HUMBOLDT COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING

Humboldt Community Services District

AGENDA

DATE: **Tuesday, June 9, 2026**

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. 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 via Zoom (zoom.us) by entering Meeting ID 388 963 6754 and Passcode 202520. Access may also be via telephone 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 June 9, 2026, Meeting Agenda *Pgs. 1-2*
2. Approval of Minutes of the Regular Meeting of May 26, 2026 *Pgs. 3-9*

D. REPORTS

1. General Manager

   a) District Update *Pgs. 11-12*

2. Finance Department

   a) April 2026 Budget Statement *Pgs. 13-22*
   b) May 2026 Check Register *Pgs. 23-32*

3. Planning

   a) Update *Pgs. 33*

4. Legal Counsel

5. Director Reports

E. PUBLIC PARTICIPATION

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

F. NEW BUSINESS

1. Consideration of the Employee Negotiation Ad Hoc Committee Recommendation *Pgs. 35-45*
2. Review, Consider Fiscal Year 2026/27 Draft Capital Improvement Plan (CIP) Tables *Pgs. 47-61*
3. Review of Employee Reimbursements for Fiscal Year 2025/26 *Pgs. 63-64*
4. Review of Appropriations Limit for Fiscal Year 2026/27 *Pgs. 65-66*
5. Consideration of Adjustment to General Manager Salary Schedule and Step Placement *Pgs. 67-68*

G. OLD BUSINESS

1. Consideration of Adoption Resolution 2026-05 Establishing a Budget and Updated Master Rate and Charge Schedule for Fiscal Year 2026/27 *Pgs.69-93*

H. ADJOURNMENT

Next Res: 2026-06
Next Ord: 2026-01

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 for this meeting (28 CFR 35.102–35.104, ADA Title II).

Pursuant to CA Govt §54957.5(a), 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 during regular business hours.

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

The Humboldt Community Services District Board of Directors met in regular session at 5:00 p.m. on Tuesday, May 26, 2026, at 5055 Walnut Drive, Eureka, California, and on Zoom.

A. CALL TO ORDER AND ROLL CALL

President Hansen called the meeting to order. Present upon roll call: Directors Benzonelli, Hansen, Matteoli, and Ryan. Staff in attendance: General Manager Williams (GM), Finance Manager Montag (FM), and Utility Services Planner Rodriguez (USP).

B. PLEDGE OF ALLEGIANCE

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

C. CONSENT CALENDAR

1. Approval of May 26, 2026, Meeting Agenda
2. Approval of Minutes of the Regular Meeting May 12, 2026

Director Gardiner arrived at 5:03 p.m.

President Hansent noted that Item F.2 on the agenda was incorrectly titled and that the corrected title is "First Reading of Fiscal Year 2026-27 Draft Budget."

Director Ryan noted that she had requested information on interest paid by the District on the 2014 Martin Slough Interceptor Bond and the 2012 CIP Bond since payments on the bond began during the presentation of the Finance Manager’s report on the April 2026 Check Register and requested that the minutes be corrected to reflect the request.

IT WAS MOVED BY DIRECTOR BENZONELLI, SECONDED BY DIRECTOR RYAN, TO APPROVE THE MAY 26, 2026, CONSENT CALENDAR WITH CORRECTIONS. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

D. REPORTS

1. General Manager

   a) District Update

GM reported that during the week of May 20th, a contractor and a third-party inspector were at the Brier Lane Tank site to make repairs to the Tank as part of deficiencies identified at the one-year warranty inspection. The inspector identified necessary warranty work that is being completed by the contractor and will be completed in the near future. Warranty work is paid for by the contractor and is not an additional expense to the District.

The North Coast Regional Land Trust is conducting a restoration project on Felt Ranch to restore a natural channel of Wood Creek. The contractor will install a temporary water main bypass during construction and a redesigned water main to accommodate the final project. The project has been delayed by 30 days due to the discovery of a nesting song sparrow within the project footprint. The project is funded by a grant received by the Land Trust and is not an expense to the District.

During the week of May 4, District staff installed a tee and two valves into a transmission main to accommodate a new fire hydrant required for new construction at Grant School. Grant School is located within the City of Eureka; however, the City's water main lacks sufficient flow capacity to meet the fire flow requirements. The new hydrant will be installed this week, and District staff will be on standby to conduct inspections and oversee testing. The installation of the fire hydrant is funded by Eureka City Schools and is not an expense to the District.

The joint rate study solicitation in partnership with the City of Eureka is currently in the proposal review phase, and firm interviews are scheduled for June 1-5. Staff will return with findings and a recommendation upon completion of the review process. It was noted that the rate study is an interactive process between the selected firm and staff, and that Board Members will be able to provide feedback to the General Manager for communication to the firm.

The GM and President Hansen attended a community meeting for the Elk River Community, where the County of Humboldt introduced the Elk River Water Study, which will evaluate extending HCSD municipal potable water service into the Elk River Valley. A survey is being mailed to residents in the affected area to gather input that will shape the study's scope and analysis. A second community meeting will occur in the fall where study findings will be presented for further comment and consideration. Residents at the meeting were curious about the requirements for connecting to a future water main and whether they would be required to cap their wells.

Board Members were reminded that they are enrolled to take the required SB 827 Fiscal and Financial Training on June 17th from 1:00-3:00 p.m.

Director Benzonelli noted that the cost of infrastructure maintenance, such as the new hydrant for Grant School, which is along the District's and City's boundary, should be clarified, and that an MOU should be established to outline the costs associated with infrastructure maintained by the District within the City. GM noted that the District may consider including hydrant maintenance in the intermingled services agreement in the future.

2. Finance Manager

    a) FY 2026 Q3 Investment Report

    FM reported that CA CLASS has continued to outperform other District investments but noted that the County of Humboldt Treasury's investment performance is improving. FM will inquire with Redwood Capital Bank about better CD rates upon renewal of the District's current CD.

    b) Employee and Retiree Health Care Benefit Costs

    FM reviewed a chart that detailed health care costs since 2020 and noted that numerous factors affect the District’s costs, including the number of enrolled employees, the number of enrolled retirees, family size, and the number of retirees and retiree dependents who are under the age of 65 and not yet enrolled in the United Medicare Advantage plan. It was noted that in the last 12 months, five employees retired and began participating in the retiree health benefits program, which increased the District’s only retiree premium costs by approximately $15,000 per month. All of the recent retirees are under age 65 and are not yet eligible for enrollment in the District’s United Medicare Advantage plan.

3. Utility Services Planner

    a) Update

    USP reported that the District received a Notice of Violation from the State Water Resources Control Board (SWRCB) Division of Drinking Water for failing to submit a timely raw water bacteriological sample from District Wells during the first calendar quarter of 2026. The District submitted a sample on April 10, 2026, and has taken steps to ensure quarterly samples are submitted on time. The District collects weekly treated water samples and tests them for bacteriological parameters. All results have been returned as non-detect. The District will report the violation in the District’s annual Consumer Confidence Report.

    USP introduced the temporary staff hired to assist with the Automated Meter Replacement (AMR) program during the summer.

4. Legal Counsel

    No report.

5. Director Reports

    Director Benzonelli reported that she chaired the Humboldt Local Agency Formation Commission (LAFCo) meeting last week in the Chair's absence. The meeting focused on the City of Eureka's upcoming Municipal Services Review. Much of the City's Sphere of Influence includes portions of the Humboldt Community Services District.

E. PUBLIC PARTICIPATION

No public comment.

F. NEW BUSINESS

1. Consideration of Selecting a Candidate to Serve as a Regular Special District Member on the Local Agency Formation Commission

GM reported that Humboldt LAFCo is currently administering an election to fill a Special District representative commission seat for a term from July 1, 2026, to June 30, 2030. Two individuals, Meghan Ryan of the Manila Community Services District and David Couch of the McKinleyville Community Services District, submitted nomination materials. The candidate who receives the most votes will serve as the regular special district member, and the candidate who receives the second-highest number of votes will serve as the alternate special district member. The District has not received any communication materials from either candidate.

Director Benzonelli stated that David Couch previously served as a LAFCo commissioner for 13 years and currently serves as the alternate. Director Benzonelli, who serves on the commission, also noted that she initially served as an alternate representative and found the opportunity valuable to learn about the position. GM noted that David Couch formerly served as the lead wastewater operator for the City of Arcata before retiring.

IT WAS MOVED BY DIRECTOR RYAN, SECONDED BY DIRECTOR BENZONELLI, TO VOTE FOR DAVID COUCH ON THE HUMBOLDT CSD OFFICIAL BALLOT FOR THE LAFCO INDEPENDENT SPECIAL DISTRICT ELECTION. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

2. First Reading of Draft Fiscal Year 2026/27 Budget

FM presented the first reading of the Draft Fiscal Year 2026–2027 Budget and explained that the proposed budget was based on the previously adopted rate study projections, including a proposed 13% water rate increase and 12% sewer rate increase. Staff noted that reductions to the proposed rate increases would result in corresponding decreases in annual revenue and long-term reserve funding.

FM reviewed projected increases in wages and benefits, healthcare costs, temporary labor for the Automated Meter Replacement Program, water purchase costs, wastewater treatment costs, and ongoing capital improvement projects.

FM reviewed two District loans, including the VAC-CON truck loan and the Davis and Grunsky loan, which was fully paid off during the current fiscal year. GM reviewed the interest costs associated with the Martin Slough Interceptor Bond and noted that approximately $3.3 million of interest had been paid since 2015 on the $15 million bond. The average interest rate for the bond is between 3-4% depending on the year of bond expiration. It was requested that a detail of interest payments for the Martin Slough Interceptor Bond be included in the minutes:

Interest Payments on Martin Slough Interceptor	
4/1/2026	$ 121,087.51
10/1/2026	$ 121,087.51
4/1/2025	$ 125,787.51
10/16/2024	$ 125,787.51
5/17/2024	$ 130,287.51
10/31/2023	$ 130,287.51
4/28/2023	$ 134,587.51
11/10/2022	$ 134,587.51
5/19/2022	$ 138,787.51
11/10/2021	$ 138,787.51
4/29/2021	$ 142,787.51
10/30/2020	$ 142,787.51
4/30/2020	$ 146,587.51
10/31/2019	$ 146,587.51
4/25/2019	$ 150,287.51
11/1/2018	$ 150,287.51
6/1/2018	$ 153,887.51
11/1/2017	$ 153,887.51
6/1/2017	$ 157,287.51
11/9/2016	$ 157,287.51
6/1/2016	$ 159,762.51
11/4/2015	$ 159,762.51
4/20/2015	$ 171,373.34
Total	**$ 3,293,648.56**

Director Gardiner noted the financial impact of continued rate increases on District customers, particularly fixed-income ratepayers, and that different funding strategies exist, rather than pay-as-you-go, including financing. The Board discussed balancing the need to address aging infrastructure with the need to address deferred capital improvement projects. GM noted the importance of continuing capital improvement to avoid more costly infrastructure failures in the future and discussed efforts to pursue grants, development-related funding opportunities, and state assistance programs, including LIHWAP funding, to reduce impacts on ratepayers.

Director Ryan emphasized the importance of maintaining reliable infrastructure, planning for future growth, seeking external funding opportunities, and ensuring that development projects appropriately contribute to infrastructure costs. Board Members also expressed appreciation for staff efforts to responsibly manage District operations and finances while remaining mindful of impacts on customers. Director Matteoli encouraged continued efforts to seek grant funding to mitigate future increases for ratepayers. Director Benzonelli noted that current ratepayers have been committed to paying the costs associated with the Martin Slough Interceptor and that the Board needs to ensure a functional system for the present and the future, as there are additional costs associated with failing systems. Director Benzonelli also noted that the District has been making up for past years of neglect.

There was no public comment.

IT WAS MOVED BY DIRECTOR BENZONELLI, SECONDED BY DIRECTOR RYAN, TO RECOMMEND APPROVAL OF THE DRAFT FISCAL YEAR 2026/27 BUDGET AT THE JUNE 9, 2026, MEETING. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

G. CLOSED SESSION

1. PURSUANT TO Government Code Section 54954.5(e) PUBLIC EMPLOYEE PERFORMANCE EVALUATION – General Manager

AT 6:15 P.M., **IT WAS MOVED BY DIRECTOR RYAN, SECONDED BY DIRECTOR BENZONELLI,** TO MOVE INTO CLOSED SESSION. MOTION CARRIED UPON THE FOLLOWING ROLL CALL VOTE:

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

The Board returned to open session at 6:45 p.m., and President Hansen reported that the Board had taken no action.

H. ADJOURNMENT

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

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

THE BOARD ADJOURNED ITS REGULAR MEETING OF May 26, 2026, AT 6:45 P.M.

____
Submitted, Board Secretary

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: Terrence Williams, General Manager

DATE: June 5, 2026

SUBJECT: General Manager Report for June 9, 2026 Board Meeting

Hoover Street Lift Station

The Hoover Street Lift Station in Myrtletown is the subject of a Hazard Mitigation Grant-funded project. The station elevation is approximately nine-feet above mean sea level. In the event of tides greater than ten feet, the District may experience inundation within the station property. Additionally, the station serves all of Myrtletown, Harrison, and the northern parts of Cutten. During heavy rain events, the station becomes overwhelmed by inflow and infiltration in the District's aging gravity collection system in this area and there has recently been several significant sewer overflows as a result.

The goal of the project is to construct a permanent barrier to keep tidal water out of the Hoover Street Lift Station and to retain wastewater in the event of an overflow. The project is currently in the design phase, with the 60% design deliverable currently under review by District staff. The design includes a sheet pile wall that serves as a barrier around the station. The design also includes realignment and relocation of the existing district gravity sewer in the immediate vicinity. A proposed drainage and grading diagram for the interior of the barrier is shown in the figure below.

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

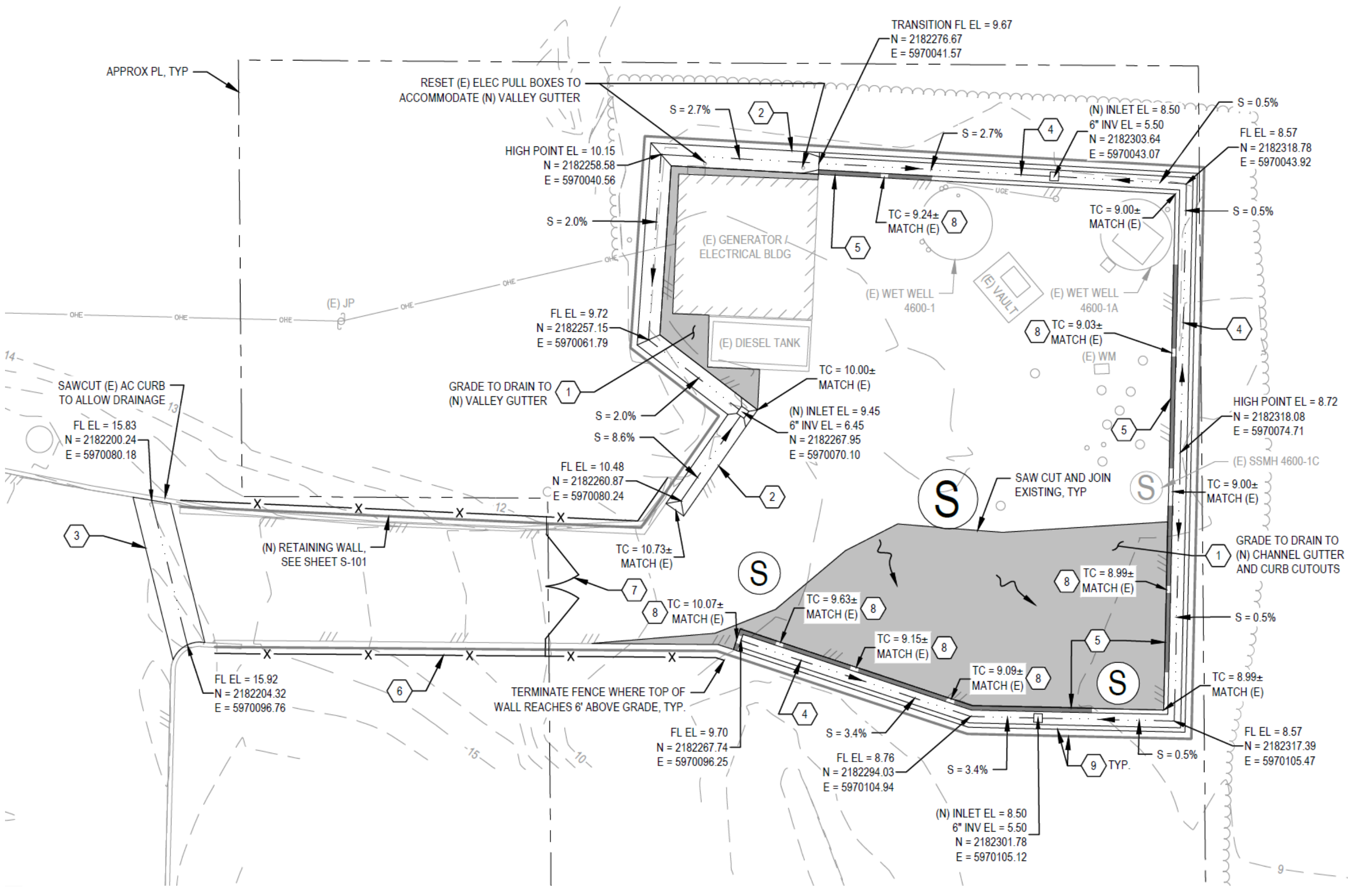

Figure 1: The figure shows the proposed grading and drainage plan within the interior of the new flood barrier system being designed for the Hoover Street Lift Station.

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

April 2026

	Budgeted 2025-26	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	6,603,000	632,118	5,552,015	5,502,500	49,515	0.9	
Sewer Service Charges	8,842,500	963,566	7,661,206	7,368,750	292,456	4.0	
Water & Sewer Construction Charges	35,000	-	37,089	29,167	7,923	27.2	1
Account Charges	115,000	10,254	126,044	95,833	30,211	31.5	
Inspection Charges	700	-	-	583	(583)	(100.0)	1
Reimbursable Maintenance Charges	1,600	-	15,911	1,333	14,578	1,093.4	1
Miscellaneous	2,000	-	619	1,667	(1,047)	(62.8)	1
TOTAL OPERATING REVENUE	15,599,800	1,605,939	13,392,885	12,999,833	393,052	3.0	
NON-OPERATING REVENUE							
Capital Connection Charges	125,000	-	96,540	104,167	(7,626)	(7.3)	1
Interest/General	405,000	46,884	467,013	337,500	129,513	38.4	2
Discounts Earned	1,750	-	(255)	1,458	(1,714)	(117.5)	1
Sales:Fixed Assets/Scrap Metal	2,000	-	301	1,667	(1,366)	(81.9)	1
Bad Debt Recovery	3,000	-	585	2,500	(1,915)	(76.6)	1
Property Taxes & Assessments	450,000	-	-	375,000	(375,000)	(100.0)	1
TOTAL NON-OPERATING REVENUE	986,750	46,884	564,184	822,292	(258,107)	(31.4)	1
TOTAL DISTRICT REVENUE	16,586,550	1,652,822	13,957,069	13,822,125	134,944	1.0	
OPERATING EXPENSES							
Wages Direct	2,065,812	152,356	1,615,735	1,721,510	105,775	6.1	
Benefits: PERS	607,000	12,839	536,499	505,833	(30,666)	(6.1)	
Group Ins	1,451,000	117,872	1,044,564	1,209,167	164,603	13.6	
Workers Comp Ins	32,000	6,066	21,352	26,667	5,315	19.9	
FICA/Medicare	151,650	12,948	127,048	126,375	(673)	(0.5)	
Misc Benefits	1,920	39	678	1,600	922	57.6	
Total Wages and Benefits	4,309,382	302,120	3,345,876	3,591,152	245,276	6.8	
Less: wages & ben charged to Capital Proj.	(300,000)	(27,978)	(334,729)	(250,000)	84,729	(33.9)	
Total Operating Wages and benefits	4,009,382	274,142	3,011,147	3,341,152	330,005		
Water Purchase HBMWD	1,180,000	97,542	1,004,196	983,333	(20,863)	(2.1)	
Water Purchase Eureka	850,000	67,853	721,605	708,333	(13,272)	(1.9)	
Sewage Treatment Operations & Maint.	2,185,000	153,841	1,538,410	1,820,833	282,423	15.5	
Water/Sewer Analysis	12,000	527	10,911	10,000	(911)	(9.1)	
Supplies/ Construction	150,000	17,148	89,058	125,000	35,942	28.8	
Supplies/ Office-Administration	15,000	949	11,403	12,500	1,097	8.8	
Supplies/ Engineering	2,000	108	417	1,667	1,250	75.0	
Supplies/ Maintenance	100,000	(899)	71,645	83,333	11,688	14.0	
Invoicing	65,000	5,868	58,691	54,167	(4,525)	(8.4)	
Temporary Labor	44,500	5,610	30,163	37,083	6,920	18.7	
Repairs & Maintenance/Trucks	75,000	2,029	40,147	62,500	22,353	35.8	
Equipment Rental	2,000	-	323	1,667	1,344	80.6	
Building & Grounds Maintenance	35,000	2,041	27,631	29,167	1,535	5.3	
Electrical Power	500,000	32,349	378,837	416,667	37,830	9.1	
Street Lights	90,000	5,557	60,465	75,000	14,535	19.4	
Telephone	15,000	1,305	15,035	12,500	(2,535)	(20.3)	3
Postage	2,500	-	2,573	2,083	(490)	(23.5)	4
Freight	1,000	-	-	833	833	100.0	
Chemicals	13,000	5,221	12,110	10,833	(1,277)	(11.8)	5
Liability Insurance	150,000	-	143,461	125,000	(18,461)	(14.8)	6
Legal	40,000	3,385	53,950	33,333	(20,616)	(61.8)	7
Accounting	20,000	215	9,909	16,667	6,758	40.5	
Engineering	1,500	-	-	1,250	1,250	100.0	

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

April 2026

	Budgeted 2025-26	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance	Note
Other Professional Services	130,000	-	39,050	108,333	69,283	64.0	
Bank Service Charges	22,000	2,846	19,424	18,333	(1,091)	(6.0)	
Transportation	75,000	6,282	55,887	62,500	6,613	10.6	
Office Equip. Maintenance	6,000	236	2,807	5,000	2,193	43.9	
Computer Software Maintenance	46,000	3,689	62,928	38,333	(24,595)	(64.2)	8
Memberships & Subscriptions	47,500	299	40,112	39,583	(529)	(1.3)	
Bad Debts & Minimum Balance Writeoff	20,000	(0)	1	16,667	16,665	100.0	
Conference & Continuing Ed	33,000	1,797	18,374	27,500	9,126	33.2	
Certifications	7,500	816	7,431	6,250	(1,181)	(18.9)	9
State/County & LAFCO Charges and Charges	62,000	-	61,115	51,667	(9,448)	(18.3)	10
Hydraulic Water Model Maintenance	2,000	-	-	1,667	1,667	100.0	
Human Resources	22,000	2,598	25,053	18,333	(6,720)	(36.7)	11
Miscellaneous	10,000	(2)	(366)	8,333	8,699	104.4	
Director's Charges	16,000	950	9,850	13,333	3,483	26.1	
TOTAL OPERATING EXPENSES	10,056,882	694,302	7,633,755	8,380,735	746,980	8.9	
LONG TERM DEBT PAYMENTS							
2012 CIP & Refi.	177,600	-	177,600	148,000	(29,600)	(20.0)	12
Davis-Grunsky Loan	6,050	-	6,125	5,042	(1,083)	(21.5)	12
VacCon Truck Loan	117,441	-	117,441	97,868	(19,573)	(20.0)	12
2014 Wastewater Revenue Bonds	487,175	366,088	487,175	405,979	(81,196)	(20.0)	12
TOTAL LONG TERM DEBT PAYMENTS	788,266	366,088	788,341	656,888	(131,453)	(20.0)	
CAPITALIZED EXPENDITURES							
Vehicles, Rolling Stock & Equipment	97,500	-	81	81,250	81,169	99.9	
Building, Yard & Paving Improvements	395,000	-	71,052	329,167	258,115	78.4	
Capital Improvements Water	2,944,800	37,734	1,589,177	2,454,000	864,823	35.2	13
Capital Improvements Sewer	1,645,500	5,891	271,612	1,371,250	1,099,638	80.2	13
Engineering & Studies	15,000	-	-	12,500	12,500	100.0	
TOTAL CAPITAL EXPENDITURES	5,097,800	43,625	1,931,922	4,248,167	2,316,244	54.5	13
OTHER							
City of Eureka Projects:							
Treatment Plant	3,670,000	-	-	3,058,333	3,058,333	100.0	
TOTAL City of Eureka Projects	3,670,000	-	-	3,058,333	3,058,333	100.0	
Interfund Transfers In	-	-	-				
Interfund Transfers Out	-	-	-				
BUDGET SURPLUS (DEFICIT)	(3,026,398)	548,808	3,603,051	(2,521,998)	6,125,049	242.9	

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

April 2026

	Budgeted 2025-26	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	15,599,800	1,605,939	13,392,885	12,999,833	393,052	3.0
TOTAL OPERATING EXPENSES	(10,056,882)	(694,302)	(7,633,755)	(8,380,735)	746,980	8.9
NET SURPLUS/(DEFICIT) FROM OPERATIONS	5,542,918	911,637	5,759,130	4,619,098	1,140,032	24.7
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	986,750	46,884	564,184	822,292	(258,107)	(31.4)
TOTAL LONG TERM DEBT SERVICE	(788,266)	(366,088)	(788,341)	(656,888)	(131,453)	(20.0)
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	5,741,402	592,433	5,534,974	4,784,502	1,013,377	21.2
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(5,097,800)	(43,625)	(1,931,922)	(4,248,167)	2,316,244	54.5
CITY of EUREKA PROJECT REIMBURSEMENT	(3,670,000)	-	-	(3,058,333)	3,058,333	100.0
NEW DEBT ISSUE						
NET INTERFUND TRANSFERS IN/OUT		-	-			
BUDGET SURPLUS (DEFICIT)	(3,026,398)	548,808	3,603,051	(2,521,998)	6,125,049	242.9

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

April 2026

	Budgeted 2025-26	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	6,603,000	632,118	5,552,015	5,502,500	49,515	0.9
Water Construction Charges	20,000	-	37,025	16,667	20,358	122.1
Account Charges	70,000	5,845	71,845	58,333	13,512	23.2
Inspection Charges	-	-	-	-	-	-
Reimbursable Maintenance Charges	1,400	-	15,688	1,167	14,521	1,244.7
Miscellaneous	1,000	-	96	833	(738)	(88.5)
TOTAL OPERATING REVENUE	6,695,400	637,964	5,676,668	5,579,500	97,168	1.7
NON-OPERATING REVENUE						
Water Capital Connection Charges	50,000	-	79,086	41,667	37,419	89.8
Interest/General	190,000	16,655	180,010	158,333	21,677	13.7
Discounts Earned	1,000	-	(146)	833	(979)	(117.5)
Sales:Fixed Assets/Scrap Metal	1,000	-	172	833	(662)	(79.4)
Bad Debt Recovery	2,000	-	333	1,667	(1,333)	(80.0)
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	244,000	16,655	259,456	203,333	56,122	27.6
TOTAL DISTRICT REVENUE	6,939,400	654,618	5,936,124	5,782,833	153,290	2.7
OPERATING EXPENSES						
Wages Direct	958,750	66,680	761,100	798,958	37,859	4.7
Wages & Benefits: Allocated	827,731	51,567	649,622	689,776	40,153	5.8
Benefits: PERS	143,475	5,172	81,411	119,563	38,152	31.9
Group Ins	413,000	23,571	289,675	344,167	54,491	15.8
Workers Comp Ins	14,850	2,846	9,944	12,375	2,431	19.6
FICA/Medicare	70,370	5,341	58,391	58,642	251	0.4
Misc Benefits	-	-	-	-	-	-
Total Wages and Benefits	2,428,176	155,177	1,850,143	2,023,480	173,337	8.6
Less: wages & ben charged to Capital Proj.	(185,000)	(4,605)	(135,342)	(154,167)	(18,825)	12.2
Total Operating Wages and benefits	2,243,176	150,572	1,714,801	1,869,313	154,512	8.3
Water Purchase HBMWD	1,180,000	97,542	1,004,196	983,333	(20,863)	(2.1)
Water Purchase Eureka	850,000	67,853	721,605	708,333	(13,272)	(1.9)
Water Analysis	12,000	527	10,911	10,000	(911)	(9.1)
Supplies/ Construction	110,000	14,791	60,333	91,667	31,333	34.2
Supplies/Office-Administration	4,500	-	2,764	3,750	986	26.3
Supplies/ Engineering	500	62	260	417	156	37.5
Supplies/ Maintenance	50,000	(513)	39,098	41,667	2,568	6.2
Temporary Labor	22,250	-	11,471	18,542	7,071	38.1
Repairs & Maintenance/Trucks	40,000	1,156	22,366	33,333	10,968	32.9
Equipment Rental	1,000	-	-	833	833	100.0
Building & Grounds Maintenance	6,000	499	8,652	5,000	(3,652)	(73.0)
Electrical Power	285,000	19,780	221,424	237,500	16,076	6.8
Freight	350	-	-	292	292	100.0
Chemicals	13,000	5,221	12,050	10,833	(1,217)	(11.2)
Liability Insurance	-	(21,536)	(300)	-	300	-
Engineering	-	-	-	-	-	-
Other Professional Services	5,000	-	-	4,167	4,167	100.0
Transportation	43,000	3,320	31,595	35,833	4,238	11.8
Office Equip. Maintenance	750	-	307	625	318	50.9
Computer Software Maintenance	21,000	298	30,907	17,500	(13,407)	(76.6)
Memberships & Subscriptions	2,000	-	2,042	1,667	(376)	(22.5)
Bad Debts & Minimum Balance Writeoff	10,000	(0)	1	8,333	8,333	100.0
Conference & Continuing Ed	10,000	1,024	8,440	8,333	(107)	(1.3)
Certifications	3,500	-	2,773	2,917	143	4.9
State/County & LAFCO Charges and Charges	39,000	-	57,999	32,500	(25,499)	(78.5)
Hydraulic Water Model Maintenance	2,000	-	-	1,667	1,667	100.0
Human Resources	4,500	-	7,696	3,750	(3,946)	(105.2)
Miscellaneous	1,000	-	17	833	817	98.0
General & Admin Expense Allocation	299,150	36,465	258,461	249,292	(9,170)	(3.7)

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

April 2026

	Budgeted 2025-26	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
TOTAL OPERATING EXPENSES	5,258,676	377,061	4,229,912	4,382,230	152,318	3.5
LONG TERM DEBT PAYMENTS						
Davis-Grunsky Loan	6,050	-	6,125	5,042	(1,083)	(21.5)
					-	-
TOTAL LONG TERM DEBT PAYMENTS	6,050	-	6,125	5,042	(1,083)	(21.5)
CAPITALIZED EXPENDITURES						
Capital Improvements Water	2,944,800	36,961	1,339,282	2,454,000	1,114,718	45.4
TOTAL CAPITAL EXPENDITURES	2,944,800	36,961	1,339,282	2,454,000	1,114,718	45.4
INTERFUND TRANSFERS IN	-	-	-	-	-	
BUDGET SURPLUS (DEFICIT)	(1,270,126)	240,596	360,804	(1,058,438)	1,419,243	134.1

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

April 2026

	Budgeted 2025-26	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	8,842,500	963,566	7,661,206	7,368,750	292,456	4.0
Sewer Construction Charges	15,000	-	65	12,500	(12,436)	(99.5)
Account Charges	45,000	4,409	54,199	37,500	16,699	44.5
Inspection Charges	700	-	-	583	(583)	(100.0)
Reimbursable Maintenance Charges	200	-	224	167	57	34.2
Miscellaneous	1,000	-	72	833	(761)	(91.3)
TOTAL OPERATING REVENUE	8,904,400	967,975	7,715,766	7,420,333	295,432	4.0
NON-OPERATING REVENUE						
Sewer Capital Connection Charges	75,000	-	17,454	62,500	(45,046)	(72.1)
Interest/General	200,000	22,243	200,681	166,667	34,014	20.4
Discounts Earned	750	-	(110)	625	(735)	(117.6)
Sales:Fixed Assets/Scrap Metal	1,000	-	129	833	(704)	(84.5)
Bad Debt Recovery	1,000	-	252	833	(582)	(69.8)
Other Non-Operating Revenue	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	277,750	22,243	218,406	231,458	(13,052)	(5.6)
TOTAL DISTRICT REVENUE	9,182,150	990,218	7,934,172	7,651,792	282,380	3.7
OPERATING EXPENSES						
Wages Direct	598,000	53,494	516,562	498,333	(18,229)	(3.7)
Wages & Benefits: Allocated	827,731	51,567	649,622	689,776	40,153	5.8
Benefits: PERS	77,250	5,284	52,296	64,375	12,079	18.8
Group Ins	275,000	29,236	201,667	229,167	27,499	12.0
Workers Comp Ins	9,275	1,754	6,908	7,729	821	10.6
FICA/Medicare	43,950	5,054	40,463	36,625	(3,838)	(10.5)
Misc Benefits	-	-	-	-	-	-
					-	-
Total Wages and Benefits	1,831,206	146,388	1,467,519	1,526,005	58,486	3.8
Less: wages & ben charged to Capital Proj.	(65,000)	(22,964)	(171,320)	(54,167)	117,153	(216.3)
Total Operating Wages and benefits	1,766,206	123,424	1,296,199	1,471,838	175,639	11.9
Sewage Treatment: Operating & Maint.	2,185,000	153,841	1,538,410	1,820,833	282,423	15.5
Sewer Analysis	-	-	-	-	-	-
Supplies/ Construction	40,000	2,356	28,724	33,333	4,609	13.8
Supplies/ Office-Administration	4,500	-	2,085	3,750	1,665	44.4
Supplies/ Engineering	500	46	46	417	370	88.9
Supplies/ Maintenance	45,000	(387)	32,165	37,500	5,335	14.2
Temporary Labor	22,250	-	8,654	18,542	9,888	53.3
Repairs & Maintenance/Trucks	35,000	872	17,781	29,167	11,385	39.0
Equipment Rental	1,000	-	323	833	510	61.2
Building & Grounds Maintenance	5,000	377	5,252	4,167	(1,086)	(26.1)
Electrical Power	115,000	6,122	76,781	95,833	19,052	19.9
Freight	350	-	-	292	292	100.0
Chemicals	-	-	60	-	(60)	-
Liability Insurance	-	(16,020)	-	-	-	-
Engineering	-	-	-	-	-	-
Other Professional Services	5,000	-	2,200	4,167	1,967	47.2
Transportation	32,000	2,962	24,292	26,667	2,375	8.9
Office Equip. Maintenance	750	-	231	625	394	63.0
Computer Software Maintenance	19,000	225	26,065	15,833	(10,232)	(64.6)
Memberships & Subscriptions	1,500	-	2,738	1,250	(1,488)	(119.0)

HUMBOLDT COMMUNITY SERVICES DISTRICT

BUDGETARY STATEMENT OF REVENUES AND EXPENSES

Sewer Fund

April 2026

	Budgeted 2025-26	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
Bad Debts & Minimum Balance Writeoff	10,000	(0)	1	8,333	8,333	100.0
Conference & Continuing Ed	10,000	773	9,843	8,333	(1,510)	(18.1)
Certifications	2,500	480	3,951	2,083	(1,868)	(89.7)
State/County & LAFCO Charges and Charges	4,000	-	3,116	3,333	217	6.5
Human Resources	3,000	-	5,806	2,500	(3,306)	(132.2)
Miscellaneous	1,500	-	13	1,250	1,237	99.0
General & Admin Expense Allocation	299,150	36,465	258,462	249,292	(9,170)	(3.7)
TOTAL OPERATING EXPENSES	4,608,206	311,536	3,343,231	3,840,172	496,940	12.9
LONG TERM DEBT PAYMENTS						
2014 Wastewater Revenue Bonds	487,175	366,088	487,175	405,979	(81,196)	(20.0)
2012 CIP & Refi.	177,600	-	-	148,000	148,000	100.0
VacCon Truck Loan	117,441	-	117,441	97,868	(19,573)	(20.0)
					-	-
TOTAL LONG TERM DEBT PAYMENTS	782,216	366,088	604,616	651,847	47,231	7.2
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	-	-	-	-	-	-
Building, Yard& Paving Improvements	-	-	-	-	-	-
Capital Improvements Sewer	1,645,500	5,162	265,125	1,371,250	1,106,125	80.7
Engineering & Studies	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	1,645,500	5,162	265,125	1,371,250	1,106,125	80.7
OTHER						
City of Eureka Projects:						
Treatment Plant	3,670,000	-	-	3,058,333	3,058,333	100.0
TOTAL OTHER	3,670,000	-	-	3,058,333	3,058,333	100.0
BUDGET SURPLUS (DEFICIT)	(1,523,772)	307,432	3,721,200	(1,269,810)	4,991,010	393.1

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

April 2026

	Budgeted 2025-26	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)	15,000	7,987	86,322	12,500	73,822	590.6
Miscellaneous	-	-	451	-	451	-
TOTAL OPERATING REVENUE	15,000	7,987	86,774	12,500	74,274	594.2
NON-OPERATING REVENUE						
Property Taxes	450,000	-	-	375,000	(375,000)	(100.0)
Insurance Rebate	-	-	-	-	-	-
Miscellanious Income	-	-	-	-	-	-
TOTAL NON-OPERATING REVENUE	450,000	-	-	375,000	(375,000)	(100.0)
TOTAL DISTRICT REVENUE	465,000	7,987	86,774	387,500	(300,726)	(77.6)
OPERATING EXPENSES						
Wages Direct	509,062	32,183	338,073	424,218	86,145	20.3
Benefits: PERS	386,275	2,383	402,793	321,896	(80,897)	(25.1)
State Unemploy Ins	-	-	-	-	-	-
Group Ins	763,000	65,066	553,221	635,833	82,612	13.0
Workers Comp Ins	7,875	1,466	4,500	6,563	2,062	31.4
FICA/Medicare	37,330	2,553	28,194	31,108	2,914	9.4
Misc Benefits	1,920	39	678	1,600	922	57.6
Total Wages and Benefits	1,705,462	103,689	1,327,459	1,421,218	93,759	6.6
Less: wages & ben charged to Capital Proj.	(50,000)	(409)	(28,067)	(41,667)	(13,599)	32.6
Less: Allocated to Water and Sewer Funds	(1,655,462)	(103,133)	(1,299,245)	(1,379,552)	(80,307)	5.8
Total Unallocated Wages and Benefits	-	147	147	-	(147)	-
Supplies/ Construction	-	-	-	-	-	-
Supplies/ Administration	6,000	949	6,554	5,000	(1,554)	(31.1)
Supplies/ Engineering	1,000	-	110	833	723	86.8
Supplies/ Maintenance	5,000	-	381	4,167	3,785	90.9
Invoicing	65,000	5,868	58,691	54,167	(4,525)	(8.4)
Temporary Labor	-	5,610	10,039	-	(10,039)	-
Repairs & Maintenance/Trucks	-	-	-	-	-	-
Equipment Rental	-	-	-	-	-	-
Building & Grounds Maintenance	24,000	1,165	13,727	20,000	6,273	31.4
Electrical Power	100,000	6,446	80,632	83,333	2,701	3.2
Street Lights	90,000	5,557	60,465	75,000	14,535	19.4
Telephone	15,000	1,305	15,035	12,500	(2,535)	(20.3)
Postage	2,500	-	2,500	2,083	(417)	(20.0)
Freight	300	-	-	250	250	100.0
Liability Insurance	150,000	37,557	143,761	125,000	(18,761)	(15.0)
Legal Services	40,000	3,385	53,950	33,333	(20,616)	(61.8)
Accounting	20,000	215	9,909	16,667	6,758	40.5
Engineering	1,500	-	-	1,250	1,250	100.0
Other Professional Services	20,000	-	36,850	16,667	(20,184)	(121.1)
Bank Service Charges	22,000	2,846	19,424	18,333	(1,091)	(6.0)
Transportation	-	-	-	-	-	-
Office Equip. Maintenance	4,500	236	2,268	3,750	1,482	39.5
Computer Software Maintenance	6,000	3,166	5,956	5,000	(956)	(19.1)
Memberships & Subscriptions	44,000	299	35,332	36,667	1,335	3.6
Bad Debts & Minimum Balance Writeoff	-	-	-	-	-	-
Conference & Continuing Ed	13,000	-	91	10,833	10,743	99.2
Certifications	1,500	336	706	1,250	544	43.5

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

April 2026

	Budgeted 2025-26	Current Month-to-Date	Actual Year-to-Date	Budgeted Year-to-Date	Y.T.D. Variance Actual to Budget	% Variance
State/County & LAFCO Charges and Charges	19,000	-	-	15,833	15,833	100.0
Human Resources	14,500	2,598	11,550	12,083	533	4.4
Miscellaneous	7,500	(2)	(395)	6,250	6,645	106.3
Director's Charges	16,000	950	9,850	13,333	3,483	26.1
General & Admin Expense Allocation	(598,300)	(72,930)	(516,923)	(498,583)	18,340	(3.7)
TOTAL OPERATING EXPENSES	90,000	5,704	60,611	75,000	14,389	19.2
CAPITALIZED EXPENDITURES						
				-		
Vehicles/Rolling Stock/Capital Equipment	97,500	1,502	256,464	81,250	(175,214)	(215.6)
Building, Yard & Paving Improvements	395,000	-	71,052	329,167	258,115	78.4
Engineering & Studies	115,000	-	-	95,833	95,833	100.0
TOTAL CAPITAL EXPENDITURES	607,500	1,502	327,515	506,250	178,735	
INTERFUND TRANSFER OUT		-	-	-		
BUDGET SURPLUS (DEFICIT)	(232,500)	781	(478,953)	(193,750)	(285,203)	147.2

Humboldt Community Services District
Notes
April 2026

Note 1 - Non Operating and Miscellaneous Revenue

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

Note 2 - Interest Income

Increase in Interest Income due to continued performance with funds held in CA CLASS JPA investment pool being better than expected.

Note 3 - Telephone

Additional billing of annual maintenance agreement of phone system. Total expense for the fiscal year is projected to be $3,000 above budgeted amount, which will be $3,500 less than prior year total expense. Overage is not expecetd to impact Dsitrict finances, and additional expected amount wll be included in subsequent year budgets.

Note 4 - Postage

Purchase of postage for postage machine in August. Postage purchased is expected to be for entire year.

Note 5 - Chemicals

Increase in purchase price of treatment checmicals compared to previous year

Note 6 - Liability Insurance

Liabillity insurance is billed in lump sums in August and November. Expense for full year expected to be within budgeted amount.

Note 7 - Legal

Additional $36,169 in expense due to special investigation performed by legal council and additional 3rd party. Was not anticipated, and therefore not included in budget. Overage is not expected to have signfiicant impact on District finances

Note 8 - Computer Software Maintenance

Maintenance/Licencing fees for computer sofwtare is paid in annual charges paid near beginning of Fiscal Year. Additionally, upgrade to primary District software (SpringBrook) resulted in increase in annual fees, which were not included in original budget. Additional software has also been pruchased for District use, such as Grammerly and Adobe Acrobat Pro. Expenditures for the fiscal year are expected to be approxiamtley $65,000, $19,000 above budgeted amount. Overage is not expected to have signfiicant impact, and full cost will be included in budget for future years.

Note 9 - Certifications

Multiple trainings in February 2026. Expesne for full fiscal year is expecetd to be in line with budgeted amount.

Note 10 - State/County & LAFCO Charges and Charges

Annual Water system fees to SWRCB Paid in November. Additonally, annual fee has increased by ~$20,000 compared to prior years due to Disitrict no longer being classified as a disadvantaged community. This is expected to result in expenditure for the year being higher than biudgeted. Overage is not expected to have signfiicant impact.

Note 11 - Human Resources

Increased Human Resources expenses due to advertising for numerous District Positions. Overage is not expected to have signficiant impact on District Finances.

Note 12 - Debt Service

Loan Payments are made throughout the year. Total expenditres by the end of the year will match budget amounts.

Note 13 - CIP

District has received $457,437.97 in Grant funds in FY 2026. $402,972.09 towards Walnut EQ Repair project and $54,468.88 towards Hoover Flood Protection project. GM and FM are cotniuing to purse and submit grant funding.

Accounts Payable

Checks by Date - Detail by Check Date

User: FM
Printed: 6/5/2026 7:07 AM

Humboldt Community Services District
5055 Walnut Drive – Eureka CA 95503
PO Box 158 – Cutten CA 95534 (707) 443-4558

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
58795	B284	Badger Meter Inc	04/03/2026	
		Beacon Mbl Hosting - MARCH		522.99
			Total for Check Number 58795:	522.99
58796	C036	Corporate Payment Systems	04/03/2026	
	05845-02731	TK/CWEA - TK/MW Collection Systems Grade		510.00
	112047924435	NA/COSTCO GAS - CWEA Training SACRAM		90.74
	2099787469963	MM/Dell-Laptop for Construction Foreman		1,545.62
	2099787469963	MM/Dell-docking station for Construction Forer		407.81
	220000589732	MW/Employee Appreciation Party - Raffle Prize		104.01
	2876202	TK/REFUND Sugar - Amazon		-10.00
	3424224	MM/Replacement monitor for Construction Fore		118.63
	3424224	MM/MINI PC FOR UPSTAIRS BOARDROOM		788.44
	37542	MW/Emp App Party - Raffle Prizes - BIG 5 Spo		73.63
	50601	MM/Microsoft - Exchange Email Addition		2.70
	59494	NA/GOLDEN GATE GAS - CWEA Training W		63.00
	606400006653	MW/Emp App Party - Raffle Prizes - COSTCO		600.47
	66296	NA/TOWNE PLACE SUITES -PARKING - CV		19.99
	7256216	JM/Anker Car charger and cables		40.21
	750319	TK/CWEA - DR Collection Systems Grade 2 Te		265.00
	78086	MM/Microsoft - Projects for KR		30.00
	81905	MM/Microsoft - Exchange Email		121.80
	8379430	MM/LOCKS FOR FRONT OFFICE DESK DR		18.99
	93518	MM/DRI Crash Plan		29.97
	94311	JM/Hi-Volume watering kit X2, 100' Ext cord X		535.74
	94311	JM/3lb Hammer, Anvil/Vice		65.03
	A91421/2	MW/Emp App Party - Raffle Prizes - Pacific Ou		110.58
	E63007	MW/Emp App Party - Raffle Prizes - Pierson Bl		95.02
	E63016	MW/Emp App Party - Raffle Prizes - Pierson Bu		45.13
	I90704/3	MW/Emp App Party - Raffle Prizes - SHAFERS		172.95
	WP082104	MM/PUMP STICK TO REPLACE STOLEN O		697.04
			Total for Check Number 58796:	6,542.50
58797	C410	City of Eureka: SW	04/03/2026	
	MARCH 2026	Humboldt Hill 21%		32,306.61
	MARCH 2026	General 79%		121,534.39
			Total for Check Number 58797:	153,841.00
58798	C430	City of Eureka: WA	04/03/2026	
	02282026	Water Purchased - FEBRUARY 2026		67,853.00
			Total for Check Number 58798:	67,853.00
58799	C475	Coast Counties Peterbilt	04/03/2026	
	00789032S	UNIT# 14 - DASH REPAIR		725.82

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 58799:	725.82
58800	D200	Day Management Corp.	04/03/2026	
	INV908594	Antenna for King Salmon SLS		553.26
	INV908594	Antenna for f Street SLS		553.25
	INV908594	Antenna for Roth Court SLS		553.26
	INV908594	Antenna for Pearch Street SLS		553.26
	INV908594	Antenna for Hartman Ln SLS		553.25
	INV908594	Antenna for D Street SLS		553.25
	INV908594	Antenna for Hidden Meadows SLS		553.25
	INV908594	Antenna for Alder Street SLS		553.25
	INV908594	Antenna for Fields Landing SLS		553.25
	INV908594	Antenna for Buhne Street SLS		553.25
			Total for Check Number 58800:	5,532.53
58801	E330	Englund Marine and Industrial Supply	04/03/2026	
	550302/7	SCREW PIN SHACKLES, SNAP HOOKS		50.38
	550307/7	STAINLESS STEEL CHAIN 3/16"		51.07
			Total for Check Number 58801:	101.45
58802	E558	NAPA Auto Parts of Eureka	04/03/2026	
	486512	UNIT# 11 - SPARK PLUG		125.29
	486880	UNIT# 11 - SERPENTINE BELT		43.84
	487550	UNIT# 3 & 11 - BELT TENSIONER ASSEMBL		229.00
	487858	UNIT# 8 - BOXED CAPSULES		59.67
	489060	PRV PROGRAM - HOSE FITTINGS, HOSE, G		276.62
	490669	SHOP TOOLS - 8 PC SCREW SET		24.24
			Total for Check Number 58802:	758.66
58803	F049	Fastenal Company	04/03/2026	
	CAEUR140094	AA BATTERIES, INSECT RPLLNT, XL GLV, '		166.76
	CAEUR140164	GRY/CTTN/POLY SHELL GLV, EAR PLUGS,		90.95
	CAEUR140164	EXTRA COARSE BLUE FLAP DISC		6.52
			Total for Check Number 58803:	264.23
58804	F050	Fastenal Industrial	04/03/2026	
	CAEUR140163	CONTRCTR BAGS, RSPRTR VLVS		198.41
	CAEUR140189	BLK CABLE TIES		129.72
			Total for Check Number 58804:	328.13
58805	H010	Keenan Supply	04/03/2026	
	S014921077.001	STRAP SADDLE, LCKNG BALL VLV, RESET		1,007.98
	S014950605.001	CHRISTY STEEL CHECKER PLATE - 2685 W		441.70
	S014950635.001	YARD RPLCMNT STOCK - STEEL CHECKEI		3,153.38
			Total for Check Number 58805:	4,603.06
58806	H410	Humboldt Bay Municipal Water D	04/03/2026	
	18857000	Water Purchased - MARCH		101,072.22
			Total for Check Number 58806:	101,072.22
58807	H810	Humboldt Waste Management Auth	04/03/2026	
	1000020872	GREENWASTE - SELF HAUL		123.48
	1000021161	SOLID WASTE - SELF HAUL		12.50

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 58807:	135.98
58808	I401	Industrial Electric Arcata Inc	04/03/2026	
	IN56353	Mechanical seal, Bearing, Labor - MITCHELL E		1,030.38
			Total for Check Number 58808:	1,030.38
58809	I700	IBS Interstate Battery System	04/03/2026	
	5115907	UNIT# 7 - BATTERY		151.11
			Total for Check Number 58809:	151.11
58810	J700	John's Auto Electric	04/03/2026	
	081649	New Trailer plugs for units #15 and #6 also new		412.02
			Total for Check Number 58810:	412.02
58811	M102	Wayne Maples Plumbing & Heating Inc.	04/03/2026	
	140377	2351 AUSTIN ST - CUST DAMAGE FROM M		965.85
			Total for Check Number 58811:	965.85
58812	M230	Mendes Supply Co	04/03/2026	
	M291876	PSCQCARBACTICIDE, DRUM DEPOSIT		1,439.66
			Total for Check Number 58812:	1,439.66
58813	M450	Mission Linen	04/03/2026	
	525616655	Uniforms/Mats		225.35
	525657543	Uniforms/Mats		428.75
	525698710	Uniforms/Mats		221.96
	525741257	Uniforms/Mats		425.57
			Total for Check Number 58813:	1,301.63
58814	P010	Pacific Gas and Electric-GN	04/03/2026	
	04092026	cFW/MR Water System		791.73
	04092026	eKS/HH Sewer System		2,785.91
	04092026	fOffice/Yard		6,963.04
	04092026	gSpark energy Gas/LP Gas Chgs		478.14
	04092026	aWA Pump & District/Cummings		6,756.09
	04092026	dGeneral Sewer System		8,326.03
	04092026	bHH Water System -		10,869.99
			Total for Check Number 58814:	36,970.93
58815	P130	Pacific Gas and Electric-St	04/03/2026	
	04132026	Street Lights: MARCH 2026		1,628.53
			Total for Check Number 58815:	1,628.53
58816	P190	Pacific Paper Co	04/03/2026	
	246044	REINFORCEMENT HOLE PUNCH LABELS,		45.25
			Total for Check Number 58816:	45.25
58817	P550	Pitney Bowes Inc	04/03/2026	
	1029097798	Equipment Service Agreement		13.51
	1029097798	Qtrly Rent Base C Series		82.68
	1029097798	Qtrly Rent Base C Series		41.05

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 58817:	137.24
58818	P557	Rexel USA Inc.	04/03/2026	
	7C81196	CONDUIT, GALV NIPPLE		90.49
	7D71663	APP NTC-50 1/2 IN CONN NO THR		22.11
	7E95880	CONDUIT, DRILL BIT, APP HUB125DN 1 1/4		95.55
			Total for Check Number 58818:	208.15
58819	P785	Powell Landscape Materials	04/03/2026	
	7540A	3519 middlefeild concrete replacement		214.99
			Total for Check Number 58819:	214.99
58820	R250	Recology Humboldt County	04/03/2026	
	35580729	Garbage Service - 03.01.26 - 03.31.26		651.10
			Total for Check Number 58820:	651.10
58821	S750	Standard Insurance Company	04/03/2026	
	04012026	Short&Long Term Empl Disabilit 04.01.26 - 04.3		1,286.67
			Total for Check Number 58821:	1,286.67
58822	S850	Optimum	04/03/2026	
	04152026	Internet/ 03.24.26 - 04.23.26		453.27
			Total for Check Number 58822:	453.27
58823	U730	USA Bluebook	04/03/2026	
	INV00982641	POCKET THERMOMETERS - WATER SAMP		108.16
	INV00985664	"UTILITY WORK AHEAD" SET		488.23
			Total for Check Number 58823:	596.39
58824	V500	Verizon Wireless	04/03/2026	
	6139169265	Cellular Service - 02.22.26 - 03.21.26		435.35
			Total for Check Number 58824:	435.35
58825	V700	Valley Pacific Petroleum Services Inc	04/03/2026	
	INV 26-002961	TICKET# 257658 - YARD FUEL		6,069.17
			Total for Check Number 58825:	6,069.17
58826	UB*02337	CORPORATE HOUSING	04/03/2026	
		Refund Check 005938-036, 1924 MYRTLE AVE		124.23
		Refund Check 005938-036, 1924 MYRTLE AVE		14.63
		Refund Check 005938-036, 1924 MYRTLE AVE		64.39
		Refund Check 005938-036, 1924 MYRTLE AVE		59.65
		Refund Check 005938-036, 1924 MYRTLE AVE		107.43
			Total for Check Number 58826:	370.33
58827	UB*02338	ROBERT HINES	04/03/2026	
		Refund Check 008536-000, 3861 D ST		42.00
			Total for Check Number 58827:	42.00
58828	UB*02336	BINDEL INC. IMS PROPERTY MANAGE	04/03/2026	
		Refund Check 007375-006, 2206 HEMLOCK S		29.60
		Refund Check 007375-006, 2206 HEMLOCK S		37.23

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
		Refund Check 007375-006, 2206 HEMLOCK S		4.71
		Refund Check 007375-006, 2206 HEMLOCK S		61.74
			Total for Check Number 58828:	133.28
58829	UB*02339	BINDEL INC. IMS PROPERTY MANAGI	04/03/2026	
		Refund Check 007375-054, 4590 EXCELSIOR		34.19
		Refund Check 007375-054, 4590 EXCELSIOR		7.63
		Refund Check 007375-054, 4590 EXCELSIOR		68.03
		Refund Check 007375-054, 4590 EXCELSIOR		27.18
		Refund Check 007375-054, 4590 EXCELSIOR		43.19
			Total for Check Number 58829:	180.22
58830	UB*02341	ROBERT MC PHERSON	04/03/2026	
		Refund Check 007011-000, 4468 MITCHELL F		19.16
			Total for Check Number 58830:	19.16
58831	UB*02340	SHERY WHITEHEAD	04/03/2026	
		Refund Check 011297-001, 3219 18TH ST		108.81
			Total for Check Number 58831:	108.81
			Total for 4/3/2026:	397,133.06
58832	C180	Canon Solutions America Inc.	04/09/2026	
	6015449360	Office/Black Copies WXD03492- 02.28.26 - 03.		27.15
	6015449360	UseTaxRecoveryFee/OfficeCopier		4.75
	6015449360	Office/Color Copies WXD03492- 02.28.26 - 03.:		81.37
			Total for Check Number 58832:	113.27
58833	E485	Cooney Parris and Rieke Corp	04/09/2026	
	196984/3	PVC ELBOW, BOX JUNCTION, 1-1/2" PL INS		73.82
	197030/3	INSUL CLAMPS RUBR 3/8" CD		2.82
	197040/3	3/4 CABLE CONNS, LOCKNUTS, PL INS BU:		18.01
	197055/3	ADAPTER, 2" COUPLE, 90 ELBOW, ADAPTI		59.92
	197190/3	SQ BLANK COVER, GFI ST WP RECEPT, 5H		106.30
	197257/3	3PC CHISEL SET		19.56
	197344/3	ELBOWS, ADAPTER, UNION SCH40 2" FIPX		466.33
	197461/3	KILLER WEED & GRASS		97.86
	197620/3	HEAD LMP, GRDN SL AL PRPS, SWING TUI		175.60
	197682/3	GRASS SEED SUN SHADE, GRDN SL AL PR		26.63
	197687/3	KILLER WEED & GRASS, GARDEN SPRAYI		152.22
	197754/3	TEMP FENCING - FENCE STAPLE, POULTR'		18.47
	197769/3	HARDWARE SCREWS		4.83
	197858/3	RAT & MOUSE GLUE TRAP		17.38
	197912/3	3519 MIDDLEFIELD LNDSCPNG, GRDN SL .		9.79
	197967/3	1-1/2" PL INS BUSHING, 1-1/2" LOCKNUT		11.24
	197994/3	90 ELBOW, COUPLE, ADAPTER, PVC PIPE		26.83
	198013/3	ACETONE, ARMOR ALL PRTCTNT WIPES, I		26.50
	198321/3	PNT MRKR PINK, MRKNG WAND PRO		53.27
			Total for Check Number 58833:	1,367.38
58834	M780	Municipal Maintenance Equipmen	04/09/2026	
	047802	#18 & #20 replacement parts		2,188.73

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 58834:	2,188.73
58835	P430	Pierson Building Center	04/09/2026	
	319558	PAINT PENS, DIAG CUTTER, PRUNE RECIP		70.50
	323434	12.5W LED A19 BULB 4PK		19.83
			Total for Check Number 58835:	90.33
58836	U602	US Bank	04/09/2026	
	8011161	2014 Bond/Trustee Fees Dates12.01.25 - 11.30.2		2,200.00
			Total for Check Number 58836:	2,200.00
58837	W900	WESTSIDE COMM IMPROVEMENT AS	04/09/2026	
	2025-089	WORKING LUNCH - USP HIRING COMMIT		140.00
			Total for Check Number 58837:	140.00
58838	A160	ACWA-JPIA	04/09/2026	
	709009	EAP Plan - Board Members - MAY		12.40
	709009	bDental Plan - Employees - MAY		1,269.10
	709009	kVision Plan - Retired Members - MAY		453.27
	709009	iMedical Plan -Retired Members - MAY		44,254.95
	709009	hLife/AD&D Plan -Board Members - MAY		29.55
	709009	jDental Plan - Retired Members - MAY		1,713.41
	709009	EAP Plan - Employees - MAY		47.12
	709009	dLife/AD&D Plan - Employees - MAY		230.18
	709009	gVision Plan - Board Members - MAY		62.52
	709009	eMedical Plan - Board Members - MAY		12,613.89
	709009	fDental Plan - Board Members - MAY		352.38
	709009	cVision Plan - Employees - MAY		312.60
	709009	aMedical Plan - Employees - MAY		49,624.50
			Total for Check Number 58838:	110,975.87
58839	C450	City of Eureka: Water Test	04/09/2026	
	INV09047	Microbiological Testing - MARCH		527.00
			Total for Check Number 58839:	527.00
58840	G310	GHD Inc.	04/09/2026	
	380-0088704	HOOVER ST SLS FLOOD PROTECTION PRC		11,143.08
			Total for Check Number 58840:	11,143.08
58841	H690	Humboldt Fasteners and Tools	04/09/2026	
	556036	# 1 replacement tools		214.99
			Total for Check Number 58841:	214.99
58842	I401	Industrial Electric Arcata Inc	04/09/2026	
	IN55999	Invoice# IN55999: Nema 4 Enclosure and back p		365.13
	IN56113	Invoice# IN56113: Conduit parts, Breakers, and		737.09
	IN56217	Invoice# IN56217: Conduit parts, Breakers, and		332.66
	IN56300	Invoice# IN56300: Conduit parts for making a n		73.89
			Total for Check Number 58842:	1,508.77
58843	P785	Powell Landscape Materials	04/09/2026	
	7673A	front office landscaping		52.37

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 58843:	52.37
58844	W208	Watt's Cleaning Services	04/09/2026	
	1084	MONTHLY OFFICE CLEANING - MARCH		1,165.00
			Total for Check Number 58844:	1,165.00
			Total for 4/9/2026:	131,686.79
58845	C430	City of Eureka: WA	04/30/2026	
	03312026	Water Purchased - MARCH 2026		67,853.00
			Total for Check Number 58845:	67,853.00
58846	A610	Amerigas - Arcata	04/30/2026	
	201118033	propane refuel @ fields landing		457.04
			Total for Check Number 58846:	457.04
58847	A800	Joseph A Bonomini	04/30/2026	
	48449	check engine diagnose and repair - gas cap		34.38
			Total for Check Number 58847:	34.38
58848	C036	Corporate Payment Systems	04/30/2026	
	020717	MW/Employee Appreciation Party Decorations -		23.90
	1108-6	MW/Employee Appreciation Party Gifts - Target		50.00
	1530515	MW/Employee Appreciation Party Gifts - Sports		50.00
	2006604	MM/Monitor stands for CSR		26.09
	202333217269	TK/CWEA Collection System Fundamentals Cou		480.00
	244758	TK/Best Western Corte Madera TK/NA 03/09-03		514.98
	244759	Best Western Corte Madera TK/NA 03/09-03/12/		514.98
	28637	MM/DRI Crash Plan		39.96
	2874	TK/Lost Coast Communications - CSR I Adverti		200.00
	29685	JM/Hydraulic Nut Spliter		384.42
	298284	MW/Employee Appreciation Party Gifts - Picky		116.14
	3028249	MM/Additional monitors and HDMI cables for C		238.74
	3243451	TK/ASM Printer Toner - Amazon		46.06
	354432	TK/SHRM Annual Membership RC		299.00
	359919	TK/SHRM Certified Professional Exam - RC		336.00
	4950654	MM/Monitor adapter		8.69
	51144	MM/Microsoft - Projects for KR		30.00
	556036	KN/Makita Dual Port Charger		214.99
	56008	MM/Microsoft - Exchange Email		126.00
	606510001192	MW/Employee Appreciation Party Gifts - Costco		52.99
	7923986701	TK/Craigslist Utility Worker Advertisement		40.00
	8129841	MM/Receipt rolls for front counter		42.08
	8705011	MM/Monitor stands for CSR		52.18
	9105259	TK/SHELL GAS WINDSOR, CA TK/NA SCAD		116.68
	948765	TK/No Access Permitted Road Sign - SMAR SIG		40.44
	957	JM/Flowers For E.A. Party From Greenlot nurse		64.99
	GV147309	JM/Hydraulic hand pump		147.99
			Total for Check Number 58848:	4,257.30
58849	C180	Canon Solutions America Inc.	04/30/2026	
	6015687806	Office/Black Copies WXD03492- 01.19.26 - 04.		8.33
	6015687806	Office/Color Copies WXD03492- 01.19.26 - 04.		32.76
	6015687806	UseTaxRecoveryFee/OfficeCopier 01.19.26 - 04		1.80

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
			Total for Check Number 58849:	42.89
58850	C410	City of Eureka: SW	04/30/2026	
	APRIL 2026	General 79%		121,534.39
	APRIL 2026	Humboldt Hill 21%		32,306.61
			Total for Check Number 58850:	153,841.00
58851	C495	Colantuono, Highsmith, Whatley, PC	04/30/2026	
	70058	SPECIAL LEGAL SERVICES		2,065.00
			Total for Check Number 58851:	2,065.00
58852	C690	CWEA - No Coast Section	04/30/2026	
	901131	REG MTR CNTRLS ELEC PNL CRSE (TK)		125.00
	901178	REG MTR CNTRLS ELEC PNL CRSE (KN/JM		525.00
			Total for Check Number 58852:	650.00
58853	E530	Eureka Humboldt Fire Extinguisher Co Inc	04/30/2026	
	193754	Fire extinguisher maintenance and training		1,784.46
			Total for Check Number 58853:	1,784.46
58854	G150	Gaynor Telesystems Inc.	04/30/2026	
	SUB4047.0426	Cloud Subscription Charges 04.15.26 - 05.14.26		333.84
	SUB4047.0426	Fees and Surcharges		83.74
			Total for Check Number 58854:	417.58
58855	I401	Industrial Electric Arcata Inc	04/30/2026	
	IN55997/IN55998	Battereis and charger for Blue Sprice		411.88
	IN55997/IN55998	Battereis and charger for F st.		411.88
	IN55997/IN55998	Battereis and charger for Spruce Pt. Well		411.88
	IN55997/IN55998	Battereis and charger for Mitchell BPS		411.88
	IN55997/IN55998	Battereis and charger for Donna Tank		411.88
	IN55997/IN55998	Battereis and charger for Cumming BPS		411.88
	IN55997/IN55998	Battereis and charger for South Bay Well		823.75
	IN55997/IN55998	Battereis and charger for Lentell Tank		411.88
	IN55997/IN55998	Battereis and charger for Hubbard BPS		411.88
	IN55997/IN55998	Battereis and charger for Allard SLS		411.88
	IN55997/IN55998	Battereis and charger for Truesdale BPS		411.88
	IN55997/IN55998	Battereis and charger for Hemlock SLS		411.88
	IN55997/IN55998	Battereis and charger for Pigeon BPS		411.88
	IN55997/IN55998	Battereis and charger for Base		823.75
			Total for Check Number 58855:	6,590.06
58856	I525	Infosend	04/30/2026	
	307180	UB/Process and Mail/Bills - MARCH 2026		5,179.28
			Total for Check Number 58856:	5,179.28
58857	I700	IBS Interstate Battery System	04/30/2026	
	5116291	#19 replacement battery		168.05
			Total for Check Number 58857:	168.05
58858	I780	Itron Inc.	04/30/2026	
	731484	ANNUAL FCS SFTW MAINT - 05.01.26 - 04.3		3,184.91

Check No	Vendor No / Invoice No	Vendor Name / Description	Check Date / Reference	Check Amount
			Total for Check Number 58858:	3,184.91
58859	J800	Johnson's Mobile Rentals LLC	04/30/2026	
	226187	ridgewood tank temp fence		578.69
			Total for Check Number 58859:	578.69
58860	J900	ACWA/Joint Powers Insurance Authority	04/30/2026	
	2QUARTER-4	Workers Comp Prog-Sewer - 01.01.26 - 03.31.26		1,546.79
	2QUARTER-4	Workers Comp Prog-Sales/Meter 01.01.26 - 03.3		480.90
	2QUARTER-4	Workers Comp Prog-Clerical/Brd - 01.01.26 - 03		1,466.10
	2QUARTER-4	Workers Comp Prog-Water - 01.01.26 - 03.31.26		2,571.71
			Total for Check Number 58860:	6,065.50
58861	M350	Mid-City Motor World	04/30/2026	
	5238165 1	#19 engine work		40.55
	5238491 1	unit 11 check engine light repair		34.38
			Total for Check Number 58861:	74.93
58862	M450	Mission Linen	04/30/2026	
	525781505	Uniforms/Mats		226.92
	525823617	Uniforms/Mats		429.64
	525863938	Uniforms/Mats		230.42
	525904637	Uniforms/Mats		429.64
			Total for Check Number 58862:	1,316.62
58863	M560	The Mitchell Law Firm LLP	04/30/2026	
	10603	LEGAL SERVICES - MARCH 2026		1,319.50
			Total for Check Number 58863:	1,319.50
58864	O475	Occu-Med, Ltd	04/30/2026	
	426722FFD	FFD EVALUATION		2,000.00
			Total for Check Number 58864:	2,000.00
58865	P010	Pacific Gas and Electric-GN	04/30/2026	
	05072026	aWA Pump & District/Cummings		6,101.79
	05072026	fOffice/Yard		6,244.67
	05072026	cFW/MR Water System		615.62
	05072026	dGeneral Sewer System		4,528.14
	05072026	bHH Water System		13,062.52
	05072026	eKS/HH Sewer System		1,594.29
	05072026	gSpark energy Gas/LP Gas Chgs		201.72
			Total for Check Number 58865:	32,348.75
58866	P130	Pacific Gas and Electric-St	04/30/2026	
	05112026	Street Lights: APRIL 2026		1,621.89
			Total for Check Number 58866:	1,621.89
58867	P190	Pacific Paper Co	04/30/2026	
	247366	9/12" MAILING ENVELOPES, PENS, PENCIL		290.05
			Total for Check Number 58867:	290.05
58868	P550	Pitney Bowes Inc	04/30/2026	

Check No	Vendor No Invoice No	Vendor Name Description	Check Date Reference	Check Amount
	1029326748	Ink for postage meter		245.49
			Total for Check Number 58868:	245.49
58869	S750	Standard Insurance Company	04/30/2026	
	05012026	Short&Long Term Empl Disabiliy 05.01.26 - 05.		1,211.43
			Total for Check Number 58869:	1,211.43
58870	S850	Optimum	04/30/2026	
	05162026	Internet 04.24.26 - 05.23.26		452.70
			Total for Check Number 58870:	452.70
58871	U601	US Bank	04/30/2026	
	3207063	DebtService 2014 WasteRevBond		121,087.51
	3207063	DebtService 2014 WasteRevBond		245,000.00
			Total for Check Number 58871:	366,087.51
58872	W570	Western Chain Saw	04/30/2026	
	402913	MOWER BELTS		132.28
	403103	HANDGUARD, HEXAGON NUT M8		14.62
			Total for Check Number 58872:	146.90
			Total for 4/30/2026:	660,284.91
			Report Total (78 checks):	1,189,104.76

Humboldt Community Services District

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

MEMORANDUM

TO: Board of Directors

FROM: Ana Rodriguez, Utility Services Planner

DATE: June 4th, 2026

SUBJECT: Utility Services Planner Report for June 9th, 2026 Board Meeting

Annual Inventory Reporting, Safe and Affordable Funding for Equity and Resilience (SAFER) Program

HCSD completed the 2025 annual inventory reporting through the State Water Resources Control Board's SAFER Program. The SAFER Clearinghouse is an online platform that public water systems use to report information on water system operations, water supply, drought conditions, and water conservation efforts. As part of the annual inventory report process, HCSD provided updated system information to ensure that the data used in the Drinking Water Needs Assessment and the SAFER Dashboard remain current and accurate. HCSD also submits monthly water production, supply, and demand data to the SAFER Clearinghouse in accordance with state reporting requirements. The District will continue to monitor its SAFER status and comply with all applicable state reporting requirements.

Fresenius Kidney Care Source Water Documentation Form (SW-3)

Fresenius Kidney Care is a kidney hemodialysis center located within the District. Dialysis treatment depends on a consistent, uninterrupted supply of high-quality water, and HCSD works cooperatively with Fresenius Kidney Care by providing updated source water information and notifying the facility of any anticipated changes to water quality, treatment methods, or service interruptions. The District completes a Source Water Documentation Form (SW-3) every six months, which provides information on the District's water sources, treatment processes, and any changes that may affect water quality or reliability. Fresenius Kidney Care uses this information to support the safe operation of its hemodialysis facility within the District's service area.

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: June 9, 2026

AGENDA ITEM: F.1

TITLE: Consideration of the Employee Negotiation Ad Hoc Committee Recommendation

PRESENTED BY: Terrence Williams, General Manager

Recommendation:

Review and consider the Employee Negotiation Ad Hoc Committee recommendation, which resulted from good-faith negotiations with the Employee Association representatives.

Summary:

Representatives of the Employee Association met with the Employee Negotiation Ad Hoc Committee on May 11 and again on June 4, 2026, to discuss the Employee Association's request. The two groups reached an agreement, and the Employee Negotiation Ad Hoc Committee is recommending the following:

1. A five percent (5%) cost-of-living adjustment (COLA) for all hourly represented employees.
2. A 6% wage adjustment for employees in the Utility Worker/Foreman series
3. One additional annual floating holiday

Five Percent Cost of Living Adjustment

The Employee Association requested a 5% cost-of-living adjustment. In 2018, the Employee Association negotiated to base the annual Cost of Living Increase on the average annual Western States Consumer Price Index (CPI) for the previous calendar year. For 2026, that number is 2.9 percent.

Last year, the Employee Association began a conversation with the District about using an alternative CPI and suggested further study of the Eureka CPI, published by Cal Poly Humboldt's Economic Department. The Eureka CPI, collected annually in March, was 4.4% in 2025. Humboldt Bay Municipal Water District recently completed negotiations with its employees and approved a 4.4% COLA for all represented employees based on the March 2025 Eureka CPI.

During negotiations, it was noted that HBMWD recently underwent a salary study that identified that HBMWD employees are underpaid compared to similar agencies. Hourly wages for comparably represented HCSD employees are lower than those of their counterparts at HBMWD. The Ad Hoc committee agreed to recommend the requested 5% COLA.

The Employee Association and Ad Hoc committee also discussed a salary study that is planned to occur in Fiscal Year 2027 and will seek a recommendation from the consultant on the most appropriate index to use when evaluating cost-of-living adjustments.

Six Percent Wage Adjustment for Employees in the Utility Worker/Foreman Series
The Employee Association requested that the District provide the following adjustment to employees in the Utility Worker/Foreman series due to new requirements to obtain and maintain the CWEA Collection System Maintenance (CSM) Certification commensurate with their classification:

JOB TITLE	NEW REQUIRED CERTIFICATION	REQUESTED WAGE ADJUSTMENT
UTILITY I	CSM I Certification	5%
UTILITY II	CSM II Certification	6%
UTILITY III	CSM III Certification	8%
FOREMAN	CSM III Certification	8%

After negotiating in good faith, the Employee Association representatives and the Ad Hoc Committee agreed to a 6% compensation adjustment for all employees in the series. The Ad Hoc committee recognized that compensation is a significant factor in recruitment and retention in the series.

Employees in the series are also required to obtain and maintain a SWRCB Water Distribution certification commensurate with their experience and a Class A Commercial Driver's License.

Additional Floating Holiday
The Employee Association requested that the District provide employees with a floating holiday. The District's paid holiday schedule does not provide employees with any personal floating holidays. Represented employees currently receive 12 full holidays annually and receive half-day holidays on New Year's Eve and Christmas Eve (104 hours total).

The County of Humboldt provides 128 total hours of paid holidays, including two personal/floating days to its represented employees, and the City of Eureka provides 120 total hours of paid holidays, including three floating/personal days to its represented employees.

The Ad Hoc committee recommends that the District provide represented employees with one accrued floating holiday at the beginning of each fiscal year for a total of 112 hours annually.

Fiscal Impact:
- Approximately $70,000 annual budget increase for a 5% cost of living adjustment
- Approximately $50,000 annual budget increase for a 6% certification adjustment
- Approximately $8,000 in employee wages for personal holiday

Attachments:
- HCSD Ad Hoc Committee Report Employee Association Compensation Discussions

PAGE INTENTIONALLY BLANK

HUMBOLDT COMMUNITY SERVICES DISTRICT AD HOC COMMITTEE REPORT EMPLOYEE ASSOCIATION COMPENSATION DISCUSSIONS

Prepared by:

Director Gregg Gardiner
Director Julie Ryan

Background

The Board-appointed Ad Hoc Committee consisting of Directors Julie Ryan and Gregg Gardiner met with Employee Association President Matt Warner, Employee Association Vice President Jacob Mitchell, and General Manager Terrence (TK) Williams on May 11, 2026, and June 4, 2026, to discuss the Employee Association's compensation proposal.

The committee's objective was to gather information, understand the Employee Association's requests, review the financial and operational impacts on the District, and develop a recommendation for consideration by the Board of Directors.

Throughout the process, the committee requested and received extensive information from management and the Employee Association regarding compensation, recruitment and retention, certification requirements, comparable agencies, inflation measures, and long-term workforce needs.

Committee Recommendation

After reviewing the information presented, the Ad Hoc Committee recommends that the Board of Directors approve:

1. A 5% Cost of Living Adjustment (COLA) for all represented employees.
2. A 6% compensation adjustment for employees in classifications required to obtain and maintain State-mandated wastewater certifications, specifically Utility Worker I, Utility Worker II, Utility Worker III, and Foreman classifications.
3. One additional floating holiday annually.

Management estimates the annual cost of these adjustments to be approximately $128,000, including payroll taxes and retirement costs.

Questions Reviewed by the Committee

Recruitment and Retention

Question:
What recruitment and retention challenges is the District currently facing?

Response:
The District experiences ongoing difficulty recruiting and retaining qualified field staff. Certification requirements are increasingly demanding, and once employees obtain certifications they are frequently recruited away by other agencies offering higher compensation.

Question:
Which classifications are most difficult to recruit and retain?

Response:
All levels of certified field staff.

Question:
Has compensation been identified as a significant factor in recruitment and retention challenges?

Response:
Yes. Management advised that compensation is often the primary reason candidates decline employment offers or employees leave for other opportunities.

HCSD currently competes with Caltrans, CalFire, private contractors, and other agencies that often provide higher compensation while requiring fewer certifications.

Management also noted that Humboldt Bay Municipal Water District recently completed a compensation study and determined that it was behind market compensation levels despite already paying more than HCSD.

Certification Requirements

Question:
What certifications are involved?

Response:
California Water Environment Association (CWEA) Collection System Maintenance Certifications Grades 1, 2, and 3.

Question:
Which positions require certifications?

Response:

Utility Worker I – Grade 1

Utility Worker II – Grade 2

Utility Worker III – Grade 3

Foreman – Grade 3

Question:
Are these certifications required by the State?

Response:
Yes. State regulations now require certified personnel to operate and maintain wastewater collection systems.

Question:
How many employees currently possess certifications?

Response:
Three employees currently possess Grade 3 certifications and three employees possess Grade 2 certifications.

Question:
How many employees are working toward certifications?

Response:
Twelve employees are required to become certified. Several are currently certified while others are working toward obtaining or upgrading certifications.

Question:
Is there a deadline associated with certification requirements?

Response:
The District has established an internal compliance deadline of December 2026.

Question:
Do comparable agencies provide certification pay differentials?

Response:
Management advised that certification pay differentials are common throughout the water and wastewater industry.

Question:
Why are certification incentives important?

Response:
Certified operators are increasingly difficult to recruit and retain. Comparable agencies throughout California routinely provide additional compensation for employees holding required certifications.

Management cited examples of agencies that incurred significant costs for contract operators when qualified permanent employees could not be recruited or retained.

Employee Association Proposal

Question:
What is the Employee Association requesting?

Response:

• 5% Cost of Living Adjustment (COLA) for all represented employees.

• 6% compensation adjustment for classifications required to obtain wastewater certifications.

• One additional floating holiday annually.

Question:
What is the estimated cost?

Response:

5% COLA: Approximately $70,000 annually.

6% Certification Adjustment: Approximately $50,000 annually.

Additional Floating Holiday: Approximately $8,000 annually.

Total Estimated Annual Cost:
Approximately $128,000 annually.

Question:
Does the estimate include payroll taxes and retirement costs?

Response:
Yes. The estimate includes salaries, payroll taxes, and retirement costs. Health, dental, and vision benefits are unaffected.

Employee Classifications

Question:
How many represented employees are there by classification?

Response:

Customer Service Representative I – 2

Customer Service Representative II – 1

Utility Worker I – 5

Utility Worker II – 3

Utility Worker III – 2

Foreman – 2

Engineering Technician I – 1

Planner/Technician II – 1

Special Projects Technician – 1

Historical Compensation Adjustments

Question:
What compensation adjustments have employees received during the past several years?

Response:

FY 2021-22
• 8.5% COLA
• Two-hour minimum after-hours callout provision

FY 2022-23
• 6.0% COLA
• On-call stipend adjustment

FY 2023-24
• 6.0% COLA

FY 2024-25
• 7.0% COLA

FY 2025-26
• 3.0% COLA
• On-call stipend adjustment
• Clothing allowance adjustment

Total COLA adjustments over the past five fiscal years equal 30.5%.

Cost of Living Index Discussion

Question:
What inflation index is the Employee Association relying upon?

Response:
The Employee Association requested that the District utilize the Cal Poly Humboldt Eureka Consumer Price Index (CPI) rather than broader regional inflation measures.

Committee Discussion

The committee recognizes that Humboldt County experiences unique economic conditions, including transportation costs, housing costs, utility costs, insurance costs, and healthcare-related travel expenses that may not always be reflected in broader statewide or regional inflation measures.

The committee believes the Cal Poly Humboldt Eureka CPI is an appropriate measure for evaluating this year's cost-of-living adjustment.

Future Compensation Study

Question:
Should the District conduct a professional wage and compensation study?

Response:
The committee believes a comprehensive wage and compensation study would provide valuable information regarding market competitiveness, classification structures, recruitment and retention concerns, certification requirements, and future compensation methodology.

Recommendation

The committee recommends that the District initiate a professional wage and compensation study as soon as practical, with a goal of commencing the study during the first quarter of 2027 if feasible.

The committee further recommends that following completion of the compensation study, the Board review any recommendations concerning future compensation methodologies, including the appropriate inflation index to utilize for future COLA calculations.

Committee Observations

Throughout the discussions, several recurring themes emerged:

• Recruitment and retention of qualified employees continues to be a challenge.

• State certification requirements have increased significantly.

• Utility operations are becoming increasingly technical and regulated.

• Comparable agencies throughout California are competing for a limited pool of qualified employees.

• Compensation competitiveness appears to play a significant role in attracting and retaining qualified staff.

• Accurate job descriptions, classification structures, and compensation studies are important tools in ensuring the District remains competitive while maintaining fiscal responsibility.

Acknowledgements

The Ad Hoc Committee wishes to thank Employee Association President Matt Warner, Employee Association Vice President Jacob Mitchell, and General Manager Terrence Williams for their professionalism, cooperation, and willingness to provide detailed information throughout this process.

The committee appreciates the thoughtful responses to numerous questions regarding compensation, certifications, recruitment and retention, staffing challenges, market competitiveness, and financial impacts.

The information provided allowed the committee to conduct a thorough review and develop an informed recommendation for consideration by the Board of Directors.

Respectfully submitted,

Gregg Gardiner
Director

Julie Ryan
Director

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: June 9, 2026

AGENDA ITEM: **F.2**

TITLE: Review, Consider Fiscal Year 2026/27 Draft Capital Improvement Plan (CIP) Tables

PRESENTED BY: Terrence Williams, General Manager

Recommendation:

Review and discuss the Draft Capital Improvement Plan (CIP) tables for Fiscal Year 2026/27

Summary:

Each year, District staff presents Capital Improvement Plan updates to the Board of Directors for approval. The process involves an initial review of the proposed tables at a regularly scheduled meeting and adoption of the updated CIP plan at a subsequent meeting. The proposed tables are included for review.

The total planned CIP spending across all categories for FY 2025/26 was $8.9M. This includes $3.3M for water infrastructure, $1.6M for sewer infrastructure, and $3.6M for City of Eureka wastewater capital spending. Additionally, the District budgeted $500K for facilities improvements and $95K for vehicle replacement.

Several projects scheduled for completion during FY 2025/26 have been delayed to FY 2026/27. This includes $480K in sewer projects, $345K in water projects, and $115K in facilities projects. The delayed spending is reflected in the draft tables that are presented in this board packet.

The total planned CIP spending across all categories for FY 2026/27 is $10,119,833. This includes $2,745,500 for sewer infrastructure and $2,915,000 for water infrastructure. There is $3,824,000 allocated to the City of Eureka for wastewater capital projects. Additionally, there is $210,000 allocated for vehicles and equipment and $360,000 for facilities improvements.

Fiscal Impact:

$10,119,833 for Fiscal Year 2027

PAGE INTENTIONALLY BLANK

	Current	**Scheduled**	Projected	Projected	Projected	Projected	Projected	Projected
	FY 24-25	**FY 25-26**	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Years 6 to 10*	Years 11 to 20**
		1	2	3	4	5		
Sewer Facilities	$4,054,000	**$5,031,500**	$2,285,000	$2,905,000	$1,730,000	$1,210,000	$12,716,667	$27,433,333
Sewer Mains	$411,658	**$1,603,333**	$3,083,500	$3,509,700	$3,065,500	$5,345,500	$33,383,006	$56,084,013
Water Facilities	$1,301,300	**$1,602,000**	$2,005,000	$1,710,000	$2,720,000	$2,455,000	$4,725,000	$15,650,000
Water Mains	$480,500	**$1,313,000**	$1,845,000	$2,026,666	$1,940,000	$4,515,000	$30,075,000	$80,150,000
Building and Yard	$111,000	**$360,000**	$200,000	$200,000	$200,000	$210,000	$750,000	$1,500,000
Vehicles and Equipment	$95,000	**$210,000**	$100,000	$65,000	$100,000	$500,000	$2,000,000	$4,000,000
Sewer Total	$4,568,658.0	**$6,919,833.0**	$5,518,500.0	$6,547,200.0	$4,945,500.0	$6,910,500.0	$47,474,672.7	$86,267,346.3
Water Total	$1,884,800.0	**$3,200,000.0**	$4,000,000.0	$3,869,166.0	$4,810,000.0	$7,325,000.0	$36,175,000.0	$98,550,000.0
Total	$6,453,458	**$10,119,833**	$9,518,500	$10,416,366	$9,755,500	$14,235,500	$83,649,673	$184,817,346
						Annual averages for 10 and 20 year projections	$16,729,935	$18,481,735
						20 Year Projected Grand Total		$328,966,176

*column represents the cumulative expenses for the 5 years between year 6 and year 10

**column represents the cumulative expenses for the 10 years between year 11 and year 20

PAGE INTENTIONALLY BLANK

SEWER		Current FY 25-26	**Scheduled FY 26-27**	Projected FY 27-28	Projected FY 28-29	Projected FY 29-30	Projected FY 30-31	Projected Years 6 to 10*	Projected Years 11 to 20**	Comments
SEWER FACILITIES			1	2	3	4	5			
	V=Vendor									
	C=Contract									
	M=Martin Slough Reversal									
Hoover SLS Upgrade		$115,000								Upgrade SLS and Flow meters
Roth Court SLS			**$36,667**							SLS rehab/pumps 24/25 Generator 25/26
Foxwood SLS		$6,000	**$36,666**							Pump Replacement 24/25 Generator 25/26
Christine SLS			**$75,000**							New electrical control panel
Artino SLS	C		**$82,500**							Pump Replacement Standby Generator Grant Funded
King Salmon SLS	C	$6,000	**$95,000**							Flood Hardening then Stationary generator
Hoover SLS Flood Hardening	C	$95,000	**$380,000**	$445,000	$495,000					Flood Hardening Grant Funded
Bailey SLS	C		**$110,000**							Standby Generator Grant Funded
Beechwood SLS			**$81,667**							Generator 25/26 Pumps 26/27
Pine Hill SLS Generator	C		**$90,000**	$125,000						Generator 25/26 Panel Enclosure 26/27
SCADA Upgrade		$162,000	**$175,000**	$75,000					$2,000,000	SCADA Systematic Replacement Program
Vista Lift Station	C		**$35,000**	$330,000	$600,000					New Lift Station to provide for Sewer to Unsewered Hum Hill
Sewer Pump Rehabilitation			**$10,000**	$10,000	$10,000	$10,000	$10,000	$50,000	$100,000	Annual Allotment for Unplanned Sewer Pump Repairs
Stationary Generators				$100,000	$100,000	$100,000	$100,000	$500,000	$1,000,000	Systematic Standby Generator Program
Mike Lane SLS	C			$100,000	$600,000	$300,000				Create new station, reverse flow on Quaker RE Spill History
Pine Hill SLS Rehab						$220,000				SLS conversion/rehab
Projected COE-EBEP								$6,666,667	$13,333,333	Per COE with 15 year loan to distribute costs
CIP Contribution to COE		$3,670,000	**$3,824,000**	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$5,500,000	$11,000,000	Based on 2024 COE CIP average five year projection
Sewage Facilities		$4,054,000	**$5,031,500**	$2,285,000	$2,905,000	$1,730,000	$1,210,000	$12,716,667	$27,433,333	

PAGE INTENTIONALLY BLANK

SEWER			Current FY 25-26	**Scheduled FY 26-27**	Projected FY 27-28	Projected FY 28-29	Projected FY 29-30	Projected FY 30-31	Projected Years 6 to 10*	Projected Years 11 to 20**	Comments
SEWER MAINS				**1**	2	3	4	5			Sewer main replacements
MAIN EXTENSION & REPLACEMENTS											
	C=Contract		**M=Martin Slough Reversal**			**V=Vendor**					
New Connections			$3,658	**$5,500**	$5,500	$5,500	$5,500	$5,500	$27,500	$55,000	
County Roads			$17,000	**$50,000**	$50,000	$50,000	$50,000	$50,000	$250,000	$500,000	Raising Manholes and Relocating Lines
Walnut EQ Repair	C	1500	$382,000	**$500,000**							Grant Funded
Walnut Drive Laterals	C			**$65,000**							Trouble Spot
Myrtletown I/I	C			**$140,000**	$500,000	$500,000					Resolve I/I to Stop Overflows
Hemlock	M,C	4500		**$115,000**	$440,000	$440,000	$440,000				Per footage and manhole count
Noe Ave to Pine Hill SLS	C	500	$2,000	**$75,000**	$200,000						Gravity and Forcemain Replacement\
London Drive at Burns	C	760	$7,000	**$275,000**	$120,000						Several Major Trouble Spots Consolidated
Eerie to Hall	C	900		**$200,000**	$350,000						Historic Trouble due to Age and Poor Design
Hartman Lane	M,C	900		**$55,500**	$550,000	$150,000					Engineering 26/27 Reversal 27/28
Dr. Office Lane	C	370		**$57,000**	$350,000						Per Engineer's Estimate
South Broadway FM	C	11700			$110,000	$350,000	$820,000	$2,340,000	$7,020,000		$1000/LF per Engineer's Estimate
F Street	M,C	900			$45,000	$450,000					Drains to Hartman Lane
Ridgewood Drive	C	200				$88,000					Trouble Spot
Summit Ridge to David	C	265				$116,600					Trouble Spot
Worthington St.		125				$75,000					Trouble Spot
Spruce SLS	M,C	1215			$55,000	$534,600					Engineering 27/28 Reversal 28/29
Mesa /Bell Terrace/B-Loma	C	700		**$65,333**	$308,000						Design to Accept Fields Landing
Noe Forecemain	C	3000				$750,000	$750,000				Trouble Spot
Quaker Park Mike	C	1000					$500,000	$400,000			Redesign for Resiliency
Humboldt Hill Sewer Sys	C							$550,000	$2,750,000	$5,500,000	Gravity Main Replacement
Coast Guard	C	1000					$250,000	$750,000			Trouble Spot
North Street Hoover to John Hill	C	1000					$250,000	$750,000			Trouble Spot
Quaker Trinity to Glenwood	C	1000						$500,000			Trouble Spot
Fields Landing FM	C	7150							$3,146,000		Drain to Mesa
Martin Slough Reversals	M, C								$1,650,000	$3,300,000	
Trouble Spots									$1,650,000	$4,950,000	
Gravity Main Replacement		265,000							$15,000,000	$38,000,000	$200/LF District Wide AC and Clay
Forcemain Replacement		12883							$1,889,506	$3,779,013	$400/LF District Wide Aging Forcemains
Sewer Main			$411,658	**$1,603,333**	$3,083,500	$3,509,700	$3,065,500	$5,345,500	$33,383,006	$56,084,013	

PAGE INTENTIONALLY BLANK

WATER		Current FY 26-27	**Scheduled FY 26-27**	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29	Projected FY 29-30	Projected Years 6 to 10*	Projected Years 11 to 20**	Comments
			1	2	3	4	5			
WATER SYSTEM IMPROVEMENTS										
	C=Contract									
PUMPING FACILITY UPGRADES										
Brier Lane 0.5 MG Tank	C	$61,800								Engineering 22/23 Rehabilitation 23/24
Pigeon Point Wall		$10,000								
South Bay Well Electrical Upgrades		$5,000	**$25,000**							
AMR Program		$498,500	**$410,000**	$300,000	$325,000	$325,000	$210,000	$1,050,000	$2,100,000	Replace Ten Percent Stock Per Year
Truesdale WBS		$75,000	**$35,000**	$35,000	$35,000	$35,000	$35,000			New pumps/Upgrade
SCADA Upgrade		$65,000	**$165,000**	$75,000						
Hubbard Booster Station		$7,500	**$55,000**							Upsize pump/ mod system Generator
Donna Drive 0.5 MG Tank	C	$541,000	**$50,000**							Engineering and Temp System 23/24 Rehab 24/25
South Bay School Backflow Device			**$27,000**							
Spruce Point Well	C	$5,000	**$95,000**	$35,000					$2,000,000	Submersible Pump, Generator then Rehab in 11-20 y
Walnut Drive 0.5 MG Tank	C		**$250,000**	$625,000	$20,000					Inspections 24/25 Rehabilitation 26/27
Cummings Road Tank	C		**$250,000**	$625,000	$45,000					Engineering 25/26 Rehabilitation 26/27 inspections 27
PRV Program		$9,000	**$10,000**	$10,000	$10,000	$10,000	$10,000	$50,000	$50,000	Annual PRV Rehab/Replacement
Hubmboldt County Road Work		$5,500	**$50,000**	$50,000	$50,000	$50,000	$50,000	$250,000	$500,000	
Tank Rehab Analysis/Design	C	$18,000	**$25,000**	$50,000	$50,000	$50,000	$50,000			
Pigeon Point WBS			**$45,000**							Rehab/roofing/siding
Donna Drive WBS	C		**$110,000**							Siding, roofing and drainage
Dana Lane Tank	C			$50,000	$350,000	$375,000				
Lentell Tank	C			$50,000	$350,000	$375,000				
Standby Generators				$100,000	$100,000	$100,000	$100,000	$500,000	$1,000,000	
Hubbard MCC and Pumps Update					$125,000					
Princeton Well	C				$250,000	$1,250,000				Reestabilsh a well on District owned property
Blue Spruce Tank	C					$100,000	$850,000			Replumb Blue Spruce Booster before rehab
Pigeon Point Tank	C					$50,000	$350,000	$375,000		
Water Resiliancy at Little CA St.	C					.	$800,000	$1,500,000		Booster Station and Well
Systematic Tank Rehabilitation	C							$1,000,000	$10,000,000	
Meyers Well	C								$1,000,000	Replace failed well on District owned property
Water Pumping Facilities Totals		$1,301,300	**$1,602,000**	$2,005,000	$1,710,000	$2,720,000	$2,455,000	$4,725,000	$15,650,000	$32,168,300

PAGE INTENTIONALLY BLANK

WATER			Current FY 25-26	**Scheduled FY 26-27**	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29	Projected FY 29-30	Projected Years 6 to 10*	Projected Years 11 to 20**	Comments
CAPITAL IMPROVEMENTS - WATER			**1**	**1**	2	3	4	5			Water main replacements
WATER MAIN REPLACEMENTS	**C=Contract**										
	SMR=STEEL MAIN REPLACEMENT										
	ACMR=ASBESTOS CEMENT MAIN REPLACEMENT										
		LF									
New Connections			$23,500	**$15,000**	$15,000	$15,000	$15,000	$15,000	$75,000	$150,000	New connections
Walnut EQ Repair		1500	$382,000	**$100,000**							Grant Funded
Crane Street	SMR	850	$40,000	**$75,000**	$210,000						$385/LF
Shady Lane	SMR	400		**$140,000**							$350/LF
Meadowood	SMR	400		**$200,000**							$500/LF
Vista Tie In Phase 1	C	700		**$275,000**	$100,000	$100,000					$675/LF
Vista Tie In Phase 2	C	700		**$258,000**	$100,000	$250,000					$875/LF Includes Hillcrest and Gayhana
Mitchell Road	C	3400	$35,000	**$250,000**	$1,105,000	$736,666					Myrtle to Cummings on Mitchel Road $650/LF
Beechwood Dr.	SMR	370			$185,000						$500/LF
Austin Court	SMR	260			$130,000						$500/LF
College Streets Upgrade ACMR	ACMR	3700				$925,000	$925,000				$500/LF
Christopher from Home to Walnut	ACMR	1300					$1,000,000				$775/LF
Walnut Drive Northridge to Ridgewood	ACMR	5900						$4,500,000			$775/LF
AC Water Main Replacement Program		272694							$30,000,000	$80,000,000	AC Mains @ $400/LF
Water Main Replacement Totals			$480,500	**$1,313,000**	$1,845,000	$2,026,666	$1,940,000	$4,515,000	$30,075,000	$80,150,000	$122,345,166

*column represents the cumulative expenses for the 5 years between year 6 and year 10

**column represents the cumulative expenses for the 10 years between year 11 and year 20

PAGE INTENTIONALLY BLANK

REVENUE FUNDED CAPITAL PROGRAM PROJECTIONS		Current FY 24-25	**Scheduled FY 25-26**	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29	Projected FY 29-30	Projected Years 6 to 10*	Projected Years 11 to 20**	Comments
BUILDING, YARD & PAVING IMPROVEMENTS			1	2	3	4	5			
Office Building Exterior phase 2	C	$9,000								Upstairs Siding and Windows
Small Truck Garage	C	$62,000								Rehabilitation
Vehicle Storage Upgrades			**$25,000**							VacCon Storage
Board Room Updates and Office Carpet			**$25,000**							Audio Visual and Multipurpose
Yard Paving Repairs			**$42,500**							Pavemeint Repairs in Corp Yard
External and Parkinglot Paving	C		**$75,000**							
Restrooms at Hoover and South Broadway			**$75,000**							For use by Field Staff
Parks Study	C		**$15,000**							
Computers and IT			**$2,500**							
Grant Writing/Engineering Studies		$40,000	**$100,000**	$100,000	$100,000	$100,000	$100,000	$500,000	$1,000,000	
Security and Paving Improvements	C			$100,000						
Engineering for Facilities Expansion					$100,000					
Site Clearing for Expansion						$100,000				
Yard and Facilities Expansion	C						$110,000	$250,000		
Office and Yard Facility Upgrades									$500,000	
Building and Yard		$111,000	**$360,000**	$200,000	$200,000	$200,000	$210,000	$750,000	$1,500,000	

*column represents the cumulative expenses for the 5 years between year 6 and year 10

**column represents the cumulative expenses for the 10 years between year 11 and year 20

PAGE INTENTIONALLY BLANK

REVENUE FUNDED CAPITAL PROGRAM PROJECTIONS					Current FY 24-25	**Scheduled FY 26-27**	Projected FY 27-28	Projected FY 28-29	Projected FY 29-30	Projected FY 30-31	Projected Years 6 to 10*	Projected Years 11 to 20**	Comments
VEHICLES / EQUIPMENT						**1**	2	3	4	5			
			C=Contract										
			V=Vendor										
Light Duty Service Vehicles				Mileage									
				Hours									
2	2012	Ford 4x4	V	*133,812*	$95,000								Age/Repair History
4	2024	Ford Crane Truck	V	*~3,300*		**$127,500**							Total Loss Insurance
11	2017	Toyota Meter Truck	V	*125,194*		**$75,000**							Age/Mileage
16	2005	Dodge 4x4	V	*111,054*			$100,000						Age/Mileage
12	2020	Toyota Meter Truck	V	*125,426*				$65,000					Age/Mileage
15	2017	Ford Service	V	*83,908*					$100,000				Age/Mileage
18	2017	Construction Vac	V	*3239 Hrs*						$500,000			Age/Hours
		Fleet Replacement Program									$2,000,000	$4,000,000	
Heavy Duty Equipment													
Specialty Equipment													
		Leak Detector				**$7,500**							
				Vehicles & Equipment	$95,000	**$210,000**	$100,000	$65,000	$100,000	$500,000	$2,000,000	$4,000,000	$7,070,000

*column represents the cumulative expenses for the 5 years between year 6 and year 10

**column represents the cumulative expenses for the 10 years between year 11 and year 20

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: June 9, 2026

AGENDA ITEM: **F.3**

TITLE: Review of Employee Reimbursements for Fiscal Year 2025/26

PRESENTED BY: Michael Montag, Finance Manager

Recommendation:

Approve Disclosure of Employee Reimbursements for Fiscal Year 2025/26 by motion and roll call vote.

Summary:

State law (Government Code Section 53065.5) requires that special districts disclose, at least annually, reimbursements paid by the district to any employees or board members of at least $100 for each charge for services or products received. “Individual charge” includes, but is not limited to: one meal, one night’s lodging, transportation, or a registration fee paid to any employee or board member.

HUMBOLDT COMMUNITY SERVICES DISTRICT REIMBURSEMENTS FISCAL YEAR 2025-2026			
Board Member or Employee Name	**Date**	**Amount**	**Type of Reimbursement**
Noah Altic	1/30/2026	$117.00	Per Diem for CWEA Training in Sacramento, CA
Noah Altic	2/24/2026	$152.00	Per Diem for SCADA Training in Larkspur, CA
Christopher Armstrong	11/7/2025	$370.00	Stipend for Water Distribution 3 Examination
Hunter Rice	9/25/2025	$276.28	Reimbursement for PPE Purchase
Hunter Rice	1/30/2026	$117.00	Per Diem for CWEA Training in Sacramento, CA
Daniel Rockholt	2/11/2026	$117.00	Per Diem for CWEA Training in Sacramento, CA
Daniel Rockholt	3/5/2026	$370.00	Stipend for Water Distribution 1 Examination
Daniel Rockholt	3/24/2026	$100.00	Permit Fee for Class A License
Julie Ryan	8/19/2025	$833.40	Meals Per Diem ($293) and Personal Auto Use ($540.40) CSDA Conference in Monterey, CA
Terrence Williams	7/8/2025	$811.40	Meals Per Diem ($306) and Personal Auto Use ($505.40) CSDA 2025 GM Summit in South Lake Tahoe, CA

Terrence Williams	9/25/2025	$103.00	Meals Per Diem, CSDA Leadership Academy in Redding, CA
Terrence Williams	3/5/2026	$152.00	Per Diem for SCADA Training in Larkspur, CA
Terrence Williams	6/26/2026	$222.50	Meals Per Diem CSDA 2026 GM Summit in Newport Beach, CA

Fiscal Impact:

None

Humboldt Community Services District

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

AGENDA REPORT

For HCSD Board of Directors Regular Meeting of: June 9, 2026

AGENDA ITEM: **F.4**

TITLE: Review of Appropriations Limit for Fiscal Year 2026/27

PRESENTED BY: Michael Montag, Finance Manager

Recommendation:

Information is presented for public notification. Resolution for acceptance to be presented at the following board meeting to allow the required time.

Summary:

Article XIII B of the California Constitution, adopted by Proposition 4 in 1980, and amended in 1990 by Proposition 111, imposes restrictions on the amount of revenues that can be received and appropriated in a fiscal year. Only revenues defined to as “proceeds of taxes” are restricted by the limit. Generally, revenues restricted as to use, such as enterprise fund revenues and charges for services not exceeding the cost of providing the service are not considered proceeds of taxes. Also, certain expenditures are considered exempt from the limit. During any fiscal year, the District may not appropriate any proceeds of taxes they receive in excess of its Limit.

The appropriations limit is based on actual appropriations during the base year of 1978-79, and is adjusted each year using the growth in population and inflation. The limit, cost of living factor, and population change factor must be adopted each year by resolution of the District’s Board of Directors and incorporated into the District’s budget.

Projected property taxes and assessments for 2026-27 total $450,000. All of the District’s projected property tax revenues are subject to the Appropriations Limit.

The 2026-27 Appropriations Limit, as calculated on the following page, is $ 582,990. Projected tax revenues are $ 132,990 under the appropriations limit for 2026-27.

Fiscal Impact:

None.

Post Office Box 158 • Cutten, CA 95534 • (707) 443-4558 • Fax (707) 443-0818

FISCAL YEAR 2026-27 HUMBOLDT COMMUNITY SERVICES DISTRICT APPROPRIATIONS LIMIT CALCULATIONS

A. Prior Year's Limit (FY 2025-26) $ 568,265

B. Adjustment Factors

1. Population % (County population growth)[1] -0.3
2. Inflation % (Change in California Per Capita Personal Income)[2] 2.90

Population Converted to a Ratio: $\frac{-0.3+100}{100} =$ 0.997

Per Capita Cost of Living Converted to a Ratio: $\frac{2.90+100}{100} =$ 1.0290

Calculation of Factor for Fiscal Year 2026-27 0.997 x 1.0290 = 1.025913

C. FY 26-27 Limit (Prior Year's Limit X Adjustment Factor) $ 587,668

APPROPRIATIONS SUBJECT TO LIMIT AND AMOUNT UNDER LEGAL LIMIT

A.	Projected Proceeds of Taxes	$ 450,000
B.	Exclusions	0
C.	Appropriations Subject to Limit	$ 450,000
D.	Current Year Limit	$ 582,990
E.	Under Limit	$ 132,990

[1] Source: California Department of Finance publication E-1 - Population and Housing estimate with annual percentage change – January 1 2025 and 2026

[2] Source: California Department of Finance Consumer Price Index – Fiscal Year Averages - 2026

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: June 9, 2026

Agenda Item: **F.5**

TITLE: Consideration of Adjustment to General Manager Salary Schedule and Step Placement

Presented by: Michael Hansen, Board President

Recommendation:

Review the following adjustments to the General Manager Salary Schedule and Step Placement:

- Increase step six from $15,809.00 to $16,186.00, representing an increase of 7.5% from step five.
- Change the designation of step six from longevity to merit for the General Manager.
- Place the incumbent on step six of the General Manager Salary Schedule effective June 1, 2026.
- Adjust longevity steps 7-10 to reflect a potential 5% longevity step after each five-year period after reaching Step 6 on the General Manager Salary Schedule.

Consider approval of the General Manager's salary adjustment to $16,186.00 monthly, effective June 1, 2026, and to adopt the revised publicly available salary schedule reflecting the pay rate by motion and roll call vote.

Summary:

The HCSD Board of Directors has completed the General Manager's 2025 performance evaluation. During the performance evaluation, the Board acknowledged that the General Manager has not recied a merit-based pay increase since 2022 and expressed its intent to provide a 7.5% merit increase to the General Manager.

The incumbent General Manager was placed on step 5 of the General Manager salary schedule effective September 1, 2022. The District's adopted effective salary schedule limits the General Manager classification to five merit steps. To accommodate the Board's intent, the District must revise the Salary Schedule to include a 6th merit step in the General Manager Classification.

STEP	1	2	3	4	5	6	7	8	9	10
Current Monthly Wage	MERIT $12,387	MERIT $13,006	MERIT $16,656	MERIT $14,339	MERIT $15,056	LONGV. $15,809	LONGV. $16,599	LONGV. $17,429	LONGV. $18,300	LONGV. $19,215
Proposed Monthly Wage	MERIT $12,387	MERIT $13,006	MERIT $16,656	MERIT $14,339	MERIT $15,056	MERIT $16,186	LONGV. $16,995	LONGV. $17,845	LONGV. $18,737	LONGV. $19,674

The proposed revision will designate step six as a merit step and set its monthly salary at $16,186, representing a 7.5% increase over step five. Steps 7-10 will be adjusted in accordance with Section 2012, Longevity Increases, of the HCSD Personnel Policies & Procedures Manual and will represent a 5% longevity pay increase over the previous step. Employees who have reached the top step in their pay classification and have not been eligible for a merit increase for a period of five years are entitled to consideration for a longevity pay increase.

Upon approval, the District will post the revised public salary schedule to comply with Public Employee Retirement Law (PERL).

Fiscal Impact:

$14,598 annually in wages, payroll taxes, and benefits.

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: June 9, 2026

Agenda Item: G.1

TITLE: Consideration of Adopting Resolution 2026-05 Establishing a Budget and Updated Master Rate and Charge Schedule for Fiscal Year 2026/27

Presented by: Michael Montag, Finance Manager/District Treasurer

---

Recommendation: Staff recommends the Board of Directors:

1. Review and discuss proposed FY 2026/27 Budget and updates to the District's Master Charge Schedule
2. Motion and roll call vote on Resolution 2026-05 to adopt the Budget and Master Rate and Charge Schedule for Fiscal Year 2026-2027

Summary:

Attached for the Board's review and consideration is the updated draft of the FY 2026/27 District Budget. Notable highlights are listed below.

Highlights of significance within the proposed FY 2026/27 Budget:

Water Rate Revenue: The Rate Study that was completed and adopted in 2023 projected rate increases of 13% for FY 2026-27. This increase amount was considered necessary in order to build the funds necessary for significant expected Capital Improvements expenditures in future years, most notably replacement of the District's aging Asbestos Concrete (AC) Water mains projected at a cost of $9,000,000 per year over 15 years beginning in FY 2029-30. If rates are increased by less than the amount specified in the rate study, then each percentage reduction in rate increase for FY 2026-27 will result in $66,000 less revenue for FY 2026-27 and due to the compounding nature of increases will result in $430,000 lower reserve funds over a 5 year period.

Sewer Rate Revenue: The Rate Study that was completed and adopted in 2023 projected rate increases of 12% for FY 2026-27. This increase amount was considered necessary in order to build the funds necessary for significant expected Capital Improvements expenditures in future years, most notably replacement of the District's Gravity Mains and Force Mains, as well as significant costs expected for the District's share of improvements to the Waste Water Treatment Plant. If rates are increased by less than the amount specified in the rate study, then each percentage reduction in rate increase for FY 2026-27 will result in $89,000 less revenue and due to the compounding nature of increases will result in $555,400 lower reserve funds over a 5 year period.

Wage and Benefit Expenses: District direct wage expenses are projected to increase by less than 3% compared to FY 2025-26 due to a wave of retirements of long-tenured employees. The District has also reserved wage and benefit funding in the budget for a potential mid-year solicitation. Prior to solicitation staff will request approval from the board to add an additional employee to the personnel plan. Costs related to the District's Retiree Health Benefits Program (RHBP) have increased monthly by $16,497 due to the increase in the number of retirees participating in the RHBP. The District has also included an Additional Discretionary Payment (ADP) to CalPERS to reduce the District's long-term liability. This budget draft also includes a 5% cost-of living adjustment for all represented employees and a 6% adjustment to the utility series that was negotiated by the Employee Negotiation Ad-Hoc committee.

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

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

Temporary Labor: Due to projects such as the Automated Meter Replacement Program in which the District intends to utilize temporary labor expenses are projected to increase compared with FY 2026.

Electrical Power and Street Lighting: Fiscal Year 2026 electrical costs were less than budgeted due to ongoing reduction in electricity consumed by the District compared to prior years. The FY 2026-27 Budget is set with the expectation that District electrical consumption will be maintained at current levels while accounting for potential electrical rate increases.

Long Term Debt: The Davis-Grunsky loan through the Department of Water Resources as well as the Vac-Con truck loan had their final payment in FY 2026. Debt service for other existing District loans are proceeding as expected. Payments on the 2012 CIP Loan will continue until FY 2032-33 and the 2014 Wastewater Revenue Loan will continue until FY 2044-45.

Capital Expenditures: Capital expenditures totals are listed on the draft budget correspond to the Capital Expenditures which will be presented by the General Manager. The District is projected to have less in Capital Improvement Expenditures for FY 2026/27 due to a delay in some projects that were originally scheduled for FY 2025/26. The amounts shown for Capital Improvements for FY 26/27 include $468,000 in Water Capital Improvements, $499,000 in Sewer Capital Improvements, and $143,000 in General Capital Improvements originally scheduled for FY 2025/26. The amount also includes replacement of the District Truck (Unit 4) that was recently damaged by fire.

Working Capital Reserve Summaries:

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

The following chart compares the reserve balances according to these formulas against the projected reserves under the current proposed budget. Under this projection, reserve funds as of the end of FY 26/27 are projected to be between the minimum and maximum amounts recommended in the rate study. Such reserves are necessary to accommodate the expected capital expenditures in Fiscal Year 2027 and beyond.

	Recommended reserves		**Projected reserves**	
	Rate Study reserve Min amount for end of FY 2027	Rate Study reserve Max amount for end of FY 2027	Projected reserves as of 6/30/2026	Projected reserves as of 6/30/2027
Water Fund	$1,748,600	$4,899,000	$6,324,889	$5,784,586
Sewer Fund	$2,321,200	$11,067,700	$10,499,103	$9,089,600
General Fund	$25,000	$50,000	$1,752,924	$1,667,924
Total	**$4,094,800**	**$16,016,700**	**$18,576,916**	**$16,542,110**

PAGE INTENTIONALLY BLANK

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027
FOR ENTIRE DISTRICT

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE						
Metered Water Sales	5,927,451	6,603,000	6,600,000	7,458,000	12.95%	13.00%
Sewer Service Charges	8,099,512	8,842,500	8,900,000	9,968,000	12.73%	12.00%
Water & Sewer Construction Charges	35,337	35,000	50,100	35,000	0.00%	-30.14%
Account Charges	120,407	115,000	154,000	135,000	17.39%	-12.34%
Inspection Charges	464	700	-	1,500	114.29%	0.00%
Reimbursable Maintenance Charges	51	1,600	15,988	1,700	6.25%	-89.37%
Miscellaneous	1,466	2,000	828	-	-100.00%	-100.00%
TOTAL OPERATING REVENUE	14,184,688	15,599,800	15,720,916	17,599,200	12.82%	11.95%
NON-OPERATING REVENUE						
Capital Connection/Capacity Charges	120,814	125,000	125,000	125,000	0.00%	0.00%
Interest/General	581,445	405,000	554,000	530,000	30.86%	-4.33%
Discounts Earned	1,007	1,750	(260)	-	-100.00%	-100.00%
Sales:Fixed Assets/Scrap Metal	14,142	2,000	430	600	-70.00%	39.53%
Bad Debt Recovery	900	3,000	800	1,000	-66.67%	25.00%
Property Taxes & Assessments	498,494	450,000	450,000	450,000	0.00%	0.00%
Insurance Rebate	-	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	1,216,802	986,750	1,129,970	1,106,600	12.15%	-2.07%
TOTAL DISTRICT REVENUE	15,401,490	16,586,550	16,850,886	18,705,800	12.78%	11.01%
OPERATING EXPENSES						
Wages Direct	1,781,762	2,065,812	1,950,000	2,125,058	2.87%	8.98%
Discretionary PERS UAL Payment	-	-	321,000	240,090	0.00%	-25.21%
Benefits: PERS	538,873	607,000	582,400	623,850	2.78%	7.12%
Group Ins	1,145,671	1,451,000	1,236,000	1,563,100	7.73%	26.46%
Workers Comp Ins	29,240	32,000	30,500	32,000	0.00%	4.92%
FICA/Medicare	137,370	151,650	151,000	163,700	7.95%	8.41%
Misc Benefits	200	1,920	850	1,800	-6.25%	111.76%
Total Wages and Benefits	3,633,116	4,309,382	4,271,750	4,749,598	10.22%	11.19%
Less: wages & ben charged to Capital Proj.	(410,966)	(300,000)	(500,000)	(750,000)	150.00%	50.00%
Total Operating Wages and benefits	3,222,150	4,009,382	3,771,750	3,999,598	-0.24%	6.04%
Water Purchase HBMWD	1,146,935	1,180,000	1,209,000	1,270,000	7.63%	5.05%
Water Purchase Eureka	741,796	850,000	870,000	913,000	7.41%	4.94%
Sewage Treatment Operations & Maint.	2,021,760	2,185,000	1,850,000	1,942,500	-11.10%	5.00%
Water/Sewer Analysis	11,089	12,000	14,000	15,000	25.00%	7.14%
Supplies/ Construction	124,798	150,000	96,000	150,000	0.00%	56.25%
Supplies/ Office-Administration	10,554	15,000	14,000	15,000	0.00%	7.14%
Supplies/ Engineering	593	2,000	450	2,500	25.00%	455.56%
Supplies/ Maintenance	94,408	100,000	98,500	100,000	0.00%	1.52%
Invoicing	74,227	65,000	70,000	70,000	7.69%	0.00%
Temporary Labor	90,984	44,500	32,000	56,500	26.97%	76.56%
Repairs & Maintenance/Trucks	70,388	75,000	55,000	75,000	0.00%	36.36%
Equipment Rental	-	2,000	500	2,500	25.00%	400.00%
Building & Grounds Maintenance	36,047	35,000	34,500	35,000	0.00%	1.45%
Electrical Power	419,871	500,000	465,000	500,000	0.00%	7.53%
Street Lights	77,125	90,000	75,000	80,000	-11.11%	6.67%
Telephone	21,508	15,000	18,000	18,000	20.00%	0.00%
Postage	2,883	2,500	2,500	2,500	0.00%	0.00%
Freight	1,208	1,000	250	900	-10.00%	260.00%
Chemicals	12,975	13,000	16,060	17,500	34.62%	8.97%
Liability Insurance	133,725	150,000	150,000	160,000	6.67%	6.67%
Legal	7,580	40,000	60,000	46,000	15.00%	-23.33%

HUMBOLDT COMMUNITY SERVICES DISTRICT
BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027
FOR ENTIRE DISTRICT

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
Accounting	18,658	20,000	20,000	20,000	0.00%	0.00%
Engineering	939	1,500	-	2,000	33.33%	0.00%
Other Professional Services	16,198	130,000	53,000	70,000	-46.15%	32.08%
Bank Service Charges	21,087	22,000	22,000	24,000	9.09%	9.09%
Transportation	67,458	75,000	65,000	90,000	20.00%	38.46%
Office Equip. Maintenance	4,944	6,000	3,750	4,350	-27.50%	16.00%
Computer Software Maintenance	47,525	46,000	63,000	67,500	46.74%	7.14%
Memberships & Subscriptions	26,481	47,500	45,400	44,500	-6.32%	-1.98%
Bad Debts & Minimum Balance Writeoff	(5)	20,000	20,000	20,000	0.00%	0.00%
Conference & Continuing Ed	6,987	33,000	22,000	30,000	-9.09%	36.36%
Certifications	5,757	7,500	9,000	8,000	6.67%	-11.11%
State/County & LAFCO Charges	69,638	62,000	64,000	70,000	12.90%	9.38%
Hydraulic Water Model Maintenance	-	2,000	-	2,000	0.00%	0.00%
Elections Expense	16,881	-	-	17,000	0.00%	0.00%
Human Resources	14,891	22,000	29,500	20,000	-9.09%	-32.20%
Miscellaneous	1,212	10,000	(458)	-	-100.00%	-100.00%
Director's Charges	12,850	16,000	12,000	12,500	-21.88%	4.17%
TOTAL OPERATING EXPENSES	8,654,105	10,056,882	9,330,702	9,973,348	-0.83%	6.89%
LONG TERM DEBT PAYMENTS						
2012 CIP & Refi.	177,600	177,600	177,600	177,600	0.00%	0.00%
Davis-Grunsky Loan	6,045	6,050	6,125	-	-100.00%	-100.00%
VacCon Truck Loan(2021)	117,441	117,441	117,441	-	-100.00%	-100.00%
2014 Wastewater Revenue Bonds	486,575	487,175	487,175	484,825	-0.48%	-0.48%
TOTAL LONG TERM DEBT PAYMENTS	787,661	788,266	788,341	662,425	-15.96%	-15.97%
CAPITALIZED EXPENDITURES						
Vehicles, Rolling Stock & Equipment	125,091	97,500	95,000	195,000	100.00%	105.26%
Building, Yard & Paving Improvements	90,444	395,000	252,000	345,000	-12.66%	36.90%
Capital Improvements Water	1,199,283	2,944,800	2,476,800	2,915,000	-1.01%	17.69%
Capital Improvements Sewer	729,782	1,645,500	1,146,500	2,810,833	70.82%	145.17%
Engineering & Studies	-	15,000	15,000	15,000	0.00%	0.00%
TOTAL CAPITAL EXPENDITURES	2,144,600	5,097,800	3,985,300	6,280,833	23.21%	57.60%
City of Eureka Projects:						
CoE WWTP CIP	579,805	3,670,000	3,670,000	3,824,000	4.20%	4.20%
TOTAL City of Eureka Projects	579,805	3,670,000	3,670,000	3,824,000	4.20%	4.20%
BUDGET SURPLUS (DEFICIT)	3,235,319	(3,026,398)	(923,457)	(2,034,806)	-32.76%	120.35%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027
FOR ENTIRE DISTRICT

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	14,184,688	15,599,800	15,720,916	17,599,200	12.82%	11.95%
TOTAL OPERATING EXPENSES	(8,654,105)	(10,056,882)	(9,330,702)	(9,973,348)	-0.83%	6.89%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	5,530,583	5,542,918	6,390,214	7,625,852	37.58%	19.34%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	1,216,802	986,750	1,129,970	1,106,600	12.15%	-2.07%
TOTAL LONG TERM DEBT SERVICE	(787,661)	(788,266)	(788,341)	(662,425)	-15.96%	-15.97%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	5,959,724	5,741,402	6,731,843	8,070,027	40.56%	19.88%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(2,144,600)	(5,097,800)	(3,985,300)	(6,280,833)	23.21%	57.60%
CITY of EUREKA PROJECT REIMBURSEMENT	(579,805)	(3,670,000)	(3,670,000)	(3,824,000)	4.20%	4.20%
BUDGET SURPLUS (DEFICIT)	3,235,319	(3,026,398)	(923,457)	(2,034,806)	-32.76%	120.35%

Working Capital Reserve Summary

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
BUDGET SURPLUS or (DEFICIT)	3,235,319	(3,026,398)	(923,457)	(2,034,806)	-32.76%	120.35%
Beginning Working Capital Reserves	16,265,054	19,500,373	19,500,373	18,576,916	-4.74%	-4.74%
Working Capital Reserve Balance, End of Year	19,500,373	16,473,975	18,576,916	16,542,110	0.41%	-10.95%
Minimum Target Reserve Balance			**$3,819,200.00**	**$4,094,800.00**		
Maximum Target Reserve Balance			**$15,482,800.00**	**$16,016,700.00**		

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

Water Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE						
Metered Water Sales	5,927,451	6,603,000	6,600,000	7,458,000	12.95%	13.00%
Water Construction Charges	19,223	20,000	50,000	20,000	0.00%	-60.00%
Account Charges	68,632	70,000	88,000	80,000	14.29%	-9.09%
Inspection Charges	-	-	-	-	0.00%	0.00%
Reimbursable Maintenance Charges	29	1,400	15,688	1,500	7.14%	-90.44%
Miscellaneous	617	1,000	128	-	-100.00%	-100.00%
TOTAL OPERATING REVENUE	6,015,952	6,695,400	6,753,816	7,559,500	12.91%	11.93%
NON-OPERATING REVENUE						
Water Capital Connection/Capacity Charges	44,778	50,000	100,000	50,000	0.00%	-50.00%
Interest/General	204,901	190,000	215,000	205,000	7.89%	-4.65%
Discounts Earned	574	1,000	(150)	-	-100.00%	-100.00%
Sales:Fixed Assets/Scrap Metal	8,061	1,000	230	300	-70.00%	30.43%
Bad Debt Recovery	513	2,000	450	500	-75.00%	11.11%
FW/MR Assessment	1,083	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	259,910	244,000	315,530	255,800	4.84%	-18.93%
TOTAL DISTRICT REVENUE	6,275,862	6,939,400	7,069,346	7,815,300	12.62%	10.55%
OPERATING EXPENSES						
Wages Direct	875,900	958,750	925,000	998,777	4.17%	7.98%
Wages & Benefits: Allocated	663,675	827,731	907,625	982,426	18.69%	8.24%
Benefits: PERS	113,859	143,475	90,000	90,350	-37.03%	0.39%
Group Ins	373,820	413,000	355,000	449,000	8.72%	26.48%
Workers Comp Ins	14,918	14,850	14,500	15,000	1.01%	3.45%
FICA/Medicare	66,925	70,370	70,000	76,850	9.21%	9.79%
Misc Benefits		-	-	-		
Total Wages and Benefits	2,109,097	2,428,176	2,362,125	2,612,403	7.59%	10.60%
Less: wages & ben charged to Capital Proj.	(292,864)	(185,000)	(260,000)	(390,000)	110.81%	50.00%
Total Operating Wages and benefits	1,816,233	2,243,176	2,102,125	2,222,403	-0.93%	5.72%
Water Purchase HBMWD	1,146,935	1,180,000	1,209,000	1,270,000	7.63%	5.05%
Water Purchase Eureka	741,796	850,000	870,000	913,000	7.41%	4.94%
Water Analysis	11,089	12,000	14,000	15,000	25.00%	7.14%
Supplies/ Construction	93,048	110,000	61,000	75,000	-31.82%	22.95%
Supplies/Office-Administration	2,841	4,500	3,500	4,000	-11.11%	14.29%
Supplies/ Engineering	327	500	300	-	-100.00%	-100.00%
Supplies/ Maintenance	36,368	50,000	55,000	50,000	0.00%	-9.09%
Temporary Labor	39,516	22,250	20,000	23,250	4.49%	16.25%
Repairs & Maintenance/Trucks	38,124	40,000	30,000	37,500	-6.25%	25.00%
Equipment Rental	-	1,000	-	1,250	25.00%	0.00%
Building & Grounds Maintenance	6,485	6,000	11,000	11,000	83.33%	0.00%
Electrical Power	245,599	285,000	270,000	290,000	1.75%	7.41%
Telephone	-	-	-	-	0.00%	0.00%
Postage	218	-	-	-	0.00%	0.00%
Freight	248	350	-	300	-14.29%	0.00%
Chemicals	12,975	13,000	16,000	17,500	34.62%	9.38%
Engineering	535	-	-	-	0.00%	0.00%
Other Professional Services	285	5,000	-	5,000	0.00%	0.00%
Transportation	38,451	43,000	37,000	50,000	16.28%	35.14%
Office Equip. Maintenance	615	750	450	500	-33.33%	11.11%
Computer Software Maintenance	22,878	21,000	33,000	35,000	66.67%	6.06%
Memberships & Subscriptions	4,230	2,000	2,700	3,000	50.00%	11.11%
Bad Debts & Minimum Balance Writeoff	(3)	10,000	10,000	10,000	0.00%	0.00%
Conference & Continuing Ed	4,478	10,000	10,000	15,000	50.00%	50.00%
Certifications	3,478	3,500	3,500	3,000	-14.29%	-14.29%
State/County & LAFCO Charges and Charges	42,477	39,000	60,000	65,000	66.67%	8.33%
Hydraulic Water Model Maintenance	-	2,000	-	2,000	0.00%	0.00%

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027
Water Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
Human Resources	3,529	4,500	10,000	6,000	33.33%	-40.00%
Miscellaneous	43	1,000	25	-	-100.00%	-100.00%
General & Admin Expense Allocation	260,606	349,150	294,700	315,900	-9.52%	7.19%
TOTAL OPERATING EXPENSES	4,573,404	5,308,676	5,123,300	5,440,603	2.49%	6.19%
LONG TERM DEBT PAYMENTS						
2012 CIP & Refi.	-	-	-	-	0.00%	0.00%
Davis-Grunsky Loan	6,045	6,050	6,125	-	-100.00%	-100.00%
Debt Service: Allocated	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	6,045	6,050	6,125	-	-100.00%	-100.00%
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	4,756	-	-	-	0.00%	0.00%
Building & Yard Improvements	-	-	-	-	0.00%	0.00%
Capital Improvements Water	1,199,283	2,944,800	2,476,800	2,915,000	-1.01%	17.69%
Engineering & Studies	-	-	-	-	0.00%	0.00%
TOTAL CAPITAL EXPENDITURES	1,204,039	2,944,800	2,476,800	2,915,000	-1.01%	17.69%
BUDGET SURPLUS (DEFICIT)	492,375	(1,320,126)	(536,879)	(540,303)	-59.07%	0.64%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

Water Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	6,015,952	6,695,400	6,753,816	7,559,500	12.91%	11.93%
TOTAL OPERATING EXPENSES	(4,573,404)	(5,308,676)	(5,123,300)	(5,440,603)	2.49%	6.19%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	1,442,549	1,386,724	1,630,516	2,118,897	52.80%	29.95%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	259,910	244,000	315,530	255,800	4.84%	-18.93%
TOTAL LONG TERM DEBT SERVICE	(6,045)	(6,050)	(6,125)	-	-100.00%	-100.00%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	1,696,414	1,624,674	1,939,921	2,374,697	46.16%	22.41%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(1,204,039)	(2,944,800)	(2,476,800)	(2,915,000)	-1.01%	17.69%
BUDGET SURPLUS or (DEFICIT)	492,375	(1,320,126)	(536,879)	(540,303)	-59.07%	0.64%

Working Capital Reserve Summary

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
BUDGET SURPLUS or (DEFICIT)	492,375	(1,320,126)	(536,879)	(540,303)	-59.07%	0.64%
Beginning Working Capital Reserves	6,369,393	6,861,768	6,861,768	6,324,889	-7.82%	-7.82%
Working Capital Reserve Balance, End of Year	6,861,768	5,541,642	6,324,889	5,784,586	4.38%	-8.54%
Minimum Target Reserve Balance			$1,627,500.00	$1,748,600.00		
Maximum Target Reserve Balance			$4,701,000.00	$4,899,000.00		

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027
Sewer Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE						
Sewer Service Charges	8,099,512	8,842,500	8,900,000	9,968,000	12.73%	12.00%
Sewer Construction Charges	16,114	15,000	100	15,000	0.00%	14900.00%
Account Charges	51,775	45,000	66,000	55,000	22.22%	-16.67%
Inspection Charges	464	700	-	1,500	114.29%	0.00%
Reimbursable Maintenance Charges	22	200	300	200	0.00%	-33.33%
Miscellaneous	465	1,000	100	-	-100.00%	-100.00%
TOTAL OPERATING REVENUE	8,168,352	8,904,400	8,966,500	10,039,700	12.75%	11.97%
NON-OPERATING REVENUE						
Sewer Capital Connection/Capacity Charges	76,036	75,000	25,000	75,000	0.00%	200.00%
Interest/General	218,229	200,000	235,000	225,000	12.50%	-4.26%
Discounts Earned	433	750	(110)	-	-100.00%	-100.00%
Sales:Fixed Assets/Scrap Metal	6,081	1,000	200	300	-70.00%	50.00%
Bad Debt Recovery	387	1,000	350	500	-50.00%	42.86%
Other Non-Operating Revenue	-	-	-	-	0.00%	0.00%
TOTAL NON-OPERATING REVENUE	301,166	277,750	260,440	300,800	8.30%	15.50%
TOTAL DISTRICT REVENUE	8,469,518	9,182,150	9,226,940	10,340,500	12.62%	12.07%
OPERATING EXPENSES						
Wages Direct	501,076	598,000	617,000	680,019	13.72%	10.21%
Wages & Benefits: Allocated	663,675	827,731	907,625	982,426	18.69%	8.24%
Benefits: PERS	60,242	77,250	58,000	61,500	-20.39%	6.03%
Group Ins	203,871	275,000	230,000	290,900	5.78%	26.48%
Workers Comp Ins	7,923	9,275	10,000	10,000	7.82%	0.00%
FICA/Medicare	38,277	43,950	47,000	52,350	19.11%	11.38%
Misc Benefits	-	-	-	-	0.00%	0.00%
Total Wages and Benefits	1,475,064	1,831,206	1,869,625	2,077,195	13.43%	11.10%
Less: wages & ben charged to Capital Proj.	(71,271)	(65,000)	(200,000)	(300,000)	361.54%	50.00%
Total Operating Wages and benefits	1,403,793	1,766,206	1,669,625	1,777,195	0.62%	6.44%
Sewage Treatment: Operating & Maint.	2,021,760	2,185,000	1,850,000	1,942,500	-11.10%	5.00%
Sewer Analysis	-	-	-	-	0.00%	0.00%
Supplies/ Construction	31,750	40,000	35,000	75,000	87.50%	114.29%
Supplies/ Office-Administration	2,143	4,500	3,000	3,500	-22.22%	16.67%
Supplies/ Engineering	247	500	-	-	-100.00%	0.00%
Supplies/ Maintenance	58,040	45,000	43,000	50,000	11.11%	16.28%
Temporary Labor	29,810	22,250	12,000	23,250	4.49%	93.75%
Repairs & Maintenance/Trucks	32,264	35,000	25,000	37,500	7.14%	50.00%
Equipment Rental	-	1,000	500	1,250	25.00%	150.00%
Building & Grounds Maintenance	4,568	5,000	6,500	7,000	40.00%	7.69%
Electrical Power	94,247	115,000	95,000	105,000	-8.70%	10.53%
Telephone	-	-	-	-	0.00%	0.00%
Postage	164	-	-	-	0.00%	0.00%
Freight	960	350	-	300	-14.29%	0.00%
Chemicals	-	-	60	-	0.00%	-100.00%
Legal	-	-	-	-	0.00%	0.00%
Engineering	404	-	-	-	0.00%	0.00%
Other Professional Services	3,375	5,000	3,000	5,000	0.00%	66.67%
Transportation	29,007	32,000	28,000	40,000	25.00%	42.86%
Office Equip. Maintenance	464	750	300	350	-53.33%	16.67%
Computer Software Maintenance	18,352	19,000	26,000	28,000	47.37%	7.69%
Memberships & Subscriptions	1,556	1,500	2,700	3,000	100.00%	11.11%
Bad Debts & Minimum Balance Writeoff	(2)	10,000	10,000	10,000	0.00%	0.00%
Conference & Continuing Ed	589	10,000	12,000	15,000	50.00%	25.00%
Certifications	359	2,500	4,500	4,000	60.00%	-11.11%
State/County & LAFCO Charges and Charges	6,427	4,000	4,000	5,000	25.00%	25.00%
Human Resources	2,662	3,000	7,500	4,000	33.33%	-46.67%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

Sewer Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
Miscellaneous	32	1,500	17	-	-100.00%	-100.00%
General & Admin Expense Allocation	260,606	349,150	294,700	315,900	-9.52%	7.19%
TOTAL OPERATING EXPENSES	4,003,577	4,658,206	4,132,402	4,452,745	-4.41%	7.75%
LONG TERM DEBT PAYMENTS						
2014 Wastewater Revenue Bonds	486,575	487,175	487,175	484,825	-0.48%	-0.48%
2012 CIP & Refi.	177,600	177,600	177,600	177,600	0.00%	0.00%
VacCon Truck Loan(2021)	117,441	117,441	117,441	-	-100.00%	-100.00%
Debt Service: Allocated	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	781,616	782,216	782,216	662,425	-15.31%	-15.31%
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	15,145	-	-	-	0.00%	0.00%
Building, Yard& Paving Improvements	-	-	-	-	0.00%	0.00%
Capital Improvements Sewer	729,782	1,645,500	1,146,500	2,810,833	70.82%	145.17%
Engineering & Studies	-	-	-	-	0.00%	0.00%
TOTAL CAPITAL EXPENDITURES	744,927	1,645,500	1,146,500	2,810,833	70.82%	145.17%
City of Eureka Projects:						
CoE WWTP CIP	579,805	3,670,000	3,670,000	3,824,000	4.20%	4.20%
TOTAL OTHER	579,805	3,670,000	3,670,000	3,824,000	4.20%	4.20%
BUDGET SURPLUS (DEFICIT)	2,359,594	(1,573,772)	(504,178)	(1,409,503)	-10.44%	179.56%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

Sewer Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	8,168,352	8,904,400	8,966,500	10,039,700	12.75%	11.97%
TOTAL OPERATING EXPENSES	(4,003,577)	(4,658,206)	(4,132,402)	(4,452,745)	-4.41%	7.75%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	4,164,776	4,246,194	4,834,098	5,586,955	31.58%	15.57%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	301,166	277,750	260,440	300,800	8.30%	15.50%
TOTAL LONG TERM DEBT SERVICE	(781,616)	(782,216)	(782,216)	(662,425)	-15.31%	-15.31%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	3,684,326	3,741,728	4,312,322	5,225,330	39.65%	21.17%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(744,927)	(1,645,500)	(1,146,500)	(2,810,833)	70.82%	145.17%
CITY of EUREKA PROJECT REIMBURSEMENT	(579,805)	(3,670,000)	(3,670,000)	(3,824,000)	4.20%	4.20%
BUDGET SURPLUS or (DEFICIT)	2,359,594	(1,573,772)	(504,178)	(1,409,503)	-10.44%	179.56%

Working Capital Reserve Summary

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
BUDGET SURPLUS or (DEFICIT)	2,359,594	(1,573,772)	(504,178)	(1,409,503)	-10.44%	179.56%
Beginning Working Capital Reserves	8,643,688	11,003,281	11,003,281	10,499,103	-4.58%	-4.58%
Working Capital Reserve Balance, End of Year	11,003,281	9,429,509	10,499,103	9,089,600	-3.60%	-13.42%
Minimum Target Reserve Balance			$2,166,700.00	$2,321,200.00		
Maximum Target Reserve Balance			$10,731,800.00	$11,067,700.00		

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

General Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE						
Interest	158,315	15,000	104,000	100,000	566.67%	-3.85%
Miscellaneous	384	-	600	-	0.00%	-100.00%
TOTAL OPERATING REVENUE	158,699	15,000	104,600	100,000	566.67%	-4.40%
NON-OPERATING REVENUE						
Property Taxes	497,411	450,000	450,000	450,000	0.00%	0.00%
Insurance Rebate	-	-	-	-	0.00%	0.00%
Other Non-Operating Revenue	-	-	-	-		
TOTAL NON-OPERATING REVENUE	497,411	450,000	450,000	450,000	0.00%	0.00%
TOTAL DISTRICT REVENUE	656,110	465,000	554,600	550,000	18.28%	-0.83%
OPERATING EXPENSES						
Wages Direct	404,786	509,062	408,000	446,262	-12.34%	9.38%
Discretionary PERS UAL Payment	-	-	321,000	240,090	0.00%	-25.21%
Benefits: PERS	364,772	386,275	434,400	472,000	22.19%	8.66%
Group Ins	567,980	763,000	651,000	823,200	7.89%	26.45%
Workers Comp Ins	6,399	7,875	6,000	7,000	-11.11%	16.67%
FICA/Medicare	32,168	37,330	34,000	34,500	-7.58%	1.47%
Misc Benefits	200	1,920	850	1,800	-6.25%	111.76%
Total Wages and Benefits	1,376,305	1,705,462	1,855,250	2,024,852	18.73%	9.14%
Less: wages & ben charged to Capital Proj.	(46,831)	(50,000)	(40,000)	(60,000)	20.00%	50.00%
Less: Allocated to Water and Sewer Funds	(1,327,350)	(1,655,462)	(1,815,250)	(1,964,852)	18.69%	8.24%
Total Unallocated Wages and Benefits	2,124	-	-	-	0.00%	0.00%
Supplies/ Construction	-	-	-	-	0.00%	0.00%
Supplies/ Administration	5,570	6,000	7,500	7,500	25.00%	0.00%
Supplies/ Engineering	19	1,000	150	2,500	150.00%	1566.67%
Supplies/ Maintenance	-	5,000	500	-	-100.00%	-100.00%
Invoicing	74,227	65,000	70,000	70,000	7.69%	0.00%
Temporary Labor	21,658	-	-	10,000	0.00%	0.00%
Repairs & Maintenance/Trucks	-	-	-	-	0.00%	0.00%
Equipment Rental	-	-	-	-	0.00%	0.00%
Building & Grounds Maintenance	24,994	24,000	17,000	17,000	-29.17%	0.00%
Electrical Power	80,025	100,000	100,000	105,000	5.00%	5.00%
Street Lights	77,125	90,000	75,000	80,000	-11.11%	6.67%
Telephone	21,508	15,000	18,000	18,000	20.00%	0.00%
Postage	2,501	2,500	2,500	2,500	0.00%	0.00%
Freight	-	300	250	300	0.00%	20.00%
Liability Insurance	133,725	150,000	150,000	160,000	6.67%	6.67%
Legal Services	7,580	40,000	60,000	46,000	15.00%	-23.33%
Accounting	18,658	20,000	20,000	20,000	0.00%	0.00%
Engineering	-	1,500	-	2,000	33.33%	0.00%
Other Professional Services	12,538	120,000	50,000	60,000	-50.00%	20.00%
Bank Service Charges	21,087	22,000	22,000	24,000	9.09%	9.09%
Transportation	-	-	-	-	0.00%	0.00%
Office Equip. Maintenance	3,865	4,500	3,000	3,500	-22.22%	16.67%
Computer Software Maintenance	6,295	6,000	4,000	4,500	-25.00%	12.50%
Memberships & Subscriptions	20,695	44,000	40,000	38,500	-12.50%	-3.75%
Bad Debts & Minimum Balance Writeoff	-	-	-	-	0.00%	0.00%
Conference & Continuing Ed	1,920	13,000	-	-	-100.00%	0.00%
Certifications	1,920	1,500	1,000	1,000	-33.33%	0.00%
State/County & LAFCO Charges and Charges	20,734	19,000	-	-	-100.00%	0.00%
Elections Expense	16,881	-	-	17,000	0.00%	0.00%
Human Resources	8,700	14,500	12,000	10,000	-31.03%	-16.67%

HUMBOLDT COMMUNITY SERVICES DISTRICT
SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027
General Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
Miscellaneous	1,137	7,500	(500)	-	-100.00%	-100.00%
Director's Charges	12,850	16,000	12,000	12,500	-21.88%	4.17%
General & Admin Expense Allocation	(521,211)	(698,300)	(589,400)	(631,800)	-9.52%	7.19%
TOTAL OPERATING EXPENSES	77,125	90,000	75,000	80,000	-11.11%	6.67%
LONG TERM DEBT PAYMENTS						
Less: Allocated to Water & Sewer Funds	-	-	-	-	0.00%	0.00%
TOTAL LONG TERM DEBT PAYMENTS	-	-	-	-		
CAPITALIZED EXPENDITURES						
Vehicles/Rolling Stock/Capital Equipment	105,190	97,500	95,000	195,000	100.00%	105.26%
Building, Yard & Paving Improvements	90,444	395,000	252,000	345,000	-12.66%	36.90%
Engineering & Studies	-	15,000	15,000	15,000	0.00%	0.00%
TOTAL CAPITAL EXPENDITURES	195,634	507,500	362,000	555,000		
BUDGET SURPLUS (DEFICIT)	383,351	(132,500)	117,600	(85,000)	-35.85%	-172.28%

HUMBOLDT COMMUNITY SERVICES DISTRICT

SUMMARY BUDGETARY STATEMENT OF REVENUES AND EXPENSES FOR FISCAL YEAR 2026-2027

General Fund

	2024-25 Actual	2025-26 Budget	2025-26 Est Actual	2026-27 Budget req	% Change vs 2026 Budget	% Change vs 2026 Projected
OPERATING REVENUE & EXPENSES						
TOTAL OPERATING REVENUE	158,699	15,000	104,600	100,000	566.67%	-4.40%
TOTAL OPERATING EXPENSES	(77,125)	(90,000)	(75,000)	(80,000)	-11.11%	6.67%
NET SURPLUS/(DEFICIT) FROM OPERATIONS	81,574	(75,000)	29,600	20,000	-126.67%	-32.43%
NON-OPERATING REVENUE & EXPENSES						
TOTAL NON-OPERATING REVENUE	497,411	450,000	450,000	450,000	0.00%	0.00%
SURPLUS/(DEFICIT) BEFORE CAPITAL EXPENDITURES	578,985	375,000	479,600	470,000	25.33%	-2.00%
HCSD CAPITAL IMPROVEMENT EXPENDITURES	(195,634)	(507,500)	(362,000)	(555,000)	9.36%	53.31%
BUDGET SURPLUS or (DEFICIT)	383,351	(132,500)	117,600	(85,000)	-35.85%	-172.28%

Working Capital Reserve Summary

BUDGET SURPLUS or (DEFICIT)	383,351	(132,500)	117,600	(85,000)	-35.85%	-172.28%
Beginning Working Capital Reserves	1,251,973	1,635,324	1,635,324	1,752,924	7.19%	7.19%
Working Capital Reserve Balance, End of Year	1,635,324	1,502,824	1,752,924	1,667,924	10.99%	-4.85%

HUMBOLDT COMMUNITY SERVICES DISTRICT
FY 2026/2027 MASTER CHARGE SCHEDULE

Customer Service Account Charge

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

WATER – MONTHLY SERVICE RATES

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

Fixed Monthly Service Charges			***Volumetric Consumption Charge***	
	Current	***Proposed***	***Current***	***Proposed***
SFR <1 inch and <24 Fixture Units	$28.74	$32.48	$6.47 per HCF	$7.30 per HCF
5/8 inch meter	$28.74	$32.48	$6.47 per HCF	$7.30 per HCF
3/4 inch meter	$41.37	$46.75	$6.47 per HCF	$7.30 per HCF
1 inch meter	$66.62	$75.28	$6.47 per HCF	$7.30 per HCF
1-1/2 inch meter	$129.76	$146.63	$6.47 per HCF	$7.30 per HCF
2 inch meter	$205.50	$232.22	$6.47 per HCF	$7.30 per HCF
3 inch meter	$407.52	$460.50	$6.47 per HCF	$7.30 per HCF
4 inch meter	$1,266.11	$1,430.70	$6.47 per HCF	$7.30 per HCF
6 inch meter	$2,023.67	$2,286.75	$6.47 per HCF	$7.30 per HCF

Other Miscellaneous Water Charges:

	Current Charge	*Proposed Charge*
Temporary Construction Meter – Installation Monthly Rate	 $50.00 $105.03 + $6.47 per HCF	 No Change $118.68 + $7.30 per HCF
Private Fire Protection Services	$3.00 times diameter (inches) of service line	$3.00 times diameter (inches) of service line

Water Hauler Program:

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

SEWER - MONTHLY SERVICE RATES:

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

Monthly Fixed Service Charge per Account		***Plus Monthly Fixed Service Charge Per Living Unit (LU)/Equivalent Dwelling Unit (EDU)****			***Plus Winter Average - Volumetric Charge per HCF***	
Current	Proposed		Current	Proposed	Current	Proposed
$4.57	$5.12	Single Family Residential (1-3 LU)	$36.15	$40.49	$11.99	$13.42
$4.57	$5.12	Multi-Family (4 or more LU)	$26.63	$29.83	$11.99	$13.42
$4.57	$5.12	Mobile Homes	$21.69	$24.29	$11.99	$13.42
$4.57	$5.12	Trailer Parks	$21.69	$24.29	$11.99	$13.42
$4.57	$5.12	Commercial – Light Strength (<370 mg/liter)	$36.15	$40.49	$12.00	$13.44
$4.57	$5.12	Commercial – Med. Strength (370-500 mg/liter)	$36.15	$40.49	$20.94	$23.44
$4.57	$5.12	Commercial – Heavy Strength (>500 mg/liter)	$36.15	$40.49	$26.73	$29.94

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

Sewer – Other Miscellaneous Charges

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

Waste Water Hauler Program:

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

WATER SYSTEM CAPACITY CHARGES AND CONSTRUCTION CHARGES

Water Capacity Charge.

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

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

Single Family Residential connections utilizing ¾” and 1” connection for fire service requirements that would otherwise need a smaller diameter connection in the absence of such fire requirements may qualify for charges for a smaller diameter equivalent. Eligibility for such smaller diameter equivalency shall be verified by the District’s Engineering Department.

Figure 1: Water Capital Capacity Charges

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

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

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

	Current Charge
5/8” Meter Charge Installation	$293.75 $2,915.00
3/4” Meter Charge Installation	$334.69 $2,950.00

1" Meter Charge Installation	$423.00 $3,115.00
1 ½" and larger Meter Charge Installation	Special Quote Special Quote
Split Water Service on 1" Service Line (New) (Does not include permanent pavement or sidewalk replacement)	2 ea 5/8" $4,260.00 3+ Special Quote 2 ea ¾" Special Quote 3+ Special Quote
Split Water Service in 2" Service Line (New) (Does not include permanent pavement or sidewalk replacement)	$4,260.00 3+ Special Quote $4,330.00 3+ Special Quote
Splitting an Existing Water Service	Actual cost. Not to exceed charges for a new service
Temporary Construction Meter	$50.00

SEWER CONNECTION AND CONSTRUCTION CHARGES

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

Sewer Capital Capacity Charge (Capacity Charge Buy-In)

Current Charge: The Sewer Capital Capacity Charge is $9,974.00/Equivalent Dwelling Unit (EDU)

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

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

	Charge
Sewer Installation *if installed with water service, Charge= $3,570	< 10 ft deep $4,425.00* > 10 ft deep special quote
Sewer Capital Capacity Charge - Residential	$9,974.00 per EDU
Sewer Capital Capacity Charge – Commercial/ Industrial	$9,974.00 per EDU
Sewer Lateral Inspection Charge	$205.00 refundable

Water Conservation Fines & Penalties

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

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

	Current Charge	Proposed Charge
General Labor	$68.45	$71.01
Equipment Operator	N/A	$100.23
Foreman	$102.04	No Change
Inspector	$112.41	$85.09
Plan Checker	$89.31	$85.09
Engineer	N/A	$107.10
Engineering Technician	$89.31	$85.09
Clerk	$68.53	$71.01
Backhoe	$73.63	$70.05
Bobcat	$48.93	$46.56
Compressor	$27.47	$25.63
Concrete Saw	$19.42	$18.58
Light Tower	$5.52	No Change
Dump Truck <5 yards	$73.10	$69.84
Dump Truck 5-7 yards	$83.61	$80.67
Dump Truck 10 yards	$94.12	$91.50
Excavator	$53.81	No Change
Honda EU 2000 Generator	$5.00	$5.25
Choremaster Generator	$12.34	$11.49
MQ 45 Generator	$19.57	$18.30
MQ 70 Generator	$35.36	$32.74
MQ 125 Generator	$71.60	$65.78
MQ 300 Generator	$122.26	$111.52
Mole	$50.00/Day	No Change
Tapping Machine	$50.00/Day	No Change
Shoring Trailer/shoring	$670.80/Day	No Change
Shielding/Trench Boxes - Each	$645.00/Day	No Change
Sewer Bypass Pump	$1,000/Day	No Change
Trailer	$28.56	$9.23
Trailer Mounted Flood Lamps (Diesel powered)	N/A	$5.12
TV Van (sewer)	$293.18	$274.00
Utility Truck (small)	$37.19	$34.98
Utility Truck (medium)	$41.96	$39.56
Utility Truck (large)	$54.23	$51.25
Construction Utility truck	$105.34	No Change
VacCon/Hydro Excavator	$254.00	$264.15
VacCon/Hydro Cleaner	$274.00	$284.63
Roller	$35.54	$31.14
Loader	$74.37	$80.75

Administrative Charges

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

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

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

PAGE INTENTIONALLY BLANK

RESOLUTION NO. 2026-05

A RESOLUTION OF THE HUMBOLDT COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS APPROVING AND ADOPTING A BUDGET AND MASTER CHARGE SCHEDULE FOR FISCAL YEAR 2026-2027

WHEREAS, the Humboldt Community Services District is a community services district, duly formed as authorized by Government Code Sections 61000 through 61802; and

WHEREAS, the Humboldt Community Services District operates on a Fiscal Year beginning on July 1, and ending on June 30, of each year; and,

WHEREAS, the Humboldt Community Services District desires to prepare and adopt an Annual Budget showing anticipated revenues and expenditures including a Master Charge Schedule for the Fiscal Year.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Humboldt Community Services District adopts the following Budget and Master Charge Schedule for Fiscal Year 2026-2027 which is attached hereto and by its reference made a part hereof.

PASSED, APPROVED, and ADOPTED this 9th day of June 2026, on the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

____
Michael Hansen, Board President

ATTEST:

____
Robert Christensen, Board Secretary