

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT  
PRELIMINARY OPERATING BUDGET  
2022-2023**

			<b>2021-2022 ACTUAL JULY 21-MAR 22</b>	<b>2021-2022 BUDGET</b>	<b>2022-2023 BUDGET</b>	<b>DIFFERENCE</b>	<b>EXPLANATION</b>
<b>REVENUE</b>							
	<b>40000 OPERATING REVENUE</b>						
	<b>40100 Water Service Rates</b>						
	40101	Basic Service Charge	821,206.00	1,242,605.00	1,110,746.00	(131,859.00)	Per Water Rate Study
	40102	Usage Charge	1,031,769.00	1,448,065.00	1,753,654.00	305,589.00	Per Water Rate Study
	40105	Backflow Charge	23,326.00	28,300.00	29,600.00	1,300.00	Per Water Rate Study
	40106	Fire Prevention	17,299.00	20,400.00	23,300.00	2,900.00	Per Water Rate Study
		<b>Total Water Service Rates</b>	<b>1,893,600.00</b>	<b>2,739,370.00</b>	<b>2,917,300.00</b>	<b>177,930.00</b>	
	<b>40200 Water Service Fees</b>						
	40201	Application Fees	8,325.00	6,500.00	6,500.00	0.00	
	40202	Delinquency	72,480.00	90,000.00	90,000.00	0.00	
	40209	Misc. Charges	4,847.00	7,000.00	7,000.00	0.00	
		<b>Total Water Services</b>	<b>85,652.00</b>	<b>103,500.00</b>	<b>103,500.00</b>	<b>0.00</b>	
	<b>40300 Other Water Service Fees</b>						
	40301	New Construction QC	8,831.00	4,000.00	4,000.00	0.00	
	40302	Service Connection Fees	19,440.00	10,000.00	10,000.00	0.00	
	40304	Other Operating Revenue	0.00	31,650.00	6,000.00	(25,650.00)	Decreased for Surplus items sold in previous FY
	40305	Grant Revenue-Operating	0.00	0.00	0.00	0.00	
		<b>Total Other Water Service Fees</b>	<b>28,271.00</b>	<b>45,650.00</b>	<b>20,000.00</b>	<b>(25,650.00)</b>	
	<b>TOTAL OPERATING REVENUE</b>		<b>2,007,523.00</b>	<b>2,888,520.00</b>	<b>3,040,800.00</b>	<b>152,280.00</b>	
	<b>41000 NON-OPERATING REVENUES</b>						
	41110	Investment Revenue	28.00	300.00	35.00	(265.00)	Decreased based on prior FY average
	41120	Property Taxes & Assessments	63,434.00	95,700.00	109,100.00	13,400.00	Increased based on prior year actual
	<b>TOTAL NON-OPERATING REVENUE</b>		<b>63,462.00</b>	<b>96,000.00</b>	<b>109,135.00</b>	<b>13,135.00</b>	
<b>TOTAL REVENUE</b>			<b>\$2,070,985.00</b>	<b>\$2,984,520.00</b>	<b>\$3,149,935.00</b>	<b>165,415.00</b>	

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<b>OPERATING EXPENSE</b>							
<b>60010 PROFESSIONAL FEES</b>							
	60011	General Counsel fees-Legal	\$7,353.00	\$15,000.00	\$15,000.00	\$0.00	
	60012	Auditor Fees	12,050.00	12,050.00	18,000.00	5,950.00	Increased to adjust for projected increase annual financial audit
	60013	Engineering Services	40,000.00	70,000.00	70,000.00	0.00	
	60015	Other Professional Fees	2,827.00	3,000.00	0.00	(3,000.00)	Decreased to for prior FY Rate Study Consultant
	<b>TOTAL PROFESSIONAL FEES</b>		<b>62,230.00</b>	<b>100,050.00</b>	<b>103,000.00</b>	<b>2,950.00</b>	
<b>60100 PERSONNEL SERVICES</b>							
	<b>60110 Salaries &amp; Wages</b>						
	60111	Salary - General Manager	87,820.00	119,846.00	120,759.00	913.00	Increased to adjust for projected cost per contract
	60112	Staff Regular Wages	420,779.00	623,806.00	642,178.00	18,372.00	Increased to adjust per MOU 11-12-21; COLA 3.5% Assumed
	60113	Contract Extra Help	0.00	0.00	0.00	0.00	
	60114	Staff Standby Pay	14,000.00	18,250.00	18,250.00	0.00	
	60115	Staff Overtime Pay	6,591.00	8,500.00	8,500.00	0.00	
	<b>Total Salaries &amp; Wages</b>		<b>529,190.00</b>	<b>770,402.00</b>	<b>789,687.00</b>	<b>19,285.00</b>	
	<b>60150 Employee Benefits and Expenses</b>						
	60151	PERS Retirement	79,955.00	113,300.00	127,407.00	14,107.00	Increased to adjust for projected costs
	60152	Workers Compensation	8,331.00	13,022.00	13,029.00	7.00	Actual Annual Contribution Change
	60153	Medical & Benefit Insurance	120,231.00	209,005.00	224,760.00	15,755.00	Increased to adjust for MOU Renewal 11-12-21
	60154	Retirees Insurance	10,350.00	36,200.00	36,200.00	0.00	
	60155	Staff Training	1,194.00	5,000.00	5,000.00	0.00	
	60157	Uniforms	3,940.00	5,400.00	6,750.00	1,350.00	Increased to adjust for projected costs
	60158	Payroll Taxes	44,030.00	60,107.00	63,939.00	3,832.00	
	60159	Payroll Services	967.00	1,400.00	1,400.00	0.00	
	60160	457 Employer Contribution	11,425.00	15,000.00	18,075.00	3,075.00	Increased to adjust for MOU Renewal 11-12-21 and GM Contract
	<b>Total Employee Benefits and Expenses</b>		<b>280,423.00</b>	<b>458,434.00</b>	<b>496,560.00</b>	<b>38,126.00</b>	
	<b>TOTAL PERSONNEL SERVICES</b>		<b>\$809,613.00</b>	<b>\$1,228,836.00</b>	<b>\$1,286,247.00</b>	<b>\$57,411.00</b>	

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<b>60200 ADMINISTRATION</b>							
60205	Bank and Merchant Fees		\$1,608.00	\$3,500.00	\$3,500.00	\$0.00	
60207	Board Member/Meeting Expense		10,100.00	11,370.00	14,100.00	2,730.00	Increased to adjust for board member compensation previous FY
60210	<b>Building Expenses</b>						
60211	Office Utilities		4,807.00	6,750.00	6,750.00	0.00	
60212	Janitorial		1,755.00	2,340.00	2,340.00	0.00	
60213	Maintenance		2,267.00	3,200.00	3,200.00	0.00	
60214	Security		252.00	775.00	775.00	0.00	
	<b>Total Building Expenses</b>		<b>9,081.00</b>	<b>13,065.00</b>	<b>13,065.00</b>	<b>0.00</b>	
60220	<b>Computer &amp; Equipment Maint.</b>						
60221	Computer Systems		18,493.00	30,000.00	25,000.00	(5,000.00)	Decreased to adjust for projected costs
60222	Office Equipment		643.00	2,160.00	875.00	(1,285.00)	Decreased to adjust for meeting equipment purchase in prior FY
	<b>Total Computer &amp; Equipment Maint.</b>		<b>19,136.00</b>	<b>32,160.00</b>	<b>25,875.00</b>	<b>(6,285.00)</b>	
60230	Office Expense		3,156.00	5,225.00	5,225.00	0.00	
60240	Postage and Delivery		14,226.00	20,000.00	20,000.00	0.00	
60250	Printing		5,411.00	7,000.00	7,000.00	0.00	
60255	Meetings & Conferences		35.00	500.00	500.00	0.00	
60260	Publishing		735.00	735.00	735.00	0.00	
60270	Telephone & Internet		3,219.00	4,200.00	4,200.00	0.00	
60430	<b>Insurance</b>						
60431	General Liability		19,723.00	25,000.00	27,500.00	2,500.00	Increased to reflect estimated premium
60432	Property		5,366.00	7,200.00	7,200.00	0.00	Increased to reflect estimated premium
	<b>Total Insurance</b>		<b>25,089.00</b>	<b>32,200.00</b>	<b>34,700.00</b>	<b>2,500.00</b>	
60500	<b>Water Memberships</b>						
60503	SGA		29,955.00	29,955.00	30,777.00	822.00	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		7,615.00	7,615.00	7,996.00	381.00	Increase includes 5% annual increase
60507	CRWA		1,367.00	1,367.00	1,435.00	68.00	Increase includes 5% annual increase
	<b>Total Water Memberships</b>		<b>50,077.00</b>	<b>50,077.00</b>	<b>51,905.00</b>	<b>1,828.00</b>	
60550	Permits & Fees		36,532.00	37,000.00	37,000.00	0.00	
60555	Subscriptions & Licensing		1,483.00	2,120.00	2,120.00	0.00	
60560	Elections		0.00	0.00	3,000.00	3,000.00	Increased for Election Year
60565	Uncollectable Accounts		0.00	2,250.00	2,250.00	0.00	
60570	Other Operating Expenditures		0.00	500.00	500.00	0.00	
<b>TOTAL ADMINISTRATION</b>			<b>\$179,888.00</b>	<b>\$221,902.00</b>	<b>\$225,675.00</b>	<b>\$3,773.00</b>	

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	<b>64000 CONSERVATION</b>						
	64001	Community Outreach	0.00	300.00	300.00	0.00	
	64005	Other Conservation Programs	0.00	0.00	0.00	0.00	
	<b>TOTAL CONSERVATION</b>		<b>0.00</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	
	<b>65000 FIELD OPERATIONS</b>						
	<b>65100 Other Field Operations</b>						
	65110	Backflow Testing	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	
	65120	Construction Equipment Maintenance	2,566.00	9,000.00	9,000.00	0.00	
	65130	Field Communication	1,821.00	3,400.00	3,400.00	0.00	
	65140	Field IT	17,419.00	35,000.00	35,000.00	0.00	
	65150	Laboratory Services	7,387.00	24,000.00	24,000.00	0.00	
	65160	Safety Equipment	49.00	5,000.00	5,000.00	0.00	
	65170	Shop Supplies	2,245.00	7,000.00	7,000.00	0.00	
		<b>Total Other Field Operations</b>	<b>34,487.00</b>	<b>86,400.00</b>	<b>86,400.00</b>	<b>0.00</b>	
	65200	Treatment	15,100.00	25,000.00	25,000.00	0.00	
	<b>65300 Pumping</b>						
	65310	Maintenance	6,904.00	25,000.00	25,000.00	0.00	
	65320	Electricity and Fuel	157,885.00	260,000.00	260,000.00	0.00	
		<b>Total Pumping</b>	<b>164,789.00</b>	<b>285,000.00</b>	<b>285,000.00</b>	<b>0.00</b>	
	<b>65400 Transmission &amp; Distribution</b>						
	65410	Distribution Supplies	34,454.00	59,950.00	59,950.00	0.00	
	65430	Tank Maintenance	850.00	850.00	850.00	0.00	
	65440	Contract Repairs	0.00	20,000.00	20,000.00	0.00	
	65450	Valve Replacements	0.00	15,000.00	15,000.00	0.00	
	65460	Paving Repairs	0.00	25,000.00	25,000.00	0.00	
		<b>Total Transmission &amp; Distribution</b>	<b>35,304.00</b>	<b>120,800.00</b>	<b>120,800.00</b>	<b>0.00</b>	
	<b>65500 Transportation</b>						
	65510	Fuel	9,559.00	15,000.00	15,000.00	0.00	
	65520	Maintenance	1,701.00	6,000.00	6,000.00	0.00	
		<b>Total Transportation</b>	<b>11,260.00</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>0.00</b>	
	<b>TOTAL FIELD OPERATIONS</b>		<b>\$260,940.00</b>	<b>\$538,200.00</b>	<b>\$538,200.00</b>	<b>\$0.00</b>	

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<b>TOTAL OPERATING EXPENSES</b>			\$1,312,671.00	\$2,089,288.00	\$2,153,422.00	\$64,134.00	
<b>NON OPERATING EXPENSES</b>							
	<b>69010 Debt Service</b>						
	69100	<b>Revenue Bond 2015</b>					
	69105	Revenue Bond 2015-Principle	61,158.00	148,158.00	151,273.00	3,115.00	Per Loan Payment Schedule
	69120	Interest	27,012.00	53,111.00	48,650.00	(4,461.00)	Per Loan Payment Schedule
		<b>Total Revenue Bond 2015</b>	<b>88,170.00</b>	<b>201,269.00</b>	<b>199,923.00</b>	<b>(1,346.00)</b>	
	69125	<b>AMI Meter Loan</b>					
	69130	Principle	51,344.00	51,344.00	52,948.00	1,604.00	Per Loan Payment Schedule
	69135	Interest	7,170.00	7,170.00	5,566.00	(1,604.00)	Per Loan Payment Schedule
		<b>Total AMI Meter Loan</b>	<b>58,514.00</b>	<b>58,514.00</b>	<b>58,514.00</b>	<b>0.00</b>	
	69200	<b>PERS ADP Loan</b>					
	69205	Principle	0.00	30,000.00	30,000.00	0.00	Per Loan Payment Schedule
	69210	Interest	0.00	1,850.00	1,739.00	(111.00)	Per Loan Payment Schedule
		<b>Total PERS ADP Loan</b>	<b>0.00</b>	<b>31,850.00</b>	<b>31,739.00</b>	<b>(111.00)</b>	
		<b>69400 Other Non Operating Expense</b>	<b>2,767.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	
<b>TOTAL NON OPERATING EXPENSES</b>			<b>\$149,451.00</b>	<b>\$294,633.00</b>	<b>\$293,176.00</b>	<b>-\$1,457.00</b>	
<b>TOTAL EXPENSE</b>			<b>\$1,462,122.00</b>	<b>\$2,383,921.00</b>	<b>\$2,446,598.00</b>	<b>\$62,677.00</b>	

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<b>NET INCOME (Income-Expense)</b>			\$608,863.00	\$600,599.00	\$703,337.00	\$102,738.00	
<b>OPERATING FUND BALANCE</b>							
	<b>Operating Account Balance June 30</b>			<b>\$1,034,664.00</b>	<b>\$997,613.00</b>		
	Net Revenue			\$600,599.00	\$703,337.00		
	Transfer to GL 10010 Operating Reserve			(\$7,300.00)	(\$28,273.00)	20,973.00	Increased to adjust per policy
	Transfer to Future Imp Projects			(\$28,000.00)	(\$361,737.00)	333,737.00	Decreased no additional funds needed for Annual Pipeline Replacement
	Transfer Surplus Sales to Capital Improvement: Large Equipment Replacement			(\$25,650.00)	\$0.00	(25,650.00)	Decreased to adjust for prior year surplus revenue.
	Transfer to Capital Improvement Funds			(\$576,700.00)	(\$594,000.00)	17,300.00	Increased to adjust per rate study
	<b>Estimated Operating Fund Balance June 30</b>			<b>\$997,613.00</b>	<b>\$716,940.00</b>		
<b>SURCHARGE 1 FUND BALANCE</b>							
	<b>Surcharge 1 Fund Balance June 30</b>			<b>\$663,940.00</b>	<b>\$726,359.00</b>		
	43010	Surcharge Revenue		523,374.00	523,374.00	0.00	
	41110	Investment Revenue		2,500.00	2,500.00	0.00	Decreased to adjust for projected revenue
	69155	SRF Principle		(369,821.00)	(379,414.00)	9,593.00	Per Loan Payment Schedule
	69160	SRF Interest		(91,534.00)	(81,940.00)	(9,594.00)	Per Loan Payment Schedule
	69220	SRF Administration		(2,100.00)	(2,300.00)	200.00	Increased for projected costs
	<b>Estimated Surcharge 1 Fund Balance June 30</b>			<b>\$726,359.00</b>	<b>\$788,579.00</b>		
<b>SURCHARGE 2 FUND BALANCE</b>							
	<b>Surcharge 2 Fund Balance June 30</b>			<b>\$224,645.00</b>	<b>\$255,085.00</b>		
	43050	Surcharge 2 Revenue		439,019.00	439,019.00	0.00	
	41110	Investment Revenue		800.00	800.00	0.00	
	Surcharge 2 Surplus Repayment			(79,747.00)	0.00	(79,747.00)	Last repayment in prior fiscal year
	69180	Principle		(225,000.00)	(230,000.00)	5,000.00	Per Loan Payment Schedule
	69185	Interest		(104,632.00)	(97,170.00)	(7,462.00)	Per Loan Payment Schedule
	<b>Estimated Surcharge 2 Fund Balance June 30</b>			<b>\$255,085.00</b>	<b>\$367,734.00</b>		
<b>LAIF FUND (CAPACITY FEES) BALANCE</b>							
	<b>LAIF Fund Balance June 30</b>			<b>\$304,201.00</b>	<b>\$805,601.00</b>		
	44100	Capacity Fee Revenue		500,000.00	500,000.00	0.00	
	41110	Investment Revenue		1,400.00	1,400.00	0.00	
	<b>Estimated LAIF Fund Balance June 30</b>			<b>\$805,601.00</b>	<b>\$1,307,001.00</b>		

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT  
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		GENERAL	FUTURE CAPITAL IMPROVEMENT PROJECTS	VEHICLE & LARGE EQUIPMENT REPLACEMENT	TOTAL
<b>FUNDING SOURCES</b>					
Fund Transfers					
	Operating Fund Transfers In	594,000.00	0.00	0.00	594,000.00
	CIP Fund Intrafund Transfers	(371,737.00)	361,737.00	10,000.00	0.00
	Investment Revenue	85.00	110.00	0.00	195.00
<b>TOTAL FUNDS AVAILABLE FOR CIP PROJECTS</b>		490,133.00	2,542,212.00	27,948.00	3,060,293.00
<b>PROJECTS</b>					
<b>A · WATER SUPPLY</b>					
	A-1 · Miscellaneous Pump Replacements	40,000.00	0.00	0.00	40,000.00
<b>Total A · WATER SUPPLY</b>		40,000.00	0.00	0.00	40,000.00
<b>B · WATER DISTRIBUTION</b>					
	B-1 · Service Replacements	30,000.00	0.00	0.00	30,000.00
	B-2 · Small Meter Replacements	120,000.00	0.00	0.00	120,000.00
	B-3 · Large Meter Replacements	5,000.00	0.00	0.00	5,000.00
	B-4 · Pipeline Replacement	0.00	478,844.00	0.00	478,844.00
<b>Total B · WATER DISTRIBUTION</b>		155,000.00	478,844.00	0.00	633,844.00
<b>M · GENERAL PLANT ASSETS</b>					
	M-1 · Urban Water Management Plan	50,000.00	0.00	0.00	50,000.00
<b>Total M · GENERAL PLANT ASSETS</b>		50,000.00	0.00	0.00	50,000.00
<b>TOTAL BUDGETED PROJECT EXPENDITURES</b>		245,000.00	478,844.00	0.00	723,844.00