



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

AGENDA

DATE: Tuesday, April 22, 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 April 22, 2025 Agenda
2. Approval of Minutes of the Regular Meeting of April 8, 2025

*Pgs. 1-2
Pgs. 3-7*

D. CORRESPONDANCE

1. Department of Public Works, County of Humboldt re: Measure O – Roads, Utility Coordination *Pgs. 9-11*
2. ACWA JPIA re: Liability, Property, and Workers' Compensation Risk Assessment *Pgs. 13-14*

E. REPORTS

1. General Manager

- a) District Update

Pgs. 15-17

2. Finance Department

- a) Revised February 2025 Budget Statement
- b) March 2025 Budget Statement

*Pgs. 19-30
Pgs. 31-41*

3. Engineering

- a) Update

Pgs. 43

4. Planning

a) Update

Pgs. 45

5. Legal Counsel

6. Director Reports

7. Other

F. 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 please 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 in response 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.

G. OLD BUSINESS

1. Consideration of Bid Results and Award of Contract for the Doctor's Office Lane Sewer Rehabilitation Project *Pgs. 47-49*
2. Consideration of Certificate of Deposit Options at Local Credit Unions and Banks *Pgs. 51-52*

H. NEW BUSINESS

1. Consideration of Exception to District Leak Relief Policy for 2706 Manzanita Avenue *Pgs. 53-54*

I. ADJOURNMENT

Next Res: 2025-04

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, April 8, 2025, at 5055 Walnut Drive, Eureka, California, with public participation available via Zoom tele/video conference.

A. CALL TO ORDER AND ROLL CALL

Present upon roll call: Directors Benzonelli, Gardiner, and Hansen. 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

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

C. CONSENT CALENDAR

1. Approval of April 8, 2025 Agenda
2. Approval of Minutes of the Regular Meeting of March 25, 2025

IT WAS MOVED BY DIRECTOR GARDINER, SECONDED BY DIRECTOR BENZONELLI, TO APPROVE THE APRIL 8, 2025, CONSENT CALENDAR. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

D. REPORTS

Director Ryan arrived at 5:03 PM

1. General Manager

- a) District Update

GM reported that the California Office of Emergency Services released a notice of funding opportunity for the Hazard Mitigation Grant Program due to the disaster declaration from the January 2025 Southern California Wildfires. The District is working with the County of Humboldt's consultant, IEM, to complete the District's annex to the County's Local Hazard Mitigation Plan. Staff recently attended in-person Cla-Val, trench safety, and fall protection training. Two District staff members attended a backflow tester certification course.

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
APRIL 8, 2025

2. Finance Department

a) February 2025 Budget Statement

FM reported that February was a fairly standard month and noted several significant expenses, including certifications and costs associated with the November 2024 election. FM will adjust the February 2025 budget statement to correctly account for sewage treatment and operations costs for February 2025.

b) March 2025 Check Register

FM noted specific items in the check register, including a payment of \$88,000 for the 2012 consolidation bond and a payment of \$18,245 for engineering services on the Hoover Sewer Lift Station (SLS) Flood Protection Project.

c) 2024 Discontinuation of Service Report

In accordance with Senate Bill (SB 998), FM provided a report on the number of accounts that were subject to service disconnections due to failure to pay. 294 accounts were subject to disconnection in 2024. A total of 460 disconnections occurred due to some accounts being subject to disconnection more than once during the calendar year.

3. Engineering

a) Update

AE reported that the California Uniform Public Construction Cost Accounting Act (CUPCCAA) thresholds have been increase for 2025. Public projects costing \$75,000 or less may be performed without formal bidding. Public project costing between \$75,000-\$220,000 can be awarded using informal bidding procedures. Projects exceeding \$220,000 must undergo a formal bidding process as defined by the California Public Contract Code.

4. Planning

USP reported that the Unregulated Contaminant Monitoring Rule 5 (UCMR-5) program administered by the EPA requires public water systems to monitor and report the presence of unregulated contaminants. The District is required to sample for contaminants to comply with UCMR-5 in March and September, 2025 from each District well and the water booster stations at Truesdale and Harris/Hubbard. The District received the analytical report from the March sampling and it will be available to interested parties. The District completed the electronic Annual Report (eAR) and submitted it to the State Water Resources Board.

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
APRIL 8, 2025

Ratepayer Gordon Clatworthy requested a copy of the UCMR-5 reports. The District will post the UCMR-5 reports to the District website.

5. Legal Counsel

No report.

6. Director Reports

Director Benzonelli encouraged Board member to read through California Special District Association (CSDA) newsletters to get a better idea of CSDA's legislative platform.

E. PUBLIC PARTICIPATION

None.

F. NEW BUSINESS

1. Consideration of Bid Results and Award of Contract for the Doctor's Office Lane Sewer Rehabilitation Project

AE reported a public bid opening on March 21st, 2025, and Mercer Fraser was the apparent lowest bidder. All required documents were submitted. Mercer Fraser's bid was \$288,950, significantly exceeding the total anticipated budget for the project. District staff recommend that the Board reject all bids and rebid the project later along with other small CIP projects to increase the scope of work. The consolidated project may create an economy of scale that would reduce costs.

Ratepayer Gordon Clatworthy commented that he supports combining the project with other projects.

Director Benzonelli requested that staff contact the lowest bidder to discuss their bid and ascertain what parts of the project may have resulted in a higher than anticipated bid amount.

IT WAS MOVED BY DIRECTOR BENZONELLI, SECONDED BY DIRECTOR GARDINER, TO TABLE CONSIDERATION OF THE BID RESULTS TO A FUTURE MEETING. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
APRIL 8, 2025

2. Consideration of McKay Ranch Subdivision Request for Annexation and Planned Services

GM reported that Fairhaven Cottages, a subsidiary of Kramer Investment Corporation, is proposing a subdivision in the District's sphere of influence, which is outside of the District's boundaries and requires annexation to receive water and wastewater services from the District. The agenda item is an initial review of the project proponent's proposal to annex and a draft of all required documents that would be submitted to the Humboldt Local Area Formation Commission (LAFCo) for consideration of annexation. The District must provide legal notification 21 days before a meeting when the District would adopt a resolution requesting annexation of property into the District. The project will be built in phases and includes 96 single-family units, 50 small lot single-family units, 174 multi-family units, two commercial parcels, and an estimated 34 accessory dwelling units at full build-out on an 80-acre parcel.

Benzonelli requested that the project proponent, Kurt Kramer, provide information on timelines for the start of the first and second phases of development and the median cost of homes to be sold. Kramer stated that rapid changes affect the project's outcome and that he is currently only focused on developing phase one, which consists of three single-family homes. Benzonelli asked Kramer to assure that District rate payers would not subsidize costs associated with development. Kramer stated that it was clear to him that it is the developer's responsibility to fund the infrastructure associated with the development.

PUBLIC COMMENT:

Gordon Clatworthy stated that the cost of things in the future is unknown and that the best solution is to go ahead and pay for the project now and that it may be a burden for the ratepayer now and that the community needs more housing.

Director Ryan asked if a future board may modify the plan for services. GM responded that the plan for services will be submitted to LAFCo for approval. The primary component of the plan is identifying the District's capacity and infrastructure needed for the full buildout of the project. Director Benzonelli stated that the Board must be cognizant of not saddling District ratepayers with costs for increased capacity and noted that previous infrastructure projects, intended to support growth that never materialized, have already burdened District ratepayers.

IT WAS MOVED BY DIRECTOR GARDINER, SECONDED BY DIRECTOR BENZONELLI, TO AUTHORIZE STAFF TO MOVE FORWARD WITH THE ANNEXATION PROCESS. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE.

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
HUMBOLDT COMMUNITY SERVICES DISTRICT
APRIL 8, 2025

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

G. ADJOURNMENT

There being no further business, **IT WAS MOVED BY DIRECTOR RYAN, SECONDED BY DIRECTOR BENZONELLI**, 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 APRIL 8, 2025 AT 5:55 P.M.

Submitted, Board Secretary

PAGE INTENTIONALLY BLANK



DEPARTMENT OF PUBLIC WORKS
COUNTY OF HUMBOLDT
MAILING ADDRESS: 1106 SECOND STREET, EUREKA, CA 95501-0579
AREA CODE 707

On-line
Web: humboldt.gov.org

	Public Works Building		
	Second & L St., Eureka		
	Fax 445-7409		
Administration	445-7491	Natural Resources	445-7741
Business	445-7652	Natural Resource Planning	267-9542
Engineering	445-7377	Parks	445-7651
Facility Management	445-7621	Roads	445-7421

Clark Complex
Harris & H St., Eureka
Fax 445-7388
Land Use 445-7205

April 7, 2025

HUMBOLDT CSD
P.O. BOX 158
CUTTEN, CA 95534-0158

RE: MEASURE O – ROADS

As you have probably heard, the voters of Humboldt County passed Measure O by **62.82** percent. Measure O is a 1% sales tax that is estimated to provide \$24 million revenue per year for road maintenance and transit. The sales tax will go into effect on 04/01/2025. Revenue is expected to be received by the county starting in Summer, 2025. Public works is anticipating to begin a robust capital improvement program with the first projects breaking ground in Summer, 2025.

Public Works has developed initiatives to use Measure O revenue to repair county-maintained roads in a fiscally responsible manner (see reverse). Two of those initiatives involve underground infrastructure. Public Works considers your agency as a critical partner in the success of the County's roadway improvement Capital Improvement Program.

Public Works is in the process of implementing Initiatives 1 and 2:

Initiative 1: Coordinate with utility companies to ensure that newly paved roads aren't trenched over for underground utility replacement. Public Works want to coordinate to ensure that planned underground utility replacement projects are completed before roads are overlaid.

Initiative 2: Conduct long term coordination with utility companies to collect data on the remaining useful life of underground utility infrastructure on a road-by-road, block-by-block basis.

This data will be used to develop an underground utility layer in the County's geographic information system and will allow the county to better plan overlays so that the road will not be trenched for the longest time possible. Please take a few minutes and complete the attached survey and return it to Public Works by **05/09/2025**.

Your assistance and partnership in this endeavor will help the county ensure that Measure O revenue is properly targeted to provide the greatest benefit to the taxpayers and ensure that newly paved roads will not be trenched for main line replacement until many years later. Thank you for your assistance. If you have any questions, please contact the Encroachment Permit Office at 707.445.7205.

Sincerely,

Thomas K. Mattson
Director

Public Works Measure O Initiatives

The voters of Humboldt County passed Measure O by 62.82 percent. Measure O is a 1% sales tax that is estimated to provide \$24 million revenue per year for road maintenance and transit. The sales tax will go into effect on 04/01/2025. Revenue is expected to be received by the county starting in Summer, 2025. Public Works is anticipating to begin a robust capital improvement program with the first projects breaking ground in Summer, 2025.

Public Works has developed several initiatives to use Measure O revenue to repair county maintained roads in a fiscally responsible manner:

Initiative 1: Coordinate with utility companies to ensure that newly paved roads aren't trenched over for underground utility replacement. Public Works want to coordinate to ensure that planned underground utility replacement projects are completed before roads are overlaid.

Initiative 2: Conduct long term coordination with utility companies to collect data on the remaining useful life of underground utility infrastructure on a road-by-road, block-by-block basis. This data will be used to develop an underground utility layer in the County's geographic information system. Wow this will allow the county to better plan overlays so that the road will not be trenched for the longest time possible.

Initiative 3: Update the County's trench repair standard plans (vintage 1970) to reflect current science and engineering practices for pavement preservation.

Initiative 4: Update the county's pavement moratorium policy to maximize the time that trenching for underground utility replacement projects are prohibited in order to provide the public with a road that is not scared with trench patches.

Initiative 5: Utilize Street Saver software combined with data from utility companies regarding underground utility capital improvement programs as well as remaining useful life data for underground infrastructure to develop a road improvement capital improvement program.

Initiative 6: Replace County maintained culverts and storm drains that are at the end of their useful life prior to overlaying a road.

Initiative 7: Notify landowners well in advance of planned overlay work so that they can make arrangements to replace private driveway culverts that are at the end of their useful life before the road is overlaid. This infrastructure is not maintained by the County and is the responsibility of the fronting landowner.

Initiative 8: Encourage the Board of Supervisors to establish a fixed percentage of Measure O revenue to be dedicated exclusively for road maintenance.

Initiative 9: Encourage the Board of Supervisors to establish an oversight system where all Measure O spending is vetted through the Humboldt County Association of Governments technical advisory committee.

Initiative 10: Establish Public Works webpages devoted to tracking all Measure O revenue and expenses; including listing projects, their estimated costs, and their actual costs.

Underground Facilities Survey

1. Does your agency maintain any underground infrastructure within the county of Humboldt's maintained road system?
☐ Yes
☐ No. No need to answer any other questions. Please fill out your agencies' contact information at the bottom of this survey and return it.
2. Does your agency have a Capital Improvement Program (CIP) for underground infrastructure?
☐ Yes. Please send us a copy by **05/09/2025**.
☐ No.
3. Does your agency have mapping showing where underground infrastructure is located?
☐ Yes. Please send us a copy by **05/09/2025**. If available, GIS files are preferred. Paper copies and/or .pdf scan's will also work. Check here ☐ if you do not have a way to make copies or scans of your underground infrastructure mapping, we can assist you in scanning those documents.
☐ No.
4. What part of Humboldt County does your agency provide services?
☐ County-wide
☐ Limited areas. Please send us a copy of your service area boundary maps by **05/09/2025**. Check here ☐ if you do not have a way to make copies or scans of your service boundary maps, we can assist you in scanning those documents.
5. What information does your agency have concerning the remaining useful life of all of your underground infrastructure?
☐ Limited information is available
☐ Information is generally available for most facilities

Your assistance and partnership in this endeavor will help the county ensure that Measure O revenue is properly targeted to provide the greatest benefit to the taxpayers and ensure that newly paved roads will not be trenched for main line replacement until many years later. Thank you for your prompt attention and assistance. If you have any questions, please contact the Encroachment Permit Office at 707.445.7205.

Your Agency's Contact Information

Agency Name: _____
Contact Name: _____
Contact Email: _____
Contact Phone: _____

Return surveys to:
Humboldt County Public Works
Attn: Encroachment Permit Office
1106 Second Street
Eureka CA 95501

PAGE INTENTIONALLY BLANK



April 7, 2025

Mr. Terrence Williams, General Manager
Humboldt Community Services District
P.O. Box 158
Cutten, California 95534-0158

Re: Liability, Property, and Workers' Compensation Risk Assessment

Dear Mr. Williams:

It was a pleasure meeting you and visiting Humboldt Community Service District (HCSD) on March 27, 2025. Please thank Darren Toland, Operations/Maintenance Foreman, for his time during our visit. The purpose was to receive an update on District operations, review loss histories, and evaluate for risk exposures. It was good to hear about the upcoming CIP projects, such as the main realignment/replacement project and the Donna Tank Rehabilitation Project. Below are highlights of our discussions and related ACWA JPIA resources.

Loss Review

The JPIA reviews losses that occurred over the last five coverage years. These claims impact pooled programs most and can assist in identifying trends, training, and risk reduction efforts. The District had five workers' compensation claims, ten liability claims, and one property claim in the past five years. The District's current Experience Modification Rate (E-Mod) is 1.11 in the Workers' Compensation Program and 1.11 in the Liability Program. E-Mod rates are not calculated for the Property Program. Rates below 1.0 result in discounts to your District's annual contributions.

Training

It was good to hear that the District conducts weekly tailgate meetings and has invited the local fire department to deliver training as well as the District's fire extinguisher vendor. A vendor recently provided First Aid/CPR and AED training after the purchase of four District AED units. VectorSolutions is used as needed. Other available JPIA [training resources](#) include a [safety training matrix](#), online classes, the JPIA's [Video Library](#), and webinars. On March 26, 2025, the District sent eight employees to Humboldt Bay Municipal Water District's (HBMWD) open training classes on Trenching and Excavation and Fall Protection.

Risk Control Grant Program

I highlighted the JPIA's Risk Control Grant Program. This Program is designed to promote the implementation of best practices that will prevent or mitigate losses for members who participate in at least two JPIA pooled Programs: Workers' Compensation, Liability, and Property Programs. The Grant Program incentivizes members to renew their Commitment to Excellence and review the best practices applicable to their operations. This is accomplished by funding up to \$10,000 for specific one-time, non-routine risk management loss control programs or activities intended to address those

Mr. Terrence Williams, General Manager
Humboldt Community Services District
April 7, 2025
Page 2

risks. This year's Grant Program will begin accepting applications in October 2025. Please visit the [Grant Information Page](#) for further information, past winners, and eligibility requirements

2024-25 Risk Assessment Focus Areas

The following risk reduction and loss control programs are being highlighted for this coverage year. The goal is to promote the implementation of best practices that may limit exposures and reduce losses to the membership.

Underground Service Alert (USA) 811

The District's Engineering Technician manages the USA North Program for the District. The District's primary excavation method is hydro excavation. CAD is utilized to identify underground lines with staff receiving in-house training. If the District, local utility, or contractor hits a District line, it is a good practice to report the incident to the Damage Information Reporting Tool (DIRT).

Cross-Connections

The District currently has an ordinance for its Cross-Connection Program. We discussed the benefits of having an ordinance rather than a policy for cross-connections. For more information, please review the [JPIA Source](#) article on the [Benefits of a Cross-Connection Ordinance](#).

Serious Injury/Illness Reporting

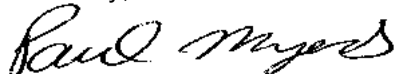
We reviewed Cal/OSHA's definition of a serious injury and the process for reporting such injuries within the required eight-hour timeframe, should one occur. More information on the reporting process can be found on Cal/OSHA's [webpage](#) on how to report a work-related accident. The JPIA has a [Sample Standard Operating Guideline \(SOG\)](#) for members to use if needed.

Site Tour

Darren provided a tour of the Briar Tank, which was recently rehabbed, Hoover Lift Station, which is planned for rehab this winter, Truesdale Booster Station, and Spruce Point Water Well. All sites were clean and well maintained with good security fencing. Good security is a *C2E Infrastructure* loss reduction focus best practice.

I want to thank Humboldt Community Services for being an ACWA JPIA member, and I look forward to future visits and communications. If you have any questions or need assistance, please contact me at (916) 774-7050, ext. 3144, or via email at PMyers@acwajpia.com.

Sincerely,



Paul Myers, SMS
Risk Control Advisor II

407:tl

c: JPIA Member Services
JPIA Risk Management Committee
Julie Ryan, JPIA Board Member

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: April 18, 2025

SUBJECT: General Manager Report for April 22, 2025 Board Meeting

Humboldt Bay Municipal Water District Turbidity Reduction Facility

On Tuesday, April 15, 2025, Board and staff members from Humboldt CSD visited the Humboldt Bay Municipal Water District's Turbidity Reduction Facility (TRF). This facility was built over 20 years ago to aid in compliance with the California Department of Health Services (DHS) regulations regarding suspended particulate in drinking water. Suspended particulate in water is measured by shining a calibrated light through the water and measuring the amount of light that does not pass through the water. The resulting measurement is recorded in units of Nephelometric Turbidity Units and the particulate content is referred to as turbidity.



Figure 1: Humboldt Bay Municipal Water District's Barbara and Lloyd Hecathorn Turbidity Reduction Facility.

During or following severe winter storm events, turbidity in the source water may rise beyond the standards set by DHS. Turbidity itself is not a health concern. However, in the late

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

1990's an extremely heavy "El Nino" rainy season caused a prolonged series of storms that raised turbidity in the source water to such a level that DHS became concerned it may interfere with the disinfection process, and therefore, could pose a threat to public health. In 1997, DHS directed all of the Public Water Systems in the Humboldt Bay area (HBMWD and its wholesale Municipal Customers) to address the wintertime turbidity issue and to meet the turbidity standards established by DHS. The Barbara and Lloyd Hecathorn Turbidity Reduction Facility (TRF) was the answer.

The TRF typically only operates during the rainy season because rain causes the river turbidity to increase to levels that require filtration. The TRF is usually taken offline during the summer because the clarity of the raw water is sufficient for drinking water standards. This summer is an exception because HBMWD will be performing seismic upgrades to their two-million-gallon chlorine contact chamber this summer. Chlorination dosing requirements for drinking water in California is calculated based on a combination of contact time and turbidity. The higher the turbidity or the shorter the contact time, the higher the chlorination dose requirement. To keep the chlorine levels as low as possible while meeting water quality standards, HBMWD has elected to operate the TRF this summer to keep turbidity as low as possible.

Board Secretary Robert Christensen took some great photos during the tour of the TRF which are included below.



Figure 2: HBMWD Water Operations Supervisor, Mario Palmero, points to the pre-filtration chemical injection point at the TRF while describing water treatment operations.



Figure 3: Personnel from HBMWD and HCSD discuss treatment operations while watching a filter backwash cycle at the TRF.



Figure 4: HBMWD General Manager, Michiko Mares, and HCSD Board member, Heidi Benzonelli, discuss regional projects and collaboration during TRF tour overlooking sludge drying beds in the background.

PAGE INTENTIONALLY BLANK

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

February 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	451,553	4,035,577	4,076,667	(41,089)	(1.0)	
Sewer Service Charges	8,315,000	679,407	5,392,846	5,543,333	(150,487)	(2.7)	
Water & Sewer Construction Fees	66,000	-	21,752	44,000	(22,248)	(50.6)	1
Account Fees	75,000	8,066	79,021	50,000	29,021	58.0	
Inspection Fees	700	-	464	467	(3)	(0.5)	1
Reimbursable Maintenance Fees	1,600	-	25	1,067	(1,042)	(97.7)	1
Miscellaneous	2,000	154	832	1,333	(501)	(37.6)	1
TOTAL OPERATING REVENUE	14,575,300	1,139,181	9,530,490	9,716,867	(186,377)	(1.9)	
NON-OPERATING REVENUE							
Capital Connection Fees	285,000	-	72,744	190,000	(117,256)	(61.7)	1
Interest/General	80,000	28,320	269,825	53,333	216,492	405.9	2
Discounts Earned	1,750	75	636	1,167	(531)	(45.5)	1
Sales: Fixed Assets/Scrap Metal	2,000	2,939	1,429	1,333	96	7.2	1
Bad Debt Recovery	3,000	518	867	2,000	(1,133)	(56.6)	1
Property Taxes & Assessments	450,000	-	-	300,000	(300,000)	(100.0)	1
TOTAL NON-OPERATING REVENUE	821,750	31,852	345,501	547,833	(202,333)	(36.9)	1
TOTAL DISTRICT REVENUE	15,397,050	1,171,032	9,875,991	10,264,700	(388,709)	(3.8)	
OPERATING EXPENSES							
Wages Direct	1,950,000	146,637	1,183,084	1,300,000	116,916	9.0	
Benefits: PERS	550,000	17,538	468,651	366,667	(101,984)	(27.8)	3
Group Ins	1,265,000	98,043	746,646	843,333	96,687	11.5	
Workers Comp Ins	31,000	-	14,322	20,667	6,345	30.7	
FICA/Medicare	141,000	11,286	91,245	94,000	2,755	2.9	
Misc Benefits	640	98	(322)	427	748	175.4	
Total Wages and Benefits	3,937,640	273,603	2,503,626	2,625,093	121,467	4.6	
Less: wages & ben charged to Capital Proj.	(300,000)	(46,731)	(232,367)	(200,000)	32,367	(16.2)	
Total Operating Wages and benefits	3,637,640	226,871	2,271,259	2,425,093	153,834		
Water Purchase HBMWD	1,175,000	96,311	766,201	783,333	17,133	2.2	
Water Purchase Eureka	850,000	60,968	491,219	566,667	75,448	13.3	
Sewage Treatment Operations & Maint.	1,900,000	168,480	1,347,840	1,266,667	(81,173)	(6.4)	
Water/Sewer Analysis	10,000	247	4,682	6,667	1,984	29.8	
Supplies/ Construction	160,000	6,090	79,766	106,667	26,901	25.2	
Supplies/ Office-Administration	15,000	1,254	7,758	10,000	2,242	22.4	
Supplies/ Engineering	1,500	-	574	1,000	426	42.6	
Supplies/ Maintenance	110,000	10,519	49,713	73,333	23,620	32.2	
Invoicing	60,000	5,507	43,845	40,000	(3,845)	(9.6)	
Temporary Labor	44,500	14,256	62,438	29,667	(32,771)	(110.5)	4
Repairs & Maintenance/Trucks	63,000	8,751	57,778	42,000	(15,778)	(37.6)	5
Equipment Rental	2,000	-	-	1,333	1,333	100.0	
Building & Grounds Maintenance	30,000	4,310	25,345	20,000	(5,345)	(26.7)	6
Electrical Power	500,000	33,423	288,317	333,333	45,016	13.5	
Street Lights	105,000	6,410	51,398	70,000	18,602	26.6	
Telephone	16,000	1,455	14,958	10,667	(4,291)	(40.2)	7
Postage	850	-	2,501	567	(1,934)	(341.3)	8
Freight	1,000	-	362	667	305	45.7	
Chemicals	12,000	1,375	8,275	8,000	(275)	(3.4)	
Liability Insurance	100,500	-	133,725	67,000	(66,725)	(99.6)	9
Legal	70,000	608	5,499	46,667	41,168	88.2	
Accounting	15,000	-	18,658	10,000	(8,658)	(86.6)	10
Engineering	1,000	-	939	667	(273)	(40.9)	18

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

February 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	500	9,448	62,000	52,552	84.8	
Bank Service Charges	15,000	1,853	14,038	10,000	(4,038)	(40.4)	11
Transportation	75,000	-	38,247	50,000	11,753	23.5	
Office Equip. Maintenance	4,300	252	3,404	2,867	(537)	(18.7)	12
Computer Software Maintenance	39,500	349	31,035	26,333	(4,701)	(17.9)	13
Memberships & Subscriptions	31,000	339	23,997	20,667	(3,330)	(16.1)	14
Bad Debts & Minimum Balance Writeoff	32,000	0	(4)	21,333	21,338	100.0	
Conference & Continuing Ed	28,000	-	3,615	18,667	15,052	80.6	
Certifications	5,500	1,982	4,898	3,667	(1,231)	(33.6)	15
State/County & LAFCO Fees and Charges	57,500	-	34,771	38,333	3,562	9.3	
Hydraulic Water Model Maintenance	2,000	-	-	1,333	1,333	100.0	
Elections Expense	20,000	16,881	16,881	13,333	(3,547)	(26.6)	16
Human Resources	25,500	2,368	7,546	17,000	9,454	55.6	
Miscellaneous	10,000	99	44	6,667	6,623	99.3	
Director's Fees	16,000	1,050	8,400	10,667	2,267	21.3	
TOTAL OPERATING EXPENSES	9,334,290	672,509	5,929,369	6,222,860	293,491	4.7	
LONG TERM DEBT PAYMENTS							
Safe Drinking Water Bond	-	-	-	-	-	-	
2012 CIP & Refi.	177,600	88,800	177,600	118,400	(59,200)	(50.0)	17
Davis-Grunsky Loan	6,050	-	5,973	4,033	(1,940)	(48.1)	17
VacCon Truck Loan	117,441	-	117,441	78,294	(39,147)	(50.0)	17
2014 Wastewater Revenue Bonds	486,575	-	125,788	324,383	198,596	61.2	17
TOTAL LONG TERM DEBT PAYMENTS	787,666	88,800	426,802	525,111	98,309	18.7	
CAPITALIZED EXPENDITURES							
Vehicles, Rolling Stock & Equipment	129,500	1,391	38,525	86,333	47,809	55.4	
Building, Yard & Paving Improvements	395,000	10,211	51,371	263,333	211,963	80.5	
Capital Improvements Water	2,105,700	110,009	538,858	1,403,800	864,942	61.6	
Capital Improvements Sewer	2,096,500	29,860	655,015	1,397,667	742,652	53.1	
TOTAL CAPITAL EXPENDITURES	4,726,700	151,472	1,283,768	3,151,133	1,867,365	59.3	
OTHER							
City of Eureka Projects:							
Treatment Plant	698,000	-	-	465,333	465,333	100.0	
TOTAL City of Eureka Projects	698,000	-	-	465,333	465,333	100.0	
Interfund Transfers In	-	-	-				
Interfund Transfers Out	-	-	-				
BUDGET SURPLUS (DEFICIT)	(149,606)	258,252	2,236,052	(99,737)	2,335,789	2,341.9	

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

February 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	1,139,181	9,530,490	9,716,867	(186,377)	(1.9)
TOTAL OPERATING EXPENSES	(9,334,290)	(672,509)	(5,929,369)	(6,222,860)	293,491	4.7
NET SURPLUS/(DEFICIT) FROM OPERATIONS	5,241,010	466,671	3,601,121	3,494,007	107,114	3.1
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	821,750	31,852	345,501	547,833	(202,333)	(36.9)
TOTAL LONG TERM DEBT SERVICE	(787,666)	(88,800)	(426,802)	(525,111)	98,309	18.7
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	5,275,094	409,723	3,519,820	3,516,729	(193,527)	(5.5)
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(4,726,700)	(151,472)	(1,283,768)	(3,151,133)	1,867,365	59.3
CITY of EUREKA PROJECT REIMBURSEMENT	(698,000)	-	-	(465,333)	465,333	100.0
NEW DEBT ISSUE						
NET INTERFUND TRANSFERS IN/OUT		-	-			
BUDGET SURPLUS (DEFICIT)	<u>(149,606)</u>	<u>258,252</u>	<u>2,236,052</u>	<u>(99,737)</u>	<u>2,335,789</u>	<u>2,341.9</u>

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

February 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	451,553	4,035,577	4,076,667	(41,089)	(1.0)
Water Construction Fees	45,000	-	12,777	30,000	(17,223)	(57.4)
Account Fees	40,000	4,598	45,042	26,667	18,375	68.9
Inspection Fees	-	-	-	-	-	-
Reimbursable Maintenance Fees	1,400	-	14	933	(919)	(98.5)
Miscellaneous	1,000	-	256	667	(411)	(61.6)
TOTAL OPERATING REVENUE	6,202,400	456,151	4,093,667	4,134,933	(41,267)	(1.0)
NON-OPERATING REVENUE						
Water Capital Connection Fees	190,000	-	30,785	126,667	(95,882)	(75.7)
Interest/General	40,000	14,160	134,913	26,667	108,246	405.9
Discounts Earned	1,000	43	362	667	(304)	(45.7)
Sales:Fixed Assets/Scrap Metal	1,000	1,675	815	667	148	22.2
Bad Debt Recovery	2,000	295	494	1,333	(839)	(62.9)
FW/MR Assessment	-	-	-	-	-	-
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	234,000	16,173	167,369	156,000	11,369	7.3
TOTAL DISTRICT REVENUE	6,436,400	472,324	4,261,035	4,290,933	(29,898)	(0.7)
OPERATING EXPENSES						
Wages Direct	905,000	77,725	596,275	603,333	7,058	1.2
Wages & Benefits: Allocated	742,820	38,230	467,198	495,213	28,015	5.7
Benefits: PERS	130,000	10,065	75,961	86,667	10,706	12.4
Group Ins	360,000	32,904	245,090	240,000	(5,090)	(2.1)
Workers Comp Ins	17,000	-	7,239	11,333	4,094	36.1
FICA/Medicare	65,000	5,936	45,563	43,333	(2,229)	(5.1)
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	2,219,820	164,859	1,437,326	1,479,880	42,554	2.9
Less: wages & ben charged to Capital Proj.	(185,000)	(28,483)	(134,638)	(123,333)	11,305	(9.2)
Total Operating Wages and benefits	2,034,820	136,377	1,302,688	1,356,547	53,859	4.0
Water Purchase HBMWD	1,175,000	96,311	766,201	783,333	17,133	2.2
Water Purchase Eureka	850,000	60,968	491,219	566,667	75,448	13.3
Water Analysis	10,000	247	4,682	6,667	1,984	29.8
Supplies/ Construction	120,000	5,341	57,116	80,000	22,884	28.6
Supplies/Office-Administration	4,500	179	2,819	3,000	181	6.0
Supplies/ Engineering	500	-	327	333	6	1.8
Supplies/ Maintenance	52,500	9,940	31,704	35,000	3,296	9.4
Temporary Labor	22,250	5,410	30,329	14,833	(15,495)	(104.5)
Repairs & Maintenance/Trucks	35,000	4,988	30,936	23,333	(7,603)	(32.6)
Equipment Rental	1,000	-	-	667	667	100.0
Building & Grounds Maintenance	4,500	736	4,404	3,000	(1,404)	(46.8)
Electrical Power	280,000	17,363	170,819	186,667	15,848	8.5
Telephone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Freight	500	-	48	333	286	85.7
Chemicals	12,000	1,375	8,275	8,000	(275)	(3.4)
Liability Insurance	-	-	1,213	-	(1,213)	-
Legal Services	-	-	123	-	(123)	-
Engineering	-	-	535	-	(535)	-
Other Professional Services	25,000	285	285	16,667	16,382	98.3
Transportation	43,000	-	21,801	28,667	6,866	24.0
Office Equip. Maintenance	600	48	137	400	263	65.8
Computer Software Maintenance	21,000	104	16,188	14,000	(2,188)	(15.6)
Memberships & Subscriptions	1,500	-	1,746	1,000	(746)	(74.6)
Bad Debts & Minimum Balance Writeoff	10,000	0	(2)	6,667	6,669	100.0
Conference & Continuing Ed	10,000	-	3,071	6,667	3,596	53.9
Certifications	2,500	1,982	2,928	1,667	(1,261)	(75.7)
State/County & LAFCO Fees and Charges	30,000	-	34,771	20,000	(14,771)	(73.9)

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

February 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	-	-	1,333	1,333	100.0
Human Resources	2,500	1,008	2,373	1,667	(706)	(42.4)
Miscellaneous	1,000	-	43	667	624	93.6
General & Admin Expense Allocation	295,300	22,086	190,132	196,867	6,734	3.4
TOTAL OPERATING EXPENSES	5,046,970	364,747	3,176,911	3,364,647	187,735	5.6
LONG TERM DEBT PAYMENTS						
Safe Drinking Water Bond	-	-	-	-	-	-
2012 CIP & Refi.	-	-	-	-	-	-
Davis-Grunsky Loan	6,050	-	5,973	4,033	(1,940)	(48.1)
TOTAL LONG TERM DEBT PAYMENTS	6,050	-	5,973	4,033	(1,940)	(48.1)
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	-	-	-
Building & Yard Improvements	-	-	-	-	-	-
Capital Improvements Water	2,105,700	104,035	544,299	1,403,800	859,501	61.2
Engineering & Studies	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	2,105,700	104,035	544,299	1,403,800	859,501	61.2
INTERFUND TRANSFERS IN	-	-	-	-	-	-
BUDGET SURPLUS (DEFICIT)	(722,320)	3,542	533,852	(481,547)	1,015,399	210.9

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

February 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	679,407	5,392,846	5,543,333	(150,487)	(2.7)
Sewer Construction Fees	21,000	-	8,974	14,000	(5,026)	(35.9)
Account Fees	35,000	3,469	33,979	23,333	10,646	45.6
Inspection Fees	700	-	464	467	(3)	(0.5)
Reimbursable Maintenance Fees	200	-	11	133	(123)	(91.9)
Miscellaneous	1,000	-	193	667	(474)	(71.1)
TOTAL OPERATING REVENUE	8,372,900	682,875	5,436,440	5,581,933	(145,494)	(2.6)
NON-OPERATING REVENUE						
Sewer Capital Connection Fees	95,000	-	41,959	63,333	(21,375)	(33.7)
Interest/General	40,000	14,160	134,913	26,667	108,246	405.9
Discounts Earned	750	32	273	500	(227)	(45.3)
Sales: Fixed Assets/Scrap Metal	1,000	1,264	615	667	(52)	(7.8)
Bad Debt Recovery	1,000	223	373	667	(294)	(44.1)
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	137,750	15,679	178,132	91,833	86,298	94.0
TOTAL DISTRICT REVENUE	8,510,650	698,554	5,614,571	5,673,767	(59,195)	(1.0)
OPERATING EXPENSES						
Wages Direct	565,000	36,456	350,557	376,667	26,109	6.9
Wages & Benefits: Allocated	742,820	38,230	467,198	495,213	28,015	5.7
Benefits: PERS	70,000	4,436	42,567	46,667	4,099	8.8
Group Ins	240,000	14,175	138,090	160,000	21,910	13.7
Workers Comp Ins	9,000	-	4,243	6,000	1,757	29.3
FICA/Medicare	41,000	2,786	26,775	27,333	559	2.0
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	1,667,820	96,083	1,029,431	1,111,880	82,449	7.4
Less: wages & ben charged to Capital Proj.	(65,000)	(5,588)	(60,859)	(43,333)	17,526	(40.4)
Total Operating Wages and benefits	1,602,820	90,495	968,571	1,068,547	99,975	9.4
Sewage Treatment: Operating & Maint.	1,900,000	168,480	1,347,840	1,266,667	(81,173)	(6.4)
Sewer Analysis	-	-	-	-	-	-
Supplies/ Construction	40,000	749	22,650	26,667	4,017	15.1
Supplies/ Office-Administration	4,500	135	2,127	3,000	873	29.1
Supplies/ Engineering	500	-	247	333	86	25.9
Supplies/ Maintenance	52,500	580	18,009	35,000	16,991	48.5
Temporary Labor	22,250	4,081	22,879	14,833	(8,046)	(54.2)
Repairs & Maintenance/Trucks	28,000	3,763	26,842	18,667	(8,175)	(43.8)
Equipment Rental	1,000	-	-	667	667	100.0
Building & Grounds Maintenance	2,500	556	3,323	1,667	(1,656)	(99.4)
Electrical Power	110,000	9,099	61,981	73,333	11,352	15.5
Telephone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Freight	250	-	314	167	(148)	(88.6)
Liability Insurance	-	-	915	-	(915)	-
Legal	-	-	93	-	(93)	-
Engineering	-	-	404	-	(404)	-
Other Professional Services	28,000	215	1,975	18,667	16,692	89.4
Transportation	32,000	-	16,446	21,333	4,887	22.9
Office Equip. Maintenance	200	36	103	133	30	22.5

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

February 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	79	12,212	10,000	(2,212)	(22.1)
Memberships & Subscriptions	1,500	239	1,556	1,000	(556)	(55.6)
Bad Debts & Minimum Balance Writeoff	22,000	-	-	14,667	14,667	100.0
Conference & Continuing Ed	10,000	-	544	6,667	6,123	91.8
Certifications	2,500	-	50	1,667	1,617	97.0
State/County & LAFCO Fees and Charges	7,500	-	-	5,000	5,000	100.0
Human Resources	2,500	760	1,790	1,667	(123)	(7.4)
Miscellaneous	1,500	0	30	1,000	970	97.0
General & Admin Expense Allocation	295,300	22,086	190,132	196,867	6,734	3.4
TOTAL OPERATING EXPENSES	4,182,320	301,352	2,701,034	2,788,213	87,179	3.1
LONG TERM DEBT PAYMENTS						
2014 Wastewater Revenue Bonds	486,575	-	125,788	324,383	198,596	61.2
2012 CIP & Refi.	177,600	88,800	177,600	118,400	(59,200)	(50.0)
VacCon Truck Loan	117,441	-	117,441	78,294	(39,147)	(50.0)
Debt Service: Allocated	-	-	-	-	-	-
TOTAL LONG TERM DEBT PAYMENTS	781,616	88,800	420,828	521,077	100,249	19.2
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	17,500	-	15,145	11,667	(3,478)	(29.8)
Building, Yard& Paving Improvements	5,000	-	-	3,333	3,333	100.0
Capital Improvements Sewer	2,096,500	29,860	655,015	1,397,667	742,652	53.1
Engineering & Studies	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	2,119,000	29,860	670,160	1,412,667	742,507	52.6
OTHER						
City of Eureka Projects:						
Treatment Plant	698,000	-	-	465,333	465,333	100.0
Martin Slough	-	-	-	-	-	-
TOTAL OTHER	698,000	-	-	465,333	465,333	100.0
BUDGET SURPLUS (DEFICIT)	729,714	278,542	1,822,549	486,476	1,336,073	(274.6)

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

February 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)	-	-	-	-	-	-
Miscellaneous	-	154	384	-	384	-
TOTAL OPERATING REVENUE	-	154	384	-	384	-
NON-OPERATING REVENUE						
Property Taxes	450,000	-	-	300,000	(300,000)	(100.0)
Insurance Rebate	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	450,000	-	-	300,000	(300,000)	(100.0)
TOTAL DISTRICT REVENUE	450,000	154	384	300,000	(299,616)	(99.9)
OPERATING EXPENSES						
Wages Direct	480,000	32,457	236,251	320,000	83,749	26.2
Benefits: PERS	350,000	3,037	350,122	233,333	(116,789)	(50.1)
State Unemploy Ins	-	-	-	-	-	-
Group Ins	665,000	50,965	363,465	443,333	79,868	18.0
Workers Comp Ins	5,000	-	2,840	3,333	493	14.8
FICA/Medicare	35,000	2,564	18,908	23,333	4,426	19.0
Misc Benefits	640	98	(322)	427	748	175.4
Total Wages and Benefits	1,535,640	89,122	971,266	1,023,760	52,494	5.1
Less: wages & ben charged to Capital Proj.	(50,000)	(12,661)	(36,870)	(33,333)	3,536	(10.6)
Less: Allocated to Water and Sewer Funds	(1,485,640)	(76,461)	(934,396)	(990,427)	(56,031)	5.7
Total Unallocated Wages and Benefits	-	-	-	-	-	-
Supplies/ Construction	-	-	-	-	-	-
Supplies/ Administration	6,000	939	2,812	4,000	1,188	29.7
Supplies/ Engineering	500	-	-	333	333	100.0
Supplies/ Maintenance	5,000	-	-	3,333	3,333	100.0
Invoicing	60,000	5,507	43,845	40,000	(3,845)	(9.6)
Web Payment Portal	-	-	-	-	-	-
Temporary Labor	-	4,766	9,229	-	(9,229)	-
Repairs & Maintenance/Trucks	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-
Building & Grounds Maintenance	23,000	3,018	17,618	15,333	(2,284)	(14.9)
Electrical Power	110,000	6,961	55,518	73,333	17,816	24.3
Street Lights	105,000	6,410	51,398	70,000	18,602	26.6
Telephone	16,000	1,455	14,958	10,667	(4,291)	(40.2)
Postage	850	-	2,501	567	(1,934)	(341.3)
Freight	250	-	-	167	167	100.0
Liability Insurance	100,500	-	131,597	67,000	(64,597)	(96.4)
Legal Services	70,000	608	5,283	46,667	41,384	88.7
Accounting	15,000	-	18,658	10,000	(8,658)	(86.6)
Engineering	1,000	-	-	667	667	100.0
Other Professional Services	40,000	-	7,188	26,667	19,478	73.0
Bank Service Charges	15,000	1,853	14,038	10,000	(4,038)	(40.4)
Transportation	-	-	-	-	-	-
Office Equip. Maintenance	3,500	168	3,163	2,333	(830)	(35.6)
Computer Software Maintenance	3,500	166	2,635	2,333	(301)	(12.9)
Memberships & Subscriptions	28,000	100	20,695	18,667	(2,028)	(10.9)
Bad Debts & Minimum Balance Writeoff	-	-	-	-	-	-
Conference & Continuing Ed	8,000	-	-	5,333	5,333	100.0

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

February 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	333	(1,587)	(476.0)
State/County & LAFCO Fees and Charges	20,000	-	-	13,333	13,333	100.0
Elections Expense	20,000	16,881	16,881	13,333	(3,547)	(26.6)
Human Resources	20,500	600	3,383	13,667	10,284	75.2
Miscellaneous	7,500	99	(31)	5,000	5,031	100.6
Director's Fees	16,000	1,050	8,400	10,667	2,267	21.3
General & Admin Expense Allocation	(590,600)	(44,171)	(380,265)	(393,733)	(13,469)	3.4
TOTAL OPERATING EXPENSES	105,000	6,410	51,423	70,000	18,577	26.5
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	7,366	17,939	74,667	56,728	76.0
Building, Yard & Paving Improvements	390,000	10,211	51,371	260,000	208,629	80.2
Engineering & Studies	-	-	-	-	-	-
District Design Standards	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	502,000	17,577	69,310	334,667	265,357	
INTERFUND TRANSFER OUT		-	-	-		
BUDGET SURPLUS (DEFICIT)	(157,000)	(23,833)	(120,350)	(104,667)	(15,683)	15.0

Humboldt Community Services District

Notes

February 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 - Benefits - PERS

CalPERS UAL Payment submitted as lump sum instead of as monthly payments. Submitting annual PERS UAL payment as lump sum instead of in monthly installments provides the District with \$10,882.04 in cost savings.

Note 4 - 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 5 - 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 6 - 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 7 - 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 8 - 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 9 - 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 10 - 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 11 - 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 12 - Office Equipment Maintenance

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

Note 13 - 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 14 - Memberships and Subscriptions

ACWA Annual membership dues paid in September. Total costs for year are projected to be within 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 16 - Elections Expense

Billing for November 2024 election. No additional billing expected. Amount will be under budget for year.

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

Water Fund

On Call Engineering Bid Request Advert

Total posted to 6810

Feb 2025 YTD

- 1,803

- **1,803**

Engineering & Studies - a/c 9040 - Capital Improvement Projects

Non Engineering Costs Posted to 9040

None

- -

Grand Total posted to 9040

 -

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

March 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	435,421	4,470,998	4,586,250	(115,252)	(2.5)	
Sewer Service Charges	8,315,000	675,294	6,068,112	6,236,250	(168,138)	(2.7)	
Water & Sewer Construction Fees	66,000	-	21,752	49,500	(27,748)	(56.1)	1
Account Fees	75,000	11,284	90,306	56,250	34,056	60.5	
Inspection Fees	700	-	464	525	(61)	(11.6)	1
Reimbursable Maintenance Fees	1,600	-	25	1,200	(1,175)	(97.9)	1
Miscellaneous	2,000	297	1,129	1,500	(371)	(24.7)	1
TOTAL OPERATING REVENUE	14,575,300	1,122,296	10,652,786	10,931,475	(278,689)	(2.5)	
NON-OPERATING REVENUE							
Capital Connection Fees	285,000	9,974	82,718	213,750	(131,032)	(61.3)	1
Interest/General	80,000	31,326	301,151	60,000	241,151	401.9	2
Discounts Earned	1,750	15	650	1,313	(662)	(50.5)	1
Sales:Fixed Assets/Scrap Metal	2,000	12,651	14,080	1,500	12,580	838.7	1
Bad Debt Recovery	3,000	33	900	2,250	(1,350)	(60.0)	1
Property Taxes & Assessments	450,000	-	-	337,500	(337,500)	(100.0)	1
TOTAL NON-OPERATING REVENUE	821,750	53,998	399,499	616,313	(216,813)	(35.2)	1
TOTAL DISTRICT REVENUE	15,397,050	1,176,294	11,052,285	11,547,788	(495,503)	(4.3)	
OPERATING EXPENSES							
Wages Direct	1,950,000	136,645	1,319,729	1,462,500	142,771	9.8	
Benefits: PERS	550,000	19,241	487,892	412,500	(75,392)	(18.3)	3
Group Ins	1,265,000	109,424	856,070	948,750	92,680	9.8	
Workers Comp Ins	31,000	-	14,322	23,250	8,928	38.4	
FICA/Medicare	141,000	12,415	103,660	105,750	2,090	2.0	
Misc Benefits	640	219	(103)	480	583	121.5	
Total Wages and Benefits	3,937,640	277,943	2,781,569	2,953,230	171,661	5.8	
Less: wages & ben charged to Capital Proj.	(300,000)	(40,719)	(273,086)	(225,000)	48,086	(21.4)	
Total Operating Wages and benefits	3,637,640	237,224	2,508,483	2,728,230	219,747		
Water Purchase HBMWD	1,175,000	95,845	862,046	881,250	19,204	2.2	
Water Purchase Eureka	850,000	60,968	552,187	637,500	85,313	13.4	
Sewage Treatment Operations & Maint.	1,900,000	168,480	1,516,320	1,425,000	(91,320)	(6.4)	
Water/Sewer Analysis	10,000	3,338	8,020	7,500	(520)	(6.9)	
Supplies/ Construction	160,000	4,537	84,303	120,000	35,697	29.7	
Supplies/ Office-Administration	15,000	602	8,361	11,250	2,889	25.7	
Supplies/ Engineering	1,500	19	593	1,125	532	47.3	
Supplies/ Maintenance	110,000	3,925	53,638	82,500	28,862	35.0	
Invoicing	60,000	6,967	50,812	45,000	(5,812)	(12.9)	4
Temporary Labor	44,500	13,996	76,434	33,375	(43,059)	(129.0)	5
Repairs & Maintenance/Trucks	63,000	7,090	64,868	47,250	(17,618)	(37.3)	6
Equipment Rental	2,000	-	-	1,500	1,500	100.0	
Building & Grounds Maintenance	30,000	4,609	29,954	22,500	(7,454)	(33.1)	7
Electrical Power	500,000	34,032	322,349	375,000	52,651	14.0	
Street Lights	105,000	6,419	57,817	78,750	20,933	26.6	
Telephone	16,000	1,935	16,893	12,000	(4,893)	(40.8)	8
Postage	850	-	2,501	638	(1,863)	(292.2)	9
Freight	1,000	-	362	750	388	51.7	
Chemicals	12,000	948	9,223	9,000	(223)	(2.5)	
Liability Insurance	100,500	-	133,725	75,375	(58,350)	(77.4)	10
Legal	70,000	189	5,688	52,500	46,812	89.2	
Accounting	15,000	-	18,658	11,250	(7,408)	(65.9)	11
Engineering	1,000	-	939	750	(189)	(25.3)	18

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

March 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	-	9,448	69,750	60,302	86.5	
Bank Service Charges	15,000	1,919	15,957	11,250	(4,707)	(41.8)	12
Transportation	75,000	8,210	46,457	56,250	9,793	17.4	
Office Equip. Maintenance	4,300	473	3,877	3,225	(652)	(20.2)	13
Computer Software Maintenance	39,500	10,478	41,513	29,625	(11,888)	(40.1)	14
Memberships & Subscriptions	31,000	-	23,997	23,250	(747)	(3.2)	
Bad Debts & Minimum Balance Writeoff	32,000	(1)	(6)	24,000	24,006	100.0	
Conference & Continuing Ed	28,000	105	3,720	21,000	17,280	82.3	
Certifications	5,500	295	5,193	4,125	(1,068)	(25.9)	15
State/County & LAFCO Fees and Charges	57,500	6,330	41,101	43,125	2,024	4.7	
Hydraulic Water Model Maintenance	2,000	-	-	1,500	1,500	100.0	
Elections Expense	20,000	-	16,881	15,000	(1,881)	(12.5)	16
Human Resources	25,500	2,018	9,564	19,125	9,562	50.0	
Miscellaneous	10,000	7	51	7,500	7,449	99.3	
Director's Fees	16,000	800	9,200	12,000	2,800	23.3	
TOTAL OPERATING EXPENSES	9,334,290	681,758	6,611,126	7,000,718	389,591	5.6	
LONG TERM DEBT PAYMENTS							
Safe Drinking Water Bond	-	-	-	-	-	-	
2012 CIP & Refi.	177,600	-	177,600	133,200	(44,400)	(33.3)	17
Davis-Grunsky Loan	6,050	-	5,973	4,538	(1,436)	(31.6)	17
VacCon Truck Loan	117,441	-	117,441	88,081	(29,360)	(33.3)	17
2014 Wastewater Revenue Bonds	486,575	-	125,788	364,931	239,144	65.5	17
TOTAL LONG TERM DEBT PAYMENTS	787,666	-	426,802	590,750	163,948	27.8	
CAPITALIZED EXPENDITURES							
Vehicles, Rolling Stock & Equipment	129,500	-	38,525	97,125	58,601	60.3	
Building, Yard & Paving Improvements	395,000	220	51,591	296,250	244,659	82.6	
Capital Improvements Water	2,105,700	139,889	678,747	1,579,275	900,528	57.0	
Capital Improvements Sewer	2,096,500	(3,542)	651,473	1,572,375	920,902	58.6	
TOTAL CAPITAL EXPENDITURES	4,726,700	136,567	1,420,336	3,545,025	2,124,689	59.9	
OTHER							
City of Eureka Projects:							
Treatment Plant	698,000	-	-	523,500	523,500	100.0	
TOTAL City of Eureka Projects	698,000	-	-	523,500	523,500	100.0	
Interfund Transfers In	-	-	-				
Interfund Transfers Out	-	-	-				
BUDGET SURPLUS (DEFICIT)	(149,606)	357,969	2,594,021	(112,205)	2,706,225	2,411.9	

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

March 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	1,122,296	10,652,786	10,931,475	(278,689)	(2.5)
TOTAL OPERATING EXPENSES	(9,334,290)	(681,758)	(6,611,126)	(7,000,718)	389,591	5.6
NET SURPLUS/(DEFICIT) FROM OPERATIONS	5,241,010	440,538	4,041,659	3,930,758	110,902	2.8
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	821,750	53,998	399,499	616,313	(216,813)	(35.2)
TOTAL LONG TERM DEBT SERVICE	(787,666)	-	(426,802)	(590,750)	163,948	27.8
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	5,275,094	494,537	4,014,357	3,956,321	(269,860)	(6.8)
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(4,726,700)	(136,567)	(1,420,336)	(3,545,025)	2,124,689	59.9
CITY of EUREKA PROJECT REIMBURSEMENT	(698,000)	-	-	(523,500)	523,500	100.0
NEW DEBT ISSUE						
NET INTERFUND TRANSFERS IN/OUT		-	-			
BUDGET SURPLUS (DEFICIT)	<u>(149,606)</u>	<u>357,969</u>	<u>2,594,021</u>	<u>(112,205)</u>	<u>2,706,225</u>	<u>2,411.9</u>

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

March 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	435,421	4,470,998	4,586,250	(115,252)	(2.5)
Water Construction Fees	45,000	-	12,777	33,750	(20,973)	(62.1)
Account Fees	40,000	-	45,042	30,000	15,042	50.1
Inspection Fees	-	-	-	-	-	-
Reimbursable Maintenance Fees	1,400	-	14	1,050	(1,036)	(98.6)
Miscellaneous	1,000	-	256	750	(494)	(65.9)
TOTAL OPERATING REVENUE	6,202,400	435,421	4,529,087	4,651,800	(122,713)	(2.6)
NON-OPERATING REVENUE						
Water Capital Connection Fees	190,000	-	30,785	142,500	(111,715)	(78.4)
Interest/General	40,000	15,663	150,576	30,000	120,576	401.9
Discounts Earned	1,000	-	362	750	(388)	(51.7)
Sales:Fixed Assets/Scrap Metal	1,000	-	815	750	65	8.6
Bad Debt Recovery	2,000	-	494	1,500	(1,006)	(67.0)
FW/MR Assessment	-	-	-	-	-	-
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	234,000	15,663	183,032	175,500	7,532	4.3
TOTAL DISTRICT REVENUE	6,436,400	451,084	4,712,119	4,827,300	(115,181)	(2.4)
OPERATING EXPENSES						
Wages Direct	905,000	50,889	647,164	678,750	31,586	4.7
Wages & Benefits: Allocated	742,820	-	467,198	557,115	89,917	16.1
Benefits: PERS	130,000	9,106	85,066	97,500	12,434	12.8
Group Ins	360,000	34,092	279,182	270,000	(9,182)	(3.4)
Workers Comp Ins	17,000	-	7,239	12,750	5,511	43.2
FICA/Medicare	65,000	5,563	51,125	48,750	(2,375)	(4.9)
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	2,219,820	99,649	1,536,975	1,664,865	127,890	7.7
Less: wages & ben charged to Capital Proj.	(185,000)	(35,946)	(170,584)	(138,750)	31,834	(22.9)
Total Operating Wages and benefits	2,034,820	63,703	1,366,391	1,526,115	159,724	10.5
Water Purchase HBMWD	1,175,000	95,845	862,046	881,250	19,204	2.2
Water Purchase Eureka	850,000	60,968	552,187	637,500	85,313	13.4
Water Analysis	10,000	3,338	8,020	7,500	(520)	(6.9)
Supplies/ Construction	120,000	539	57,654	90,000	32,346	35.9
Supplies/Office-Administration	4,500	-	2,819	3,375	556	16.5
Supplies/ Engineering	500	-	327	375	48	12.7
Supplies/ Maintenance	52,500	-	31,704	39,375	7,671	19.5
Temporary Labor	22,250	-	30,329	16,688	(13,641)	(81.7)
Repairs & Maintenance/Trucks	35,000	-	30,936	26,250	(4,686)	(17.9)
Equipment Rental	1,000	-	-	750	750	100.0
Building & Grounds Maintenance	4,500	-	4,404	3,375	(1,029)	(30.5)
Electrical Power	280,000	18,176	188,994	210,000	21,006	10.0
Telephone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Freight	500	-	48	375	327	87.3
Chemicals	12,000	948	9,223	9,000	(223)	(2.5)
Liability Insurance	-	-	1,213	-	(1,213)	-
Legal Services	-	-	123	-	(123)	-
Engineering	-	-	535	-	(535)	-
Other Professional Services	25,000	-	285	18,750	18,465	98.5
Transportation	43,000	-	21,801	32,250	10,449	32.4
Office Equip. Maintenance	600	-	137	450	313	69.6
Computer Software Maintenance	21,000	-	16,188	15,750	(438)	(2.8)
Memberships & Subscriptions	1,500	-	1,746	1,125	(621)	(55.2)
Bad Debts & Minimum Balance Writeoff	10,000	-	(2)	7,500	7,502	100.0
Conference & Continuing Ed	10,000	-	3,071	7,500	4,429	59.1
Certifications	2,500	295	3,223	1,875	(1,348)	(71.9)
State/County & LAFCO Fees and Charges	30,000	-	34,771	22,500	(12,271)	(54.5)

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

March 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	-	-	1,500	1,500	100.0
Human Resources	2,500	-	2,373	1,875	(498)	(26.6)
Miscellaneous	1,000	-	43	750	707	94.3
General & Admin Expense Allocation	295,300	-	190,132	221,475	31,343	14.2
TOTAL OPERATING EXPENSES	5,046,970	243,811	3,420,722	3,785,228	364,505	9.6
LONG TERM DEBT PAYMENTS						
Safe Drinking Water Bond	-	-	-	-	-	-
2012 CIP & Refi.	-	-	-	-	-	-
Davis-Grunsky Loan	6,050	-	5,973	4,538	(1,436)	(31.6)
TOTAL LONG TERM DEBT PAYMENTS	6,050	-	5,973	4,538	(1,436)	(31.6)
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	-	-	-
Building & Yard Improvements	-	-	-	-	-	-
Capital Improvements Water	2,105,700	138,709	683,008	1,579,275	896,267	56.8
Engineering & Studies	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	2,105,700	138,709	683,008	1,579,275	896,267	56.8
INTERFUND TRANSFERS IN	-	-	-	-	-	
BUDGET SURPLUS (DEFICIT)	(722,320)	68,564	602,416	(541,740)	1,144,156	211.2

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

March 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	675,294	6,068,112	6,236,250	(168,138)	(2.7)
Sewer Construction Fees	21,000	-	8,974	15,750	(6,776)	(43.0)
Account Fees	35,000	-	33,979	26,250	7,729	29.4
Inspection Fees	700	-	464	525	(61)	(11.6)
Reimbursable Maintenance Fees	200	-	11	150	(139)	(92.8)
Miscellaneous	1,000	-	193	750	(557)	(74.3)
TOTAL OPERATING REVENUE	8,372,900	675,294	6,111,733	6,279,675	(167,942)	(2.7)
NON-OPERATING REVENUE						
Sewer Capital Connection Fees	95,000	9,974	51,933	71,250	(19,317)	(27.1)
Interest/General	40,000	15,663	150,576	30,000	120,576	401.9
Discounts Earned	750	-	273	563	(289)	(51.4)
Sales: Fixed Assets/Scrap Metal	1,000	-	615	750	(135)	(18.1)
Bad Debt Recovery	1,000	-	373	750	(377)	(50.3)
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	137,750	25,637	203,769	103,313	100,457	97.2
TOTAL DISTRICT REVENUE	8,510,650	700,931	6,315,502	6,382,988	(67,485)	(1.1)
OPERATING EXPENSES						
Wages Direct	565,000	14,882	365,439	423,750	58,311	13.8
Wages & Benefits: Allocated	742,820	-	467,198	557,115	89,917	16.1
Benefits: PERS	70,000	2,291	44,859	52,500	7,641	14.6
Group Ins	240,000	8,180	146,270	180,000	33,730	18.7
Workers Comp Ins	9,000	-	4,243	6,750	2,507	37.1
FICA/Medicare	41,000	1,320	28,095	30,750	2,655	8.6
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	1,667,820	26,673	1,056,104	1,250,865	194,761	15.6
Less: wages & ben charged to Capital Proj.	(65,000)	(3,935)	(64,794)	(48,750)	16,044	(32.9)
Total Operating Wages and benefits	1,602,820	22,738	991,310	1,202,115	210,805	17.5
Sewage Treatment: Operating & Maint.	1,900,000	168,480	1,516,320	1,425,000	(91,320)	(6.4)
Sewer Analysis	-	-	-	-	-	-
Supplies/ Construction	40,000	316	22,966	30,000	7,034	23.4
Supplies/ Office-Administration	4,500	-	2,127	3,375	1,248	37.0
Supplies/ Engineering	500	-	247	375	128	34.2
Supplies/ Maintenance	52,500	552	18,561	39,375	20,814	52.9
Temporary Labor	22,250	-	22,879	16,688	(6,192)	(37.1)
Repairs & Maintenance/Trucks	28,000	-	26,842	21,000	(5,842)	(27.8)
Equipment Rental	1,000	-	-	750	750	100.0
Building & Grounds Maintenance	2,500	-	3,323	1,875	(1,448)	(77.2)
Electrical Power	110,000	9,295	71,276	82,500	11,224	13.6
Telephone	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Freight	250	-	314	188	(127)	(67.6)
Liability Insurance	-	-	915	-	(915)	-
Legal	-	-	93	-	(93)	-
Engineering	-	-	404	-	(404)	-
Other Professional Services	28,000	-	1,975	21,000	19,025	90.6
Transportation	32,000	-	16,446	24,000	7,554	31.5
Office Equip. Maintenance	200	-	103	150	47	31.1

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

March 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	2,650	14,862	11,250	(3,612)	(32.1)
Memberships & Subscriptions	1,500	-	1,556	1,125	(431)	(38.3)
Bad Debts & Minimum Balance Writeoff	22,000	-	-	16,500	16,500	100.0
Conference & Continuing Ed	10,000	-	544	7,500	6,956	92.7
Certifications	2,500	-	50	1,875	1,825	97.3
State/County & LAFCO Fees and Charges	7,500	-	-	5,625	5,625	100.0
Human Resources	2,500	-	1,790	1,875	85	4.5
Miscellaneous	1,500	-	30	1,125	1,095	97.3
General & Admin Expense Allocation	295,300	-	190,132	221,475	31,343	14.2
TOTAL OPERATING EXPENSES	4,182,320	204,031	2,905,065	3,136,740	231,675	7.4
LONG TERM DEBT PAYMENTS						
2014 Wastewater Revenue Bonds	486,575	-	125,788	364,931	239,144	65.5
2012 CIP & Refi.	177,600	-	177,600	133,200	(44,400)	(33.3)
VacCon Truck Loan	117,441	-	117,441	88,081	(29,360)	(33.3)
Debt Service: Allocated	-	-	-	-	-	-
TOTAL LONG TERM DEBT PAYMENTS	781,616	-	420,828	586,212	165,384	28.2
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	17,500	-	15,145	13,125	(2,020)	(15.4)
Building, Yard& Paving Improvements	5,000	-	-	3,750	3,750	100.0
Capital Improvements Sewer	2,096,500	(3,542)	651,473	1,572,375	920,902	58.6
Engineering & Studies	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	2,119,000	(3,542)	666,618	1,589,250	922,632	58.1
OTHER						
City of Eureka Projects:						
Treatment Plant	698,000	-	-	523,500	523,500	100.0
Martin Slough	-	-	-	-	-	-
TOTAL OTHER	698,000	-	-	523,500	523,500	100.0
BUDGET SURPLUS (DEFICIT)	729,714	500,441	2,322,990	547,286	1,775,705	(324.5)

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

March 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)	-	23,982	23,982	-	23,982	-
Miscellaneous	-	297	681	-	681	-
TOTAL OPERATING REVENUE	-	24,280	24,663	-	24,663	-
NON-OPERATING REVENUE						
Property Taxes	450,000	-	-	337,500	(337,500)	(100.0)
Insurance Rebate	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	450,000	-	-	337,500	(337,500)	(100.0)
TOTAL DISTRICT REVENUE	450,000	24,280	24,663	337,500	(312,837)	(92.7)
OPERATING EXPENSES						
Wages Direct	480,000	70,874	307,125	360,000	52,875	14.7
Benefits: PERS	350,000	7,844	357,967	262,500	(95,467)	(36.4)
State Unemploy Ins	-	-	-	-	-	-
Group Ins	665,000	67,153	430,618	498,750	68,132	13.7
Workers Comp Ins	5,000	-	2,840	3,750	910	24.3
FICA/Medicare	35,000	5,531	24,439	26,250	1,811	6.9
Misc Benefits	640	219	(103)	480	583	121.5
Total Wages and Benefits	1,535,640	151,621	1,122,886	1,151,730	28,844	2.5
Less: wages & ben charged to Capital Proj.	(50,000)	(838)	(37,707)	(37,500)	207	(0.6)
Less: Allocated to Water and Sewer Funds	(1,485,640)	-	(934,396)	(1,114,230)	(179,834)	16.1
Total Unallocated Wages and Benefits	-	150,783	150,783	-	(150,783)	-
Supplies/ Construction	-	3,682	3,682	-	(3,682)	-
Supplies/ Administration	6,000	602	3,415	4,500	1,085	24.1
Supplies/ Engineering	500	19	19	375	356	94.9
Supplies/ Maintenance	5,000	3,373	3,373	3,750	377	10.1
Invoicing	60,000	6,967	50,812	45,000	(5,812)	(12.9)
Web Payment Portal	-	-	-	-	-	-
Temporary Labor	-	13,996	23,226	-	(23,226)	-
Repairs & Maintenance/Trucks	-	7,090	7,090	-	(7,090)	-
Equipment Rental	-	-	-	-	-	-
Building & Grounds Maintenance	23,000	4,609	22,227	17,250	(4,977)	(28.9)
Electrical Power	110,000	6,561	62,079	82,500	20,421	24.8
Street Lights	105,000	6,419	57,817	78,750	20,933	26.6
Telephone	16,000	1,935	16,893	12,000	(4,893)	(40.8)
Postage	850	-	2,501	638	(1,863)	(292.2)
Freight	250	-	-	188	188	100.0
Liability Insurance	100,500	-	131,597	75,375	(56,222)	(74.6)
Legal Services	70,000	189	5,472	52,500	47,028	89.6
Accounting	15,000	-	18,658	11,250	(7,408)	(65.9)
Engineering	1,000	-	-	750	750	100.0
Other Professional Services	40,000	-	7,188	30,000	22,812	76.0
Bank Service Charges	15,000	1,919	15,932	11,250	(4,682)	(41.6)
Transportation	-	8,210	8,210	-	(8,210)	-
Office Equip. Maintenance	3,500	473	3,637	2,625	(1,012)	(38.5)
Computer Software Maintenance	3,500	7,828	10,463	2,625	(7,838)	(298.6)
Memberships & Subscriptions	28,000	-	20,695	21,000	305	1.5
Bad Debts & Minimum Balance Writeoff	-	-	-	-	-	-
Conference & Continuing Ed	8,000	105	105	6,000	5,895	98.3

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

March 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	375	(1,545)	(412.0)
State/County & LAFCO Fees and Charges	20,000	6,330	6,330	15,000	8,670	57.8
Elections Expense	20,000	-	16,881	15,000	(1,881)	(12.5)
Human Resources	20,500	2,018	5,401	15,375	9,974	64.9
Miscellaneous	7,500	5	(26)	5,625	5,651	100.5
Director's Fees	16,000	800	9,200	12,000	2,800	23.3
General & Admin Expense Allocation	(590,600)	-	(380,265)	(442,950)	(62,685)	14.2
TOTAL OPERATING EXPENSES	105,000	233,915	285,314	78,750	(206,564)	(262.3)
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	1,179	19,118	84,000	64,882	77.2
Building, Yard & Paving Improvements	390,000	220	51,591	292,500	240,909	82.4
Engineering & Studies	-	-	-	-	-	-
District Design Standards	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	502,000	1,400	70,710	376,500	305,790	
INTERFUND TRANSFER OUT		-	-	-		
BUDGET SURPLUS (DEFICIT)	(157,000)	(211,036)	(331,360)	(117,750)	(213,610)	181.4

Humboldt Community Services District

Notes

March 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 - Benefits - PERS

CalPERS UAL Payment submitted as lump sum instead of as monthly payments. Submitting annual PERS UAL payment as lump sum instead of in monthly installements provides the District with \$10,882.04 in cost savings.

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 16 - Elections Expense

Billing for November 2024 election. No additional billing expected. Amount will be under budget for year.

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

Water Fund

On Call Engineering Bid Request Advert

Mar 2025 YTD

- 1,803

Total posted to 6810

- 1,803

Engineering & Studies - a/c 9040 - Capital Improvement Projects

Non Engineering Costs Posted to 9040

None

- -

Grand Total posted to 9040

- -

PAGE INTENTIONALLY BLANK

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: April 18, 2025
Subject: Assistant Engineer Progress Report for April 22, 2025 Board Meeting

Crane Street Steel Main Replacement

On Monday April 14, 2025, District Forces began construction of the Crane Street Steel Main Replacement as part of the FY-24/25 Capital Improvement Plan and will complete the project by the end of June, weather permitting. An encroachment permit for this project has been filed with the Humboldt County Planning and Building department. District ratepayers within the project extents were notified about the project duration the week prior to breaking ground. District staff is working to keep service interruptions brief and to a minimum. Ratepayers affected by the project will be notified 24-48 hours in advance of water shut offs.

The scope of the Crane Street Steel Main Replacement consists of:

- 1) Replacement of 750 feet of existing 4-inch AC water main with appropriately sized 8-inch PVC water main compliant with current AWWA standards.
- 2) Replacement of 20 water services along Crane Street from Higgins Street to Madison Avenue with 1 inch Polyethylene service lines
- 3) Replacement of each analog meter with electronic AMRs.
- 4) Installation of a valve cluster tee at the intersection of Madison Avenue and Crane Street and tie in to an existing valve cluster at the intersection of Higgins Street and Crane Street to allow District forces to isolate flow in the water distribution system.
- 5) The installation of two new fire hydrants along crane street to provide more emergency fire flow access to this area of the District.
- 6) The installation of an air vacuum valve to release trapped air during system operation and to admit air during draining or sudden pressure drops.
- 7) Disinfection of water distribution system in compliance with District and AWWA-C651-14

PAGE INTENTIONALLY BLANK

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: April 18, 2025

SUBJECT: Utility Services Planner Report for April 22, 2025 Board Meeting

The California State Water Resources Control Board drinking water quality monitoring schedules identify required testing of drinking water for individual water systems in California. The monitoring schedule varies on how frequently different constituents are required to be sampled, and from which location within the District the samples are to be collected from. This year, the District was required to collect samples from Spruce Point well for analysis of: Color, Odor, Turbidity, Chloride, Sulfate, pH, Perchlorate, and Regulated VOC's (Volatile Organic Compounds) which included analysis of 31 different compounds. The last time these specific constituents were required to be sampled from Spruce Point well was March of 2016. The 2025 results showed most constituents to be ND (not detected), while a few constituents showed measurable levels but are within the range of normal and safe to drink.

North Coast Unified Air Quality Management District performed their annual inspection of the District's portable generators. Staff escorted the inspector to all of the District's portable generators, and the inspection went well. The District is in compliance for portable generator emissions permits for another year.

Day to day operations in the planning department continue with tasks varying from responding to building and planning referrals, assisting project proponents with completing their projects, helping facilitate a rate payer request to relocate their water service, and providing fire flow information to assist in fire sprinkler designs.

As always, weekly bacteriological water quality samples were collected from throughout the District, and submitted to the lab for analysis.

PAGE INTENTIONALLY BLANK

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: April 22, 2025

AGENDA ITEM: G.1

TITLE: Doctor's Office Lane Sewer Rehabilitation Project Bid Award Recommendation.

PRESENTED BY: Kush Rawal, Assistant Engineer

Recommendation:

District Staff recommends rejecting all bids at this time and rebidding the project at a later date.

Summary:

On March 21, 2025, the District conducted a Public Bid Opening for the submitted sealed bids, offering attendees the option to participate in person or via Zoom. Two sealed bids were opened and publicly announced, with Mercer Fraser identified as the apparent lowest bidder.

The bidding results, including additive items, are tabulated below:

GR Sundberg - \$300,869.00

Mercer Fraser - \$288,950.00

The completed Bid Submittal from Mercer Fraser was evaluated by District Staff and no reason was found to disqualify the Bid as all the required submittals were included. The bid amount exceeded the construction budget for this project of \$173,000.00 by \$115,000 or 66%. After consulting with the design engineers at Whitchurch Engineering, District staff believes rebidding the project as a larger project including other planned capital improvements at other locations within the District will result in a lower bid due to the economy of scale.

The Doctors Office Sewer Rehabilitation Project was created to rehabilitate a neighborhood sewer main that is heavily infiltrated by roots and to create a new access point through a manhole to allow District forces to more effectively maintain the system.

The Scope of work for this project includes:

- a) Replacing approximately 85 feet of existing 6-inch Vitrified Clay Line with 6" PVC
- b) Lining approximately 250 feet of existing 6-inch Vitrified Clay Line
- c) Replacing approximately 100 feet existing sewer laterals from the mainline to the edge of the public right of way with 4-inch PVC laterals
- d) Rehabilitating an existing manhole and constructing a new manhole

Bid Comparison Cost Analysis

On April 8 2025, District staff presented a recommendation to the Board to reject all bids for the Doctors Office Lane Sewer Rehabilitation Project. The District's Assistant Engineer was asked by the board to further evaluate the bid and to have a conversation with Mercer Fraser to better understand their cost justifications for the submitted bid.

The submitted bids for Doctors Office Lane Sewer Rehabilitation project were evaluated against the submitted bids for the Walnut Drive Utility Earthquake Recovery and Resilience Projects. Both projects resulted in Mercer Fraser as the apparent low bidder and both of these projects include sewer rehabilitation. This means that there are directly comparable bid items. District staff noticed a significant difference in unit costs between these projects when comparing shared bid item categories which can be seen below in Table 1.

Table 1: This table compares the scale and unit cost of three bid items from the Walnut Earthquake Utility Recovery and Resilience Project and the Doctors Office Lane Sewer Rehabilitation Project.

	Walnut Earthquake	Doctors Office
6" Sewer Main Install	80 feet at \$330/ft	85 feet at \$1,000/ft
4" Lateral Install	100 feet at 350/ft	100 feet at \$650/ft
Manhole Install	6 MH's at \$9,000/MH	2 MH's at \$21,000/MH

After discussion with Mark Benzinger of Mercer Fraser, he was able to confirm that the difference in unit cost between the two projects is a result of the overall project scale, and we would be looking at lower costs if this were a larger project. An effort was made to coordinate a meeting with Mr. Benzinger to further discuss the cost break down for the submitted bid and potentially negotiate, however, District staff received no response after multiple attempts.

As a result of the conversation with Mr. Benzinger, the District decided to investigate the potential cost savings of rebidding the project at a similar scale to upcoming Walnut Drive Utility Earthquake Recovery and Resilience Project and the direct comparison of cost savings can be seen in Table 2. The total cost savings on these three items combines to a potential \$110,950.00. This cost analysis does not include the potential cost savings associated with traffic control or mobilization/demobilization by rebidding this project as a larger scaled project.

Table 2: This table compares of the cost difference between the original submitted Doctors Office Bid versus the potential costs after the project is rebid to a similar scale

	Doctor's Office (Original)	Doctors Office (Scaled)
6" Sewer Main Install	\$85,000	\$28,050
4" Lateral Install	\$65,000	\$35,000
Manhole Install	\$42,000	\$18,000
Total Cost	\$192,000	\$81,050

Please pass a motion to reject all bids. Alternatively, the Board may elect to award the Doctors Office Lane Sewer Rehabilitation Project to Mercer Fraser.

Fiscal Impact

\$288,950.00 from the Sewer Fund if awarded.

PAGE INTENTIONALLY BLANK

Humboldt Community Services District

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

MEMORANDUM

For HCSD Board of Directors Regular Meeting of: April 22nd 2025

AGENDA ITEM: G.2 (Old Business)

TITLE: Consideration of Certificate of Deposit Options at Local Credit Unions and Banks

PRESENTED BY: Michael Montag, Finance Manager/District Treasurer

Recommendation:

Provide direction to staff regarding investment of funds. If choosing to utilize certificates of deposit, please specify the amount(s) and term length(s) to be utilized. Motion and roll-call vote is necessary if certificates of deposit are desired.

Detail:

At the Board of Director's meeting on March 25, 2025, the board requested additional information for certificate of deposit options from Coast Central Credit Union and Redwood Capital Bank for consideration of utilizing such certificates for investment of a portion of District reserve funds.

One aspect regarding the District's investment options is the necessity of investment funds being fully insured. This differs from standard certificates of deposit, which are typically insured up to \$250,000. Staff has contacted both Coast Central Credit Union and Redwood Capital Bank in regards to certificate of deposit options in which all funds are fully insured.

Coast Central Credit Union (CCCU) does not have certificate of deposit options in which all funds are fully insured, so Certificates of Deposit from CCCU would not be a fit for the District.

Redwood Capital bank offers certificates of deposit utilizing the Certificate of Deposit Account Registry Service (CDARS) in which all funds invested are fully insured and would therefore be appropriate for investment of District funds. The yields offered do differ from standard certificates of deposit, but are very competitive. A list of available terms lengths and yields from Redwood Capital Bank are listed in the table below:

Table 1: Available terms and Yields for CDARS Certificates of Deposit from Redwood Capital Bank

Term Length	Annualized Yield
4 Week	4.00%
13 Week	3.85%
26 Week	3.76%
52 Week	3.50%
2 Year	3.45%
3 Year	3.40%

For comparison, the yields from Joint Investment Pools are listed in the chart below. Unlike certificates of deposit which have a fixed yield, investment yields for these options will vary over time.

Table 2: Performance of Variable Yield Investment options.

Investment Source	FY 2024 Annualized Yield	FY 2025 Annualized Yield
County of Humboldt	2.66%	3.32%
CA CLASS JPA	6.11%	4.94%
California LAIF	3.99%	4.46%

Fiscal Impact

Due to the potential variability in investment yield from different investment options, it is difficult to forecast the impact of utilizing certificates of deposit compared with other investment options. It is possible for certificates of deposit to result in either higher or lower investment yields compared to CA CLASS and other investment pools, with any such difference being dependent on future performance of the variable yield investment options.

Humboldt Community Services District

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

MEMORANDUM

For HCSD Board of Directors Regular Meeting of: April 22, 2025

AGENDA ITEM: H.1

TITLE: Consideration of Exception to District Leak Relief Policy for 2706 Manzanita Avenue

PRESENTED BY: Brian McNeill, Utility Services Planner

Recommendation:

District Staff recommends rejecting the request for additional water leak adjustment.

Summary:

On April 9, 2025, the District received a letter addressed to the Board of Directors from a property management company writing on behalf of their tenant. In the letter, they explained that their tenant notified them of an irrigation system leak and that their emergency maintenance technician responded within 24 hours. The resulting bill for the February-March billing cycle totaled \$5,234.39, which included \$5,128.35 in water consumption charges for 895 HCF of water consumed (669,460 Gallons). They express appreciation for the \$1,000.00 adjustment provided by the District, but are requesting that the Board consider granting additional relief.

In accordance with the Board approved leak adjustment policy adopted October 8, 2024, District Staff provided the maximum leak adjustment credit of \$1,000.00 allowed under the policy.

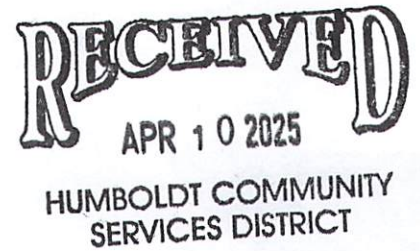
Fiscal Impact:

Fiscal Impact to the District would be of the amount of additional leak relief provided, if any.

KIC I kramer investment corporation

April 4, 2025

Humboldt Community Services District
Board of Directors
5055 Walnut Drive
Eureka, CA 95503



Subject: Request for Additional Water Leak Adjustment

Dear Board of Directors,

I am writing on behalf of our tenant, Mr. Dwayne Doshier, residing at 2706 Manzanita Avenue, Eureka, CA 95503, to respectfully request a further adjustment to the water bill issued for the February–March billing cycle. The total bill of \$5,234.39 was the result of an unforeseen irrigation leak.

We are sincerely grateful for the initial \$1,000.00 adjustment provided by HCSD. However, the remaining balance continues to present a substantial financial hardship.

Mr. Doshier promptly reported the leak to our emergency maintenance technician on Saturday, March 1. Although the technician was dealing with a family emergency at the time, he was able to respond and address the issue within 24 hours. Repairs were completed quickly to prevent any further excessive water usage.

Given the unexpected and unintentional nature of the leak, we respectfully ask the Board to reconsider the matter and grant additional relief.

We understand and respect the district's policies regarding leak adjustments. However, we hope that considering these circumstances, further assistance might be extended as a gesture of goodwill and in keeping with the district's commitment to supporting community members and property owners.

Thank you for your time and consideration of this request. Please let us know if any additional documentation or information is needed. We look forward to your favorable response.

Sincerely,

A handwritten signature in blue ink, appearing to read "N. Garrett", written over a horizontal line.

Nancy Garrett
Property Manager
Kramer Investment Corporation

1589 myrtle avenue suite b eureka ca 95501
707-444-2919 707-444-2396 fax
www.kkramer.com