

AGENDA

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT REGULAR BOARD MEETING

June 11, 2025, at 6:00 PM

District Office, 24850 Third St., Fall River Mills, CA 96028

Mission:

The Fall River Valley CSD is committed to providing quality municipal services to the residents of the Fall River Valley in a reliable, professional, cost effective, and environmentally conscious manner.

CALL TO ORDER

ROLL CALL OF DIRECTORS

PUBLIC COMMENT: Any member of the public may address the Board relating to any matter within the Boards' jurisdiction that is NOT on today's agenda. Pursuant to the Brown Act (Govt. Code Section 54950 et. seq.) action or Board discussion cannot be taken on public comment matters other than receiving comments and, if deemed necessary, to schedule the matter on a subsequent Board Agenda.

(A) Action Item

(D) Discussion Item

(I) Information Item

APPROVAL OF MINUTES: Approval of Minutes for Regular Meeting on 5/14/25 (D) (I) (A)

COMMUNICATIONS: None

CONSENT AGENDA: None

REPORTS:

Board:

- Chairman Report
- Finance Committee: O'Connor/Hendrix
- Policies & Procedures Committee: O'Connor
- Hiring Committee: Hendrix/Harper

Parks & Rec Report: Amber Beck

Treasurers Report: Amber Beck

Approve Invoices (D) (I) (A)

Operations Report: Bill Rodeski

Manager Report: Cecil Ray

OLD BUSINESS:

- None

NEW BUSINESS

- Consider Savings Account Update Resolution 2025-05 (D) (I) (A)
- Consider Pay Schedule for 2025-2026 Resolution 2025-06 (D) (I) (A)
- Consider #2 McArthur Well Contracting Resolution 2025-07 (D) (I) (A)
- Consider Budget for the 2025-2026 Fiscal Year (D) (I) (A)
- Consider Applications/Appointment for New Director (D) (I) (A)

ADJOURNMENT OF MEETING

Next Board Meeting: July 16, 2025

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office at (530)336-5263. Notification in advance of the meeting will enable FRVCSD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at FRVCSD for review by the public.

REGULAR BOARD MINUTES
FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING

May 14, 2025

CALL TO ORDER:

Vice Chairman Hendrix called the Regular Board Meeting to Order at 6:07 pm

ROLL CALL OF DIRECTORS:

Director's present: Hendrix, Harper, Lopez, O'Connor (Arrived at 6:15)

Director's absent: DeWitt

VISITORS: None

PUBLIC COMMENT: None

COMMUNICATIONS: None

APPROVAL OF MINUTES:

- A motion was made by Director Lopez to approve the regular board meeting minutes from 4/16/25. Director Harper seconded, and the motion passed unanimously with a vote of ayes (Hendrix, Harper, Lopez)

APPROVAL OF INVOICES:

- Director Lopez made a motion to approve and pay the invoices for the month. Director Harper seconded, and the motion passed unanimously with a vote of 3 ayes (Hendrix, Harper, Lopez)

Director O'Connor Arrived

Parks Report (Copied from written report)

- General
 - Annual Monitoring
 - The Shasta Land trust conducted their annual monitoring of Two Rivers Park on Thursday May 1st. Gerry Stone joined us for the walkthrough, since he has been maintaining the trail and other valuable tasks.
 - . They were impressed with the progress and had no notes this year. They were especially pleased to see that the usual trash and signs of inappropriate use near the Two Rivers West Trail had been eliminated.
- Two Rivers Park
 - LeeOne Construction completed preparations for concrete and asphalt at Two Rivers West.
 - Concrete was poured on Tuesday May 6th
 - You can see photos on the District Facebook and Instagram pages

REGULAR BOARD MINUTES

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

REGULAR BOARD MEETING

- Asphalt will be poured when the weather is warmer
- Ongoing communication with PG&E and the County regarding paving of the DG portion of the trail into the park.
 - There is a good chance it will not be disturbed by the new bridge construction
 - The incline down to the road will be close to the trail, and the county intends on constructing a fence for safety
- There have been no issues so far with leaving the gate open at Two Rivers West
- Lions Park
 - A dog waste station along with bollards have been purchased
 - The bollards are removable posts that will be placed in a couple locations:
 - In front of the electrical panel to prevent anyone else from backing into it
 - Between the restrooms and the American Legion building as you go into the park
 - The old wire cable was removed a couple of years ago to make way for a more aesthetically appealing replacement.
 - This will prevent vehicles from driving onto the lawn

Treasurers Report (Copied from written report)

- **Summary**
 - The draft budget and supporting documents will be available before the next board meeting. I will send them to the Finance Committee for review.
 - **We are 83% through the fiscal year**
 - Total revenue is just under the budgeted amount for the year at 82%
 - This should be at or above the budgeted amount in May, as the second large tax revenue deposit will post.
 - Total Expenses are under budget at 78%
- **Revenue**
 - Operating revenue: \$67,984
 - \$2,400 under the budgeted amount for the month.
 - Least amount of water consumption in the last 7 years for April
 - 82% for the year
 - Total Revenue: \$68,103
 - 82% for the year
- **Employee Expenses**
 - Total Employee expenses: \$37,268
 - Approximately \$500 under the budgeted amount

REGULAR BOARD MINUTES
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- 80% for the year
- **Operating Expenses**
 - Total operating expenses: \$13,318
 - About \$3,000 under the budgeted amount.
 - 75% for the year
- **Total Expenses: \$50,587**
 - About \$3,000 under the budgeted amount
 - 78% for the year
- Net Income including Depreciation and Grant Activities is \$1,392,242. Without the grants included it is \$215,133

Operations Report (Copied from written report)

- Joe and Bill began testing backflow devices last month.
- Bill and Joe began doing inventory at the storage sites.
- The EAR (Electronic Annual Report) has been completed and sent to the state.
- The valve that supplies the irrigation system at Lions Park has been replaced after a park volunteer reported a leak inside the storage building
- Planning for the water improvement project is ongoing. Cecil, Joseph, and Bill have been in talks with Keith from Pace Engineering to discuss several utility location questions as well as the perspective needs of the district as it relates to new mainline replacements.
- Joseph, Bill, and Keith from Pace Engineering met with Dell Howard from the PGMHP to discuss the future infrastructure project to add them to our water service.
- Joseph and Bill attended the CRWA Water Expo at the end of April. They were able to acquire the necessary CEUs for their licenses and gain valuable knowledge related to Backflow regulation and advancements in AI technology and how it could benefit the district with things such as grant writing, policy, and inventory.
- The locator that Joseph received a grant for has arrived, and the operations team has been field-trained to use the new device
- Thanks to Joseph and Amber, the district has been awarded a new grant from the Burney Regional Community Fund for \$3500. This money will be used to purchase two new plate compactors for the operations team.
- The drought report is complete, fire hydrants have been flushed, and equipment has been run for the month.
- The monthly water loss was 11 GPM, representing 16%, a 4% increase from last month.

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- Bacterial samples for the month were negative
- GOALS FOR NEXT MONTH
 - Continue backflow testing
 - Build picnic tables for the park
 - BIT inspection with DOT
 - Finish inventory
 - Weed eating and facility maintenance

Manager Report (Copied from written report)

General Comments:

The SWRCB – Division of Financial Assistance (DFA) team continues to process our Wastewater System Expansion and Water Improvement Construction Grant application. We along with Pace have been responding to some clarifying questions as they are asked. I remain hopeful we will have an agreement by the end of May.

Continuing Education:

Bill Rodeski and Joseph Huston attended a CRWA Conference that included Continuing Education credited courses.

Administrative

Bridge Loans

- No activity

Grants:

1. **Test Well Project @ Curve Street: UEI AR 6376 – TA Grant – Sac State: Grant Engineer: Randy Marx**
 - Second test pumping and testing indicated the water still did not meet secondary drinking water standard requirements.
 - Bonnie Lampley with Lawrence and Associates will prepare her final report for the project including all quantity and quality results for not only the funding agency, but for the district archives should future funding become available for installing water treatment as an element within a well infrastructure project.
 - The district needs to secure the land for future use and DFA funding is available within the project Workplan to complete this process for less any direct purchase costs if required.
 - I plan to meet with the Fall River Joint Unified School District again to discuss the status of wells and if we can reach agreeable purchase terms.
 - Next Project Zoom meeting 27 May2025 to discuss project path forward/conclusion.
2. **“Fall River Valley Well Infrastructure Project”: DWR (Department of Water Resources): Grant Manager: Tara George; Alena Misaghi – Tara’s Supervisor**
 - a. With the above information as to water quality an alternate plan was initiated. During a 1 April 2025 Zoom meeting with Tara George, Alena Misaghi, Paul Reuter, Paige Cibart, and me to discuss well water quality status and options it was suggested by Misaghi we immediately prepare a grant increase/modification request. On 4 April, the suggested request was prepared and sent to DWR (Tara) for funding to drill a well at the McArthur Well Site and extend the grant until December 2026. You were previously emailed this request package for your information. This request has been reviewed by Misaghi and is being reviewed at the next level.

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- b. We have responded to one inquiry for clarification information on our request.
 - Design efforts at the FRM location have ceased.
 - Land & Easement Acquisitions
 - Until the final plan has been determined I have delayed all efforts for acquisitions at this time.

3. Wastewater System Expansion (McArthur) Project:

Cheng Vue – SWRCB – DFA – Project Manager; Jame Garcia – Cheng Vue Supervisor

- Cheng Vue has informed us his goal is to have a funding agreement signed in the second quarter of 2025.
- We continue to answer all of Cheng’s detailed questions to complete an agreement.

4. Water System Improvement Project: -

Project has now been moved to Small Community Drinking Water Unit

New Project Manager: Francine Fua

\$2,016,000 Planning and Design Grant

- Keith Krantz, Pace Engineering, is working on design elements and your staff have met with Keith twice for an on-the-ground plan review as the design work continues. We continue to provide Keith with input.
- Since this planning project included drilling a second well near the McArthur Well #1 Paige Cibart at Pace has been focusing on designing the McArthur Well #2 Infrastructure should we receive our requested funding from DWR to drill another well.

5. Pine Grove Mobile Home Park: UEI AR 6644 – TA Grant – Sac State: Grant Engineer: Randy Marx

- Keith Krantz, Pace Engineering, and staff have completed the 90% Project Manual and Plans for submittal as a portion of the DFA Construction Funding Application.
- Neil Howard, PGMHP owner, and Cyanna Iniquez, Pace Engineering, continue to reach out to landowners in the project area to obtain Letters of Intent to connect to the water system/project and obtain preliminary commitments for waterline easements.
- Per your previous approval the CSD will be the lead agency should this project be construction funded, moved into final Pace Engineering 100% design and successful bidder construction.
- Next Project Zoom meeting scheduled for tomorrow 15 May 2025.

Projects:

➤ **McArthur Well Pump House – Rehab**

- This project is to complete as many improvements as possible which were not possible within the “Well #1 Improvement” contract due to the bids higher than available funding. Utilizing our ARPA (Covid Relief Grant) and CSD funds we are making as many improvements as possible with available funds as outlined in bullets below using local contractors. This work is to be completed before MDS contractor returns to site to complete their contract.
- Improvement Drawings
 - Keystone Design (Gerald Stone) structural plans are at 100%.
- Planned Improvements

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REGULAR BOARD MEETING

- Framing
 - Modify wall framing for all MDS bid substructure needed to support electrical upgrades.
 - Replace all rotten roof framing with new as required.
 - Install new plywood exterior sheathing (nonexistent) and renew rotten interior plywood ceiling sheathing.
 - Replace all metal siding and roofing including wrapping all eaves in metal.
 - Replace all insulation in walls and ceiling.
- Installed new BARD HVAC unit on side of building.
- Install a new exhaust fan for propane engine manual operation.
- Install a new hatch cover on the roof over well head for pump maintenance.
- McArthur Well IH Standby Engine Rehab
 - Complete engine cooling heat exchanger plumbing
 - Complete exhaust fan wiring
- Project start date 2 June 2025.

1. Pit River Bridge – Easement Negotiations with Shasta County

- a. John Heath, Shasta County, Deputy Director Public Works informed me this project has been funded within the Community Development Block Grant Mitigation Program (CDBG-MIT) which the county received.
- b. Our waterline portion of the grant is \$1.2M.
- c. John Everett, P.E., Shasta County Associate Engineer, has been assigned as the lead engineer in the project.
- d. Last Tuesday Bill, Joe, Amber and I met with John Everett, and Brandon Magby, Shasta County Right of Way Agent, Keith Krantz, Pace Engineering, at our office to discuss the waterline project, how the bridge approaches will impact our Two Rivers Park entry path, water requirements to the Park, and the planned construction timeline.
- e. The vision is for the County to award one contract to build the bridge and install the waterline.
- f. The waterline design and yet to be determined scope of construction administration will be done by a consulting engineer selected by the County via a funding required selection process.
- g. Timeline: Complete design, right of way acquisition and bidding – 2026; Construction – 2027.

2. Blueprints/Record Plans/Documents:

- The Office Operation Assistant continues to sort unorganized archived files for reorganizing, scan, shred as appropriate, physically, and electronically file.
- Misplaced records have been found and appropriately filed.

OLD BUSINESS:

- None

REGULAR BOARD MINUTES
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NEW BUSINESS:

- ❖ Consider Cross-Connection Policy, Ordinance 1984 W-1 Amendment – Resolution 2025-04
 - The Cross-Connection Policy and Ordinance need to be updated
 - Customers will receive letters notifying them of the \$5/month charge, if they have a backflow device.
- Director O'Connor made a motion to approve Resolution 2025-04. Director Harper seconded, and the motion passed unanimously with a vote of 4 ayes (Hendrix, Harper, Lopez, O'Connor)

Regular Meeting Adjourned at 6:40

Submitted,

Cecil D. Ray
Board Secretary and General Manager

Brett Hendrix
Board Vice President

Parks Report

6/11/2025

❖ Two Rivers Park

- Lee One Construction will be laying asphalt sometime in June
 - As of 6/6 the plan is to do the asphalt the week of June 16th
- The Cal Fire Con crew is scheduled to do weed eating on Monday June 9th.
- Waiting for confirmation from Shasta County regarding the bridge construction plans
 - They have agreed to relocate the right-of-way off the park trail located within the PGE-licensed area.
 - Once we get confirmation of this, we can begin the process to pave the DG portion of the trail.

❖ Lions Park

- The Fall River Lions have made a difficult decision to disband. After 45 years of maintaining the park, they will no longer be involved.
 - Volunteers are going to be needed to mow and possibly do other maintenance when needed.
 - A park committee meeting will be scheduled to discuss the changes.

OPERATIONS REPORT 06.11.25

- **System**

- Several of the radio communication cards for the SCADA system are beginning to fail. This is causing several problems with the automation of our well and our booster station. We have ordered new communication cards and will install them as soon as they arrive
- Due to these communication issues, we have been operating the well manually for the majority of the last 3 weeks.
- Inventory for our annual audit is completed
- The oil leak that was repaired on the Dodge last month failed. The Dodge was taken back to SJ Denham in Redding for a warranty repair
- Bill and Joe had a quarterly BIT inspection meeting with DOT officer Eddie Rachel to review the required paperwork and conduct vehicle inspections. Everything was in order, and the district is good for another year.
- The backflow device at the ponds cracked and failed its annual testing. Joe and Bill replaced the device with a new one that they borrowed from the Burney Water District. Their device will be replaced when our new one arrives
- Bill and Joseph spent a day at the fairgrounds with the vac-trailer, helping expose the cross connections created during their water system upgrade. The fairgrounds maintenance staff is correcting these issues
- The well-building upgrade project has begun, and hopefully by the time of this meeting, it will be complete.
- The two new plate compactors that we received via the grant for the Burney Regional Community Fund have arrived
- The drought report is complete, fire hydrants have been flushed, and equipment has been run for the month.
- The monthly water is unknown due to the ongoing SCADA issues.
- Bacterial samples for the month were negative

- **GOALS FOR NEXT MONTH**

- Continue backflow testing
- Weed eating and facility maintenance
- Backflow control plan completed and submitted to the state

Treasurers Report

For May 2025

❖ **Summary**

- The draft budget and supporting documents are available for review and approval this month.
- **We are 92% through the fiscal year, with one month remaining**
- Total revenue is at budgeted amount for the year at 92%
- Total Expenses are under budget at 80%

❖ **Revenue**

- Operating revenue: \$82,351
 - \$6,272 over the budgeted amount for the month.
 - Water consumption was high this month.
 - 91% for the year
- Total Revenue: \$105,718
 - 92% for the year

❖ **Employee Expenses**

- Total Employee expenses: \$54,633
- Approximately \$3,600 over the budgeted amount
 - The operators had a lot of overtime due to SCADA issues
 - 92% for the year

❖ **Operating Expenses**

- Total operating expenses: \$11,581
 - About \$5,500 under the budgeted amount.
 - 80% for the year

❖ **Total Expenses: \$66,214**

- About \$2,000 under the budgeted amount
 - 88% for the year

- ❖ Net Income including Depreciation and Grant Activities is \$1,413,517. Without the grants and depreciation included it is \$254,636

Submitted by,
Amber Beck, Board Treasurer

INVOICES FOR May 2025

INVOICES FOR APPROVAL

VENDOR	DESCRIPTION	AMOUNT	Not Paid
Amazon	Office/Shop	\$408.43	\$408.43
Aqua Metric	Wall Charger for Meter Reading Wands	\$170.14	\$170.14
Cecil Ray	Reimbursement for purchas of Backdraft Damper for Well ARPA GRANT	\$144.08	\$144.08
Ed Staub	Fuel	\$577.63	\$577.63
Golden State Finanace	Repayment of Grant Loan - Park	\$200,000.00	\$0.00
Joseph Huston	Waste Water 2 Application	\$215.78	\$0.00
Keystone Designs	Well #1 Shop Drawings ARPA GRANT	\$437.50	\$0.00
Keystone Designs	Service Fee for Trusses Delivery ARPA GRANT	\$810.00	\$810.00
Lagerlof	Legal	\$120.00	\$0.00
Metal Siding and Roofing	Supplies for Well #1 ARPA GRANT	\$2,277.37	\$0.00
Wilgus Fire Control	Annual Fire Extinguisher Service	\$340.00	\$340.00
Ginger Amoroso	Cultural Monitoring - Restroom	\$240.00	\$240.00
Waste Management	Dump 2x	\$48.55	\$0.00
Valley Hardware	Shop Supplies/Maintenance	\$292.94	\$292.94
			\$0.00
			\$0.00
Due as of 5/31/2025			\$2,983.22

PRE-APPROVED INVOICES

VENDOR	FOR	AMOUNT	Not Paid
EDD	Due as of 5/31/2025	\$971.16	\$0.00
Coastal - Printer Lease	Due as of 5/31/2025	\$334.71	\$0.00
F&M Bank - Solar Lease Payment	Due as of 5/31/2025	\$2,017.00	\$0.00
Frontier - Internet/Telephone	Due as of 5/31/2025	\$388.69	\$0.00
Internal Revenue Service	Due as of 5/31/2025	\$6,133.39	\$0.00
Joseph Huston - Cell Phone	Due as of 5/31/2025	\$50.00	\$0.00
JPIA - Dental/Vision/Life	Due as of 5/31/2025	\$555.90	\$555.90
Pers - Employee Health	Due as of 5/31/2025	\$7,722.61	\$7,722.61
Pers Retirement	Due as of 5/31/2025	\$3,285.37	\$0.00
Pace Analytical- Water Testing	Due as of 5/31/2025	\$219.40	\$219.40
Pers Unfunded Liability	Due as of 5/31/2025	\$2,617.42	\$0.00
PG&E	Due as of 5/31/2025	\$2,735.92	\$2,735.92
Starlink	Due as of 5/31/2025	\$272.03	\$240.00
William Rodeski - Cell Phone	Due as of 5/31/2025	\$50.00	\$0.00
Cecil Ray - Stipened	Due as of 5/31/2025	\$300.00	\$0.00
Total		\$27,653.60	\$11,473.83
Due as of 5/31/2025			\$11,473.83

Grant Reimbursable - (Not Paid Includes Previous Invoices)

VENDOR	FOR	Current	Not Paid
Pace Engineering	2268.06 - Water System Improvements	\$137,560.78	\$188,828.21
Pace Engineering	2268.07 McArthur Sewer Improvements	\$2,439.00	\$90,232.15
Pace Engineering	2268.08 IRWM Well No. 1 Improvements	\$6,191.25	\$8,760.50
Pace Engineering	2268.09 FRM Well No. 1	\$69,596.50	\$122,504.25
		\$215,787.53	\$410,325.11
Due as of 5/31/2025			\$424,782.16
Total APAmount for the month:		\$230,244.58	

AGED PAYABLES

AGING DATE 5/1/2025

Vendor Name	Invoice/Credit Description	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Amazon.com	Office and Shop Supplies	408.43	0.00	0.00	0.00	0.00	408.43
Aqua-Metric Sales, Co	Wall Charger for Meter Reading Wands	170.14	0.00	0.00	0.00	0.00	170.14
Cecil Ray	Backdraft Damper Reimbursement	144.08	0.00	0.00	0.00	0.00	144.08
Ed Staub & Sons	Fuel	577.63	0.00	0.00	0.00	0.00	577.63
Joint Powers Insurance Authority	Employee Dental, Vision and Life	555.90	0.00	0.00	0.00	0.00	555.90
Keystone Designs	Service Fee for Delivery of Trusses - McArthur Well #1	810.00	0.00	0.00	0.00	0.00	810.00
Pace Analytical Services LLC	Water Testing - Nitrate and Monthly	219.40	0.00	0.00	0.00	0.00	219.40
Pace Engineering	2268.06 - Water System Improvements	137,560.78	10,631.91	40,635.52	0.00	0.00	188,828.21
	2268.07 McArthur Sewer Improvements	2,439.00	1,964.75	271.00	591.75	84,965.65	90,232.15
	2268.08 Well No. 1 Improvements	6,191.25	765.25	1,804.00	0.00	0.00	8,760.50
	2268.09 FRM Well No. 1	69,596.50	16,910.00	35,997.75	0.00	0.00	122,504.25
Pacific Gas & Electric	04.11.25-05.11.25	2,735.92	0.00	0.00	0.00	0.00	2,735.92
Public Employees Retirement System	Health Insurance - All Employees	7,722.61	0.00	0.00	0.00	0.00	7,722.61
Starlink	Starlink for office and park	240.00	0.00	0.00	0.00		240.00
Valley Best Hardware	Shop Supplies and Maintenance	292.94	0.00	0.00	0.00	0.00	292.94
Virginia Amoroso	Cultural Monitoring - Restroom	240.00	0.00	0.00	0.00	0.00	240.00
Wilgus Fire Control Inc.	Fire Extinguisher Annual Service	340.00	0.00	0.00	0.00	0.00	340.00
Report Total		230,244.58	30,271.91	78,708.27	591.75	84,965.65	424,782.16

Fall River Valley Community Services District
Statement of Revenues and Expenditures - *BM Budget vs Actual
From 5/1/2025 Through 5/31/2025

	May 2025 Actual	May 2025 Budget	Total Budget	YTD Actual (07/01/2024 - 05/31/2025)	YTD Percent Used
Revenue					
Operating Revenue					
Revenue-Utilities	79,732.96	78,423.82	890,446.00	803,529.78	90.23%
Outside/Container Revenue	1,800.00	0.00	9,500.00	17,611.10	185.38%
Utility Fees	817.92	655.00	7,365.00	6,774.76	91.98%
Total Operating Revenue	82,350.88	79,078.82	907,311.00	827,915.64	91.25%
Non Operating Revenue					
Taxes Revenue	22,980.29	21,900.00	54,100.00	57,731.55	106.71%
Interest Revenue	376.71	0.00	0.00	1,285.48	0.00%
Donations	0.00	0.00	0.00	600.00	0.00%
Miscellaneous	10.00	0.00	0.00	1,702.04	0.00%
Total Non Operating Revenue	23,367.00	21,900.00	54,100.00	61,319.07	113.34%
Total Revenue	105,717.88	100,978.82	961,411.00	889,234.71	92.49%
Expenses					
Employee Expense					
Wages	42,668.41	38,725.88	339,094.16	316,557.83	93.35%
Payroll Taxes	3,081.55	2,842.46	24,889.52	23,419.72	94.09%
Employee Health Insurance	6,346.64	6,465.76	73,432.56	66,338.74	90.33%
PERS- Retirement	2,536.51	2,938.32	26,805.00	20,750.65	77.41%
Compensation Insurance	0.00	0.00	5,200.00	3,793.40	72.95%
Total Employee Expense	54,633.11	50,972.42	469,421.24	430,860.34	91.79%
Operating Expense					
PERS Unfunded Liability 1595	2,617.42	2,618.00	31,416.00	29,191.62	92.91%
Legal & Accounting	120.00	2,000.00	25,000.00	19,757.50	79.03%
Outside Services	540.58	2,100.00	25,200.00	12,716.08	50.46%
Permit Fees	0.00	200.00	11,400.00	5,786.32	50.75%
Association Dues	0.00	0.00	9,700.00	8,582.73	88.48%
Insurance	2,000.00	2,000.00	24,000.00	22,000.00	91.66%
Office Supplies	197.76	200.00	2,400.00	1,830.75	76.28%
Shop Supplies	315.51	210.00	2,520.00	1,481.37	58.78%
Postage	217.28	240.00	3,480.00	2,953.75	84.87%
Bank Fees	0.00	10.00	120.00	40.00	33.33%
Equipment/Tools	170.14	300.00	4,105.00	2,822.32	68.75%
Water Tests	219.40	250.00	3,000.00	3,754.74	125.15%
Vehicle Expense	0.00	300.00	4,800.00	1,911.05	39.81%
Maintenance & Repairs	188.10	1,600.00	19,300.00	8,894.43	46.08%
Interest Expense	222.34	0.00	11,201.55	13,647.29	121.83%
Software License & Hardware	334.71	388.00	15,798.00	14,899.08	94.30%
Maint					
Education	0.00	200.00	6,200.00	5,765.22	92.98%
Mileage	150.00	350.00	4,200.00	3,353.50	79.84%
Fuel	577.63	740.00	8,600.00	5,547.26	64.50%
Telephone/Internet	758.69	790.00	9,635.00	8,716.24	90.46%
Utilities	2,735.92	2,400.00	29,200.00	28,534.87	97.72%
Miscellaneous Expense	215.78	350.00	4,233.73	1,552.24	36.66%
Total Operating Expense	11,581.26	17,246.00	255,509.28	203,738.36	79.74%
Total Expenses	66,214.37	68,218.42	724,930.52	634,598.70	87.54%
Net Income	39,503.51	32,760.40	236,480.48	254,636.01	107.67%

Fall River Valley Community Services District
Statement of Revenues and Expenditures - *BM Budget vs Actual
From 5/1/2025 Through 5/31/2025

	May 2025 Actual	May 2025 Budget	Total Budget	YTD Actual (07/01/2024 - 05/31/2025)	YTD Percent Used
Asset Expense					
Depreciation					
Depreciation Expense	17,963.00	0.00	0.00	197,593.00	0.00%
Total Depreciation	17,963.00	0.00	0.00	197,593.00	0.00%
Amortization					
Amortized Expense	265.47	0.00	0.00	2,920.17	0.00%
Total Amortization	265.47	0.00	0.00	2,920.17	0.00%
Total Asset Expense	18,228.47	0.00	0.00	200,513.17	0.00%
Capital Activities					
Grant Revenue					
Grant/Loan Inflow	0.00	0.00	0.00	1,359,393.71	0.00%
Total Grant Revenue	0.00	0.00	0.00	1,359,393.71	0.00%
Total Capital Activities	0.00	0.00	0.00	1,359,393.71	0.00%
Net Income Including Grant Activities	21,275.04	32,760.40	236,480.48	1,413,516.55	597.73%

Fall River Valley Community Services District
Statement of Revenues and Expenditures - *BM Budget vs Actual
From 5/1/2025 Through 5/31/2025

WATER

	May 2025 Actual	May 2025 Budget	Total Budget	YTD Actual (07/01/2024 - 05/31/2025)	YTD Percent Used
Revenue					
Operating Revenue					
Revenue-Utilities	56,018.45	55,159.94	626,788.60	558,068.89	89.03%
Outside/Container Revenue	1,800.00	0.00	9,500.00	17,611.10	185.38%
Utility Fees	600.07	425.00	4,875.00	4,591.30	94.18%
Total Operating Revenue	58,418.52	55,584.94	641,163.60	580,271.29	90.50%
Non Operating Revenue					
Interest Revenue	189.86	0.00	0.00	667.43	0.00%
Miscellaneous	0.00	0.00	0.00	1,004.54	0.00%
Total Non Operating Revenue	189.86	0.00	0.00	1,671.97	0.00%
Total Revenue	58,608.38	55,584.94	641,163.60	581,943.26	90.76%
Expenses					
Employee Expense					
Wages	28,279.87	25,631.21	224,531.35	219,956.44	97.96%
Payroll Taxes	2,048.89	1,881.33	16,480.61	16,267.79	98.70%
Employee Health Insurance	4,264.94	4,565.23	51,847.99	46,493.16	89.67%
PERS- Retirement	1,568.37	1,953.68	18,434.52	14,219.51	77.13%
Compensation Insurance	0.00	0.00	3,900.00	2,845.04	72.94%
Total Employee Expense	36,162.07	34,031.45	315,194.47	299,781.94	95.11%
Operating Expense					
PERS Unfunded Liability 1595	1,963.07	1,963.50	23,562.00	21,893.77	92.91%
Legal & Accounting	120.00	1,500.00	18,750.00	14,829.38	79.09%
Outside Services	255.00	600.00	7,200.00	5,284.91	73.40%
Permit Fees	0.00	100.00	2,800.00	1,841.32	65.76%
Association Dues	0.00	0.00	7,275.00	6,437.05	88.48%
Insurance	1,500.00	1,500.00	18,000.00	16,500.00	91.66%
Office Supplies	148.32	150.00	1,800.00	1,390.40	77.24%
Shop Supplies	236.63	157.50	1,890.00	1,158.68	61.30%
Postage	162.96	151.20	2,192.40	2,192.66	100.01%
Bank Fees	0.00	7.50	90.00	32.50	36.11%
Equipment/Tools	170.14	225.00	3,000.00	2,530.94	84.36%
Water Tests	219.40	250.00	3,000.00	3,754.74	125.15%
Vehicle Expense	0.00	225.00	3,600.00	1,441.00	40.02%
Maintenance & Repairs	0.00	750.00	9,000.00	5,300.52	58.89%
Interest Expense	222.34	0.00	11,201.55	13,647.29	121.83%
Software License & Hardware	251.03	291.00	11,848.50	11,174.28	94.30%
Maint					
Education	0.00	150.00	4,650.00	4,198.92	90.29%
Mileage	112.50	262.50	3,150.00	2,669.71	84.75%
Fuel	410.74	525.00	6,300.00	4,093.18	64.97%
Telephone/Internet	569.02	592.50	7,226.25	6,537.63	90.47%
Utilities	1,812.84	1,300.00	15,600.00	15,789.72	101.21%
Miscellaneous Expense	0.00	122.00	1,462.94	866.62	59.23%
Total Operating Expense	8,153.99	10,822.70	163,598.64	143,565.22	87.75%
Total Expenses	44,316.06	44,854.15	478,793.11	443,347.16	92.60%
Net Income	14,292.32	10,730.79	162,370.49	138,596.10	85.35%
Asset Expense					

Fall River Valley Community Services District
Statement of Revenues and Expenditures - *BM Budget vs Actual
From 5/1/2025 Through 5/31/2025

WATER

	May 2025 Actual	May 2025 Budget	Total Budget	YTD Actual (07/01/2024 - 05/31/2025)	YTD Percent Used
Depreciation					
Depreciation Expense	9,817.00	0.00	0.00	107,987.00	0.00%
Total Depreciation	9,817.00	0.00	0.00	107,987.00	0.00%
Amortization					
Amortized Expense	265.47	0.00	0.00	2,920.17	0.00%
Total Amortization	265.47	0.00	0.00	2,920.17	0.00%
Total Asset Expense	10,082.47	0.00	0.00	110,907.17	0.00%
Capital Activities					
Grant Revenue					
Grant/Loan Inflow	0.00	0.00	0.00	805,547.88	0.00%
Total Grant Revenue	0.00	0.00	0.00	805,547.88	0.00%
Total Capital Activities	0.00	0.00	0.00	805,547.88	0.00%
Net Income Including Grant Activities	4,209.85	10,730.79	162,370.49	833,236.81	513.17%

Fall River Valley Community Services District
Statement of Revenues and Expenditures - *BM Budget vs Actual
From 5/1/2025 Through 5/31/2025

SEWER

	May 2025 Actual	May 2025 Budget	Total Budget	YTD Actual (07/01/2024 - 05/31/2025)	YTD Percent Used
Revenue					
Operating Revenue					
Revenue-Utilities	23,714.51	23,263.88	263,657.40	245,460.89	93.09%
Utility Fees	217.85	230.00	2,490.00	2,183.46	87.68%
Total Operating Revenue	23,932.36	23,493.88	266,147.40	247,644.35	93.05%
Non Operating Revenue					
Taxes Revenue	8,760.00	8,760.00	21,640.00	22,910.83	105.87%
Interest Revenue	186.85	0.00	0.00	618.05	0.00%
Miscellaneous	10.00	0.00	0.00	697.50	0.00%
Total Non Operating Revenue	8,956.85	8,760.00	21,640.00	24,226.38	111.95%
Total Revenue	32,889.21	32,253.88	287,787.40	271,870.73	94.47%
Expenses					
Employee Expense					
Wages	12,331.66	11,515.47	100,876.41	85,983.08	85.23%
Payroll Taxes	886.63	845.22	7,404.33	6,333.30	85.53%
Employee Health Insurance	1,917.34	1,774.81	20,156.75	18,261.34	90.59%
PERS- Retirement	806.27	860.36	7,293.36	5,695.50	78.09%
Compensation Insurance	0.00	0.00	1,300.00	948.36	72.95%
Total Employee Expense	15,941.90	14,995.86	137,030.85	117,221.58	85.54%
Operating Expense					
PERS Unfunded Liability 1595	654.35	654.50	7,854.00	7,297.85	92.91%
Legal & Accounting	0.00	500.00	6,250.00	4,740.62	75.84%
Outside Services	133.55	700.00	8,400.00	3,682.52	43.83%
Permit Fees	0.00	100.00	8,600.00	3,945.00	45.87%
Association Dues	0.00	0.00	2,425.00	2,145.68	88.48%
Insurance	500.00	500.00	6,000.00	5,500.00	91.66%
Office Supplies	49.44	50.00	600.00	440.35	73.39%
Shop Supplies	78.88	52.50	630.00	322.69	51.22%
Postage	54.32	81.60	1,183.20	741.39	62.65%
Bank Fees	0.00	2.50	30.00	7.50	25.00%
Equipment/Tools	0.00	75.00	1,105.00	291.38	26.36%
Vehicle Expense	0.00	75.00	1,200.00	470.05	39.17%
Maintenance & Repairs	188.10	650.00	7,800.00	2,181.59	27.96%
Software License & Hardware	83.68	97.00	3,949.50	3,724.80	94.31%
Maint					
Education	0.00	50.00	1,550.00	1,566.30	101.05%
Mileage	37.50	87.50	1,050.00	683.79	65.12%
Fuel	136.91	175.00	2,100.00	1,364.39	64.97%
Telephone/Internet	189.67	197.50	2,408.75	2,178.61	90.44%
Utilities	840.43	1,000.00	12,000.00	10,999.80	91.66%
Miscellaneous Expense	215.78	128.00	1,511.11	453.96	30.04%
Total Operating Expense	3,162.61	5,176.10	76,646.56	52,738.27	68.81%
Total Expenses	19,104.51	20,171.96	213,677.41	169,959.85	79.54%
Net Income	13,784.70	12,081.92	74,109.99	101,910.88	137.51%
Asset Expense					
Depreciation					
Depreciation Expense	5,297.00	0.00	0.00	58,267.00	0.00%

SEWER

Fall River Valley Community Services District
Statement of Revenues and Expenditures - *BM Budget vs Actual
From 5/1/2025 Through 5/31/2025

	May 2025 Actual	May 2025 Budget	Total Budget	YTD Actual (07/01/2024 - 05/31/2025)	YTD Percent Used
Total Depreciation	5,297.00	0.00	0.00	58,267.00	0.00%
Total Asset Expense	5,297.00	0.00	0.00	58,267.00	0.00%
Net Income Including Grant Activities	8,487.70	12,081.92	74,109.99	43,643.88	58.89%

PARKS

Fall River Valley Community Services District
Statement of Revenues and Expenditures - *BM Budget vs Actual
From 5/1/2025 Through 5/31/2025

	May 2025 Actual	May 2025 Budget	Total Budget	YTD Actual (07/01/2024 - 05/31/2025)	YTD Percent Used
Revenue					
Non Operating Revenue					
Taxes Revenue	14,220.29	13,140.00	32,460.00	34,820.72	107.27%
Donations	0.00	0.00	0.00	600.00	0.00%
Total Non Operating Revenue	14,220.29	13,140.00	32,460.00	35,420.72	109.12%
Total Revenue	14,220.29	13,140.00	32,460.00	35,420.72	109.12%
Expenses					
Employee Expense					
Wages	2,056.88	1,579.20	13,686.40	10,618.31	77.58%
Payroll Taxes	146.03	115.91	1,004.58	818.63	81.48%
Employee Health Insurance	164.36	125.72	1,427.82	1,584.24	110.95%
PERS- Retirement	161.87	124.28	1,077.12	835.64	77.58%
Total Employee Expense	2,529.14	1,945.11	17,195.92	13,856.82	80.58%
Operating Expense					
Legal & Accounting	0.00	0.00	0.00	187.50	0.00%
Outside Services	152.03	800.00	9,600.00	3,748.65	39.04%
Postage	0.00	7.20	104.40	19.70	18.86%
Maintenance & Repairs	0.00	200.00	2,500.00	1,412.32	56.49%
Fuel	29.98	40.00	200.00	89.69	44.84%
Utilities	82.65	100.00	1,600.00	1,745.35	109.08%
Miscellaneous Expense	0.00	100.00	1,259.68	231.66	18.39%
Total Operating Expense	264.66	1,247.20	15,264.08	7,434.87	48.71%
Total Expenses	2,793.80	3,192.31	32,460.00	21,291.69	65.59%
Net Income	11,426.49	9,947.69	0.00	14,129.03	0.00%
Asset Expense					
Depreciation					
Depreciation Expense	2,849.00	0.00	0.00	31,339.00	0.00%
Total Depreciation	2,849.00	0.00	0.00	31,339.00	0.00%
Total Asset Expense	2,849.00	0.00	0.00	31,339.00	0.00%
Capital Activities					
Grant Revenue					
Grant/Loan Inflow	0.00	0.00	0.00	553,845.83	0.00%
Total Grant Revenue	0.00	0.00	0.00	553,845.83	0.00%
Total Capital Activities	0.00	0.00	0.00	553,845.83	0.00%
Net Income Including Grant Activities	8,577.49	9,947.69	0.00	536,635.86	0.00%

Fall River Valley Community Services District
Balance Sheet
As of 5/31/2025

	Current Year
<hr/>	
Assets	
Current Assets	
Cash & Cash Equivalents	576,041.67
Accounts Receivable	298,458.84
Inventories	70,230.28
Prepaid Expenses	6,036.07
Total Current Assets	<hr/> 950,766.86
Long-term Assets	
Property & Equipment	3,457,391.24
Construction in Progress	1,077,847.33
Total Long-term Assets	<hr/> 4,535,238.57
Total Assets	<hr/> <hr/> 5,486,005.43
<hr/>	
Liabilities	
Short-term Liabilities	
Accounts Payable	424,662.16
Other Short-term Liabilities	(419,902.94)
Total Short-term Liabilities	<hr/> 4,759.22
Long-term Liabilities	
Long-term Liabilities (Lease/Loan)	623,440.93
Pension Liability	266,328.00
Total Long-term Liabilities	<hr/> 889,768.93
Other Accounts	
Balancing Accounts	(45,615.23)
Total Other Accounts	<hr/> (45,615.23)
Total Liabilities	<hr/> <hr/> 848,912.92
<hr/>	
Net Assets	
Beginning Net Assets	
Net Assets	3,223,575.96
Total Beginning Net Assets	<hr/> 3,223,575.96
Current YTD Net Income	
	1,413,516.55
Total Net Assets	<hr/> 4,637,092.51
Total Liabilities and Net Assets	<hr/> <hr/> 5,486,005.43

Fall River Valley Community Services District
Check/Voucher Register
1020 - Operating Account-Checking
From 5/1/2025 Through 5/31/2025

Check Number	Check Description	Vendor Name	Check Amount
4551	System Generated Check/Voucher	Cecil Ray	300.00
4552	System Generated Check/Voucher	Excel Electric	696.00
4553	System Generated Check/Voucher	Golden State Finance ...	200,000.00
4554	System Generated Check/Voucher	Joint Powers Insuranc...	1,195.60
4555	System Generated Check/Voucher	Keystone Designs	437.50
4556	System Generated Check/Voucher	Napa Auto Parts	164.77
4557	Mis-Print		0.00
4558	System Generated Check/Voucher	Valley Best Hardware	508.19
DEBIT 2014598	McArthur Well #1 Well House	Homewood	3,966.98
DEBIT 58322	Siding and Roofing for McArthur Well#1	Metal Siding & Roofing	2,277.37
DEBIT SH9107	BRCF Grant - Tamper Rammer and Compa...	California Tools and E...	3,826.14
EFT 0-473-924-496	Payroll Liabilities for 2025.05.16	Employment Develop...	462.22
EFT 0-617-541-008	Payroll Liabilities for 2025.05.02	Employment Develop...	479.75
EFT 0-844-051-344	Payroll Liabilities for 2025.05.30	Employment Develop...	711.49
EFT 02758788	Payroll Liabilities for 2025.05.16	Internal Revenue Serv...	3,158.08
EFT 1000000178...	Retirement Contribution Plan - 27147 PD 2...	Public Employees Reti...	1,714.52
EFT 1000000178...	Retirement Contribution Plan - 27147 PD 2...	Public Employees Reti...	1,612.92
EFT 1000000178...	Retirement Contribution Plan - 27147 PD 2...	Public Employees Reti...	1,706.88
EFT 12486522	Fuel	Ed Staub & Sons	615.09
EFT 17896784	Employee Insurance	Public Employees Reti...	7,722.61
EFT 17908021	Unfunded Liability	Public Employees Reti...	2,617.42
EFT 1841	Pavilion	Gregory Engineering, ...	3,445.00
EFT 1V77-QTMM...	Maintenance and Shop Supplies	Amazon.com	1,166.59
EFT 20224222	Payroll Liabilities for 2025.05.02	Internal Revenue Serv...	3,101.01
EFT 2025.04.27 BR	CRWA Expo and Boots	William Rodeski	995.97
EFT 2025.05 BR	Cell Phone	William Rodeski	50.00
EFT 2025.05 Fro...	Phone/Internet	Frontier Communicati...	388.69
EFT 2025.05 SOL...	Solar Lease Payment	Farmers & Merchants ...	2,017.00
EFT 2025.05.01 JH	Cell Phone	Joseph Huston	50.00
EFT 2025.05.14 JH	WW2 Application	Joseph Huston	215.78
EFT 202665	Legal	Lagerlof, LLP	120.00
EFT 39154452	Printer Lease	Coastal Business Syst...	334.71
EFT 43805336-4...	Internet - Park	Starlink	32.03
EFT 80108804210	Dump Fee	WM Corporate Service...	48.55
EFT 83378191	Payroll Liabilities for 2025.05.30	Internal Revenue Serv...	4,085.58
EFT SH9107 Frei...	Freight for CD 1729	California Tools and E...	177.00
PR202541	Employee: Beck; Pay Date: 5/2/2025	Amber Beck	2,276.74
PR202542	Employee: Beck B; Pay Date: 5/2/2025	Brianna L. Beck	647.24
PR202543	Employee: Huston; Pay Date: 5/2/2025	Joseph M. Huston	2,152.00
PR202544	Employee: Ray; Pay Date: 5/2/2025	Cecil D. Ray	1,564.89
PR202545	Employee: Rodeski; Pay Date: 5/2/2025	William D. Rodeski	2,218.55
PR202546	Employee: Stone; Pay Date: 5/2/2025	Gerald R. Stone	184.44
PR202547	Employee: Beck; Pay Date: 5/16/2025	Amber Beck	2,295.16
PR202548	Employee: Beck B; Pay Date: 5/16/2025	Brianna L. Beck	359.11
PR202549	Employee: Huston; Pay Date: 5/16/2025	Joseph M. Huston	2,289.29
PR202550	Employee: Ray; Pay Date: 5/16/2025	Cecil D. Ray	1,602.51
PR202551	Employee: Rodeski; Pay Date: 5/16/2025	William D. Rodeski	2,289.89
PR202552	Employee: Stone; Pay Date: 5/16/2025	Gerald R. Stone	276.67
PR202553	Employee: Beck; Pay Date: 5/30/2025	Amber Beck	2,264.98
PR202554	Employee: Beck B; Pay Date: 5/30/2025	Brianna L. Beck	611.86
PR202555	Employee: Huston; Pay Date: 5/30/2025	Joseph M. Huston	3,227.62
PR202556	Employee: Ray; Pay Date: 5/30/2025	Cecil D. Ray	1,801.32
PR202557	Employee: Rodeski; Pay Date: 5/30/2025	William D. Rodeski	3,075.34
PR202558	Employee: Stone; Pay Date: 5/30/2025	Gerald R. Stone	184.44
Report Total			<u>279,723.49</u>

Fall River Valley Community Services District

Statement of Cash Flows

As of 5/31/2025

	Current Period
Cash Flows from Operating & Non-Operating ...	
Changes in Accounts Receivables-Grants	41,043.26
Changes in Accounts receivable-Operations	(16,761.80)
Interest & Dividends Received	376.71
Sales	82,350.88
Miscellaneous Receipts	(7,722.51)
Payments to Employees & Suppliers	(47,216.03)
Total Cash Flows from Operating & Non-Oper...	52,070.51
Cash Flows from Investing Activities	
Net Cash from Purchase/Sale of Assets	0.00
Total Cash Flows from Investing Activities	0.00
Cash Flows from Financing Activities	
Net Cash from Long-term Debt Transaction	(201,794.66)
Total Cash Flows from Financing Activities	(201,794.66)
Beginning Cash & Cash Equivalents	
	725,765.82
Ending Cash & Cash Equivalents	576,041.67

RESOLUTION 2025-05

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FALL RIVER VALLEY
COMMUNITY SERVICES DISTRICT REGARDING CONSOLIDATION OF SAVINGS
ACCOUNTS AND INTEREST RATE OPTIMIZATION**

WHEREAS, the Fall River Valley Community Services District (FRVCSD) maintains multiple bank accounts with Plumas Bank; and

WHEREAS, the FRVCSD is currently earning an interest rate of 0.25% on all four of its existing savings accounts; and

WHEREAS, the FRVCSD accounting system has the capacity to accurately track each General Ledger (GL) account even when funds are held within a single, consolidated savings account;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Fall River Valley Community Services District as follows:

1. The following three savings accounts shall be closed:
 - Account ending in 2672 – USDA Debt Service
 - Account ending in 6346 – USDA Short Lived Assets
 - Account ending in 2683 – USDA Annual Loan Payment
2. All funds from the closed accounts listed above shall be transferred to the main savings account ending in 2782, which now earns an interest rate of 2.25%.
3. The annual USDA loan payment in the amount of \$20,770 shall be withdrawn from the consolidated savings account ending in 2782 when due.

PASSED AND ADOPTED by the Board of Directors of the Fall River Valley Community Services District at a regular meeting held on the 11th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSE:

Brett Hendrix, Board Vice - President
Fall River Valley Community Services District

Attest:

Cecil D. Ray, General Manager
Fall River Valley Community Services District

RESOLUTION 2025-06

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FALL RIVER VALLEY
COMMUNITY SERVICES DISTRICT APPROVING THE FISCAL YEAR 2025–2026
PAY SCHEDULE WITH COLA ADJUSTMENT**

WHEREAS, the Board of Directors of the Fall River Valley Community Services District (FRVCSD) reviews and approves the employee pay schedule on an annual basis; and

WHEREAS, the FRVCSD Board of Directors approved a 2.75% Cost of Living Adjustment (COLA) at its regular board meeting held on April 16, 2025; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Fall River Valley Community Services District that the attached pay schedule (Attachment A), reflecting the approved 2.75% COLA, shall be effective as of July 1, 2025, and shall remain in effect until amended and approved by the Board.

PASSED AND ADOPTED by the Board of Directors of the Fall River Valley Community Services District at a regular meeting held on the 11th day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSE:

Brett Hendrix, Board Vice - President
Fall River Valley Community Services District

Attest:

Cecil D. Ray, General Manager
Fall River Valley Community Services District

Fall River Valley Community Services District
Pay Schedule - Effective 7/01/2025

Resolution 2025-06 Attachment A

Job Title	Time	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Laborer	Hourly	16.95	17.63	18.34	19.07	19.83	20.63	21.45	22.31	23.20	24.13	25.10	26.10
Maintenance	Hourly	21.17	22.01	22.89	23.81	24.76	25.75	26.78	27.85	28.97	30.13	31.33	32.58
Utility Operator I	Hourly	22.22	23.11	24.87	25.93	26.99	28.05	29.17	30.33	31.55	32.81	34.12	35.49
Utility Operator II	Hourly	29.63	30.82	32.05	33.33	34.67	36.05	37.50	39.00	40.55	42.18	43.86	45.62
Operations Supervisor	Hourly	35.98	37.42	38.92	40.48	42.10	43.78	45.53	47.35	49.25	51.22	53.26	55.39
Office/Operations Assistant I	Hourly	17.99	18.71	19.46	20.24	21.05	21.89	22.77	23.68	24.62	25.61	26.63	27.70
Office/Operations Assistant II	Hourly	25.40	26.42	27.47	28.57	29.71	30.90	32.14	33.42	34.76	36.15	37.60	39.10
Office/Parks Manager	Salary	61,637	63,634	65,557	68,180	70,847	73,752	76,702	79,762	82,952	86,273	89,726	93,310
General Manager	Salary	64,050	66,612	72,590	76,860	81,130	85,400	89,670	93,940	98,210	102,480	106,750	111,020

The 2.75% COLA passed by the FRVCSD Board of Directors on April 16, 2025 has been applied to the pay schedule for the FYE 2026.

RESOLUTION NO. 2025-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT

1. The Fall River Valley Community Services District (the “District”) provides drinking water to the approximately 500 residents of the community of Fall River Valley in Shasta County.

2. In recent years, the District has encountered problems with its only secondary standard approved drinking water well, including mechanical and control system malfunctions that require the well to be manually operated.

3. As a result of the operational issues with its well, the District’s systems operators are overburdened, and the District is incurring significant amounts of overtime compensation.

4. The District was able to obtain funding to construct a new well (the “First Well”), but two unsuccessful “test wells” were drilled after going through a competitive bidding process with only one responsive bid received.

5. Neither “test well” produced water meeting secondary drinking water standards, and thus another well needs to be drilled in a location determined to produce suitable quality groundwater.

6. The District must now drill at a second well location to provide a supplemental source of water (the “Second Well”).

7. The District has secured grant funding from the State of California, through the Department of Water Resources (“DWR”), to fund the installation of the Second Well at a location with suitable water quality to provide that supplemental source of supply and further remedy the District’s operational issues.

8. In considering the contracting approach for the design and construction of the Second Well, the District believes it is most prudent to proceed under a well drilling and installation contract with the same contractor who installed the “test wells” to ensure that contract is entered into in a prompt manner to avoid material supply and delivery uncertainties and to avoid the possible application of tariffs that could significantly increase the material costs, while also utilizing a hydrogeologist and well drilling contractor who are knowledgeable about the conditions at the District, which will also reduce costs.

9. Having to go through a public bidding process for the Second Well will result in a delay of 60 to 90 days, during which time material and construction costs are likely to increase (which will increase the cost to the District and DWR), with the likelihood that the District, due to its remote location, will again receive only one bid.

10. Based on the foregoing factors, the District's Board of Directors believes the District faces exigent and emergency circumstances that justify the award of the Second Well contract on a sole source basis as permitted under Public Contract Code Section 22050 and that such an award serves the public's and the District's best interests.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Fall River Valley Community Services District that (i) the above recitals and findings are true and correct; (2) the circumstances now present constitute an emergency for the District for purposes of Public Contract Code Section 20682, subdivision (f); and (3) it is in the best interest of the District, as supported by the above recitals and findings, for the District to proceed in negotiating and awarding the above-referenced contracts on an emergency basis, without competitive bidding, as permitted by Public Contract Code Section 22050.

DULY PASSED AND ADOPTED this 11th day of June 2025, by the Board of Directors of Fall River Valley Community Services District by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSE:

Brett Hendrix, Board Vice-President
Fall River Valley Community Services District

ATTEST:

Cecil D. Ray, General Manager
Fall River Valley Community Services District

COMBINED REVENUE		Total	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
Operating														
1210	Water	654,565	74,450	70,846	58,672	52,325	45,477	44,660	43,966	43,364	47,585	48,605	59,226	65,389
1220	Sewer	284,282	23,226	23,226	23,226	23,226	23,226	23,226	23,226	23,226	23,226	25,084	25,084	25,084
4010	Outside water sales	12,100	2,800	2,800	2,200	1,500	-	-	-	-	-	-	-	2,800
4030	Utility Fees	7,755	635	635	635	635	635	635	635	635	635	680	680	680
		958,702	101,111	97,506	84,733	77,686	69,337	68,521	67,827	67,224	71,446	74,369	84,990	93,953
NON OPERATING REVENUE														
4400	Interest	12,743	732	761	790	1,047	1,076	1,105	1,133	1,162	1,191	1,220	1,249	1,278
4200	Property Tax	56,100	2,100	-	-	2,100	-	-	30,000	-	-	-	21,900	-
4250	County Cost Allocation	786				786								
TOTAL REVENUE		1,028,331	103,943	98,267	85,522	80,833	70,413	69,625	98,960	68,387	72,637	75,589	108,139	95,231
EXPENSES														
Employee														
5000	Wages	373,513	28,366	28,366	33,737	28,504	41,757	28,504	28,504	28,504	28,504	28,504	41,757	28,504
5150	Payroll Taxes	27,416	2,082	2,082	2,476	2,092	3,065	2,092	2,092	2,092	2,092	2,092	3,065	2,092
5200	Comp Insurance	5,900	1,400	-	-	1,500	-	-	1,500	-	-	1,500	-	-
5160	Employee Insurance	81,902	6,349	6,349	6,349	6,349	6,349	6,349	7,301	7,301	7,301	7,301	7,301	7,301
5170	Retirement	28,967	2,194	2,194	2,622	2,205	3,260	2,205	2,205	2,205	2,205	2,205	3,260	2,205
Subtotal Employee Expense		517,698	40,391	38,991	45,184	40,651	54,431	39,151	41,603	40,103	40,103	41,603	55,383	40,103
Operating														
6100	Pers Unfunded Liability	37,600	4,892	2,892	3,792	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892
6150	Legal and Accounting	24,100	400	400	400	400	16,500	400	400	2,000	400	400	2,000	400
6160	Outside services	20,040	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670	1,670
6260	Permits and Fees	7,300	100	100	100	100	100	4,250	2,050	100	100	100	100	100
6261	Association Dues	9,600	2,800	-	6,800	-	-	-	-	-	-	-	-	-
6270	Insurance	30,581	2,548	2,548	2,548	2,548	2,548	2,548	2,548	2,548	2,548	2,548	2,548	2,548
6300	Office Supplies	2,400	200	200	200	200	200	200	200	200	200	200	200	200
6301	Shop Supplies	2,100	175	175	175	175	175	175	175	175	175	175	175	175
6400	Postage	3,816	650	253	253	253	253	253	253	253	253	641	253	253
6450	Bank Fees	120	10	10	10	10	10	10	10	10	10	10	10	10
6502	Equipment/Tools	3,500	250	300	300	300	300	300	300	300	300	300	300	250
6510	Water Tests	4,800	400	400	400	400	400	400	400	400	400	400	400	400
6549	Vehicle Expense	3,900	325	325	325	325	325	325	325	325	325	325	325	325
6555	Maintenance and Repairs	11,040	920	920	920	920	920	920	920	920	920	920	920	920
6700	Interest	13,615	223	223	223	11,162	223	223	223	223	223	223	223	223
6710	Softw Lic & Hardw Maint.	19,260	1,145	405	345	7,345	905	2,045	1,205	3,345	1,305	405	405	405
6730	Education	6,700	500	500	500	500	500	500	500	500	500	500	1,300	400
6810	Mileage	3,000	250	250	250	250	250	250	250	250	250	250	250	250
6840	Fuel	8,172	681	681	681	681	681	681	681	681	681	681	681	681
6850	Telephone/Internet	11,180	915	915	1,115	915	915	915	915	915	915	915	915	915
6900	Utilities	38,484	3,202	3,202	3,202	3,202	3,212	3,212	3,212	3,212	3,212	3,212	3,202	3,202
6960	Miscellaneous	1,855	154	154	154	154	154	154	154	154	154	153	153	163
6970	County Cost Allocation	786	-	-	-	786	-	-	-	-	-	-	-	-
Subtotal Operating Expense		263,949	22,410	16,523	24,363	35,188	33,133	22,323	19,283	21,073	17,433	16,920	18,922	16,382
EXPENSES TOTAL		781,647	62,801	55,514	69,547	75,838	87,563	61,473	60,886	61,176	57,536	58,523	74,305	56,485
DEBT SERVICE														
2802	USDA Principle	9,832				9,832								
	Solar Lease	26,912	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243
Savings Reserves		209,940	17,495	17,495	17,495	17,495	17,495	17,495	17,495	17,495	17,495	17,495	17,495	17,495
Revenue Total		1,028,331	103,943	98,267	85,522	80,833	70,413	69,625	98,960	68,387	72,637	75,589	108,139	95,231
Expense Total		1,028,331	80,296	73,009	87,042	93,333	105,058	78,968	78,381	78,671	75,031	76,018	91,800	73,980
Total Net Income		0.00	23,647	25,258	(1,519)	(12,501)	(34,645)	(9,343)	20,579	(10,284)	(2,394)	(429)	16,339	21,251

Annual Reserves
209,940
Monthly
17,495
5 Years (4 + 2025)
1,039,800

	WATER REVENUE Operating	Total	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
1210	Water	654,565	74,450	70,846	58,672	52,325	45,477	44,660	43,966	43,364	47,585	48,605	59,226	65,389
4010	Outside water sales	12,100	2,800	2,800	2,200	1,500								2,800
4030	Utility Fees	5,175	425	425	425	425	425	425	425	425	425	450	450	450
		671,840	77,675	74,071	61,297	54,250	45,902	45,085	44,391	43,789	48,010	49,055	59,676	68,639
	NON OPERATING REVENUE													
4400	Interest	6,316	456	474	491	474	492	509	526	544	561	579	596	613
4200	Property Tax	-												-
	TOTAL REVENUE	678,156	78,132	74,544	61,788	54,725	46,394	45,594	44,917	44,333	48,571	49,633	60,272	69,252
	EXPENSES													
	Employee													
5000	Wages	248,873	18,912	18,912	22,618	18,981	27,782	18,981	18,981	18,981	18,981	18,981	27,782	18,981
5150	Payroll Taxes	18,267	1,388	1,388	1,660	1,393	2,039	1,393	1,393	1,393	1,393	1,393	2,039	1,393
5200	Comp Insurance	4,425	1,050	-	-	1,125	-	-	1,125	-	-	1,125	-	-
5160	Employee Insurance	57,779	4,479	4,479	4,479	4,479	4,479	4,479	5,151	5,151	5,151	5,151	5,151	5,151
5170	Retirement	19,283	1,461	1,461	1,756	1,467	2,167	1,467	1,467	1,467	1,467	1,467	2,167	1,467
	Subtotal Employee Expense	348,628	27,291	26,241	30,514	27,445	36,467	26,320	28,117	26,992	26,992	28,117	37,139	26,992
	Operating													
6100	Pers Unfunded Liability	28,200	3,669	2,169	2,844	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,169
6150	Legal and Accounting	18,075	300	300	300	300	12,375	300	300	1,500	300	300	1,500	300
6160	Outside services	6,000	500	500	500	500	500	500	500	500	500	500	500	500
6260	Permits and Fees	2,550	50	50	50	50	50	50	2,000	50	50	50	50	50
6261	Association Dues	7,200	2,100	-	5,100	-	-	-	-	-	-	-	-	-
6270	Insurance	22,936	1,911	1,911	1,911	1,911	1,911	1,911	1,911	1,911	1,911	1,911	1,911	1,911
6300	Office Supplies	1,800	150	150	150	150	150	150	150	150	150	150	150	150
6301	Shop Supplies	1,200	100	100	100	100	100	100	100	100	100	100	100	100
6400	Postage	2,736	468	180	180	180	180	180	180	180	180	468	180	180
6450	Bank Fees	90	8	8	8	8	8	8	8	8	8	8	8	8
6502	Equipment/Tools	2,875	188	250	250	250	250	250	250	250	250	250	250	188
6510	Water Tests	4,800	400	400	400	400	400	400	400	400	400	400	400	400
6549	Vehicle Expense	2,700	225	225	225	225	225	225	225	225	225	225	225	225
6555	Maintenance and Repairs	6,000	500	500	500	500	500	500	500	500	500	500	500	500
6700	Interest	13,615	223	223	223	11,162	223	223	223	223	223	223	223	223
6710	Softw Lic & Hardw Maint.	14,445	859	304	259	5,509	679	1,534	904	2,509	979	304	304	304
6730	Education	4,175	300	300	300	300	300	300	300	300	300	300	975	200
6810	Mileage	1,800	150	150	150	150	150	150	150	150	150	150	150	150
6840	Fuel	5,856	488	488	488	488	488	488	488	488	488	488	488	488
6850	Telephone/Internet	7,170	585	585	735	585	585	585	585	585	585	585	585	585
6900	Utilities	19,800	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650
6960	Miscellaneous	621	52	52	52	52	52	52	52	52	52	51	51	51
	Subtotal Operating Expense	174,644	14,875	10,494	16,374	26,638	22,944	11,724	13,044	13,899	11,169	10,781	12,368	10,331
	EXPENSES TOTAL	523,272	42,165	36,735	46,888	54,084	59,412	38,045	41,161	40,891	38,161	38,898	49,508	37,323
	DEBT SERVICE													
	USDA Principle	9,832				9,832								
2802	Solar Lease	26,912	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243
	Savings													
	Reserves	118,140	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845	9,845
	Revenue Total	678,156	78,132	74,544	61,788	54,725	46,394	45,594	44,917	44,333	48,571	49,633	60,272	69,252
	Expense Total	678,156	52,010	46,580	56,733	63,929	69,257	47,890	51,006	50,736	48,006	48,743	59,353	37,323
	Total Net Income	(0)	26,121	27,964	5,055	(9,204)	(22,863)	(2,295)	(6,089)	(6,404)	565	890	920	31,929

Annual Reserves
118,140
Monthly
9,845
6 Years
590,700

	SEWER REVENUE Operating	Total	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
1220	Sewer	284,282	23,226	23,226	23,226	23,226	23,226	23,226	23,226	23,226	23,226	25,084	25,084	25,084
4030	Utility Fees	2,580	210	210	210	210	210	210	210	210	210	230	230	230
		286,862	23,436	23,436	23,436	23,436	23,436	23,436	23,436	23,436	23,436	25,314	25,314	25,314
NON OPERATING REVENUE														
4400	Interest	5,707	216	227	239	513	524	535	547	558	570	581	593	604
4200	Property Tax	23,700	2,100	-	-	840	-	-	12,000	-	-	-	8,760	-
4250	County Cost Allocation	786				786								
	TOTAL REVENUE	317,055	25,536	23,436	23,436	24,276	23,436	23,436	35,436	23,436	23,436	25,314	34,074	25,314

EXPENSES														
Employee														
5000	Wages	111,813	8,497	8,497	10,162	8,528	12,482	8,528	8,528	8,528	8,528	8,528	12,482	8,528
5150	Payroll Taxes	8,207	624	624	746	626	916	626	626	626	626	626	916	626
5200	Comp Insurance	1,475	350	-	-	375	-	-	375	-	-	375	-	-
5160	Employee Insurance	22,446	1,740	1,740	1,740	1,740	1,740	1,740	2,001	2,001	2,001	2,001	2,001	2,001
5170	Retirement	8,663	657	657	789	659	974	659	659	659	659	659	974	659
	Subtotal Employee Expense	152,604	11,867	11,517	13,437	11,928	16,112	11,553	12,189	11,814	11,814	12,189	16,373	11,814

Operating														
6100	Pers Unfunded Liability	9,400	1,223	723	948	723	723	723	723	723	723	723	723	723
6150	Legal and Accounting	6,025	100	100	100	100	4,125	100	100	500	100	100	500	100
6160	Outside services	6,000	500	500	500	500	500	500	500	500	500	500	500	500
6260	Permits and Fees	4,750	50	50	50	50	50	4,200	50	50	50	50	50	50
6261	Association Dues	2,400	700	-	1,700	-	-	-	-	-	-	-	-	-
6270	Insurance	7,645	637	637	637	637	637	637	637	637	637	637	637	637
6300	Office Supplies	600	50	50	50	50	50	50	50	50	50	50	50	50
6301	Shop Supplies	900	75	75	75	75	75	75	75	75	75	75	75	75
6400	Postage	950	163	63	63	63	63	63	63	63	63	163	63	63
6450	Bank Fees	30	3	3	3	3	3	3	3	3	3	3	3	3
6502	Equipment/Tools	625	63	50	50	50	50	50	50	50	50	50	50	63
6510	Water Tests	-	-	-	-	-	-	-	-	-	-	-	-	-
6549	Vehicle Expense	1,200	100	100	100	100	100	100	100	100	100	100	100	100
6555	Maintenance and Repairs	2,520	210	210	210	210	210	210	210	210	210	210	210	210
6700	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
6710	Softw Lic & Hardw Maint.	4,815	286	101	86	1,836	226	511	301	836	326	101	101	101
6730	Education	2,525	200	200	200	200	200	200	200	200	200	200	325	200
6810	Mileage	1,200	100	100	100	100	100	100	100	100	100	100	100	100
6840	Fuel	1,956	163	163	163	163	163	163	163	163	163	163	163	163
6850	Telephone/Internet	2,390	195	195	245	195	195	195	195	195	195	195	195	195
6900	Utilities	15,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
6960	Miscellaneous	934	77	77	77	77	77	77	77	77	77	77	77	87
6970	County Cost Allocation	786				786								
	Subtotal Operating Expense	72,651	6,144	4,646	6,606	6,381	8,796	9,206	4,846	5,781	4,871	4,746	5,171	4,669

	EXPENSES TOTAL	225,255	18,011	16,163	20,043	18,309	24,908	20,759	17,035	17,595	16,685	16,935	21,544	16,483
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	Savings Reserves	91,800	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650
	Revenue Total	317,055	25,536	23,436	23,436	24,276	23,436	23,436	35,436	23,436	23,436	25,314	34,074	25,314
	Expense Total	317,055	25,661	23,813	27,693	25,959	32,558	28,409	24,685	25,245	24,335	24,585	29,194	24,133
	Total Net Income	(0)	(125)	(378)	(4,257)	(1,683)	(9,122)	(4,973)	10,751	(1,809)	(899)	729	4,880	1,181

2025	Annual Reserves
	91,800
	Monthly
	7,650
	6 Years
	550,800

	Parks	Total	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
NON OPERATING REVENUE														
4200	Property Tax	32,400	-	-	-	1,260	-	-	18,000	-	-	-	13,140	-
4400	Interest	720	60	60	60	60	60	60	60	60	60	60	60	60
TOTAL REVENUE		33,120	-	-	-	1,260	-	-	18,000	-	-	-	13,140	-
EXPENSES														
Employee														
5000	Wages	12,827	957	957	957	996	1,493	996	996	996	996	996	1,493	996
5150	Payroll Taxes	941	70	70	70	73	110	73	73	73	73	73	110	73
5160	Comp Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
5170	Employee Benefits	1,677	130	130	130	130	130	130	150	150	150	150	150	150
5200	Retirement	1,021	76	76	76	79	119	79	79	79	79	79	119	79
Subtotal Employee Expense		16,466	1,234	1,234	1,234	1,278	1,852	1,278	1,297	1,297	1,297	1,297	1,871	1,297
Operating														
6160	Outside services	8,040	670	670	670	670	670	670	670	670	670	670	670	670
6400	Postage	130	20	10	10	10	10	10	10	10	10	10	10	10
6555	Maintenance and Repairs	2,520	210	210	210	210	210	210	210	210	210	210	210	210
6840	Fuel	360	30	30	30	30	30	30	30	30	30	30	30	30
6850	Telephone/Internet	1,620	135	135	135	135	135	135	135	135	135	135	135	135
6900	Utilities	3,684	302	302	302	302	312	312	312	312	312	312	302	302
6960	Miscellaneous	300	25	25	25	25	25	25	25	25	25	25	25	25
Subtotal Operating Expense		16,654	1,392	1,382	1,382	1,382	1,392	1,392	1,392	1,392	1,392	1,392	1,382	1,382
EXPENSES TOTAL		33,120	2,625	2,616	2,616	2,660	3,244	2,670	2,689	2,689	2,689	2,689	3,253	2,679
Revenue Total		33,120												
Expense Total		33,120												
Total Net Income		0	(3,859)	(3,849)	(3,849)	(2,678)	(5,096)	(3,948)	14,013	(3,987)	(3,987)	(3,987)	8,015	(3,977)

Account Code	Account Title	2025 Budget	YTD Actual as of 5/30	2026 Budget	Difference from 2025	YTD Budget 2025 Variance	Percent 2025 Total Budget Used	Notes
WATER								
4000	Revenue-Utilities	626,789	558,069	654,565	27,776	(68,720)	89%	Rate Increase
4010	Outside/Container	9,500	17,611	12,100	2,600	8,111	185%	
4030	Utility Fees	4,875	4,591	5,175	300	(284)	94%	Rate Increase
4400	Interest Revenue	0	478	6,316	6,316	478		Interest Rate Increase
4900	Miscellaneous	0	1,005	0	0	1,005		
		641,164	581,753	678,156	36,992	(59,410)	91%	
5000	Wages	224,531	219,956	248,873	24,342	4,575	98%	GM and other raises
5150	Payroll Taxes	16,481	16,268	18,268	1,787	213	99%	GM and other raises
5160	Employee Health	51,848	46,493	57,779	5,931	5,355	90%	Estimate based on previous years
5170	PERS- Retirement	18,435	14,220	19,283	848	4,215	77%	GM and other raises
5200	Compensation	3,900	2,845	4,425	525	1,055	73%	
		315,194	299,782	348,628	33,433	15,413	95%	
6100	PERS Unfunded Liability	23,562	21,894	28,200	4,638	1,668	93%	Set amount by PERS per fiscal year
6150	Legal & Accounting	18,750	14,829	18,075	(675)	3,921	79%	
6160	Outside Services	7,200	5,030	6,000	(1,200)	2,170	70%	
6260	Permit Fees	2,800	1,841	2,550	(250)	959	66%	
6261	Association Dues	7,275	6,437	7,200	(75)	838	88%	
6270	Insurance	18,000	15,000	22,936	4,936	3,000	83%	
6300	Office Supplies	1,800	1,242	1,800	0	558	69%	
6301	Shop Supplies	1,890	922	1,200	(690)	968	49%	
6400	Postage	2,192	2,030	2,736	544	163	93%	
6450	Bank Fees	90	33	90	0	58	36%	
6502	Equipment/Tools	3,000	2,361	2,875	(125)	639	79%	
6510	Water Tests	3,000	3,535	4,800	1,800	(535)	118%	More tests needed plus extra in case of emergencies
6549	Vehicle Expense	3,600	1,441	2,700	(900)	2,159	40%	
6555	Maintenance & Repairs	9,000	5,301	6,000	(3,000)	3,699	59%	
6700	Interest Expense	11,202	13,647	13,615	2,413	(2,446)	122%	Figured in interest for solar at well
6710	Software License & Hardware Maint	11,849	11,174	14,445	2,597	674	94%	Increased program costs
6730	Education	4,650	4,199	4,175	(475)	451	90%	
6810	Mileage	3,150	2,670	1,800	(1,350)	480	85%	
6840	Fuel	6,300	3,682	5,856	(444)	2,618	58%	
6850	Telephone/Internet	7,226	6,448	7,170	(56)	779	89%	
6900	Utilities	15,600	13,977	19,800	4,200	1,623	90%	
6960	Miscellaneous Expense	1,463	867	621	(842)	596	59%	
		163,599	138,559	174,644	11,045	25,039	85%	

Account Code	Account Title	2025 Budget	YTD Actual as of 5/30	2026 Budget	Difference from 2025	YTD Budget 2025 Variance	Percent 2025 Total Budget Used	Notes
SEWER								
4000	Revenue-Utilities	263,657	245,461	284,282	20,625	(18,197)	93%	Rate Increase
4030	Utility Fees	2,490	2,183	2,580	90	(307)	88%	Rate Increase
4200	Taxes Revenue	21,640	22,911	23,700	2,060	1,271	106%	Moved some from park revenue
4400	Interest Revenue	0	431	5,707	5,707	431		Interest Rate Increase
4250	County Cost Allocation			786	786			
4900	Miscellaneous	0	698	0	0	698		
		287,787	271,684	317,055	29,268	(16,104)	94%	
5000	Wages	100,876	85,983	111,813	10,937	14,893	85%	GM and other raises
5150	Payroll Taxes	7,404	6,333	8,207	803	1,071	86%	GM and other raises
5160	Employee Health	20,157	18,261	22,446	2,289	1,895	91%	Estimate based on previous years
5170	PERS- Retirement	7,293	5,696	8,663	1,370	1,598	78%	GM and other raises
5200	Compensation	1,300	948	1,475	175	352	73%	
		137,031	117,222	152,604	15,573	19,809	86%	
6100	PERS Unfunded Liability	7,854	7,298	9,400	1,546	556	93%	Set amount per fiscal year
6150	Legal & Accounting	6,250	4,741	6,025	(225)	1,509	76%	
6160	Outside Services	8,400	3,598	6,000	(2,400)	4,802	43%	
6260	Permit Fees	8,600	3,945	4,750	(3,850)	4,655	46%	
6261	Association Dues	2,425	2,146	2,400	(25)	279	88%	
6270	Insurance	6,000	5,000	7,645	1,645	1,000	83%	
6300	Office Supplies	600	391	600	0	209	65%	
6301	Shop Supplies	630	244	900	270	386	39%	
6400	Postage	1,183	687	950	(233)	496	58%	
6450	Bank Fees	30	8	30	0	23	25%	
6502	Equipment/Tools	1,105	291	625	(480)	814	26%	
6549	Vehicle Expense	1,200	470	1,200	0	730	39%	
6555	Maintenance & Repairs	7,800	1,993	2,520	(5,280)	5,807	26%	
6710	Software License & Hardware Maint	3,950	3,725	4,815	866	225	94%	Increased program costs
6730	Education	1,550	1,566	2,525	975	(16)	101%	
6810	Mileage	1,050	684	1,200	150	366	65%	
6840	Fuel	2,100	1,227	1,956	(144)	873	58%	
6850	Telephone/Internet	2,409	2,149	2,390	(19)	260	89%	
6900	Utilities	12,000	10,159	15,000	3,000	1,841	85%	
6960	Miscellaneous Expense	1,511	454	934	(577)	1,057	30%	
6970	County Cost Allocation			786	786			
		76,647	50,775	72,651	(3,995)	25,871	66%	

Account Code	Account Title	2025 Budget	YTD Actual as of 5/30	2026 Budget	Difference from 2025	YTD Budget 2025 Variance	Percent 2025 Total Budget Used	Notes
PARKS								
4200	Taxes Revenue	32,460	34,821	32,400	(60)	2,361	107%	
4500	Grant/Loan Inflow	0	553,846	720	720	553,846		
4700	Donations	0	600		0	600		
		32,460	589,267	33,120	660	556,807	107%	
5000	Wages	13,686	10,618	12,827	(859)	3,068	78%	Allocated more to water/sewer
5150	Payroll Taxes	1,005	819	941	(64)	186	81%	
5160	Employee Health	1,428	1,584	1,677	249	(156)	111%	
5170	PERS- Retirement	1,077	836	1,021	(56)	241	78%	
		17,196	13,857	16,466	(730)	3,339	81%	
6150	Legal & Accounting	0	188		0	(188)		
6160	Outside Services	9,600	3,629	8,040	(1,560)	5,971	38%	
6400	Postage	104	20	130	26	85	19%	
6555	Maintenance & Repairs	2,500	1,412	2,520	20	1,088	56%	
6840	Fuel	200	60	360	160	140	30%	
6850	Telephone/Internet			1,620				
6900	Utilities	1,600	1,663	3,684	2,084	(63)	104%	New park facilities
6960	Miscellaneous Expense	1,260	232	300	(960)	1,028	18%	
		15,264	7,202	16,654	(230)	8,062	47%	