

Shasta Community Services District

Budget

2025 / 2026

	2024 / 2025 Budget		
	Jul '24 - May 25	Current	2025 / 2026 Budget
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

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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	5,000
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	7,000
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

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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

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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	1,007,701
Net Ordinary Income	148,840.53	217,500	221,319
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	221,319