

AGENDA

JOINT BOARD OF DIRECTORS & BUDGET AND FINANCE AND ENGINEERING & OPERATIONS COMMITTEES SPECIAL MEETING

Board Room
3707 Old Highway 395
Fallbrook, CA 92028

Tuesday, May 6, 2025
1:00 P.M.

1. CALL TO ORDER
2. ROLL CALL: Hamilton, Mack, Townsend-Smith, Hoffman, Irvine
3. PLEDGE OF ALLEGIANCE
4. ADDITIONS/DELETIONS/AMENDMENTS TO THE AGENDA
5. APPROVAL OF THE AGENDA
6. PUBLIC COMMENT
Any person may address the Board at this time upon any subject not identified on this Agenda, but within the jurisdiction of Rainbow Municipal Water District; however, any matter that requires action will be referred to staff for a report and action at a subsequent Board meeting. As to matters on the Agenda, if a request to make a public comment is received, an opportunity will be given to address the Board when the matter is considered.

Members of the public may make comments in person by submitting a Speaker Slip to the Board Secretary, virtually through virtual or teleconference options, or by submitting an email to tquintanar@rainbowmwd.ca.gov no less than one hour prior to the posted start time of the meeting. Comments shall be made in an orderly manner, and profanity, slander, or abusive language which is disruptive to the meeting will not be tolerated. Individuals have a limit of three (3) minutes to make comments and will have the opportunity when called upon by the presiding officer.
7. REVIEW OF DRAFT FISCAL YEAR 2025/26 BUDGET
8. INFORMATION ITEMS
 - A. Finance Report
9. ADJOURNMENT

ATTEST TO POSTING:

/s/Terese Quintanar
Terese Quintanar
Secretary of the Board

5/1/2025 2:58 PM
Date and Time of Posting
Outside Display Cases

Rainbow Municipal Water District (RMWD) provides remote attendance options solely as a matter of convenience to the public. RMWD will not stop or suspend its in-person public meeting should a technological interruption occur with respect to the Zoom or call-in line listed on the agenda. We encourage members of the public to attend meetings in person at 3707 Old Highway 395, Fallbrook, CA 92028, or remotely utilizing the options below:

For Online Participation:

Go to: <https://rainbowmwd.zoom.us/j/85664315900>

If members of the public attending virtually would like to ask a question or make a comment on any item listed on this agenda, please utilize the "Raise Hand" button, located at the bottom of the screen. We will be alerted that they would like to speak. When called upon, please unmute the microphone and ask the question or make comments in no more than three minutes.

For Call-in Only:

Call: (669) 900-6833, or (669) 444-9171, or
(309) 205-3325, or (312) 626-6799, or
(564) 217-2000, or (689) 278-1000
Meeting ID: 856 6431 5900

*Those who have joined by dialing a number on their telephone can dial *9 to alert us of a request to speak and *6 to unmute, once called upon by the presiding officer.*

In accordance with the requirements of California Government Code Section 54954.2, this agenda has been posted at the District's Administrative offices not less than 72 hours prior to the meeting date and time above. Meetings are regularly held at 1:00 p.m. All public records relating to each agenda item, including any public records distributed less than 72 hours prior to the meeting to all, or a majority of all, of the members of the District's Board, are available for public inspection in the office of the District Secretary, 3707 Old Highway 395, Fallbrook, CA 92028

If you have special needs because of a disability that makes it difficult for you to participate in the meeting or you require assistance or auxiliary aids to participate in the meeting, please contact the District Secretary (760) 728-1178 by at least noon on the Friday preceding the meeting. The District will attempt to make arrangements to accommodate your disability.

BOARD & COMMITTEE ACTION

Item No. 7

BOARD OF DIRECTORS, BUDGET AND FINANCE COMMITTEE & ENGINEERING AND OPERATIONS COMMITTEE

May 6, 2025

SUBJECT

REVIEW OF DRAFT FISCAL YEAR 2025/26 BUDGET

DESCRIPTION

Staff will provide a detailed review of the draft fiscal year 2025/26 Budget at the Special meeting of May 6, 2025.

Joint Budget Workshop

FY26 Budget

May 6, 2025

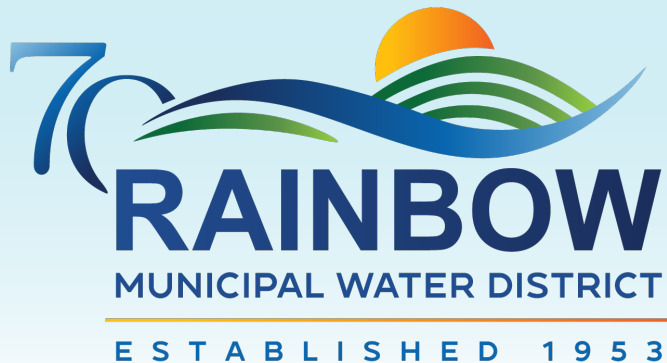


FY 26 Budget Timeline

Schedule and Topics

- March 25, 2025 – 5 Year CIP review and board approval of CIP Budget and projected water sales for FY 26
- April 15, 2025 - Departmental Budgets FY 26 and Labor Review
- May 6, 2025 – **FY 26 Joint Budget Workshop**
 - Financial Plan Overview
 - Operating budget review
 - Water Sales & Other Revenues (Service Fees Update FY 26)
 - Water Purchases
 - Labor Budget
 - Materials and Services (Departmental)
- May 27, 2025 – Review and Adopt FY 26 Budget

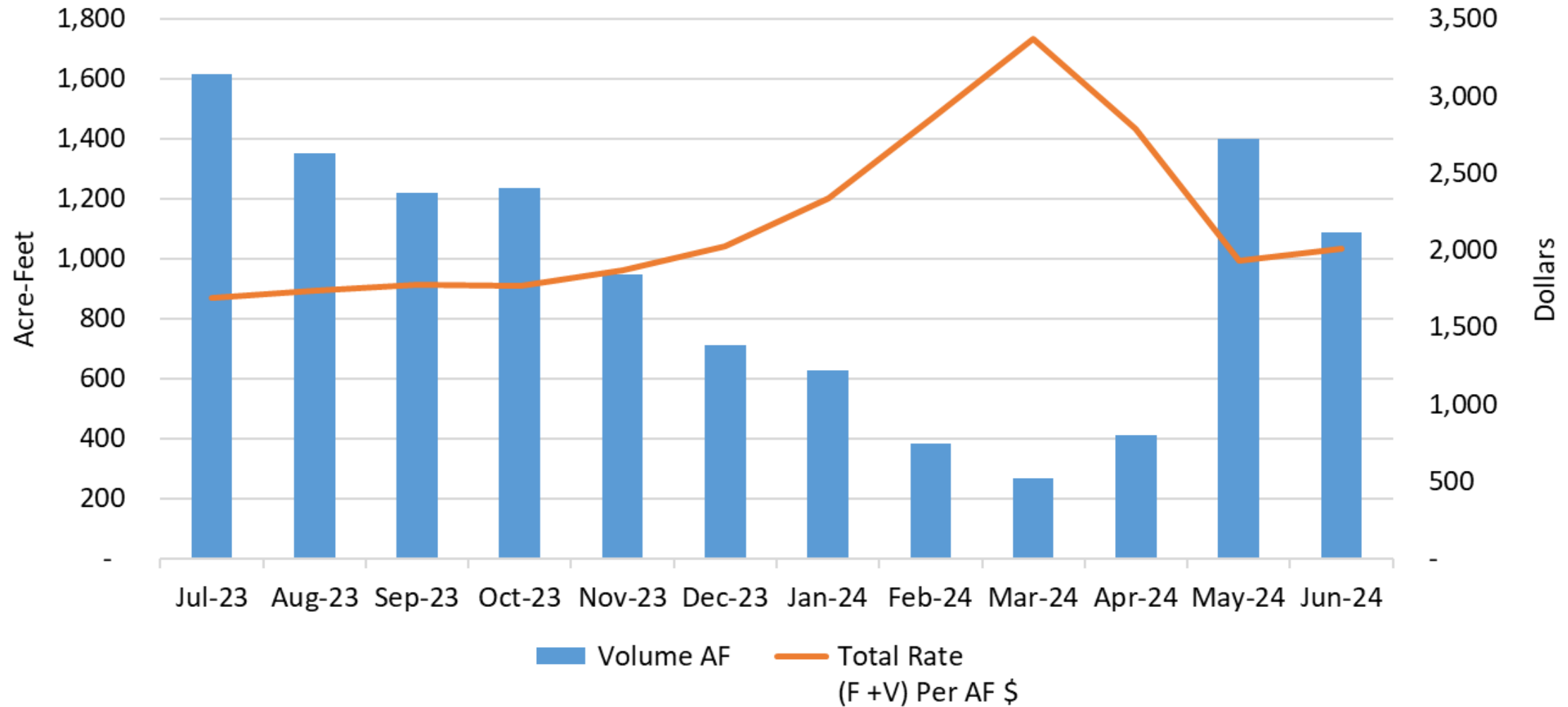
Water Fund Expenditures and Revenues



Major Cost Drivers FY 26

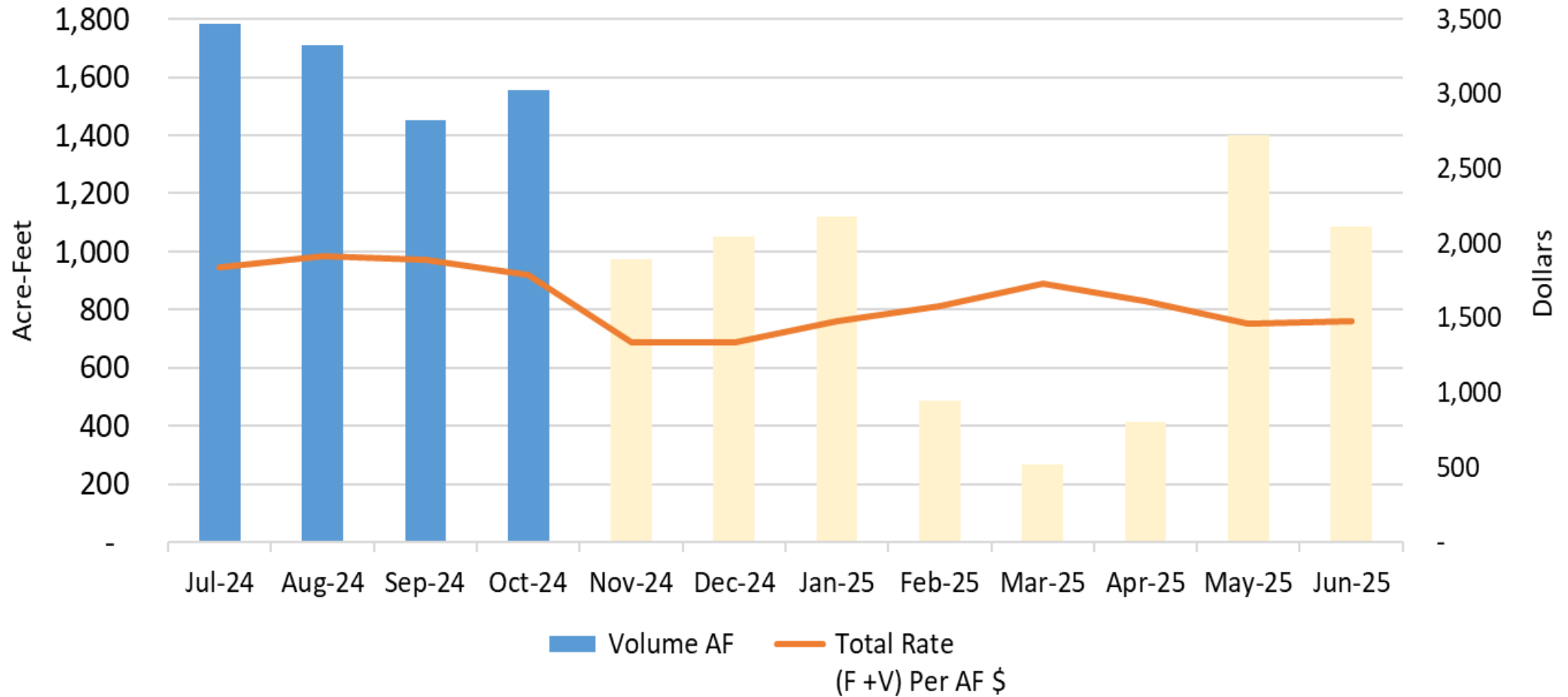
- **9.5% increase** in treated water purchases from Metropolitan Water District
- **11.5% increase** in Metropolitan's fixed **Capacity Charge**
- **20% increase** in **CalPERS UAL** due to market performance
- **5.6% increase** in labor costs, primarily driven by a **7% rise in health insurance**
- **9% increase** in **electricity costs** from SDG&E
- **Compliance costs** related to **new environmental and state regulations**
 - EV infrastructure – new state regulations
 - Backflow prevention – new state regulations
 - Regulatory Permits

Water Purchases FY 2023-24



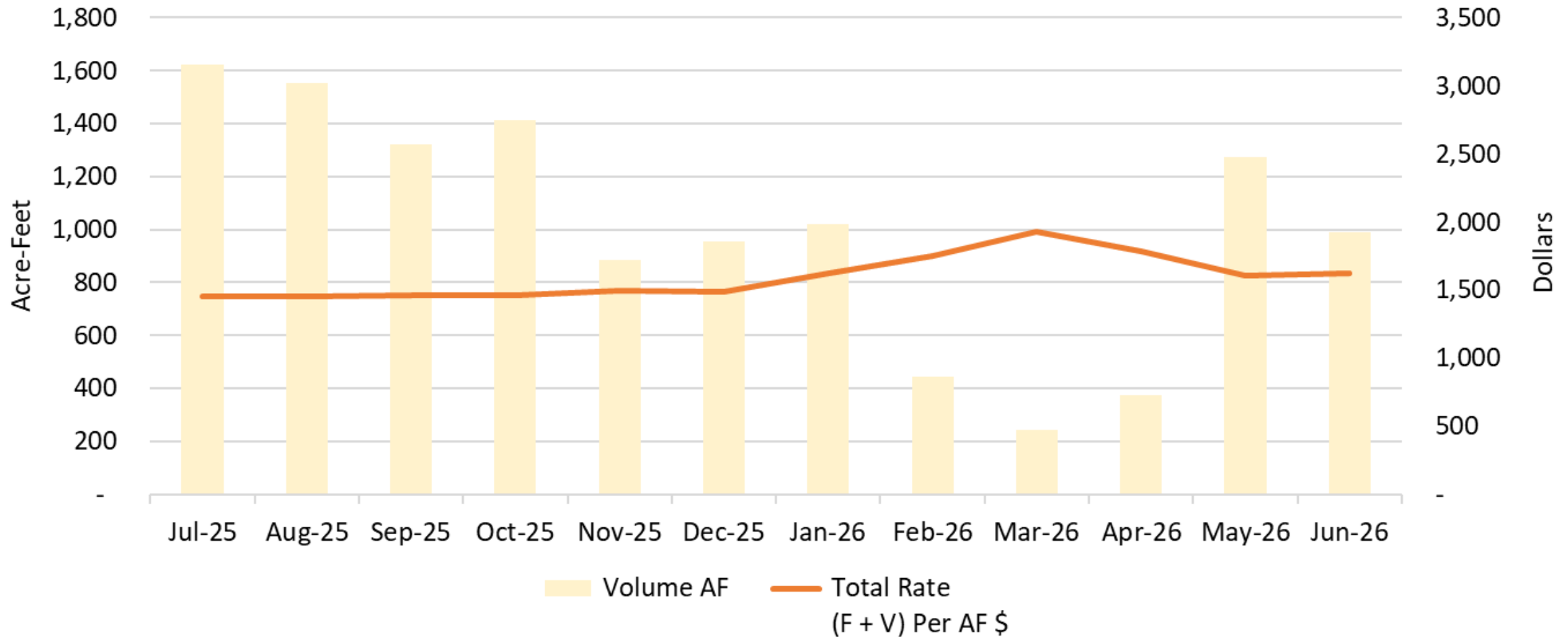
- 12-months average water cost \$2,181 per AF
- Wet months from November - April cost per AF went up to max of \$3,375 due to large fixed fees from SDCWA
- Total water Purchases cost: 22,168,421.40, total water purchased: 11,264 AF

Water Purchases FY 2024-25 (March-June Estimated)



- 12-months average water cost \$1,621 per AF or 26% decrease, \$560
- for March, the lowest water purchase month, cost decreased by 49%, \$1,642
- Total water purchases estimated FY25 cost \$21,978,415.33 for \$13,290 AF

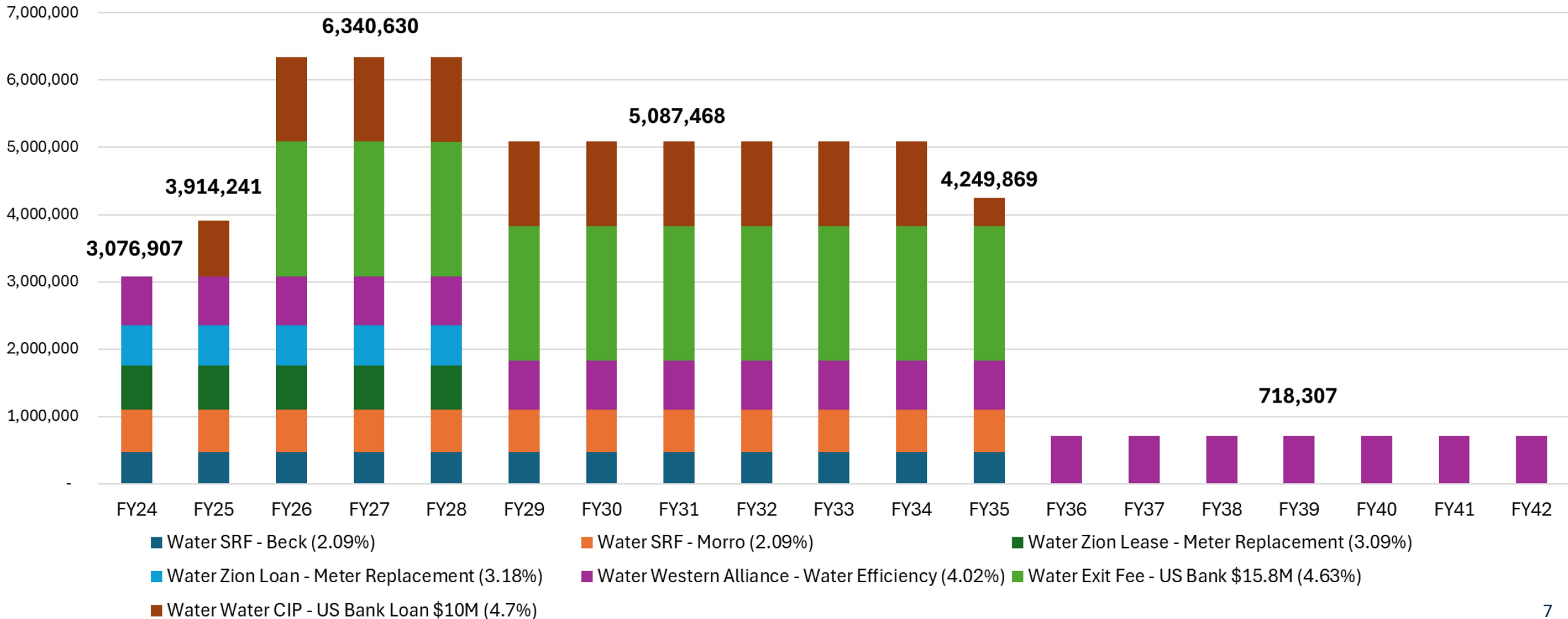
Water Purchases Budget FY 2025-26



- Based on 11,000 AF sales + water loss at 8%
- Incorporated 9.5% increase by MWD treated water purchases starting January 1, 2026
- Total Budgeted water purchases FY26 cost \$18,273,278 for 11,880 AF

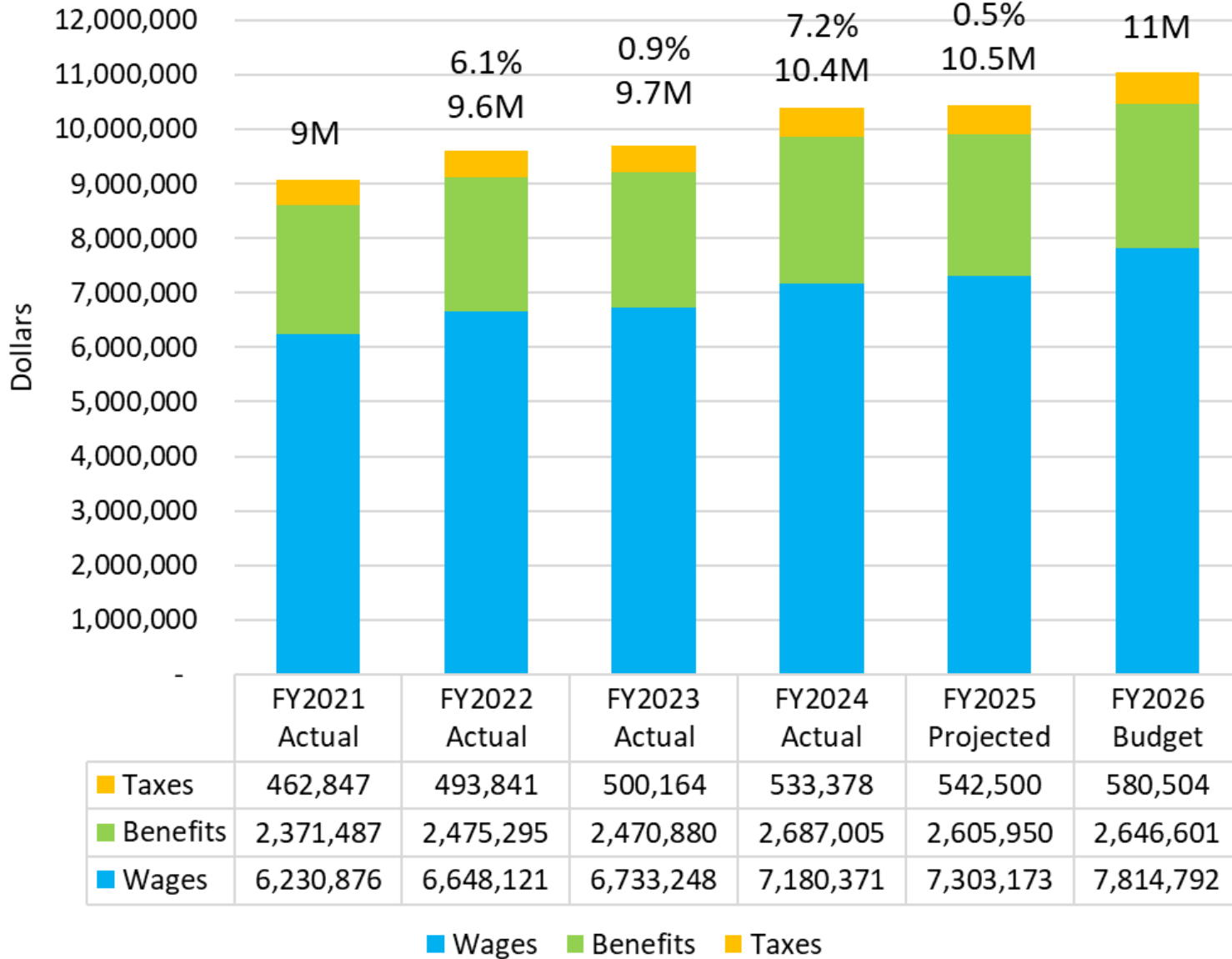
Debt Obligations Overview

Water Fund Debt Service Schedule (Principal + Interest)



Labor Cost Review

Year-Over-Year Labor Costs

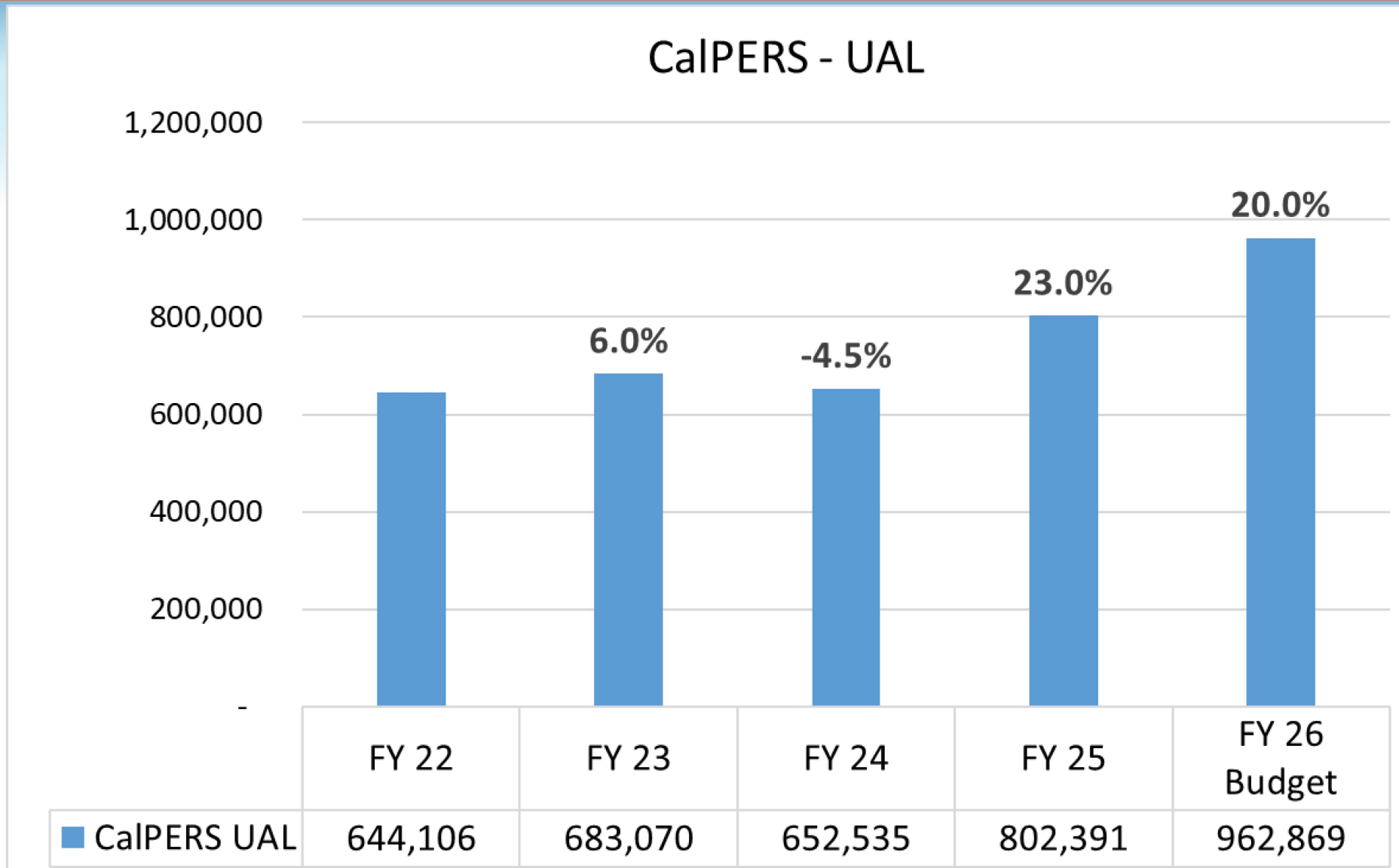


- 7% increase in health insurance
- 2.5% average COLA increase (CPI 3.8%)
- 4.4% average Merit increase

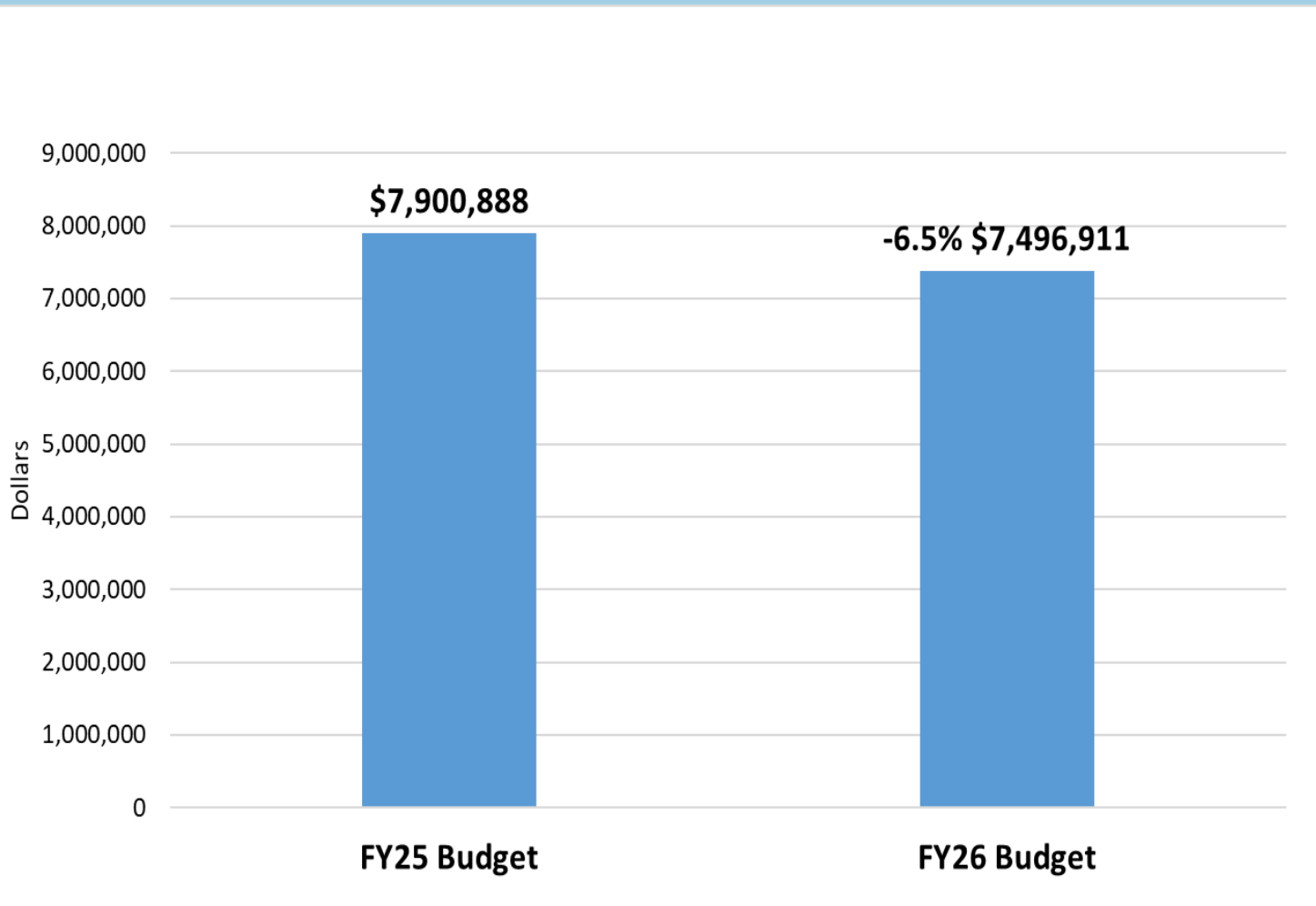
The total labor for all funds combined:

- 01 – Water
- 02 – Wastewater
- 03 – General
- CIP Labor

CalPERS Unfunded Accrued Liability

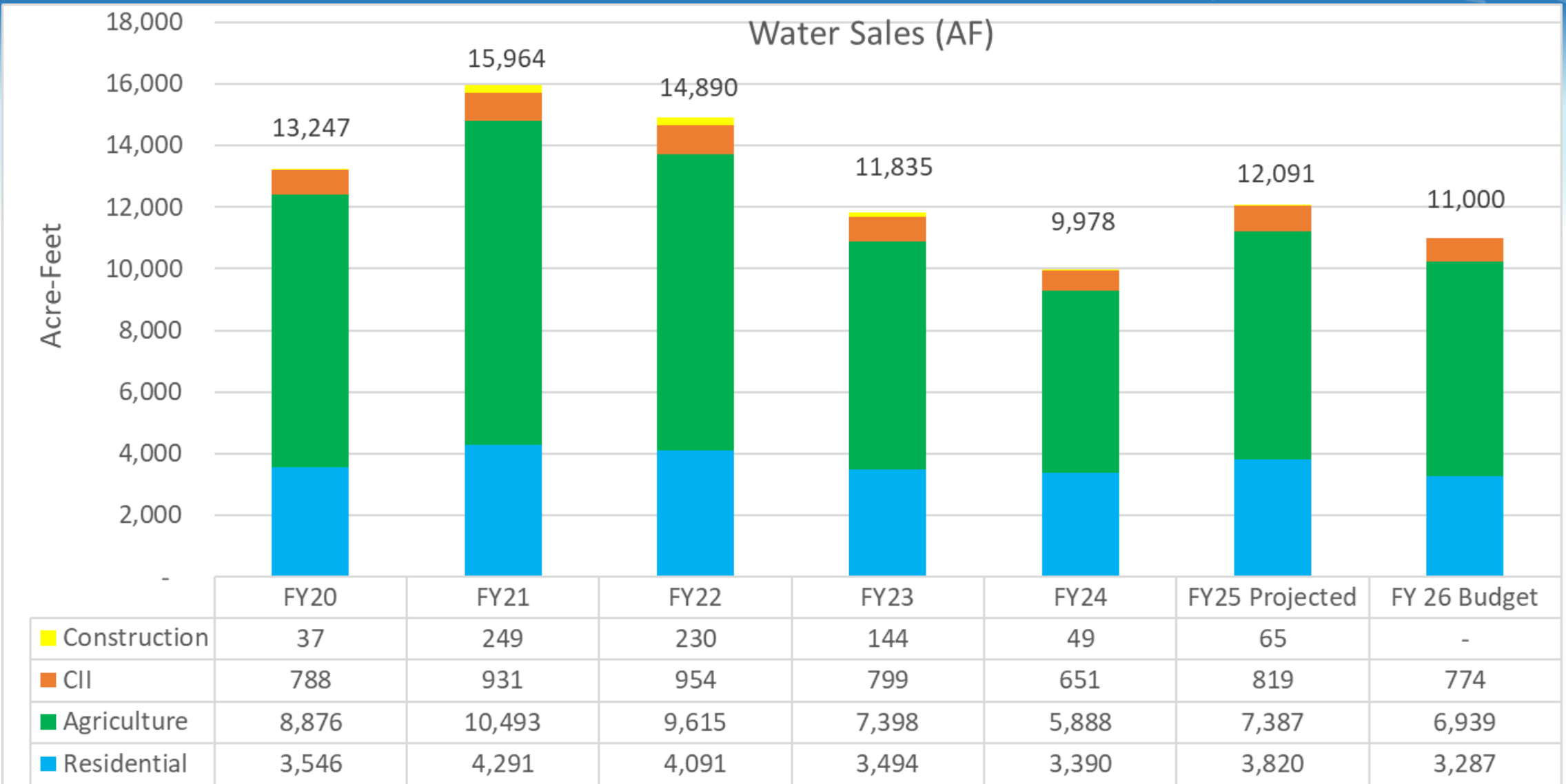


O&M Expenditures – Water Fund (01)

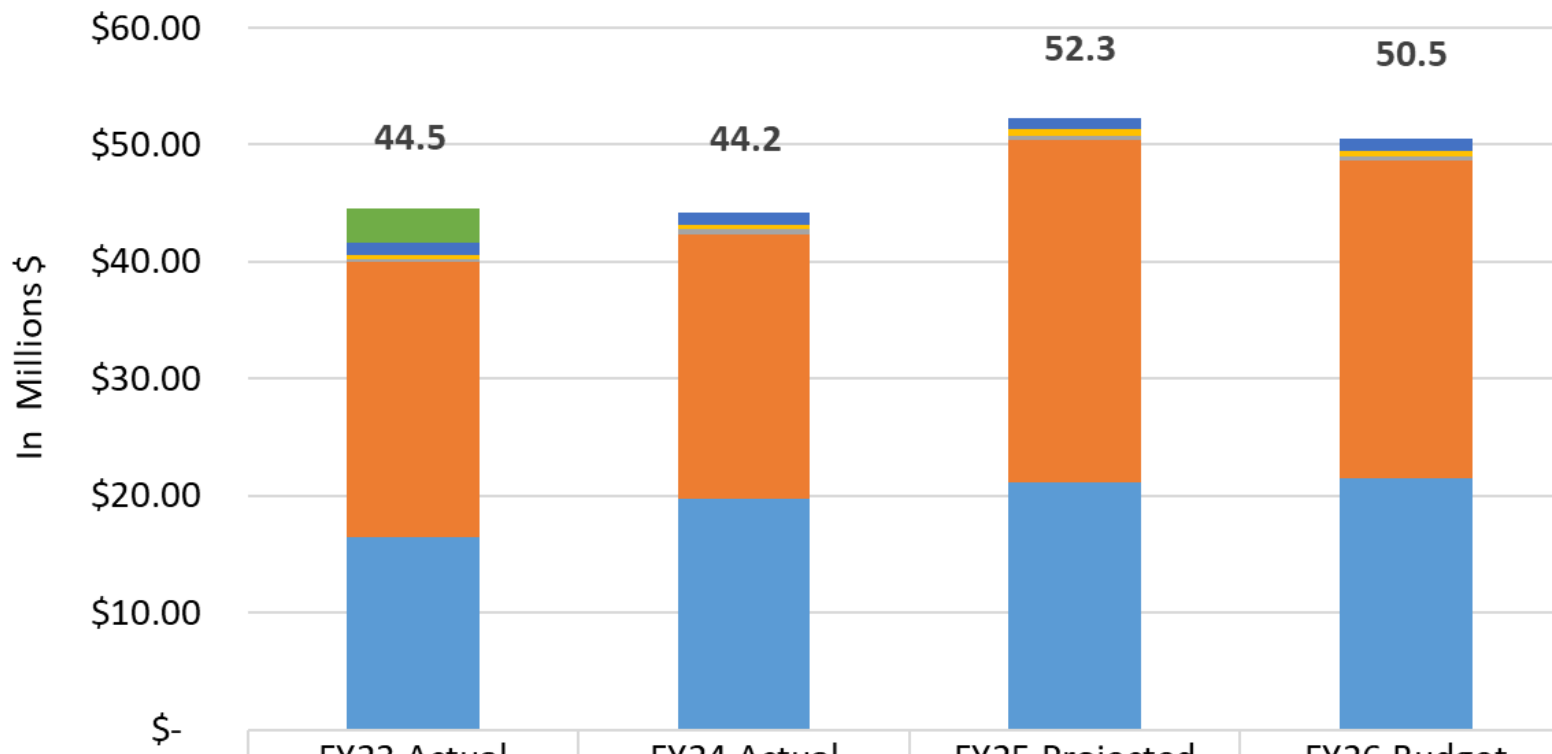


- Tank Maintenance moved out to CIP (\$730k)

Water Sales



Water Revenue Breakdown



	FY23 Actual	FY24 Actual	FY25 Projected	FY26 Budget
Capacity Fees	\$2.91	\$-	\$-	\$-
Property Tax Revenues & Charges	\$1.08	\$1.04	\$0.91	\$1.07
Investment Income	\$0.31	\$0.46	\$0.61	\$0.46
Other Revenues	\$0.33	\$0.43	\$0.32	\$0.34
Water Sales - Consumption Charges	\$23.52	\$22.60	\$29.31	\$27.09
Water Sales - Fixed Charges	\$16.40	\$19.71	\$21.13	\$21.52

- FY 26 assumed 4% rate increase on January 1, 2026 with 68% of water sold in the first half of FY.

Total Net Revenue Budget FY26 Water Fund (01)

REVENUE	Dollars
Variable	27,085,127
Fixed	21,524,290
Other Revenue	1,870,000
Total Revenue	50,479,417
EXPENSES	
Water Purchases EMWD	18,273,278
Debt Service	6,340,630
Labor	9,269,056
CalPERS UAL	962,869
O&M	7,496,911
CIP - 5 year plan avg	7,986,673
Cropswap	150,000
Total Expenses	50,479,417
Net Revenue	\$0

Proposed Plan – Water Fund (01)

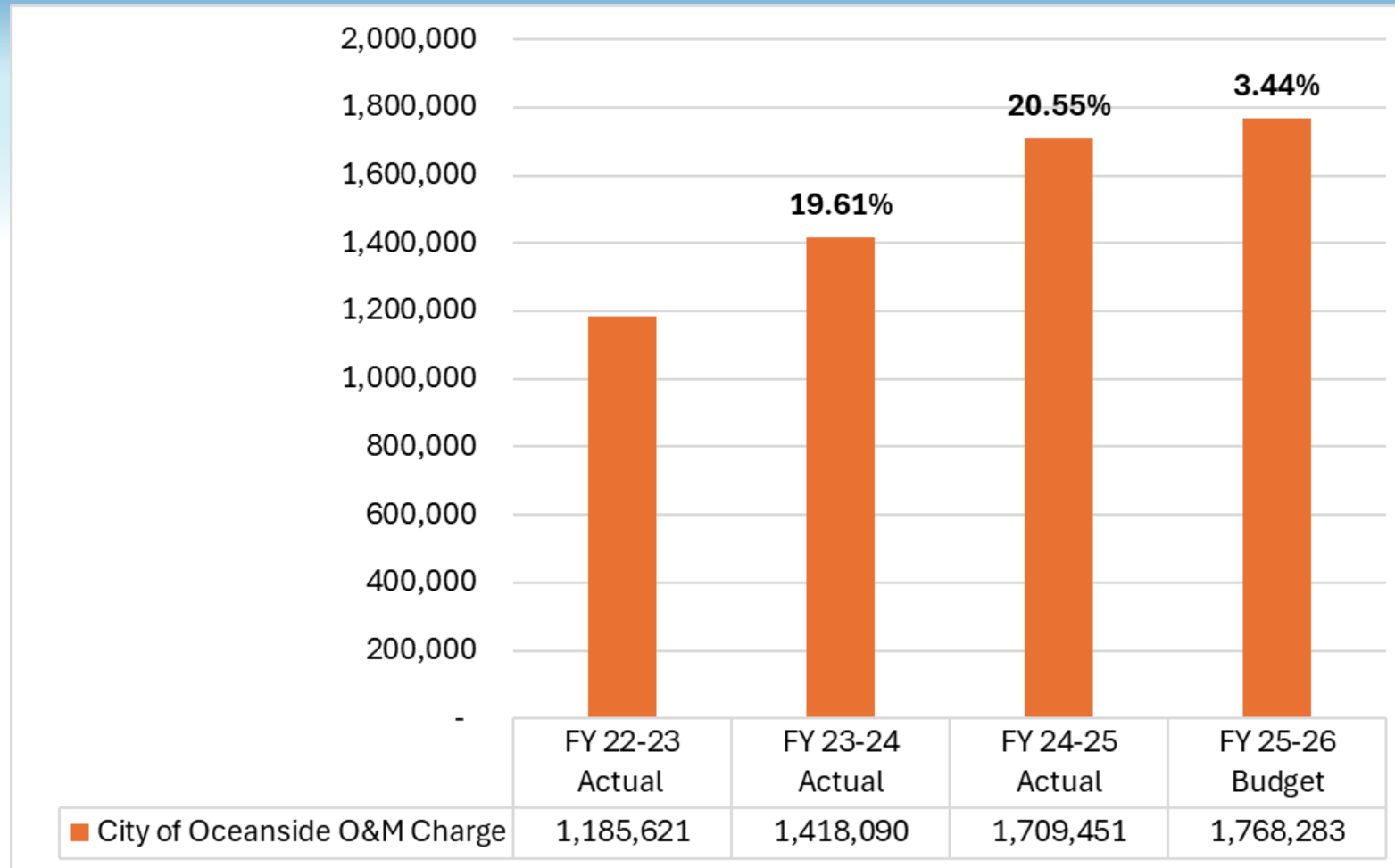
Main Action Items – Water Rate Adjustments

- **Effective January 1, 2026:**
 - Increase Variable and Fixed Water Rates by 4%
- **Drivers of the Rate Increase:**
 - The Metropolitan Water District (MWD) is implementing a 9.5% increase in its variable water cost.
 - Fixed rate increases are influenced by:
 - A 4% rise in MWD's Readiness-to-Serve Charge
 - An 11.5% increase in MWD's Capacity Charge
- **Mitigation Measure:**
 - 50% of the originally proposed increase is deferred for 6 months to ease the impact.

Wastewater Fund Expenditures and Revenues



City of Oceanside Charges



- FY26 Budget based on \$1,268,283 O&M charges + \$500,000 CIP

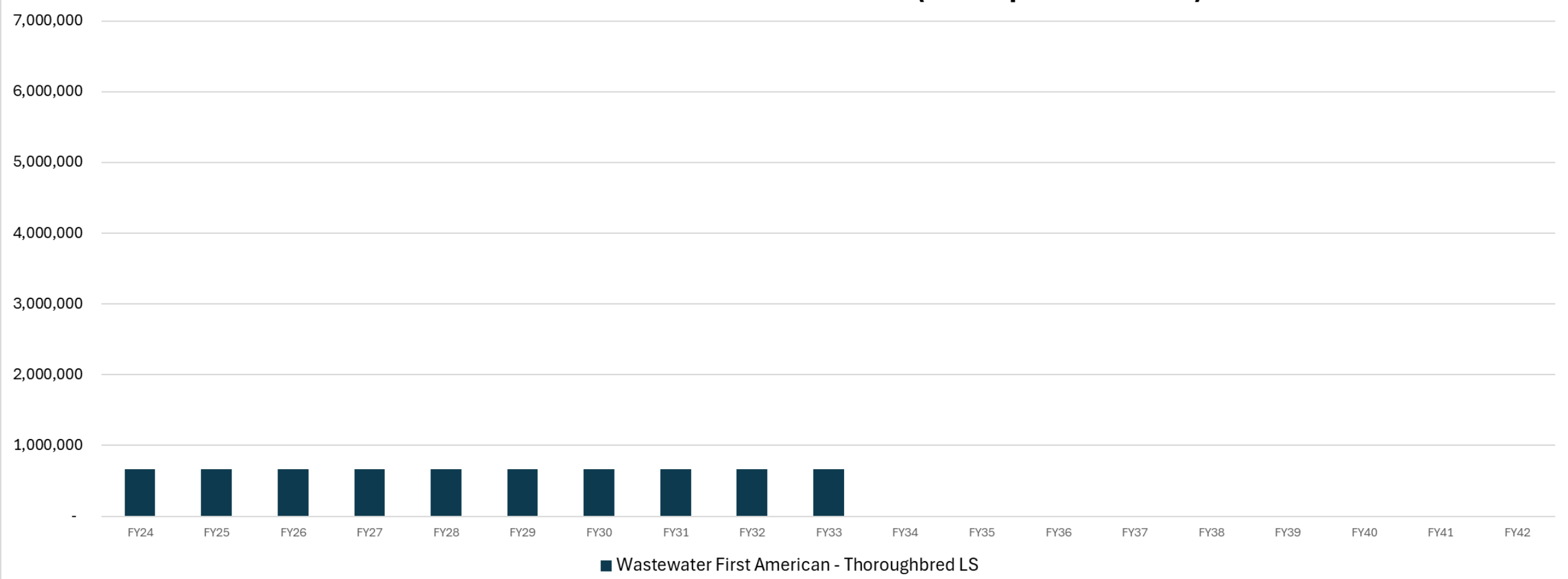
City of Oceanside “Catch-up” Billing

	Past Due O&M for FY 22, 23, 24	Past Due CIP for FY 21, 22, 23
6/1/2025	209,227.15	
5/1/2025	209,227.15	
4/1/2025	209,227.15	
3/1/2025	209,227.15	
2/1/2025	209,227.15	
1/1/2025	209,227.15	
12/1/2024	209,227.15	
11/1/2024	209,227.15	
10/1/2024	209,227.15	
9/1/2024	209,227.15	
8/1/2024	209,227.15	
7/1/2024	209,227.15	
6/1/2024	209,227.15	
5/1/2024	209,227.15	
4/1/2024	209,227.15	
3/1/2024	209,227.15	540,560.77
2/1/2024	209,227.15	
	3,556,861.55	540,560.77
Total Past Due		<u>4,097,422.32</u>

- Catch-up billing totaling **\$4,097,422** for unbilled FY 22, 23 and 24 O&M and CIP charges was split into 17 payments in FY 25.
- RMWD didn't increase its wastewater charges to customers in FY 22, 23
- RMWD approved 13% rate increase on July 2024
- Proposed increase of 13% on July 2025

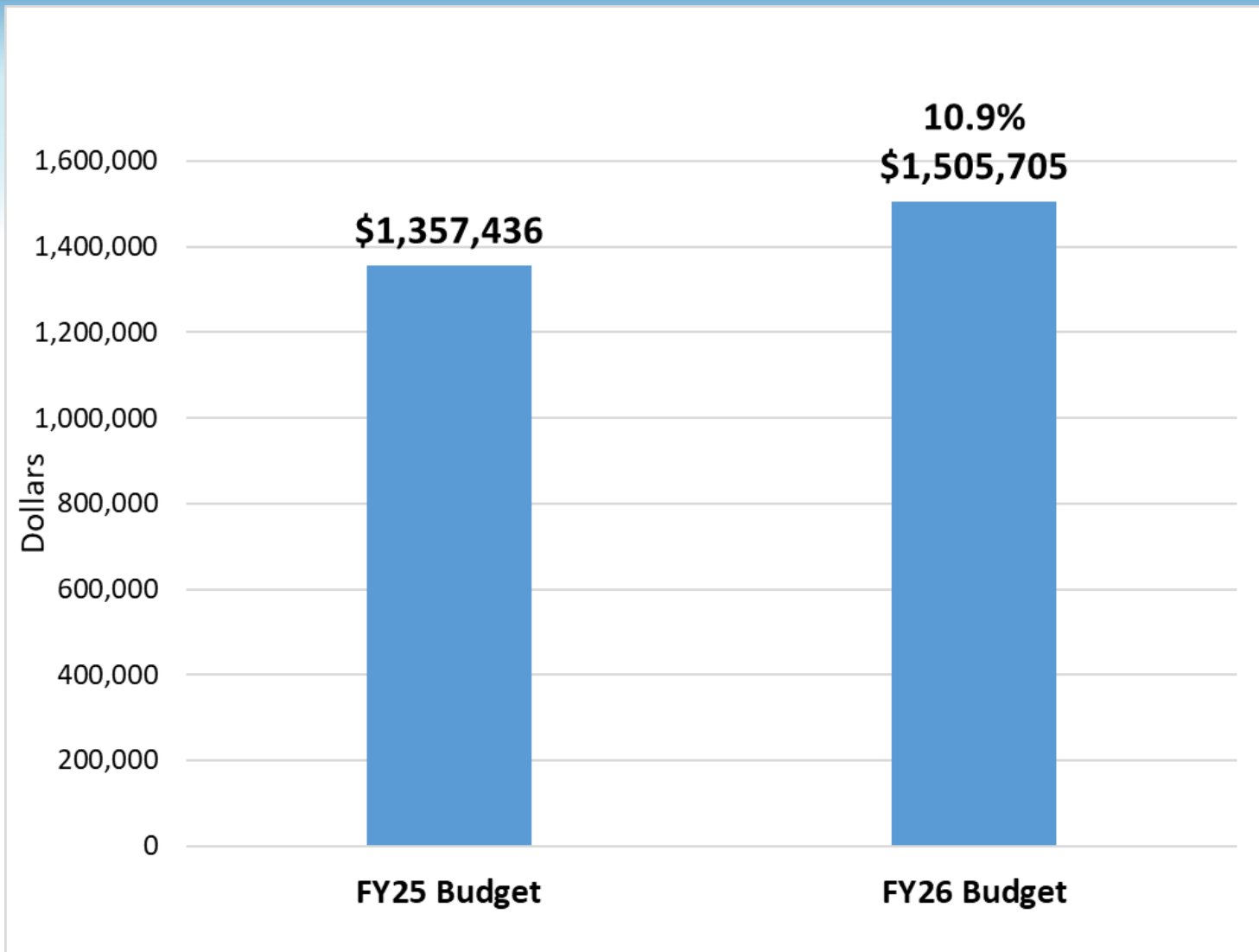
Wastewater Debt Obligations Overview

Wastewater Fund Debt Service Schedule (Principal + Interest)



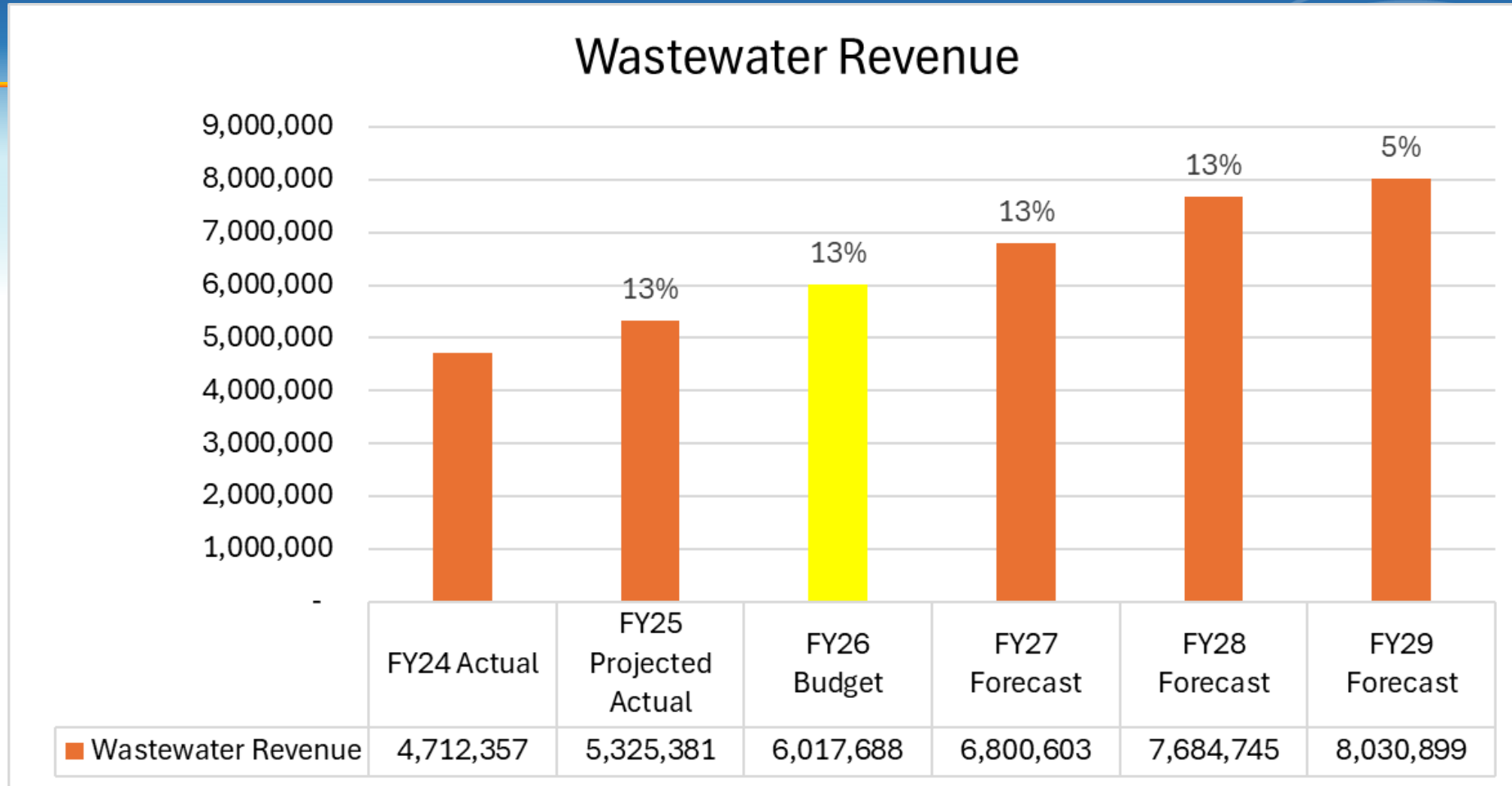
- \$5M loan with annual payment \$663,021 (principal + 5.49% interest)

O&M Expenditures – Wastewater Fund (02)



- Odor Control for Horse Creek (\$200k)

Wastewater Revenue Breakdown



- FY 25 rate is \$75.23, based on 5,899 EDUs
- FY 26 rate is \$85.01, 13% or \$9.78 per month per EDU increase to ratepayers

Total Net Revenue Budget FY 26 Wastewater Fund (02)

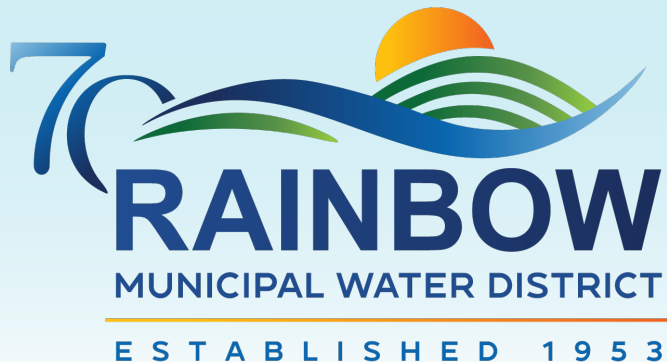
Revenue	Dollars
EDU Fixed Charge	6,017,688
Grant Revenue	1,075,000
Total Revenue	7,092,688
Expenses	
City of Oceanside Cost	1,768,283
Debt Service	663,021
Labor	1,797,678
O&M	1,546,158
CIP	1,125,000
Reserve Recovery	192,548
Total Expenses	7,092,688
Net Revenue	\$0

Proposed Plan – Wastewater Fund (02)

Main Action Items – Wastewater Rate Adjustments

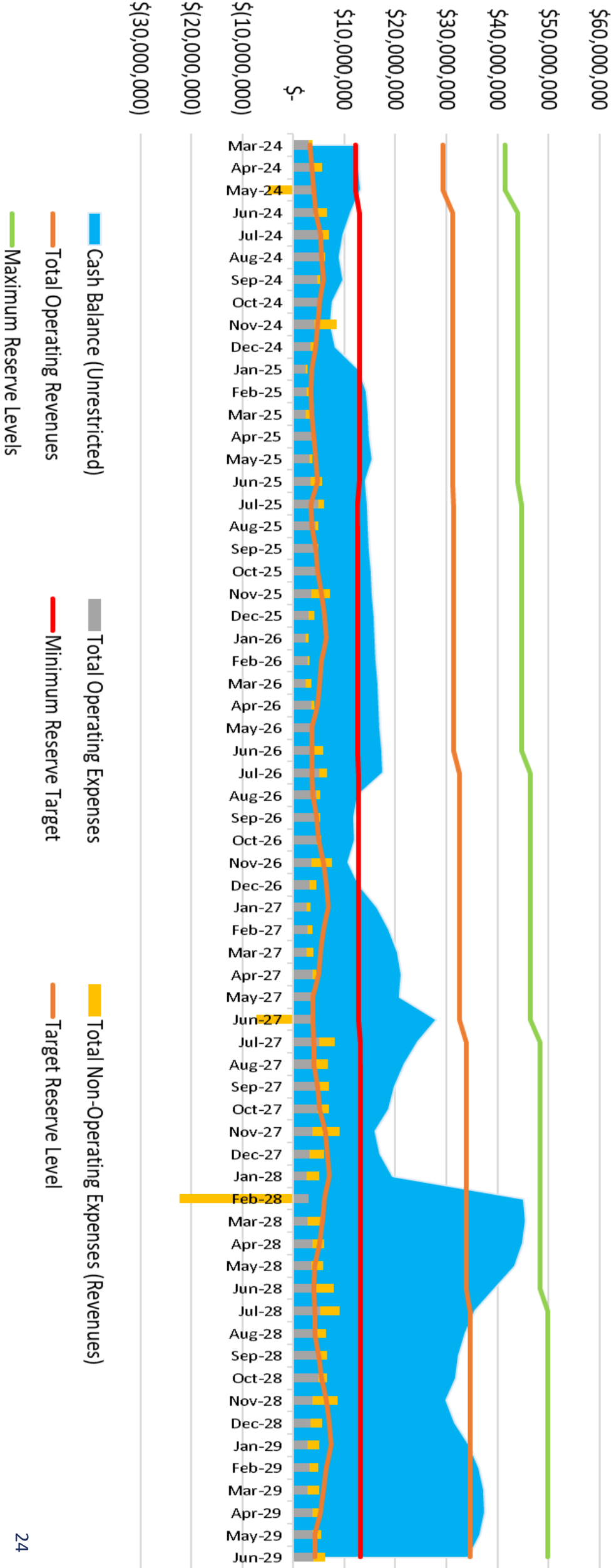
- **Effective July 1, 2025:**
 - Increase Wastewater rates per Equivalent Dwelling Unit (EDU) by **13%**
- **Drivers of the Rate Increase:**
 - A \$4.1M catch-up billing from the City of Oceanside covering the past three Fiscal Years
 - Wastewater rates have not been increased in several years, making this adjustment necessary to reflect current service costs

Updated 5 –Year Cash Reserves Projection



5 Year Unrestricted Cash Projection

Water & Sewer Financial Projection



Next Steps

Questions and Board Direction

- May 27 Board meeting
 - FY26 Budget and Rates Adoption



**Rainbow Muncipal Water District
Operating Budget Revenue Detail**

WATER REVENUE

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget
Water Sales-SF, MF, CM, IS*	\$ 9,634,436	\$ 10,003,276	\$ 10,131,930	\$ 11,159,393
Water Sales-Ag. Domestic*	3,510,345	3,379,965	3,794,845	7,068,705
Water Sales- Agriculture*	5,029,120	4,289,407	5,135,888	7,965,293
Water Sales-Construction*	322,939	122,130	126,806	127,055
Water Sales - TSAWR Com*	2,038,793	1,806,064	2,150,860	
Water Sales- TSAWR Dom*	2,511,232	2,390,533	2,565,559	
O&M Charges-RMWD **	11,039,426	14,390,108	18,680,192	21,380,274
O&M Charges-CWA **	5,365,506	5,315,092	2,943,036	
Readiness-To-Serve Rev **	298,823	445,868	482,751	
Pumping Charges	471,090	604,747	838,009	908,697
Operating Inc Unlock Fees**	3,800	2,850	3,863	7,715
Operating (Backflow) RP Charges**	277,604	277,174	277,385	554,016
Operating Inc Inspections**	62,657	69,013	20,000	39,946
Operating Inc Install-Hyd**	4,025	2,990	2,760	5,512
Operating Inc-Misc.**	7,399	8,190	7,770	15,519
New Meter/Install Parts**	6,010	9,895	7,388	14,756
Notice Delivery Revenue**	-	-161	0	0
Total Operating Revenues	\$ 40,583,205	\$ 43,117,141	\$ 47,169,042	\$ 49,246,881
Non-Operating Inc-NSF Fees**	-	60	3,000	0
Recycling Revenue**	18,632	2,450	3,675	5,000
Miscellaneous Revenue**	187,430	51,489	308,244	175,000
Interest Revenues**	312,198	455,362	460,734	466,106
Change in Investment Valuation	0	273,387	0	0
Grant Revenue**	(30,804)	5,000	0	0
Property Tax Revenue**	777,390	591,418	588,924	586,430
Total Non-Operating Revenues	\$ 1,264,846	\$ 1,379,166	\$ 1,364,577	\$ 1,232,536
TOTAL WATER REVENUES	\$ 41,848,051	\$ 44,496,306	\$ 48,533,619	\$ 50,479,417
			10,000AF	11,000AF
				4.0%

**Rainbow Muncipal Water District
Operating Budget Summary by Fund**

NET OPERATING INCOME

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget
<u>Water Operating & Non-Operating Fund</u>				
Water Operating Revenues	41,848,051	43,117,140	47,169,042	49,246,881
Water Operating Expenses	38,909,020	39,055,518	36,353,734	35,476,025
Water Fund Net Operating Revenue	2,939,031	4,061,622	10,815,308	13,770,856
Water Non-Operating Revenues	1,256,956	1,105,779	1,364,577	1,232,536
Water Non-Operating Expenses	3,077,414	3,076,907	4,140,069	6,340,630
Water Fund Net Non-Operating Revenue	(1,820,458)	(1,971,129)	(2,775,492)	(5,108,094)
WATER NET REVENUE	1,118,573	2,090,493	8,039,816	8,662,762
<u>Wastewater Operating & Non-Operating Fund</u>				
Wastewater Operating Revenues	3,541,702	4,770,964	5,326,981	6,017,688
Wastewater Operating Expenses	2,800,067	4,659,019	4,777,396	5,148,264
Wastewater Fund Net Operating Revenue	741,635	111,945	549,585	869,424
Wastewater Non-Operating Revenues	8,484,231	80,434	715,935	201,300
Wastewater Non-Operating Expenses	8,484,231	1,709,156	3,030,380	1,070,724
Wastewater Fund Net Non-Operating Revenue	-	(1,628,722)	(2,314,445)	(869,424)
WASTEWATER NET REVENUE	741,635	(1,516,776)	(1,764,859)	0
WATER & WASTEWATER NET REVENUE	3,680,666	573,717	6,274,956	8,662,762
				38.1%

**Rainbow Municipal Water District
Water Fund Operating Budget Summary**

Water Operating

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget
Operating Revenues				
Water Sales	40,221,710	42,747,190	46,849,876	48,609,417
Other Water Services	361,494	369,950	319,166	637,464
Total Operating Revenues	40,583,204	43,117,140	47,169,042	49,246,881
Operating Expenses				
Purchased Water	22,273,944	22,088,500	19,737,602	18,273,278
Pumping	895,779	1,012,459	1,540,170	1,788,515
Operations	2,757,129	2,995,406	3,434,169	2,917,046
Valve Maintenance	414,667	462,317	437,545	444,684
Construction	2,288,866	3,255,382	3,274,064	3,708,335
Meters	843,155	1,029,274	989,009	1,018,299
General Fund Transfer	6,358,066	8,212,179	6,941,176	7,325,868
Total Operating Expenses	35,831,606	39,055,518	36,353,734	35,476,025
NET OPERATING REVENUE	4,751,598	4,061,622	10,815,308	13,770,856
Non-Operating Revenues				
Investment Income	273,504	455,362	460,734	466,106
Property Tax Revenue	777,390	591,418	588,924	586,430
Other Non-Operating Revenue	206,062	58,999	314,919	180,000
Total Non-Operating Revenues	1,256,956	1,105,779	1,364,577	1,232,536
Non-Operating Expenses				
Debt Service (Principal & Interest)	3,077,414	3,076,907	4,140,069	6,340,630
Total Non-Operating Expenses	3,077,414	3,076,907	4,140,069	6,340,630
NET NON-OPERATING REVENUE	(1,820,458)	(1,971,129)	(2,775,492)	(5,108,094)
NET REVENUE	\$ 2,931,140	\$ 2,090,493	\$ 8,039,816	\$ 8,662,762
	11,835 AF	9,975 AF	10,000AF	11,000AF 7.7%

**Rainbow Municipal Water District
Operating Budget Expense Detail**

PURCHASED WATER

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget
Water Purchases*	\$ 17,654,975	\$ 17,341,063	\$ 16,812,028	\$ 17,139,783
Water in Storage*	(106,708)	(21,879)	-	
Ready to Serve Charge*	456,792	447,672	464,728	533,339
Infrastructure Access Charge**	758,424	776,760	396,480	
Ag Credit-TSAWR*	(501,097)	(638,142)	(417,208)	
Customer Service Charge**	1,048,646	1,092,276	572,442	
Capacity Reservation Charge**	403,182	369,390	466,864	600,156
Emergency Storage Charge**	1,539,038	1,622,256	863,604	
Supply Reliability Charge**	1,020,693	1,099,104	578,664	
Total Purchased Water	\$ 22,273,944	\$ 22,088,500	\$ 19,737,602	\$ 18,273,278
Overhead Transfer to General	6,358,066	8,212,179	6,941,176	7,325,868
	\$ 6,358,066	\$ 8,212,179	\$ 6,941,176	\$ 7,325,868
				11,880 AF
				5.5%

**Rainbow Muncipal Water District
Wastewater Fund Operating Budget Summary**

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget
Operating Revenues				
Wastewater Revenues	\$ 3,467,420	\$ 4,769,764	\$ 5,325,381	\$ 6,017,688
Other Revenues	74,282	1,200	1,600	0
Total Operating Revenues	\$ 3,541,702	\$ 4,770,964	\$ 5,326,981	\$ 6,017,688
Operating Expenses				
Total Payroll Expenses	771,934	845,570	868,679	801,867
Total Maintenance & Supply	536,735	1,887,135	2,280,540	2,627,983
General Fund Transfer	1,491,398.18	1,926,314	1,628,177	1,718,414
Total Operating Expenses	\$ 2,800,067	\$ 4,659,019	\$ 4,777,396	\$ 5,148,264
NET OPERATING REVENUE	741,634	111,945	549,585	869,424
Non-Operating Revenues				
Investment Income	-	-	104,885	110,000
Property Tax Revenue	73,232	80,434	86,050	91,300
Grants Revenue	-	-	525,000	-
Other Non-Operating Revenue	-	-	-	-
Total Non-Operating Revenues	73,232	80,434	715,935	201,300
Non-Operating Expenses				
Oceanside- Prior Period Wastewater Treatment	1,046,135	1,046,135	1,926,806	-
Oceanside - Contribution to Repl. Reserve	-	-	440,553	407,703
Debt Service (Principal & Interest)	663,021	663,021	663,021	663,021
Total Non-Operating Expenses	1,709,156	1,709,156	3,030,380	1,070,724
NET NON-OPERATING REVENUE	\$ (1,635,924)	\$ (1,628,722)	\$ (2,314,445)	\$ (869,424)
NET REVENUE	\$ 741,634	\$ (1,516,776)	\$ (1,764,859)	0

**Rainbow Muncipal Water District
Operating Budget Revenue Detail**

WASTEWATER REVENUES

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget
Sewer Charges-Established Acct	\$ 3,467,420	\$ 4,769,764	\$ 5,325,381	\$ 6,017,688
Sewer-Oak Crest Charges	-	-	-	-
Operating Inc-Sewer Letter	1,050	1,200	1,600	-
Op. Inc - Plan Ck./Inspection	-	-	-	-
Total Wastewater Operating Revenues	\$ 3,468,470	\$ 4,770,964	\$ 5,326,981	\$ 6,017,688
Miscellaneous Revenue	-	-	-	-
Interest Revenues	-	-	104,885	110,000
Grants Revenue	-	-	525,000	-
Property Tax Revenue	73,232	80,434	86,050	91,300
Total Wastewater Non-Operating Revenues	\$ 7,010,172	\$ 80,434	\$ 715,935	\$ 201,300
Total Wastewater Revenues	\$ 10,478,643	\$ 4,851,398	\$ 6,042,916	\$ 6,218,988

**Rainbow Muncipal Water District
General Fund Operating Budget Summary**

General Operating

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget
Operating Revenues				
Water Overhead Transfer	\$ 6,358,066	\$ 8,212,179	\$ 6,941,176	\$ 7,325,868
Wastewater Overhead Transfer	1,491,398	1,926,314	1,628,177	1,718,414
Other General Fund Revenue	634,767	555,801	901,360	884,500
Total Operating Revenues	\$ 8,484,231	\$ 10,694,293	\$ 9,470,713	\$ 9,928,782
Operating Expenses				
Board of Directors	\$ 38,550	\$ 49,984	\$ 63,843	\$ 50,125
Garage	659,230	646,055	637,432	705,307
Administration	1,740,106	2,817,957	1,582,264	1,559,803
Human Resources	402,081	446,908	569,692	541,983
Risk Management	753,305	685,905	780,380	906,605
IT Services	1,328,485	1,208,206	1,656,902	1,523,462
Public Relations	5,424	82,906	186,865	171,193
Finance	1,097,433	1,160,797	1,332,670	1,111,823
Customer Service	592,942	544,907	738,937	879,559
Engineering	1,224,262	1,548,181	896,730	953,921
CalPERS UAL Payment	642,412	1,502,487	1,025,000	1,525,000
Other Post Employment Benefits	-	-	-	-
Total Operating Expenses	\$ 8,484,231	\$ 10,694,293	\$ 9,470,713	\$ 9,928,782
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -

**Rainbow Muncpal Water District
Operating Budget Revenue Detail**

GENERAL FUND REVENUES

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget
Water Overhead Transfer	\$ 6,358,066	\$ 8,212,179	\$ 6,941,176	\$ 7,325,868
Wastewater Overhead Transfer	1,491,398	1,926,314	1,628,177	1,718,414
Operating Inc Penalty Charges	556,247	564,506	657,000	747,000
Operating Inc Plan Check Rev.	-	-	107,000	-
Non-Op. Inc-Rents & Leases	(4,035)	114,395	83,160	68,000
Miscellaneous Revenue	77,305	32,424	47,000	62,000
Gain (Loss) from Sale of Assets	-	(162,924)	-	-
Misc. Revenue - Eng. Services	5,250	7,400	7,200	7,500
Capacity Fees - Water	-	-	-	-
Interest Revenues	385,429	-	-	-
Total General Fund Revenues	\$ 8,484,231	\$ 10,694,293	\$ 9,470,713	\$ 9,928,782

Rainbow Municipal Water District

WASTEWATER EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
02-61-56101	Regular Salaries	442,895	482,872	500,833	455,440	-9%
02-61-56103	Overtime & Comp Time	101,381	93,373	98,268	83,358	-15%
02-61-56501	Employer's Share SSI	32,662	34,708	37,249	36,312	-3%
02-61-56502	Employer's Share Medicare	7,639	8,117	8,887	8,492	-4%
02-61-56503	Medical Insurance	92,376	93,535	99,623	71,142	-29%
02-61-56504	Dental Insurance	7,809	8,016	8,377	8,560	2%
02-61-56505	Vision Insurance	888	1,062	1,055	2,202	109%
02-61-56506	Life, S/T, L/T Disability Ins.	5,164	4,775	5,482	5,765	5%
02-61-56507	Retirement-CalPERS	49,363	61,584	66,975	64,581	-4%
02-61-56512	Tuition Reimbursement	896	1,834	1,991	0	-100%
02-61-56515	Worker's Comp. Insurance	549	9,364	9,303	8,851	-5%
02-61-56516	State Unemployment Ins, E.T.T.	798	753	736	736	0%
02-61-56518	Duty Pay	19,206	18,854	19,500	19,500	0%
02-61-56519	PTO Cash Out	0	17,323	0	26,275	100%
02-61-56520	Deferred Compensation	10,308	9,400	10,400	10,660	3%
Total Payroll Expenses		771,934	845,570	868,679	801,876	-8%
02-61-60000	Electronics	0	0	1,000	1,000	0%
02-61-63100	Equipment Maint. & Repairs	55,878	55,213	66,500	75,000	13%
02-61-63200	Equipment Rental	38,827	53,891	40,000	50,000	25%
02-61-70000	Professional Services	39,340	19,210	20,000	45,000	125%
02-61-72000	Supplies & Services	94,756	248,574	250,000	350,000	40%
02-61-72150	Total Department Expenses	11,257	14,360	13,000	16,000	23%
02-61-72400	Dues & Subscriptions	202	1,538	600	0	-100%
02-61-72600	Sewer Line Cleaning/Maint.	129,321	51,365	110,000	120,000	9%
02-61-73000	Small Tools & Equipment	6,669	6,259	5,000	5,000	0%
02-61-75300	Travel/Conferences/Training	0	220	1,000	1,000	0%
02-61-77000	Sewage Treatment Oceanside	0	1,314,342	1,591,097	1,768,283	11%
02-61-78000	Utilities	88,221	115,066	171,343	185,000	8%
02-61-78300	Hazardous Waste Disposal	72,161	2,620	10,000	10,200	2%
02-61-78700	Utilities-Propane	104	4,477	1,000	1,500	50%
Total Maintenance & Supply		536,735	1,887,135	2,280,540	2,627,983	15%
Total Transfers		1,491,398	1,926,314	1,628,177	1,718,414	
Total Department Expenses		2,800,067	4,659,019	4,777,396	5,148,273	8%

Rainbow Municipal Water District

PUMPING EXPENSE

GL Account	Description	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY26 Proposed	% Change
01-31-56101	Regular Salaries	14,396	27,058	35,306	108,851	208%
01-31-56103	Overtime & Comp Time	30	263	0	3,375	
01-31-56501	Employer's Share SSI	0	0	0	7,220	
01-31-56502	Employer's Share Medicare	0	0	0	1,689	
01-31-56503	Medical Insurance	0	0	0	11,000	
01-31-56504	Dental Insurance	0	0	0	2,140	
01-31-56505	Vision Insurance	0	0	0	350	
01-31-56506	Life, S/T, L/T Disability Ins.	0	0	0	1,379	
01-31-56507	Retirement-CalPERS	0	0	0	8,665	
01-31-56512	Tuition Reimbursement	0	0	0	0	
01-31-56515	Worker's Comp. Insurance	0	0	0	543	
01-31-56516	State Unemployment Ins, E.T.T.	0	0	0	184	
01-31-56518	Duty Pay	0	0	0	0	
01-31-56519	PTO Cash Out	0	0	0	4,187	
01-31-56520	Deferred Compensation	0	0	0	1,300	
Total Payroll Expenses		14,426	27,321	35,306	150,882	327%
01-31-63100	Equipment Maint. & Repair	33,064	25,663	37,000	39,000	5%
01-31-63401	Building Maintenance	7,878	9,400	12,000	12,000	0%
01-31-72000	Supplies & Services	12,362	58,962	33,000	33,000	0%
01-31-73000	Small Tools & Equipment	354	55	500	500	0%
01-31-78000	Utilities - Electricity	827,696	891,058	1,422,364	1,550,000	9%
Total Maintenance & Supply		881,353	985,138	1,504,864	1,634,500	9%
Total Department Expenses		895,779	1,012,459	1,540,170	1,785,382	16%

Rainbow Municipal Water District

OPERATIONS EXPENSE

GL Account	Description	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY26 Proposed	% Change
01-32-56101	Regular Salaries	779,234	815,310	730,348	687,757	-6%
01-32-56103	Overtime & Comp Time	123,348	125,227	129,890	157,624	21%
01-32-56501	Employer's Share SSI	43,565	46,713	54,356	51,761	-5%
01-32-56502	Employer's Share Medicare	10,757	11,277	13,548	13,127	-3%
01-32-56503	Medical Insurance	86,035	96,559	116,256	113,086	-3%
01-32-56504	Dental Insurance	9,688	10,020	11,518	10,700	-7%
01-32-56505	Vision Insurance	1,102	1,328	1,451	1,750	21%
01-32-56506	Life, S/T, L/T Disability Ins.	6,873	6,576	8,249	8,564	4%
01-32-56507	Retirement-CalPERS	61,877	78,788	91,431	90,295	-1%
01-32-56512	Tuition Reimbursement	505	2,025	1,000	0	-100%
01-32-56515	Worker's Comp. Insurance	10,919	19,578	19,953	20,410	2%
01-32-56516	State Unemployment Ins, E.T.T.	943	941	1,105	921	-17%
01-32-56518	Duty Pay	19,580	19,668	19,500	19,500	0%
01-32-56519	PTO Cash Out	0	0	0	38,779	
01-32-56520	Deferred Compensation	18,866	20,800	22,100	21,970	-1%
Total Payroll Expenses		1,173,291	1,254,810	1,220,705	1,236,243	1%
01-32-60000	Electronics	13,286	441	13,000	13,000	0%
01-32-63100	Equipment Maint. & Repairs	13,095	6,204	50,000	50,000	0%
01-32-63102	Equipment Maint. Contract	20,323	21,647	31,000	31,000	0%
01-32-63200	Equipment Rental	62,916	67,138	42,000	42,000	0%
01-32-63401	Building Maintenance	49,009	16,560	22,000	22,000	0%
01-32-72000	Supplies & Services	367,094	508,664	891,486	890,000	0%
01-32-72010	Tank Maintenance	931,185	992,457	1,023,977	293,500	-71%
01-32-72150	Total Department Expenses	73,390	52,432	53,000	68,000	28%
01-32-72700	Printing & Reproductions	0	0	0	0	
01-32-73000	Small Tools & Equipment	6,163	6,117	7,500	7,500	0%
01-32-75300	Travel/Conferences/Training	2,095	3,044	2,500	2,500	0%
01-32-78000	Utilities	45,120	65,892	77,001	79,000	3%
01-32-78700	Propane	162	0	0	200	
Total Maintenance & Supply		1,583,839	1,740,596	2,213,464	1,498,700	-32%
Total Department Expenses		2,757,129	2,995,406	3,434,169	2,734,943	-20%

Rainbow Municipal Water District

VALVE MAINTENANCE EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
01-33-56101	Regular Salaries	224,284	254,501	235,168	196,570	-16%
01-33-56103	Overtime & Comp Time	4,061	3,823	5,024	25,508	408%
01-33-56501	Employer's Share SSI	13,049	15,545	16,732	14,614	-13%
01-33-56502	Employer's Share Medicare	3,052	3,635	3,913	3,418	-13%
01-33-56503	Medical Insurance	31,778	35,971	38,117	53,043	39%
01-33-56504	Dental Insurance	3,610	4,008	2,790	4,280	53%
01-33-56505	Vision Insurance	411	531	528	700	33%
01-33-56506	Life, S/T, L/T Disability Ins.	2,253	2,315	2,645	2,495	-6%
01-33-56507	Retirement-CalPERS	21,549	29,052	31,284	21,698	-31%
01-33-56512	Tuition Reimbursement	862	321	1,000	0	-100%
01-33-56515	Worker's Comp. Insurance	1,004	6,339	6,276	5,501	-12%
01-33-56516	State Unemployment Ins, E.T.T.	375	404	368	368	0%
01-33-56518	Duty Pay	1,122	1,452	2,250	1,950	-13%
01-33-56519	PTO Cash Out	0	0	0	11,341	100%
01-33-56520	Deferred Compensation	7,088	7,800	8,450	5,200	-38%
Total Payroll Expenses		314,498	365,697	354,545	346,685	-2%
01-33-72000	Supplies & Services	94,749	96,361	80,000	80,000	0%
01-33-73000	Small Tools & Equipment	5,421	161	3,000	3,000	0%
01-33-75300	Travel/Conferences/Training	0	98	0	1,000	100%
Total Maintenance & Supply		100,169	96,620	83,000	84,000	1%
Total Department Expenses		414,667	462,317	437,545	430,685	-2%

Rainbow Municipal Water District

CONSTRUCTION EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
01-34-56101	Regular Salaries	795,751	1,047,429	1,514,162	1,355,932	-10%
01-34-56103	Overtime & Comp Time	149,300	129,366	144,027	199,709	39%
01-34-56501	Employer's Share SSI	70,000	84,444	98,953	96,979	-2%
01-34-56502	Employer's Share Medicare	17,361	20,775	24,808	23,946	-3%
01-34-56503	Medical Insurance	175,663	226,874	255,585	277,687	9%
01-34-56504	Dental Insurance	18,040	22,037	23,029	22,094	-4%
01-34-56505	Vision Insurance	2,384	3,508	3,430	4,550	33%
01-34-56506	Life, S/T, L/T Disability Ins.	15,666	12,871	15,668	16,348	4%
01-34-56507	Retirement-CalPERS	96,949	132,510	145,749	136,788	-6%
01-34-56512	Tuition Reimbursement	8,869	16,443	20,000	10,000	-50%
01-34-56515	Worker's Comp. Insurance	15,926	36,357	39,499	38,345	-3%
01-34-56516	State Unemployment Ins, E.T.T.	2,874	2,420	2,393	2,393	0%
01-34-56518	Duty Pay	18,282	17,336	12,375	10,725	-13%
01-34-56519	PTO Cash Out	0	0	0	77,983	
01-34-56520	Deferred Compensation	25,254	30,345	43,160	47,580	10%
	Total Payroll Expenses	1,412,317	1,782,715	2,342,838	2,321,058	-1%
	Less: Capitalized Labor	0	0	-127,863	-200,000	56%
	Total Payroll Expenses	1,412,317	1,782,715	2,214,975	2,121,058	-4%
01-34-72000	Supplies & Services	705,050	1,247,152	884,089	1,000,000	13%
01-34-72001	Easement Maintenance	164,638	211,646	150,000	297,574	98%
01-34-49201	Grant Revenue	0	0	0	-111,840	-100%
01-34-73000	Small Tools & Equipment	1,657	10,307	20,000	20,000	0%
01-34-75300	Conferences/Training	5,203	3,562	5,000	5,000	0%
	Total Maintenance & Supply	876,548	1,472,667	1,059,089	1,210,734	14%
	Total Department Expenses	2,288,866	3,255,382	3,274,064	3,331,792	2%

Rainbow Municipal Water District

METERS EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
01-35-56101	Regular Salaries	479,573	482,449	509,732	507,002	-1%
01-35-56103	Overtime & Comp Time	38,151	28,151	25,154	49,627	97%
01-35-56501	Employer's Share SSI	28,853	30,623	35,631	36,633	3%
01-35-56502	Employer's Share Medicare	6,748	7,161	8,333	8,567	3%
01-35-56503	Medical Insurance	101,753	107,508	115,221	122,837	7%
01-35-56504	Dental Insurance	9,662	10,020	10,471	10,700	2%
01-35-56505	Vision Insurance	1,099	1,328	1,319	1,750	33%
01-35-56506	Life, S/T, L/T Disability Ins.	5,600	5,037	5,840	6,418	10%
01-35-56507	Retirement-CalPERS	41,845	51,038	57,148	59,563	4%
01-35-56512	Tuition Reimbursement	1,295	1,360	1,500	0	-100%
01-35-56515	Worker's Comp. Insurance	2,276	10,543	3,153	3,214	2%
01-35-56516	State Unemployment Ins, E.T.T.	945	941	921	921	0%
01-35-56518	Duty Pay	176	1,540	5,625	4,875	-13%
01-35-56519	PTO Cash Out	0	0	0	28,681	100%
01-35-56520	Deferred Compensation	14,727	16,250	16,250	16,250	0%
Total Payroll Expenses		732,704	753,949	796,298	857,038	8%
01-35-63404	Backflow Expenses	4,851	4,479	8,500	8,500	0%
01-35-72000	Supplies & Services	65,973	268,527	177,711	130,000	-27%
01-35-73000	Small Tools & Equipment	37,819	2,319	5,000	2,500	-50%
01-35-75300	Conferences/Travel	1,808	0	1,500	1,500	0%
Total Maintenance & Supply		110,451	275,325	192,711	142,500	-26%
Total Department Expenses		843,155	1,029,274	989,009	999,538	1%

Rainbow Municipal Water District

BOARD OF DIRECTOR EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
03-20-56202	Board Member Expenses	16,500	19,350	16,500	16,500	0%
03-20-56501	Employer's Share SSI	1,023	1,153	1,023	1,250	22%
03-20-56502	Employer's Share Medicare	239	270	239	350	46%
03-20-56515	Worker's Comp Insurance	59	95	81	100	23%
Total Payroll Expenses		17,821	20,868	17,843	18,200	2%
03-20-72000	Supplies & Services	209	0	21,000	100	-100%
03-20-72400	Dues and Subscriptions	0	0	0	1,825	100%
03-20-75300	Travel/Conferences/Training	20,520	29,034	25,000	30,000	20%
Total Supplies Expenses		20,729	29,034	46,000	31,925	-31%
Total Department Expenses		38,550	49,902	63,843	50,125	-21%

Rainbow Municipal Water District

GARAGE EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
03-36-56101	Regular Salaries	120,098	118,032	117,921	138,000	17%
03-36-56103	Overtime & Comp Time	23,362	17,282	24,771	24,885	0%
03-36-56501	Employer's Share SSI	8,101	8,033	8,812	10,553	20%
03-36-56502	Employer's Share Medicare	1,895	1,879	2,061	2,468	20%
03-36-56503	Medical Insurance	19,639	20,776	22,447	23,407	4%
03-36-56504	Dental Insurance	1,957	2,004	2,094	2,140	2%
03-36-56505	Vision Insurance	223	266	264	350	33%
03-36-56506	Life, S/T, L/T Disability Ins.	1,289	1,172	1,358	1,749	29%
03-36-56507	Retirement-CalPERS	12,210	14,836	16,067	16,516	3%
03-36-56515	Worker's Comp. Insurance	1,541	3,233	3,353	3,982	19%
03-36-56516	State Unemployment Ins, E.T.T.	189	188	184	368	100%
03-36-56518	Duty Pay	0	0	0	975	100%
03-36-56519	PTO Cash Out		0	0	6,904	100%
03-36-56520	Deferred Compensation	2,600	2,600	2,600	3,510	35%
Total Payroll Expenses		193,104	190,301	201,932	235,807	17%
03-36-60000	Equipment	2,857	5,737	5,000	6,000	20%
03-36-63100	Equipment Maintenance	45,864	80,717	40,000	46,000	15%
03-36-63421	Fuel & Oil	168,847	171,683	180,000	180,000	0%
03-36-63422	Repair, Supplies, Auto	108,745	57,441	82,000	91,000	11%
03-36-72000	Supplies & Services	126,984	129,269	120,000	138,000	15%
03-36-72150	Regulatory Permits	1,476	0	1,500	1,500	0%
03-36-73000	Small Tools & Equipment	7,388	6,303	7,000	7,000	0%
Total Department Expenses		3,964	451,150	435,500	469,500	8%
Total Maintenance & Supply		197,068	641,451	637,432	705,307	11%

Rainbow Municipal Water District

ADMINISTRATION EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
03-41-56101	Regular Salaries	462,489	570,980	461,007	428,670	-7%
03-41-56103	Overtime & Comp Time	4,591	3,390	4,084	3,346	-18%
03-41-56501	Employer's Share SSI	18,040	26,739	19,588	20,763	6%
03-41-56502	Employer's Share Medicare	5,896	8,115	6,726	7,130	6%
03-41-56503	Medical Insurance	25,326	42,397	44,191	48,610	10%
03-41-56504	Dental Insurance	2,206	3,561	4,188	4,439	6%
03-41-56505	Vision Insurance	396	561	528	560	6%
03-41-56506	Life, S/T, L/T Disability Ins.	3,293	3,491	3,408	3,612	6%
03-41-56507	Retirement-CalPERS	47,506	63,286	59,222	62,775	6%
03-41-56511	Employee Uniform Allowance	24,946	32,315	28,000	29,680	6%
03-41-56512	Tuition Reimbursement		0	0	1,000	100%
03-41-56515	Worker's Comp. Insurance	13,901	2,378	2,368	2,510	6%
03-41-56516	State Unemployment Ins, E.T.T.	333	846	368	450	22%
03-41-56519	PTO Cash Out		0	0	24,731	100%
03-41-56520	Deferred Compensation	2,601	11,381	15,120	16,027	6%
Total Payroll Expenses		611,524	769,440	648,798	654,303	1%
03-41-63200	Equipment Rental	50,867	42,348	50,000	50,000	0%
03-41-63400	Kitchen Supplies	15,623	17,532	16,500	8,500	-48%
03-41-63401	Building Maintenance	110,513	298,674	85,000	120,000	41%
03-41-70000	Professional Services	405,109	413,397	200,000	200,000	0%
03-41-70300	Legal Services	223,895	689,960	200,000	150,000	-25%
03-41-72000	Total Department Expenses	30,930	301,656	40,000	30,000	-25%
03-41-72400	Dues & Subscriptions	69,906	73,666	75,000	89,000	19%
03-41-72702	Public Notices/Advertising	800	3,095	1,000	1,000	0%
03-41-72900	Stationary & Office Supplies	4,330	5,842	4,500	4,500	0%
03-41-74000	Communications & Phone Bills	13,057	14,336	14,000	15,500	11%
03-41-74100	Phone Bill	104,586	100,130	110,000	105,000	-5%
03-41-75300	Travel/Conferences/Training	9,599	8,547	18,500	15,000	-19%
03-41-78000	Utilities-Electricity	73,457	72,734	95,966	95,000	-1%
03-41-78700	Utilities -Propane	5,394	2,642	6,000	7,000	17%
03-41-78900	Trash Pick-Up	10,517	14,136	17,000	15,000	-12%
Total Maintenance & Supply		1,128,583	2,058,695	933,466	905,500	-3%
Total Department Expenses		1,740,106	2,828,135	1,582,264	1,559,803	-1%

Rainbow Municipal Water District

Human Resources Expenses

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
03-42-56101	Regular Salaries	236,316	259,588	299,855	282,498	-6%
03-42-56103	Overtime & Comp Time	949	1,843	2,642	4,433	68%
03-42-56501	Employer's Share SSI	12,409	14,313	15,334	15,699	2%
03-42-56502	Employer's Share Medicare	3,530	3,824	4,365	4,405	1%
03-42-56503	Medical Insurance	31,424	41,955	44,336	34,421	-22%
03-42-56504	Dental Insurance	3,110	4,008	4,188	4,280	2%
03-42-56505	Vision Insurance	425	531	528	700	33%
03-42-56506	Life, S/T, L/T Disability Ins.	5,555	2,342	2,674	3,160	18%
03-42-56507	Retirement-CalPERS	14,008	16,345	17,594	18,047	3%
03-42-56512	Tuition Reimbursement	0	0	0	5,250	100%
03-42-56515	Worker's Comp. Insurance	1,034	1,327	1,360	1,393	2%
03-42-56516	State Unemployment Ins, E.T.T.	397	377	368	368	0%
03-42-56519	PTO Cash Out		0	0	16,769	100%
03-42-56520	Deferred Compensation	4,537	5,550	7,150	9,360	31%
Total Payroll Expenses		313,694	352,003	400,394	400,783	0%
03-42-70000	Professional Services	5,802	4,266	51,580	20,000	-61%
03-42-70300	Legal Services	3,089	9,166	15,000	10,500	-30%
03-42-72000	Supplies & Services	1,270	1,403	3,350	4,000	19%
03-42-72400	Dues & Subscriptions	5,797	4,220	1,610	8,500	428%
03-42-75300	Travel/Conferences/Training	3,393	6,828	10,773	8,200	-24%
03-42-75400	Total Department Expenses	10,828	2,580	38,175	38,000	0%
03-42-75500	Recruitment	33,978	35,950	21,185	24,000	13%
Total Maintenance & Supply		88,388	87,419	169,298	141,200	-17%
Total Department Expenses		402,081	439,422	569,692	541,983	-5%

Rainbow Municipal Water District

RISK MANAGEMENT EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
03-43-56101	Regular Salaries	163,093	133,741	155,545	150,130	-3%
03-43-56103	Overtime & Comp Time	1,664	0	0	0	0%
03-43-56501	Employer's Share SSI	9,576	7,170	9,644	9,845	2%
03-43-56502	Employer's Share Medicare	2,242	1,677	2,255	2,302	2%
03-43-56503	Medical Insurance	13,360	18,732	21,889	23,714	8%
03-43-56504	Dental Insurance	1,804	1,670	2,094	2,140	2%
03-43-56505	Vision Insurance	208	228	264	350	33%
03-43-56506	Life, S/T, L/T Disability Ins.	1,360	1,252	1,710	1,893	11%
03-43-56507	Retirement-CalPERS	7,818	9,021	11,712	11,950	2%
03-43-56512	Tuition Reimbursement	1,398	-199	0	5,250	100%
03-43-56515	Worker's Comp. Insurance	1,177	574	3,831	3,865	1%
03-43-56516	State Unemployment Ins, E.T.T.	189	377	184	184	0%
03-43-56519	PTO Cash Out	0	0	0	8,661	100%
03-43-56520	Deferred Compensation	3,254	1,350	3,510	5,720	63%
Total Payroll Expenses		207,143	175,594	212,638	226,005	6%
03-43-63100	Equipment Maintenance	1,896	5,132	3,050	0	-100%
03-43-63102	Equipment Maint. Contract	4,105	2,508	2,125	5,000	135%
03-43-65000	Property Liability Insurance	387,155	402,266	502,907	572,000	14%
03-43-65100	District-Paid Claims	70,666	19,432	0	0	0%
03-43-70000	Professional Services	1,731	0	0	0	0%
03-43-70300	Legal Services	0	5,753	6,300	7,000	11%
03-43-72000	Supplies & Services	32,260	12,330	27,040	12,000	-56%
03-43-72150	Total Department Expenses			0	7,000	100%
03-43-72200	Books & Resources	525	642	1,000	0	-100%
03-43-72400	Dues & Subscriptions	2,858	4,141	4,520	10,000	121%
03-43-72500	Safety Supplies	44,916	44,315	58,300	50,000	-14%
03-43-75300	Travel/Conferences/Training	50	1,964	5,012	5,000	0%
03-43-75400	Workforce Development			10,395	12,600	21%
Total Maintenance & Supply		546,162	498,483	620,649	680,600	10%
Total Department Expenses		753,305	674,077	833,287	906,605	9%

Rainbow Municipal Water District

IT EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
03-44-56101	Regular Salaries	462,886	495,374	696,258	584,481	-16%
03-44-56103	Overtime & Comp Time	4,959	3,101	3,386	3,650	8%
03-44-56501	Employer's Share SSI	29,970	32,547	40,440	34,626	-14%
03-44-56502	Employer's Share Medicare	7,622	8,201	10,320	8,856	-14%
03-44-56503	Medical Insurance	53,767	55,219	71,575	67,492	-6%
03-44-56504	Dental Insurance	4,965	5,340	6,415	5,697	-11%
03-44-56505	Vision Insurance	845	1,062	1,161	1,400	21%
03-44-56506	Life, S/T, L/T Disability Ins.	6,390	5,698	7,065	6,940	-2%
03-44-56507	Retirement-CalPERS	41,674	53,872	55,845	46,755	-16%
03-44-56512	Tuition Reimbursement	13,392	10,932	14,576	6,550	-55%
03-44-56515	Worker's Comp. Insurance	-1,147	8,386	9,910	7,836	-21%
03-44-56516	State Unemployment Ins, E.T.T.	697	644	1,105	921	-17%
03-44-56518	Duty Pay	374	418	0	1,950	100%
03-44-56519	PTO Cash Out	0	0	0	18,379	100%
03-44-56520	Deferred Compensation	7,150	7,150	13,220	15,470	17%
	Gross Payroll Expenses	633,543	687,944	931,276	811,002	
	Less: Capitalized Labor			-16,675	-110,000	
	Total Payroll Expenses	633,543	687,944	914,601	701,002	-23%
03-44-60000	Electronics	16,304	28,402	25,000	25,000	0%
03-44-60100	Computers	42,719	71,930	60,000	107,300	79%
03-44-70000	Professional Services	38,774	10,585	30,000	30,000	0%
03-44-72000	Supplies & Services	67,525	42,401	88,500	89,000	1%
03-44-72400	Dues & Subscriptions	315,865	570,010	521,301	552,410	6%
03-44-57105	Amortization Expense	159,948	0	0	0	0%
03-44-57215	Subscription Interest Expense	43,949	0	0	0	0%
03-44-73000	Small Tools & Equipment	8,560	4,193	11,500	8,000	-30%
03-44-75300	Travel/Conferences/Training	1,298	0	6,000	10,750	79%
	Total Maintenance & Supply	694,942	727,521	742,301	822,460	11%
	Total Department Expenses	1,328,485	1,415,465	1,656,902	1,523,462	-8.1%

Rainbow Municipal Water District

PR EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
03-45-56101	Regular Salaries	968	57,329	92,167	75,418	-18%
03-45-56103	Overtime & Comp Time	0	839	1,000	1,740	74%
03-45-56501	Employer's Share SSI	290	2,632	5,816	5,032	-13%
03-45-56502	Employer's Share Medicare	68	615	1,360	1,177	-13%
03-45-56503	Medical Insurance	0	0	0	23,714	100%
03-45-56504	Dental Insurance	0	0	0	2,140	100%
03-45-56505	Vision Insurance	0	0	0	350	100%
03-45-56506	Life, S/T, L/T Disability Ins.	0	-49	1,099	913	-17%
03-45-56507	Retirement-CalPERS	0	0	5,460	6,003	10%
03-45-56515	Worker's Comp. Insurance	20	206	445	374	-16%
03-45-56516	State Unemployment Ins, E.T.T.	105	272	368	184	-50%
03-45-56519	PTO Cash Out	0	0	0	3,998	100%
03-45-56520	Deferred Compensation	0	0	2,210	1,300	-41%
Total Payroll Expenses		1,451	61,845	109,925	122,343	11%
03-45-70300	Legal Services	0	0	0	3,000	100%
03-45-72000	Supplies & Services	3,932	17,435	51,885	32,000	-38%
03-45-72400	Dues & Subscriptions	0	210	2,350	850	-64%
03-45-72702	Advertising	0	0	3,300	3,500	6%
03-45-72500	Safety Supplies	20	0	0	0	0%
03-45-72703	Outreach/Special Events	0	0	0	6,000	100%
03-45-75300	Total Department Expenses	21	1,547	5,405	3,500	-35%
Total Maintenance & Supply		3,973	19,192	76,940	48,850	-37%
Total Department Expenses		5,424	81,036	186,865	171,193	-8%

Rainbow Municipal Water District

FINANCE EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
03-51-56101	Regular Salaries	698,075	756,377	862,637	651,640	-24%
03-51-56103	Overtime & Comp Time	7,494	6,212	7,270	5,641	-22%
03-51-56501	Employer's Share SSI	42,226	43,939	48,756	42,417	-13%
03-51-56502	Employer's Share Medicare	10,725	11,489	12,754	10,051	-21%
03-51-56503	Medical Insurance	105,325	102,614	137,522	111,394	-19%
03-51-56504	Dental Insurance	10,735	11,585	13,261	11,408	-14%
03-51-56505	Vision Insurance	1,557	1,706	1,847	2,100	14%
03-51-56506	Life, S/T, L/T Disability Ins.	7,876	7,580	8,609	8,255	-4%
03-51-56507	Retirement-CalPERS	46,923	56,496	57,094	50,558	-11%
03-51-56512	Tuition Reimbursement	5,335	974	1,172	13,000	1009%
03-51-56515	Worker's Comp. Insurance	3,830	5,432	5,999	5,207	-13%
03-51-56516	State Unemployment Ins, E.T.T.	1,288	1,427	1,289	1,105	-14%
03-51-56519	PTO Cash Out	0	0	0	35,807	100%
03-51-56520	Deferred Compensation	22,357	19,255	24,960	25,740	3%
Total Payroll Expenses		963,745	1,025,087	1,183,170	974,323	-18%
03-51-69000	Postage	38,319	35,736	6,000	20,000	233%
03-51-70000	Professional Services	30,428	13,499	35,000	15,000	-57%
03-51-70100	Annual Audit Services	8,025	36,940	45,000	45,000	0%
03-51-70400	Bank Service Charges	41,314	16,155	42,000	45,000	7%
03-51-72000	Supplies & Services	823	1,975	1,000	1,000	0%
03-51-72400	Dues & Subscriptions	535	1,578	9,500	2,000	-79%
03-51-72700	Printing & Reproductions	2,302	0	3,500	1,500	-57%
03-51-75300	Total Department Expenses	11,942	7,992	7,500	8,000	7%
Total Maintenance & Supply		133,688	113,874	149,500	137,500	-8%
Total Department Expenses		1,097,433	1,138,961	1,332,670	1,111,823	-17%

Rainbow Municipal Water District

CUSTOMER SERVICE EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
03-52-56101	Regular Salaries	315,877	272,767	377,484	451,618	20%
03-52-56103	Overtime & Comp Time	12,235	1,022	955	2,796	193%
03-52-56501	Employer's Share SSI	19,360	17,034	23,676	29,787	26%
03-52-56502	Employer's Share Medicare	4,528	3,984	5,537	6,966	26%
03-52-56503	Medical Insurance	56,928	54,297	85,561	109,247	28%
03-52-56504	Dental Insurance	5,581	4,630	7,674	9,977	30%
03-52-56505	Vision Insurance	835	1,090	1,319	2,100	59%
03-52-56506	Life, S/T, L/T Disability Ins.	2,719	4,284	4,289	5,746	34%
03-52-56507	Retirement-CalPERS	21,428	20,595	28,166	35,938	28%
03-52-56512	Tuition Reimbursement	875	0	1,000	0	-100%
03-52-56515	Worker's Comp. Insurance	1,126	1,375	1,755	2,207	26%
03-52-56516	State Unemployment Ins, E.T.T.	1,586	963	921	1,105	20%
03-52-56519	PTO Cash Out	0	0	0	25,972	100%
03-52-56520	Deferred Compensation	3,700	3,750	13,000	16,900	30%
Total Payroll Expenses		446,778	385,790	551,337	700,359	27%
03-52-69000	Postage	1,100	0	30,000	30,000	0%
03-52-70000	Professional Services	240	1,838	4,600	5,000	9%
03-52-70300	Legal Services		0	0	2,000	100%
03-52-72000	Supplies & Services	144,337	133,637	147,000	140,000	-5%
03-52-72700	Printing & Reproductions	51	0	500	200	-60%
03-52-75300	Travel/Conferences/Training	435	35	500	2,000	300%
Total Maintenance & Supply		146,164	135,509	182,600	179,200	-2%
Total Department Expenses		592,942	521,300	733,937	879,559	20%

Rainbow Municipal Water District

ENGINEERING EXPENSES

GL Account	Description	FY23 Actuals	FY 24 Actuals	FY25 Adopted	FY26 Proposed	% Change
03-91-56101	Regular Salaries	558,487	742,376	706,754	703,730	0%
03-91-56103	Overtime & Comp Time	8,760	8,793	8,379	10,027	20%
03-91-56501	Employer's Share SSI	34,373	47,111	41,993	42,831	2%
03-91-56502	Employer's Share Medicare	8,228	11,460	10,543	10,835	3%
03-91-56503	Medical Insurance	63,846	104,490	97,752	105,869	8%
03-91-56504	Dental Insurance	5,806	8,487	9,073	9,268	2%
03-91-56505	Vision Insurance	938	1,550	1,319	1,750	33%
03-91-56506	Life, S/T, L/T Disability Ins.	7,015	8,197	7,200	8,354	16%
03-91-56507	Retirement-CalPERS	55,682	88,820	75,295	87,837	17%
03-91-56512	Tuition Reimbursement	120	1,421	1,895	0	-100%
03-91-56515	Worker's Comp. Insurance	-184	6,756	6,392	6,510	2%
03-91-56516	State Unemployment Ins, E.T.T.	1,010	1,127	921	921	0%
03-91-56518	Duty Pay	0	0	0	975	100%
03-91-56519	PTO Cash Out	0	0	0	29,053	100%
03-91-56520	Deferred Compensation	13,051	11,735	16,120	18,460	15%
	Gross Payroll Expenses	757,132	1,042,324	983,636	1,036,421	5%
	Less: Capitalized Labor			-246,406	-250,000	1%
	Total Payroll Expenses		1,042,324	737,230	786,421	7%
03-91-60000	Equipment	0	22	1,000	0	-100%
03-91-63200	Equipment rental	0	0	0	20,000	100%
03-91-70000	Professional Services	322,362	219,025	100,000	100,000	0%
03-91-70300	Legal Expenses	112,794	113,057	25,000	25,000	0%
03-91-72000	Supplies & Services	23,218	130,107	25,000	5,000	-80%
03-91-72200	Books & Resources	0	33	500	0	-100%
03-91-72400	Total Department Expenses	5,324	10,925	5,000	5,000	0%
03-91-72700	Printing & Reproductions	0	0	500	0	-100%
03-91-72702	Public Notices & Advertising	893	0	500	500	0%
03-91-75300	Travel/Conferences/Training	2,539	2,870	2,000	12,000	500%
	Total Maintenance & Supply	467,130	476,039	159,500	167,500	5%
	Total Department Expenses	1,224,262	1,518,363	896,730	953,921	6%