

**SHASTA COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS' MEETING  
6:00 pm Tuesday, June 16th, 2026  
11570 School Street, Redding, CA 96001  
AGENDA**

**1. Call to Order**

**2. Pledge of Allegiance**

**3. Approve Agenda pgs 1-2**

**4. Public Comment Period**

This time is set aside for members of the public to address the District on matters not on the agenda, as well as matters on the Consent Calendar. If your comments concern an item noted on the regular agenda, please address the Board after that item is open to public comments. By law, the Board of Directors cannot make decisions on matters not included on the agenda. The Board will customarily refer these matters to the General Managers' Office. Each speaker is allocated three (3) minutes to speak. Speakers may not cede their time. Comments should be limited to matters within the jurisdiction of the District.

**5. Closed Session:**

Close the open session:

Open the closed session:

**5-1 "Closed Session. (Gov. Code 54957)**

**Public Employee Evaluation**

**Title: "District Manager"**

Close the closed session:

Open the open session:

Report on closed session:

**6. Consent Calendar**

The Board considers matters listed under the Consent Calendar routine and will enact them by one motion in the form listed below. There will be no separate discussion of the items unless good cause is shown before the Board votes on the motion to adopt.

**Financial Reports for May 1<sup>st</sup> through May 31<sup>st</sup>, 2026**

6-1 SCSD Financial Report Pgs 3

6-2 SCSD Monthly Bank Transactions pgs 4-6

6-3 SCSD Budget vs Actual pgs 7-10

6-4 May 19<sup>th</sup>, 2026, meeting minutes pgs 11-14

**RECOMMENDATION:** Approval and adoption of all items on the Consent Calendar.

**7. Correspondence:**

**8. General Business:**

8-1 General Manager report pg 15

**9. New Business:**

9-1 2025/2026 Shasta CSD Budget Revisions pgs 16-19

**Discussion/Possible Action**

9-2 2026/2027 Shasta CSD Draft Budget pgs 20-23

**Discussion/Possible Action**

9-3 Cola (Cost of living adjustment) increase pg 24

**Discussion/Possible Action**

**10. Old Business:**

**11. Oral Communications:**

These Comment sessions are for information and reporting purposes only. Board action cannot be taken. If it becomes apparent that action is necessary or desired, the matter(s) will be scheduled on a subsequent board agenda.

**11-1 Board Members:**

**11-2 Staff Members:**

**12. Adjourn:**

In compliance with the Americans with Disabilities Act, the Shasta Community Services District will make available to any member of the public who has a disability, a needed modification or accommodation, including an auxiliary aid or service, for that person to participate in the public meeting. A person needing assistance should contact the district office by mail at PO Box 2520, Shasta, CA 96087, 48 hours before the meeting. Accommodations may include, but are not limited to, interpreters, assistive listening devices, accessible seating, or documentation in an alternate format. If requested, this document and other agenda materials can be made available in an alternative format for persons with a disability who are covered by the Americans with Disabilities Act

Shasta Community Services District  
Financial Report for May 2026

	Tri Counties Bank		Umpqua
	935 General	970 Money Mult.	839 State Reimb.
<b>Beginning Cash</b>	\$ 77,500.05	\$ 1,961,360.84	\$ 60,519.57
Voided Checks - Prior Period			
Reconciling Adjustments	(241.75)	1.37	
<b>Revenue</b>			
Customer Payments	33,303.48	46,974.28	
Bad Debt Recovery			
Hydrant Water Sales			
Property Tax Disbursements	9,887.14		
Capacity Expansion Fee			
Grants			
Scrap Metal			
Asset Disposal			
Vendor Refunds			
Interest		3,411.01	0.51
<b>Total Revenue</b>	\$ 43,190.62	\$ 50,385.29	\$ 0.51
<b>Transfers</b>			
Transfers In			
Transfers Out			
<b>Total Transfers</b>	\$ -	\$ -	\$ -
<b>Disbursements</b>			
Bills Paid	(33,545.11)		
Payroll	(29,778.17)		
Revolving Fund Loan Payment			
USDA Loan Payment			
Customer NSF Returns			
Bank Fees	(131.65)		
<b>Total Disbursements</b>	\$ (63,454.93)	\$ -	\$ -
<b>Ending Cash</b>	\$ 56,993.99	\$ 2,011,747.50	\$ 60,520.08

**Shasta Water Department  
BANK TRANSACTIONS  
5/1/2026 - 5/31/2026**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>13110 - Tric General Fund 935</b>							
Bill Pmt -Check	05/01/2026	EFT	Humana	May 2026 employee dental & vision		661.44	77,500.05
Bill Pmt -Check	05/01/2026	EFT	Elan Cardmember Services	intuit subscription, answering service, 3/4" road base, wtp scada, ...		1,686.68	76,838.61
Bill Pmt -Check	05/01/2026	EFT	California State Disbursement Unit	Employee Garnishment		349.00	75,151.93
Bill Pmt -Check	05/01/2026	17515	Badger Meter	April 2026 mbt hosting		66.71	74,802.93
Bill Pmt -Check	05/01/2026	EFT	Western Growers Assurance Trust	May 2026 employee health insurance & annual dues inv # 26042...		5,608.55	74,736.22
Bill Pmt -Check	05/01/2026	17516	Thompson Gas	office propane		672.35	69,127.67
Deposit	05/01/2026			Batch # 522 CC	894.75		68,455.32
Deposit	05/02/2026			Batch # 523 CC	416.68		69,350.07
Deposit	05/03/2026			Batch # 520 CC	322.12		69,766.75
Deposit	05/03/2026			Batch # 527 CC	397.23		70,088.87
Bill Pmt -Check	05/04/2026	17517	Ed Staub & Sons	fuel April 2026 2nd half		633.99	70,486.10
Bill Pmt -Check	05/04/2026	EFT	TASC (Optilife)	Employee Supplemental Insurance May 2026		533.00	69,852.11
Bill Pmt -Check	05/04/2026	17518	Shirt Zone	new shirts for all employees		756.11	69,319.11
Bill Pmt -Check	05/04/2026	EFT	PG&E	April 2026 office electric		421.75	68,563.00
Deposit	05/04/2026			Batch # 525 CC	815.26		68,141.25
Deposit	05/04/2026			Batch # 526 CC	161.72		68,956.51
Deposit	05/04/2026			Batch # 528 CC	107.34		69,118.23
Paycheck	05/05/2026	17511	Hunt, Joshua E	pay period 4/16/2026 - 4/30/2026		3,166.41	66,059.16
Paycheck	05/05/2026	17512	Simmmons, Ryan S	pay period 4/16/2026 - 4/30/2026		603.18	65,455.98
Paycheck	05/05/2026	17513	Staup, Shawna P	pay period 4/16/2026 - 4/30/2026		2,348.70	63,107.28
Paycheck	05/05/2026	17514	Steele, Justin B.	pay period 4/16/2026 - 4/30/2026		3,269.66	59,837.62
Liability Check	05/05/2026		QuickBooks Payroll Service	Created by Payroll Service & payroll taxes on 05/01/2026		4,552.33	55,285.29
Deposit	05/05/2026			Batch # 519 CC	912.94		56,198.23
Deposit	05/05/2026			Batch # 529 CC	293.33		56,491.56
Deposit	05/06/2026			Batch # 530 CC	632.76		57,124.32
Deposit	05/06/2026			Batch # 531 CC	258.26		57,382.58
Deposit	05/07/2026			Batch # 532 CC	633.37		58,015.95
Deposit	05/08/2026			Batch # 533 CC	327.81		58,343.76
Deposit	05/09/2026			Batch # 534 CC	105.05		58,448.81
Deposit	05/10/2026			Batch # 535 CC	263.28		58,712.09
Bill Pmt -Check	05/11/2026	17519	Waste Management	May 2026 office trash		73.02	58,639.07
Bill Pmt -Check	05/11/2026	17520	Carrel's Office Machines	April 2026 copier fees		90.96	58,548.11
Bill Pmt -Check	05/11/2026	17521	verizon	April 2026 filter plant data & cell phones		192.45	58,355.66
Bill Pmt -Check	05/11/2026	EFT	AT&T	April 2026 office internet		117.70	58,237.96
Bill Pmt -Check	05/11/2026	17522	Hue & Cry, Inc.	sprinkler syster service call		315.00	57,922.96
Bill Pmt -Check	05/11/2026	EFT	Quacient Leasing USA, Inc.	mail sorter lease may 2026-Aug 2026		1,964.62	55,958.34
Bill Pmt -Check	05/11/2026	17523	PACE Civil Engineering, Inc.	wtp scada computer replacement		1,648.25	54,310.09
Bill Pmt -Check	05/11/2026	EFT	PG&E	April 2026 pumps electrical		1,411.36	52,898.73
Bill Pmt -Check	05/11/2026	17523	California Public Employee's Retirement	April 2026		3,880.92	49,017.81
Deposit	05/11/2026			Batch # 541 CC	916.88		49,934.69
Deposit	05/11/2026			Batch # 542 CC	68.08		50,002.77
Bill Pmt -Check	05/12/2026	EFT	US Bureau of Reclamation	April 2026 water adjustment		3,469.91	46,532.86
Bill Pmt -Check	05/12/2026	17524	PACE Supply Corp	multiple repliar clamp		615.25	45,917.61
Bill Pmt -Check	05/12/2026	17525	SCP	chem chlor		96.31	45,821.30
Check	05/12/2026	17527	CUSTOMER REFUNDS	partial deposit refund for closed acct # 1371		132.78	45,688.52
Check	05/12/2026	17528	CUSTOMER REFUNDS	partial deposit refund for closed acct # 1358		130.79	45,557.73
Check	05/12/2026	17529	CUSTOMER REFUNDS	partial deposit refund for closed acct# 1621		103.32	45,454.41
Deposit	05/12/2026			Batch # 543 CC	1,752.48		47,206.89
Deposit	05/12/2026			Batch # 544 CC	193.73		47,400.62
Deposit	05/12/2026			Batch # 545 CC	74.50		47,475.12
Check	05/12/2026			service charge		131.65	47,343.47
Deposit	05/13/2026			Batch # 539 CC	1,967.67		49,311.14
Deposit	05/13/2026			Batch # 546 CC	737.80		50,048.94
Deposit	05/13/2026			Batch # 540 CC	292.38		50,341.32
Deposit	05/13/2026			Batch # 550 CC	6.40		50,347.72

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**Shasta Water Department  
BANK TRANSACTIONS  
5/1/2026 - 5/31/2026**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -Check	05/14/2026	17530	Amazing Amy's Cleaning	May 2026 office cleaning		275.00	50,072.72
Bill Pmt -Check	05/14/2026	17531	Pace Analytical Services LLC	drinking water coliform & E. coli monitoring		196.40	49,876.32
Deposit	05/14/2026			Batch # 551 CC	410.73		50,287.05
Bill Pmt -Check	05/15/2026	EFT	California State Disbursement Unit	Employee Garnishment		349.00	49,938.05
Deposit	05/15/2026			AU043026A	9,887.14		59,825.19
Bill Pmt -Check	05/15/2026	17536	Hue & Cry, Inc.	June 2026 fire & burglary alarm system monitoring		178.00	59,647.19
Bill Pmt -Check	05/15/2026	17537	American Water Works Association	313-0022347-0531-3		539.00	59,108.19
Bill Pmt -Check	05/15/2026	17538	Moore & Bogener	draft letter to district regarding WIIN Act litigation		50.00	59,058.19
Deposit	05/15/2026			Batch # 552 CC	60.50		59,118.69
Deposit	05/17/2026			Batch # 547 CC	364.11		59,482.80
Deposit	05/17/2026			Batch # 553 CC	220.85		59,703.65
Deposit	05/18/2026			Batch # 554 CC	137.80		59,841.45
Bill Pmt -Check	05/19/2026	17539	Ed Staub & Sons	May 2026 1st half		973.73	58,867.72
Bill Pmt -Check	05/19/2026	17540	Pace Analytical Services LLC	2025 consumer confidence report		280.00	58,587.72
Bill Pmt -Check	05/19/2026	17541	Wells Fargo Bank, N.A.	June 2026 copier lease inv 5038733292		182.66	58,405.06
Deposit	05/19/2026			Batch # 556 CC	811.58		59,216.64
Deposit	05/19/2026			Batch # 558 CC	50.00		59,266.64
Paycheck	05/20/2026	17532	Hunt, Joshua E	pay period 5/1/2023 - 5/15/2026		3,433.61	55,833.03
Paycheck	05/20/2026	17533	Simmons, Ryan S	pay period 5/1/2023 - 5/15/2026		2,040.75	53,792.28
Paycheck	05/20/2026	17534	Staup, Shawna P	pay period 5/1/2023 - 5/15/2026		2,364.88	51,427.40
Paycheck	05/20/2026	17535	Steele, Justin B.	pay period 5/1/2023 - 5/15/2026		3,002.00	48,425.40
Liability Check	05/20/2026		QuickBooks Payroll Service	Created by Payroll Service & payroll taxes on 05/15/2026		4,996.65	43,428.75
Deposit	05/20/2026			Batch # 555 CC	206.40		43,635.15
Deposit	05/20/2026			Batch # 559 CC	495.65		44,130.80
Deposit	05/22/2026			Batch # 557 ACH	14,692.34		58,823.14
Bill Pmt -Check	05/22/2026	17542	Big Time Pest Control	May 2026 pest control		85.00	58,738.14
Bill Pmt -Check	05/22/2026	17543	Usalco Modesto Plant LLC	polymer drum		967.45	57,770.69
Bill Pmt -Check	05/22/2026	17544	Computer Logistics Corporation	11/2026-4/2026 it services		2,362.50	55,408.19
Check	05/22/2026	EFT	CUSTOMER REFUNDS	deposit & overpayment refund on closed acct # 1589		233.94	55,174.25
Bill Pmt -Check	05/22/2026	EFT	Quadient Finance USA, Inc	May 2026 postage		1,000.00	54,174.25
Bill Pmt -Check	05/22/2026	EFT	AT&T Mobility	May 2026 office phone		72.82	54,101.43
Deposit	05/25/2026			Batch # 563 CC	72.86		54,174.29
Deposit	05/25/2026			Batch # 564 CC	308.84		54,483.13
Deposit	05/25/2026			Batch # 565 CC	139.24		54,622.37
Bill Pmt -Check	05/26/2026	EFT	TASC (Optilife)	hira admin fees, ins carrier reimbursement, card fee		171.48	54,450.89
Check	05/26/2026	17547	CUSTOMER REFUNDS	partial deposit refund for closed acct # 1596		6.18	54,444.71
Deposit	05/26/2026			Batch # 563 CC	884.45		55,329.16
Deposit	05/26/2026			Batch # 568 CC	83.55		55,412.71
General Journal	05/26/2026	1437		returned payment for acct # 1435		75.13	55,337.58
Bill Pmt -Check	05/27/2026	17548	Ferguson DBA Groeniger & Co.	if 3/4" fir thrd x cts comp coup		308.89	55,028.69
Deposit	05/27/2026			Batch # 569 CC	1,730.89		56,759.58
General Journal	05/27/2026	1435		returned payment for acct # 879		92.75	56,666.83
General Journal	05/27/2026	1436		returned payment for acct # 262		73.87	56,592.96
Bill Pmt -Check	05/28/2026	17549	Ace Payment Processing	duct tape, paracord, marking paint, glove, keycrafter, 2" lock		122.14	56,470.82
Bill Pmt -Check	05/28/2026	17550	David Cross	May 2026		100.00	56,370.82
Bill Pmt -Check	05/28/2026	17551	Jo Ann Vayo	May 2026		100.00	56,270.82
Bill Pmt -Check	05/28/2026	17552	Randall Smith	May 2026		100.00	56,170.82
Bill Pmt -Check	05/28/2026	17553	Valerie Coon	May 2026		100.00	56,070.82
Deposit	05/28/2026			Batch # 571 CC	98.02		56,168.84
Deposit	05/28/2026			Batch # 572 CC	70.61		56,239.45
Check	05/28/2026	17554	CUSTOMER REFUNDS	partial deposit refund for closed acct # 1468		132.43	56,107.02

**Shasta Water Department**  
**BANK TRANSACTIONS**  
 5/1/2026 - 5/31/2026

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Deposit	05/30/2026			Batch # 574 CC	77.73		56,184.75
Deposit	05/31/2026			Batch # 575 CC	809.24		56,993.99
Total 13110 - TriC General Fund 935					44,164.35	64,670.41	56,993.99
<b>TOTAL</b>					<b>44,164.35</b>	<b>64,670.41</b>	<b>56,993.99</b>

## Shasta Community Services District Profit & Loss Budget vs. Actual July 2025 through May 2026

	<u>Jul '25 - May 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>41000 · Water Sales</b>			
41100 · Water Sales - Res. & Comm.	980,110.50	1,107,500.00	-127,389.50
41150 · Hydrant Water Sales	0.00	500.00	-500.00
41200 · Water Sales/Pumping	8,955.60	9,500.00	-544.40
41800 · Late Fees	17,484.61	15,000.00	2,484.61
42230 · Service Connection Fee/Meters	0.00	0.00	0.00
<b>Total 41000 · Water Sales</b>	<u>1,006,550.71</u>	<u>1,132,500.00</u>	<u>-125,949.29</u>
<b>42000 · Special Service Fees</b>	1,278.74	1,500.00	-221.26
<b>42160 · Property Tax Revenue - SCSD</b>	23,438.50	40,000.00	-16,561.50
<b>42220 · Scrap Metal</b>	100.00	0.00	100.00
<b>44000 · Interest Revenue</b>			
44100 · TriC Interest	41,309.03	55,000.00	-13,690.97
44500 · Umpqua Interest	5.55	10.00	-4.45
<b>Total 44000 · Interest Revenue</b>	<u>41,314.58</u>	<u>55,010.00</u>	<u>-13,695.42</u>
<b>47000 · Copies, Faxes, Document Request</b>	0.00	10.00	-10.00
<b>47300 · SFD Reimbursement</b>	0.00	0.00	0.00
<b>71000 · Gain/Loss Fixed Asset Disposal</b>	0.00	0.00	0.00
<b>Total Income</b>	<u>1,072,682.53</u>	<u>1,229,020.00</u>	<u>-156,337.47</u>
<b>Gross Profit</b>	1,072,682.53	1,229,020.00	-156,337.47
<b>Expense</b>			
<b>50500 · Bad Debt Expense</b>	-759.67	5,000.00	-5,759.67
<b>51000 · Water Service Expenses</b>			
51010 · Bureau of Reclamation	34,993.25	25,000.00	9,993.25
51012 · Other Water Purchases/Deficit	0.00	0.00	0.00
51018 · Water Testing Expense	5,027.00	6,300.00	-1,273.00
<b>Total 51000 · Water Service Expenses</b>	<u>40,020.25</u>	<u>31,300.00</u>	<u>8,720.25</u>
<b>51020 · Pumping Expense</b>			
51021 · Middle Brunswick - PGE 573 #1	1,512.23	1,400.00	112.23
51022 · Benson - PGE 937 #6	994.53	1,300.00	-305.47
51023 · Bandana Tr. - PGE 337 #7	1,583.99	2,000.00	-416.01
51024 · Highland Cir - PGE 355 #3	119.50	150.00	-30.50
51025 · Highland Circle - PGE 013 #5	1,850.43	2,500.00	-649.57
51026 · Record Heights - PGE 206 #4	3,495.49	5,000.00	-1,504.51
51027 · Lower Brunswick - PGE 936 #2	5,538.58	6,000.00	-461.42
51028 · Keswick WTP - 956 #9	181.56	500.00	-318.44
<b>Total 51020 · Pumping Expense</b>	<u>15,276.31</u>	<u>18,850.00</u>	<u>-3,573.69</u>
<b>51030 · Water Treatment Expense</b>			
51031 · W.T. Chemicals	24,632.01	28,000.00	-3,367.99
51032 · W.T. Filter Plant PGE 254 #8	5,021.81	5,500.00	-478.19
51033 · W.T. Plant Repair/Maint.	1,397.67	8,500.00	-7,102.33

## Shasta Community Services District Profit & Loss Budget vs. Actual July 2025 through May 2026

	Jul '25 - May 26	Budget	\$ Over Budget
51034 · Backwash Sludge Disposal	0.00	5,500.00	-5,500.00
51035 · W.T. Security/Telephone	692.21	750.00	-57.79
<b>Total 51030 · Water Treatment Expense</b>	<b>31,743.70</b>	<b>48,250.00</b>	<b>-16,506.30</b>
<b>51039 · Transmission/Distribution</b>			
51040 · Transmission/Distribution-Gen	62,931.40	50,000.00	12,931.40
51083 · Meters - New & Replacements	1,994.02	7,000.00	-5,005.98
51084 · Pump & Tank Level Telemetry	3,997.68	10,000.00	-6,002.32
<b>Total 51039 · Transmission/Distribution</b>	<b>68,923.10</b>	<b>67,000.00</b>	<b>1,923.10</b>
<b>51090 · Vehicle Maintenance</b>			
51094 · Backhoe/Trailer/Generator	7,021.66	10,000.00	-2,978.34
51098 · U11 Ford Ranger 2011	0.00	0.00	0.00
51099 · U12 Ford F350 2016	773.73	800.00	-26.27
51100 · U13 Ford F-150 2018	325.00	500.00	-175.00
51101 · U14 Ford F-150 2021	839.51	600.00	239.51
51102 · U15 Toyota Tacoma 2025	991.56	500.00	491.56
<b>Total 51090 · Vehicle Maintenance</b>	<b>9,951.46</b>	<b>12,400.00</b>	<b>-2,448.54</b>
<b>51093 · Gas &amp; Oil Expense</b>			
51091 · Gas & Oil - Generator	155.75	1,000.00	-844.25
51092 · Gas & Oil Ford 150 Truck #13	437.88	1,500.00	-1,062.12
51093.1 · Gas & Oil 2021 F-150 Truck #14	4,647.39	6,000.00	-1,352.61
51093.2 · Gas & Oil - Backhoe	432.71	750.00	-317.29
51093.4 · Gas & Oil 2025 Toyota Truck #15	4,147.96	6,000.00	-1,852.04
51093.8 · Gas & Oil 2011 Ford Truck #11	0.00	0.00	0.00
51093.9 · Gas & Oil 2016 Ford 350 #12	483.42	1,500.00	-1,016.58
<b>Total 51093 · Gas &amp; Oil Expense</b>	<b>10,305.11</b>	<b>16,750.00</b>	<b>-6,444.89</b>
<b>52000 · Training</b>			
52001 · Training Course Fees	98.00	1,700.00	-1,602.00
52002 · Travel	0.00	500.00	-500.00
52003 · Lodging	0.00	1,500.00	-1,500.00
52004 · Meals	0.00	500.00	-500.00
<b>Total 52000 · Training</b>	<b>98.00</b>	<b>4,200.00</b>	<b>-4,102.00</b>
<b>55010 · Payroll Expenses</b>			
<b>55011 · Manager Salary</b>			
55011.0 · Manager/Salary	82,232.25	141,234.00	-59,001.75
55011.1 · Manager/Salary/Vacation	17,237.31	17,238.00	-0.69
<b>Total 55011 · Manager Salary</b>	<b>99,469.56</b>	<b>158,472.00</b>	<b>-59,002.44</b>
<b>55012 · Maintenance/Hourly</b>			
55012.2 · Maintenance/Hourly	45,254.05	74,776.00	-29,521.95
55012.3 · Maintenance Hourly/Vacation	2,408.65		
55012.4 · Maintenance/Hourly/Sick	7,991.69		
55012.5 · Maintenance/Hourly/Holiday	4,314.00		
55012.6 · Maintenance/OT	7,901.32	10,000.00	-2,098.68

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## Shasta Community Services District Profit & Loss Budget vs. Actual July 2025 through May 2026

	Jul '25 - May 26	Budget	\$ Over Budget
55012.7 · Maintenance 2 / Lead Operator	71,668.00	85,280.00	-13,612.00
<b>Total 55012 · Maintenance/Hourly</b>	<b>139,537.71</b>	<b>170,056.00</b>	<b>-30,518.29</b>
<b>55013 · Office/Hourly</b>			
55013.1 · Office/Hourly-FD Reimburse	0.00	0.00	0.00
55013.2 · Office Hour/ Vacation	3,163.60		
55013.3 · Office/Hourly/Sick	3,415.26		
55013.4 · Office Hourly	53,448.70	74,776.00	-21,327.30
55013.5 · Office/Hourly/Holiday	4,314.00		
55013.6 · Office Hourly Overtime	2,049.35	1,500.00	549.35
<b>Total 55013 · Office/Hourly</b>	<b>66,390.91</b>	<b>76,276.00</b>	<b>-9,885.09</b>
55014 · On Call Time	21,132.11	26,327.00	-5,194.89
55010 · Payroll Expenses - Other	11,503.92	1,850.00	9,653.92
<b>Total 55010 · Payroll Expenses</b>	<b>338,034.21</b>	<b>432,981.00</b>	<b>-94,946.79</b>
<b>55029 · Employee Benefits</b>			
55030 · Employee Health/Life Insurance	81,300.46	100,000.00	-18,699.54
55035 · Retiree Health Insurance	2,250.00	2,250.00	0.00
55040 · Workers Compensation Insurance	11,269.98	11,300.00	-30.02
55055 · CALPERS	50,320.17	65,000.00	-14,679.83
<b>Total 55029 · Employee Benefits</b>	<b>145,140.61</b>	<b>178,550.00</b>	<b>-33,409.39</b>
<b>55060 · Payroll Tax Expense</b>			
55062 · Employer Medicare Expense	4,879.69	6,000.00	-1,120.31
55063 · Employer Social Security Exp	20,864.88	25,500.00	-4,635.12
55070 · State Unemployment Insurance	1,523.34	1,736.00	-212.66
<b>Total 55060 · Payroll Tax Expense</b>	<b>27,267.91</b>	<b>33,236.00</b>	<b>-5,968.09</b>
<b>55130 · Office Expense</b>			
55110 · Answering Service Expense	2,041.75	2,136.00	-94.25
55121 · Office/Cellular Telephone	1,281.60	1,400.00	-118.40
55125 · Office/Security Expense	2,095.00	2,136.00	-41.00
55131 · Office/PGE 761	7,209.43	9,500.00	-2,290.57
55132 · Office/Telephone	1,852.06	1,500.00	352.06
55133 · Office/Supplies	4,820.14	6,500.00	-1,679.86
55134 · Office/Postage	7,427.71	9,000.00	-1,572.29
55135 · Office/Equipment Expense	3,119.28	2,500.00	619.28
55137 · Office/Employee Background Chec	65.49	0.00	65.49
55138 · Office/Propane	778.53	1,000.00	-221.47
55139 · Office/Building Maintenance	4,357.03	5,000.00	-642.97
55141 · Office/Safety	0.00	500.00	-500.00
55142 · Employee Pre-emp. Physical	42.00	0.00	42.00
<b>Total 55130 · Office Expense</b>	<b>35,090.02</b>	<b>41,172.00</b>	<b>-6,081.98</b>
55140 · Advertising Expense	299.00	1,000.00	-701.00
55145 · Banking Fees	1,181.01	1,500.00	-318.99
55150 · Insurance - Liability & E&O	58,921.97	59,000.00	-78.03

## Shasta Community Services District Profit & Loss Budget vs. Actual July 2025 through May 2026

	<u>Jul '25 - May 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>55160 · Professional Services</b>			
<b>55162 · Legal Services</b>	4,443.66	4,000.00	443.66
<b>55163 · Engineering Services</b>	10,417.25	20,000.00	-9,582.75
<b>55164 · Auditing Services</b>	11,889.14	12,000.00	-110.86
<b>55165 · Professional Services Misc.</b>	2,486.25	7,000.00	-4,513.75
<b>Total 55160 · Professional Services</b>	<u>29,236.30</u>	<u>43,000.00</u>	<u>-13,763.70</u>
<b>55170 · Directors Compensation</b>	9,300.00	9,500.00	-200.00
<b>55180 · Dues/Permit Fees</b>	60,856.61	44,900.00	15,956.61
<b>55182 · maintenance contracts/support</b>	0.00	1,200.00	-1,200.00
<b>60000 · Interest</b>	9,909.03	11,000.00	-1,090.97
<b>Total Expense</b>	<u>890,794.93</u>	<u>1,060,789.00</u>	<u>-169,994.07</u>
<b>Net Ordinary Income</b>	181,887.60	168,231.00	13,656.60
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>72000 · SRF Grant Reimbursement</b>	-3,636.00	0.00	-3,636.00
<b>72100 · USDA Grant</b>	0.00	0.00	0.00
<b>72300 · Miscellaneous Grants</b>	0.00	0.00	0.00
<b>Total Other Income</b>	<u>-3,636.00</u>	<u>0.00</u>	<u>-3,636.00</u>
<b>Net Other Income</b>	<u>-3,636.00</u>	<u>0.00</u>	<u>-3,636.00</u>
<b>Net Income</b>	<u><u>178,251.60</u></u>	<u><u>168,231.00</u></u>	<u><u>10,020.60</u></u>

**SHASTA COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS' MEETING  
6:00 pm Tuesday, May 19th, 2026  
11570 School Street, Redding, CA 96001  
DRAFT MINUTES**

**Board Members Present:** President Valerie Coon, Vice President Dave Cross, Director Jo Ann Vayo, and Director Randy Smith.

**Board Members Absent:** Director Chris Hunter.

**Staff Members Present:** General Manager Josh Hunt, Secretary to the Board Shawna Staup.

**1. Call to Order:** President Valerie Coon called the meeting to order at **6:00 PM**.

**2. Pledge of Allegiance:** Was led by President Valerie Coon.

**3. Approve Agenda:** Director Jo Ann Vayo motioned to approve the May 19, 2026, agenda. Vice President Dave Cross seconded the motion. The motion passed unanimously.

**4. Public Comment Period**

This time is set aside for members of the public to address the District on matters not on the agenda, as well as matters on the Consent Calendar. If your comments concern an item noted on the regular agenda, please address the Board after that item is open to public comments. By law, the Board of Directors cannot make decisions on matters not included on the agenda. The Board will customarily refer these matters to the General Managers' Office. Each speaker is allocated three (3) minutes to speak. Speakers may not cede their time. Comments should be limited to matters within the jurisdiction of the District.

None.

**5. Consent Calendar**

The Board considers matters listed under the Consent Calendar routine and will enact them by one motion in the form listed below. There will be no separate discussion of the items unless good cause is shown before the Board votes on the motion to adopt.

**Financial Reports for April 1<sup>st</sup> through April 30<sup>th</sup>, 2026**

- 5-1 SCSD Financial Report
- 5-2 SCSD Monthly Bank Transactions
- 5-3 SCSD Budget vs Actual

Initials \_\_\_\_\_ Initials \_\_\_\_\_

Vice President Dave Cross inquired about the types of payments associated with dues and permit fees number 55180, as the amount is quite substantial. Secretary to the Board Shawna Staup stated that she would need to verify the account to determine the reason for the high amount. She noted that all district memberships, including AWWA, are recorded in that general ledger account and suggested that the property and workers' compensation payments might also be included.

5-4 April 21<sup>st</sup>, 2026, meeting minutes

**RECOMMENDATION: Approval and adoption of all items on the Consent Calendar.** Director Jo Ann Vayo motioned to approve and adopt the consent calendar. Director Randy Smith seconded the motion. The motion passed unanimously.

**6. Correspondence:**

6-1 Notice of Shasta LAFCo FY 2026-27 Proposed Budget.

**7. General Business:**

7-1 General Manager report

**Water Consumption:** This April, the usage was 47 acre-feet, compared to 27 acre-feet in April of the previous year. We billed approximately 42.5 Acre-feet to customers, and some of that unaccounted-for water was used for backwashes at the WTP, and some was attributed to leaks. Going off the billing software and with the water we sold compared to the water used, we are at less than the standard 10% loss that every other water district is reporting, but we are keeping an eye on the situation.

**Water Samples:** Rock Creek, Hammermill, and Cindee Lane-absent for Coliform and E. Coli.

- To help save money on the Rock Creek road repair, I asked the contractor working close by if they could repave our patch when they do their paving, and they did, so we got it paved for free.
- PG&E hit two lines on 2<sup>nd</sup> Street/Red Bluff. We shut down the street, repaired the leak, disinfected, and flushed.
- Repaired leaking meter on Granite Drive.
- Conducted a tour of the Shasta Lake City Water Treatment Plant to examine their self-generating sodium hypochlorite system. We are exploring grant opportunities that could help us transition away from chlorine gas, which requires annual reporting for Cal ARP and incurs significant costs associated with the Risk Management Plan, and would reduce chemical expenses.

Initials \_\_\_\_\_ Initials \_\_\_\_\_

Vice President Dave Cross inquired about the cost of purchasing the system without grant funding. General Manager Josh Hunt responded that Shasta Lake City's system was installed for approximately \$280,000 five years ago. President Valerie Coon asked for the duration of Shasta Lake City's use of that system. General Manager Josh Hunt indicated that they had been utilizing it for about five years. Director Randy Smith questioned whether Shasta Lake City had secured grant funding. General Manager Josh Hunt confirmed that California covered the costs; however, Shasta CSD is no longer classified as an at-risk district for State funding. Vice President Dave Cross asked if this classification is based on the number of water hookups. General Manager Josh Hunt clarified that the determination is made according to median household income, with a cutoff at \$80,000, and noted that they exceeded this threshold by \$150. He is exploring options to revert that status with the possibility of conducting another median house income survey.

- New WTP computer workstation and license for Top View (SCADA).
- New employee, Ryan Simmons, learning to use the GPR USA cart, critical flushing points, leak repair techniques, samples, plant operation, and safety protocols.

President Valerie Coon suggested that the board should meet the new water treatment operator. General Manager Josh Hunt indicated that he might be able to have the operator attend next month's board meeting.

- Bryan Erving from Pace Analytical has completed our Consumer Confidence Report.

Secretary to the Board Shawna Staup stated that we would post the CCR on the website and put a link to it on the next bill that goes out.

President Valerie Coon inquired whether the staff had contacted Mr. Kenny concerning the situation with gWorks. Secretary to the Board Shawna Staup indicated that they had not yet reached out and were awaiting Badger to finalize the meter file and complete the billing through CUSI.

**8. New Business:**

**8-1** Shasta County Clerk/Registrar of Voters required documents for the general election on November 3, 2026: Fact sheet, Incumbent list, and resolution, due to the Election's Office by July 1, 2026.

Shawna Staup, Secretary to the Board, indicated that the attached resolution 2026-1 has already received approval from the Registrar of Voters Office and requires adoption by the Shasta CSD board of directors and returned to them by July 1<sup>st</sup> along with the fact sheet and any corrections to the incumbent list.

Initials \_\_\_\_\_ Initials \_\_\_\_\_

The board reached a consensus to finalize the fact sheet as follows: changes to the phone numbers for Director Vayo and Director Smith are necessary on the incumbent list; there are three full-term seats available for election; candidates must be registered voters and residents of the district; the paid candidate statement is to be paid by the candidate; and there are no modifications to the district boundaries.

Director Jo Ann Vayo motioned to adopt Resolution 2026-1, a resolution ordering board of directors' election; consolidation of elections; and specifications of the election order. Director Randy Smith seconded the motion. The motion passed unanimously.

**9. Old Business:** None.

**10. Oral Communications:**

These Comment sessions are for information and reporting purposes only. Board action cannot be taken. If it becomes apparent that action is necessary or desired, the matter(s) will be scheduled on a subsequent board agenda.

**10-1 Board Members:** Director Jo Ann Vayo reported that a community member inquired about the functionality of the GPS on the trucks and how the board monitored its usage, asking if the board should receive periodic reports. President Valerie Coon expressed her belief that this matter fell under management's purview, stating that any inconsistencies would be addressed accordingly. The board reached a consensus that the General Manager should include a line item in his monthly report indicating whether there have been any GPS violations, and if there are any issues, he should inform them.

**10-2 Staff Members:** None.

**11. Adjourn:** 6:30 PM.

In compliance with the Americans with Disabilities Act, the Shasta Community Services District will make available to any member of the public who has a disability, a needed modification or accommodation, including an auxiliary aid or service, for that person to participate in the public meeting. A person needing assistance should contact the district office by mail at PO Box 2520, Shasta, CA 96087, 48 hours before the meeting. Accommodations may include, but are not limited to, interpreters, assistive listening devices, accessible seating, or documentation in an alternate format. If requested, this document and other agenda materials can be made available in an alternative format for persons with a disability who are covered by the Americans with Disabilities Act

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Board President

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Secretary to the Board

## **Manager's Report June 2026**

**Water Consumption: 58 Ac-Ft Compared to 43 Acre-Feet May 2025**

**Water Samples: TTHM & HAA5 samples and Coliform samples negative**

### **No GPS Issues**

- Sean and Samuel from Pace Engineering visited the plant to evaluate the Rotork PID tuning related to our flow oscillation issue and to install a new level sensor on Main Tank #1. During their assessment, they identified a rare tuning issue within the plant's operating system. We are continuing to monitor trend data to confirm the findings, but the root cause of the flow oscillation has been identified. -Level sensor install will be completed Wednesday June 17<sup>th</sup>
- Badger & PACE supply meeting regarding new software and meter reading system Q&A
- Backwash Tank Sludge Removal Completed
- Poly day tank cleaned
- Chlorine Delivery Received 6/11/2026
- Tour of WTP with Tom Warnock and class of engineering students
- LEAKS: Bandana Trail Customer Leak

## Shasta Community Services District Budget Revision June 16, 2026

	Jul 25 - Jun 26	2025/2026 Current	2025/2026 Revised Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>41000 · Water Sales</b>			
41100 · Water Sales - Res. & Comm.	980,005.47	1,107,500.00	1,107,500.00
41150 · Hydrant Water Sales	0.00	500.00	0.00
41200 · Water Sales/Pumping	8,955.60	9,500.00	9,790.00
41800 · Late Fees	17,484.61	15,000.00	19,285.00
<b>Total 41000 · Water Sales</b>	<b>1,006,445.68</b>	<b>1,132,500.00</b>	<b>1,136,575.00</b>
42000 · Special Service Fees	1,278.74	1,500.00	1,395.00
42160 · Property Tax Revenue - SCSD	23,438.50	40,000.00	27,500.00
42220 · Scrap Metal	100.00	0.00	100.00
<b>44000 · Interest Revenue</b>			
44100 · TriC Interest	41,309.03	55,000.00	45,410.00
44500 · Umpqua Interest	5.55	10.00	6.00
<b>Total 44000 · Interest Revenue</b>	<b>41,314.58</b>	<b>55,010.00</b>	<b>45,416.00</b>
47000 · Copies, Faxes, Document Request	0.00	10.00	0.00
<b>Total Income</b>	<b>1,072,577.50</b>	<b>1,229,020.00</b>	<b>1,210,986.00</b>
<b>Gross Profit</b>	<b>1,072,577.50</b>	<b>1,229,020.00</b>	<b>1,210,986.00</b>
<b>Expense</b>			
50500 · Bad Debt Expense	-759.67	5,000.00	760.00
<b>51000 · Water Service Expenses</b>			
51010 · Bureau of Reclamation	34,993.25	25,000.00	37,890.00
51018 · Water Testing Expense	5,027.00	6,300.00	6,000.00
<b>Total 51000 · Water Service Expenses</b>	<b>40,020.25</b>	<b>31,300.00</b>	<b>43,890.00</b>
<b>51020 · Pumping Expense</b>			
51021 · Middle Brunswick - PGE 573 #1	1,512.23	1,400.00	1,660.00
51022 · Benson - PGE 937 #6	994.53	1,300.00	1,095.00
51023 · Bandana Tr. - PGE 337 #7	1,583.99	2,000.00	1,770.00
51024 · Highland Cir - PGE 355 #3	119.50	150.00	150.00
51025 · Highland Circle - PGE 013 #5	1,850.43	2,500.00	2,100.00
51026 · Record Heights - PGE 206 #4	3,495.49	5,000.00	4,000.00
51027 · Lower Brunswick - PGE 936 #2	5,538.58	6,000.00	5,800.00
51028 · Keswick WTP - 956 #9	181.56	500.00	206.00
<b>Total 51020 · Pumping Expense</b>	<b>15,276.31</b>	<b>18,850.00</b>	<b>16,781.00</b>
<b>51030 · Water Treatment Expense</b>			
51031 · W.T. Chemicals	24,776.48	28,000.00	31,800.00
51032 · W.T. Filter Plant PGE 254 #8	5,021.81	5,500.00	5,500.00
51033 · W.T. Plant Repair/Maint.	1,397.67	8,500.00	1,400.00
51034 · Backwash Sludge Disposal	4,900.00	5,500.00	4,900.00
51035 · W.T. Security/Telephone	692.21	750.00	760.00
<b>Total 51030 · Water Treatment Expense</b>	<b>36,788.17</b>	<b>48,250.00</b>	<b>44,360.00</b>

**Shasta Community Services District**  
**Budget Revision**  
 June 16, 2026

		2025/2026	2025/2026
<b>51039 · Transmission/Distribution</b>			
51040 · Transmission/Distribution-Gen	61,406.28	50,000.00	61,475.00
51083 · Meters - New & Replacements	1,994.02	7,000.00	2,000.00
51084 · Pump & Tank Level Telemetry	5,522.80	10,000.00	5,600.00
<b>Total 51039 · Transmission/Distribution</b>	<u>68,923.10</u>	<u>67,000.00</u>	<u>69,075.00</u>
<b>51090 · Vehicle Maintenance</b>			
51094 · Backhoe/Trailer/Generator	7,021.66	10,000.00	7,022.00
51099 · U12 Ford F350 2016	773.73	800.00	774.00
51100 · U13 Ford F-150 2018	325.00	500.00	425.00
51101 · U14 Ford F-150 2021	839.51	600.00	840.00
51102 · U15 Toyota Tacoma 2025	991.56	500.00	992.00
<b>Total 51090 · Vehicle Maintenance</b>	<u>9,951.46</u>	<u>12,400.00</u>	<u>10,053.00</u>
<b>51093 · Gas &amp; Oil Expense</b>			
51091 · Gas & Oil - Generator	155.75	1,000.00	400.00
51092 · Gas & Oil Ford 150 Truck #13	437.88	1,500.00	640.00
51093.1 · Gas & Oil 2021 F-150 Truck #14	4,647.39	6,000.00	5,100.00
51093.2 · Gas & Oil - Backhoe	432.71	750.00	500.00
51093.4 · Gas & Oil 2025 Toyota Truck #15	4,147.96	6,000.00	4,700.00
51093.9 · Gas & Oil 2016 Ford 350 #12	483.42	1,500.00	600.00
<b>Total 51093 · Gas &amp; Oil Expense</b>	<u>10,305.11</u>	<u>16,750.00</u>	<u>11,940.00</u>
<b>52000 · Training</b>			
52001 · Training Course Fees	98.00	1,700.00	98.00
52002 · Travel	0.00	500.00	0.00
52003 · Lodging	0.00	1,500.00	0.00
52004 · Meals	0.00	500.00	0.00
<b>Total 52000 · Training</b>	<u>98.00</u>	<u>4,200.00</u>	<u>98.00</u>
<b>55010 · Payroll Expenses</b>			
<b>55011 · Manager Salary</b>			
55011.0 · Manager/Salary	86,607.25	141,234.00	95,360.00
55011.1 · Manager/Salary/Vacation	17,237.31	17,238.00	17,237.31
<b>Total 55011 · Manager Salary</b>	<u>103,844.56</u>	<u>158,472.00</u>	<u>112,597.31</u>
<b>55012 · Maintenance/Hourly</b>			
55012.2 · Maintenance/Hourly	47,396.05	74,776.00	52,160.00
55012.3 · Maintenance Hourly/Vacation	2,408.65	0.00	2,408.65
55012.4 · Maintenance/Hourly/Sick	8,155.69	0.00	8,155.69
55012.5 · Maintenance/Hourly/Holiday	4,552.00	0.00	4,552.00
55012.6 · Maintenance/OT	8,024.32	10,000.00	9,000.00
55012.7 · Maintenance 2 / Lead Operator	74,784.00	85,280.00	85,280.00
<b>Total 55012 · Maintenance/Hourly</b>	<u>145,320.71</u>	<u>170,056.00</u>	<u>161,556.34</u>
<b>55013 · Office/Hourly</b>			
55013.2 · Office Hour/ Vacation	3,163.60	0.00	3,163.60
55013.3 · Office/Hourly/Sick	3,415.26	0.00	3,415.26

**Shasta Community Services District**  
**Budget Revision**  
 June 16, 2026

		2025/2026	2025/2026
55013.4 · Office Hourly	56,001.15	74,776.00	61,900.00
55013.5 · Office/Hourly/Holiday	4,314.00	0.00	4,314.00
55013.6 · Office Hourly Overtime	2,157.21	1,500.00	2,650.00
<b>Total 55013 · Office/Hourly</b>	<b>69,051.22</b>	<b>76,276.00</b>	<b>75,442.86</b>
55014 · On Call Time	22,271.64	26,327.00	23,500.00
55010 · Payroll Expenses - Other	11,636.40	1,850.00	11,760.00
<b>Total 55010 · Payroll Expenses</b>	<b>352,124.53</b>	<b>432,981.00</b>	<b>384,856.51</b>
<b>55029 · Employee Benefits</b>			
55030 · Employee Health/Life Insurance	87,763.45	100,000.00	87,764.00
55035 · Retiree Health Insurance	2,250.00	2,250.00	2,250.00
55040 · Workers Compensation Insurance	11,269.98	11,300.00	11,270.00
55055 · CALPERS	50,320.17	65,000.00	54,770.00
<b>Total 55029 · Employee Benefits</b>	<b>151,603.60</b>	<b>178,550.00</b>	<b>156,054.00</b>
<b>55060 · Payroll Tax Expense</b>			
55062 · Employer Medicare Expense	5,082.08	6,000.00	6,000.00
55063 · Employer Social Security Exp	21,730.26	25,500.00	25,500.00
55070 · State Unemployment Insurance	1,670.90	1,736.00	1,736.00
<b>Total 55060 · Payroll Tax Expense</b>	<b>28,483.24</b>	<b>33,236.00</b>	<b>33,236.00</b>
<b>55130 · Office Expense</b>			
55110 · Answering Service Expense	2,041.75	2,136.00	2,228.00
55121 · Office/Cellular Telephone	1,281.60	1,400.00	1,400.00
55125 · Office/Security Expense	2,273.00	2,136.00	2,273.00
55131 · Office/PGE 761	7,209.43	9,500.00	8,010.00
55132 · Office/Telephone	1,969.76	1,500.00	2,043.00
55133 · Office/Supplies	4,820.14	6,500.00	6,500.00
55134 · Office/Postage	7,427.71	9,000.00	8,530.00
55135 · Office/Equipment Expense	3,301.94	2,500.00	3,400.00
55137 · Office/Employee Background Chec	65.49	0.00	141.00
55138 · Office/Propane	778.53	1,000.00	800.00
55139 · Office/Building Maintenance	4,430.05	5,000.00	4,700.00
55141 · Office/Safety	0.00	500.00	0.00
55142 · Employee Pre-emp. Physical	42.00	0.00	350.00
<b>Total 55130 · Office Expense</b>	<b>35,641.40</b>	<b>41,172.00</b>	<b>40,375.00</b>
55140 · Advertising Expense	299.00	1,000.00	300.00
55145 · Banking Fees	1,181.01	1,500.00	1,315.00
55150 · Insurance - Liability & E&O	58,921.97	59,000.00	58,922.00
<b>55160 · Professional Services</b>			
55162 · Legal Services	4,443.66	4,000.00	4,444.00
55163 · Engineering Services	10,417.25	20,000.00	20,000.00
55164 · Auditing Services	11,889.14	12,000.00	12,000.00
55165 · Professional Services Misc.	8,398.75	7,000.00	8,390.00
<b>Total 55160 · Professional Services</b>	<b>35,148.80</b>	<b>43,000.00</b>	<b>44,834.00</b>

**Shasta Community Services District  
 Budget Revision  
 June 16, 2026**

		2025/2026	2025/2026
55170 · Directors Compensation	9,300.00	9,500.00	9,800.00
55180 · Dues/Permit Fees	59,413.75	44,900.00	59,414.00
55182 · maintenance contracts/support	1,442.86	1,200.00	1,443.00
60000 · Interest	9,909.03	11,000.00	9,910.00
<b>Total Expense</b>	<u>924,071.92</u>	<u>1,060,789.00</u>	<u>996,656.51</u>
<b>Net Ordinary Income</b>	148,505.58	168,231.00	214,329.49
<b>Other Income/Expense</b>			
<b>Other Income</b>			
72000 · SRF Grant Reimbursement	-3,636.00	0.00	-3,636.00
<b>Total Other Income</b>	<u>-3,636.00</u>	<u>0.00</u>	<u>-3,636.00</u>
<b>Net Other Income</b>	-3,636.00	0.00	-3,636.00
<b>Net Income</b>	<u><u>144,869.58</u></u>	<u><u>168,231.00</u></u>	<u><u>217,965.49</u></u>

**Most accounts were adjusted, but the following changes were the most notable**

**42160-Property Tax Revenue-per SCSD resolution 2022-02 the annual property tax distribution for the district was 9.06% until the Board of Equalization approved the tax sharing agreement from the Shasta Fire Dept split it then dropped to 5.35%.**

**44100-TriC Interest-The interest rate went from 2.90% to 2.05% when the Federal reserve cut the rates over the past year-we are looking into a rate exception**

**51040-Transmission/Distribution-Gen-USA GPR purchase, Lower Brunswick pump & check valve replacement, WTP coagulation pump replacement**

**55180-Dues/Permit Fees-gWorks data transfer \$10,000 & CUSI implementation \$13,000**

**Shasta Community Services District  
 Budget (Draft)  
 2026/2027**

	<u>Jul 25 - May 26</u>	<u>2025/2026 Current</u>	<u>2026/2027 Budget</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>41000 · Water Sales</b>			
41100 · Water Sales - Res. & Comm.	980,005.47	1,107,500.00	1,100,000.00
41150 · Hydrant Water Sales	0.00	500.00	500.00
41200 · Water Sales/Pumping	8,955.60	9,500.00	9,800.00
41800 · Late Fees	17,484.61	15,000.00	17,000.00
<b>Total 41000 · Water Sales</b>	<b>1,006,445.68</b>	<b>1,132,500.00</b>	<b>1,127,300.00</b>
42000 · Special Service Fees	1,278.74	1,500.00	1,400.00
42160 · Property Tax Revenue - SCSD	23,438.50	40,000.00	27,500.00
42220 · Scrap Metal	100.00	0.00	0.00
<b>44000 · Interest Revenue</b>			
44100 · TriC Interest	41,309.03	55,000.00	45,410.00
44500 · Umpqua Interest	5.55	10.00	7.00
<b>Total 44000 · Interest Revenue</b>	<b>41,314.58</b>	<b>55,010.00</b>	<b>45,417.00</b>
47000 · Copies, Faxes, Document Request	0.00	10.00	0.00
<b>Total Income</b>	<b>1,072,577.50</b>	<b>1,229,020.00</b>	<b>1,201,617.00</b>
<b>Gross Profit</b>	<b>1,072,577.50</b>	<b>1,229,020.00</b>	<b>1,201,617.00</b>
<b>Expense</b>			
50500 · Bad Debt Expense	-759.67	5,000.00	6,000.00
<b>51000 · Water Service Expenses</b>			
51010 · Bureau of Reclamation	34,993.25	25,000.00	38,000.00
51018 · Water Testing Expense	5,027.00	6,300.00	6,000.00
<b>Total 51000 · Water Service Expenses</b>	<b>40,020.25</b>	<b>31,300.00</b>	<b>44,000.00</b>
<b>51020 · Pumping Expense</b>			
51021 · Middle Brunswick - PGE 573 #1	1,512.23	1,400.00	1,700.00
51022 · Benson - PGE 937 #6	994.53	1,300.00	1,100.00
51023 · Bandana Tr. - PGE 337 #7	1,583.99	2,000.00	1,800.00
51024 · Highland Cir - PGE 355 #3	119.50	150.00	150.00
51025 · Highland Circle - PGE 013 #5	1,850.43	2,500.00	2,100.00
51026 · Record Heights - PGE 206 #4	3,495.49	5,000.00	4,000.00
51027 · Lower Brunswick - PGE 936 #2	5,538.58	6,000.00	5,800.00
51028 · Keswick WTP - 956 #9	181.56	500.00	210.00
<b>Total 51020 · Pumping Expense</b>	<b>15,276.31</b>	<b>18,850.00</b>	<b>16,860.00</b>
<b>51030 · Water Treatment Expense</b>			
51031 · W.T. Chemicals	24,776.48	28,000.00	32,000.00
51032 · W.T. Filter Plant PGE 254 #8	5,021.81	5,500.00	5,500.00
51033 · W.T. Plant Repair/Maint.	1,397.67	8,500.00	8,500.00
51034 · Backwash Sludge Disposal	4,900.00	5,500.00	5,000.00
51035 · W.T. Security/Telephone	692.21	750.00	800.00
<b>Total 51030 · Water Treatment Expense</b>	<b>36,788.17</b>	<b>48,250.00</b>	<b>51,800.00</b>

**Shasta Community Services District  
Budget (Draft)  
2026/2027**

		2025/2026	2026/2027
<b>51039 · Transmission/Distribution</b>			
51040 · Transmission/Distribution-Gen	61,406.28	50,000.00	50,000.00
51083 · Meters - New & Replacements	1,994.02	7,000.00	7,000.00
51084 · Pump & Tank Level Telemetry	5,522.80	10,000.00	6,000.00
<b>Total 51039 · Transmission/Distribution</b>	<b>68,923.10</b>	<b>67,000.00</b>	<b>63,000.00</b>
<b>51090 · Vehicle Maintenance</b>			
51094 · Backhoe/Trailer/Generator	7,021.66	10,000.00	10,000.00
51099 · U12 Ford F350 2016	773.73	800.00	800.00
51100 · U13 Ford F-150 2018	325.00	500.00	500.00
51101 · U14 Ford F-150 2021	839.51	600.00	500.00
51102 · U15 Toyota Tacoma 2025	991.56	500.00	500.00
<b>Total 51090 · Vehicle Maintenance</b>	<b>9,951.46</b>	<b>12,400.00</b>	<b>12,300.00</b>
<b>51093 · Gas &amp; Oil Expense</b>			
51091 · Gas & Oil - Generator	155.75	1,000.00	1,000.00
51092 · Gas & Oil Ford 150 Truck #13	437.88	1,500.00	3,000.00
51093.1 · Gas & Oil 2021 F-150 Truck #14	4,647.39	6,000.00	6,000.00
51093.2 · Gas & Oil - Backhoe	432.71	750.00	750.00
51093.4 · Gas & Oil 2025 Toyota Truck #15	4,147.96	6,000.00	6,000.00
51093.9 · Gas & Oil 2016 Ford 350 #12	483.42	1,500.00	1,000.00
<b>Total 51093 · Gas &amp; Oil Expense</b>	<b>10,305.11</b>	<b>16,750.00</b>	<b>17,750.00</b>
<b>52000 · Training</b>			
52001 · Training Course Fees	98.00	1,700.00	1,700.00
52002 · Travel	0.00	500.00	500.00
52003 · Lodging	0.00	1,500.00	1,500.00
52004 · Meals	0.00	500.00	500.00
<b>Total 52000 · Training</b>	<b>98.00</b>	<b>4,200.00</b>	<b>4,200.00</b>
<b>55010 · Payroll Expenses</b>			
<b>55011 · Manager Salary</b>			
55011.0 · Manager/Salary	86,607.25	141,234.00	108,154.00
55011.1 · Manager/Salary/Vacation	17,237.31	17,238.00	0.00
<b>Total 55011 · Manager Salary</b>	<b>103,844.56</b>	<b>158,472.00</b>	<b>108,154.00</b>
<b>55012 · Maintenance/Hourly</b>			
55012.2 · Maintenance/Hourly	47,396.05	74,776.00	60,973.00
55012.3 · Maintenance Hourly/Vacation	2,408.65		
55012.4 · Maintenance/Hourly/Sick	8,155.69		
55012.5 · Maintenance/Hourly/Holiday	4,552.00		
55012.6 · Maintenance/OT	8,024.32	10,000.00	9,000.00
55012.7 · Maintenance 2 / Lead Operator	74,784.00	85,280.00	89,190.00
<b>Total 55012 · Maintenance/Hourly</b>	<b>145,320.71</b>	<b>170,056.00</b>	<b>159,163.00</b>
<b>55013 · Office/Hourly</b>			
55013.2 · Office Hour/ Vacation	3,163.60		
55013.3 · Office/Hourly/Sick	3,415.26		

## Shasta Community Services District Budget (Draft) 2026/2027

		2025/2026	2026/2027
55013.4 · Office Hourly	56,001.15	74,776.00	76,060.00
55013.5 · Office/Hourly/Holiday	4,314.00		
55013.6 · Office Hourly Overtime	2,157.21	1,500.00	1,500.00
<b>Total 55013 · Office/Hourly</b>	<b>69,051.22</b>	<b>76,276.00</b>	<b>77,560.00</b>
55014 · On Call Time	22,271.64	26,327.00	24,000.00
55010 · Payroll Expenses - Other	11,636.40	1,850.00	2,000.00
<b>Total 55010 · Payroll Expenses</b>	<b>352,124.53</b>	<b>432,981.00</b>	<b>370,877.00</b>
<b>55029 · Employee Benefits</b>			
55030 · Employee Health/Life Insurance	87,763.45	100,000.00	100,000.00
55035 · Retiree Health Insurance	2,250.00	2,250.00	0.00
55040 · Workers Compensation Insurance	11,269.98	11,300.00	9,000.00
55055 · CALPERS	50,320.17	65,000.00	60,000.00
<b>Total 55029 · Employee Benefits</b>	<b>151,603.60</b>	<b>178,550.00</b>	<b>169,000.00</b>
<b>55060 · Payroll Tax Expense</b>			
55062 · Employer Medicare Expense	5,082.08	6,000.00	6,000.00
55063 · Employer Social Security Exp	21,730.26	25,500.00	25,500.00
55070 · State Unemployment Insurance	1,670.90	1,736.00	1,750.00
<b>Total 55060 · Payroll Tax Expense</b>	<b>28,483.24</b>	<b>33,236.00</b>	<b>33,250.00</b>
<b>55130 · Office Expense</b>			
55110 · Answering Service Expense	2,041.75	2,136.00	2,200.00
55121 · Office/Cellular Telephone	1,281.60	1,400.00	1,400.00
55125 · Office/Security Expense	2,273.00	2,136.00	2,136.00
55131 · Office/PGE 761	7,209.43	9,500.00	9,500.00
55132 · Office/Telephone	1,969.76	1,500.00	2,300.00
55133 · Office/Supplies	4,820.14	6,500.00	8,000.00
55134 · Office/Postage	7,427.71	9,000.00	9,000.00
55135 · Office/Equipment Expense	3,301.94	2,500.00	2,500.00
55137 · Office/Employee Background Chec	65.49	0.00	0.00
55138 · Office/Propane	778.53	1,000.00	1,000.00
55139 · Office/Building Maintenance	4,430.05	5,000.00	5,000.00
55141 · Office/Safety	0.00	500.00	500.00
55142 · Employee Pre-emp. Physical	42.00	0.00	0.00
<b>Total 55130 · Office Expense</b>	<b>35,641.40</b>	<b>41,172.00</b>	<b>43,536.00</b>
55140 · Advertising Expense	299.00	1,000.00	300.00
55145 · Banking Fees	1,181.01	1,500.00	1,500.00
55150 · Insurance - Liability & E&O	58,921.97	59,000.00	51,000.00
<b>55160 · Professional Services</b>			
55162 · Legal Services	4,443.66	4,000.00	4,000.00
55163 · Engineering Services	10,417.25	20,000.00	20,000.00
55164 · Auditing Services	11,889.14	12,000.00	12,000.00
55165 · Professional Services Misc.	8,398.75	7,000.00	7,000.00
<b>Total 55160 · Professional Services</b>	<b>35,148.80</b>	<b>43,000.00</b>	<b>43,000.00</b>

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**Shasta Community Services District**  
**Budget (Draft)**  
 2026/2027

		2025/2026	2026/2027
55170 · Directors Compensation	9,300.00	9,500.00	6,000.00
55180 · Dues/Permit Fees	59,413.75	44,900.00	45,000.00
55182 · maintenance contracts/support	1,442.86	1,200.00	1,500.00
60000 · Interest	9,909.03	11,000.00	11,000.00
<b>Total Expense</b>	<u>924,071.92</u>	<u>1,060,789.00</u>	<u>922,073.00</u>
<b>Net Ordinary Income</b>	148,505.58	168,231.00	279,544.00
<b>Other Income/Expense</b>			
<b>Other Income</b>			
72000 · SRF Grant Reimbursement	-3,636.00	0.00	0.00
<b>Total Other Income</b>	<u>-3,636.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Net Other Income</b>	-3,636.00	0.00	0.00
<b>Net Income</b>	<u><u>144,869.58</u></u>	<u><u>168,231.00</u></u>	<u><u>279,544.00</u></u>

2026-27 COLA Worksheet  
 Social Security Proposed, CPI, and N. California Comparisons

Agency	# of Cust.	Staff Size	COLAs					Rates			Notes		
			2023-24	2024-2025	25/26	Proposed 2026/2027	3 <sup>rd</sup> Mo. Metered Charge	1 <sup>st</sup> Mo. Metered Charge	cftr included in Meter Rates	Consumption Charge		Mo. Sewer Charge	
Social Security - Proposed	n/a		3.20%	2.50%	2.80%	2.80%							
CPI U (March to March Comparison)	n/a		4.98%	3.47%	2.39%	3.26%							
Centerville - Water Only	1280	5FT + 1 PT	8.15%	4.217%	2.60%	2.66%	\$36.75	\$37.00	0	\$1.388 per ccf	N/A	Uses CPI Bay Area	
Clear Creek CSD - Water Only	2400	11	4.00%	3.20%	2.80%	2.50%	\$59.31	\$59.31	0	\$0.56 per ccf	N/A	Current Proposed rates	
Bella Vista - Water Only - Union MOU	6400	27	2.00%	2.00%	3.00%	5.00%	\$37.13	\$40.30	0	\$1.00 per ccf	N/A		
Humbolt CSD - Water & Sewer	7800	26	8.00%	7.00%	3.00%	2.80%	\$41.37	\$66.62	0	\$6.47 per ccf	wtr consumption \$60.21 + \$3.78ccf ave wtr consumption		
City of Anderson - Water/Sewer - Union MOU			3.00%	3.00%	2.50%	2.50%	\$21.73	\$29.02	1000	\$2.56 per ccf	consumption	76/27 Rates	
City of Redding - Water/Sewer - Union MOU			5.00%	5.00%	3.00%	0.00%	\$44.70	\$70.76	0	\$2.13 per ccf	\$73.58	Delayed negotiations now	
Shasta Lake City - Water/Sewer - Union MOU			2.00%	3.00%	3.00%	3.00%	\$49.77	\$122.36	0	\$3.22 per ccf	\$89.65	2026 wtr 2027 swr	
Fall River Mills - Water & Sewer	482	4	3.00%	3.00%	2.75%	2.50%	\$51.57	\$132.02	0	\$3.39 per ccf	\$66.01	2026 rates	
Butney Water District - Water/Sewer - Union MOU	1300	7	3.00%	3.00%	2.40%	3%	\$22.43	\$23.05	0	\$0.83 ccf	\$44.10 + 3.10ccf ave wtr consumption	2026 - Current rate study/ annual COLA is set between 2-4% - to be determined so I put 3%	
City of Red Bluff - Water Only	4000	6	3.00%	3.00%	3.00%	3.00%	\$15.04	\$25.78	0	\$79.74 & .69ccf	\$34.00	No rate incr. since 2012 (grazy??)	
Shasta CSD - Water Only	950	4	4.00%	3.47%	2.80%	3.00%	\$67.22	\$67.22	0	\$2.52 per ccf	N/A	Based on PERS Cola	
Cottonwood Water District - Water Only	1200	3	4.00%	4.12%	2.50%	2.50%	\$82.00	\$82.00	800	\$1.50 per ccf	N/A	Currently doing rate study/eliminate min 7% .7%	
Weaverille CSD Water Only	1650	4FT + 2 PT	7.00%	3.75%	2.50%	2.80%	\$32.25	\$45.00	900	\$1.65 per ccf	N/A	Year 3 of 5 yr stged increases	
Rio Alto Water District - Water & Sewer	1420	7	5.00%	3.25%	2.39%	3.20%	\$22.81	\$31.09	0	\$1.50 per ccf	\$63.54		

Total Colas: 69.33% 56.98% 43.43% 44.52%  
 Average: 4.3331% 3.7985% 2.8953% 3.1803%