

Agenda
Rio Linda / Elverta Community Water District
Executive Committee

August 09, 2023 @ 6:00 P.M.

Visitors / Depot Center
6730 Front St.
Rio Linda, CA 95673

THIS MEETING WILL BE PHYSICALLY OPEN TO THE PUBLIC.

Public documents relating to any open session items listed on this agenda that are distributed to the Committee members less than 72 hours before the meeting are available for public inspection on the counter of the District Office at the address listed above.

The public may address the Committee concerning any item of interest. Persons who wish to comment on either agenda or non-agenda items should address the Executive Committee Chair. The Committee Chair will call for comments at the appropriate time. Comments will be subject to reasonable time limits (3 minutes).

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability related modification or accommodation to participate in this meeting, then please contact the District office at (916) 991-1000. Requests must be made as early as possible and at least one full business day before the start of the meeting.

Call to Order

Public Comment

This is an opportunity for the public to comment on non-agenda items within the subject matter jurisdiction of the Committee. Comments are limited to 3 minutes.

Items for Discussion:

1. Engineer's Update.
2. Continue Discussion of Updating the Capital Improvements Projects List Adopted by the Board in April 2020.
3. Discuss the Need and Process to Update the District's Capacity Fee Program.
4. Continue Discussing Proposed Revisions to District Policy 2.01.150.
5. Discuss the Annual Performance Review of the General Manager Process.
6. Discuss Formal Adoption of the Fiscal Year 2023/2024 Operating and Capital Budget.
7. Continue Discussion of Waterways Newsletter.
8. Discuss Expenditures for June 2023.
9. Discuss Financial Reports for June 2023.

Directors' and General Manager Comments:

X - Server Replacement Options

Y – Rosenberg's Rules of Order

Items Requested for Next Month's Committee Agenda:

Adjournment

Next Executive Committee meeting: Wednesday, September 13, 2023, Visitors / Depot Center.

ADA COMPLIANCE STATEMENT

In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916-991-1000. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.



Executive Committee Agenda Item: 1

Date: August 9, 2023

Subject: General Status Update from the District Engineer

Contact: Mike Vasquez, PE, PLS, Contract District Engineer

Recommended Committee Action:

Receive a status report on specific focus items currently being addressed by the District Engineer.

Current Background and Justification:

Subjects anticipated for discussion include:

1. Dry Creek Road Pipe Replacement Project
2. Capital Improvement Program Projects List
3. Sacramento Area Sewer District Upper Dry Creek Interceptor Relief Project
4. Well 15 Hexavalent Chromium Treatment
5. Water Use Efficiency Objective

Conclusion:

I recommend the Executive Committee receive the status report from the District Engineer. Then, if necessary and appropriate, forward an item(s) onto the August 28, 2023 Board of Directors Meeting agenda with recommendations as necessary.



Executive Committee Agenda Item: 2

Date: August 9, 2023

Subject: Capital Improvements Projects List

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should continue discussing the need to update the Capital Improvements Projects List. Then, provide direction to staff.

Current Background and Justification:

The Board adopted the Capital Improvements Projects List in April 2020, which was then used as the basis for establishing a Capital Budget based on actual District needs. Prior to April 2020, the District budgeting for capital improvements on the basis of the State's compliance order, which (among other things) mandated the District budget an arbitrary \$600,000 annually for capital improvements.

The Executive Committee discussed the appropriateness of updating the Capital Improvements Projects List and forwarded the item onto the July 24th Board agenda. The July 24th Board then forwarded the item back to Committee, with the Chair advocating for a Public Workshop.

The April 2020 Board adoption of the Capital Improvements Projects List followed nearly a year of discussions. The Capital Improvement Projects List prior to April 2020 was dominated by many items that were essentially exploring various relatively small-scale improvements. The April 2020 Board action reduced the list to just those essential projects.

It is worthy to observe that under-funding of essential capital improvements primarily led to the State's enforcement actions 11-years ago. It behooves Board Members to review of the compliance order and grand jury reports prior to considering substantive deletions of projects from the Capital Improvement Projects List.

Conclusion:

I recommend the Executive Committee engage staff in discussion about the process next steps and forward an item onto the July 24th Board agenda with the Committee's recommendation for Board approval.

Expansion Cost

The water master plan provided the total expansion cost to be about \$355 million. Expansion projects include groundwater wells that will temporarily serve future customers until the Surface Water Treatment Plant (SWP) is built. Once the SWP capacity can serve the demand of future customers, the groundwater wells will be primarily used by existing customers. The expansion cost is provided in **Table 4.4**.

Table 4.4	
Rio Linda / Elverta Community Water District	
Capacity Fee Study	
Future Service Area Build Out Cost	
<u>Groundwater</u>	
Wells	\$24,000,000
Water Transmission	\$6,000,000
Groundwater Treatment	\$18,000,000
Storage	\$13,500,000
Booster pumping station	\$15,766,200
Groundwater system land	<u>\$0</u>
Subtotal:	\$77,266,200
<u>Surface Water</u>	
Raw Water Booster Pumping Station	\$8,759,000
Raw Water Transmission	\$16,000,000
Bore and Jack	\$1,100,000
Raw Water Reservoir	\$12,500,000
Pre Treatment Booster	\$8,759,000
WTP	\$63,000,000
WTP land	\$1,000,000
Booster Pumping Station	<u>\$8,759,000</u>
Subtotal:	\$119,877,000
<u>Transmission-Distribution System</u>	
T-Main	\$6,200,000
T-Main	\$16,554,000
T-Main	<u>\$3,000,000</u>
Subtotal:	\$25,754,000
<u>Operations/Administration Headquarters</u>	
Building	\$2,210,000
Land	<u>\$665,100</u>
Subtotal:	\$2,875,100
<u>All Subtotal</u>	\$225,772,300
Contingency (30%)	<u>\$67,731,690</u>
Construction Total	\$293,503,990
Engineering/Const. Mngt/Admin (15%)	\$44,025,599
Environmental/Permitting/Mitigation (2%)	\$5,870,080
Legal (2%)	\$5,870,080
Right of Way/Land (2%)	\$5,870,080
<u>Opinion of Probable Capital Cost</u>	<u>\$355,139,828</u>

Capacity Fee Study

Background

The District pumps groundwater to supply its existing customer base and will import surface water for its future customer base. The District is currently planning to construct a number of expansion projects that will supply future customers. The capacity fees proposed in this report will enable the District to complete all of the necessary capital projects that benefit expansion. The District has not updated its capacity fees since August of 2007.

Existing and Future Demand

As a first step in this analysis, the existing and future demand of the water system was evaluated. The "Water Master Plan" by Affinity Engineering, April 2014 (Master Plan) determined that the existing service area currently demands 3,000 Acre-Feet per Year (AFY) of groundwater and the future service area will demand 14,500 AFY of surface water. At full buildout, the District will demand 17,500 AFY of water as shown in **Table 4.1**.

Table 4.1
Rio Linda / Elverta Community Water District
Capacity Fee Study
Demand by Water Source

Service Area	Groundwater (AFY)	Surface Water (AFY)
Existing Service Area	3000	-
Future Service Area	-	<u>14500</u>
Grand Total Water Demand at Full Build-out		17500

Source: "Water Master Plan", Affinity Engineers, April 2014. Page 75

Existing and Future Customers

According to the master plan, the existing and future water supply will provide .52 AFY or 468 gallons per day of water to each equivalent dwelling unit (EDU). **Table 4.2** provides a breakdown of existing and future EDUs the water system can support based on demand.

Table 4.2

Rio Linda / Elverta Community Water District
Capacity Fee Study
Demand and Equivalent Dwelling Units at Full Build-out

Equivalent Dwelling Units (EDUs)	
Existing Service Area	5,706
Future Service Area	<u>27,885</u>
System Build Out	33,591

GPD - Gallons Per Day

EDU - .52 Acre Feet of Water Demand (468 GPD)

Source: Water Master Plan. April 2014, Affinity Engineers, page 73-75

System Valuation

The value of existing facilities was calculated using the Replacement Cost New Less Depreciation (RCNLD) method. The original construction cost of District facilities was escalated to present worth using the Engineering News Record's (ENR) Construction Cost Index. The escalated total is then discounted by the accumulated depreciation of the existing assets. This method of valuation provides the District's total investment in the water system at its current value. **Table 4.3** provides the total RCNLD valuation of the District. A detailed list of system assets is provided in **Appendix B**.

Table 4.3

Rio Linda / Elverta Community Water District
Capacity Fee Study
Value of Existing Facilities

Existing Asset List	ENR adjusted original cost	Accumulated Depreciation	Replacement Cost New Less Depreciation
General Plant	\$986,994	\$628,812	\$471,568
Source of Supply	\$6,137,984	\$1,177,038	\$4,960,947
Pumping Plant	\$4,997,684	\$591,417	\$4,406,267
Transmission and Distribution	\$12,757,172	\$3,155,832	\$9,596,090
Contributed Facilities	\$1,635,340	\$1,522,711	\$1,608,420
Intangible Assets	<u>\$451,115</u>	<u>\$226,122</u>	<u>\$224,993</u>
	\$26,966,289	\$7,301,931	\$21,268,285

Expansion Cost

The water master plan provided the total expansion cost to be about \$355 million. Expansion projects include groundwater wells that will temporarily serve future customers until the Surface Water Treatment Plant (SWP) is built. Once the SWP capacity can serve the demand of future customers, the groundwater wells will be primarily used by existing customers. The expansion cost is provided in **Table 4.4**.

Table 4.4	
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<u>Opinion of Probable Capital Cost</u>	<u>\$355,139,828</u>

Recommended Capacity Fee

BWA's recommended water capacity fee includes two portions: a buy-in component to the District's existing facilities and a future expansion portion. The current assets for the District are valued at about \$21.2 million and benefit all EDUs at full buildout equally. Therefore, the current asset valuation divided equally among the 33,591 EDUs will be the buy-in cost portion, equal to \$682 per EDU. The SWP expansion cost for the District is valued at about \$355 million and benefits only future EDUs at full buildout. Therefore, the SWP expansion cost is divided by the 27,885 future service area EDUs to arrive at the future service area portion, equal to \$12,736 per EDU. The buy-in portion plus the future facilities portion represent the total capacity fee for the District of **\$13,369** per EDU. The recommended water capacity fee for an equivalent dwelling unit is shown in **Table 4.5**.

Table 4.5

Rio Linda / Elverta Community Water District
Capacity Fee Study
Water Capacity Fee Calculation

Total Water System Costs

Current Water System Asset Valuation	\$21,268,285
SWP Expansion Cost	<u>\$355,139,828</u>
Subtotal Costs for Fee Recovery	\$376,408,113

Existing and Projected EDUs

	<u>EDUs</u>
Existing Service Area	5,706
Future Service Area	<u>27,885</u>
Total Projected EDUs at Full Buildout	33,591

Capacity Fee Components

Existing Service Area: Buy-In Cost [1]	\$633
Future Service Area: Incremental Cost [2]	<u>\$12,736</u>
Total Capacity Fee	\$13,369

[1] Current Water System Asset Valuation divided by Total Projected EDUs

[2] SWP Expansion Cost divided by Future Service Area EDUs

Summary and Recommendation

It is recommended that the District update their current capacity fee structure to the structure shown in **Table 4.6 and Table 4.7**. The proposed capacity fees beyond the equivalent dwelling unit is scaled using the maximum flow rate provided by the American Water Works Association (AWWA). BWA finds the proposed capacity fee to be fair and equitable among existing customers within the District and future customers that will connect to the water system. The proposed capacity fee will provide enough funds for the District to complete the projected expansion projects.

Table 4.6
Rio Linda / Elverta Community Water District
Capacity Fee Study
Current and Proposed Capacity Fees

<u>Water Service Capacity Fee</u>				
Meter Size	Current [1]	Max. Flow Rate	Ratio	Proposed [2]
5/8"	\$4,590	20	1.0	N/A
3/4"	\$6,910	30	1.0	N/A
1"	\$11,510	50	1.0	\$13,369
1.5"	\$22,560	100	2.0	\$26,738
2"	\$36,800	160	3.2	\$42,781
3"	\$73,620	350	7.0	\$93,583
4"	\$115,040	630	12.6	\$168,450
6"	\$230,070	1400	28.0	\$374,333
8"	\$368,100	2400	48.0	\$641,714
10"	Varies [3]	3800	76.0	Varies
12"	Varies [3]	5000	100.0	Varies

[1] Last updated January 2015

[2] Structure based on guidelines from the American Water Works Association

[3] Fees greater than 8" shall be approved through an agreement with the Board of Directors

Table 4.7

Rio Linda / Elverta Community Water District
Capacity Fee Study
Current and Proposed Capacity Fees

<u>Private Fire Hydrant Capacity Fee [1]</u>			<u>Sprinkler System Lines [1]</u>		
Meter Size	Current	Proposed	Meter Size	Current	Proposed
6"	N/A	\$17,448	1"	\$2,285	\$623
8"	\$73,120	\$29,910	1.5"	\$4,570	\$1,246
10"	\$105,100	\$47,358	2"	\$7,325	\$1,994
12"	\$150,785	\$62,313	3"	\$13,710	\$4,362
			4"	\$22,840	\$7,851
			6"	\$45,695	\$17,448
			8"	\$73,105	\$29,910

[1] Private fire hydrant capacity fees and Sprinkler system line capacity fees derived using AWWA manual M1 page 143. 6" is the minimum size for private hydrant fees and 1" is the minimum for sprinkler system lines capacity fees.

Legal Framework Governing Capacity Fees

BWA does not practice law, but is aware of certain provisions of the statutes and regulations that are applicable to the development of capacity fees. In California, the basic statutory standards governing water capacity fees are embodied in Government Code Section 66013, 66016, and 66022. Government Code 66013 provides the fundamental provisions:

- (a) Notwithstanding any other provisions of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount the fee or charge imposed in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.
- (b) As used in this section
 - (1) "Sewer connection" means the connection of a building to a public sewer system.
 - (2) "Water connection" means the connection of a building to a public water system, as defined in subdivision (e) of Section 4010.1 of the Health and Safety Code.
 - (3) "Capacity charges" means charges for facilities in existence at the time the charge is imposed or charges for new facilities to be constructed in the future which are of benefit to the person or property being charged.

(4) “Local agency” means a local agency as defined in Section 66000.

- (c) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion imposing a fee or capacity charge subject to this section shall be brought pursuant to Section 66022. Section 66013 indicates that any connection fee must be based on an estimate of the reasonable cost of providing service. The legislative history of this provision indicates that the legislature did not intend to limit the types of costs that would be included.

The underlying basis for the legal framework is that any capacity fees imposed should reflect the estimated reasonable cost of providing service to new customers, unless voters have specifically approved a higher level for the fees.

Implementation

Capacity fees are collected at the time of capacity to the District’s water system. To ensure continued adequate implementation of the fee, the District should:

- Maintain an annual Capital Improvement Program budget to indicate where fees are being expended to accommodate growth.
- Comply with the reporting requirements of Government Code 66013 et seq.
- Annually adjust capacity fees using an appropriate construction cost index. Capacity fees should be adjusted regularly to prevent them from falling behind the costs of constructing new facilities. The Engineering News Record (“ENR”) magazine publishes Construction Cost Indices (“CCI”) monthly for 20 major U.S. cities including San Francisco. These indices can be used to estimate the change in the construction cost of facilities, and the District’s capacity fees should be adjusted annually by the change in the ENR CCI for California.

Appendix A

Appendix
 Rio Linda / Elverta Community Water District
 Water Rate Study
 Water Rate Survey Table

Water Agency	Rate (\$/ccf)	Quantity	Units	Total Charge
City of Roseville				
Meter Charge (5/8" Meter)	\$20.60	1	meter	\$20.60
Water Consumption				-
Tier 1 (0 to 12 ccf)	\$0.450	12	ccf	\$5.40
Tier 2 (12 to 30 ccf)	\$0.880	1	ccf	\$0.88
Drought Surcharge	\$0.439	13	ccf	\$5.71
				\$32.59
Sacramento County				
Meter Charge (5/8" Meter)	\$10.19	1	meter	\$10.19
Water Consumption				-
Uniform Rate	\$1.380	13	ccf	\$17.94
				\$28.13
Carmichael Water District [1]				
Meter Charge (3/4" Meter)	\$44.09	1	meter	\$44.09
Water Consumption				-
Tier 1 (0 to 12 ccf)	\$1.67	12	ccf	\$20.04
Tier 2 (12+ ccf)	\$2.06	14	ccf	\$28.84
			bimonthly	\$92.97
			Monthly	\$46.49
Citrus Heights Water District [1]				
Meter Charge (3/4" Meter)	\$42.05	1	meter	\$42.05
Water Consumption				-
Uniform Rate	\$1.0919	26	ccf	\$28.39
			Bimonthly	\$70.44
			Monthly	\$35.22
City of Sacramento				
Flat Charge (4-5 Rooms)	\$42.03	1	account	\$42.03
Cal Am (Sacramento District)				
Meter Charge (5/8" Meter)	\$17.98	1	meter	\$17.98
Water Consumption				-
Tier 1 (0 - 19)	\$2.766	13	ccf	\$35.96
Conservation Surcharge	\$0.039	13	ccf	\$0.51
Low Income Program Surcharge		per meter		\$1.54
				\$55.99
City of Folsom				
Meter Charge (1" meter)	\$15.00	1	meter	<u>\$15.00</u>
Water Consumption				-
Tier 1 (0 to 20 ccf)	\$1.08	13	ccf	<u>\$14.04</u>
			Monthly	\$29.04
City of Lincoln				
Meter Charge (3/4" Meter)	\$30.95	1	meter	\$30.95
Water Consumption				-
Tier 1 (0 to 6.68 ccf)	\$1.44	6.68	ccf	<u>\$9.62</u>
Tier 2 (6.68 to 18.72 ccf)	\$2.35	6.32	ccf	<u>\$14.85</u>
				\$55.42
City of Davis				
Meter Charge (5/8" Meter)	\$8.88	1	meter	\$8.88
Water Consumption				-
Uniform Rate	\$2.92	13	ccf	<u>\$37.96</u>
				\$46.84
City of West Sacramento				
Meter Charge (3/4" Meter)	\$13.15	1	meter	\$13.15
Water Consumption				-
Tier 1 (0 to 10 ccf)	\$1.24	10	ccf	\$12.40
Tier 2 (10 to 50 ccf)	\$1.36	3	ccf	\$4.08
				\$29.63
City of Woodland				
Meter Charge (5/8" Meter)	\$38.75	1	meter	\$38.75
Water Consumption				-
Tier 1 (0 to 12 ccf)	\$2.64	12	ccf	\$31.68
Tier 2 (12 to 36 ccf)	\$3.41	1	ccf	<u>\$3.41</u>
				\$73.84
Del Paso Manor Water District				
Flat Charge (Average)	\$42.03	1	account	\$42.03
San Juan Water District				
Meter Charge (1" Meter)	\$32.40	1	meter	\$32.40
Water Consumption				-
Uniform Rate	\$0.800	13	ccf	\$10.40
				\$42.80

[1] Based on Water Crisis rates to reflect drought reduction

Appendix
 Rio Linda / Elverta Community Water
 District
 Water Rate Study
 Water Rate Survey Table

Water Agency	Rate (\$/ccf)	Quantity	Units	Total Charge
City of Yuba City				
Single Family Residence	\$20.98	1	meter	\$20.98
Water Consumption				
Uniform Rate	\$1.39	13	ccf	<u>\$18.07</u>
				\$39.05
Rio Linda / Elverta CWD - Current				
Meter Charge (5/8)" Meter)	\$55.04	1	meter	\$55.04
Water Consumption				
Base	\$0.00	6	ccf	\$0.00
Tier 1 (6 to 26 ccf)	\$0.64	20	ccf	\$12.80
Capital Surcharge	\$19.00		per meter	<u>\$19.00</u>
			bi-monthly	\$86.84
			Monthly	\$43.42
Elk Grove Water District				
Meter Charge (1" meter)	61.01	1	meter	61.01
Water Consumption				
Tier 1 (0 - 30 ccf)	\$1.44	13	ccf	\$18.72
				<u>\$79.73</u>
Rio Linda / Elverta CWD - Proposed (FY2017)				
Meter Charge (3/4)" Meter)	56.73	1	meter	\$56.73
Water Consumption				
Base	\$0.00	6	ccf	\$0.00
Uniform Rate	\$0.63	20	ccf	\$12.54
Capital Surcharge	\$19.00		per meter	<u>\$19.00</u>
Capital Surcharge #2	\$7.90		per meter	<u>\$7.90</u>
			bi-monthly	\$96.16
			Monthly	\$48.08
Rancho Murieta CSD				
Basic Service Charge	\$37.77	1	meter	\$37.77
Debt Service Charge	\$6.00	1	per meter	\$6.00
Water Consumption				
Uniform Rate	\$1.53	13	ccf	\$19.89
			Monthly	\$63.66
Sacramento Suburban Water District				
Meter Charge (3/4)" Meter)	\$5.68	1	meter	\$5.68
Capital Facilities Charge	\$31.04	1	per meter	\$31.04
Water Consumption				
Tier 1 (0 to 10 ccf)	\$0.87	10	ccf	\$8.70
Tier 2 (10+ ccf)	\$1.08	3	ccf	\$3.24
				\$48.66

Water Agency	Rate (\$/ccf)	Quantity	Units	Total Charge
El Dorado Irrigation District				
Meter Charge (3/4" Meter)	\$55.37	1	meter	\$55.37
Water Consumption				
Tier 1 (0 - 18)	\$1.3450	18	ccf	\$24.21
Tier 2 (18 - 45)	\$1.623	8	ccf	\$12.98
			Bimonthly	\$92.56
			Monthly	\$46.28
Fair Oaks Water District				
Meter Charge (1" Meter)	\$65.10	1	meter	\$65.10
Water Consumption				
Uniform Rate	\$0.4500	26	ccf	\$11.70
			Bimonthly	\$76.80
			Monthly	\$38.40
Golden Gate Water Company: Arden Cordova District				
Meter Charge (3/4" Meter)	\$13.49	1	meter	\$13.49
Water Consumption				
Uniform Rate	\$1.314	11	ccf	\$14.45
CPUC Surcharge	\$0.079	13	ccf	\$1.02
CARW Surcharge	\$0.054	13	ccf	\$0.70
Litigation Surcharge	\$0.200	13	ccf	\$2.60
			Monthly	\$32.27
Orange Vale Water Company				
Meter Charge (1" Meter)	\$14.19	1	meter	\$14.19
Capital Improvement Charge	\$10.00	1	per meter	\$10.00
Water Consumption				
Uniform Rate	\$0.56	13	ccf	\$7.28
			Monthly	\$31.47
Placer County Water Agency				
Meter Charge (1" Meter)	\$16.88	1	meter	\$16.88
Water Consumption				
Tier 1 (0 - 4)	\$1.40	4	ccf	\$5.60
Tier 2 (6 - 10)	\$1.51	4	ccf	\$6.04
Tier 3 (10 - 20)	\$1.61	5	ccf	\$8.05
			Monthly	\$36.57

[1] Based on Water Crisis rates to reflect drought reduction

Appendix B

Appendix B

Rio Linda/Elverta Community Water District
Capacity Fee Study
Master Asset List

Present ENR	11,162.57
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Description	Cost	Accumulated Depreciation 6/30/15	ENR Adjusted Original Cost	Replacement Cost New Less Depreciation (RCNLD)
General Plant - Maintenance Equipment and Tools				
Dump Truck	38,638.63	38,638.63	66,046.45	27,407.82
Ingersoll Rand Compress-0091	14,504.54	12,138.19	24,053.78	11,915.59
Backhoe	38,894.92	19,813.92	64,501.87	44,687.95
2002 New Holland TC40 16LA Tractor- 0099	20,139.55	20,139.55	30,383.43	10,243.88
Boring Machine-0102	10,222.21	10,222.21	14,650.03	4,427.82
Vac-Tron Trailer-0212	40,564.84	27,043.19	48,456.27	21,413.08
Tool Box	190.55	190.55	558.84	368.29
Shop Odor	547.00	547.00	1,329.56	782.56
Van Air Compressor	635.75	635.75	1,237.53	601.78
Van Shelving	212.29	212.29	413.24	200.95
Well Sounder	338.88	338.88	659.65	320.77
(1) Tool Boxes for Trucks	224.27	224.27	413.41	189.14
Line Locator	1,621.64	1,621.64	2,771.93	1,150.29
Hydrant Test Kit	264.36	264.36	438.40	174.04
Diaphragm Pump	1,694.12	1,694.12	2,774.18	1,080.06
Tapping tool 0171	2,430.11	2,430.11	3,213.74	783.63
Cargo Container-0192	4,026.62	3,321.94	4,937.82	1,615.88
Air Compressor	11,784.00	7,856.00	12,665.66	4,809.66
Portable Generator & Attach-0186, 0187, 0188, 0189, 0190	7,550.00	7,550.00	9,283.27	1,733.27
	194,484.28	154,882.60	288,789.06	133,906.46
General Plant - Office Equipment and Furnishings Total				
Continental Billing	15,264.00	15,264.00	24,889.81	9,625.81
New Server and Setup	18,315.18	18,315.18	24,221.18	5,906.00
HP Color Printer - 0175	861.97	861.97	1,057.26	195.29
1632 SEMS Software Program	7,500.00	3,000.00	8,056.83	5,056.83
CUSI Upgrade Phone Tree	5,200.00	2,080.00	5,320.83	3,240.83
New Phone Line 916-991-1000	3,036.05	2,428.95	4,950.65	2,521.70
Projector	3,411.37	3,411.37	5,586.23	2,174.86
Camcorder 0169	1,086.23	1,086.23	1,432.13	345.90
Neopost Mail Inserter	11,880.00	1,188.00	12,783.86	11,595.86
2 Fire Proof File Cabinets	2,400.00	2,400.00	3,234.63	834.63
Copier Ricoh Aficio MP 6001	4,314.60	431.46	4,314.60	3,883.14
	73,269.40	50,467.16	95,848.02	45,380.86

General Plant - Structures and Improvements Total

Roof & Cutter	1,870.97	1,670.55	6,120.64	4,450.09
Fence	5,584.00	5,584.00	18,267.33	12,683.33
Cabinet	180.63	180.63	529.75	349.12
Doors	2,387.00	2,387.00	6,094.53	3,707.53
Thorn Property (Bldg)	37,988.75	37,988.75	92,336.79	54,348.04
Shed & Garage	8,000.00	8,000.00	17,686.33	9,686.33
Office Additions	6,000.00	6,000.00	13,264.74	7,264.74
Wall	2,839.67	2,875.50	6,277.92	3,402.42
Wall Extention	665.67	672.20	1,471.66	799.46
Office Improvements	10,099.98	7,320.90	22,302.84	14,981.94
Office Add and Remodel	11,731.35	8,258.78	25,905.24	17,646.46
Office Improvements	5,345.00	3,873.01	11,802.86	7,929.85
Ext Office Painting	194.81	194.77	430.18	235.41
Office Improvements	5,311.10	3,847.62	11,728.00	7,880.38
Wall Paper	292.73	292.73	646.41	353.68
Electrical - Office	865.89	629.59	1,912.06	1,282.47
Walls	3,329.80	2,412.99	7,352.88	4,939.89
Door Cut	300.00	300.00	607.94	307.94
Exterior Stucco	842.00	685.24	1,706.27	1,021.03
Carpet	2,104.20	2,104.20	4,264.06	2,159.86
Door	81.57	81.14	165.30	84.16
Outside Lettering	635.57	635.57	1,287.95	652.38
Outside Alarm System	1,483.80	1,483.80	3,006.85	1,523.05
Carpet	1,140.00	1,140.00	2,310.16	1,170.16
Counter/Cab	705.00	705.00	1,428.65	723.65
Fence	1,661.00	1,661.85	3,365.94	1,704.09
Arch	161.30	108.79	314.10	205.31
Office Bldg - Elect	1,524.83	1,371.74	2,969.28	1,597.54
Office Improvements	538.18	362.87	1,047.99	685.12
Office Improvements	252.43	169.44	491.55	322.11
Fence - District Yard	4,584.90	4,584.90	8,225.45	3,640.55
(3) 6-x4' Fiberglass Sheds	9,460.14	9,460.14	16,971.79	7,511.65
Dist Yard Improv	2,089.22	2,089.22	3,748.13	1,658.91
Masonry-Bldg Additn	3,690.00	2,098.71	6,619.98	4,521.27
Elec Upgrade-Office	11,330.00	6,349.50	20,091.36	13,741.86
A/C Unit for RLWD Offc	4,260.00	4,260.00	7,554.21	3,294.21
New Roof, RLWD Offc	2,480.00	2,511.00	4,397.76	1,886.76
RLWD Office Remodel	5,781.62	3,035.34	9,962.68	6,927.34
Office Cabinets	2,420.00	1,255.37	4,170.06	2,914.69
95-95 Disposals + Gains on Disposals	-37,344.40			
Fence - East Side of Shop	3,000.00	300.00	3,232.14	2,932.14
Adjustment	-3,390.75	-3,390.75		
Fully Depreciated	89,182.97	89,182.97	95,825.05	6,642.08
	211,660.93	224,735.06	447,894.80	219,768.99
<u>General Plant - Transportation Equipment Total</u>				
2000 F150 Truck-0128	23,337.98	23,337.98	38,216.71	14,878.73
2004 Ford Ranger-0156	17,463.12	17,463.12	25,027.39	7,564.27
2007 Ford Ranger-0170	14,372.74	14,372.74	18,954.67	4,581.93

1995 Ford Super Duty F350-0226	9,996.01	9,996.01	11,476.10	1,480.09
2014 Ford F150 Vehicle #18	24,525.31	9,808.52	25,124.54	15,316.02
2006 Jeep Cherokee - #19	10,200.00	2,040.00	10,447.30	8,407.30
2014 Ford F150 Vehicle #20	24,658.00	4,931.60	25,215.34	20,283.74
	124,553.16	198,727.61	154,462.04	72,512.07
<u>Source of Supply Plant</u>				
Well 4 Construction	341,000.00	341,000.00	1,115,537.30	774,537.30
Well 7 Construction	24,405.54	17,779.76	79,839.56	62,059.80
Well 9 Construction	37,983.47	25,104.45	124,258.00	99,153.55
New Bowls Wells	5,901.66	3,008.37	11,492.23	8,483.86
Cement Reinforcements	19,520.40	8,458.84	36,729.08	28,270.24
Fence (Well #6)	750.00	325.00	1,411.18	1,086.18
Reclass Well #12	340.26	160.06	640.22	480.16
Well 2A	176,505.17	61,776.76	312,994.66	251,217.90
Well 2A	14,981.00	5,243.30	25,814.72	20,571.42
Well 2A	26,756.28	9,253.23	46,105.46	36,852.23
Well 2A	5,967.60	2,039.19	10,200.64	8,161.45
Well 10 Improvements	1,646.05	1,604.86	2,801.72	1,196.86
Well 11 Improvements	2,545.41	2,481.77	4,332.51	1,850.74
Well 4 Improvements	11,727.71	11,434.58	19,961.60	8,527.02
Well 8 Improvements	3,336.00	3,262.62	5,678.17	2,415.55
Well 9 Improvements	1,312.45	1,279.60	2,233.91	954.31
Well 11 Improvements	20,442.31	18,483.33	34,419.63	15,936.30
Well 2A Extension Project	7,269.99	2,181.05	12,240.81	10,059.76
Well Painting	2,100.00	2,100.00	3,535.86	1,435.86
Well Painting, 6 sites	3,600.00	3,600.00	6,061.48	2,461.48
Well 6 Improvements	4,887.91	4,176.99	8,105.93	3,928.94
Well 4 Improvements-Motor	1,507.91	1,300.66	2,500.66	1,200.00
Well 6 Improvements	8,838.55	7,602.99	14,657.52	7,054.53
Well 7 Improvements	1,204.73	973.88	1,964.46	990.58
Well 4 Improvements	4,948.50	4,000.11	8,069.13	4,069.02
Well 11 Improvements	45,631.24	36,885.25	74,407.31	37,522.06
Well 2A Improvements	22,786.12	18,228.95	37,155.55	18,926.60
Well 7 Improvements	4,407.79	3,122.18	6,606.11	3,483.93
Bowl Replacements	17,862.55	3,572.52	19,533.31	15,960.79
Electrical Panel Well #7 & #9	4,160.00	624.00	4,469.82	3,845.82
Well 15 New Construction	3,584,812.92	537,721.94	3,851,799.16	3,314,077.22
Compliance Order Improv. A/C#1701	102,423.90	30,727.17	110,052.13	79,324.96
Plant Paving	8,984.00	359.36	9,200.76	8,841.40
Well 2A Improvements	19,147.19	957.36	19,615.91	18,658.55
Well 3 Upgrade Fencing	6,450.00	860.00	6,605.62	5,745.62
Well 7 Improvements	42,568.62	2,128.43	42,568.62	40,440.19
Well 9 Improvements	41,134.63	2,056.73	41,134.63	39,077.90
Well 3 Plant Upgrades	13,196.00	659.80	13,196.00	12,536.20
Well 2A-Remove Hydropneumatic Tank	4,902.79	245.14	4,902.79	4,657.65
Well 5 Improvements-Remove Hydropneuma	5,150.20	257.51	5,150.20	4,892.69
	4,653,096.85	1,177,037.74	6,137,984.37	4,960,946.63
<u>Pumping Plant</u>				

Elevated Tank	34,000.00	34,000.00	111,226.59	77,226.59
Pump Motor	4,432.04	4,432.04	11,315.97	6,883.93
Pump Station #9	38,000.00	22,234.38	92,364.13	70,129.75
Tower Painting	23,159.87	23,159.87	42,691.60	19,531.73
Tower Painting	4,675.00	4,675.00	8,387.10	3,712.10
Pump 91/92	18,382.65	7,046.72	32,979.05	25,932.33
Pump & Shed #10 Chlor	1,231.01	1,231.01	2,182.94	951.93
Pumping plant	105,000.00	105,000.00	178,719.31	73,719.31
Well 2A Alternative Power	115,005.59	61,336.32	187,530.65	126,194.33
Well 2A Alternative Power	53,655.45	28,020.18	87,862.56	59,842.38
Booster Pump Station Well 5	312,485.78	109,370.03	378,470.64	269,100.61
Well 2A and Well 12 Automated	164,853.06	115,397.17	199,663.62	84,266.45
SCADA System	8,001.30	2,400.39	8,597.21	6,196.82
L Street Tank & Pump Station	3,655,692.66	73,113.85	3,655,692.66	3,582,578.81
	4,538,574.41	591,416.96	4,997,684.04	4,406,267.08
<u>Transmission and Distribution</u>				
68-69	13,983.57	11,476.15	45,745.44	34,269.29
Transmissions	303,000.00	303,000.00	991,225.22	688,225.22
69-70	8,767.68	7,024.46	28,682.33	21,657.87
70-71	16,266.40	12,746.41	53,213.42	40,467.01
71-72	14,318.59	10,955.74	46,841.41	35,885.67
72-73	10,042.87	6,493.78	32,853.95	26,360.17
74-75	13,623.62	9,184.25	44,567.91	35,383.66
75-76	47,778.36	32,714.73	156,300.71	123,585.98
76-77	8,508.96	5,780.68	27,835.96	22,055.28
78-79	23,942.14	15,374.63	78,323.61	62,948.98
79-80	38,941.26	23,184.06	114,206.14	91,022.08
Central Elverta Project	125,236.29	73,435.31	367,290.44	293,855.13
Elkhorn East Project	157,000.00	96,764.36	460,446.41	363,682.05
Southwest Project	254,617.28	156,926.86	746,736.38	589,809.52
80-81	36,818.49	21,994.95	94,005.66	72,010.71
81-82	17,611.48	10,332.68	42,807.08	32,474.40
82-83	17,978.45	10,191.09	40,191.00	29,999.91
83-84	13,635.59	7,470.56	29,712.27	22,241.71
84-85	4,570.43	2,415.33	10,104.26	7,688.93
Delano Loop	133,835.87	70,771.88	295,883.11	225,111.23
85-86	39,562.26	20,166.62	87,361.62	67,195.00
86-87	13,158.05	6,262.76	26,664.16	20,401.40
SEGS Project	1,957,906.89	930,624.82	3,967,604.69	3,036,979.87
West 4th Street	100,249.59	51,103.50	203,151.00	152,047.50
"C" Street Loop	400,224.97	204,018.00	779,352.91	575,334.91
87-88	15,670.55	7,216.27	30,515.06	23,298.79
CDBG Project	110,999.25	51,113.97	216,067.87	164,953.90
88-89	34,068.00	14,907.11	64,101.47	49,194.36
89-90	34,978.75	15,190.36	65,815.11	50,624.75
CDBG-Reduction	-5,250.00	-5,250.00		
90-91	16,354.16	6,814.25	30,146.34	23,332.09
Wiring for Hypochlorinators	1,565.91	1,565.91	2,809.29	1,243.38
"Recorded as Const in Progress FYE (Ex 1 19 01 or FYE 92)		-1,509.81	0.00	1,509.81

91-92	13,271.02	5,308.33	23,808.62	18,500.29
92-93	5,316.00	2,037.80	9,426.80	7,389.00
Q St. Improvements	15,077.53	5,319.07	26,736.82	21,417.75
Dura Shed 2A	895.00	695.00	1,542.23	847.23
Safeca 4th St	78,166.80	26,706.60	133,613.42	106,906.82
3 Hydrant Meters	2,072.31	2,072.31	3,542.28	1,469.97
Elkhorn Project - Dry Creek 12" Main	855.00	256.50	1,439.60	1,183.10
Q Street Project	11,799.35	3,658.21	19,867.09	16,208.88
Chlorinator Setups-not comple	3,770.15	3,373.08	6,347.97	2,974.89
Chlorinator Setups Well 8	633.15	554.04	1,049.99	495.95
Pressure Switches	3,595.52	3,595.49	5,962.68	2,367.19
Elkhorn Project - Dry Creek 12" Main	109,557.96	31,041.48	181,686.80	150,645.32
7th Street Main-Well 2A Gate Valves	10,022.50	2,839.60	16,620.94	13,781.34
Sample Station	1,149.85	962.99	1,906.87	943.88
Elkhorn Project - Dry Creek 12" Main	128,347.75	34,226.08	209,286.67	175,060.59
Pressure Sustaing Valves	1,394.74	1,220.44	2,283.93	1,063.49
Elkhorn Project - Dry Creek 12" Main	383,405.59	97,448.89	627,839.24	530,390.35
Valve Replacement-Elkhorn	7,466.11	5,599.64	12,226.00	6,626.36
Elkhorn Project - Dry Creek 12" Main	1,050.00	253.75	1,573.67	1,319.92
Radio Read Meters Rt 1	56,577.15	49,976.47	85,354.83	35,378.36
Radio Read Meters Rt 2	37,827.70	31,523.10	55,236.65	23,713.55
Hydrant Diffuser/Dechlorinator	1,219.66	1,219.66	1,747.96	528.30
Hydrant Diffuser/Dechlorinator	1,219.66	1,219.66	1,747.96	528.30
Radio Road Meters Rt 7	36,455.60	26,724.08	52,246.58	25,522.50
Pressure Sustaining Valves	46,369.01	15,456.32	66,454.05	50,997.73
Lara Lane Project	50,312.24	9,223.93	72,105.32	62,881.39
3 Hydrant Meters - 70131827,828,7	2,228.30	1,485.50	3,003.21	1,517.71
Radio Read Meters Rt. 9	55,987.12	37,324.71	75,457.23	38,132.52
7th Sheet & K Project	396,391.62	62,762.03	522,868.58	460,106.55
Radio Read Meters Rt 11, 16	129,152.41	81,796.52	170,799.54	89,003.02
Hydrant Meter #70174	842.45	723.14	1,032.41	309.27
Radio Read Meters 5 & 13	142,926.83	76,227.68	176,029.85	99,802.17
Radio Read Meters 3,4,8,14,11	425,291.28	198,469.25	515,096.28	316,627.03
Emergency Water Work	217,468.11	101,485.09	263,388.93	161,903.84
AMR Meters Replacement	29,010.71	11,604.28	31,217.92	19,613.64
Chlorinator, Well 3	5,306.94	4,245.53	5,702.19	1,456.66
Gate Valves	22,310.00	4,462.00	23,971.58	19,509.58
Automated Meters Route 2	49,058.93	9,811.79	50,242.60	40,430.81
Small Meter Replacements	46,538.49	9,307.70	47,661.35	38,353.65
Service Line Replacements	3,118.54	312.59	3,193.78	2,881.19
Adjustment	0.37	0.37	0.38	0.01
Paving	5,616.00	187.20	5,752.56	5,565.36
AMR Meters Replacement	7,218.03	240.60	7,393.03	7,152.43
Large Meter Replacement	6,498.98	216.63	6,645.88	6,429.25

Fire Hydrant Replacement #1	2,527.20	84.24	2,588.47	2,504.23
Fire Hydrant Replacement #2	2,103.82	70.13	2,100.97	2,030.84
Radio Read Meters Route 21	40,807.80	2,040.39	40,807.80	38,767.41
	6,578,196.99	3,155,831.56	12,757,171.75	9,596,090.19

Contributed Facilities - Fire Hydrants

1400 Q St	3,250.00	2,048.40	5,830.60	3,782.20
524 W Delano	2,985.00	1,220.06	5,355.18	4,135.12
6626 Rio Linda Blvd	2,400.00	990.87	4,305.67	3,314.80
7332 6th St	3,150.00	1,284.39	5,651.20	4,366.81
7348 14th St	3,200.00	1,304.70	5,740.90	4,436.20
Elvert/Auburn-Hydrant	3,200.00	2,210.79	5,740.90	3,530.11
1333 C Street, Hydrant	2,800.00	1,026.74	4,824.86	3,798.12
324 E St, 2 Hydrants	7,600.00	2,786.74	13,096.05	10,309.31
5800 W 6th Hydrant	2,825.00	1,035.76	4,867.94	3,832.18
1224 Q Hydrant	2,800.20	955.73	4,786.49	3,830.76
7340 7th St, Hydrant	2,850.00	2,576.50	4,871.61	2,295.11
7402 2nd St - Hydrant	3,750.00	953.13	6,140.75	5,187.62
100 E St - Fire Hydrant	3,500.00	699.96	5,110.76	4,410.80
408 W Elkhorn - Fire Hyd	4,698.88	939.72	6,861.38	5,921.66
6606 22nd St - Fire Hyd	3,500.00	699.96	5,110.76	4,410.80
Dover Estates - Fire Hydrant	3,500.00	699.96	5,110.76	4,410.80
6050 2nd St - Shriver, Mark Fire Hydrant	2,798.88	513.15	4,011.23	3,498.08
6130 2nd St - Fire Hydrant	4,198.83	699.80	5,659.02	4,959.22
Singh Lane - Fire Hyd/1" Serv	10,600.00	1,766.70	14,286.26	12,519.56
1650 E St: Jansen, T	5,300.00	750.81	6,991.07	6,240.26
321 & 341 E Street Hydrant D Anderson	7,100.00	1,005.80	8,700.98	7,695.18
7737 Rio Linda Blvd: T Souza	5,300.00	750.80	6,495.10	5,744.30
	91,306.79	26,920.47	139,549.47	112,629.00

Contributed Facilities - Service Lines and Taps

Archway Terrace	19,174.54	19,174.54	62,727.02	43,552.48
Campbell Heights	12,783.03	12,783.03	41,818.03	29,035.00
Roselind Gardens	74,385.65	74,385.65	243,343.01	168,957.36
Jefferson Park #1	14,755.53	14,755.53	48,270.80	33,515.27
Jefferson Park #2	51,573.33	51,573.33	168,715.46	117,142.13
Kings Tract	29,984.49	29,984.49	98,090.37	68,105.88
Kings Woods	9,595.04	9,595.04	31,388.93	21,793.89
Linda Manor	34,185.32	34,185.32	111,832.84	77,647.52
Lombardy West	10,194.73	10,194.73	33,350.74	23,156.01
Milldale #1	36,568.04	36,568.04	119,627.60	83,059.56
Rio Linda Park	25,786.66	25,786.66	84,357.72	58,571.06
Roseland Gardends	16,791.32	16,791.32	54,930.63	38,139.31
Wester Acres #4	64,166.81	64,166.81	209,913.40	145,746.59
Western Acres 1,2,3	95,350.68	95,350.68	311,927.39	216,576.71
Evans Estates	19,502.96	19,502.96	63,801.41	44,298.45
Olive Manor	9,142.01	9,142.01	29,906.90	20,764.89
Quiet Valley	45,710.05	45,710.05	149,534.50	103,824.45
R.L. Meadows	17,674.55	17,674.55	57,820.00	40,145.45
Rancho Elverta	24,988.16	24,988.16	81,745.53	56,757.37

Rinetti Manor	14,627.22	14,627.22	47,851.05	33,223.83
Rio Linda Gardens	15,846.15	15,846.15	51,838.63	35,992.48
Silver Park #1	26,816.57	26,816.57	87,726.93	60,910.36
Howard Heights	6,815.26	6,815.26	22,295.24	15,479.98
Rancho Elverta #2	78,065.70	78,065.70	255,381.82	177,316.12
Milldale #2	38,904.65	26,584.86	127,271.52	100,686.66
Collet Park	14,834.54	9,806.33	43,506.44	33,700.11
Santo Villa	21,192.19	14,009.01	62,152.02	48,143.01
Hampton Manor	17,183.05	10,974.01	43,872.08	32,898.07
Bell Acqua Estates	34,497.92	20,475.83	77,120.43	56,644.60
Dry Creek Meadows	17,021.55	9,328.45	37,631.09	28,302.64
Elkhorn Blvd	62,000.00	33,221.63	136,908.78	103,687.15
Evans Estates	30,864.77	16,370.37	68,155.77	51,785.40
M. Entro View	79,219.58	42,017.54	174,933.16	132,915.62
Sunview Place	21,731.00	11,525.92	47,986.53	36,460.61
Johnson Woods	91,935.27	47,139.31	186,302.43	139,163.12
Sunview Place #2	18,894.87	9,688.16	38,289.55	28,601.39
Sunview Place #3	27,830.00	14,269.63	56,396.16	42,126.53
Lucille Estates	9,798.83	4,797.33	19,081.13	14,283.80
Rio Linda Unit #1	65,865.00	27,759.39	123,929.88	96,170.49
Sunview Unit #5	12,754.00	5,754.52	23,997.60	18,243.08
Rio Linda Woods #2	42,035.00	18,215.20	77,484.95	59,269.75
Anderson Woods	45,250.00	17,699.29	81,179.91	63,480.62
Elkhorn Manor	140,772.00	54,870.30	252,549.37	197,679.07
Mill Country Estates	18,645.00	7,327.36	33,449.71	26,122.35
Pac Tel Bldg	55,803.00	21,511.41	100,112.33	78,600.92
Anderson Woods II	15,000.00	5,546.64	26,599.33	21,052.69
Rose King Track II	15,150.00	5,602.08	26,865.33	21,263.25
Silver Oaks Estates	67,500.00	24,959.77	119,697.00	94,737.23
Fox Hollow	67,000.00	16,750.05	114,525.59	97,775.54
Hurd, Meridith	60,000.00	20,838.00	102,560.23	81,722.23
Gunter, W 4th St	8,332.72	2,708.16	14,243.43	11,535.27
5741 W 2nd St	7,500.00	2,437.50	12,820.03	10,382.53
McDonalds Rest	4,400.00	1,429.94	7,489.19	6,059.25
Anderson Place	23,000.00	7,219.38	39,148.04	31,928.66
Elwyn Project	5,504.00	1,666.42	9,267.33	7,600.91
7429 7th St	5,070.00	1,478.75	8,407.90	6,929.15
Malley West 2nd St	4,688.00	1,347.79	7,774.40	6,426.61
U St: Harbert, Paul	16,025.00	4,317.81	26,130.72	21,812.91
Meadowland Sub	82,923.00	20,730.75	135,789.13	115,058.38
Dover Estates	62,684.00	13,581.49	94,567.90	80,986.41
7777 Elmont	19,637.18	3,927.47	28,674.54	24,747.07
U St: Wright, Bob	13,354.48	2,670.84	19,500.44	16,829.60
Vickie Estates	46,471.66	9,294.34	67,858.71	58,564.37
640 Marnice - Storage	100,631.25	19,427.41	144,220.34	124,792.93
Beazer Project	544,080.00	86,146.00	717,680.00	631,534.00
FHK - Food Source	195,650.00	30,977.89	258,076.19	227,098.30
415 & 420 N St: I Loyko	8,900.00	1,409.14	11,739.73	10,330.59
415 & 420 N St: I Loyko	17,500.00	2,770.86	23,083.74	20,312.88
6542 14th St: Martinez Project	25,460.00	4,031.14	33,583.54	29,552.40

875 W Elverta Road: Desouza, D	3,500.00	524.97	4,619.60	4,094.63
Pheasant Valley: Wright, Bob	143,950.00	20,992.73	176,525.15	155,532.42
Silver Oaks: CL Anderson	37,250.00	5,173.57	45,679.48	40,505.91
1225 E Street: Truckee Mountain Homes	4,271.95	71.20	4,271.95	4,200.75
1229 E Street: MHJ Construction	4,271.95	71.20	4,271.95	4,200.75
6212 2nd Street: Corpos, Dissie	4,054.24	67.57	4,054.24	3,986.67
	3,235,275.45	1,495,790.54	1,495,790.54	1,495,790.54
<u>Intangible Assets</u>				
Annexation Boundry Maps	42,790.25	42,790.25	64,131.28	21,341.03
Master Plan	261,526.17	130,706.40	267,916.03	137,209.63
Regional Master Plan	30,101.60	15,050.00	30,837.07	15,787.07
Standard Improvement	28,767.00	28,767.00	43,114.14	14,347.14
Urban Water Management Plan	44,040.00	8,808.00	45,116.03	36,308.03
	407,225.02	226,121.65	451,114.55	224,992.90
<u>Grand Total</u>	20,107,643.28	7,301,931.35	26,966,288.63	21,268,284.71



Executive Committee Agenda Item: 4

Date: August 9, 2023
Subject: Revisions to District Policy 2.01.150
Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff in discussion on proposed revisions to policy 2.01.150, then provide direction to staff.

Current Background and Justification:

This item was discussed at the July 12th Executive Committee and forwarded by the Committee to the July 24th Board agenda. The Board voted to table the item.

Similar revisions of this policy were contemplated by Committee and Board in 2018. Documents relating to the proposed revisions and the necessity for clarifications are included in the packet of document for this meeting.

Conclusion:

I recommend the Executive Committee direct staff as deemed appropriate.

Current Policy Adopted in 2008, Revised in 2009 and 2022

2.01.150 Agendas.

(Amended Resolution 2008-08, 3/30/09 minutes)

The Secretary shall prepare the agenda for the meeting containing a brief description of each agenda item and post it at least 72 hours prior to the regular Board meeting after consultation with the President. If a Board member twenty-four (24) hours prior to the posting of the agenda requests a matter be placed on an agenda, the Secretary shall include an item on the agenda to permit discussion of the matter, subject to approval by the President.

Propose Revised Policy

2.01.150 Preparation and Posting of Agendas

(Amended Resolution 2008-08, 3/30/09 minutes)

Agendas for regular and special Board meetings are prepared by the Board Secretary. Pursuant to the Ralph M. Brown Act, regular meeting agendas must be posted and distributed at least 72-hours prior to the scheduled beginning of each regular meeting of the Board of Directors.

Special meeting agendas must be posted at least 24-hours prior to the scheduled beginning of the meeting.

In preparing the agendas, the Board Secretary will implement direction from the District's standing committee(s). Additionally, any individual Board Member may request an item be placed on the agenda provided that the individual Board Member makes such a request at least 24-hours prior to the agenda being finalized.

Individual Board Member's request for agenda items may be referred to the full Board if the individual Board Member's requested agenda item can be reasonably anticipated to result in charges from Legal Counsel. Examples of reasonably anticipated Legal Counsel charges include, but are not limited to, closed session items.

During regular Board meetings, the Board of Directors has the authority to add and remove agenda items. Added agenda items must meet specific criteria. The proposed added item must have arisen after the agenda was finalized **and** the proposed item must be time-sensitive, i.e., negative consequences may occur if the item were to be delayed until the next regular meeting of the Board. - Revised 7-24-2023

From: Tim Shaw

Sent: Wednesday, May 30, 2018 1:26 PM

To: Mary Harris <MHarris@rlecwd.com>

Subject: Text from 916 991-3100 Regarding Chair's Role in Agenda Preparation

Importance: High

Mary:

Thanks for the look up and policy citation. I sincerely apologize for taking actions which are different than you would have preferred, e.g. cancelling the June 1st Planning Committee. I feel I made the best decision I could make in consideration of all the feedback I had received...when I received it. If I had any knowledge that your ability to "receive important messages when they are sent" (your words after I configured your auto-forward of RLECWD messages to your Softcom account) was compromised, I would have sent you a text or telephoned to indicate a time-sensitive message had been sent.

As I replied when you first walked into my office in December and suggested that you and I collectively create the agendas, I do not believe our interpretations are similar. Consulting with the Board President does not mean the President helps create the agenda. It does not mean the President has the power to veto items from the agenda, or to overrule a committee's recommendation to have an item on the agenda. Further, the current time restrictions for posting agendas at least 72-hours prior to the meetings (Committees and Board meetings) does not support any sort of review and approve process by the President prior to posting.

However, my interpretation is not the last word. I'm endeavoring to be reasonable here, and I am ever mindful that I work for five bosses. If you believe policy 2.01.150 empowers you to control agenda content, we should at least check with the rest of the Board. Ultimately, if the majority of the Board thinks, as you do, that the President is expected to have a larger role in the agenda preparation process, the policy should be clarified because "consulting" is a subjective term. For example, I have consulted with you on items where I wasn't sure whether the item should or should not be placed on the agenda. My interpretation was that it is an as-needed basis. This does not mean that I must consult with you on every item that is on the agenda. It does not mean that your authority as Board President is greater than any other single board member.

Another point of clarification, which your read on the application of policy 2.01.150 creates, is the President's role in preparing committee agendas, including cancelling, postponing or deciding which of the two standing committees should discuss a particular item. The policy does not indicate the application is solely for the Board meeting agendas. However, the context (the entire section 2.01.100 et seq) regards only Board meetings committee meetings are not covered. Additionally, a reasonable (again, just my opinion and need to serve five bosses) interpretation concludes that the District should not engage in a practice where one Director overrules two directors. There is content in the remaining portions of 2.01.150, which you did not include in your text, that prescribe remedies for when a single, non-chair Director wants an item on the agenda and when the majority of directors want items on the agenda.

No matter how you slice it, there is nothing but trouble if we engage/enable practices entailing one Director's ability to veto another Director via the application or interpretation of policies. The Chair should not be able to overrule a Committee's direction unless it is unavoidably necessary. It may be required/necessary, for example, if the Committee (of any single Director) directs something which may have significant legal or other deleterious consequences. In such circumstance, the GM, the Chair and Legal Counsel should huddle up to prescribe needed course corrections. The District should not engage and enable an abuse of such authority to unilaterally foster an individual Director's agenda.

Collectively, I need direction from the entire Board. Among other things, the Board needs to provide clear and consistent direction to its executive officer. A conversation needs to occur to set priorities. The role of the Chair you're asserting, if shared by the majority of the Directors, needs to be implemented with some additional time restrictions. I simply cannot meet the 72-hour posting requirements for agendas and corresponding documents if there is an additional level of review and approval expected. We will also need to have additional contingency plans to accommodate changes to the Chair's availability. Posting deadlines are not extended because the Chair is unable to respond to requests for approval.

P.S. My response by e-mail to a text you sent is also a corrective attempt to comply with the current Policy regarding Board Member correspondence. It would be helpful, and more aligned with the e-mail policy if you courtesy copied gm@rlecwd.com on texts you send to me.

Timothy R. Shaw

General Manager

Rio Linda / Elverta Community Water District

(916) 991-8891

From: 5306822385@vzwpix.com <5306822385@vzwpix.com>

Sent: Wednesday, May 30, 2018 11:24 AM

To: Tim Shaw <GM@rlecwd.com>

Subject:

Text from 916 991-3100:

FYI...RLECWD Policy manual: 2.01.150 The Secretary shall prepare the agenda for the meeting containing a brief description of each agenda item and post it 72 hours prior to the regular board meeting after consulting with the President.

Tim Shaw

From: Tim Shaw
Sent: Friday, September 14, 2018 8:58 AM
To: Mary Harris
Subject: RE: 20180917 DRAFT Agenda

Mary:

Good questions with correspondingly good answers. Item 4.8 is on the agenda because Director Green requested it be placed on the agenda. I cannot attend the ACWA fall conference in San Diego for the last week in November. The District critical path issues of MOU renewal, Elverta Specific Plan development, and others make it infeasible for me to attend. Additionally, the cost with airfare, hotel, registration and rental car are too substantial to be casual and assume somehow things will work out.

Item 4.9, as I've mentioned at previous board meetings, is now a standing item. It will occur at every regular meeting agenda, even though you may not anticipate making an assignment. This is necessary to comply with District policies 2.01.065 and 2.01.50 as well as California Water Code for Director compensation. It is needed to protect the Directors. Please note that the fine for violating the Public Resource Code, compensating a director for activities that were not authorized by the Board at a regular meeting in public are \$1,000 per infractions. It's not worth getting \$100 and paying \$1,000 in fines (plus the hit to the District's image), when it could have easily been precluded with this standing item, Item 4.9.

Tim Shaw

GM at RLECWD

From: Mary Harris
Sent: Friday, September 14, 2018 8:45 AM
To: Tim Shaw <GM@rlecwd.com>
Subject: RE: 20180917 DRAFT Agenda

Good Morning Tim. I'm not sure why these two items have placed Agenda items 4.8 and 4.9. Paul Green has already been pre-approved when he was appointed to attend ACWA meetings...or is this item on the agenda because Mary Henrici is wanting to go as well?

As for Agenda item 4.9 it should be removed because I am not appointing any additional committees unless you have something in mind?

From: Tim Shaw
Sent: Thursday, September 13, 2018 3:47 PM
To: Mary Harris <MHarris@rlecwd.com>
Cc: 9169913100@vzwpix.com
Subject: 20180917 DRAFT Agenda

Mary:

Attached is the Draft agenda for the September 17th meeting.

Tim Shaw

GM at RLECWD

Excerpt from 7/16/2018 Board Meeting Minutes

4.4 Consider proposed revision to policy 2.01.150 and further consider rescinding Resolution No. 2008-08.

Modification to Policy 2.01.150 is minor in volume, but the sentence the Board President consultation prior to posting the agenda has been deleted.

The recommendation for rescinding Resolution 2008-08 stems from the reference to Resolution 2008-08 in the current version of Policy 2.01.150. Resolution 2008-08 adopts several policies in the District Policy Manual. The District Policy Manual has been adopted and re-adopted by Board action several times since Resolution 2008-08 was adopted.

20180716

Board President Harris read policies from other agency's referencing the Board President is to be consulted when preparing the agendas for Board and Ad Hoc Meetings.

President Harris felt that a draft agenda should be sent to Board President and did not agree with the policy change.

No public comment on this item.

It was moved by Director Henrici and seconded by Director Dills to revise policy 2.01.150 option 1 removing "after consultation with the President" and rescind Resolution No. 2008-08. Henrici voted yes. Harris, Green voted no. Dills and Ridilla abstained. The motion failed with a vote of 1-2-2.

It was moved by Director Henrici and seconded by Director Ridilla to rescind Resolution No. 2008-08 of policy 2.01.150. Henrici, Dills, Ridilla and Green voted yes. Harris abstained. The motion passed with a vote of 4-0-1.



Executive Committee Agenda Item: 5

Date: August 9, 2023

Subject: Annual Performance Review of the General Manager

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the process of conducting the annual performance review of the General Manager. A closed session item will be placed on the August 28th Board agenda.

Current Background and Justification:

The annual performance review is stipulated in the fully executed employment agreement. Although the original employment agreement stipulates the performance review is conducted each May, at the first, in-effect May Board meeting, the Board directed the annual process be moved to August to coincide with the annual adoption of the final budget each year.

The relevant sections of the employment agreement are:

Section 4: Performance evaluations, shall be conducted annually in May of each year. The process, at a minimum, shall include the opportunity for both parties to: (A) prepare a written evaluation, (B) meet and discuss the evaluation, and (C) present a written summary of the evaluation results.

Section 3.1 In addition, an annual performance evaluation will be completed each May and a merit increase may be awarded by the Board.

Conclusion:

I recommend the Executive Committee review and discuss, then provide direction as appropriate.



Executive Committee Agenda Item: 6

Date: August 9, 2023

Subject: Adoption of Fiscal Year 2023/2024 Final Budgets

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the draft final budget, seek any clarifications needed, stipulate modifications as appropriate, and consider recommending Board approval.

Current Background and Justification:

The budget adoption process is stipulated in District policy. Such stipulations include consideration by the Board at a public hearing each year. The public hearing has been publicized and the draft, final budget has been prepared by staff.

The Executive Summary included with the draft, final budget provides a synopsis of the proposed budget's correlation to the ongoing financial condition of the District. The District, like nearly all service fee based public agencies, is challenged to address the record level of inflation endured over the last few years, which coupled with lower than budgeted revenues resulting from mandated conservation with the intentional bypassing of emergency drought rates.

Conclusion:

I recommend the Executive Committee review the draft final budget, seek clarification and modifications as appropriate, then consider recommending Board approval.

EXECUTIVE SUMMARY

August 28, 2023

Board of Directors

Rio Linda Elverta Community Water District

I hereby submit the Rio Linda/Elverta Community Water District's Fiscal Year 2023-2024 Operating and Capital Budget. The budget document provides detailed information about the District's revenue and expenditure forecast for the next fiscal year and addresses the main points and major decisions made in compiling the budget.

The District's overall operation is achieved, in part, by regularly reviewing its goals, compliance mandates and means to accomplish such goals and mandates. These relationships are considered during the budget development process to provide the basis for prioritizing efforts, activities, needs, human resources, and financial resources.

Monitoring the budget and responding to both anticipated and unanticipated events is a continuous process. The District maintains a proactive response in regularly performing budget reviews if adjustments are required. The District amended its budget adoption policy in 2019 to:

- Associate the public hearing / public notice requirement with the final budget adoption (in August) instead of the preliminary budget adoption (in May or June).
- Allow for minor budget revisions by the General Manager where the overall spending is not increased. Examples include moving funding from a relatively over-funded (where actual costs have been lower than projected costs) line item to an under-funded line item.

The most impactful, recent aspects affecting the District's financial condition have been record inflation and mandated water conservation. The District's current rate structure assumes no more than 3% annual inflation. Over the past two years, inflation has been as high as 9% annually. Compounding this is the state mandated conservation, whereby the Governor's executive order mandated implementation of the District's Water Shortfall Contingency Plan targeting 20% conservation. The Board of Directors declined to implement emergency drought rates, which compounded the impacts of record inflation.

The State Waterboard published its Notice of Proposed Rulemaking for hexavalent chromium (Cr+6) Maximum Contaminant Level (MCL) on June 16, 2023. This and other mandates continue to influence our operating and capital budgets. The District's current rate structure, adopted August 2021, partially provides funding for operating costs to comply with the now published re-adoption of the Hexavalent Chromium Maximum Contaminant Level or MCL whereas the 2016 rate structure did not provide any additional funding for operating costs associated with treating drinking water to remove Hexavalent Chromium. Additionally, the rates analysis for the 2016 rates presumed the District would receive Cr+6 mitigation funding through grants and low interest loans, which assumed that the District would qualify as a Disadvantaged Community (DAC). The District is **not currently** eligible by the definitions and requisites established by the California legislature for DAC funding because the median household income for the service area is above the income defined to be disadvantaged. Consequently, the District

narrowed its Cr+6 mitigation efforts to two projects, Well #16 Pumping Station, recently completed, and a future wellhead treatment project using ion exchange treatment of existing groundwater facilities.

The District secured a municipal financing loan from Pacific Premier Bank (previously OPUS Bank) using Surcharge #2 as debt service. The construction of the Well #16 Pumping Station was completed in the summer of 2021. Construction of the Well #16 facility, which produces drinking water with hexavalent chromium substantially below the published Hexavalent Chromium MCL. To supplement the current rate structure for Cr+6 mitigation infrastructure, staff continues to stay abreast of additional funding opportunities that may materialize by legislative or other action.

Some of the anticipated increased operational costs for complying with the Hexavalent Chromium MCL have already materialized. The Well 16 Groundwater Pumping Station completion, which is a Cr+6 mitigation project, was added to the list of District facilities (assets). Consequently, the District's property and loss annual insurance premium increased more than 65%.

In April 2020, the District adopted the Capital Improvements Projects List. Such action by the District enables a capital budget adoption based on actual projected capital improvement needs instead of the former basis, which was essentially an arbitrary basis formerly associated with an enforcement provision (compliance order). The improved basis for capital budget presents focus, clarity, and transparency. Since the ultimate source of funding for the capital budget is the operating budget, the two are inextricably linked; benefits to one transcend to the other. Lastly, the cumulative capital budget funding from prior years has been applied to the current capital budget. This provides a realistic gauge of the timing (e.g., when each project will achieve full funding) and the annual contribution needed to bring each capital improvement project to fruition. Looking ahead, the District needs to extend this project specific capital budgeting process to include replacing essential, assets, e.g., network servers, vehicles, and mandated planning document (UWMP and Master Plan) updates/renewals.

The District amended its finance policies to reflect statutory requirements and staffing realities. The previous finance policies were adopted after significant findings in annual independent audits performed in 2011 and 2012. The previously adopted finance policies assumed the District staff and/or consultants included the services of a properly credentialed finance officer. The new policies simplify the District's investment options, which are now the right tool for the job. The previous funding for retiree medical was transitioned to the California Employers Retiree Benefit Trust (CERBT), which is generating higher dividends than the prior investment tool. The District's capacity fees were transferred to our Local Agency Investment Fund (LAIF). Capacity fees are by statute are "restricted" and should not have been co-mingled with District capital improvement funds, enabling the required statutory reporting of capacity fee account status. Only the Board, at properly noticed public meetings, can make changes to the District's investments.

Several laws adopted between 2015 and 2018 have current and future increases in operating costs to the District. New laws have direct financial burdens and others have burdens via increased demands for staff time by requiring additional reporting and more complex compliance elements. Among these new laws are SB-998, SB-555, SB-606 and AB-1668. For example, the District is mandated to prepare and submit its Water Use Efficiency Objectives and a plan for complying with the same by the end of the

current calendar year. In another example, the District has partially mitigated the costs and personnel burdens from SB-998, the new requirements for discontinuation of residential water service for non-payment. The District hopes to similarly offset the cost burdens associated with new mandates by collaborating with neighboring water agencies to share the costs for compliance. The concepts and scope of collaboration have been detailed in a report published via an organization, the Sacramento Regional Water Utilities. The District formally participated in this regional collaboration study.

The rate structure adopted by the Board in August 2021 is designed for compatibility with new mandates, limits, and requirements including the mandates for water loss (SB-555), water efficiency (SB-606, AB-1668), and mandatory conservation (SB X 7,7). The adopted rate structure on August 2021 shifts revenue basis from fixed charges to volumetric charges, which is designed to encourage indoor and outdoor water use efficiency. As such, the District's revenues will be less linear due to seasonal variations in water consumption. Historically, the District's water users have used over three times as much water in warmer months than they use in cooler winter months. More recently, in June of 2023 ratepayers used less water than any June since 2015, which was the last time RLECWD had tiered rates (so-called conservation rates).

The District is required to contribute approximately \$31,000 in annual administrative membership dues this fiscal year to the Sacramento Ground Water Authority (SGA) to remain in good standing. The SGA is a Joint Powers Authority (JPA) created to manage and maintain the long-term sustainable yield of the American River North Basin and facilitate the implementation of an appropriate conjunctive use program by water purveyors. SGA has been granted extensive powers and functions to accomplish its sustainable groundwater management mission.

Along with SGA, other water association memberships for the District include Association of California Water Agencies (ACWA) and California Rural Water Association (CRWA). We can expect an increase in annual membership dues from these associations. We can also expect increases in property and workers compensation insurance due to the impact of cybercrimes, COVID-19, and wildfires on the insurance industry.

The District also took actions in the spring of 2021 to decrease its pension unfunded accrued liability via an internal loan, which provides savings in the form of much more favorable funding terms compared to CalPERS. Although this finance strategy significantly lowered the annual CalPERS pension obligation, it will not prevent increased charges associated with CalPERS investments underperforming the presumed investment return (7%). In July 2022, CalPERS announced that its investment return is negative 6% or 13% below the assumed rate of return. This under-performance impacts all public agencies in the CalPERS system and will result in future increases in the annual payments to CalPERS.

In summary, the budget reflects the Board of Directors' priorities and goals conveyed to staff and through the Board's adoption of the Strategic Plan. The budgeting process continues to improve, and the staff has embraced cost avoidance strategies to improve the District's fiscal status wherever feasible. These include taking advantage of joint powers purchasing agreements available only to government agencies, purchasing fuel less excise taxes, purchasing equipment to reduce long-term costs, and outsourcing where the total cost supports such. We have implemented contract

improvements to exercise greater control and focus on our engineering needs. The District has embraced an approach to assure elements are not overlooked, and future obligations have a greater amount of lead time for planning and funding.

The District engaged a new independent auditing firm whereas fiscal year 2022/2023 will be the second audit performed for the District by this services provider. The previous auditing firm is no longer able to perform auditing services for the District due to the unexpected passing of the firm's principal accountant.

The momentum of improvements in the budget and financial policies is continuing at the District. Sustaining such improvements would not be possible without the cohesiveness of the District Board, District staff, and consultants working toward common goals.

Sincerely,

Timothy R. Shaw, General Manager

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2023-2024**

			2022-2023 UNAUDITED ACTUAL JULY 22-JUN 23	2022-2023 BUDGET	2023-2024 BUDGET	DIFFERENCE	EXPLANATION
REVENUE							
40000 OPERATING REVENUE							
40100 Water Service Rates							
	40101	Basic Service Charge	1,187,894.00	1,110,746.00	1,160,731.00	49,985.00	Per Water Rate Study
	40102	Usage Charge	1,388,721.00	1,753,654.00	1,832,569.00	78,915.00	Per Water Rate Study
	40105	Backflow Charge	26,393.00	29,600.00	30,500.00	900.00	Per Water Rate Study
	40106	Fire Prevention	23,541.00	23,300.00	24,300.00	1,000.00	Per Water Rate Study
		Total Water Service Rates	2,626,549.00	2,917,300.00	3,048,100.00	130,800.00	
40200 Water Service Fees							
	40201	Application Fees	5,850.00	6,500.00	6,500.00	0.00	
	40202	Delinquency	64,414.00	90,000.00	65,000.00	(25,000.00)	Decreased for adjust for adopted Resolution 2022-08 in 11-2022
	40209	Misc. Charges	7,261.00	7,000.00	7,000.00	0.00	
		Total Water Services	77,525.00	103,500.00	78,500.00	(25,000.00)	
40300 Other Water Service Fees							
	40301	New Construction QC	3,000.00	4,000.00	4,000.00	0.00	
	40302	Service Connection Fees	17,757.00	10,000.00	10,000.00	0.00	
	40304	Other Operating Revenue	6,311.00	6,000.00	6,000.00	0.00	
	40305	Grant Revenue-Operating	0.00	0.00	0.00	0.00	
		Total Other Water Service Fees	27,068.00	20,000.00	20,000.00	0.00	
		TOTAL OPERATING REVENUE	2,731,142.00	3,040,800.00	3,146,600.00	105,800.00	
41000 NON-OPERATING REVENUES							
	41110	Investment Revenue	40.00	35.00	35.00	0.00	
	41120	Property Taxes & Assessments	138,262.00	109,100.00	138,263.00	29,163.00	Increased to adjust for prior FY revenues
		TOTAL NON-OPERATING REVENUE	138,302.00	109,135.00	138,298.00	29,163.00	
TOTAL REVENUE			\$2,869,444.00	\$3,149,935.00	\$3,284,898.00	134,963.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2023-2024**

			2022-2023 UNAUDITED ACTUAL JULY 22-JUN 23	2022-2023 BUDGET	2023-2024 BUDGET	DIFFERENCE	EXPLANATION
OPERATING EXPENSE							
60010 PROFESSIONAL FEES							
	60011	General Counsel fees-Legal	\$26,885.00	\$26,885.00	\$30,000.00	\$3,115.00	Increased to adjust per prior FY
	60012	Auditor Fees	23,700.00	23,700.00	21,300.00	(2,400.00)	Decreased to adjust for projected costs
	60013	Engineering Services	60,000.00	67,915.00	115,000.00	47,085.00	Increased to include Water Use Efficiency Objectives and Water Loss Standards
	60015	Other Professional Fees	0.00	0.00	0.00	0.00	
	TOTAL PROFESSIONAL FEES		110,585.00	118,500.00	166,300.00	47,800.00	
60100 PERSONNEL SERVICES							
60110 Salaries & Wages							
	60111	Salary - General Manager	122,295.00	124,285.00	125,278.00	993.00	Increased to adjust for projected cost per contract
	60112	Staff Regular Wages	603,959.00	656,708.00	668,740.00	12,032.00	Increased to adjust per MOU 11-12-21; COLA 3.0% Assumed
	60113	Contract Extra Help	0.00	0.00	0.00	0.00	
	60114	Staff Standby Pay	18,200.00	18,250.00	18,250.00	0.00	
	60115	Staff Overtime Pay	10,073.00	11,000.00	11,000.00	0.00	
	Total Salaries & Wages		754,527.00	810,243.00	823,268.00	13,025.00	
60150 Employee Benefits and Expenses							
	60151	PERS Retirement	122,454.00	127,292.00	125,367.00	(1,925.00)	Decreased to adjust for projected costs
	60152	Workers Compensation	15,574.00	15,839.00	10,864.00	(4,975.00)	Decreased to adjust to change carrier to ACWA
	60153	Medical & Benefit Insurance	173,606.00	216,750.00	227,568.00	10,818.00	MOU Settlement Agreement 3-2023
	60154	Retirees Insurance	35,525.00	36,200.00	36,200.00	0.00	
	60155	Staff Training	0.00	5,000.00	5,000.00	0.00	
	60157	Uniforms	5,110.00	6,750.00	6,750.00	0.00	
	60158	Payroll Taxes	60,413.00	63,854.00	65,650.00	1,796.00	
	60159	Payroll Services	1,260.00	1,400.00	1,400.00	0.00	
	60160	457 Employer Contribution	17,412.00	18,055.00	19,000.00	945.00	Increased to adjust for MOU Renewal 11-12-21 and GM Contract
	Total Employee Benefits and Expenses		431,354.00	491,140.00	497,799.00	6,659.00	
	TOTAL PERSONNEL SERVICES		\$1,185,881.00	\$1,301,383.00	\$1,321,067.00	\$19,684.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2023-2024**

			2022-2023 UNAUDITED ACTUAL JULY 22-JUN 23	2022-2023 BUDGET	2023-2024 BUDGET	DIFFERENCE	EXPLANATION
60200 ADMINISTRATION							
60205	Bank and Merchant Fees		\$1,382.00	\$1,850.00	\$1,850.00	\$0.00	
60207	Board Member/Meeting Expense		10,075.00	13,700.00	13,900.00	200.00	Increased to adjust for projected costs
60210	Building Expenses						
60211	Office Utilities		7,260.00	7,261.00	7,261.00	0.00	
60212	Janitorial		2,340.00	2,340.00	2,340.00	0.00	
60213	Maintenance		2,154.00	3,089.00	2,500.00	(589.00)	Decreased to adjust for projected costs
60214	Security		252.00	775.00	336.00	(439.00)	Decreased to adjust for projected costs
	Total Building Expenses		12,006.00	13,465.00	12,437.00	(1,028.00)	
60220	Computer & Equipment Maint.						
60221	Computer Systems		31,348.00	31,350.00	31,350.00	0.00	
60222	Office Equipment		668.00	875.00	875.00	0.00	
	Total Computer & Equipment Maint.		32,016.00	32,225.00	32,225.00	0.00	
60230	Office Expense		4,520.00	4,725.00	4,725.00	0.00	
60240	Postage and Delivery		20,492.00	20,500.00	20,500.00	0.00	
60250	Printing		7,959.00	8,000.00	8,000.00	0.00	
60255	Meetings & Conferences		40.00	100.00	100.00	0.00	
60260	Publishing		1,206.00	1,206.00	1,500.00	294.00	Increased to adjust for projected costs
60270	Telephone & Internet		4,202.00	4,250.00	4,250.00	0.00	
60430	Insurance						
60431	General Liability		33,290.00	33,290.00	28,832.00	(4,458.00)	Decreased to reflect estimated premium
60432	Property		11,922.00	11,923.00	14,391.00	2,468.00	Increased to reflect estimated premium
	Total Insurance		45,212.00	45,213.00	43,223.00	(1,990.00)	
60500	Water Memberships						
60503	SGA		30,777.00	30,777.00	30,926.00	149.00	Increase per published membership rate
60504	ACWA		11,140.00	11,140.00	11,697.00	557.00	Increase includes 5% annual increase
60505	CSDA		8,186.00	8,186.00	0.00	(8,186.00)	Decreased - cancelled membership
60507	CRWA		1,435.00	1,435.00	1,507.00	72.00	Increase includes 5% annual increase
	Total Water Memberships		51,538.00	51,538.00	44,130.00	(7,408.00)	
60550	Permits & Fees		47,632.00	49,000.00	50,000.00	1,000.00	Increased to adjust for projected costs
60555	Subscriptions & Licensing		1,100.00	1,100.00	2,120.00	1,020.00	
60560	Elections		1,887.00	1,887.00	0.00	(1,887.00)	Decreased for Non Election Year
60565	Uncollectable Accounts		2,660.00	2,936.00	3,000.00	64.00	Increased to adjust for projected costs
60570	Other Operating Expenditures		0.00	0.00	500.00	500.00	
TOTAL ADMINISTRATION			\$243,927.00	\$251,695.00	\$242,460.00	(\$9,235.00)	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2023-2024**

			2022-2023 UNAUDITED ACTUAL JULY 22-JUN 23	2022-2023 BUDGET	2023-2024 BUDGET	DIFFERENCE	EXPLANATION
64000 CONSERVATION							
64001	Community Outreach		0.00	0.00	500.00	500.00	Increased to adjust for projected costs
64005	Other Conservation Programs		0.00	0.00	0.00	0.00	
TOTAL CONSERVATION			0.00	0.00	500.00	500.00	
65000 FIELD OPERATIONS							
65100 Other Field Operations							
65110	Backflow Testing		\$2,517.00	\$3,000.00	\$3,000.00	\$0.00	
65120	Construction Equipment Maintenance		3,604.00	9,000.00	9,000.00	0.00	
65130	Field Communication		3,123.00	3,400.00	3,400.00	0.00	
65140	Field IT		26,307.00	35,000.00	35,000.00	0.00	
65150	Laboratory Services		11,934.00	24,000.00	24,000.00	0.00	
65160	Safety Equipment		1,933.00	6,000.00	6,000.00	0.00	
65170	Shop Supplies		3,065.00	7,000.00	7,000.00	0.00	
	Total Other Field Operations		52,483.00	87,400.00	87,400.00	0.00	
65200	Treatment		31,244.00	31,300.00	33,000.00	1,700.00	Increased to adjust for projected costs
65300 Pumping							
65310	Maintenance		22,962.00	25,000.00	25,000.00	0.00	
65320	Electricity and Fuel		205,047.00	260,000.00	260,000.00	0.00	
	Total Pumping		228,009.00	285,000.00	285,000.00	0.00	
65400 Transmission & Distribution							
65410	Distribution Supplies		40,681.00	59,950.00	40,000.00	(19,950.00)	Decreased to adjust for projected costs
65430	Tank Maintenance		4,949.00	6,280.00	6,500.00	220.00	Increased to adjust for projected costs: Cathodic Protection Maintenance
65440	Contract Repairs		80,235.00	84,000.00	30,000.00	(54,000.00)	Decreased to adjust for projected costs
65450	Valve Replacements		0.00	10,000.00	15,000.00	5,000.00	Increased to adjust for projected costs
65460	Paving Repairs		0.00	18,700.00	30,000.00	11,300.00	Increased to adjust for projected costs
	Total Transmission & Distribution		125,865.00	178,930.00	121,500.00	(57,430.00)	
65500 Transportation							
65510	Fuel		16,731.00	16,735.00	18,000.00	1,265.00	Increased to adjust for projected costs
65520	Maintenance		3,562.00	4,265.00	5,000.00	735.00	Increased to adjust for projected costs
	Total Transportation		20,293.00	21,000.00	23,000.00	2,000.00	
TOTAL FIELD OPERATIONS			\$457,894.00	\$603,630.00	\$549,900.00	(\$53,730.00)	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2023-2024**

			2022-2023 UNAUDITED ACTUAL JULY 22-JUN 23	2022-2023 BUDGET	2023-2024 BUDGET	DIFFERENCE	EXPLANATION
TOTAL OPERATING EXPENSES			\$1,998,287.00	\$2,275,208.00	\$2,280,227.00	\$5,019.00	
NON OPERATING EXPENSES							
	69010 Debt Service						
	69100	Revenue Bond 2015: Term 11/1/2031					
	69105	Revenue Bond 2015-Principle	152,273.00	152,273.00	156,908.00	4,635.00	Per Loan Payment Schedule
	69120	Interest	48,649.00	48,650.00	44,087.00	(4,563.00)	Per Loan Payment Schedule
		Total Revenue Bond 2015	200,922.00	200,923.00	200,995.00	72.00	
	69125	AMI Meter Loan: Term 7/23/2025					
	69130	Principle	53,307.00	53,307.00	54,602.00	1,295.00	Per Loan Payment Schedule
	69135	Interest	5,207.00	5,207.00	3,912.00	(1,295.00)	Per Loan Payment Schedule
		Total AMI Meter Loan	58,514.00	58,514.00	58,514.00	0.00	
	69200	PERS ADP Loan: Term 6/1/2036					
	69205	Principle	30,000.00	30,000.00	30,000.00	0.00	Per Loan Payment Schedule
	69210	Interest	1,739.00	1,739.00	1,628.00	(111.00)	Per Loan Payment Schedule
		Total PERS ADP Loan	31,739.00	31,739.00	31,628.00	(111.00)	
		69400 Other Non Operating Expense	0.00	43.00	2,300.00	2,257.00	Increased per Rate Study Table 7
TOTAL NON OPERATING EXPENSES			\$291,175.00	\$291,219.00	\$293,437.00	2,218.00	
TOTAL EXPENSE			\$2,289,462.00	\$2,566,427.00	\$2,573,664.00	\$7,237.00	

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2023-2024**

			2022-2023 UNAUDITED ACTUAL JULY 22-JUN 23	2022-2023 BUDGET	2023-2024 BUDGET	DIFFERENCE	EXPLANATION
NET INCOME (Income-Expense)			\$579,982.00	\$583,508.00	\$711,234.00	\$127,726.00	
OPERATING FUND BALANCE							
	Operating Account Balance June 30			\$1,452,402.00	\$1,472,637.00		
	Net Revenue			\$583,508.00	\$711,234.00		
	Transfer to GL 10010 Operating Reserve			(\$28,273.00)	\$0.00		
	Transfer to Capital Improvement Funds			(594,000.00)	(611,800.00)		
	Transfer from Capital Improvement Funds			59,000.00	0.00		
	Estimated Operating Fund Balance June 30			\$1,472,637.00	\$1,572,071.00		
SURCHARGE 1 FUND BALANCE							
	Surcharge 1 Fund Balance June 30			\$705,307.00	\$766,026.00		
	43010	Surcharge Revenue		523,374.00	532,380.00		
	41110	Investment Revenue		1,000.00	1,000.00		
	69155	SRF Principle		(379,389.00)	(389,231.00)		
	69160	SRF Interest		(81,966.00)	(72,124.00)		
	69220	SRF Administration		(2,300.00)	(2,300.00)		
	Estimated Surcharge 1 Fund Balance June 30			\$766,026.00	\$835,751.00		
SURCHARGE 2 FUND BALANCE							
	Surcharge 2 Fund Balance June 30			\$209,015.00	\$336,614.00		
	43050	Surcharge 2 Revenue		439,019.00	\$442,716.00		
	41110	Investment Revenue		500.00	100.00		
	69180	Principle		(230,000.00)	(240,000.00)		
	69185	Interest		(81,920.00)	(74,293.00)		
	Estimated Surcharge 2 Fund Balance June 30			\$336,614.00	\$465,137.00		
LAIF FUND (CAPACITY FEES) BALANCE							
	LAIF Fund Balance June 30			\$410,813.00	\$813,182.00		
	44100	Capacity Fee Revenue		391,000.00	200,000.00		
	41110	Investment Revenue		11,369.00	10,000.00		
	Estimated LAIF Fund Balance June 30			\$813,182.00	\$1,023,182.00		

RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
OPERATING BUDGET
2023-2024

		GENERAL	VEHICLE & LARGE EQUIPMENT REPLACEMENT	FUTURE CAPITAL IMPROVEMENT PROJECTS	HEXAVALENT CHROMIUM MITIGATION
FUNDING SOURCES					
	Fund Transfers				
	Operating Fund Transfers In	611,800.00	0.00	0.00	0.00
	CIP Fund Intrafund Transfers	(362,645.00)	10,000.00	352,645.00	0.00
	Investment Revenue	85.00	0.00	175.00	0.00
TOTAL FUNDS AVAILABLE FOR CIP PROJECTS		988,713.00	27,948.00	2,358,981.00	1,012,398.00
PROJECTS					
A · WATER SUPPLY					
	A-1 · Miscellaneous Pump Replacements	40,000.00	0.00	0.00	0.00
Total A · WATER SUPPLY		40,000.00	0.00	0.00	0.00
B · WATER DISTRIBUTION					
	B-1 · Service Replacements	30,000.00	0.00	0.00	0.00
	B-2 · Small Meter Replacements	120,000.00	0.00	0.00	0.00
	B-3 · Large Meter Replacements	5,000.00	0.00	0.00	0.00
	B-4 · Pipeline Replacement	0.00	0.00	211,200.00	0.00
	B-5 · Cathodic Protection Replacement - L Street Tower	45,000.00	0.00	0.00	0.00
	B-6 · Raising/Lowering Valve Covers	40,000.00	0.00	0.00	0.00
	B-7 · Well 15 Cr6 Treatment-Design	0.00	0.00	0.00	75,000.00
Total B · WATER DISTRIBUTION		240,000.00	0.00	211,200.00	75,000.00
TOTAL BUDGETED PROJECT EXPENDITURES		280,000.00	0.00	211,200.00	75,000.00



Executive Committee Agenda Item: 7

Date: August 9, 2023

Subject: Distribution of Waterways Newsletter

Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should engage staff in discussion about the ways to improve customer access to the Waterways newsletter.

Current Background and Justification:

At the July 24th Board meeting, following robust debate, the Board voted to table this item.

Several years ago, when the District was contemplating the most cost-effective means of complying with the unfunded mandates of Senate Bill 998, Discontinuance of Residential Water Service for Non-Payment, the Board voted to outsource the process of printing, folding, stuffing and mailing of the bimonthly bills. This Board action precluded having to hire additional staff for all of the processes mandated by SB 998. With the outsourcing of bill printing/ mailing, the Waterways newsletter, which formerly was mailed with the bills, was instead posted to the Districts website and Facebook page.

Recurrently, public members who regularly attend public meetings comment that they want a return to the old ways of mailing Waterways newsletters.

Conclusion:

I recommend the Executive Committee review and discuss, then provide direction to staff as deemed appropriate.



4724 Enterprise Way
 Modesto, CA 95356
 Phone (209) 545-6090
 Fax (209) 545-6095
 www.absdirectinc.com

41
 A/R Copy
Invoice
 129792

Attention Invoice To Tim Shaw
 RIO LINDA/ELVERTA CWD
 730 L STREET
 PO BOX 400
 RIO LINDA, CA 95673

Invoice Date 10/27/2022

Invoice Due 11/16/2022

Job Number 112285

Your Order #

Shipped To

Salesrep House Account

Quantity Description	Sub Total	Tax	Total
FIRST NOTICES - 10/25/22			
1 LAYOUT (NO CHARGE)	0.00	0.00	0.00
537 GREEN NOTICE PAPER	21.91	1.73	23.64
1,074 BLACK/WHITE DIGITAL PRINT	66.59	5.24	71.83
1,074 #10 ENVELOPE	29.25	2.30	31.55
1,074 PERFING	21.48	0.00	21.48
1,074 INSERTING	49.67	0.00	49.67
1,074 SORT, TRAY, TAG, POSTAL PREP	33.29	0.00	33.29
1 DELIVER TO USPS SACRAMENTO	18.00	0.00	18.00
Remaining Postage on Account \$1619.99			
Postage Used	564.93	0.00	564.93
Postage Received	(564.93)	0.00	(564.93)

TERMS: PLEASE NOTE OUR TERMS ARE NET 20 DAYS FROM DATE OF INVOICE.

Sub Total \$240.19

POSTAGE MUST BE PREPAID

Sales Tax \$9.27

A finance charge of 1.5% per month will be added, if not paid within 30 days from date of invoice.

A convenience fee of 3.5% will be added to payments made with credit cards.

Less Deposit (\$249.46)

THANK YOU FOR YOUR BUSINESS

If you have any questions, please contact our office for further assistance.

TOTAL DUE \$0.00

Customer #: 3783

Tax #:

The Rio Linda / Elverta WaterWays

A Publication of the Rio Linda Elverta Community Water District
 P.O. Box 400, Rio Linda, CA 95673
 916-991-1000
 www.rlecwd.com

5/20/2023 – 7/20/2023 Billing Period



Bills will be mailed no later than July 31, 2023, for the period of 5/20/2023 to 7/20/2023. The fee free date is **August 22, 2023**. ** Late fee of \$6.00 will be applied to all outstanding bills on **August 23, 2023**. Also, please note that there is a \$50.00 charge for any after-hours turn on.

**Payment arrangements can be made in the District Office or found on the district's website. Office hours are Monday through Friday, 7:00am to 4:00pm. Payment arrangements must be made at least one

day before the Free Fee Date. For this billing cycle, payment arrangements must be made by August 21st. Payments can be made online, via postal service, and at the District Office's night depository slot located next to the main door for checks and money orders. Reminder, the District Office does **Not Accept Cash**.

Effective July , 2023 – Service Charges / per Resolution no. 2021-03

<u>Meter Size</u>	<u>Bi-Monthly Service Charge</u>	+	<u>*Capital Improvement Surcharge</u>	+	<u>Surcharge</u>	=	<u>Total Bi-Monthly</u>
5/8"	\$36.64		\$19.00		\$15.80		\$71.44
3/4"	\$36.64		\$19.00		\$15.80		\$71.44
1"	\$57.83		\$19.00		\$15.80		\$92.63
1-1/2"	\$110.79		\$19.00		\$15.80		\$145.59
2"	\$174.35		\$19.00		\$15.80		\$209.15
3"	\$375.63		\$19.00		\$15.80		\$410.43
4"	\$672.24		\$19.00		\$15.80		\$707.04
Inactive	\$36.64		\$19.00		\$15.80		\$71.44

*California Department of Public Health Compliance Order No. 01-09-07-CO-004

Volume Rates charges per 100 cubic feet or portion thereof as follows:

<u>Cubic Feet Used</u>	<u>Normal Supply</u>	<u>30% Stage 2</u>	<u>40% Stage 3</u>	<u>50% Stage 4</u>
<u>Meter Sizes 5/8" – 4"</u>				
<u>Single Family Residential</u>				
Tier 1: 0-17 ccf	\$1.80	\$2.45	\$2.81	\$3.32
Tier 2: 17+ ccf	\$2.28	\$3.14	\$3.62	\$4.29
<u>Commercial, institutional, and Industrial CII (all uses)</u>				
	\$2.03	\$2.90	\$3.39	\$4.07
<u>Irrigation (all uses)</u>	\$2.33	\$3.32	\$3.88	\$4.65

Customer Appeals

Customers who are disputing charges will need to complete the **Customer Appeal of Charges Form**, if you wish to appeal to the Board of Directors. Note: If your water service is already disconnected, this form will NOT restore service.

Payment Options

ACH Payments – prearranged scheduled withdrawal from your financial institutions checking or savings account. To sign up for this service complete the [ACH Application](#) and mail or drop off at the RLECWD District office or email to questions@rlecwd.com.

Recurring Credit/Debit Card payments – (contact the District Customer Service Team for more information at (916) 991-1000.) Please visit the District Office to set up this service. Convenience fees will apply.



In Person – Visa, MasterCard or Discover, Check, Money Order, and Cashier's Check

Payment Arrangement – If you are experiencing a financial hardship, the [PAYMENT ARRANGEMENT FORM](#) allows you to make an arrangement to pay our bill on a future date with no penalties

How Much Water Do We Use?

Typical water-use patterns vary according to geography, climate, lot size and other factors. As a rule, per capita water use is higher in hotter, inland regions such as here in the Sacramento area compared to the cooler conditions found along the coast. Before our recent 5-year drought, the average household in the Sacramento region used **380 gallons a day**.



Typically, 65% (~250 gallons) of a household's water is used outdoors leaving about 35% (~130 gallons) for indoor use.

How do you use water at home? Are you overwatering your lawn? How do you know you are overwatering?

- Taking a 10-minute shower ... 25-40 gallons
- Drinking ... 1/2 gallon
- Leaking toilet (per day) ... 60 gallons
- Washing clothes ... 35 – 50 gallons
- Washing the car ... 50 gallons
- Brushing your teeth ... 2 – 5 gallons
- Watering the lawn and yard ... 180 gallons
- Flushing the toilet (once) ... 1.6 – 7 gallons



Executive Committee Agenda Item: 8

Date: August 9, 2023

Subject: Expenditure Report

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the Expenditures of the District for the month of June 2023, then forward the report onto the August 28, 2023 Board agenda with the Committee's recommendation for Board approval.

Current Background and Justification:

The Expenditures report summarizes all payments made by the District for the reporting period.

Conclusion:

Consistent with District policies, Expenditures are to be reviewed by this committee and presented to the Board of Directors to inform Board Members and the public of all expenditures of public funds.

Cash Basis

**Rio Linda Elverta Community Water District
Expenditure Report
June 2023**

Type	Date	Num	Name	Memo	Amount
Liability Check	06/01/2023	EFT	CalPERS	For PP Ending 05/27/23 Pay date 06/01/23	3,130.27
Liability Check	06/01/2023	EFT	CalPERS	For PP Ending 05/27/23 Pay date 06/01/23	1,182.24
Liability Check	06/01/2023	EFT	Internal Revenue Service	Employment Taxes	7,263.78
Liability Check	06/01/2023	EFT	Employment Development	Employment Taxes	1,362.09
Liability Check	06/01/2023	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,092.56
Bill Pmt -Check	06/01/2023	EFT	Adept Solutions	Computer Maintenance	1,333.00
Bill Pmt -Check	06/01/2023	EFT	Comcast	Phone	103.82
Bill Pmt -Check	06/01/2023	EFT	Republic Services	Utilities	418.34
Check	06/01/2023	EFT	RLECWD	Umpqua Bank Monthly Debt Service Transfer	17,000.00
Transfer	06/01/2023	EFT	RLECWD - Capital Improvement	Current Monthly Transfer	49,500.00
Check	06/01/2023	2575	Customer	Final Bill Refund	105.40
Check	06/01/2023	2576	Customer	Final Bill Refund	20.10
Check	06/01/2023	2577	Customer	Final Bill Refund	41.84
Check	06/01/2023	2578	Customer	Final Bill Refund	26.16
Check	06/01/2023	2579	Customer	Final Bill Refund	51.79
Check	06/01/2023	2580	Customer	Final Bill Refund	100.00
Bill Pmt -Check	06/01/2023	2581	VOID	VOID	0.00
Bill Pmt -Check	06/01/2023	2582	ACWA/JPIA Powers Insurance Authority	EAP	23.80
Bill Pmt -Check	06/01/2023	2583	Buckmaster Office Solutions	Office Equipment	95.57
Bill Pmt -Check	06/01/2023	2584	Ramos Oil	Transportation Fuel	288.34
Bill Pmt -Check	06/01/2023	2585	Rio Linda Elverta Recreation & Park	Meeting Expense	100.00
Bill Pmt -Check	06/01/2023	2586	Rio Linda Hardware & Building Supply	Shop Supplies	302.72
Bill Pmt -Check	06/01/2023	2587	Sacramento County Utilities	Utilities	113.70
Bill Pmt -Check	06/01/2023	2588	Sierra Chemical Company	Treatment	5,226.43
Bill Pmt -Check	06/01/2023	2589	SMUD	Utilities	15,868.55
Bill Pmt -Check	06/01/2023	2590	Verizon Wireless	Internet	45.10
Bill Pmt -Check	06/01/2023	2591	White Brenner	Legal	1,024.40
Bill Pmt -Check	06/01/2023	2592	Vault Access Solutions	Capital Improvement: Valve Vault Cover Replacement	6,900.00
Bill Pmt -Check	06/01/2023	2593	ABS Direct	Printing, Postage	1,073.44
Bill Pmt -Check	06/01/2023	2594	Unifirst	Uniforms	171.22
Liability Check	06/14/2023	EFT	QuickBooks Payroll Service	For PP Ending 06/10/23 Pay date 06/15/23	21,837.55
Liability Check	06/15/2023	EFT	CalPERS	For PP Ending 06/10/23 Pay date 06/15/23	3,130.27
Liability Check	06/15/2023	EFT	CalPERS	For PP Ending 06/10/23 Pay date 06/15/23	1,182.24
Bill Pmt -Check	06/15/2023	EFT	CalPERS	Annual CERBT Contribution	20,000.00
Liability Check	06/15/2023	EFT	Internal Revenue Service	Employment Taxes	7,824.12
Liability Check	06/15/2023	EFT	Employment Development	Employment Taxes	1,554.61
Liability Check	06/15/2023	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,156.73
Bill Pmt -Check	06/15/2023	EFT	PGE	Utilities	53.78
Bill Pmt -Check	06/15/2023	EFT	Umpqua Bank Credit Card	Computer, Office, Postage, Pump Maint	442.62
Bill Pmt -Check	06/15/2023	EFT	Verizon	Field Communication, Field IT	514.90
Check	06/15/2023	EFT	RLECWD - SURCHARGE ACCOUNT 1	Bi-monthly Transfer	88,178.69
Check	06/15/2023	EFT	RLECWD - SURCHARGE ACCOUNT 2	Bi-monthly Transfer	73,327.57

Cash Basis

**Rio Linda Elverta Community Water District
Expenditure Report
June 2023**

Type	Date	Num	Name	Memo	Amount
Check	06/15/2023	EFT	RLECWWD	Annual PERS ADP Loan Payment	31,739.00
Check	06/15/2023	2596	Customer	Final Bill Refund	84.24
Check	06/15/2023	2597	Customer	Final Bill Refund	56.34
Check	06/15/2023	2598	Employee	Union Dues Refund	43.50
Check	06/15/2023	2599	Employee	Union Dues Refund	24.50
Check	06/15/2023	2600	Employee	Union Dues Refund	42.00
Bill Pmt -Check	06/15/2023	2601	ABS Direct	Printing & Postage, Postage Prepaid \$5K	5,952.19
Bill Pmt -Check	06/15/2023	2602	BSK Associates	Lab Fees	672.00
Bill Pmt -Check	06/15/2023	2603	Corelogic Solutions	Subscription	100.00
Bill Pmt -Check	06/15/2023	2604	County of Sacramento	Permits	351.00
Bill Pmt -Check	06/15/2023	2605	DirectHit Pest Control	Building Maintenance	80.00
Bill Pmt -Check	06/15/2023	2606	EKI Enviornment & Water	Engineering	5,000.00
Bill Pmt -Check	06/15/2023	2607	ICONIX Waterworks	Distribution Supplies	4,469.48
Bill Pmt -Check	06/15/2023	2608	Intermedia.net	Telephone	80.30
Bill Pmt -Check	06/15/2023	2609	Pacific Shredding	Office Expense	40.32
Bill Pmt -Check	06/15/2023	2610	Ramos Oil Inc.	Transportation Fuel, Pumping Maintenance	1,555.01
Bill Pmt -Check	06/15/2023	2611	Spok, Inc.	Field Communication	15.48
Bill Pmt -Check	06/15/2023	2612	Tak Communications	Contract Repairs: Drycreek & G Street	24,539.98
Bill Pmt -Check	06/15/2023	2613	Vanguard Cleaning Systems	Janitorial	195.00
Bill Pmt -Check	06/15/2023	2614	Rawles Engineering	Capital Improvement: Valve Vault Covers & Pipeline Replacement	173,875.00
Check	06/23/2023	EFT	Wageworks	FSA Administration Fee	76.25
Liability Check	06/28/2023	EFT	QuickBooks Payroll Service	For PP Ending 06/24/23 Pay date 06/29/23	18,564.81
Liability Check	06/29/2023	EFT	CalPERS	For PP Ending 06/24/23 Pay date 06/29/23	3,130.27
Liability Check	06/29/2023	EFT	CalPERS	For PP Ending 06/24/23 Pay date 06/29/23	1,182.24
Liability Check	06/29/2023	EFT	Internal Revenue Service	Employment Taxes	7,066.72
Liability Check	06/29/2023	EFT	Employment Development	Employment Taxes	1,310.43
Liability Check	06/29/2023	EFT	Empower	Deferred Compensation Plan: Employer & Employee Share	2,285.56
Liability Check	06/29/2023	EFT	Kaiser Permanente	Health Insurance	2,186.97
Liability Check	06/29/2023	EFT	Principal	Dental & Vision Insurance	1,860.67
Liability Check	06/29/2023	EFT	Western Health	Health Insurance	11,715.43
Liability Check	06/29/2023	EFT	Adept Solutions	Computer Maintenance	184.02
Bill Pmt -Check	06/29/2023	2615	Buckmaster Office Solutions	Printing	68.75
Bill Pmt -Check	06/29/2023	2616	ICONIX Waterworks	Distribution Supplies	1,422.30
Bill Pmt -Check	06/29/2023	2617	Johnson Controls Fire Protection	Safety	360.96
Bill Pmt -Check	06/29/2023	2618	Phelan, Michael	Retiree Insurance	3,150.00
Bill Pmt -Check	06/29/2023	2619	Ramos Oil Inc.	Transportation Fuel	551.45
Bill Pmt -Check	06/29/2023	2620	Rio Linda Elverta Recreation & Park	Meeting Expense	100.00
Bill Pmt -Check	06/29/2023	2621	RW Trucking	Distribution Supplies	732.62
Bill Pmt -Check	06/29/2023	2622	Sierra Chemical Company	Treatment	1,596.00
Bill Pmt -Check	06/29/2023	2623	Verizon Wireless	Internet	45.08
Bill Pmt -Check	06/29/2023	2624	White Brenner, LLP	Legal	2,007.00
Bill Pmt -Check	06/29/2023	2625	County of Sacramento	Capital Improvements: Pipeline	3,454.00

Cash Basis

**Rio Linda Elverta Community Water District
Expenditure Report
June 2023**

Type	Date	Num	Name	Memo	Amount
Total 10020 - Operating Account Budgeted Expenditures					<u>647,134.61</u>
Liability Check	06/01/2023	EFT	California State Disbursement Unit	Employee Garnishment	227.53
Liability Check	06/15/2023	EFT	AFLAC	Employee Funded Premiums	745.84
Check	06/15/2023	2595	Teamsters	Union Dues	851.50
Liability Check	06/15/2023	EFT	California State Disbursement Unit	Employee Garnishment	227.53
Liability Check	06/29/2023	EFT	California State Disbursement Unit	Employee Garnishment	227.53
EFT	06/30/2023	EFT	WageWorks	FSA Expenditures - Employee Funded	568.51
Total 10020 - Operating Account Non-Budgeted Expenditures: Employee Paid Pass-throughs					<u>2,848.44</u>

Cash Basis

**Rio Linda Elverta Community Water District
Expenditure Report
June 2023**

Type	Date	Num	Payee	Memo	Amount
Transfer	06/01/2023	EFT	RLECWD	Capital Improvement Transfer for Funds paid with Operating: Refer to check 2592	6,900.00
Transfer	06/15/2023	EFT	RLECWD	Capital Improvement Transfer for Funds paid with Operating: Refer to check 2614	11,200.00
Transfer	06/15/2023	EFT	RLECWD	Annual Budget Amount to Future Capital Improvements	302,737.00
10475 · Capital Improvement-Umpqua Bank					<u>320,837.00</u>
Type	Date	Num	Payee	Memo	Amount
Transfer	06/15/2023	EFT	RLECWD	Capital Improvement Transfer for Funds paid with Operating: Refer to check 2614	162,675.00
Transfer	06/29/2023	EFT	RLECWD	Capital Improvement Transfer for Funds paid with Operating: Refer to check 2625	3,454.00
10490 · Future Capital Improvement Projects-Umpqua Bank					<u>3,454.00</u>



Executive Committee Agenda Item: 9

Date: August 9, 2023

Subject: Financial Statements

Staff Contact: Timothy R. Shaw, General Manager

Recommended Committee Action:

The Executive Committee should review the Finance Reports of the District for the month of June 2023, then forward the report onto the August 28, 2023 Board agenda with the Committee's recommendation for Board approval.

Current Background and Justification:

The financial reports are the District's balance sheet, profit and loss, budget performance, and capital improvements year to date. This report provides a snapshot of the District's fiscal health for the period covered.

Once each quarter (including this report) staff provides an expanded version of the Finance Reports to provide additional finance details to the Board and public.

Conclusion:

Consistent with District policies, these financials are to be reviewed by this committee and presented to the Board of Directors to inform the Board Members and the public on the District's financial condition.

Unaudited Balance Sheet

As of June 30, 2023

ASSETS

Current Assets

100 · Cash & Cash Equivalents	
10000 · Operating Account	
10020 · Operating Fund-Umpqua	1,495,447.48
Total 10000 · Operating Account	<u>1,495,447.48</u>
10475 · Capital Improvement	
10480 · General	379,362.79
10485 · Vehicle Replacement Reserve	27,948.49
Total 10450 · Capital Improvement	<u>407,311.28</u>
Total 100 · Non-Restricted Cash & Cash Equivalents	1,902,758.76

102 · Restricted Assets	
102.2 · Restricted for Debt Service	
10700 · ZIONS Inv/Surcharge 1 Reserve	504,556.26
10300 · Surcharge 1 Account	864,347.54
10350 · Umpqua Bank - Revenue Bond	37,413.63
10380 · Surcharge 2 Account	409,737.66
Total 102.2 · Restricted for Debt Service	<u>1,816,055.09</u>
102.4 · Restricted Other Purposes	
10385 · Available Funding Cr6 Projects #1	557,907.45
10481 · Available Funding Cr6 Projects #2	454,500.00
10490 · Future Capital Imp Projects	1,799,231.05
10600 · LAIF Account - Capacity Fees	813,182.04
10650 · Operating Reserve Fund	337,456.57
Total 102.4 · Restricted Other Purposes	<u>3,962,277.11</u>
Total 102 · Restricted Assets	5,778,332.20

Accounts Receivable	-2,960.60
Other Current Assets	
12000 · Water Utility Receivable	54,841.99
12200 · Accrued Revenue	150,000.00
12250 · Accrued Interest Receivable	2,071.45
15000 · Inventory Asset	52,310.62
16000 · Prepaid Expense	19,067.96
Total Other Current Assets	<u>278,292.02</u>
Total Current Assets	7,956,422.38

Fixed Assets	
17000 · General Plant Assets	685,384.68
17100 · Water System Facilites	25,039,859.58
17300 · Intangible Assets	373,043.42
17500 · Accum Depreciation & Amort	-11,137,668.41
18000 · Construction in Progress	424,288.05
18100 · Land	576,672.45
Total Fixed Assets	<u>15,961,579.77</u>

Other Assets	
18500 · ADP CalPERS Receivable	440,000.00
19000 · Deferred Outflows	478,923.00
19900 · Suspense Account	0.00
Total Other Assets	<u>918,923.00</u>

TOTAL ASSETS	<u>24,836,925.15</u>
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Rio Linda Elverta Community Water District
Unaudited Balance Sheet
 As of June 30, 2023

LIABILITIES & NET POSTION

Liabilities

Current Liabilities

Accounts Payable	241,834.71
Credit Cards	66.00
Other Current Liabilities	930,299.14

Total Current Liabilities	1,172,199.85
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Long Term Liabilities

23000 · OPEB Liability	66,836.00
23500 · Lease Buy-Back	558,032.27
25000 · Surcharge 1 Loan	3,094,197.71
25050 · Surcharge 2 Loan	2,325,040.16
26000 · Water Rev Refunding	1,506,424.00
26500 · ADP CalPERS Loan	440,000.00
27000 · AMI Meter Loan	140,123.22
29000 · Net Pension Liability	4,903.00
29500 · Deferred Inflows-Pension	4,280.00
29600 · Deferred Inflows-OPEB	56,611.00

Total Long Term Liabilities	8,196,447.36
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Total Liabilities	9,368,647.21
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Net Position

31500 · Invested in Capital Assets, Net	8,829,942.46
32000 · Restricted for Debt Service	705,225.24
38000 · Unrestricted Equity	5,588,376.42
Net Income	347,733.82

Total Net Position	15,471,277.94
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TOTAL LIABILITIES & NET POSTION	24,839,925.15
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Rio Linda Elverta Community Water District
Unaudited Quarterly Detailed Operating Profit & Loss Budget Performance
June 2023

	<u>Annual Budget</u>	<u>Jun 23</u>	<u>Jul 22-Jun 23</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Ordinary Income/Expense					
Income					
40000 · Operating Revenue					
40100 · Water Sales					
40101 · Basic Service Charge	1,110,746.00	24.58	1,037,893.56	93.44%	72,852.44
40102 · Usage Charge	1,753,654.00	1,040.06	1,388,720.96	79.19%	364,933.04
40105 · Backflow Charge	29,600.00	2.78	26,393.34	89.17%	3,206.66
40106 · Fire Prevention	23,300.00	0.00	23,540.98	101.03%	-240.98
40110 · Bi-Monthly Accrual	0.00	150,000.00	150,000.00	100.00%	-150,000.00
Total 40100 · Water Sales	<u>2,917,300.00</u>	<u>151,067.42</u>	<u>2,626,548.84</u>	<u>90.03%</u>	<u>290,751.16</u>
40200 · Water Services					
40201 · Application Fees	6,500.00	600.00	5,850.00	90.00%	650.00
40202 · Delinquency	90,000.00	9,262.00	64,414.40	71.57%	25,585.60
40209 · Misc. Charges	7,000.00	200.00	7,260.64	103.72%	-260.64
Total 40200 · Water Services	<u>103,500.00</u>	<u>10,062.00</u>	<u>77,525.04</u>	<u>74.90%</u>	<u>25,974.96</u>
40300 · Other Water Service Fees					
40301 · New Construction QC	4,000.00	200.00	3,000.00	75.00%	1,000.00
40302 · Service Connection Fees	10,000.00	1,100.00	17,756.66	177.57%	-7,756.66
40304 · Other Operating Revenue	6,000.00	356.14	6,311.06	105.18%	-311.06
Total 40300 · Other Water Service Fees	<u>20,000.00</u>	<u>1,656.14</u>	<u>27,067.72</u>	<u>135.34%</u>	<u>-7,067.72</u>
Total 40000 · Operating Revenue	<u>3,040,800.00</u>	<u>162,785.56</u>	<u>2,731,141.60</u>	<u>89.82%</u>	<u>309,658.40</u>
41000 · Nonoperating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	35.00	3.08	39.51	112.89%	-4.51
Total 41110 · Investment Revenue	<u>35.00</u>	<u>3.08</u>	<u>39.51</u>	<u>112.89%</u>	<u>-4.51</u>
41120 · Property Tax	109,100.00	0.00	138,262.58	126.73%	-29,162.58
Total 41000 · Nonoperating Revenue	<u>109,135.00</u>	<u>3.08</u>	<u>138,302.09</u>	<u>126.73%</u>	<u>-29,167.09</u>
Total Income	<u>3,149,935.00</u>	<u>162,788.64</u>	<u>2,869,443.69</u>	<u>91.10%</u>	<u>280,491.31</u>
Gross Income	3,149,935.00	162,788.64	2,869,443.69	91.10%	280,491.31
Expense					
60000 · Operating Expenses					
60010 · Professional Fees					
60011 · General Counsel-Legal	26,885.00	6,809.80	26,884.87	100.00%	0.13
60012 · Auditor Fees	23,700.00	0.00	23,700.00	100.00%	0.00
60013 · Engineering Services	67,915.00	10,000.00	60,000.00	88.35%	7,915.00
60015 · Other Professional Fees	0.00	0.00	0.00	0.00%	0.00
Total 60010 · Professional Fees	<u>118,500.00</u>	<u>16,809.80</u>	<u>110,584.87</u>	<u>93.32%</u>	<u>7,915.13</u>
60100 · Personnel Services					
60110 · Salaries & Wages					
60111 · Salary - General Manager	124,285.00	14,206.53	122,295.38	98.40%	1,989.62
60112 · Staff Regular Wages	656,708.00	72,263.72	603,958.56	91.97%	52,749.44
60113 · Contract Extra Help	0.00	0.00	0.00	0.00%	0.00
60114 · Staff Standby Pay	18,250.00	2,100.00	18,200.00	99.73%	50.00
60115 · Staff Overtime Pay	11,000.00	1,804.18	10,072.61	91.57%	927.39
Total 60110 · Salaries & Wages	<u>810,243.00</u>	<u>90,374.43</u>	<u>754,526.55</u>	<u>93.12%</u>	<u>55,716.45</u>
60150 · Employee Benefits & Expense					
60151 · PERS Retirement	127,292.00	12,614.49	122,454.50	96.20%	4,837.50
60152 · Workers Compensation	15,839.00	1,879.42	15,573.54	98.32%	265.46
60153 · Group Insurance	216,750.00	15,767.71	173,606.36	80.10%	43,143.64
60154 · Retirees Insurance	36,200.00	23,150.00	35,524.50	98.13%	675.50
60155 · Staff Training	5,000.00	0.00	0.00	0.00%	5,000.00
60157 · Uniforms	6,750.00	428.14	5,109.65	75.70%	1,640.35
60158 · Payroll Taxes	63,854.00	6,972.81	60,413.30	94.61%	3,440.70
60159 · Payroll Service	1,400.00	94.55	1,259.85	89.99%	140.15
60160 · 457 Employer Contribution	18,055.00	2,095.35	17,411.75	96.44%	643.25
Total 60150 · Employee Benefits & Expense	<u>491,140.00</u>	<u>63,002.47</u>	<u>431,353.45</u>	<u>87.83%</u>	<u>59,786.55</u>

Rio Linda Elverta Community Water District
Unaudited Quarterly Detailed Operating Profit & Loss Budget Performance
June 2023

	<u>Annual Budget</u>	<u>Jun 23</u>	<u>Jul 22-Jun 23</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Total 60100 · Personnel Services	1,301,383.00	153,376.90	1,185,880.00	91.13%	115,503.00
60200 · Administration					
60205 · Bank & Merchant Fees	1,850.00	73.75	1,382.38	74.72%	467.62
60207 · Board of Director/Meeting Fee	13,700.00	800.00	10,075.00	73.54%	3,625.00
60210 · Building Expenses					
60211 · Office Utilities	7,261.00	436.69	7,260.38	99.99%	0.62
60212 · Janitorial	2,340.00	195.00	2,340.00	100.00%	0.00
60213 · Maintenance	3,089.00	80.00	2,153.57	69.72%	935.43
60214 · Security	775.00	0.00	252.00	32.52%	523.00
Total 60210 · Building Expenses	<u>13,465.00</u>	<u>711.69</u>	<u>12,005.95</u>	<u>89.16%</u>	<u>1,459.05</u>
60220 · Computer & Equipment Maint.					
60221 · Computer Systems	31,350.00	3,211.68	31,348.24	99.99%	1.76
60222 · Office Equipment	875.00	68.75	667.50	76.29%	207.50
Total 60220 · Computer & Equipment Maint.	<u>32,225.00</u>	<u>3,280.43</u>	<u>32,015.74</u>	<u>99.35%</u>	<u>209.26</u>
60230 · Office Expense	4,725.00	187.65	4,520.36	95.67%	204.64
60240 · Postage and Delivery	20,500.00	3,465.22	20,492.39	99.96%	7.61
60250 · Printing	8,000.00	1,212.80	7,958.98	99.49%	41.02
60255 · Meetings & Conferences	100.00	0.00	40.00	40.00%	60.00
60260 · Publishing	1,206.00	0.00	1,206.00	100.00%	0.00
60270 · Telephone & Internet	4,250.00	229.20	4,201.43	98.86%	48.57
60430 · Insurance					
60431 · General Liability	33,290.00	2,791.31	33,289.75	100.00%	0.25
60432 · Property	11,923.00	1,106.39	11,922.36	100.00%	0.64
Total 60430 · Insurance	<u>45,213.00</u>	<u>3,897.70</u>	<u>45,212.11</u>	<u>100.00%</u>	<u>0.89</u>
60500 · Water Memberships					
60503 · SGA	30,777.00	0.00	30,777.00	100.00%	0.00
60504 · ACWA	11,140.00	0.00	11,140.00	100.00%	0.00
60505 · CSDA	8,186.00	0.00	8,186.00	100.00%	0.00
60507 · CRWA	1,435.00	0.00	1,435.00	100.00%	0.00
Total 60500 · Water Memberships	<u>51,538.00</u>	<u>0.00</u>	<u>51,538.00</u>	<u>100.00%</u>	<u>0.00</u>
60550 · Permits & Fees	49,000.00	351.00	47,632.38	97.21%	1,367.62
60555 · Subscriptions & Licensing	1,100.00	100.00	1,099.50	99.96%	0.50
60560 · Elections	1,887.00	0.00	1,887.00	100.00%	0.00
60565 · Uncollectible Accounts	2,936.00	-39.40	2,660.85	90.63%	275.15
60570 · Other Operating Expenses	0.00	0.00	0.00	0.00%	0.00
Total 60200 · Administration	<u>251,695.00</u>	<u>14,270.04</u>	<u>243,928.07</u>	<u>96.91%</u>	<u>7,766.93</u>

Rio Linda Elverta Community Water District
Unaudited Quarterly Detailed Operating Profit & Loss Budget Performance
June 2023

	<u>Annual Budget</u>	<u>Jun 23</u>	<u>Jul 22-Jun 23</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
64000 · Conservation					
64001 · Community Outreach	0.00	0.00	0.00	0.00%	0.00
Total 64000 · Conservation	0.00	0.00	0.00	0.00	0.00
65000 · Field Operations					
65100 · Other Field Operations					
65110 · Back Flow Testing	3,000.00	0.00	2,516.59	83.89%	483.41
65120 · Construction Equip Maintenance	9,000.00	0.00	3,604.42	40.05%	5,395.58
65130 · Field Communication	3,400.00	226.32	3,122.82	91.85%	277.18
65140 · Field IT	35,000.00	2,810.69	26,307.00	75.16%	8,693.00
65150 · Laboratory Services	24,000.00	2,028.00	11,934.50	49.73%	12,065.50
65160 · Safety Equipment	6,000.00	1,329.78	1,932.99	32.22%	4,067.01
65170 · Shop Supplies	7,000.00	482.81	3,064.79	43.78%	3,935.21
Total 65100 · Other Field Operations	87,400.00	6,877.60	52,483.11	60.05%	34,916.89
65200 · Treatment	31,300.00	2,982.00	31,243.51	99.82%	56.49
65300 · Pumping					
65310 · Maintenance	25,000.00	631.11	22,962.34	91.85%	2,037.66
65320 · Electricity & Fuel	260,000.00	19,951.93	205,046.41	78.86%	54,953.59
Total 65300 · Pumping	285,000.00	20,583.04	228,008.75	80.00%	56,991.25
65400 · Transmission & Distribution					
65410 · Distribution Supplies	59,950.00	6,633.72	40,681.06	67.86%	19,268.94
65430 · Tank Maintenance	6,280.00	0.00	4,948.75	78.80%	1,331.25
65440 · Contract Repairs	84,000.00	0.00	80,235.30	95.52%	3,764.70
65450 · Valve Replacements	10,000.00	0.00	0.00	0.00%	10,000.00
65460 · Paving Repairs	18,700.00	0.00	0.00	0.00%	18,700.00
Total 65400 · Transmission & Distribution	178,930.00	6,633.72	125,865.11	70.34%	53,064.89
65500 · Transportation					
65510 · Fuel	16,735.00	1,246.53	16,731.05	99.98%	3.95
65520 · Maintenance	4,265.00	117.70	3,562.23	83.52%	702.77
Total 65500 · Transportation	21,000.00	1,364.23	20,293.28	96.64%	706.72
Total 65000 · Field Operations	603,630.00	38,440.59	457,893.76	75.86%	145,736.24
Total 60000 · Operating Expenses	2,275,208.00	222,897.33	1,998,286.70	87.83%	276,921.30
69000 · Non-Operating Expenses					
69010 · Debt Service					
69100 · Revenue Bond					
69105 · Principle	152,273.00	0.00	152,273.00	100.00%	0.00
69110 · Interest	48,650.00	0.00	48,649.11	100.00%	0.89
Total 69100 · Revenue Bond	200,923.00	0.00	200,922.11	100.00%	0.89
69125 · AMI Meter Loan					
69130 · Principle	52,948.00	0.00	53,307.14	100.68%	-359.14
69135 · Interest	5,566.00	0.00	5,206.78	93.55%	359.22
Total 69125 · AMI Meter Loan	58,514.00	0.00	58,513.92	100.00%	0.08
69200 · PERS ADP Loan					
69205 · Principle	30,000.00	30,000.00	30,000.00	100.00%	0.00
69210 · Interest	1,739.00	1,739.00	1,739.00	100.00%	0.00
Total 69200 · PERS ADP Loan	31,739.00	31,739.00	31,739.00	100.00%	0.00
Total 69010 · Debt Service	291,176.00	31,739.00	291,175.03	100.00%	0.97
69400 · Other Non-Operating Expense	43.00	0.00	0.00	0.00%	43.00
Total 69000 · Non-Operating Expenses	291,219.00	31,739.00	291,175.03	99.99%	43.97
Total Expense	2,566,427.00	254,636.33	2,289,461.73	89.21%	276,965.27
Net Ordinary Income	583,508.00	-91,847.69	579,981.96		
Net Income	583,508.00	-91,847.69	579,981.96		

Accrual Basis

Rio Linda Elverta Community Water District
UNAUDITED CAPITAL BUDGET VS ACTUAL FISCAL YEAR 2022-23
 As of June 30, 2023

	GENERAL		FUTURE CAPITAL IMPROVEMENT PROJECTS		VEHICLE & LARGE EQUIPMENT REPLACEMENT	
	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual
FUNDING SOURCES						
Fund Transfers						
Operating Fund Transfers In	594,000.00	594,000.00	-	-	-	-
Operating Fund Transfers Out	(59,000.00)	(59,000.00)				
CIP Fund Intrafund Transfers	(312,737.00)	(312,737.00)	302,737.00	302,737.00	10,000.00	10,000.00
PERS ADP Loan Payment						
Principle			30,000.00	30,000.00		
Interest			1,739.00	1,739.00		
Investment Revenue	85.00	97.54	110.00	2,014.68	-	-
PROJECTS						
A · WATER SUPPLY	-					
A-1 · Miscellaneous Pump Replacements	40,000.00	6,642.78				
Total A · WATER SUPPLY	40,000.00	6,642.78	-	-	-	-
B · WATER DISTRIBUTION						
B-1 · Service Replacements	30,000.00	-	-	-	-	-
B-2 · Small Meter Replacements	120,000.00	75,427.11	-	-	-	-
B-3 · Large Meter Replacements	5,000.00	-	-	-	-	-
B-4 · Pipeline Replacement	-	-	478,844.00	448,741.50	-	-
B-5 · Valve Vault Cover Replacement	18,100.00	18,100.00	-	-	-	-
Total B · WATER DISTRIBUTION	173,100.00	93,527.11	478,844.00	448,741.50	-	-
M · GENERAL PLANT ASSETS						
M-1 · Urban Water Management Plan	50,000.00	50,000.00	-	-	-	-
Total M · GENERAL PLANT ASSETS	50,000.00	50,000.00	-	-	-	-
TOTAL BUDGETED PROJECT EXPENDITURES	263,100.00	150,169.89	478,844.00	448,741.50	-	-

Accrual Basis

Rio Linda Elverta Community Water District
Unaudited Capacity Revenue Profit & Loss Budget Performance
April - June 2023

	<u>Annual Budget</u>	<u>Apr-Jun 23 Current QTR</u>	<u>Jul 22-Jun 23 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	1,000.00	5,444.40	11,369.26	1,136.93%	-10,369.26
	<u>1,000.00</u>	<u>5,444.40</u>	<u>11,369.26</u>	<u>1,136.93%</u>	<u>-10,369.26</u>
44100 · Capacity Fee Revenue	500,000.00	-148,785.49	261,134.36	52.23%	238,865.64
Total Income	<u>501,000.00</u>	<u>-143,341.09</u>	<u>272,503.62</u>	<u>54.39%</u>	<u>228,496.38</u>
Gross Income	<u>501,000.00</u>	<u>-143,341.09</u>	<u>272,503.62</u>	54.39%	228,496.38
Net Income	<u><u>501,000.00</u></u>	<u><u>-143,341.09</u></u>	<u><u>272,503.62</u></u>		

Accrual Basis

Rio Linda Elverta Community Water District
UnAudited Surcharge 1 Profit & Loss Budget Performance
April - June 2023

	<u>Annual Budget</u>	<u>Apr-Jun 23 Current QTR</u>	<u>Jul 22-Jun 23 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41111 · Dividend Revenue	0.00	697.85	2,247.64	100.0%	-2,247.64
41112 · Interest Revenue	1,000.00	5,527.02	11,446.34	1,144.63%	-10,446.34
41113 · Market Value Adjustment	0.00	-1,619.48	-5,111.58	100.0%	5,111.58
	<u>1,000.00</u>	<u>4,605.39</u>	<u>8,582.40</u>	<u>858.24%</u>	<u>-7,582.40</u>
43010 · Surcharge 1 Revenue	<u>523,374.00</u>	<u>88,324.69</u>	<u>469,014.11</u>	<u>89.61%</u>	<u>54,359.89</u>
Total Income	<u>524,374.00</u>	<u>92,930.08</u>	<u>477,596.51</u>	<u>91.08%</u>	<u>46,777.49</u>
Gross Income	524,374.00	92,930.08	477,596.51	91.08%	46,777.49
Expense					
69150 · Surcharge 1 Loan					
69155 · Principle	379,389.00	190,918.59	379,401.81	100.0%	-12.81
69160 · Interest	81,966.00	39,758.73	81,952.83	99.98%	13.17
69170 · Admin Fees	2,300.00	593.86	2,183.85	94.95%	116.15
Total 69150 · Surcharge 1 Loan	<u>463,655.00</u>	<u>231,271.18</u>	<u>463,538.49</u>	<u>99.98%</u>	<u>116.51</u>
Total Expense	<u>463,655.00</u>	<u>231,271.18</u>	<u>463,538.49</u>		
Net Income	<u>60,719.00</u>	<u>-138,341.10</u>	<u>14,058.02</u>		

Accrual Basis

Rio Linda Elverta Community Water District
Surcharge 2 Profit & Loss Budget Performance
April - June 2023

	<u>Annual Budget</u>	<u>Apr-Jun 23 Current QTR</u>	<u>Jul 22-Jun 23 YTD</u>	<u>% of Annual Budget</u>	<u>YTD Annual Budget Balance</u>
Income					
41000 · Non-Operating Revenue					
41110 · Investment Revenue					
41112 · Interest Revenue	500.00	22.24	86.22	17.24%	413.78
	<u>500.00</u>	<u>22.24</u>	<u>86.22</u>	<u>17.24%</u>	<u>413.78</u>
43050 · Surcharge 2 Revenue	439,019.00	73,448.95	389,933.50	88.82%	49,085.50
Total Income	<u>439,519.00</u>	<u>73,471.19</u>	<u>390,019.72</u>	<u>88.74%</u>	<u>49,499.28</u>
Gross Income	439,519.00	73,471.19	390,019.72	88.74%	49,499.28
Expense					
69175 · Surcharge 2 Loan					
69180 · Principle	230,000.00	0.00	230,000.00	100.0%	0.00
69185 · Interest	81,920.00	0.00	81,919.33	100.0%	0.67
Total 69175 · Surcharge 2 Loan	<u>311,920.00</u>	<u>0.00</u>	<u>311,919.33</u>	<u>100.0%</u>	<u>0.67</u>
Total Expense	<u>311,920.00</u>	<u>0.00</u>	<u>311,919.33</u>		
Net Income	<u><u>127,599.00</u></u>	<u><u>73,471.19</u></u>	<u><u>78,100.39</u></u>		



RLEC Water District

Research Cloud Migration

Simple. Powerful. IT.



Compete. Protect. Grow.

Prepared by:
Kris Granger
July 5

2023

001743 Version 1



Quote

Overview

Objective

The existing Rio Linda Elverta Community Water District server is near the end of support in its expected life cycle. Rio Linda Elverta Community Water District has expressed interest in any benefits a cloud-based infrastructure may bring to their operations. Some of the driving factors to this include:

- Security risks to Rio Linda Elverta Community Water District of an on-premise infrastructure.
- Business continuity risks such as power, internet, and hardware failure.
- Possible cost savings or costs be allocated to services which bring great value to Rio Linda Elverta Community Water District.

The following quote is for Adept Solutions to research options for Rio Linda Elverta Community Water District to replace the existing on-premise infrastructure vs migrating to a cloud-based infrastructure. Each option will have its own risks, rewards, and costs to Rio Linda Elverta Community Water District.

Deliverables

Following three quotes for RLEC consideration:

- 1) Elimination of on-premise server with CUSI hosting. Solution will use Microsoft 365, Intune, and Azure AD to replace file storage and security infrastructure as provided by the existing on-premise server. CUSI's current hosting offering will be included in this design.
- 2) Elimination of on-premise server with Microsoft Azure hosting. Solution will use Microsoft 365, Intune, and Azure AD to replace file storage and security infrastructure as provided by the existing on-premise server. Design will use Azure Infrastructure as a Service (IaaS) to host the CUSI application.
- 3) Replacing existing server with a new on-premise server. Design will be similar to existing infrastructure with adjustments to implement best practices for hosting Active Directory, File Server, and a SQL application in house.

Additionally:

- Cost comparison across all options.
- Pros and Cons for each option.
- Reach out to, and explore, California Department of Technology for any resources available that may provide additional cost savings.

Quotes to be provided 30 days after approval of this proposal.

Scope of Work

Details

On-Premises vs Cloud comparison project

Core items to be considered

- CUSI application
- IT Security policies and structure
- File sharing for documents
- Critical infrastructure redundancy
- Risk considerations of on-premise vs. cloud
- Workflow improvements
- Business Continuity
- Costs

Subtotal: \$1,032.00

Terms & Conditions

Price Changes

Hardware prices may be subject to change due to the market fluctuating with high demand and industry wide supply chain issues. In which case, the quote will be adjusted and resubmitted for your approval.

Agreement Additions

Your company's monthly agreement will increase for newly covered users and/or devices, depending on the agreement. If a product is replacing a user and/or device, the agreement will NOT change. If you have questions about what changes may occur, please reach out to your account manager or email solutions@adept-solutions.net.

Order processing

Orders will be processed for fulfillment within 24 hours of receipt during regular business days. Most items are in stock and ship the same day if ordered before 2:30 pm PST

However, we cannot guarantee that all items will always be in stock due to occasional fluctuations in demand and supply chain timing. Therefore, if you would like confirmation of stock availability prior to ordering, please email solutions@adept-solutions.net. Once your order is processed, you will receive an email regarding your order status. In the rare event that an item is not in stock, back-ordered or discontinued, you will be notified of this via email. To cancel an order if that occurs, please email us with your instructions before the time we indicated it would be shipped. If you request a cancellation of an order after the order has shipped, you will be responsible for all shipping charges even if you refuse the package and do not sign for the delivery.

Order acceptance policy

Your receipt of an electronic order confirmation does not signify our acceptance of your order, nor does it constitute confirmation of our offer to sell. Adept Solutions reserves the right at any time after receipt of your order to accept or decline your order for any reason. We also reserve the right to ship a manufacturer-certified replacement if the manufacturer has upgraded or modified an item.

Out-of-stock items

If for some unforeseen reason an item is no longer available or back-ordered for an extended period of time, you will be notified within 24 hours of order placement. Please email us if you wish to receive stock confirmation prior to ordering.

Product warranties

The customer is responsible for all shipping charges, if any, to the warranty location. This warranty does not cover any loss of business, profits, or other consequential damage, either real or perceived, that may have resulted from any malfunction of the product. Damage from flood, lightning strikes, earthquake, any other acts of nature/God, mishandling, dropping, or infestation are not covered by this warranty. This warranty is also void if the manufacturer determines that the product has been damaged due to insufficient packaging during any return shipment. The manufacturer reserves the right to determine whether alterations have been made, or damages caused, by such facts that would serve to void the terms of this warranty.

Typographical errors

In the event a product is listed incorrectly due to a typographical error, manufacturer data error, product description and/or errors in pricing, Adept Solutions shall have the right to refuse or cancel any such orders whether or not the order has been confirmed and your credit card charged. If your credit card has already been charged for the purchase and your order is cancelled, Adept Solutions shall immediately issue a full credit to your credit card account.

Unforeseen needs

Additional adapters, cables, or other parts, may be required and will be billed for once the project is complete.

Out of Scope Services

Adept Solutions is responsible to perform only the services described on the Quote. Any additional services discussed or implied that are not defined explicitly by the quote will be considered out of the scope.

Research Cloud Migration



Prepared by:
Adept Solutions
 Kris Granger
 (530) 751-5100
 Fax 530-313-5447
 kris@adept-solutions.net

Prepared for:
RLEC Water District
 730 L St.
 Rio Linda, CA 95673
 Timothy Shaw
 (916) 991-8891
 gm@rlecwd.com

Quote Information:
Quote #: 001743
 Version: 1
 Delivery Date: 07/05/2023
 Expiration Date: 08/31/2023

Quote Summary	Amount
Scope of Work	\$1,032.00
Total:	\$1,032.00

Terms and Conditions

Agreement Additions

Your company's monthly agreement will increase for newly covered users and/or devices, depending on the agreement. If a product is replacing a user and/or device, the agreement will NOT change. If you have questions about what changes may occur, please reach out to your account manager or email solutions@adept-solutions.net.

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Product warranties

The customer is responsible for all shipping charges, if any, to the warranty location. This warranty does not cover any loss of business, profits, or other consequential damage, either real or perceived, that may have resulted from any malfunction of the product. Damage from flood, lightning strikes, earthquake, any other acts of nature/God, mishandling, dropping, or infestation are not covered by this warranty. This warranty is also void if the manufacturer determines that the product has been damaged due to insufficient packaging during any return shipment. The manufacturer reserves the right to determine whether alterations have been made, or damages caused, by such facts that would serve to void the terms of this warranty.

Typographical errors

In the event a product is listed incorrectly due to a typographical error, manufacturer data error, product description and/or errors in pricing, Adept Solutions shall have the right to refuse or cancel any such orders whether or not the order has been confirmed and your credit card charged. If your credit card has already been charged for the purchase and your order is cancelled, Adept Solutions shall immediately issue a full credit to your credit card account.

Unforeseen needs

It may be possible that additional adapters or cables may be needed if new monitors are not purchased.

Out of Scope Services

Adept Solutions is responsible to perform only the services described on the Quote. Any additional services discussed or implied that are not defined explicitly by the quote will be considered out of the scope.

Payment Options	Payments	Interval	Amount
Down Payment			
Full Payment	1	One-Time	\$1,032.00
License			

Summary of Selected Payment Options	Amount
Down Payment: Full Payment	
Total of Payments	\$1,032.00


Payment Terms

We reserve the right to cancel orders arising from pricing or other errors.

Upon approval a down payment invoice will be email to the primary billing contact and product will be ordered upon payment.

Adept Solutions

RLEC Water District

Signature:  _____
 Name: Kris Granger
 Title: Account Manager
 Date: 07/05/2023

Signature: _____
 Name: Timothy Shaw
 Date: _____



Rosenberg's Rules of Order

REVISED 2011

Simple Rules of Parliamentary Procedure for the 21st Century

By Judge Dave Rosenberg



MISSION AND CORE BELIEFS

To expand and protect local control for cities through education and advocacy to enhance the quality of life for all Californians.

VISION

To be recognized and respected as the leading advocate for the common interests of California's cities.

About the League of California Cities

Established in 1898, the League of California Cities is a member organization that represents California's incorporated cities. The League strives to protect the local authority and autonomy of city government and help California's cities effectively serve their residents. In addition to advocating on cities' behalf at the state capitol, the League provides its members with professional development programs and information resources, conducts education conferences and research, and publishes Western City magazine.

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ABOUT THE AUTHOR

Dave Rosenberg is a Superior Court Judge in Yolo County. He has served as presiding judge of his court, and as presiding judge of the Superior Court Appellate Division. He also has served as chair of the Trial Court Presiding Judges Advisory Committee (the committee composed of all 58 California presiding judges) and as an advisory member of the California Judicial Council. Prior to his appointment to the bench, Rosenberg was member of the Yolo County Board of Supervisors, where he served two terms as chair. Rosenberg also served on the Davis City Council, including two terms as mayor. He has served on the senior staff of two governors, and worked for 19 years in private law practice. Rosenberg has served as a member and chair of numerous state, regional and local boards. Rosenberg chaired the California State Lottery Commission, the California Victim Compensation and Government Claims Board, the Yolo-Solano Air Quality Management District, the Yolo County Economic Development Commission, and the Yolo County Criminal Justice Cabinet. For many years, he has taught classes on parliamentary procedure and has served as parliamentarian for large and small bodies.

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INTRODUCTION

The rules of procedure at meetings should be simple enough for most people to understand. Unfortunately, that has not always been the case. Virtually all clubs, associations, boards, councils and bodies follow a set of rules — *Robert's Rules of Order* — which are embodied in a small, but complex, book. Virtually no one I know has actually read this book cover to cover. Worse yet, the book was written for another time and for another purpose. If one is chairing or running a parliament, then *Robert's Rules of Order* is a dandy and quite useful handbook for procedure in that complex setting. On the other hand, if one is running a meeting of say, a five-member body with a few members of the public in attendance, a simplified version of the rules of parliamentary procedure is in order.

Hence, the birth of *Rosenberg's Rules of Order*.

What follows is my version of the rules of parliamentary procedure, based on my decades of experience chairing meetings in state and local government. These rules have been simplified for the smaller bodies we chair or in which we participate, slimmed down for the 21st Century, yet retaining the basic tenets of order to which we have grown accustomed. Interestingly enough, *Rosenberg's Rules* has found a welcoming audience. Hundreds of cities, counties, special districts, committees, boards, commissions, neighborhood associations and private corporations and companies have adopted *Rosenberg's Rules* in lieu of *Robert's Rules* because they have found them practical, logical, simple, easy to learn and user friendly.

This treatise on modern parliamentary procedure is built on a foundation supported by the following four pillars:

1. **Rules should establish order.** The first purpose of rules of parliamentary procedure is to establish a framework for the orderly conduct of meetings.
2. **Rules should be clear.** Simple rules lead to wider understanding and participation. Complex rules create two classes: those who understand and participate; and those who do not fully understand and do not fully participate.
3. **Rules should be user friendly.** That is, the rules must be simple enough that the public is invited into the body and feels that it has participated in the process.
4. **Rules should enforce the will of the majority while protecting the rights of the minority.** The ultimate purpose of rules of procedure is to encourage discussion and to facilitate decision making by the body. In a democracy, majority rules. The rules must enable the majority to express itself and fashion a result, while permitting the minority to also express itself, but not dominate, while fully participating in the process.

Establishing a Quorum

The starting point for a meeting is the establishment of a quorum. A quorum is defined as the minimum number of members of the body who must be present at a meeting for business to be legally transacted. The default rule is that a quorum is one more than half the body. For example, in a five-member body a quorum is three. When the body has three members present, it can legally transact business. If the body has less than a quorum of members present, it cannot legally transact business. And even if the body has a quorum to begin the meeting, the body can lose the quorum during the meeting when a member departs (or even when a member leaves the dais). When that occurs the body loses its ability to transact business until and unless a quorum is reestablished.

The default rule, identified above, however, gives way to a specific rule of the body that establishes a quorum. For example, the rules of a particular five-member body may indicate that a quorum is four members for that particular body. The body must follow the rules it has established for its quorum. In the absence of such a specific rule, the quorum is one more than half the members of the body.

The Role of the Chair

While all members of the body should know and understand the rules of parliamentary procedure, it is the chair of the body who is charged with applying the rules of conduct of the meeting. The chair should be well versed in those rules. For all intents and purposes, the chair makes the final ruling on the rules every time the chair states an action. In fact, all decisions by the chair are final unless overruled by the body itself.

Since the chair runs the conduct of the meeting, it is usual courtesy for the chair to play a less active role in the debate and discussion than other members of the body. This does not mean that the chair should not participate in the debate or discussion. To the contrary, as a member of the body, the chair has the full right to participate in the debate, discussion and decision-making of the body. What the chair should do, however, is strive to be the last to speak at the discussion and debate stage. The chair should not make or second a motion unless the chair is convinced that no other member of the body will do so at that point in time.

The Basic Format for an Agenda Item Discussion

Formal meetings normally have a written, often published agenda. Informal meetings may have only an oral or understood agenda. In either case, the meeting is governed by the agenda and the agenda constitutes the body's agreed-upon roadmap for the meeting. Each agenda item can be handled by the chair in the following basic format:

First, the chair should clearly announce the agenda item number and should clearly state what the agenda item subject is. The chair should then announce the format (which follows) that will be followed in considering the agenda item.

Second, following that agenda format, the chair should invite the appropriate person or persons to report on the item, including any recommendation that they might have. The appropriate person or persons may be the chair, a member of the body, a staff person, or a committee chair charged with providing input on the agenda item.

Third, the chair should ask members of the body if they have any technical questions of clarification. At this point, members of the body may ask clarifying questions to the person or persons who reported on the item, and that person or persons should be given time to respond.

Fourth, the chair should invite public comments, or if appropriate at a formal meeting, should open the public meeting for public input. If numerous members of the public indicate a desire to speak to the subject, the chair may limit the time of public speakers. At the conclusion of the public comments, the chair should announce that public input has concluded (or the public hearing, as the case may be, is closed).

Fifth, the chair should invite a motion. The chair should announce the name of the member of the body who makes the motion.

Sixth, the chair should determine if any member of the body wishes to second the motion. The chair should announce the name of the member of the body who seconds the motion. It is normally good practice for a motion to require a second before proceeding to ensure that it is not just one member of the body who is interested in a particular approach. However, a second is not an absolute requirement, and the chair can proceed with consideration and vote on a motion even when there is no second. This is a matter left to the discretion of the chair.

Seventh, if the motion is made and seconded, the chair should make sure everyone understands the motion.

This is done in one of three ways:

1. The chair can ask the maker of the motion to repeat it;
2. The chair can repeat the motion; or
3. The chair can ask the secretary or the clerk of the body to repeat the motion.

Eighth, the chair should now invite discussion of the motion by the body. If there is no desired discussion, or after the discussion has ended, the chair should announce that the body will vote on the motion. If there has been no discussion or very brief discussion, then the vote on the motion should proceed immediately and there is no need to repeat the motion. If there has been substantial discussion, then it is normally best to make sure everyone understands the motion by repeating it.

Ninth, the chair takes a vote. Simply asking for the “ayes” and then asking for the “nays” normally does this. If members of the body do not vote, then they “abstain.” Unless the rules of the body provide otherwise (or unless a super majority is required as delineated later in these rules), then a simple majority (as defined in law or the rules of the body as delineated later in these rules) determines whether the motion passes or is defeated.

Tenth, the chair should announce the result of the vote and what action (if any) the body has taken. In announcing the result, the chair should indicate the names of the members of the body, if any, who voted in the minority on the motion. This announcement might take the following form: “The motion passes by a vote of 3-2, with Smith and Jones dissenting. We have passed the motion requiring a 10-day notice for all future meetings of this body.”

Motions in General

Motions are the vehicles for decision making by a body. It is usually best to have a motion before the body prior to commencing discussion of an agenda item. This helps the body focus.

Motions are made in a simple two-step process. First, the chair should recognize the member of the body. Second, the member of the body makes a motion by preceding the member’s desired approach with the words “I move . . .”

A typical motion might be: “I move that we give a 10-day notice in the future for all our meetings.”

The chair usually initiates the motion in one of three ways:

1. **Inviting the members of the body to make a motion**, for example, “A motion at this time would be in order.”
2. **Suggesting a motion to the members of the body**, “A motion would be in order that we give a 10-day notice in the future for all our meetings.”
3. **Making the motion**. As noted, the chair has every right as a member of the body to make a motion, but should normally do so only if the chair wishes to make a motion on an item but is convinced that no other member of the body is willing to step forward to do so at a particular time.

The Three Basic Motions

There are three motions that are the most common and recur often at meetings:

The basic motion. The basic motion is the one that puts forward a decision for the body’s consideration. A basic motion might be: “I move that we create a five-member committee to plan and put on our annual fundraiser.”

The motion to amend. If a member wants to change a basic motion that is before the body, they would move to amend it. A motion to amend might be: “I move that we amend the motion to have a 10-member committee.” A motion to amend takes the basic motion that is before the body and seeks to change it in some way.

The substitute motion. If a member wants to completely do away with the basic motion that is before the body, and put a new motion before the body, they would move a substitute motion. A substitute motion might be: “I move a substitute motion that we cancel the annual fundraiser this year.”

“Motions to amend” and “substitute motions” are often confused, but they are quite different, and their effect (if passed) is quite different. A motion to amend seeks to retain the basic motion on the floor, but modify it in some way. A substitute motion seeks to throw out the basic motion on the floor, and substitute a new and different motion for it. The decision as to whether a motion is really a “motion to amend” or a “substitute motion” is left to the chair. So if a member makes what that member calls a “motion to amend,” but the chair determines that it is really a “substitute motion,” then the chair’s designation governs.

A “friendly amendment” is a practical parliamentary tool that is simple, informal, saves time and avoids bogging a meeting down with numerous formal motions. It works in the following way: In the discussion on a pending motion, it may appear that a change to the motion is desirable or may win support for the motion from some members. When that happens, a member who has the floor may simply say, “I want to suggest a friendly amendment to the motion.” The member suggests the friendly amendment, and if the maker and the person who seconded the motion pending on the floor accepts the friendly amendment, that now becomes the pending motion on the floor. If either the maker or the person who seconded rejects the proposed friendly amendment, then the proposer can formally move to amend.

Multiple Motions Before the Body

There can be up to three motions on the floor at the same time. The chair can reject a fourth motion until the chair has dealt with the three that are on the floor and has resolved them. This rule has practical value. More than three motions on the floor at any given time is confusing and unwieldy for almost everyone, including the chair.

When there are two or three motions on the floor (after motions and seconds) at the same time, the vote should proceed *first* on the *last* motion that is made. For example, assume the first motion is a basic “motion to have a five-member committee to plan and put on our annual fundraiser.” During the discussion of this motion, a member might make a second motion to “amend the main motion to have a 10-member committee, not a five-member committee to plan and put on our annual fundraiser.” And perhaps, during that discussion, a member makes yet a third motion as a “substitute motion that we not have an annual fundraiser this year.” The proper procedure would be as follows:

First, the chair would deal with the *third* (the last) motion on the floor, the substitute motion. After discussion and debate, a vote would be taken first on the third motion. If the substitute motion *passed*, it would be a substitute for the basic motion and would eliminate it. The first motion would be moot, as would the second motion (which sought to amend the first motion), and the action on the agenda item would be completed on the passage by the body of the third motion (the substitute motion). No vote would be taken on the first or second motions.

Second, if the substitute motion *failed*, the chair would then deal with the second (now the last) motion on the floor, the motion to amend. The discussion and debate would focus strictly on the amendment (should the committee be five or 10 members). If the motion to amend *passed*, the chair would then move to consider the main motion (the first motion) as *amended*. If the motion to amend *failed*, the chair would then move to consider the main motion (the first motion) in its original format, not amended.

Third, the chair would now deal with the first motion that was placed on the floor. The original motion would either be in its original format (five-member committee), or if *amended*, would be in its amended format (10-member committee). The question on the floor for discussion and decision would be whether a committee should plan and put on the annual fundraiser.

To Debate or Not to Debate

The basic rule of motions is that they are subject to discussion and debate. Accordingly, basic motions, motions to amend, and substitute motions are all eligible, each in their turn, for full discussion before and by the body. The debate can continue as long as members of the body wish to discuss an item, subject to the decision of the chair that it is time to move on and take action.

There are exceptions to the general rule of free and open debate on motions. The exceptions all apply when there is a desire of the body to move on. The following motions are not debatable (that is, when the following motions are made and seconded, the chair must immediately call for a vote of the body without debate on the motion):

Motion to adjourn. This motion, if passed, requires the body to immediately adjourn to its next regularly scheduled meeting. It requires a simple majority vote.

Motion to recess. This motion, if passed, requires the body to immediately take a recess. Normally, the chair determines the length of the recess which may be a few minutes or an hour. It requires a simple majority vote.

Motion to fix the time to adjourn. This motion, if passed, requires the body to adjourn the meeting at the specific time set in the motion. For example, the motion might be: “I move we adjourn this meeting at midnight.” It requires a simple majority vote.

Motion to table. This motion, if passed, requires discussion of the agenda item to be halted and the agenda item to be placed on “hold.” The motion can contain a specific time in which the item can come back to the body. “I move we table this item until our regular meeting in October.” Or the motion can contain no specific time for the return of the item, in which case a motion to take the item off the table and bring it back to the body will have to be taken at a future meeting. A motion to table an item (or to bring it back to the body) requires a simple majority vote.

Motion to limit debate. The most common form of this motion is to say, “I move the previous question” or “I move the question” or “I call the question” or sometimes someone simply shouts out “question.” As a practical matter, when a member calls out one of these phrases, the chair can expedite matters by treating it as a “request” rather than as a formal motion. The chair can simply inquire of the body, “any further discussion?” If no one wishes to have further discussion, then the chair can go right to the pending motion that is on the floor. However, if even one person wishes to discuss the pending motion further, then at that point, the chair should treat the call for the “question” as a formal motion, and proceed to it.

When a member of the body makes such a motion (“I move the previous question”), the member is really saying: “I’ve had enough debate. Let’s get on with the vote.” When such a motion is made, the chair should ask for a second, stop debate, and vote on the motion to limit debate. The motion to limit debate requires a two-thirds vote of the body.

NOTE: A motion to limit debate could include a time limit. For example: “I move we limit debate on this agenda item to 15 minutes.” Even in this format, the motion to limit debate requires a two-thirds vote of the body. A similar motion is a *motion to object to consideration of an item*. This motion is not debatable, and if passed, precludes the body from even considering an item on the agenda. It also requires a two-thirds vote.

Majority and Super Majority Votes

In a democracy, a simple majority vote determines a question. A tie vote means the motion fails. So in a seven-member body, a vote of 4-3 passes the motion. A vote of 3-3 with one abstention means the motion fails. If one member is absent and the vote is 3-3, the motion still fails.

All motions require a simple majority, but there are a few exceptions. The exceptions come up when the body is taking an action which effectively cuts off the ability of a minority of the body to take an action or discuss an item. These extraordinary motions require a two-thirds majority (a super majority) to pass:

Motion to limit debate. Whether a member says, “I move the previous question,” or “I move the question,” or “I call the question,” or “I move to limit debate,” it all amounts to an attempt to cut off the ability of the minority to discuss an item, and it requires a two-thirds vote to pass.

Motion to close nominations. When choosing officers of the body (such as the chair), nominations are in order either from a nominating committee or from the floor of the body. A motion to close nominations effectively cuts off the right of the minority to nominate officers and it requires a two-thirds vote to pass.

Motion to object to the consideration of a question. Normally, such a motion is unnecessary since the objectionable item can be tabled or defeated straight up. However, when members of a body do not even want an item on the agenda to be considered, then such a motion is in order. It is not debatable, and it requires a two-thirds vote to pass.

Motion to suspend the rules. This motion is debatable, but requires a two-thirds vote to pass. If the body has its own rules of order, conduct or procedure, this motion allows the body to suspend the rules for a particular purpose. For example, the body (a private club) might have a rule prohibiting the attendance at meetings by non-club members. A motion to suspend the rules would be in order to allow a non-club member to attend a meeting of the club on a particular date or on a particular agenda item.

Counting Votes

The matter of counting votes starts simple, but can become complicated.

Usually, it’s pretty easy to determine whether a particular motion passed or whether it was defeated. If a simple majority vote is needed to pass a motion, then one vote more than 50 percent of the body is required. For example, in a five-member body, if the vote is three in favor and two opposed, the motion passes. If it is two in favor and three opposed, the motion is defeated.

If a two-thirds majority vote is needed to pass a motion, then how many affirmative votes are required? The simple rule of thumb is to count the “no” votes and double that count to determine how many “yes” votes are needed to pass a particular motion. For example, in a seven-member body, if two members vote “no” then the “yes” vote of at least four members is required to achieve a two-thirds majority vote to pass the motion.

What about tie votes? In the event of a tie, the motion always fails since an affirmative vote is required to pass any motion. For example, in a five-member body, if the vote is two in favor and two opposed, with one member absent, the motion is defeated.

Vote counting starts to become complicated when members vote “abstain” or in the case of a written ballot, cast a blank (or unreadable) ballot. Do these votes count, and if so, how does one count them? The starting point is always to check the statutes.

In California, for example, for an action of a board of supervisors to be valid and binding, the action must be approved by a majority of the board. (California Government Code Section 25005.) Typically, this means three of the five members of the board must vote affirmatively in favor of the action. A vote of 2-1 would not be sufficient. A vote of 3-0 with two abstentions would be sufficient. In general law cities in

California, as another example, resolutions or orders for the payment of money and all ordinances require a recorded vote of the total members of the city council. (California Government Code Section 36936.) Cities with charters may prescribe their own vote requirements. Local elected officials are always well-advised to consult with their local agency counsel on how state law may affect the vote count.

After consulting state statutes, step number two is to check the rules of the body. If the rules of the body say that you count votes of “those present” then you treat abstentions one way. However, if the rules of the body say that you count the votes of those “present and voting,” then you treat abstentions a different way. And if the rules of the body are silent on the subject, then the general rule of thumb (and default rule) is that you count all votes that are “present and voting.”

Accordingly, under the “present and voting” system, you would **NOT** count abstention votes on the motion. Members who abstain are counted for purposes of determining quorum (they are “present”), but you treat the abstention votes on the motion as if they did not exist (they are not “voting”). On the other hand, if the rules of the body specifically say that you count votes of those “present” then you **DO** count abstention votes both in establishing the quorum and on the motion. In this event, the abstention votes act just like “no” votes.

How does this work in practice?

Here are a few examples.

Assume that a five-member city council is voting on a motion that requires a simple majority vote to pass, and assume further that the body has no specific rule on counting votes. Accordingly, the default rule kicks in and we count all votes of members that are “present and voting.” If the vote on the motion is 3-2, the motion passes. If the motion is 2-2 with one abstention, the motion fails.

Assume a five-member city council voting on a motion that requires a two-thirds majority vote to pass, and further assume that the body has no specific rule on counting votes. Again, the default rule applies. If the vote is 3-2, the motion fails for lack of a two-thirds majority. If the vote is 4-1, the motion passes with a clear two-thirds majority. A vote of three “yes,” one “no” and one “abstain” also results in passage of the motion. Once again, the abstention is counted only for the purpose of determining quorum, but on the actual vote on the motion, it is as if the abstention vote never existed — so an effective 3-1 vote is clearly a two-thirds majority vote.

Now, change the scenario slightly. Assume the same five-member city council voting on a motion that requires a two-thirds majority vote to pass, but now assume that the body **DOES** have a specific rule requiring a two-thirds vote of members “present.” Under this specific rule, we must count the members present not only for quorum but also for the motion. In this scenario, any abstention has the same force and effect as if it were a “no” vote. Accordingly, if the votes were three “yes,” one “no” and one “abstain,” then the motion fails. The abstention in this case is treated like a “no” vote and effective vote of 3-2 is not enough to pass two-thirds majority muster.

Now, exactly how does a member cast an “abstention” vote?

Any time a member votes “abstain” or says, “I abstain,” that is an abstention. However, if a member votes “present” that is also treated as an abstention (the member is essentially saying, “Count me for purposes of a quorum, but my vote on the issue is abstain.”) In fact, any manifestation of intention not to vote either “yes” or “no” on the pending motion may be treated by the chair as an abstention. If written ballots are cast, a blank or unreadable ballot is counted as an abstention as well.

Can a member vote “absent” or “count me as absent?” Interesting question. The ruling on this is up to the chair. The better approach is for the chair to count this as if the member had left his/her chair and is actually “absent.” That, of course, affects the quorum. However, the chair may also treat this as a vote to abstain, particularly if the person does not actually leave the dais.

The Motion to Reconsider

There is a special and unique motion that requires a bit of explanation all by itself; the motion to reconsider. A tenet of parliamentary procedure is finality. After vigorous discussion, debate and a vote, there must be some closure to the issue. And so, after a vote is taken, the matter is deemed closed, subject only to reopening if a proper motion to consider is made and passed.

A motion to reconsider requires a majority vote to pass like other garden-variety motions, but there are two special rules that apply only to the motion to reconsider.

First, is the matter of timing. A motion to reconsider must be made at the meeting where the item was first voted upon. A motion to reconsider made at a later time is untimely. (The body, however, can always vote to suspend the rules and, by a two-thirds majority, allow a motion to reconsider to be made at another time.)

Second, a motion to reconsider may be made only by certain members of the body. Accordingly, a motion to reconsider may be made only by a member who voted in the majority on the original motion. If such a member has a change of heart, he or she may make the motion to reconsider (any other member of the body — including a member who voted in the minority on the original motion — may second the motion). If a member who voted in the minority seeks to make the motion to reconsider, it must be ruled out of order. The purpose of this rule is finality. If a member of minority could make a motion to reconsider, then the item could be brought back to the body again and again, which would defeat the purpose of finality.

If the motion to reconsider passes, then the original matter is back before the body, and a new original motion is in order. The matter may be discussed and debated as if it were on the floor for the first time.

Courtesy and Decorum

The rules of order are meant to create an atmosphere where the members of the body and the members of the public can attend to business efficiently, fairly and with full participation. At the same time, it is up to the chair and the members of the body to maintain common courtesy and decorum. Unless the setting is very informal, it is always best for only one person at a time to have the floor, and it is always best for every speaker to be first recognized by the chair before proceeding to speak.

The chair should always ensure that debate and discussion of an agenda item focuses on the item and the policy in question, not the personalities of the members of the body. Debate on policy is healthy, debate on personalities is not. The chair has the right to cut off discussion that is too personal, is too loud, or is too crude.

Debate and discussion should be focused, but free and open. In the interest of time, the chair may, however, limit the time allotted to speakers, including members of the body.

Can a member of the body interrupt the speaker? The general rule is “no.” There are, however, exceptions. A speaker may be interrupted for the following reasons:

Privilege. The proper interruption would be, “point of privilege.” The chair would then ask the interrupter to “state your point.” Appropriate points of privilege relate to anything that would interfere with the normal comfort of the meeting. For example, the room may be too hot or too cold, or a blowing fan might interfere with a person’s ability to hear.

Order. The proper interruption would be, “point of order.” Again, the chair would ask the interrupter to “state your point.” Appropriate points of order relate to anything that would not be considered appropriate conduct of the meeting. For example, if the chair moved on to a vote on a motion that permits debate without allowing that discussion or debate.

Appeal. If the chair makes a ruling that a member of the body disagrees with, that member may appeal the ruling of the chair. If the motion is seconded, and after debate, if it passes by a simple majority vote, then the ruling of the chair is deemed reversed.

Call for orders of the day. This is simply another way of saying, “return to the agenda.” If a member believes that the body has drifted from the agreed-upon agenda, such a call may be made. It does not require a vote, and when the chair discovers that the agenda has not been followed, the chair simply reminds the body to return to the agenda item properly before them. If the chair fails to do so, the chair’s determination may be appealed.

Withdraw a motion. During debate and discussion of a motion, the maker of the motion on the floor, at any time, may interrupt a speaker to withdraw his or her motion from the floor. The motion is immediately deemed withdrawn, although the chair may ask the person who seconded the motion if he or she wishes to make the motion, and any other member may make the motion if properly recognized.

Special Notes About Public Input

The rules outlined above will help make meetings very public-friendly. But in addition, and particularly for the chair, it is wise to remember three special rules that apply to each agenda item:

Rule One: Tell the public what the body will be doing.

Rule Two: Keep the public informed while the body is doing it.

Rule Three: When the body has acted, tell the public what the body did.



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