

HUMBOLDT COMMUNITY SERVICES DISTRICT

FISCAL YEAR 2011-2012

BUDGET

**As Adopted
by the
Board of Directors
June 14, 2011**

Table of Contents

<u>Page</u>	<u>Title</u>
1	Resolution No. 2011-04; Approving and Adopting a Budget for FY 2011-2012
2	Resolution No. 2011-03; Establishing An Appropriations Limit
3-5	FY 2011-2012 Budget - Revenues and Expenses
6	FY 2011-2012 Budget - Capital Expenditures
7	FY 2011-2012 Budget – Summary
8	Five Year Budget Projection
9	General Ledger Account Numbers
10	FY 2011-2012 Salary Schedule

RESOLUTION NO. 2011-04

**A RESOLUTION OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2011-2012**

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

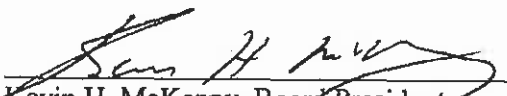
WHEREAS, the Humboldt Community Services District operates on a Fiscal Year beginning on July 1, and ending on June 30, of each year; and,

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

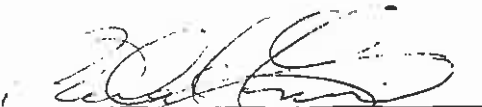
NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Humboldt Community Services District adopts the following Budget for Fiscal Year 2011-2012 which is attached hereto and by its reference made a part hereof.

PASSED, APPROVED, and ADOPTED this 4TH day of June 2011 on the following roll call vote:

AYES:	FROST, McKENNY, SCOLARI
NOES:	NONE
ABSTAIN:	NONE
ABSENT:	BONGIO


Kevin H. McKenny, Board President

ATTEST:


Brenda K. Franklin, Board Secretary

RESOLUTION NO. 2011-03

**A RESOLUTION OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
ESTABLISHING APPROPRIATIONS LIMIT FOR FISCAL YEAR 2011-2012**

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 2011-12 for the Humboldt Community Services District has been available to the public for fifteen days prior to the date hereof;

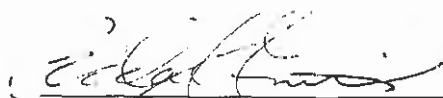
NOW, THEREFORE, the Board of Directors of the Humboldt Community Services District finds, determines and resolves that the appropriations limit for the Humboldt Community Services District for fiscal year 2011-2012 (commencing July 1, 2011 and ending June 30, 2012) is hereby established at \$346,875.

PASSED, APPROVED, and ADOPTED this 14th of June 2011, on the following roll call vote:

AYES: FROST, McKENNY, SCOLARI
NOES: NONE
ABSTAIN: NONE
ABSENT: BONGIO


Kevin H. McKenny, Board President

ATTEST:


Brenda K. Franklin, Board Secretary

HUMBOLDT COMMUNITY SERVICES DISTRICT
Proposed Budget
FISCAL YEAR 2011-2012

Requested
2011-2012

DISTRICT REVENUE

REVENUE-OPERATING :

METERED WATER SALES	\$2,983,000
SEWER SERVICE CHARGES	3,119,000
WATER SERVICE CONSTRUCTION FEES	30,000
SEWER LATERAL CONSTRUCTION FEES	20,000
OTHER SERVICES CHGS/PENALTIES	71,000
PLAN CHECK & INSPECTION FEES	3,500
REIMBURSABLE MAINTENANCE FEES	7,000
MISCELLANEOUS	12,000

TOTAL OPERATING REVENUE	\$6,245,500
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REVENUE-NON-OPERATING :

WATER CAPITAL CONNECTION FEES	\$45,000
SEWER CAPITAL CONNECTION FEES	40,000
INTEREST GENERAL FUND	25,000
DISCOUNTS EARNED	2,500
SALES OF FIXED ASSETS/SCRAP METAL	500
BAD DEBT RECOVERY	1,500
PROPERTY TAXES	410,000

TOTAL NON-OPERATING REVENUE	\$524,500
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TOTAL DISTRICT REVENUE	\$6,770,000
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HUMBOLDT COMMUNITY SERVICES DISTRICT
Proposed Budget
FISCAL YEAR 2011-2012

Requested
2011-2012

DISTRICT EXPENSES

EXPENSES - OPERATING :

WAGES DIRECT	\$1,300,000
PERS	275,000
GROUP INSURANCE	800,000
WORKERS COMPENSATION INS.	57,000
SOCIAL SECURITY (FICA)	99,500
Less 15% Wages & Benefits to Capital Projects	(330,225)
WATER PURCHASED HBMWD	700,000
WATER PURCHASED EUREKA	250,000
SEWAGE TREATMENT City of Eureka O & M	968,700
WATER/SEWER ANALYSIS	10,000
MATERIALS AND SUPPLIES CONSTRUCTION	117,750
MATERIALS AND SUPPLIES ADMINISTRATION	15,500
MATERIALS AND SUPPLIES ENGINEER	12,000
MATERIALS AND SUPPLIES MAINTENANCE	101,000
TEMPORARY LABOR: MAINTENANCE	10,000
TEMPORARY LABOR: CONSTRUCTION	10,000
REPAIRS AND MAINT.-TRUCKS	50,000
METER REPLACEMENT	10,000
BUILDING & GROUNDS MAINTENANCE.	30,000
ELECTRICAL POWER	260,000
STREET LIGHTS	80,000
TELEPHONE	12,000
PROPERTY LEASE	325
POSTAGE	35,000
FREIGHT	500
CHEMICALS	18,000
ACWA-JPIA INSURANCE	100,000
LEGAL SERVICES	10,000
ACCOUNTING SERVICES	13,000
ENGINEERING SERVICES	7,500
OTHER PROFESSIONAL SERVICES	20,000
BANK SERVICE CHARGES	10,000
FUEL & TRANSPORTATION	70,000

HUMBOLDT COMMUNITY SERVICES DISTRICT
Proposed Budget
FISCAL YEAR 2011-2012

	Requested 2011-2012
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DISTRICT EXPENSES - continued	
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EXPENSES - OPERATING : continued	
OFFICE EQUIP.MAINT.	\$25,600
COMPUTER SOFTWARE MAINT.	21,000
MEMBERSHIPS AND SUBSCRIPTIONS	14,000
BAD DEBTS & MIN BAL WRITEOFF	16,000
CONFERENCES & CONTINUING ED.	23,000
CERTIFICATIONS	1,800
STATE/COUNTY FEES AND CHARGES	30,000
HUMAN RESOURCES	11,500
MISCELLANEOUS	8,000
DIRECTOR'S FEES	16,000
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TOTAL OPERATING EXPENSES . . .	\$5,289,450
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LONG TERM DEBT :	
2003 GREATER EUREKA WASTEWATER	\$63,708
1981 WATER REVENUE BOND	52,250
DAVIS-GRUNSKY LOAN K.S.	5,977
Freshwater/Mitchell Road Safe Drinking Water Bond	177,430
2001 CIP LOAN	194,310
2006 CIP INSTALLMENT SALE	140,955
2006 VacCon INSTALLMENT SALE	41,687
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TOTAL LONG TERM DEBT	\$676,317
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CAPITAL OUTLAY :	
RAISE VALVES TO GRADE - COUNTY PROJECTS	\$7,500
NEW CONNECTIONS	10,000
CITY of EUREKA WASTEWATER CIP	1,041,000
EQUIPMENT PURCHASES NOT IN CIP	9,000
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TOTAL CAPITAL OUTLAY	\$1,067,500
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HUMBOLDT COMMUNITY SERVICES DISTRICT
Proposed Budget
FISCAL YEAR 2011-2012

	Requested 2011-2012
CAPITAL EXPENDITURES :	
VEHICLES/ROLLING STOCK	\$205,000
Pick-up F-350	\$45,000
Utility F-550	\$160,000
BUILDING, YARD & PAVING IMPROVEMENTS	\$363,200
Equipment Rental	15,000
Office siding, windows, roofing	30,000
Fields Landing Metal Building	55,000
Replace District yard parts shed	64,000
Trusdale metal building pump cover	28,000
Miscellaneous trench paving	20,000
Automated Meter Reading System	151,200
WATER SYSTEM IMPROVEMENTS	\$798,800
Heiser water main replacement	25,000
Lloyd water main replacement	38,800
King Salmon Drive water main replacement	110,000
Allard water main replacement	150,000
Hubbard B.S.	15,000
Ridgewood B.S.	10,000
Spruce Point Well	10,000
Elk River Vault	5,000
Allard PRV Station	20,000
Trusdale Pump Station	100,000
Eggert water main replacement	300,000
Reservoir Cleaning & Maintenance	15,000
South Bay Well	
SEWER SYSTEM IMPROVEMENTS	\$375,875
I & I Program	10,000
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 & paving	45,000
Hoover: New Generator / Replacement	50,000
Christine: lower vault, new pumps & panel	65,000
Fields Landing: carryover, convert drywell to submersible	40,000
ENGINEERING & STUDIES	\$35,000
Hydraulic Model - Water	20,000
Sewer Rate Study	15,000
TOTAL CAPITAL EXPENDITURES	\$1,777,875

HUMBOLDT COMMUNITY SERVICES DISTRICT
Proposed Budget
FISCAL YEAR 2011-2012

Requested
2011-2012

BUDGET SUMMARY

	TOTAL OPERATING REVENUE	\$6,245,500
	TOTAL OPERATING EXPENSES	(5,289,450)
OPERATING BUDGET SURPLUS(DEFICIT)		\$956,050
	TOTAL NON-OPERATING REVENUE	524,500
	TOTAL LONG TERM DEBT PAYMENT	(676,317)
	TOTAL CAPITAL OUTLAY	(1,067,500)
BUDGET SURPLUS(DEFICIT) BEFORE CAPITAL EXPENDITURES		(263,267)
	CAPITAL EXPENDITURES	(1,777,875)
BUDGET SURPLUS (DEFICIT)		(2,041,142)

RESERVE SUMMARY

BUDGET SURPLUS (DEFICIT)	(\$2,041,142)
RESERVES BEGINNING OF YEAR	3,452,083
ANTICIPATED RESERVES END OF YEAR	\$1,410,941

HUMBOLDT COMMUNITY SERVICES DISTRICT
Proposed Budget
FISCAL YEAR 2011-2012

	Requested					
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
BUDGET SUMMARY						
TOTAL OPERATING REVENUE	\$6,245,500	\$6,675,820	\$7,167,705	\$7,318,369	\$7,471,343	\$7,544,621
TOTAL OPERATING EXPENSES	(5,289,450)	(5,369,483)	(5,457,483)	(5,554,283)	(5,660,763)	(5,777,891)
OPERATING BUDGET SURPLUS(DEFICIT)	\$956,050	\$1,306,338	\$1,710,223	\$1,764,087	\$1,810,580	\$1,766,730
TOTAL NON-OPERATING REVENUE	524,500	524,500	527,700	527,700	527,700	527,700
TOTAL LONG TERM DEBT PAYMENT	(676,317)	(676,317)	(1,351,515)	(1,330,672)	(1,330,672)	(1,233,517)
TOTAL CAPITAL OUTLAY	(1,067,500)	(9,398,210)	(47,913)	(26,500)	(26,500)	(26,500)
BUDGET SURPLUS(DEFICIT) BEFORE CAPITAL	(263,267)	(8,243,690)	838,494	934,615	981,108	1,034,414
PROCEEDS FROM DEBT ISSUANCE through CWSRF	0	8,500,000				
PROCEEDS FROM DEBT ISSUANCE: Private Placement	0	1,200,000				
CAPITAL EXPENDITURES	(1,777,875)	(1,215,580)	(1,454,760)	(993,075)	(1,019,075)	(726,200)
BUDGET SURPLUS (DEFICIT)	(2,041,142)	240,730	(616,266)	(58,460)	(37,967)	308,214
RESERVE SUMMARY						
BUDGET SURPLUS (DEFICIT)	(\$2,041,142)	240,730	(616,266)	(58,460)	(37,967)	308,214
RESERVES BEGINNING OF YEAR	3,452,083	1,410,941	1,651,671	1,035,405	976,945	938,978
ANTICIPATED RESERVES END OF YEAR	\$1,410,941	\$1,651,671	\$1,035,405	\$976,945	\$938,978	\$1,247,192

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 11/12 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
*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				
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				
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				
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 \$1,300,000.

Operating expense general wages equals \$1,105,000.

Capital project wages equals \$ 195,000.