



# Rio Alto Water District

22099 River View Drive • Cottonwood, CA 96022

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Agenda for the Six Hundred and Eightieth Regular Meeting of the Board of Directors of the Rio Alto Water District to be held on Wednesday, April 15<sup>th</sup>, 2026, at 6:30 p.m., in the District Board Room.

- |    |  |             |
|----|--|-------------|
| 1. | Public Comment.  | INFORMATION |
|    | <p>This is the time set aside for citizens to address the Board on matters not on the agenda or that are on the consent agenda. Comments should be limited to matters within the jurisdiction of the Board. If your comments concern an item shown on the agenda, please address the Board after that item is open for public comment. By law, the Board cannot discuss or take action on matters that are not on the agenda. The chair reserves the right to limit the duration of each speaker to three minutes. Speakers may not cede their time. Speakers are asked to state, and spell their name for the record.</p> |             |
| 2. | Approval of Excused Absences.  | ACTION      |
| 3. | Manager's Report.  | INFORMATION |
| 4. | Approval of the Minutes of the Six Hundred and Seventy-Ninth Regular Board Meeting held on March 18 <sup>th</sup> , 2026 at 6:30 p.m. in the District Board Room.  | ACTION      |
| 5. | Approval of March Disbursement Report.   | ACTION      |
| 6. | Presentation of the July 1 <sup>st</sup> , 2025 GASB 75 Valuation.   | INFORMATION |
| 7. | Review and Possible Approval of Resolution No. 01-26, Resolution Ordering an Election, Requesting County Elections to Conduct the Election, and Requesting Consolidation of the Election.  | ACTION      |
| 8. | Review and Possible Approval of 2026/2027 COLA.  | ACTION      |

9. Selection of classes to attend at  
ACWA Conference on May 6, 2026.

ACTION

10. Communications:

INFORMATION

Staff:

Directors:

Note: The Board of Directors, may, at any time throughout the meeting, open or close discussion or change the order of any Agenda item listed as necessary to facilitate the orderly transaction of District Business.

Note: Parties with a disability as provided by the American Disabilities Act who require special accommodations or aids in order to participate in a public hearing should make the request to the District Staff at least 48 hours prior to the meeting.

Addendum A  
 Manager's Report  
 April 10, 2026

Drought/Water Consumption/SGMA:

The new water year 2025/2026 began October 1, 2025. The new water year compares with the last two water years as follows:

Water Year	April 7th Precipitation Received	Average Precipitation to Date	Percent of Average	Shasta Lake feet from Crest
2025/2026	26.17	28.64	91.3%	14.91
2024/2025	35.94	28.81	125%	10.16
2023/2024	29.72	29.56	100.5%	6.81

Shasta Dam is currently releasing 5,012cfs. The statewide snowpack is only 15% of the average as of 4/9/26. This is not looking good for the summer months.

Wetlands Key Card System. Scott has run into a technical difficulty on the wetlands key card reader, but hopes to have it up and running next week.

Connections: We received one additional water connection since last reported. Fiscal year to date is:

<b>Connections to Date 2025/26</b>	<b>#</b>
<b>Water 1" Meter</b>	<b>6</b>
<b>Water 1" Duplex</b>	<b>0</b>
<b>Water 2" Meter</b>	<b>0</b>
<b>Water 1" Landscape Meter</b>	<b>0</b>
<b>Water ¾" Landscape Meter</b>	<b>0</b>
<b>Normal Sewer/LPSS</b>	<b>4</b>
<b>Commercial Sewer</b>	<b>0</b>

2025/2026 Budgeted Water = 7, Budgeted Sewer = 5

Field Crew:

- The field crew will be doing a sawcut into the road on Burney Place to install a 1" meter service for new build. The field crew located a ¾ " line on Lake California Dr., but the location will require a 1" poly line.
- Solid Rock came out and finished the paving on Dinghy and also paved Shoreline.
- The desk set replacement is currently being shipped to the manufacturer for repair or replacement and then they will be out for fine tuning of the radio system.
- The auto switch has been installed at lift station #5. They are coming back to do the wiring for the block heater on the large generator at Well#5.
- Deep Trekker currently has our sewer camera for repair.

- The wetlands and the WWTP have all been sprayed for weeds.
- The tamper has been rebuilt and is working good.
- Industrial Electric has ordered a new pump for Lift Station #3 at a cost of \$12,848.11. It should be received in a couple of weeks, and we will reimburse ourselves from the funds held in LAIF for sewer motor replacements.
- The Electronic Annual Report was completed and filed with state.
- A check valve failed on one of the effluent pumps so we have ordered a new one for \$2,700. Once this new check valve is in place we will test to see how well it works and if we are satisfied, we will order another one to have on the shelf. These funds will be reimbursed from CFD short- term asset replacement WWTP funds held in LAIF.

Pending Projects:

- LPSS and Hydrant Flushing.
- Consumer Confidence Report due July 1, 2026.
- Selection of Survey site for backflow surveys. (Dean will meet with Chris Carr next Monday.)
- Slide repair at the WWTP
- Monthly sewer patches

Regulatory:

The March Water and Wastewater Reports will be handed out at the Board meeting if Dean can complete them Monday before returning to San Francisco.

Solar Updates:

Scenario with PG&E update:

		Balance
Billing period 1/10/26-2/10/26 billed to Rawd:	\$6,951.98	\$6,951.98
RAWD paid 2/13/26:	\$(6,951.98)	-0-
PG&E reversed 2/10/26 (portion of bill)	\$(4,663.44)	\$(4,663.44)

Have attempted to get PG&E to review this 6 times

As of 4/10/26 they have not corrected anything!!!!

Which means we are 2 billing cycles behind on PG&E and I am unable

To get solar updates to you! I know this has something to do with the true-up

For well#6, but my hands are tied for now.

Admin:

- Dealt with CUSI glitch that created havoc with availability billings.
- (67) seven-day notices prepared and mailed to customers on 4/2/26. 24hour notices scheduled for Monday April 13<sup>th</sup> and lock-offs scheduled for Tuesday.

- Current metered customers charged delinquent charges on 4/8/26 and notices mailed to 360 customers. (Basically 25% of customers.)
- Sam registration is renewed and ready if we receive grant funds from CalOES Cyber Security Grant.
- ACWA performed their annual Risk Assessment on April 1<sup>st</sup>. Think we did good, but we don't have the report yet.
- Completed the COLA survey.
- Working on the 2026/2027 budget and hoping to distribute it at the May Board Meeting.
- Training, Training, Training!
- Working on training manuals.



(<https://www.pge.com/>)

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👤 Hi, Martha

⚠ The Base Services Charge began in March 2026 and kilowatt-hour pricing ✕  
is lower. Learn more at [Base Services Charge](#)  
(<https://www.pge.com/baseservicescharge>)

Do not show this message again

## Account

[Add an Account \(/s/settings?tabname=accounts\)](/s/settings?tabname=accounts)

0730939873-8

Feedback

## Payments

All payments tasks ▼

Current Balance

# -\$4,663.44

Due: 03/02/2026

Your bills are up to date.

Last bill paid: 03/03/2026

*Website  
4/9/26*

**Service For:**

RIO ALTO WATER DISTRICT  
 Please see details page.

**Your Account Summary**

Amount-Due on Previous Statement	\$5,367.55
Payment(s) Received Since Last Statement	-5,367.55
Previous Unpaid Balance	\$0.00
Current Electric Charges	\$2,229.40
Current Electric Monthly Charges	83.78
Total NEM Charges	4,914.34
Net Surplus Compensation	-275.54

**Total Amount Due by 03/02/2026 \$6,951.98**

**Questions about your bill?**

Solar Hotline: 1-877-743-4112 M-F 7-6  
 General: 1-800-743-5000  
 Mon-Fri 7 a.m. - 7 p.m.  
 Saturday 8 a.m. - 5 p.m.  
 www.pge.com/MyEnergy

**Ways To Pay**

www.pge.com/waystopay

**Your Enrolled Programs**

Peak Day Pricing Plan, Net Energy  
 Metering (NEM2)

Date 2-13-2026 Auth MS  
 Acct# See pages 3-4,  
 Acct# 9, + 11 for the  
 Acct# allocation.  
 Acct# \_\_\_\_\_

*Pulled  
 off site  
 website  
 2/13/26*



Please return this portion with your payment. No staples or paper clips. Do not fold. Thank you.

99900730939873800006951980000695198



Account Number: <b>0730939873-8</b>	Due Date: <b>03/02/2026</b>	Total Amount Due: <b>\$6,951.98</b>	Amount Enclosed: \$ <b>6,951.98</b>
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RIO ALTO WATER DISTRICT  
 22099 RIVER VIEW DR  
 COTTONWOOD, CA 96022-7796

PG&E  
 BOX 997300  
 SACRAMENTO, CA 95899-7300



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👤 Hi, Martha

## Payments

Billing & Payment History ▾

### Billing and payment history

Feedback

[Download Bill and Payment History.](#)

#### Filter

All Activity ▾

Date	Activity	Status	Amount
03/03/2026	Payment	✓ Processed	\$6951.98
<i>They removed 2/11/26 Billing</i>			
02/10/2026	Payment	✓ Processed	\$5367.55
01/12/2026	Bill Charges	<a href="#">View BILL PDF (.)</a>	\$5,367.55
01/09/2026	Payment	✓ Processed	\$2935.31

1 MINUTES OF THE SIX HUNDRED AND SEVENTY- NINETH REGULAR MEETING OF  
2 THE BOARD OF DIRECTORS OF THE RIO ALTO WATER DISTRICT HELD ON  
3 WEDNESDAY, MARCH 18, 2026, AT 6:30 P.M., AT THE DISTRICT BOARD ROOM.  
4  
5

6 DIRECTORS PRESENT:

- 7
- 8 Rick Brubaker, President
- 9 Ginny Mercer, Vice-President
- 10 Drew Battles, Director
- 11 Louise Wilkinson, Director
- 12 Pete Suggs, Director
- 13

14 STAFF PRESENT:

- 15
- 16 Martha Slack, General Manager
- 17 Sophia Brown, District Secretary
- 18
- 19

20 ALSO PRESENT:

- 21
- 22 Gina West, Homeowner
- 23

24 ABSENT:

- 25
- 26 No Absences
- 27

28 Agenda Item #1 – Public Comment. No public comment.

29

30 Agenda Item #2 – Approval of Excused Absences. No absences.

31

32 Agenda Item#3 – Manager’s Report. The General Manager presented the Manager’s Report  
33 through March 13, 2026. A brief discussion followed.  
34

35

36

37 Agenda Item #4 – Approval of the Minutes of the Six Hundred and Seventy-Seventh Regular  
38 Board Meeting held on February 18, 2026, at 6:30 p.m. in the District Board Room. Director  
39 Wilkinson made a motion to Approve the Minutes of the Six Hundred and Seventy-Seventh

1 Regular Board Meeting held on February 18, 2026, seconded by Vice-President Mercer. The  
2 motion carried (4-0), Director Suggs abstained.

3  
4 Agenda Item #5 – Approval of the Minutes of the Six Hundred and Seventy-Eighth Special

5  
6 Board Meeting Held on March 4, 2026, at 3:00 p.m. in the District Board Room. Vice-President  
7  
8 Mercer made a motion to Approve the Minutes of the Six Hundred and Seventy-Eighth Special  
9  
10 Meeting held on March 4, 2026, seconded by Director Wilkinson. The motion carried (5-0).  
11

12  
13 Agenda Item #6 – Approval of the January Disbursement Reports. Director Battles made a

14 motion to Approve the January Disbursement Reports, seconded by Director Suggs. A brief  
15 question answer period followed, and it was noted that the numerical line-item numbers were  
16 incorrect. The motion carried (5-0).

17  
18 Agenda Item #7 – Approval of the February Disbursement Reports. Director Wilkinson made a

19  
20 motion to Approve the February Disbursement Reports, seconded by Vice-President Mercer.  
21  
22 The motion carried (5-0).  
23

24  
25 Agenda Item #8 - Communications:

26 Staff: The General Manager advised the Directors that we will be having a tour of the  
27 WWTP on April 17<sup>th</sup> at 9:00 a.m. She also hoped to have the ACWA conference agenda  
28 available next board meeting so we can choose the classes we want to attend. She further  
29 advised the Directors that next Board Meeting she should have the COLA Survey  
30 information for them for preparation for the May budget.

31 Directors: Director Mercer informed the Directors and Staff that she had been approached  
32 by a customer at “Meet the Candidates Night” who complimented District staff on their  
33

1 approach to him regarding financial hardship.

2

3

4 Having no further business to discuss, Vice-President Mercer made a motion to adjourn the

5 meeting at 7:09 p.m., seconded by Director Wilkinson. The motion carried (5-0).

6

7 Sincerely,

8

9 

10 Martha Slack, General Manager

Addendum A  
 Manager's Report  
 March 13, 2026

Drought/Water Consumption/SGMA:

The new water year 2025/2026 began October 1, 2025. The new water year compares with the last two water years as follows:

Water Year	Mar. 9 Precipitation Received	Average Precipitation to Date	Percent of Average	Shasta Lake feet from Crest
2025/2026	25.78	24.80	103%	20.78
2024/2025	34.46	26.36	131%	22.74
2023/2024	26.35	25.65	103%	24.00

Shasta Dam is currently releasing 3,342cfs.

Wetlands Key Card System. We ordered and received the new key card reader and Scott will be installing it next week. We will place notices on the gate advising customers that they will need to come to the office and exchange their old cards for new cards. Notification will also be made in the April Newsletter. We will give them 30 days to exchange their old cards for new cards. In the meantime, both systems are supposed to work in tandem while we transition to the new card reader.

Connections: We did not receive any additional water/sewer connections since last reported. Fiscal year to date totals remains at:

<b>Connections to Date 2025/26</b>	<b>#</b>
<b>Water 1" Meter</b>	<b>5</b>
<b>Water 1" Duplex</b>	<b>0</b>
<b>Water 2" Meter</b>	<b>0</b>
<b>Water 1" Landscape Meter</b>	<b>0</b>
<b>Water ¾" Landscape Meter</b>	<b>0</b>
<b>Normal Sewer/LPSS</b>	<b>4</b>
<b>Commercial Sewer</b>	<b>0</b>

2025/2026 Budgeted Water = 7, Budgeted Sewer = 5

Field Crew:

- The field crew were unable to locate a water lateral on Shoreline and had to sawcut into the road, tap the main water line, and install a new lateral to furnish water to a customer on Shoreline who paid their hookups last month. When Solid Rock comes out to pave we will have them pave that area also.
- The Office radio has been reinstalled and is working but still has some issues. The technician found one desk set internally broken and a replacement is on the way. We had

some communication issues on the day it was installed. We are testing it throughout the District to confirm it works from various locations.

- The auto switch is in the process of being installed at lift station #5. Should be done next week.
- Tract 1018 sewer has been cleaned. They started cameraing and midway through we started experiencing issues with the retracting cable again. Pipe Trekker will be sending us a loaner and we will be sending ours to them for repair.
- Meter reads.
- We had to purchase a new motor for our tamper. We are waiting for additional clutch parts and then the rehabilitation should be complete.
- Industrial Electric evaluated the pump and it needs to be either replaced or rebuilt. They will get back to us for estimates on both.
- Dean and Martha are working on the Electronic Annual Report.
- We had a minor work comp issue with Billy getting raw sewage in his eye while pulling rocks out of a manhole. We had to send him to the emergency room for a flushing and antibiotic eye drops. Next week he will be preparing a safety meeting on the importance of wearing eye PPE equipment while entering manholes.

#### Pending Projects:

- Selection of survey sites for backflow surveys.
- Slide repair at the WWTP
- Monthly sewer patches

#### Regulatory:

The February Water and Wastewater Reports are included in the board package. Dean is starting to work on the Annual Consumer Confidence Report.

#### Solar Updates:

Unavailable at the time of report.

#### Admin:

- Prepared and mailed meter billings for 1/2/26 through 3/3/26 billing period.
- Filed the Annual Compensation Report.
- Assisted PACE Engineering on the CalOES Grant Application(Filed 3/13/26).
- Coordinated the Annual Filing of Form 700's.
- Training, Training, Training!
- Working on training manuals.



**RIO ALTO WATER DISTRICT  
WORKING ACCOUNT  
DISBURSEMENT/STATUS OF BANK ACCOUNT AS OF  
March 31, 2026**

<b>1</b>	<b>Balance as of 2/28/2026:</b>		<b>\$ 4,102.73</b>
<b>2</b>	<b>Interest thru 2/28/2026:</b>		<b>\$ 0.17</b>
<b>3</b>	<b>Reconciled Balance as of March 1, 2026:</b>		<b>\$ 4,102.90</b>
<b>4</b>	<b>Disbursements:</b>		
<b>5</b>	AFLAC	Employee Paid Supplemental Insurance March 2026	\$ 687.32
<b>6</b>	ACWA JPIA	Employee Health April 2026	\$ 15,072.47
<b>7</b>	AT&T	Telephone Service from 2/6/26 Thru 3/5/26	\$ 120.80
<b>8</b>	Pace Analytical	Drinking Water Sampling/Heterotrophic Plate for Feb 26	\$ 375.00
<b>9</b>	Coastal Business	Monthly Lease payment 3/13/26 thru 4/12/26	\$ 425.46
<b>10</b>	Computer Logistics	Monthly Cloud Service April 26	\$ 395.85
<b>11</b>	CA Safety Co	Monthly Alarm 3/1/26 thur 3/31/26	\$ 70.00
<b>12</b>	CYMA Forms	Shipping & Tax for A/P checks order	\$ 136.08
<b>13</b>	Drew Battles	4th Quarter Director Fee	\$ 520.00
<b>14</b>	Ferguson Enterprises	Shoreline water repair & parts for water meter hook ups	\$ 1,198.98
<b>15</b>	FGL Environmental	Wastewater Testing March 2026	\$ 238.00
<b>16</b>	First National Bank Visa	Walmart office supplies, Tamper motor, DF supply wetlands key card system, Sendgrid March, Staples office supplies, Woody's WRMS meeting, UPS Return Tamper motor, Single Cylinder Repair, Email Xfer March, Welch Toilet rental 2/10/26 -3/9/26, Home Depot tools, UPS Return Warranty Meter, Amazon battery LS #6, Home Depot flowers front, Amazon Saftey eye wash office/WWTP, Staples copy paper, Walmart cleaning supplies, Splash Top Annual Fee IT, Rental Guy Tamper rental charge.	\$ 7,159.92
<b>17</b>	Franchise Tax Board	Employee withheld	\$ 200.00
<b>18</b>	Green Waste of Tehama	Monthly Charge 3/1/26 thru 3/31/26	\$ 166.49
<b>19</b>	Hach Company	Maintenance Equipment & Lab Supplies	\$ 395.09
<b>20</b>	Hunt & Sons	Gas 700 gallons @\$4.00 a gallon and diesel 236 gallons @3.65 a gallon	\$ 3,788.09
<b>21</b>	Allodium Company	Telephone service and internet March 2026	\$ 473.94
<b>22</b>	Louise Wilkenson	3rd Quarter Director Fee	\$ 520.00
<b>23</b>	Mike's Heating & Air	Spring Maintenance on A/C & Heating unit	\$ 330.00
<b>24</b>	Martha Slack	Mileage for Feb 2026	\$ 79.17
<b>25</b>	Quadient Finance	Postage Feb 2026	\$ 1,003.00
<b>26</b>	Peter Suggs	3rd Quarter Director Fee	\$ 390.00
<b>27</b>	Recor	Shipping on Patches	\$ 53.92
<b>28</b>	Richard Brubaker	3rd Quarter Director Fee	\$ 520.00
<b>29</b>	Rush Personnel Service	March 2026 Clariss Johnson bookkeeping temp	\$ 5,152.00
<b>30</b>	Scott Russell	Cell Phone Allowance for 3rd Quarter	\$ 54.00
<b>31</b>	SCP	Chlorine Supplies, drum deposit, pallet deposit.	\$ 2,290.17
<b>32</b>	Dean Sherrill	Cell Phone Allowance for 3rd Quarter	\$ 54.00
<b>33</b>	Shopia Brown	Office Supplies paper towels	\$ 37.54
<b>34</b>	Taylor Auto Parts	Repair and maintenance, Wiper Blades trk #0, grease for brushes	\$ 236.07
<b>35</b>	Tyler Clark	Cell phone allowance for 3rd quarter	\$ 54.00
<b>36</b>	Verizon	Internet Well #5 & WWTP	\$ 75.24
<b>37</b>	Viginia Mercer	3rd Quarter Director Fee	\$ 520.00
<b>38</b>	William Schatz	Cell Phone Allowance for 3rd Quarter	\$ 54.00
<b>39</b>	ACH - Bank Fees		\$ 60.00

**RIO ALTO WATER DISTRICT  
WORKING ACCOUNT  
DISBURSEMENT/STATUS OF BANK ACCOUNT AS OF  
March 31, 2026**

40		ACH - CERBT Contributions	\$	-	
41		ACH - Payroll Tax Deposits	\$	14,376.24	
42		ACH - CalPERS Contributions	\$	20,440.86	
43		<b>Total Disbursement's:</b>			\$ (77,723.70)
44		Total Transfer's from Investment Account:	\$	77,663.70	
45		Total Transfer's from CFD Account:	\$	-	
46		Total Interest Earned March 31, 2026:	\$	0.18	
47		<b>Total Book Balance as of March 31, 2026:</b>			\$ 4,043.08
<b>CASH ACCOUNT'S SUMMARY</b>			<b>Prior Bal.</b>	<b>Current Bal.</b>	
48	W	Total Cash in Working Account:	\$	4,102.90	\$ 4,043.08
49	W	Total Cash in Investment Account:	\$	171,248.98	\$ 164,779.93
50	C	Total Cash in CFD Checking Account:	\$	291,460.36	\$ 291,462.83
51	W	Total Cash in Payroll Account:	\$	26,167.18	\$ 27,041.34
52	W	Total Cash in Cash Imprest Drawer/Petty Account:	\$	200.00	\$ 200.00
53	W	Total Cash in LAIF Water Savings Account:	\$	932,630.91	\$ 932,242.56
54	S	Total Cash in LAIF Sewer Savings Account:	\$	12,421.58	\$ 12,520.22
55	W	Total Cash in LAIF Sinking Account:	\$	286,345.07	\$ 286,346.63
56	S	Total Cash in LAIF Capacity Expansion Account:	\$	135,592.76	\$ 135,566.59
57	W	Total Cash in #5 Well CEC Debt Reserve Account:	\$	33,779.72	\$ 33,792.87
58	W	Total Cash in #6 Well CEC Debt Reserve Account:	\$	46,567.86	\$ 46,584.50
59	W	Total Cash in Office CEC Debt Reserve:	\$	2,540.41	\$ 2,545.13
60	S	Total Cash in Office CEC Debt Reserve:	\$	2,552.68	\$ 2,546.64
61	S	Total Cash in WWTP CEC Debt Reserve:	\$	33,826.56	\$ 33,807.25
62	C	Total Cash in LAIF USDA/CWSRF Debt Reserve Account:	\$	351,998.98	\$ 352,018.25
63	C	Total Cash in LAIF WWTP Short Lived Asset Account:	\$	220,318.15	\$ 220,269.25
64	C	Total Cash in LAIF Tax Levy Collections Account:	\$	753,148.16	\$ 752,969.35
65	C	Total Cash in LAIF Annual CFD Administration:	\$	48,461.33	\$ 48,438.81
66		<b>Total Cash on Hand:</b>			\$ 3,343,132.15
<b>BALANCE LAIF REHAB FUNDS:</b>					
67	W	Total Cash in Well Rehab Fund:	\$	192,963.32	\$ 192,971.73
68	W	Total Cash in Hydrant Replacement Fund:	\$	47,947.34	\$ 47,948.75
69	W	Total Cash in Equipment Replacement Fund:	\$	19,722.59	\$ 19,730.53
70	W	Total Cash in Valve & Line Replacement Fund:	\$	56,908.35	\$ 56,916.05
71	W	Total Cash in Tank Rehab Fund:	\$	29,911.87	\$ 29,943.75
72	W	Total Cash in Vehicle Replacement Fund:	\$	4,843.60	\$ 4,850.18
73	W	Total Cash in Booster Station Fund:	\$	6,277.30	\$ 6,285.89
74	W	Total Cash in Generator Well #4 Fund:	\$	957.72	\$ 1,538.57
75	W	Total Cash in Computer Equipment & Upgrades Fund:	\$	10,404.68	\$ 10,399.64
76	W	Total Cash in Waterline Replacement Fund:	\$	15,747.83	\$ 15,761.16
84	W	Total Cash in Gravel Road Well #5	\$	5,224.25	\$ 5,224.25
85	S	Total Cash in Lift Station Motors Replacement Fund:	\$	22,395.44	\$ 22,363.17
86	S	Total Cash in Sewer Line Replacement Fund:	\$	1,463.87	\$ 1,428.71
87	S	Total Cash in WWTP Replacement Fund:	\$	94,498.68	\$ 94,429.68
88	S	Total Cash in Vehicle Replacement Fund:	\$	2,850.38	\$ 2,850.19
89	S	Total Cash in Lift Station #1 Facility:	\$	6,299.99	\$ 6,313.70
90	S	Total Cash in Computer Equipment & Upgrades Fund:	\$	5,928.47	\$ 5,930.77
91	S	Total Cash in Lab Equipment Fund:	\$	3,576.63	\$ 3,572.63
92	S	Total Cash in Chlorine Generation Fund:	\$	18,266.72	\$ 18,261.18
93	S	Total Cash in Aerator Brush Replacement Fund:	\$	12,274.85	\$ 12,279.47
94	S	Total Cash in Carbide Wheels Sewer Camera	\$	625.00	\$ 625.00
95		<b>Total Cash in LAIF Rehab Funds:</b>			\$ 559,625.00

**RIO ALTO WATER DISTRICT  
COMMUNITY FACILITY DISTRICT  
DISBURSEMENT/STATUS OF BANK ACCOUNT AS OF  
March 31, 2026**

1	<b>Balance as of 2/28/2026:</b>	<b>\$291,460.36</b>
2	Interest thru 2/28/2026:	\$2.47
3	<b>Reconciled Balance as of March 1, 2026:</b>	<b>\$291,462.83</b>
4	<b>DISBURSEMENTS:</b>	
5		\$0.00
6		\$0.00
7		\$0.00
8	<b>Total Disbursements:</b>	<b>\$0.00</b>
9	<b>DEPOSITS:</b>	
10	County Collection	\$0.00
11	<b>Total Deposits:</b>	<b>\$0.00</b>
12	Total Interest Earned March 31, 2026	\$2.76
13	Transfers to LAIF Account	\$0.00
14	Transfers from LAIF Account	\$0.00
15	<b>Total Book Balance as of March 31, 2026</b>	<b>\$291,465.59</b>



# CERBT and CEPPT Online Record Keeping System

Welcome Sherry Dial

Account Balances Transactions Statements Fund Balances Fund Reports Change Password Contact CalPERS Logout

## Account Balances

Account Balance is using cash basis accounting. Contribution and disbursement accruals are accounted for in quarterly statements, not retroactively applied to Account Balance.

Total Balance for all Funds invested in: **\$459,162.71**

Account Balances as of

Excel Export

CSV Export

Balance as of Date	Account No.	Fund Name	Investment	No. of Units	Unit Price	Actual Bal
04/01/2026	5621660780-001	Rio Alto Water District	CERBT Strategy 2	18,191.140	25.241039	\$459,16



## Actuarial Retirement Consulting

April 9, 2026

Martha Slack  
General Manager  
Rio Alto Water District  
22099 River View Drive  
Cottonwood, CA 96022

Re: July 1, 2025 GASB 75 Valuation for the Rio Alto Water District

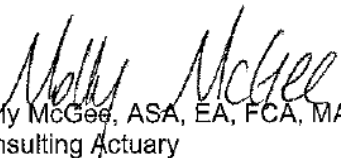
This report sets forth the results of our GASB 75 actuarial valuation of the Rio Alto Water District (District)'s other postemployment benefits (OPEB) plan as of July 1, 2025. Governmental Accounting Standards Board (GASB) Statement No. 75 requires an actuarial valuation of OPEB liabilities at least once every two years. This report may be compared with the valuation performed by Actuarial Retirement Consulting as of July 1, 2023, to see how the liabilities have changed since the last valuation.

Under GASB 75, actuarial valuations may be rolled forward, up to a reporting date of 30 months and 1 day following the valuation date, to produce note disclosures and required supplementary information for each fiscal year end. Separate GASB 75 disclosure reports will be provided annually.

The results set forth in this report are based on census, benefit provisions, employee agreements, premiums, contributions, and trust documents, if applicable, provided by the District. Certain assumptions were made regarding rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. A complete list of the actuarial assumptions used in this valuation, as well as a glossary of terms, can be found at the end of the report.

We appreciate the opportunity to work on this report with the District. We are available to answer any questions the District or its auditors may have regarding this report.

Sincerely,

  
Molly McGee, ASA, EA, FCA, MAAA  
Consulting Actuary

  
Andy Yost, MBA, QKC, QPA  
Managing Director

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**Executive Summary**

This report presents the results of the District's July 1, 2025 actuarial valuation of the OPEB plan. Actuarial valuations determine, as of a valuation date, certain actuarial measurements that assess an employer's financial liability and annual costs.

Results of an actuarial valuation reflect plan census, benefit provisions, premium rates, decrement assumptions, discount rate, and assets, if applicable, as of the valuation date. Future valuation results may differ significantly to the extent that actual plan experience differs from the expected plan experience detailed in this report. Future results are also dependent on any change to the discount rate and actual experience of plan assets, if applicable.

The District's prior actuarial valuation was dated July 1, 2023 and the total OPEB liability at 5.50% was \$908,149. The District's current July 1, 2025 valuation has a discount rate of 6.10% and a total OPEB liability of \$1,169,753.

This valuation includes benefits for 3 retirees and 7 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

The District's net OPEB liability as of July 1, 2025 is:

Discount rate	6.10%
Total OPEB liability	\$1,169,753
Plan fiduciary net position	\$406,635
Net OPEB liability	\$763,118

Plan fiduciary net position as a percentage of the total OPEB liability	34.76 %
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The total OPEB liability includes both explicit and implicit subsidies. The explicit subsidy includes any employer paid benefits for retirees. Explicit subsidies can include, but are not limited to, payments towards medical, dental and vision coverage. The implicit subsidy values the difference between the expected retiree claims and the actual premium charged for retiree coverage.

The District's total OPEB liability in this valuation reflects the value of an explicit subsidy liability equal to \$1,015,098 and an implicit subsidy liability equal to \$154,655.

The results of this actuarial valuation are intended to be used for the District's June 30, 2026 and June 30, 2027 disclosure reports. The next actuarial valuation is scheduled to be completed as of July 1, 2027. An updated actuarial valuation may need to be completed at an earlier date if the District experiences any significant changes to plan census, benefit provisions, or funding strategy. We are available to discuss any changes to determine the significance and, if needed, any adjustments to future reporting dates.



**Rio Alto Water District  
 GASB 75 Actuarial Valuation  
 as of July 1, 2025**

**Changes Since the Prior Valuation**

The District's most recent prior valuation was completed as of July 1, 2023 and the total OPEB liability, at 5.50%, was \$908,149. The District's July 1, 2025 total OPEB liability, at 6.10%, is \$1,169,753.

Several factors can cause the total OPEB liability to change over time. Liabilities often increase as employees accrue more service and get closer to receiving benefits. Liabilities can decrease as benefits are paid out. Other factors include changes in the plan census (including actual versus expected termination, retirement, and mortality), changes in healthcare costs, and changes (updates) to the actuarial assumptions and methodology for the current valuation.

The changes from July 1, 2023 to July 1, 2025 are as follows:

Total OPEB Liability as of July 1, 2023	<u>\$908,149</u>
Changes due to plan experience	
Passage of time	119,392
Change in census - terminations, retirements, and mortality experience different than expected	14,919
Change in premium rates - healthcare premiums different than expected	269,881
Changes due to assumptions or other inputs	
Change in withdrawal - update to assumed future withdrawal	(45,021)
Change in mortality - update to assumed future mortality	1,026
Change in discount rate - 5.50% to 6.10%	(98,593)
Total OPEB Liability as of July 1, 2025	<u>\$1,169,753</u>



**Results**

**Discount Rate**

GASB 75 requires a discount rate that reflects the long-term expected rate of return on OPEB plan investments (if any) and a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

To determine the discount rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments are compared in each future period.

At July 1, 2025, the District has an irrevocable trust account for prefunding OPEB liabilities. Plan assets are expected to be sufficient. The discount rate used is 6.10%, equal to the long-term expected rate of return.

**Liability Measurements**

The present value of projected benefit payments for the District's current and future retirees is \$1,529,158 as of July 1, 2025. If the District were to place this amount in a fund earning interest at the rate of 6.10% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits to the current closed group of employees covered by benefit terms.

When the present value of projected benefit payments is allocated into past service and future service components under the Entry Age, Level Percent of Pay Cost Method, the total OPEB liability is \$1,169,753 as of July 1, 2025. This represents the present value of all benefits accrued through the valuation date if each employee's liability is expensed from hire date until retirement date as a level percentage of pay.

The service cost is the portion of the present value of all benefits expected to be paid that are attributed to the current valuation year.

These liability measurements could be visually represented as follows:

<b>Present value of projected benefit payments</b>		
<b>Total OPEB liability</b>	<b>Service Cost</b>	<b>Future service costs</b>



**Rio Alto Water District  
 GASB 75 Actuarial Valuation  
 as of July 1, 2025**

**Results (cont.)**

**Valuation Results**

Valuation date	July 1, 2025
Discount rate	6.10%
Employees covered by benefit terms	
Actives	7
Retirees	3
Total	<u>10</u>
Present value of projected benefit payments	
Actives	\$1,151,868
Retirees	377,290
Total	<u>\$1,529,158</u>
Total OPEB liability (actuarial accrued liability)	
Actives	\$792,463
Retirees	377,290
Total	<u>\$1,169,753</u>
OPEB plan fiduciary net position	<u>\$406,635</u>
Net OPEB liability (unfunded actuarial accrued liability)	<u>\$763,118</u>
Service Cost (beginning of year)	\$33,433

**Sensitivity of the net OPEB liability**

The change in net OPEB liability, if the District used a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.10%)	Discount Rate (6.10%)	1% Increase (7.10%)
Net OPEB liability (asset)	<u>\$934,214</u>	<u>\$763,118</u>	<u>\$621,967</u>

The change in net OPEB liability, if the District used healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.50% current, 3.00% ultimate, 3.00% Medicare)	Trend Rate (5.50% current, 4.00% ultimate, 4.00% Medicare)	1% Increase (6.50% current, 5.00% ultimate, 5.00% Medicare)
Net OPEB liability (asset)	<u>\$603,296</u>	<u>\$763,118</u>	<u>\$963,949</u>



**Actuarially Determined Contribution**

An actuarially determined contribution is a potential payment to the plan determined using a contribution allocation procedure. It is not a required contribution, but a measurement commonly used to prefund OPEB benefits. The components of the actuarially determined contribution are an amortization of the net OPEB liability, using a 30-year amortization as a level percentage of pay, the service cost at the beginning of the year, and the interest amount to the end of the year.

Discount Rate	<u>6.10%</u>
Actuarially Determined Contribution (2025-26)	
Amortization of Net OPEB Liability	\$39,919
Service Cost (beginning of year)	33,433
Interest	<u>4,474</u>
Total	<u>\$77,826</u>
Actuarially Determined Contribution (2026-27)	
Amortization of Net OPEB Liability	41,037
Service Cost (beginning of year)	34,369
Interest	<u>4,600</u>
Total	<u>\$80,006</u>



**Rio Alto Water District  
 GASB 75 Actuarial Valuation  
 as of July 1, 2025**

**Projected Benefits**

The following projection of future benefit payments shows expected explicit subsidy and implicit subsidy amounts separately.

An implicit subsidy is valued when claims costs for retirees are expected to be higher than the premium charged, due to a pooled environment. If an employer provides retired employees with the option to participate in the same health insurance pool as active employees, the premiums paid for coverage of active employees are higher than what the premiums would be if the active employees were rated separately.

<u>Year Beginning</u>	<u>Explicit Subsidy (pay-as-you-go)</u>	<u>Implicit Subsidy</u>	<u>Total</u>
2025	\$45,827	\$0	\$45,827
2026	46,382	0	46,382
2027	46,792	0	46,792
2028	47,048	0	47,048
2029	47,138	0	47,138
2030	47,043	0	47,043
2031	61,087	0	61,087
2032	60,958	0	60,958
2033	60,595	0	60,595
2034	59,998	0	59,998
2035	62,357	5,049	67,406
2036	69,752	20,028	89,780
2037	78,100	39,728	117,828
2038	86,473	60,895	147,368
2039	114,295	88,254	202,549
2040	116,702	47,244	163,946
2041	122,297	65,426	187,723
2042	123,484	77,218	200,702
2043	107,657	560	108,217
2044	106,141	847	106,988
2045	104,382	1,218	105,600
2046	95,503	0	95,503
2047	92,874	0	92,874
2048	89,995	0	89,995
2049	86,954	0	86,954
2050	87,668	6,127	93,795
2051	94,693	24,311	119,004
2052	103,145	48,249	151,394
2053	107,469	66,785	174,254
2054	107,795	78,676	186,471
2055	96,398	509	96,907
2056	100,708	9,302	110,010
2057	114,123	34,968	149,091
2058	122,182	67,203	189,385
2059	131,679	93,042	224,721
2060	135,384	109,640	245,024
2065	113,640	0	113,640



**Rio Alto Water District  
GASB 75 Actuarial Valuation  
as of July 1, 2025**

**Fiscal Year End Disclosure Report Tie In**

The schedule of changes in the net OPEB liability shown below is consistent with the District's June 30, 2025 disclosure report.

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
<b>Balances at June 30, 2024</b>	\$967,914	\$347,730	\$620,184
<b>Changes for the year:</b>			
Service cost	35,605		35,605
Interest	54,370		54,370
Changes of benefit terms	0		0
Difference between expected and actual experience	0		0
Changes in assumptions or other inputs	0		0
Contributions – employer		51,628	(51,628)
Net investment income		37,902	(37,902)
Benefit payments	(30,348)	(30,348)	0
Administrative expenses		(\$277)	277
<b>Net changes</b>	<b>59,627</b>	<b>58,905</b>	<b>722</b>
<b>Balances at June 30, 2025</b>	<b>\$1,027,541</b>	<b>\$406,635</b>	<b>\$620,906</b>
Changes of benefit terms	0		0
Difference between expected and actual experience	284,800		284,800
Changes in assumptions or other inputs	(142,588)		(142,588)
Net difference between projected and actual earnings on OPEB plan investments		0	0
<b>Net changes</b>	<b>142,212</b>	<b>0</b>	<b>142,212</b>
<b>Balances at July 1, 2025</b>	<b>\$1,169,753</b>	<b>\$406,635</b>	<b>\$763,118</b>

The deferred inflows and outflows of resources established as of July 1, 2025 will be first recognized in the District's disclosure report for the reporting fiscal year ending June 30, 2026.



**Actuarial Certification**

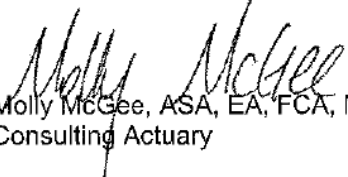
The results presented in this report are based on our actuarial valuation of the OPEB plan of the Rio Alto Water District (District) as of July 1, 2025. The valuation was performed in accordance with generally accepted actuarial principles and practices. The actuarial assumptions and methodologies used in these calculations are believed to be reasonable under the requirements set forth in GASB 75 and the Actuarial Standards of Practice (ASOP).

Supporting documentation provided by the District was relied upon without audit. This information includes, but is not limited to, census data, premiums, OPEB plan provisions, contributions, payroll, and any applicable asset statements. The data was reviewed in accordance with ASOP 23. The valuation results, and subsequent disclosure information, depend on the integrity of the provided information.

The results in this report were calculated with the assistance of ProVal actuarial valuation software. The model was developed in 1994 and is maintained by Winklevoss Technologies (WinTech). Through ProVal, WinTech provides valuation and projection software for both pension and other postemployment benefit plans. We utilize ProVal in accordance with its intended purpose and have not identified any material inconsistencies in the ProVal assumptions or outputs that would affect this valuation.

The undersigned actuary is a member of the American Academy of Actuaries and meets the qualification standards to render the actuarial opinion contained in this report.

Certified by:

  
Molly McGee, ASA, EA, FCA, MAAA  
Consulting Actuary



**Plan Provisions**

**Plan Description**

The District administers a single employer defined benefit healthcare plan. The District currently provides retiree health benefits to eligible participants.

**Benefits Provided**

Retired management prior to July 1, 2010 receive 100% of all benefits (medical, dental and vision). Retired staff prior to July 1, 2010 receive 100% of the employee-only medical premium, 70% of the dependent premium, and 100% of dental and vision premium.

Members who retire on or after July 1, 2010 receive District-paid benefits up to 100% of the Consumer Driven Health Plan medical premium. Members who choose different plans pay the difference in cost (if greater). Members receive 100% of dental and vision premiums.

All benefits are paid for the lifetime of the retiree and continue for the lifetime of an eligible surviving spouse. Employees become eligible for retiree health benefits upon attainment of age 60 and completion of 20 years of service.

The following select monthly premium rates were effective January 1, 2025:

<u>Coverage</u>	<u>Classic PPO</u>	<u>Advantage PPO</u>	<u>Consumer Driven Health Plan (CDHP)</u>	<u>Delta Dental</u>	<u>VSP</u>
Single	\$991.78	\$872.76	\$793.41	\$55.08	\$17.21
2 Party	1,983.56	1,745.52	1,586.82	116.44	17.21
Family	2,628.22	2,312.81	2,102.54		



**Rio Alto Water District  
 GASB 75 Actuarial Valuation  
 as of July 1, 2025**

**Census Data**

The following table shows the age distribution of retirees included in the valuation:

Age	Total
Under 55	0
55-59	0
60-64	0
65-69	1
70-74	0
75-79	0
80-84	2
85+	0
All Ages	3

Average Age: 77.0

The following table shows the age and service distribution of active employees included in the valuation:

Age	Years of Service								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	
<25	0	0	0	0	0	0	0	0	0
25-29	0	1	0	0	0	0	0	0	1
30-34	0	0	0	0	0	0	0	0	0
35-39	1	0	0	0	0	0	0	0	1
40-44	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	1	0	0	0	1
50-54	0	0	1	0	0	0	0	0	1
55-59	0	0	0	0	0	0	0	0	0
60-64	0	0	1	0	0	0	0	0	1
65+	0	1	0	0	0	0	0	1	2
All Ages	1	2	2	0	1	0	0	1	7

Average Age: 52.2

Average Service: 14.6



**Rio Alto Water District  
GASB 75 Actuarial Valuation  
as of July 1, 2025**

**Assumptions**

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date:	July 1, 2025
Actuarial Cost Method:	Entry Age, Level Percent of Pay
Discount Rate:	6.10%
Salary Increases:	2.80%
Inflation Rate:	2.50%
Withdrawal:	CalPERS Public Agency Miscellaneous combined Terminated Refund and Terminated Vested rates (2025 CalPERS Experience Study)
Pre-retirement Mortality:	CalPERS Public Agency Miscellaneous and Schools Pre-Retirement Mortality, with fully generational mortality improvement using 80% of MP-2021 (2025 CalPERS Experience Study)
Post-retirement Mortality:	CalPERS Public Agency Post-Retirement Mortality with fully generational mortality improvement using 80% of MP-2021 (2025 CalPERS Experience Study)

Retirement:	<u>Age</u>	<u>Rate</u>
	60	25%
	61	50%
	62	75%
	63	80%
	64	90%
	65	100%

Medical Claim Cost:	Annual Per Retiree or Spouse		
	<u>Age</u>	<u>Medical</u>	<u>Dental and Vision</u>
	50	\$18,408	\$867
	55	24,276	867
	60	31,236	867
	64	38,052	867
	65	6,240	867
	70	5,988	867
	75	6,372	867

Medical Trend:	Sample Rates:			
	<u>Year</u>	<u>Pre-Medicare</u>	<u>Medicare</u>	<u>Dental and Vision</u>
	2023 – 2034	5.50%	4.00%	4.00%
	2035 – 2074	4.50%	4.00%	4.00%
	2075 +	4.00%	4.00%	4.00%



**Assumptions (cont.)**

Percent Electing Coverage: 100%

Spouse Coverage:           Future retirees: 60%  
                                  Current retirees: Actual dependent data used.  
                                  Female spouses are assumed to be three years younger than male spouses.



## **Glossary**

The following definitions are a selection of terms used throughout the report. A more extensive list of terms can be found in the glossary section of Statement No. 75 of the Governmental Accounting Standards Board. The definitions are intended to provide clarity in relation to how they are used in GASB 75. They are organized in the order they appear in this report.

### **Other postemployment benefits (OPEB)**

Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.

### **Actuarial present value of projected benefit payments**

Projected benefit payments discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.

### **Total OPEB liability**

The portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service.

### **Service costs**

The portions of the actuarial present value of projected benefit payments that are attributed to valuation years.

### **Actuarially determined contribution**

A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.

### **Projected benefit payments**

All benefits (including refunds of employee contributions) estimated to be payable through the OPEB plan to current active and inactive employees as a result of their past service and their expected future service.

### **Explicit Subsidy (pay-as-you-go)**

The explicit subsidy includes any employer benefits paid subsequent to the termination of employment. Explicit subsidies can include, but are not limited to, payments towards medical, dental and vision coverage.

### **Implicit Subsidy**

The implicit subsidy values the difference between the expected retiree claims and the actual premium charged for retiree coverage.

### **Healthcare cost trend rates**

The rates of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.



**RESOLUTION NO. 01-26**

**RESOLUTION ORDERING AN ELECTION,  
REQUESTING COUNTY ELECTIONS TO CONDUCT THE ELECTION,  
AND REQUESTING CONSOLIDATION OF THE ELECTION**

**RIO ALTO WATER DISTRICT**

---

**WHEREAS**, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election; and

**WHEREAS**, the resolution of the governing body of the city or district shall specify the services requested; and

**WHEREAS**, pursuant to Elections Code Section 10002, the city or district shall reimburse the county in full for the services performed upon presentation of a bill to the city or district; and

**WHEREAS**, pursuant to Elections Code Section 10400, whenever two or more elections, including bond elections, of any legislative or congressional district, public district, city, county, or other political subdivision are called to be held on the same day, in the same territory, or in territory that is in part the same, they may be consolidated upon the order of the governing body or bodies or officer or officers calling the elections; and

**WHEREAS**, pursuant to Elections Code Section 10400, such election for cities and special districts may be either completely or partially consolidated; and

**WHEREAS**, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition, or office to be filled is to appear upon the same ballot as that provided for that statewide election, the district, city or other political subdivision shall, at least 88 days prior to the date of the election, file with the board of supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot. Upon such request, the Board of Supervisors may order the consolidation; and

**WHEREAS**, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling the election; and

**WHEREAS**, various district, county, state and other political subdivision elections may be or have been called to be held on November 3, 2026;

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED THAT THE** governing body of the Rio Alto Water District hereby orders an election be called and consolidated with any and all elections also called to be held on November 3, 2026 insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the Rio Alto Water District requests the Board of Supervisors of the County of Tehama to order such consolidation under Elections Code Section 10401 and 10403.

**BE IT FURTHER RESOLVED AND ORDERED** that said governing body hereby requests the Board of Supervisors to permit the Tehama County Elections Department to provide any and all services necessary for conducting the election and agrees to pay for said services, and

**BE IT FURTHER RESOLVED AND ORDERED** that the Tehama County Elections Department conduct the election for the following offices on the November 3, 2026 ballot:

<u>SEATS OPEN</u>	<u>OFFICE</u>	<u>TERM</u>
2	Director	4 Years

**PASSED AND ADOPTED** at this regularly scheduled meeting of the Board of Directors of Rio Alto Water District held on April 15, 2026 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

Signed and approved by me after its passage this 15<sup>th</sup> day of April 2026.

\_\_\_\_\_  
Richard Brubaker, President  
Board of Directors

Attested: \_\_\_\_\_  
Martha Slack, District Manager

2026-27 COLA Worksheet  
 Social Security Proposed, CPI, and N. California Comparisons

Agency	# of Cust.	Staff Size	COLA's				Rates				Notes			
			2023-24	2024-2025	25/26	Proposed 2026/2027	3/4" Mo. Metered Charge	1" Mo. Metered Charge	cft included in Meter Rates	Consumption Charge		Mo. Sewer Charge		
Social Security - Proposed	n/a		3.20%	2.50%	2.80%	2.80%								
CPI U {March to March Comparison}	n/a		4.98%	3.47%	2.39%	3.26%								
Centerville - Water Only	1280	5FT + 1 PT	8.15%	4.217%	2.60%	2.66%	\$36.75	\$37.00	0	\$1.383 per cft	N/A		Uses CPI Bay Area	
Clear Creek CSD - Water Only	2400	11	4.00%	3.20%	2.80%	2.50%	\$59.31	\$59.31	0	\$0.56 per cft	N/A		Current Proposed rates	
Bella Vista - Water Only - Union MOU	6400	27	2.00%	2.00%	3.00%	5.00%	\$37.13	\$40.30	0	\$1.00 per cft	N/A			
Humboldt CSD - Water & Sewer	7800	26	8.00%	7.00%	3.00%	2.80%	\$41.37	\$66.62	0	\$6.47 per cft	wtr: consumption ave: wtr			
City of Anderson - Water/Sewer - Union MOU			3.00%	3.00%	2.50%	2.50%	\$21.73	\$29.02	1000	\$2.56 per cft	\$73.58 consumption		26/27 Rates	
City of Redding - Water/Sewer - Union MOU			5.00%	5.00%	3.00%	0.00%	\$44.70	\$70.76	0	\$2.13 per cft	\$89.65		Delayed negotiations now	
Shasta Lake City- Water/Sewer - Union MOU			2.00%	3.00%	3.00%	3.00%	\$49.77	\$122.36	0	\$3.22 per cft	\$66.01		2026 wtr 2027 swr	
Fall River Mills - Water & Sewer	482	4	3.00%	3.00%	2.75%	2.50%	\$51.57	\$132.02	0	\$3.39 per cft			2026 rates	
Burney Water District- Water/Sewer- Union MOU	1300	7	3.00%	3.00%	2.40%	3%	\$22.43	\$23.05	0	\$0.83 cft	\$44.10 + 3.10 cft ave wtr consumption		2026- Current rate study/ annual COLA is set between 2.4% - to be determined so I put 3%	
City of Red Bluff - Water Only	4000	6	3.00%	3.00%	3.00%	3.00%	\$15.04	\$25.78	0	\$7.79, .74 & .69 cft	\$34.00		No rate incr. since 2012 (crazy??)	
Shasta CSD - Water Only	950	4	4.00%	3.47%	2.80%	3.00%	\$67.22	\$67.22	0	\$2.52 per cft	N/A			
Cottonwood Water District - Water Only	1200	3	4.00%	4.12%	2.50%	2.50%	\$52.00	\$52.00	800	\$1.50 per cft	N/A		Based on PERS Cola	
Weaverville CSD Water Only	1650	4FT + 2 PT	7.00%	3.75%	2.50%	2.80%	\$32.25	\$45.00	900	\$1.65 per cft	N/A		Currently doing rate study/eliminate mini 7%, 7%	
Rio Alto Water District - Water & Sewer	1420	7	5.00%	3.25%	2.39%	3.26%	\$22.81	\$31.09	0	\$1.50 per cft	\$63.54		Year 3 of 5 yr stgead increases	

Total Colas: 69.33% 56.98% 43.43% 44.58%  
 Average: 4.3331% 3.7985% 2.8953% 3.1846%

March 2026 CPI Calculations

	24/25	25/26
March 2025 CPI Index:	319.799	330.213
Less; Prior Year Index:	<u>-312.332</u>	<u>319.799</u>
Equals Index Point Change	7.467	10.414
Current Index Point Change:	7.467	10.414
Divided by Previous Year's March Index:	<u>312.332</u>	<u>319.799</u>
	0.0239	0.0325
	<u>x100</u>	<u>x100</u>
	2.39	3.26



Economic News Release

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): U. S. city average, by expenditure category

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): U.S. city average, by expenditure category, March 2026  
[1982-84=100, unless otherwise noted]

Expenditure category	Relative importance Feb. 2026	Unadjusted indexes			Unadjusted percent change		Seasonally adjusted percent change		
		Mar. 2025	Feb. 2026	Mar. 2026	Mar. 2025-Mar. 2026	Feb. 2026-Mar. 2026	Dec. 2025-Jan. 2026	Jan. 2026-Feb. 2026	Feb. 2026-Mar. 2026
All items	100.000	319.799	326.785	330.213	3.3	1.0	0.2	0.3	0.9
Food	13.693	337.751	346.564	346.796	2.7	0.1	0.2	0.4	0.0
Food at home	8.340	312.815	318.898	318.755	1.9	0.0	0.2	0.4	-0.2
Cereals and bakery products	1.041	358.450	367.174	365.909	2.1	-0.3	1.2	-0.2	-0.6
Meats, poultry, fish, and eggs	1.976	348.179	346.309	345.203	-0.9	-0.3	0.2	0.0	-0.6
Dairy and related products(1)	0.753	272.244	269.599	267.992	-1.6	-0.6	0.8	-0.6	-0.6
Fruits and vegetables	1.285	350.379	362.604	364.219	4.0	0.4	0.1	1.4	1.0
Nonalcoholic beverages and beverage materials	1.012	226.835	238.081	237.455	4.7	-0.3	0.1	0.8	-0.3
Other food at home	2.273	275.216	282.185	283.125	2.9	0.3	-0.3	0.8	0.0
Food away from home(1)	5.353	378.363	391.706	392.652	3.8	0.2	0.1	0.3	0.2
Energy	6.400	275.734	277.179	310.280	12.5	11.9	-1.5	0.6	10.9
Energy commodities	3.124	284.059	272.012	339.203	19.4	24.7	-3.3	1.1	21.3
Fuel oil	0.089	358.803	399.990	517.418	44.2	29.4	-5.7	11.1	30.7
Motor fuel	2.976	277.604	264.748	331.034	19.2	25.0	-3.2	0.8	21.5
Gasoline (all types)	2.892	276.558	263.378	328.874	18.9	24.9	-3.2	0.8	21.2
Energy services	3.275	278.929	293.659	292.978	5.0	-0.2	0.2	0.2	0.4
Electricity	2.482	285.983	296.798	299.028	4.6	0.8	-0.1	-0.7	0.8
Utility (piped) gas service	0.793	252.218	277.644	268.466	6.4	-3.3	1.0	3.1	-0.9
All items less food and energy	79.907	325.933	333.242	334.391	2.6	0.3	0.3	0.2	0.2
Commodities less food and energy commodities	19.149	165.707	167.206	167.666	1.2	0.3	0.0	0.1	0.1
Apparel	2.495	134.082	136.132	138.582	3.4	1.8	0.3	1.3	1.0
New vehicles	3.823	178.168	178.841	179.000	0.5	0.1	0.1	0.0	0.1
Used cars and trucks	2.621	181.932	175.559	176.154	-3.2	0.3	-1.8	-0.4	-0.4
Medical care commodities(1)	1.475	412.995	418.113	414.032	0.3	-1.0	-0.1	0.0	-1.0
Alcoholic beverages(1)	0.836	294.847	298.950	299.718	1.7	0.3	0.2	0.1	0.3
Tobacco and smoking products(1)	0.451	1,612.245	1,730.321	1,731.417	7.4	0.1	2.1	0.1	0.1
Services less energy services	60.758	428.368	439.805	441.419	3.0	0.4	0.4	0.3	0.2
Shelter	35.550	411.990	422.776	424.450	3.0	0.4	0.2	0.2	0.3
Rent of primary residence	7.801	431.798	442.157	442.864	2.6	0.2	0.2	0.1	0.2
Owners' equivalent rent of residences(2)	26.096	423.955	436.026	437.086	3.1	0.2	0.2	0.2	0.3
Medical care services	6.956	626.888	648.936	649.873	3.7	0.1	0.3	0.6	0.0
Physicians' services(1)	1.680	427.102	434.430	437.338	2.4	0.7	0.3	0.3	0.7
Hospital services(1)(3)	2.183	427.689	453.028	454.881	6.4	0.4	0.9	0.6	0.4
Transportation services	6.399	442.901	455.909	461.066	4.1	1.1	1.4	0.2	0.6

Footnotes

- (1) Not seasonally adjusted.
- (2) Indexes on a December 1982=100 base.
- (3) Indexes on a December 1996=100 base.

Expenditure category	Relative importance Feb. 2026	Unadjusted indexes			Unadjusted percent change		Seasonally adjusted percent change		
		Mar. 2025	Feb. 2026	Mar. 2026	Mar. 2025- Mar. 2026	Feb. 2026- Mar. 2026	Dec. 2025- Jan. 2026	Jan. 2026- Feb. 2026	Feb. 2026- Mar. 2026
Motor vehicle maintenance and repair(1)	1.041	424.012	444.107	449.675	6.1	1.3	0.1	0.9	1.3
Motor vehicle insurance	2.745	890.353	897.406	897.145	0.8	0.0	-0.4	-0.3	0.0
Airline fares	0.966	252.620	280.621	290.226	14.9	3.4	6.5	1.4	2.7

**Footnotes**

(1) Not seasonally adjusted.

(2) Indexes on a December 1982=100 base.

(3) Indexes on a December 1996=100 base.

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Last Modified Date: April 10, 2026

U.S. BUREAU OF LABOR STATISTICS Consumer Price Index Office of Prices and Living Conditions Suitland Federal Center Floor 7 4500 Silver Hill Road Washington, DC 20212-0002

Telephone: 202-691-7000 [www.bls.gov/CPI](http://www.bls.gov/CPI) [Contact CPI](#)

2026/2027 COLA IMPACTS

		Potential Percent Cola Impact on Budget									
		1.50%	2%	2.25%	2.50%	2.75%	3.00%	3.25%	3.50%		
Annual Wage Impact:	\$8,992.27	\$11,896.36	\$13,383.45	\$14,870.45	\$15,279.38	\$17,844.54	\$19,332.59	\$20,818.00			
Annual Benefit Impact:											
FICA	682.55	\$909.99	\$1,023.83	\$1,137.59	\$1,168.87	\$1,365.11	\$1,478.94	\$1,592.57			
PERS/PEPRA	1146.93	\$1,529.24	\$1,720.39	\$1,911.55	\$2,102.69	\$2,293.94	\$2,479.39	\$2,654.31			
	\$10,821.75	\$14,335.59	\$16,127.67	\$17,919.59	\$18,550.94	\$21,503.59	\$23,290.92	\$25,064.88			

Over the last five years (2021-2025), Social Security COLA (Cost-of-Living Adjustments) have been:

- 2021: 5.9%
- 2022: 8.7%
- 2023: 3.2%
- 2024: 2.5%
- 2025: 2.8%

Proposed 2026 Cola is 2.8% again.

4:15 PM - 4:45 PM

Budget Decisions That Last

5:00 PM - 6:30 PM

Welcome Reception

### Wednesday, May 6, 2026

WEDNESDAY, MAY 06	
7:30 AM - 8:30 AM	Networking Continental Breakfast in the Exhibit Hall
7:30 AM - 5:00 PM	ACWA Attendee Registration Day 2
7:30 AM - 6:00 PM	Connect in the Exhibit Hall Day 2
8:30 AM - 10:00 AM	Welcome Keynote on the Main Stage
8:30 AM - 5:00 PM	ACWA Exhibitor Registration Day 2
10:00 AM - 10:30 AM	Networking & Exhibit Hall Break
10:30 AM - 11:00 AM	Spotlight Session #2 - Cybersecurity in the Water Sector: Shifting from Perimeter Defense to Continuous Breach Response
10:30 AM - 11:45 AM	Attorney & Finance Program - Proposition 218 Today - Legal Landscape, Rate Resilience & Legislative Updates
	Communications Program - Educating Decision-Makers and Communities Without Crossing the Line
	Membership Committee Program - Lifeline Infrastructure Integration - A New Path for Resiliency
	Water Management Program - Groundwater Banking 101
	Water Management Program - Resilience is Now a Critical Asset for California Water Utilities
11:15 AM - 11:45 AM	Spotlight Session #3 - Using Spatial Data to Optimize Agricultural Groundwater Management
11:45 AM - 1:15 PM	ACWA Hans Doe Past Presidents' Networking Lunch in Partnership with ACWA JPIA
1:30 PM - 2:15 PM	Vision for Our Water Future
2:15 PM - 2:45 PM	Spotlight Session #4 - Hosted by the ACWA Foundation

ALL

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ALL

2:30 PM - 3:30 PM

& Present Lessons from Watermaster Counsel

Federal Program - Demystifying the U.S. Army Corps of Engineers - Strategies for Expanding Your Federal Partnerships

Finance Program - Strategic Capital Prioritization & Funding Pathways

Region Program - Key Developments in the Sites Reservoir Project

Water Management Program - Modernizing Water Management to Deliver Results

3:00 PM - 3:30 PM

Spotlight Session #5 - Flowing Smarter: Streamlining CA Water Reporting

3:45 PM - 5:00 PM

Region 1 Membership Meeting

Region 10 Membership Meeting

Region 2 Membership Meeting

Region 3 Membership Meeting

Region 4 Membership Meeting

Region 5 Membership Meeting

Region 6/7 Membership Meeting

Region 8 Membership Meeting

Region 9 Membership Meeting

ALL

5:00 PM - 6:00 PM

Networking Reception In the Exhibit Hall

### Thursday, May 7, 2026

#### THURSDAY, MAY 07

7:00 AM - 8:30 AM

Vote for your favorite exhibitor!

7:00 AM - 8:00 AM

Wellness Yoga Activity

7:30 AM - 11:00 AM

ACWA Attendee Registration (Thur)

ACWA Exhibitor Registration (Thur)

Connect in the Exhibit Hall (Thur)

7:30 AM - 8:30 AM

Thursday Rise & Shine

8:30 AM - 9:00 AM

Did you win the GRAND PRIZE? Find out if you won and which exhibitor won 1st place!

9:00 AM - 10:15 AM

Finance Program - Managing Workforce Costs & Long-Term Financial Liabilities

MS/

Region Program - From Lab to Tap: How Advanced Tech is Solving Local Water Challenges

Water Management & Region Program - From Policy to Production: Delivering 9 Million Acre-Feet by 2040

10:30 AM - 11:45 AM

Keynote, Awards & Closing at Main Stage

ALL

**Lunch & Learn Sessions (see sessions below)**

12:00 PM - 1:30 PM

Attorney Program - My AI Assistant: Possibilities and Ethical Pitfalls in Attorney Use of Artificial Intelligence

Innovation Program - Water Agencies Powering Tomorrow with Bold Solutions

Attendee Terms & Conditions | Exhibitor Terms & Conditions | Code of Conduct | Contact Us  
Water Management Program - The Water Affordability Squeeze in an Era of Increasing Costs

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#ACWAConf

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