

HUMBOLDT COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2010-2011

BUDGET

**As Adopted
by the
Board of Directors
June 9, 2010**

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RESOLUTION NO. 2010-04

**A RESOLUTION OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2010-2011**

WHEREAS, the Humboldt Community Services District is a community services district, duly formed as authorized by Government Code Sections 61000 through 61802; and

WHEREAS, the Humboldt Community Services District operates on a Fiscal Year beginning on July 1, and ending on June 30, of each year; and,

WHEREAS, the Humboldt Community Services District desires to prepare and adopt an Annual Budget showing anticipated revenues and expenditures for the Fiscal Year.

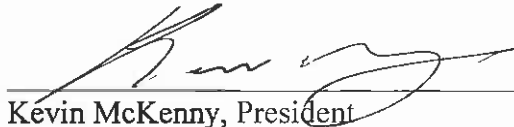
NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Humboldt Community Services District adopts the following Budget for Fiscal Year 2010-2011 which is attached hereto and by its reference made a part hereof.

PASSED, APPROVED, and ADOPTED this 9th day of June 2010, on the following roll call vote:

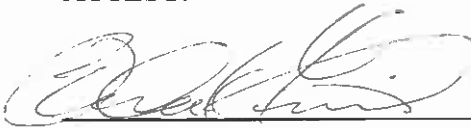
AYES: BONGIO, FROST, MOE, SCOLARI

NOES: NONE

ABSENT: McKENNY


Kevin McKenny, President

ATTEST:


Brenda Franklin, Secretary

RESOLUTION NO. 2010-03

**A RESOLUTION OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
ESTABLISHING APPROPRIATIONS LIMIT FOR FISCAL YEAR 2010-2011**

WHEREAS, Section 7910 of the Government Code provides that the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year pursuant to the provisions of Article XIII B of the California Constitution at a regularly scheduled meeting or a noticed special meeting; and,

WHEREAS, documentation used in the determination of the appropriations limit for fiscal year 2010-11 for the Humboldt Community Services District has been available to the public for fifteen days prior to the date hereof;

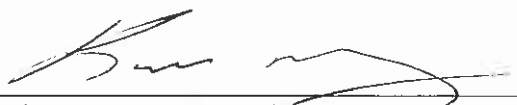
NOW, THEREFORE, the Board of Directors of the Humboldt Community Services District finds, determines and resolves that the appropriations limit for the Humboldt Community Services District for fiscal year 2010-2011 (commencing July 1, 2010 and ending June 30, 2011) is hereby established at \$335,957.

PASSED, APPROVED, and ADOPTED this 9th day of June 2010, on the following roll call vote:

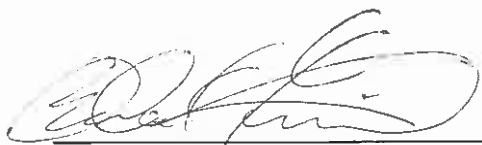
AYES: BONGIO, FROST, MOE, SCOLARI

NOES: NONE

ABSENT: McKENNY


Kevin McKenny, President

ATTEST:


Brenda Franklin, Secretary

HUMBOLDT COMMUNITY SERVICES DISTRICT
Budget
FISCAL YEAR 2010-2011

2010-2011

DISTRICT REVENUE

REVENUE-OPERATING :

METERED WATER SALES	\$2,947,961
SEWER SERVICE CHARGES	3,095,405
WATER SERVICE CONSTRUCTION FEES	30,000
SEWER LATERAL CONSTRUCTION FEES	15,000
OTHER SERVICES CHGS/PENALTIES	59,800
PLAN CHECK & INSPECTION FEES	4,000
REIMBURSABLE MAINTENANCE FEES	8,000
MISCELLANEOUS	16,000

TOTAL OPERATING REVENUE **\$6,176,166**

REVENUE-NON-OPERATING :

WATER CAPITAL CONNECTION FEES	\$35,000
SEWER CAPITAL CONNECTION FEES	30,000
INTEREST GENERAL FUND	40,000
DISCOUNTS EARNED	1,500
SALES OF FIXED ASSETS/SCRAP METAL	500
BAD DEBT RECOVERY	1,000
PROPERTY TAXES	295,000

TOTAL NON-OPERATING REVENUE **\$403,000**

TOTAL DISTRICT REVENUE **\$6,579,166**

HUMBOLDT COMMUNITY SERVICES DISTRICT
Budget
FISCAL YEAR 2010-2011

2010-2011

DISTRICT EXPENSES

EXPENSES - OPERATING :

WAGES DIRECT	\$1,130,000
PERS	240,000
GROUP INSURANCE	615,000
WORKERS COMPENSATION INS.	35,000
SOCIAL SECURITY (FICA)	86,445
Less 15% Wages & Benefits to Capital Projects	(315,967)
WATER PURCHASED HBMWD	675,000
WATER PURCHASED EUREKA	275,000
SEWAGE TREATMENT City of Eureka O & M	940,000
SEWAGE TREATMENT City of Eureka CIP & Martin Slough	2,382,737
WATER/SEWER ANALYSIS	10,000
MATERIALS AND SUPPLIES CONSTRUCTION	112,500
MATERIALS AND SUPPLIES ADMINISTRATION	15,000
MATERIALS AND SUPPLIES ENGINEER	10,000
MATERIALS AND SUPPLIES MAINTENANCE	101,000
TEMPORARY LABOR: MAINTENANCE	10,000
TEMPORARY LABOR: CONSTRUCTION	10,000
REPAIRS AND MAINT.-TRUCKS	45,000
METER REPLACEMENT	0
BLDG. REPAIRS AND MAINT.	30,000
ELECTRICAL POWER	280,000
STREET LIGHTS	80,000
TELEPHONE	12,000
PROPERTY LEASE	325
POSTAGE	35,000
FREIGHT	500
CHEMICALS	18,000
ACWA-JPIA INSURANCE	113,000
LEGAL SERVICES	15,000
ACCOUNTING SERVICES	13,000
ENGINEERING SERVICES	10,000
OTHER PROFESSIONAL SERVICES	20,000
BANK SERVICE CHARGES	9,500
FUEL & TRANSPORTATION	65,000

HUMBOLDT COMMUNITY SERVICES DISTRICT
Budget
FISCAL YEAR 2010-2011

2010-2011

DISTRICT EXPENSES - continued

EXPENSES - OPERATING : continued

OFFICE EQUIP.MAINT.	\$28,200
COMPUTER SOFTWARE MAINT.	21,000
MEMBERSHIPS AND SUBSCRIPTIONS	14,000
BAD DEBTS & MIN BAL WRITEOFF	11,000
CONFERENCES & CONTINUING ED.	25,000
CERTIFICATIONS	1,500
STATE/COUNTY FEES AND CHARGES	30,000
HUMAN RESOURCES	5,500
MISCELLANEOUS	8,000
DIRECTOR'S FEES	16,000

TOTAL OPERATING EXPENSES . . . \$7,238,240

LONG TERM DEBT :

2003 GREATER EUREKA WASTEWATER	\$62,409
1981 WATER REVENUE BOND	53,750
DAVIS-GRUNSKY LOAN K.S.	5,977
2001 CIP LOAN	194,310
2006 CIP INSTALLMENT SALE	140,955
2006 VacCon INSTALLMENT SALE	41,687
NEW DEBT (6%, 30 years, for half the year)	86,452

TOTAL LONG TERM DEBT \$585,540

CAPITAL OUTLAY :

RAISE VALVES TO GRADE	\$7,500
ASPHALT CONCRETE REPLACEMENT	25,000
NEW CONNECTIONS	
COMPUTER HARDWARE / SOFTWARE	
EQUIPMENT	-

TOTAL CAPITAL OUTLAY \$32,500

HUMBOLDT COMMUNITY SERVICES DISTRICT
Budget
FISCAL YEAR 2010-2011

2010-2011

CAPITAL EXPENDITURES :

VEHICLES/ROLLING STOCK		\$170,000
	Replace 2004 pick-up	\$20,000
	Replace 1993 Case Backhoe with used excavator	\$110,000
	2007 VacCon Emmissions Program, emissions kit	\$20,000
	2004 VacCon Emmissions Program, emissions kit	\$20,000
BUILDING, YARD & PAVING IMPROVEMENTS		\$411,500
	Fields Landing new storage building	35,000
	Replace District yard parts shed	54,000
	Trusdale metal building pump cover	28,000
	Miscellaneous trench paving	25,000
	Project Paving: Union St, HH Rd.	144,500
	Automated Meter Reading System	125,000
WATER SYSTEM IMPROVEMENTS		\$628,000
	Bigen water main replacement	40,000
	Dartmouth water main replacement	48,000
	Alpha water main replacement	45,000
	Lewis water main replacement	50,000
	Meyers water main replacement	25,000
	Eggert water main replacement	375,000
	Reservoir Cleaning & Maintenance	15,000
	South Bay Well	30,000
SEWER SYSTEM IMPROVEMENTS		\$425,875
	I & I Program	20,000
	Home Dr: Christopher to Walnut - trouble spot / flat line	43,750
	Mesa: Loma to Aspen - trouble spot / flat line	97,125
	SCADA - Sewer	15,000
	Hartman: Martin Slough station (1 pump)	10,000
	Sea Ave.: pumps & panel	45,000
	Hover: New Generater / Replacement	50,000
	Christine: lower vault, new pumps & panel	20,000
	Fields Landing: carryover, convert drywell to submersible	125,000
ENGINEERING & STUDIES		\$25,000
	Hydraulic Model - Water	25,000
TOTAL CAPITAL EXPENDITURES		\$1,660,375

HUMBOLDT COMMUNITY SERVICES DISTRICT
Budget
FISCAL YEAR 2010-2011

2010-2011

BUDGET SUMMARY

	TOTAL OPERATING REVENUE	\$6,176,166
	TOTAL OPERATING EXPENSES	(7,238,240)
OPERATING BUDGET SURPLUS(DEFICIT)		(\$1,062,074)
	TOTAL NON-OPERATING REVENUE	403,000
	TOTAL LONG TERM DEBT PAYMENT	(585,540)
	TOTAL CAPITAL OUTLAY	(32,500)
BUDGET SURPLUS(DEFICIT) BEFORE CAPITAL EXPENDITURES		(1,277,114)
	PROCEEDS FROM DEBT ISSUANCE	2,380,000
	CAPITAL EXPENDITURES	(1,660,375)
BUDGET SURPLUS (DEFICIT)		(557,489)

RESERVE SUMMARY

BUDGET SURPLUS (DEFICIT)	(\$557,489)
RESERVES BEGINNING OF YEAR	2,100,000
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ANTICIPATED RESERVES END OF YEAR	\$1,542,511

Humboldt Community Services District

Five Year Budget Projection

FISCAL YEAR 2010-2011 BUDGET

Budget Summary	2010-11 Budget	2011-12 Budget Projection	2012-13 Budget Projection	2013-14 Budget Projection	2014-15 Budget Projection
Operating Budget					
Revenue	\$ 6,176,166	6,820,303	7,305,101	7,651,750	7,889,464
Expenses					
Wages	(1,130,000)	(1,192,150)	(1,257,718)	(1,326,893)	(1,399,872)
All other expenses	(6,108,240)	(9,846,394)	(13,300,920)	(4,304,748)	(4,520,931)
Total Expenses	(7,238,240)	(11,038,544)	(14,558,639)	(5,631,641)	(5,920,803)
Operating Budget Surplus / (Deficit)	(1,062,074)	(4,218,240)	(7,253,538)	2,020,109	1,968,661
Non-Operating Budget					
Non-Operating Revenue	403,000	417,750	433,238	449,499	466,574
Long Term Debt Payments	(585,540)	(1,112,053)	(1,793,811)	(1,793,811)	(1,752,124)
Capital Outlay	(32,500)	(33,800)	(35,152)	(36,558)	(38,020)
Budget Surplus / (Deficit) before CIP	(1,277,114)	(4,946,343)	(8,649,263)	639,239	645,091
Capital Improvement Plan Budget					
New Financing	2,380,000	6,057,360	9,384,286	-	-
Capital Expenditures	(1,660,375)	(1,240,600)	(1,031,840)	(964,875)	(575,625)
Budget Surplus / (Deficit)	\$ (557,489)	(129,583)	(296,817)	(325,636)	69,466
RESERVE SUMMARY					
Beginning Reserve Balance	2,100,000	1,542,511	1,412,928	1,116,111	790,476
Budget Surplus / (Deficit)	(557,489)	(129,583)	(296,817)	(325,636)	69,466
RESERVES	\$ 1,542,511	1,412,928	1,116,111	790,476	859,941

GENERAL LEDGER ACCOUNT NUMBERS

All General Ledger Account Numbers are made up of seven digits in three sections. The first section contains one number which defines the fund. At this time the district only uses one fund so this digit is always 1. The second section contains two digits which define the cost center. For example, if an expense is water related and needs to be allocated to the original district, then the second two digits would be 01. The last four digits refer to the budget line item (classification).

Middle Two Numbers (Department or Cost Center):

Original Water	X-01-XXXX
Humboldt Hill Water	X-02-XXXX
FW/MR Water	X-03-XXXX
General Sewer	X-06-XXXX
Humboldt Hill Sewer	X-10-XXXX
Water & Sewer-Allocated by Revenue	X-17-XXXX
Water & Sewer-Allocated by Payroll	X-18-XXXX
Administrative	X-21-XXXX
Water Only-Allocated by Revenue	X-23-XXXX
Water Only-Allocated by Payroll	X-24-XXXX
Sewer Only-Allocated by Revenue	X-25-XXXX
Sewer Only-Allocated by Payroll	X-26-XXXX
Street Lights	X-31-XXXX
Balance Sheet account	X-00-XXXX

First Number of the four digit classification (Type of Account):

Asset	X-XX-1XXX
Liability	X-XX-2XXX
Equity	X-XX-3XXX
Operating Revenue	X-XX-4XXX
Non-Operating Revenue	X-XX-5XXX
Operating Expense	X-XX-6XXX
Non-Operating Expense	X-XX-7XXX

Last Three of the four digit classification number defines the budget line Item (or Classification):

i.e. Engineering Supplies	X-XX-6318
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FY 10/11 0% COLA WAGE & SALARY SCHEDULE EFFECTIVE 7/1/2010

Classification	STEP 1		STEP 2		STEP 3		STEP 4		STEP 5	
	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly	Hourly	Monthly
HOURLY EMPLOYEES										
*Laborer	\$10.13	\$1,756	\$10.64	\$1,844	\$11.17	\$1,936	\$11.73	\$2,033	\$12.31	\$2,134
*Clerk	\$9.81	\$1,700	\$10.30	\$1,784	\$10.82	\$1,874	\$11.37	\$2,014	\$11.91	\$2,115
Customer Service Representative I	\$13.03	\$2,258	\$13.68	\$2,371	\$14.37	\$2,490	\$15.08	\$2,614	\$15.83	\$2,744
Customer Service Representative II	\$16.95	\$2,938	\$17.80	\$3,085	\$18.68	\$3,239	\$19.62	\$3,401	\$20.60	\$3,571
Maintenance & Construction Utilityman I	\$13.03	\$2,258	\$13.68	\$2,371	\$14.37	\$2,490	\$15.08	\$2,614	\$15.83	\$2,744
Maintenance & Construction Utilityman II	\$16.38	\$2,839	\$17.20	\$2,981	\$18.06	\$3,130	\$18.96	\$3,287	\$19.91	\$3,450
Maintenance & Construction Utilityman III	\$19.65	\$3,405	\$20.64	\$3,576	\$21.66	\$3,754	\$22.74	\$3,942	\$23.88	\$4,139
Water Service Worker I	\$13.03	\$2,258	\$13.68	\$2,371	\$14.37	\$2,490	\$15.08	\$2,614	\$15.83	\$2,744
Water Service Worker II	\$16.38	\$2,839	\$17.20	\$2,981	\$18.06	\$3,130	\$18.96	\$3,287	\$19.91	\$3,450
Water Service Worker III	\$19.65	\$3,405	\$20.64	\$3,576	\$21.66	\$3,754	\$22.74	\$3,942	\$23.88	\$4,139
Equipment Mechanic III	\$19.65	\$3,405	\$20.64	\$3,576	\$21.66	\$3,754	\$22.74	\$3,942	\$23.88	\$4,139
Engineering Technician	\$19.62	\$3,400	\$20.60	\$3,571	\$21.63	\$3,749	\$22.71	\$3,936	\$23.84	\$4,132
District Planner	\$23.30	\$4,038	\$24.47	\$4,240	\$25.69	\$4,453	\$26.98	\$4,675	\$28.33	\$4,909

Standby Duty Pay \$30.00/day, weekday \$50.00/day, weekend/holiday

* Represents seasonal positions with no benefits.

SALARIED EMPLOYEES

	Monthly Salary				
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Admin Asst/Board Sec	\$3,205	\$3,365	\$3,533	\$3,710	\$3,896
Supervisor	\$4,673	\$4,907	\$5,152	\$5,409	\$5,680
Finance Manager	\$5,008	\$5,259	\$5,521	\$5,797	\$6,087
District Engineer	\$5,947	\$6,244	\$6,556	\$6,884	\$7,229
General Manager	\$7,500	\$7,875	\$8,269	\$8,682	\$9,116

Total projected wages for year as contained in budget draft equals \$1,130,000.

Operating expense general wages equals \$ 814,033.

Capital project wages equals \$ 315,967.