HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027
FOR ENTIRE DISTRICT

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE						
Metered Water Sales	5,927,451	6,603,000	6,600,000	7,458,000	12.95%	13.00%
Sewer Service Charges	8,099,512	8,842,500	8,900,000	9,968,000	12.73%	12.00%
Water & Sewer Construction Charges	35,337	35,000	50,100	35,000	0.00%	-30.14%
Account Charges	120,407	115,000	154,000	135,000	17.39%	-12.34%
Inspection Charges	464	700	-	1,500	114.29%	0.00%
Reimbursable Maintenance Charges	51	1,600	15,988	1,700	6.25%	-89.37%
Miscellaneous	1,466	2,000	828	-	-100.00%	-100.00%
TOTAL OPERATING REVENUE	14,184,688	15,599,800	15,720,916	17,599,200	12.82%	11.95%
NON-OPERATING REVENUE						
Capital Connection/Capacity Charges	120,814	125,000	125,000	125,000	0.00%	0.00%
Interest/General	581,445	405,000	554,000	530,000	30.86%	-4.33%
Discounts Earned	1,007	1,750	(260)	-	-100.00%	-100.00%
Sales:Fixed Assets/Scrap Metal	14,142	2,000	430	600	-70.00%	39.53%
Bad Debt Recovery	900	3,000	800	1,000	-66.67%	25.00%
Property Taxes & Assessments	498,494	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	1,216,802	986,750	1,129,970	1,106,600	12.15%	-2.07%
TOTAL DISTRICT REVENUE	15,401,490	16,586,550	16,850,886	18,705,800	12.78%	11.01%
OPERATING EXPENSES						
Wages Direct	1,781,762	2,065,812	1,950,000	2,125,058	2.87%	8.98%
Discretionary PERS UAL Payment	-	-	321,000	240,090	0.00%	-25.21%
Benefits: PERS	538,873	607,000	582,400	623,850	2.78%	7.12%
Group Ins	1,145,671	1,451,000	1,236,000	1,563,100	7.73%	26.46%
Workers Comp Ins	29,240	32,000	30,500	32,000	0.00%	4.92%
FICA/Medicare	137,370	151,650	151,000	163,700	7.95%	8.41%
Misc Benefits	200	1,920	850	1,800	-6.25%	111.76%
Total Wages and Benefits	3,633,116	4,309,382	4,271,750	4,749,598	10.22%	11.19%
Less: wages & ben charged to Capital Proj.	(410,966)	(300,000)	(500,000)	(750,000)	150.00%	50.00%
Total Operating Wages and benefits	3,222,150	4,009,382	3,771,750	3,999,598	-0.24%	6.04%
Water Purchase HBMWD	1,146,935	1,180,000	1,209,000	1,270,000	7.63%	5.05%
Water Purchase Eureka	741,796	850,000	870,000	913,000	7.41%	4.94%
Sewage Treatment Operations & Maint.	2,021,760	2,185,000	1,850,000	1,942,500	-11.10%	5.00%
Water/Sewer Analysis	11,089	12,000	14,000	15,000	25.00%	7.14%
Supplies/ Construction	124,798	150,000	96,000	150,000	0.00%	56.25%
Supplies/ Office-Administration	10,554	15,000	14,000	15,000	0.00%	7.14%
Supplies/ Engineering	593	2,000	450	2,500	25.00%	455.56%
Supplies/ Maintenance	94,408	100,000	98,500	100,000	0.00%	1.52%
Invoicing	74,227	65,000	70,000	70,000	7.69%	0.00%
Temporary Labor	90,984	44,500	32,000	56,500	26.97%	76.56%
Repairs & Maintenance/Trucks	70,388	75,000	55,000	75,000	0.00%	36.36%
Equipment Rental	-	2,000	500	2,500	25.00%	400.00%
Building & Grounds Maintenance	36,047	35,000	34,500	35,000	0.00%	1.45%
Electrical Power	419,871	500,000	465,000	500,000	0.00%	7.53%
Street Lights	77,125	90,000	75,000	80,000	-11.11%	6.67%
Telephone	21,508	15,000	18,000	18,000	20.00%	0.00%
Postage	2,883	2,500	2,500	2,500	0.00%	0.00%
Freight	1,208	1,000	250	900	-10.00%	260.00%
Chemicals	12,975	13,000	16,060	17,500	34.62%	8.97%
Liability Insurance	133,725	150,000	150,000	160,000	6.67%	6.67%
Legal	7,580	40,000	60,000	46,000	15.00%	-23.33%

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027
FOR ENTIRE DISTRICT

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
Accounting	18,658	20,000	20,000	20,000	0.00%	0.00%
Engineering	939	1,500	-	2,000	33.33%	0.00%
Other Professional Services	16,198	130,000	53,000	70,000	-46.15%	32.08%
Bank Service Charges	21,087	22,000	22,000	24,000	9.09%	9.09%
Transportation	67,458	75,000	65,000	90,000	20.00%	38.46%
Office Equip. Maintenance	4,944	6,000	3,750	4,350	-27.50%	16.00%
Computer Software Maintenance	47,525	46,000	63,000	67,500	46.74%	7.14%
Memberships & Subscriptions	26,481	47,500	45,400	44,500	-6.32%	-1.98%
Bad Debts & Minimum Balance Writeoff	(5)	20,000	20,000	20,000	0.00%	0.00%
Conference & Continuing Ed	6,987	33,000	22,000	30,000	-9.09%	36.36%
Certifications	5,757	7,500	9,000	8,000	6.67%	-11.11%
State/County & LAFCO Charges	69,638	62,000	64,000	70,000	12.90%	9.38%
Hydraulic Water Model Maintenance	-	2,000	-	2,000	0.00%	0.00%
Elections Expense	16,881	-	-	17,000	0.00%	0.00%
Human Resources	14,891	22,000	29,500	20,000	-9.09%	-32.20%
Miscellaneous	1,212	10,000	(458)	-	-100.00%	-100.00%
Director's Charges	12,850	16,000	12,000	12,500	-21.88%	4.17%
TOTAL OPERATING EXPENSES	8,654,105	10,056,882	9,330,702	9,973,348	-0.83%	6.89%
LONG TERM DEBT PAYMENTS						
2012 CIP & Refi.	177,600	177,600	177,600	177,600	0.00%	0.00%
Davis-Grunsky Loan	6,045	6,050	6,125	-	-100.00%	-100.00%
VacCon Truck Loan(2021)	117,441	117,441	117,441	-	-100.00%	-100.00%
2014 Wastewater Revenue Bonds	486,575	487,175	487,175	484,825	-0.48%	-0.48%
TOTAL LONG TERM DEBT PAYMENTS	787,661	788,266	788,341	662,425	-15.96%	-15.97%
CAPITALIZED EXPENDITURES						
Vehicles, Rolling Stock & Equipment	125,091	97,500	95,000	195,000	100.00%	105.26%
Building, Yard & Paving Improvements	90,444	395,000	252,000	345,000	-12.66%	36.90%
Capital Improvements Water	1,199,283	2,944,800	2,476,800	2,915,000	-1.01%	17.69%
Capital Improvements Sewer	729,782	1,645,500	1,146,500	2,810,833	70.82%	145.17%
Engineering & Studies	-	15,000	15,000	15,000	0.00%	0.00%
TOTAL CAPITAL EXPENDITURES	2,144,600	5,097,800	3,985,300	6,280,833	23.21%	57.60%
City of Eureka Projects:						
CoE WWTP CIP	579,805	3,670,000	3,670,000	3,824,000	4.20%	4.20%
TOTAL City of Eureka Projects	579,805	3,670,000	3,670,000	3,824,000	4.20%	4.20%
BUDGET SURPLUS (DEFICIT)	3,235,319	(3,026,398)	(923,457)	(2,034,806)	-32.76%	120.35%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

FOR ENTIRE DISTRICT

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	14,184,688	15,599,800	15,720,916	17,599,200	12.82%	11.95%
TOTAL OPERATING EXPENSES	(8,654,105)	(10,056,882)	(9,330,702)	(9,973,348)	-0.83%	6.89%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	5,530,583	5,542,918	6,390,214	7,625,852	37.58%	19.34%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	1,216,802	986,750	1,129,970	1,106,600	12.15%	-2.07%
TOTAL LONG TERM DEBT SERVICE	(787,661)	(788,266)	(788,341)	(662,425)	-15.96%	-15.97%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	5,959,724	5,741,402	6,731,843	8,070,027	40.56%	19.88%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(2,144,600)	(5,097,800)	(3,985,300)	(6,280,833)	23.21%	57.60%
CITY of EUREKA PROJECT REIMBURSEMENT	(579,805)	(3,670,000)	(3,670,000)	(3,824,000)	4.20%	4.20%
BUDGET SURPLUS (DEFICIT)	3,235,319	(3,026,398)	(923,457)	(2,034,806)	-32.76%	120.35%

Working Capital Reserve Summary

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
BUDGET SURPLUS or (DEFICIT)	3,235,319	(3,026,398)	(923,457)	(2,034,806)	-32.76%	120.35%
Beginning Working Capital Reserves	16,265,054	19,500,373	19,500,373	18,576,916	-4.74%	-4.74%
Working Capital Reserve Balance, End of Year	19,500,373	16,473,975	18,576,916	16,542,110	0.41%	-10.95%
Minimum Target Reserve Balance			**$3,819,200.00**	**$4,094,800.00**		
Maximum Target Reserve Balance			**$15,482,800.00**	**$16,016,700.00**		

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

Water Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE						
Metered Water Sales	5,927,451	6,603,000	6,600,000	7,458,000	12.95%	13.00%
Water Construction Charges	19,223	20,000	50,000	20,000	0.00%	-60.00%
Account Charges	68,632	70,000	88,000	80,000	14.29%	-9.09%
Inspection Charges	-	-	-	-	0.00%	0.00%
Reimbursable Maintenance Charges	29	1,400	15,688	1,500	7.14%	-90.44%
Miscellaneous	617	1,000	128	-	-100.00%	-100.00%
TOTAL OPERATING REVENUE	6,015,952	6,695,400	6,753,816	7,559,500	12.91%	11.93%
NON-OPERATING REVENUE						
Water Capital Connection/Capacity Charges	44,778	50,000	100,000	50,000	0.00%	-50.00%
Interest/General	204,901	190,000	215,000	205,000	7.89%	-4.65%
Discounts Earned	574	1,000	(150)	-	-100.00%	-100.00%
Sales:Fixed Assets/Scrap Metal	8,061	1,000	230	300	-70.00%	30.43%
Bad Debt Recovery	513	2,000	450	500	-75.00%	11.11%
FW/MR Assessment	1,083	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	259,910	244,000	315,530	255,800	4.84%	-18.93%
TOTAL DISTRICT REVENUE	6,275,862	6,939,400	7,069,346	7,815,300	12.62%	10.55%
OPERATING EXPENSES						
Wages Direct	875,900	958,750	925,000	998,777	4.17%	7.98%
Wages & Benefits: Allocated	663,675	827,731	907,625	982,426	18.69%	8.24%
Benefits: PERS	113,859	143,475	90,000	90,350	-37.03%	0.39%
Group Ins	373,820	413,000	355,000	449,000	8.72%	26.48%
Workers Comp Ins	14,918	14,850	14,500	15,000	1.01%	3.45%
FICA/Medicare	66,925	70,370	70,000	76,850	9.21%	9.79%
Misc Benefits		-	-	-		
Total Wages and Benefits	2,109,097	2,428,176	2,362,125	2,612,403	7.59%	10.60%
Less: wages & ben charged to Capital Proj.	(292,864)	(185,000)	(260,000)	(390,000)	110.81%	50.00%
Total Operating Wages and benefits	1,816,233	2,243,176	2,102,125	2,222,403	-0.93%	5.72%
Water Purchase HBMWD	1,146,935	1,180,000	1,209,000	1,270,000	7.63%	5.05%
Water Purchase Eureka	741,796	850,000	870,000	913,000	7.41%	4.94%
Water Analysis	11,089	12,000	14,000	15,000	25.00%	7.14%
Supplies/ Construction	93,048	110,000	61,000	75,000	-31.82%	22.95%
Supplies/Office-Administration	2,841	4,500	3,500	4,000	-11.11%	14.29%
Supplies/ Engineering	327	500	300	-	-100.00%	-100.00%
Supplies/ Maintenance	36,368	50,000	55,000	50,000	0.00%	-9.09%
Temporary Labor	39,516	22,250	20,000	23,250	4.49%	16.25%
Repairs & Maintenance/Trucks	38,124	40,000	30,000	37,500	-6.25%	25.00%
Equipment Rental	-	1,000	-	1,250	25.00%	0.00%
Building & Grounds Maintenance	6,485	6,000	11,000	11,000	83.33%	0.00%
Electrical Power	245,599	285,000	270,000	290,000	1.75%	7.41%
Telephone	-	-	-	-	0.00%	0.00%
Postage	218	-	-	-	0.00%	0.00%
Freight	248	350	-	300	-14.29%	0.00%
Chemicals	12,975	13,000	16,000	17,500	34.62%	9.38%
Engineering	535	-	-	-	0.00%	0.00%
Other Professional Services	285	5,000	-	5,000	0.00%	0.00%
Transportation	38,451	43,000	37,000	50,000	16.28%	35.14%
Office Equip. Maintenance	615	750	450	500	-33.33%	11.11%
Computer Software Maintenance	22,878	21,000	33,000	35,000	66.67%	6.06%
Memberships & Subscriptions	4,230	2,000	2,700	3,000	50.00%	11.11%
Bad Debts & Minimum Balance Writeoff	(3)	10,000	10,000	10,000	0.00%	0.00%
Conference & Continuing Ed	4,478	10,000	10,000	15,000	50.00%	50.00%
Certifications	3,478	3,500	3,500	3,000	-14.29%	-14.29%
State/County & LAFCO Charges and Charges	42,477	39,000	60,000	65,000	66.67%	8.33%
Hydraulic Water Model Maintenance	-	2,000	-	2,000	0.00%	0.00%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

Water Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
Human Resources	3,529	4,500	10,000	6,000	33.33%	-40.00%
Miscellaneous	43	1,000	25	-	-100.00%	-100.00%
General & Admin Expense Allocation	260,606	349,150	294,700	315,900	-9.52%	7.19%
TOTAL OPERATING EXPENSES	4,573,404	5,308,676	5,123,300	5,440,603	2.49%	6.19%
LONG TERM DEBT PAYMENTS						
2012 CIP & Refi.	-	-	-	-	0.00%	0.00%
Davis-Grunsky Loan	6,045	6,050	6,125	-	-100.00%	-100.00%
Debt Service: Allocated	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	6,045	6,050	6,125	-	-100.00%	-100.00%
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	4,756	-	-	-	0.00%	0.00%
Building & Yard Improvements	-	-	-	-	0.00%	0.00%
Capital Improvements Water	1,199,283	2,944,800	2,476,800	2,915,000	-1.01%	17.69%
Engineering & Studies	-	-	-	-	0.00%	0.00%
TOTAL CAPITAL EXPENDITURES	1,204,039	2,944,800	2,476,800	2,915,000	-1.01%	17.69%
BUDGET SURPLUS (DEFICIT)	492,375	(1,320,126)	(536,879)	(540,303)	-59.07%	0.64%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

Water Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	6,015,952	6,695,400	6,753,816	7,559,500	12.91%	11.93%
TOTAL OPERATING EXPENSES	(4,573,404)	(5,308,676)	(5,123,300)	(5,440,603)	2.49%	6.19%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	1,442,549	1,386,724	1,630,516	2,118,897	52.80%	29.95%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	259,910	244,000	315,530	255,800	4.84%	-18.93%
TOTAL LONG TERM DEBT SERVICE	(6,045)	(6,050)	(6,125)	-	-100.00%	-100.00%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	1,696,414	1,624,674	1,939,921	2,374,697	46.16%	22.41%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(1,204,039)	(2,944,800)	(2,476,800)	(2,915,000)	-1.01%	17.69%
BUDGET SURPLUS or (DEFICIT)	492,375	(1,320,126)	(536,879)	(540,303)	-59.07%	0.64%

Working Capital Reserve Summary

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
BUDGET SURPLUS or (DEFICIT)	492,375	(1,320,126)	(536,879)	(540,303)	-59.07%	0.64%
Beginning Working Capital Reserves	6,369,393	6,861,768	6,861,768	6,324,889	-7.82%	-7.82%
Working Capital Reserve Balance, End of Year	6,861,768	5,541,642	6,324,889	5,784,586	4.38%	-8.54%
Minimum Target Reserve Balance			$1,627,500.00	$1,748,600.00		
Maximum Target Reserve Balance			$4,701,000.00	$4,899,000.00		

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

Sewer Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE						
Sewer Service Charges	8,099,512	8,842,500	8,900,000	9,968,000	12.73%	12.00%
Sewer Construction Charges	16,114	15,000	100	15,000	0.00%	14900.00%
Account Charges	51,775	45,000	66,000	55,000	22.22%	-16.67%
Inspection Charges	464	700	-	1,500	114.29%	0.00%
Reimbursable Maintenance Charges	22	200	300	200	0.00%	-33.33%
Miscellaneous	465	1,000	100	-	-100.00%	-100.00%
TOTAL OPERATING REVENUE	8,168,352	8,904,400	8,966,500	10,039,700	12.75%	11.97%
NON-OPERATING REVENUE						
Sewer Capital Connection/Capacity Charges	76,036	75,000	25,000	75,000	0.00%	200.00%
Interest/General	218,229	200,000	235,000	225,000	12.50%	-4.26%
Discounts Earned	433	750	(110)	-	-100.00%	-100.00%
Sales:Fixed Assets/Scrap Metal	6,081	1,000	200	300	-70.00%	50.00%
Bad Debt Recovery	387	1,000	350	500	-50.00%	42.86%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	301,166	277,750	260,440	300,800	8.30%	15.50%
TOTAL DISTRICT REVENUE	8,469,518	9,182,150	9,226,940	10,340,500	12.62%	12.07%
OPERATING EXPENSES						
Wages Direct	501,076	598,000	617,000	680,019	13.72%	10.21%
Wages & Benefits: Allocated	663,675	827,731	907,625	982,426	18.69%	8.24%
Benefits: PERS	60,242	77,250	58,000	61,500	-20.39%	6.03%
Group Ins	203,871	275,000	230,000	290,900	5.78%	26.48%
Workers Comp Ins	7,923	9,275	10,000	10,000	7.82%	0.00%
FICA/Medicare	38,277	43,950	47,000	52,350	19.11%	11.38%
Misc Benefits	-	-	-	-	0.00%	0.00%
Total Wages and Benefits	1,475,064	1,831,206	1,869,625	2,077,195	13.43%	11.10%
Less: wages & ben charged to Capital Proj.	(71,271)	(65,000)	(200,000)	(300,000)	361.54%	50.00%
Total Operating Wages and benefits	1,403,793	1,766,206	1,669,625	1,777,195	0.62%	6.44%
Sewage Treatment: Operating & Maint.	2,021,760	2,185,000	1,850,000	1,942,500	-11.10%	5.00%
Sewer Analysis	-	-	-	-	0.00%	0.00%
Supplies/ Construction	31,750	40,000	35,000	75,000	87.50%	114.29%
Supplies/ Office-Administration	2,143	4,500	3,000	3,500	-22.22%	16.67%
Supplies/ Engineering	247	500	-	-	-100.00%	0.00%
Supplies/ Maintenance	58,040	45,000	43,000	50,000	11.11%	16.28%
Temporary Labor	29,810	22,250	12,000	23,250	4.49%	93.75%
Repairs & Maintenance/Trucks	32,264	35,000	25,000	37,500	7.14%	50.00%
Equipment Rental	-	1,000	500	1,250	25.00%	150.00%
Building & Grounds Maintenance	4,568	5,000	6,500	7,000	40.00%	7.69%
Electrical Power	94,247	115,000	95,000	105,000	-8.70%	10.53%
Telephone	-	-	-	-	0.00%	0.00%
Postage	164	-	-	-	0.00%	0.00%
Freight	960	350	-	300	-14.29%	0.00%
Chemicals	-	-	60	-	0.00%	-100.00%
Legal	-	-	-	-	0.00%	0.00%
Engineering	404	-	-	-	0.00%	0.00%
Other Professional Services	3,375	5,000	3,000	5,000	0.00%	66.67%
Transportation	29,007	32,000	28,000	40,000	25.00%	42.86%
Office Equip. Maintenance	464	750	300	350	-53.33%	16.67%
Computer Software Maintenance	18,352	19,000	26,000	28,000	47.37%	7.69%
Memberships & Subscriptions	1,556	1,500	2,700	3,000	100.00%	11.11%
Bad Debts & Minimum Balance Writeoff	(2)	10,000	10,000	10,000	0.00%	0.00%
Conference & Continuing Ed	589	10,000	12,000	15,000	50.00%	25.00%
Certifications	359	2,500	4,500	4,000	60.00%	-11.11%
State/County & LAFCO Charges and Charges	6,427	4,000	4,000	5,000	25.00%	25.00%
Human Resources	2,662	3,000	7,500	4,000	33.33%	-46.67%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

Sewer Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
Miscellaneous	32	1,500	17	-	-100.00%	-100.00%
General & Admin Expense Allocation	260,606	349,150	294,700	315,900	-9.52%	7.19%
TOTAL OPERATING EXPENSES	4,003,577	4,658,206	4,132,402	4,452,745	-4.41%	7.75%
LONG TERM DEBT PAYMENTS						
2014 Wastewater Revenue Bonds	486,575	487,175	487,175	484,825	-0.48%	-0.48%
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	-	-100.00%	-100.00%
Debt Service: Allocated	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	781,616	782,216	782,216	662,425	-15.31%	-15.31%
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	15,145	-	-	-	0.00%	0.00%
Building, Yard& Paving Improvements	-	-	-	-	0.00%	0.00%
Capital Improvements Sewer	729,782	1,645,500	1,146,500	2,810,833	70.82%	145.17%
Engineering & Studies	-	-	-	-	0.00%	0.00%
TOTAL CAPITAL EXPENDITURES	744,927	1,645,500	1,146,500	2,810,833	70.82%	145.17%
City of Eureka Projects:						
CoE WWTP CIP	579,805	3,670,000	3,670,000	3,824,000	4.20%	4.20%
TOTAL OTHER	579,805	3,670,000	3,670,000	3,824,000	4.20%	4.20%
BUDGET SURPLUS (DEFICIT)	2,359,594	(1,573,772)	(504,178)	(1,409,503)	-10.44%	179.56%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

Sewer Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	8,168,352	8,904,400	8,966,500	10,039,700	12.75%	11.97%
TOTAL OPERATING EXPENSES	(4,003,577)	(4,658,206)	(4,132,402)	(4,452,745)	-4.41%	7.75%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	4,164,776	4,246,194	4,834,098	5,586,955	31.58%	15.57%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	301,166	277,750	260,440	300,800	8.30%	15.50%
TOTAL LONG TERM DEBT SERVICE	(781,616)	(782,216)	(782,216)	(662,425)	-15.31%	-15.31%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	3,684,326	3,741,728	4,312,322	5,225,330	39.65%	21.17%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(744,927)	(1,645,500)	(1,146,500)	(2,810,833)	70.82%	145.17%
CITY of EUREKA PROJECT REIMBURSEMENT	(579,805)	(3,670,000)	(3,670,000)	(3,824,000)	4.20%	4.20%
BUDGET SURPLUS or (DEFICIT)	2,359,594	(1,573,772)	(504,178)	(1,409,503)	-10.44%	179.56%

Working Capital Reserve Summary

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
BUDGET SURPLUS or (DEFICIT)	2,359,594	(1,573,772)	(504,178)	(1,409,503)	-10.44%	179.56%
Beginning Working Capital Reserves	8,643,688	11,003,281	11,003,281	10,499,103	-4.58%	-4.58%
Working Capital Reserve Balance, End of Year	11,003,281	9,429,509	10,499,103	9,089,600	-3.60%	-13.42%
Minimum Target Reserve Balance			$2,166,700.00	$2,321,200.00		
Maximum Target Reserve Balance			$10,731,800.00	$11,067,700.00		

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

General Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE						
Interest	158,315	15,000	104,000	100,000	566.67%	-3.85%
Miscellaneous	384	-	600	-	0.00%	-100.00%
TOTAL OPERATING REVENUE	158,699	15,000	104,600	100,000	566.67%	-4.40%
NON-OPERATING REVENUE						
Property Taxes	497,411	450,000	450,000	450,000	0.00%	0.00%
Insurance Rebate	-	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-		
TOTAL NON-OPERATING REVENUE	497,411	450,000	450,000	450,000	0.00%	0.00%
TOTAL DISTRICT REVENUE	656,110	465,000	554,600	550,000	18.28%	-0.83%
OPERATING EXPENSES						
Wages Direct	404,786	509,062	408,000	446,262	-12.34%	9.38%
Discretionary PERS UAL Payment	-	-	321,000	240,090	0.00%	-25.21%
Benefits: PERS	364,772	386,275	434,400	472,000	22.19%	8.66%
Group Ins	567,980	763,000	651,000	823,200	7.89%	26.45%
Workers Comp Ins	6,399	7,875	6,000	7,000	-11.11%	16.67%
FICA/Medicare	32,168	37,330	34,000	34,500	-7.58%	1.47%
Misc Benefits	200	1,920	850	1,800	-6.25%	111.76%
Total Wages and Benefits	1,376,305	1,705,462	1,855,250	2,024,852	18.73%	9.14%
Less: wages & ben charged to Capital Proj.	(46,831)	(50,000)	(40,000)	(60,000)	20.00%	50.00%
Less: Allocated to Water and Sewer Funds	(1,327,350)	(1,655,462)	(1,815,250)	(1,964,852)	18.69%	8.24%
Total Unallocated Wages and Benefits	2,124	-	-	-	0.00%	0.00%
Supplies/ Construction	-	-	-	-	0.00%	0.00%
Supplies/ Administration	5,570	6,000	7,500	7,500	25.00%	0.00%
Supplies/ Engineering	19	1,000	150	2,500	150.00%	1566.67%
Supplies/ Maintenance	-	5,000	500	-	-100.00%	-100.00%
Invoicing	74,227	65,000	70,000	70,000	7.69%	0.00%
Temporary Labor	21,658	-	-	10,000	0.00%	0.00%
Repairs & Maintenance/Trucks	-	-	-	-	0.00%	0.00%
Equipment Rental	-	-	-	-	0.00%	0.00%
Building & Grounds Maintenance	24,994	24,000	17,000	17,000	-29.17%	0.00%
Electrical Power	80,025	100,000	100,000	105,000	5.00%	5.00%
Street Lights	77,125	90,000	75,000	80,000	-11.11%	6.67%
Telephone	21,508	15,000	18,000	18,000	20.00%	0.00%
Postage	2,501	2,500	2,500	2,500	0.00%	0.00%
Freight	-	300	250	300	0.00%	20.00%
Liability Insurance	133,725	150,000	150,000	160,000	6.67%	6.67%
Legal Services	7,580	40,000	60,000	46,000	15.00%	-23.33%
Accounting	18,658	20,000	20,000	20,000	0.00%	0.00%
Engineering	-	1,500	-	2,000	33.33%	0.00%
Other Professional Services	12,538	120,000	50,000	60,000	-50.00%	20.00%
Bank Service Charges	21,087	22,000	22,000	24,000	9.09%	9.09%
Transportation	-	-	-	-	0.00%	0.00%
Office Equip. Maintenance	3,865	4,500	3,000	3,500	-22.22%	16.67%
Computer Software Maintenance	6,295	6,000	4,000	4,500	-25.00%	12.50%
Memberships & Subscriptions	20,695	44,000	40,000	38,500	-12.50%	-3.75%
Bad Debts & Minimum Balance Writeoff	-	-	-	-	0.00%	0.00%
Conference & Continuing Ed	1,920	13,000	-	-	-100.00%	0.00%
Certifications	1,920	1,500	1,000	1,000	-33.33%	0.00%
State/County & LAFCO Charges and Charges	20,734	19,000	-	-	-100.00%	0.00%
Elections Expense	16,881	-	-	17,000	0.00%	0.00%
Human Resources	8,700	14,500	12,000	10,000	-31.03%	-16.67%

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027
General Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
Miscellaneous	1,137	7,500	(500)	-	-100.00%	-100.00%
Director's Charges	12,850	16,000	12,000	12,500	-21.88%	4.17%
General & Admin Expense Allocation	(521,211)	(698,300)	(589,400)	(631,800)	-9.52%	7.19%
TOTAL OPERATING EXPENSES	77,125	90,000	75,000	80,000	-11.11%	6.67%
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	105,190	97,500	95,000	195,000	100.00%	105.26%
Building, Yard & Paving Improvements	90,444	395,000	252,000	345,000	-12.66%	36.90%
Engineering & Studies	-	15,000	15,000	15,000	0.00%	0.00%
TOTAL CAPITAL EXPENDITURES	195,634	507,500	362,000	555,000		
BUDGET SURPLUS (DEFICIT)	383,351	(132,500)	117,600	(85,000)	-35.85%	-172.28%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

General Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	158,699	15,000	104,600	100,000	566.67%	-4.40%
TOTAL OPERATING EXPENSES	(77,125)	(90,000)	(75,000)	(80,000)	-11.11%	6.67%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	81,574	(75,000)	29,600	20,000	-126.67%	-32.43%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	497,411	450,000	450,000	450,000	0.00%	0.00%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	578,985	375,000	479,600	470,000	25.33%	-2.00%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(195,634)	(507,500)	(362,000)	(555,000)	9.36%	53.31%
BUDGET SURPLUS or (DEFICIT)	383,351	(132,500)	117,600	(85,000)	-35.85%	-172.28%

Working Capital Reserve Summary

BUDGET SURPLUS or (DEFICIT)	383,351	(132,500)	117,600	(85,000)	-35.85%	-172.28%
Beginning Working Capital Reserves	1,251,973	1,635,324	1,635,324	1,752,924	7.19%	7.19%
Working Capital Reserve Balance, End of Year	1,635,324	1,502,824	1,752,924	1,667,924	10.99%	-4.85%