

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

			2021-2022 UNAUDITED ACTUAL JULY 21-JUN 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
REVENUE							
	40000 OPERATING REVENUE						
	40100 Water Service Rates						
	40101	Basic Service Charge	1,159,261.00	1,242,605.00	1,110,746.00	(131,859.00)	Per Water Rate Study
	40102	Usage Charge	1,301,674.00	1,448,065.00	1,753,654.00	305,589.00	Per Water Rate Study
	40105	Backflow Charge	28,149.00	28,300.00	29,600.00	1,300.00	Per Water Rate Study
	40106	Fire Prevention	22,475.00	20,400.00	23,300.00	2,900.00	Per Water Rate Study
		Total Water Service Rates	2,511,559.00	2,739,370.00	2,917,300.00	177,930.00	
	40200 Water Service Fees						
	40201	Application Fees	10,675.00	6,500.00	6,500.00	0.00	
	40202	Delinquency	93,077.00	90,000.00	90,000.00	0.00	
	40209	Misc. Charges	5,983.00	7,000.00	7,000.00	0.00	
		Total Water Services	109,735.00	103,500.00	103,500.00	0.00	
	40300 Other Water Service Fees						
	40301	New Construction QC	9,988.00	4,000.00	4,000.00	0.00	
	40302	Service Connection Fees	26,027.00	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	
		Total Other Water Service Fees	36,015.00	45,650.00	20,000.00	(25,650.00)	
	TOTAL OPERATING REVENUE		2,657,309.00	2,888,520.00	3,040,800.00	152,280.00	
	41000 NON-OPERATING REVENUES						
	41110	Investment Revenue	37.00	300.00	35.00	(265.00)	Decreased based on prior FY actual
	41120	Property Taxes & Assessments	109,104.00	95,700.00	109,100.00	13,400.00	Increased based on prior year actual
	TOTAL NON-OPERATING REVENUE		109,141.00	96,000.00	109,135.00	13,135.00	
TOTAL REVENUE			\$2,766,450.00	\$2,984,520.00	\$3,149,935.00	165,415.00	

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

			2021-2022 UNAUDITED ACTUAL JULY 21-JUN 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
OPERATING EXPENSE							
	60010 PROFESSIONAL FEES						
	60011	General Counsel fees-Legal	\$13,115.00	\$15,000.00	\$15,000.00	\$0.00	
	60012	Auditor Fees	12,050.00	12,050.00	23,200.00	11,150.00	Increased to adjust for projected new annual financial auditor contract & GASB 75
	60013	Engineering Services	60,000.00	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 adjust for prior FY Rate Study Consultant
	TOTAL PROFESSIONAL FEES		87,992.00	100,050.00	108,200.00	8,150.00	
	60100 PERSONNEL SERVICES						
	60110 Salaries & Wages						
	60111	Salary - General Manager	120,003.00	119,846.00	120,759.00	913.00	Increased to adjust for projected cost per contract
	60112	Staff Regular Wages	582,200.00	623,806.00	660,234.00	36,428.00	Increased to adjust per MOU 11-12-21; COLA 3.0%; Additional \$20K set aside for COLA MOU re-opener.
	60113	Contract Extra Help	0.00	0.00	0.00	0.00	
	60114	Staff Standby Pay	18,900.00	18,250.00	18,250.00	0.00	
	60115	Staff Overtime Pay	10,208.00	11,000.00	11,000.00	0.00	
	Total Salaries & Wages		731,311.00	772,902.00	810,243.00	37,341.00	
	60150 Employee Benefits and Expenses						
	60151	PERS Retirement	109,090.00	113,300.00	127,292.00	13,992.00	Increased to adjust for projected costs
	60152	Workers Compensation	12,469.00	13,022.00	13,029.00	7.00	Actual Annual Contribution Change
	60153	Medical & Benefit Insurance	163,227.00	202,480.00	224,760.00	22,280.00	Increased to adjust for MOU 11-12-21
	60154	Retirees Insurance	34,406.00	36,200.00	36,200.00	0.00	
	60155	Staff Training	1,194.00	5,000.00	5,000.00	0.00	
	60157	Uniforms	5,368.00	5,400.00	6,750.00	1,350.00	Increased to adjust for projected costs
	60158	Payroll Taxes	59,702.00	60,107.00	63,854.00	3,747.00	Increased to adjust for projected costs
	60159	Payroll Services	1,246.00	1,400.00	1,400.00	0.00	
	60160	457 Employer Contribution	16,098.00	16,150.00	18,055.00	1,905.00	Increased to adjust for MOU 11-12-21
	Total Employee Benefits and Expenses		402,800.00	453,059.00	496,340.00	43,281.00	
	TOTAL PERSONNEL SERVICES		\$1,134,111.00	\$1,225,961.00	\$1,306,583.00	\$80,622.00	

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

			2021-2022 UNAUDITED ACTUAL JULY 21-JUN 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
	60200 ADMINISTRATION						
	60205 Bank and Merchant Fees		\$1,982.00	\$3,500.00	\$3,500.00	\$0.00	
	60207 Board Member/Meeting Expense		13,050.00	14,370.00	14,200.00	(170.00)	Decreased to adjust for projected costs
	60210 Building Expenses						
	60211 Office Utilities		5,965.00	6,750.00	6,750.00	0.00	
	60212 Janitorial		2,340.00	2,340.00	2,340.00	0.00	
	60213 Maintenance		2,467.00	3,200.00	3,200.00	0.00	
	60214 Security		336.00	775.00	775.00	0.00	
	Total Building Expenses		11,108.00	13,065.00	13,065.00	0.00	
	60220 Computer & Equipment Maint.						
	60221 Computer Systems		25,046.00	27,000.00	25,000.00	(2,000.00)	Decreased to adjust for projected costs
	60222 Office Equipment		2,084.00	2,160.00	875.00	(1,285.00)	Decreased to adjust for meeting equipment purchase in prior FY
	Total Computer & Equipment Maint.		27,130.00	29,160.00	25,875.00	(3,285.00)	
	60230 Office Expense		4,070.00	5,225.00	5,225.00	0.00	
	60240 Postage and Delivery		18,243.00	20,000.00	20,000.00	0.00	
	60250 Printing		6,978.00	7,000.00	7,500.00	500.00	Increased for projected costs
	60255 Meetings & Conferences		35.00	500.00	500.00	0.00	
	60260 Publishing		735.00	735.00	735.00	0.00	
	60270 Telephone & Internet		4,454.00	4,450.00	4,750.00	300.00	Increased for projected costs
	60430 Insurance						
	60431 General Liability		26,539.00	26,540.00	29,700.00	3,160.00	Increased to reflect estimated premium
	60432 Property		7,155.00	7,200.00	11,800.00	4,600.00	Increased to reflect estimated premium
	Total Insurance		33,694.00	33,740.00	41,500.00	7,760.00	
	60500 Water Memberships						
	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
	Total Water Memberships		50,077.00	50,077.00	51,905.00	1,828.00	
	60550 Permits & Fees		37,232.00	37,500.00	37,500.00	0.00	
	60555 Subscriptions & Licensing		1,618.00	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		2,835.00	2,835.00	2,835.00	0.00	
	60570 Other Operating Expenditures		0.00	500.00	500.00	0.00	
	TOTAL ADMINISTRATION		\$213,241.00	\$224,777.00	\$234,710.00	\$9,933.00	

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

			2021-2022 UNAUDITED ACTUAL JULY 21-JUN 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
	64000 CONSERVATION						
	64001	Community Outreach	0.00	300.00	300.00	0.00	
	64005	Other Conservation Programs	0.00	0.00	0.00	0.00	
	TOTAL CONSERVATION		0.00	300.00	300.00	0.00	
	65000 FIELD OPERATIONS						
	65100 Other Field Operations						
	65110	Backflow Testing	\$3,000.00	\$3,000.00	\$3,000.00	\$0.00	
	65120	Construction Equipment Maintenance	4,883.00	9,000.00	9,000.00	0.00	
	65130	Field Communication	2,479.00	3,400.00	3,400.00	0.00	
	65140	Field IT	23,574.00	35,000.00	35,000.00	0.00	
	65150	Laboratory Services	10,396.00	24,000.00	24,000.00	0.00	
	65160	Safety Equipment	5,536.00	5,000.00	6,000.00	1,000.00	Increased for projected costs
	65170	Shop Supplies	3,094.00	7,000.00	7,000.00	0.00	
		Total Other Field Operations	52,962.00	86,400.00	87,400.00	1,000.00	
	65200	Treatment	22,943.00	25,000.00	25,000.00	0.00	
	65300 Pumping						
	65310	Maintenance	7,848.00	25,000.00	25,000.00	0.00	
	65320	Electricity and Fuel	214,381.00	260,000.00	260,000.00	0.00	
		Total Pumping	222,229.00	285,000.00	285,000.00	0.00	
	65400 Transmission & Distribution						
	65410	Distribution Supplies	49,871.00	59,950.00	59,950.00	0.00	
	65430	Tank Maintenance	850.00	850.00	6,280.00	5,430.00	Increased to adjust for projected costs
	65440	Contract Repairs	2,776.00	20,000.00	20,000.00	0.00	
	65450	Valve Replacements	0.00	15,000.00	15,000.00	0.00	
	65460	Paving Repairs	8,750.00	25,000.00	25,000.00	0.00	
		Total Transmission & Distribution	62,247.00	120,800.00	126,230.00	5,430.00	
	65500 Transportation						
	65510	Fuel	14,272.00	15,000.00	16,000.00	1,000.00	Increased to adjust for projected costs/inflation
	65520	Maintenance	1,725.00	6,000.00	5,000.00	(1,000.00)	Decreased to adjust for increase in GL 65510
		Total Transportation	15,997.00	21,000.00	21,000.00	0.00	
	TOTAL FIELD OPERATIONS		\$376,378.00	\$538,200.00	\$544,630.00	\$6,430.00	

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

			2021-2022 UNAUDITED ACTUAL JULY 21-JUN 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
TOTAL OPERATING EXPENSES			\$1,811,722.00	\$2,089,288.00	\$2,194,423.00	\$105,135.00	
NON OPERATING EXPENSES							
	69010 Debt Service						
	69100	Revenue Bond 2015					
	69105	Revenue Bond 2015-Principle	148,158.00	148,158.00	151,273.00	3,115.00	Per Loan Payment Schedule
	69120	Interest	53,111.00	53,111.00	48,650.00	(4,461.00)	Per Loan Payment Schedule
		Total Revenue Bond 2015	201,269.00	201,269.00	199,923.00	(1,346.00)	
	69125	AMI Meter Loan					
	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
		Total AMI Meter Loan	58,514.00	58,514.00	58,514.00	0.00	
	69200	PERS ADP Loan					
	69205	Principle	30,000.00	30,000.00	30,000.00	0.00	Per Loan Payment Schedule
	69210	Interest	1,850.00	1,850.00	1,739.00	(111.00)	Per Loan Payment Schedule
		Total PERS ADP Loan	31,850.00	31,850.00	31,739.00	(111.00)	
		69400 Other Non Operating Expense	2,767.00	3,000.00	3,000.00	0.00	
TOTAL NON OPERATING EXPENSES			\$294,400.00	\$294,633.00	\$293,176.00	-\$1,457.00	
TOTAL EXPENSE			\$2,106,122.00	\$2,383,921.00	\$2,487,599.00	\$103,678.00	

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

			2021-2022 UNAUDITED ACTUAL JULY 21-JUN 22	2021-2022 BUDGET	2022-2023 BUDGET	DIFFERENCE	EXPLANATION
NET INCOME (Income-Expense)			\$660,328.00	\$600,599.00	\$662,336.00	\$61,737.00	
OPERATING FUND BALANCE							
	Operating Account Balance June 30			\$1,034,664.00	\$997,613.00		
	Net Revenue			\$600,599.00	\$662,336.00		
	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)	\$0.00	(28,000.00)	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
	Estimated Operating Fund Balance June 30			\$997,613.00	\$1,037,676.00		
SURCHARGE 1 FUND BALANCE							
	Surcharge 1 Fund Balance June 30			\$663,940.00	\$726,359.00		
	43010	Surcharge Revenue		523,374.00	523,374.00	0.00	
	41110	Investment Revenue		2,500.00	1,000.00	(1,500.00)	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
	Estimated Surcharge 1 Fund Balance June 30			\$726,359.00	\$787,079.00		
SURCHARGE 2 FUND BALANCE							
	Surcharge 2 Fund Balance June 30			\$224,645.00	\$255,085.00		
	43050	Surcharge 2 Revenue		439,019.00	439,019.00	0.00	
	41110	Investment Revenue		800.00	5,000.00	4,200.00	Increased to adjust for projected revenue
		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
	Estimated Surcharge 2 Fund Balance June 30			\$255,085.00	\$371,934.00		
LAIF FUND (CAPACITY FEES) BALANCE							
	LAIF Fund Balance June 30			\$304,201.00	\$805,601.00		
	44100	Capacity Fee Revenue		500,000.00	500,000.00	0.00	
	41110	Investment Revenue		1,400.00	1,000.00	(400.00)	Decreased to adjust for projected revenue
	Estimated LAIF Fund Balance June 30			\$805,601.00	\$1,306,601.00		

**RIO LINDA ELVERTA COMMUNITY WATER DISTRICT
CAPITAL BUDGET
2022-2023**

		GENERAL	FUTURE CAPITAL IMPROVEMENT PROJECTS	VEHICLE & LARGE EQUIPMENT REPLACEMENT	TOTAL
FUNDING SOURCES					
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	1,849.00	0.00	1,934.00
TOTAL FUNDS AVAILABLE FOR CIP PROJECTS		490,133.00	2,543,951.00	27,948.00	3,062,032.00
PROJECTS					
A · WATER SUPPLY					
	A-1 · Miscellaneous Pump Replacements	40,000.00	0.00	0.00	40,000.00
Total A · WATER SUPPLY		40,000.00	0.00	0.00	40,000.00
B · WATER DISTRIBUTION					
	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
Total B · WATER DISTRIBUTION		155,000.00	478,844.00	0.00	633,844.00
M · GENERAL PLANT ASSETS					
	M-1 · Urban Water Management Plan	50,000.00	0.00	0.00	50,000.00
Total M · GENERAL PLANT ASSETS		50,000.00	0.00	0.00	50,000.00
TOTAL BUDGETED PROJECT EXPENDITURES		245,000.00	478,844.00	0.00	723,844.00