

Mendocino County Russian River Flood Control Water Conservation Improvement District
 FY 2023-2024 Proposed Budget Worksheet

REVENUE & USE OF RESERVES
Water Sales, Contracted
Water Sales, uncontracted surplus
Water Application Fees
Property Taxes
Interest, LAIF
Interest, CA CLASS
Other income
Use of Water Supply Reliability Reserves
TOTAL REVENUE & USE OF RESERVES

FY 2026/27 PROPOSED Budget 5/4/26	Change from previous year budget in \$	Change from previous year budget in %
\$ 568,368	\$ 44,328	8%
\$ 3,312	\$ 3,312	100%
\$ 1,600	\$ 1,600	100%
\$ 70,000	\$ 5,000	8%
\$ 19,000	\$ 1,000	6%
\$ 16,000	\$ 7,000	78%
\$ -	\$ -	100%
\$ 35,020	\$ 35,020	100%
\$ 713,300	\$ 97,260	16%

PAYROLL EXPENSES
Gross Wages, insurance, taxes, etc.
CalPERS related expenses
Unfunded Pension Liability
TOTAL PAYROLL EXPENSES

FY 2026/27 PROPOSED Budget 5/4/26	Change from previous year budget in \$	Change from previous year budget in %
\$ 191,500	\$ 3,500	
\$ 18,700	\$ (300)	
\$ 10,000	\$ 1,000	11%
\$ 220,200	\$ 13,200	6%

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WATER SUPPLY EXPENSES
Water Rights - Compliance TOTAL:
Annual Fees
Legal Counsel
Engineering
Meter Maintenance
Meter & Data Mgmt
New Meter Purchases
USGS Streamflow Gage
Inland Water & Power Commission JPA
Channel Maintenace
Water Supply Projects Total
Grants & Funding Analysis
License Change Petition
LAFCo Applications
Demand Management Pilot
Trans Basin Diversion
Lake Mendocino Increased Storage Capacity
TOTAL WATER SUPPLY EXPENSES

FY 2026/27 PROPOSED Budget 5/4/26	Change from previous year budget in \$	Change from previous year budget in %
\$ 51,000	\$ 29,500	137%
\$ 18,000	\$ 1,000	6%
\$ 5,000	\$ 3,000	150%
\$ 3,000	\$ 1,000	50%
\$ 1,000	\$ 500	100%
\$ 4,000	\$ 4,000	
\$ 20,000		
\$ 15,000	\$ -	0%
\$ 76,000	\$ 75,000	1420%
\$ 30,000	\$ 10,000	50%
\$ 236,000	\$ (12,500)	-5%
\$ -	\$ (3,000)	-100%
\$ 12,000	\$ (23,000)	-66%
\$ 25,000	\$ 15,000	150%
\$ -	\$ -	
\$ 140,000	\$ 30,000	27%
\$ 59,000	\$ (31,500)	-35%
\$ 408,000	\$ 98,000	-24%

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GENERAL & ADMINISTRATIVE EXPENSES
Consulting - General
Accounting
Audit
Engineering
Administrative Support
Legal-general
Human Resources
Strategic Planning
Vehicle: Fuel, Repairs, Maintenance
Insurance
Local Agency Formation Commission
Memberships, ACWA & CSDA
Office Operating Expenses
Rent & Utilities
Training & Conferences
Stipends, meetings
Property Tax Admin Fees
Election
TOTAL GENERAL & ADMINISTRATIVE EXPENSES

FY 2026/27 PROPOSED Budget 5/4/26	Change from previous year budget in \$	Change from previous year budget in %
\$ 31,500	\$ (8,500)	-27%
\$ 4,000	\$ (4,000)	-50%
\$ 11,000	\$ 1,000	10%
\$ 2,000	\$ -	0%
\$ 3,000	\$ (2,000)	-40%
\$ 10,000	\$ 5,000	100%
\$ 1,500	\$ (500)	-25%
\$ -	\$ (8,000)	-100%
\$ 3,000	\$ 1,000	50%
\$ 10,000	\$ (4,000)	-29%
\$ 1,100	\$ (400)	-27%
\$ 2,500	\$ (500)	-17%
\$ 14,000	\$ -	0%
\$ 8,000	\$ 3,000	60%
\$ 1,000	\$ (4,000)	-80%
\$ 12,000	\$ (1,000)	-8%
\$ 2,000	\$ 500	33%
\$ -	\$ -	
\$ 85,100	\$ (13,900)	16%

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TOTAL EXPENSES
TOTAL PAYROLL EXPENSES
TOTAL WATER SUPPLY EXPENSES
TOTAL GENERAL & ADMINISTRATIVE EXPENSES
TOTAL EXPENSES

FY 2026/27 PROPOSED Budget 5/4/26	Change from previous year budget in \$	Change from previous year budget in %
\$ 220,200	\$ 13,200	6%
\$ 408,000	\$ 98,000	32%
\$ 85,100	\$ (13,900)	-14%
\$ 713,300	\$ 97,300	16%

SUMMARY
TOTAL REVENUE
less TOTAL EXPENSE
equals

FY 2026/27 PROPOSED Budget 5/4/26	Change from previous year budget in \$	Change from previous year budget in %
\$ 713,300	\$ 97,260	16%
\$ 713,300	\$ 97,300	16%
\$ -		

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RESERVES
Capital (15% of fixed assets + 10% operating expense budget)
Emergency (Emergency: 25% of fixed assets)
Operating (Operating: 50% of operating expense budget)
Water Supply Reliability (Remainder)
Water Supply Reliability held in LAIF
Water Supply Reliability held in CLASS
RESERVES TOTALS:

FY 2026/27 PROPOSED Budget 5/4/26	Change from previous year budget in \$	Change from previous year budget in %
\$ 101,330	\$ 9,330	9%
\$ 50,000	\$ -	0%
\$ 356,650	\$ 48,650	14%
Water Supply Reliability (Remainder)		
\$ 57,020	\$ 53,601	94%
\$ 258,000	\$ (2,800)	100%
\$ 823,000	\$ (7,179)	-1%