

**Agenda**  
**Rio Linda / Elverta Community Water District**  
**Executive Committee**

June 10, 2026 @ 6:00 P.M.

THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC  
RLECWD DISTRICT OFFICE  
730 L STREET, RIO LINDA CA 95673

OR REMOTELY WITH ZOOM INFORMATION BELOW:

<https://us02web.zoom.us/j/89660327710?pwd=uwAy9fqJF5jW3Z98NlqYlSzfRfG2O.1>

Meeting ID: 89660327710

Passcode: 834386

PHONE IN: 1-669-900-6833

Director Vicky Young will participate remotely from 6740 W. 4<sup>th</sup> Street, Rio Linda, CA 95673

Director Maria Livertt will participate remotely from 600 Martinsville Road, Oakland, KY 42159

Public documents relating to any open session items listed on this agenda that are distributed to the Committee members less than 72 hours before the meeting are available for public inspection on the counter of the District Office, 730 L St, Rio Linda, CA.

The public may address the Committee concerning any item of interest. Persons who wish to comment on either agenda or non-agenda items should address the Executive Committee Chair. The Committee Chair will call for comments at the appropriate time. Comments will be subject to reasonable time limits (3 minutes).

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability related modification or accommodation to participate in this meeting, then please contact the District office at (916) 991-1000. Requests must be made as early as possible and at least one full business day before the start of the meeting.

### **Call to Order**

### **Public Comment**

This is an opportunity for the public to comment on non-agenda items within the subject matter jurisdiction of the Committee. Comments are limited to 3 minutes.

### **Items for Discussion:**

1. Public Works Projects Update (Contract District Engineer)
2. CPS HR Consulting Services Agreement Revisions
3. Preliminary Budget for Fiscal Year 2026/2027
4. Resolution for Dismissal of Tim Shaw as GM of RLECWD without Cause
5. Discuss Expenditures for April 2026
6. Discuss Financial Reports for April 2026

### **Directors' and General Manager Comments:**

Next Executive Committee meeting: 7-08-2026, 6:00 P.M. at Visitors / Depot, 6730 Front St Rio Linda, CA

**ADA COMPLIANCE STATEMENT**

*In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916-991-1000. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.*



## Executive Committee Agenda Item: 1

**Date:** June 10, 2026

**Subject:** General Status Update from the Contract District Engineer

**Contact:** Mike Vasquez, PE, PLS, Contract District Engineer

### **Recommended Committee Action:**

Receive a status report on specific focus items currently being addressed by the District Engineer.

### **Current Background and Justification:**

Subjects anticipated for discussion include:

1. Hexavalent Chromium Compliance Planning
  - a. Wells 15, 10, 2A
2. 2025/2026 FY CIP Valve Replacement Project
3. 2025 UWMP
4. Water Meter Replacement Project
5. Water Loss Audit Reports
6. Annual Water Supply and Demand Assessment (AWSDA)
7. Development Review – Century Palms Estates

### **Conclusion:**

I recommend the Executive Committee receive the status report from the Contract District Engineer. Then, if necessary and appropriate, forward an item(s) onto the June 22, 2026 Board of Directors Meeting agenda with recommendations as necessary.



## Executive Committee Agenda Item: 2

**Date:** June 10, 2026

**Subject:** CPS HR Consulting Services Agreement Revisions

**Staff Contact:** Felix M. Felix, Interim General Manager

### **Recommended Committee Action:**

The Executive Committee should make considerations and forward their recommendations to the Board for approval.

### **Current Background and Justification:**

CPS HR Consulting was retained to assist with the recruitment of a GM. After initial review of the services agreement by CPS HR, they made some revisions to the contract that will require review by the Committee.

### **Conclusion:**

The Committee should consider reviewing the revised agreement and make recommendations to be forwarded to the Board.

This item will be placed on the June 22nd Board agenda.

**RIO LINDA/ELVERTA COMMUNITY WATER DISTRICT**

**PROJECT:** \_\_\_\_\_

**PROJECT NO.** \_\_\_\_\_

**PROFESSIONAL SERVICES AGREEMENT**

THIS PROFESSIONAL SERVICES AGREEMENT (“Agreement”) is made and entered into this \_\_\_ day of \_\_\_\_\_ 2026, by and between the Rio Linda Elverta Community Water District, a county water district of the State of California (“District”) and \_\_\_\_\_, Cooperative Personnel Services dba CPS HR Consulting, (“Contractor”) (each individually a “Party” and collectively the “Parties”). There are no other parties to this Agreement.

**RECITALS**

A. Contractor represents to District that it is a duly qualified and licensed firm experienced in providing \_\_\_\_\_ executive recruitment consulting services.

B. In the judgment of the Board of Directors of District, it is necessary and desirable to employ the services of Contractor to perform \_\_\_\_\_ recruitment services for the General Manager.

C. Contractor has been selected as sufficiently qualified to provide services to the District

D. Specific consulting services are described in Exhibit 1. All compensation shall be based the terms provided in this Agreement.

**NOW, THEREFORE**, in consideration of the promises and covenants set forth below, the Parties agree as follows:

**AGREEMENT**

**Section 1. Recitals.** The recitals set forth above (“Recitals”) are true and correct and are hereby incorporated into and made part of this Agreement by this reference. In the event of any inconsistency between the Recitals and Sections 1 through 18 of this Agreement, Sections 1 through 18 shall prevail.

**Section 2. Term.** This Agreement shall commence on the Effective Date and terminate on \_\_\_\_\_ December 31, 2026 (“Term”), unless the Parties mutually agree in writing to terminate the Agreement earlier or extend the Term pursuant to this Agreement.

**Section 3. Effective Date.** This Agreement shall only become effective once all of the Parties have executed the Agreement (the “Effective Date”). Contractor, however, shall not commence the performance of the Services until it has been given notice by District (“Notice to Proceed”).

**Section 4. Work.**

(a) *Services.* Subject to the terms and conditions set forth in this Agreement, Contractor shall perform the Services as described in Exhibit 1. services performed by the Contractor which are

beyond the scope of Exhibit 1 shall not receive additional compensation for the performance unless they are approved by the District in writing.

(b) *Modification of Services.* Only the District's General Manager may authorize extra or changed work. Failure of Contractor to secure such a written authorization for extra or changed work shall constitute a waiver of any and all right to adjustment in the Agreement price or Agreement time due to such unauthorized work and thereafter Contractor shall be entitled to no compensation whatsoever for the performance of such work. Contractor further waives any and all right or remedy by way of restitution or quantum merit for any and all extra work performed without such express and prior written authorization of the General Manager.

**Section 5. Time of Performance.** Contractor warrants that it will commence performance of the Services within thirty (30) calendar days of the Notice to Proceed and shall conform to normal and customary standards for services provided. The time of performance is a material term of this Agreement relied on by District in entering into this Agreement.

**Section 6. Payment.** District shall pay Contractor for all Services described in Exhibit 1 and which are to be performed by Contractor.

District shall pay Contractor within thirty (30) days of ~~Project completion, acceptance of the Services by District, and/or~~ receipt of Contractor's invoice for the Services, which will be issued in equal installments upon completion of each phase of the recruitment process. All payments will be made in accordance with this Agreement.

**Section 7. Representations of Contractor.** District relies upon the following representations by Contractor in entering into this Agreement:

(a) *Standard of Care.* District has relied upon the professional ability and training of Contractor as a material inducement to enter into this Agreement. Contractor hereby warrants that it is qualified to perform the Services as provided in Exhibit 1 and that all of its services will be performed in accordance with the generally accepted contractor practices and standards, in compliance with all applicable federal, state and local laws.

(b) *Independent Contractor.* In performing the services hereinafter specified, Contractor shall act as an independent Contractor and shall have control of the work and the manner in which it is performed. Contractor is not to be considered an agent or employee of District, and is not entitled to participate in any pension plan, insurance, bonus, or similar benefits District provides its employees. In the event District exercises its right to terminate this Agreement, Contractor expressly agrees that it shall have no recourse or right of appeal under rules, regulations, ordinances, or laws applicable to employees. Nothing contained herein shall be construed as creating an employment, agency or partnership relationship between District and Contractor.

(c) *Authority.* Contractor represents that it possesses the necessary licenses, permits and approvals required to perform the Services or will obtain such licenses, permits or approvals prior to the time such licenses, permits or approvals are required. Contractor shall also ensure that all sub-contractors are similarly licensed and qualified. Contractor represents and warrants to District that Contractor shall, at Contractor's sole cost and expense, keep in effect or obtain at all times during the Term of this Agreement, any licenses, permits, and approvals which are legally required for Contractor to practice Contractor's profession at the time the Services are rendered including registration for public works projects with the Department of Industrial Relations.

(d) *No Conflict of Interest.* Contractor represents that no conflict of interest will be created under state or federal law by entering into or in carrying out this Agreement. Contractor

further promises that in the performance of this Agreement, no person having such interest will be knowingly employed. If requested to do so by District, Contractor shall complete and file, and shall cause any person doing work under this Agreement to complete and file, a "Statement of Economic Interest" with the Sacramento County Clerk disclosing their financial interests.

(e) *Prevailing Wage.* Contractor agrees to pay all craftsmen and laborers required as part of the consulting services at least the minimum prevailing wage required by the Department of Industrial Relations of the State of California. Contractor understands and agrees that it is Contractor's responsibility to determine the minimum prevailing wage and to report compliance as required under California law.

**Section 8. Conformity with Law and Safety.** Contractor shall observe and comply with all applicable laws, ordinances, codes and regulations of governmental agencies, including federal, state, municipal and local governing bodies having jurisdiction over any or all of the scope of Services, including all provisions of the Occupational Safety and Health Act of 1979 as amended, all California Occupational Safety and Health Regulations, the California Building Code, the American with Disabilities Act, and all other applicable federal, state, municipal and local safety regulations, appropriate trade association safety standards, and appropriate equipment manufacturer instructions. ~~Contractors's~~ Contractor's failure to comply with any laws, ordinances, codes or regulations applicable to the performance of the Services hereunder shall constitute a breach of contract. In cases where standards conflict, the standard providing the highest degree of protection shall prevail.

If a death, serious personal injury or substantial property damage occurs in connection with the performance of this Agreement, Contractor shall immediately notify the District's risk manager by telephone. If any accident occurs in connection with this Agreement, Contractor shall promptly submit a written report to District, in such form as the District may require. This report shall include the following information: (a) name and address of the injured or deceased persons; (b) name and address of Contractors sub-Contractor, if any; (c) name and address of Contractor's liability insurance carrier; and (d) a detailed description of the accident, including whether any of District's equipment, tools or materials were involved.

If a release of a hazardous material, substance, or waste occurs in connection with the performance of this Agreement, Contractor shall immediately notify District. Contractor shall not store hazardous materials or hazardous waste within the District limits without a proper permit from District.

**Section 9. Excusable Delays.** Contractor shall not be in breach of this Agreement in the event that performance of Services is temporarily interrupted or discontinued due to a "Force Majeure" event which is defined as: riots, wars, sabotage, civil disturbances, insurrections, explosion, natural disasters such as floods, earthquakes, landslides, fires, strikes, lockouts and other labor disturbances or other catastrophic events, which are beyond the reasonable control of Contractor. Force Majeure does not include: (a) Contractor's financial inability to perform; (b) Contractor's failure to obtain any necessary permits or licenses from other governmental agencies; or (c) Contractor's failure to obtain the right to use the facilities of any public utility where such failure is due solely to the acts or omissions of the Contractor.

**Section 10. Assignment Prohibited.** No Party to this Agreement may assign any right or obligation pursuant to this Agreement. Any attempt or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no effect.

**Section 11. Ownership and Disclosure of Work Product.** District shall be the owner of and shall be entitled to immediate possession of accurate reproducible copies of any design computations,

plans, specifications copies of correspondence, maps, or other pertinent data and information gathered or computed by Contractor (“Work Product”) in the performance of and prior to termination of this Agreement by District or upon completion of the work pursuant to this Agreement. Contractor may retain copies of the above-described documents but agrees not to disclose or discuss any information gathered, discovered, or generated in any way through this Agreement without the express written permission of District, during the term of this Agreement and for a period of one hundred eighty (180) days following expiration of the term of the Agreement.

When this Agreement is terminated, Contractor agrees to return to District all documents, drawings, photographs and other written or graphic material, however produced, that it received from District, its Contractors or agents, in connection with the performance of its Services under this Agreement. All materials shall be returned in the same condition as received.

**Section 12. Termination by Default.** If a Party should fail to perform any of its obligations hereunder, within the time and in the manner herein provided, or otherwise violates any of the terms of this Agreement (the “Defaulting Party”), the other Party shall give notice to the Defaulting Party and allow such Party ten (10) days to correct such deficiency. If the Defaulting Party does not correct such deficiency, the other Party may immediately terminate this Agreement by giving written notice of such termination, stating the reason for such termination. In such event, Contractor shall be entitled to receive payment for all services satisfactorily rendered, provided, however, there shall be deducted from such amount the amount of damage, if any, sustained by virtue of any breach of this Agreement by Contractor. If payment under this Agreement is based upon a lump sum in total or by individual task, payment for services satisfactorily rendered shall be an amount which bears the same ratio to the total fees specified in the Agreement as the services satisfactorily rendered hereunder by ~~Contractor~~ Contractor bear to the total services otherwise required to be performed for such total fee, provided, however, that there shall be deducted from such amount the amount of damage, if any sustained by District by virtue of any breach of this Agreement by Contractor.

(a) Contractor shall deliver copies of all Work Product prepared by it pursuant to this Agreement.

(b) If District terminates this Agreement before District issues the Notice to Proceed to Contractor or before Contractor commences any Services hereunder, whichever last occurs, District shall not be obligated to make any payment to Contractor. If District terminates this Agreement after District has issued the Notice to Proceed to Contractor and after ~~Contractor~~ Contractor has commenced performance under this Agreement, District shall pay Contractor the reasonable value of the Services rendered by Contractor pursuant to this Agreement prior to termination of this Agreement. District shall not in any manner be liable for Contractor’s actual or projected lost profits had Contractor’s completed the Services. Contractor shall furnish to District such financial information, as in the judgment of the District Manager, is necessary to determine the reasonable value of the Services rendered by ~~Contractor~~ Contractor prior to termination.

(c) Except as provided in this Agreement, in no event shall District be liable for costs incurred by or on behalf of Contractor after the date of the notice of termination.

**Section 13. Liability for Breach.** Neither Party waives the right to recover damages against the other for breach of this Agreement including any amount necessary to compensate District for all detriment proximately caused by Contractor’s failure to perform its obligations hereunder or which in the ordinary course of things would be likely to result therefrom. District reserves the right to offset such damages against any payments owed to Contractor. District shall not in any manner be liable for Contractor’s actual or projected lost profits had Contractor completed the Services required by this Agreement. In the event of Termination by either Party, copies of all finished or unfinished Work Product shall become the property of District. Notwithstanding the above, in no event shall

District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement or the Services performed in connection with this Agreement.

**Section 14. Insurance Coverage.** During the Term, the Contractor shall maintain in full force and effect policies of insurance set forth herein, which shall be placed with insurers with a current A M Best's rating of no less than A VII, and will provide the District with written proof of said insurance. Contractor shall maintain coverage as follows:

(a) *Professional Liability.* professional liability insurance for damages incurred by reason of any actual or alleged negligent act, error or omission by Contractor or sub-Contractor in the amount of One Million Dollars (\$1,000,000.00) combined single limit each occurrence and annual aggregate. If the Contractor's prime agreement requires the sub-Contractor to carry additional Professional Liability insurance the sub-Contractor shall increase their Professional Liability insurance to meet the prime agreement's requirements for the duration of the Project.

(b) *General Liability.* Contractor shall carry commercial general liability insurance in an amount no less than One Million Dollars (\$1,000,000.00) combined single limit for each occurrence, covering bodily injury and property damage. If commercial general liability insurance or another form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this Project or the general aggregate shall be no less than One Million Dollars (\$1,000,000.00).

(c) *Worker's Compensation Insurance and Employer's Liability.* Contractor shall carry workers' compensation insurance as required by the State of California under the Labor Code.

(d) *Automobile Liability Insurance.* Contractor shall carry Automobile liability insurance covering bodily injury and property damage in an amount no less than One Million Dollars (\$1,000,000) combined single limit for each occurrence. Said insurance shall include coverage for ~~owned~~, hired, and non-owned vehicles.

(e) *Policy Obligations.* Contractor's indemnity and other obligations shall not be limited by the foregoing insurance requirements.

(f) *Material Breach.* If Contractor, for any reason, fails to maintain insurance coverage that is required pursuant to this Agreement, such failure shall be deemed a material breach of this Agreement. District, at its sole option, may terminate this Agreement and obtain damages from Contractor resulting from said breach. Alternatively, District may purchase such required insurance coverage, and without further notice to Contractor, District may deduct from sums due to Contractor any premium costs advanced by District for such insurance. These remedies shall be in addition to any other remedies available to District.

**Section 15. Indemnification.** To the fullest extent permitted by law (including, without limitation, California Civil Code Sections 2782 and 2782.8), Contractor shall defend, indemnify hold harmless and release District, and District's elected and appointed councils, commissions, directors, officers, employees, agents, and representatives ("District's Agents") from and against any and all actions, claims, loss, cost, damage, injury (including, without limitation, disability, injury or death of an employee of Contractor or its sub-Contractors), expense and liability of every kind, nature and description that arise out of, pertain to or relate to acts or omissions of Contractor, or any direct or indirect sub-Contractor, employee, Contractor, representative or agent of Contractor, or anyone that Contractor controls (collectively "Liabilities"). Such obligations to defend, hold harmless and indemnify District and District's Agents shall not apply to the extent that such Liabilities are caused

in whole by the sole negligence, active negligence, or willful misconduct of District or District's Agents, but shall apply to all other Liabilities. With respect to third party claims against the Contractor, the Contractor waives any and all rights of any type of express or implied indemnity against District and District's Agents. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for Contractor or its agents under Workers' Compensation acts, disability benefits acts or other employee benefit acts.

**Section 16. Notices.** Any notice or communication required hereunder between District and Contractor must be in writing, and may be given either personally, by registered or certified mail (return receipt requested), or by Federal Express, UPS or other similar couriers providing overnight delivery. If personally delivered, a notice or communication shall be deemed to have been given when delivered to the Party to whom it is addressed. If given by registered or certified mail, such notice or communication shall be deemed to have been given and received on the first to occur of (a) actual receipt by any of the addressees designated below as the party to whom notices are to be sent, or (b) five (5) days after a registered or certified letter containing such notice, properly addressed, with postage prepaid, is deposited in the United States mail. If given by Federal Express or similar courier, a notice or communication shall be deemed to have been given and received on the date delivered as shown on a receipt issued by the courier. Any Party hereto may at any time, by giving ten (10) days written notice to the other Party hereto, designate any other address in substitution of the address to which such notice or communication shall be given. Such notices or communications shall be given to the Parties at their addresses set forth below:

If to District: Rio Linda Elverta Community Water District  
730 L Street  
Rio Linda, California  
95673  
Attention: Interim  
General Manager, Felix M. Felix  
Tel: (916) 991-1000

With courtesy copy to: Jeff Michell  
Kronick Moskovitz Tiedemann & Girard  
1331 Garden Hwy 2nd Floor  
Sacramento, California, 95833

If to Contractor: CPS HR Consulting  
Attn: Melissa Asher, Chief of Client Services  
2450 Del Paso Road, Suite 220  
Sacramento, CA 95834

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**Section 17. Exhibits.** All "Exhibits" referred to below or attached to herein are by this reference incorporated into this Agreement:

<u>Exhibit Designation</u>	<u>Exhibit Title</u>
<b>Exhibit 1:</b>	<b>Description of Services and Charges.</b>

**Section 18. General Provisions.**

(a) *Modification.* No alteration, amendment, modification, or termination of this Agreement shall be valid unless made in writing and executed by all of the Parties to this Agreement.

(b) *Waiver.* No covenant, term, or condition or the breach thereof shall be deemed waived, except by written consent of the Party against whom the waiver is claimed, and any waiver of the breach of any covenant, term, or condition shall not be deemed to be a waiver of any preceding or succeeding breach of the same or any other covenant, term, or condition.

(c) *Severability.* If this Agreement in its entirety is determined by a court to be invalid or unenforceable, this Agreement shall automatically terminate as of the date of final entry of judgment. If any provision of this Agreement shall be determined by a court to be invalid and unenforceable, or if any provision of this Agreement is rendered invalid or unenforceable according to the terms of any federal or state statute, which becomes effective after the Effective Date of this Agreement, the remaining provisions shall continue in full force and effect and shall be construed to give effect to the intent of this Agreement.

(d) *Counterparts.* This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

(e) *Audit.* District shall have access at all reasonable times to all reports, contract records, contract documents, contract files, and personnel necessary to audit and verify Contractor's charges to District under this Agreement.

(f) *Entire Agreement.* This Agreement, together with its specific references, attachments and exhibits, constitutes the entire agreement of the Parties with respect to the subject matters hereof, and supersedes any and all prior negotiations, understanding and agreements with respect hereto, whether oral or written.

(g) *Attorney's Fees and Costs.* If any action at law or in equity, including action for declaratory relief, is brought to enforce or interpret provisions of this Agreement, the prevailing Party shall be entitled to reasonable attorney's fees and costs, which may be set by the court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such Party may be entitled.

(h) *Time is of the Essence.* Time is of the essence in this Agreement for each covenant and term of a condition herein.

[SIGNATURES ON FOLLOWING PAGE.]

IN WITNESS WHEREOF, this Agreement has been entered into by and between District and Contractor as of the Effective Date.

**DISTRICT:**

Rio Linda Elverta Community Water District,  
a county water district of the State of  
California

By: \_\_\_\_\_  
Felix M. Felix, Interim General Manager  
Timothy R. Shaw, General Manager

Date: \_\_\_\_\_

**CONTRACTOR:**

\_\_\_\_\_  
By: \_\_\_\_\_  
Title: \_\_\_\_\_  
\_\_\_\_\_  
Date: \_\_\_\_\_

**EXHIBIT 1: SERVICES and CHARGES**

**Commented [DP1]:** Attach the CPS HR Proposal dated May 27, 2026.

Dated \_\_\_\_\_



## **Executive Committee Agenda Item: 3**

**Date:** June 10, 2026

**Subject:** Preliminary Budget for Fiscal Year 2026/2027

**Staff Contact:** Felix M. Felix, Interim General Manager

### **Recommended Committee Action:**

The Committee needs to review the Preliminary Budget for 2026/2027, recommend forwarding it onto the June 22nd Board meeting for consideration, and discuss a public hearing date for August 24, 2026, for consideration of the Final Budget.

### **Current Background and Justification:**

District policy prescribes a preliminary budget adoption prior to the beginning of each fiscal year. The essence of this practice is to allow for Board authorized spending after July 1st (beginning of the next fiscal year), and before the prior fiscal year end balances are available due to invoices and revenues received at or near June 30th.

The Board also customarily schedules the public hearing for consideration of adopting the final Budget at the August regular meeting.

### **Conclusion:**

The Executive Committee should forward the Preliminary Budget for 2026/2027 to the June 22nd Board agenda for consideration.



# Preliminary Operating and Capital Budget

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2026-2027

Budget prepared by  
Felix M. Felix, Interim General Manager, District Staff, and District Engineer

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Annual Meter Replacements ..... 12  
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New Projects ..... 13  
Maintenance Equipment & Tools ..... 13  
Transportation Equipment: Truck ..... 13  
Water Treatment Projects ..... 13  
Total FY 2026-27 Preliminary Capital Budget Expenditures..... 13  
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## Introduction

On an annual basis, the District's Board of Directors adopts a preliminary budget in June for the following fiscal year. The District must have a preliminary budget in place July 1<sup>st</sup> of each year. The budget is an instrument used by management to present the proposed plan of financial operations of the District to the Board of Directors. The budget incorporates Operating, Capital, and includes all supporting statements, details, summaries, and other information deemed appropriate by the General Manager.

## Fund Structure

The District's resources are allocated to and accounted for in basic financial statements as an enterprise fund type of the proprietary fund group.

The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies.

Net position for the enterprise fund represents the amount available for future operations.

## Budgetary Control and Process

### Budgetary Control

The District prepares budgets as a matter of policy and financial control. The budget is a financial plan detailing operating expenses, capital infrastructure investments, debt obligations, and designation of reserves. The following items are reviewed as part of preparing the budget:

- Assess current conditions and needs, including system quality and safety.
- Develop goals, objectives, policies, and plans based upon the assessment.
- Prioritize projects and develop work programs, based upon short-term and long-term cost effectiveness.
- Implement plans, policies, and assess shortcomings.

### Budget Process

The District follows an incremental budgetary process (see glossary), which is prepared on an accrual basis and is used as a management tool for projecting and measuring revenues and expenses. To commence the process, the Finance committee provides an extensive review of the proposed budget. After review, the District invites customers to a public hearing so that the District

can provide budget information and receive feedback. Public hearings are designed to educate and inform customers about the District's financial operations and requirements. It is during this forum that the budget is adopted by the Board of Directors.

## Budget Policy

The District's guideline for its policy, procedures, and timeline involved in creating and approving the annual budget is outlined below.

## Presentation and Review

In June of each year, the General Manager shall present the draft budget documents to the Board of Directors, including the "Preliminary Budget, for the following fiscal year. The Board may adopt the Preliminary Budget and schedule a Public Hearing for consideration of the Final Budget (typically August regular Board of Directors meeting).

## Public Hearing

On or before the regular Board meeting in August, the Board of Directors shall hold a public hearing to adopt the Final Budget. Copies of the Budget document shall be available to the public.

## Adoption

During or before the regular Board meeting in August, the Board of Directors shall make any changes it deems desirable to the Preliminary Budget and shall adopt by resolution the Budget as finally determined. The resolution shall include all adopted revenue and expenditure figures.

## Revisions

Occasionally, it is necessary and appropriate for the Board of Directors to revise the budget. Examples of necessary budget revisions include but are not limited to unforeseen regulatory requirements and expenses, operational costs beyond those originally budgeted, and catastrophic equipment/facilities failures. As required, the General Manager will present budget revisions to the Board and the Board will consider these revisions at regular meetings of the Board of Directors.

## Minor Allocations and Revisions Between Line Items

When the budget revisions are minor in scope and/or consist merely of reallocating a surplus from one line item to cover reasonably anticipated shortfalls in another line item, the General Manager is authorized to make such minor budget revisions and report the revision, including submitting the revised budget to the Board to review at the subsequent Board of Directors meeting. General Manager authorized minor budget revisions are limited in that the total budgeted expenses must remain unchanged.

# Preliminary Operating Budget Overview

## Revenue

### Water Service Rates

Remains unchanged at \$3.308 million. The District's last water rate study was adopted in October 2020 for a total of five fiscal years ending fiscal year 25-26. The District is currently in process of sending on RFPs for a new water rate consultant.

Without new water rates the District will be unable to meet its future financial obligations.

### Water Service Fees and Other Water Service Fees

Remains unchanged and is based on the prior fiscal year.

### Non-Operating Revenue

Property Tax revenue has been estimated to increase by \$10,000 based on the current Fiscal Year's total revenue.

### Total Operating Revenue

Total Operating Revenue is estimated at \$3.555 million with an increase of 0.28% from Property Tax Revenues. Once the District completes a water rate study, the District will be able to increase revenue to meet its future financial obligations to serve the rate payers.

		2025-2026 ACTUAL JULY 25-MAR 26	2025-2026 BUDGET	2026-2027 BUDGET	DIFFERENCE
<b>REVENUE</b>					
<b>40000 OPERATING REVENUE</b>					
<b>40100 Water Service Rates</b>					
40101	Basic Service Charge	906,722.00	1,248,294.00	1,248,294.00	0.00
40102	Usage Charge	1,295,075.00	2,001,237.00	2,001,237.00	0.00
40105	Backflow Charge	23,775.00	32,300.00	32,300.00	0.00
40106	Fire Prevention	22,105.00	26,600.00	26,600.00	0.00
	<b>Total Water Service Rates</b>	<b>2,247,677.00</b>	<b>3,308,431.00</b>	<b>3,308,431.00</b>	<b>0.00</b>
<b>40200 Water Service Fees</b>					
40201	Application Fees	2,912.00	6,500.00	6,500.00	0.00
40202	Delinquency	49,820.00	70,000.00	70,000.00	0.00
40209	Misc. Charges	6,774.00	7,000.00	7,000.00	0.00
	<b>Total Water Services</b>	<b>59,506.00</b>	<b>83,500.00</b>	<b>83,500.00</b>	<b>0.00</b>
<b>40300 Other Water Service Fees</b>					
40301	New Construction QC	2,800.00	5,000.00	5,000.00	0.00
40302	Service Connection Fees	9,100.00	5,000.00	5,000.00	0.00
40304	Other Operating Revenue	2,272.00	6,000.00	6,000.00	0.00
	<b>Total Other Water Service Fees</b>	<b>14,172.00</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>0.00</b>
	<b>TOTAL OPERATING REVENUE</b>	<b>2,321,355.00</b>	<b>3,407,931.00</b>	<b>3,407,931.00</b>	<b>0.00</b>
<b>41000 NON-OPERATING REVENUES</b>					
41110	Investment Revenue	31.00	35.00	35.00	0.00
41120	Property Taxes & Assessments	85,316.00	137,000.00	147,000.00	10,000.00
	<b>TOTAL NON-OPERATING REVENUE</b>	<b>85,347.00</b>	<b>137,035.00</b>	<b>147,035.00</b>	<b>10,000.00</b>
	<b>TOTAL REVENUE</b>	<b>\$2,406,702.00</b>	<b>\$3,544,966.00</b>	<b>\$3,554,966.00</b>	<b>10,000.00</b>

## Operating Expense

### Professional Fees

The category includes general counsel/legal, auditor, engineering, and other professional fees.

#### *General Counsel fees – Legal*

The District anticipates legal fees will remain at \$350,000 due to ongoing litigation.

#### *Auditor Fees*

Increased by \$3,300 to adjust for the financial auditor and GASB 75 valuation.

#### *Engineering*

The budget remains \$80,000, that includes \$60,000 for the Engineering contract and \$20,000 for the Urban Water Use Objective (UWUO) and Water Loss Audit annual reports.

#### *Other Professional Fees*

The District is budgeting a total of \$220,000 that includes an Interim GM contract at \$160,000 and \$60,000 for the Rate Consultant.

### Personnel Services

The District is projecting \$186,000 less than the prior year, resulting from not having a permanent General Manager. The money has been allocated to Other Professional Fees for the Interim General Manager contract.

### Administration

The District anticipates an increase exceeding \$35,000 due to rising costs and \$18,000 projected for an Election year.

### Field Operations

The District anticipates an additional \$116,000 more in expenditures to keep up with rising costs and maintaining aging infrastructure and assets.

### Total Operating Expense

Total operating expenses are projected at \$3.482 million with an increase of \$143,000 from 2025-26 budget year.

### Net Income

The District estimates net income to be \$72,548, a decrease of \$132,975 from the previous year due to no rate increases to offset inflation and rising costs to operate the District.

		2025-2026 ACTUAL JULY 25-MAR 26	2025-2026 BUDGET	2026-2027 BUDGET	DIFFERENCE
<b>OPERATING EXPENSE</b>					
<b>60010 PROFESSIONAL FEES</b>					
60011	General Counsel fees-Legal	\$231,914.00	\$350,000.00	\$350,000.00	\$0.00
60012	Auditor Fees	23,300.00	23,300.00	26,600.00	3,300.00
60013	Engineering Services	57,880.00	79,900.00	80,000.00	100.00
60015	Other Professional Fees	0.00	50,000.00	220,000.00	170,000.00
<b>TOTAL PROFESSIONAL FEES</b>		313,094.00	503,200.00	676,600.00	173,400.00
<b>60100 PERSONNEL SERVICES</b>					
<b>60110 Salaries &amp; Wages</b>					
60111	Salary - General Manager	100,347.00	136,250.00	0.00	(136,250.00)
60112	Staff Regular Wages	548,514.00	765,562.00	743,600.00	(21,962.00)
60114	Staff Standby Pay	15,200.00	20,800.00	20,800.00	0.00
60115	Staff Overtime Pay	5,512.00	12,000.00	12,000.00	0.00
<b>Total Salaries &amp; Wages</b>		669,573.00	934,612.00	776,400.00	(158,212.00)
<b>60150 Employee Benefits and Expenses</b>					
60151	PERS Retirement	125,521.00	175,946.00	167,020.00	(8,926.00)
60152	Workers Compensation	9,006.00	14,000.00	14,000.00	0.00
60153	Medical & Benefit Insurance	167,871.00	249,240.00	255,776.00	6,536.00
60154	Retirees Insurance	5,280.00	16,200.00	6,300.00	(9,900.00)
60155	Staff Training	270.00	5,000.00	5,000.00	0.00
60157	Uniforms	6,540.00	10,000.00	10,000.00	0.00
60158	Payroll Taxes	52,683.00	72,215.00	60,040.00	(12,175.00)
60159	Payroll Services	469.00	660.00	1,200.00	540.00
60160	457 Employer Contribution	15,350.00	21,125.00	17,225.00	(3,900.00)
<b>Total Employee Benefits and Expenses</b>		382,990.00	564,386.00	536,561.00	(27,825.00)
<b>TOTAL PERSONNEL SERVICES</b>		\$1,052,563.00	\$1,498,998.00	\$1,312,961.00	(\$186,037.00)

		2025-2026 ACTUAL JULY 25-MAR 26	2025-2026 BUDGET	2026-2027 BUDGET	DIFFERENCE
<b>60200 ADMINISTRATION</b>					
60205	Bank and Merchant Fees	\$1,034.00	1,850.00	\$1,850.00	\$0.00
60207	Board Member/Meeting Expense	6,570.00	9,113.00	13,900.00	4,787.00
60210	<b>Building Expenses</b>				
60211	Office Utilities	5,609.00	7,500.00	7,500.00	0.00
60212	Janitorial	1,755.00	2,340.00	2,340.00	0.00
60213	Maintenance	648.00	2,500.00	2,500.00	0.00
60214	Security	351.00	500.00	500.00	0.00
	<b>Total Building Expenses</b>	8,363.00	12,840.00	12,840.00	0.00
60220	<b>Computer &amp; Equipment Maint.</b>				
60221	Computer Systems	24,140.00	39,555.00	40,000.00	445.00
60222	Office Equipment	1,006.00	1,345.00	1,345.00	0.00
	<b>Total Computer &amp; Equipment Maint.</b>	25,146.00	40,900.00	41,345.00	445.00
60230	Office Expense	6,704.00	8,000.00	10,500.00	2,500.00
60240	Postage and Delivery	22,571.00	28,500.00	28,500.00	0.00
60250	Printing	9,761.00	11,500.00	12,300.00	800.00
60255	Meetings & Conferences	385.00	1,000.00	1,000.00	0.00
60260	Publishing	344.00	350.00	1,000.00	650.00
60270	Telephone & Internet	2,277.00	3,500.00	3,500.00	0.00
60430	<b>Insurance</b>				
60431	General Liability	28,157.00	37,837.00	43,500.00	5,663.00
60432	Property	14,347.00	19,450.00	22,000.00	2,550.00
	<b>Total Insurance</b>	42,504.00	57,287.00	65,500.00	8,213.00
60500	<b>Water Memberships</b>				
60503	SGA	35,503.00	35,503.00	37,278.00	1,775.00
60504	ACWA	13,465.00	13,465.00	14,138.00	673.00
60507	CRWA	1,662.00	1,662.00	1,745.00	83.00
	<b>Total Water Memberships</b>	50,630.00	50,630.00	53,161.00	2,531.00
60550	Permits & Fees	49,623.00	55,000.00	55,000.00	0.00
60555	Subscriptions & Licensing	1,022.00	2,120.00	2,120.00	0.00
60560	Elections	0.00	0.00	18,000.00	18,000.00
60565	Uncollectable Accounts	0.00	5,500.00	3,000.00	(2,500.00)
60570	Other Operating Expenditures	0.00	500.00	500.00	0.00
<b>TOTAL ADMINISTRATION</b>		\$226,934.00	\$288,590.00	\$324,016.00	\$35,426.00
<b>64000 CONSERVATION</b>					
64001	Community Outreach	0.00	500.00	500.00	0.00
<b>TOTAL CONSERVATION</b>		0.00	500.00	500.00	0.00

	<b>2025-2026 ACTUAL JULY 25-MAR 26</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>	<b>DIFFERENCE</b>
<b>65000 FIELD OPERATIONS</b>				
<b>65100 Other Field Operations</b>				
65110 Backflow Testing	\$1,751.00	31,600.00	\$35,000.00	\$3,400.00
65120 Construction Equipment Maintenance	7,644.00	12,000.00	15,000.00	3,000.00
65130 Field Communication	2,836.00	3,400.00	3,800.00	400.00
65140 Field IT	23,111.00	35,000.00	35,000.00	0.00
65150 Laboratory Services	19,684.00	66,000.00	40,000.00	(26,000.00)
65160 Safety Equipment	344.00	6,000.00	8,000.00	2,000.00
65170 Shop Supplies	1,066.00	8,000.00	10,000.00	2,000.00
<b>Total Other Field Operations</b>	<b>56,436.00</b>	<b>162,000.00</b>	<b>146,800.00</b>	<b>(15,200.00)</b>
65200 Treatment	22,165.00	38,000.00	38,000.00	0.00
<b>65300 Pumping</b>				
65310 Maintenance	17,131.00	35,000.00	35,000.00	0.00
65320 Electricity and Fuel	198,553.00	260,000.00	270,000.00	10,000.00
<b>Total Pumping</b>	<b>215,684.00</b>	<b>295,000.00</b>	<b>305,000.00</b>	<b>10,000.00</b>
<b>65400 Transmission &amp; Distribution</b>				
65410 Distribution Supplies	48,374.00	71,000.00	75,000.00	4,000.00
65430 Tank Maintenance	0.00	2,000.00	2,000.00	0.00
65440 Contract Repairs	89,329.00	165,000.00	150,000.00	(15,000.00)
65450 Valve Replacements	0.00	0.00	60,000.00	60,000.00
65460 Paving Repairs	9,501.00	56,400.00	120,000.00	63,600.00
<b>Total Transmission &amp; Distribution</b>	<b>147,204.00</b>	<b>294,400.00</b>	<b>407,000.00</b>	<b>112,600.00</b>
<b>65500 Transportation</b>				
65510 Fuel	8,496.00	12,000.00	20,000.00	8,000.00
65520 Maintenance	7,942.00	9,000.00	10,000.00	1,000.00
<b>Total Transportation</b>	<b>16,438.00</b>	<b>21,000.00</b>	<b>30,000.00</b>	<b>9,000.00</b>
<b>TOTAL FIELD OPERATIONS</b>	<b>\$457,927.00</b>	<b>\$810,400.00</b>	<b>\$926,800.00</b>	<b>\$116,400.00</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$2,050,518.00</b>	<b>\$3,101,688.00</b>	<b>\$3,240,877.00</b>	<b>\$139,189.00</b>

	<b>2025-2026 ACTUAL JULY 25-MAR 26</b>	<b>2025-2026 BUDGET</b>	<b>2026-2027 BUDGET</b>	<b>DIFFERENCE</b>	
<b>NON-OPERATING EXPENSES</b>					
<b>69010 Debt Service</b>					
69100	<b>Revenue Bond 2015</b>				
69105	Revenue Bond 2015-Principle	72,641.00	169,641.00	173,609.00	3,968.00
69120	Interest	17,747.00	34,408.00	29,337.00	(5,071.00)
	<b>Total Revenue Bond 2015</b>	<b>90,388.00</b>	<b>204,049.00</b>	<b>202,946.00</b>	<b>(1,103.00)</b>
69200	<b>PERS ADP Loan</b>				
69205	Principle	0.00	30,000.00	35,000.00	5,000.00
69210	Interest	0.00	1,406.00	1,295.00	(111.00)
	<b>Total PERS ADP Loan</b>	<b>0.00</b>	<b>31,406.00</b>	<b>36,295.00</b>	<b>4,889.00</b>
	<b>69400 Other Non-Operating Expense</b>	<b>0.00</b>	<b>2,300.00</b>	<b>2,300.00</b>	<b>0.00</b>
	<b>TOTAL NON-OPERATING EXPENSES</b>	<b>\$90,388.00</b>	<b>\$237,755.00</b>	<b>\$241,541.00</b>	<b>\$3,786.00</b>
	<b>TOTAL EXPENSE</b>	<b>\$2,140,906.00</b>	<b>\$3,339,443.00</b>	<b>\$3,482,418.00</b>	<b>\$142,975.00</b>
	<b>NET INCOME (Income-Expense)</b>	<b>\$265,796.00</b>	<b>\$205,523.00</b>	<b>\$72,548.00</b>	<b>(\$132,975.00)</b>

# Preliminary Capital Improvement Budget Overview

The following preliminary capital improvement budgets are as follows:

## Continued Ongoing Projects

### Well 15 Cr6 Treatment Design and CEQA

This item includes budget for preparation of design documents and California Environmental Quality Act compliance for a new SBA-IX Cr6 treatment facility at Well 15.

### District Office Roof

To replace the District office roof. The office roof leaks, especially during heavy storms. For the past several years, in-house staff have temporarily repaired the leaks and damages.

The District did not replace the roof in the prior fiscal year and anticipates a minimum of \$40,000 to replace the office roof. We will be sending out for roofing contractor estimates. Upon receipt of estimates, we may need to adjust the current budget.

### Vacuum Trailer

District heavy duty equipment replacement due to age and declining condition to meet the District's needs.

The District did not replace the Vacuum Trailer in the prior fiscal year because the cost far exceeded the estimated budget of \$90,000. The new vacuum trailer is estimated to be \$140,000 with an additional \$50,000 budgeted for this fiscal year.

## New Annual Projects

### Annual Hydrant Replacement Program

The District has created a new hydrant replacement program to replace non-working hydrants that cannot be repaired due to unavailable parts. The budget will replace approximately five-to six hydrants per year at \$150,000.

### Annual Miscellaneous Pump Replacements

For the replacement or repair of any well pump and/or motor that fails in the budgeted year. Estimated budget is \$30,000.

### Annual Meter Replacements

To replace water meters due to age and non-operable condition. Estimated budget is \$160,000.

### Annual Pipeline Replacement

For the annual pipeline replacement project for the current fiscal year. Estimated budget is \$369,786.

## New Projects

### Maintenance Equipment & Tools

Several aging equipment and tools need to be replaced due to non-working and irreparable condition totaling \$33,500.

### Transportation Equipment: Truck

Replacement is estimated at \$50,000. The estimate may or may not need to be adjusted.

### Water Treatment Projects

Well 15 Cr6 Treatment – Budget \$3,000,000. This item includes budget for construction of a new SBA-IX Cr6 treatment facility at Well 15. Also includes budget for bidding, construction management, permitting, and inspection.

Well 10 Cr6 Treatment – Budget \$2,250,000. This item includes budget for preparation of design documents and California Environmental Quality Act compliance for a new SBA-IX Cr6 treatment facility at Well 10. Also includes budget for bidding, construction, construction management, permitting, and inspection.

Well 2A Cr6 Treatment – Budget \$2,250,000. This item includes budget for preparation of design documents and California Environmental Quality Act compliance for a new SBA-IX Cr6 treatment facility at Well 2A. Also includes budget for bidding, construction, construction management, permitting, and inspection.

### Total FY 2026-27 Preliminary Capital Budget Expenditures

The total capital expenditures is \$8,563,706.

Description	Carry-over from 2025-26	Budget 2026-27	Total Budget 2026-27
Well 15 Cr6 Treatment Design and CEQA	\$ 90,420.00	\$ -	\$ 90,420.00
District Office Roof	\$ 40,000.00	\$ -	\$ 40,000.00
Vacuum Trailer Replacement	\$ 90,000.00	\$ 50,000.00	\$ 140,000.00
<b>Total Continued Ongoing Projects</b>	<b>\$ 220,420.00</b>	<b>\$ 50,000.00</b>	<b>\$ 270,420.00</b>
Annual Hydrant Replacement Program	\$ -	\$ 150,000.00	\$ 150,000.00
Annual Miscellaneous Pump Replacements	\$ -	\$ 30,000.00	\$ 30,000.00
Annual Meter Replacements	\$ -	\$ 160,000.00	\$ 160,000.00
Annual Pipeline Replacement	\$ -	\$ 369,786.00	\$ 369,786.00
<b>Total New Annual Projects</b>	<b>\$ -</b>	<b>\$ 709,786.00</b>	<b>\$ 709,786.00</b>
Maintenance Equipment & Tools: Diaphragm Pumps	\$ -	\$ 7,000.00	\$ 7,000.00
Maintenance Equipment & Tools: Diffusers	\$ -	\$ 10,000.00	\$ 10,000.00
Maintenance Equipment & Tools: Flow Tester/Diffusers	\$ -	\$ 10,500.00	\$ 10,500.00
Maintenance Equipment & Tools: Light Trailer	\$ -	\$ 6,000.00	\$ 6,000.00
Transportation Equipment: Truck	\$ -	\$ 50,000.00	\$ 50,000.00
Water Treatment: Well 15 Cr6 Treatment	\$ -	\$ 3,000,000.00	\$ 3,000,000.00
Water Treatment: Well 10 Cr6 Treatment	\$ -	\$ 2,250,000.00	\$ 2,250,000.00
Water Treatment: Well 2A Cr6 Treatment	\$ -	\$ 2,250,000.00	\$ 2,250,000.00
<b>Total New Projects</b>	<b>\$ -</b>	<b>\$ 7,583,500.00</b>	<b>\$ 7,583,500.00</b>
<b>Total FY 2026-27</b>	<b>\$ 220,420.00</b>	<b>\$ 8,343,286.00</b>	<b>\$ 8,563,706.00</b>

## Glossary

**ACCRUAL BASIS** The method of accounting whereby income and expense items are recognized as they are earned or incurred, even though they may not have been received or actually paid in cash.

**ACWA** Association of California Water Agencies

**ASSET** A probable future economic benefit obtained or controlled by a particular entity because of past transactions or events (i.e., cash receivables, equipment, etc.)

**BUDGET** A financial plan showing authorized planned expenditures and their funding sources.

**BUDGET PROCESS** The schedule of key dates or milestones, which the District follows in the development, preparation, adoption, and administration of the budget.

**CAPITAL ASSETS** Long-lived tangible and intangible assets obtained or controlled because of past transactions, events or circumstances. It is the District's policy to capitalize all capital assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** Authorized expenditures for tangible and long-term physical improvements or additions of a fixed or permanent nature.

**CRWA** California Rural Water Association

**FISCAL YEAR (FY)** A 12-month period to which the annual budget applies and at the end of which a government determines its financial position and the results of its operations. For RLECWD the fiscal year is July through June 30.

**FUND** Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**HEXAVALENT CHROMIUM (Cr6)** Refers to chemical compounds that contain the element chromium in the +6-oxidation state.

**INCREMENTAL BUDGETING METHOD** An incremental budget is a budget prepared using a previous period's budget or actual performance as a basis with incremental amounts added for the new budget period. The allocation of resources is based upon allocations from the previous period. Moreover, it encourages "spending up to the budget" to ensure a reasonable allocation in the next period.

**OPERATING BUDGET** An operating budget is a combination of known expenses, expected future costs, and forecasted income over the course of a year. Operating budgets are completed in advance of the accounting period, which is why they require estimated expenses and revenues.

**OPERATING REVENUES AND EXPENSES** Cost of goods sold and services provided to ratepayers and the revenue thus generated.

**PERS** Public Employees Retirement System

**PROPOSITION 218** Prop 218 amended the California Constitution to protect taxpayers by limiting the methods by which local governments can create or increase taxes, fees, and charges without taxpayer consent. Prop 218 requires voter approval prior to imposition or increase of general taxes, assessments, and certain user fees.

**SGA** Sacramento Ground Water Authority



## Executive Committee Agenda Item: 4

**Date:** June 10, 2026

**Subject:** Resolution for Dismissal of Tim Shaw as GM of RLECWD without Cause

**Contact:** Felix M. Felix, Interim General Manager

### **Recommended Committee Action:**

The Executive Committee should review the Resolution for Dismissal of Tim Shaw as GM of RLECWD without Cause and consider forwarding the item onto the June 22nd Board agenda.

### **Current Background and Justification:**

Tim Shaw announced his leaving the District as GM with an effective date of May 19, 2026. The Board requested staff to draft a Resolution for his dismissal without cause. It is now being presented to the Executive Committee for review.

### **Conclusion:**

The Committee should consider forwarding this item onto the June 22nd Board agenda.

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**RESOLUTION NO. 2026-01**  
**A RESOLUTION HONORING**  
**TIMOTHY R. SHAW**  
**UPON HIS DISMISSAL WITHOUT CAUSE AS GENERAL MANAGER**  
**OF THE RIO LINDA/ELVERTA COMMUNITY WATER DISTRICT**

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*WHEREAS*, public service requires integrity, dedication, professionalism, and leadership; and

*WHEREAS*, Timothy R. Shaw has devoted eight years of distinguished service to the Rio Linda / Elverta Community Water District and the residents and businesses it serves; and

*WHEREAS*, during his tenure as General Manager, Timothy R. Shaw demonstrated steadfast commitment to responsible water management, operational excellence, fiscal responsibility, employee development, and public trust; and

*WHEREAS*, the Board of Directors recognizes that Timothy R. Shaw's contributions have positively impacted the District, its employees, customers, and the broader community; and

*WHEREAS*, Timothy R. Shaw has announced his leaving the District effective May 19, 2026, marking the conclusion of a respected and valued career in public service.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Rio Linda /Elverta Water District hereby:

1. Formally recognizes and honors Timothy R. Shaw for his years of exemplary service and leadership;
2. Extends sincere gratitude and appreciation for his dedication to the mission and success of the District;
3. Accepts and approves Timothy R. Shaw leaving the District without cause effective May 19, 2026; and
4. Wishes Timothy R. Shaw continued success, health, and happiness.

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PASSED AND ADOPTED this 19th day of May 2026.

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**BOARD OF DIRECTORS**

**RIO LINDA/ELVERTA WATER DISTRICT**

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President, Board of Directors

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Vice President / Director

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Director

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Director

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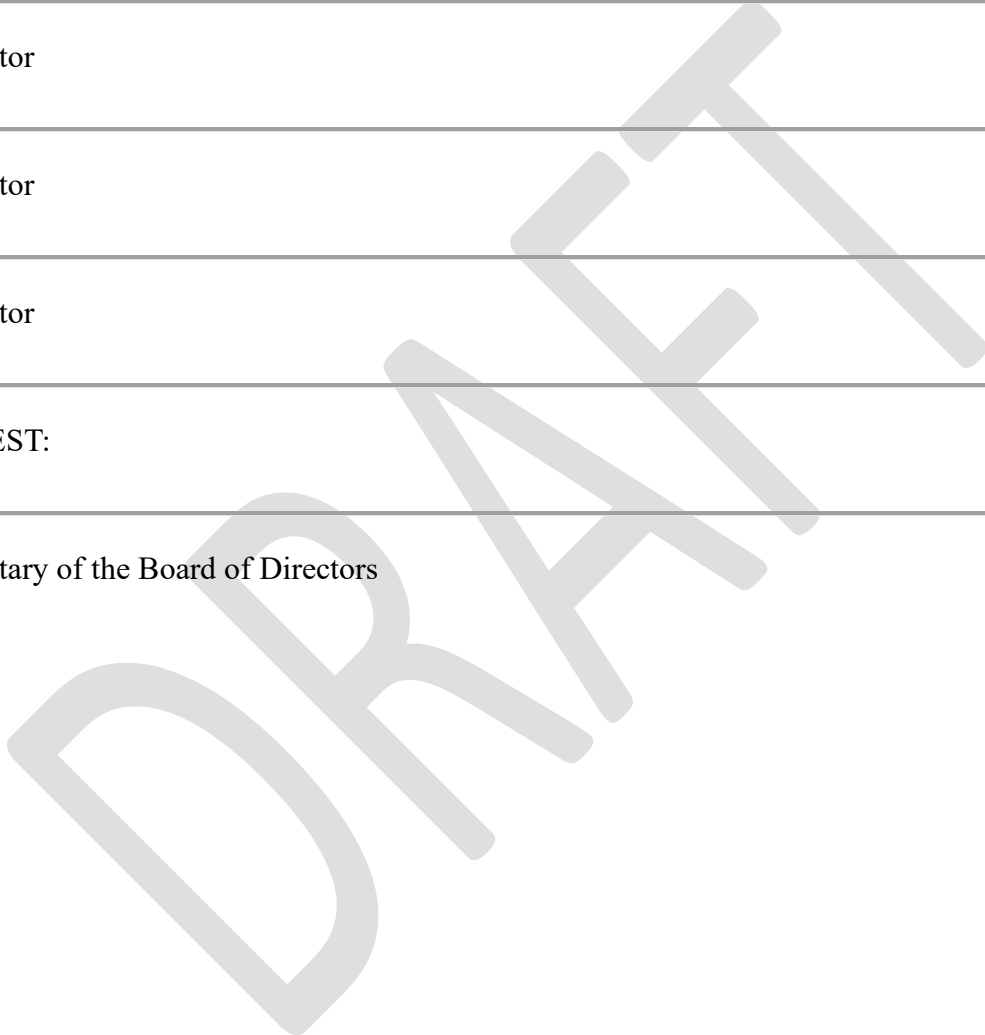
Director

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ATTEST:

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Secretary of the Board of Directors





## Executive Committee Agenda Item: 5

**Date:** June 10, 2026

**Subject:** April 2026 Expenditure Report

**Staff Contact:** Felix M. Felix, Interim General Manager

### **Recommended Committee Action:**

The Executive Committee should review the Expenditures of the District for the month of April 2026, then forward the report onto the upcoming Board agenda with the Committee's recommendation for Board approval.

### **Current Background and Justification:**

The Expenditures report summarizes all payments made by the District for the reporting period.

### **Conclusion:**

Consistent with District policies, Expenditures are to be reviewed by this committee and presented to the Board of Directors to inform Board Members and the public of all expenditures of public funds.

**Rio Linda Elverta Community Water District  
Expenditure Report  
April 2026**

**EFT's and Checks**

<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Amount</b>
04/01/2026	EFT	QuickBooks Payroll Service	For PP Ending 03/28/26 Pay date 04/02/26	16,259.08
04/02/2026	EFT	CalPERS	For PP Ending 03/28/26 Pay date 04/02/26	3,539.47
04/02/2026	EFT	CalPERS	For PP Ending 03/28/26 Pay date 04/02/26	557.75
04/02/2026	EFT	Internal Revenue Service	Employment Taxes	6,074.66
04/02/2026	EFT	Employment Development	Employment Taxes	1,228.19
04/02/2026	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,108.28
04/02/2026	EFT	ABS Direct	Printing/Postage	132.02
04/02/2026	EFT	ACWA/JPIA Powers Insurance Authority	EAP	19.84
04/02/2026	EFT	Adept Solutions	Monthly Computer Maintenance & Repair	1,605.40
04/02/2026	EFT	Affordable Heating & Air	Pumping Maintenance	219.00
04/02/2026	EFT	BSK Associates	Lab Fees	1,905.74
04/02/2026	EFT	Buckmaster Office Solutions	Printing	82.81
04/02/2026	EFT	Comcast	Telephone-Landline	132.82
04/02/2026	EFT	Frelin, Janice	Retiree Insurance -Quarterly	1,575.00
04/02/2026	EFT	ICONIX Waterworks	Distribution Supplies	5,019.48
04/02/2026	EFT	Liebert Cassidy Whitmore	Legal -February 2026	11,826.00
04/02/2026	EFT	Ramos Oil Inc.	Transportation Fuel	602.11
04/02/2026	EFT	Republic Services	Utilities	306.00
04/02/2026	EFT	Rio Linda Hardware & Building Supply	Shop Supplies	415.01
04/02/2026	EFT	Sacramento County Utilities	Utilities	138.70
04/02/2026	EFT	SMUD	Utilities	14,745.36
04/02/2026	EFT	Streamline	Website	105.00
04/02/2026	EFT	UniFirst Corporation	Uniforms	539.60
04/02/2026	EFT	Vanguard Cleaning Systems	Janitorial	390.00
04/02/2026	EFT	Vasquez Engineering	Engineering	5,718.75
04/02/2026	EFT	Verizon Business	Internet	45.02
04/15/2026	EFT	QuickBooks Payroll Service	For PP Ending 04/11/26 Pay date 4/16/26	17,395.03
04/16/2026	EFT	CalPERS	For PP Ending 04/11/26 Pay date 4/16/26	3,539.47
04/16/2026	EFT	CalPERS	For PP Ending 04/11/26 Pay date 4/16/26	557.75
04/16/2026	EFT	Internal Revenue Service	Employment Taxes	6,333.26
04/16/2026	EFT	Employment Development	Employment Taxes	1,263.40
04/16/2026	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,083.28
04/20/2026	EFT	Employment Development	Employment Taxes	1,190.00
04/22/2026	EFT	Customer	Final Bill Refund	105.31
04/22/2026	EFT	Customer	Final Bill Refund	83.77
04/22/2026	EFT	ABS Direct, Inc.	Printing & Postage	1,493.94
04/22/2026	EFT	ACWA JPIA Insurance	Property Insurance 4/1/26-3/31/27 and Workers Compensation 3rd Qtr	23,330.44
04/22/2026	EFT	Adept Solutions	Monthly Computer Maintenance & Repair	1,605.40
04/22/2026	EFT	Cater, Doug	Backflow Testing	1,700.00
04/22/2026	EFT	Columbia Bank Credit Card	March 2026	4,054.69
04/22/2026	EFT	CoreLogic Solutions	Subscription	109.27

**Rio Linda Elverta Community Water District  
Expenditure Report  
April 2026**

04/22/2026	EFT	Dynasty Pumps Inc	Pumping Maintenance	546.23
04/22/2026	EFT	Elk Grove Security Systems	Security	117.00
04/22/2026	EFT	ICONIX Waterworks	Distribution Expense	168.09
04/22/2026	EFT	Johnson Control Fire Protection	Safety	285.41
04/22/2026	EFT	Kaiser Permanente	Health Insurance	2,832.00
04/22/2026	EFT	Kronick Moskovitz, Tiedermann & Girard	Legal - March 2026	2,327.00
04/22/2026	EFT	Liebert Cassidy Whitmore	Legal - March 2026	6,079.00
04/22/2026	EFT	PG&E	Utilities	58.79
04/22/2026	EFT	Principal	Dental & Vision Insurance	1,709.72
04/22/2026	EFT	Ramos Oil Inc.	Transportation Fuel	948.84
04/22/2026	EFT	Rawles Engineering	Contract Repairs	25,156.30
04/22/2026	EFT	RDO Equipment Co	Construction Equipment Repairs	1,063.34
04/22/2026	EFT	Rio Linda Elverta Recreation & Park	Meeting Expense	100.00
04/22/2026	EFT	Van Dermyden Makus Law Corp	Legal - March 2026	26,140.00
04/22/2026	EFT	Verizon Connect	Field IT	63.80
04/22/2026	EFT	Verizon Wireless	Field Communication	562.63
04/22/2026	EFT	Western Health	Health Insurance	12,159.00
04/22/2026	EFT	Wageworks	FSA Administration Fee	86.75
04/22/2026	EFT	Provost & Pritchard Consulting Group	Capital Improvement: Cr6 Schematic Design	1,146.50
04/24/2026	EFT	Ferguson Waterworks	Capital Improvement: Small Meter Replacements	66,977.40
04/29/2026	EFT	QuickBooks Payroll Service	For PP Ending 04/25/26 Pay date 4/30/26	18,694.02
04/30/2026	EFT	CalPERS	For PP Ending 04/25/26 Pay date 4/30/26	3,591.87
04/30/2026	EFT	CalPERS	For PP Ending 04/25/26 Pay date 4/30/26	557.75
04/30/2026	EFT	Internal Revenue Service	Employment Taxes	6,921.14
04/30/2026	EFT	Employment Development	Employment Taxes	1,411.25
04/30/2026	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,154.25
<b>Total 10020 · Operating Account Budgeted Expenditures</b>				<b>321,994.18</b>

**Board Member Compensation**

Date	Meeting Date	Name	Memo	Amount
04/16/2026	04/08/2026	Jason Green	RLECWD Board Meeting	100.00
<b>Total Credit Card Expenditures</b>				<b>100.00</b>

**Credit Card Transactions**

Date	Num	Name	Memo	Amount
03/01/2026	CC	Walmart	Office Expense	37.23
03/01/2026	CC	Walmart	Office Expense	118.20
03/01/2026	CC	Pape Machinery Exchange	Construction Equipment Repairs	117.64
03/01/2026	CC	Pape Machinery Exchange	Construction Equipment Repairs	155.32
03/02/2026	CC	Amazon	Office Expense	164.25
03/03/2026	CC	Walmart	Office Expense	94.76
03/04/2026	CC	Future Ford	Transportation Maintenance	2,210.30
03/04/2026	CC	Americas Tire	Transportation Maintenance	784.60
03/05/2026	CC	USPS	Postage	10.20
03/05/2026	CC	Pape Machinery Exchange	Construction Equipment Repairs	224.78

**Rio Linda Elverta Community Water District  
Expenditure Report  
April 2026**

03/06/2026	CC	Walmart	Office Expense	28.21
03/06/2026	CC	Walmart	Office Expense	14.00
03/06/2026	CC	Walmart	Office Expense	49.83
03/07/2026	CC	Amazon	Office Expense	-164.25
03/10/2026	CC	Future Ford	Transportation Maintenance	224.99
03/10/2026	CC	Pape Machinery Exchange	Construction Equipment Repairs - Credit	-117.64
03/10/2026	CC	Pape Machinery Exchange	Construction Equipment Repairs - Credit	-155.32
03/11/2026	CC	Walmart	Office Expense	-25.85
03/11/2026	CC	Walmart	Office Expense	-86.19
03/14/2026	CC	Zoom Video Communications	Computer Systems - Zoom monthly subscription	16.99
03/17/2026	CC	Rio Linda Gas & Mart	Distribution Supplies	6.45
03/22/2026	CC	Crexendo Business Solutions	Telephone	80.27
03/22/2026	CC	Amazon	Office Expense	228.92
03/23/2026	CC	Intuit	Payroll Service Fee	37.00
<b>Total Credit Card Expenditures</b>				<b>4,054.69</b>

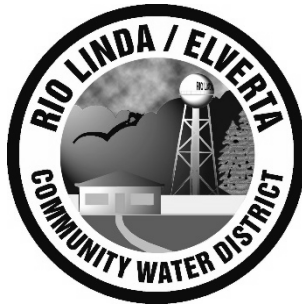
**Employee Paid Pass-throughs**

Date	Num	Name	Memo	Amount
04/02/2026	EFT	Teamsters	Union Dues	561.00
04/02/2026	EFT	California State Disbursement Unit	Employee Garnishment	332.00
04/15/2026	EFT	AFLAC	Employee Funded Premiums	732.96
04/16/2026	EFT	California State Disbursement Unit	Employee Garnishment	332.00
04/30/2026	EFT	California State Disbursement Unit	Employee Garnishment	332.00
04/30/2026	EFT	WageWorks	FSA Expenditures - Employee Funded	1,114.10
<b>Total 10020 · Operating Account Non-Budgeted Expenditures: Employee Paid Pass-throughs</b>				<b>3,404.06</b>

**Other Expenditures**

**Transfers**

Date	Num	Memo	Account	Amount
04/02/2026	Transfer	Monthly Debt Service Transfer	10020 · Operating Fund	(17,000.00)
04/02/2026	Transfer	Monthly Debt Service Transfer	10350 · Umpqua Bank Debt Service	17,000.00
04/02/2026	Transfer	Monthly CIP Transfer	10020 · Operating Fund	(54,092.00)
04/02/2026	Transfer	Monthly CIP Transfer	10480 · General	54,092.00
04/22/2026	Transfer	Surcharge 1 Bi-Monthly Transfer	10020 · Operating Fund	(88,648.29)
04/22/2026	Transfer	Surcharge 1 Bi-Monthly Transfer	10300 · Surcharge 1 Account	88,648.29
04/22/2026	Transfer	Surcharge 2 Bi-Monthly Transfer	10020 · Operating Fund	(147,476.14)
04/22/2026	Transfer	Surcharge 2 Bi-Monthly Transfer	10380 · Surcharge 2 Account	147,476.14
04/22/2026	Transfer	Cr6 Schematic Design	10481 · Cr6 Mitigation	(1,146.50)
04/22/2026	Transfer	Cr6 Schematic Design	10020 · Operating Fund	1,146.50
04/22/2026	Transfer	CIP Checks Written from Operating Account	10480 · Capital Improvement: General	(66,977.40)
04/22/2026	Transfer	CIP Checks Written from Operating Account	10020 · Operating Fund	66,977.40



## Executive Committee Agenda Item: 6

**Date:** June 10, 2026

**Subject:** June 2026 Financial Statements

**Staff Contact:** Felix M. Felix, Interim General Manager

### **Recommended Committee Action:**

The Executive Committee should review the Financial Reports of the District for the month of April 2026, then forward the report onto the upcoming Board agenda with the Committee's recommendation for Board approval.

### **Current Background and Justification:**

The financial reports are the District's balance sheet, profit and loss, budget performance, and capital improvements year to date. This report provides a snapshot of the District's fiscal health for the period covered.

Once each quarter staff provides an expanded version of the Finance Reports to provide additional finance details to the Board and public.

### **Conclusion:**

Consistent with District policies, these financials are to be reviewed by this committee and presented to the Board of Directors to inform the Board Members and the public on the District's financial condition.

## Rio Linda Elverta Community Water District

## Balance Sheet

As of April 30, 2026

## ASSETS

## Current Assets

100 · Cash & Cash Equivalents	
10000 · Operating Account	
10020 · Operating Fund	1,367,837.35
Total 10000 · Operating Account	<u>1,367,837.35</u>
10475 · Capital Improvement	
10480 · General	1,027,254.48
10485 · Vehicle Replacement Reserve	47,948.49
Total 10450 · Capital Improvement	<u>1,075,202.97</u>
<b>Total 100 · Non-Restricted Cash &amp; Cash Equivalents</b>	<b>2,443,040.32</b>

## 102 · Restricted Assets

102.2 · Restricted for Debt Service	
10700 · ZIONS Inv/Surcharge 1 Reserve	567,484.72
10300 · Surcharge 1 Account	1,252,743.71
10350 · Revenue Bond	122,293.21
10380 · Surcharge 2 Account	790,656.96
Total 102.2 · Restricted for Debt Service	<u>2,733,178.60</u>
102.4 · Restricted Other Purposes	
10385 · Available Funding Cr6 Projects #1	464,127.07
10481 · Available Funding Cr6 Projects #2	439,965.75
10491 · Future Capital Imp Projects	2,315,691.66
10492 · Cr6 Settlement	4,245,418.78
10600 · LAIF Account - Capacity Fees	1,062,344.06
10650 · Operating Reserve Fund	340,052.68
Total 102.4 · Restricted Other Purposes	<u>8,867,600.00</u>
<b>Total 102 · Restricted Assets</b>	<b>11,600,778.60</b>

Accounts Receivable	-715.44
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## Other Current Assets

12000 · Water Utility Receivable	52,908.30
12200 · Accrued Revenue	150,000.00
12250 · Accrued Interest Receivable	4,616.37
16000 · Prepaid Expense	63,424.41
16075 · OPEB GASB 75	25,135.00

Total Other Current Assets	<u>296,084.08</u>
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Total Current Assets	<u>14,339,187.56</u>
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## Capital Assets

17000 · General Plant Assets	670,138.83
17100 · Water System Facilities	26,493,804.48
17300 · Intangible Assets	383,083.42
17500 · Accum Depreciation & Amort	-13,245,957.33
18000 · Construction in Progress	325,195.83
18100 · Land	576,672.45

Total Capital Assets	<u>15,202,937.68</u>
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## Other Assets

18500 · ADP CalPERS Receivable	380,000.00
19000 · Deferred Outflows	562,294.00
19900 · Suspense Account	0.00

Total Other Assets	<u>942,294.00</u>
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<b>TOTAL ASSETS</b>	<b><u>30,484,419.24</u></b>
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Rio Linda Elverta Community Water District

Balance Sheet

As of April 30, 2026

LIABILITIES & NET POSTION

Liabilities

Current Liabilities

Accounts Payable	39,963.97
Other Current Liabilities	997,175.96

<b>Total Current Liabilities</b>	<b>1,037,139.93</b>
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Long Term Liabilities

23500 · Lease Buy-Back	410,267.27
25000 · Surcharge 1 Loan	1,910,290.67
25050 · Surcharge 2 Loan	1,580,040.16
26000 · Water Rev Refunding	1,017,460.00
26500 · ADP CalPERS Loan	350,000.00
29000 · Net Pension Liability	934,369.00
29500 · Deferred Inflows-Pension	106,857.00
29600 · Deferred Inflows-OPEB	28,354.00

<b>Total Long Term Liabilities</b>	<b>6,337,638.10</b>
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<b>Total Liabilities</b>	<b>7,374,778.03</b>
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Net Position

31500 · Invested in Capital Assets, Net	10,531,059.46
31800 · Restricted for OPEB Asset	25,135.00
32000 · Restricted for Debt Service	705,225.24
38000 · Unrestricted	11,414,085.51
Net Revenue	434,136.00

<b>Total Net Position</b>	<b>23,109,641.21</b>
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<b>TOTAL LIABILITIES &amp; NET POSTION</b>	<b>30,484,419.24</b>
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**Rio Linda Elverta Community Water District  
Operating Profit & Loss Budget Performance  
April 2026**

	<u>Annual Budget</u>	<u>Apr 26</u>	<u>Jul 25 - Apr 26 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
<b>Ordinary Income/Expense</b>					
<b>Revenue</b>					
<b>Total 40000 · Operating Revenue</b>	3,407,931.00	171,841.91	2,493,196.40	73.16%	914,734.60
<b>41000 · Nonoperating Revenue</b>					
<b>41110 · Investment Revenue</b>					
<b>41112 · Interest Revenue</b>	35.00	3.79	34.84	99.54%	0.16
<b>Total 41110 · Investment Revenue</b>	35.00	3.79	34.84	99.54%	0.16
<b>41120 · Property Tax</b>	137,000.00	0.00	85,316.00	62.27%	51,684.00
<b>Total 41000 · Nonoperating Revenue</b>	137,035.00	3.79	85,350.84	62.28%	51,684.16
<b>Total Operating &amp; Non-Operating Revenue</b>	3,544,966.00	171,845.70	2,578,547.24	72.74%	966,418.76
<b>Expense</b>					
<b>60000 · Operating Expenses</b>					
<b>60010 · Professional Fees</b>	303,200.00	34,185.75	347,279.54	114.54%	-44,079.54
<b>60100 · Personnel Services</b>					
<b>60110 · Salaries &amp; Wages</b>	934,612.00	83,333.84	752,906.51	80.56%	181,705.49
<b>60150 · Employee Benefits &amp; Expense</b>	564,386.00	52,765.71	435,756.00	77.21%	128,630.00
<b>Total 60100 · Personnel Services</b>	1,498,998.00	136,099.55	1,188,662.51	79.30%	310,335.49
<b>60200 · Administration</b>	287,589.00	16,766.28	243,700.12	84.74%	43,888.88
<b>64000 · Conservation</b>	500.00	0.00	0.00	0.00%	500.00
<b>65000 · Field Operations</b>	780,400.00	64,522.71	522,449.88	66.95%	257,950.12
<b>Total 60000 · Operating Expenses</b>	2,870,687.00	251,574.29	2,302,092.05	80.19%	568,594.95
<b>69000 · Non-Operating Expenses</b>					
<b>69010 · Debt Service</b>					
<b>69100 · Revenue Bond</b>					
<b>69105 · Principle</b>	169,641.00	0.00	72,641.00	42.82%	97,000.00
<b>69110 · Interest</b>	34,408.00	0.00	17,747.16	51.58%	16,660.84
<b>Total 69100 · Revenue Bond</b>	204,049.00	0.00	90,388.16	44.30%	113,660.84
<b>69200 · PERS ADP Loan</b>					
<b>69205 · Principle</b>	30,000.00	0.00	0.00	0.00%	30,000.00
<b>69210 · Interest</b>	1,406.00	0.00	0.00	0.00%	1,406.00
<b>Total 69100 · PERS ADP Loan</b>	31,406.00	0.00	0.00	0.00%	31,406.00
<b>Total 69010 · Debt Service</b>	235,455.00	0.00	90,388.16	38.39%	145,066.84
<b>69400 · Other Non-Operating Expense</b>	2,300.00	0.00	0.00	0.00%	2,300.00
<b>Capital A Total 69000 · Non-Operating Expenses</b>	237,755.00	0.00	90,388.16	38.02%	147,366.84
<b>Total Operating &amp; Non-Operating Expense</b>	3,108,442.00	251,574.29	2,392,480.21	76.97%	715,961.79
<b>Net Revenue</b>	<b>436,524.00</b>	<b>-79,728.59</b>	<b>186,067.03</b>		

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT**  
**CAPITAL BUDGET 2025-2026**  
**April 2026**

Description	Annual Budget	Apr 26	YTD		% of Annual Budget	YTD Budget Balance
			Jul 25-	Apr 26		
Raising/Lowering Valve Covers	60,000.00	0.00	57,900.00		96.50%	2,100.00
Well 15 Cr6 Treatment Design and CEQA	140,070.00	1,146.50	49,630.75		35.43%	90,439.25
Vacuum Trailer	90,000.00	0.00	0.00		0.00%	90,000.00
<b>Total Continued Ongoing Projects</b>	<b>290,070.00</b>	<b>1,146.50</b>	<b>107,530.75</b>		<b>37.07%</b>	<b>182,539.25</b>
Annual Miscellaneous Pump Replacements	30,000.00	0.00	17,978.34		59.93%	12,021.66
Annual Small Meter Replacements	150,000.00	66,977.40	66,977.40		44.65%	83,022.60
Annual Large Meter Replacements	5,000.00	0.00	0.00		0.00%	5,000.00
Annual Pipeline Replacement	245,000.00	0.00	0.00		0.00%	245,000.00
<b>Total New Annual Projects</b>	<b>430,000.00</b>	<b>66,977.40</b>	<b>84,955.74</b>		<b>19.76%</b>	<b>345,044.26</b>
Well 15 Cr6 Treatment Bidding and Construction	1,100,000.00	0.00	0.00		0.00%	1,100,000.00
2025 Urban Water Management Plan	85,000.00	0.00	0.00		0.00%	85,000.00
District Office Roof	40,000.00	0.00	0.00		0.00%	40,000.00
<b>Total New Projects</b>	<b>1,225,000.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00%</b>	<b>1,225,000.00</b>
<b>Total</b>	<b>\$1,945,070.00</b>	<b>\$68,123.90</b>	<b>\$192,486.49</b>		<b>9.90%</b>	<b>\$1,752,583.51</b>

**Rio Linda Elverta Community Water District  
Cr6 Settlement Profit & Loss Budget Performance  
April 2026**

	<u>Annual Budget</u>	<u>Apr 26</u>	<u>Jul 25 - Apr 26 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
<b>Income</b>					
<b>41000 · Non-Operating Revenue</b>					
<b>41110 · Investment Revenue</b>					
<b>41112 · Interest Revenue</b>	120,000.00	9,617.71	106,678.43	88.9%	13,321.57
	<u>120,000.00</u>	<u>9,617.71</u>	<u>106,678.43</u>	<u>88.9%</u>	<u>13,321.57</u>
<b>44110 · Other Non-Operating Revenue</b>	0.00	0.00	0.00	0.0%	0.00
<b>Total Income</b>	<u>120,000.00</u>	<u>9,617.71</u>	<u>106,678.43</u>	<u>88.9%</u>	<u>13,321.57</u>
<b>Gross Income</b>	<u>120,000.00</u>	<u>9,617.71</u>	<u>106,678.43</u>	88.9%	13,321.57
<b>Net Income</b>	<u><b>120,000.00</b></u>	<u><b>9,617.71</b></u>	<u><b>106,678.43</b></u>		

<b>NOTE:</b>	<b>Date</b>	<b>Amount</b>
<b>Beginning Balance</b>	3/31/2026	4,235,801.07
<b>Interest</b>	4/30/2026	<u>9,617.71</u>
<b>GL 10492 Cr6 Settlement</b>	4/30/2026	<u>4,245,418.78</u>