

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

Agenda Item 4.6

| | | | 2022-2023 ACTUAL JULY 23-MAR 23 | 2022-2023 BUDGET | 2023-2024 BUDGET | DIFFERENCE | EXPLANATION |
|--------------------------------|---------------------------------------|---------------------------------------|--|-----------------------------|-----------------------------|--------------------|--|
| REVENUE | | | | | | | |
| 40000 OPERATING REVENUE | | | | | | | |
| | 40100 Water Service Rates | | | | | | |
| | 40101 | Basic Service Charge | 843,936.00 | 1,110,746.00 | 1,160,731.00 | 49,985.00 | Per Water Rate Study |
| | 40102 | Usage Charge | 1,196,946.00 | 1,753,654.00 | 1,832,569.00 | 78,915.00 | Per Water Rate Study |
| | 40105 | Backflow Charge | 21,431.00 | 29,600.00 | 30,500.00 | 900.00 | Per Water Rate Study |
| | 40106 | Fire Prevention | 19,356.00 | 23,300.00 | 24,300.00 | 1,000.00 | Per Water Rate Study |
| | | Total Water Service Rates | 2,081,669.00 | 2,917,300.00 | 3,048,100.00 | 130,800.00 | |
| | 40200 Water Service Fees | | | | | | |
| | 40201 | Application Fees | 4,300.00 | 6,500.00 | 6,500.00 | 0.00 | |
| | 40202 | Delinquency | 44,285.00 | 90,000.00 | 65,000.00 | (25,000.00) | Decreased for adjust for adopted Resolution 2022-08 in 11-2022 |
| | 40209 | Misc. Charges | 5,711.00 | 7,000.00 | 7,000.00 | 0.00 | |
| | | Total Water Services | 54,296.00 | 103,500.00 | 78,500.00 | (25,000.00) | |
| | 40300 Other Water Service Fees | | | | | | |
| | 40301 | New Construction QC | 2,200.00 | 4,000.00 | 4,000.00 | 0.00 | |
| | 40302 | Service Connection Fees | 16,657.00 | 10,000.00 | 10,000.00 | 0.00 | |
| | 40304 | Other Operating Revenue | 5,955.00 | 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 | 24,812.00 | 20,000.00 | 20,000.00 | 0.00 | |
| | TOTAL OPERATING REVENUE | | 2,160,777.00 | 3,040,800.00 | 3,146,600.00 | 105,800.00 | |
| | 41000 NON-OPERATING REVENUES | | | | | | |
| | 41110 | Investment Revenue | 30.00 | 35.00 | 35.00 | 0.00 | |
| | 41120 | Property Taxes & Assessments | 80,998.00 | 109,100.00 | 138,263.00 | 29,163.00 | Increased to adjust for prior FY revenues |
| | TOTAL NON-OPERATING REVENUE | | 81,028.00 | 109,135.00 | 138,298.00 | 29,163.00 | |
| TOTAL REVENUE | | | \$2,241,805.00 | \$3,149,935.00 | \$3,284,898.00 | 134,963.00 | |

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|---------------------------------|---|-----------------------------|--|-----------------------------|-----------------------------|--------------------|---|
| OPERATING EXPENSE | | | | | | | |
| 60010 PROFESSIONAL FEES | | | | | | | |
| | 60011 | General Counsel fees-Legal | \$17,091.00 | \$22,800.00 | \$24,000.00 | \$1,200.00 | Increased to adjust for projected costs |
| | 60012 | Auditor Fees | 23,700.00 | 23,700.00 | 21,300.00 | (2,400.00) | Decreased to adjust for projected costs |
| | 60013 | Engineering Services | 40,000.00 | 70,000.00 | 115,000.00 | 45,000.00 | 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 | | 80,791.00 | 116,500.00 | 160,300.00 | 43,800.00 | |
| 60100 PERSONNEL SERVICES | | | | | | | |
| | 60110 | Salaries & Wages | | | | | |
| | 60111 | Salary - General Manager | 89,146.00 | 120,759.00 | 125,278.00 | 4,519.00 | Increased to adjust for projected cost per contract |
| | 60112 | Staff Regular Wages | 426,743.00 | 660,234.00 | 668,740.00 | 8,506.00 | 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 | 13,300.00 | 18,250.00 | 18,250.00 | 0.00 | |
| | 60115 | Staff Overtime Pay | 7,505.00 | 11,000.00 | 11,000.00 | 0.00 | |
| | Total Salaries & Wages | | 536,694.00 | 810,243.00 | 823,268.00 | 13,025.00 | |
| | 60150 Employee Benefits and Expenses | | | | | | |
| | 60151 | PERS Retirement | 89,951.00 | 127,292.00 | 125,367.00 | (1,925.00) | Decreased to adjust for projected costs |
| | 60152 | Workers Compensation | 11,151.00 | 13,029.00 | 10,864.00 | (2,165.00) | Decreased to adjust to change carrier to ACWA |
| | 60153 | Medical & Benefit Insurance | 134,404.00 | 219,560.00 | 236,316.00 | 16,756.00 | MOU Settlement Agreement 3-2023 |
| | 60154 | Retirees Insurance | 11,880.00 | 36,200.00 | 36,200.00 | 0.00 | |
| | 60155 | Staff Training | 0.00 | 5,000.00 | 5,000.00 | 0.00 | |
| | 60157 | Uniforms | 3,997.00 | 6,750.00 | 6,750.00 | 0.00 | |
| | 60158 | Payroll Taxes | 43,348.00 | 63,854.00 | 65,650.00 | 1,796.00 | |
| | 60159 | Payroll Services | 922.00 | 1,400.00 | 1,400.00 | 0.00 | |
| | 60160 | 457 Employer Contribution | 12,634.00 | 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 | | 308,287.00 | 491,140.00 | 506,547.00 | 15,407.00 | |
| | TOTAL PERSONNEL SERVICES | | \$844,981.00 | \$1,301,383.00 | \$1,329,815.00 | \$28,432.00 | |

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|-----------------------------|--|--|--|-----------------------------|-----------------------------|----------------------|---|
| 60200 ADMINISTRATION | | | | | | | |
| 60205 | Bank and Merchant Fees | | \$1,091.00 | \$3,500.00 | \$2,000.00 | (\$1,500.00) | Decreased to adjust for projected costs |
| 60207 | Board Member/Meeting Expense | | 7,575.00 | 15,700.00 | 13,900.00 | (1,800.00) | Decreased to adjust for projected costs |
| 60210 | Building Expenses | | | | | | |
| 60211 | Office Utilities | | 5,559.00 | 7,150.00 | 7,150.00 | 0.00 | |
| 60212 | Janitorial | | 1,755.00 | 2,340.00 | 2,340.00 | 0.00 | |
| 60213 | Maintenance | | 1,984.00 | 3,200.00 | 3,200.00 | 0.00 | |
| 60214 | Security | | 168.00 | 775.00 | 775.00 | 0.00 | |
| | Total Building Expenses | | 9,466.00 | 13,465.00 | 13,465.00 | 0.00 | |
| 60220 | Computer & Equipment Maint. | | | | | | |
| 60221 | Computer Systems | | 23,708.00 | 29,700.00 | 30,000.00 | 300.00 | Increased to adjust for projected costs |
| 60222 | Office Equipment | | 432.00 | 875.00 | 875.00 | 0.00 | |
| | Total Computer & Equipment Maint. | | 24,140.00 | 30,575.00 | 30,875.00 | 300.00 | |
| 60230 | Office Expense | | 3,901.00 | 5,225.00 | 5,000.00 | (225.00) | Decreased to adjust for projected costs |
| 60240 | Postage and Delivery | | 13,501.00 | 20,000.00 | 20,000.00 | 0.00 | |
| 60250 | Printing | | 5,406.00 | 7,500.00 | 7,500.00 | 0.00 | |
| 60255 | Meetings & Conferences | | 40.00 | 100.00 | 500.00 | 400.00 | Increased to adjust for projected costs |
| 60260 | Publishing | | 1,206.00 | 1,206.00 | 1,500.00 | 294.00 | Increased to adjust for projected costs |
| 60270 | Telephone & Internet | | 3,527.00 | 4,750.00 | 4,750.00 | 0.00 | |
| 60430 | Insurance | | | | | | |
| 60431 | General Liability | | 23,563.00 | 33,413.00 | 29,355.00 | (4,058.00) | Decreased to reflect estimated premium |
| 60432 | Property | | 9,956.00 | 11,800.00 | 11,800.00 | 0.00 | |
| | Total Insurance | | 33,519.00 | 45,213.00 | 41,155.00 | (4,058.00) | |
| 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 | | 45,109.00 | 49,000.00 | 50,000.00 | 1,000.00 | Increased to adjust for projected costs |
| 60555 | Subscriptions & Licensing | | 800.00 | 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 | | 0.00 | 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 | | | \$202,706.00 | \$253,695.00 | \$240,395.00 | (\$13,300.00) | |

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|--|--|--|--|-----------------------------|-----------------------------|----------------------|--|
| | 64000 CONSERVATION | | | | | | |
| | 64001 | Community Outreach | 0.00 | 0.00 | 300.00 | 300.00 | Increased to adjust for projected costs |
| | 64005 | Other Conservation Programs | 0.00 | 0.00 | 0.00 | 0.00 | |
| | TOTAL CONSERVATION | | 0.00 | 0.00 | 300.00 | 300.00 | |
| | 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 | 3,586.00 | 9,000.00 | 9,000.00 | 0.00 | |
| | 65130 | Field Communication | 2,453.00 | 3,400.00 | 3,400.00 | 0.00 | |
| | 65140 | Field IT | 19,112.00 | 35,000.00 | 35,000.00 | 0.00 | |
| | 65150 | Laboratory Services | 9,010.00 | 24,000.00 | 24,000.00 | 0.00 | |
| | 65160 | Safety Equipment | 318.00 | 6,000.00 | 6,000.00 | 0.00 | |
| | 65170 | Shop Supplies | 2,207.00 | 7,000.00 | 7,000.00 | 0.00 | |
| | | Total Other Field Operations | 39,203.00 | 87,400.00 | 87,400.00 | 0.00 | |
| | 65200 | Treatment | 18,438.00 | 25,000.00 | 25,000.00 | 0.00 | |
| | 65300 Pumping | | | | | | |
| | 65310 | Maintenance | 22,250.00 | 25,000.00 | 25,000.00 | 0.00 | |
| | 65320 | Electricity and Fuel | 155,995.00 | 260,000.00 | 260,000.00 | 0.00 | |
| | | Total Pumping | 178,245.00 | 285,000.00 | 285,000.00 | 0.00 | |
| | 65400 Transmission & Distribution | | | | | | |
| | 65410 | Distribution Supplies | 23,351.00 | 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 | 43,665.00 | 79,000.00 | 30,000.00 | (49,000.00) | Decreased to adjust for projected costs |
| | 65450 | Valve Replacements | 0.00 | 15,000.00 | 15,000.00 | 0.00 | |
| | 65460 | Paving Repairs | 0.00 | 25,000.00 | 30,000.00 | 5,000.00 | Increased to adjust for projected costs |
| | | Total Transmission & Distribution | 71,965.00 | 185,230.00 | 121,500.00 | (63,730.00) | |
| | 65500 Transportation | | | | | | |
| | 65510 | Fuel | 12,175.00 | 16,000.00 | 16,000.00 | 0.00 | |
| | 65520 | Maintenance | 3,028.00 | 5,000.00 | 5,000.00 | 0.00 | |
| | | Total Transportation | 15,203.00 | 21,000.00 | 21,000.00 | 0.00 | |
| | TOTAL FIELD OPERATIONS | | \$323,054.00 | \$603,630.00 | \$539,900.00 | (\$63,730.00) | |

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|-------------------------------------|---------------------------|--|--|-----------------------------|-----------------------------|---------------------|----------------------------------|
| TOTAL OPERATING EXPENSES | | | \$1,451,532.00 | \$2,275,208.00 | \$2,270,710.00 | (\$4,498.00) | |
| NON OPERATING EXPENSES | | | | | | | |
| | 69010 Debt Service | | | | | | |
| | 69100 | Revenue Bond 2015 | | | | | |
| | 69105 | Revenue Bond 2015-Principle | 63,273.00 | 152,273.00 | 156,908.00 | 4,635.00 | Per Loan Payment Schedule |
| | 69120 | Interest | 24,798.00 | 48,650.00 | 44,087.00 | (4,563.00) | Per Loan Payment Schedule |
| | | Total Revenue Bond 2015 | 88,071.00 | 200,923.00 | 200,995.00 | 72.00 | |
| | 69125 | AMI Meter Loan | | | | | |
| | 69130 | Principle | 53,307.00 | 52,948.00 | 54,602.00 | 1,654.00 | Per Loan Payment Schedule |
| | 69135 | Interest | 5,207.00 | 5,566.00 | 3,912.00 | (1,654.00) | Per Loan Payment Schedule |
| | | Total AMI Meter Loan | 58,514.00 | 58,514.00 | 58,514.00 | 0.00 | |
| | 69200 | PERS ADP Loan | | | | | |
| | 69205 | Principle | 0.00 | 30,000.00 | 30,000.00 | 0.00 | Per Loan Payment Schedule |
| | 69210 | Interest | 0.00 | 1,739.00 | 1,628.00 | (111.00) | Per Loan Payment Schedule |
| | | Total PERS ADP Loan | 0.00 | 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 | | | \$146,585.00 | \$291,219.00 | \$293,437.00 | \$2,218.00 | |
| TOTAL EXPENSE | | | \$1,598,117.00 | \$2,566,427.00 | \$2,564,147.00 | (\$2,280.00) | |

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|--|---|----------------------|--|-----------------------------|-----------------------------|-------------------|--------------------|
| NET INCOME (Income-Expense) | | | \$643,688.00 | \$583,508.00 | \$720,751.00 | \$137,243.00 | |
| OPERATING FUND BALANCE | | | | | | | |
| | Operating Account Balance June 30 | | | \$1,452,402.00 | \$1,472,637.00 | | |
| | Net Revenue | | | \$583,508.00 | \$720,751.00 | | |
| | 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 | \$1,581,588.00 | | |
| 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
PRELIMINARY CAPITAL BUDGET
2023-2024**

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| | | GENERAL | VEHICLE & LARGE EQUIPMENT REPLACEMENT | FUTURE CAPITAL IMPROVEMENT PROJECTS | HEXAVALENT CHROMIUM MITIGATION | TOTAL |
|---|--|-------------------|---|---|--------------------------------------|---------------------|
| FUNDING SOURCES | | | | | | |
| Fund Transfers | | | | | | |
| | Operating Fund Transfers In | 611,800.00 | 0.00 | 0.00 | 0.00 | 611,800.00 |
| | CIP Fund Intrafund Transfers | (362,645.00) | 10,000.00 | 352,645.00 | 0.00 | 0.00 |
| | Investment Revenue | 85.00 | 0.00 | 175.00 | 0.00 | 260.00 |
| TOTAL FUNDS AVAILABLE FOR CIP PROJECTS | | 988,713.00 | 27,948.00 | 2,358,981.00 | 1,012,398.00 | 4,388,040.00 |
| PROJECTS | | | | | | |
| A · WATER SUPPLY | | | | | | |
| | A-1 · Miscellaneous Pump Replacements | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 |
| Total A · WATER SUPPLY | | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 |
| B · WATER DISTRIBUTION | | | | | | |
| | B-1 · Service Replacements | 30,000.00 | 0.00 | 0.00 | 0.00 | 30,000.00 |
| | B-2 · Small Meter Replacements | 120,000.00 | 0.00 | 0.00 | 0.00 | 120,000.00 |
| | B-3 · Large Meter Replacements | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| | B-4 · Pipeline Replacement | 0.00 | 0.00 | 211,200.00 | 0.00 | 211,200.00 |
| | B-5 · Cathodic Protection Replacement - L Street Tower | 45,000.00 | 0.00 | 0.00 | 0.00 | 45,000.00 |
| | B-6 · Raising/Lowering Valve Covers | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 |
| | B-7 · Well 15 Cr6 Treatment-Design | 0.00 | 0.00 | 0.00 | 75,000.00 | 75,000.00 |
| Total B · WATER DISTRIBUTION | | 240,000.00 | 0.00 | 211,200.00 | 75,000.00 | 526,200.00 |
| TOTAL BUDGETED PROJECT EXPENDITURES | | 280,000.00 | 0.00 | 211,200.00 | 75,000.00 | 566,200.00 |
| ESTIMATED ENDING BALANCE | | 708,713.00 | 27,948.00 | 2,147,781.00 | 937,398.00 | 3,821,840.00 |