

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE						
Metered Water Sales	5,472,497	6,115,000	5,900,000	6,603,000	7.98%	11.92%
Sewer Service Charges	7,715,543	8,315,000	8,100,000	8,842,500	6.34%	9.17%
Water & Sewer Construction Charges	49,605	66,000	35,000	35,000	-46.97%	0.00%
Account Charges	107,205	75,000	121,000	115,000	53.33%	-4.96%
Inspection Charges	505	700	600	700	0.00%	16.67%
Reimbursable Maintenance Charges	1,090	1,600	120	1,600	0.00%	1233.33%
Miscellaneous	1,463	2,000	1,400	2,000	0.00%	42.86%
TOTAL OPERATING REVENUE	13,347,908	14,575,300	14,158,120	15,599,800	7.03%	10.18%
NON-OPERATING REVENUE						
Capital Connection/Capacity Charges	255,407	285,000	122,000	125,000	-56.14%	2.46%
Interest/General	240,969	80,000	399,000	405,000	406.25%	1.50%
Discounts Earned	1,665	1,750	1,250	1,750	0.00%	40.00%
Sales:Fixed Assets/Scrap Metal	1,172	2,000	14,000	2,000	0.00%	-85.71%
Bad Debt Recovery	175	3,000	1,000	3,000	0.00%	200.00%
Property Taxes & Assessments	479,583	450,000	450,000	450,000	0.00%	0.00%
Insurance Rebate	-	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	978,971	821,750	987,250	986,750	20.08%	-0.05%
TOTAL DISTRICT REVENUE	14,326,879	15,397,050	15,145,370	16,586,550	7.73%	9.52%
OPERATING EXPENSES						
Wages Direct	1,678,650	1,950,000	1,780,000	2,065,812	5.94%	16.06%
Benefits: PERS	489,433	550,000	545,000	607,000	10.36%	11.38%
Group Ins	1,017,353	1,265,000	1,135,000	1,451,000	14.70%	27.84%
Workers Comp Ins	28,867	31,000	28,600	32,000	3.23%	11.89%
FICA/Medicare	128,920	141,000	140,000	151,650	7.55%	8.32%
Misc Benefits	660	640	250	1,920	200.00%	668.00%
Total Wages and Benefits	3,343,883	3,937,640	3,628,850	4,309,382	9.44%	18.75%
Less: wages & ben charged to Capital Proj.	(255,033)	(300,000)	(235,000)	(300,000)	0.00%	27.66%
Total Operating Wages and benefits	3,088,850	3,637,640	3,393,850	4,009,382	10.22%	18.14%
Water Purchase HBMWD	1,128,204	1,175,000	1,150,000	1,180,000	0.43%	2.61%
Water Purchase Eureka	749,813	850,000	750,000	850,000	0.00%	13.33%
Sewage Treatment Operations & Maint.	1,758,384	1,900,000	2,021,760	2,185,000	15.00%	8.07%
Water/Sewer Analysis	7,975	10,000	11,000	10,000	0.00%	-9.09%
Supplies/ Construction	136,591	160,000	122,000	150,000	-6.25%	22.95%
Supplies/ Office-Administration	11,617	15,000	11,300	15,000	0.00%	32.74%
Supplies/ Engineering	423	1,500	775	2,000	33.33%	158.06%
Supplies/ Maintenance	138,579	110,000	71,400	100,000	-9.09%	40.06%
Invoicing	67,158	60,000	65,000	65,000	8.33%	0.00%
Temporary Labor	86,677	44,500	81,000	44,500	0.00%	-45.06%
Repairs & Maintenance/Trucks	87,752	63,000	71,000	75,000	19.05%	5.63%
Equipment Rental	100	2,000	-	2,000	0.00%	0.00%
Building & Grounds Maintenance	31,519	30,000	39,000	35,000	16.67%	-10.26%
Electrical Power	408,853	500,000	440,000	500,000	0.00%	13.64%
Street Lights	75,208	105,000	80,000	90,000	-14.29%	12.50%
Telephone	14,185	16,000	20,000	15,000	-6.25%	-25.00%
Postage	364	850	2,500	2,500	194.12%	0.00%
Freight	585	1,000	625	1,000	0.00%	60.00%
Chemicals	9,555	12,000	11,500	13,000	8.33%	13.04%
Liability Insurance	95,147	100,500	132,000	150,000	49.25%	13.64%

HUMBOLDT COMMUNITY SERVICES DISTRICT
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FOR ENTIRE DISTRICT

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
Legal	10,206	70,000	10,000	40,000	-42.86%	300.00%
Accounting	6,776	15,000	25,000	20,000	33.33%	-20.00%
Engineering	-	1,000	-	1,500	50.00%	0.00%
Other Professional Services	15,858	93,000	12,850	30,000	-67.74%	133.46%
Bank Service Charges	13,074	15,000	22,000	22,000	46.67%	0.00%
Transportation	68,622	75,000	66,000	75,000	0.00%	13.64%
Office Equip. Maintenance	3,344	4,300	5,150	6,000	39.53%	16.50%
Computer Software Maintenance	38,198	39,500	45,500	46,000	16.46%	1.10%
Memberships & Subscriptions	24,444	31,000	28,250	47,500	53.23%	68.14%
Bad Debts & Minimum Balance Writeoff	(4)	32,000	-	20,000	-37.50%	0.00%
Conference & Continuing Ed	6,376	28,000	6,500	33,000	17.86%	407.69%
Certifications	2,416	5,500	5,600	7,500	36.36%	33.93%
State/County & LAFCO Charges	54,093	57,500	61,400	62,000	7.83%	0.98%
Hydraulic Water Model Maintenance	-	2,000	-	2,000	0.00%	0.00%
Elections Expense	-	20,000	17,000	-	-100.00%	-100.00%
Human Resources	27,402	25,500	13,500	22,000	-13.73%	62.96%
Miscellaneous	4,760	10,000	600	10,000	0.00%	1566.67%
Director's Charges	12,000	16,000	13,000	16,000	0.00%	23.08%
TOTAL OPERATING EXPENSES	8,185,105	9,334,290	8,807,060	9,954,882	6.65%	13.03%
LONG TERM DEBT PAYMENTS						
Safe Drinking Water Bond	88,800	-	-	-	0.00%	0.00%
2012 CIP & Refi.	177,600	177,600	177,600	177,600	0.00%	0.00%
Davis-Grunsky Loan	6,048	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	485,574	486,575	486,575	487,175	0.12%	0.12%
TOTAL LONG TERM DEBT PAYMENTS	875,463	787,666	787,666	788,266	0.08%	0.08%
CAPITALIZED EXPENDITURES						
Vehicles, Rolling Stock & Equipment	793,147	129,500	112,010	97,500	-24.71%	-12.95%
Building, Yard & Paving Improvements	40,207	395,000	99,815	395,000	0.00%	295.73%
Capital Improvements Water	1,096,879	2,138,700	1,093,444	2,944,800	37.69%	169.31%
Capital Improvements Sewer	238,516	2,096,500	803,581	1,645,500	-21.51%	104.77%
Engineering & Studies	8,398	-	6,393	115,000	0.00%	1698.77%
TOTAL CAPITAL EXPENDITURES	2,177,148	4,759,700	2,115,243	5,197,800	9.20%	145.73%
City of Eureka Projects:						
CoE WWTP CIP	522,296	698,000	698,000	3,670,000	425.79%	425.79%
TOTAL City of Eureka Projects	522,296	698,000	698,000	3,670,000	425.79%	425.79%
BUDGET SURPLUS (DEFICIT)	2,566,868	(182,606)	2,737,401	(3,024,398)	1556.24%	-210.48%

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	13,347,908	14,575,300	14,158,120	15,599,800	7.03%	10.18%
TOTAL OPERATING EXPENSES	(8,185,105)	(9,334,290)	(8,807,060)	(9,954,882)	6.65%	13.03%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	5,162,803	5,241,010	5,351,060	5,644,918	7.71%	5.49%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	978,971	821,750	987,250	986,750	20.08%	-0.05%
TOTAL LONG TERM DEBT SERVICE	(875,463)	(787,666)	(787,666)	(788,266)	0.08%	0.08%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	5,266,311	5,275,094	5,550,644	5,843,402	10.77%	5.27%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(2,177,148)	(4,759,700)	(2,115,243)	(5,197,800)	9.20%	145.73%
CITY of EUREKA PROJECT REIMBURSEMENT	(522,296)	(698,000)	(698,000)	(3,670,000)	425.79%	425.79%
BUDGET SURPLUS (DEFICIT)	<u>2,566,868</u>	<u>(182,606)</u>	<u>2,737,401</u>	<u>(3,024,398)</u>	<u>1556.24%</u>	<u>-210.48%</u>

Working Capital Reserve Summary

BUDGET SURPLUS or (DEFICIT)	2,566,868	(182,606)	2,737,401	(3,024,398)	1556.24%	-210.48%
Beginning Working Capital Reserves	13,295,000	15,861,868	15,861,868	18,599,269	17.26%	17.26%
Working Capital Reserve Balance, End of Year	15,861,868	15,679,262	18,599,269	15,574,871	-0.67%	-16.26%

Minimum Target Reserve Balance	\$5,264,234.00	\$5,717,053.00
Maximum Target Reserve Balance	\$17,123,334.00	\$17,870,653.00

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE						
Metered Water Sales	5,472,497	6,115,000	5,900,000	6,603,000	7.98%	11.92%
Water Construction Charges	33,965	45,000	20,000	20,000	-55.56%	0.00%
Account Charges	61,107	40,000	69,000	70,000	75.00%	1.45%
Inspection Charges	-	-	-	-	0.00%	0.00%
Reimbursable Maintenance Charges	967	1,400	100	1,400	0.00%	1300.00%
Miscellaneous	621	1,000	500	1,000	0.00%	100.00%
TOTAL OPERATING REVENUE	5,569,157	6,202,400	5,989,600	6,695,400	7.95%	11.78%
NON-OPERATING REVENUE						
Water Capital Connection/Capacity Charges	156,109	190,000	47,000	50,000	-73.68%	6.38%
Interest/General	66,763	40,000	190,000	190,000	375.00%	0.00%
Discounts Earned	949	1,000	500	1,000	0.00%	100.00%
Sales:Fixed Assets/Scrap Metal	668	1,000	8,000	1,000	0.00%	-87.50%
Bad Debt Recovery	100	2,000	600	2,000	0.00%	233.33%
FW/MR Assessment	2,172	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	226,761	234,000	246,100	244,000	4.27%	-0.85%
TOTAL DISTRICT REVENUE	5,795,918	6,436,400	6,235,700	6,939,400	7.81%	11.29%
OPERATING EXPENSES						
Wages Direct	797,552	905,000	920,000	958,750	5.94%	4.21%
Wages & Benefits: Allocated	608,154	742,820	632,925	827,731	11.43%	30.78%
Benefits: PERS	108,605	130,000	120,000	143,475	10.37%	19.56%
Group Ins	334,383	360,000	375,000	413,000	14.72%	10.13%
Workers Comp Ins	17,388	17,000	14,500	14,850	-12.65%	2.41%
FICA/Medicare	60,901	65,000	70,000	70,370	8.26%	0.53%
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	1,926,983	2,219,820	2,132,425	2,428,176	9.39%	13.87%
Less: wages & ben charged to Capital Proj.	(176,152)	(185,000)	(140,000)	(185,000)	0.00%	32.14%
Total Operating Wages and benefits	1,750,831	2,034,820	1,992,425	2,243,176	10.24%	12.59%
Water Purchase HBMWD	1,128,204	1,175,000	1,150,000	1,180,000	0.43%	2.61%
Water Purchase Eureka	749,813	850,000	750,000	850,000	0.00%	13.33%
Water Analysis	7,975	10,000	11,000	10,000	0.00%	-9.09%
Supplies/ Construction	102,082	120,000	87,000	110,000	-8.33%	26.44%
Supplies/Office-Administration	4,715	4,500	3,500	4,500	0.00%	28.57%
Supplies/ Engineering	241	500	400	500	0.00%	25.00%
Supplies/ Maintenance	45,645	52,500	41,400	50,000	-4.76%	20.77%
Temporary Labor	49,406	22,250	46,000	22,250	0.00%	-51.63%
Repairs & Maintenance/Trucks	49,035	35,000	38,000	40,000	14.29%	5.26%
Equipment Rental	100	1,000	-	1,000	0.00%	0.00%
Building & Grounds Maintenance	4,252	4,500	6,000	6,000	33.33%	0.00%
Electrical Power	227,561	280,000	250,000	285,000	1.79%	14.00%
Telephone	56	-	-	-	0.00%	0.00%
Postage	207	-	-	-	0.00%	0.00%
Freight	189	500	50	350	-30.00%	600.00%
Chemicals	9,555	12,000	11,500	13,000	8.33%	13.04%
Engineering	-	-	-	-	0.00%	0.00%
Other Professional Services	-	25,000	350	5,000	-80.00%	1328.57%
Transportation	39,115	43,000	37,000	43,000	0.00%	16.22%
Office Equip. Maintenance	331	600	650	750	25.00%	15.38%
Computer Software Maintenance	19,733	21,000	21,000	21,000	0.00%	0.00%
Memberships & Subscriptions	1,796	1,500	1,750	2,000	33.33%	14.29%
Bad Debts & Minimum Balance Writeoff	(4)	10,000	-	10,000	0.00%	0.00%
Conference & Continuing Ed	3,486	10,000	5,500	10,000	0.00%	81.82%
Certifications	2,127	2,500	3,500	3,500	40.00%	0.00%
State/County & LAFCO Charges and Charges	29,799	30,000	38,400	39,000	30.00%	1.56%
Hydraulic Water Model Maintenance	-	2,000	-	2,000	0.00%	0.00%

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
Human Resources	1,273	2,500	4,500	4,500	80.00%	0.00%
Miscellaneous	-	1,000	50	1,000	0.00%	1900.00%
General & Admin Expense Allocation	211,692	295,300	248,638	299,150	1.30%	20.32%
TOTAL OPERATING EXPENSES	4,439,213	5,046,970	4,748,613	5,256,676	4.16%	10.70%
LONG TERM DEBT PAYMENTS						
Safe Drinking Water Bond	88,800	-	-	-	0.00%	0.00%
2012 CIP & Refi.	-	-	-	-	0.00%	0.00%
Davis-Grunsky Loan	6,048	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	94,848	6,050	6,050	6,050	0.00%	0.00%
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	-	0.00%	0.00%
Building & Yard Improvements	-	-	-	-	0.00%	0.00%
Capital Improvements Water	1,096,879	2,138,700	1,093,444	2,944,800	37.69%	169.31%
Engineering & Studies	-	-	-	-	0.00%	0.00%
General Fund Allocation	224,902	286,140	114,774	346,275	21.02%	201.70%
TOTAL CAPITAL EXPENDITURES	1,321,781	2,424,840	1,208,218	3,291,075	35.72%	172.39%
BUDGET SURPLUS (DEFICIT)	(59,924)	(1,041,460)	272,819	(1,614,401)	55.01%	-691.75%

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	5,569,157	6,202,400	5,989,600	6,695,400	7.95%	11.78%
TOTAL OPERATING EXPENSES	(4,439,213)	(5,046,970)	(4,748,613)	(5,256,676)	4.16%	10.70%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	1,129,944	1,155,430	1,240,988	1,438,724	24.52%	15.93%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	226,761	234,000	246,100	244,000	4.27%	-0.85%
TOTAL LONG TERM DEBT SERVICE	(94,848)	(6,050)	(6,050)	(6,050)	0.00%	0.00%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	1,261,857	1,383,380	1,481,038	1,676,674	21.20%	13.21%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(1,321,781)	(2,424,840)	(1,208,218)	(3,291,075)	35.72%	172.39%
BUDGET SURPLUS or (DEFICIT)	<u>(59,924)</u>	<u>(1,041,460)</u>	<u>272,819</u>	<u>(1,614,401)</u>	<u>55.01%</u>	<u>-691.75%</u>
Working Capital Reserve Summary						
BUDGET SURPLUS or (DEFICIT)	(59,924)	(1,041,460)	272,819	(1,614,401)	55.01%	-691.75%
Beginning Working Capital Reserves	6,241,313	6,181,389	6,181,389	6,454,208	4.41%	4.41%
Working Capital Reserve Balance, End of Year	6,181,389	5,139,929	6,454,208	4,839,807	-5.84%	-25.01%
Minimum Target Reserve Balance			\$2,224,090.00	\$2,392,924.00		
Maximum Target Reserve Balance			\$5,379,090.00	\$5,696,424.00		

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE						
Sewer Service Charges	7,715,543	8,315,000	8,100,000	8,842,500	6.34%	9.17%
Sewer Construction Charges	15,640	21,000	15,000	15,000	-28.57%	0.00%
Account Charges	46,098	35,000	52,000	45,000	28.57%	-13.46%
Inspection Charges	505	700	600	700	0.00%	16.67%
Reimbursable Maintenance Charges	123	200	20	200	0.00%	900.00%
Miscellaneous	842	1,000	400	1,000	0.00%	150.00%
TOTAL OPERATING REVENUE	7,778,751	8,372,900	8,168,020	8,904,400	6.35%	9.02%
NON-OPERATING REVENUE						
Sewer Capital Connection/Capacity Charges	99,298	95,000	75,000	75,000	-21.05%	0.00%
Interest/General	78,343	40,000	200,000	200,000	400.00%	0.00%
Discounts Earned	716	750	750	750	0.00%	0.00%
Sales:Fixed Assets/Scrap Metal	504	1,000	6,000	1,000	0.00%	-83.33%
Bad Debt Recovery	75	1,000	400	1,000	0.00%	150.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	178,936	137,750	282,150	277,750	101.63%	-1.56%
TOTAL DISTRICT REVENUE	7,957,687	8,510,650	8,450,170	9,182,150	7.89%	8.66%
OPERATING EXPENSES						
Wages Direct	474,494	565,000	510,000	598,000	5.84%	17.25%
Wages & Benefits: Allocated	608,154	742,820	632,925	827,731	11.43%	30.78%
Benefits: PERS	58,965	70,000	65,000	77,250	10.36%	18.85%
Group Ins	197,698	240,000	200,000	275,000	14.58%	37.50%
Workers Comp Ins	7,848	9,000	8,500	9,275	3.06%	9.12%
FICA/Medicare	36,236	41,000	40,000	43,950	7.20%	9.88%
Misc Benefits	-	-	-	-	0.00%	0.00%
Total Wages and Benefits	1,383,395	1,667,820	1,456,425	1,831,206	9.80%	25.73%
Less: wages & ben charged to Capital Proj.	(46,332)	(65,000)	(55,000)	(65,000)	0.00%	18.18%
Total Operating Wages and benefits	1,337,063	1,602,820	1,401,425	1,766,206	10.19%	26.03%
Sewage Treatment: Operating & Maint.	1,758,384	1,900,000	2,021,760	2,185,000	15.00%	8.07%
Sewer Analysis	-	-	-	-	0.00%	0.00%
Supplies/ Construction	34,509	40,000	35,000	40,000	0.00%	14.29%
Supplies/ Office-Administration	3,557	4,500	2,800	4,500	0.00%	60.71%
Supplies/ Engineering	182	500	350	500	0.00%	42.86%
Supplies/ Maintenance	90,642	52,500	30,000	45,000	-14.29%	50.00%
Temporary Labor	37,271	22,250	35,000	22,250	0.00%	-36.43%
Repairs & Maintenance/Trucks	38,717	28,000	33,000	35,000	25.00%	6.06%
Equipment Rental	-	1,000	-	1,000	0.00%	0.00%
Building & Grounds Maintenance	3,207	2,500	5,000	5,000	100.00%	0.00%
Electrical Power	98,500	110,000	105,000	115,000	4.55%	9.52%
Telephone	42	-	-	-	0.00%	0.00%
Postage	157	-	-	-	0.00%	0.00%
Freight	255	250	325	350	40.00%	7.69%
Legal	-	-	-	-	0.00%	0.00%
Engineering	-	-	-	-	0.00%	0.00%
Other Professional Services	3,160	28,000	2,500	5,000	-82.14%	100.00%
Transportation	29,508	32,000	29,000	32,000	0.00%	10.34%
Office Equip. Maintenance	249	200	500	750	275.00%	50.00%
Computer Software Maintenance	13,432	15,000	18,500	19,000	26.67%	2.70%
Memberships & Subscriptions	1,446	1,500	1,500	1,500	0.00%	0.00%
Bad Debts & Minimum Balance Writeoff	-	22,000	-	10,000	-54.55%	0.00%
Conference & Continuing Ed	2,574	10,000	1,000	10,000	0.00%	900.00%
Certifications	289	2,500	100	2,500	0.00%	2400.00%
State/County & LAFCO Charges and Charges	4,893	7,500	4,000	4,000	-46.67%	0.00%
Human Resources	961	2,500	3,000	3,000	20.00%	0.00%

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
Miscellaneous	(3)	1,500	50	1,500	0.00%	2900.00%
General & Admin Expense Allocation	211,692	295,300	248,638	299,150	1.30%	20.32%
TOTAL OPERATING EXPENSES	3,670,683	4,182,320	3,978,448	4,608,206	10.18%	15.83%
LONG TERM DEBT PAYMENTS						
2014 Wastewater Revenue Bonds	485,574	486,575	486,575	487,175	0.12%	0.12%
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	780,615	781,616	781,616	782,216	0.08%	0.08%
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	444,354	17,500	15,145	-	-100.00%	-100.00%
Building, Yard& Paving Improvements	2,834	5,000	1,715	-	-100.00%	-100.00%
Capital Improvements Sewer	238,516	2,096,500	803,581	1,645,500	-21.51%	104.77%
Engineering & Studies	-	-	-	-	0.00%	0.00%
General Fund Allocation	169,663	109,865	86,584	261,225	137.77%	201.70%
TOTAL CAPITAL EXPENDITURES	855,367	2,228,865	907,025	1,906,725	-14.45%	110.22%
City of Eureka Projects: CoE WWTP CIP	522,296	698,000	698,000	3,670,000	425.79%	425.79%
TOTAL OTHER	522,296	698,000	698,000	3,670,000	425.79%	425.79%
BUDGET SURPLUS (DEFICIT)	2,128,726	619,849	2,085,082	(1,784,997)	-387.97%	-185.61%

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	7,778,751	8,372,900	8,168,020	8,904,400	6.35%	9.02%
TOTAL OPERATING EXPENSES	(3,670,683)	(4,182,320)	(3,978,448)	(4,608,206)	10.18%	15.83%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	4,108,068	4,190,580	4,189,573	4,296,194	2.52%	2.54%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	178,936	137,750	282,150	277,750	101.63%	-1.56%
TOTAL LONG TERM DEBT SERVICE	(780,615)	(781,616)	(781,616)	(782,216)	0.08%	0.08%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	3,506,389	3,546,714	3,690,107	3,791,728	6.91%	2.75%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(855,367)	(2,228,865)	(907,025)	(1,906,725)	-14.45%	110.22%
CITY of EUREKA PROJECT REIMBURSEMENT	(522,296)	(698,000)	(698,000)	(3,670,000)	425.79%	425.79%
BUDGET SURPLUS or (DEFICIT)	<u>2,128,726</u>	<u>619,849</u>	<u>2,085,082</u>	<u>(1,784,997)</u>	<u>-387.97%</u>	<u>-185.61%</u>

Working Capital Reserve Summary

BUDGET SURPLUS or (DEFICIT)	2,128,726	619,849	2,085,082	(1,784,997)	-387.97%	-185.61%
Beginning Working Capital Reserves	6,504,549	8,633,275	8,633,275	10,718,357	24.15%	24.15%
Working Capital Reserve Balance, End of Year	8,633,275	9,253,124	10,718,357	8,933,360	-3.46%	-16.65%

Minimum Target Reserve Balance	\$3,015,144.00	\$3,299,129.00
Maximum Target Reserve Balance	\$11,694,244.00	\$12,124,229.00

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE						
Interest (will be allocated to w/s @ y/e)	95,863	-	9,000	15,000	0.00%	66.67%
Miscellaneous	-	-	500	-	0.00%	-100.00%
TOTAL OPERATING REVENUE	95,863	-	9,500	15,000	0.00%	57.89%
NON-OPERATING REVENUE						
Property Taxes	477,411	450,000	450,000	450,000	0.00%	0.00%
Insurance Rebate	-	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-		
TOTAL NON-OPERATING REVENUE	477,411	450,000	450,000	450,000	0.00%	0.00%
TOTAL DISTRICT REVENUE	573,274	450,000	459,500	465,000	3.33%	1.20%
OPERATING EXPENSES						
Wages Direct	406,604	480,000	350,000	509,062	6.05%	45.45%
Benefits: PERS	321,863	350,000	360,000	386,275	10.36%	7.30%
Group Ins	485,272	665,000	560,000	763,000	14.74%	36.25%
Workers Comp Ins	3,631	5,000	5,600	7,875	57.50%	40.63%
FICA/Medicare	31,783	35,000	30,000	37,330	6.66%	24.43%
Misc Benefits	660	640	250	1,920	200.00%	668.00%
Total Wages and Benefits	1,249,813	1,535,640	1,305,850	1,705,462	11.06%	30.60%
Less: wages & ben charged to Capital Proj.	(32,549)	(50,000)	(40,000)	(50,000)	0.00%	25.00%
Less: Allocated to Water and Sewer Funds	(1,216,308)	(1,485,640)	(1,265,850)	(1,655,462)	11.43%	30.78%
Total Unallocated Wages and Benefits	956	-	-	-	0.00%	0.00%
Supplies/ Construction	-	-	-	-	0.00%	0.00%
Supplies/ Administration	3,346	6,000	5,000	6,000	0.00%	20.00%
Supplies/ Engineering	-	500	25	1,000	100.00%	3900.00%
Supplies/ Maintenance	2,293	5,000	-	5,000	0.00%	0.00%
Invoicing	67,158	60,000	65,000	65,000	8.33%	0.00%
Temporary Labor	-	-	-	-	0.00%	0.00%
Repairs & Maintenance/Trucks	-	-	-	-	0.00%	0.00%
Equipment Rental	-	-	-	-	0.00%	0.00%
Building & Grounds Maintenance	24,060	23,000	28,000	24,000	4.35%	-14.29%
Electrical Power	82,792	110,000	85,000	100,000	-9.09%	17.65%
Street Lights	75,208	105,000	80,000	90,000	-14.29%	12.50%
Telephone	14,088	16,000	20,000	15,000	-6.25%	-25.00%
Postage	-	850	2,500	2,500	194.12%	0.00%
Freight	141	250	250	300	20.00%	20.00%
Liability Insurance	95,147	100,500	132,000	150,000	49.25%	13.64%
Legal Services	10,206	70,000	10,000	40,000	-42.86%	300.00%
Accounting	6,776	15,000	25,000	20,000	33.33%	-20.00%
Engineering	-	1,000	-	1,500	50.00%	0.00%
Other Professional Services	12,698	40,000	10,000	20,000	-50.00%	100.00%
Bank Service Charges	13,074	15,000	22,000	22,000	46.67%	0.00%
Transportation	-	-	-	-	0.00%	0.00%
Office Equip. Maintenance	2,764	3,500	4,000	4,500	28.57%	12.50%
Computer Software Maintenance	5,034	3,500	6,000	6,000	71.43%	0.00%
Memberships & Subscriptions	21,202	28,000	25,000	44,000	57.14%	76.00%
Bad Debts & Minimum Balance Writeoff	-	-	-	-	0.00%	0.00%
Conference & Continuing Ed	316	8,000	-	13,000	62.50%	0.00%
Certifications	-	500	2,000	1,500	200.00%	-25.00%
State/County & LAFCO Charges and Charges	19,401	20,000	19,000	19,000	-5.00%	0.00%
Elections Expense	-	20,000	17,000	-	-100.00%	-100.00%
Human Resources	25,168	20,500	6,000	14,500	-29.27%	141.67%
Miscellaneous	4,763	7,500	500	7,500	0.00%	1400.00%

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
Director's Charges	12,000	16,000	13,000	16,000	0.00%	23.08%
General & Admin Expense Allocation	(423,383)	(590,600)	(497,275)	(598,300)	1.30%	20.32%
TOTAL OPERATING EXPENSES	75,208	105,000	80,000	90,000	-14.29%	12.50%
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	348,793	112,000	96,865	97,500	-12.95%	0.66%
Building, Yard & Paving Improvements	37,373	390,000	98,100	395,000	1.28%	302.65%
Engineering & Studies	8,398	-	6,393	115,000	0.00%	1698.77%
Less: Allocated to Water & Sewer Funds	(394,564)	(502,000)	(201,358)	(607,500)	21.02%	201.70%
TOTAL CAPITAL EXPENDITURES	-	-	-	-		
BUDGET SURPLUS (DEFICIT)	498,066	345,000	379,500	375,000	8.70%	-1.19%

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

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	95,863	-	9,500	15,000	0.00%	57.89%
TOTAL OPERATING EXPENSES	(75,208)	(105,000)	(80,000)	(90,000)	-14.29%	12.50%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	20,655	(105,000)	(70,500)	(75,000)	-28.57%	6.38%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	477,411	450,000	450,000	450,000	0.00%	0.00%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	498,066	345,000	379,500	375,000	8.70%	-1.19%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	-	-	-	-	0.00%	0.00%
BUDGET SURPLUS or (DEFICIT)	<u>498,066</u>	<u>345,000</u>	<u>379,500</u>	<u>375,000</u>	<u>8.70%</u>	<u>-1.19%</u>
Working Capital Reserve Summary						
BUDGET SURPLUS or (DEFICIT)	498,066	345,000	379,500	375,000	8.70%	-1.19%
Beginning Working Capital Reserves	549,138	1,047,204	1,047,204	1,426,704	36.24%	36.24%
Working Capital Reserve Balance, End of Year	1,047,204	1,392,204	1,426,704	1,801,704	29.41%	26.28%

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

	2023-24 Actual	2024-25 Budget	2024-25 As of April	2024-25 Est Actual	2025-26 Budget req
VEHICLES, ROLLING STOCK & EQUIPMENT					
New Computers & Laptops Scheduled Replacements	9,371	-	-	2,500	2,500
Unit #4 2010 Ford F-450 w/crane	167,707	-	-		
Unit 10 (Peterbilt Dump Truck)	171,715	-	-		
Unit #3 Replacement - Ford 4x4 Truck		85,000	-	75,000	
Unit #2 Replacement - Ford 4x4 Truck		-	-	-	95,000
Riding Mower		10,000	7,769	7,769	-
Truck Radio Repeater		12,000	6,595	6,595	-
Hydrostatic Pressure Pump		5,000	4,756	5,000	-
Sewer Push Camera (Sewer)		17,500	15,145	15,145	-
Sewer Camera Van (Sewer)	444,354				
Total Vehicles, Rolling Stock & Equipment	793,147	129,500	34,266	112,010	97,500
BUILDING, YARD & PAVING IMPROVEMENTS					
Office Building - (Siding, Windows, Front, Roof) (GF)	25,654				
Office ADA (GF)	11,719	35,000	29,169	30,000	
Vehicle Storage Upgrades (GF)		20,000	2,056	2,100	25,000
Yard Paving Repairs (GF)		40,000			40,000
External and Parking lot Paving					75,000
Office Building and Breakroom Roof (GF)		45,000	31,309	34,000	
Office Building Exterior Phase 2 (GF)		125,000		10,000	75,000
Small Truck Garage (GF)		125,000	21,773	22,000	105,000
Functional Restrooms at Hoover and South Broadway (GF)					75,000
Drying Bed Upgrades (Sewer)	2,834	5,000	1,715	1,715	
Total Building, Yard & Paving Improvements	40,207	395,000	86,022	99,815	395,000
WATER SYSTEM IMPROVEMENTS (Water)					
New Connections	11,442	15,000	8,469	10,000	15,000
Donna Drive Hydro-Tank Replacement	24,108		-		
Ridgewood WBS	22,004				
Water Sampling Stations	20,879	35,000	10,308	35,000	
AMR Program	6,239	275,200	270,170	275,200	375,000
SCADA upgrades (Water Portion)	131,559	110,000	181,307	200,000	150,000
Brier Lane 0.5MG Tank	569,614	40,000	5,571	5,600	61,800
Ridgewood Tank	3,212	50,000	4,686	34,000	
Hubbard 3rd Pump and Standby Generator	28,256	7,500	15,623	16,000	65,000
Donna Drive .5MG Tank	9,469	420,000	164,205	285,500	484,500
ADA Access-Pump Facilities	-	5,500	-	-	5,500
Truesdale WBS	22,156	40,000	32,565	32,600	35,000
PRV Program	-	10,000			10,000
South Bay School Backflow		20,000		-	20,000
Spruce Pt well pump and Standby Generator	-	75,000	59,916	60,000	65,000
Walnut 0.5 MG Tank Rehabilitation	-	50,000		44,000	-
18th Street SMR	107,508				
Stanford Circle SMR	36,032		2,912	2,912	
Temple Circle SMR	71,171		3,136	3,136	
Walnut EQ Repair	14,996	500,000	(1,169)		650,000
Crane Street	375	297,500	88,762	88,762	210,000
Shady Lane SMR	1,045	140,000			140,000

Christian Ln SMR	731				
Water Storage Tanks Cleaning Inspecting	12,376	15,000			
18th & Quakler PSV		33,000			
Upper Vista Water Main tie-in (Phase 1)	1,700		734	734	155,000
Upper Vista Water Main tie-in (Phase 2)					108,000
McRae Lane SMR	908				
Beechwood Tank Site Fencing	1,101			-	
Standby Generators (Water)					-
Tank Analysis and Rehab Design					100,000
Pigeon Point Wall					75,000
South Bay Well Electrical Upgrade					20,000
Meadowwood SMR					200,000
Total Water System Improvements	1,096,879	2,138,700	847,195	1,093,444	2,944,800
SEWER SYSTEM IMPROVEMENTS (Sewer)					
New Connections	2,294	5,500	6,618	6,618	5,500
Roth Court SLS	58,684		7,267	10,000	
Sea Ave SLS/FM	17,337	24,000	15,191	15,200	
Allard Access Vault	446	20,000	14,662	20,000	
Foxwood Drive SLS		45,000	24,904	25,000	
Christine Drive SLS		75,000	-	-	75,000
Fields Landing SLS		100,000	99,110	100,000	
Hoover Street SLS Upgrade		100,000	63,209	70,000	130,000
Hoover SLS Flood Hardening	2,733	250,000	57,318	70,000	180,000
Artino SLS		30,000	7,659	8,000	
King Salmon SLS		15,000	-	-	15,000
SCADA upgrades (Sewer Portion)	85,283	110,000	403,054	405,000	150,000
Dr. Office Lane	20,130	222,000	26,145	30,000	
Walnut EQ Repair	14,996	350,000	(1,169)	-	500,000
South Broadway SLS/FM	14,988	110,000			
Hemlock	24	80,000			80,000
Hartman Ln		120,000			-
Noe Ave		75,000	132	132	75,000
Walnut Drive Trouble Spot		300,000		-	-
Walnut Drive Laterals		65,000		-	65,000
Blackberry SLS	21,602				
Burns Drive/London Dr/Irving			4,118	4,118	260,000
Standby Generators (Sewer)					110,000
Pine Hill Sewer Pump			36,915	36,915	
Spruce Street SLS			1,299	1,299	
Maple Ln SLS Stainless			1,299	1,299	
Total Sewer System Improvements	238,516	2,096,500	767,730	803,581	1,645,500
ENGINEERING, STUDIES & CAPITAL OUTLAY					
District Design Standards (GF)	-	-			
Annexations (GF)		-			
Grant Writing (GF)	8,398	-	6,393	6,393	100,000
Parks Feasability Study (GF)	-	-	-	-	15,000
Total Engineering & Studies	8,398	-	6,393	6,393	115,000
CITY OF EUREKA CIPS (Sewer)					
CoE WWTP CIP	522,296	698,000	-	698,000	3,670,000
Total City of Eureka CIPs	522,296	698,000	-	698,000	3,670,000