



**HUMBOLDT COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
REGULAR SCHEDULED MEETING**

AGENDA

DATE: Tuesday, May 27, 2025

TIME: 5:00 p.m.

LOCATION: 5055 Walnut Drive, Eureka, CA

The HCSD Boardroom is open to the public during the meeting's open session segment. This meeting is also held by video/teleconference, per CA Govt Code § 54953(b). If a member of the public cannot attend in person and would like to speak on an agenda item, including Public Participation, please join through the Zoom website (<https://zoom.us>) by entering Meeting ID 388 963 6754 and Passcode 202520. Access may also be achieved via telephone only by dialing 1-669-900-9128.

A. ROLL CALL

Directors Benzonelli, Gardiner, Hansen, Matteoli, Ryan

B. PLEDGE OF ALLEGIANCE

C. CONSENT CALENDAR

1. Approval of May 27, 2025 Agenda
2. Approval of Minutes of the Regular Meeting of May 13, 2025

Pgs. 1-2

Pgs. 3-6

D. REPORTS

1. General Manager

- a) District Update

Pgs. 7-8

2. Finance Department

- a) March 2025 Budget Statement

Pgs. 9-20

3. Engineering

- a) Update

Pgs. 21

4. Planning

- a) Update

Pgs. 23

5. Legal Counsel

6. Director Reports

7. Other

E. PUBLIC PARTICIPATION

Members of the public may comment on items not on the agenda. Please use the information above to participate via Zoom. The Board requests that speakers state their name and where they are from, be concise, and limit communications to 3 to 5 minutes. After all oral communications, the Board or staff may briefly respond with information to comments; however, the Brown Act prohibits discussion of matters not on the published agenda. Matters requiring discussion or action will be placed on a future agenda.

F. NEW BUSINESS

1. First Reading of Draft Fiscal Year 2025/26 Budget and Updated Master Rate and Charge Schedule [Pgs. 25-47](#)

G. ADJOURNMENT

Next Res: 2025-06

Next Ord: 2025-01

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Robert Christensen at (707) 443-4558, ext. 210, or by email at asm@humboldtcsd.org. Notification 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35.102 – 35.104 ADA Title II).

Pursuant to §54957.5(a) of the California Government Code, any public record writings relating to an agenda item for an open session of a regular meeting of the Board of Directors, not otherwise exempt from public disclosure, are available for public inspection upon request at the District offices located at 5055 Walnut Drive, Monday through Friday (holidays excepted) during regular business hours.

DRAFT MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT

The Humboldt Community Services District Board of Directors met in regular session at 5:00 p.m. on Tuesday, May 13, 2025, at 5055 Walnut Drive, Eureka, California, and at 20 Via Ravello Road, Henderson, Nevada, with public participation available via Zoom tele/video conference.

A. CALL TO ORDER AND ROLL CALL

Present upon roll call: Directors Benzonelli, Gardiner, Hansen, Matteoli, and Ryan.
Staff in attendance: General Manager Williams (GM), Finance Manager Montag (FM), Assistant Engineer Rawal (AE), and Utility Services Planner McNeill (USP)

B. PLEDGE OF ALLEGIANCE

President Matteoli invited those present to join in the Pledge of Allegiance.

C. CONSENT CALENDAR

1. Approval of May 13, 2025 Agenda
2. Approval of Minutes of the Regular Meeting of April 22, 2025

IT WAS MOVED BY DIRECTOR RYAN, SECONDED BY DIRECTOR HANSEN, TO APPROVE THE MAY 13, 2025, CONSENT CALENDAR. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

AYES: BENZONELLI, GARDINER, HANSEN, MATTEOLI, RYAN
NOES: NONE
ABSENT: NONE

D. REPORTS

1. General Manager
 - a) District Update

GM reported that three long-term District employees, Bill Bitner, Brian McNeill, and Mark Taylor, have announced their plans to retire at the end of the calendar year. Since beginning their careers here, all three employees have contributed significantly to the District. The draft budget for the 2025-26 District will allocate funding to ensure overlap with the candidates selected to replace them. A complete recruitment process will occur, and external and internal candidates will be considered for the vacant positions.

Board Members expressed their appreciation of Bill Bitner, Brian McNeill, and Mark Taylor.

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
May 13, 2025

a) April 2025 Check Register

FM reported that the Check Register for April was a fairly standard month. The City of Eureka received a larger-than-normal payment from the sewer fund, accounting for both March and April's payments. The District made a large purchase of meters from PACE Supply Corporation as part of the District's AMR capital improvement project.

3. Engineering

No report.

4. Planning

a. Update

USP reported that the California State Water Resources Control Board (SWRCB) requires the District to complete triennial lead and copper samples. The District collects a sample from thirty residences within the District. Staff have reached out to thirty past participants and have heard back from approximately half of them, who have agreed to participate in collecting samples. Sampling must be completed and submitted to the SWRCB by September 30. The USP has contacted 46 rate payers with backflow prevention devices installed at their property and will be testing the devices in June.

5. Legal Counsel

No report.

6. Director Reports

Director Ryan attended a Redwood Regional Economic Development Commission (RREDC) meeting on April 28. The California Fishermen's Resiliency Association presented potential threats to the future of California fisheries to the commission, including climate change, weak regulations, zoning within ports, and offshore development. RREDC is updating its joint powers agreement and bylaws to better reflect its current work.

E. PUBLIC PARTICIPATION

None.

F. NEW BUSINESS

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
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1. Consideration of Director Nomination for the ACWA (Association of California Water Agencies) Region 1 Call for Candidates; Adopt Resolution 2025-05 Supporting the Nomination

GM reported that ACWA is soliciting candidates to serve on the Region One Board of Directors, which serves the North Coast and inland counties. If a board member is inclined to run, the Board must adopt a resolution. The Board discussed Board members' interest in running for the ACWA Region 1 Board.

IT WAS MOVED BY DIRECTOR HANSEN, SECONDED BY DIRECTOR BENZONELLI, TO NOMINATE DIRECTOR JULIE RYAN AS A CANDIDATE FOR THE ACWA REGION 1 BOARD AND ADOPT RESOLUTION 2025-05 SUPPORTING THE NOMINATION. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

AYES: BENZONELLI, GARDINER, HANSEN, MATTEOLI, RYAN
NOES: NONE
ABSENT: NONE

G. OLD BUSINESS

President Matteoli noted a conflict of interest as the principal of Coldwell Banker Cutten Realty, recused himself from Old Business Item 1 at 5:23 p.m., and left the meeting.

1. Consideration of McKay Ranch Subdivision Request for Annexation and Planned Services; Adopt Resolution 2025-04 Supporting the Annexation.

GM reported that at the April 8, 2025, meeting, the Board approved the McKay Ranch Subdivision Request for Annexation and Planned Services. By statute, the Board of Directors is required to adopt a resolution supporting the annexation after a public hearing. The public hearing was noticed and advertised the week of April 17th, 21 days before the meeting.

Vice President Hansen opened the Public Hearing at 5:24 p.m.

There was no Public Comment.

Vice President Hansen closed the Public Hearing at 5:25 p.m.

IT WAS MOVED BY DIRECTOR GARDINER, SECONDED BY DIRECTOR HANSEN, TO ADOPT RESOLUTION 2025-04: A RESOLUTION OF APPLICATION BY THE HUMBOLDT COMMUNITY SERVICES DISTRICT REQUESTING THE HUMBOLDT LOCAL AGENCY FORMATION COMMISSION INITIATE PROCEEDINGS FOR THE ANNEXATION OF THE NORTH MCKAY RANCH SUBDIVISION PROJECT.

MINUTES OF THE REGULAR MEETING
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HUMBOLDT COMMUNITY SERVICES DISTRICT
May 13, 2025

The Board discussed that the item under consideration, along with a vote to approve it, does not signify approval of the development project. Rather, the Board's approval pertains to the District's capacity to provide water distribution and wastewater collection services to the annexed property once it is developed, subject to the terms and conditions of the Plan for Services.

MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE.

AYES: BENZONELLI, GARDINER, HANSEN, RYAN
NOES: NONE
ABSENT: MATTEOLI

H. ADJOURNMENT

Without further business, **IT WAS MOVED BY DIRECTOR GARDINER, SECONDED BY DIRECTOR HANSEN**, TO ADJOURN. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

AYES: BENZONELLI, GARDINER, HANSEN, RYAN
NOES: NONE
ABSENT: MATTEOLI

THE BOARD ADJOURNED ITS REGULAR MEETING OF May 13, 2025 AT 5:32 P.M.

Submitted, Board Secretary

Humboldt Community Services District

Dedicated to providing high quality, cost effective water and sewer service for our customers

MEMORANDUM

TO: Board of Directors

FROM: Terrence Williams, General Manager

DATE: May 23, 2025

SUBJECT: General Manager Report for May 27, 2025 Board Meeting

New Hires

The District is beginning a new tradition as part of our onboarding process. We will introduce every new hire at a Board meeting. I have invited new hires to Board meetings in the past and introduced them to the Board, but nothing was formalized. This will be the first formal introduction of new hires to the Board and the public at large. I would like to introduce three newly hired people today.

Crystal Bowman

Crystal was recently hired to fill a vacancy in our Customer Service department. She had been filling in for an employee on extended leave and was such a fantastic fit that we made an offer of permanent employment when the position became available. Crystal comes to the District with a wealth of experience in government administration and is a former member of the Loleta Union School District Board of Trustees. We are grateful that she accepted the position because we all enjoy working with her.

Austin Brown

Austin comes to the District with a can-do attitude and several years of experience in construction and facility maintenance. Austin also has formal training from the construction trades program and customer service experience. Austin is a local (currently living in the District) and a recent graduate from McKinleyville High School.

Andrew Sawboh

Andrew comes to the District with several years of experience in water and wastewater operations at Redway CSD. He holds a Drinking Water Distribution 2 certification and an operator-in-training certificate for wastewater treatment. Andrew's positive attitude and willingness to learn are infectious and make him a standout team member.

Welcome

Please welcome our newest team members. I hope you have the opportunity to get to know them, as all three are outstanding people!

Mailing: Post Office Box 158 • Cutten, CA 95534 • tel (707) 443-4558 • fax (707) 443-1490
Physical Address: 5055 Walnut Drive, Eureka, CA 95503

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES
FOR ENTIRE DISTRICT

April 2025

	Budgeted 2024-25	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance	Note
OPERATING REVENUE							
Metered Water Sales	6,115,000	442,399	4,913,397	5,095,833	(182,436)	(3.6)	
Sewer Service Charges	8,315,000	675,872	6,744,011	6,929,167	(185,155)	(2.7)	
Water & Sewer Construction Fees	66,000	6,828	28,580	55,000	(26,420)	(48.0)	1
Account Fees	75,000	10,183	100,489	62,500	37,989	60.8	
Inspection Fees	700	-	464	583	(119)	(20.4)	1
Reimbursable Maintenance Fees	1,600	-	25	1,333	(1,308)	(98.1)	1
Miscellaneous	2,000	-	1,129	1,667	(537)	(32.2)	1
TOTAL OPERATING REVENUE	14,575,300	1,135,282	11,788,068	12,146,083	(358,015)	(2.9)	
NON-OPERATING REVENUE							
Capital Connection Fees	285,000	20,032	102,750	237,500	(134,750)	(56.7)	1
Interest/General	80,000	35,252	336,403	66,667	269,736	404.6	2
Discounts Earned	1,750	-	650	1,458	(808)	(55.4)	1
Sales:Fixed Assets/Scrap Metal	2,000	-	14,080	1,667	12,413	744.8	1
Bad Debt Recovery	3,000	-	900	2,500	(1,600)	(64.0)	1
Property Taxes & Assessments	450,000	-	-	375,000	(375,000)	(100.0)	1
TOTAL NON-OPERATING REVENUE	821,750	55,284	454,783	684,792	(230,009)	(33.6)	1
TOTAL DISTRICT REVENUE	15,397,050	1,190,566	12,242,851	12,830,875	(588,024)	(4.6)	
OPERATING EXPENSES							
Wages Direct	1,950,000	148,294	1,468,022	1,625,000	156,978	9.7	
Benefits: PERS	550,000	17,579	502,386	458,333	(44,053)	(9.6)	
Group Ins	1,265,000	96,080	941,274	1,054,167	112,892	10.7	
Workers Comp Ins	31,000	-	14,322	25,833	11,511	44.6	
FICA/Medicare	141,000	11,423	113,184	117,500	4,316	3.7	
Misc Benefits	640	278	175	533	358	67.2	
Total Wages and Benefits	3,937,640	273,653	3,039,364	3,281,367	242,002	7.4	
Less: wages & ben charged to Capital Proj.	(300,000)	(49,798)	(322,884)	(250,000)	72,884	(29.2)	
Total Operating Wages and benefits	3,637,640	223,855	2,716,480	3,031,367	314,886		
Water Purchase HBMWWD	1,175,000	95,226	957,272	979,167	21,895	2.2	
Water Purchase Eureka	850,000	60,968	613,155	708,333	95,178	13.4	
Sewage Treatment Operations & Maint.	1,900,000	168,480	1,684,800	1,583,333	(101,467)	(6.4)	
Water/Sewer Analysis	10,000	1,276	9,296	8,333	(963)	(11.6)	3
Supplies/ Construction	160,000	14,240	98,543	133,333	34,790	26.1	
Supplies/ Office-Administration	15,000	409	8,770	12,500	3,730	29.8	
Supplies/ Engineering	1,500	-	593	1,250	657	52.5	
Supplies/ Maintenance	110,000	1,341	54,979	91,667	36,688	40.0	
Invoicing	60,000	5,586	56,397	50,000	(6,397)	(12.8)	4
Temporary Labor	44,500	9,053	85,487	37,083	(48,404)	(130.5)	5
Repairs & Maintenance/Trucks	63,000	1,743	66,610	52,500	(14,110)	(26.9)	6
Equipment Rental	2,000	-	-	1,667	1,667	100.0	
Building & Grounds Maintenance	30,000	3,051	33,005	25,000	(8,005)	(32.0)	7
Electrical Power	500,000	32,345	354,694	416,667	61,972	14.9	
Street Lights	105,000	6,431	64,248	87,500	23,252	26.6	
Telephone	16,000	1,392	18,285	13,333	(4,952)	(37.1)	8
Postage	850	-	2,501	708	(1,792)	(253.0)	9
Freight	1,000	-	362	833	471	56.6	
Chemicals	12,000	-	9,223	10,000	777	7.8	
Liability Insurance	100,500	-	133,725	83,750	(49,975)	(59.7)	10
Legal	70,000	1,168	6,856	58,333	51,477	88.2	
Accounting	15,000	-	18,658	12,500	(6,158)	(49.3)	11
Engineering	1,000	-	939	833	(106)	(12.7)	18

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES
FOR ENTIRE DISTRICT

April 2025

	Budgeted 2024-25	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance	Note
Other Professional Services	93,000	250	9,698	77,500	67,802	87.5	
Bank Service Charges	15,000	2,295	18,252	12,500	(5,752)	(46.0)	12
Transportation	75,000	7,223	53,680	62,500	8,820	14.1	
Office Equip. Maintenance	4,300	727	4,605	3,583	(1,021)	(28.5)	13
Computer Software Maintenance	39,500	3,169	44,681	32,917	(11,765)	(35.7)	14
Memberships & Subscriptions	31,000	-	23,997	25,833	1,836	7.1	
Bad Debts & Minimum Balance Writeoff	32,000	-	(6)	26,667	26,672	100.0	
Conference & Continuing Ed	28,000	1,347	5,067	23,333	18,267	78.3	
Certifications	5,500	-	5,193	4,583	(610)	(13.3)	15
State/County & LAFCO Fees and Charges	57,500	-	41,101	47,917	6,816	14.2	
Hydraulic Water Model Maintenance	2,000	-	-	1,667	1,667	100.0	
Elections Expense	20,000	-	16,881	16,667	(214)	(1.3)	
Human Resources	25,500	1,272	10,836	21,250	10,414	49.0	
Miscellaneous	10,000	218	269	8,333	8,064	96.8	
Director's Fees	16,000	950	10,150	13,333	3,183	23.9	
TOTAL OPERATING EXPENSES	9,334,290	644,016	7,239,284	7,778,575	539,291	6.9	
LONG TERM DEBT PAYMENTS							
Safe Drinking Water Bond	-	-	-	-	-	-	
2012 CIP & Refi.	177,600	-	177,600	148,000	(29,600)	(20.0)	17
Davis-Grunsky Loan	6,050	-	5,973	5,042	(931)	(18.5)	17
VacCon Truck Loan	117,441	-	117,441	97,868	(19,573)	(20.0)	17
2014 Wastewater Revenue Bonds	486,575	360,788	486,575	405,479	(81,096)	(20.0)	17
TOTAL LONG TERM DEBT PAYMENTS	787,666	360,788	787,589	656,388	(131,201)	(20.0)	
CAPITALIZED EXPENDITURES							
Vehicles, Rolling Stock & Equipment	129,500	6,029	44,554	107,917	63,363	58.7	
Building, Yard & Paving Improvements	395,000	34,607	86,323	329,167	242,844	73.8	
Capital Improvements Water	2,105,700	112,313	805,258	1,754,750	949,492	54.1	
Capital Improvements Sewer	2,096,500	75,716	728,725	1,747,083	1,018,358	58.3	
TOTAL CAPITAL EXPENDITURES	4,726,700	228,665	1,664,860	3,938,917	2,274,057	57.7	
OTHER							
City of Eureka Projects:							
Treatment Plant	698,000	-	-	581,667	581,667	100.0	
TOTAL City of Eureka Projects	698,000	-	-	581,667	581,667	100.0	
Interfund Transfers In	-	-	-				
Interfund Transfers Out	-	-	-				
BUDGET SURPLUS (DEFICIT)	(149,606)	(42,903)	2,551,118	(124,672)	2,675,790	2,146.3	

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUE AND EXPENSES
FOR ENTIRE DISTRICT

April 2025

	Budgeted 2024-25	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to Date	Y.T.D. Variance Actual to Budget	% Variance
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	14,575,300	1,135,282	11,788,068	12,146,083	(358,015)	(2.9)
TOTAL OPERATING EXPENSES	(9,334,290)	(644,016)	(7,239,284)	(7,778,575)	539,291	6.9
NET SURPLUS/(DEFICIT) FROM OPERATIONS	5,241,010	491,266	4,548,784	4,367,508	181,276	4.2
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	821,750	55,284	454,783	684,792	(230,009)	(33.6)
TOTAL LONG TERM DEBT SERVICE	(787,666)	(360,788)	(787,589)	(656,388)	(131,201)	(20.0)
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	5,275,094	185,763	4,215,978	4,395,912	82,468	1.9
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(4,726,700)	(228,665)	(1,664,860)	(3,938,917)	2,274,057	57.7
CITY of EUREKA PROJECT REIMBURSEMENT	(698,000)	-	-	(581,667)	581,667	100.0
NEW DEBT ISSUE						
NET INTERFUND TRANSFERS IN/OUT		-	-			
BUDGET SURPLUS (DEFICIT)	<u>(149,606)</u>	<u>(42,903)</u>	<u>2,551,118</u>	<u>(124,672)</u>	<u>2,675,790</u>	<u>2,146.3</u>

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES
Water Fund

April 2025

	Budgeted 2024-25	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
OPERATING REVENUE						
Metered Water Sales	6,115,000	442,399	4,913,397	5,095,833	(182,436)	(3.6)
Water Construction Fees	45,000	3,258	16,035	37,500	(21,465)	(57.2)
Account Fees	40,000	5,805	57,279	33,333	23,945	71.8
Inspection Fees	-	-	-	-	-	-
Reimbursable Maintenance Fees	1,400	-	14	1,167	(1,152)	(98.8)
Miscellaneous	1,000	-	425	833	(408)	(49.0)
TOTAL OPERATING REVENUE	6,202,400	451,462	4,987,151	5,168,667	(181,516)	(3.5)
NON-OPERATING REVENUE						
Water Capital Connection Fees	190,000	8,396	39,181	158,333	(119,152)	(75.3)
Interest/General	40,000	14,413	164,988	33,333	131,655	395.0
Discounts Earned	1,000	-	371	833	(463)	(55.5)
Sales:Fixed Assets/Scrap Metal	1,000	-	8,026	833	7,192	863.1
Bad Debt Recovery	2,000	-	513	1,667	(1,154)	(69.2)
FW/MR Assessment	-	-	-	-	-	-
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	234,000	22,809	213,078	195,000	18,078	9.3
TOTAL DISTRICT REVENUE	6,436,400	474,270	5,200,229	5,363,667	(163,438)	(3.0)
OPERATING EXPENSES						
Wages Direct	905,000	89,046	762,465	754,167	(8,298)	(1.1)
Wages & Benefits: Allocated	742,820	36,926	542,512	619,017	76,505	12.4
Benefits: PERS	130,000	11,393	97,129	108,333	11,204	10.3
Group Ins	360,000	35,873	315,791	300,000	(15,791)	(5.3)
Workers Comp Ins	17,000	-	7,239	14,167	6,928	48.9
FICA/Medicare	65,000	6,805	58,262	54,167	(4,095)	(7.6)
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	2,219,820	180,043	1,783,398	1,849,850	66,452	3.6
Less: wages & ben charged to Capital Proj.	(185,000)	(44,391)	(214,976)	(154,167)	60,809	(39.4)
Total Operating Wages and benefits	2,034,820	135,652	1,568,423	1,695,683	127,261	7.5
Water Purchase HBMWD	1,175,000	95,226	957,272	979,167	21,895	2.2
Water Purchase Eureka	850,000	60,968	613,155	708,333	95,178	13.4
Water Analysis	10,000	1,276	9,296	8,333	(963)	(11.6)
Supplies/ Construction	120,000	11,984	71,738	100,000	28,262	28.3
Supplies/Office-Administration	4,500	22	2,841	3,750	909	24.2
Supplies/ Engineering	500	-	327	417	89	21.4
Supplies/ Maintenance	52,500	829	34,456	43,750	9,294	21.2
Temporary Labor	22,250	2,482	38,220	18,542	(19,679)	(106.1)
Repairs & Maintenance/Trucks	35,000	993	35,971	29,167	(6,804)	(23.3)
Equipment Rental	1,000	-	-	833	833	100.0
Building & Grounds Maintenance	4,500	624	5,472	3,750	(1,722)	(45.9)
Electrical Power	280,000	16,345	205,339	233,333	27,994	12.0
Telephone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Freight	500	-	48	417	369	88.5
Chemicals	12,000	-	9,223	10,000	777	7.8
Liability Insurance	-	-	1,213	-	(1,213)	-
Legal Services	-	-	123	-	(123)	-
Engineering	-	-	535	-	(535)	-
Other Professional Services	25,000	-	285	20,833	20,548	98.6
Transportation	43,000	4,117	30,598	35,833	5,236	14.6
Office Equip. Maintenance	600	225	565	500	(65)	(13.0)
Computer Software Maintenance	21,000	-	20,557	17,500	(3,057)	(17.5)
Memberships & Subscriptions	1,500	-	1,746	1,250	(496)	(39.7)
Bad Debts & Minimum Balance Writeoff	10,000	-	(3)	8,333	8,337	100.0
Conference & Continuing Ed	10,000	1,347	4,478	8,333	3,856	46.3
Certifications	2,500	-	3,223	2,083	(1,140)	(54.7)
State/County & LAFCO Fees and Charges	30,000	-	38,379	25,000	(13,379)	(53.5)

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES
Water Fund

April 2025

	Budgeted 2024-25	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
Hydraulic Water Model Maintenance	2,000	-	-	1,667	1,667	100.0
Human Resources	2,500	80	3,529	2,083	(1,445)	(69.4)
Miscellaneous	1,000	-	43	833	791	94.9
General & Admin Expense Allocation	295,300	14,765	218,771	246,083	27,312	11.1
TOTAL OPERATING EXPENSES	5,046,970	346,936	3,875,823	4,205,808	329,985	7.8
LONG TERM DEBT PAYMENTS						
Safe Drinking Water Bond	-	-	-	-	-	-
2012 CIP & Refi.	-	-	-	-	-	-
Davis-Grunsky Loan	6,050	-	5,973	5,042	(931)	(18.5)
TOTAL LONG TERM DEBT PAYMENTS	6,050	-	5,973	5,042	(931)	(18.5)
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	-	4,756	4,756	-	(4,756)	-
Building & Yard Improvements	-	-	-	-	-	-
Capital Improvements Water	2,105,700	109,913	806,940	1,754,750	947,810	54.0
Engineering & Studies	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	2,105,700	114,669	811,696	1,754,750	943,054	53.7
INTERFUND TRANSFERS IN	-	-	-	-	-	
BUDGET SURPLUS (DEFICIT)	(722,320)	12,666	506,737	(601,933)	1,108,671	184.2

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES
Sewer Fund

April 2025

	Budgeted 2024-25	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
OPERATING REVENUE						
Sewer Service Charges	8,315,000	675,872	6,744,011	6,929,167	(185,155)	(2.7)
Sewer Construction Fees	21,000	3,570	12,544	17,500	(4,956)	(28.3)
Account Fees	35,000	4,379	43,210	29,167	14,044	48.1
Inspection Fees	700	-	464	583	(119)	(20.4)
Reimbursable Maintenance Fees	200	-	11	167	(156)	(93.6)
Miscellaneous	1,000	-	321	833	(513)	(61.5)
TOTAL OPERATING REVENUE	8,372,900	683,820	6,800,534	6,977,417	(176,883)	(2.5)
NON-OPERATING REVENUE						
Sewer Capital Connection Fees	95,000	11,636	63,569	79,167	(15,598)	(19.7)
Interest/General	40,000	13,942	164,518	33,333	131,184	393.6
Discounts Earned	750	-	280	625	(345)	(55.3)
Sales: Fixed Assets/Scrap Metal	1,000	-	6,054	833	5,221	626.5
Bad Debt Recovery	1,000	-	387	833	(446)	(53.6)
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	137,750	25,578	234,808	114,792	120,016	104.6
TOTAL DISTRICT REVENUE	8,510,650	709,399	7,035,341	7,092,208	(56,867)	(0.8)
OPERATING EXPENSES						
Wages Direct	565,000	33,804	419,049	470,833	51,784	11.0
Wages & Benefits: Allocated	742,820	36,926	542,512	619,017	76,505	12.4
Benefits: PERS	70,000	4,174	51,151	58,333	7,183	12.3
Group Ins	240,000	13,365	166,537	200,000	33,463	16.7
Workers Comp Ins	9,000	-	4,243	7,500	3,257	43.4
FICA/Medicare	41,000	2,584	32,009	34,167	2,158	6.3
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	1,667,820	90,852	1,215,500	1,389,850	174,350	12.5
Less: wages & ben charged to Capital Proj.	(65,000)	(2,648)	(67,443)	(54,167)	13,276	(24.5)
Total Operating Wages and benefits	1,602,820	88,204	1,148,058	1,335,683	187,626	14.0
Sewage Treatment: Operating & Maint.	1,900,000	168,480	1,684,800	1,583,333	(101,467)	(6.4)
Sewer Analysis	-	-	-	-	-	-
Supplies/ Construction	40,000	2,256	26,806	33,333	6,528	19.6
Supplies/ Office-Administration	4,500	17	2,143	3,750	1,607	42.8
Supplies/ Engineering	500	-	247	417	170	40.7
Supplies/ Maintenance	52,500	511	20,522	43,750	23,228	53.1
Temporary Labor	22,250	1,873	28,833	18,542	(10,291)	(55.5)
Repairs & Maintenance/Trucks	28,000	749	30,640	23,333	(7,306)	(31.3)
Equipment Rental	1,000	-	-	833	833	100.0
Building & Grounds Maintenance	2,500	471	4,128	2,083	(2,044)	(98.1)
Electrical Power	110,000	9,988	81,264	91,667	10,403	11.3
Telephone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Freight	250	-	314	208	(106)	(50.8)
Liability Insurance	-	-	915	-	(915)	-
Legal	-	-	93	-	(93)	-
Engineering	-	-	404	-	(404)	-
Other Professional Services	28,000	-	1,975	23,333	21,358	91.5
Transportation	32,000	3,106	23,083	26,667	3,584	13.4
Office Equip. Maintenance	200	170	426	167	(260)	(155.8)

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES
Sewer Fund

April 2025

	Budgeted 2024-25	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
Computer Software Maintenance	15,000	-	18,158	12,500	(5,658)	(45.3)
Memberships & Subscriptions	1,500	-	1,556	1,250	(306)	(24.5)
Bad Debts & Minimum Balance Writeoff	22,000	-	-	18,333	18,333	100.0
Conference & Continuing Ed	10,000	-	589	8,333	7,744	92.9
Certifications	2,500	-	50	2,083	2,033	97.6
State/County & LAFCO Fees and Charges	7,500	-	2,722	6,250	3,528	56.5
Human Resources	2,500	60	2,662	2,083	(579)	(27.8)
Miscellaneous	1,500	-	30	1,250	1,220	97.6
General & Admin Expense Allocation	295,300	14,765	218,771	246,083	27,312	11.1
TOTAL OPERATING EXPENSES	4,182,320	290,649	3,299,188	3,485,267	186,079	5.3
LONG TERM DEBT PAYMENTS						
2014 Wastewater Revenue Bonds	486,575	360,788	486,575	405,479	(81,096)	(20.0)
2012 CIP & Refi.	177,600	-	177,600	148,000	(29,600)	(20.0)
VacCon Truck Loan	117,441	-	117,441	97,868	(19,573)	(20.0)
Debt Service: Allocated	-	-	-	-	-	-
TOTAL LONG TERM DEBT PAYMENTS	781,616	360,788	781,616	651,347	(130,269)	(20.0)
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	17,500	-	15,145	14,583	(562)	(3.9)
Building, Yard& Paving Improvements	5,000	-	-	4,167	4,167	100.0
Capital Improvements Sewer	2,096,500	75,716	728,725	1,747,083	1,018,358	58.3
Engineering & Studies	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	2,119,000	75,716	743,870	1,765,833	1,021,963	57.9
OTHER						
City of Eureka Projects:						
Treatment Plant	698,000	-	-	581,667	581,667	100.0
Martin Slough	-	-	-	-	-	-
TOTAL OTHER	698,000	-	-	581,667	581,667	100.0
BUDGET SURPLUS (DEFICIT)	729,714	(17,753)	2,210,668	608,095	1,602,573	(263.5)

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES
General Fund

April 2025

	Budgeted 2024-25	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
OPERATING REVENUE						
Interest (will be allocated to w/s @ y/e)	-	6,897	6,897	-	6,897	-
Miscellaneous	-	-	384	-	384	-
TOTAL OPERATING REVENUE	-	6,897	7,281	-	7,281	-
NON-OPERATING REVENUE						
Property Taxes	450,000	-	-	375,000	(375,000)	(100.0)
Insurance Rebate	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	450,000	-	-	375,000	(375,000)	(100.0)
TOTAL DISTRICT REVENUE	450,000	6,897	7,281	375,000	(367,719)	(98.1)
OPERATING EXPENSES						
Wages Direct	480,000	25,444	286,509	400,000	113,491	28.4
Benefits: PERS	350,000	2,012	354,107	291,667	(62,440)	(21.4)
State Unemploy Ins	-	-	-	-	-	-
Group Ins	665,000	46,842	458,946	554,167	95,220	17.2
Workers Comp Ins	5,000	-	2,840	4,167	1,327	31.8
FICA/Medicare	35,000	2,035	22,913	29,167	6,254	21.4
Misc Benefits	640	278	175	533	358	67.2
Total Wages and Benefits	1,535,640	76,611	1,125,490	1,279,700	154,210	12.1
Less: wages & ben charged to Capital Proj.	(50,000)	(2,758)	(40,466)	(41,667)	(1,201)	2.9
Less: Allocated to Water and Sewer Funds	(1,485,640)	(73,853)	(1,085,024)	(1,238,033)	(153,009)	12.4
Total Unallocated Wages and Benefits	-	-	-	-	-	-
Supplies/ Construction	-	-	-	-	-	-
Supplies/ Administration	6,000	370	3,785	5,000	1,215	24.3
Supplies/ Engineering	500	-	19	417	398	95.4
Supplies/ Maintenance	5,000	-	-	4,167	4,167	100.0
Invoicing	60,000	5,586	56,397	50,000	(6,397)	(12.8)
Web Payment Portal	-	-	-	-	-	-
Temporary Labor	-	4,698	18,434	-	(18,434)	-
Repairs & Maintenance/Trucks	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-
Building & Grounds Maintenance	23,000	1,957	23,406	19,167	(4,239)	(22.1)
Electrical Power	110,000	6,013	68,091	91,667	23,575	25.7
Street Lights	105,000	6,431	64,248	87,500	23,252	26.6
Telephone	16,000	1,392	18,285	13,333	(4,952)	(37.1)
Postage	850	-	2,501	708	(1,792)	(253.0)
Freight	250	-	-	208	208	100.0
Liability Insurance	100,500	-	131,597	83,750	(47,847)	(57.1)
Legal Services	70,000	1,168	6,640	58,333	51,693	88.6
Accounting	15,000	-	18,658	12,500	(6,158)	(49.3)
Engineering	1,000	-	-	833	833	100.0
Other Professional Services	40,000	250	7,438	33,333	25,895	77.7
Bank Service Charges	15,000	2,295	18,227	12,500	(5,727)	(45.8)
Transportation	-	-	-	-	-	-
Office Equip. Maintenance	3,500	333	3,613	2,917	(696)	(23.9)
Computer Software Maintenance	3,500	3,169	5,967	2,917	(3,050)	(104.6)
Memberships & Subscriptions	28,000	-	20,695	23,333	2,638	11.3
Bad Debts & Minimum Balance Writeoff	-	-	-	-	-	-
Conference & Continuing Ed	8,000	-	-	6,667	6,667	100.0

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES
General Fund

April 2025

	Budgeted 2024-25	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
Certifications	500	-	1,920	417	(1,503)	(360.8)
State/County & LAFCO Fees and Charges	20,000	-	-	16,667	16,667	100.0
Elections Expense	20,000	-	16,881	16,667	(214)	(1.3)
Human Resources	20,500	1,132	4,645	17,083	12,438	72.8
Miscellaneous	7,500	218	194	6,250	6,056	96.9
Director's Fees	16,000	950	10,150	13,333	3,183	23.9
General & Admin Expense Allocation	(590,600)	(29,529)	(437,542)	(492,167)	(54,624)	11.1
TOTAL OPERATING EXPENSES	105,000	6,431	64,248	87,500	23,252	26.6
LONG TERM DEBT PAYMENTS						
2014 PGE Energy Efficiency Loan	-	-	-	-	-	-
2012 CIP & Refi	-	-	-	-	-	-
New Financing	-	-	-	-	-	-
Less: Allocated to Water & Sewer Funds	-	-	-	-	-	-
TOTAL LONG TERM DEBT PAYMENTS	-	-	-	-	-	-
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	112,000	3,674	22,971	93,333	70,362	75.4
Building, Yard & Paving Improvements	390,000	34,607	86,323	325,000	238,677	73.4
Engineering & Studies	-	-	-	-	-	-
District Design Standards	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	502,000	38,281	109,294	418,333	309,039	
INTERFUND TRANSFER OUT		-	-	-		
BUDGET SURPLUS (DEFICIT)	(157,000)	(37,815)	(166,262)	(130,833)	(35,428)	27.1

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Humboldt Community Services District

Notes

April 2025

Note 1 - Non Operating and Miscellaneous Revenue

Non-operating, Construction/Capacity Charges and Miscellaneous income occurs occasionally throughout the year, or at the very end of the fiscal year.

Note 2 - Interest Income

Increase in Interest Income due to improved performance with funds held in CA CLASS JPA investment pool.

Note 3 - Water/Sewer analysis

Water/Sewer testing costs are elevated for Fiscal Year 2025 due to required UCMR Testing. This testing occurs once every five years. The overage is not expected to have a significant impact on District finances.

Note 4 - Invoicing

Invoicing costs have increased primarily due to increases in postage costs which were not captured in the originally budgeted amount. Total amount for the Fiscal year is projected to be approximately \$7,000 above budgeted amount. Overage is not expected to have significant impact on District finances.

Note 5 - Temporary Labor

Increased use of temporary labor during summer months when District has increased need for labor. District staff opening has also resulted in additional use of temp labor. Temp Labor costs are expected to decline in future months. Overage in temporary labor is offset by reduction in direct wage expenses.

Note 6 - Repairs and Maintenance - Trucks

Annual maintenance on multiple District vehicles in January (expected) in addition to necessary repairs on multiple vehicles (unexpected). May result in overage vs budget of \$10,000-\$20,000 for the year. Overage is not expected to have significant impact on District finances.

Note 7 - Buildings and Grounds Maintenance

In addition to normal expected expenditures, purchase of new ladders for Shop was made for \$2,181 in August. Additional expenses over budget in September due to disposal of dry pit debris and increase in Garbage service costs. Total Building and grounds maintenance expenditures for the year are projected to be approximately \$10,000 over budgeted amount. Overage is not projected to have significant impact on District finances.

Note 8 - Telephone

The District has installed a new phone system, which will result in Phone expenses for the year being approximately \$5,000 over budgeted amount. Overage is not anticipated to have significant impact on District finances.

Note 9 - Postage

District purchased \$2,500 postage refill for District Postage meter. Such refills are infrequent, last occurring in FY 2023 and was not captured in budgeted amount. Overage compared to budget is not expected to have significant impact.

Note 10 - Liability Insurance

Multiple factors have resulted in an increase in the District's Liability and Property Insurance expenses. The Primary factor is a General increase in rates enacted by ACWA/JPIA affecting all entities covered by ACWA/JPIA resulting in a 15% increase in base rates. Additionally, prior year's premiums were lowered by the use of a "rate stabilization fund" which helped to smooth year-to-year premium changes, however this rate stabilization fund has been exhausted and is now discontinued. Lastly, increases in the District's property from new purchases, capital improvements, and Payroll also contributed to cost increase.

Note 11 - Accounting

Additional expenses due to finalizing prior year's audits. Cost for year are expected to be above budgeted amount, however overage is not predicted to have significant impact on District finances.

Note 12 - Bank Service Charges

Large balance previously in Bank account resulted in negation of service charges. New balance since transfer of funds to CA CLASS has resulted in Bank service charges no longer being negated, resulting in additional \$550/month in bank service charges. Charges are more than offset by additional gains in interest earned. Implementation of new online payment system has also resulted in additional charges of \$250/month, but has also resulted in significantly improved system for customer online account access.

Note 13 - Office Equipment Maintenance

Cost over budget due to conversion old District server into Backup Domain controller to ensure District computer system robustness

Note 14 - Computer Software Maintenance

Maintenance/Licensing fees for computer software is paid in one annual charge in July. Total expense for year is expected to be in line with annual budgeted amount.

Note 15 - Certifications

Employee certifications. No additional expenses expected for remainder of current fiscal year. Expenses total for year projected to be within budgeted amount.

Note 17 - Debt Service

Loan Payments are made throughout the year. The total expenditures by the end of the year will match budget amounts.

Note 18 - Engineering

Engineering Expense - a/c 6810 - Operating Expense		Apr 2025	YTD
Water Fund			
	On Call Engineering Bid Request Advert	-	939
	Total posted to 6810	-	939
Engineering & Studies - a/c 9040 - Capital Improvement Projects			
Non Engineering Costs Posted to 9040			
	None	-	-
	Grand Total posted to 9040	-	-

Humboldt Community Services District

Dedicated to providing high-quality, cost-effective water and sewer service for our customers

ENGINEERING MEMORANDUM

To: Board of Directors
From: Kush Rawal, Assistant Engineer
Date: May 23, 2025
Subject: Assistant Engineer Progress Report for May 27, 2025 Board Meeting

Measure O Collaboration

On April 7, 2025, the District received a letter from the Humboldt County Director of Public Works, requesting collaboration from local agencies to support the implementation of Measure O. The letter emphasized the County's commitment to coordinating with municipal utility providers to improve project planning, minimize future utility conflicts, and identify funding synergies. Specifically, the County requested utility infrastructure maps and current Capital Improvement Plans (CIPs) to better align upcoming roadway projects with regional utility needs.

Measure O, passed by Humboldt County voters in 2024, is a sales tax initiative focused on funding critical transportation infrastructure. The initiative prioritizes improvements to local roads, bridges, and drainage systems, as well as enhanced coordination between agencies to ensure efficient project delivery. Measure O places significant emphasis on preventative maintenance, infrastructure resilience, and long-term planning efforts across jurisdictions within the County of Humboldt.

In response to the request, the District has submitted our utility maps and the Fiscal Year 2024/25 Capital Improvement Plan to Humboldt County Public Works. The District also completed the provided survey to support the County's data collection efforts. After the Board adopts the updated CIP for fiscal year 2025-26, staff will provide it to the County Department of Public Works. Furthermore, District staff is planning to meet with County Roads Superintendent Paul Donoho to discuss upcoming projects from both organizations that may have an overlap. This collaboration reflects the District's ongoing commitment to regional coordination and proactive infrastructure planning.

Humboldt Community Services District

Dedicated to providing high quality, cost effective water and sewer service for our customers

MEMORANDUM

TO: Board of Directors

FROM: Brian McNeill, Utility Services Planner

DATE: May 23, 2025

SUBJECT: Utility Services Planner Report for May 27, 2025 Board Meeting

Public Drinking Water Systems in California, are required to produce annual Consumer Confidence Reports (CCRs) for drinking water by both the State Water Resources Control Board and the U.S. EPA. These reports provide consumers with information about their drinking water quality, including the types and levels of contaminants found. The CCR for calendar year 2024 covers water quality data from January 1, 2024 through December 31, 2024. The 2024 CCR must be completed and distributed to consumers before July 1, 2025. Staff has completed the 2024 CCR. The report is posted to the [District's website](#), and notices to all rate payers are included on their monthly bill informing them that the CCR is available and how to access it.

The Planning department reviews and updates District plans annually. Staff has been reviewing and updating several plans, including the Hazardous Materials Business Plan (HMBP), the District's Disinfection Failure Emergency Action Plan (DFEAP), the Spill Prevention Control and Countermeasure Plan (SPCCP), the Sanitary Sewer Management Plan (SSMP), and the Common Ground Alliance-Damage Information Reporting Tool (CGA-DIRT). Once the plans have been updated, training on the plans will be provided to staff during the District's Friday safety meetings.

The Planning department continues to respond to building and planning referrals for proposed projects within the District. Staff has also assisted project proponents by conducting sewer lateral inspections, locating services on their property, and discussing the appropriate water meter size to best meet their project's demand.

Staff has trained two newly hired temporary employees in the proper techniques for replacing water meters. The newly trained team members will contribute to the District's goal of replacing the old meter stock with newer more accurate automated water meters as part of the Automated Meter Reading CIP Program.

All required weekly bacteriological water quality sampling throughout the District, has been completed.

Humboldt Community Services District

Dedicated to providing high quality, cost effective water and sewer service for our customers

AGENDA REPORT

For HCSD Board of Directors Regular Meeting of: May 27, 2025

Agenda Item: **F.1** (New Business)

TITLE: **First Reading of Fiscal Year 2025-26 Draft Budget.**

Presented by: Michael Montag, Finance Manager/District Treasurer

Recommendation: Staff recommends the Board of Directors:

1. Review and discuss proposed FY 2025/2026 Budget and updates to the Master Fee Schedule
2. Motion and roll call vote to approve the Draft Budget for Fiscal Year 2025-2026 for adoption at the next regularly scheduled meeting.
3. If Draft Budget is not approved, provide direction to staff of proposed changes or adjustments for presentation at the next scheduled Board meeting.

Summary:

Attached for the Board's review and consideration is the initial draft of the FY 2025/2026 District Budget. Notable highlights are listed below.

Highlights of significance within the proposed FY 2025/2026 Budget:

Water Rate Revenue: The Rate Study that was completed and adopted in 2023 projected rate increases of 13% for FY 2025-26. This increase amount is considered necessary in order to build the funds required for anticipated Capital Improvement expenditures in future years, most notably replacement of the District's aging AC Water mains projected at a cost of \$9,000,000 per year over 15 years beginning in FY 2029-30.

Sewer Rate Revenue: The Rate Study that was completed and adopted in 2023 projected rate increases of 14% for FY 2025-26. This increase amount is considered necessary in order to build the funds required for anticipated Capital Improvement expenditures in future years, most notably replacement of the District's asbestos cement and clay gravity mains and force mains, as well as significant costs to fund the District's share of improvements to the Waste Water Treatment Plant.

Wage and Benefit expenses: District wages are projected to increase significantly compared to 2024/2025 due to expected full staffing levels. The District had several unfilled positions in prior years that required significant use of temporary labor. The permanent positions are expected to be filled resulting in increases to employee wage, benefit, and insurance expenses. This budget draft also incorporates the anticipated 3% wage adjustment for cost of living as well as overlap to accommodate succession training for several key retirements happening this year.

Water purchase HBMWD and City of Eureka: Water purchase costs have been set according to the charges from the most recent years with an increase applied based on information from HBMWD and District staff projections made for the City of Eureka.

Sewage Treatment Operations and Maintenance: Sewage treatment Operations and Maintenance is comprised of charges billed to the district from the City of Eureka Wastewater treatment plant. Budget amount is based on charges from recent year with an increase applied based on projections for expected rising costs made by District staff.

Temporary Labor: With the expected hiring of permanent staff, temporary labor expenses are projected to be reduced as compared with Fiscal Year 2025.

Electrical Power and Street Lighting: Fiscal Year 2025 electrical costs were less than originally budgeted due to reduction in electricity consumed by the District compared to prior years due to efficiency improvements associated with upgraded pump motors, power electronics and SCADA system control strategies. Fiscal Year 2025-2026 Budget is set with the expectation that District’s electrical consumption will be maintained at the current levels while accounting for potential electrical rate increases.

Long Term Debt: The Safe Drinking Water Bond had its final payment in FY 2024. Debt service for other existing District loans is proceeding as expected. The final payments for both the Davis-Grunsky loan and the Vac-Con loan will occur in FY 2025-2026. Payments on the 2012 CIP Loan, originally utilized to fund multiple CIP projects in 2012 and 2013 including water main replacements on Eggert and Allard, steel main replacement on Vista, and Fields Landing Sewer Lift Station upgrades, will continue until FY 2032-33 and the 2014 Wastewater Loan, associated with the Martin Slough Interceptor, will continue until FY 2044-45.

Capital Expenditures: Capital Expenditures listed on the draft budget correspond to the Capital Expenditures that will be presented by the General Manager at a future meeting. Capital Improvement Expenditures for FY 2024/25 will be lower than budgeted due to delays in some projects that were originally scheduled for FY 2024/25. The amounts originally budgeted for FY 2024/25 for these projects are included in the projected FY 2025/26 Capital Improvements. This will result in a budget surplus for FY 2024/25, which will then be utilized in FY 2025/26 as these projects are completed. Additionally, the City of Eureka has accelerated the timeline for the Eliminate Bypass Project which will significantly impact our annual budget for the next two fiscal years.

Working Capital Reserve Summaries:

The 2023 Rate Study provides a minimum reserve recommendation of 60 days operating expenses, 5% of net asset values related to Capital Rehabilitation and Replacement, and one year of debt service. The Rate Study also provides a maximum recommended reserve of 180 days of operating expenses, one year of debt service, \$2,000,000 for Water Capital Replacement Reserves, and \$8,000,000 for Sewer Capital Replacement Reserves. Maintaining reserves near the minimum means the District has funds for day-to-day operation but could create funding challenges for long-term needs or emergency situations. Maintaining reserves near the maximum ensures that the District is in a position to fund long-term needs as well respond to emergency situations.

The following chart compares the reserve balances according to these formulas against the projected reserves under the current proposed budget. Under this projection, reserve funds will be between the minimum and maximum amounts recommended in the rate study. Such reserves are necessary to accommodate the expected capital expenditures in Fiscal Year 2026 and beyond.

	Recommended reserves		Projected reserves	
	Rate Study Reserve Min amount for end of FY 2026	Rate Study Reserve Max amount for end of FY 2026	Projected Reserves as of 6/30/2025	Projected Reserves as of 6/30/2026
Water Fund	\$2,392,924	\$5,696,424	\$6,432,614	\$4,959,963
Sewer Fund	\$3,299,129	\$12,124,229	\$10,230,616	\$8,882,169
General Fund	\$25,000	\$50,000	\$1,426,704	\$1,801,704
Total	\$5,717,053	\$17,870,653	\$18,214,161	\$15,753,063

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
FOR ENTIRE DISTRICT

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE						
Metered Water Sales	5,472,497	6,115,000	5,900,000	6,603,000	7.98%	11.92%
Sewer Service Charges	7,715,543	8,315,000	8,100,000	9,139,000	9.91%	12.83%
Water & Sewer Construction Charges	49,605	66,000	35,000	35,000	-46.97%	0.00%
Account Charges	107,205	75,000	121,000	115,000	53.33%	-4.96%
Inspection Charges	505	700	600	700	0.00%	16.67%
Reimbursable Maintenance Charges	1,090	1,600	120	1,600	0.00%	1233.33%
Miscellaneous	1,463	2,000	1,400	2,000	0.00%	42.86%
TOTAL OPERATING REVENUE	13,347,908	14,575,300	14,158,120	15,896,300	9.06%	12.28%
NON-OPERATING REVENUE						
Capital Connection/Capacity Charges	255,407	285,000	122,000	125,000	-56.14%	2.46%
Interest/General	240,969	80,000	399,000	405,000	406.25%	1.50%
Discounts Earned	1,665	1,750	1,250	1,750	0.00%	40.00%
Sales:Fixed Assets/Scrap Metal	1,172	2,000	14,000	2,000	0.00%	-85.71%
Bad Debt Recovery	175	3,000	1,000	3,000	0.00%	200.00%
Property Taxes & Assessments	479,583	450,000	450,000	450,000	0.00%	0.00%
Insurance Rebate	-	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	978,971	821,750	987,250	986,750	20.08%	-0.05%
TOTAL DISTRICT REVENUE	14,326,879	15,397,050	15,145,370	16,883,050	9.65%	11.47%
OPERATING EXPENSES						
Wages Direct	1,678,650	1,950,000	1,780,000	2,065,812	5.94%	16.06%
Benefits: PERS	489,433	550,000	545,000	607,000	10.36%	11.38%
Group Ins	1,017,353	1,265,000	1,135,000	1,451,000	14.70%	27.84%
Workers Comp Ins	28,867	31,000	28,600	32,000	3.23%	11.89%
FICA/Medicare	128,920	141,000	140,000	151,650	7.55%	8.32%
Misc Benefits	660	640	250	1,920	200.00%	668.00%
Total Wages and Benefits	3,343,883	3,937,640	3,628,850	4,309,382	9.44%	18.75%
Less: wages & ben charged to Capital Proj.	(255,033)	(300,000)	(235,000)	(300,000)	0.00%	27.66%
Total Operating Wages and benefits	3,088,850	3,637,640	3,393,850	4,009,382	10.22%	18.14%
Water Purchase HBMWD	1,128,204	1,175,000	1,150,000	1,180,000	0.43%	2.61%
Water Purchase Eureka	749,813	850,000	750,000	850,000	0.00%	13.33%
Sewage Treatment Operations & Maint.	1,758,384	1,900,000	2,021,760	2,185,000	15.00%	8.07%
Water/Sewer Analysis	7,975	10,000	11,000	10,000	0.00%	-9.09%
Supplies/ Construction	136,591	160,000	122,000	150,000	-6.25%	22.95%
Supplies/ Office-Administration	11,617	15,000	11,300	15,000	0.00%	32.74%
Supplies/ Engineering	423	1,500	775	2,000	33.33%	158.06%
Supplies/ Maintenance	138,579	110,000	71,400	100,000	-9.09%	40.06%
Invoicing	67,158	60,000	65,000	65,000	8.33%	0.00%
Temporary Labor	86,677	44,500	81,000	44,500	0.00%	-45.06%
Repairs & Maintenance/Trucks	87,752	63,000	71,000	75,000	19.05%	5.63%
Equipment Rental	100	2,000	-	2,000	0.00%	0.00%
Building & Grounds Maintenance	31,519	30,000	39,000	35,000	16.67%	-10.26%
Electrical Power	408,853	500,000	440,000	500,000	0.00%	13.64%
Street Lights	75,208	105,000	80,000	90,000	-14.29%	12.50%
Telephone	14,185	16,000	20,000	15,000	-6.25%	-25.00%
Postage	364	850	2,500	2,500	194.12%	0.00%
Freight	585	1,000	625	1,000	0.00%	60.00%
Chemicals	9,555	12,000	11,500	13,000	8.33%	13.04%
Liability Insurance	95,147	100,500	132,000	150,000	49.25%	13.64%

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
FOR ENTIRE DISTRICT

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
Legal	10,206	70,000	10,000	40,000	-42.86%	300.00%
Accounting	6,776	15,000	25,000	20,000	33.33%	-20.00%
Engineering	-	1,000	-	1,500	50.00%	0.00%
Other Professional Services	15,858	93,000	12,850	30,000	-67.74%	133.46%
Bank Service Charges	13,074	15,000	22,000	22,000	46.67%	0.00%
Transportation	68,622	75,000	66,000	75,000	0.00%	13.64%
Office Equip. Maintenance	3,344	4,300	5,150	6,000	39.53%	16.50%
Computer Software Maintenance	38,198	39,500	45,500	46,000	16.46%	1.10%
Memberships & Subscriptions	24,444	31,000	28,250	42,000	35.48%	48.67%
Bad Debts & Minimum Balance Writeoff	(4)	32,000	-	20,000	-37.50%	0.00%
Conference & Continuing Ed	6,376	28,000	6,500	33,000	17.86%	407.69%
Certifications	2,416	5,500	5,600	7,500	36.36%	33.93%
State/County & LAFCO Charges	54,093	57,500	61,400	62,000	7.83%	0.98%
Hydraulic Water Model Maintenance	-	2,000	-	2,000	0.00%	0.00%
Elections Expense	-	20,000	17,000	-	-100.00%	-100.00%
Human Resources	27,402	25,500	13,500	22,000	-13.73%	62.96%
Miscellaneous	4,760	10,000	600	10,000	0.00%	1566.67%
Director's Charges	12,000	16,000	13,000	16,000	0.00%	23.08%
TOTAL OPERATING EXPENSES	8,185,105	9,334,290	8,807,060	9,949,382	6.59%	12.97%
LONG TERM DEBT PAYMENTS						
Safe Drinking Water Bond	88,800	-	-	-	0.00%	0.00%
2012 CIP & Refi.	177,600	177,600	177,600	177,600	0.00%	0.00%
Davis-Grunsky Loan	6,048	6,050	6,050	6,050	0.00%	0.00%
VacCon Truck Loan(2021)	117,441	117,441	117,441	117,441	0.00%	0.00%
2014 Wastewater Revenue Bonds	485,574	486,575	486,575	487,175	0.12%	0.12%
TOTAL LONG TERM DEBT PAYMENTS	875,463	787,666	787,666	788,266	0.08%	0.08%
CAPITALIZED EXPENDITURES						
Vehicles, Rolling Stock & Equipment	932,139	129,500	111,766	97,500	-24.71%	-12.76%
Building, Yard & Paving Improvements	48,623	395,000	116,657	300,000	-24.05%	157.16%
Capital Improvements Water	1,020,292	2,105,700	1,030,504	2,868,500	36.23%	178.36%
Capital Improvements Sewer	165,328	2,096,500	791,797	1,555,500	-25.80%	96.45%
Engineering & Studies	-	-	6,393	115,000	0.00%	1698.77%
TOTAL CAPITAL EXPENDITURES	2,166,382	4,726,700	2,057,116	4,936,500	4.44%	139.97%
City of Eureka Projects:						
CoE WWTP CIP	522,296	698,000	1,152,000	3,670,000	425.79%	218.58%
TOTAL City of Eureka Projects	522,296	698,000	1,152,000	3,670,000	425.79%	218.58%
BUDGET SURPLUS (DEFICIT)	2,577,633	(149,606)	2,341,528	(2,461,098)	1545.05%	-205.11%

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
FOR ENTIRE DISTRICT

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	13,347,908	14,575,300	14,158,120	15,896,300	9.06%	12.28%
TOTAL OPERATING EXPENSES	(8,185,105)	(9,334,290)	(8,807,060)	(9,949,382)	6.59%	12.97%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	5,162,803	5,241,010	5,351,060	5,946,918	13.47%	11.14%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	978,971	821,750	987,250	986,750	20.08%	-0.05%
TOTAL LONG TERM DEBT SERVICE	(875,463)	(787,666)	(787,666)	(788,266)	0.08%	0.08%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	5,266,311	5,275,094	5,550,644	6,145,402	16.50%	10.72%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(2,166,382)	(4,726,700)	(2,057,116)	(4,936,500)	4.44%	139.97%
CITY of EUREKA PROJECT REIMBURSEMENT	(522,296)	(698,000)	(1,152,000)	(3,670,000)	425.79%	218.58%
BUDGET SURPLUS (DEFICIT)	<u>2,577,633</u>	<u>(149,606)</u>	<u>2,341,528</u>	<u>(2,461,098)</u>	<u>1545.05%</u>	<u>-205.11%</u>

Working Capital Reserve Summary

BUDGET SURPLUS or (DEFICIT)	2,577,633	(149,606)	2,341,528	(2,461,098)	1545.05%	-205.11%
Beginning Working Capital Reserves	13,295,000	15,872,633	15,872,633	18,214,161	14.75%	14.75%
Working Capital Reserve Balance, End of Year	15,872,633	15,723,027	18,214,161	15,753,063	0.19%	-13.51%

Minimum Target Reserve Balance	\$5,264,234.00	\$5,717,053.00
Maximum Target Reserve Balance	\$17,123,334.00	\$17,870,653.00

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
Water Fund

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE						
Metered Water Sales	5,472,497	6,115,000	5,900,000	6,603,000	7.98%	11.92%
Water Construction Charges	33,965	45,000	20,000	20,000	-55.56%	0.00%
Account Charges	61,107	40,000	69,000	70,000	75.00%	1.45%
Inspection Charges	-	-	-	-	0.00%	0.00%
Reimbursable Maintenance Charges	967	1,400	100	1,400	0.00%	1300.00%
Miscellaneous	621	1,000	500	1,000	0.00%	100.00%
TOTAL OPERATING REVENUE	5,569,157	6,202,400	5,989,600	6,695,400	7.95%	11.78%
NON-OPERATING REVENUE						
Water Capital Connection/Capacity Charges	156,109	190,000	47,000	50,000	-73.68%	6.38%
Interest/General	66,763	40,000	190,000	190,000	375.00%	0.00%
Discounts Earned	949	1,000	500	1,000	0.00%	100.00%
Sales:Fixed Assets/Scrap Metal	668	1,000	8,000	1,000	0.00%	-87.50%
Bad Debt Recovery	100	2,000	600	2,000	0.00%	233.33%
FW/MR Assessment	2,172	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	226,761	234,000	246,100	244,000	4.27%	-0.85%
TOTAL DISTRICT REVENUE	5,795,918	6,436,400	6,235,700	6,939,400	7.81%	11.29%
OPERATING EXPENSES						
Wages Direct	797,552	905,000	920,000	958,750	5.94%	4.21%
Wages & Benefits: Allocated	608,154	742,820	632,925	827,731	11.43%	30.78%
Benefits: PERS	108,605	130,000	120,000	143,475	10.37%	19.56%
Group Ins	334,383	360,000	375,000	413,000	14.72%	10.13%
Workers Comp Ins	17,388	17,000	14,500	14,850	-12.65%	2.41%
FICA/Medicare	60,901	65,000	70,000	70,370	8.26%	0.53%
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	1,926,983	2,219,820	2,132,425	2,428,176	9.39%	13.87%
Less: wages & ben charged to Capital Proj.	(176,152)	(185,000)	(140,000)	(185,000)	0.00%	32.14%
Total Operating Wages and benefits	1,750,831	2,034,820	1,992,425	2,243,176	10.24%	12.59%
Water Purchase HBMWD	1,128,204	1,175,000	1,150,000	1,180,000	0.43%	2.61%
Water Purchase Eureka	749,813	850,000	750,000	850,000	0.00%	13.33%
Water Analysis	7,975	10,000	11,000	10,000	0.00%	-9.09%
Supplies/ Construction	102,082	120,000	87,000	110,000	-8.33%	26.44%
Supplies/Office-Administration	4,715	4,500	3,500	4,500	0.00%	28.57%
Supplies/ Engineering	241	500	400	500	0.00%	25.00%
Supplies/ Maintenance	45,645	52,500	41,400	50,000	-4.76%	20.77%
Temporary Labor	49,406	22,250	46,000	22,250	0.00%	-51.63%
Repairs & Maintenance/Trucks	49,035	35,000	38,000	40,000	14.29%	5.26%
Equipment Rental	100	1,000	-	1,000	0.00%	0.00%
Building & Grounds Maintenance	4,252	4,500	6,000	6,000	33.33%	0.00%
Electrical Power	227,561	280,000	250,000	285,000	1.79%	14.00%
Telephone	56	-	-	-	0.00%	0.00%
Postage	207	-	-	-	0.00%	0.00%
Freight	189	500	50	350	-30.00%	600.00%
Chemicals	9,555	12,000	11,500	13,000	8.33%	13.04%
Engineering	-	-	-	-	0.00%	0.00%
Other Professional Services	-	25,000	350	5,000	-80.00%	1328.57%
Transportation	39,115	43,000	37,000	43,000	0.00%	16.22%
Office Equip. Maintenance	331	600	650	750	25.00%	15.38%
Computer Software Maintenance	19,733	21,000	21,000	21,000	0.00%	0.00%
Memberships & Subscriptions	1,796	1,500	1,750	2,000	33.33%	14.29%
Bad Debts & Minimum Balance Writeoff	(4)	10,000	-	10,000	0.00%	0.00%
Conference & Continuing Ed	3,486	10,000	5,500	10,000	0.00%	81.82%
Certifications	2,127	2,500	3,500	3,500	40.00%	0.00%
State/County & LAFCO Charges and Charges	29,799	30,000	38,400	39,000	30.00%	1.56%
Hydraulic Water Model Maintenance	-	2,000	-	2,000	0.00%	0.00%

HUMBOLDT COMMUNITY SERVICES DISTRICT
 BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
Water Fund

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
Human Resources	1,273	2,500	4,500	4,500	80.00%	0.00%
Miscellaneous	-	1,000	50	1,000	0.00%	1900.00%
General & Admin Expense Allocation	211,692	295,300	248,638	296,400	0.37%	19.21%
TOTAL OPERATING EXPENSES	4,439,213	5,046,970	4,748,613	5,253,926	4.10%	10.64%
LONG TERM DEBT PAYMENTS						
Safe Drinking Water Bond	88,800	-	-	-	0.00%	0.00%
2012 CIP & Refi.	-	-	-	-	0.00%	0.00%
Davis-Grunsky Loan	6,048	6,050	6,050	6,050	0.00%	0.00%
VacCon Truck Loan	-	-	-	-	0.00%	0.00%
Debt Service: Allocated	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	94,848	6,050	6,050	6,050	0.00%	0.00%
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	-	0.00%	0.00%
Building & Yard Improvements	-	-	-	-	0.00%	0.00%
Capital Improvements Water	1,020,292	2,105,700	1,030,504	2,868,500	36.23%	178.36%
Engineering & Studies	-	-	-	-	0.00%	0.00%
General Fund Allocation	305,753	286,140	124,235	292,125	2.09%	135.14%
TOTAL CAPITAL EXPENDITURES	1,326,045	2,391,840	1,154,739	3,160,625	32.14%	173.71%
BUDGET SURPLUS (DEFICIT)	(64,188)	(1,008,460)	326,298	(1,481,201)	46.88%	-553.94%

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
Water Fund

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	5,569,157	6,202,400	5,989,600	6,695,400	7.95%	11.78%
TOTAL OPERATING EXPENSES	(4,439,213)	(5,046,970)	(4,748,613)	(5,253,926)	4.10%	10.64%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	1,129,944	1,155,430	1,240,988	1,441,474	24.76%	16.16%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	226,761	234,000	246,100	244,000	4.27%	-0.85%
TOTAL LONG TERM DEBT SERVICE	(94,848)	(6,050)	(6,050)	(6,050)	0.00%	0.00%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	1,261,857	1,383,380	1,481,038	1,679,424	21.40%	13.40%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(1,326,045)	(2,391,840)	(1,154,739)	(3,160,625)	32.14%	173.71%
BUDGET SURPLUS or (DEFICIT)	<u>(64,188)</u>	<u>(1,008,460)</u>	<u>326,298</u>	<u>(1,481,201)</u>	<u>46.88%</u>	<u>-553.94%</u>
Working Capital Reserve Summary						
BUDGET SURPLUS or (DEFICIT)	(64,188)	(1,008,460)	326,298	(1,481,201)	46.88%	-553.94%
Beginning Working Capital Reserves	6,241,313	6,177,125	6,177,125	6,503,423	5.28%	5.28%
Working Capital Reserve Balance, End of Year	6,177,125	5,168,665	6,503,423	5,022,222	-2.83%	-22.78%
Minimum Target Reserve Balance			\$2,224,090.00	\$2,392,924.00		
Maximum Target Reserve Balance			\$5,379,090.00	\$5,696,424.00		

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
Sewer Fund

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE						
Sewer Service Charges	7,715,543	8,315,000	8,100,000	9,139,000	9.91%	12.83%
Sewer Construction Charges	15,640	21,000	15,000	15,000	-28.57%	0.00%
Account Charges	46,098	35,000	52,000	45,000	28.57%	-13.46%
Inspection Charges	505	700	600	700	0.00%	16.67%
Reimbursable Maintenance Charges	123	200	20	200	0.00%	900.00%
Miscellaneous	842	1,000	400	1,000	0.00%	150.00%
TOTAL OPERATING REVENUE	7,778,751	8,372,900	8,168,020	9,200,900	9.89%	12.65%
NON-OPERATING REVENUE						
Sewer Capital Connection/Capacity Charges	99,298	95,000	75,000	75,000	-21.05%	0.00%
Interest/General	78,343	40,000	200,000	200,000	400.00%	0.00%
Discounts Earned	716	750	750	750	0.00%	0.00%
Sales:Fixed Assets/Scrap Metal	504	1,000	6,000	1,000	0.00%	-83.33%
Bad Debt Recovery	75	1,000	400	1,000	0.00%	150.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	178,936	137,750	282,150	277,750	101.63%	-1.56%
TOTAL DISTRICT REVENUE	7,957,687	8,510,650	8,450,170	9,478,650	11.37%	12.17%
OPERATING EXPENSES						
Wages Direct	474,494	565,000	510,000	598,000	5.84%	17.25%
Wages & Benefits: Allocated	608,154	742,820	632,925	827,731	11.43%	30.78%
Benefits: PERS	58,965	70,000	65,000	77,250	10.36%	18.85%
Group Ins	197,698	240,000	200,000	275,000	14.58%	37.50%
Workers Comp Ins	7,848	9,000	8,500	9,275	3.06%	9.12%
FICA/Medicare	36,236	41,000	40,000	43,950	7.20%	9.88%
Misc Benefits	-	-	-	-	0.00%	0.00%
Total Wages and Benefits	1,383,395	1,667,820	1,456,425	1,831,206	9.80%	25.73%
Less: wages & ben charged to Capital Proj.	(46,332)	(65,000)	(55,000)	(65,000)	0.00%	18.18%
Total Operating Wages and benefits	1,337,063	1,602,820	1,401,425	1,766,206	10.19%	26.03%
Sewage Treatment: Operating & Maint.	1,758,384	1,900,000	2,021,760	2,185,000	15.00%	8.07%
Sewer Analysis	-	-	-	-	0.00%	0.00%
Supplies/ Construction	34,509	40,000	35,000	40,000	0.00%	14.29%
Supplies/ Office-Administration	3,557	4,500	2,800	4,500	0.00%	60.71%
Supplies/ Engineering	182	500	350	500	0.00%	42.86%
Supplies/ Maintenance	90,642	52,500	30,000	45,000	-14.29%	50.00%
Temporary Labor	37,271	22,250	35,000	22,250	0.00%	-36.43%
Repairs & Maintenance/Trucks	38,717	28,000	33,000	35,000	25.00%	6.06%
Equipment Rental	-	1,000	-	1,000	0.00%	0.00%
Building & Grounds Maintenance	3,207	2,500	5,000	5,000	100.00%	0.00%
Electrical Power	98,500	110,000	105,000	115,000	4.55%	9.52%
Telephone	42	-	-	-	0.00%	0.00%
Postage	157	-	-	-	0.00%	0.00%
Freight	255	250	325	350	40.00%	7.69%
Legal	-	-	-	-	0.00%	0.00%
Engineering	-	-	-	-	0.00%	0.00%
Other Professional Services	3,160	28,000	2,500	5,000	-82.14%	100.00%
Transportation	29,508	32,000	29,000	32,000	0.00%	10.34%
Office Equip. Maintenance	249	200	500	750	275.00%	50.00%
Computer Software Maintenance	13,432	15,000	18,500	19,000	26.67%	2.70%
Memberships & Subscriptions	1,446	1,500	1,500	1,500	0.00%	0.00%
Bad Debts & Minimum Balance Writeoff	-	22,000	-	10,000	-54.55%	0.00%
Conference & Continuing Ed	2,574	10,000	1,000	10,000	0.00%	900.00%
Certifications	289	2,500	100	2,500	0.00%	2400.00%
State/County & LAFCO Charges and Charges	4,893	7,500	4,000	4,000	-46.67%	0.00%
Human Resources	961	2,500	3,000	3,000	20.00%	0.00%

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
Sewer Fund

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
Miscellaneous	(3)	1,500	50	1,500	0.00%	2900.00%
General & Admin Expense Allocation	211,692	295,300	248,638	296,400	0.37%	19.21%
TOTAL OPERATING EXPENSES	3,670,683	4,182,320	3,978,448	4,605,456	10.12%	15.76%
LONG TERM DEBT PAYMENTS						
2014 Wastewater Revenue Bonds	485,574	486,575	486,575	487,175	0.12%	0.12%
2012 CIP & Refi.	177,600	177,600	177,600	177,600	0.00%	0.00%
VacCon Truck Loan(2021)	117,441	117,441	117,441	117,441	0.00%	0.00%
Debt Service: Allocated	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	780,615	781,616	781,616	782,216	0.08%	0.08%
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	444,354	17,500	15,145	-	-100.00%	-100.00%
Building, Yard& Paving Improvements	-	5,000	1,715	-	-100.00%	-100.00%
Capital Improvements Sewer	165,328	2,096,500	791,797	1,555,500	-25.80%	96.45%
Engineering & Studies	-	-	-	-	0.00%	0.00%
General Fund Allocation	230,655	109,865	93,721	220,375	100.59%	135.14%
TOTAL CAPITAL EXPENDITURES	840,337	2,228,865	902,377	1,775,875	-20.32%	96.80%
City of Eureka Projects: CoE WWTP CIP	522,296	698,000	1,152,000	3,670,000	425.79%	218.58%
TOTAL OTHER	522,296	698,000	1,152,000	3,670,000	425.79%	218.58%
BUDGET SURPLUS (DEFICIT)	2,143,755	619,849	1,635,729	(1,354,897)	-318.59%	-182.83%

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
Sewer Fund

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	7,778,751	8,372,900	8,168,020	9,200,900	9.89%	12.65%
TOTAL OPERATING EXPENSES	(3,670,683)	(4,182,320)	(3,978,448)	(4,605,456)	10.12%	15.76%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	4,108,068	4,190,580	4,189,573	4,595,444	9.66%	9.69%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	178,936	137,750	282,150	277,750	101.63%	-1.56%
TOTAL LONG TERM DEBT SERVICE	(780,615)	(781,616)	(781,616)	(782,216)	0.08%	0.08%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	3,506,389	3,546,714	3,690,107	4,090,978	15.35%	10.86%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(840,337)	(2,228,865)	(902,377)	(1,775,875)	-20.32%	96.80%
CITY of EUREKA PROJECT REIMBURSEMENT	(522,296)	(698,000)	(1,152,000)	(3,670,000)	425.79%	218.58%
BUDGET SURPLUS or (DEFICIT)	<u>2,143,755</u>	<u>619,849</u>	<u>1,635,729</u>	<u>(1,354,897)</u>	<u>-318.59%</u>	<u>-182.83%</u>
Working Capital Reserve Summary						
BUDGET SURPLUS or (DEFICIT)	2,143,755	619,849	1,635,729	(1,354,897)	-318.59%	-182.83%
Beginning Working Capital Reserves	6,504,549	8,648,304	8,648,304	10,284,033	18.91%	18.91%
Working Capital Reserve Balance, End of Year	8,648,304	9,268,153	10,284,033	8,929,136	-3.66%	-13.17%
Minimum Target Reserve Balance			\$3,015,144.00	\$3,299,129.00		
Maximum Target Reserve Balance			\$11,694,244.00	\$12,124,229.00		

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
General Fund

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE						
Interest (will be allocated to w/s @ y/e)	95,863	-	9,000	15,000	0.00%	66.67%
Miscellaneous	-	-	500	-	0.00%	-100.00%
TOTAL OPERATING REVENUE	95,863	-	9,500	15,000	0.00%	57.89%
NON-OPERATING REVENUE						
Property Taxes	477,411	450,000	450,000	450,000	0.00%	0.00%
Insurance Rebate	-	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-		
TOTAL NON-OPERATING REVENUE	477,411	450,000	450,000	450,000	0.00%	0.00%
TOTAL DISTRICT REVENUE	573,274	450,000	459,500	465,000	3.33%	1.20%
OPERATING EXPENSES						
Wages Direct	406,604	480,000	350,000	509,062	6.05%	45.45%
Benefits: PERS	321,863	350,000	360,000	386,275	10.36%	7.30%
Group Ins	485,272	665,000	560,000	763,000	14.74%	36.25%
Workers Comp Ins	3,631	5,000	5,600	7,875	57.50%	40.63%
FICA/Medicare	31,783	35,000	30,000	37,330	6.66%	24.43%
Misc Benefits	660	640	250	1,920	200.00%	668.00%
Total Wages and Benefits	1,249,813	1,535,640	1,305,850	1,705,462	11.06%	30.60%
Less: wages & ben charged to Capital Proj.	(32,549)	(50,000)	(40,000)	(50,000)	0.00%	25.00%
Less: Allocated to Water and Sewer Funds	(1,216,308)	(1,485,640)	(1,265,850)	(1,655,462)	11.43%	30.78%
Total Unallocated Wages and Benefits	956	-	-	-	0.00%	0.00%
Supplies/ Construction	-	-	-	-	0.00%	0.00%
Supplies/ Administration	3,346	6,000	5,000	6,000	0.00%	20.00%
Supplies/ Engineering	-	500	25	1,000	100.00%	3900.00%
Supplies/ Maintenance	2,293	5,000	-	5,000	0.00%	0.00%
Invoicing	67,158	60,000	65,000	65,000	8.33%	0.00%
Temporary Labor	-	-	-	-	0.00%	0.00%
Repairs & Maintenance/Trucks	-	-	-	-	0.00%	0.00%
Equipment Rental	-	-	-	-	0.00%	0.00%
Building & Grounds Maintenance	24,060	23,000	28,000	24,000	4.35%	-14.29%
Electrical Power	82,792	110,000	85,000	100,000	-9.09%	17.65%
Street Lights	75,208	105,000	80,000	90,000	-14.29%	12.50%
Telephone	14,088	16,000	20,000	15,000	-6.25%	-25.00%
Postage	-	850	2,500	2,500	194.12%	0.00%
Freight	141	250	250	300	20.00%	20.00%
Liability Insurance	95,147	100,500	132,000	150,000	49.25%	13.64%
Legal Services	10,206	70,000	10,000	40,000	-42.86%	300.00%
Accounting	6,776	15,000	25,000	20,000	33.33%	-20.00%
Engineering	-	1,000	-	1,500	50.00%	0.00%
Other Professional Services	12,698	40,000	10,000	20,000	-50.00%	100.00%
Bank Service Charges	13,074	15,000	22,000	22,000	46.67%	0.00%
Transportation	-	-	-	-	0.00%	0.00%
Office Equip. Maintenance	2,764	3,500	4,000	4,500	28.57%	12.50%
Computer Software Maintenance	5,034	3,500	6,000	6,000	71.43%	0.00%
Memberships & Subscriptions	21,202	28,000	25,000	38,500	37.50%	54.00%
Bad Debts & Minimum Balance Writeoff	-	-	-	-	0.00%	0.00%
Conference & Continuing Ed	316	8,000	-	13,000	62.50%	0.00%
Certifications	-	500	2,000	1,500	200.00%	-25.00%
State/County & LAFCO Charges and Charges	19,401	20,000	19,000	19,000	-5.00%	0.00%
Elections Expense	-	20,000	17,000	-	-100.00%	-100.00%
Human Resources	25,168	20,500	6,000	14,500	-29.27%	141.67%
Miscellaneous	4,763	7,500	500	7,500	0.00%	1400.00%

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
General Fund

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
Director's Charges	12,000	16,000	13,000	16,000	0.00%	23.08%
General & Admin Expense Allocation	(423,383)	(590,600)	(497,275)	(592,800)	0.37%	19.21%
TOTAL OPERATING EXPENSES	75,208	105,000	80,000	90,000	-14.29%	12.50%
LONG TERM DEBT PAYMENTS						
Less: Allocated to Water & Sewer Funds	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	-	-	-	-		
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	487,785	112,000	96,621	97,500	-12.95%	0.91%
Building, Yard & Paving Improvements	48,623	390,000	114,942	300,000	-23.08%	161.00%
Engineering & Studies	-	-	6,393	115,000	0.00%	1698.77%
Less: Allocated to Water & Sewer Funds	(536,408)	(502,000)	(217,956)	(512,500)	2.09%	135.14%
TOTAL CAPITAL EXPENDITURES	-	-	-	-		
BUDGET SURPLUS (DEFICIT)	498,066	345,000	379,500	375,000	8.70%	-1.19%

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2024-2025
General Fund

	2023-24 Actual	2024-25 Budget	2024-25 Est Actual	2025-26 Budget req	% Change vs 2025 Budget	% Change vs 2025 Actual
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	95,863	-	9,500	15,000	0.00%	57.89%
TOTAL OPERATING EXPENSES	(75,208)	(105,000)	(80,000)	(90,000)	-14.29%	12.50%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	20,655	(105,000)	(70,500)	(75,000)	-28.57%	6.38%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	477,411	450,000	450,000	450,000	0.00%	0.00%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	498,066	345,000	379,500	375,000	8.70%	-1.19%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	-	-	-	-	0.00%	0.00%
BUDGET SURPLUS or (DEFICIT)	<u>498,066</u>	<u>345,000</u>	<u>379,500</u>	<u>375,000</u>	<u>8.70%</u>	<u>-1.19%</u>
Working Capital Reserve Summary						
BUDGET SURPLUS or (DEFICIT)	498,066	345,000	379,500	375,000	8.70%	-1.19%
Beginning Working Capital Reserves	549,138	1,047,204	1,047,204	1,426,704	36.24%	36.24%
Working Capital Reserve Balance, End of Year	1,047,204	1,392,204	1,426,704	1,801,704	29.41%	26.28%

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF CAPITAL IMPROVEMENTS FOR FISCAL YEAR 2024-2025
Capital Expenditures

	2023-24 Actual	2024-25 Budget	2024-25 As of April	2024-25 Est Actual	2025-26 Budget req
VEHICLES, ROLLING STOCK & EQUIPMENT					
New Computers & Laptops Scheduled Replacements	9,371	-	-	2,500	2,500
Unit #4 2010 Ford F-450 w/crane	167,707	-	-		
Unit 10 (Peterbilt Dump Truck)	171,715	-	-		
Unit #3 Replacement - Ford 4x4 Truck		85,000	-	75,000	
Unit #2 Replacement - Ford 4x4 Truck		-	-	-	95,000
Riding Mower		10,000	7,769	7,769	-
Truck Radio Repeater		12,000	6,595	6,595	-
Hydrostatic Pressure Pump		5,000	4,756	4,756	-
Sewer Push Camera (Sewer)		17,500	15,145	15,145	-
Sewer Camera Van (Sewer)	444,354				
Total Vehicles, Rolling Stock & Equipment	793,147	129,500	34,266	111,766	97,500
BUILDING, YARD & PAVING IMPROVEMENTS					
Office Building - (Siding, Windows, Front, Roof) (GF)	25,654				
Office ADA (GF)	11,719	35,000	39,169	39,169	
Vehicle Storage Upgrades (GF)		20,000	2,056	20,000	
Yard Paving Repairs (GF)		40,000			25,000
External and Parkinglot Paving					75,000
Office Building and Breakroom Roof (GF)		45,000	52,309	55,000	
Office Building Exterior Phase 2 (GF)		125,000		-	
Small Truck Garage (GF)		125,000	773	773	125,000
Functional Restrooms at Hoover and South Broadway (GF)					75,000
Drying Bed Upgrades (Sewer)	2,834	5,000	1,715	1,715	
Total Building, Yard & Paving Improvements	40,207	395,000	96,022	116,657	300,000
WATER SYSTEM IMPROVEMENTS (Water)					
New Connections	11,442	15,000	8,469	10,000	15,000
Donna Drive Hydro-Tank Replacement	24,108		-		
Ridgewood WBS	22,004				
Water Sampling Stations	20,879	35,000	10,308	35,000	
AMR Program	6,239	275,200	270,170	275,200	375,000
SCADA upgrades (Water Portion)	131,559	110,000	181,307	250,000	150,000
Brier Lane 0.5MG Tank	569,614	40,000	5,571	15,000	
Ridgewood Tank	3,212	50,000	3,614	35,000	
Hubbard 3rd Pump	28,256	7,500	15,623	15,623	
Donna Drive .5MG Tank	9,469	420,000	164,205	200,000	570,000
ADA Access-Pump Facilities	-	5,500	-	5,500	5,500
Truesdale WBS	22,156	40,000	32,565	32,565	35,000
PRV Program	-	10,000			10,000
South Bay School Backflow		20,000		-	20,000
Spruce Pt well pump	-	75,000	59,916	60,000	
Walnut 0.5 MG Tank Rehabilitation	-	50,000		-	-
18th Street SMR	107,508				
Stanford Circle SMR	36,032		2,912	2,912	
Temple Circle SMR	71,171		3,136	3,136	
Walnut EQ Repair	14,996	500,000	(1,169)		650,000
Crane Street	375	297,500	88,762	88,762	210,000
Shady Lane SMR	1,045	140,000			140,000

Christian Ln SMR	731				
Water Storage Tanks Cleaning Inspecting	12,376	15,000			
18th & Quakler PSV		33,000			
Upper Vista Water Main tie-in (Phase 1)	1,700		734	734	155,000
Upper Vista Water Main tie-in (Phase 2)					108,000
McRae Lane SMR	908				
Beechwood Tank Site Fencing	1,101		1,072	1,072	
Standby Generators (Water)					130,000
Tank Analysis and Rehab Design					100,000
Pigeon Point Wall					75,000
South Bay Well Electrical Upgrade					20,000
Meadowwood SMR					100,000
Total Water System Improvements	1,096,879	2,138,700	847,195	1,030,504	2,868,500
SEWER SYSTEM IMPROVEMENTS (Sewer)					
New Connections	2,294	5,500	6,618	6,618	5,500
Roth Court SLS	58,684		7,267	7,267	
Sea Ave SLS/FM	17,337	24,000	15,191	15,191	
Allard Access Vault	446	20,000	700	700	
Foxwood Drive SLS		45,000	22,795	22,795	
Christine Drive SLS		75,000	-	-	
Fields Landing SLS		100,000	99,110	99,110	
Hoover Street SLS Upgrade		100,000	63,209	70,000	130,000
Hoover SLS Flood Hardening	2,733	250,000	51,968	70,000	180,000
Artino SLS		30,000	7,659	22,000	
King Salmon SLS		15,000	-	-	
SCADA upgrades (Sewer Portion)	85,283	110,000	403,054	403,054	150,000
Dr. Office Lane	20,130	222,000	26,145	30,000	
Walnut EQ Repair	14,996	350,000	(1,169)	-	500,000
South Broadway SLS/FM	14,988	110,000			
Hemlock	24	80,000			80,000
Hartman Ln		120,000			-
Noe Ave		75,000	132	132	75,000
Walnut Drive Trouble Spot		300,000		-	-
Walnut Drive Laterals		65,000		-	65,000
Blackberry SLS	21,602				
Burns Drive/London Dr/Irving			4,118	4,118	260,000
Standby Generators (Sewer)					110,000
Pine Hill Sewer Pump			36,915	36,915	
Spruce Street SLS			1,299	1,299	
Maple Ln SLS Stainless			1,299	1,299	
Foxwood Drive SLS Stainless Steel			1,299	1,299	
Total Sewer System Improvements	238,516	2,096,500	747,607	791,797	1,555,500
ENGINEERING, STUDIES & CAPITAL OUTLAY					
District Design Standards (GF)	-	-			
Annexations (GF)		-			
Grant Writing (GF)	8,398	-	6,393	6,393	100,000
Parks Feasability Study (GF)	-	-	-	-	15,000
Total Engineering & Studies	8,398	-	6,393	6,393	115,000
CITY OF EUREKA CIPS (Sewer)					
CoE WWTP CIP	522,296	1,152,000	-	1,152,000	3,670,000
Total City of Eureka CIPs	522,296	1,152,000	-	1,152,000	3,670,000

HUMBOLDT COMMUNITY SERVICES DISTRICT
FY 2025/2026 MASTER CHARGE SCHEDULE

Customer Service Account Charge

	<u>Current Charge</u>
Activation, Deposits and Miscellaneous Charges	
Credit/Debit Card Convenience Charge	3.5% of amount Paid
Establish Water & Sewer Accounts (Admin)	\$35.00
Initial Residential Deposits:	
Water & Sewer	\$200.00
Water Only	\$100.00
Sewer Only	\$100.00
Increase in Deposit due to non-payment per occurrence:	\$50.00
Maximum Deposit:	\$300.00
Multi-Family Units:	
Water & Sewer (1 st unit)	\$200.00
2 nd Unit	\$100.00
Each Additional Unit	\$50.00
Water Only (1 st Unit)	\$100.00
2 nd Unit	\$50.00
Each Additional Unit	\$25.00
Commercial Deposits	2.5 x Mo Base Rate
When considering collection of a security deposit, deposit requirements may be waived if customer meets any of the following District guidelines for creditworthiness:	
(a) Prior service within the District showing timely payments within the previous two (2) years, or	
(b) Produce a letter of credit from PG&E, or other recognized utility showing timely payments for a period of one (1) year	
(c) Produce a positive rating report from a recognized credit reporting agency. (Ref. Code §7.06.030)	
(d) Participation in Automatic Payment Program	
Returned Checks	\$25.00
Reinstatement of Service after discontinuance for nonpayment	1 st time = \$40.00 \$65.00 + penalties thereafter
Tow Truck Call Charge	\$25.00 + actual tow costs
Broken Lock Charge	\$25.00
Tampering Charge (any unauthorized operation of meters, valves, etc.)	\$260.00
Meter Test Deposit – refunded if test fails	\$147.00
After-hours Service Call	\$84.00

HUMBOLDT COMMUNITY SERVICES DISTRICT
FY 2025/2026 MASTER CHARGE SCHEDULE

WATER – MONTHLY SERVICE RATES

Rates below are effective August 1, 2025. The monthly fixed charge shall depend on the meter size. Volumetric rates are for units of 100 cubic-feet (HCF).

<u>Fixed Monthly Service Charges</u>			<u>Volumetric Consumption Charge</u>	
	<u>Current</u>	<u>Proposed</u>	<u>Current</u>	<u>Proposed</u>
SFR <1 inch and <24 Fixture Units	\$25.43	<u>\$28.74</u>	\$5.73 per HCF	<u>\$6.47 per HCF</u>
5/8 inch meter	\$25.43	<u>\$28.74</u>	\$5.73 per HCF	<u>\$6.47 per HCF</u>
3/4 inch meter	\$36.61	<u>\$41.37</u>	\$5.73 per HCF	<u>\$6.47 per HCF</u>
1 inch meter	\$58.96	<u>\$66.62</u>	\$5.73 per HCF	<u>\$6.47 per HCF</u>
1-1/2 inch meter	\$114.83	<u>\$129.76</u>	\$5.73 per HCF	<u>\$6.47 per HCF</u>
2 inch meter	\$181.86	<u>\$205.50</u>	\$5.73 per HCF	<u>\$6.47 per HCF</u>
3 inch meter	\$360.64	<u>\$407.52</u>	\$5.73 per HCF	<u>\$6.47 per HCF</u>
4 inch meter	\$1,120.45	<u>\$1,266.11</u>	\$5.73 per HCF	<u>\$6.47 per HCF</u>
6 inch meter	\$1,790.86	<u>\$2,023.67</u>	\$5.73 per HCF	<u>\$6.47 per HCF</u>

Other Miscellaneous Water Charges:

	<u>Current Charge</u>
Temporary Construction Meter – Installation	\$50.00
Monthly Rate	\$92.95 + <u>\$6.47</u> per HCF
Private Fire Protection Services	\$3.00 times diameter (inches) of service line

Water Hauler Program:

	<u>Charge</u>
<600 gallons	\$20
>600 gallons	\$0.03/gallon

HUMBOLDT COMMUNITY SERVICES DISTRICT
FY 2025/2026 MASTER CHARGE SCHEDULE

SEWER - MONTHLY SERVICE RATES:

Rates below are effective August 1, 2025. The rates and minimum sewer service charges billed monthly to customers within the service area of the District shall be as follows:

<i>Monthly Fixed Service Charge per Account</i>		<i>Plus Monthly Fixed Service Charge Per Living Unit (LU)/Equivalent Dwelling Unit (EDU)*</i>			<i>Plus Winter Average - Volumetric Charge per HCF</i>	
Current	<u>Proposed</u>		Current	<u>Proposed</u>	Current	<u>Proposed</u>
\$4.15	<u>\$4.73</u>	Single Family Residential (1-3 LU)	\$32.86	<u>\$37.46</u>	\$10.90	<u>\$12.43</u>
\$4.15	<u>\$4.73</u>	Multi-Family (4 or more LU)	\$24.21	<u>\$27.60</u>	\$10.90	<u>\$12.43</u>
\$4.15	<u>\$4.73</u>	Mobile Homes	\$19.72	<u>\$22.48</u>	\$10.90	<u>\$12.43</u>
\$4.15	<u>\$4.73</u>	Trailer Parks	\$19.72	<u>\$22.48</u>	\$10.90	<u>\$12.43</u>
\$4.15	<u>\$4.73</u>	Commercial – Light Strength (<370 mg/liter)	\$32.86	<u>\$37.46</u>	\$10.91	<u>\$12.44</u>
\$4.15	<u>\$4.73</u>	Commercial – Med. Strength (370-500 mg/liter)	\$32.86	<u>\$37.46</u>	\$19.04	<u>\$21.71</u>
\$4.15	<u>\$4.73</u>	Commercial – Heavy Strength (>500 mg/liter)	\$32.86	<u>\$37.46</u>	\$24.30	<u>\$27.70</u>

* Fixed monthly service charges for Residential accounts shall be based on the number of Living Units (LU) at the Service Address. Fixed Monthly Service Charges for Commercial accounts shall be based on Equivalent Dwelling units (EDU).

Sewer – Other Miscellaneous Charges

	<u>Charge</u>
Special Sewer Discharge Permit:	\$250 plus an additional charge for actual gallons discharged to the public sewer system based on strength of discharged wastewater

Waste Water Hauler Program:

Wastewater shall meet the District's Specific Pollutant Limits prior to discharge. No wastewater from a septic tank, portable bathroom, or recreational vehicle is allowed to be discharged to the District's sewage collection system. Discharge shall not exceed 1000 gallons a day.	
<500 gallons	\$20.00
501-1000 gallons	\$30.00

HUMBOLDT COMMUNITY SERVICES DISTRICT
FY 2025/2026 MASTER CHARGE SCHEDULE

WATER SYSTEM CAPACITY CHARGES AND CONSTRUCTION CHARGES

Water Capacity Charge.

The water capital Capacity Charge is \$5,597 per 5/8" meter equivalency. See table below for additional meter sizes.

Water connection capacity charge for all classes of customers shall be based upon the number of meters per lot as well as the size of meter connected to the system as detailed in the following table; Capacity Charges are in addition to the actual cost of installing a service including main line tap, service line, meter, and box.

Figure 1: Water Capital Capacity Charges

Meter Size	Equivalency Factor		Max. Water Capacity Charge Per Meter
	Max. Continuous Flow (gpm) ⁽¹⁾	Equivalency to 5/8-inch Base Meter Size	Current
5/8 inch	25	1.00	\$5,597.00
3/4 inch	35	1.40	\$8,396.00
1 inch	55	2.20	\$13,993.00
1-1/2 inch	100	4.00	\$27,985.00
2 inch	160	6.40	\$44,776.00
3 inch	320	12.80	\$89,552.00
4 inch	500	20.00	\$139,925.00
6 inch	1,000	40.00	\$279,850.00

⁽¹⁾ Source: AWWA M1, Table B-2. Assumes displacement meters for 5/8" through 2", Compound Class I for 3" through 6"

WATER METER PURCHASE AND INSTALLATION: In addition to the capital Capacity Charge, where the District installs a new water meter and service line, the meter charge and installation charge shall be dependent on the size of the meter required. All costs are based upon actual time and materials. Where the Developer has installed the new water service line, the District shall install the meter upon payment of the corresponding meter charge, installation charge and appropriate Capacity Charge. Charges within and without the limits of the District boundaries are payable in advance for the installation of new services and meters when work is performed by District forces. Charges shall be as indicated in the table below. Costs do not include permanent pavement or sidewalk replacement.

	<u>Current Charge</u>	<u>Proposed Charge</u>
5/8" Meter Charge	\$273.12	<u>\$293.75</u>
Installation	\$2,915.00	No Change
3/4" Meter Charge	\$308.12	<u>\$334.69</u>
Installation	\$2,950.00	No Change
1" Meter Charge	\$396.37	<u>\$423.00</u>
Installation	\$3,115.00	No Change
1 1/2" and larger Meter Charge	Special Quote	No Change
Installation	Special Quote	No Change

HUMBOLDT COMMUNITY SERVICES DISTRICT
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Split Water Service on 1" Service Line (New) (Does not include permanent pavement or sidewalk replacement)	2 ea 5/8" \$4,260.00 3+ Special Quote 2 ea 3/4" Special Quote 3+ Special Quote	No Change No Change No Change No Change
Split Water Service in 2" Service Line (New) (Does not include permanent pavement or sidewalk replacement)	\$4,260.00 3+ Special Quote \$4,330.00 3+ Special Quote	No Change No Change No Change No Change
Splitting an Existing Water Service	Actual cost. Not to exceed charges for a new service	No Change
Temporary Construction Meter	\$50.00	No Change

SEWER CONNECTION AND CONSTRUCTION CHARGES

This charge is in addition to the actual cost of installing a service including main line tap, lateral line and cleanout. Does not include permanent pavement or sidewalk replacement.

Sewer Capital Capacity Charge (Capacity Charge Buy-In)

Current Charge: The sewer capital Capacity Charge is \$9,974.00/Equivalent Dwelling Unit (EDU)

A. Residential: The charge is based on the number of EDUs.

- Single residential units equal one EDU without consideration of the number of fixture units.
- Multiple residential units: The charge is calculated on the total fixture unit count converted to EDU and pro-rated for the second and subsequent EDU's based on a percentage calculation as compared to one EDU. One EDU shall equal 24 fixture units..

Commercial The charge is calculated on the total fixture unit count converted to EDU and pro-rated for the second and subsequent EDU's based on a percentage calculation as compared to one EDU. One EDU shall equal 24 fixture units.

	<u>Charge</u>
Sewer Installation *if installed with water service, Charge= \$3,000	< 10 ft deep \$4,425.00* > 10 ft deep special quote
Sewer Capital Capacity Charge - Residential	\$9,974.00 per EDU
Sewer Capital Capacity Charge – Commercial/ Industrial	\$9,974.00 per EDU
Sewer Lateral Inspection Charge	\$205.00 refundable

Water Conservation Fines & Penalties

	<u>Charge</u>
1 st Violation (infraction)	\$25.00
2 nd Violation (Infraction)	\$50.00
3 rd Violation & subsequent violations within a 6-month period (misdemeanor)	\$100.00

HUMBOLDT COMMUNITY SERVICES DISTRICT
FY 2025/2026 MASTER CHARGE SCHEDULE

Labor & Equipment Rates (rates listed are hourly unless otherwise denoted)

	Current Charge	<u>Proposed Charge</u>
General Labor	\$66.54	<u>\$68.45</u>
Foreman	\$99.07	<u>\$102.04</u>
Inspector	\$109.14	<u>\$112.41</u>
Plan Checker	\$86.71	<u>\$89.31</u>
Engineering Technician	\$86.71	<u>\$89.31</u>
Clerk	\$66.54	<u>\$68.53</u>
Backhoe	\$73.63	No Change
Bobcat	\$48.93	No Change
Compressor	\$27.47	No Change
Concrete Saw	\$19.42	No Change
Light Tower	\$5.52	No Change
Dump Truck <5 yards	\$73.10	No Change
Dump Truck 5-7 yards	\$83.61	No Change
Dump Truck 10 yards	\$94.12	No Change
Excavator	\$53.81	No Change
Honda EU 2000 Generator	\$5.00	No Change
Choremaster Generator	\$12.34	No Change
MQ 45 Generator	\$19.57	No Change
MQ 70 Generator	\$35.36	No Change
MQ 125 Generator	\$71.60	No Change
MQ 300 Generator	\$122.26	No Change
Mole	\$50.00/Day	No Change
Tapping Machine	\$50.00/Day	No Change
Shoring Trailer/shoring	\$670.80/Day	No Change
Shielding/Trench Boxes - Each	\$645.00/Day	No Change
Sewer Bypass Pump	\$1,000/Day	No Change
Trailer	\$28.56	No Change
TV Van (sewer)	\$293.18	No Change
Utility Truck (small)	\$37.19	No Change
Utility Truck (medium)	\$41.96	No Change
Utility Truck (large)	\$54.23	No Change
Construction Utility truck	\$105.34	No Change
VacCon/Hydro Excavator	\$254.00	No Change
VacCon/Hydro Cleaner	\$274.00	No Change
Roller	\$35.54	No Change
Loader	\$74.37	No Change

HUMBOLDT COMMUNITY SERVICES DISTRICT
FY 2025/2026 MASTER CHARGE SCHEDULE

Administrative Charges

Charges for Photocopies and/or Mailing of Printed Material Maps, Documents and Reports

	<u>Current Charge</u>
Photocopies Black & White per side:	
8.5x11 page	\$0.10
11x17 page	\$0.20
24x36 page	\$3.00
Photocopies Color per side:	
8.5 x 11 page	\$0.50
11 x 17 page	\$1.00
24 x 36 page	\$15.00
Conversion of document to electronic image	\$2.00 plus \$0.10 per page
Public records request deposit	Same as copies. Admin Charge waived for <20 pages
Videos tapes, CDs, DVDs	\$3.00/each + actual cost of duplication
Mailing	\$3.00 each + actual cost for duplication
Agenda Annual Subscription (24 regular meetings)*	\$72.00
Agenda Single – Mailed*	\$5.00

* All public meeting agendas are available free of charge through the District's website or at the District's office.

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