

RESOLUTION NO. 2026-09

**RESOLUTION OF THE BOARD OF DIRECTORS OF RAINBOW
MUNICIPAL WATER DISTRICT ADOPTING THE ANNUAL
OPERATING, NON-OPERATING, AND CAPITAL
IMPROVEMENT BUDGET FOR THE FISCAL YEARS ENDING
JUNE 30, 2027, AND JUNE 30, 2028**

WHEREAS, the Rainbow Municipal Water District (“District”) is organized and operates pursuant to the Municipal Water District Law of 1911 commencing with Section 71000 of the California Water Code; and

WHEREAS, Proposed Annual Operating, Non-Operating, and Capital Improvement Budgets for the Fiscal Years Ending June 30, 2027 and June 30, 2028 have been presented to the Board (“2027 & 2028 Budgets”); and

WHEREAS, on May 26, 2026, the Board of Directors received and considered all comments regarding the proposed 2027 & 2028 Budgets; and

WHEREAS, the proposed 2027 & 2028 Budgets have been reviewed and considered by the Board of Directors and it has been determined to be in the best interests of the District to adopt said budget for the sound financial operation of the District;

NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED AND ORDERED, by the Board of Directors of the Rainbow Municipal Water District as follows:

1. The 2027 & 2028 Budgets, as detailed in Exhibit 1- “Annual Operating, Non-Operating, and Capital Improvement Budgets for the Fiscal Years Ending June 30, 2027 and June 30, 2028” are hereby adopted. A copy of the 2027 & 2028 Budgets are attached hereto and incorporated herein by reference.
2. The expenditure amounts designated for the Fiscal Years 2026-2027 and 2027-2028, pursuant to the 2026 Budget, are hereby appropriated and may be expended by the departments or funds for which they are designated, with amounts budgeted for capital improvement projects being cumulative to amounts previously budgeted.
3. The Recitals set forth above are incorporated herein and made an operative part of this Resolution.
4. If any section, subsection, sentence, clause or phrase in this Resolution or the application thereof to any person or circumstances is for any reason held invalid, the validity of the remainder of this Resolution or the application of such provisions to other persons or circumstances shall not be affected thereby. The Board of Directors hereby declares that it would have passed this Resolution and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses, or phrases or the application thereof to any person or circumstance be held invalid.
5. This Resolution will be effective immediately upon adoption.

PASSED AND ADOPTED at a meeting of the Board of Directors of Rainbow Municipal Water District held on the 26th day of May 2026, by the following roll call vote:

AYES:	Directors Hamilton, Johnson, Mack, Irvine, Hoffman
NOES:	None
ABSENT:	None
ABSTAIN:	None



Hayden Hamilton, Board President

Attest:



Terese Quintanar, Board Secretary

**Rainbow Municipal Water District
Operating and Non-Operating Budget Summary by Fund**

NET OPERATING INCOME

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	% Change	FY 2027 Budget	% Change	FY 2028 Budget	% Change
Water Operating & Non-Operating Fund									
Water Operating Revenues	41,848,051	43,117,140	53,151,613	49,440,217	-7.0%	49,556,080	0.2%	51,166,281	3.2%
Water Operating Expenses	38,909,020	38,923,549	37,831,683	35,797,046	-5.4%	36,474,611	1.9%	37,722,195	3.4%
Water Fund Net Operating Revenue	2,939,031	4,193,591	15,319,930	13,643,171	-10.9%	13,081,470	-4.1%	13,444,086	2.8%
Water Non-Operating Revenues	1,256,956	1,379,166	1,230,726	1,096,286	-10.9%	1,136,613	3.7%	1,230,634	8.3%
Water Non-Operating Expenses	3,077,414	3,076,907	2,884,496	6,340,630	119.8%	6,340,630	0.0%	6,340,630	0.0%
Water Fund Net Non-Operating Revenue	(1,820,458)	(1,697,742)	(1,653,770)	(5,244,344)	-217.1%	(5,204,017)	-0.8%	(5,109,996)	-1.8%
WATER NET REVENUE	1,118,573	2,495,849	13,666,159	8,398,827	-38.5%	7,877,453	-6.2%	8,334,090	5.8%
Wastewater Operating & Non-Operating Fund									
Wastewater Operating Revenues	3,541,702	4,770,964	5,581,798	6,019,288	7.8%	7,357,534	22.2%	8,586,337	16.7%
Wastewater Operating Expenses	2,800,067	4,628,063	4,596,894	4,647,183	1.1%	5,249,567	13.0%	5,757,847	9.7%
Wastewater Fund Net Operating Revenue	741,635	142,901	984,903	1,372,105	39.3%	2,107,967	53.6%	2,828,490	34.2%
Wastewater Non-Operating Revenues	8,484,231	80,434	202,154	201,300	-0.4%	168,387	-16.4%	182,316	8.3%
Wastewater Non-Operating Expenses	8,484,231	1,709,156	2,589,827	1,070,724	-58.7%	1,345,756	25.7%	1,414,030	5.1%
Wastewater Fund Net Non-Operating Revenue	-	(1,628,722)	(2,387,673)	(869,424)	63.6%	(1,177,369)	35.4%	(1,231,713)	4.6%
WASTEWATER NET REVENUE	741,635	(1,485,821)	(1,402,770)	502,681	135.8%	930,598	85.1%	1,596,777	71.6%
WATER & WASTEWATER NET REVENUE	3,680,666	1,010,029	12,263,390	8,901,508	-27.4%	8,808,050	-1.0%	9,930,867	12.7%

**Rainbow Municipal Water District
Water Fund (01) Operating Budget Summary**

Water Operating

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	% Change	FY 2027 Budget	% Change	FY 2028 Budget	% Change
Operating Revenues									
Water Sales	40,221,710	42,747,190	52,863,637	49,111,478	-7.1%	49,292,620	0.4%	50,892,283	3.2%
Other Water Services	361,494	369,950	287,976	328,739	14.2%	263,460	-19.9%	273,998	4.0%
Total Operating Revenues	40,583,204	43,117,140	53,151,613	49,440,217	-7.0%	49,556,080	0.2%	51,166,281	3.2%
Operating Expenses									
Purchased Water	22,273,944	22,088,500	22,397,190	18,273,278	-18.4%	18,381,090	0.6%	18,546,964	0.9%
Pumping	895,779	1,012,459	1,479,846	1,787,675	20.8%	2,084,858	16.6%	2,172,021	4.2%
Operations	2,757,129	2,995,406	3,054,995	2,765,776	-9.5%	2,636,916	-4.7%	2,759,552	4.7%
Valve Maintenance	414,667	462,317	449,973	437,322	-2.8%	422,640	-3.4%	445,274	5.4%
Construction	2,288,866	3,255,382	3,278,478	3,449,139	5.2%	3,530,156	2.3%	3,905,936	10.6%
Meters	843,155	1,029,274	951,705	1,019,099	7.1%	1,060,943	4.1%	1,080,421	1.8%
General Fund Transfer	6,358,066	8,080,210	6,219,496	8,064,757	29.7%	8,358,008	3.6%	8,812,028	5.4%
Total Operating Expenses	35,831,606	38,923,549	37,831,683	35,797,046	-5.4%	36,474,611	1.9%	37,722,195	3.4%
NET OPERATING REVENUE	4,751,598	4,193,591	15,319,930	13,643,171	-10.9%	13,081,470	-4.1%	13,444,086	2.8%
Non-Operating Revenues									
Investment Income	273,504	728,749	596,913	466,106	-21.9%	557,419	19.6%	634,065	13.8%
Property Tax Revenue	777,390	591,418	578,333	612,481	5.9%	579,194	-5.4%	596,569	3.0%
Other Non-Operating Revenue	206,062	58,999	55,480	17,699	-68.1%	-	-100.0%	-	0.0%
Total Non-Operating Revenues	1,256,956	1,379,166	1,230,726	1,096,286	-10.9%	1,136,613	3.7%	1,230,634	8.3%
Non-Operating Expenses									
Debt Service (Principal & Interest)	3,077,414	3,076,907	2,884,496	6,340,630	119.8%	6,340,630	0.0%	6,340,630	0.0%
Total Non-Operating Expenses	3,077,414	3,076,907	2,884,496	6,340,630	119.8%	6,340,630	0.0%	6,340,630	0.0%
NET NON-OPERATING REVENUE	(1,820,458)	(1,697,742)	(1,653,770)	(5,244,344)	217.1%	(5,204,017)	-0.8%	(5,109,996)	-1.8%
NET REVENUE¹	\$ 2,931,140	\$ 2,495,849	\$ 13,666,159	\$ 8,398,827	-38.5%	\$ 7,877,453	-6.2%	\$ 8,334,090	5.8%
	11,835 AF	9,975 AF	10,000AF	11,000AF		10,750AF		10,500AF	

¹Net revenue from the Water Fund is allocated to the Capital Improvement Program (CIP) to support the funding of capital assets.

**Rainbow Municipal Water District
Water Fund (01) Revenue Detail**

WATER REVENUE

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	% Change	FY 2027 Budget	% Change	FY 2028 Budget	% Change
Water Sales-SF, MF, CM, IS	\$ 9,634,436	\$ 10,003,276	\$ 13,308,403	\$ 11,159,393	-16.1%	\$ 11,700,264	4.8%	\$ 11,955,030	2.2%
Water Sales-Ag. Domestic	3,510,345	3,379,965	6,200,042	7,068,705	14.0%	7,104,126	0.5%	7,261,285	2.2% ¹
Water Sales- Agriculture	5,029,120	4,289,407	7,258,841	7,965,293	9.7%	7,901,655	-0.8%	8,077,885	2.2% ¹
Water Sales-Construction	322,939	122,130	199,055	127,055	-36.2%	166,109	30.7%	172,753	4.0%
Water Sales - TSAWR Com	2,038,793	1,806,064	1,651,003	0	-100.0%	0	0.0%	0	0.0% ¹
Water Sales - TSAWR Dom	2,511,232	2,390,533	1,853,468	0	-100.0%	0	0.0%	0	0.0% ¹
O&M Charges-RMWD	11,039,426	14,390,108	21,074,073	21,380,274	1.5%	21,089,886	-1.4%	22,036,359	4.5%
O&M Charges-CWA	5,365,506	5,315,092	776	0	-100.0%	0	0.0%	0	0.0% ²
Readiness-To-Serve Rev	298,823	445,868	482,486	502,061	4.1%	482,000	-4.0%	501,280	4.0%
Pumping Charges	471,090	604,747	835,490	908,697	8.8%	848,580	-6.6%	887,690	4.6%
Operating Inc Unlock Fees	3,800	2,850	0	3,978	100.0%	0	0.0%	0	0.0%
Operating (Backflow) RP Charges	277,604	277,174	275,079	285,706	3.9%	263,460	-7.8%	273,998	4.0%
Operating Inc Inspections	62,657	69,013	0	20,600	100.0%	0	-100.0%	0	0.0%
Operating Inc Install-Hyd	4,025	2,990	2,875	2,843	-1.1%	0	-100.0%	0	0.0%
Operating Inc-Misc	7,399	8,029	0	8,003	100.0%	0	-100.0%	0	0.0%
New Meter/Install Parts	6,010	9,895	10,022	7,609	-24.1%	0	-100.0%	0	0.0%
Total Operating Revenues	\$ 40,583,205	\$ 43,117,141	\$ 53,151,613	\$ 49,440,217	-7.0%	\$ 49,556,080	0.2%	\$ 51,166,281	3.2%
Non-Operating Inc-NSF Fees	-	60	90	3,090	3333.3%	0	-100.0%	0	0.0%
Recycling Revenue	18,632	2,450	0	3,785	100.0%	0	-100.0%	0	0.0%
Miscellaneous Revenue	187,430	51,489	603	10,824	1695.4%	0	-100.0%	0	0.0%
Interest Revenues	312,198	728,749	463,319	466,106	0.6%	557,419	19.6%	634,065	13.8%
Grant Revenue	(30,804)	5,000	54,787	0	0.0%	0	0.0%	0	0.0%
Property Tax Revenue	777,390	591,418	578,333	612,481	5.9%	579,194	-5.4%	596,569	3.0%
Total Non-Operating Revenues	\$ 1,264,846	\$ 1,379,166	\$ 1,230,726	\$ 1,096,286	-10.9%	\$ 1,136,613	3.7%	\$ 1,230,634	8.3%
TOTAL WATER REVENUES	\$ 41,848,051	\$ 44,496,306	\$ 54,382,339	\$ 50,536,503	-7.1%	\$ 50,692,693	0.3%	\$ 52,396,915	3.4%
			10,000AF	11,000AF		10,750AF		10500AF	

¹The TSAWR program is eliminated in FY 26 due to the detachment, water sales revenues from TSAWR are combined with Agricultural Sales.

²The CWA is no longer applicable in FY26 due to the detachment, combined with O&M Charges-RMWD.

**Rainbow Municipal Water District
Water Fund (01) Expense Detail**

PURCHASED WATER

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	% Change	FY 2027 Budget	% Change	FY 2028 Budget	% Change
Water Purchases EMWD	\$ 17,654,975	\$ 17,341,063	\$ 21,166,338	\$ 18,123,024	-14.4%	\$ 18,211,031	0.5%	\$ 18,358,180	0.8%
Water in Storage	(106,708)	(21,879)	(108,905.63)	0	-100.0%	0	0.0%	0	0.0%
Ready to Serve Charge	456,792	447,672	127,704	0	-100.0%	0	0.0%	0	0.0%
Infrastructure Access Charge	758,424	776,760	264,320	0	-100.0%	0	0.0%	0	0.0%
Ag Credit-TSAWR	(501,097)	(638,142)	(623,047)	0	-100.0%	0	0.0%	0	0.0%
Customer Service Charge EMWD	1,048,646	1,092,276	472,137	150,254	-100.0%	170,059	13.2%	188,784	11.0%
Capacity Reservation Charge	403,182	369,390	137,132	0	-100.0%	0	0.0%	0	0.0%
Emergency Storage Charge	1,539,038	1,622,256	575,736	0	-100.0%	0	0.0%	0	0.0%
Supply Reliability Charge	1,020,693	1,099,104	385,776	0	-100.0%	0	0.0%	0	0.0%
Total Purchased Water	\$ 22,273,944	\$ 22,088,500	\$ 22,397,190	\$ 18,273,278	-18.4%	\$ 18,381,090	0.6%	\$ 18,546,964	0.9%
Overhead Transfer to General	6,358,066	8,080,210	6,219,496	8,064,757	29.7%	8,358,008	3.6%	8,812,028	5.4%
Total Water Expenses	\$ 28,632,010	\$ 30,168,710	\$ 28,616,686	\$ 26,338,035	-8.0%	\$ 26,739,098	1.5%	\$ 27,358,992	2.3%
				11,000AF		10,750AF		10,500AF	

¹Fixed costs that will no longer be applicable due to the reorganization to EMWD.

**Rainbow Municipal Water District
Wastewater Fund (02) Net Revenue**

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	% Change	FY 2027 Budget	% Change	FY 2028 Budget	% Change
Operating Revenues									
Wastewater Revenues	\$ 3,467,420	\$ 4,769,764	\$ 5,580,448	\$ 6,017,688	7.8%	\$ 7,355,934	22.2%	\$ 8,584,737	16.7%
Other Revenues	74,282	1,200	1,350	1,600	18.5%	1,600	0.0%	1,600	0.0%
Total Operating Revenues	\$ 3,541,702	\$ 4,770,964	\$ 5,581,798	\$ 6,019,288	7.8%	\$ 7,357,534	22.2%	\$ 8,586,337	16.7%
Operating Expenses									
Total Payroll Expenses	771,934	845,570	821,084	831,547	1.3%	893,990	7.5%	943,704	5.6%
Total Maintenance & Supply	536,735	1,887,135	2,316,917	2,578,482	11.3%	3,117,709	20.9%	3,509,032	12.6%
General Fund Transfer	1,491,398.18	1,895,358	1,458,894	1,222,874	-16.2%	1,237,868	1.2%	1,305,111	5.4% ¹
Total Operating Expenses	\$ 2,800,067	\$ 4,628,063	\$ 4,596,894	\$ 4,632,903	0.8%	\$ 5,249,567	13.3%	\$ 5,757,847	9.7%
NET OPERATING REVENUE	741,634	142,901	984,903	1,386,385	40.8%	2,107,967	52.0%	2,828,490	34.2%
Non-Operating Revenues									
Investment Income	-	-	108,680	110,000	1.2%	82,581	-24.9%	93,935	13.8%
Property Tax Revenue	73,232	80,434	83,716	91,300	9.1%	85,806	-6.0%	88,381	3.0%
Grants Revenue	-	-	6,186	-	-100.0%	-	0.0%	-	0.0%
Total Non-Operating Revenues	73,232	80,434	202,154	201,300	-0.4%	168,387	-16.4%	182,316	8.3%
Non-Operating Expenses									
Oceanside- Prior Period Wastewater Treatment	1,046,135	1,046,135	1,926,806	-	-100.0%	-	0.0%	-	0.0% ²
Oceanside - Contribution to Repl. Reserve	-	-	-	407,703	100.0%	682,735	67.5%	751,009	10.0%
Debt Service (Principal & Interest)	663,021	663,021	663,021	663,021	0.0%	663,021	0.0%	663,021	0.0%
Total Non-Operating Expenses	1,709,156	1,709,156	2,589,827	1,070,724	-58.7%	1,345,756	25.7%	1,414,030	5.1%
NET NON-OPERATING REVENUE	\$ (1,635,924)	\$ (1,628,722)	\$ (2,387,673)	\$ (869,424)	63.6%	\$ (1,177,369)	35.4%	\$ (1,231,713)	4.6%
NET REVENUE	\$ 741,634	\$ (1,485,821)	\$ (1,402,770)	516,961	136.9%	930,598	80.0%	1,596,777	71.6%

¹General Fund overhead allocation to Wastewater Fund reduced from 13.3% to 12.9% to reflect labor hours budgeted directly to water and wastewater operations.

²Prior period liability paid in full as of June 2025.

Rainbow Municipal Water District
Wastewater Fund (02) Revenues

WASTEWATER REVENUES

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	% Change	FY 2027 Budget	% Change	FY 2028 Budget	% Change
Sewer Charges-Established Acct	\$ 3,467,420	\$ 4,769,764	\$ 5,580,448	\$ 6,017,688	7.8%	\$ 7,355,934	22.2%	\$ 8,584,737	16.7%
Operating Inc-Sewer Letter	1,050	1,200	1,350	1,600	18.5%	1,600.00	0.0%	1,600.00	0.0%
Total Wastewater Operating Revenues	\$ 3,468,470	\$ 4,770,964	\$ 5,581,798	\$ 6,019,288	7.8%	\$ 7,357,534	22.2%	\$ 8,586,337	16.7%
Interest Revenues	-	-	112,252	110,000	-2.0%	82,581	-24.9%	93,935	13.8%
Property Tax Revenue	73,232	80,434	83,716	91,300	9.1%	85,806	-6.0%	88,381	3.0%
Total Wastewater Non-Operating Revenues	\$ 7,010,172	\$ 80,434	\$ 202,154	\$ 201,300	-0.4%	\$ 168,387	-16.4%	\$ 182,316	8.3%
Total Wastewater Revenues	\$ 10,478,643	\$ 4,851,398	\$ 5,783,951	\$ 6,220,588	7.5%	\$ 7,525,921	21.0%	\$ 8,768,653	16.5%

**Rainbow Municipal Water District
General Fund (03)**

General Operating

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	% Change	FY 2027 Budget	% Change	FY 2028 Budget	% Change
Operating Revenues									
Water Overhead Transfer	\$ 6,358,066	\$ 8,212,179	\$ 6,219,496	\$ 7,971,666	28.2%	\$ 8,358,008	4.8%	\$ 8,812,028	5.4%
Wastewater Overhead Transfer	1,491,398	1,926,314	1,458,894	1,222,874	-16.2%	1,237,868	1.2%	1,305,111	5.4%
Other General Fund Revenue	634,767	555,801	789,398	933,518	18.3%	638,147	-31.6%	663,673	4.0%
Total Operating Revenues	\$ 8,484,231	\$ 10,694,293	\$ 8,467,788	\$ 10,128,058	19.6%	\$ 10,234,023	1.0%	\$ 10,780,811	5.3%
Operating Expenses									
Board of Directors	\$ 38,550	\$ 49,984	\$ 44,668	\$ 60,125	34.6%	\$ 83,112	38.2%	\$ 84,522	1.7%
Garage	659,230	646,055	668,265	704,820	5.5%	786,909	11.6%	826,392	5.0%
Administration	1,740,106	2,817,957	1,357,765	1,568,250	15.5%	1,621,989	3.4%	1,695,943	4.6%
Human Resources	402,081	446,908	553,081	552,332	-0.1%	619,860	12.2%	643,860	3.9%
Risk Management	753,305	685,905	728,819	929,490	27.5%	894,779	-3.7%	933,933	4.4%
IT Services	1,328,485	1,208,206	1,355,629	1,580,523	16.6%	1,753,953	11.0%	1,852,312	5.6%
Public Relations	5,424	82,906	136,174	214,259	57.3%	276,665	29.1%	293,032	5.9%
Finance	1,097,433	1,160,797	1,132,603	1,124,579	-0.7%	1,046,652	-6.9%	1,136,697	8.6%
Customer Service	592,942	544,907	765,940	889,596	16.1%	1,004,966	13.0%	1,071,464	6.6%
Engineering	1,224,262	1,548,181	880,449	979,084	11.2%	1,050,961	7.3%	1,104,656	5.1%
CalPERS UAL Payment	642,412	1,502,487	829,828	1,525,000	83.8%	1,094,177	-28.3%	1,138,000	4.0%
Total Operating Expenses	\$ 8,484,231	\$ 10,694,293	\$ 8,467,788	\$ 10,128,058	19.6%	\$ 10,234,023	1.0%	\$ 10,780,811	5.3%
CHANGE IN NET POSITION	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0.0%	\$ -	0.0%

**Rainbow Municipal Water District
General Fund (03)**

GENERAL FUND REVENUES

Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Budget	% Change	FY 2027 Budget	% Change	FY 2028 Budget	% Change
Water Overhead Transfer	\$ 6,358,066	\$ 8,212,179	\$ 6,219,496	\$ 7,971,666	28.2%	\$ 8,358,008	4.8%	\$ 8,812,028	5% ¹
Wastewater Overhead Transfer	1,491,398	1,926,314	1,458,894	1,222,874	-16.2%	1,237,868	1.2%	1,305,111	5% ¹
Operating Inc Penalty Charges	556,247	564,506	507,326	527,619	4.0%	558,742	5.9%	581,092	4%
Non-Op. Inc-Rents & Leases	(4,035)	114,395	83,160	86,487	4.0%	43,520	-49.7%	45,261	4%
Miscellaneous Revenue	77,305	32,424	299,917	311,913	4.0%	12,643	-95.9%	13,149	4%
Gain (Loss) from Sale of Assets		(162,924)	(107,105)	0	-100.0%	12,000	100.0%	12,480	4%
Misc. Revenue - Eng. Services	5,250	7,400	6,100	7,500	23.0%	11,242	49.9%	11,692	4%
Total General Fund Revenues	\$ 8,484,231	\$ 10,694,293	\$ 8,467,788	\$ 10,128,058	19.6%	\$ 10,234,023	1.0%	\$ 10,780,811	5%

¹ The overhead transfer from General Fund 03 is allocated based on the proportion of full-time equivalent (FTE) positions supported in Water Fund 01. Of the 31 total FTEs in Funds 1 and 2, 27 FTEs are in Fund 01, resulting in an 87.1% overhead distribution to that fund, 4 FTEs in Fund 02, resulting in a 12.9% overhead distribution.

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

PUMPING EXPENSE

<u>GL Account</u>	<u>Description</u>	<u>FY 2023</u>	<u>Actuals</u>	<u>FY 2024</u>	<u>Actuals</u>	<u>FY 2025</u>	<u>Actuals</u>	<u>FY 2026</u>	<u>Adopted</u>	<u>FY 2027</u>	<u>Proposed</u>	<u>% Change</u>	<u>FY 2028</u>	<u>Proposed</u>	<u>% Change</u>
		\$		\$		\$		\$		\$			\$		
01-31-56101	Regular Salaries	\$	14,396	\$	27,058	\$	39,148	\$	104,711	\$	112,702	8%	\$	118,933	6%
01-31-56103	Overtime & Comp Time		30		263		397		3,375		817	-76%		862	6%
01-31-56519	Paid Time Off Accrued Expense						2,307		10,463		11,267	8%		11,890	6%
01-31-56501	Employer's Share FICA SSI						1,517		7,347		7,479	2%		7,883	5%
01-31-56502	Employer's Share Medicare						355		1,718		1,749	2%		1,844	5%
01-31-56515	Worker's Compensation						857		543		2,304	324%		2,431	6%
01-31-56516	State Unemployment Ins						161		184		147	-20%		161	10%
01-31-56503	Medical Insurance						4,824		11,000		26,825	144%		29,507	10%
01-31-56504	Dental Insurance						356		2,140		2,253	5%		2,478	10%
01-31-56505	Vision Insurance						51		350		274	-22%		302	10%
01-31-56506	Life S/T L/T Disability Ins						282		1,379		1,511	10%		1,564	3%
01-31-56507	Retirement - CALPERS						1,745		8,665		9,330	8%		9,846	6%
01-31-56520	Deferred Compensation						-		1,300		5,200	300%		5,200	0%
	Total Payroll Expenses	\$	14,426	\$	27,321	\$	52,000	\$	153,175	\$	181,858	19%	\$	192,901	6%
01-31-63100	Equipment Maint. & Repair		33,064		25,663		31,969		11,067		150,000	1255%		156,000	4%
01-31-63401	Building Maintenance		7,878		9,400		10,960		12,000		12,000	0%		12,480	4%
01-31-72000	Supplies & Services		12,362		58,962		21,829		33,000		35,000	6%		36,400	4%
01-31-73000	Small Tools & Equipment		354		55		-		500		5,000	900%		5,200	4%
01-31-75300	Travel, Conferences & Training						-		-		1,000	100%		1,040	4%
01-31-78000	Utilities - Electricity		827,696		891,058		1,363,088		1,460,000		1,700,000	16%		1,768,000	4%
	Total Maintenance & Supply	\$	881,353	\$	985,138	\$	1,427,847	\$	1,516,567	\$	1,903,000	25%	\$	1,979,120	4%
	TOTAL PUMPING EXPENSES	\$	895,779	\$	1,012,459	\$	1,479,846	\$	1,669,742	\$	2,084,858	25%	\$	2,172,021	4%

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

OPERATIONS EXPENSE

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Proposed Budget	% Change	FY 2028 Proposed Budget	% Change
01-32-56101	Regular Salaries	\$ 779,234	\$ 815,310	\$ 809,241	\$ 661,932	\$ 691,762	5%	\$ 727,312	5%
01-32-56103	Overtime & Comp Time	123,348	125,227	175,390	157,624	214,995	36%	226,095	5%
01-32-56501	Employer's Share SSI	43,565	46,713	52,039	53,701	56,580	5%	56,916	1%
01-32-56502	Employer's Share Medicare	10,757	11,277	12,734	13,116	14,111	8%	14,926	6%
01-32-56503	Medical Insurance	86,035	96,559	104,532	113,086	111,697	-1%	122,867	10%
01-32-56504	Dental Insurance	9,688	10,020	10,244	10,700	9,756	-9%	10,732	10%
01-32-56505	Vision Insurance	1,102	1,328	1,526	1,750	1,097	-37%	1,508	37%
01-32-56506	Life, S/T, L/T Disability Ins.	6,873	6,576	7,184	8,564	8,961	5%	9,183	2%
01-32-56507	Retirement-CalPERS	61,877	78,788	83,249	90,295	95,713	6%	100,079	5%
01-32-56512	Tuition Reimbursement	505	2,025	105	1,000	0	-100%	-	0%
01-32-56515	Worker's Comp. Insurance	10,919	19,578	19,740	20,410	16,895	-17%	17,884	6%
01-32-56516	State Unemployment Ins, E.T.T.	943	941	771	921	735	-20%	805	10%
01-32-56518	Duty Pay	19,580	19,668	19,690	19,500	25,740	32%	25,740	0%
01-32-56519	Accrued PTO		0	94,720	92,507	96,854	5%	102,658	6%
01-32-56520	Deferred Compensation	18,866	20,800	21,322	21,970	21,320	-3%	21,320	0%
	Total Payroll Expenses	\$ 1,173,291	\$ 1,254,810	\$ 1,412,486	\$ 1,267,076	\$ 1,366,216	8%	\$ 1,438,024	5%
01-32-60000	Electronics	13,286	441	17,910	13,000	13,000	0%	13,520	4%
01-32-63100	Equipment Maint. & Repairs	13,095	6,204	20,573	50,000	30,000	-40%	31,200	4%
01-32-63102	Equipment Maint. Contract	20,323	21,647	30,944	31,000	35,000	13%	36,400	4%
01-32-63200	Equipment Rental	62,916	67,138	74,397	42,000	50,000	19%	52,000	4%
01-32-63401	Building Maintenance	49,009	16,560	14,464	22,000	20,000	-9%	20,800	4%
01-32-72000	Supplies & Services	367,094	508,664	569,049	890,000	650,000	-27%	676,000	4%
01-32-72010	Tank Maintenance	931,185	992,457	780,872	293,500	300,000	2%	312,000	4%
01-32-72150	Regulatory Permits	73,390	52,432	57,813	68,000	72,000	6%	74,880	4%
01-32-73000	Small Tools & Equipment	6,163	6,117	6,987	7,500	7,500	0%	7,800	4%
01-32-75300	Travel/Conferences/Training	2,095	3,044	236	2,500	9,000	260%	9,360	4%
01-32-78000	Utilities	45,120	65,892	69,103	79,000	84,000	6%	87,360	4%
01-32-78700	Propane	162	0	162	200	200	0%	208	4%
	Total Maintenance & Supply	\$ 1,583,839	\$ 1,740,596	\$ 1,642,509	\$ 1,498,700	\$ 1,270,700	-15.2%	\$ 1,321,528	4.0%
	TOTAL OPERATIONS EXPENSES	\$ 2,757,129	\$ 2,995,406	\$ 3,054,995	\$ 2,765,776	\$ 2,636,916	-5%	\$ 2,759,552	5%

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

VALVE MAINTENANCE EXPENSES

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Proposed Budget	% Change	FY 2028 Proposed Budget	% Change
01-33-56101	Regular Salaries	\$ 224,284	\$ 254,501	\$ 217,864	\$ 189,021	\$ 203,391	8%	\$ 213,903	5%
01-33-56103	Overtime & Comp Time	4,061	3,823	4,832	25,508	4,959	-81%	5,241	6%
01-33-56501	Employer's Share SSI	13,049	15,545	16,348	14,593	13,902	-5%	14,700	6%
01-33-56502	Employer's Share Medicare	3,052	3,635	3,840	3,413	3,251	-5%	3,438	6%
01-33-56503	Medical Insurance	31,778	35,971	39,361	53,043	38,874	-27%	42,761	10%
01-33-56504	Dental Insurance	3,610	4,008	4,128	4,280	2,998	-30%	3,297	10%
01-33-56505	Vision Insurance	411	531	614	700	548	-22%	603	10%
01-33-56506	Life, S/T, L/T Disability Ins.	2,253	2,315	2,526	2,490	2,719	9%	2,817	4%
01-33-56507	Retirement-CalPERS	21,549	29,052	29,252	21,698	23,450	8%	24,636	5%
01-33-56512	Tuition Reimbursement	862	321	550	1,000	2,500	150%	2,500	0%
01-33-56515	Worker's Comp. Insurance	1,004	6,339	5,764	5,501	4,184	-24%	4,453	6%
01-33-56516	State Unemployment Ins, E.T.T.	375	404	322	368	294	-20%	322	10%
01-33-56518	Duty Pay	1,122	1,452	1,100	1,950	2,574	32%	2,574	0%
01-33-56519	Accrued PTO		0	32,224	24,552	26,286	7%	27,958	6%
01-33-56520	Deferred Compensation	7,088	7,800	7,439	5,200	8,710	68%	8,710	0%
	Total Payroll Expenses	\$ 314,498	\$ 365,697	\$ 366,163	\$ 353,317	\$ 338,640	-4%	\$ 357,914	6%
01-33-72000	Supplies & Services	94,749	96,361	77,190	80,000	80,000	0%	83,200	4%
01-33-73000	Small Tools & Equipment	5,421	161	6,620	3,000	3,000	0%	3,120	4%
01-33-75300	Travel/Conferences/Training	-	98.00	-	1,000.00	1,000.00	0%	1,040	4%
	Total Maintenance & Supply	\$ 100,169	\$ 96,620	\$ 83,810	\$ 84,000	\$ 84,000	0%	\$ 87,360	4%
	TOTAL VALVE MAINTENANCE EXPENSES	\$ 414,667	\$ 462,317	\$ 449,973	\$ 437,317	\$ 422,640	-3%	\$ 445,274	5%

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

CONSTRUCTION EXPENSES

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Proposed Budget	% Change	FY 2028 Proposed Budget	% Change
01-34-56101	Regular Salaries	\$ 795,751	\$ 1,047,429	\$ 882,408	\$ 1,308,753	\$ 1,462,418	12%	\$ 1,726,100	18%
01-34-56103	Overtime & Comp Time	149,300	129,366	188,335	200,559	208,445	4%	256,819	23%
01-34-56501	Employer's Share SSI	70,000	84,444	90,698	97,520	105,784	8%	125,629	19%
01-34-56502	Employer's Share Medicare	17,361	20,775	21,597	23,922	25,846	8%	30,715	19%
01-34-56503	Medical Insurance	175,663	226,874	227,116	277,687	338,324	22%	431,171	27%
01-34-56504	Dental Insurance	18,040	22,037	19,625	22,094	29,650	34%	37,571	27%
01-34-56505	Vision Insurance	2,384	3,508	3,097	4,550	3,976	-13%	4,977	25%
01-34-56506	Life, S/T, L/T Disability Ins.	15,666	12,871	13,889	16,399	18,683	14%	21,582	16%
01-34-56507	Retirement-CalPERS	96,949	132,510	127,812	137,374	152,162	11%	175,295	15%
01-34-56512	Tuition Reimbursement	8,869	16,443	11,023	6,000	13,750	129%	18,750	36%
01-34-56515	Worker's Comp. Insurance	15,926	36,357	31,824	38,466	31,754	-17%	36,353	14%
01-34-56516	State Unemployment Ins, E.T.T.	2,874	2,420	2,842	2,393	2,132	-11%	2,657	25%
01-34-56518	Duty Pay	18,282	17,336	17,468	10,725	15,444	44%	18,018	17%
01-34-56519	Accrued PTO		0	167,560	160,364	174,957	9%	203,633	16%
01-34-56520	Deferred Compensation	25,254	30,345	29,947	47,580	74,100	56%	84,500	14%
	Total Payroll Expenses	\$ 1,412,317	\$ 1,782,715	\$ 1,835,241	\$ 2,354,386	\$ 2,657,425	13%	\$ 3,173,770	19%
	Less: Capitalized Labor				\$ (115,981)	\$ (462,269)		\$ (656,234)	
	Total Payroll Expenses	\$ 1,412,317	\$ 1,782,715	\$ 1,835,241	\$ 2,238,405	\$ 2,195,156	-2%	\$ 2,517,536	15%
01-34-72000	Supplies & Services	705,050	1,247,152	1,361,926	1,000,000	1,000,000	0%	1,040,000	4%
01-34-72001	Easement Maintenance	164,638	211,646	75,891	297,574	300,000	1%	312,000	4%
01-34-49201	Grant Revenue		-		0	0	0%	0	0%
01-34-73000	Small Tools & Equipment	1,657	10,307	3,973	20,000	20,000	0%	20,800	4%
01-34-75300	Conferences/Training	5,203	3,562	1,187	5,000	15,000	200%	15,600	4%
01-34-78700	Utilities - Propane			260	0	0	0%	0	0%
	Total Maintenance & Supply	\$ 876,548	\$ 1,472,667	\$ 1,443,237	\$ 1,322,574	\$ 1,335,000	1%	\$ 1,388,400	4%
	TOTAL CONST. EXPENSES	\$ 2,288,866	\$ 3,255,382	\$ 3,278,478	\$ 3,560,979	\$ 3,530,156	-1%	\$ 3,905,936	11%

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

METERS EXPENSES

GL Account	Description	FY 2023		FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Proposed Budget	% Change	FY 2028 Proposed Budget	
		Actuals	FY 2024 Actuals					Budget	% Change
01-35-56101	Regular Salaries	\$ 479,573	\$ 482,449	\$ 449,608	\$ 488,022	\$ 543,049	11%	\$ 544,622	0%
01-35-56103	Overtime & Comp Time	38,151	28,151	27,523	49,627	38,949	-22%	38,681	-1%
01-35-56501	Employer's Share SSI	28,853	30,623	31,103	36,623	38,675	6%	38,953	1%
01-35-56502	Employer's Share Medicare	6,748	7,161	7,274	8,565	9,045	6%	9,110	1%
01-35-56503	Medical Insurance	101,753	107,508	114,316	122,837	130,899	7%	143,989	10%
01-35-56504	Dental Insurance	9,662	10,020	10,241	10,700	11,451	7%	12,596	10%
01-35-56505	Vision Insurance	1,099	1,328	1,527	1,750	1,440	-18%	1,584	10%
01-35-56506	Life, S/T, L/T Disability Ins.	5,600	5,037	5,534	6,418	7,145	11%	7,571	6%
01-35-56507	Retirement-CalPERS	41,845	51,038	54,611	59,563	65,378	10%	63,997	-2%
01-35-56512	Tuition Reimbursement	1,295	1,360	1,934	1,000	-	-100%	-	0%
01-35-56515	Worker's Comp. Insurance	2,276	10,543	10,111	3,214	2,650	-18%	2,654	0%
01-35-56516	State Unemployment Ins, E.T.T.	945	941	805	921	772	-16%	845	10%
01-35-56518	Duty Pay	176	1,540	1,848	4,875	6,435	32%	6,435	0%
01-35-56519	Accrued PTO		0	66,141	66,234	74,005	12%	74,055	0%
01-35-56520	Deferred Compensation	14,727	16,250	16,193	16,250	24,050	48%	24,050	0%
	Total Payroll Expenses	\$ 732,704	\$ 753,949	\$ 798,769	\$ 876,599	\$ 953,943	9%	\$ 969,141	2%
01-35-63404	Backflow Expenses	4,851	4,479	4,628	8,500	6,000	-29%	6,240	4%
01-35-72000	Supplies & Services	65,973	268,527	147,684	130,000	90,000	-31%	93,600	4%
01-35-73000	Small Tools & Equipment	37,819	2,319	494	2,500	1,000	-60%	1,040	4%
01-35-75300	Conferences/Travel	1,808	0	130	1,500	10,000	567%	10,400	4%
	Total Maintenance & Supply	\$ 110,451	\$ 275,325	\$ 152,936	\$ 142,500	\$ 107,000	-25%	\$ 111,280	4%
	TOTAL METER EXPENSES	\$ 843,155	\$ 1,029,274	\$ 951,705	\$ 1,019,099	\$ 1,060,943	4%	\$ 1,080,421	2%

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

WASTEWATER EXPENSES

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Proposed	% Change	FY 2028	% Change
					Budget	Budget		Proposed Budget	
02-61-56101	Regular Salaries	\$ 442,895	\$ 482,872	\$ 434,067	\$ 438,158	\$ 465,138	6%	\$ 489,558	5%
02-61-56103	Overtime & Comp Time	101,381	93,373	98,922	93,358	106,863	14%	112,456	5%
02-61-56501	Employer's Share SSI	32,662	34,708	35,565	36,244	38,844	7%	41,200	6%
02-61-56502	Employer's Share Medicare	7,639	8,117	8,318	8,476	9,084	7%	9,635	6%
02-61-56503	Medical Insurance	92,376	93,535	71,467	71,142	85,791	21%	94,370	10%
02-61-56504	Dental Insurance	7,809	8,016	6,359	8,560	9,012	5%	9,913	10%
02-61-56505	Vision Insurance	888	1,062	1,205	2,202	1,097	-50%	1,206	10%
02-61-56506	Life, S/T, L/T Disability Ins.	5,164	4,775	4,978	5,765	6,137	6%	6,324	3%
02-61-56507	Retirement-CalPERS	49,363	61,584	57,265	64,581	63,908	-1%	66,675	4%
02-61-56512	Tuition Reimbursement	896	1,834	1,579	2,000	-	-100%	-	0%
02-61-56515	Worker's Comp. Insurance	549	9,364	8,722	8,851	7,222	-18%	7,667	6%
02-61-56516	State Unemployment Ins, E.T.T.	798	753	804	736	588	-20%	644	10%
02-61-56518	Duty Pay	19,206	18,854	18,568	19,500	25,750	32%	25,750	0%
02-61-56519	Accrued PTO		17,323	64,564	61,314	61,298	0%	65,045	6%
02-61-56520	Deferred Compensation	10,308	9,400	8,700	10,660	13,260	24%	13,260	0%
	Gross Payroll Expenses	\$ 771,934	\$ 845,570	\$ 821,084	\$ 831,547	\$ 893,990	8%	\$ 943,704	6%
	Maintenance & Supply								
02-61-60000	Electronics	0	0	0	1,000	-	-100%	-	0%
02-61-63100	Equipment Maint. & Repairs	55,878	55,213	43,897	73,000	47,000	-36%	48,410	3%
02-61-63200	Equipment Rental	38,827	53,891	35,100	50,000	50,000	0%	51,500	3%
02-61-70000	Professional Services	39,340	19,210	124,074	45,000	125,000	178%	128,750	3%
02-61-72000	Supplies & Services	94,756	248,574	199,816	350,000	250,000	-29%	257,500	3%
02-61-72150	Regulatory Permits	11,257	14,360	13,888	16,000	16,000	0%	16,480	3%
02-61-72400	Dues & Subscriptions	202	1,538	0	2,000	2,000	0%	2,060	3%
02-61-72600	Sewer Line Cleaning/Maint.	129,321	51,365	32,993	120,000	120,000	0%	123,600	3%
02-61-73000	Small Tools & Equipment	6,669	6,259	6,811	5,000	5,000	0%	5,150	3%
02-61-75300	Travel/Conferences/Training	0	220	2,356	1,000	6,000	500%	6,180	3%
02-61-77000	Sewage Treatment Oceanside	0	1,314,342	1,709,451	1,718,782	2,290,709	33%	2,657,222	16%
02-61-78000	Utilities	88,221	115,066	145,215	185,000	190,000	3%	195,700	3%
02-61-78300	Hazardous Waste Disposal	72,161	2,620	2,386	10,200	14,000	37%	14,420	3%
02-61-78700	Utilities-Propane	104	4,477	930	1,500	2,000	33%	2,060	3%
	Total Maintenance & Supply	\$ 536,735	\$ 1,887,135	\$ 2,316,917	\$ 2,578,482	\$ 3,117,709	21%	\$ 3,509,032	13%
02-99-52176	Overhead Transfer to Gen Fund	1,491,398	1,926,314	1,458,894	1,237,154	1,237,868	0%	1,305,111	5%
	Total Transfers	\$ 1,491,398	\$ 1,926,314	\$ 1,458,894	\$ 1,237,154	\$ 1,237,868	0%	\$ 1,305,111	5%
	TOTAL WASTEWATER EXPENSES	\$ 2,800,067	\$ 4,659,019	\$ 4,596,894	\$ 4,647,183	\$ 4,355,577	-6%	\$ 4,814,143	11%

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

BOARD OF DIRECTOR EXPENSES

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Proposed Budget	% Change	FY 2028 Proposed Budget	% Change
03-20-56202	Board Member Expenses	\$ 16,500	\$ 19,350	21,800	\$ 26,500	\$ 44,100	66%	\$ 44,100	0%
03-20-56501	Employer's Share SSI	1,023	1,153	1,398	1,250	2,734	119%	2,734	0%
03-20-56502	Employer's Share Medicare	239	270	327	350	828	137%	828	0%
03-20-56515	Worker's Comp Insurance	59.00	95.00	104	100	200	100%	200	0%
	Total Payroll Expenses	\$ 17,821	\$ 20,868	\$ 23,629	\$ 28,200	\$ 47,862	70%	\$ 47,862	0%
03-20-70300	Legal Services				-	5,000	100%	5,200	4%
03-20-72000	Supplies & Services	209		27	100	250	150%	260	4%
03-20-72400	Dues & Subscriptions			949	1,825	0	-100%	-	0%
03-20-75300	Travel/Conferences/Training	20,520	29,034	20,063	30,000	30,000	0%	31,200	4%
	Total Supplies Expenses	\$ 20,729	\$ 29,034	\$ 21,039	\$ 31,925	\$ 35,250	10%	\$ 36,660	4%
	TOTAL BOARD EXPENSES	\$ 38,550	\$ 49,902	\$ 44,668	\$ 60,125	\$ 83,112	38%	\$ 84,522	2%

Rainbow Municipal Water District
Operating Budget Expense Detail

GARAGE EXPENSES

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Proposed Budget	% Change	FY 2028 Proposed Budget	% Change
03-36-56101	Regular Salaries	\$ 120,098	\$ 118,032	\$ 114,125	\$ 133,562	\$ 126,688	-5%	\$ 136,100	7%
03-36-56103	Overtime & Comp Time	23,362	17,282	21,137	24,886	29,138	17%	31,016	6%
03-36-56501	Employer's Share SSI	8,101	8,033	9,294	10,687	10,137	-5%	10,857	7%
03-36-56502	Employer's Share Medicare	1,895	1,879	2,174	2,499	2,371	-5%	2,539	7%
03-36-56503	Medical Insurance	19,639	20,776	22,193	23,407	25,720	10%	28,292	10%
03-36-56504	Dental Insurance	1,957	2,004	2,069	2,140	2,253	5%	2,478	10%
03-36-56505	Vision Insurance	223	266	308	350	274	-22%	302	10%
03-36-56506	Life, S/T, L/T Disability Ins.	1,289	1,172	1,329	1,749	1,701	-3%	1,770	4%
03-36-56507	Retirement-CalPERS	12,210	14,836	17,091	16,516	18,683	13%	19,887	6%
03-36-56515	Worker's Comp. Insurance	1,541	3,233	3,597	3,982	2,960	-26%	3,151	6%
03-36-56516	State Unemployment Ins, E.T.T.	189	188	161	368	147	-60%	161	10%
03-36-56519	Accrued PTO	0	0	15,338	17,516	17,738	1%	18,880	6%
03-36-56520	Deferred Compensation	2,600	2,600	2,600	3,510	2,600	-26%	2,600	0%
	Total Payroll Expenses	\$ 193,104	\$ 190,301	\$ 211,416	\$ 241,172	\$ 240,409	0%	\$ 258,032	7%
	Less Capitalized Labor:				\$ (5,852)				
	Total Payroll Expenses	\$ 193,104	\$ 190,301	\$ 211,416	\$ 235,320	\$ 240,409	2%	\$ 258,032	7%
	Maintenance & Supply								
03-36-60000	Equipment	2,857	5,737	13,346	6,000	6,500	8%	6,760	4%
03-36-63100	Equipment Maintenance	45,864	80,717	42,294	46,000	80,000	74%	83,200	4%
03-36-63421	Fuel & Oil	168,847	171,683	151,862	180,000	200,000	11%	208,000	4%
03-36-63422	Repair, Supplies, Auto	108,745	57,441	71,000	91,000	91,000	0%	94,640	4%
03-36-72000	Supplies & Services	126,984	129,269	161,231	138,000	160,000	16%	166,400	4%
03-36-72150	Regulatory Permits	1,476	0	0	1,500	0	-100%	0	0%
03-36-72400	Dues & Subscriptions	0	0	8,719	0	0	0%	0	0%
03-36-73000	Small Tools & Equipment	7,388	6,303	8,397	7,000	7,000	0%	7,280	4%
03-36-75300	Travel/Conferences/Training	3,964	0	0	0	2,000	100%	2,080	4%
	Total Maintenance & Supply	\$ 466,126	\$ 451,150	\$ 456,849	\$ 469,500	\$ 546,500	16%	\$ 568,360	4%
	TOTAL GARAGE EXPENSES	\$ 659,230	\$ 641,451	\$ 668,265	\$ 704,820	\$ 786,909	12%	\$ 826,392	5%

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

ADMINISTRATION EXPENSES

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Proposed	% Change	FY 2028 Proposed	% Change
					Budget	Budget		Budget	
03-41-56101	Regular Salaries	\$ 462,489	\$ 570,980	406,047	\$ 412,623	\$ 438,548	6%	\$ 459,957	5%
03-41-56103	Overtime & Comp Time	4,591	3,390	2,431	3,346	6,145	84%	6,425	5%
03-41-56501	Employer's Share SSI	18,040	26,739	19,347	20,616	21,359	4%	21,971	3%
03-41-56502	Employer's Share Medicare	5,896	8,115	6,161	6,930	6,778	-2%	7,429	10%
03-41-56503	Medical Insurance	25,326	42,397	44,360	47,428	52,544	11%	57,799	10%
03-41-56504	Dental Insurance	2,206	3,561	4,124	4,280	4,506	5%	4,956	10%
03-41-56505	Vision Insurance	396	561	615	700	548	-22%	603	10%
03-41-56506	Life, S/T, L/T Disability Ins.	3,293	3,491	3,346	3,991	4,147	4%	4,204	1%
03-41-56507	Retirement-CalPERS	47,506	63,286	61,486	60,785	67,850	12%	70,970	5%
03-41-56511	Employee Uniform Allowance	24,946	32,315	29,625	35,000	30,000	-14%	30,000	0%
03-41-56512	Tuition Reimbursement		0	0		-	0%	-	0%
03-41-56515	Worker's Comp. Insurance	13,901	2,378	2,202	2,532	1,957	-23%	2,151	10%
03-41-56516	State Unemployment Ins, E.T.T.	333	846	426	368	294	-20%	322	10%
03-41-56519	Accrued PTO		0	45,323	49,031	49,692	1%	54,636	10%
03-41-56520	Deferred Compensation	2,601	11,381	15,112	15,120	15,120	0%	15,120	0%
	Total Payroll Expenses	\$ 611,524	\$ 769,440	\$ 640,606	\$ 662,750	\$ 699,489	6%	\$ 736,543	5%
03-41-63200	Equipment Rental	50,867	42,348	38,242	50,000	50,000	0%	52,000	4%
03-41-63400	Kitchen Supplies	15,623	17,532	9,153	8,500	9,000	6%	9,360	4%
03-41-63401	Building Maintenance	110,513	298,674	86,054	120,000	120,000	0%	124,800	4%
03-41-70000	Professional Services	405,109	413,397	97,865	200,000	200,000	0%	208,000	4%
03-41-70300	Legal Services	223,895	689,960	142,728	150,000	150,000	0%	156,000	4%
03-41-72000	Supplies & Services	30,930	301,656	33,960	30,000	25,000	-17%	26,000	4%
03-41-72400	Dues & Subscriptions	69,906	73,666	72,357	89,000	90,000	1%	93,600	4%
03-41-72702	Public Notices/Advertising	800	3,095	330	1,000	1,000	0%	1,040	4%
03-41-72900	Stationary & Office Supplies	4,330	5,842	4,507	4,500	5,000	11%	5,200	4%
03-41-74000	Communications & Phone Bills	13,057	14,336	14,770	15,500	18,500	19%	19,240	4%
03-41-74100	Phone Bill	104,586	100,130	104,388	105,000	105,000	0%	109,200	4%
03-41-75300	Travel/Conferences/Training	9,599	8,547	14,126	15,000	15,000	0%	15,600	4%
03-41-78000	Utilities-Electricity	73,457	72,734	76,478	95,000	102,000	7%	106,080	4%
03-41-78700	Utilities -Propane	5,394	2,642	5,576	7,000	7,000	0%	7,280	4%
03-41-78900	Trash Pick-Up	10,517	14,136	16,594	15,000	25,000	67%	26,000	4%
	Total Maintenance & Supply	\$ 1,128,583	\$ 2,058,695	\$ 717,159	\$ 905,500	\$ 922,500	2%	\$ 959,400	4%
	TOTAL ADMIN EXPENSES	\$ 1,740,106	\$ 2,828,135	\$ 1,357,765	\$ 1,568,250	\$ 1,621,989	3%	\$ 1,695,943	5%

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

Human Resources Expenses

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Proposed Budget	% Change	FY 2028 Proposed Budget	% Change
03-42-56101	Regular Salaries	\$ 236,316	\$ 259,588	\$ 277,846	\$ 271,460	\$ 299,963	10%	\$ 318,786	6%
03-42-56103	Overtime & Comp Time	949	1,843	5,802	4,433	6,789	53%	7,250	7%
03-42-56501	Employer's Share SSI	12,409	14,313	16,980	16,336	17,578	8%	17,270	-2%
03-42-56502	Employer's Share Medicare	3,530	3,824	4,559	4,404	4,697	7%	4,039	-14%
03-42-56503	Medical Insurance	31,424	41,955	39,268	34,421	38,942	13%	42,837	10%
03-42-56504	Dental Insurance	3,110	4,008	4,138	4,280	2,998	-30%	3,297	10%
03-42-56505	Vision Insurance	425	531	617	700	548	-22%	603	10%
03-42-56506	Life, S/T, L/T Disability Ins.	5,555	2,342	2,710	3,160	3,376	7%	3,426	1%
03-42-56507	Retirement-CalPERS	14,008	16,345	18,398	18,047	20,175	12%	21,182	5%
03-42-56512	Tuition Reimbursement	-	-	2,079	5,250	-	-100%	-	0%
03-42-56515	Worker's Comp. Insurance	1,034	1,327	1,387	1,393	1,175	-16%	1,006	-14%
03-42-56516	State Unemployment Ins, E.T.T.	397	377	322	368	294	-20%	322	10%
03-42-56519	Accrued PTO		0	35,628	37,520	40,255	7%	33,964	-16%
03-42-56520	Deferred Compensation	4,537	5,550	7,150	9,360	12,870	38%	12,870	0%
	Total Payroll Expenses	\$ 313,694	\$ 352,003	\$ 416,883	\$ 411,132	\$ 449,660	9%	\$ 466,852	4%
03-42-56513	Employee Relations	24,232	23,006	19,121	28,000	30,000	7%	31,200	4%
03-42-70000	Professional Services	5,802	4,266	38,330	20,000	30,000	50%	31,200	4%
03-42-70300	Legal Services	3,089	9,166	6,073	10,500	15,000	43%	15,600	4%
03-42-72000	Supplies & Services	1,270	1,403	14,810	4,000	4,000	0%	4,160	4%
03-42-72200	Books & Resources	0	0	-	-	-	0%	-	0%
03-42-72400	Dues & Subscriptions	5,797	4,220	9,236	4,500	17,200	282%	17,888	4%
03-42-75300	Travel/Conferences/Training	3,393	6,828	12,610	8,200	14,000	71%	14,560	4%
03-42-75400	Workforce Development	10,828	2,580	23,434	38,000	28,000	-26%	29,120	4%
03-42-75500	Recruitment	33,978	35,950	12,584	28,000	32,000	14%	33,280	4%
	Total Maintenance & Supply	\$ 88,388	\$ 87,419	\$ 136,197	\$ 141,200	\$ 170,200	21%	\$ 177,008	4%
	TOTAL HR EXPENSES	\$ 402,081	\$ 439,422	\$ 553,081	\$ 552,332	\$ 619,860	12%	\$ 643,860	4%

NOTES

Legal services is higher to have a new employee handbook reviewed

Dues & subscriptions includes new subscription to Holly for compensation analysis - 2 year contract, plus Neogov, Energage, Criteia, Kahoot, Canva, change to background check

Governmentjobs.com could be moved to Recruitment

Temp labor for 6 months or part-time all year to help with scanning project - \$32K - half under Supplies and Services and half to CIP

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

RISK MANAGEMENT EXPENSES

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Proposed Budget	% Change	FY 2028 Proposed Budget	% Change
03-43-56101	Regular Salaries	\$ 163,093	\$ 133,741	\$ 143,481	\$ 144,356	\$ 156,672	9%	\$ 166,178	6%
03-43-56103	Overtime & Comp Time	1,664	0	578	-	-	0%	-	0%
03-43-56501	Employer's Share SSI	9,576	7,170	8,959	9,845	10,263	4%	10,667	4%
03-43-56502	Employer's Share Medicare	2,242	1,677	2,095	2,302	2,400	4%	2,495	4%
03-43-56503	Medical Insurance	13,360	18,732	21,981	23,714	7,200	-70%	7,920	10%
03-43-56504	Dental Insurance	1,804	1,670	2,060	2,140	2,253	5%	2,478	10%
03-43-56505	Vision Insurance	208	228	307	350	274	-22%	302	10%
03-43-56506	Life, S/T, L/T Disability Ins.	1,360	1,252	1,630	1,893	2,092	11%	2,156	3%
03-43-56507	Retirement-CalPERS	7,818	9,021	11,186	11,950	12,969	9%	13,488	4%
03-43-56512	Tuition Reimbursement	1,398	-199	3,389	5,250	5,250	0%	5,250	0%
03-43-56513	Employee Relations			5,081	-	-	0%	-	0%
03-43-56515	Worker's Comp. Insurance	1,177	574	703	3,865	3,188	-18%	3,315	4%
03-43-56516	State Unemployment Ins, E.T.T.	189	377	161	184	147	-20%	161	10%
03-43-56519	Accrued PTO		0	17,215	17,321	18,799	9%	19,550	4%
03-43-56520	Deferred Compensation	3,254	1,350	3,507	5,720	5,720	0%	5,720	0%
	Total Payroll Expenses	\$ 207,143	\$ 175,594	\$ 222,333	\$ 228,890	\$ 227,228	-1%	\$ 239,680	5%
03-43-63100	Equipment Maintenance	1,896	5,132	-	-	-	0%	-	0%
03-43-63102	Equipment Maint. Contract	4,105	2,508	2,508	5,000	5,240	5%	5,450	4%
03-43-65000	Property Liability Insurance	387,155	402,266	412,104	572,000	533,000	-7%	554,320	4%
03-43-65100	District-Paid Claims	70,666	19,432	9,682	20,000	-	-100%	-	0%
03-43-70000	Professional Services	1,731	0	-	-	-	0%	-	0%
03-43-70300	Legal Services	0	5,753	990	7,000	6,615	-6%	6,880	4%
03-43-72000	Supplies & Services	32,260	12,330	17,094	12,000	12,911	8%	13,427	4%
03-43-72150	Regulatory Permits		0	1,956	7,000	7,072	1%	7,355	4%
03-43-72200	Books & Resources	525	642	-	-	-	0%	-	0%
03-43-72400	Dues & Subscriptions	2,858	4,141	8,416	10,000	22,459	125%	23,357	4%
03-43-72500	Safety Supplies	44,916	44,315	48,462	50,000	54,000	8%	56,160	4%
03-43-75300	Travel/Conferences/Training	50	1,964	5,274	5,000	9,150	83%	9,516	4%
03-43-75400	Workforce Development		0	-	12,600	17,104	36%	17,788	4%
	Total Maintenance & Supply	\$ 546,162	\$ 498,483	\$ 506,487	\$ 700,600	\$ 667,551	-5%	\$ 694,253	4%
	TOTAL RISK MGMT. EXPENSES	\$ 753,305	\$ 674,077	\$ 728,819	\$ 929,490	\$ 894,779	-4%	\$ 933,933	4%

NOTES

Conferences and Travel change is to budget for the ACWA-JPIA year-long leadership program in addition to the safety conference.
Dues & subscription change is to account for software subscriptions that are increasing and to add a lone worker app and a LMS
Add conference details.
ACWA-JPIA leadership essentials program, 4 quarterly hotel stays in Costa Mesa

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

IT EXPENSES

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Proposed Budget	% Change	FY 2028 Proposed Budget	% Change
03-44-56101	Regular Salaries	\$ 462,886	\$ 495,374	\$ 476,747	\$ 563,310	\$ 634,980	13%	\$ 690,731	9%
03-44-56103	Overtime & Comp Time	4,959	3,101	3,074	3,650	6,324	73%	6,862	9%
03-44-56501	Employer's Share SSI	29,970	32,547	37,129	36,067	39,509	10%	41,580	5%
03-44-56502	Employer's Share Medicare	7,622	8,201	9,325	9,043	9,856	9%	9,724	-1%
03-44-56503	Medical Insurance	53,767	55,219	68,677	67,492	84,907	26%	93,398	10%
03-44-56504	Dental Insurance	4,965	5,340	6,057	5,697	6,740	18%	7,414	10%
03-44-56505	Vision Insurance	845	1,062	1,310	1,400	1,371	-2%	1,508	10%
03-44-56506	Life, S/T, L/T Disability Ins.	6,390	5,698	6,181	6,940	7,925	14%	8,287	5%
03-44-56507	Retirement-CalPERS	41,674	53,872	51,646	46,755	47,747	2%	51,802	8%
03-44-56512	Tuition Reimbursement	13,392	10,932	11,570	11,500	7,750	-33%	7,750	0%
03-44-56515	Worker's Comp. Insurance	(1,147)	8,386	7,904	7,836	6,114	-22%	6,401	5%
03-44-56516	State Unemployment Ins, E.T.T.	697	644	1,099	921	735	-20%	805	10%
03-44-56518	Duty Pay	374	418	0	-	-	0%	-	0%
03-44-56519	Accrued PTO		0	78,279	70,631	77,730	10%	75,390	-3%
03-44-56520	Deferred Compensation	7,150	7,150	7,450	15,470	28,470	84%	28,470	0%
	Gross Payroll Expenses	\$ 633,543	\$ 687,944	\$ 766,447	\$ 846,712	\$ 960,157	13%	\$ 1,030,121	7%
	Less: Capitalized Labor				\$ (98,649)	\$ (97,309)	-1%	\$ (104,558)	7%
	Total Payroll Expenses	\$ 633,543	\$ 687,944	\$ 766,447	\$ 748,063	\$ 862,848	15%	\$ 925,563	7%
03-44-60000	Electronics	16,304	28,402	12,156	25,000	25,000	0%	26,000	4%
03-44-60100	Hardware	42,719	71,930	50,766	107,300	99,800	-7%	103,792	4%
03-44-70000	Professional Services	38,774	10,585	15,950	30,000	38,000	27%	39,520	4%
03-44-72000	Supplies & Services	67,525	42,401	56,689	89,000	119,000	34%	123,760	4%
03-44-72400	Dues & Subscriptions	315,865	570,010	449,113	552,410	582,805	6%	606,117	4%
03-44-73000	Small Tools & Equipment	8,560	4,193	2,129	18,000	19,000	6%	19,760	4%
03-44-75300	Travel/Conferences/Training	1,298	0	2,379	10,750	7,500	-30%	7,800	4%
	Total Maintenance & Supply	\$ 694,942	\$ 727,521	\$ 589,182	\$ 832,460	\$ 891,105	7%	\$ 926,749	4%
	TOTAL IT EXPENSES	\$ 1,328,485	\$ 1,415,465	\$ 1,355,629	\$ 1,580,523	\$ 1,753,953	11%	\$ 1,852,312	6%

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

PR EXPENSES

<u>GL Account</u>	<u>Description</u>	<u>FY 2023 Actuals</u>	<u>FY 2024 Actuals</u>	<u>FY 2025 Actuals</u>	<u>FY 2026 Adopted Budget</u>	<u>FY 2027 Proposed Budget</u>	<u>% Change</u>	<u>FY 2028 Proposed Budget</u>	<u>% Change</u>
03-45-56101	Regular Salaries	\$ 968	\$ 57,329	\$ 87,489	\$ 104,024	\$ 110,444	6%	\$ 117,628	7%
03-45-56103	Overtime & Comp Time	0	839	1,372	2,401	12,161	406%	12,924	6%
03-45-56501	Employer's Share SSI	290	2,632	5,560	6,970	8,034	15%	8,544	6%
03-45-56502	Employer's Share Medicare	68	615	1,300	1,630	1,879	15%	1,998	6%
03-45-56503	Medical Insurance	0	0	0	23,714	26,825	13%	29,507	10%
03-45-56504	Dental Insurance	0	0	0	2,140	2,253	5%	2,478	10%
03-45-56505	Vision Insurance	0	0	0	350	274	-22%	302	10%
03-45-56506	Life, S/T, L/T Disability Ins.	0	(49)	0	1,251	1,473	18%	1,531	4%
03-45-56507	Retirement-CalPERS	0	0	5,695	8,280	9,070	10%	9,638	6%
03-45-56515	Worker's Comp. Insurance	20	206	420	516	453	-12%	481	6%
03-45-56516	State Unemployment Ins, E.T.T.	105	272	393	184	147	-20%	161	10%
03-45-56519	Accrued PTO	0	0	4,037	9,999	10,952	10%	11,639	6%
03-45-56520	Deferred Compensation	0	0	0	1,300	5,200	300%	5,200	0%
	Total Payroll Expenses	\$ 1,451	\$ 61,845	\$ 106,265	\$ 162,759	\$ 189,165	16%	\$ 202,032	7%
03-45-69000	Postage	0	0	0	0	500	100%	520	100%
03-45-70000	Professional Services	0	0	8,771	0	29,000	100%	30,160	100%
03-45-70300	Legal Services	0	17,435	0	3,000	3,000	0%	3,120	4%
03-45-72000	Supplies & Services	3,932	0	17,653	32,000	35,000	9%	36,400	4%
03-45-72400	Dues & Subscriptions	0	0	1,730	3,500	4,500	29%	4,680	4%
03-45-72702	Advertising	0	0	0	3,500	3,500	0%	3,640	4%
03-45-72703	Outreach/Special Events	20	0	0	6,000	7,500	25%	7,800	4%
03-45-75300	Travel/Conferences/Training	21	1,547	1,755	3,500	4,500	29%	4,680	4%
	Total Maintenance & Supply	\$ 3,973	\$ 19,192	\$ 29,908	\$ 51,500	\$ 87,500	70%	\$ 91,000	4%
	TOTAL PR EXPENSES	\$ 5,424	\$ 81,036	\$ 136,174	\$ 214,259	\$ 276,665	29%	\$ 293,032	6%

NOTES

Dues & subscriptions - to cover the cost of a social media management platform

Conferences and training - CAPIO conference is in Monterey next year, more expensive than San Diego

Events - to cover field trips with County of San Diego Splash Lab for K-5 students

Professional Services includes costs for a quarterly printed newsletter for all customers (\$29,000) (put in Postage as a placeholder)

Supplies and services includes increase for collateral printing costs

Conference: CAPIO in Monterey for Amanda W and Karleen in May

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

FINANCE EXPENSES

GL Account	Description	FY 2023			FY 2026	FY 2027	% Change	FY 2028	% Change
		Actuals	FY 2024 Actuals	FY 2025 Actuals	Adopted Budget	Proposed Budget		Proposed Budget	
03-51-56101	Regular Salaries	\$ 698,075	\$ 756,377	\$ 632,744	\$ 627,215	\$ 640,211	2%	\$ 681,883	7%
03-51-56103	Overtime & Comp Time	7,494	6,212	8,093	5,641	21,779	286%	23,493	8%
03-51-56501	Employer's Share SSI	42,226	43,939	38,557	43,082	43,084	0%	44,449	3%
03-51-56502	Employer's Share Medicare	10,725	11,489	9,925	10,076	10,196	1%	10,395	2%
03-51-56503	Medical Insurance	105,325	102,614	98,986	111,394	115,256	3%	126,782	10%
03-51-56504	Dental Insurance	10,735	11,585	8,968	11,408	8,993	-21%	9,892	10%
03-51-56505	Vision Insurance	1,557	1,706	1,659	2,100	1,645	-22%	1,810	10%
03-51-56506	Life, S/T, L/T Disability Ins.	7,876	7,580	6,361	8,255	8,381	2%	8,640	3%
03-51-56507	Retirement-CalPERS	46,923	56,496	39,275	50,558	50,861	1%	53,915	6%
03-51-56512	Tuition Reimbursement	5,335	974	6,439	13,000	10,500	-19%	10,500	0%
03-51-56515	Worker's Comp. Insurance	3,830	5,432	3,035	5,207	5,100	-2%	5,366	5%
03-51-56516	State Unemployment Ins, E.T.T.	1,288	1,427	1,729	1,105	882	-20%	966	10%
03-51-56519	Accrued PTO	0	0	62,383	72,298	76,445	6%	77,647	2%
03-51-56520	Deferred Compensation	22,357	19,255	16,115	25,740	34,320	33%	34,320	0%
	Total Payroll Expenses	\$ 963,745	\$ 1,025,087	\$ 934,269	\$ 987,079	\$ 1,027,652	4%	\$ 1,090,057	6%
	Less: Capitalized Labor				-	(122,000)		(100,000)	
	Total Payroll Expenses	\$ 963,745	\$ 1,025,087	\$ 934,269	\$ 987,079	\$ 905,652	-8%	\$ 990,057	9%
03-51-69000	Postage	38,319	35,736	17,732	20,000	9,000	-55%	9,360	4%
03-51-70000	Professional Services	30,428	13,499	52,731	15,000	15,000	0%	15,600	4%
03-51-70100	Annual Audit Services	8,025	36,940	21,620	45,000	47,500	6%	49,400	4%
03-51-70300	Legal Services	0	0	48,921	0	0	0%	0	0%
03-51-70400	Bank Service Charges	41,314	16,155	45,201	45,000	55,000	22%	57,200	4%
03-51-72000	Supplies & Services	823	1,975	7,496	1,000	1,500	50%	1,560	4%
03-51-72400	Dues & Subscriptions	535	1,578	864	2,000	1,000	-50%	1,040	4%
03-51-72700	Printing & Reproductions	2,302	0	0	1,500	2,000	33%	2,080	4%
03-51-75300	Travel/Conferences/Training	11,942	7,992	3,769	8,000	10,000	25%	10,400	4%
	Total Maintenance & Supply	\$ 133,688	\$ 113,874	\$ 198,334	\$ 137,500	\$ 141,000	3%	\$ 146,640	4%
	TOTAL FINANCE EXPENSES	\$ 1,097,433	\$ 1,138,961	\$ 1,132,603	\$ 1,124,579	\$ 1,046,652	-7%	\$ 1,136,697	9%

NOTES

Finance OT increased due to planned ERP implementation, which will be offset by CIP labor.

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

CUSTOMER SERVICE EXPENSES

GL Account	Description	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Proposed Budget	% Change	FY 2028 Proposed Budget	% Change
03-52-56101	Regular Salaries	\$ 315,877	\$ 272,767	\$ 341,680	\$ 434,529	\$ 475,600	9%	\$ 509,098	7%
03-52-56103	Overtime & Comp Time	12,235	1,022	2,013	2,796	3,476	24%	3,718	7%
03-52-56501	Employer's Share SSI	19,360	17,034	27,519	29,703	31,809	7%	34,063	7%
03-52-56502	Employer's Share Medicare	4,528	3,984	6,436	6,947	7,439	7%	7,966	7%
03-52-56503	Medical Insurance	56,928	54,297	83,265	109,247	136,731	25%	150,404	10%
03-52-56504	Dental Insurance	5,581	4,630	7,983	9,977	11,823	19%	13,005	10%
03-52-56505	Vision Insurance	835	1,090	1,807	2,100	1,577	-25%	1,734	10%
03-52-56506	Life, S/T, L/T Disability Ins.	2,719	4,284	4,947	5,746	6,440	12%	6,718	4%
03-52-56507	Retirement-CalPERS	21,428	20,595	33,011	35,938	39,579	10%	42,290	7%
03-52-56512	Tuition Reimbursement	875	0	0	3,000	2,500	-17%	2,500	0%
03-52-56515	Worker's Comp. Insurance	1,126	1,375	2,004	2,207	1,844	-16%	1,976	7%
03-52-56516	State Unemployment Ins, E.T.T.	1,586	963	964	1,105	845	-24%	926	10%
03-52-56519	Accrued PTO	0	0	53,164	50,201	54,412	8%	58,256	7%
03-52-56520	Deferred Compensation	3,700	3,750	7,650	16,900	32,890	95%	32,890	0%
	Total Payroll Expenses	\$ 446,778	\$ 385,790	\$ 572,442	\$ 710,396	\$ 806,966	14%	\$ 865,544	7%
03-52-69000	Postage	1,100	0	31,928	30,000	35,000	17%	36,400	4%
03-52-70000	Professional Services	240	1,838	6,174	5,000	6,500	30%	6,760	4%
03-52-70300	Legal Services	0	0	1,080	2,000	0	-100%	0	0%
03-52-72000	Supplies & Services	144,337	133,637	154,316	140,000	155,000	11%	161,200	4%
03-52-72700	Printing & Reproductions	51	0	0	200	0	-100%	0	0%
03-52-75300	Travel/Conferences/Training	435	35	0	2,000	1,500	-25%	1,560	4%
	Total Maintenance & Supply	\$ 146,164	\$ 135,509	\$ 193,498	\$ 179,200	\$ 198,000	10%	\$ 205,920	4%
	TOTAL CS EXPENSES	\$ 592,942	\$ 521,300	\$ 765,940	\$ 889,596	\$ 1,004,966	13%	\$ 1,071,464	7%

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

ENGINEERING EXPENSES

GL Account	Description	FY 2023	Actuals	FY 2024	Actuals	FY 2025	Actuals	FY 2026	Adopted Budget	FY 2027 Proposed	Budget	%	FY 2028	Proposed	Budget	% Change
03-91-56101	Regular Salaries	\$ 558,487	\$ 742,376	\$ 403,450	\$ 677,144	\$ 846,919	25%	\$ 894,418	6%							
03-91-56103	Overtime & Comp Time	8,760	8,793	4,127	10,026	15,714	57%	16,557	5%							
03-91-56501	Employer's Share SSI	34,373	47,111	26,684	43,635	54,219	24%	55,170	2%							
03-91-56502	Employer's Share Medicare	8,228	11,460	6,576	10,918	13,207	21%	13,838	5%							
03-91-56503	Medical Insurance	63,846	104,490	70,660	105,869	113,229	7%	124,552	10%							
03-91-56504	Dental Insurance	5,806	8,487	6,147	9,268	9,374	1%	10,312	10%							
03-91-56505	Vision Insurance	938	1,550	1,129	1,750	1,508	-14%	1,659	10%							
03-91-56506	Life, S/T, L/T Disability Ins.	7,015	8,197	4,836	8,354	10,534	26%	10,674	1%							
03-91-56507	Retirement-CalPERS	55,682	88,820	54,229	87,837	103,952	18%	109,575	5%							
03-91-56512	Tuition Reimbursement	120	1,421	130	3,000	6,500	117%	1,250	-81%							
03-91-56515	Worker's Comp. Insurance	(184)	6,756	2,585	6,510	6,175	-5%	6,337	3%							
03-91-56516	State Unemployment Ins, E.T.T.	1,010	1,127	731	921	809	-12%	886	10%							
03-91-56519	Accrued PTO		0	82,104	84,618	108,497	28%	113,796	5%							
03-91-56520	Deferred Compensation	13,051	11,735	11,161	18,460	31,070	68%	31,980	3%							
	Gross Payroll Expenses	\$ 757,132	\$ 1,042,324	\$ 674,547	\$ 1,068,310	\$ 1,321,707	24%	\$ 1,391,003	5%							
	Less: Capitalized Labor				\$ (258,726)	\$ (447,246)	73%	\$ (469,907)	5%							
	Total Payroll Expenses	\$ 757,132	\$ 1,042,324	\$ 674,547	\$ 809,584	\$ 874,461	8%	\$ 921,096	5%							
03-91-60000	Equipment	0	0	0	20,000	1,500	-93%	1,560	4%							
03-91-70000	Professional Services	322,362	219,025	63,591	100,000	75,000	-25%	78,000	4%							
03-91-70300	Legal Expenses	112,794	113,057	81,852	25,000	20,000	-20%	20,800	4%							
03-91-72000	Supplies & Services	23,218	130,162	45,914	6,500	56,000	762%	58,240	4%							
03-91-72200	Books & Resources	0	0	0	0	1,000	100%	1,040	4%							
03-91-72400	Dues & Subscriptions	5,324	10,925	5,433	5,000	8,000	60%	8,320	4%							
03-91-72702	Public Notices & Advertising	893	0	0	1,000	0	-100%	0	0%							
03-91-75300	Travel/Conferences/Training	2,539	2,870	9,111	12,000	15,000	25%	15,600	4%							
	Total Maintenance & Supply	\$ 467,130	\$ 476,039	\$ 205,902	\$ 169,500	\$ 176,500	4%	\$ 183,560	4%							
	TOTAL ENGINEERING EXPENSES	\$ 1,224,262	\$ 1,518,363	\$ 880,449	\$ 979,084	\$ 1,050,961	7%	\$ 1,104,656	5%							