Eureka CIPs</b>	<b>858,034</b>	<b>1,135,000</b>	<b>1,135,000</b>	<b>433,029</b>