

Shasta Community Services District
Budget
2026/2027

	Jul 25 - May 26	2025/2026 Current	2026/2027 Budget
Ordinary Income/Expense			
Income			
41000 · Water Sales			
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
Total 41000 · Water Sales	1,006,445.68	1,132,500.00	1,127,300.00
42000 · Special Service Fees	1,278.74	1,500.00	1,400.00
42160 · Property Tax Revenue - SCS D	23,438.50	40,000.00	27,500.00
42220 · Scrap Metal	100.00	0.00	0.00
44000 · Interest Revenue			
44100 · TriC Interest	41,309.03	55,000.00	45,410.00
44500 · Umpqua Interest	5.55	10.00	7.00
Total 44000 · Interest Revenue	41,314.58	55,010.00	45,417.00
47000 · Copies, Faxes, Document Request	0.00	10.00	0.00
Total Income	1,072,577.50	1,229,020.00	1,201,617.00
Gross Profit	1,072,577.50	1,229,020.00	1,201,617.00
Expense			
50500 · Bad Debt Expense	-759.67	5,000.00	6,000.00
51000 · Water Service Expenses			
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
Total 51000 · Water Service Expenses	40,020.25	31,300.00	44,000.00
51020 · Pumping Expense			
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
Total 51020 · Pumping Expense	15,276.31	18,850.00	16,860.00
51030 · Water Treatment Expense			
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
Total 51030 · Water Treatment Expense	36,788.17	48,250.00	51,800.00

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51039 · Transmission/Distribution			
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
Total 51039 · Transmission/Distribution	68,923.10	67,000.00	63,000.00
51090 · Vehicle Maintenance			
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
Total 51090 · Vehicle Maintenance	9,951.46	12,400.00	12,300.00
51093 · Gas & Oil Expense			
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
Total 51093 · Gas & Oil Expense	10,305.11	16,750.00	17,750.00
52000 · Training			
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
Total 52000 · Training	98.00	4,200.00	4,200.00
55010 · Payroll Expenses			
55011 · Manager Salary			
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
Total 55011 · Manager Salary	103,844.56	158,472.00	108,154.00
55012 · Maintenance/Hourly			
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
Total 55012 · Maintenance/Hourly	145,320.71	170,056.00	159,163.00
55013 · Office/Hourly			
55013.2 · Office Hourl/ Vacation	3,163.60		
55013.3 · Office/Hourly/Sick	3,415.26		

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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
Total 55013 · Office/Hourly	69,051.22	76,276.00	77,560.00
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
Total 55010 · Payroll Expenses	352,124.53	432,981.00	370,877.00
55029 · Employee Benefits			
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
Total 55029 · Employee Benefits	151,603.60	178,550.00	169,000.00
55060 · Payroll Tax Expense			
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
Total 55060 · Payroll Tax Expense	28,483.24	33,236.00	33,250.00
55130 · Office Expense			
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
Total 55130 · Office Expense	35,641.40	41,172.00	43,536.00
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
55160 · Professional Services			
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
Total 55160 · Professional Services	35,148.80	43,000.00	43,000.00

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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
Total Expense	924,071.92	1,060,789.00	922,073.00
Net Ordinary Income	148,505.58	168,231.00	279,544.00
Other Income/Expense			
Other Income			
72000 · SRF Grant Reimbursement	-3,636.00	0.00	0.00
Total Other Income	-3,636.00	0.00	0.00
Net Other Income	-3,636.00	0.00	0.00
Net Income	144,869.58	168,231.00	279,544.00