

Agenda Item 4.4
RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
PRELIMINARY OPERATING BUDGET
2025-2026

			2024-2025 ACTUAL JULY 24-MAR 25	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE	EXPLANATION
REVENUE							
40000 OPERATING REVENUE							
	40100 Water Service Rates						
	40101	Basic Service Charge	890,198.00	1,212,965.00	1,267,563.00	54,598.00	Per Water Rate Study
	40102	Usage Charge	1,378,756.00	1,915,035.00	2,001,237.00	86,202.00	Per Water Rate Study
	40105	Backflow Charge	22,926.00	31,400.00	32,300.00	900.00	Per Water Rate Study
	40106	Fire Prevention	19,643.00	25,400.00	26,600.00	1,200.00	Per Water Rate Study
		Total Water Service Rates	2,311,523.00	3,184,800.00	3,327,700.00	142,900.00	
	40200 Water Service Fees						
	40201	Application Fees	3,300.00	6,500.00	6,500.00	0.00	
	40202	Delinquency	51,880.00	70,000.00	70,000.00	0.00	
	40209	Misc. Charges	4,972.00	7,000.00	7,000.00	0.00	
		Total Water Services	60,152.00	83,500.00	83,500.00	0.00	
	40300 Other Water Service Fees						
	40301	New Construction QC	4,743.00	4,000.00	5,000.00	1,000.00	Increased to adjust for projected revenue
	40302	Service Connection Fees	536.00	10,000.00	10,000.00	0.00	
	40304	Other Operating Revenue	18,785.00	6,000.00	6,000.00	0.00	
		Total Other Water Service Fees	24,064.00	20,000.00	21,000.00	1,000.00	
	TOTAL OPERATING REVENUE		2,395,739.00	3,288,300.00	3,432,200.00	143,900.00	
	41000 NON-OPERATING REVENUES						
	41110	Investment Revenue	31.00	35.00	35.00	0.00	
	41120	Property Taxes & Assessments	76,776.00	127,000.00	127,000.00	0.00	
	TOTAL NON-OPERATING REVENUE		76,807.00	127,035.00	127,035.00	0.00	
TOTAL REVENUE			\$2,472,546.00	\$3,415,335.00	\$3,559,235.00	143,900.00	

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OPERATING EXPENSE							
60010 PROFESSIONAL FEES							
	60011	General Counsel fees-Legal	\$24,120.00	\$35,000.00	\$150,000.00	\$115,000.00	Increased to adjust for projected costs
	60012	Auditor Fees	26,000.00	26,000.00	23,300.00	(2,700.00)	Decreased to adjust for projected costs
	60013	Engineering Services	57,370.00	85,000.00	70,000.00	(15,000.00)	Decreased to include \$60K contract plus \$10K UWUO Annual Report
	60015	Other Professional Fees	0.00	0.00	50,000.00	50,000.00	Increased to include new Rate Study for 26-27
	TOTAL PROFESSIONAL FEES		107,490.00	146,000.00	293,300.00	147,300.00	
60100 PERSONNEL SERVICES							
	60110 Salaries & Wages						
	60111	Salary - General Manager	90,336.00	134,179.00	136,250.00	2,071.00	Increased to adjust for projected cost per contract
	60112	Staff Regular Wages	492,576.00	723,167.00	754,997.00	31,830.00	Increased to adjust per MOU 11-12-21; COLA 3.0% Assumed
	60114	Staff Standby Pay	13,300.00	18,250.00	18,250.00	0.00	
	60115	Staff Overtime Pay	9,174.00	11,000.00	11,000.00	0.00	
	Total Salaries & Wages		605,386.00	886,596.00	920,497.00	33,901.00	
	60150 Employee Benefits and Expenses						
	60151	PERS Retirement	106,236.00	152,028.00	175,093.00	23,065.00	Increased to adjust for projected costs
	60152	Workers Compensation	8,015.00	8,293.00	8,293.00	0.00	
	60153	Medical & Benefit Insurance	150,332.00	239,340.00	244,440.00	5,100.00	Increased to adjust for projected costs
	60154	Retirees Insurance	11,043.00	16,200.00	16,200.00	0.00	
	60155	Staff Training	1,075.00	5,000.00	5,000.00	0.00	
	60157	Uniforms	5,999.00	7,770.00	7,770.00	0.00	
	60158	Payroll Taxes	47,993.00	69,649.00	71,850.00	2,201.00	Increased to adjust for projected costs
	60159	Payroll Services	1,123.00	1,860.00	660.00	(1,200.00)	Decreased to adjust for projected costs
	60160	457 Employer Contribution	14,048.00	20,300.00	20,300.00	0.00	
	Total Employee Benefits and Expenses		345,864.00	520,440.00	549,606.00	29,166.00	
	TOTAL PERSONNEL SERVICES		\$951,250.00	\$1,407,036.00	\$1,470,103.00	\$63,067.00	

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			2024-2025 ACTUAL JULY 24-MAR 25	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE	EXPLANATION
60200 ADMINISTRATION							
60205	Bank and Merchant Fees		\$1,124.00	\$1,850.00	\$1,850.00	\$0.00	
60207	Board Member/Meeting Expense		7,100.00	13,900.00	13,900.00	0.00	
60210	Building Expenses						
60211	Office Utilities		5,003.00	7,500.00	7,500.00	0.00	
60212	Janitorial		1,755.00	2,340.00	2,340.00	0.00	
60213	Maintenance		893.00	4,500.00	4,500.00	0.00	
60214	Security		351.00	500.00	500.00	0.00	
	Total Building Expenses		8,002.00	14,840.00	14,840.00	0.00	
60220	Computer & Equipment Maint.						
60221	Computer Systems		27,920.00	40,000.00	40,000.00	0.00	
60222	Office Equipment		671.00	875.00	950.00	75.00	Increased to adjust for projected costs
	Total Computer & Equipment Maint.		28,591.00	40,875.00	40,950.00	75.00	
60230	Office Expense		3,131.00	8,000.00	8,000.00	0.00	
60240	Postage and Delivery		15,402.00	23,500.00	23,500.00	0.00	
60250	Printing		7,403.00	11,500.00	8,500.00	(3,000.00)	Decreased to adjust for projected costs
60255	Meetings & Conferences		0.00	100.00	100.00	0.00	
60260	Publishing		400.00	1,500.00	1,500.00	0.00	
60270	Telephone & Internet		2,156.00	4,750.00	3,000.00	(1,750.00)	Decreased to adjust for projected costs
60430	Insurance						
60431	General Liability		25,368.00	36,100.00	40,000.00	3,900.00	Increased to adjust for projected costs 11% increase
60432	Property		10,885.00	17,102.00	19,000.00	1,898.00	Increased to adjust for projected costs 11% increase
	Total Insurance		36,253.00	53,202.00	59,000.00	5,798.00	
60500	Water Memberships						
60503	SGA		32,787.00	32,787.00	34,426.00	1,639.00	Increase per published membership rate
60504	ACWA		12,230.00	12,230.00	12,842.00	612.00	Increase includes 5% annual increase
60507	CRWA		1,582.00	1,582.00	1,661.00	79.00	Increase includes 5% annual increase
	Total Water Memberships		46,599.00	46,599.00	48,929.00	2,330.00	
60550	Permits & Fees		49,416.00	55,000.00	55,000.00	0.00	
60555	Subscriptions & Licensing		1,293.00	2,120.00	2,120.00	0.00	
60560	Elections		26,177.00	26,177.00	0.00	(26,177.00)	Decreased to adjust for election year
60565	Uncollectable Accounts		0.00	5,500.00	5,500.00	0.00	
60570	Other Operating Expenditures		0.00	323.00	500.00	177.00	Increased to adjust for projected costs
TOTAL ADMINISTRATION			\$233,047.00	\$309,736.00	\$287,189.00	(\$22,547.00)	

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			2024-2025 ACTUAL JULY 24-MAR 25	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE	EXPLANATION
	64000 CONSERVATION						
	64001	Community Outreach	0.00	500.00	500.00	0.00	
	TOTAL CONSERVATION		0.00	500.00	500.00	0.00	
	65000 FIELD OPERATIONS						
	65100 Other Field Operations						
	65110	Backflow Testing	\$349.00	3,000.00	\$3,000.00	\$0.00	
	65120	Construction Equipment Maintenance	11,306.00	12,000.00	12,000.00	0.00	
	65130	Field Communication	1,998.00	3,400.00	3,400.00	0.00	
	65140	Field IT	25,854.00	35,000.00	35,000.00	0.00	
	65150	Laboratory Services	58,823.00	66,000.00	66,000.00	0.00	
	65160	Safety Equipment	1,390.00	6,000.00	6,000.00	0.00	
	65170	Shop Supplies	6,301.00	8,000.00	8,000.00	0.00	
		Total Other Field Operations	106,021.00	133,400.00	133,400.00	0.00	
	65200	Treatment	23,542.00	35,000.00	35,000.00	0.00	
	65300 Pumping						
	65310	Maintenance	21,433.00	25,000.00	25,000.00	0.00	
	65320	Electricity and Fuel	174,531.00	260,000.00	260,000.00	0.00	
		Total Pumping	195,964.00	285,000.00	285,000.00	0.00	
	65400 Transmission & Distribution						
	65410	Distribution Supplies	51,373.00	65,000.00	65,000.00	0.00	
	65430	Tank Maintenance	0.00	1,000.00	2,000.00	1,000.00	Increased for projected costs
	65440	Contract Repairs	18,600.00	53,500.00	53,500.00	0.00	
	65450	Valve Replacements	29,595.00	30,000.00	30,000.00	0.00	
	65460	Paving Repairs	0.00	14,500.00	30,000.00	15,500.00	Increased to adjust for projected costs
		Total Transmission & Distribution	99,568.00	164,000.00	180,500.00	16,500.00	
	65500 Transportation						
	65510	Fuel	10,801.00	18,000.00	18,000.00	0.00	
	65520	Maintenance	2,656.00	9,000.00	9,000.00	0.00	
		Total Transportation	13,457.00	27,000.00	27,000.00	0.00	
	TOTAL FIELD OPERATIONS		\$438,552.00	\$644,400.00	\$660,900.00	\$16,500.00	

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			2024-2025 ACTUAL JULY 24-MAR 25	2024-2025 BUDGET	2025-2026 BUDGET	DIFFERENCE	EXPLANATION
TOTAL OPERATING EXPENSES			\$1,730,339.00	\$2,507,672.00	\$2,711,992.00	\$204,320.00	
NON OPERATING EXPENSES							
	69010 Debt Service						
	69100	Revenue Bond 2015					
	69105	Revenue Bond 2015-Principle	67,415.00	162,415.00	169,641.00	7,226.00	Per Loan Payment Schedule
	69120	Interest	20,175.00	39,343.00	34,408.00	(4,935.00)	Per Loan Payment Schedule
		Total Revenue Bond 2015	87,590.00	201,758.00	204,049.00	2,291.00	
	69200	PERS ADP Loan					
	69205	Principle	0.00	30,000.00	30,000.00	0.00	Per Loan Payment Schedule
	69210	Interest	0.00	1,517.00	1,406.00	(111.00)	Per Loan Payment Schedule
		Total PERS ADP Loan	0.00	31,517.00	31,406.00	(111.00)	
	69400 Other Non Operating Expense		0.00	2,300.00	2,300.00	0.00	
TOTAL NON OPERATING EXPENSES			\$87,590.00	\$235,575.00	\$237,755.00	\$2,180.00	
TOTAL EXPENSE			\$1,817,929.00	\$2,743,247.00	\$2,949,747.00	\$206,500.00	
NET INCOME (Income-Expense)			\$654,617.00	\$672,088.00	\$609,488.00	(\$62,600.00)	

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

Description	2024-25 Budget	Carry-over from 2024-25	Additional in		Total Budget 2025-26
			Adopted Budget 2025-26		
Raising/Lowering Valve Covers	\$ 40,000.00	\$ 6,400.00	\$ 53,600.00		\$ 60,000.00
Well 15 Cr6 Treatment Design and CEQA	\$ 171,000.00	\$ 140,070.00	\$ -		\$ 140,070.00
Vacuum Trailer (prior year Truck Replacement	\$ 40,000.00	\$ 40,000.00	\$ 50,000.00		\$ 90,000.00
Total Continued Ongoing Projects	\$ 251,000.00	\$ 186,470.00	\$ 103,600.00		\$ 290,070.00
Annual Miscellaneous Pump Replacements	\$ -	\$ -	\$ 30,000.00		\$ 30,000.00
Annual Small Meter Replacements	\$ -	\$ -	\$ 120,000.00		\$ 120,000.00
Annual Large Meter Replacements	\$ -	\$ -	\$ 5,000.00		\$ 5,000.00
Annual Pipeline Replacement	\$ -	\$ -	\$ 245,000.00		\$ 245,000.00
Total New Annual Projects	\$ -	\$ -	\$ 400,000.00		\$ 400,000.00
Well 15 Cr6 Treatment Bidding and Construction	\$ -	\$ -	\$ 1,100,000.00		\$ 1,100,000.00
2025 Urban Water Management Plan	\$ -	\$ -	\$ 85,000.00		\$ 85,000.00
District Office Roof	\$ -	\$ -	\$ 80,000.00		\$ 80,000.00
Total New Projects	\$ -	\$ -	\$ 1,265,000.00		\$ 1,265,000.00
Total FY 2025-26	\$ -	\$ 186,470.00	\$ 1,768,600.00		\$ 1,955,070.00