

James Rickert,
President, Division 5

Ivar Amen,
Vice President, Division 4

Ronnean Lund,
Director, Division 1

Audie Butcher,
Director, Division 2

Garrett Wallis,
Director, Division 3

Daniel Ruiz,
General Manager

BOARD MEETING

Agenda

December 11, 2025, 6:00 p.m.

1887 Howard Street, Anderson (Council Chambers)

1. Call To Order

2. Flag Salute

3. Public Participation

Time is set aside for members of the public who wish to address the Board regarding matters within the District's jurisdiction. Individuals are requested to limit comments to a maximum of three minutes.

4. Consent Items

- a. Payroll: Approve the Payroll Check Register for November 2025
- b. Electronic Federal Tax Payment System (EFTPS) & Automated Clearing House (ACH) – Approve transactions for the Payroll Periods 11/14/2025 and 11/26/2025
- c. Voided and/or missing checks for November 2025

5. Regular Business Items

- a. Minutes – Approve the Minutes of the Regular Meeting on 11/13/2025
- b. Financial Status Report for Year-to-Date through November 30, 2025
- c. Cash Disbursement Journal for November 2025

6. New Business Items

- a. Review and Consider Approving Anderson-Cottonwood Irrigation District 2026 Operating Budget
- b. Review and Consider Approving Repair Recommendation for Lateral 29 Main

7. Other Business

- a. General Manager Report
 - a. Offseason Work Budget Update (handout)
 - b. NRCS Project Budget Update
- b. Operations Manager Report
- c. **Committee Reports**
 - a. Budget
 - b. Personnel
 - c. Diversion Dam
 - d. Assessment
 - e. Strategic
 - f. EAGSA
 - g. SRSC

8. Closed Session

2810 Silver Street, Anderson, CA 96007 | **Phone:** 530-365-7329 | **Fax:** 530-365-7623

- a. **CONFERENCE WITH LEGAL COUNCIL – ANTICIPATED LITIGATION (Government Code § 54956.9(d)(4))**

Two Cases

- b. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Government Code § 54956.8)**

Property: Water Transfers

District Negotiator: Dan Ruiz & District General Counsel, Minasian Law

Negotiating Parties: Existing water transfer buyers: City of Redding, Bella Vista WD, Shasta
Community Services District & City of Shasta Lake

Under Negotiation: Price and Terms

- a. **PUBLIC EMPLOYEE EMPLOYMENT AND/OR PERFORMANCE EVALUATION (Government Code § 54957)**

Title: General Manager and Operations Manager Evaluation

9. Adjourn

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Nov 1, 2025 to Nov 30, 2025

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Employee ID Employee Masked SS No Reference Date	Pay Type	Pay Hrs	Amount
12A White, Teresa L. XXX-XX-9533 0462 11/14/25	Finance_Ma		2,268.11
22-03 Duncan, Benjamin XXX-XX-4453 0463 11/14/25	Ops_Manag		2,199.08
23-13 Brian, Johnson J. XXX-XX-4901 0464 11/14/25	Equip_Oper Dam Sick_Leave Vacation Equip_OT WO	34.00 20.00 8.00 8.00 0.50 10.00	1,964.99
24-02 Chabolla, Jordan B. XXX-XX-2772 0465 11/14/25	Dam WO	22.00 58.00	1,746.61
24-03 Ruiz, Daniel J. XXX-XX-5766 0466 11/14/25	General_Mg		5,180.49
24-05 Davis, Johna J. XXX-XX-4377 0467 11/14/25	Dam WO	22.00 58.00	1,646.61
25-01 Shults, Kaleb A. XXX-XX-1661 0468 11/14/25	Equip_Oper Dam WO	28.00 22.00 30.00	1,585.75
25-02 Jebens, Damon J. XXX-XX-0228 0469 11/14/25	Equip_Oper Dam WO WO_OT	14.00 22.00 44.00 2.00	1,734.97

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Nov 1, 2025 to Nov 30, 2025

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Employee ID Employee Masked SS No Reference Date	Pay Type	Pay Hrs	Amount
25-03 Bell, Shawna M. XXX-XX-4563 0470 11/14/25	Office_Man	80.00	1,581.51
33 Vega, Phillip XXX-XX-1154 0471 11/14/25	Main_Sup Dam Overtime Vacation	44.50 19.50 0.50 16.00	2,226.78
21-11 Jensen, Jason A. XXX-XX-7425 20645 11/14/25	Equip_Oper Dam Vacation	57.00 15.00 8.00	1,672.80
12A White, Teresa L. XXX-XX-9533 0473 11/26/25	Finance_Ma		2,268.11
21-09 Wilson, Kyle D. XXX-XX-2586 0474 11/26/25	MainIII Dam Holiday	51.00 21.00 8.00	1,644.79
22-03 Duncan, Benjamin XXX-XX-4453 0475 11/26/25	Ops_Manag		2,199.08
23-13 Brian, Johnson J. XXX-XX-4901 0476 11/26/25	Dam Holiday Vacation WO	21.00 8.00 8.00 43.00	1,882.99
24-02 Chabolla, Jordan B. XXX-XX-2772 0477 11/26/25	Dam Holiday WO	21.00 8.00 51.00	1,743.01

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Nov 1, 2025 to Nov 30, 2025

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

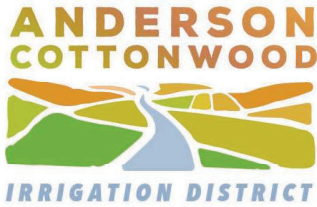
Employee ID Employee Masked SS No Reference Date	Pay Type	Pay Hrs	Amount
24-03 Ruiz, Daniel J. XXX-XX-5766 0478 11/26/25	General_Mg		5,180.49
24-05 Davis, Johna J. XXX-XX-4377 0479 11/26/25	Dam Holiday Sick_Leave WO	21.00 8.00 8.00 43.00	1,643.01
25-01 Shults, Kaleb A. XXX-XX-1661 0480 11/26/25	Dam Holiday WO	21.00 8.00 50.50	1,568.92
25-02 Jebens, Damon J. XXX-XX-0228 0481 11/26/25	Dam Holiday WO	21.00 8.00 51.00	1,697.01
25-03 Bell, Shawna M. XXX-XX-4563 0482 11/26/25	SickLeave Office_Man Holiday_Pa	24.00 48.00 8.00	1,581.51
33 Vega, Phillip XXX-XX-1154 0483 11/26/25	Main_Sup Holiday Sick_Leave Vacation	40.00 8.00 20.00 12.00	2,120.61
21-11 Jensen, Jason A. XXX-XX-7425 20646 11/26/25	Equip_Oper Dam Overtime Holiday Sick_Leave	43.00 21.00 1.00 8.00 8.00	1,728.18
Summary Total 11/1/25 thru 11/30/25	General_Mg Finance_Ma SickLeave Vacation Ops_Manag	 24.00 52.00 	49,065.41

Anderson Cottonwood Irrigation District
Payroll Register
For the Period From Nov 1, 2025 to Nov 30, 2025

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Employee ID Employee Masked SS No Reference Date	Pay Type	Pay Hrs	Amount
	Dam	289.50	
	Overtime	1.50	
	MainIII	51.00	
	Equip_Oper	176.00	
	Holiday	64.00	
	Office_Man	128.00	
	Sick_Leave	44.00	
	Main_Sup	84.50	
	Equip_OT	0.50	
	Holiday_Pa	8.00	
	WO	438.50	
	WO_OT	2.00	
Report Date Final Total 11/1/25 thru 11/30/25	General_Mg		49,065.41
	Finance_Ma		
	SickLeave	24.00	
	Vacation	52.00	
	Ops_Manag		
	Dam	289.50	
	Overtime	1.50	
	MainIII	51.00	
	Equip_Oper	176.00	
	Holiday	64.00	
	Office_Man	128.00	
	Sick_Leave	44.00	
	Main_Sup	84.50	
	Equip_OT	0.50	
	Holiday_Pa	8.00	
	WO	438.50	
	WO_OT	2.00	

Electronic Federal Tax Payment System Transactions (EFTPS)					
Federal Payroll Taxes					
Date	Payroll Period	Amount	Comments		
11/14/2025	10/27/25 0 11/09/25	\$7,751.03	EFTPS for P/R taxes		
11/26/2025	11/10/25 - 11/23/25	\$8,125.51	EFTPS for P/R taxes		
Automated Clearing House (ACH)					
State Payroll Taxes					
11/14/2025	10/27/25 0 11/09/25	\$1,465.72	ACH for P/R taxes		
11/26/2025	11/10/25 - 11/23/25	\$1,524.77	ACH for P/R taxes		
Voided and/or Missing Checks					
Check #	Issued To:	Amount	Check Date	Comments	Date Voided
472	N/A			Printed report on check	
NSF Checks for pipe					
Check #	Received From	Amount	Check Date	Comments	Paid
1015	Customer Pipe Purchase	\$2,865.00	11/24/2025	Bank notified us check was NSF 11/28/25	12/2/2025



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Vice President, Division 4

Ronnean Lund,
Director, Division 1

Audie Butcher,
Director, Division 2

Garrett Wallis,
Director, Division 3

Daniel Ruiz,
General Manager

BOARD MEETING

Draft Minutes

November 13, 2025, 6:00 p.m.

1887 Howard Street, Anderson (Council Chambers)

1. Call To Order at 6:00 p.m. by President Rickert

Directors Present: Rickert, Lund, Amen, Butcher

Directors Absent: Wallis

Staff Present: Ruiz, White, Duncan (arrive at 8 pm) and Bell

2. Flag Saluted done by Community Member Steve McCarley

3. Public Participation

Time is set aside for members of the public who wish to address the Board regarding matters within the District's jurisdiction. Individuals are requested to limit comments to a maximum of three minutes.

Buddy Johns: Raised a concern regarding the timing of communication on pipe purchase:

- Earlier notice could have allowed for bulk discounts and timely installation could have occurred during favorable weather. Timeline issue noted by member that water was shut off on October 16, however, purchase invitation was issued in November, causing a three-week delay. Noted that the timeline affected the ability to begin trench work before contractor availability changed. Emphasis placed on improved planning and timely communication for future projects.
- The member questioned the additional charges for staff loading, he offered to provide their certified forklift assistance but expressed concern on liability for any injuries occurring on ACID property.

Board Response:

- Staff charges are necessary to comply with laws prohibiting gifts of public funds.

4. Consent Items

- a. Payroll: Approve the Payroll Check Register for October 2025
- b. Electronic Federal Tax Payment System (EFTPS) & Automated Clearing House (ACH) – Approve transactions for the Payroll Periods 10/15/2025 and 10/31/2025
- c. Voided and/or missing checks for October 2025

Vice President Amen made the motion to approve all Consent Items; Director Butcher seconded the motion. No public comment. Vote 4-0 passed unanimously.

5. Regular Business Items

- a. Minutes – Approve the Minutes of the Regular Meeting on October 09, 2025, and the Special Board Meeting on October 16, 2025

Director Butcher made the motion to approve Minutes; Director Lund seconded the motion. No public comment. Vote 4-0 passed unanimously.

b. Financial Status Report for Year-to-Date Through October 31, 2025

Director Lund made the motion to approve Financial Status Report; Vice President Amen seconded the motion. No public comment. Vote 4-0 passed unanimously.

c. Cash Disbursement Journal for October 2025

Director Butcher made the motion to approve Cash Disbursement Journal; Vice President Amen seconded the motion. No public comment. Vote 4-0 passed unanimously.

6. New Business Items

a. Review and Consider Approving Anderson-Cottonwood Irrigation District Special Benefit Assessment Timeline and Outreach Level

Item 6a –Engineer’s Report accepted in April/May; discussion deferred to fall. Prop 218 process requires landowner approval, 45-day balloting, and outreach. Current data is a year old; update needed along with election cost estimates and outreach tiers.

Key Points Discussed:

- Timeline: Target completion by August to meet county tax roll deadline; missing this pushes implementation to next tax year.
- Purpose: Beyond revenue, goal is to protect water rights, secure acreage base, and sustain groundwater for district and community wide benefit.

Public Comment:

- Concern about non-irrigated land assessments; request for clarity and mapping. Emphasis on early outreach before balloting.

Board Response:

- Staff and Provost to provide updated financials, district map, outreach cost options, and election estimates.
 - Board to set timeline (likely early irrigation season) and outreach strategy. Recap scheduled to ensure compliance with August deadline.
- b. Review and Discuss Provost & Pritchard Engineering Proposal for the North Hill St. Lining Replacement Drainage Evaluation

a. Review and Consider Approving Remaining Portion of Engineering Proposal for Damaged Lining at the North Hill St. Canal Reach

Item 6b & (a) – North Hill Street Canal Lining Replacement and Damage Evaluation -The Board reviewed Provost and Prichard’s memorandum and hydrologic study on the February storm damage and canal lining failure.

- The Board previously approved only phase HYD of this proposal.

Provost & Pritchard Recommendations:

- Prepare design and construction plan for lining replacement.
- Raise canal embankment ~1.8 ft at low points for 1-ft freeboard above 100-year storm level. Use local fill; consider widening embankment.

Public Comment:

- No public comment was received on this item.

Board Response:

- Emphasized metering and storage approach ACID-wide to control storm inflow impacts. Board requested review of engineering plans prior to construction.
- Possible Funding: Project is on CalOES list; potential for 75% reimbursement.

Director Lund made the motion to approve phase DES and ESD of the Engineering Services for the Replacement of Damaged Lining at the North Hill St. Canal Reach Proposal; Vice President Amen seconded the motion. No public comment. Vote 4-0 passed unanimously.

c. Review and Approve 2024 Audit

6c - Audit Report Highlights - The auditor presented the annual financial report for the District, confirming a clean audit opinion with financial statements complying with U.S. GAAP; no material misstatements. The discussion covered financial position, revenues and expenses, cash flows, policy notes, and budget comparisons. Key changes included infrastructure investments, USBR debt adjustments, and improved financial performance compared to the prior year.

Director Butcher made the motion to approve the 2024 Audit; Vice President Amen seconded the motion. No public comment. Vote 4-0 passed unanimously.

d. 2025/26 Offseason Contracted Services Project Update (Presentation/Handout)

a. Churn Creek Golf Course Review Options for Consideration

Agenda Item 6d (a) – Churn Creek Golf Course

- Original approved plan: Contractor work to bring pipe back to an open ditch for \$17,714. Additional issue identified: Five large trees near the road require professional removal; quote for tree work is \$17,520, for a total of \$35,234 for that option.
- Alternative Option 1 considered: Replace 200 ft of 42-inch pipe instead of open ditch. Estimated cost: \$15,066, plus potential removal of one tree (\$3,400) if roots interfere during excavation or dying off after. Total cost \$36,265.
- Alternative Option 2 considered: Replace 400 ft of 42-inch pipe instead of open ditch. Estimated cost: \$30,132, plus potential removal of one tree (\$3,400) if roots interfere during excavation or dying off after. Total cost \$69,045.

Additional discussion:

- Extending pipe another 180–200 ft to the next crossing (entry crossing to main golf course). Cost implications: Adding second section would nearly double the price; contractor fill requirements noted. No reported issues with the extended section; current problem area is near the road where pipe leaks occurred.
- The Board discussed prioritizing essential repairs over optional enhancements; priority is fixing the problematic section. New pipe should last 30–50 years, improving reliability and reducing future maintenance.

Director Lund made the motion to approve the Option 1-200 foot; Vice President Amen seconded the motion. No public comment. Vote 4-0 passed unanimously.

b. Lateral 29.2 Pipe Replacement Review Options for Consideration

Item 6d (b) – Lateral 29.2 Height Replacement Review - The review of options for the Lateral 29.2 height replacement was tabled due to incomplete cost information. Preliminary figures are available but not accurate; the contractor is working on final figures, which we hope to receive soon. The goal is to present viable options at the December meeting.

7. Other Business

a. General Manager Report

Item 7a: Other Business – General Manager Report

GM Ruiz presented his written report included in the Board packet.

- EASGA: Groundwater Outreach scheduled public workshop November 19 at Lima Ranch; seven information booths; approximately \$1M remaining in groundwater funds must be spent by March 2026 on engineering and monitoring.

b. Operations Manager Report

Item 7b: Other Business – Operations Manager Report

- Shutdown Overview: Churn Creek: Completed on schedule without issues; water ran out naturally. Main System: Shut down earlier than planned due to low demand and head pressure. Rotations dropped to 7 days; Bowman Road and other areas finished quickly. Lateral 21 closed for the first time in 4+ years due to lack of demand.
- Board Coordination: Board voted for October 18 shutdown, but operational realities required earlier action. Board noted the need for improved communication regarding the earlier shutdown, as well as the board voted on that date and decision. Operations Manager stated communication will improve next season with real-time updates and consensus before changes.
- Cal Fire & Offseason Work: Cal Fire burning and cutting from Hwy 44 to Cypress; goal to tie in with contractor work.
- Projects: Panorama–Locust (11,000 ft), Lateral 33 (6,000 ft), TA to Duncan (3,000 ft), Peach Lane ongoing. Delivered 15,562 ft of pipe; over 10 truckloads staged and distributed. Final delivery was made on November 5th. Extra pipe purchased after board approval; applications already coming in.
- Diversion Dam: Removed Nov 3–13 with Cal Fire assistance; completed on schedule despite rain delays.
- Maintenance & Engineering: Minor leak-by at tunnel gates near school in Redding (5–10 CFS); gates inspected and cycled. Drum gate inspection planned; concerns about cable integrity. Lateral 3 under engineering review for potential upgrades.

Public Comment:

- No public comments were received on this item.

Board/Staff Responses:

- Improve communication to board during irrigation operational changes. Plan for demand fluctuations and weather impacts.
- Continue vegetation and canal improvement projects. Monitor pipe procurement timelines and pricing.

c. Committee Reports

- a. Budget
- b. Personnel
- c. Diversion Dam
- d. Assessment
- e. Strategic
- f. EAGSA – Board of Directors Meeting November 12, 2025
- g. SRSC

Item 7c: Other Business – Committee Reports

- Budget Committee: Discussion held regarding the upcoming budget process. The committee will convene in December to review and finalize the budget.
- Personnel Committee: No formal updates currently. However, it was noted that a meeting should occur prior to budget finalization to address staffing needs. The Personnel Committee will review and provide input on these recommendations.
- EAGSA Board Meeting: A brief update was provided on the recent EAGSA Board meeting.
- SRSC: Contractors held their annual meeting and re-elected the same directors. No major action items were reported. A support letter was submitted to the Federal Administration (Trump Administration) requesting funding allocation for the Shasta Dam Raise project. Discussion included the Healthy Rivers Program; status remains unchanged.

Adjourned main meeting and went into closed session at 8:23 pm.

8. Closed Session

- CONFERENCE WITH LEGAL COUNCIL – ANTICIPATED LITIGATION (Government Code § 54956.9(d)(4))**
Two Cases
- CONFERENCE WITH REAL PROPERTY NEGOTIATORS (Government Code § 54956.8)**
Property: Water Transfers
District Negotiator: Dan Ruiz & District General Counsel, Minasian Law
Negotiating Parties: Existing water transfer buyers: City of Redding, Bella Vista WD, Shasta Community Services District & City of Shasta Lake
Under Negotiation: Price and Terms
- PUBLIC EMPLOYEE EMPLOYMENT AND/OR PERFORMANCE EVALUATION (Government Code § 54957)**
Title: General Manager and Operations Manager Evaluation

The Board came out of closed session at 9:36 pm reporting no action taken

9. Adjourn

Anderson Cottonwood Irrigation District
2025 Financial Status Report
Month Ending November 30, 2025

Revenues

Account Number	Budget Item	Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
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General

4110	Permits	\$1,500	\$4,589	\$0	0%	(\$4,589)
4111	Water Sales / Prior Year	\$0	\$0	\$0	0%	\$0
4112	Water Sales / Business	\$0	\$8,643	\$8,143	106%	(\$500)
4114	Water Sales / Irrigation	\$0	\$714,530	\$718,000	100%	\$3,470
4115	Water Transfer / CVP	\$0	\$591,066	\$606,161	98%	\$15,095
4117	Water Transfer / Base Supply	\$0	\$75,625	\$75,630	100%	\$5
4934	Penalty Revenue	\$0	\$0	\$0	0%	\$0
4971	Surplus Equipment Sales	\$0	\$0	\$0	0%	\$0
4980	Misc. Revenue	\$0	\$10,080	\$1,500	672%	(\$8,580)
4984	Drainage Revenue	\$0	\$0	\$0.00	0%	\$0
4991	Contract/Project Income	\$0	\$0	\$0.00	0%	\$0
4992	Customer Pipe Sales	\$5,073	\$5,073	\$0.00	0%	(\$5,073)
	Sub-Total	\$6,573	\$1,409,606	\$1,409,434	100%	(\$172)

Account Number	Budget Item	Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
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Property Tax & Interest	9
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4920	Interest / Investment Revenue	\$110,486	\$617,434	\$331,693	186%	(\$285,741)
4930	Prop. Taxes / Shasta	\$96	\$329,642	\$645,000	51%	\$315,358
4931	Prop. Taxes / Tehama	\$0	\$23,158	\$52,800	44%	\$29,642
	Sub-Total	\$110,582	\$970,234	\$1,029,493	94%	\$59,259

	Total Revenues	\$117,155	\$2,379,840	\$2,438,927	98%	\$59,087
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Anderson Cottonwood Irrigation District						
2025 Financial Status Report						
<i>Month Ending November 30, 2025</i>						
Balance Summary						
		Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
	Total Expenditures	\$166,104	\$2,578,774	\$2,944,327	88%	\$365,553
	Total Revenues	\$117,155	\$2,379,840	\$2,438,927	98%	\$59,087
	Operational - Net Income	(\$48,949)	(\$198,934)	(\$505,400)		
	Non-Operational - Capital Costs	(\$563,645)	(\$2,599,386)	(\$1,711,300)		
	Net Income w/Capital (cash flow)	(\$612,594)	(\$2,798,320)	(\$2,216,700)		
	Other Income - DPP Funding		\$14,214,346			
	DPP True Up		\$ 110,608			
	Total Cash Flow with All Activity		\$11,526,634			
Capital Improvement						
		Month To Date	Year To Date	2025 Approved Budget	Percent Used	Budget Over/Under
1112	Land	\$0	\$0	\$0	0%	\$0
1114	Pumps	\$0	\$0	\$0	0%	\$0
1116	Trans & Distribution System	\$23,591	\$43,576	\$50,000	87%	\$6,424
1117	Equipment (Machinery)	\$0	\$0	\$0	0%	\$0
1118	Auto & Trucks	\$0	\$69,458	\$41,000	169%	(\$28,458)
1119	Buildings	\$3,875	\$3,875	\$0	0%	(\$3,875)
1120	Office Furniture & Equipment	\$0	\$9,924	\$9,300	107%	(\$624)
1123	Yard Improvement	\$0	\$0	\$0	0%	\$0
1124	Canal Lining & Pipe	\$536,179	\$2,457,021	\$1,591,000	154%	(\$866,021)
1125	Canal Safety Project	\$0	\$0	\$0	0%	\$0
1126	Main Canal Metering	\$0	\$0	\$0	0%	\$0
1127	Main Dam Improvement	\$0	\$0	\$0	0%	\$0
1132	Fish Screens	\$0	\$0	\$0	0%	\$0
1133	Fish Ladders	\$0	\$0	\$0	0%	\$0
1134	SCADA Equipment	\$0	\$15,532	\$20,000	78%	\$4,468
1135	Groundwater Program	\$0	\$0	\$0	0%	\$0
	Total	\$563,645	\$2,599,386	\$1,711,300	152%	(\$888,086)

Anderson Cottonwood Irrigation District						
2025 Financial Status Report						
Month Ending November 30, 2025						
Breakdown of Reserves						
	L.A.I.F.	\$3,744,348				
	TCB Checking	\$164,340				
	Petty Cash	\$100				
	Imprest Cash	\$200				
	RBC Investments	\$17,409,627				
	Total Cash	\$21,318,615				

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
 For the Period From Nov 1, 2025 to Nov 30, 2025

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
11/4/25	33092	7007 1308	reimburse boot allowance Kaleb Shults	140.60	140.60
11/7/25	33093	1116 1308	Waterman Screw Gates, 24" (4), 18" (4), 16"(2), 15" (2), 12" (2), Briggs MFG INC	23,591.03	23,591.03
11/7/25	33094	6003 1308	monthly copies for office/shop Carrel's Office Machines	96.11	96.11
11/7/25	33095	6001 1308	SAP testing for BJ Compliance Associates	300.00	300.00
11/7/25	33096	7010 7008 1308	pruning chain saw paint markers Fasteners INC	139.00 175.04	314.04
11/7/25	33097	7000 1308	gasoline/diesel for October Flyers Energy, LLC	5,249.50	5,249.50
11/7/25	33098	5111 1308	temp labor for 2 employees for 2 weeks K S Staffing Solutions Inc.	4,965.84	4,965.84
11/7/25	33099	6010 6003 1308	managed uses contract- Ocvtober Project wrap up, fix scan problem on TW computer Obsidian IT	969.06 36.31	1,005.37
11/7/25	33100	8006 8006 8006 1308	monthly power for Progress Drive pump monthly power for Churn Creek Pumps monthly SCADA for Bonnyview Rd. City Of Redding	129.50 17,271.99 70.00	17,471.49
11/7/25	33101	7009 1308	office and shop cleaning for 3 weeks, invoice # 66860,861,862, 65224,6166761668 Sarah's Scottish Maids	420.00	420.00
11/7/25	33102	7003 1308	flat repair on dump truck Les Schwab Tires	55.66	55.66
11/7/25	33103	7010 7010 1308	chain saw purchase purchase two trimmers, trimmer line, chain file, parts for trimmer, Stroup's Power Equipment, INC	2,552.53 1,469.31	4,021.84
11/7/25	33104	2222 1308	union dues for November Teamsters Local No. 137	828.00	828.00
11/7/25	33105	5014 5114 1308	pension for October/ Admin pension for Octgober/ T&D Western Conf. Team. Pension	360.64 2,524.48	2,885.12
11/7/25	33106	7008 1308	toilet service for our Porta Potty Welch Enterprises, Inc.	50.00	50.00
11/12/25	33112	1124 1308	De-veg with flail, Lat 33 Gabe Ross Construction	4,000.00	4,000.00

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
 For the Period From Nov 1, 2025 to Nov 30, 2025

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
11/12/25	33113	1124	Excavator/Operator, grading inside canal and buildup of bank, Lat 33	4,800.00	
		1308	Schuppert Excavating		4,800.00
11/14/25	33107	2224	withholding for 11/14/25 payroll period	350.00	
		1308	CA State Disbursement Unit		350.00
11/14/25	33108	2224	Withholding for 11/14/25 payroll period	100.00	
		1308	CA State Disbursement Unit		100.00
11/14/25	33109	2224	Withholding for 11/14/25 payroll period	167.00	
		1308	CA State Disbursement Unit		167.00
11/14/25	33110	5114	Pension for 11/14/25 payroll period	165.53	
		2226	Withholding for 11/14/25 payroll period	250.00	
		1308	Edward Jones - Ben Swim		415.53
11/14/25	33111	5014	Retirement for 11/14/25 payroll period	515.63	
		1308	Edward Jones - Ben Swim		515.63
11/17/25	33115	1124	10516' of 24" pipe, 5016' of 18" pipe, 180' of 36" double wall culvert pipe, 2 elbows, 2 couplers	438,948.83	
		1308	Alsco, Inc.		438,948.83
11/17/25	33116	7002	repair 2016 F-150 pickup, heater hose assembly, coolant cap, radiator, coolant houswe	1,393.17	
		1308	Automotive Service Center LLC		1,393.17
11/17/25	33117	6019	2024 annual audit	6,500.00	
		1308	Boden Klein & Sneesby		6,500.00
11/17/25	33118	5111	temp labor for 2 employees, 2 weeks	4,205.08	
		1308	K S Staffing Solutions Inc.		4,205.08
11/17/25	33119	5019	health insurance for Admin - November	1,841.00	
		5119	health insurance for T&D - November	6,957.00	
		1308	N.C.G.T. Security Fund		8,798.00
11/17/25	33120	1124	Lat 33 1300' deveg	8,000.00	
		1308	Gabe Ross Construction		8,000.00
11/17/25	33121	1124	1300' of canal deveg	8,000.00	
		1308	Schuppert Excavating		8,000.00
11/17/25	33122	8019	1 crew-2 men, 1 full day, 2 half days	3,500.00	
		1308	The Tree Guy		3,500.00
11/20/25	33123	6023	water service for October, office/shop	21.73	
		1308	City Of Anderson		21.73
11/20/25	33124	7004	air brakes, check and	577.50	

Anderson Cottonwood Irrigation District
Cash Disbursements Journal
 For the Period From Nov 1, 2025 to Nov 30, 2025

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
		1308	repair flat bed trailer Bloom's Mobile Truck Equip. & Repair		577.50
11/20/25	33125	8001	milling and deliver for lumber to diversion facilities	5,376.00	
		1308	James Boyd Trucking		5,376.00
11/20/25	33126	1124	Reshape & compact, Peachtree Lane, Countryside and TA to Duncan Lane	43,080.50	
		1308	Core Ten Resources Inc		43,080.50
11/20/25	33127	7001 1308	65"manlift for tree work I-5 Rentals Inc.	375.38	375.38
11/20/25	33128	8003 1308	triclopyr & ranger pro Loucks Landscape Supply	5,476.07	5,476.07
11/20/25	33129	6008 6008 8008 1308	general for October Canal Float - October Water Rights Minasian Law LLP	9,939.44 267.00 176.15	10,382.59
11/20/25	33130	7008 7002 1308	grease for shop wipers for pickup NAPA Auto Parts	260.43 27.09	287.52
11/20/25	33131	7005 1308	elbow/fitting for backhoe Powerplan - OIB	36.94	36.94
11/20/25	33132	7002 1308	Oil change for two pickups Premier Oil Change	265.80	265.80
11/20/25	33133	6003 1308	Admin fee/ cooler rental for October Primo Brands	19.99	19.99
11/20/25	33134	8001 1308	power for Quartz Hill (diversion facilities) October City Of Redding	290.58	290.58
11/20/25	33135	8008 8008 1308	NRDC for October 2019 PCFFA Lit - ACID Somach Simmons & Dunn	24.50 407.82	432.32
11/20/25	33136	8002 7008 6003 6013 6010 1308	supplies for Ishi Camp batteries for shop office supplies, folders, calendars, vacuum, business lunch Linxup, Fat Cow, Adobe monthly fees Tri Counties Bank	3,384.09 1,055.92 2,101.91 61.20 742.81	7,345.93
11/20/25	33137	7008 1308	gravel for yard (Barney) Crystal Creek Aggregates	273.70	273.70
11/20/25	33138	6023 8004 1308	garbage for office/shop, October dumpster at Barney for canal cleanup Waste Management	162.41 1,408.09	1,570.50
11/20/25	33139	1124 1308	hauling of dirt to Hoy Road, Weeks Road, Lone tree Wolf Sand & Gravel, LLC	9,550.00	9,550.00

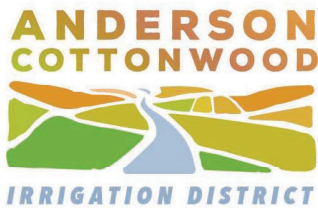
Anderson Cottonwood Irrigation District

Cash Disbursements Journal

For the Period From Nov 1, 2025 to Nov 30, 2025

Filter Criteria includes: Report order is by Date. Report is printed in Detail Format.

Date	Check #	Account ID	Line Description	Debit Amount	Credit Amount
11/24/25	33145	1124	tree removal, veg removal Lat 33	8,800.00	
		1308	Gabe Ross Construction		8,800.00
11/24/25	33146	1124	Excavator with operator clearing and grading canal on CDWF land, Remove dead trees	11,000.00	
		1308	Schuppert Excavating		11,000.00
11/26/25	33140	2224	Withholding for JJ, 11/26/25 payroll period	350.00	
		1308	CA State Disbursement Unit		350.00
11/26/25	33141	2224	withholding for 11/26/25 payroll period, KS	167.00	
		1308	CA State Disbursement Unit		167.00
11/26/25	33142	2224	Withholding for 11/26/25 payroll period, JD	100.00	
		1308	CA State Disbursement Unit		100.00
11/26/25	33143	2226	withholding for 11/26/25 payroll period, BD	250.00	
		5114	pension for 11/26/25 payroll period, BD	165.53	
		1308	Edward Jones - Ben Swim		415.53
11/26/25	33144	5014	pension for 11/26/25 payroll period, DR	515.63	
		1308	Edward Jones - Ben Swim		515.63
	Total			657,799.05	657,799.05



James Rickert
President, Division 5

Ivar Amen
Vice President, Division 4

Ronnean Lund
Director, Division 1

Audie Butcher
Director, Division 2

Garrett Wallis
Director, Division 3

Daniel Ruiz
General Manager

Fiscal Year 2026 Budget Summary

Fiscal Year 2026 Assumptions

The main theme expressed throughout the 2026 budget is to continue our momentum of improving and upgrading our District facilities. The Board approved our Contracted Services work proposal for this coming off season in October, and while that work progresses this off season, our staff will be fully deployed to the District's lateral systems. Lateral 29 is the highest priority lateral in addition repair work to several other laterals including the Churn Creek system facilities. Continuing this improvement and repair work to deliver water in the most efficient and effective manner is critical to the District's future, especially after signing the Drought Protection Program Agreement in early 2025.

The Bottom Line

The District will start the year with an estimated cash balance of \$21,300,000. The operating deficit for 2026 is estimated to be \$248,000. Capital expenditures are estimated to be just over \$4 million. The ending cash balance is projected to be \$17 million.

- **Income:**
 - Income will normalize in 2026, and management is anticipating a 100% supply allocation for the 2026 irrigation year.
- **Expenses**
 - Legal expenses increased in 2025, management is anticipating this trend to continue through 2026.
 - Overtime was approximately 8% of T&D salaries in 2025, seasoned staff allows for the expectation of more efficient performance, using 7% for 2026 to be managed appropriately.
 - Health Insurance costs will increase in 2026. Renewal for the 2025-26 District supplied employee health benefit program saw a significant increase compared to last year.
 - Dead trees around District facilities have been an ongoing concern for Management. The impact of dead trees has impeded water deliveries in addition to adding to adjacent nuisance water. Management recommends the District maintain its aggressive removal of dead trees in 2026.
- **Capital Improvements**
 - Capital improvement expenditures are related to several Contracted Services Projects throughout the District's main conveyance and lateral system. Management has found the reshape and compaction approach to be a viable solution to maintain our facilities, add needed efficiencies and avoid nuisance to adjacent lands.

Staffing

The District filled the Office Manager position and hired a Water Operator in 2026. Management is phasing in a new accounting system in 2026. The new accounting system will add transparency to the District's financial statement presentations and allow management to obtain timely financial information. The District needs to hire a general maintenance employee in 2026. A plan will be developed with the Personnel Committee to start the new hire process immediately.

Anderson Cottonwood Irrigation District

Draft 2026 Operating Budget

100% Supply



Budget Committee

James Rickert

Garrett Wallis

Daniel Ruiz

Adopted:

Anderson Cottonwood Irrigation District					
2026 Working Budget Proposal					
Revenues					
Account Number	Budget Item	2024 Actual	2025 Projected Year End	2025 Approved Budget	2026 Proposed Budget
General					
4110	Permits	\$0	\$4,859	\$0	\$0
4111	Water Sales / Prior Year	\$0	\$0	\$0	\$0
4112	Water Sale Business	\$8,143	\$8,643	\$8,143	\$8,143
4113	Water Sales/Application Fee	\$0	\$0	\$0	\$121,770
4114	Water Sales / Irrigation	\$759,505	\$714,530	\$718,000	\$600,474
4115	Water Transfer / CVP	\$664,133	\$591,066	\$606,161	\$613,275
4116	Water Rights Protection	\$0	\$0	\$0	\$0
4117	Wtr.Trans/Base Supply/Ground Wtr. Subs.		\$75,625	\$75,630	\$77,900
4934	Water Irrigation/Late Fee	\$50	\$2,822	\$0	\$3,000
4971	Sale of Vehicles / Equipment	\$11,417	\$0	\$0	\$0
4972	FEMA/CalOES	\$108,540	\$0	\$0	\$225,750
	NRCS Lateral 46 Project				\$446,260
4980	Misc. Revenue	\$5,300	\$10,080	\$1,500	\$1,500
4984	Drainage Revenue	\$0	\$0	\$0.00	\$0
4991	Contract/Project Income	\$0	\$0	\$0.00	\$0
	Sub-Total	\$1,557,088	\$1,402,766	\$1,409,434	\$2,098,072
Property Tax & Interest					
4920	Interest Revenue	\$510,524	\$758,000	\$331,693	\$730,000
4930	Prop. Taxes / Shasta	\$692,325	\$684,000	\$645,000	\$685,000
4931	Prop. Taxes / Tehama	\$53,295	\$54,650	\$52,800	\$55,000
	Sub-Total	\$1,256,144	\$1,496,650	\$1,029,493	\$1,470,000
	Total Revenues	\$2,813,232	\$2,899,416	\$2,438,927	\$3,568,072

2026 Working Budget Proposal

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Anderson Cottonwood Irrigation District

2026 Working Budget Proposal

Expenses					
Account Number	Budget Item	2024 Actual	2025 Projected Year End	2025 Approved Budget	2026 Proposed Budget
Administration					
6001	Medical Exp. / Supplies	\$2,108	\$2,186	\$2,200	\$2,200
6002	Travel / Training Expense	\$1,867	\$1,600	\$8,000	\$5,000
6003	Office Supplies / Expense	\$14,584	\$14,000	\$14,000	\$14,000
6004	Office Equip.& Maintenance	\$1,933	\$600	\$2,000	\$2,000
6005	Association Dues	\$31,598	\$15,500	\$20,000	\$16,000
6006	Public Notices	\$0	\$0	\$500	\$500
6007	Election Expense	\$0	\$0	\$0	\$0
6008	Legal Fees / Expense	\$93,973	\$106,284	\$80,000	\$100,000
6009	SRSC Corporation	\$20,822	\$20,822	\$21,000	\$21,000
6010	Maintenance Agreements	\$33,061	\$30,000	\$31,000	\$31,000
6012	Vehicle Insurance	\$18,161	\$15,527	\$18,200	\$17,000
6013	Management Expense Acct.	\$904	\$714	\$1,000	\$1,000
6014	Liability Claims	\$0	\$0	\$0	\$0
6015	Property / Liability Insurance	\$89,725	\$82,781	\$90,000	\$85,000
6016	Permit Fees	\$15,436	\$24,000	\$12,000	\$15,000
6017	County Taxes / Assessments	\$8,634	\$21,210	\$8,200	\$8,200
6018	Consultant Services	\$39,569	\$12,000	\$25,000	\$20,000
6019	Audit / Accounting Services	\$9,144	\$7,000	\$8,000	\$8,000
6020	Web Site	\$0	\$0	\$0	\$0
6021	Safety/Incentive Awards	\$0	\$0	\$500	\$500
6023	Utilities	\$23,349	\$23,995	\$24,000	\$24,000
6024	Misc. Expense	\$0	\$0	\$0	\$0
6026	Geographic Information System (GIS)	\$0	\$0	\$0	\$0
6027	EAGSA for SGMA	\$0	\$0	\$0	\$0
	Sub-Total	\$404,868	\$378,219	\$365,600	\$370,400

Anderson Cottonwood Irrigation District

2026 Working Budget Proposal

Expenses

Account Number	Budget Item	2024 Actual	2025 Projected Year End	2025 Approved Budget	2026 Proposed Budget
General Maintenance					
7000	Fuels	\$58,948	\$72,000	\$70,000	\$75,000
7001	Equipment Rents & Leases	\$5,689	\$7,500	\$15,000	\$8,000
7002	Light Vehicles	\$17,578	\$15,000	\$15,000	\$10,000
7003	Heavy Vehicles	\$7,575	\$16,000	\$8,500	\$10,000
7004	Light Equipment	\$2,194	\$6,600	\$2,500	\$6,000
7005	Heavy Equipment	\$14,722	\$8,200	\$10,000	\$10,000
7006	Hand Tools	\$0	\$1,548	\$2,500	\$2,000
7007	Personal Supplies & PPE Issued	\$1,441	\$4,100	\$12,000	\$5,000
7008	Maintenance Supplies	\$28,411	\$15,000	\$25,000	\$15,000
7009	Buildings / Yard Maintenance	\$8,250	\$6,050	\$12,000	\$7,000
7010	Power Tools & Equipment	\$3,131	\$7,500	\$5,500	\$5,000
7011	Engineering Services	\$65	\$43,477	\$25,000	\$25,000
	Sub-Total	\$148,004	\$202,975	\$203,000	\$178,000
Canal Maintenance & Operations					
8000	SCADA Maintenance	\$3,216	\$4,809	\$5,000	\$5,000
8001	Diversion Facilities Maint.	\$29,096	\$42,900	\$25,000	\$40,000
8002	Contracted Services	\$23,677	\$30,535	\$20,000	\$20,000
8003	Chemicals	\$25,050	\$19,000	\$19,000	\$19,000
8004	Canal Maintenance/Expense	\$150,844	\$170,000	\$175,000	\$175,000
8005	Pump Maintenance	\$13,309	\$10,000	\$15,000	\$15,000
8006	Utilities / Pumping	\$166,493	\$184,500	\$140,000	\$185,000
8007	Project Water Costs / USBR	\$565,422	\$425,000	\$365,343	\$425,343
8008	Water Rights Protection	\$84,044	\$134,000	\$75,000	\$85,000
8010	Wtr.Trans/Ground Wtr. Substitution	\$593	\$0	\$0	\$0
8012	Storm Damage Expense	\$0	\$0	\$0	\$0
	NRCS Lateral 46 Project Expense				\$403,900
	FEMA/CalOES Damage Expense				\$276,750
8019	Tree Removal	\$7,743	\$75,000	\$75,000	\$150,000
	Sub-Total	\$1,069,487	\$1,095,744	\$914,343	\$1,799,993

2026 Working Budget Proposal

[illegible]

Anderson Cottonwood Irrigation District

2026 Working Budget Proposal

Operating Summary

Account Number	Budget Item	2024 Actual	2025 Projected Year End	2025 Approved Budget	2026 Proposed Budget
<i>Revenues</i>					
	Income	\$1,557,088	\$1,402,766	\$1,409,434	\$2,098,072
	Property Tax & Interest	\$1,256,144	\$1,496,650	\$1,029,493	\$1,470,000
	Total Revenues	\$2,813,232	\$2,899,416	\$2,438,927	\$3,568,072
<i>Expenses</i>					
	Salaries & Benefits	\$1,327,914	\$1,347,499	\$1,461,384	\$1,467,470
	Administration	\$404,868	\$378,219	\$365,600	\$370,400
	General Maintenance	\$148,004	\$202,975	\$203,000	\$178,000
	Canal Maintenance / Operations	\$1,069,487	\$914,343	\$914,343	\$1,799,993
	Total Expenses	\$2,950,273	\$2,843,036	\$2,944,327	\$3,815,863
Operating Surplus / Deficit					(\$247,792)
<i>Capital Improvements</i>					
	Total Capital Improvement Expenditures	\$4,014,377	\$2,035,741	\$1,711,300	\$4,005,573
Total Operating & Capital Improvement Surplus / (Deficit)					(\$4,253,365)

Anderson Cottonwood Irrigation District		
2026 Working Budget Proposal		
<i>2026 Operating Budget Summary</i>		
	Estimated beginning Cash Balance 01/01/2026	\$21,657,170
Budget Item		2026 Proposed Budget
Income Summary		
	Revenues	\$2,098,072
	Property Tax & Interest	\$1,470,000
	<i>Total Revenues</i>	\$3,568,072
Expense Summary		
	Salaries & Benefits	\$1,467,470
	Administration	\$370,400
	General Maintenance	\$178,000
	Canal Maintenance / Operations	\$1,799,993
	Operating Expenses	\$3,815,863
	Operating Deficit	(\$247,792)
Capital Improvements		
	Total Capital Improvement Expenditures	\$4,005,573
	Total Operating and Capital Surplus / Deficit	(\$4,253,365)
	Ending Cash Balance 12/31/2026	\$17,403,805

2026 Capital Improvements Detail

(Non-operational capital expenditures are expenditures creating future benefits. A capital expenditure is incurred when a District spends money either to buy fixed assets or to add to the value of an existing asset with a useful life that extends beyond the tax year.)

Pumps:	\$0
Equipment	\$0
Trans & Distribution (Pipe, Turnout & Slide Gates) (Pipe - Projects & Stockpile = \$270,605 + Fencing \$175,000 + Turnouts \$50,000)	\$495,600
Auto & Trucks (F-150 Fleet Truck & Dump Trailer)	\$60,000
Buildings Equipment Cover at Shop & Office Expansion	\$350,000
Office Furniture & Equipment	\$0
Yard Improvement	\$0
Canal Lining & Capital Improvement (Special Projects: Contractor Offseason Work - approved October 2025)	\$3,084,973
SCADA Equipment (Anderson Flume & Smith Rd.)	\$15,000

Total Capital Improvements for 2026 Operating Budget	<u><u>\$4,005,573</u></u>
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2026 Project and Base Supply Water Transfers

1. Project Water Transfers

Bella Vista Long-Term Water Transfer

(a two staged option approach with the first 1,536 AF administrative charge lower than the additional 264 AF option water, each with 3% esculator)

Bella Vista Long-Term Water Transfer Breakdown	AF Qty	Per/AF	Revenue
1st Option, USBR Fees: COS, Restoration & Incremental Charges	1536	\$130.36	\$200,232.96
1st Option, Administrative Charge	1536	\$82.03	\$125,998.08
2nd Option, USBR Fees: COS, Restoration & Incremental Charges	264	\$130.36	\$34,415.04
2nd Option, Adminstrative Charge	264	\$104.33	\$27,543.12
			\$388,189.20

City of Shasta Lake Long-Term Water Transfer

CPI Increase to Administrative Fee, 3.2% in 2024)

City of Shasta Lake Long-Term Water Transfer Breakdown	AF Qty	Per/AF	Revenue
USBR Fees: COS, Restoration & Incremental Charges	1500	\$87.13	\$130,695.00
Administrative Charge	1500	\$55.76	\$83,640.00
			\$214,335.00

Shasta Community Services District:

(Must pay Administrative charge for 150 acre-feet of water whether diverted or not.) premium increases annually at 2%)

Shasta Community Services District Long-Term Water Transfer Breakdown	AF Qty	Per/AF	Revenue
Administrative Charge	150	\$71.67	\$10,750.50
<i>USBR Fees pass through only if diverted (none diverted in 2023 & 2024)</i>			

2. Base Supply Transfers

City of Redding

(zero USBR cost, Administrative Charge esculator 3%)

City of Redding Base Supply Water Transfer Breakdown	AF Qty	Per/AF	Revenue
Administrative Charge	500	\$155.80	\$77,900.00

Annual Water Transfer Revenue, Expenses & Net Income

	Revenue	Expenses	Net Income
Project Water Transfers	\$613,274.70	\$365,343.00	\$247,931.70
Base Supply Water Transfer	\$77,900.00	\$0.00	\$77,900.00

2026 Tax, Interest and Irrigation Income

Irrigation Breakdown

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Water Sales / Irrigation	\$102,426	\$759,505	\$714,530	\$600,474
Application				\$121,770
				<u>\$722,244</u>

Property Tax Breakdown

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Property Tax/Shasta	\$630,349	\$692,325	\$684,000	\$685,000
Property Tax/Tehama	\$76,634	\$53,295	\$54,650	\$55,000

Interest Income

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Interest Income	\$467,925	\$540,000	\$758,000	\$730,000

Detailed Projection:	(\$21,000,000 for 2 months @ 4%)			\$140,000
	(\$18,000,000 for 7 months @ 4%)			\$420,000
	(\$17,000,000 for 3 months @ 4%)			\$170,000
	Total Projected Interest for 2026			<u>\$730,000</u>

2026 Salaries Benefits

Anderson-Cottonwood Irrigation District

Hourly Wage Costs Per Employee

January 1 - June 30, 2026

NAME		Hr. Wage	Retirement	Health Ins.	6.2	SSI	1.45 Medicare	\$7000 Cap .049 SUI	127000 /1200 WC	TOTAL HOURLY
Daniel Ruiz	General Manager	\$ 79.33	\$ 4.25	\$ 10.40	\$ 4.92	\$ 1.15	\$ 0.21	\$ 6.01	\$ 106.27	
Vacant	Executive Assistant	\$ 31.31	\$ 2.35	\$ 10.40	\$ 1.94	\$ 0.45	\$ 0.21	\$ 0.40	\$ 47.06	
Terri White	Finance Manager	\$ 38.00	\$ -	\$ 0.95	\$ 2.36	\$ 0.55	\$ 0.21	\$ 0.40	\$ 42.47	
Shawna Bell	Office Manager	\$ 25.46	\$ 2.01	\$ 7.39	\$ 1.58	\$ 0.37	\$ 0.21	\$ 0.40	\$ 37.42	
Ben Duncan	Operations Manager	\$ 36.06	\$ 1.91	\$ 0.55	\$ 1.99	\$ 0.47	\$ 0.21	\$ 6.01	\$ 47.20	
Phil Vega	Maintenance Supervisor	\$ 32.10	\$ 2.01	\$ 7.39	\$ 1.80	\$ 0.42	\$ 0.21	\$ 6.01	\$ 49.94	
Jason Jensen	Equipment Operator	\$ 29.08	\$ 2.01	\$ 7.03	\$ 1.80	\$ 0.42	\$ 0.21	\$ 6.01	\$ 46.56	
Brian Johnson	Maintenance III/Wtr Operator	\$ 26.44	\$ 2.01	\$ 9.80	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 46.49	
Kyle Wilson	Maintenance III/Wtr Operator	\$ 26.44	\$ 2.01	\$ 4.36	\$ 1.64	\$ 0.33	\$ 0.21	\$ 6.01	\$ 41.00	
Johna Davis	Water Operator	\$ 26.44	\$ 2.01	\$ 4.36	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 41.05	
Jordan Chabolla	Water Operator	\$ 26.44	\$ 2.01	\$ 4.36	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 41.05	
Damon Jebens	Water Operator	\$ 26.44	\$ 2.01	\$ 4.36	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 41.05	
Kaleb Shults	Water Operator	\$ 26.44	\$ 2.01	\$ 7.03	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 43.72	
Vacant	Maintenance I	\$ 21.80	\$ 2.01	\$ 9.80	\$ 1.64	\$ 0.38	\$ 0.21	\$ 6.01	\$ 41.85	
Totals/Hr.		\$ 451.78	\$ 28.61	\$ 88.18	\$ 27.87	\$ 6.46	\$ 2.93	\$ 67.31	\$ 673.13	

Admin	6 month Totals	\$ 181,064.00	\$ 8,954.40	\$ 30,305.60	\$ 11,225.97	\$ 2,625.43	\$ 869.67	\$ 7,498.40
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T&D	6 month Totals	\$ 288,787.20	\$ 20,800.00	\$ 61,401.60	\$ 17,754.67	\$ 4,090.86	\$ 2,174.18	\$ 62,504.00
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July 1 - December 31, 2026

NAME		Hr. Wage	Retirement	Health Ins.	6.2	SSI	1.45 Medicare	\$7000 Cap .049 SUI	127000 /1000 WC	TOTAL HOURLY
Daniel Ruiz	General Manager	\$ 79.33	\$ 4.25	\$ 10.40	\$ 4.92	\$ 1.15	\$ 0.21	\$ 6.01	\$ 106.27	
Vacant	Executive Assistant	\$ 31.31	\$ 2.35	\$ 10.40	\$ 1.94	\$ 0.45	\$ 0.21	\$ 0.40	\$ 47.06	
Terri White	Finance Manager	\$ 38.00	\$ -	\$ 0.95	\$ 2.36	\$ 0.55	\$ 0.21	\$ 0.40	\$ 42.47	
Shawna Bell	Office Manager	\$ 26.09	\$ 2.01	\$ 7.39	\$ 1.62	\$ 0.38	\$ 0.21	\$ 0.40	\$ 38.09	
Ben Duncan	Operations Manager	\$ 36.06	\$ 1.91	\$ 0.55	\$ 2.24	\$ 0.52	\$ 0.21	\$ 6.01	\$ 47.50	
Phil Vega	Maintenance Supervisor	\$ 32.90	\$ 2.01	\$ 7.39	\$ 2.04	\$ 0.48	\$ 0.21	\$ 6.01	\$ 51.04	
Jason Jensen	Equipment Operator	\$ 29.81	\$ 2.01	\$ 7.03	\$ 1.85	\$ 0.43	\$ 0.21	\$ 6.01	\$ 47.35	
Brian Johnson	Maintenance III/Wtr Operator	\$ 27.11	\$ 2.01	\$ 9.80	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 47.21	
Kyle Wilson	Maintenance III/Wtr Operator	\$ 27.11	\$ 2.01	\$ 4.36	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 41.77	
Johna Davis	Water Operator	\$ 27.11	\$ 2.01	\$ 4.36	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 41.77	
Jordan Chabolla	Water Operator	\$ 27.11	\$ 2.01	\$ 4.36	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 41.77	
Damon Jebens	Water Operator	\$ 27.11	\$ 2.01	\$ 4.36	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 41.77	
Kaleb Shults	Water Operator	\$ 27.11	\$ 2.01	\$ 7.03	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 44.44	
Vacant	Mainenance I	\$ 22.35	\$ 2.01	\$ 9.80	\$ 1.68	\$ 0.39	\$ 0.21	\$ 6.01	\$ 42.45	
Totals/Hr.		\$ 458.51	\$ 26.60	\$ 78.38	\$ 28.72	\$ 6.71	\$ 2.93	\$ 67.31	\$ 638.52	

Admin	6 month Totals	\$ 181,719.20	\$ 8,954.40	\$ 30,305.60	\$ 11,266.59	\$ 2,634.93	\$ 869.67	\$ 7,498.40
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T&D	6 month Totals	\$ 295,131.20	\$ 20,800.00	\$ 61,401.60	\$ 18,604.21	\$ 4,347.96	\$ 2,175.16	\$ 62,504.00
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Summary		Wage	Retirement	Health Ins.	6.2	SSI	1.45 Medicare	\$7000 Cap .049 SUI	127000 /1000 WC
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Total Administration	Annual	\$ 362,783.20	\$ 17,908.80	\$ 60,611.20	\$ 22,492.56	\$ 5,260.36	\$ 1,739.34	\$ 14,996.80
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Total T&D	Annual	\$ 583,918.40	\$ 41,600.00	\$ 122,803.20	\$ 38,893.08	\$ 9,031.50	\$ 4,549.63	\$ 125,008.00
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Total Salaries & Benefits		\$ 946,701.60	\$ 59,508.80	\$ 183,414.40	\$ 61,385.64	\$ 14,291.86	\$ 6,288.97	\$ 140,004.80	\$ 1,411,596.07
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Overtime Analysis (actual 2025 OT is 8.8% of Salary, using 7% in 2026)

2026 Overtime
Forecast

\$ 583,918.40 7.00% \$ 40,874.29

NRCS Budget
Lateral 46 Project

NRCS Budget Pricing				
	24" Pipe(4520ft)	18" pvc (1700ft)+15"pvc (600)	Boxes & Valves	Contractor
NRCS Reimbursement	\$ 342,622.08	\$ 55,128.96	\$ 48,509.20	\$ -
District Cost	\$ (142,717.00)	\$ (43,859.00)	\$ (79,493.00)	\$ (137,800.00)
Cash Flow per Item	\$ 199,905.08	\$ 11,269.96	\$ (30,983.80)	\$ (137,800.00)
Out of Pocket (District)	\$ 42,391.24			

Summary

Total Cost	Total Reimbursement	District Out of Pocket
(\$403,869)	\$446,260	\$42,391