

Attachment 1

**Fiscal Year 2026/27 RWA Core Budget and Dues Schedules
(Not Allocating Overhead to Programs)**

Regional Water Authority Proposed Fiscal Year 2026-2027 Core Operating Budget (Not Allocating Overhead to Programs)				4-Year Projection				Notes
	RWA Adopted Budget FY 25-26	RWA Projected Actuals FY 25-26	RWA Proposed Budget FY 26-27	RWA Projected Budget FY 27-28	RWA Projected Budget FY 28-29	RWA Projected Budget FY 29-30	RWA Projected Budget FY 30-31	
ANNUAL DUES RATE INCREASE %	0%	0%	8%	8%	8%	8%	8%	
ANNUAL CORE REVENUES								
REVENUES								
General Membership Dues	\$ 1,150,751	\$ 1,150,751	\$ 1,245,760	\$ 1,352,148	\$ 1,467,621	\$ 1,592,956	\$ 1,728,995	See Dues Schedule
Associate Membership Dues	\$ 74,922	\$ 74,922	\$ 80,917	\$ 87,390	\$ 94,382	\$ 101,932	\$ 110,087	See Dues Schedule
Affiliate Membership Dues	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	For ten Affiliate Members
Misc. Revenues	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 7,000	\$ 8,000	\$ 9,000	Holiday Social and Miscellaneous Revenue
Interest Income	\$ 70,000	\$ 75,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	Interest from Local Agency Investment Fund (LAIF) account
TOTAL CORE REVENUES	\$ 1,308,673	\$ 1,313,673	\$ 1,409,677	\$ 1,523,538	\$ 1,647,003	\$ 1,780,888	\$ 1,926,081	
ANNUAL CORE EXPENSES								
STAFF EXPENSES								
Staff Salaries/Wages	\$ 1,788,864	\$ 1,725,907	\$ 1,843,907	\$ 1,926,288	\$ 2,001,234	\$ 2,076,071	\$ 2,151,490	For nine full time positions
Benefits	\$ 508,556	\$ 498,233	\$ 523,592	\$ 542,461	\$ 563,441	\$ 585,229	\$ 607,482	PERS, medical, vision, dental, disability, OPEB and workers' comp
Pension Plan Unfunded Liability	\$ 93,800	\$ 93,800	\$ 89,500	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	Per Policy 500.15: UAL divided by four years
Payroll Taxes	\$ 122,722	\$ 113,368	\$ 126,244	\$ 134,912	\$ 143,431	\$ 152,085	\$ 161,137	Payroll taxes for nine staff members
Travel/Meals/Conferences	\$ 45,000	\$ 28,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	Travel and Conferences
TOTAL STAFF EXPENSES	\$ 2,558,942	\$ 2,459,308	\$ 2,628,243	\$ 2,728,661	\$ 2,833,105	\$ 2,938,384	\$ 3,045,109	
OFFICE EXPENSES								
Rent & Utilities Contract	\$ 77,000	\$ 76,477	\$ 80,200	\$ 82,200	\$ 85,000	\$ 87,500	\$ 90,000	Office and Storage lease per agreement
Insurance	\$ 64,000	\$ 65,500	\$ 73,000	\$ 78,000	\$ 83,000	\$ 88,000	\$ 93,000	Property, Liability, Auto and Cyber
Office Maintenance	\$ 2,200	\$ 2,300	\$ 2,600	\$ 2,800	\$ 3,000	\$ 3,200	\$ 3,400	General office maintenance
Postage and Postal Meter	\$ 4,200	\$ 3,400	\$ 4,200	\$ 4,400	\$ 4,600	\$ 4,800	\$ 5,000	Meter rental and postage
Internet/Web Hosting	\$ 10,000	\$ 10,000	\$ 15,000	\$ 16,000	\$ 17,000	\$ 18,000	\$ 19,000	Conference call service, web hosting, and internet service costs
Meetings	\$ 9,000	\$ 12,000	\$ 14,000	\$ 15,000	\$ 16,000	\$ 17,000	\$ 18,000	Meetings
Events	\$ 24,000	\$ 14,000	\$ 44,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	Holiday and ACWA Socials
Printing/Supplies	\$ 20,000	\$ 13,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	Printing, copier maintenance and lease costs, office supplies
Dues, Subscriptions and Sponsorships	\$ 31,000	\$ 33,000	\$ 45,000	\$ 47,500	\$ 50,000	\$ 52,500	\$ 55,000	ACWA, CSDA, PPIC, Sac Metro Chamber, etc.
Computer Hardware/Software	\$ 14,000	\$ 18,900	\$ 19,000	\$ 20,000	\$ 21,000	\$ 22,000	\$ 23,000	Computer hardware and software
Computer Support and Maintenance	\$ 37,000	\$ 37,000	\$ 41,000	\$ 43,000	\$ 45,000	\$ 47,000	\$ 49,000	Phone and computer support and maintenance
Office Furniture & Equipment	\$ 5,000	\$ 2,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	Office furniture and equipment
Professional Development/Training	\$ 14,000	\$ 11,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	License renewals, training and professional development classes
TOTAL OFFICE EXPENSES	\$ 311,400	\$ 298,577	\$ 377,000	\$ 371,900	\$ 387,600	\$ 403,000	\$ 418,400	
PROFESSIONAL FEES								
RWA/SGA Audit	\$ 34,000	\$ 34,000	\$ 36,000	\$ 38,000	\$ 40,000	\$ 42,000	\$ 44,000	Audit fees
ADP Payroll Services/Banking/Misc. Fees	\$ 4,200	\$ 5,000	\$ 5,500	\$ 5,750	\$ 6,000	\$ 6,250	\$ 6,500	Payroll service, banking and miscellaneous fees
Actuarial Services	\$ 8,500	\$ 7,425	\$ 3,500	\$ 8,000	\$ 4,000	\$ 8,500	\$ 4,500	Actuary consultant for OPEB
Human Resources Services	\$ 15,000	\$ 5,000	\$ 35,000	\$ 35,000	\$ 15,000	\$ 15,000	\$ 15,000	Recruitments, onboarding, and guidance
General Consulting Services	\$ 25,000	\$ 15,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	General consulting services
TOTAL PROFESSIONAL FEES	\$ 86,700	\$ 66,425	\$ 105,000	\$ 111,750	\$ 90,000	\$ 96,750	\$ 95,000	

Regional Water Authority Proposed Fiscal Year 2026-2027 Core Operating Budget (Not Allocating Overhead to Programs)				4-Year Projection				Notes
	RWA Adopted Budget FY 25-26	RWA Projected Actuals FY 25-26	RWA Proposed Budget FY 26-27	RWA Projected Budget FY 27-28	RWA Projected Budget FY 28-29	RWA Projected Budget FY 29-30	RWA Projected Budget FY 30-31	
CORE PROGRAM (REVENUES)/EXPENSES								
RWA Legal	\$ 90,000	\$ 80,000	\$ 95,000	\$ 97,500	\$ 100,000	\$ 102,500	\$ 105,000	Legal expenses in support of RWA activities
RWA Lobbyist Services	\$ 125,000	\$ 120,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	Lobbying Services for RWA Core Membership
RWA Public Outreach Services	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	Communication consultant for RWA Core Membership
Strategic Plan Update	\$ 40,000	\$ 22,222	\$ 17,778	\$ -	\$ -	\$ -	\$ -	Strategic Plan update consulting services
Powerhouse Science Center	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -	Powerhouse Science Center exhibit
American River Climate Adaptation Program	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	ARCAP consulting services
PPIC - Revenue	\$ (50,000)	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
PPIC - Expense	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Watershed Resilience Grant - Revenue (Consulting)	\$ (1,137,343)	\$ (1,056,955)	\$ -	\$ -	\$ -	\$ -	\$ -	RWA Core Grant reimbursement for consulting services
Watershed Resilience Grant - Expense (Consulting)	\$ 1,137,343	\$ 1,056,955	\$ -	\$ -	\$ -	\$ -	\$ -	RWA Core Grant related consulting expenses
TOTAL CORE PROGRAM (REVENUES)/EXPENSES	\$ 485,000	\$ 452,222	\$ 407,778	\$ 392,500	\$ 395,000	\$ 372,500	\$ 375,000	
EXPENSE REIMBURSEMENTS								
SGA Service Agreement Fee	\$ (1,015,605)	\$ (930,000)	\$ (1,028,218)	\$ (1,062,540)	\$ (1,096,322)	\$ (1,142,333)	\$ (1,185,175)	Expenses covered by Sacramento Groundwater Authority
Water Efficiency Program	\$ (256,547)	\$ (214,876)	\$ (236,715)	\$ (244,674)	\$ (253,367)	\$ (262,434)	\$ (271,072)	Expenses covered by Water Efficiency Program
Common Interest Management Services	\$ (349,443)	\$ (380,109)	\$ (388,350)	\$ (432,459)	\$ (446,789)	\$ (461,698)	\$ (477,195)	Expenses covered by Common Interest Management Services
Other Sub. Programs/Grants - Staff Reimbursement	\$ (315,123)	\$ (299,707)	\$ (124,373)	\$ (118,412)	\$ (122,637)	\$ (127,056)	\$ (131,349)	Other program and grants staff time reimbursement
TOTAL EXPENSE REIMBURSEMENTS	\$ (1,936,718)	\$ (1,824,692)	\$ (1,777,656)	\$ (1,858,084)	\$ (1,919,114)	\$ (1,993,522)	\$ (2,064,791)	
TOTAL CORE EXPENSES	\$ 1,505,324	\$ 1,451,840	\$ 1,740,365	\$ 1,746,727	\$ 1,786,591	\$ 1,817,112	\$ 1,868,718	
CORE NET SURPLUS/(DEFICIT)	\$ (196,651)	\$ (138,167)	\$ (330,688)	\$ (223,189)	\$ (139,588)	\$ (36,224)	\$ 57,363	
RESERVES SUMMARY:								
CORE RESERVES, BEGINNING	\$ 1,766,130	\$ 1,766,130	\$ 1,627,963	\$ 1,297,276	\$ 1,074,087	\$ 934,498	\$ 898,275	
Core Reserves Increase/(Decrease)	\$ (196,651)	\$ (138,167)	\$ (330,688)	\$ (223,189)	\$ (139,588)	\$ (36,224)	\$ 57,363	
CORE RESERVES, ENDING	\$ 1,569,479	\$ 1,627,963	\$ 1,297,276	\$ 1,074,087	\$ 934,498	\$ 898,275	\$ 955,638	
DESIGNATIONS/RESERVES								
Operating Fund	\$ 501,775	\$ 501,775	\$ 580,122	\$ 582,242	\$ 595,530	\$ 605,704	\$ 622,906	RWA Designations are set per RWA Policy 500.1
Membership Dues Stabilization Fund	\$ 185,051	\$ 185,051	\$ 200,202	\$ 217,131	\$ 235,500	\$ 255,433	\$ 277,062	RWA Designations are set per RWA Policy 500.1
Subscription Program Revenue Fund	\$ 92,111	\$ 92,111	\$ 74,944	\$ 79,554	\$ 82,279	\$ 85,119	\$ 87,962	RWA Designations are set per RWA Policy 500.1
Powerhouse Science Center	\$ 75,000	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	
Undesignated	\$ 715,542	\$ 774,026	\$ 392,009	\$ 170,159	\$ 21,188	\$ (47,982)	\$ (32,292)	Undesignated Reserves
TOTAL DESIGNATIONS/RESERVES	\$ 1,569,479	\$ 1,627,963	\$ 1,297,276	\$ 1,074,087	\$ 934,498	\$ 898,275	\$ 955,638	
Number of Months "Operating Fund plus Undesignated" Covers Expenses			6.7	5.2	4.1	3.7	3.8	

Regional Water Authority
Fiscal Year 2026-2027
Dues Schedule (8% Increase, Not Allocating Overhead to Programs)

	2025 Retail Connections	First 3,000 Connections	3,001-7,000 Connections					Proposed Dues FY 26/27	Actual Dues FY 25/26	\$ Increase (Decrease) Dues	% Increase (Decrease) Dues
Small agencies		\$2.58	\$1.29								
Rancho Murrieta CSD	2,922	\$ 7,539						\$ 7,539	\$ 6,972	\$ 567	8.1%
Georgetown Divide PUD	3,804	\$ 7,740	\$ 1,037					\$ 8,777	\$ 8,126	\$ 651	8.0%
Orange Vale WC	5,733	\$ 7,740	\$ 3,526					\$ 11,266	\$ 10,285	\$ 981	9.5%
		Up to 30,000 Connections									
Medium agencies		\$2.58									
Carmichael WD	11,810	\$ 30,470						\$ 30,470	\$ 28,486	\$ 1,984	7.0%
Elk Grove WD	13,214	\$ 34,092						\$ 34,092	\$ 31,290	\$ 2,802	9.0%
Fair Oaks WD	14,398	\$ 37,147						\$ 37,147	\$ 34,380	\$ 2,767	8.0%
City of West Sacramento (1)	15,949	\$ 41,148						\$ 37,034	\$ 34,274	\$ 2,760	8.1%
Golden State WC	17,312	\$ 44,665						\$ 44,665	\$ 41,206	\$ 3,459	8.4%
Yuba City (1)	19,658	\$ 50,718						\$ 45,646	\$ 41,994	\$ 3,652	8.7%
Nevada Irrigation District (1)	20,024	\$ 51,662						\$ 46,496	\$ 43,003	\$ 3,493	8.1%
Citrus Heights WD	20,565	\$ 53,058						\$ 53,058	\$ 49,117	\$ 3,941	8.0%
City of Lincoln	23,123	\$ 59,657						\$ 59,657	\$ 53,918	\$ 5,739	10.6%
City of Folsom	25,827	\$ 66,634						\$ 66,634	\$ 60,771	\$ 5,863	9.6%
		Up to 30,000 Connections	Up to 40,000 Connections	Up to 50,000 Connections	Up to 60,000 Connections	Over 60,000 Connections					
Large agencies		\$2.58	\$1.29	\$0.65	\$0.32	\$0.08					
San Juan WD (2)	11,135	\$ 77,400						\$ 77,400	\$ 71,700	\$ 5,700	7.9%
Placer County WA	41,130	\$ 77,400	\$ 12,900	\$ 729				\$ 91,029	\$ 84,074	\$ 6,955	8.3%
El Dorado ID	44,085	\$ 77,400	\$ 12,900	\$ 2,635				\$ 92,935	\$ 85,950	\$ 6,985	8.1%
Sacramento Suburban WD	48,911	\$ 77,400	\$ 12,900	\$ 5,748				\$ 96,048	\$ 88,965	\$ 7,083	8.0%
City of Roseville	56,842	\$ 77,400	\$ 12,900	\$ 6,450	\$ 2,207			\$ 98,957	\$ 91,399	\$ 7,558	8.3%
Sacramento County WA	65,889	\$ 77,400	\$ 12,900	\$ 6,450	\$ 3,225	\$ 412		\$ 100,387	\$ 92,915	\$ 7,472	8.0%
CA American Water	67,745	\$ 77,400	\$ 12,900	\$ 6,450	\$ 3,225	\$ 542		\$ 100,517	\$ 93,270	\$ 7,247	7.8%
City of Sacramento	146,193	\$ 77,400	\$ 12,900	\$ 6,450	\$ 3,225	\$ 6,034		\$ 106,009	\$ 98,655	\$ 7,354	7.5%
Total	676,269							\$ 1,245,760	\$ 1,150,750	\$ 95,010	8.3%

(1) Agencies outside of the core American River Basin region receive a 10% discount on dues after they are calculated based on # of connections.

(2) San Juan Water District *Wholesale* is a community services district that provides drinking water to 150,000 people in portions of Sacramento and Placer Counties so it is treated as the minimum size of a large member agency.

(3) New members receive a 50 percent discount on their first-year dues and a 25 percent discount on their second-year dues. No members received this discount for Fiscal Year 2026-2027.

RWA Associate Members	Proposed Dues FY 26/27	Actual Dues FY 25/26
El Dorado Water Agency	\$ 6,868	\$ 6,359
Placer County	\$ 17,733	\$ 16,419
Sacramento Area Flood Control Agency	\$ 9,793	\$ 9,068
Sacramento Municipal Utilities District	\$ 17,733	\$ 16,419
Sacramento Area Sewer District	\$ 17,733	\$ 16,419
Yuba Water Agency	\$ 11,057	\$ 10,238
TOTAL ASSOCIATE MEMBER DUES	\$ 80,917	\$ 74,922

Attachment 2

**Fiscal Year 2026/27 RWA Core Budget and Dues Schedules
(Allocating Overhead to Programs)**

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ANNUAL DUES RATE INCREASE %	0%	0%	5%	5%	5%	5%	5%	
ANNUAL CORE REVENUES								
REVENUES								
General Membership Dues	\$ 1,150,751	\$ 1,150,751	\$ 1,212,150	\$ 1,279,121	\$ 1,349,793	\$ 1,424,369	\$ 1,503,065	See Dues Schedule
Associate Membership Dues	\$ 74,922	\$ 74,922	\$ 78,668	\$ 82,601	\$ 86,731	\$ 91,068	\$ 95,621	See Dues Schedule
Affiliate Membership Dues	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	For ten Affiliate Members
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Interest Income	\$ 70,000	\$ 75,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	Interest from Local Agency Investment Fund (LAIF) account
TOTAL CORE REVENUES	\$ 1,308,673	\$ 1,313,673	\$ 1,373,818	\$ 1,445,723	\$ 1,521,524	\$ 1,601,437	\$ 1,685,687	
ANNUAL CORE EXPENSES								
STAFF EXPENSES								
Staff Salaries/Wages	\$ 1,788,864	\$ 1,725,907	\$ 1,843,907	\$ 1,926,288	\$ 2,001,234	\$ 2,076,071	\$ 2,151,490	For nine full time positions
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RWA Public Outreach Services	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	Communication consultant for RWA Core Membership
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American River Climate Adaptation Program	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	ARCAP consulting services
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Watershed Resilience Grant - Revenue (Consulting)	\$ (1,137,343)	\$ (1,056,955)	\$ -	\$ -	\$ -	\$ -	\$ -	RWA Core Grant reimbursement for consulting services
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TOTAL CORE PROGRAM (REVENUES)/EXPENSES	\$ 485,000	\$ 452,222	\$ 407,778	\$ 392,500	\$ 395,000	\$ 372,500	\$ 375,000	
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Water Efficiency Program	\$ (256,547)	\$ (214,876)	\$ (277,776)	\$ (287,598)	\$ (295,230)	\$ (306,213)	\$ (315,870)	Expenses covered by Water Efficiency Program
Common Interest Management Services	\$ (349,443)	\$ (380,109)	\$ (448,861)	\$ (502,493)	\$ (515,092)	\$ (533,128)	\$ (550,286)	Expenses covered by Common Interest Management Services
Other Sub. Programs/Grants - Staff Reimbursement	\$ (315,123)	\$ (299,707)	\$ (141,662)	\$ (134,226)	\$ (138,060)	\$ (143,186)	\$ (147,853)	Other program and grants staff time reimbursement
TOTAL EXPENSE REIMBURSEMENTS	\$ (1,936,718)	\$ (1,824,692)	\$ (1,896,517)	\$ (1,986,856)	\$ (2,044,704)	\$ (2,124,860)	\$ (2,199,184)	
TOTAL CORE EXPENSES	\$ 1,505,324	\$ 1,451,840	\$ 1,621,504	\$ 1,617,955	\$ 1,661,001	\$ 1,685,774	\$ 1,734,325	
CORE NET SURPLUS/(DEFICIT)	\$ (196,651)	\$ (138,167)	\$ (247,686)	\$ (172,232)	\$ (139,477)	\$ (84,338)	\$ (48,638)	
RESERVES SUMMARY:								
CORE RESERVES, BEGINNING	\$ 1,766,130	\$ 1,766,130	\$ 1,627,963	\$ 1,380,278	\$ 1,208,046	\$ 1,068,569	\$ 984,231	
Core Reserves Increase/(Decrease)	\$ (196,651)	\$ (138,167)	\$ (247,686)	\$ (172,232)	\$ (139,477)	\$ (84,338)	\$ (48,638)	
CORE RESERVES, ENDING	\$ 1,569,479	\$ 1,627,963	\$ 1,380,278	\$ 1,208,046	\$ 1,068,569	\$ 984,231	\$ 935,593	
DESIGNATIONS/RESERVES								
Operating Fund	\$ 501,775	\$ 501,775	\$ 540,501	\$ 539,318	\$ 553,667	\$ 561,925	\$ 578,108	RWA Designations are set per RWA Policy 500.1
Membership Dues Stabilization Fund	\$ 185,051	\$ 185,051	\$ 194,823	\$ 205,458	\$ 216,679	\$ 228,516	\$ 241,003	RWA Designations are set per RWA Policy 500.1
Subscription Program Revenue Fund	\$ 92,111	\$ 92,111	\$ 86,830	\$ 92,432	\$ 94,838	\$ 98,253	\$ 101,401	RWA Designations are set per RWA Policy 500.1
Powerhouse Science Center	\$ 75,000	\$ 75,000	\$ 50,000	\$ 25,000	\$ -	\$ -	\$ -	
Undesignated	\$ 715,542	\$ 774,026	\$ 508,124	\$ 345,837	\$ 203,385	\$ 95,538	\$ 15,080	Undesignated Reserves
TOTAL DESIGNATIONS/RESERVES	\$ 1,569,479	\$ 1,627,963	\$ 1,380,278	\$ 1,208,046	\$ 1,068,569	\$ 984,231	\$ 935,593	
Number of Months "Operating Fund plus Undesignated" Covers Expenses			7.8	6.6	5.5	4.7	4.1	

**Regional Water Authority
Fiscal Year 2026-2027
Dues Schedule (5% Increase, Allocating Overhead to Programs)**

	2025 Retail Connections	First 3,000 Connections	3,001-7,000 Connections				Proposed Dues FY 26/27	Actual Dues FY 25/26	\$ Increase (Decrease) Dues	% Increase (Decrease) Dues
Small agencies		\$2.51	\$1.26							
Rancho Murrieta CSD	2,922	\$ 7,334					\$ 7,334	\$ 6,972	\$ 362	5.2%
Georgetown Divide PUD	3,804	\$ 7,530	\$ 1,009				\$ 8,539	\$ 8,126	\$ 413	5.1%
Orange Vale WC	5,733	\$ 7,530	\$ 3,430				\$ 10,960	\$ 10,285	\$ 675	6.6%
		Up to 30,000 Connections								
Medium agencies		\$2.51								
Carmichael WD	11,810	\$ 29,643					\$ 29,643	\$ 28,486	\$ 1,157	4.1%
Elk Grove WD	13,214	\$ 33,167					\$ 33,167	\$ 31,290	\$ 1,877	6.0%
Fair Oaks WD	14,398	\$ 36,139					\$ 36,139	\$ 34,380	\$ 1,759	5.1%
City of West Sacramento (1)	15,949	\$ 40,032					\$ 36,029	\$ 34,274	\$ 1,755	5.1%
Golden State WC	17,312	\$ 43,453					\$ 43,453	\$ 41,206	\$ 2,247	5.5%
Yuba City (1)	19,658	\$ 49,342					\$ 44,407	\$ 41,994	\$ 2,413	5.7%
Nevada Irrigation District (1)	20,024	\$ 50,260					\$ 45,234	\$ 43,003	\$ 2,231	5.2%
Citrus Heights WD	20,565	\$ 51,618					\$ 51,618	\$ 49,117	\$ 2,501	5.1%
City of Lincoln	23,123	\$ 58,039					\$ 58,039	\$ 53,918	\$ 4,121	7.6%
City of Folsom	25,827	\$ 64,826					\$ 64,826	\$ 60,771	\$ 4,055	6.7%
		Up to 30,000 Connections	Up to 40,000 Connections	Up to 50,000 Connections	Up to 60,000 Connections	Over 60,000 Connections				
Large agencies		\$2.51	\$1.26	\$0.63	\$0.31	\$0.08				
San Juan WD (2)	11,135	\$ 75,300					\$ 75,300	\$ 71,700	\$ 3,600	5.0%
Placer County WA	41,130	\$ 75,300	\$ 12,550	\$ 709			\$ 88,559	\$ 84,074	\$ 4,485	5.3%
El Dorado ID	44,085	\$ 75,300	\$ 12,550	\$ 2,563			\$ 90,413	\$ 85,950	\$ 4,463	5.2%
Sacramento Suburban WD	48,911	\$ 75,300	\$ 12,550	\$ 5,592			\$ 93,442	\$ 88,965	\$ 4,477	5.0%
City of Roseville	56,842	\$ 75,300	\$ 12,550	\$ 6,275	\$ 2,147		\$ 96,272	\$ 91,399	\$ 4,873	5.3%
Sacramento County WA	65,889	\$ 75,300	\$ 12,550	\$ 6,275	\$ 3,138	\$ 412	\$ 97,675	\$ 92,915	\$ 4,760	5.1%
CA American Water	67,745	\$ 75,300	\$ 12,550	\$ 6,275	\$ 3,138	\$ 542	\$ 97,805	\$ 93,270	\$ 4,535	4.9%
City of Sacramento	146,193	\$ 75,300	\$ 12,550	\$ 6,275	\$ 3,138	\$ 6,034	\$ 103,296	\$ 98,655	\$ 4,641	4.7%
Total	676,269						\$ 1,212,150	\$ 1,150,750	\$ 61,400	5.3%

(1) Agencies outside of the core American River Basin region receive a 10% discount on dues after they are calculated based on # of connections.

(2) San Juan Water District *Wholesale* is a community services district that provides drinking water to 150,000 people in portions of Sacramento and Placer Counties so it is treated as the minimum size of a large member agency.

(3) New members receive a 50 percent discount on their first-year dues and a 25 percent discount on their second-year dues. No members received this discount for Fiscal Year 2026-2027.

RWA Associate Members	Proposed Dues FY 26/27	Actual Dues FY 25/26
El Dorado Water Agency	\$ 6,677	\$ 6,359
Placer County	\$ 17,240	\$ 16,419
Sacramento Area Flood Control Agency	\$ 9,521	\$ 9,068
Sacramento Municipal Utilities District	\$ 17,240	\$ 16,419
Sacramento Area Sewer District	\$ 17,240	\$ 16,419
Yuba Water Agency	\$ 10,750	\$ 10,238
TOTAL ASSOCIATE MEMBER DUES	\$ 78,668	\$ 74,922

Attachment 3

**Effect of Not Allocating Fiscal Year 2026/27 Budgeted Overhead Costs to
Programs**

Effect of Not Allocating 2026/27 Budgeted Overhead Costs to Programs (Allocated Based on Proportion of Dues)

	<u>RWA</u>	<u>Water Efficiency</u>	<u>CIMS</u>	<u>BOSS</u>	<u>Water Bank</u>	<u>Miscellaneous Grants</u>	<u>Total Net Effect</u>
<u>General Members</u>							
Rancho Murrieta CSD	\$ 677.51					\$ (34.58)	\$ 642.93
Georgetown Divide PUD	\$ 784.48						\$ 784.48
Orange Vale WC	\$ 998.43	\$ (472.20)					\$ 526.23
Carmichael WD	\$ 2,757.58	\$ (1,383.76)	\$ (1,977.84)		\$ (659.58)	\$ (93.79)	\$ (1,357.39)
Elk Grove WD	\$ 3,030.96	\$ (1,322.16)			\$ (329.79)	\$ (15.56)	\$ 1,363.44
Fair Oaks WD	\$ 3,328.11	\$ (1,646.55)			\$ (792.71)	\$ (93.79)	\$ 795.07
City of West Sacramento	\$ 3,328.11	\$ (1,478.20)					\$ 1,849.91
Golden State WC	\$ 3,993.73	\$ (1,819.00)	\$ (3,294.91)		\$ (1,585.41)		\$ (2,705.60)
Yuba City	\$ 4,076.93						\$ 4,076.93
Nevada Irrigation District	\$ 4,172.02						\$ 4,172.02
Citrus Heights WD	\$ 4,766.33	\$ (2,389.75)			\$ (792.71)		\$ 1,583.87
City of Lincoln	\$ 5,229.88	\$ (1,219.51)			\$ (329.79)	\$ (93.79)	\$ 3,586.79
City of Folsom	\$ 5,895.51	\$ (2,176.23)	\$ (5,668.32)	\$ (1,728.72)	\$ (529.48)	\$ (228.85)	\$ (4,436.09)
San Juan WD	\$ 6,953.37	\$ (1,424.82)			\$ (792.71)	\$ (93.79)	\$ 4,642.06
Placer County WA	\$ 8,153.86	\$ (3,674.96)	\$ (5,668.32)	\$ (1,728.72)	\$ (529.48)	\$ (120.37)	\$ (3,567.98)
El Dorado ID	\$ 8,332.16	\$ (3,674.96)	\$ (5,668.32)	\$ (1,728.72)	\$ (329.79)	\$ (206.16)	\$ (3,275.79)
Sacramento Suburban WD	\$ 8,629.31	\$ (3,674.96)	\$ (5,668.32)	\$ (1,728.72)	\$ (1,848.64)	\$ (237.49)	\$ (4,528.82)
City of Roseville	\$ 8,867.03	\$ (3,674.96)	\$ (5,668.32)	\$ (1,728.72)	\$ (726.14)	\$ (254.13)	\$ (3,185.24)
Sacramento County WA	\$ 9,009.66	\$ (3,674.96)	\$ (5,668.32)	\$ (1,728.72)	\$ (1,585.41)	\$ (227.55)	\$ (3,875.30)
CA American Water	\$ 9,045.32	\$ (3,674.96)			\$ (726.14)		\$ 4,644.22
City of Sacramento	\$ 9,568.31	\$ (3,674.96)	\$ (5,668.32)	\$ (1,728.72)	\$ (2,511.25)	\$ (253.70)	\$ (4,268.64)
<u>Associate Members</u>							
El Dorado Water Agency	\$ 618.08			\$ (1,728.72)	\$ (199.69)		\$ (1,310.33)
County of Placer	\$ 1,592.74				\$ (133.13)		\$ 1,459.61
Sacramento Area Flood Control Agency	\$ 879.57					\$ (98.76)	\$ 780.81
Sacramento Municipal Utilities District	\$ 1,592.74			\$ (1,728.72)			\$ (135.98)
Sacramento Area Sewer District	\$ 1,592.74				\$ (726.14)	\$ (108.48)	\$ 758.11
Yuba Water Agency	\$ 998.43						\$ 998.43
2026/27 Budgeted Overhead	\$ 118,861.00	\$ (41,061.00)	\$ (44,951.00)	\$ (15,560.00)	\$ (15,128.00)	\$ (2,161.00)	\$ -