

**Mendocino County**

**Russian River Flood Control & Water Conservation Improvement District**

*PO Box 2104, Ukiah, CA 95482 707.462.5278 Website: [RRFC.net](http://RRFC.net) [DistrictManager@rrfc.net](mailto:DistrictManager@rrfc.net)*

**A G E N D A**

**Board of Trustees – Regular Meeting of Monday, April 6, 2026 at 5:30 PM**

**In Person only: 304 North State Street, Ukiah at District office**

1. Call to Order and Roll Call
2. Approval of Agenda  
*Urgent items added may be discussed immediately after public expression. Time suggestions to the right of item title.*

**CLOSED SESSION (5:32 PM)**

3. (1) Government Public Employee Performance Evaluation: Gov. Code §54957 (General Manager).  
(2) Conference with Labor Negotiators: board representative – Board President, Unrepresented Employee: General Manager
4. Conference with Legal Counsel – Existing Litigation  
(Paragraph (1) of subdivision (d) of Gov. Code § 54956.9) *Significant exposure to litigation: One Case*
5. Conference with Legal Counsel – Anticipated Litigation  
(Paragraph (2) of subdivision (d) of Gov. Code § 54956.9) *Significant exposure to litigation: Two Cases*
6. Conference with Real Property Negotiators (Gov. Code § 54956.8)  
*Property: Potter Valley Project | Agency negotiator: General Manager, General Counsel, Board Members Negotiating parties: Agency, Inland Water & Power Agency, PG&E | Under negotiation: Purchasing Entity*

**AUDIENCE COMMENTS ON NON-AGENDA ITEMS (approximately 6:30 PM)**

7. Public Expression- See End of Agenda for Information on Public Expression

**ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

8. Preliminary Draft of Fiscal Year 2025-2026 Budget  
*Board will consider feedback and direction to GM. The budget will return to Board in May and for final approval in June.*
9. Final Action on General Manager Evaluation & Compensation Adjustment  
*Board will consider approval.*

**REGULAR BUSINESS, INFORMATION, AND REPORT ITEMS**

10. General Manager Report & Correspondence *(written)*
11. Water Supply Conditions Update *(written)*
12. Consent Calendar
  - a) Acceptance of the March 2026 Financial Reports
  - b) Approval of March 2, 2026 Regular Board Meeting minutes
13. Trustee & Committee Reports
14. Direction on Future Agenda Items

**ADJOURNMENT**

ACTION ITEMS – All agenda items are potential action items unless otherwise noted.

PUBLIC EXPRESSION – The Board welcomes public participation in its Board meetings. Comments shall include any item not on the agenda that is within the subject matter jurisdiction and authority of the District. No action may be taken on any item not appearing on the agenda; however, the Board may direct such items to be placed on the agenda of a future meeting or may request additional information on any such item. The Board may limit testimony to three (3) minutes per person and not more than ten (10) minutes for a particular subject. All items on the agenda are considered action items unless otherwise noted. All times and the order of business are approximate and subject to change.

**President**  
*Christopher Watt*

**Vice President**  
*John Reardan*

**Treasurer**  
*Tyler Rodrigue*

**Trustee**  
*Dave Koball*

**Trustee**  
*John Bailey*

***Mendocino County Russian River Flood Control &  
Water Conservation Improvement District***

**STAFF REPORT**

**Agenda Item 8: Preliminary Draft of Fiscal Year 2026-2027 Budget  
Monday, April 6, 2026**

**The Strategic Plan** relevant priority is **Governance and Operational Excellence** - ensuring sound and sustainable management of District finances.

- An annual budget sharpens understanding and provides reflection on the progress of District strategic plan goals.
- The budget helps to avoid surprises and maintain fiscal control of the public resources managed by the District.
- The budget is how the District Board sets the annual price per acre foot and manages adequate and responsible reserves.

**Discussion**

The following table shows the preliminary draft of Fiscal Year 2026-2027 Budget, beginning July 1, 2026. Attached is the more detailed Preliminary Draft Budget Worksheet. The Board is invited to provide comments and questions.

SUMMARY	FY 2025/26	FY 2025/26	FY 2025/26	FY 2026/27	Change	Change
	APPROVED Budget	APPROVED Adjustment	Actuals Projected to 6/30/26	PROPOSED Budget 4/5/26	from previous year budget in \$	from previous year budget in %
<b>TOTAL REVENUE</b>	\$ 616,040	\$ 616,040	\$ 672,258	\$ 673,300	\$ 57,260	9%
<b>less TOTAL EXPENSE</b>	\$ 616,000	\$ 616,000	\$ 367,287	\$ 673,300	\$ 57,300	9%
<b>equals</b>	\$ 40	\$ 40	\$ 304,971	\$ -		

The budget intends to highlight the importance of continuing to build reserves, particularly as future projects come into clearer focus. The District recognizes the stress on the agricultural community in the current market and in previous years has prioritized rate stability by leaning on reserves if/when necessary. While raising rates can be undesirable, prioritizing the building and maintaining reserves helps to position the District to act more effectively over the long term. The Board is asked to discuss priorities and rate setting goals.

The Board is also asked to consider an increase by five percent (5%) of the Trustee Stipend.

**Recommended Action:**

Provide feedback and direction to GM in preparation of the Workshop Draft of the Fiscal Year 2026-2027 Budget at the May 3, 2026 Board Meeting.

**Attachment:**

Preliminary Budget Worksheet with explanations and historical charts

\* \* \* \*

Prepared and submitted to the Board of Trustees by: Elizabeth Salomone, General Manager

# Preliminary Budget Worksheet for April 6, 2026 Board Meeting, Pg 1 of 7

ORDINARY REVENUE		FY 2025/26	FY 2025/26	FY 2025/26	FY 2026/27	Change	Change
		APPROVED Budget	APPROVED Adjustment	Actuals Projected to 6/30/26	PROPOSED Budget 4/5/26	from previous year budget in \$	from previous year budget in %
4001	Water Sales, Contracted	\$ 524,040	\$ 524,040	\$ 524,040	\$ 568,300	\$ 44,260	8%
4050	Property Taxes	\$ 65,000	\$ 65,000	\$ 65,000	\$ 70,000	\$ 5,000	8%
4080	Interest, LAIF	\$ 18,000	\$ 18,000	\$ 17,800	\$ 19,000	\$ 1,000	6%
4082	Interest, CA CLASS	\$ 9,000	\$ 9,000	\$ 15,000	\$ 16,000	\$ 7,000	78%
<b>TOTAL ORDINARY REVENUE</b>		<b>\$ 616,040</b>	<b>\$ 616,040</b>	<b>\$ 621,840</b>	<b>\$ 673,300</b>	<b>\$ 57,260</b>	<b>9%</b>
<b>OTHER REVENUE</b>							
4002	Surplus Water Sales			\$ 49,500			
4010	Water Application Fees			\$ -			
4100	Other income			\$ 918			
<b>TOTAL OTHER REVENUE</b>				<b>\$ 50,418</b>			
<b>TOTAL REVENUE</b>		<b>\$ 616,040</b>	<b>\$ 616,040</b>	<b>\$ 672,258</b>	<b>\$ 673,300</b>	<b>\$ (1,042)</b>	<b>0%</b>

- Water Sales: As shown, the cost per acre foot (af) would be \$72 for FY 26/27, a \$6 per af increase (FY 25/26 was \$66 per af.)
- Property Taxes: difficult to predict final numbers County will issue; based on historical increases.
- Surplus sales to Redwood Valley CWD are not considered in the budget because they are not guaranteed but are expected to be similar to FY 25/26. The Board could take this into account.
- Other income was insurance dividend.
- See end of report for historical rate setting.

PAYROLL EXPENSES		FY 2025/26	FY 2025/26	FY 2025/26	FY 2026/27	Change	Change
		APPROVED Budget	APPROVED Adjustment	Actuals Projected to 6/30/26	PROPOSED Budget 4/5/26	from previous year budget in \$	from previous year budget in %
5001	Gross Wages	\$ 145,000	\$ 145,000	\$ 150,000	\$ 155,000	\$ 10,000	7%
5002	CalPERS Employer Expense	\$ 13,000	\$ 13,000	\$ 9,500	\$ 13,000	\$ -	0%
5003	CalPERS 457 Expense	\$ 5,000	\$ 5,000	\$ 4,500	\$ 5,000	\$ -	0%
5004	Health Insurance	\$ 17,000	\$ 17,000	\$ 17,000	\$ 18,000	\$ 1,000	6%
5005	Medicare	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,500	\$ 500	25%
5006	FICA (Federal Taxes)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 11,000	\$ 1,000	10%
5007	CalPERS 1959 Survivor Billing	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0%
5008	CalPERS GASB-68 Fees	\$ 900	\$ 900	\$ 430	\$ 600	\$ (300)	-33%
5009	Unfunded Pension Liability	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000	\$ 1,000	11%
5011	Employee Bonus	\$ 5,000	\$ 5,000	\$ 2,800	\$ 5,000	\$ -	0%
<b>TOTAL PAYROLL EXPENSES</b>		<b>\$ 207,000</b>	<b>\$ 207,000</b>	<b>\$ 205,330</b>	<b>\$ 220,200</b>	<b>\$ 13,200</b>	<b>6%</b>

- CalPERS line and tax items are calculated from gross wages.
- Unfunded pension liability is difficult to predict – set by CalPERS after start of fiscal year.

*(Continued...)*

# Preliminary Budget Worksheet for April 6, 2026 Board Meeting, Pg 2 of 7

WATER SUPPLY EXPENSES		FY 2025/26	FY 2025/26	FY 2025/26	FY 2026/27	Change	Change
		APPROVED Budget	APPROVED Adjustment	Actuals Projected to 6/30/26	PROPOSED Budget 4/5/26	from previous year budget in \$	from previous year budget in %
5020	Water Rights - Compliance TOTAL:	\$ 28,000	\$ 21,500	\$ 17,800	\$ 31,000	\$ 9,500	44%
5020.01	Annual Fees	\$ 18,000	\$ 17,000	\$ 17,000	\$ 18,000	\$ 1,000	6%
5020.02	Legal Counsel	\$ 3,000	\$ 2,000	\$ -	\$ 5,000	\$ 3,000	150%
5020.03	Engineering	\$ 3,000	\$ 2,000	\$ -	\$ 3,000	\$ 1,000	50%
5020.04	Meter Maintenance	\$ 2,000	\$ 500	\$ 300	\$ 1,000	\$ 500	100%
5020.05	Meter & Data Mgmt	\$ 2,000	\$ -	\$ 500	\$ 4,000	\$ 4,000	
5030	USGS Streamflow Gage	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
5031.01	Inland Water & Power Commission JPA	\$ 10,000	\$ 5,000		\$ 100,000	\$ 95,000	1900%
5040	Channel Maintenance	\$ 20,000	\$ 20,000	\$ 6,000	\$ 10,000	\$ (10,000)	-50%
5050	Water Supply Projects Total	\$ 237,000	\$ 248,500	\$ 48,457	\$ 212,000	\$ (36,500)	-15%
5031.00	Grants & Funding Analysis	\$ 5,000	\$ 3,000	\$ -	\$ -	\$ (3,000)	-100%
5056	License Change Petition	\$ 10,000	\$ 35,000	\$ 35,000	\$ 7,000	\$ (28,000)	-80%
5057	LAFCo Applications	\$ 10,000	\$ 10,000		\$ 5,000	\$ (5,000)	-50%
5058	Demand Management Pilot	\$ 2,000	\$ -	\$ -	\$ -	\$ -	
5059	Trans Basin Diversion	\$ 110,000	\$ 110,000		\$ 125,000	\$ 15,000	14%
5060	Coyote Valley Dam Modernization	\$ 100,000	\$ 90,500		\$ 50,000	\$ (40,500)	-45%
	IWPC Special Projects		\$ -	\$ 13,457	\$ 25,000	\$ 25,000	
<b>TOTAL WATER SUPPLY EXPENSES</b>		<b>\$ 310,000</b>	<b>\$ 310,000</b>	<b>\$ 87,257</b>	<b>\$ 368,000</b>	<b>\$ 280,743</b>	<b>-16%</b>

- Grey cells are a breakdown of the total above, yellow cells are unknown at this time or TBD.
- Line 5031.01 IWPC: This is for basic operations including staff. IWPC is considering hiring dedicated staff. This is an estimate; the draft IWPC budget has not been thoroughly reviewed nor approved by the Commission.
- Line 5040 Channel Maintenance: Additional funds of \$20,000 from operational reserve account for staff and legal counsel expenses could be used. Triggers: Board direction to implement research, surveys, staff time, legal time, etc.
- Line 5031 Grants & Funding Analysis: all work is currently happening at the Groundwater Sustainability Agency and IWPC JPAs and none in-house.
- Line 5056 License Change Petition: Additional funds of \$5,000 from operational or water supply reliability reserve accounts for staff and legal counsel expenses could be used. Triggers: SWRCB timing. Could be no action from SWRCB in the FY or could come back with clarifying questions.
- Line 5057 LAFCo Applications: Additional funds of \$20,000 from operational reserve account for staff and legal counsel expenses could be used. Trigger: LAFCo action on annexation. This project is cost shared with RVCWD: 40 RRFC/60 RVCWD and budget/estimates are RRFC only.
- Line 5059 Trans Basin Diversion: Includes contributions to IWPC and District internal costs (legal.) This is an estimate; the draft IWPC budget has not been thoroughly reviewed nor approved by the Commission.
- Line 5060 Coyote Valley Dam Modernization: Includes contributions to IWPC and District internal costs (legal.) This is an estimate; the draft IWPC budget has not been thoroughly reviewed nor approved by the Commission.
- Line unassigned IWPC Special Projects: Includes contributions to IWPC for other projects such as Potter Valley expanded storage. This is an estimate; the draft IWPC budget has not been thoroughly reviewed nor approved by the Commission.

(Continued...)

# Preliminary Budget Worksheet for April 6, 2026 Board Meeting, Pg 3 of 7

GENERAL & ADMINISTRATIVE EXPENSES		FY 2025/26	FY 2025/26	FY 2025/26	FY 2026/27	Change	Change
		APPROVED	APPROVED	Actuals	PROPOSED	from	from
		Budget	Adjustment	Projected to	Budget	previous year	previous year
				6/30/26	4/5/26	budget in \$	budget in %
5100	Consulting - General	\$ 43,000	\$ 40,000	\$ 27,700	\$ 31,500	\$ (8,500)	-27%
5101	Accounting	\$ 10,000	\$ 8,000	\$ 4,000	\$ 4,000	\$ (4,000)	-50%
5102	Audit	\$ 10,000	\$ 10,000	\$ 9,500	\$ 11,000	\$ 1,000	10%
5103	Engineering	\$ -	\$ 2,000	\$ 1,000	\$ 2,000	\$ -	0%
5104	Administrative Support	\$ 8,000	\$ 5,000	\$ 1,500	\$ 3,000	\$ (2,000)	-40%
5105	Legal-general	\$ 5,000	\$ 5,000	\$ 7,000	\$ 10,000	\$ 5,000	100%
5109	Human Resources	\$ 2,000	\$ 2,000	\$ 1,700	\$ 1,500	\$ (500)	-25%
5110	Strategic Planning	\$ 8,000	\$ 8,000	\$ 3,000	\$ -	\$ (8,000)	-100%
5120	Vehicle: Fuel, Repairs, Maintenance	\$ 2,000	\$ 2,000	\$ 1,500	\$ 3,000	\$ 1,000	50%
5130	Insurance	\$ 14,000	\$ 14,000	\$ 8,000	\$ 10,000	\$ (4,000)	-29%
5140	Local Agency Formation Commission	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,100	\$ (400)	-27%
5150	Memberships, ACWA & CSDA	\$ 7,000	\$ 3,000	\$ 2,500	\$ 2,500	\$ (500)	-17%
5160	Office Operating Expenses	\$ 7,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0%
5161	Rent & Utilities	\$ 5,000	\$ 5,000	\$ 5,000	\$ 8,000	\$ 3,000	60%
5170	Training & Conferences	\$ 5,000	\$ 5,000	\$ 3,500	\$ 1,000	\$ (4,000)	-80%
5180	Stipends, meetings	\$ 13,000	\$ 13,000	\$ 10,000	\$ 12,000	\$ (1,000)	-8%
5190	Property Tax Admin Fees	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 500	33%
5200	Election	\$ 0.00	\$ 0.00	\$ -	\$ -	\$ -	
<b>TOTAL GENERAL &amp; ADMINISTRATIVE EXPENSES</b>		<b>\$ 99,000</b>	<b>\$ 99,000</b>	<b>\$ 74,700</b>	<b>\$ 85,100</b>	<b>\$ (13,900)</b>	<b>16%</b>

- Line 5104: Administrative support: would include use of temp agency.
- Line 5150 memberships: FY 2026-27 budget only includes CSDA since District is no longer an ACWA member.
- Line 5160 Office Operating Expenses: includes new ADA Compliant tool for website and all other website and software subscription costs.
- Line 5161 Rent: budgets for possible office move.
- Line 5180 Trustee Stipends: Ordinance 24-01, Section 5. "On December 2nd of each year the per diem compensation shall increase by five percent (5%) consistent with Water Code Section 20202. The Board shall make a determination annually during the Fiscal Year Budget approval if it wishes to accept the annual increase in per diem compensation." The Board can institute an increase or choose to hold the stipends at the current rate of \$50 for up to 4 hours and \$100 for 4+ hours. See Ordinance for more information. <https://rrfc.specialdistrict.org/district-ordinances>

(Continued...)

# Preliminary Budget Worksheet for April 6, 2026 Board Meeting, Pg 4 of 7

OTHER EXPENSES		FY 2025/26	FY 2025/26	FY 2025/26	FY 2026/27	Change	Change
		APPROVED Budget	APPROVED Adjustment	Actuals Projected to 6/30/26	PROPOSED Budget 4/5/26	from previous year budget in \$	from previous year budget in %
5710	Use of Capital Reserves	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	
<b>TOTAL OTHER EXPENSES</b>		\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	

TOTAL EXPENSES		FY 2025/26	FY 2025/26	FY 2025/26	FY 2026/27	Change	Change
		APPROVED Budget	APPROVED Adjustment	Actuals Projected to 6/30/26	PROPOSED Budget 4/5/26	from previous year budget in \$	from previous year budget in %
TOTAL PAYROLL EXPENSES		\$ 207,000	\$ 207,000	\$ 205,330	\$ 220,200	\$ 13,200	6%
TOTAL WATER SUPPLY EXPENSES		\$ 310,000	\$ 310,000	\$ 87,257	\$ 368,000	\$ 58,000	19%
TOTAL GENERAL & ADMINISTRATIVE EXPENSES		\$ 99,000	\$ 99,000	\$ 74,700	\$ 85,100	\$ (13,900)	-14%
TOTAL OTHER EXPENSES		\$ -	\$ -		\$ -	\$ -	
<b>TOTAL EXPENSES</b>		\$ 616,000	\$ 616,000	\$ 367,287	\$ 673,300	\$ 57,300	9%

SUMMARY		FY 2025/26	FY 2025/26	FY 2025/26	FY 2026/27	Change	Change
		APPROVED Budget	APPROVED Adjustment	Actuals Projected to 6/30/26	PROPOSED Budget 4/5/26	from previous year budget in \$	from previous year budget in %
TOTAL REVENUE		\$ 616,040	\$ 616,040	\$ 672,258	\$ 673,300	\$ 57,260	9%
less TOTAL EXPENSE		\$ 616,000	\$ 616,000	\$ 367,287	\$ 673,300	\$ 57,300	9%
equals		\$ 40	\$ 40	\$ 304,971	\$ -		

- Line 5710 Use of Capital Reserves: Purchase of new meters is not budgeted. The Board can direct that these expenses (a) be budgeted; (b) be shown as an unbudgeted line item expense in the water rights reliance expenses; (c) be expensed from capital reserves, as shown above; or (d) an alternative way.
- The preliminary budget presented is fully balanced, relying on reserves for unexpected expenses as shown in the following pages.

(Continued...)

# Preliminary Budget Worksheet for April 6, 2026 Board Meeting, Pg 5 of 7

## Reserves and Bank Accounts

RESERVES	FY 2025/26	FY 2026/27	Change	Change
	Actuals as of 3/30/26	PROPOSED Budget 4/5/26	from previous year budget in \$	from previous year budget in %
Capital ( 15% of fixed assets + 10% operating expense budget)	\$ 92,000	\$ 97,000	\$ 5,000	5%
Emergency (Emergency: 25% of fixed assets)	\$ 50,000	\$ 50,000	\$ -	0%
Operating (Operating: 50% of operating expense budget)	\$ 308,000	\$ 336,650	\$ 28,650	9%
Water Supply Reliability (Remainder)				
Water Supply Reliability held in LAIF	\$ 110,622	\$ 110,622	\$ -	0%
Water Supply Reliability held in CLASS	\$ 255,258	\$ 255,258	\$ -	100%
<b>RESERVES TOTALS:</b>	<b>\$ 815,880</b>	<b>\$ 849,530</b>	<b>\$ (33,650)</b>	<b>-4%</b>
OTHER ACCOUNTS	Actuals as of 3/30/26			
SBMC Checking	\$ 268,116			
CLASS Operating Savings	\$ 118,258			
Accounts Receivable - outstanding invoices	\$ 298,848			
<b>OTHER ACCOUNTS TOTALS:</b>	<b>\$ 685,222</b>			

- Capital, Emergency, and Operating Reserve target minimums are set based on policy as captured in the worksheet above.
- Water Supply Reliability Reserve has no target minimum but consists of “overflow” funds not used to meet the other three accounts.
- The annual target minimum increases in three accounts are managed by moving funds from the Water Supply Reliability Reserve, which may not be a sustainable practice. The Board should consider a target minimum or other guiding policies for the Water Supply Reliability Reserve.

Additional information on following page.

(Continued...)

# Preliminary Budget Worksheet for April 6, 2026 Board Meeting, Pg 6 of 7

## Reserves – Points for consideration:

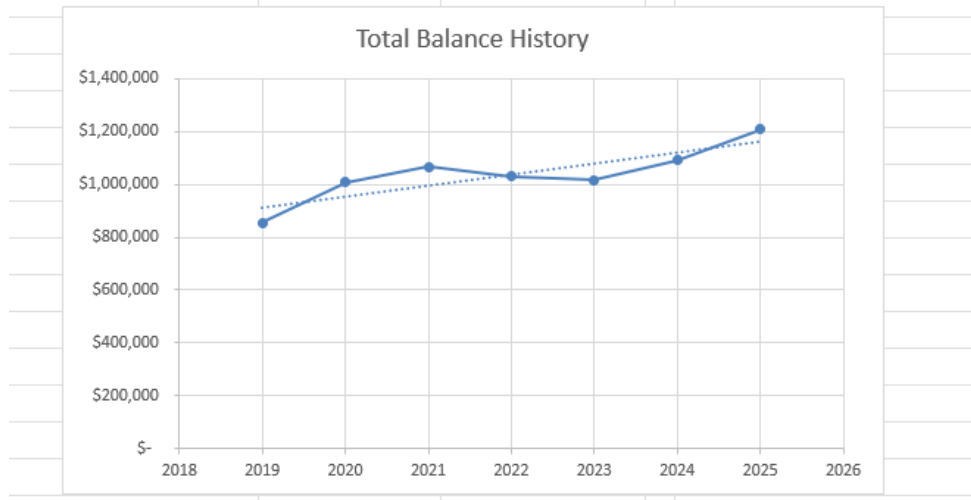
- This budget moderates near-term pricing by deferring or reducing certain cost assumptions, increasing project contributions, and utilizing reserves to balance the gap. Line items relying on reserves, estimated full-cost range for each, and triggers for using reserves:
  - Channel Maintenance  
\$10,000 budgeted.  
Additional funds of \$20,000 from operational reserve account for staff and legal counsel expenses could be used.  
Triggers: Board direction to implement research, surveys, staff time, legal time, etc.  
Work currently minimal due to lack of staff time.
  - Change Petition  
\$7,000 budgeted.  
Additional funds of \$5,000 from operational or water supply reliability reserve accounts for staff and legal counsel expenses could be used.  
Triggers: SWRCB timing. Could be no action from SWRCB in the FY or could come back with clarifying questions.  
Currently, staff is preparing mapping amendments to petition that are expected to be minor.  
Project can be put on hold until next FY if expenses reach budgeting limits.
  - LAFCo Applications  
\$5,000 budgeted.  
Additional funds of \$20,000 from operational reserve account for staff and legal counsel expenses could be used.  
Trigger: LAFCo action on annexation.  
Currently, pending lawsuit on hold but could reactivate post-LAFCo approval. Also waiting for Tax Sharing Agreement with County to be settled (County progressing on its work.)  
This project is cost shared with RVCWD: 40 RRFC/60 RVCWD and budget/estimates are RRFC only.  
Project can be put on hold through request to LAFCo.
- While cost reduction/deferring and relying on reserves to bridge gaps is a practical approach, it is important the Board clearly communicate these dynamics to ensure the budget is transparent and well-supported. This can be done in the resolution adopting the budget.
- If all three projects exceed budgeted expenses in the fiscal year, the total exposure is approximately \$45,000 (to \$60,000 if overestimating.)
- The District has no policy or cap on reserve drawdown in a given year.
- Since 2019, \$297,250 of expenses have been covered by reserves
  - IWPC contributions \$197,000
  - GSA contributions \$98,750
  - Grant for trails group: \$1,500
- It is unknown how many years the practice of deferring or reducing certain cost assumptions, increasing project contributions, and utilizing reserves to balance the gap can be maintained. Additional analysis would be required.

*(Continued...)*

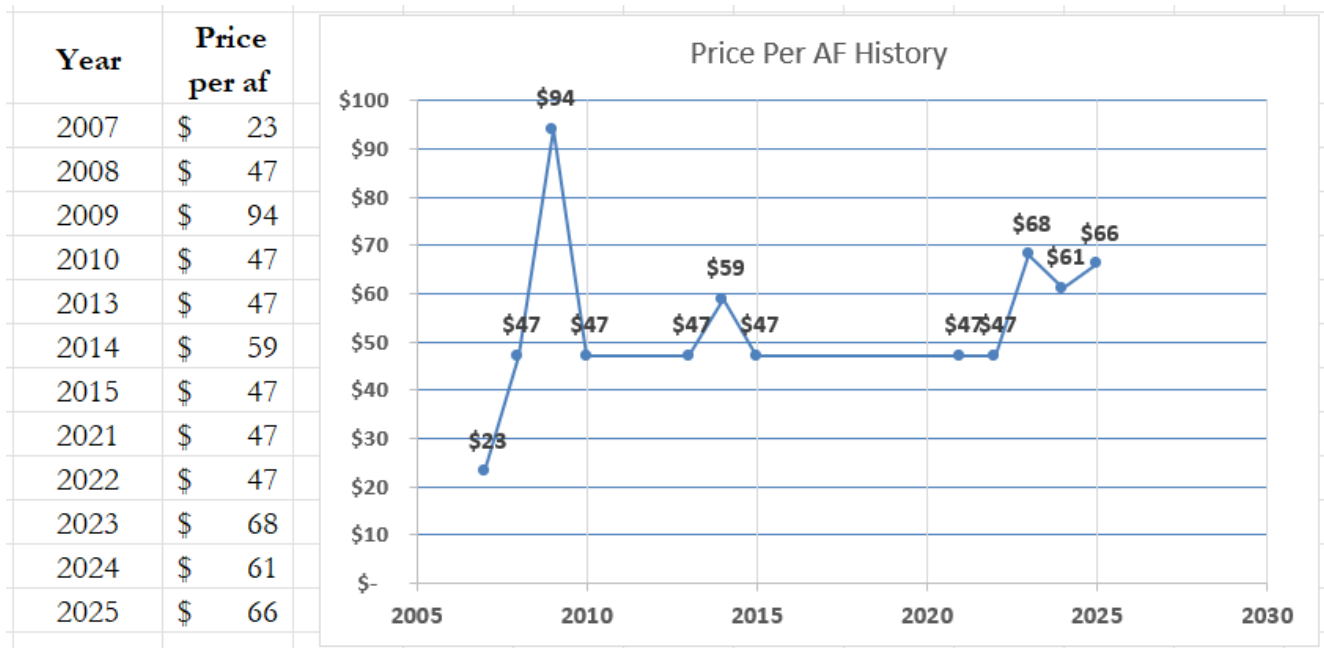
# Preliminary Budget Worksheet for April 6, 2026 Board Meeting, Pg 7 of 7

## Total Account Balance History

Year	Operations	Reserves	Total Balance
2019	\$ 381,368	\$ 474,440	\$ 855,808
2020	\$ 521,167	\$ 485,605	\$ 1,006,772
2021	\$ 576,677	\$ 489,718	\$ 1,066,395
2022	\$ 488,866	\$ 541,140	\$ 1,030,006
2023	\$ 315,565	\$ 699,713	\$ 1,015,278
2024	\$ 423,108	\$ 668,793	\$ 1,091,901
2025	\$ 410,476	\$ 798,072	\$ 1,208,548



## Price Per Acre Foot of Water History



*Mendocino County Russian River Flood Control &  
Water Conservation Improvement District*

**STAFF REPORT**

**Agenda Item 9: Final Action on  
General Manager Evaluation & Compensation Adjustment  
April 6, 2026**

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Performance Evaluation

The District engaged CPS HR to assist with the 2025 Annual Performance Evaluation process for GM Salomone. The Board approved an adaptation of the policy for 2025, Salomone completed a self evaluation, and the Board completed a written evaluation with assistance from CPS HR.

Recommendation:

- (1) Move to approve the 2025 General Manager Performance Evaluation;  
and
- (2) Move to approve the Elizabeth Salomone Amended and Restated Employment Agreement effective March 1, 2026.

\* \* \* \*

*Prepared and submitted to the Board of Trustees by: Elizabeth Salomone, General Manager*

*Mendocino County Russian River Flood Control  
& Water Conservation Improvement District*

**General Manager's Report for March 2026**  
*Presented at Regular Meeting of Monday, April 6, 2026*

**Priority 1: Water Supply Security ~ Ensure reliable, resilient, and available sources of water.**

(1: Improve river & reservoir operations. 2: Advance fair & reliable trans basin diversions. 3: Increased storage capacity. 4: Ensure effective and beneficial use of District water as a public resource.)

**1-2026 Potter Valley Project Operations:** FERC held a public comment period with a deadline of March 23<sup>rd</sup> and numerous comments and Motions to Intervene were filed, including the **attached** from the District. PG&E is asking for approval before May 15<sup>th</sup> which would result in reduced diversions 2 months sooner than last year. More information can be found on the District's website: <https://rrfc.specialdistrict.org/2026-pg-e-potter-valley-project-operations>

**2-Future of the Trans Basin Diversion:** A Technical Advisory Group has been formed to support the New Eel Russian Facility (NERF) Revenue Strategy study phase 1. The goal of the revenue strategy is to determine feasible approaches to pay for capital costs, bond financing costs, and ongoing maintenance and operation costs of the project over the debt repayment period, based on beneficiary pays principles. More information can be found on the District's website: <https://rrfc.specialdistrict.org/future-of-the-eel-river-to-russian-river-trans-basin-diversion-potter-valley-project>

**3-US Army Corp of Engineers (USACE) Coyote Valley Dam General Investigation for Increased Storage Capacity at Lake Mendocino:** See the **attached** progress report. The District submitted a letter of support to Congressman Huffman for consideration to fund. Huffman's office recently confirmed the study is one of 20 projects he is advancing for funding consideration to submit to the House Committee on Appropriations as a Community Project for consideration in this fiscal year's Appropriations bill. Submission does not guarantee funding for the project. More information can be found on the District's website: <https://rrfc.specialdistrict.org/lake-mendocino-s-coyote-valley-dam-general-investigation-study>

**4-Water Measuring & Reporting:** The District purchased 6 new meters that were delivered and distributed to customers for installation.

**Priority 2: Strategic Partnerships ~ Collaborate with partners to achieve aligned goals for a mutual benefit.** (1: Cultivate trusted relationships with community partners for regional water security. 2: Expanded relationships with non-traditional partners and stakeholders in pursuit of enhanced Environmental Stewardship. 3: Promote clarity on shared goals and initiatives with our strategic partners.)

**1-Water Sharing Program:** The working group continues to build consensus on recommendations for management of the Sonoma County 10k Reserve from Lake Mendocino in the format of a memo to the State Water Resources Control Board and for engagement efforts. This group welcomes additional participants; contact [DistrictManager@rrfc.net](mailto:DistrictManager@rrfc.net) for more information.

**1-Russian River Watershed Resilience Study:** The Watershed Network Technical group met for the final time under grant funded portion of the pilot. Sonoma Water announced it will continue to fund the Network while lobbying to get a cost share from State funding. The Technical Group is reviewing the draft plan.

*(Continued...)*

**Priority 3: Advocacy & Engagement ~ Be an influential voice for our region through outreach, education, funding, regulation, & legislation.** (1: Improve public awareness and understanding of the importance of water issues. (2) Pursue State and Federal governmental policy and funding support.)

**3-Telemetry Pilot:** Several site visits occurred over the month to establish specifications for installation selection.

**3-Sacramento Legislative Advocacy Day:** By invitation from Sonoma Water, GM joined a cohort from Sonoma and Marin Counties for a full day of meeting with legislators, regulators, and other representatives on Russian River water issues. A follow up meeting is scheduled in April. Meetings held with: Laurel Firestone, State Water Resources Control Board. Genevieve Wong, Water Policy Consultant, Senate Natural Resources & Water Committee. Les Spahnn – Legislative Director to Senator Josh Becker, Chair of Senate Natural Resources & Water Committee. Kristopher Tjernell, Cottonwood Strategies. Katie Chavez and Logan Pitts, Legislative Aide/Director to Assemblymember Chris Rogers. Assemblymember Diane Papan, Chair of Assembly Water, Parks & Wildlife Committee and Pablo Garza, Chief Consultant. Assemblymember Damon Connolly. Senator Mike McGuire. Keith Wallace, Assistant Deputy Director, Sustainable Water Management, DWR.

**Priority 4: Governance and Operational Excellence ~ Foster sustainable leadership and management of agency resources.** (1: Capable and high quality executive leadership. 2: Engaged, diverse, and knowledgeable Board leadership. 3: Effective systems, administration, and human resources to execute the strategic plan. 4: Sound and sustainable management of District finances.)

**1: Executive Leadership:** Attended or watched: (1) California Public Records Act Update 2026; (2) Webinar by website host on Doc Access ADA compliant tool; (3) Audit preparation and understanding webinar; (4) Mandatory SB 827 Fiscal & Financial Training. (5) CalPERS Webinar: How to Fill Out the Annual Information Request. (6) UC Cooperative Ext Open House.

**3-Website:** See **attached** ADA accessibility report for documents posted on the website as of March 2026.

**4-Financial:** FY 2024-2025 Audit finalized and posted to website.

### Community Meetings

**Note: District Board members and GM will no longer be attending all community meetings and reporting here. Please contact the individual organizations for more information on public meetings and updates.**

**Local Agency Formation Commission (LAFCo) (3/2/26):** Cancelled

**City of Ukiah (3/4/26):** On the Consent Calendar, Jared Walker was appointed to the GSA TAC representing the City.

**Ukiah Valley Water Authority (UVWA) (3/5/26):** Water rates were adopted for UVWA member agencies. Staff provided an update on the SAFER application including updating the newly appointed project manager at the SWRCB. RVCWD Board Member Adam Gaska provided an update on RRFC's LAFCo application to annex RVCWD.

(Continued...)

**Ukiah Valley Basin Groundwater Sustainability Agency (UVB GSA) (3/12/26):** Maya Simerson was appointed as the new General Manager of the GSA under the service contract with the City of Ukiah. GM Simerson provided updates on significant work on the transition including financial, communications, administration, grant management, consultant management, and plans for website upgrades. Directors Gaska and Bailey were appointed to an Ad Hoc Committee to work with the GM on financial matters. Larry Walker & Associates presented on the Water Year 2025 annual report which showed no occurrences of undesirable results. Larry Walker & Associates presented on the ongoing Upper Russian River Groundwater Dependent Ecosystems and Interconnected Surface Water Study. They are currently looking for appropriate sites for monitoring. The City has submitted billing for the period since it began providing services and asked for clarification on future billing expectations. The Board agreed to quarterly set payments as per contract with an option to reassess at a later date

**Inland Water & Power Commission (IWPC) (3/12/26):** Commissioner Rodin requested to have the consultant invoices included in future packets. Vice Chair Reardan proposed he be added as an approved signor for County accounting which was approved. Commissioner Cline reported on a recent trip to DC on behalf of the County where she was able to bring additional attention and information to the future of the trans basin diversion from the Eel River to the Russian River, including seeking support for funding. Cline also reported on the County's recent budget allocation of \$500,000 to the County Water Agency from one-time funds. This allows more flexibility and nimble response for contributions to IWPC and other water supply issues in the County. Chair Pauli reported on her recent trip to DC with ERPA representatives, providing briefings to USDA, Bureau of Reclamation, Dept of the Interior, and Office of Management and Budget, Congressman Thompson, Congressman Huffman's staff, and others. Alternate Commissioner Koball reported that he took initiative to meet with members of the agricultural community to aid in information sharing and improved communication. Legal Counsel Scott Shapiro presented a legal opinion memo regarding the Round Valley Indian Tribes water rights that will be shared on the IWPC website. Eel Russian Project Authority (ERPA) Executive Director David Manning provided an update on the CA Fish & Wildlife grant funding of which approximately \$9 million will help with the CEQA, design, permitting, and additional supporting work for the New Eel Russian Facility (NERF.) A consultant contract to conduct the CEQA on NERF has been signed. He briefed the Commission on the ongoing ERPA Revenue Study phase 1. A lengthy discussion was held on the preliminary budget. The outreach ad hoc led a discussion on public facing document. Consultant Eric Nagy provided an update on the USACE General Investigation Study to increase storage capacity at Lake Mendocino. IWPC is awaiting results of additional federal funding to continue the work and Nagy described efforts toward obtaining earmarks and budget allocations. A new progress report will be issued in the next few weeks.

**City of Ukiah (3/18/26):** The Council could not consider item "Re-Adoption of a Resolution Approving a Zero Tax Share Agreement Between the City of Ukiah and the County of Mendocino for the Ukiah Corporation Yard Annexation (1 Carousel Lane), Local Agency Formation Commission (LAFCo) File No. A-2025-06" due to an insufficient number of Councilmembers present.

\* \* \* \*

*Prepared and submitted to the Board of Trustees by: Elizabeth Salomone, General Manager*

*Mendocino County*

**Russian River Flood Control & Water Conservation Improvement District**

***P.O. Box 2104 Ukiah, CA 95482 707.462.5278 Website: [RRFC.net](http://RRFC.net) [DistrictManager@rrfc.net](mailto:DistrictManager@rrfc.net)***

March 4, 2026

By electronic filing

Debbie-Ann A. Reese, Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, D.C. 20426

Dear Secretary Reese,

**Re: NOTICE OF INTERVENTION  
Potter Valley Hydroelectric Project No. P- 77-334 - Application for Temporary Variance of  
Flow Requirements  
Applicant: Pacific Gas & Electric Company  
Notice of filing MOTION TO INTERVENE by the Mendocino County Russian River  
Flood Control and Water Conservation Improvement District**

The Mendocino County Russian River Flood Control and Water Conservation Improvement District (“District”) submits this Notice of Intervention for P-77-334 in response to FERC’s Notice of Application for Temporary Flow Modification Accepted for Filing, Soliciting Comments, Motions to Intervene and Protests re PG&E’s Potter Valley Hydroelectric Project issued February 20, 2026.

The District was formed primarily to manage and put to beneficial use the approximately 8,000 acre feet of water allocated to Mendocino County from the East Fork Russian River and Lake Mendocino. The District has substantial water supply contracts with County Water Districts and Mutual Water Companies for municipal supply, as well as agricultural, commercial, and industrial users within our service area. Diversions from the Eel River through the Potter Valley Project (PVP) provide a substantial portion of this water. Therefore, the District wishes to become a party to this proceeding to ensure the interests of the District’s constituency are represented.

Please include the following person on the official service list for any matter relating to these proceedings:

Elizabeth Salomone, General Manager  
MCRRFC&WCID  
PO Box 2104, Ukiah, CA 95482  
[DistrictManager@rrfc.net](mailto:DistrictManager@rrfc.net)

With respect,



Elizabeth Salomone  
General Manager

***President***  
*Christopher Watt*

***Vice President***  
*Tyler Rodrigue*

***Treasurer***  
*John Bailey*

***Trustee***  
*John Reardan*

***Trustee***  
*Dave Koball*



# Coyote Valley Dam General Investigation Study April 2026 Update



## • USACE Activities

- USACE paused study on October 20, 2025. Waiting for additional funding.

## • Sponsor Activities

- IWPC & Lytton exploring opportunities for shared federal messaging and advocacy.
- IWPC & Lytton met with Rep. Huffman on March 10<sup>th</sup>. The Congressman reaffirmed his support for the project and committed to help pursue additional funding.
- Next CVD Ad Hoc Committee Meeting – April 27<sup>th</sup>.

## • Funding Outlook

- Energy & Water Development Appropriations Bill passed and signed by the President on January 23<sup>rd</sup>.
  - Includes \$7.5M for USACE General Investigations (GI) Workplan.
  - Deadline to release list of projects funded is March 24<sup>th</sup> but will likely be delayed until release of the President's Budget.
- FY27 President's Budget is due anytime, currently expected by April 3<sup>rd</sup>.
- IWPC submitted FY27 Community Project Funding Requests through Rep. Huffman, Sen. Schiff, and Sen. Padilla.
  - Congressman Huffman confirmed the study is one of 20 projects he is advancing for funding consideration.



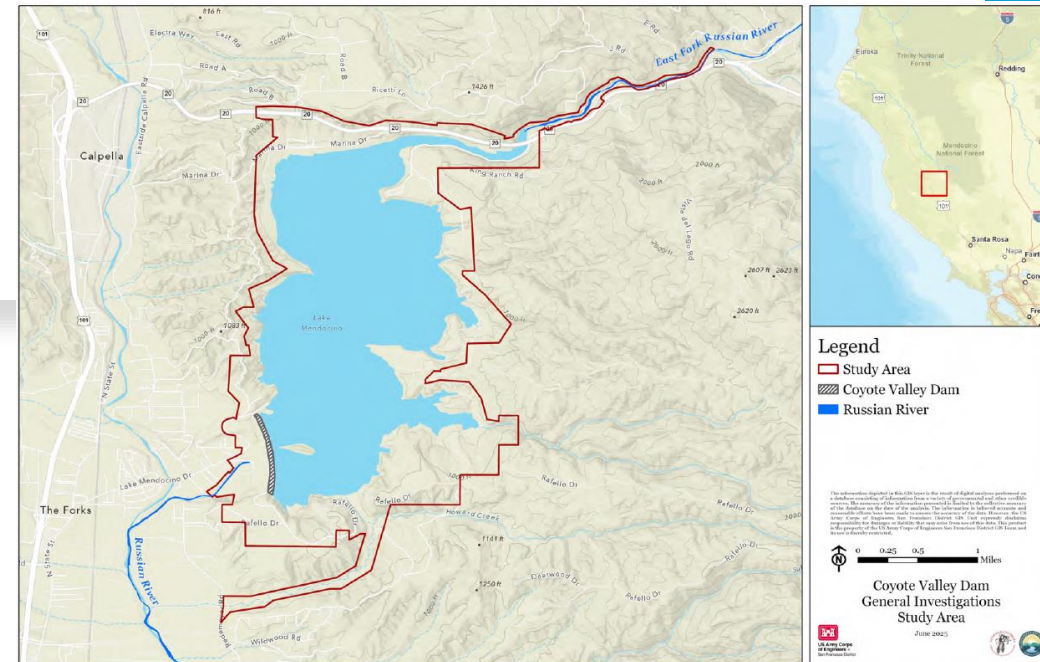
# Coyote Valley Dam General Investigation Study Background



Last Updated: 3/24/2026

- Study authorized by Section 1201(3) of the Water Resources Development Act of 2016 (PL 114-322).
- Feasibility Cost Sharing Agreement signed March 31, 2025
  - MCIWPC and Lytton Rancheria are joint non-Federal sponsors
  - Includes \$658,000 credit for Tribal participation.
  - Establishes \$3,000,000 budget cost-shared 50% Fed / 50% Non-Fed minus Tribal credit.
  - Local Agreement between MCIWPC and Lytton signed March 19, 2025.
- Federal Appropriations History:
  - FY 2024 = \$500,000
  - FY 2025 = \$0
  - FY 2026 = TBD
- Completed Activities:
  - NEPA interagency kickoff meeting conducted June 26, 2025; additional scoping will resume once additional federal funds are received.
  - Series of meetings (charettes) held July 2025 to identify study problems and opportunities and begin documenting existing and future conditions.
  - Coyote Valley Dam site visit occurred August 5, 2025.

Study Area



# Document Accessibility Report

## Russian River Flood Control and Water Conservation Improvement District



### Compliance Score

1,285 documents protected by DocAccess

ADA COMPLIANCE STATUS  
Protected by DocAccess

1,285

DOCUMENTS  
PROTECTED

2

NOT YET PROTECTED

1,287

TOTAL DOCUMENTS

**Mendocino County Russian River Flood Control  
& Water Conservation Improvement District**

**STAFF REPORT**

**Agenda Item 11: Water Supply Conditions**

**Monday, April 6, 2026**

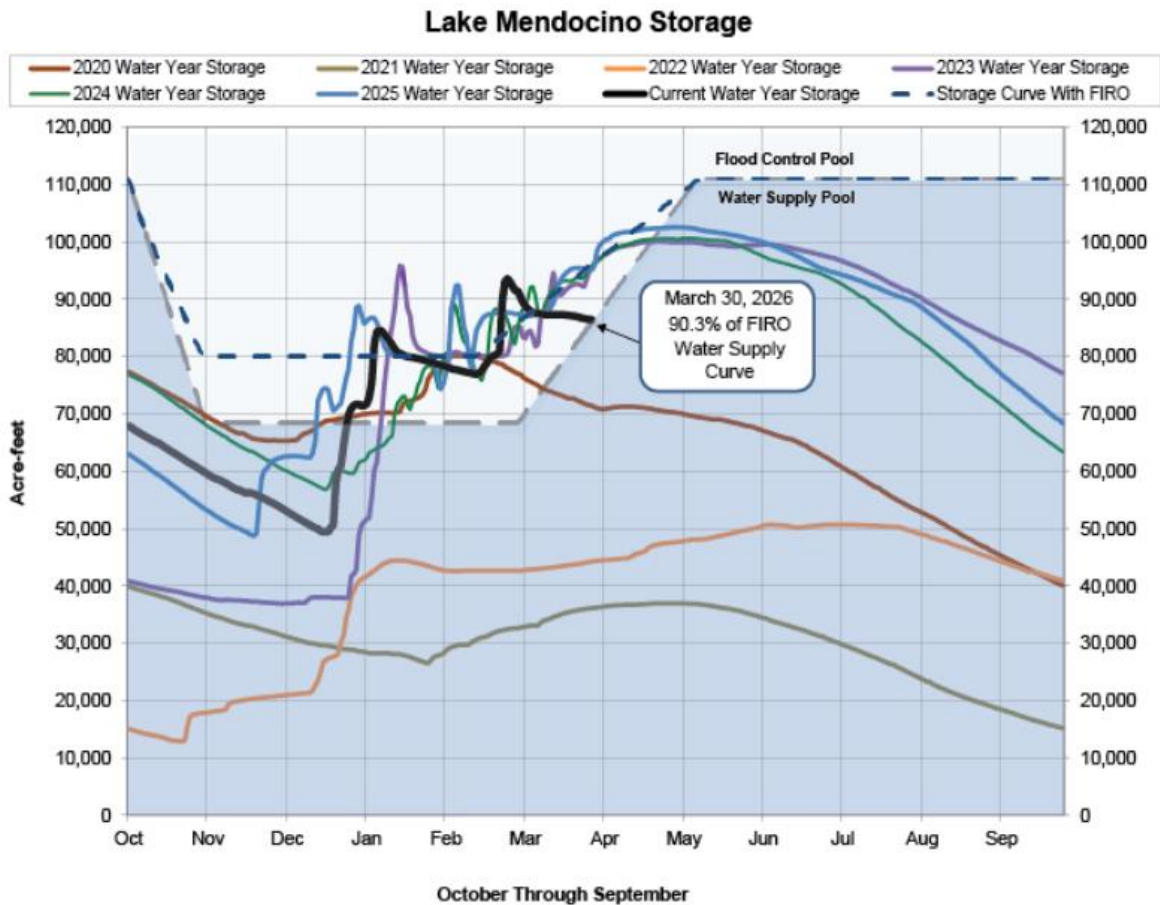
**The Strategic Plan** relevant priorities are: **Water Supply Security** by ensuring reliable, resilient, and available sources of water through improved river and reservoir operations; and **Advocacy and Engagement** in support of improved public awareness and understanding of water issues.

**Lake Mendocino and the Mainstem Upper Russian River**

Storage level was 86,388 acre feet as of March 30, 2026 up from 79,278 acre feet on January 26, 2026.

The Water Supply Condition will remain Normal through April 15<sup>th</sup> but will likely shift to a Dry condition on April 16<sup>th</sup> unless multiple storms are received. Lake Mendocino storage was very close to the April 1<sup>st</sup> Dry storage threshold, missing it by about 200 acre fee. The April 1<sup>st</sup> and April 16<sup>th</sup> Dry storage threshold values are 86,000 and 91,000 ac-ft in Lake Mendocino. Minimum instream flow requirement thresholds changed on April 1<sup>st</sup> to 185 cfs for the Upper Russian River and 75 for the Lower RR, as per D1610.

<b>Lake Mendocino</b>		<b>3/30</b>
<b>Current Storage (acre-feet)</b>		86,388
<b>FIRO Storage Curve (acre-feet)</b>		95,703
<b>% of FIRO Storage Curve</b>		90.27%
<b>7-day change (acre-feet)</b>		-664



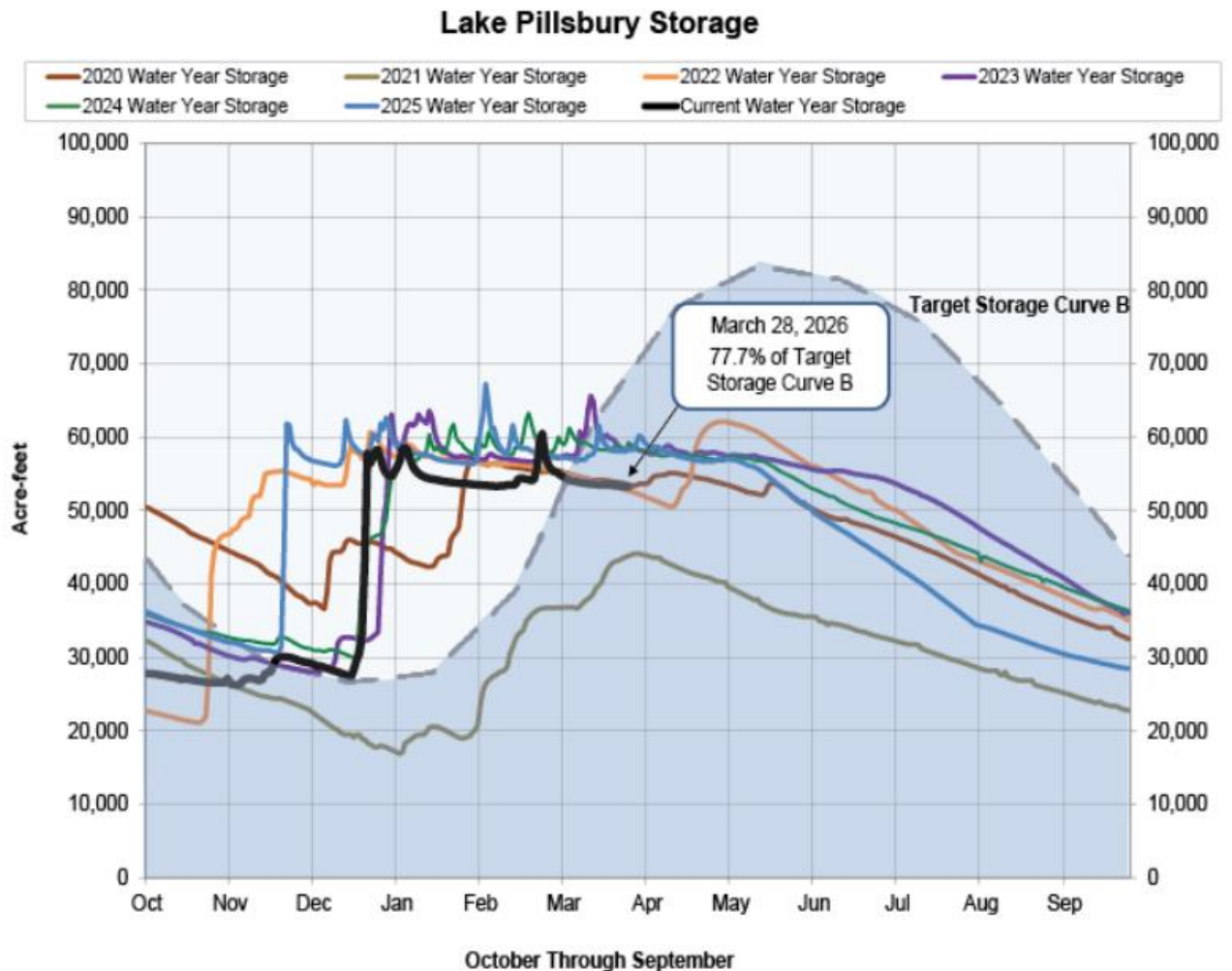
*(Continued...)*

**(Lake Mendocino and the Mainstem Upper Russian River Continued)**

On March 19, 2026, Sonoma County Water Agency filed temporary urgency change petitions with the State Water Resources Control Board, Division of Water Rights requesting approval of temporary changes to water right Permits in the Russian River watershed. The State Water Resources Control Board issued a comment period on the Temporary Urgency Change Petition (TUCP) that closes by **4:30 pm on April 27, 2026**. For more information see: <https://rrfc.specialdistrict.org/current-russian-river-and-lake-mendocino-operations> or Sonoma Water’s TUCP webpage: [www.sonomawater.org/tucp](http://www.sonomawater.org/tucp).)

**Operations of the Trans-Basin Diversion Through PG&E Owned “Potter Valley Project”**

On January 30th, PG&E filed a request for a Temporary Flow Amendment (Variance) for the Potter Valley Hydroelectric Project, Federal Energy Regulatory Commission (FERC.) In February, PG&E filed supplemental information to the application and FERC issued notice of the public comment period which ended March 23, 2026. No order has been issued by FERC as of 3/31/26. For more information see: <https://rrfc.specialdistrict.org/pg-e-2025-potter-valley-project-operations> for more information.



\* \* \* \*

*Prepared and submitted to the Board of Trustees by: Elizabeth Salomone, General Manager*

*Mendocino County Russian River Flood Control &  
Water Conservation Improvement District*

**STAFF REPORT**

**Agenda Item 12a: March 2026 Financial Report**

**April 6, 2026**

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Revenue

February 2026: Additional revenue not shown on previous report: \$ 28,789.23

- \$1,069.23 CLASS interest
- \$27,720 contract water sales

March 2026: \$111,164.13

- \$1,172.23 CLASS interest
- \$109,991.90 contract water sales

Expenses

February 2026: Additional expenses not shown on previous report: \$8,136.66

- \$8,136.66 payroll expenses

March 2026: \$28,875.99, notably:

- -\$9,510 for USGS Streamflow Gage- reimbursement from N. Gualala for passthrough
- \$3,929.04 for LAFCo application and CEQA legal expenses
- \$1,801.10 Office Operating Expenses (includes annual website hosting)
- \$10,226.86 for meters (currently allocated to Capital Reserves account.)

Other

- Financial reports subject to change after corrections and adjustments by Accountant and Auditor.
- Reconciliations are up to date as of the end of **March 2026**.
- Additional reports or information available upon request.

Recommendation:

- Move to accept and file the financial reports for March 2026.

Attachments:

1. Profit & Loss Report – March 2026 only
2. Income & Expense / Budget Vs Actual Report – Fiscal Year to date
3. Profit & Loss Previous Year Comparison Report– Fiscal Year to date
4. Balance Sheet Previous Year Comparison Report– Fiscal Year to date
5. Monthly Payment Detail Report– March 2026
6. Contracted Water Worksheet as of April 1, 2026

\* \* \* \*

*Prepared and submitted to the Board of Trustees by: Elizabeth Salomone, General Manager*

Mendocino County Russian River Flood Control District  
Profit & Loss Prev Year Comparison

Cash Basis

March 2026

	Mar 26
Ordinary Income/Expense	
Income	
4001 · Contract Water Sales	109,991.90
4082 · Interest-CA CLASS	1,172.23
Total Income	111,164.13
Expense	
Payroll Expenses	15,372.65
Water Supply Expenses	
5030 · USGS, streamflow gage	
5030.00 · USGS Gage reimbursement	-17,550.00
5030 · USGS, streamflow gage - Other	8,040.00
Total 5030 · USGS, streamflow gage	-9,510.00
5050 · Projects	
5057 · LAFCo Applications	
5057.04 · LAFCo Apps-CEQA Legal Action	2,534.70
5057 · LAFCo Applications - Other	1,394.34
Total 5057 · LAFCo Applications	3,929.04
5059 · Trans Basin Diversion	
5059.01 · TB Div - Legal Counsel	1,713.60
Total 5059 · Trans Basin Diversion	1,713.60
Total 5050 · Projects	5,642.64
Total Water Supply Expenses	-3,867.36
General & Administrative Exp	
5100 · Consulting	
5101 · Accounting	195.00
5103 · Engineering- General	367.50
5105 · Legal-General	1,289.28
5109 · Human Resources	1,725.00
5110 · Strategic Planning	522.50
Total 5100 · Consulting	4,099.28

Mendocino County Russian River Flood Control District  
Profit & Loss Prev Year Comparison

Cash Basis

March 2026

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	<u>Mar 26</u>
5120 · Vehicle	58.38
5160 · Office Operating Expenses	1,801.10
5161 · Rent, Utilities	1,125.00
5170 · Training & Conferences	<u>60.08</u>
Total General & Administrative Exp	<u>7,143.84</u>
Total Expense	<u>18,649.13</u>
Net Ordinary Income	92,515.00
Other Income/Expense	
Other Expense	
5710 · Use of Capital Reserves	<u>10,226.86</u>
Total Other Expense	<u>10,226.86</u>
Net Other Income	<u>-10,226.86</u>
Net Income	<u><u>82,288.14</u></u>

Mendocino County Russian River Flood Control District

Income & Expense / Budget vs. Actual

Cash Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Budget
Ordinary Income/Expense		
Income		
4001 · Contract Water Sales	241,355.54	524,040.00
4050 · Property Taxes	44,787.89	65,000.00
4080 · Interest-LAIF	11,860.35	18,000.00
4082 · Interest-CA CLASS	14,896.70	9,000.00
4100 · Other Income	918.45	
Total Income	313,818.93	616,040.00
Expense		
Payroll Expenses	149,984.80	207,000.00
Water Supply Expenses		
5020 · Water Rights		
5020.01 · Annual Fees	16,732.45	17,000.00
5020.02 · Legal Counsel	0.00	2,000.00
5020.03 · WR Engineering	0.00	2,000.00
5020.04 · Meter Maintenance	0.00	500.00
Total 5020 · Water Rights	16,732.45	21,500.00
5030 · USGS, streamflow gage		
5030.00 · USGS Gage reimbursement	-17,550.00	0.00
5030 · USGS, streamflow gage - Other	23,385.00	15,000.00
Total 5030 · USGS, streamflow gage	5,835.00	15,000.00
5031 · JPAs	0.00	5,000.00
5040 · Channel Maintenance		
5040.01 · Channel Maint.-Legal	4,701.18	
5040 · Channel Maintenance - Other	1,175.00	20,000.00
Total 5040 · Channel Maintenance	5,876.18	20,000.00
5050 · Projects		
5051 · Grants/Funding Analysis-general	0.00	3,000.00

## Mendocino County Russian River Flood Control District

## Income &amp; Expense / Budget vs. Actual

Cash Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Budget
5056 · License Change Petition		
5056.01 · Chg Pet- Legal Counsel	4,062.66	
5056.02 · Chg Pet - Engineering	7,845.85	
5056.03 · Chg Pet - Fees	20,850.00	
5056 · License Change Petition - Other	0.00	35,000.00
Total 5056 · License Change Petition	32,758.51	35,000.00
5057 · LAFCo Applications		
5057.00 · RVCWD reimbursement	-31,646.68	
5057.01 · LAFCo Apps - Legal Counsel	21,968.76	
5057.02 · LAFCo Apps - Engineering	2,609.00	
5057.04 · LAFCo Apps-CEQA Legal Action	15,583.29	
5057 · LAFCo Applications - Other	13,088.63	10,000.00
Total 5057 · LAFCo Applications	21,603.00	10,000.00
5059 · Trans Basin Diversion		
5059.01 · TB Div - Legal Counsel	15,476.58	
5059 · Trans Basin Diversion - Other	0.00	110,000.00
Total 5059 · Trans Basin Diversion	15,476.58	110,000.00
5060 · Coyote Valley Dam Modernization		
5060.02 · COY Modernization-legal	337.50	
5060 · Coyote Valley Dam Modernization - Other	0.00	90,500.00
Total 5060 · Coyote Valley Dam Modernization	337.50	90,500.00
Total 5050 · Projects	70,175.59	248,500.00
Total Water Supply Expenses	98,619.22	310,000.00
General & Administrative Exp		
5100 · Consulting		
5101 · Accounting	3,638.24	8,000.00
5102 · Audit	9,500.00	10,000.00
5103 · Engineering- General	997.50	2,000.00
5104 · Administrative Support	1,325.00	5,000.00
5105 · Legal-General	5,258.88	5,000.00
5109 · Human Resources	3,237.50	2,000.00
5110 · Strategic Planning	3,657.50	8,000.00
Total 5100 · Consulting	27,614.62	40,000.00

Mendocino County Russian River Flood Control District  
Income & Expense / Budget vs. Actual

Cash Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Budget
5120 · Vehicle	1,280.47	2,000.00
5130 · Insurance	7,858.92	14,000.00
5140 · LAFCO Apportionment Fee	1,009.53	1,500.00
5150 · Memberships	2,520.00	3,000.00
5160 · Office Operating Expenses	12,429.81	14,000.00
5161 · Rent, Utilities	4,500.00	5,000.00
5170 · Training & Conferences	3,222.35	5,000.00
5180 · Stipends, Meetings	9,664.11	13,000.00
5190 · Property Tax Admin Fees	0.00	1,500.00
Total General & Administrative Exp	<u>70,099.81</u>	<u>99,000.00</u>
Total Expense	<u>318,703.83</u>	<u>616,000.00</u>
Net Ordinary Income	-4,884.90	40.00
Other Income/Expense		
Other Expense		
5710 · Use of Capital Reserves	<u>10,226.86</u>	
Total Other Expense	<u>10,226.86</u>	
Net Other Income	<u>-10,226.86</u>	<u>0.00</u>
Net Income	<u><u>-15,111.76</u></u>	<u><u>40.00</u></u>

Mendocino County Russian River Flood Control District  
Profit & Loss Prev Year Comparison

Cash Basis

July 2025 through June 2026

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
4001 · Contract Water Sales	241,355.54	421,507.62	-180,152.08	-42.7%
4002 · Surplus Water Sales	0.00	67,130.94	-67,130.94	-100.0%
4050 · Property Taxes	44,787.89	73,222.18	-28,434.29	-38.8%
4080 · Interest-LAIF	11,860.35	24,256.19	-12,395.84	-51.1%
4081 · Interest-SBMC	0.00	35.11	-35.11	-100.0%
4082 · Interest-CA CLASS	14,896.70	9,791.76	5,104.94	52.1%
4100 · Other Income	918.45	121.00	797.45	659.1%
4110 · Reimbursed Expenses	0.00	17,529.24	-17,529.24	-100.0%
4130 · Unrealized Gain(Loss) Invstment	0.00	2,561.16	-2,561.16	-100.0%
<b>Total Income</b>	<b>313,818.93</b>	<b>616,155.20</b>	<b>-302,336.27</b>	<b>-49.1%</b>
Expense				
Payroll Expenses				
5001 · Gross Wages	105,219.00	139,402.31	-34,183.31	-24.5%
5002 · CalPERS Employer Expense	8,375.40	10,763.36	-2,387.96	-22.2%
5003 · CalPERS Employer 457 Expense	5,962.58	5,574.92	387.66	7.0%
5004 · Health Insurance	12,201.56	16,324.58	-4,123.02	-25.3%
5005 · Medicare	1,702.59	2,219.79	-517.20	-23.3%
5006 · FICA	7,280.07	9,491.49	-2,211.42	-23.3%
5007 · CalPERS 1959 Survivor Billing	87.60	91.60	-4.00	-4.4%
5008 · CALPERS GASB-68 Fees	430.00	0.00	430.00	100.0%
5009 · Unfunded Pension Liability	8,726.00	7,872.00	854.00	10.9%
<b>Total Payroll Expenses</b>	<b>149,984.80</b>	<b>191,740.05</b>	<b>-41,755.25</b>	<b>-21.8%</b>
Water Supply Expenses				
5020 · Water Rights				
5020.01 · Annual Fees	16,732.45	16,732.45	0.00	0.0%
5020.02 · Legal Counsel	0.00	1,974.96	-1,974.96	-100.0%
5020.04 · Meter Maintenance	0.00	511.43	-511.43	-100.0%
5020.05 · Meter & Data Mgmt Program	0.00	1,940.51	-1,940.51	-100.0%
<b>Total 5020 · Water Rights</b>	<b>16,732.45</b>	<b>21,159.35</b>	<b>-4,426.90</b>	<b>-20.9%</b>
5030 · USGS, streamflow gage				
5030.00 · USGS Gage reimbursement	-17,550.00	-16,750.00	-800.00	-4.8%
5030 · USGS, streamflow gage - Other	23,385.00	29,820.00	-6,435.00	-21.6%
<b>Total 5030 · USGS, streamflow gage</b>	<b>5,835.00</b>	<b>13,070.00</b>	<b>-7,235.00</b>	<b>-55.4%</b>
5031 · JPAs				
5031.01 · IWPC	0.00	3,513.00	-3,513.00	-100.0%
<b>Total 5031 · JPAs</b>	<b>0.00</b>	<b>3,513.00</b>	<b>-3,513.00</b>	<b>-100.0%</b>
5040 · Channel Maintenance				
5040.01 · Channel Maint.-Legal	4,701.18	5,709.96	-1,008.78	-17.7%
5040 · Channel Maintenance - Other	1,175.00	7,325.00	-6,150.00	-84.0%
<b>Total 5040 · Channel Maintenance</b>	<b>5,876.18</b>	<b>13,034.96</b>	<b>-7,158.78</b>	<b>-54.9%</b>

	Jul '25 - Jun 26	Jul '24 - Jun 25	\$ Change	% Change
5050 · Projects				
5056 · License Change Petition				
5056.01 · Chg Pet- Legal Counsel	4,062.66	21,774.96	-17,712.30	-81.3%
5056.02 · Chg Pet - Engineering	7,845.85	27,489.40	-19,643.55	-71.5%
5056.03 · Chg Pet - Fees	20,850.00	0.00	20,850.00	100.0%
Total 5056 · License Change Petition	32,758.51	49,264.36	-16,505.85	-33.5%
5057 · LAFCo Applications				
5057.00 · RVCWD reimbursement	-31,646.68	-11,184.25	-20,462.43	-183.0%
5057.01 · LAFCo Apps - Legal Counsel	21,968.76	13,300.80	8,667.96	65.2%
5057.02 · LAFCo Apps - Engineering	2,609.00	9,483.15	-6,874.15	-72.5%
5057.03 · LAFCo Apps - Consultant	0.00	10,067.50	-10,067.50	-100.0%
5057.04 · LAFCo Apps-CEQA Legal Action	15,583.29	0.00	15,583.29	100.0%
5057 · LAFCo Applications - Other	13,088.63	2,000.00	11,088.63	554.4%
Total 5057 · LAFCo Applications	21,603.00	23,667.20	-2,064.20	-8.7%
5059 · Trans Basin Diversion				
5059.01 · TB Div - Legal Counsel	15,476.58	16,919.13	-1,442.55	-8.5%
5059.03 · TB Div- IWPC	0.00	57,929.00	-57,929.00	-100.0%
Total 5059 · Trans Basin Diversion	15,476.58	74,848.13	-59,371.55	-79.3%
5060 · Coyote Valley Dam Modernization				
5060.01 · COY via IWPC	0.00	22,558.00	-22,558.00	-100.0%
5060.02 · COY Modernization-legal	337.50	1,793.88	-1,456.38	-81.2%
Total 5060 · Coyote Valley Dam Modernization	337.50	24,351.88	-24,014.38	-98.6%
Total 5050 · Projects	70,175.59	172,131.57	-101,955.98	-59.2%
Total Water Supply Expenses	98,619.22	222,908.88	-124,289.66	-55.8%
General & Administrative Exp				
5100 · Consulting				
5101 · Accounting	3,638.24	14,528.31	-10,890.07	-75.0%
5102 · Audit	9,500.00	9,500.00	0.00	0.0%
5103 · Engineering- General	997.50	0.00	997.50	100.0%
5104 · Administrative Support	1,325.00	2,884.70	-1,559.70	-54.1%
5105 · Legal-General	5,258.88	12,013.43	-6,754.55	-56.2%
5109 · Human Resources	3,237.50	1,762.50	1,475.00	83.7%
5110 · Strategic Planning	3,657.50	0.00	3,657.50	100.0%
Total 5100 · Consulting	27,614.62	40,688.94	-13,074.32	-32.1%
5120 · Vehicle	1,280.47	1,225.07	55.40	4.5%
5130 · Insurance	7,858.92	10,530.55	-2,671.63	-25.4%
5140 · LAFCO Apportionment Fee	1,009.53	1,160.41	-150.88	-13.0%
5150 · Memberships	2,520.00	6,485.00	-3,965.00	-61.1%
5160 · Office Operating Expenses	12,429.81	7,179.83	5,249.98	73.1%
5161 · Rent, Utilities	4,500.00	4,500.00	0.00	0.0%
5170 · Training & Conferences	3,222.35	492.74	2,729.61	554.0%

	<u>Jul '25 - Jun 26</u>	<u>Jul '24 - Jun 25</u>	<u>\$ Change</u>	<u>% Change</u>
5180 · Stipends, Meetings	9,664.11	3,900.00	5,764.11	147.8%
5190 · Property Tax Admin Fees	0.00	2,132.42	-2,132.42	-100.0%
5200 · Election	0.00	323.26	-323.26	-100.0%
Total General & Administrative Exp	<u>70,099.81</u>	<u>78,618.22</u>	<u>-8,518.41</u>	<u>-10.8%</u>
Total Expense	<u>318,703.83</u>	<u>493,267.15</u>	<u>-174,563.32</u>	<u>-35.4%</u>
Net Ordinary Income	-4,884.90	122,888.05	-127,772.95	-104.0%
Other Income/Expense				
Other Expense				
5710 · Use of Capital Reserves	10,226.86	7,703.27	2,523.59	32.8%
5900 · Depreciation Expense	0.00	13,514.17	-13,514.17	-100.0%
Total Other Expense	<u>10,226.86</u>	<u>21,217.44</u>	<u>-10,990.58</u>	<u>-51.8%</u>
Net Other Income	<u>-10,226.86</u>	<u>-21,217.44</u>	<u>10,990.58</u>	<u>51.8%</u>
Net Income	<u><u>-15,111.76</u></u>	<u><u>101,670.61</u></u>	<u><u>-116,782.37</u></u>	<u><u>-114.9%</u></u>

Mendocino County Russian River Flood Control District  
Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2026

	Jun 30, 26	Jun 30, 25	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1020 · CA CLASS				
1024 · Water Reliability Reserve	255,257.78	255,257.78	0.00	0.0%
1020 · CA CLASS - Other	119,430.68	254,533.98	-135,103.30	-53.1%
Total 1020 · CA CLASS	374,688.46	509,791.76	-135,103.30	-26.5%
1000 · SBMC Checking	266,962.84	155,942.23	111,020.61	71.2%
1010 · LAIF				
1011 · Capital Reserve	92,000.00	70,000.00	22,000.00	31.4%
1012 · Emergency Reserve	50,000.00	37,000.00	13,000.00	35.1%
1013 · Operating Reserve	308,000.00	250,000.00	58,000.00	23.2%
1014 · Water Reliability Reserve	68,652.92	161,652.92	-93,000.00	-57.5%
1010 · LAIF - Other	41,968.49	24,161.05	17,807.44	73.7%
Total 1010 · LAIF	560,621.41	542,813.97	17,807.44	3.3%
1019 · LAIF - Fair Market Value	650.46	650.46	0.00	0.0%
Total Checking/Savings	1,202,923.17	1,209,198.42	-6,275.25	-0.5%
Accounts Receivable	-24.40	0.00	-24.40	-100.0%
Other Current Assets	0.00	12,990.43	-12,990.43	-100.0%
Total Current Assets	1,202,898.77	1,222,188.85	-19,290.08	-1.6%
Fixed Assets				
1401 · Meters & Vehicles	144,324.90	144,324.90	0.00	0.0%
1499 · Accumulated Depreciation	-131,883.64	-131,883.64	0.00	0.0%
Total Fixed Assets	12,441.26	12,441.26	0.00	0.0%
Other Assets				
1600 · Deferred Outflows	47,197.00	47,197.00	0.00	0.0%
Total Other Assets	47,197.00	47,197.00	0.00	0.0%
<b>TOTAL ASSETS</b>	<b>1,262,537.03</b>	<b>1,281,827.11</b>	<b>-19,290.08</b>	<b>-1.5%</b>

Mendocino County Russian River Flood Control District  
Balance Sheet Prev Year Comparison

Cash Basis

As of June 30, 2026

	Jun 30, 26	Jun 30, 25	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Other Current Liabilities				
2030 · Vacation/Sick Accrual	33,746.72	33,746.72	0.00	0.0%
2050 · Payroll Liabilities	0.00	4,178.32	-4,178.32	-100.0%
Total Other Current Liabilities	33,746.72	37,925.04	-4,178.32	-11.0%
Total Current Liabilities	33,746.72	37,925.04	-4,178.32	-11.0%
Long Term Liabilities				
2600 · Deferred Inflows	4,485.00	4,485.00	0.00	0.0%
2700 · Net Pension Liability	69,892.00	69,892.00	0.00	0.0%
Total Long Term Liabilities	74,377.00	74,377.00	0.00	0.0%
Total Liabilities	108,123.72	112,302.04	-4,178.32	-3.7%
Equity				
3000 · Opening Bal Equity	541,116.95	541,116.95	0.00	0.0%
3001 · Retained Earnings	628,408.12	526,737.51	101,670.61	19.3%
Net Income	-15,111.76	101,670.61	-116,782.37	-114.9%
Total Equity	1,154,413.31	1,169,525.07	-15,111.76	-1.3%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,262,537.03</b>	<b>1,281,827.11</b>	<b>-19,290.08</b>	<b>-1.5%</b>

## Mendocino County Russian River Flood Control District

## Monthly Payment Detail

Cash Basis

As of March 31, 2026

Date	Name	Memo	Paid Amount
1000 · SBMC Checking			
03/09/2026	Cardmember Service	Credit card 1/14 to 2/11/26, pd 3/9/26	-232.36
03/23/2026	Christiansen Properties	Office rent for April, May & June 2026	-1,125.00
03/31/2026	CPS HR Consulting	HR & Strat Planning, Jan & Feb service dates	-2,247.50
03/09/2026	Herum/Crabtree/Suntag	Legal Counsel February service dates	-6,931.92
03/08/2026	Intuit	Monthly payroll subscription	-7.00
03/31/2026	Starting Line Advisory	Accounting service dates-March 2026	-195.00
03/09/2026	Streamline	2026 Streamline website hosting	-1,572.20
03/16/2026	Team Mobile	Cell Phone 1-23 to 2-22-26 service dates	-108.00
03/02/2026	TechnoFlo Systems	Invoice 53547 & 53546 Orsi-Heritance and East Sanel meters	-3,504.88
03/17/2026	TechnoFlo Systems	Invoice 53749, 4x Hildreth meters	-6,721.98
03/31/2026	USGS	Bill #90160887 Fed FY Qtr 1 10/1-25 - 12/31/25	-8,040.00
03/10/2026	Wagner & Bonsignore CCE	Civil Engineers Feb 2026 Service Dates	-277.50
03/31/2026	Wagner & Bonsignore CCE	Civil Engineers Dec 2025 Service Dates	-90.00
Total 1000 · SBMC Checking			-31,053.34
TOTAL			-31,053.34

## Project Water Worksheet as of April 1, 2026

Current 2026 totals  
in Acre Feet

<b>Project Water Licensed to MC RRFC &amp; WCID:</b>	<b>7940</b>
<b>2026 Contracted Non-Retail Suppliers:</b>	<b>5260</b>
<b>2026 Contracted Retail Suppliers:</b>	<b>2634</b>
Calpella CWD	85
Henry Station Mutual Water Co	8
Hopland PUD	222
Millview CWD - All Use	1171.15
Rogina Water	200
Redwood Valley CWD	328.85
River Estates Mutual Water Company	26
Willow CWD - All Use	593
<b>Contracted Retail Suppliers Total:</b>	<b>2634</b>

**Contracted Total:** **7894**

**Current Uncontracted Water Supply as of 4/1/26:** **46**

**Redwood Valley County Water District Surplus Use Totals:**

Month	2025 Water diverted, in acre feet	2026 Water diverted, in acre feet
January	13.39	0.00
February	14.86	23.11
March	14.69	
April	6.98	
May	68.76	
June	168.42	
July	172.40	
August	159.25	
September	104.84	
October	34.01	
November	20.08	
December	18.58	
<b>Totals:</b>	<b>796.26</b>	<b>23.11</b>

Surplus water <b>OFFERED FOR TRANSFER</b> from customers in 2026:	n/a
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Surplus water notice will go out in April.

5 **DRAFT MINUTES**

6 **Regular Meeting of March 2, 2026**

7 **At District Office: 304 N. State Street, Ukiah, CA 95482 and on Zoom**

8 **1. Roll Call**

9 President Watt called the meeting to order at 5:03 PM.

10  
11 Trustees Present: Christopher Watt, President  
12 John Reardan, Vice President  
13 Tyler Rodrigue, Treasurer  
14 John Bailey, Trustee  
15 Dave Koball, Trustee  
16

17 Staff: Elizabeth Salomone, General Manager  
18 Jeanne Zolezzi, Legal Counsel  
19

20 **2. Approval of Agenda**

21 Trustee Bailey moved to approve the agenda. Vice President Reardan seconded the motion. The motion was  
22 approved by the following vote:

23  
24 Ayes: 5 (Koball, Bailey, Rodrigue, Reardan, Watt)  
25

26 **CLOSED SESSION**

27 **3. Conference with Real Property Negotiators (Gov. Code § 54956.8)**

28 *Property:* Potter Valley Project | *Agency negotiator:* General Manager, General Counsel, Board Members  
29 *Negotiating parties:* Agency, Inland Water & Power Agency, PG&E | *Under negotiation:* Purchasing Entity  
30

31 **4. Conference with Legal Counsel – Anticipated Litigation**

32 (Paragraph (2) of subdivision (d) of Gov. Code § 54956.9) *Significant exposure to litigation:* One Case  
33

34 The Board entered closed session with legal counsel at 5:04 PM. The Board returned to open public session  
35 at 7:04 PM. There was no reportable action from Closed Session.  
36

37 President Watt called a break from 7:04 PM to 7:11 PM.  
38

39 **AUDIENCE COMMENTS ON NON-AGENDA ITEMS**

40  
41 **5. Public Expression**  
42

43 Chuck Vau addressed the Board with the following questions: \*How did RVCWD get a contract for the  
44 overlap area? \*What is the Board doing about the Uniform Water Supply & Purchase Agreement article  
45 12.2.1? \*What is the District doing to secure other surplus water?  
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(Continued...)

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**ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

**6. Strategic and Annual Operations Planning**

Trustee Bailey moved to approve the 2026 Annual Operations Plan. Treasurer Rodrigue seconded the motion. The motion was approved by the following vote:

Ayes: 5 (Koball, Bailey, Rodrigue, Reardan, Watt)

**REGULAR BUSINESS, INFORMATION, AND REPORT ITEMS**

**7. General Manager Report & Correspondence**

No comments or questions.

**8. Water Supply Conditions Update**

No comments or questions.

**9. Consent Calendar**

- a) Acceptance of the February 2026 Financial Reports
- b) Approval of February 2, 2026 Regular Board Meeting minutes
- c) Approval of February 11, 2026 Special Board Meeting minutes
- d) Approval of Financial Statements & Independent Auditors' Report for Fiscal Year 2024-2025

Trustee Bailey moved to approve the consent calendar. Vice President Reardan seconded the motion. The motion was approved by the following vote:

Ayes: 5 (Koball, Bailey, Rodrigue, Reardan, Watt)

**10. Trustee & Committee Reports –**

*Trustee Koball* reported on a recent meeting he attended with local agricultural community representatives.

*President Watt* reported on the recent Groundwater Sustainability Agency Technical Advisory Committee meeting.

**11. Direction on Future Agenda Items- None**

**ADJOURNMENT**

President Watt adjourned the meeting at 8:05 PM.

***APPROVED by Board of Trustees on April 6, 2026***

\_\_\_\_\_  
President of the Board of Trustees

\_\_\_\_\_  
Secretary of the Board of Trustees

***President***  
*Christopher Watt*

***Vice President***  
*Tyler Rodrigue*

***Treasurer***  
*John Bailey*

***Trustee***  
*John Reardan*

***Trustee***  
*Dave Koball*