

## BUDGET HIGHLIGHTS

1. Provides necessary funding to keep all District operations at the current level of service with use of existing personnel of the District and summer help.
2. Provides for a 3.2% COLA to employees.
3. Provides for additional \$50,000 in temporary employment wages for succession training.
4. Provides for 6th year of loan payments to the CEC.
5. Provides line item funding for all State and County mandated programs and fees
6. Provides for contribution to the OPEB Liability.
7. Provides for required payment Superior Tank Services for tanks 2A&2B in the amount of \$36,336 for payment in Oct. of 2026 and initial funding of \$124,000 for new contract on Tanks 1A & 1B.
8. Provides increase of water portion of grading and graveling road to Well#5. Sewer portion will have to wait.
9. Provides for upgraded computer server. (Will not warranty any longer)
10. Does not provide for \$23,592 internal repayment to RAWD from RAID for long term liability owed to the Water Enterprise. Still catching up in sewer enterprise.

Item	Water	Sewer	CFD	Total
Well Rehab fund	\$60,000			\$60,000
Grade & Gravel road to Well#5	\$10,000			\$10,000
Equipment Replacement	\$10,000			\$10,000
Hydrant Replacement Fund	\$10,000			\$10,000
Water line replacement	\$51,090			\$51,090
Valve/Line Replacement	\$10,000			\$10,000
Tank Rehab Fund	\$124,000			\$124,000
Vehicle Replacement Fund	\$10,000	\$10,000		\$20,000
Computer Server Upgrade	\$9,900	\$6,585		\$16,485
Future OPEB Liability	\$12,160	\$9,120		\$21,280
Lift Station Replacement Fund		\$10,000		\$10,000
Sewer Line Replacement Fund		\$22,068		\$22,068
Chlorine Generation Fund		\$20,000		\$20,000
Aeration Brush Replacement Fund		\$20,000		\$20,000
CFD Short Term Asset Replacement			\$15,730	\$15,730
Return to long term debt reserves			\$88,965	\$88,965
Totals Per Enterprise:	\$307,150	\$97,773	\$104,695	\$509,618

Budget Cost Drivers:

11. Includes estimated 11% increases from PG&E (Average increase over 5 years).
12. Includes permit increases estimated at 5%.
13. Includes estimated 9% chlorine increase.
14. Includes estimated 5% insurance increases.
15. Includes increased PERS Unfunded liability.
16. Includes general supply increases.
17. Includes 42% increase for cost of fuels.

18. Provides for continued reduction of Special Tax Levy from \$289.00 per parcel to \$240.00.

19. Includes CFD funding for debt repayment on WWTP Project in the form of the Special Tax levy to offset the long term liability. Special tax provides for \$17,490 CFD Annual Administrative Costs, debt repayment funds in the amount of \$283,995 to USDA Rural Development and SRF, Short Lived Asset funding in the amount of \$15,730 and possible return to debt reserves of \$88,965 from increased interest rates to be added to loan payment reserve account for reduction of future payments.

Revenue Increases/Decreases:

1. Revenue projections reflect 6 months at current rates and 6 months at rate increases effective 1/3/27.
2. Connection projections include increases effective 1/1/27 and same number of connections as previous fiscal year – water (7) and sewer connections by (5).
3. Increased revenue from higher interest rates.

Note to previous year's rehab and replacement funding:

We experienced a revenue shortfall due to consumption being less than budgeted for. Due to this shortfall I am unable to entirely fund the following Rehab & Replacement budgets for 25/26:

Account	Budgeted Amount	Funded	Shortfall
Well Rehab Fund	\$60,000	\$15,000	\$30,000
Tank Rehab Fund	\$86,336	\$21,584	\$64,752

Depending upon our last consumption period of 5/3/26 -7/3/26 and our third installment from Tehama County Tax Revenues we may be able to credit more funds to the shortfall.

Rio Alto Water District  
 Budget Fiscal Year 2026/2027  
 Summary Sheet

REVENUE:	Water District	Sewer I.D. # 1	Combined Water & Sewer District	CFD	Combined Districts Totals
<b>Operating Revenues:</b>					
Metered	\$709,148	\$753,700	\$1,462,846	\$0	\$1,462,846
Hydrant Metered	\$19,734	\$0	\$19,734	\$0	\$19,734
Hydrant Availability	\$10,554	\$0	\$10,554	\$0	\$10,554
Availability	\$50,744	\$48,172	\$98,916	\$0	\$98,916
Connections (W-7)(S-5)	\$83,566	\$50,964	\$114,530	\$0	\$114,530
Administrative	\$22,148	\$16,000	\$38,148	\$0	\$38,148
County Taxes	\$168,684	\$86,148	\$254,832	\$341,280	\$596,112
County Delinq Penalties	\$500	\$400	\$900	\$2,600	\$3,500
County Delinq Interest	\$1,000	\$1,400	\$2,400	\$3,900	\$6,300
Interest (Regular)	\$73,070	\$16,260	\$89,330	\$58,400	\$147,730
Cell Tower	\$19,900	\$19,900	\$39,800	\$0	\$39,800
<b>Total Program Revenues:</b>	<b>\$1,139,046</b>	<b>\$992,844</b>	<b>\$2,131,990</b>	<b>\$406,180</b>	<b>\$2,538,170</b>
<b>APPROPRIATIONS:</b>					
<b>Operating Expenditures:</b>					
Source	\$160,732	\$0	\$160,732	\$0	\$160,732
T&D&H	\$164,521	\$0	\$164,521	\$0	\$164,521
Admin	\$506,643	\$441,244	\$947,887	\$17,490	\$965,377
Collections	\$0	\$159,993	\$159,993	\$0	\$159,993
Treatment	\$0	\$293,934	\$293,934	\$0	\$293,934
Loan pmts to USDA/SRF/CEC	\$0	\$0	\$0	\$283,995	\$283,995
<b>Total Program Expenditures:</b>	<b>\$831,896</b>	<b>\$895,171</b>	<b>\$1,727,067</b>	<b>\$301,485</b>	<b>\$2,028,552</b>
<b>Loan Payments to SRF/USDA:</b>					
<b>Operating Gain/Loss:</b>	<b>\$307,150</b>	<b>\$97,773</b>	<b>\$404,923</b>	<b>\$104,695</b>	<b>\$509,618</b>
<b>Current Year Reserve Allocations:</b>					
Rehab/Replacement/Debt Service					
Source	\$70,000	\$0	\$70,000	\$0	\$70,000
T&D&H	\$215,090	\$0	\$215,090	\$0	\$215,090
Admin	\$9,900	\$3,585	\$16,485	\$0	\$16,485
Collection	\$0	\$42,068	\$42,068	\$0	\$42,068
Treatment	\$0	\$40,000	\$40,000	\$0	\$40,000
OPEB Liability	\$12,160	\$9,120	\$21,280	\$0	\$21,280
USDA Short term Asset	\$0		\$0	\$15,730	\$15,730
USDA Return of Interest	\$0		\$0	\$88,965	\$88,965
<b>Total Current Year Allocations:</b>	<b>\$307,150</b>	<b>\$97,773</b>	<b>\$404,923</b>	<b>\$104,695</b>	<b>\$509,618</b>
<b>Net Gain/Loss:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Current Year Non-restricted Reserves					

	APPROVED 25/26 BUDGET	PROPOSED 26/27 BUDGET	VARIANCE	NOTES
<b>REVENUE</b>				
<b>WATER</b>				
ADMIN	\$13,000	\$22,148	\$4,148	Higher delinquencies
AVAILABILITY	\$51,506	\$50,744	(\$762)	
METERED WATER	\$706,198	\$709,146	\$2,958	Over budgeted consumption last year- includes rate increase
CONNECTIONS (7)	\$50,256	\$63,586	\$13,330	Incr. increased connection fees
INTEREST	\$71,801	\$73,070	\$1,469	
COUNTY PENALTIES	\$560	\$600	(\$40)	
COUNTY INTEREST	\$2,446	\$1,000	(\$1,446)	
TAXES	\$155,236	\$168,534	\$13,448	Incr. tax revenues
HYDRANT - Metered	\$19,996	\$19,734	(\$262)	
HYDRANT - Avail	\$10,838	\$10,554	(\$284)	
CELL TOWER	\$9,901	\$19,810	(\$9)	
<b>SUBTOTAL WATER REVENUE:</b>	<b>\$1,106,497</b>	<b>\$1,139,048</b>	<b>\$32,549</b>	
<b>SEWER</b>				
ADMIN	\$11,760	\$16,000	\$4,240	Higher delinquencies
AVAILABILITY	\$50,220	\$48,172	(\$2,048)	Decreases when becomes metered
METERED	\$660,068	\$753,700	\$73,632	Includes rate increase
CONNECTIONS (6)	\$40,770	\$50,964	\$10,194	Incr. connection fees
INTEREST	\$19,200	\$16,260	(\$2,940)	Lower sewer LAIF balances due to dinghy repair
COUNTY PENALTIES	\$320	\$400	\$80	
COUNTY INTEREST	\$1,136	\$1,400	\$264	
CELL TOWER	\$19,901	\$19,600	(\$301)	
TAXES	\$76,833	\$86,148	\$9,315	Incr. tax revenues
<b>SUBTOTAL SEWER REVENUE:</b>	<b>\$910,228</b>	<b>\$992,544</b>	<b>\$82,716</b>	
<b>CFD</b>				
INTEREST	\$57,786	\$58,400	\$614	
COUNTY PENALTIES	\$2,870	\$2,600	(\$270)	
COUNTY INTEREST	\$4,432	\$3,800	(\$632)	
SPECIAL TAX LEVY	\$341,280	\$341,280	\$0	
<b>SUBTOTAL CFD REVENUE:</b>	<b>\$406,368</b>	<b>\$406,080</b>	<b>(\$288)</b>	
<b>TOTAL REVENUE PROJECTIONS:</b>	<b>\$2,413,093</b>	<b>\$2,538,170</b>	<b>\$125,077</b>	
<b>EXPENDITURES</b>				
<b>WATER</b>				
SOURCE	\$137,582	\$160,732	(\$23,150)	
T&O&H	\$131,048	\$164,321	\$33,273	Included tank maint on 1A & 2A
WATER CONSERVATION	\$0	\$0	\$0	
ADMIN	\$528,538	\$506,543	(\$21,995)	
<b>SUBTOTAL WATER EXPENDITURES:</b>	<b>\$827,168</b>	<b>\$831,596</b>	<b>\$4,428</b>	
<b>SEWER</b>				
ADMIN	\$464,118	\$441,244	(\$22,872)	Includes reduced permits for lab
COLLECTION	\$149,570	\$159,993	\$10,423	Includes 20K for line repairs
TREATMENT	\$237,874	\$293,934	\$56,060	Includes cost to outsource lab
<b>SUBTOTAL SEWER EXPENDITURES:</b>	<b>\$851,562</b>	<b>\$895,171</b>	<b>\$43,609</b>	
<b>CFD</b>				
ADMINISTRATION	\$17,230	\$17,490	\$260	
CFD DEBT REDUCTION LOAN PAYMENTS:	\$282,873	\$283,995	\$1,122	
<b>SUBTOTAL CFD EXPENDITURES:</b>	<b>\$300,103</b>	<b>\$301,485</b>	<b>\$1,382</b>	
<b>TOTAL BUDGETED EXPENDITURES:</b>	<b>\$1,979,431</b>	<b>\$2,028,552</b>	<b>\$49,121</b>	
<b>FUNDS &amp; RESERVES</b>				
CAPITAL REPLACEMENT FUND - WTR	\$266,569	\$294,990	\$28,421	
CAPITAL REPLACEMENT FUND - SWR	\$39,548	\$82,653	\$43,105	
OPEB LIABILITY FUND - WTR	\$12,160	\$12,160	\$0	
OPEB LIABILITY FUND - SWR	\$9,120	\$5,120	(\$4,000)	
NON RESTRICTED RESERVES - WTR	\$0	\$0	\$0	
NON RESTRICTED RESERVES - SWR	\$0	\$0	\$0	
DEBT RESERVES INTEREST INCR. - CFD	\$90,535	\$86,965	(\$3,570)	
SHORT TERM RESERVE	\$15,730	\$15,730	\$0	
<b>TOTAL FUNDS AND RESERVES:</b>	<b>\$433,662</b>	<b>\$509,618</b>	<b>\$75,956</b>	
<b>ANNUAL BUDGET:</b>	<b>\$2,413,093</b>	<b>\$2,538,170</b>	<b>\$125,077</b>	

Water Source:		%	Budget 2025 - 26	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2026 - 27
5101W401	Regulatory/Officer	20%	21,480	9,295	5,466	14,761	15%	17,130
5101W403	Systems Operator II	25%	17,060	6,565	4,254	10,819	20%	14,548
5101W404	Sewer Lead Systems Operator III	20%	17,288	9,749	5,529	15,278	11%	10,358
5101W406	Water Lead Systems Operator III	20%	19,040	16,030	4,862	20,892	32%	20,014
5101W410	Part-Time Employee Field Crew	2@20%	3,292	1,149	-	1,149	2@25%	3,540
5101W411	Utility Well #4	D	7,000	4,945	2,218	7,163	D	7,950
5110W410	Principal Payments Loan CEC Well #5	28.67% P	25,889	13,037	13,037	26,074	28.67% P	26,412
5110W412	Utility Well #5	D	4,000	185	4,100	4,285	D	4,756
5110W415	Utility Well #3	D	25	449	280	729	D	809
5110W416	Tools	25%	450	131	200	331	25%	400
5110W417	Supplies General	D	200	50	100	150	D	150
5110W418	Utility Well #6	D	4,500	4,824	100	4,924	D	5,466
5110W419	Principal Payments Loan CEC Well #6	38.94% P	35,164	17,707	17,707	35,414	38.94% P	35,872
5111W420	Contracted Services	D	200	362	-	362	D	400
5111W421	Fuel Auto	25%	2,900	2,395	-	2,395	25%	4,125
5111W422	Maintenance Auto	25%	1,400	394	306	700	25%	800
5111W423	Repair Auto	25%	1,000	901	100	1,001	25%	1,000
5111W424	Internet Service Well #5	D	302	201	100	301	D	302
5120W423	Maintenance Well #3			4	-	4		-
5120W424	Repair Well #3			-	-	-		-
5120W425	Repair Well #4	D	100	-	-	-	D	100
5120W426	Maintenance Well #4	D	100	-	-	-	D	100
5120W427	Maintenance Well #5	D	100	-	-	-	D	100
5120W428	Repair Well #6	D	100	-	-	-	D	100
5120W429	Repair Well #5	D	100	-	-	-	D	100
5120W430	Maintenance Well #6	D	100	43	-	43	D	200
5130W435	Maintenance & Repair Telemetry System	25%	1,500	-	-	-	25%	1,000
5140W440	Drinking Water Samples	D	4,292	3,611	1,204	4,815	D	5,000
Subtotal Source normal Expenditures:			167,582	92,026	59,563	151,589		160,732
5140W435	Well Rehab Fund LAIF		60,000	15,000	-	15,000		60,000
5140W437	Gravel & Grade Road to Well #5		20,897	5,224	15,673	20,897		10,000
Subtotal Source Reserve Allocations:			80,897	20,224	15,673	35,897		70,000
Total Source Expenditures and Reserve Allocations:			248,479	112,250	75,236	187,486		230,732

Water Transmission, Distribution & Hydrant:		%	Budget 2025 - 26	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2026 - 27
5401W501	Regulatory Officer	20%	21,480	14,490	5,466	19,956	15%	17,130
5401W503	Systems Operator II	25%	17,060	11,143	4,254	15,397	28%	20,152
5401W504	Sewer Lead Systems Operator III	25%	21,610	15,501	4,254	19,755	25%	18,354
5401W506	Water Lead Systems Operator III	30%	28,558	26,003	6,077	32,080	32%	31,698
5401W509	Fuel Auto	25%	2,900	2,395	-	2,395	25%	4,125
5401W510	Maintenance Auto	25%	1,400	362	300	662	25%	800
5401W511	Repair Auto	25%	1,000	932	100	1,032	25%	1,000
5401W512	Part-Time Employee Field Crew	2@30%	4,940	1,595	-	1,595	2@25%	3,540
5410W513	Utility Booster Station	D	450	223	152	375	D	416
5410W514	Meters/Backflows	D	15,000	10,290	550	10,840	D	11,000
5410W515	Tools	25%	450	212	200	412	25%	400
5410W516	Supplies General	D	1,500	950	90	1,040	D	2,170
5410W517	Backflow Plan		-	715	-	715	D	500
5410W518	Backflow Hazard Assessments		-	-	-	-	D	6,300
5411W517	Contracted Services	D	400	74	100	174	D	200
5420W517	Maintenance Contract Tank Solutions Tanks 1A & 2A		-	-	-	-	D	36,336
5420W518	Maintenance Tanks #1, 2, & 3	D	200	-	100	100	D	100
5420W519	Maintenance & Repair Water Sampling Stations	D	100	-	100	100	D	100
5420W520	Maintenance & Repair Equipment	D	1,000	798	200	998	D	1,000
5420W521	Maintenance & Repair Booster Station	D	300	6	100	106	D	100
5420W522	Repair Tanks #1, 2, & 3	D	300	-	100	100	D	100
5420W525	Maintenance & Repair Waterline	D	4,000	1,014	1,500	2,514	D	3,000
5420W530	Maintenance & Repair Valve	D	5,000	-	-	-	D	2,500
5420W531	Maintenance & Repair Hydrant	D	2,500	-	-	-	D	2,500
5420W560	Maintenance & Repair Telemetry System	25%	1,500	-	-	-	25%	1,000
Subtotal T, D, & H Allocations:			131,648	86,704	23,643	110,347		164,521
5420W532	Hydrant Replacement Fund LAIF		10,000	2,500	7,500	10,000		10,000
5420W533	Equip. Replacement		10,000	2,500	7,500	10,000		10,000
5420W534	Valve Replacement Fund LAIF		10,000	2,500	7,500	10,000		10,000
5420W535	Tank Rehab Fund LAIF		86,336	21,584	-	21,584		124,000
5420W540	Vehicle Replacement Fund LAIF		10,000	2,500	7,500	10,000		10,000
5420W542	Waterline Replacement Fund LAIF		56,336	14,084	42,252	56,336		51,090
Subtotal T, D, & H Reserve Allocations:			182,672	45,668	72,252	117,920		215,090
Subtotal T, D, & H Expenses & Reserve Allocations:			314,320	132,372	95,895	228,267		379,611

Water Administration:		%	Budget 2025 - 26	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2026 - 27
5610W550	General Manager	54%	67,032	51,914	17,697	69,611	60%	69,708
5610W551	Regulatory Officer	10%	10,740	6,036	2,733	8,769	15%	16,590
5610W553	Systems Operator II	1%	684	190	170	360	1%	700
5610W554	Sewer Lead Systems Operator III	1%	864	-	221	221	1%	890
5610W556	Water Lead Systems Operator III	1%	952	429	243	672	1%	974
5610W559	Secretary	54%	31,052	12,163	6,457	18,620	60%	30,508
5610W560	Bookkeeper	54%	29,786	34,457	9,551	44,008	60%	37,502
5610W561	Office Clerical - Temporary Succession Employees'	54%	39,980	29,947	8,539	38,486	60%	30,000
5610W565	Part-Time Employee Field Crew	-	-	137	-	137	-	-
5614W565	PERS Employer Unfunded Liability	54%	67,860	48,067	16,199	64,266	55%	78,852
5614W566	Workers' Compensation Insurance	54%	5,378	2,547	2,900	5,447	55%	5,996
5614W567	FICA Payroll Tax	54%	25,576	17,383	6,158	23,541	55%	26,272
5614W568	PERS Contributions	54%	22,571	21,335	7,043	28,378	55%	20,362
5614W569	Health Insurance	54%	45,628	37,297	13,819	51,116	55%	6,104
5614W570	SUI Payroll Tax	54%	1,632	1,044	343	1,387	55%	1,352
5614W571	Retiree Health Benefits Paid (acwa)	54%	19,426	13,909	4,528	18,437	55%	18,032
5614W572	PEPRA Employer Contributions	54%	14,798	7,458	2,407	9,865	55%	16,822
5614W573	PEPRA Employer Unfunded Liability	54%	973	681	230	911	55%	1,000
5614W575	Dental/Vision Insurance	54%	3,900	2,961	1,248	4,209	55%	5,490
5614W576	Life Insurance	54%	986	673	182	855	55%	806
5614W577	Supplies	60%	4,000	2,826	937	3,763	60%	4,000
5620W578	Postage	60%	6,800	5,372	2,008	7,380	60%	6,200
5620W580	Printing	60%	2,500	277	-	277	60%	300
5620W581	Employee Travel/Expenses	D+60%	3,500	1,240	1,525	2,765	D+60%	3,000
5620W582	Employee Meetings/Conferences	D+60%	2,500	1,372	200	1,572	D+60%	2,000
5620W583	Education	D	200	17	50	67	D	200
5620W584	Certification Renewal	D	200	120	60	180	D	200
5620W585	Public Relations	60%	700	521	79	600	60%	700
5620W586	District Uniforms	54%	1,080	907	65	972	55%	-
5620W679	Alarm System Monitoring	60%	504	479	126	605	60%	605
5621W590	Membership/Subscriptions	60%	1,600	917	100	1,017	60%	1,100
5621W591	Banking/Court Costs	60%	3,000	1,585	460	2,045	60%	2,000
5621W592	Website/Advertising	60%	700	583	78	661	60%	700
5630W600	Insurance	60%	36,726	35,069	6,535	41,604	60%	43,684
5630W601	Employee Cell Phone Allowance	54%	608	347	330	677	55%	476
5670W600	Propane	60%	100	-	-	-	60%	100
5670W604	Equipment Lease	60%	3,780	3,074	548	3,622	60%	3,230

Water Administration Cont:		%	Budget 2025 - 26	3rd Qtr Expenses	2025 - 26 Expenses Projected 4th Qtr Expenses	Total Expenses	%	Budget 2026 - 27
5670W605	Office Equipment Expense	60%	500	-	-	-	60%	500
5670W610	Maintenance Office Equipment	60%	300	-	-	-	60%	100
5670W611	Maintenance Office Building	60%	4,800	124	100	224	60%	2,000
5670W612	Contracted Services	60%	3,000	2,515	543	3,058	60%	3,100
5670W613	Engineering Services	60%	1,000	-	3,346	3,346	60%	1,000
5680W620	Supplies Safety	60%	1,000	977	132	1,109	60%	1,200
5682W350	Interest Payments Loan CEC	69.47% I	9,222	4,387	4,206	8,593	69.47% I	7,958
5682W630	Utility Office	60%	500	481	18	499	60%	554
5682W631	Principal Payments Loan CEC Office	1.86% P	1,680	846	581	1,427	1.86% P	1,714
5683W630	Internet Services Office/Telephone	60%	2,520	1,885	628	2,513	60%	2,520
5683W631	Telephone	60%	1,650	1,328	225	1,553	60%	1,600
5683W632	Service Fee - State	D	6,800	6,232	-	6,232	D	6,600
5683W633	Service Fee - Federal SSA	60%	100	100	-	100	60%	60
5683W634	Service Fee - County	60%	6,350	5,834	331	6,165	60%	6,350
5684W635	Auditor	60%	9,510	9,403	-	9,403	60%	10,320
5684W636	Legal Counsel	D+60%	2,000	357	400	757	D+60%	1,500
5684W638	Director Fees	60%	5,460	3,666	995	4,661	60%	5,070
5684W639	Director Travel/Conferences	60%	7,200	2,427	1,993	4,420	60%	6,500
5686W640	Director Election	60%	300	-	-	-	60%	3,300
5686W642	CERBT Actuarial Evaluation Report	60%	350	330	1,800	2,130	60%	348
5686W650	Computer Updates/Subscriptions	60%	6,000	5,613	200	5,813	60%	7,894
Subtotal Normal Water Admin Expenditures:			528,538	389,837	129,267	519,104		506,643
5686W643	OP&B Contributions (CERBT)		12,160	12,160	-	12,160		12,160
5687W649	Computer Server Upgrade		3,000	750	2,250	3,000		9,900
Subtotal Water Admin Reserve Allocations:			15,160	12,910	2,250	15,160		22,060
Total Water Admin Expenditures & Reserve Allocations:			543,698	402,747	131,517	534,264		528,703
Total Water Enterprise Expenditures:			827,768	568,566	212,473	781,039		831,896
Total Water Reserve Allocations:			278,729	78,802	90,175	168,977		307,150
Total Water Enterprise Expenditures & Reserve Allocations:			1,106,497	647,369	302,648	950,017		1,139,046

Sewer Administration:		%	Budget 2025 - 26	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2026 - 27
5701S650	General Manager	42%	52,136	34,216	13,765	47,981	36%	41,922
5701S651	Regulatory Officer	10%	10,740	4,193	2,753	6,926	15%	16,500
5701S653	Systems Operator II	1%	684	63	170	253	1%	700
5701S656	Water Lead Systems Operator III	1%	864	-	243	243	1%	974
5701S657	Sewer Lead Systems Operator III	1%	952	-	221	221	1%	890
5701S660	Secretary	42%	24,150	6,443	5,022	11,465	36%	18,304
5701S661	Bookkeeper	40%	22,063	16,158	7,075	23,233	34%	21,250
5701S662	Part-Time Field Crew	-	-	43	-	-	0%	-
5701S665	Office Clerical - Temporary Succession Employees'	46%	36,108	19,965	8,205	28,170	49%	20,000
5714S667	PERS Employer Unfunded Liability	46%	57,062	47,234	15,567	62,801	45%	64,518
5714S668	Workers' Compensation Insurance	46%	4,582	2,479	-	2,479	45%	4,906
5714S669	FICA Payroll Tax	46%	21,787	16,679	5,917	22,596	45%	21,494
5714S670	PERS Contributions	46%	19,227	19,865	6,766	26,631	45%	16,658
5714S671	Health Insurance	46%	38,870	34,492	13,277	47,769	45%	49,994
5714S672	SUI Payroll Tax	46%	1,392	973	137	1,110	45%	1,104
5714S673	Dental/Vision Insurance	46%	3,324	2,721	1,199	3,920	45%	4,492
5714S674	Life Insurance	46%	840	626	175	801	45%	658
5714S675	Retiree Health Benefits Paid [acwa]	46%	16,548	11,409	4,351	15,760	45%	18,052
5714S676	Employee Cell Phone Allowance	46%	518	355	318	673	45%	388
5714S677	PEPRA Employer Contributions	46%	12,404	7,178	2,312	9,490	45%	13,762
5714S678	PEPRA Employer Unfunded Liability	46%	828	669	221	890	45%	910
5720S679	Alarm System Monitoring	40%	336	320	84	404	40%	336
5720S680	Supplies	40%	2,900	1,862	625	2,487	40%	2,900
5720S681	Postage	40%	4,000	3,581	1,200	4,781	40%	3,500
5720S682	Printing	40%	1,300	184	100	284	40%	400
5720S683	Employee Travel/Expenses	D+40%	2,500	692	981	1,673	D+40%	2,000
5720S684	Employee Meetings/Conferences	D+40%	1,400	828	250	1,078	D+40%	1,200
5720S685	Education	D	400	-	-	-	D	300
5720S686	Certification Renewal	D	500	228	-	228	D	650
5720S687	Public Relations	40%	450	276	50	326	40%	500
5720S688	District Uniforms	46%	920	842	50	892	46%	-
5721S690	Membership/Subscriptions	40%	600	593	-	593	40%	750
5721S691	Banking/Court Costs	40%	2,000	368	288	656	40%	1,000
5721S692	Website/Advertising	40%	500	389	136	525	40%	500
5730S700	Insurance	40%	24,484	23,380	2,615	25,995	40%	27,808
5770S701	Propane	40%	125	-	-	-	40%	125
5770S704	Equipment Lease	40%	2,500	2,049	366	2,415	40%	2,154

2025 - 26 Expenses  
Budget 2025 - 26  
3rd Qtr Expenses  
Projected 4th Qtr Expenses  
Total Expenses  
%  
Budget 2026 - 27

		%	Budget 2025 - 26	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2026 - 27
<b>Sewer Administration Cont:</b>								
5770S705	Office Equipment Expense	40%	300	-	-	-	40%	200
5770S706	Maintenance Office Equipment	40%	200	-	-	-	40%	200
5770S707	Maintenance Office Building	40%	3,200	87	100	187	40%	1,000
5770S708	Supplies Safety	40%	650	506	40	546	40%	600
5770S709	Contracted Services	40%	2,000	1,677	483	2,160	40%	2,200
5770S710	Engineering	D	5,000	218	2,231	2,449	D	2,500
5782S720	Utility Office	D	340	313	13	326	D	362
5782S721	Principal Payments Loan CEC Office	1.86% P	1,680	846	831	1,697	1.86% P	1,714
5782S722	Interest Payments Loan CEC	30.53% I	4,053	1,928	1,848	3,776	30.53% I	3,498
5783S724	Internet Services Office/Telephone	40%	1,675	1,256	419	1,675	40%	1,675
5783S725	Telephone	40%	1,150	885	150	1,035	40%	1,150
5783S726	Service Fee - State	40%	50,050	42,950	-	42,950	40%	38,272
5783S727	Service Fee - County	D	3,500	3,096	330	3,426	D	3,500
5783S728	Service Fee - Federal SSA	40%	100	-	-	-	40%	40
5784S730	Auditor	37%	5,864	6,602	-	6,602	37%	6,880
5784S731	Legal Counsel	D+40%	1,500	670	200	870	D+40%	1,000
5784S733	Director Fees	40%	3,640	2,444	956	3,400	40%	3,380
5785S740	Director Travels/Conferences	40%	4,800	1,531	1,328	2,859	40%	3,800
5786S741	Director Election	40%	200	-	-	-	40%	2,200
5787S749	Computer Server Upgrade	40%	4,000	3,813	200	4,013	40%	5,262
5787S758	CERBT Actuarial Evaluation Report	40%	220	220	1,200	1,420	40%	232
<b>Subtotal Normal Sewer Admin Expenditures:</b>								
5787S759	OP&B Contributions {CERBT}		9,120	9,120	-	9,120		9,120
5787S755	Computer Server Upgrade		1,000	250	750	1,000		6,585
<b>Subtotal Sewer Admin Reserve Allocations:</b>			10,120	9,370	750	10,120	-	15,705
<b>Total Sewer Admin &amp; Reserve Allocations:</b>			474,236	339,764	105,518	445,239	-	456,949
<b>Sewer Collections:</b>								
5801S751	Regulatory Officer	25%	26,850	13,259	6,833	20,092	25%	22,658
5801S753	Systems Operator II	25%	17,060	12,113	4,254	16,367	25%	18,050
5801S756	Water Lead Systems Operator III	25%	23,780	14,240	6,077	20,317	25%	20,012
5801S757	Sewer Lead Systems Operator III	27%	23,338	14,050	5,529	19,579	27%	24,588
5801S760	Part-Time Employee Field Crew	2@20%	3,292	1,869	-	1,869	2@25%	3,540

Sewer Collections Cont:		%	Budget 2025 - 26	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2026 - 27
5802S750	Fuel Auto	25%	2,900	2,395	-	2,395	25%	4,125
5802S751	Maintenance Auto	25%	1,400	346	-	346	25%	800
5802S752	Repair Auto	25%	1,000	949	-	949	25%	1,000
5810S765	Utility Lift Stations #3,4,5,6,7	D	5,250	2,816	2,532	5,348	D	5,900
5810S766	Utility Lift Station #2	D	5,350	2,918	1,800	4,718	D	5,240
5810S767	Utility Lift Station #1	D	17,200	9,815	6,722	16,537	D	18,356
5810S768	Supplies General	D	1,200	523	400	923	D	1,974
5810S769	Tools	25%	450	226	150	376	25%	400
5810S770	Repair Safety Equipment	D	500	482	-	482	D	500
5810S771	Telemetry System Maintenance & Repair	25%	1,500	-	-	-	25%	1,000
5811S773	Maintenance Equipment	D	1,500	544	400	944	D	1,500
5811S774	Equipment Repair	D	1,000	1,190	5,600	6,790	D	5,000
5811S775	Contracted Services	D+%	500	564	200	764	D+%	700
5820S780	Maintenance Lift Station	D	500	46	1,000	1,046	D	1,000
5820S782	Repair Lift Station	D	1,000	1,702	200	1,902	D	2,000
5820S783	Maintenance Sewer Line	D	2,000	-	200	200	D	1,500
5820S785	Repair Sewer Line	D	12,000	161,106	-	161,106	D	20,000
5820S786	Sewer Reimbursement Insurnce Expense			(4,124)	-	(4,124)		-
5820S790	Maintenance & Repair LPSS			135	-	135		200
Subtotal Sewer Collection Systems Expenditures:			149,570	237,166	41,897	279,063		159,993
5820S779	Lift Station Rehab Fund LAIF		5,000	1,250	3,750	5,000		10,000
5820S788	Vehicle Replacement Fund LAIF		2,000	500	1,500	2,000		10,000
5820S801	Sewer Line Replacement		2,500	625	1,875	2,500		22,068
Subtotal Sewer Collection Reserve Allocations:			9,500	2,375	7,125	9,500		42,068
Total Sewer Collection & Reserve Allocations:			159,070	239,541	49,022	288,563		202,061
Sewer Treatment:								
5901S803	Systems Operator II	23%	15,696	17,128	3,914	21,042	23%	18,050
5901S805	Regulatory Officer	15%	16,101	30,754	4,100	34,854	15%	22,658
5901S807	Sewer Lead Systems Operator III	26%	22,474	25,834	5,087	30,921	26%	36,168
5901S808	Water Lead Systems Operator III	23%	21,894	11,309	6,806	18,115	23%	25,856
5901S809	Part-Time Employee Field Crew	30%	4,940	2,281	-	2,281	30%	3,540
5902S801	Fuel Auto	25%	2,900	2,395	-	2,395	25%	4,125
5902S802	Maintenance Auto	25%	1,400	325	-	325	25%	800
5902S803	Repair Auto	25%	1,000	970	-	970	25%	1,000
5910S813	Principal Payments Loan CEC WWTP	28.67% P	25,889	13,037	13,112	26,149	28.67% P	26,412
5910S814	Utility Wetlands	D	230	119	150	269	D	298
5910S815	Utility WWTP	D	23,500	24,253	150	24,403	D	27,088

	%	Budget 2025 - 26	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2026 - 27
<b>Sewer Treatment Cont:</b>							
5910S816	D	300	138	100	238	D	300
	25%	450	521	36	557	25%	575
5910S817	D	58,000	43,664	14,555	58,219	D	63,800
5910S818	D+%	5,000	3,398	-	3,398	D+%	-
5910S819	D	1,000	499	146	645	D	750
5910S820	D	500	336	-	336	D	300
5910S822	D	100	121	-	121	D	200
5911S825	D	7,500	10,897	-	10,897	D	11,442
5911S826	D	1,000	949	-	949	D+%	1,000
5920S824	D	500	540	-	540	D	600
5920S825	D	600	401	225	626	D	600
5920S826	D	4,000	3,254	3,000	6,254	D	6,000
5920S827	D	1,000	65	1,468	1,533	D	1,500
5920S830	D	2,200	3,223	400	3,623	D	2,200
5920S831	D	200	(440)	600	160	D	200
5920S833	D	5,000	1,452	3,800	5,252	D	3,000
5920S849	D	13,000	11,837	6,000	17,837	D	34,472
5920S850	D	1,500	-	-	-	25%	1,000
5920S860	D	237,874	209,260	63,649	272,909	25%	293,934
<b>Subtotal Sewer Treatment Expenditures:</b>							
5920S900		10,000	2,500	7,500	10,000		20,000
5920S910		7,048	1,762	5,286	7,048		20,000
5920S915		12,000	-	-	-		-
<b>Subtotal Sewer Treatment Reserve Allocations:</b>							
		29,048	4,262	12,786	17,048		40,000
<b>Total Sewer Treatment Expenditures &amp; Reserve Allocations:</b>							
		266,922	213,522	76,435	289,957		333,934
<b>Total Sewer Enterprise Expenditures:</b>							
		851,560	776,820	210,314	987,091		895,171
<b>Total Sewer Reserve Allocations:</b>							
		48,668	16,007	20,661	36,668		97,773
<b>Total Sewer Enterprise Expenditures &amp; Reserve Allocations:</b>							
		900,228	792,827	230,975	1,023,759		992,944

		%		Budget 2025 -	3rd Qtr	Projected 4th	Total	%		Budget 2026 -
		26		Expenses	Expenses	Expenses	Expenses	27		27
<b>Community Facilities District:</b>										
6100C050	General Manager	4%	4,966	3,947	1,311	5,258	4%	4,552		
6100C051	Bookkeeper	6%	3,310	3,232	1,061	4,293	6%	3,752		
6100C052	Secretary	4%	2,300	426	478	904	4%	2,034		
6100C070	Banking/Court Costs	D	50	-	-	-	D	50		
6100C100	Service Fee - County	D	2,004	1,000	1,001	2,001	D	2,002		
6100C110	Supplies Administrative	%	-	-	-	-	%	-		
6100C311	Tax Consulting Services	D	4,100	-	6,234	6,234	D	4,600		
6100C312	Auditor	3%	500	-	500	500	3%	500		
<b>Subtotal CFD Normal Expenditures:</b>			<b>17,230</b>	<b>8,605</b>	<b>10,585</b>	<b>19,190</b>		<b>17,490</b>		
<b>CFD Loan Annual Expenses:</b>										
6100C215	Interest Payments Loan USDA	D	114,373	56,554	56,554	113,108	D	110,495		
6100C216	Principal Payments Loan USDA	D	92,000	-	95,000	95,000	D	97,000		
6100C220	Interest Payments Loan SRF	D	14,306	10,230	4,076	14,306	D	13,125		
6100C221	Principal Payments Loan SRF	D	62,194	-	62,194	62,194	D	63,375		
<b>Subtotal CFD Loan Annual Expenditures:</b>			<b>282,873</b>	<b>66,784</b>	<b>217,824</b>	<b>284,608</b>		<b>283,995</b>		
<b>Total CFD Normal &amp; Loan Expenditures:</b>			<b>300,103</b>	<b>75,389</b>	<b>228,409</b>	<b>303,798</b>		<b>301,485</b>		
6100C350	W/WTP Short Lived Asset Fund LAIF		15,730	2,314	13,416	15,730		15,730		
6100C351	Loan Payment Reserve Account (Return of Interest) LAIF		90,535	-	86,840	86,840		88,965		
<b>Subtotal CFD Reserve Allocations:</b>			<b>106,265</b>	<b>2,314</b>	<b>100,256</b>	<b>102,570</b>		<b>104,695</b>		
<b>Total CFD Enterprise &amp; Reserve Allocations:</b>			<b>406,368</b>	<b>77,703</b>	<b>328,665</b>	<b>406,368</b>		<b>406,180</b>		
<b>Grand Total of all Programs:</b>										
<b>Total Water Enterprise Expenditures &amp; Rehab</b>		-	<b>1,106,497</b>	<b>647,369</b>	<b>302,648</b>	<b>950,017</b>	-	<b>1,139,046</b>		
<b>Total Sewer Enterprise Expenditures &amp; Rehab</b>		-	<b>900,228</b>	<b>792,827</b>	<b>230,975</b>	<b>1,023,759</b>	-	<b>992,944</b>		
<b>Total CFD Enterprise Expenditures &amp; Rehab</b>		-	<b>406,368</b>	<b>77,703</b>	<b>328,665</b>	<b>406,368</b>	-	<b>406,180</b>		
<b>Grand Total of All Programs</b>		-	<b>2,413,093</b>	<b>1,517,899</b>	<b>862,288</b>	<b>2,380,144</b>	-	<b>2,538,170</b>		

RECAP CAPITAL IMPROVEMENT/REPLACEMENT FUNDS:

		%	Budget 2025 - 26	3rd Qtr Expenses	Projected 4th Qtr Expenses	Total Expenses	%	Budget 2026 - 27	
5140W435	Well Rehab Fund		60,000	15,000	-	15,000		60,000	
5140W437	Gravel & Grade Road to Well #5		20,897	5,224	15,673	20,897		10,000	
5420W532	Hydrant Replacement Fund		10,000	2,500	7,500	10,000		10,000	
5420W533	Equip. Replacement - Pipe Locator		10,000	2,500	7,500	10,000		10,000	
5420W534	Valve Replacement Fund		10,000	16,584	7,500	24,084		10,000	
5420W535	Tank Rehab Fund		86,336	21,584	-	21,584		124,000	
5420W540	Vehicle Replacement Fund		10,000	2,500	2,500	5,000		10,000	
5420W542	Waterline Replacement Fund		56,336	-	42,252	42,252		51,090	
5687W646	Computer Server Upgrade		3,000	750	2,250	3,000		9,900	
5787S755	Computer Server Upgrade		1,000	250	750	1,000		6,585	
5820S779	Lift Station Rehab Fund		5,000	1,250	3,750	5,000		10,000	
5820S788	Vehicle Replacement Fund		2,000	500	1,500	2,000		10,000	
5820S800	Carbide Sewer Camera Wheels		2,500	625	1,875	2,500		-	
5820S801	Sewer Line Replacement		-	-	-	-		22,068	
5920S900	Chlorine Generation Fund		10,000	2,500	7,500	10,000		20,000	
5920S910	Aeration Brush Replacement Fund		7,048	1,762	5,286	7,048		20,000	
5920S915	WWTTP Gate		12,000	-	-	-		-	
6100C350	WWTTP Short Lived Asset Reserve		15,730	-	13,416	13,416		15,730	
6100C351	USD A/SRF Loan Payment Reserve		90,535	-	86,840	86,840		88,965	
	Subtotals Rehab & Replacement:		412,382	73,529	206,992	279,621		488,338	
<b>OPERB LIABILITY FUNDS:</b>									
5686W645	Future Retiree OPEB Liability		12,160	12,160	-	12,160		12,160	
5787S750	Future Retiree OPEB Liability		9,120	9,120	-	9,120		9,120	
	<b>Total OPEB:</b>		21,280	21,280	-	21,280		21,280	
	<b>Total Rehab, Replacement &amp; OPEB Liability</b>	Funding 25/26:	433,662	94,809	206,992	300,901	Funding 26/27:	509,618	

Allocation Key  
 D= Direct Charges  
 %=Percent of charge  
 %s=Combination of percent's  
 D+%=Could be direct and %s  
 YJE=Year End Journal Entries