

**SHASTA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS' MEETING
6:00 pm Tuesday, June 17th, 2025
11570 School Street, Redding, CA 96001
AGENDA**

1. Pledge of Allegiance

2. Approve Agenda pgs 1-2

3. Public Comment Period

This time is set aside for members of the public to address the District on matters not on the agenda and 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 decide on matters not 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.

4. 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 1st through May 31st, 2025

- 4-1 SCSD Financial Report pg 3
- 4-2 SCSD Monthly Bank Transactions pgs 4-5
- 4-3 SCSD Budget vs Actual pgs 6-9

- 4-4 May 20th, 2025, meeting minutes pgs 10-14

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

5. Correspondence:

6. General Business:

- 6-1 General Manager Report pg 15

7. Old Business:

8. New Business:

8-1 2024/2025 Shasta CSD Budget revisions *pgs 14-19*

Discussion/Possible Action

8-2 2025/2026 Shasta CSD Draft Budget *pgs 20-23*

Discussion /Possible Action

9. Closed Session:

Close the open session:

Open the closed session:

9-1 "Closed Session. (Gov. Code 54957)

Public Employee Evaluation

Title: District Manager"

Close the closed session:

Open the open session:

Report on closed session:

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:

10-2 Staff Members:

11. 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 - Water Department
Financial Report for May 2025

	Tri Counties Bank		Umpqua
	935	970	839
	General	Money Mult.	State Reimb.
<i>Beginning Cash</i>	\$ 20,925.15	\$ 1,814,814.10	\$ 60,513.52
Voided Checks - Prior Period			
Reconciling Adjustments	(1,697.49)		
<i>Revenue</i>			
Customer Payments	45,392.29	48,065.53	
Bad Debt Recovery			
Hydrant Water Sales			
Property Tax Disbursements	21,457.34		
Capacity Expansion Fee			
Grants			
Scrap Metal			
Asset Disposal			
Vendor Refunds			
Interest		4,469.83	0.51
<i>Total Revenue</i>	\$ 66,849.63	\$ 52,535.36	\$ 0.51
<i>Transfers</i>			
Transfers In - Water	50,000.00		
Transfers Out - Water		(50,000.00)	
<i>Total Transfers</i>	\$ 50,000.00	\$ (50,000.00)	\$ -
<i>Disbursements</i>			
Bills Paid	(34,541.52)		
Payroll	(33,877.68)		
Revolving Fund Loan Payment			
USDA Loan Payment			
Customer NSF Returns			
Bank Fees	(97.29)		
<i>Total Disbursements</i>	\$ (68,516.49)	\$ -	\$ -
<i>Ending Cash</i>	\$ 67,560.80	\$ 1,817,349.46	\$ 60,514.03

Shasta Water Department BANK TRANSACTIONS

5/1/2025 - 5/31/2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
13110 - TrIC General Fund 935							
Transfer	05/01/2025			Funds Transfer			19,227.66
Bill Pmt -Check	05/01/2025	EFT	Anthem Blue Cross	May 2025 employee health insurance	50,000.00		69,227.66
Bill Pmt -Check	05/01/2025	EFT	Humana	May 2025 employee vision/dental		6,551.13	62,676.53
Bill Pmt -Check	05/01/2025	EFT	California State Disbursement Unit	Employee Garnishment		809.46	61,867.07
Bill Pmt -Check	05/01/2025	17011	Badger Meter	April 2025 mbl hosting		349.00	61,518.07
Bill Pmt -Check	05/01/2025	17012	Hardware Express	shovels, rake, gloves, glasses, 3/4" elbow		66.43	61,451.64
Bill Pmt -Check	05/01/2025	17013	Big Valley Sanitation	Sludge pumping		166.17	61,285.47
Bill Pmt -Check	05/01/2025	17014	Ferguson DBA Groeniger & Co.	8" bray 31 lug style bfv bare stem		5,415.00	55,870.47
Bill Pmt -Check	05/01/2025	17015	David Cross	April 2025		609.51	55,260.96
Bill Pmt -Check	05/01/2025	17016	Jo Ann Vayo	April 2025		100.00	55,160.96
Bill Pmt -Check	05/01/2025	17017	Randall Smith	April 2025		100.00	55,060.96
Bill Pmt -Check	05/01/2025	17018	Valerie Coon	April 2025		100.00	54,960.96
Bill Pmt -Check	05/01/2025	17019	Wells Fargo Bank, N.A.	May 2025 copier lease inv 5034136944		116.20	54,860.96
Deposit	05/02/2025			Batch # 31 ACH	12,330.79		54,744.76
Deposit	05/02/2025			Batch # 32 CC	155.83		67,075.55
Deposit	05/03/2025			Batch # 33 CC	699.45		67,231.38
Deposit	05/04/2025			Batch # 34 CC	139.46		67,930.83
Paycheck	05/05/2025	17020	Hunt, Joshua E	pay period 4/16/2025 - 4/30/2025		2,458.96	68,070.29
Paycheck	05/05/2025	17021	Koeper, Chris D	pay period 4/16/2025 - 4/30/2025		3,842.34	65,611.33
Paycheck	05/05/2025	17022	Staup, Shawna P	pay period 4/16/2025 - 4/30/2025		2,205.49	61,768.99
Paycheck	05/05/2025	17023	Steele, Justin B.	pay period 4/16/2025 - 4/30/2025		2,523.51	59,563.50
Liability Check	05/05/2025		QuickBooks Payroll Service	Created by Payroll Service & payroll taxes on 05/01/2025		5,724.37	57,039.99
Deposit	05/05/2025			Batch # 35 CC	301.94		51,315.62
Bill Pmt -Check	05/06/2025	EFT	AT&T	April 2025 office internet		107.00	51,617.56
Bill Pmt -Check	05/06/2025	EFT	TASC (Optilife)	Employee Supplemental Insurance May 2025		607.00	51,510.56
Bill Pmt -Check	05/06/2025	17024	PG&E	April 2025 office & pumps electrical		2,021.87	50,903.56
Bill Pmt -Check	05/06/2025	17025	Charles Schwab & Co.	May 2025		48,881.69	48,531.69
Bill Pmt -Check	05/06/2025	17026	Hue & Cry, Inc.	June 2025 fire & burglary monitoring		350.00	48,531.69
Bill Pmt -Check	05/06/2025	17027	Quadrant Leasing USA, Inc.	Mail sorter lease May - August 2025		178.00	48,353.69
Bill Pmt -Check	05/06/2025	EFT	Elan Cardmember Services	work boot, rain gear, intuit & scada subscription, answering service		1,964.62	46,389.07
Deposit	05/06/2025			Batch # 36 CC	307.91	2,023.73	44,365.34
Bill Pmt -Check	05/07/2025	17028	Ed Staub & Sons	fuel April 2025 2nd half		500.06	44,673.25
Bill Pmt -Check	05/07/2025	17029	Pace Analytical Services LLC	drinking water monitoring		185.80	44,173.19
Deposit	05/07/2025			Batch # 37 CC	486.57		43,987.39
Deposit	05/08/2025			Batch # 38 CC	1,123.95		44,473.96
Deposit	05/09/2025			Batch # 39 CC	1,902.99		45,597.91
Deposit	05/10/2025			Batch # 40 CC	2,060.76		47,500.90
Deposit	05/11/2025			Batch # 41 CC	65.50		49,561.66
Deposit	05/12/2025			Batch # 42 CC	464.27		49,627.16
Check	05/12/2025			Service Charge			50,091.43
Bill Pmt -Check	05/13/2025	EFT	California Public Employee's Retirement	April 2025		97.29	49,994.14
Bill Pmt -Check	05/13/2025	17030	Carrel's Office Machines	April 2025 copier fees		4,763.50	45,230.64
Bill Pmt -Check	05/13/2025	17031	verizon	April 2025 data & cell phones		44.89	45,185.75
Bill Pmt -Check	05/13/2025	17032	PACE Civil Engineering, Inc.	construction adm project coordination		217.53	44,968.22
Bill Pmt -Check	05/13/2025	17033	SCP	chem chlor		768.00	44,200.22
Bill Pmt -Check	05/13/2025	EFT	AT&T Mobility	May 2025 office phone		95.32	44,104.90
Bill Pmt -Check	05/13/2025	17034	US Bureau of Reclamation	April 2025		27.92	44,076.98
Bill Pmt -Check	05/13/2025	17035	Waste Management	May 2025 office trash		1,350.31	42,726.67
Deposit	05/13/2025			Batch # 45 CC	260.52	53.21	42,673.46
Bill Pmt -Check	05/14/2025	17036	Dylan Bennett	yard maintenance/weed eating		80.00	42,853.98
Deposit	05/15/2025			Batch # 46 CC	529.79		43,383.77
Deposit	05/16/2025			AU043025A property tax deposit	21,457.34		64,841.11
Bill Pmt -Check	05/16/2025	EFT	California State Disbursement Unit	Batch # 47 CC	226.19		65,067.30
Bill Pmt -Check	05/16/2025	EFT	Harland Clarke	Employee Garnishment		349.00	64,718.30
				reorder district checks		404.01	64,314.29

Shasta Water Department
BANK TRANSACTIONS
5/1/2025 - 5/31/2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Bill Pmt -Check	05/16/2025	17041	Amazing Amy's Cleaning	May 2025 office cleaning		275.00	64,039.29
Bill Pmt -Check	05/16/2025	17042	Joshua Hunt	water certification reimbursement		122.00	63,917.29
Bill Pmt -Check	05/16/2025	17043	Ryan Process, Inc.	duratrac 3 piston, duratrac 3 probe for filter plant		1,191.17	62,726.12
Deposit	05/16/2025			Batch # 48 CC	385.22		63,111.34
Deposit	05/17/2025			Batch # 49 CC	1,617.14		64,728.48
Deposit	05/18/2025			Batch # 50 CC	239.46		64,967.94
Bill Pmt -Check	05/19/2025	17044	Ed Staub & Sons	Fuel May 2025 1st half		421.63	64,546.31
Bill Pmt -Check	05/19/2025	17045	Forest Recovery Services, LLC (v)	due to collection agency for collections on acct 310		133.09	64,413.22
Deposit	05/19/2025			Batch # 53 CC	64.60		64,477.82
Paycheck	05/20/2025	17037	Hunt, Joshua E	pay period 5/1/2025 - 5/15/2025		2,532.20	61,945.62
Paycheck	05/20/2025	17038	Koeper, Chris D	pay period 5/1/2025 - 5/15/2025		3,566.98	58,378.64
Paycheck	05/20/2025	17039	Staup, Shawna P	pay period 5/1/2025 - 5/15/2025		2,347.26	55,031.38
Paycheck	05/20/2025	17040	Steele, Justin B	pay period 5/1/2025 - 5/15/2025		2,966.04	53,065.34
Liability Check	05/20/2025		QuickBooks Payroll Service	Created by Payroll Service & payroll taxes on 05/16/2025		5,710.53	47,354.81
Bill Pmt -Check	05/20/2025	17046	Big Time Pest Control	May 2025 office pest control		85.00	47,269.81
Deposit	05/20/2025			Batch # 54 CC	419.09		47,688.90
Deposit	05/21/2025			Batch # 55 CC	433.37		48,122.27
Deposit	05/22/2025			Batch # 57 ACH	16,686.80		64,809.07
Deposit	05/23/2025			Batch # 58 CC	440.36		65,249.43
Deposit	05/24/2025			Batch # 59 CC	636.22		65,885.65
Deposit	05/25/2025			Batch # 60 CC	79.56		65,965.21
Bill Pmt -Check	05/26/2025	EFT	TASC (Optilife)	HRA admin fees & claim card fee 6/1/2025 - 8/31-2025		171.48	65,793.73
Deposit	05/26/2025			Batch # 62 CC	176.35		65,970.08
Deposit	05/27/2025			Batch # 63 CC	344.98		66,315.06
Deposit	05/28/2025			Batch # 64 CC	522.62		66,837.68
Deposit	05/29/2025			Batch # 65 CC	513.37		67,351.05
Bill Pmt -Check	05/30/2025	17047	Pace Analytical Services LLC	consumer confidence report		263.00	67,088.05
Bill Pmt -Check	05/30/2025	17048	Hardware Express	50' copper tubing, work gloves, clamps, pvc nipples, trq wrench, f...		304.48	66,783.57
Bill Pmt -Check	05/30/2025	EFT	Quadrant Finance USA, Inc	May 2025 postage		1,000.00	65,783.57
Deposit	05/30/2025			Batch # 66 CC	1,023.09		66,806.66
Deposit	05/31/2025			Batch # 67 CC	754.14		67,560.80
Total 13110 - TrnC General Fund 935					116,849.63	68,516.49	67,560.80
TOTAL					116,849.63	68,516.49	67,560.80

Shasta Community Services District
Profit & Loss Budget vs. Actual
July 2024 through May 2025

	Jul '24 - May 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
41000 · Water Sales			
41100 · Water Sales - Res. & Comm.	970,129.87	1,100,000.00	-129,870.13
41150 · Hydrant Water Sales	115.78	500.00	-384.22
41200 · Water Sales/Pumping	8,568.93	9,000.00	-431.07
41800 · Late Fees	12,777.28	15,000.00	-2,222.72
42230 · Service Connection Fee/Meters	0.00	16,000.00	-16,000.00
Total 41000 · Water Sales	991,591.86	1,140,500.00	-148,908.14
42000 · Special Service Fees	2,568.88	3,500.00	-931.12
42160 · Property Tax Revenue - SCSD	44,910.15	37,000.00	7,910.15
42220 · Scrap Metal	469.00	469.00	0.00
44000 · Interest Revenue			
44100 · TriC Interest	51,716.04	50,000.00	1,716.04
44500 · Umpqua Interest	5.55	20.00	-14.45
Total 44000 · Interest Revenue	51,721.59	50,020.00	1,701.59
47000 · Copies, Faxes, Document Request	0.00	10.00	-10.00
47300 · SFD Reimbursement	2,711.05	3,600.00	-888.95
71000 · Gain/Loss Fixed Asset Disposal	2,800.00	0.00	2,800.00
Total Income	1,096,772.53	1,235,099.00	-138,326.47
Gross Profit	1,096,772.53	1,235,099.00	-138,326.47
Expense			
50500 · Bad Debt Expense	1,597.72	8,000.00	-6,402.28
51000 · Water Service Expenses			
51010 · Bureau of Reclamation	21,781.03	22,000.00	-218.97
51012 · Other Water Purchases/Deficit	0.00	0.00	0.00
51018 · Water Testing Expense	5,139.18	5,000.00	139.18
Total 51000 · Water Service Expenses	26,920.21	27,000.00	-79.79
51020 · Pumping Expense			
51021 · Middle Brunswick - PGE 573 #1	1,055.83	1,200.00	-144.17
51022 · Benson - PGE 937 #6	969.25	1,300.00	-330.75
51023 · Bandana Tr. - PGE 337 #7	1,612.39	2,000.00	-387.61
51024 · Highland Cir - PGE 355 #3	93.60	150.00	-56.40
51025 · Highland Circle - PGE 013 #5	2,135.41	2,300.00	-164.59
51026 · Record Heights - PGE 206 #4	4,109.85	5,000.00	-890.15
51027 · Lower Brunswick - PGE 936 #2	5,016.77	5,900.00	-883.23
51028 · Keswick WTP - 956 #9	810.73	900.00	-89.27
Total 51020 · Pumping Expense	15,803.83	18,750.00	-2,946.17
51030 · Water Treatment Expense			
51031 · W.T. Chemicals	24,818.95	28,000.00	-3,181.05
51032 · W.T. Filter Plant PGE 254 #8	4,603.29	5,000.00	-396.71
51033 · W.T. Plant Repair/Maint.	8,144.09	6,000.00	2,144.09
51034 · Backwash Sludge Disposal	5,415.00	2,400.00	3,015.00
51035 · W.T. Security/Telephone	677.84	800.00	-122.16

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Shasta Community Services District
Profit & Loss Budget vs. Actual
July 2024 through May 2025

	Jul '24 - May 25	Budget	\$ Over Budget
Total 51030 · Water Treatment Expense	43,659.17	42,200.00	1,459.17
51039 · Transmission/Distribution			
51040 · Transmission/Distribution-Gen	22,348.47	25,000.00	-2,651.53
51070 · Minor Equipment Expense	0.00	1,000.00	-1,000.00
51082 · Maintenance/Misc.Equipment	0.00	2,000.00	-2,000.00
51083 · Meters - New & Replacements	6,748.15	5,600.00	1,148.15
51084 · Pump & Tank Level Telemetry	16,649.62	4,000.00	12,649.62
Total 51039 · Transmission/Distribution	45,746.24	37,600.00	8,146.24
51090 · Vehicle Maintenance			
51094 · Backhoe/Trailer/Generator	2,003.34	2,010.00	-6.66
51098 · U11 Ford Ranger 2011	1,450.76	1,350.00	100.76
51099 · U12 Ford F350 2016	0.00	500.00	-500.00
51100 · U13 Ford F-150 2018	9.64	500.00	-490.36
51101 · U14 Ford F-150 2021	108.56	500.00	-391.44
51102 · U15 Toyota Tacoma 2025	306.60		
Total 51090 · Vehicle Maintenance	3,878.90	4,860.00	-981.10
51093 · Gas & Oil Expense			
51091 · Gas & Oil - Generator	1,191.49	1,100.00	91.49
51092 · Gas & Oil Ford 150 Truck #13	2,441.85	2,700.00	-258.15
51093.1 · Gas & Oil 2021 F-150 Truck #14	4,692.34	5,000.00	-307.66
51093.2 · Gas & Oil - Backhoe	545.60	650.00	-104.40
51093.4 · Gas & Oil 2025 Toyota Truck #15	1,278.77		
51093.8 · Gas & Oil 2011 Ford Truck #11	2,993.31	5,000.00	-2,006.69
51093.9 · Gas & Oil 2016 Ford 350 #12	771.45	1,500.00	-728.55
Total 51093 · Gas & Oil Expense	13,914.81	15,950.00	-2,035.19
52000 · Training			
52001 · Training Course Fees	0.00	0.00	0.00
52002 · Travel	0.00	0.00	0.00
52003 · Lodging	0.00	0.00	0.00
52004 · Meals	0.00	0.00	0.00
Total 52000 · Training	0.00	0.00	0.00
55010 · Payroll Expenses			
55011 · Manager Salary			
55011.0 · Manager/Salary	113,583.75	129,810.00	-16,226.25
Total 55011 · Manager Salary	113,583.75	129,810.00	-16,226.25
55012 · Maintenance/Hourly			
55012.2 · Maintenance/Hourly	53,194.40	68,723.00	-15,528.60
55012.3 · Maintenance Hourly/Vacation	1,767.64		
55012.4 · Maintenance/Hourly/Sick	6,085.57		
55012.5 · Maintenance/Hourly/Holiday	3,436.16		
55012.6 · Maintenance/OT	9,332.41	10,000.00	-667.59
55012.7 · Maintenance 2 / Lead Operator	68,777.73	82,597.00	-13,819.27
Total 55012 · Maintenance/Hourly	142,593.91	161,320.00	-18,726.09
55013 · Office/Hourly			

Shasta Community Services District
Profit & Loss Budget vs. Actual
July 2024 through May 2025

	Jul '24 - May 25	Budget	\$ Over Budget
55013.1 · Office/Hourly-FD Reimburse	-14,842.81	-18,000.00	3,157.19
55013.2 · Office Hourl/ Vacation	3,023.16		
55013.3 · Office/Hourly/Sick	3,039.68		
55013.4 · Office Hourly	50,964.20	68,723.00	-17,758.80
55013.5 · Office/Hourly/Holiday	3,436.16		
55013.6 · Office Hourly Overtime	1,338.12	1,200.00	138.12
Total 55013 · Office/Hourly	46,958.51	51,923.00	-4,964.49
55014 · On Call Time	21,631.09	25,000.00	-3,368.91
55010 · Payroll Expenses - Other	1,686.44	1,750.00	-63.56
Total 55010 · Payroll Expenses	326,453.70	369,803.00	-43,349.30
55029 · Employee Benefits			
55030 · Employee Health/Life Insurance	90,274.13	100,000.00	-9,725.87
55035 · Retiree Health Insurance	3,850.00	4,200.00	-350.00
55040 · Workers Compensation Insurance	8,276.65	9,500.00	-1,223.35
55055 · CALPERS	52,884.12	60,000.00	-7,115.88
Total 55029 · Employee Benefits	155,284.90	173,700.00	-18,415.10
55060 · Payroll Tax Expense			
55062 · Employer Medicare Expense	5,123.35	5,500.00	-376.65
55063 · Employer Social Security Exp	21,906.81	24,000.00	-2,093.19
55070 · State Unemployment Insurance	1,736.00	1,736.00	0.00
Total 55060 · Payroll Tax Expense	28,766.16	31,236.00	-2,469.84
55130 · Office Expense			
55110 · Answering Service Expense	1,780.00	2,000.00	-220.00
55121 · Office/Cellular Telephone	1,875.09	2,200.00	-324.91
55125 · Office/Security Expense	2,136.00	2,500.00	-364.00
55131 · Office/PGE 761	7,541.73	9,400.00	-1,858.27
55132 · Office/Telephone	1,207.43	1,500.00	-292.57
55133 · Office/Supplies	5,702.48	4,000.00	1,702.48
55134 · Office/Postage	7,048.40	6,500.00	548.40
55135 · Office/Equipment Expense	2,116.14	2,500.00	-383.86
55137 · Office/Employee Background Chec	0.00	0.00	0.00
55138 · Office/Propane	877.43	0.00	877.43
55139 · Office/Building Maintenance	4,365.63	4,600.00	-234.37
55141 · Office/Safety	367.22	1,000.00	-632.78
55142 · Emplpyoee Pre-emp. Physical	0.00	0.00	0.00
Total 55130 · Office Expense	35,017.55	36,200.00	-1,182.45
55140 · Advertising Expense	1,392.22	1,400.00	-7.78
55145 · Banking Fees	1,266.34	1,500.00	-233.66
55150 · Insurance - Liability & E&O	69,632.04	70,000.00	-367.96
55160 · Professional Services			
55162 · Legal Services	2,713.37	2,500.00	213.37
55163 · Engineering Services	70,949.25	85,000.00	-14,050.75
55164 · Auditing Services	10,424.12	11,000.00	-575.88
55165 · Professional Services Misc.	52,513.04	37,200.00	15,313.04

Shasta Community Services District
Profit & Loss Budget vs. Actual
July 2024 through May 2025

	Jul '24 - May 25	Budget	\$ Over Budget
Total 55160 · Professional Services	136,599.78	135,700.00	899.78
55170 · Directors Compensation	5,100.00	6,500.00	-1,400.00
55180 · Dues/Permit Fees	25,159.43	24,000.00	1,159.43
55182 · maintenance contracts/support	1,158.07	1,200.00	-41.93
60000 · Interest	10,580.93	12,000.00	-1,419.07
Total Expense	947,932.00	1,017,599.00	-69,667.00
Net Ordinary Income	148,840.53	217,500.00	-68,659.47
Other Income/Expense			
Other Income			
72000 · SRF Grant Reimbursement	116,375.25	300,000.00	-183,624.75
72100 · USDA Grant	0.00	0.00	0.00
72300 · Miscellaneous Grants	104,585.00	0.00	104,585.00
Total Other Income	220,960.25	300,000.00	-79,039.75
Net Other Income	220,960.25	300,000.00	-79,039.75
Net Income	369,800.78	517,500.00	-147,699.22

**SHASTA COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS' MEETING
6:00 pm Tuesday, May 20th, 2025
11570 School Street, Redding, CA 96001
DRAFT MINUTES**

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

Staff Members Present: General Manager Chris Koeper, Secretary to the Board Shawna Staup.

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

1. Pledge of Allegiance: Was led by President Valerie Coon.

2. Approve Agenda: Director Randy Smith motioned to approve the May 20, 2025, agenda. Director Jo Ann Vayo seconded the motion. The motion passed unanimously.

3. Public Comment Period

This time is set aside for members of the public to address the District on matters not on the agenda but also 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 decide on matters not on the agenda. The Board will customarily refer these matters to the General Managers' Office. Each speaker is given three (3) minutes to speak. Speakers may not cede their time. Comments should be limited to matters within the jurisdiction of the District.

President Valerie Coon stated that there was no public present however by law the board of directors cannot decide on matters not on the agenda and the board will customarily refer these matters to the General Manager's office and each speaker has three minutes to speak.

4. 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 a worthy cause is shown before the Board votes on the motion to adopt.

Financial Reports for April 1st through April 30th, 2025

4-1 SCSD Financial Report

Vice President Dave Cross asked how much the district takes in a month from water sales. General Manager Chris Koeper said that it varies depending on the time of year, but this last month, we had \$85,000 in water sales.

Initials_____ Initials_____

4-2 SCSD Monthly Bank Transactions

4-3 SCSD Budget vs Actual

Director Chris Hunter said that he pulled up next to one of the District's work trucks in town, and one of the tires was bald, and he was concerned about the hot weather and potentially having a tire pop. General Manager Chris Koeper explained that new tires were bought and installed on truck 13 last week.

4-4 April 15th, 2025, 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.

5. Correspondence: None.

6. General Business:

6-1 General Manager Report

- Water consumption for April 2025 was 27 acre-feet compared to 23 acre-feet in April 2024.
- The backwash tank was cleaned out, which we do annually.
- We're still updating the cross-connection control policy for the state.
- We started using gWorks for billing and encountered some issues. The bills were sent about a week later than usual because we could not upload the meter reads, and we couldn't reach anyone in customer support for help. The CEO of gWorks sent an email explaining they are working on better customer support, and so far, it seems to be better.
- The General Manager completed the Electronic Annual Report for the state.
- The Consumer Confidence Report was just completed and is on the website.
- On Sunday, the district had a PRV hose break, and the first house past the PRV claimed that they had a pressurized water tank that broke and is asking that the district pay to replace it.

7. Old Business: None.

8. New Business:

8-1 COLA (cost of living adjustment) increase

General Manager Chris Koeper explained that Rio Alta Water District in Lake California gathers other surrounding districts' proposed yearly COLA increases and in their information sheet, our proposal says 2.8%, and that is because when he spoke to them a couple of months ago, he was going by the CPI, and that was what it was at that time, but from May of last year to this May, it is now 2.39% but the average is 2.8% from their research.

Initials_____ Initials_____

General Manager Chris Koeper said that until a couple of years ago, when we received our first COLA increase, we found that we were the only district that did not give them.

President Valerie Coon said that she was okay to do the average 2.8% and asked what everyone thought. Director Chris Hunter said that he did not have a problem with the COLA adjustment, but looking at the chart, he had questions regarding the ¾" meter charge versus the 1" meter charge; he noticed that some districts charge more for their base rate for a 1" meter.

General Manager Chris Koeper said that we have about twenty 1" meters in the district, and at the time of the last rate study, the board decided not to charge different base rates for different-sized meters. Vice President Dave Cross explained that the price difference is when a customer installs a 1" meter, it is more expensive to first install due to the capacity fee.

Director Jo Ann Vayo asked what the \$2.44 per 100 cubic feet would go up to in July, and if this was the last year it would increase until another rate study was done. Vice President Dave Cross explained that it will increase by 3% in July, and it was a five-year plan, and this was the last year of the increase. Director Chris Hunter asked if the base rate would go up as well. Vice President Dave Cross explained that the base and consumption rates would increase by 3%. General Manager Chris Koeper said that they recommended the base rate to be around \$100 during the rate study, but the board lowered it. General Manager Chris Koeper also explained that the rates are a little bit higher than other districts due to low rates for so long, and no reserves for projects like the mandated filter plant upgrades, and having to take out loans, so a large amount of the base rate goes to paying those loans off. General Manager Chris Koeper also explained that the district does not receive nearly the amount of property taxes as other districts do because the fire department receives all the property taxes. Director Chris Hunter thought one of the stipulations during the rate study was that there was supposed to be a reserve for repairs and asked how we are tracking that reserve. Vice President Dave Cross said that he tracks the district's reserves from the ending cash balance in the board packet, and with the new office, it has had some ups and downs but is slowly increasing. Vice President Dave Cross explained that anything that happens in the district seems to come in \$500,000 increments, and the district wanted to get a reserve built up over time. General Manager Chris Koeper said that having reserves also helps the district obtain grants from the state.

Director Jo Ann Vayo motioned to approve a 2.8% cost-of-living increase. Director Chris Hunter seconded the motion. The motion passed unanimously.

8-2 Ordinance 01-25 Cross Connection Control Program

General Manager Chris Koeper explained that he is still working on the cross-connection program for the State. We do not have to have a cross-connection specialist because we have fewer connections than 1,000, and this program was designed for larger cities, so he needs to see how in-depth our program needs to be. Vice President Dave Cross said he thought the district already had a cross-connection policy.

Initials_____ Initials_____

General Manager Chris Koeper said that we do, but they want a lot more stuff in the new policy. Director Chris Hunter asked if each customer has to have a backflow device or just in specific instances. General Manager Chris Koeper said only customers with wells or a secondary source of water. Vice President Dave Cross asked if the backflow device is required only if the secondary source of water is connected to the water system. General Manager Chris Koeper said that customers must have a backflow device if they have a well, even if it is not connected to the water system. Director Chris Hunter asked how the district knows where all these wells are located if the customer has one and does not tell us. General Manager Chris Koeper said that it is something that he needs to get answered by the state to see if they are going to require us to inspect customer premises. General Manager Chris Koeper said that he is working on the details of the cross-connection program now, but the state wants this ordinance for some authority documenting that we have to have a cross-connection program. Vice President Dave Cross suggested that the county may have records of customers putting in a well, and maybe we could cross-reference their permits. President Valerie Coon said that if we put in our policy that this required by the state and homeowners are responsible for any contamination that should be motivation for the homeowner to take care of it. General Manager Chris Koeper said that if someone has a secondary water source like a well that does not have a backflow device, the district must shut their water off.

Director Jo Ann Vayo motioned to adopt the cross-connection control program Ordinance 01-25. Vice President Dave Cross seconded the motion. The motion passed unanimously.

9. 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 later board agenda.

9-1 Board Members: Director Jo Ann Vayo asked if all the district employees are cross-trained, except the Secretary to the Board, because she does not do water treatment. General Manager Chris Koeper said that, for the most part, they are.

Vice President Dave Cross asked if we have any water restrictions for this summer. General Manager Chris Koeper answered that there are no water restrictions.

President Valerie Coon asked if all board members would be attending the June board meeting. All board members said they would be in attendance except Director Chris Hunter, but that he would be at the July and August meetings.

9-2 Staff Members: None.

10. Adjourn: 6:31 PM.

Initials_____ Initials_____

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 take part 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

Board President

Secretary to the Board

General Manager Report

June 2025

- Water consumption for May:
This Year – 43 Acre Feet
Last Year – 41 Acre Feet
- We had the remaining meters located on GPS.
- I'm still updating the cross connection control policy for the state.
- gWorks is getting a little easier.
- We have the Consumer Confidence Report on our website.
- We met with a representative from SDRMA and got some guidance on creating safety plans.

Shasta Community Services District
Budget Revision
June 17, 2025

	2024 / 2025 Budget Jul '24 - May 25	2024 / 2025 Budget Current	2024 / 2025 Budget Revised
Ordinary Income/Expense			
Income			
41000 · Water Sales			
41100 · Water Sales - Res. & Comm.	970,129.87	1,100,000	1,070,000
41150 · Hydrant Water Sales	115.78	500	500
41200 · Water Sales/Pumping	8,568.93	9,000	9,500
41800 · Late Fees	12,777.28	15,000	14,000
42230 · Service Connection Fee/Meters	0.00	16,000	0
Total 41000 · Water Sales	991,591.86	1,140,500	1,094,000
42000 · Special Service Fees	2,568.88	3,500	3,000
42160 · Property Tax Revenue - SCSD	44,910.15	37,000	38,840
42220 · Scrap Metal	469.00	469	469
44000 · Interest Revenue			
44100 · TriC Interest	51,716.04	50,000	55,000
44500 · Umpqua Interest	5.55	20	10
Total 44000 · Interest Revenue	51,721.59	50,020	55,010
47000 · Copies, Faxes, Document Request	0.00	10	20
47300 · SFD Reimbursement	2,711.05	3,600	2,712
71000 · Gain/Loss Fixed Asset Disposal	2,800.00	0	2,800
Total Income	1,096,772.53	1,235,099	1,196,851
Gross Profit	1,096,772.53	1,235,099	1,196,851
Expense			
50500 · Bad Debt Expense	1,597.72	8,000	2,000
51000 · Water Service Expenses			
51010 · Bureau of Reclamation	21,781.03	22,000	25,000
51012 · Other Water Purchases/Deficit	0.00	0	0
51018 · Water Testing Expense	5,139.18	5,000	6,300
Total 51000 · Water Service Expenses	26,920.21	27,000	31,300
51020 · Pumping Expense			
51021 · Middle Brunswick - PGE 573 #1	1,055.83	1,200	1,250
51022 · Benson - PGE 937 #6	969.25	1,300	1,150
51023 · Bandana Tr. - PGE 337 #7	1,612.39	2,000	1,800
51024 · Highland Cir - PGE 355 #3	93.60	150	150
51025 · Highland Circle - PGE 013 #5	2,135.41	2,300	1,400
51026 · Record Heights - PGE 206 #4	4,109.85	5,000	5,000
51027 · Lower Brunswick - PGE 936 #2	5,016.77	5,900	5,900
51028 · Keswick WTP - 956 #9	810.73	900	900
Total 51020 · Pumping Expense	15,803.83	18,750	17,550
51030 · Water Treatment Expense			
51031 · W.T. Chemicals	24,818.95	28,000	26,500
51032 · W.T. Filter Plant PGE 254 #8	4,603.29	5,000	5,000
51033 · W.T. Plant Repair/Maint.	8,144.09	6,000	8,150
51034 · Backwash Sludge Disposal	5,415.00	2,400	5,415

Shasta Community Services District
Budget Revision
June 17, 2025

	2024 / 2025 Budget Jul '24 - May 25	2024 / 2025 Budget Current	2024 / 2025 Budget Revised
51035 · W.T. Security/Telephone	677.84	800	750
Total 51030 · Water Treatment Expense	43,659.17	42,200	45,815
51039 · Transmission/Distribution			
51040 · Transmission/Distribution-Gen	22,348.47	25,000	27,000
51070 · Minor Equipment Expense	0.00	1,000	0
51082 · Maintenance/Misc.Equipment	0.00	2,000	0
51083 · Meters - New & Replacements	6,748.15	5,600	7,000
51084 · Pump & Tank Level Telemetry	16,649.62	4,000	16,700
Total 51039 · Transmission/Distribution	45,746.24	37,600	50,700
51090 · Vehicle Maintenance			
51094 · Backhoe/Trailer/Generator	2,003.34	2,010	2,004
51098 · U11 Ford Ranger 2011	1,450.76	1,350	1,500
51099 · U12 Ford F350 2016	0.00	500	0
51100 · U13 Ford F-150 2018	9.64	500	10
51101 · U14 Ford F-150 2021	108.56	500	950
51102 · U15 Toyota Tacoma 2025	306.60	0	310
Total 51090 · Vehicle Maintenance	3,878.90	4,860	4,774
51093 · Gas & Oil Expense			
51091 · Gas & Oil - Generator	1,191.49	1,100	1,200
51092 · Gas & Oil Ford 150 Truck #13	2,441.85	2,700	2,700
51093.1 · Gas & Oil 2021 F-150 Truck #14	4,692.34	5,000	5,000
51093.2 · Gas & Oil - Backhoe	545.60	650	650
51093.4 · Gas & Oil 2025 Toyota Truck #15	1,278.77	0	1,500
51093.8 · Gas & Oil 2011 Ford Truck #11	2,993.31	5,000	3,000
51093.9 · Gas & Oil 2016 Ford 350 #12	771.45	1,500	950
Total 51093 · Gas & Oil Expense	13,914.81	15,950	15,000
52000 · Training			
52001 · Training Course Fees	0.00	0	0
52002 · Travel	0.00	0	0
52003 · Lodging	0.00	0	0
52004 · Meals	0.00	0	0
Total 52000 · Training	0.00	0	0
55010 · Payroll Expenses			
55011 · Manager Salary			
55011.0 · Manager/Salary	113,583.75	129,810	129,810
Total 55011 · Manager Salary	113,583.75	129,810	129,810
55012 · Maintenance/Hourly			
55012.2 · Maintenance/Hourly	53,194.40	68,723	68,723
55012.3 · Maintenance Hourly/Vacation	1,767.64		
55012.4 · Maintenance/Hourly/Sick	6,085.57		
55012.5 · Maintenance/Hourly/Holiday	3,436.16		
55012.6 · Maintenance/OT	9,332.41	10,000	10,000
55012.7 · Maintenance 2 / Lead Operator	68,777.73	82,597	82,597

Shasta Community Services District
Budget Revision
June 17, 2025

	Jul '24 - May 25	2024 / 2025 Budget Current	2024 / 2025 Budget Revised
Total 55012 · Maintenance/Hourly	142,593.91	161,320	161,320
55013 · Office/Hourly			
55013.1 · Office/Hourly-FD Reimburse	-14,842.81	-18,000	-14,850
55013.2 · Office Hourl/ Vacation	3,023.16		
55013.3 · Office/Hourly/Sick	3,039.68		
55013.4 · Office Hourly	50,964.20	68,723	68,723
55013.5 · Office/Hourly/Holiday	3,436.16		
55013.6 · Office Hourly Overtime	1,338.12	1,200	1,500
Total 55013 · Office/Hourly	46,958.51	51,923	55,373
55014 · On Call Time	21,631.09	25,000	25,000
55010 · Payroll Expenses - Other	1,686.44	1,750	1,850
Total 55010 · Payroll Expenses	326,453.70	369,803	373,353
55029 · Employee Benefits			
55030 · Employee Health/Life Insurance	90,274.13	100,000	99,000
55035 · Retiree Health Insurance	3,850.00	4,200	4,200
55040 · Workers Compensation Insurance	8,276.65	9,500	8,300
55055 · CALPERS	52,884.12	60,000	58,000
Total 55029 · Employee Benefits	155,284.90	173,700	169,500
55060 · Payroll Tax Expense			
55062 · Employer Medicare Expense	5,123.35	5,500	5,600
55063 · Employer Social Security Exp	21,906.81	24,000	24,000
55070 · State Unemployment Insurance	1,736.00	1,736	1,736
Total 55060 · Payroll Tax Expense	28,766.16	31,236	31,336
55130 · Office Expense			
55110 · Answering Service Expense	1,780.00	2,000	2,136
55121 · Office/Cellular Telephone	1,875.09	2,200	2,200
55125 · Office/Security Expense	2,136.00	2,500	2,136
55131 · Office/PGE 761	7,541.73	9,400	8,700
55132 · Office/Telephone	1,207.43	1,500	1,400
55133 · Office/Supplies	5,702.48	4,000	6,500
55134 · Office/Postage	7,048.40	6,500	8,050
55135 · Office/Equipment Expense	2,116.14	2,500	2,350
55137 · Office/Employee Background Chec	0.00	0	0
55138 · Office/Propane	877.43	0	880
55139 · Office/Building Maintenance	4,365.63	4,600	4,650
55141 · Office/Safety	367.22	1,000	370
55142 · Employee Pre-emp. Physical	0.00	0	0
Total 55130 · Office Expense	35,017.55	36,200	39,372
55140 · Advertising Expense	1,392.22	1,400	1,400
55145 · Banking Fees	1,266.34	1,500	1,500
55150 · Insurance - Liability & E&O	69,632.04	70,000	69,700
55160 · Professional Services			
55162 · Legal Services	2,713.37	2,500	3,000
55163 · Engineering Services	70,949.25	85,000	75,000

Shasta Community Services District
Budget Revision
June 17, 2025

	2024 / 2025 Budget Jul '24 - May 25	2024 / 2025 Budget Current	2024 / 2025 Budget Revised
55164 · Auditing Services	10,424.12	11,000	11,500
55165 · Professional Services Misc.	52,513.04	37,200	53,000
Total 55160 · Professional Services	136,599.78	135,700	142,500
55170 · Directors Compensation	5,100.00	6,500	5,600
55180 · Dues/Permit Fees	25,159.43	24,000	26,000
55182 · maintenance contracts/support	1,158.07	1,200	1,160
60000 · Interest	10,580.93	12,000	12,000
Total Expense	947,932.00	1,017,599	1,040,560
Net Ordinary Income	148,840.53	217,500	156,291
Other Income/Expense			
Other Income			
72000 · SRF Grant Reimbursement	116,375.25	300,000	116,376
72100 · USDA Grant	0.00	0	0
72300 · Miscellaneous Grants	104,585.00	0	104,585
Total Other Income	220,960.25	300,000	220,961
Net Other Income	220,960.25	300,000	220,961
Net Income	369,800.78	517,500	377,252

Shasta Community Services District
Budget (Draft)
2025 / 2026

Ordinary Income/Expense

Income

41000 · Water Sales

41100 · Water Sales - Res. & Comm.

970,129.87

1,100,000

1,107,500

41150 · Hydrant Water Sales

115.78

500

500

41200 · Water Sales/Pumping

8,568.93

9,000

9,500

41800 · Late Fees

12,777.28

15,000

15,000

42230 · Service Connection Fee/Meters

0.00

16,000

0

Total 41000 · Water Sales

991,591.86

1,140,500

1,132,500

42000 · Special Service Fees

2,568.88

3,500

1,500

42160 · Property Tax Revenue - SCSD

44,910.15

37,000

40,000

42220 · Scrap Metal

469.00

469

0

44000 · Interest Revenue

44100 · TriC Interest

51,716.04

50,000

55,000

44500 · Umpqua Interest

5.55

20

10

Total 44000 · Interest Revenue

51,721.59

50,020

55,010

47000 · Copies, Faxes, Document Request

0.00

10

10

47300 · SFD Reimbursement

2,711.05

3,600

0

71000 · Gain/Loss Fixed Asset Disposal

2,800.00

0

0

Total Income

1,096,772.53

1,235,099

1,229,020

Gross Profit

1,096,772.53

1,235,099

1,229,020

Expense

50500 · Bad Debt Expense

1,597.72

8,000

5,000

51000 · Water Service Expenses

51010 · Bureau of Reclamation

21,781.03

22,000

25,000

51012 · Other Water Purchases/Deficit

0.00

0

0

51018 · Water Testing Expense

5,139.18

5,000

6,300

Total 51000 · Water Service Expenses

26,920.21

27,000

31,300

51020 · Pumping Expense

51021 · Middle Brunswick - PGE 573 #1

1,055.83

1,200

1,400

51022 · Benson - PGE 937 #6

969.25

1,300

1,300

51023 · Bandana Tr. - PGE 337 #7

1,612.39

2,000

2,000

51024 · Highland Cir - PGE 355 #3

93.60

150

150

51025 · Highland Circle - PGE 013 #5

2,135.41

2,300

2,500

51026 · Record Heights - PGE 206 #4

4,109.85

5,000

5,000

51027 · Lower Brunswick - PGE 936 #2

5,016.77

5,900

6,000

51028 · Keswick WTP - 956 #9

810.73

900

900

Total 51020 · Pumping Expense

15,803.83

18,750

19,250

51030 · Water Treatment Expense

51031 · W.T. Chemicals

24,818.95

28,000

28,000

51032 · W.T. Filter Plant PGE 254 #8

4,603.29

5,000

5,500

51033 · W.T. Plant Repair/Maint.

8,144.09

6,000

8,500

51034 · Backwash Sludge Disposal

5,415.00

2,400

5,500

20

Shasta Community Services District

Budget (Draft)

2025 / 2026

	2024 / 2025 Budget		
	Jul '24 - May 25	Current	2025 / 2026 Budget
51035 · W.T. Security/Telephone	677.84	800	750
Total 51030 · Water Treatment Expense	43,659.17	42,200	48,250
51039 · Transmission/Distribution			
51040 · Transmission/Distribution-Gen	22,348.47	25,000	27,000
51070 · Minor Equipment Expense	0.00	1,000	0
51082 · Maintenance/Misc.Equipment	0.00	2,000	0
51083 · Meters - New & Replacements	6,748.15	5,600	7,000
51084 · Pump & Tank Level Telemetry	16,649.62	4,000	10,000
Total 51039 · Transmission/Distribution	45,746.24	37,600	44,000
51090 · Vehicle Maintenance			
51094 · Backhoe/Trailer/Generator	2,003.34	2,010	2,000
51098 · U11 Ford Ranger 2011	1,450.76	1,350	0
51099 · U12 Ford F350 2016	0.00	500	500
51100 · U13 Ford F-150 2018	9.64	500	500
51101 · U14 Ford F-150 2021	108.56	500	500
51102 · U15 Toyota Tacoma 2025	306.60	0	500
Total 51090 · Vehicle Maintenance	3,878.90	4,860	4,000
51093 · Gas & Oil Expense			
51091 · Gas & Oil - Generator	1,191.49	1,100	2,000
51092 · Gas & Oil Ford 150 Truck #13	2,441.85	2,700	3,500
51093.1 · Gas & Oil 2021 F-150 Truck #14	4,692.34	5,000	6,000
51093.2 · Gas & Oil - Backhoe	545.60	650	750
51093.4 · Gas & Oil 2025 Toyota Truck #15	1,278.77	0	6,000
51093.8 · Gas & Oil 2011 Ford Truck #11	2,993.31	5,000	0
51093.9 · Gas & Oil 2016 Ford 350 #12	771.45	1,500	1,500
Total 51093 · Gas & Oil Expense	13,914.81	15,950	19,750
52000 · Training			
52001 · Training Course Fees	0.00	0	1,700
52002 · Travel	0.00	0	500
52003 · Lodging	0.00	0	1,500
52004 · Meals	0.00	0	500
Total 52000 · Training	0.00	0	4,200
55010 · Payroll Expenses			
55011 · Manager Salary			
55011.0 · Manager/Salary	113,583.75	129,810	141,234
Total 55011 · Manager Salary	113,583.75	129,810	141,234
55012 · Maintenance/Hourly			
55012.2 · Maintenance/Hourly	53,194.40	68,723	74,776
55012.3 · Maintenance Hourly/Vacation	1,767.64		
55012.4 · Maintenance/Hourly/Sick	6,085.57		
55012.5 · Maintenance/Hourly/Holiday	3,436.16		
55012.6 · Maintenance/OT	9,332.41	10,000	10,000
55012.7 · Maintenance 2 / Lead Operator	68,777.73	82,597	85,280

Shasta Community Services District
Budget (Draft)
2025 / 2026

	2024 / 2025 Budget		
	Jul '24 - May 25	Current	2025 / 2026 Budget
Total 55012 · Maintenance/Hourly	142,593.91	161,320	170,056
55013 · Office/Hourly			
55013.1 · Office/Hourly-FD Reimburse	-14,842.81	-18,000	0
55013.2 · Office Hourl/ Vacation	3,023.16		
55013.3 · Office/Hourly/Sick	3,039.68		
55013.4 · Office Hourly	50,964.20	68,723	74,776
55013.5 · Office/Hourly/Holiday	3,436.16		
55013.6 · Office Hourly Overtime	1,338.12	1,200	1,500
Total 55013 · Office/Hourly	46,958.51	51,923	76,276
55014 · On Call Time	21,631.09	25,000	26,327
55010 · Payroll Expenses - Other	1,686.44	1,750	1,850
Total 55010 · Payroll Expenses	326,453.70	369,803	415,743
55029 · Employee Benefits			
55030 · Employee Health/Life Insurance	90,274.13	100,000	100,000
55035 · Retiree Health Insurance	3,850.00	4,200	4,500
55040 · Workers Compensation Insurance	8,276.65	9,500	11,300
55055 · CALPERS	52,884.12	60,000	65,000
Total 55029 · Employee Benefits	155,284.90	173,700	180,800
55060 · Payroll Tax Expense			
55062 · Employer Medicare Expense	5,123.35	5,500	6,000
55063 · Employer Social Security Exp	21,906.81	24,000	25,500
55070 · State Unemployment Insurance	1,736.00	1,736	1,736
Total 55060 · Payroll Tax Expense	28,766.16	31,236	33,236
55130 · Office Expense			
55110 · Answering Service Expense	1,780.00	2,000	2,136
55121 · Office/Cellular Telephone	1,875.09	2,200	2,200
55125 · Office/Security Expense	2,136.00	2,500	2,136
55131 · Office/PGE 761	7,541.73	9,400	9,500
55132 · Office/Telephone	1,207.43	1,500	1,500
55133 · Office/Supplies	5,702.48	4,000	6,500
55134 · Office/Postage	7,048.40	6,500	9,000
55135 · Office/Equipment Expense	2,116.14	2,500	2,500
55137 · Office/Employee Background Chec	0.00	0	0
55138 · Office/Propane	877.43	0	1,000
55139 · Office/Building Maintenance	4,365.63	4,600	5,000
55141 · Office/Safety	367.22	1,000	500
55142 · Employee Pre-emp. Physical	0.00	0	0
Total 55130 · Office Expense	35,017.55	36,200	41,972
55140 · Advertising Expense	1,392.22	1,400	1,000
55145 · Banking Fees	1,266.34	1,500	1,500
55150 · Insurance - Liability & E&O	69,632.04	70,000	59,000
55160 · Professional Services			
55162 · Legal Services	2,713.37	2,500	3,000
55163 · Engineering Services	70,949.25	85,000	20,000

Shasta Community Services District
Budget (Draft)
2025 / 2026

	2024 / 2025 Budget		
	Jul '24 - May 25	Current	2025 / 2026 Budget
55164 · Auditing Services	10,424.12	11,000	12,000
55165 · Professional Services Misc.	52,513.04	37,200	15,000
Total 55160 · Professional Services	136,599.78	135,700	50,000
55170 · Directors Compensation	5,100.00	6,500	6,500
55180 · Dues/Permit Fees	25,159.43	24,000	27,000
55182 · maintenance contracts/support	1,158.07	1,200	1,200
60000 · Interest	10,580.93	12,000	11,000
Total Expense	947,932.00	1,017,599	1,004,701
Net Ordinary Income	148,840.53	217,500	224,319
Other Income/Expense			
Other Income			
72000 · SRF Grant Reimbursement	116,375.25	300,000	0
72100 · USDA Grant	0.00	0	0
72300 · Miscellaneous Grants	104,585.00	0	0
Total Other Income	220,960.25	300,000	0
Net Other Income	220,960.25	300,000	0
Net Income	369,800.78	517,500	224,319