

BUDGET HIGHLIGHTS

1. Provides necessary funding to keep all District operations at the current level of service with use of existing personnel of the District.
2. Provides for additional funding for Tank project cost increase from original quotes.
3. Will complete funding for Lift Statin #1 internal sandblasting and painting.
4. Provides for #23,592 internal repayments to RAWD from RAID for long term liability owed to the Water Enterprise.
5. Provides for an estimated 4% increase in PG&E rates.
6. Water Revenues include 3rd year of approved water rate increase in the amount of 3% to bi-monthly fixed water rates only.
7. Provides for CFD interest to be added to loan payment account for reduction of future payments.
8. Provides continued funding for long term rehab and replacement:

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Well Rehab Fund	\$11,500		\$11,500
Hydrant Replacement Fund	\$ 3,500		\$ 3,500
Equipment Replacement Fund	\$15,000		\$15,000
UTV Vehicle for weed spraying	\$2,500	\$2,500	
Valve/Line Replacement Fund	\$16,266		\$16,266
Tank Rehab Fund	\$25,000		\$25,000
Vehicle Replacement Fund	\$ 2,000		\$ 2,000
Future OPEB Liability	\$12,160	\$ 9,120	\$21,280
Lift Stations Motors Rehab Fund		\$ 3,000	\$3,000
Lift Station Facility #1 Rehab Fund		\$ 5,000	\$ 5,000
Sewer Line Replacement Fund		\$16,592	\$16,592
WWTP Replacement Fund		\$ 5,000	\$ 5,000
CFD-WWTP Short Term Asset Replacement		\$15,730	\$15,730

9. Provides for estimated employee cost of living at 2% and merit increases in accordance with compensation policy as approved by Board of Directors.
10. Allocates payroll and benefits based on 17/18 percentages of 53% Water 47% Sewer with the exception of the Bookkeeper and Secretary who are allocated at 57/43% and 68/32% respectively as recommended by the Auditor.
11. Includes CFD funding for debt repayment on WWTP Project in the form of the Special Tax levy.
12. Provides line item funding for all State and County mandated programs and fees.
13. Provides for legal services on "as needed" basis.
14. Provides for continued reduction of Special Tax Levy from \$289.00 per parcel to \$240.00.
15. Provides for \$14,324 CFD Annual Administrative Costs, debt repayment funds in the amount of \$283,078 to USDA Rural Development and SRF, and Short Lived Asset funding in the amount of \$15,7530.

Rio Alto Water District
Budget Fiscal Year 18/19
Summary Sheet

	Water District	Sewer I.D. # 1	Combined Water & Sewer District	CFD	Combined Districts Totals
REVENUE:					
Operating Revenues:					
Metered	\$455,598	\$453,328	\$908,926	\$0	\$908,926
Connections (W-8)(S-6)	\$37,730	\$27,227	\$64,957	\$0	\$64,957
Hydrant	\$31,063	\$0	\$31,063	\$0	\$31,063
Availability	\$60,013	\$56,408	\$116,421	\$0	\$116,421
Administrative	\$15,400	\$10,272	\$25,672	\$0	\$25,672
Taxes	\$102,000	\$48,500	\$150,500	\$306,936	\$457,436
Penalties/Interest	\$2,000	\$1,500	\$3,500	\$3,500	\$7,000
Interest	\$9,500	\$2,200	\$11,700	\$11,000	\$22,700
Cell Tower	\$8,925	\$8,925	\$17,850	\$0	\$17,850
Total Program Revenues:	\$722,229	\$608,360	\$1,330,589	\$321,436	\$1,652,025
APPROPRIATIONS:					
Operating Expenditures:					
Source	\$159,504	\$0	\$159,504	\$0	\$159,504
T&D&H	\$104,568	\$0	\$104,568	\$0	\$104,568
Water Conservation	\$0	\$0	\$0	\$0	\$0
Admin	\$370,070	\$320,303	\$690,373	\$14,324	\$704,697
Collections	\$0	\$72,942	\$72,942	\$0	\$72,942
Treatment	\$0	\$171,275	\$171,275	\$0	\$171,275
Loan pymts to USDA/SRF	\$0	\$0	\$0	\$283,015	\$283,015
Total Program Expenditures:	\$634,142	\$564,520	\$1,198,662	\$297,339	\$1,496,001
Loan Payments to SRF/USDA:					
Operating Gain/Loss:	\$88,087	\$43,840	\$131,927	\$24,097	\$156,024
Current Year Reserve Allocations:					
Rehab/Replacement/Debt Service					
Source	\$11,500	\$0	\$11,500	\$0	\$11,500
T&D&H	\$64,266	\$0	\$64,266	\$0	\$64,266
Admin	\$0	\$0	\$0	\$0	\$0
Collection	\$0	\$27,092	\$27,092	\$0	\$27,092
Treatment	\$0	\$7,500	\$7,500	\$0	\$7,500
OPEB Liability	\$12,160	\$9,120	\$21,280	\$0	\$21,280
USDA Short term Asset Replcmnt	\$0	\$0	\$0	\$15,730	\$15,730
USDA Return of Interest	\$0	\$0	\$0	\$8,367	\$8,367
Total Current Year Allocations:	\$87,926	\$43,712	\$131,638	\$24,097	\$155,735
Net Gain/Loss:	\$161	\$128	\$289	\$0	\$289
Current Year Non-restricted Reserves					

PROPOSED YEAR END FUND BALANCES AFTER 18/19 ALLOCATIONS:	Water District	Sewer I.D. # 1	Combined Water & Sewer District	CFD	Combined Districts Totals
Savings	\$476,765	\$605	\$477,370	\$0	\$477,370
Sinking	\$237,000	\$0	\$237,000	\$0	\$237,000
Rehab/Replacement	\$271,000	\$166,000	\$437,000	\$0	\$437,000
Capacity Expansion	\$25,000	\$155,000	\$180,000	\$0	\$180,000
OPEB Liability*	\$110,000	\$81,000	\$191,000	\$0	\$191,000
USDA/SRF Debt Reserve	\$0	\$0	\$0	\$287,000	\$287,000
USDA/SRF Loan Pmt Reserve	\$0	\$0	\$0	\$600,000	\$600,000
WWTP Short Lived Asset	\$0	\$0	\$0	\$104,000	\$104,000
					\$0
Proposed Final Fund Balances 6/30/18:	\$1,119,765	\$402,605	\$1,522,370	\$991,000	\$2,513,370

*OPEB Funds held in the CERBT Trust

Water Rehab/Replacement balance include \$200K reduction for Tank Rehab.

Budget Revenues - Reflect total revenues less allowance for doubtfuls:

2% for Water and Sewer

10% for CFD Special Tax

RIO ALTO WATER DISTRICT
BUDGET FY 2018/2019

Budget 2017/2018 3rd Qtr Expenses to Date Projected 4th Qtr Expenses Projected Year to Date 2018/2019 Approved 6/20/2018

Water Source:

5101W401	Regulatory Officer	17%	13,308	8,853	3,225	12,078	20%	15,852
5101W402	Operations Supervisor	22%	19,793	10,749	4,860	15,609	25%	22,794
5101W403	Systems Operator II	-	-	-	-	-	-	-
5101W405	Systems Operator III	18%	10,420	10,669	1,713	12,382	20%	12,034
5101W408	Systems Operator I	2%	789	2,290	265	2,555	21%	9,448
5101W411	Well #4 Utility		4,500	947	1,927	2,874	D	3,000
5110W412	Well #5 Utility		30,120	23,132	10,508	33,640	D	34,986
5110W415	Well #3 Utility		2,592	1,442	643	2,085	D	2,168
5110W416	Pools		100	303	97	400	D	200
5110W417	General Supplies		100	202	98	300	D	300
5110W418	Well #6 Utility		40,100	36,439	11,991	48,430	D	50,368
5111W420	Contracted Services		500	-	-	-	D	500
5111W421	Auto Fuel		2,250	1,165	800	1,965	25%	1,854
5111W422	Auto Maintenance		500	315	185	500	25%	500
5111W423	Auto Repair		500	111	100	211	25%	500
5120W423	Well #3 Maintenance		200	177	23	200	%	200
5120W424	Well #3 Repair		100	7	93	100	D	100
5120W425	Well #4 Repair		100	-	-	-	D	100
5120W426	Well #4 Maintenance		200	177	23	200	D	200
5120W427	Well #5 Maintenance		200	177	23	200	D	200
5120W428	Well #6 Repair		500	-	-	-	D	200
5120W429	Well #5 Repair		500	-	-	-	D	200
5120W430	Well #6 Maintenance		200	177	23	200	D	200
5130W435	Telemetry System		-	33	-	33	25%	100
5140W440	Water Samples		3,500	1,591	1,000	2,591	D	3,500
Subtotal Source Normal Expenditures:			131,072	98,956	37,597	136,553		159,504

5140W435	Well Rehab Fund		11,500	11,500		11,500		11,500
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Subtotal Source Reserv Allocations:	11,500	11,500	-	11,500	11,500
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Total Source Expenditures and Reserve Allocations:	142,572	110,456	37,597	148,053	171,004
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RIO ALTO WATER DISTRICT
BUDGET FY 2018/2019

Budget 2017/2018 3rd Qtr Expenses to Date Projected 4th Qtr Expenses Projected Year to Date Budget 2018/2019 Approved

Water Transmission, Distribution & Hydrant:

5401W501	Regulatory Officer	35%	27,399	20,552	6,639	27,191	28%	22,192
5401W502	Operations Supervisor	37%	33,289	21,176	8,173	29,349	28%	23,706
5401W503	Systems Operator II	-	-	-	-	-	-	-
5401W505	Systems Operator III	35%	20,262	14,892	3,331	18,223	30%	18,050
5401W508	Systems Operator I	2%	789	3,126	265	3,391	30%	13,496
5401W509	Auto Fuel		2,500	1,165	800	1,965	25%	1,854
5401W510	Auto Maintenance		500	315	185	500	25%	500
5401W511	Auto Repair		500	111	100	211	25%	500
5410W513	Booster Station Utility		460	286	117	403	D	420
5410W514	Meters/Backflows		12,000	11,972	4,900	16,872	D	16,800
5410W515	Tools		300	946	-	946	25%	500
5410W516	General Supplies		1,000	581	169	750	D	750
5411W517	Contracted Services		500	-	-	-	D	500
5420W518	Tanks #1,2,3 Maintenance		500	-	-	-	D	500
5420W519	Water Sampling Stations		-	6	-	6	D	-
5420W520	Equipment Maintenance/Repair		1,000	1,443	500	1,943	D	2,000
5420W521	Booster Station Maintenance/Repair/Asphalt		200	118	-	118	D	200
5420W522	Tanks #1,2,3 Repair		500	-	-	-	D	500
5420W525	Line Maintenance/Repair		1,000	-	-	-	D	1,000
5420W529	Rotary Mower		-	-	1,000	1,000	D	-
5420W530	Valve Maintenance/Repair		200	-	-	-	D	500
5420W531	Hydrant Maintenance/Repair		1,000	166	-	166	D	500
5420W539	Radio Antenna Upgrades		-	2,355	-	2,355	D	-
5420W560	Telemetry System		-	33	-	33	25%	100
Subtotal Normal T, D, & H Expenditures:			103,899	79,243	26,179	105,422		104,568

5420W528	DTV for Weed Spraying		-	-	-	-	50%	2,500
5420W532	Hydrant Replacement Fund		5,000	5,000	-	5,000		3,500
5420W533	Equipment Replacement Fund		20,000	20,000	-	20,000		15,000
5420W534	Valve/Line Replacement Fund		16,500	16,500	-	16,500		16,266
5420W535	Tank Rehab Fund		25,000	25,000	-	25,000		25,000
5420W540	Vehicle Replacement Fund		4,000	4,000	-	4,000	50%	2,000
Subtotal Reserve T, D, & H Allocations:			70,500	70,500	-	70,500		64,266

Subtotal T, D, & H Expenses and Reserve Allocations:

174,399	149,743	26,179	175,922	168,834
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RIO ALTO WATER DISTRICT
BUDGET FY 2018/2019

Budget 2017/2018 3rd Qtr Expenses to Date Projected 4th Qtr Expenses Projected Year to Date Budget 2018/2019 Approved

Water Administration:

5610W550	General Manager	57%	52,862	38,551	13,332	51,883	54%	52,500
5610W551	Regulatory Officer	10%	7,828	5,530	1,897	7,427	5%	3,963
5610W552	Operations Supervisor	1%	900	188	221	409	2%	1,824
5610W553	Systems Operator II		-	-	-	-		-
5610W555	Systems Operator III	1%	578	265	95	360	2%	1,806
5610W558	Systems Operator I	2%	789	114	265	379	2%	900
5610W559	Secretary	59%	29,353	13,800	7,049	20,849	53%	34,518
5610W560	Bookkeeper	51%	27,502	19,258	6,209	25,467	53%	28,926
5614W565	PEPRA Employer Unfunded Liability		32,250	24,837	8,313	33,150	53%	23,090
5614W566	Workers Compensation Insurance		5,564	2,585	2,385	4,970	53%	4,953
5614W567	FICA		19,492	13,887	4,684	18,571	53%	17,950
5614W568	PEPRA Retirement		30,364	21,402	7,576	28,978	53%	32,376
5614W569	Health Insurance ACWA		52,434	40,331	14,296	54,627	53%	59,860
5614W570	SUI		998	8	727	735	53%	780
5614W571	Retiree Health Benefits		14,965	10,917	3,718	14,635	53%	14,010
5614W572	PEPRA Employer Contributions		3,302	1,998	807	2,805	53%	3,560
5614W573	PEPRA Employer Unfunded Liability		10	7	2	9	53%	447
5614W575	Dental/Vision Insurance		4,036	3,495	1,190	4,685	53%	4,827
5614W576	Life Insurance		698	537	179	716	53%	710
5614W577	Supplies		1,700	1,465	335	1,800	60%	1,875
5620W578	Postage		4,700	2,309	1,700	4,009	60%	4,168
5620W580	Printing		500	702	200	902	60%	1,320
5620W581	Employee Travel/Expenses		2,500	577	1,100	1,677	D+%	2,200
5620W582	Employee Meetings/Conferences		1,500	829	804	1,633	D	1,500
5620W583	Education		300	82	-	82	D	300
5620W584	Certification Renewal		400	60	60	120	D	420
5620W585	Public Relations		600	558	-	558	60%	600
5620W586	District Uniforms		-	-	-	-	60%	1,020
5621W590	Membership/Subscriptions		600	687	-	687	D	750
5621W591	Banking/Court Costs		1,000	1,116	800	1,916	60%	1,974
5621W592	Advertising/Website		400	627	-	627	60%	420
5630W600	Insurance		17,500	17,201	(5,241)	11,960	mxd%	17,948
5630W601	Cell Phone Allowance		300	225	54	279	60%	300
5670W604	Equipment Lease		2,516	2,330	648	2,978	60%	3,452

RIO ALTO WATER DISTRICT
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Budget 2017/2018 3rd Qtr Expenses to Date Projected 4th Qtr Expenses Projected Year to Date 2018/2019 Budget Approved

Water Administration Continued:

5670W605	Misc. Office Equip Expense	1,000	277	200	477	60%	1,000
5670W610	Office Equipment Maintenance	1,500	764	500	1,264	60%	750
5670W611	Office Building Maintenance	500	346	100	446	60%	1,200
5670W612	Contracted Services	3,100	6,132	2,000	8,132	60%	5,678
5670W613	Engineering Services	500	-	-	-	D	1,000
5680W620	Safety Supplies	300	411	-	411	D+%	800
5682W630	Office Utility	3,250	2,226	758	2,984	D	3,100
5683W631	Telephone	1,000	579	250	829	60%	1,080
5683W632	Service Fee - State	7,000	6,861	-	6,861	D	7,000
5683W634	Service Fee - County	4,600	4,220	-	4,220	D	4,600
5684W635	Auditor	5,250	-	4,800	4,800	60%	5,400
5684W636	Legal Counsel	2,000	1,531	500	2,031	D+%	2,500
5684W637	Board Meeting Supplies	175	106	45	151	60%	175
5684W638	Director Fees	4,620	3,132	1,080	4,212	60%	5,040
5684W639	Director Travel/Conferences	2,500	1,606	2,604	4,210	60%	2,500
5686W640	Election	-	-	-	-	-	3,000
5686W642	CERBT Actuarial Report	-	-	1,185	1,185	60%	-
5686W648	Security for Facilities & Truck Radios	-	-	-	-	-	-
Subtotal Normal Water Admin Expenditures:		355,736	254,669	87,427	342,096		370,070

5687W652	Shipping Container for Records Storage	2,500	2,500		2,500		-
5686W645	Future Reserve OPEB Liability	12,160	12,160		12,160		12,160

Subtotal Water Admin Reserve Allocations: 14,660 14,660 - 14,660 12,160

Total Water Admin Expenditures and Reserve Allocations: 370,396 269,329 87,427 356,756 382,230

Total Water Enterprise Expenditures: 590,707 432,868 151,203 584,071 634,142

Total Reserve Allocations: 96,660 96,660 - 96,660 87,926

Total Water Enterprise Expenditures and Reserve Allocations: 687,367 529,528 151,203 680,731 722,068

RIO ALTO WATER DISTRICT
BUDGET FY 2018/2019

Budget 2017/2018 3rd Qtr Expenses to Date Projected 4th Qtr Expenses Projected Year to Date 2018/2019 Budget Approved

Sewer Administration:

5701S650	General Manager	40%	37,097	21,936	9,356	31,292	43%	41,805
5701S651	Regulatory Officer	5%	3,914	3,153	948	4,101	5%	3,963
5701S652	Operations Supervisor	1%	900	84	221	305	3%	2,736
5701S653	Systems Operator II		-	-	-	-		-
5701S654	Systems Operator I	2%	789	114	265	379	3%	1,350
5701S655	Systems Operator III	1%	578	477	95	572	2%	1,204
5701S660	Secretary	40%	19,900	11,789	4,779	16,568	46%	15,736
5701S661	Bookkeeper	40%	20,004	13,468	4,870	18,338	41%	18,776
5714S667	PERS Employer Unfunded Liability		28,204	20,504	6,801	27,305	47%	20,476
5714S668	Workers Compensation Insurance		4,552	1,910	1,952	3,862	47%	4,335
5714S669	FICA		15,947	11,626	3,832	15,458	47%	18,670
5714S670	PERS Retirement		24,842	18,256	6,198	24,454	47%	25,964
5714S671	Health Insurance ACWA		42,900	32,738	11,696	44,434	47%	47,198
5714S672	SUI		815	6	694	600	47%	691
5714S673	Dental/Vision Insurance		3,877	2,781	973	3,754	47%	3,857
5714S674	Life Insurance		670	389	146	535	47%	629
5714S675	Retiree Health Benefits		12,244	8,932	3,042	11,974	47%	12,424
5714S676	Cell Phone Allowance		250	180	45	225	47%	250
5714S677	PEPRA Employer Contributions		2,702	1,670	648	2,318	47%	3,158
5714S678	PEPRA Employer Unfunded Liability		8	6	2	8	47%	396
5714S680	PERS GASB 68 Report		-	-	-	-		-
5720S680	Supplies		1,500	1,155	150	1,305	40%	1,250
5720S681	Postage		3,400	1,798	480	2,278	40%	2,440
5720S682	Printing		150	504	150	654	40%	880
5720S683	Employee Travel/Expenses		1,800	440	736	1,176	D+%	1,500
5720S684	Employee Meetings/Conferences		1,000	737	263	1,000	D+%	1,000
5720S685	Education		500	578	-	578	D	600
5720S686	Certification Renewal		1,400	195	240	435	D	710
5720S687	Public Relations		500	373	-	373	47%	400
5720S688	District Uniforms		-	-	-	-	47%	680
5721S690	Membership/Subscriptions		600	611	-	611	D+%	750
5721S691	Banking/Court Costs		400	316	500	816	40%	1,116
5721S692	Advertising/Website		300	513	-	513	40%	280
5721S693	Interest Expense		-	4	-	4	D	-
5730S700	Insurance		14,404	14,074	(4,647)	9,427	mx3d%	13,979

RIO ALTO WATER DISTRICT
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Budget 2017/2018 3rd Qtr Expenses to Date Projected 4th Qtr Expenses Projected Year to Date 2018/2019 Approved

Sewer Administration Continued:

5770S704	Equipment Lease	-	1,899	531	2,430	40%	2,301
5770S705	Misc. Office Equipment Expense	500	234	100	334	40%	400
5770S706	Office Equipment Maintenance	1,000	649	300	949	40%	750
5770S707	Office Building Maintenance	500	271	100	371	40%	800
5770S708	Safety Supplies	600	378	-	378	D+%	800
5770S709	Contracted Services	3,000	5,017	1,500	6,517	40%	3,986
5782S720	Office Utility	2,650	1,821	672	2,493	40%	2,600
5783S725	Telephone	1,000	473	205	678	40%	768
5783S726	Service Fee - State	20,000	19,758	-	19,758	D	19,758
5783S727	Service Fee - County	2,300	2,096	-	2,096	D	2,100
5784S730	Auditor	3,640	-	3,640	3,640		3,100
5784S731	Legal Counsel	1,200	1,252	2,000	3,252	D+%	2,500
5784S732	Board Meeting Supplies	125	87	30	117		125
5784S733	Director Fees	3,780	2,268	720	2,988		3,360
5785S740	Director Travels/Conferences	2,200	1,316	1,734	3,050		2,200
5786S741	Election	-	-	-	-		2,000
5787S753	Security for Facilities & Truck Radios	-	-	-	-		-
5787S756	Repayment of Liability to Water Enterprise	23,592	-	23,592	23,592		23,592
5787S758	CERBF Actural Report	-	-	750	750	40%	-
Subtotal Normal Sewer Admin Expenditures:		312,234	208,836	90,209	299,045		320,303
5787S750	Future Retiree OPEB Liability	9,120	9,120	9,120	9,120		9,120

Subtotal Sewer Admin Reserve Allocations:

9,120	9,120	-	9,120		9,120		9,120
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Total Sewer Admin Expenditures and Reserve Allocations:

321,354	217,956	90,209	308,165		329,423
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Sewer Collections:

5801S751	Regulatory Officer	15%	11,742	5,276	2,845	8,121	17%	13,474
5801S752	Operations Supervisor	24%	21,592	14,553	5,301	19,854	24%	21,882
5801S753	Systems Operator II	-	-	-	-	-	-	-
5801S754	Systems Operator I	2%	789	540	265	805	15%	6,748
5801S755	Systems Operator III	15%	8,683	5,054	1,427	6,481	15%	9,025
5802S750	Auto Fuel		2,000	953	691	1,644	25%	1,854
5802S751	Auto Maintenance		500	275	100	375	25%	500

RIO ALTO WATER DISTRICT
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Budget 2017/2018 3rd Qtr Expenses to Date Projected 4th Qtr Expenses Projected Year to Date Budget 2018/2019 Approved

Sewer Collection Continued:

5802S752	Auto Repair	500	93	100	193	25%	500
5810S765	Lift Stations #3,4,5,6,7 Utility	3,425	1,723	808	2,531	D	2,632
5810S766	Lift Station #2 Utility	2,800	1,572	704	2,276	D	2,366
5810S767	Lift Station #1 Utility	8,606	4,730	2,228	6,958	D	7,236
5810S768	General Supplies	800	801	50	851	D+%	850
5810S769	Tools	250	278	-	278	D+%	275
5810S770	Safety Equipment Repair	500	-	500	500	D+%	500
5810S771	Telemetry System	-	33	-	33	D+%	100
5810S773	Radio Antenna Upgrades	-	1,926	-	1,926	-	-
5811S773	Equipment Maintenance	250	177	75	252	D+%	250
5811S774	Equipment Repair	500	12	200	212	-	500
5811S775	Contracted Services	500	235	-	235	D	500
5820S780	Lift Station Maintenance	500	147	-	147	D	250
5820S781	Rotary Mower	-	-	1,000	1,000	-	-
5820S782	Lift Station Repair	1,000	416	-	416	D	1,000
5820S783	Sewer Line Maintenance	500	-	-	-	D	500
5820S785	Sewer Line Repair	5,000	9,538	-	9,538	D	2,000
Subtotal Sewer Collection Systems Expenditures:		70,437	48,332	16,294	64,626		72,942

5820S779	Lift Station Motors Rehab Fund	-	-	-	-	-	3,000
5820S789	Lift Station #1 Facility Rehab	8,000	8,000	-	8,000	-	5,000
5820S786	Sewer Line Replacement Fund	2,500	2,500	-	2,500	-	16,592
5820S788	Vehicle Replacement Fund	-	-	-	-	-	2,500
Subtotal Sewer Collection System Reserve Allocations:		10,500	10,500	-	10,500		27,092

al Sewer Collection System Expenditures and Reserve Allocations:		80,937	58,832	16,294	75,126		100,034
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Sewer Treatment:

5901S802	Operations Supervisor	15%	13,495	17,056	3,316	20,372	20%	18,236
5901S803	Systems Operator II	-	-	-	-	-	-	-
5901S804	Systems Operator I	90%	35,554	22,853	11,902	34,755	29%	13,046
5901S805	Regulatory Officer	18%	14,091	13,635	3,415	17,050	25%	19,815
5901S806	Systems Operator III	30%	17,369	10,991	2,855	13,846	30%	18,050
5902S801	Auto Fuel	-	2,000	953	491	1,444	25%	1,854
5902S802	Auto Maintenance	-	500	275	100	375	25%	500

RIO ALTO WATER DISTRICT
BUDGET FY 2018/2019

Budget 2017/2018 3rd Qtr Expenses to Date Projected 4th Qtr Expenses Projected Year to Date Budget 2018/2019 Approved

Sewer Treatment Continued:

5902S803	Auto Repair	500	93	100	193	25%	500
5910S814	Wetlands Utility	200	85	36	121	D	126
5910S815	WWTP Utility	42,802	24,084	11,918	36,002	D	40,084
5910S816	General Supplies	500	155	345	500	D	500
5910S817	Tools	250	259	100	359	D+%	500
5910S818	Chlorine/Bisulfite	23,000	15,047	6,000	21,047	D	21,000
5910S819	Bact Lab Supplies/Equipment	3,500	2,629	1,535	4,164	D	5,164
5910S820	Plant Lab Supplies	2,500	1,389	500	1,889	D	2,000
5910S821	Plant Lab Equipment Repair	250	-	-	-	D	250
5910S822	Plant Lab Equipment Maintenance	250	276	-	276	D	300
5911S825	Contracted Services	750	-	750	750	D	750
5911S826	Sludge Disposal	3,600	2,939	-	2,939	D	3,000
5920S824	Equipment Maintenance	500	254	100	354	D+%	500
5920S827	Equipment Repair	2,500	2,642	-	2,642	D	2,500
5920S830	Plant Maintenance	1,000	917	100	1,017	D+%	1,000
5920S831	Wetlands Maintenance	3,500	1,898	900	2,798	D	3,000
5920S849	Plant Repair	3,500	5,763	-	5,763	D	3,500
5920S850	Wastewater Permit Testing	10,500	11,410	3,800	15,210	D	15,000
5920S860	Telemetry System	-	33	-	33	D	100

Subtotal Sewer Treatment Expenditures:

182,611	135,636	48,263	183,899	171,275
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5920S832	UTV Wetlands Maintenance	-	-	-	-	-	2,500
5920S851	WWTP Replacement Fund	5,000	5,000	-	5,000	-	5,000

Subtotal Sewer Treatment Reserve Allocations:

5,000	5,000	-	5,000	7,500
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Total Sewer Treatment Expenditures and Reserve Allocations:

187,611	140,636	48,263	188,899	178,775
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Total Sewer Enterprise Expenditures:

565,282	392,804	154,766	547,570	564,520
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Total Reserve Allocations:

24,620	24,620	-	24,620	43,712
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Total Sewer Enterprise Expenditures and Reserve Allocations:

589,902	417,424	154,766	572,190	608,232
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Community Facilities District:

6100C050	General Manager	2%	2,782	1,192	2,000	3,192	3%	2,916
6100C051	Bookkeeper	5%	2,500	3,126	596	3,722	6%	3,044
6100C052	Secretary	1%	497	449	120	569	1%	508
6100C053	Operations Supervisor	-	-	-	-	-	-	-
6100C070	Banking/Court Costa	-	200	45	-	45	D	200
6100C100	Service Fee - County - Special Tax Collection Fee	-	900	828	828	1,656	D	1,656
6100C110	Administrative Supplies/Liens	-	200	131	-	131	D	200
6100C210	Interest	-	-	-	-	-	-	-
6100C311	Tax Consulting Services	-	5,949	4,203	-	4,203	D	5,000
6100C312	Auditor	-	500	-	500	500	5%	500
6100C313	Legal Counsel	-	600	-	230	230	D	300

Subtotal CFD Normal Expenditures: 14,128 9,974 4,274 14,248 14,324

CFD Loan Annual Expenses:

6100C215	Interest USDA Loan		132,578	132,578		132,578		130,515
2242C130	USDA Principal Payment		74,000	74,000		74,000		76,000
6100C220	Interest SRF Loan		23,000	16,384	6,616	23,000		21,984
2242C140	SRF Principal Payments		53,500	53,500		53,500		54,516

Subtotal CFD Loan Annual Expenditures: 283,078 276,462 6,616 283,078 283,015

Total CFD Normal and Loan Expenditures: 297,206 286,436 10,890 297,326 297,339

1357C136	WWTP Short Lived Asset Fund		15,730	15,730		15,730		15,730
1357C137	Loan Payment Reserve Account (Interest Income)		-	-		-		8,367

Subtotal CFD Reserve Allocations: 15,730 15,730 - 15,730 24,097

Total CFD Enterprise and Reserve Allocations: 312,936 302,166 10,890 313,056 321,436

Grand Total of all Programs: 1,590,205 1,249,118 316,859 1,565,977 1,651,736

RECAP CAPITAL IMPROVEMENT/REPLACEMENT FUNDS:

5140W435	Well Rehab Fund	11,500	11,500		11,500	11,500
5420W528	UTV for Spraying Weeds & Wetlands	-	-		-	2,500
5420W532	Hydrant Replacement Fund	5,000	5,000		5,000	3,500
5420W533	Equipment Replacement Fund	20,000	20,000		20,000	15,000
5420W534	Valve/Line Replacement Fund	16,500	16,500		16,500	16,266
5420W535	Tank Rehab Fund	25,000	25,000		25,000	25,000
5420W540	Vehicle Replacement Fund	4,000	4,000		4,000	2,000
5687S652	Shipping Container for Document Storage	2,500	2,500		2,500	-
5820S779	Lift Station Motors Rehab Fund	-	-		-	3,000
5820S786	Sewer Line Replacement Fund	2,500	2,500		2,500	16,592
5820S788	Vehicle Replacement Fund	-	-		-	2,500
5820S789	Lift Station #1 Rehab Facility	8,000	8,000		8,000	5,000
5920S832	UTV for Spraying Weeds & Wetlands	-	-		-	2,500
5920S851	WWTP Replacement Fund	5,000	5,000		5,000	5,000
6100C410	WWTP Short Lived Asset Reserve	15,730	15,730		15,730	15,730
6100C415	USDA/SRF Loan Payment Reserve	-	-		-	8,367
Recap Totals:		115,730	115,730	-	115,730	134,455

OPER LIABILITY FUND:

5686W645	Future Retiree OPEB Liability	12,160	12,160		12,160	12,160
5787S750	Future Retiree OPEB Liability	9,120	9,120		9,120	9,120

OPER Totals: 21,280 21,280 - 21,280 21,280

Total Projected Funding 2018/2019: 155,735

RAWD BUDGET COMPARISONS
FISCAL YEAR 17/18 AND BUDGET FISCAL YEAR 18/19

Approved
06/20/18

	APPROVED 16/18 BUDGET	PROPOSED 18/19 BUDGET	VARIANCE
REVENUE			
WATER			
ADMIN	\$13,206	\$15,400	\$2,194
AVAILABILITY	\$60,843	\$60,013	-\$830
METERED WATER	\$429,580	\$455,598	\$26,018
CONNECTIONS (8)	\$37,728	\$37,730	\$2
INTEREST	\$4,000	\$9,500	\$5,500
PENALTIES/INTEREST	\$1,000	\$2,000	\$1,000
TAXES	\$94,000	\$102,000	\$8,000
HYDRANT - Metered	\$30,776	\$18,247	-\$12,529
HYDRANT - Avail	\$0	\$12,816	\$12,816
CELL TOWER	\$16,800	\$8,925	-\$7,875
SUBTOTAL WATER REVENUE:	\$687,933	\$722,229	\$34,296
SEWER			
ADMIN	\$10,804	\$10,272	-\$532
AVAILABILITY	\$57,808	\$56,408	-\$1,400
METERED	\$446,940	\$453,328	\$6,388
CONNECTIONS (6)	\$27,227	\$27,227	\$0
INTEREST	\$2,000	\$2,200	\$200
PENALTIES/INTEREST	\$600	\$1,500	\$900
CELL TOWER	\$0	\$8,925	\$8,925
TAXES	\$45,000	\$48,500	\$3,500
SUBTOTAL SEWER REVENUE:	\$590,379	\$608,360	\$17,981
CFD			
INTEREST	\$3,500	\$11,000	\$7,500
PENALTIES/INTEREST	\$2,500	\$3,500	\$1,000
SPECIAL TAX LEVY	\$306,936	\$306,936	\$0
SUBTOTAL CFD REVENUE:	\$312,936	\$321,436	\$8,500
TOTAL REVENUE PROJECTIONS:	\$1,591,248	\$1,652,025	\$60,777
EXPENDITURES			
WATER			
SOURCE	\$131,072	\$159,504	\$28,432
T&D&H	\$103,899	\$104,568	\$669
WATER CONSERVATION	\$0	\$0	\$0
ADMIN	\$355,736	\$370,070	\$14,334
SUBTOTAL WATER EXPENDITURES:	\$590,707	\$634,142	\$43,435
SEWER			
ADMIN	\$312,234	\$320,303	\$8,069
COLLECTION	\$70,437	\$72,942	\$2,505
TREATMENT	\$182,611	\$171,275	-\$11,336
SUBTOTAL SEWER EXPENDITURES:	\$565,282	\$564,520	-\$762
CFD			
ADMINISTRATION	\$14,128	\$14,324	\$196
CFD DEBT REDUCTION LOAN PAYMENTS:	\$283,078	\$283,015	-\$63
SUBTOTAL CFD EXPENDITURES:	\$297,206	\$297,339	\$133
TOTAL BUDGETED EXPENDITURES:	\$1,453,195	\$1,496,001	\$42,806
FUNDS & RESERVES			
CAPITAL REPLACEMENT FUND - WTR	\$84,500	\$75,766	-\$8,734
CAPITAL REPLACEMENT FUND - SWR	\$15,500	\$34,592	\$19,092
OPEB LIABILITY FUND - WTR	\$12,160	\$12,160	\$0
OPEB LIABILITY FUND - SWR	\$9,120	\$9,120	\$0
NON RESTRICTED RESERVES - WTR	\$566	\$161	-\$405
NON RESTRICTED RESERVES - SWR	\$477	\$128	-\$349
DEBT RESERVES - CFD	\$0	\$8,367	\$8,367
SHORT TERM RESERVE	\$15,730	\$15,730	\$0
USDA/SRF LOAN RESERVE(RSTRCTD)	\$0	\$0	\$0
TOTAL FUNDS AND RESERVES:	\$138,053	\$156,024	\$17,971
ANNUAL BUDGET:	\$1,591,248	\$1,652,025	\$60,777