



## 2015 - 2016 FYE Budget Summary

**Projected Fee Increase 10.00%**

**Combined Core & Subscription Program Budget**

**Major Assumptions - See Budget notes for other Budget assumptions**

### Revenues

- 1) Fee Increase on General Dues - see attachment for fees by agency. 10.00%
- 2) SGA Service Fees represents 50% cost sharing excluding staffing allocated to WEP, the water policy retired annuitant, and the SGA retired annuitant.
- 3) SGA Service Fees pay the unfunded pension liability and represents an allocation to SGA of 44% using an estimated blended rate from each component of the liability. This allocation percentage will be reviewed at a future meeting prior to any lump sum payments to CalPERS. The allocation methodology is similar to that used in calculating the percentage for the side fund payment in FY13.
- 4) Subscription Program core revenues contribute 16% towards Core operations and represent fees earned by RWA for providing staff consulting services and allocated office costs to the subscription programs.
- 5) IRWMP designation funding pays for expenses from the remaining IRWMP carryover from the former subscription program.
- 6) Powerhouse Science Center (PSC) represents a unique opportunity to become a partner with PSC to inform and educate the public on water issues that affect RWA's region and beyond. Members represents contributions from membership. Other funding comes from grants and from WEP.
- 7) Other represents interest income and holiday social revenues. FY14 also includes a one-time USBR 1994 ARWRI refund of \$12,120.
- 8) Subscription Program represents revenues for subscription services from the Water Efficiency Program, Prop 50, Prop 84, Legislative Advocacy and the USBR Controller grants. These subscription based programs are subject to approval by the individual participants. The revenues are included for total cash flow estimate purposes. Adopting the fiscal year 2015-2016 budget does not approve the subscription based programs.

### Expenses

- 1) Staffing costs include the WEP Project Manager. Also includes a retired annuitant that is strictly used for SGA.
- 2) Staff is allocated 50/50 to SGA and RWA, excluding the WEP position and the project assistant. The project assistant splits time between SGA, WEP and RWA subscription projects. RWA FTE is 3.8; SGA FTE is 2.2, for a total of 6 FTE and does not include the two retired annuitants. Of the RWA 3.8 FTE, WEP represents 1.6 FTE. Staffing costs projected within salary range for positions and includes a 5% increase for merit and a 2% shift in PERS pick up from the employer to the employee, for a total proposed increase of up to 7%.
- 3) Staffing expenses reflect an anticipated \$225,000 payment for the unfunded PERS liability. The timing of the payment may be delayed until the allocation issue between CalPERS, RWA and SGA can be resolved. The payment amount currently assumes that SGA will contribute towards this unfunded liability. Any delay of early pay offs will compound the cost of the liability by 7.5% per year on the unpaid amount.
- 4) For FY16 and beyond, office costs generally assume 3% increases unless specific increases have been identified.
- 5) Professional fees include audit, actuarial, PR, accounting, legal, and regional water issues. It also includes \$100,000 consulting fees for the partial implementation of the strategic plan.
- 6) Other includes office equipment purchases.
- 7) Core Project Expenses include IRWMP expenses and Powerhouse Science Center expenses.
- 8) Subscription Program represents the direct consulting and expenses for these subscription programs as well as the staff and office costs for the programs. These costs have been included in the program budget to show the cash flow effect on these programs. However, on a consolidated basis (see Summary Table), these costs are not included in both budgets in order to avoid double counting costs.



## 2015 - 2016 FYE Budget Summary

Projected Fee Increase **10.00%**

Combined Core & Subscription Program Budget

Major Assumptions - See Budget notes for other Budget assumptions

### Revenues in excess of Expenses//Expenses in excess of Revenues

- 1) On a combined basis, expenses are projected to exceed revenues by \$3,800 largely due to the budgeted payment of \$225,000 for the partial payment of the CalPERS unfunded liability in FY16. RWA continues to set aside \$75,000 per year to pay off the unfunded liability with an estimated \$33,000 per year reimbursement from SGA.
- 2) Core expenses are projected to exceed core revenues by approximately \$30,900. The \$225,000 payment for the unfunded pension plan liability is a contributing factor towards this imbalance of cash flows and is expected since \$75,000 of the \$225,000 is being funded from FY16 fees.
- 3) The subscription program projects fees in excess of expenses. These additional fees are set aside in the appropriate subscription designation to be used in future periods for the related programs. The subscription based programs pay for office and staffing costs. The staffing and office costs are part of core program costs, yet a portion is paid for by subscriptions by design. The full cost of the WEP project manager position and a portion of the project assistant position are paid for by the subscription programs but the cost of these positions is included in the Core Program.

### Designations/Restrictions

- 1) The Operating fund is projected to be capped at approximately 4 months for FYE 15-16. The current budget proposal caps the operating fund at 4 months so that the strategic fund can be established to fully implement the strategic plan in future years.
- 2) The designations and restrictions are broken out by type and subtotaled by core and subscription services. The total change in cash from Projected FY15 to Proposed FY16 by subtotal reflect the departmental effect on each designation and restriction group.
- 3) The Pension plan accounting designation is for the unfunded pension plan payment to be made in FY16. The June 30, 2013 report estimates this amount at June 30, 2015 at approximately \$352,000. The final total payment amount will depend upon the timing of partial payments over time since unpaid balances accrue additional interest costs of 7.5% per annum. Even though RWA will be making early lump sum payments to CalPERS for the unfunded liability, RWA will still be required to recognize an accounting liability for the pension plan due to implementation of GASB 68. GASB 68 requires additional assumptions to calculate the pension liability which are different than used to calculate the required funding amounts in the future. CalPERS will conduct an additional actuarial analysis for this GASB 68 liability. This liability will be reflected on the FY15 annual audited financial statements.
- 4) IRWMP designation fund is the remaining funds transferred from the subscription program to fund IRWMP activity. Expected FY16 IRWMP work is not expected to increase fees. However, RWA will need to increase dues in future periods to pay for this activity. **RWA avoided an additional 4% increase in fees in FY16 by using this existing designation to fund this activity.**
- 5) The Strategic Plan outlined hiring a water policy consultant to implement RWA's regional water voice on important water legislation that impacts members and the region. The first step of this implementation plan now includes hiring a retired annuitant. RWA plans to incrementally raise fees over several years in order to fully implement this plan, including potentially hiring a staff position in FY18. The Board desires to set aside these incremental funds into a strategic fund designation so it is not used for any other purpose.



**2015 - 2016 FYE Budget Summary**

**Projected Fee Increase**

**10.00%**

**Summary Core only program - includes WEP staffing**

**See Budget Notes for Budget assumptions**

**Regional Water Authority**  
BUILDING ALLIANCES IN NORTHERN CALIFORNIA

	Actual FY14	Budget FY15	Projected FY15	Proposed FY16	Comments
<b>Revenues</b>					
Dues	\$ 494,678	\$ 644,900	\$ 653,900	\$ 748,000	Rate increase to cover added costs and anticipated in FY15 Budget process
SGA Service Fee	\$ 472,657	\$ 499,400	\$ 505,600	\$ 527,900	Based upon shared costs.
SGA Service Fee - GASB 68	\$ -	\$ -	\$ 99,000	\$ 33,000	SGA's portion of expected pension liability costs @ 44%.
<b>Subscription Programs</b>					
WEP (C)	\$ 208,399	\$ 212,000	\$ 218,500	\$ 224,800	Cost reimbursement fees from WEP subscription program
Other (C)	\$ 28,392	\$ 30,000	\$ 60,600	\$ 55,900	Cost reimbursement fees from other subscription programs
IRWMP - designation funding	\$ 23,534	\$ 40,000	\$ 17,800	\$ 30,000	Funding from remaining IRWMP advance from program budget
Powerhouse Science Center - Members	\$ -	\$ 60,000	\$ 56,200	\$ 60,000	Powerhouse Science Center - Member payment
Powerhouse Science Center - Other	\$ -	\$ 55,000	\$ 54,100	\$ 5,000	Grant funding in FY15 and WEP funding in FY15 & FY16
Other	\$ 20,904	\$ 8,600	\$ 8,600	\$ 8,800	Interest, holiday social revenues, and a one time USBR ARWRI refund in FY14
<b>Total Revenues</b>	<b>\$ 1,248,564</b>	<b>\$ 1,549,900</b>	<b>\$ 1,674,300</b>	<b>\$ 1,693,400</b>	
<b>Expenses</b>					
Staff	\$ 915,167	\$ 950,100	\$ 951,600	\$ 1,216,500	Includes 6 FTEs. Includes \$225,000 CalPERS payment for unfunded liability
Office	\$ 106,807	\$ 115,800	\$ 124,500	\$ 126,800	General 3% cost increases assumed unless specifically identified increase
Professional Fees	\$ 148,770	\$ 295,800	\$ 219,800	\$ 323,400	Audit, actuarial, PR, accounting, legal, regional water issues assistance
Core Project Expenses	\$ 23,534	\$ 106,700	\$ 67,800	\$ 55,000	Powerhouse & IRWMP programs
Other	\$ 8,873	\$ 2,500	\$ 2,500	\$ 2,600	Office Furniture, new server in FY14
<b>Total Expenses</b>	<b>\$ 1,203,151</b>	<b>\$ 1,470,900</b>	<b>\$ 1,366,200</b>	<b>\$ 1,724,300</b>	
<b>Core Revenue less Expenses (A)</b>	<b>\$ 45,413</b>	<b>\$ 79,000</b>	<b>\$ 308,100</b>	<b>\$ (30,900)</b>	Excludes Subscription programs. Positive result = core revenues < expenses; negative amount = expenses > revenues
<b>Cash, beginning</b>	\$ 632,205	\$ 653,707	\$ 677,618	\$ 985,718	
Source (Use) of Funds (A)	\$ 45,413	\$ 79,000	\$ 308,100	\$ (30,900)	
Net change	\$ 45,413	\$ 79,000	\$ 308,100	\$ (30,900)	
<b>Cash, ending</b>	<b>\$ 677,618</b>	<b>\$ 732,707</b>	<b>\$ 985,718</b>	<b>\$ 954,818</b>	
					Increase (decrease) in Cash
<b>DESIGNATIONS</b>					
Designations					
Operating Fund	\$ 338,900	\$ 398,600	\$ 528,100	\$ 481,400	\$ (46,700)
Membership Dues Fund	\$ 74,200	\$ 96,700	\$ 98,100	\$ 112,200	\$ 14,100
Subscription Program Stabilization	\$ 22,900	\$ -	\$ 27,900	\$ 28,100	\$ 200
Pension Plan Unfunded Liability	\$ 150,000	\$ 225,000	\$ 225,000	\$ 75,000	\$ (150,000)
IRWMP Program	\$ 64,158	\$ 27,692	\$ 46,358	\$ 16,358	\$ (30,000)
Powerhouse Science Center	\$ -	\$ 48,300	\$ 60,300	\$ 100,300	\$ 40,000
Strategic Plan Fund	\$ -	\$ -	\$ -	\$ 141,460	\$ 141,460
Non-designated cash	\$ 27,460	\$ 15	\$ (40)	\$ -	\$ 40
<b>Subtotal core cash</b>	<b>\$ 677,618</b>	<b>\$ 796,307</b>	<b>\$ 985,718</b>	<b>\$ 954,818</b>	<b>\$ (30,900)</b>



**2015 - 2016 FYE Budget Summary**  
**Summary Program only**  
**See Program Notes for Budget Assumptions**

<b>Subscription Programs</b>		Actual FY14	Budget FY15	Projected FY15	Proposed FY16	
Revenues		\$ 4,028,336	\$ 7,831,000	\$ 7,007,800	\$ 17,096,000	Prop 50, Prop 84, IRWMP, PR Prog, Regional Tools, Meter & WEP in FY14 Prop 50, Prop 84, WEP, CalFed Meter Prog; Government Advocacy in FY15
Expenses - Direct Program		\$ 3,825,176	\$ 7,632,350	\$ 6,593,800	\$ 16,788,200	Prop 50, Prop 84, WEP, CalFed Meter Prog; Government Advocacy
WEP Expenses - Allocated Program	(C)	\$ 208,399	\$ 212,000	\$ 218,500	\$ 224,800	Staffing and office costs allocated to subscription programs - WEP
Other Expenses - Allocated Program	(C)	\$ 28,392	\$ 30,000	\$ 60,600	\$ 55,900	Staffing and office costs allocated to other subscription programs
		\$ 4,061,967	\$ 7,874,350	\$ 6,872,900	\$ 17,068,900	
Net subscription income (loss)	(B)	\$ (33,631)	\$ (43,350)	\$ 134,900	\$ 27,100	
<b>Cash, beginning</b>		\$ 447,727	\$ 326,850	\$ 377,004	\$ 511,904	
Source (Use) of Funds		\$ (33,631)	\$ (43,350)	\$ 134,900	\$ 27,100	
Advance adjustments		\$ (37,092)	\$ -	\$ -	\$ -	Adjusting for cash used versus accrual accounting of costs
<b>Cash, ending</b>		\$ 377,004	\$ 283,500	\$ 511,904	\$ 539,004	
						Increase (decrease) in Cash (FY15 to FY16)
<b>Restrictions and advances</b>						
Prop 50 grant Management		\$ 14,698	\$ 384	\$ 4,698	\$ 14,598	\$ 9,900
Prop 84 Grant Management		\$ 78,294	\$ 43,503	\$ 100,594	\$ 85,594	\$ (15,000)
2014 Drought Grant Management		\$ (24,821)	\$ -	\$ (21)	\$ 54,979	\$ 55,000
USBR Meter Grant (2012)		\$ 16,260	\$ -	\$ 260	\$ 260	\$ -
USBR Meter Grant (2013)		\$ 13,525	\$ 2,700	\$ 10,425	\$ 25	\$ (10,400)
USBR Meter Grant (2014)		\$ -	\$ -	\$ 16,100	\$ 11,100	\$ (5,000)
USBR CalFed WaterSmart Meter (2014)		\$ -	\$ -	\$ 16,100	\$ 11,100	\$ (5,000)
USBR CalFed Retrofits (2014)		\$ -	\$ -	\$ 4,800	\$ 2,400	\$ (2,400)
Government Relations Contract Lobbyist		\$ -	\$ -	\$ 70,000	\$ 70,000	\$ -
Water Efficiency Program - Cat 1		\$ 297,124	\$ 236,925	\$ 307,324	\$ 307,324	\$ -
Water Efficiency Program - Cat 2		\$ (18,076)	\$ (12)	\$ (18,376)	\$ (18,376)	\$ -
		\$ 377,004	\$ 283,500	\$ 511,904	\$ 539,004	\$ 27,100

Reconcile Summary Split to Summary Table		Projected FY15	Proposed FY16	
Core Program Income (Loss)	(A)	\$ 308,100	(A) \$ (30,900)	
Subscription Program Income (loss)	(B)	\$ 134,900	(B) \$ 27,100	
RWA Total	(D)	\$ 443,000	(D) \$ (3,800)	See Summary Combined Table



**2015 - 2016 FYE Budget Summary**  
**Projected Fee Increase**  
**Combined Core & Subscription Program Budget**  
**See Budget and Program Notes for Budget Assumptions**

**10.00%**

	Projected FY15	Proposed FY16	Change from Prior Year	Comments
<b>Revenues</b>				
Dues	\$ 653,900	\$ 748,000	\$ 94,100	Projected rate increase 10.00%
SGA Service Fee	\$ 505,600	\$ 527,900	\$ 22,300	Based upon shared costs
SGA - Unfunded Pension Liability	\$ 99,000	\$ 33,000	\$ (66,000)	Share of pension liability estimated at 44%. Timing of payment is under review.
Powerhouse Science - RWA Members	\$ 56,200	\$ 60,000	\$ 3,800	Powerhouse Science Center (collected over 5 years)
Powerhouse Science Center - Other	\$ 54,100	\$ 5,000	\$ (49,100)	Powerhouse Science Center (collected over 10 years)
IRWMP designation funding	\$ 17,800	\$ 30,000	\$ 12,200	Funds IRWMP activities from the carry over designation established when IRWMP became part of the CORE program
Other	\$ 8,600	\$ 8,800	\$ 200	Interest, holiday social
Subscription Program	\$ 7,007,800	\$ 17,096,000	\$ 10,088,200	Prop 50, Prop 84, WEP, Water Meter grants and retrofits, Legislative Advocacy
<b>Total Revenues</b>	<b>\$ 8,403,000</b>	<b>\$ 18,508,700</b>	<b>\$ 10,105,700</b>	
<b>Expenses</b>				
Staff	\$ 951,600	\$ 1,216,500	\$ 264,900	All staffing costs, plus retired annuitant. Also includes projected \$225,000 payment to CalPERS for unfunded liability.
Office	\$ 124,500	\$ 126,800	\$ 2,300	General 3% cost increases assumed
Professional Fees	\$ 219,800	\$ 323,400	\$ 103,600	Audit, PR, accounting, legal, actuary, water issues, full year water policy consultant and public relations
Core Project Expenses	\$ 67,800	\$ 55,000	\$ (12,800)	IRWMP & Powerhouse Science Center
Other expenses	\$ 2,500	\$ 2,600	\$ 100	Office equipment
Subscription Program	\$ 6,593,800	\$ 16,788,200	\$ 10,194,400	Prop 50, Prop 84, WEP, Legislative Advocacy , USBR meter programs
<b>Total Expenses</b>	<b>\$ 7,960,000</b>	<b>\$ 18,512,500</b>	<b>\$ 10,552,500</b>	
<b>Revenues net of Expenses (D)</b>	<b>\$ 443,000</b>	<b>\$ (3,800)</b>	<b>\$ (446,800)</b>	
<b>Cash, beginning</b>	<b>\$ 1,054,622</b>	<b>\$ 1,497,622</b>	<b>\$ 443,000</b>	
Source (Use) of Funds	\$ 443,000	\$ (3,800)	\$ (446,800)	
<b>Cash, ending</b>	<b>\$ 1,497,622</b>	<b>\$ 1,493,822</b>	<b>\$ (3,800)</b>	
<b>DESIGNATIONS/RESTRICTIONS/ADVANCES</b>			Increase (decrease) in Cash	
<i>Designations</i>				
Operating Fund	\$ 528,100	\$ 481,400	\$ (46,700)	
Membership Dues Fund	\$ 98,100	\$ 112,200	\$ 14,100	
Subscription Program Stabilization	\$ 27,900	\$ 28,100	\$ 200	
Pension Plan Unfunded Liability	\$ 225,000	\$ 75,000	\$ (150,000)	
IRWMP Program	\$ 46,358	\$ 16,358	\$ (30,000)	
Powerhouse Science Center	\$ 60,300	\$ 100,300	\$ 40,000	
Strategic Plan Fund	\$ -	\$ 141,460	\$ 141,460	
Non-designated cash	\$ (40)	\$ -	\$ 40	
<b>Subtotal core cash</b>	<b>\$ 985,718</b>	<b>\$ 954,818</b>	<b>\$ (30,900)</b>	
<i>Restrictions and advances</i>				
Prop 50 grant Management	\$ 4,698	\$ 14,598	\$ 9,900	
Prop 84 Grant Management	\$ 100,594	\$ 85,594	\$ (15,000)	
2014 Drought Grant Management	\$ (21)	\$ 54,979	\$ 55,000	
USBR Meter Grant (2012)	\$ 260	\$ 260	\$ -	
USBR Meter Grant (2013)	\$ 10,425	\$ 25	\$ (10,400)	
USBR Meter Grant (2014)	\$ 16,100	\$ 11,100	\$ (5,000)	
USBR CalFed WaterSmart Meter (2014)	\$ 16,100	\$ 11,100	\$ (5,000)	
USBR CalFed Retrofits (2014)	\$ 4,800	\$ 2,400	\$ (2,400)	
Government Relations Contract Lobbyist	\$ 70,000	\$ 70,000	\$ -	
Water Efficiency Program - Cat 1	\$ 307,324	\$ 307,324	\$ -	
Water Efficiency Program - Cat 2	\$ (18,376)	\$ (18,376)	\$ -	
<b>Subtotal program restrictions</b>	<b>\$ 511,904</b>	<b>\$ 539,004</b>	<b>\$ 27,100</b>	
<b>Total Cash Designations/Restrictions</b>	<b>\$ 1,497,622</b>	<b>\$ 1,493,822</b>	<b>\$ (3,800)</b>	

**RWA PROPOSED FY 2015-2016 BUDGET PROJECTION**

% increase in fees: actual & projected FY15 general					10%			8%	8%	8%	8%
% increase in fees: actual & projected FY14	32%				20%			5%	5%	5%	5%
% increase in fees: actual & projected FY15 associate/affiliate					2%			2%	2%	2%	2%
% increase in staff expenses											
% increase expenses					3%			3%	3%	3%	3%
<b>Total FTE</b>	6	6	6	6	6			6	6	6	6
<b>RWA FTE</b>	3.7	3.7	3.8	3.8	3.8			3.8	3.8	3.8	3.8

**See Budget Projection Notes for Budget Assumptions**

	FY 14	Approved	FY 15	Total		FY 16	Notes	Projected	Projected	Projected	Projected
	Actual	FY 15	Actual at	FY 15		Proposed		FY 17	FY 18	FY 19	FY 20
	Per Audit	Budget	Jan. 15	Projected		Budget					
<b>ANNUAL REVENUES</b>											
<b>OPERATING REVENUES/Designations</b>											
General Assessments/Fees	\$ 469,478	\$ 619,700	\$ 619,715	\$ 619,700		\$ 713,800	1	\$ 770,900	\$ 832,600	\$ 899,200	\$ 971,100
Associate Membership Fee	\$ 25,200	\$ 25,200	\$ 31,200	\$ 31,200		\$ 31,200	2	\$ 31,200	\$ 31,200	\$ 31,200	\$ 31,200
Affiliate Membership Fee	\$ -	\$ -	\$ -	\$ 3,000		\$ 3,000	3	\$ 3,100	\$ 3,200	\$ 3,300	\$ 3,400
SGA Service Agreement Fee	\$ 472,657	\$ 499,400	\$ 283,403	\$ 505,600		\$ 527,900	4	\$ 560,300	\$ 586,200	\$ 611,800	\$ 654,100
SGA Service Agreement Fee - Pension Plan	\$ -	\$ -	\$ -	\$ 99,000		\$ 33,000	5	\$ 33,000	\$ 1,500	\$ -	\$ -
WEP Subscription Prog	\$ 208,399	\$ 212,000	\$ 120,385	\$ 218,500		\$ 224,800	6	\$ 218,600	\$ 228,900	\$ 239,600	\$ 250,900
Subscription Program - other	\$ 28,392	\$ 30,000	\$ 22,444	\$ 60,600		\$ 55,900	6	\$ 43,900	\$ 16,500	\$ 11,500	\$ 11,500
IRWMP - From Designation	\$ 23,534	\$ 40,000	\$ 7,847	\$ 17,800		\$ 30,000	41	\$ 16,358	\$ -	\$ -	\$ -
Powerhouse Science Center - Members	\$ -	\$ 60,000	\$ 56,238	\$ 56,200		\$ 60,000	7	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Powerhouse Science Center - Other Funding	\$ -	\$ 55,000	\$ 54,050	\$ 54,100		\$ 5,000	7	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Miscellaneous Revenues	\$ 18,055	\$ 6,000	\$ 5,060	\$ 6,000		\$ 5,600	8	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400
Interest Income	\$ 2,849	\$ 2,600	\$ 1,674	\$ 2,600		\$ 3,200	9	\$ 5,200	\$ 7,500	\$ 7,800	\$ 8,100
<b>TOTAL REVENUE</b>	<b>\$ 1,248,564</b>	<b>\$ 1,549,900</b>	<b>\$ 1,202,016</b>	<b>\$ 1,674,300</b>		<b>\$ 1,693,400</b>		<b>\$ 1,753,358</b>	<b>\$ 1,778,600</b>	<b>\$ 1,875,600</b>	<b>\$ 1,936,700</b>
				\$ -							
<b>STAFF EXPENSES (General):</b>											
Staff Salaries/Wages - 100%	\$ 580,212	\$ 605,600	\$ 352,018	\$ 606,200		\$ 648,400	10	\$ 693,500	\$ 741,800	\$ 786,200	\$ 825,300
Retired Annuitant (SGA projects)	\$ 24,698	\$ 10,000	\$ 15,837	\$ 15,800		\$ 10,000	11	\$ -	\$ -	\$ -	\$ -
Benefits	\$ 252,156	\$ 269,600	\$ 158,871	\$ 261,100		\$ 260,500	12	\$ 289,100	\$ 295,900	\$ 308,300	\$ 327,500
Pension Plan	\$ -	\$ -	\$ -	\$ -		\$ 225,000	13	\$ 75,000	\$ 75,000	\$ 23,200	
Payroll Taxes	\$ 42,427	\$ 48,400	\$ 22,468	\$ 48,500		\$ 51,900	14	\$ 55,500	\$ 59,300	\$ 62,900	\$ 66,000
Travel/Meals/Conferences	\$ 14,032	\$ 13,000	\$ 3,255	\$ 15,000		\$ 15,500	15	\$ 16,000	\$ 16,500	\$ 17,000	\$ 17,500
Professional Development/Training	\$ 1,642	\$ 3,500	\$ 2,311	\$ 5,000		\$ 5,200	16	\$ 5,400	\$ 5,600	\$ 5,800	\$ 6,000
<b>TOTAL GENERAL STAFF EXPENSES</b>	<b>\$ 915,167</b>	<b>\$ 950,100</b>	<b>\$ 554,760</b>	<b>\$ 951,600</b>		<b>\$ 1,216,500</b>		<b>\$ 1,134,500</b>	<b>\$ 1,194,100</b>	<b>\$ 1,203,400</b>	<b>\$ 1,242,300</b>
<b>OFFICE EXPENSES:</b>											
Rent & Utilities Contract	\$ 19,497	\$ 25,000	\$ 14,564	\$ 25,000		\$ 25,000	17	\$ 25,000	\$ 27,500	\$ 27,500	\$ 27,500
General Liability Insurance	\$ 23,117	\$ 25,000	\$ 23,117	\$ 25,000		\$ 25,000	18	\$ 25,800	\$ 26,600	\$ 27,400	\$ 28,200
Office Maintenance	\$ 697	\$ 3,000	\$ -	\$ 3,000		\$ 3,100	19	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500
Postage and Postal Meter	\$ 2,223	\$ 3,100	\$ 656	\$ 3,000		\$ 3,100	20	\$ 3,200	\$ 3,300	\$ 3,400	\$ 3,500
Telephone/internet/web hosting	\$ 9,874	\$ 11,000	\$ 5,122	\$ 11,000		\$ 11,300	21	\$ 11,600	\$ 11,900	\$ 12,300	\$ 12,700
Meetings & Annual Banquet	\$ 10,735	\$ 13,000	\$ 7,307	\$ 13,000		\$ 13,400	22	\$ 13,800	\$ 14,200	\$ 14,600	\$ 15,000
Printing/Supplies	\$ 22,860	\$ 17,000	\$ 6,591	\$ 25,000		\$ 25,800	23	\$ 26,600	\$ 27,400	\$ 28,200	\$ 29,000
Dues & Subscriptions	\$ 5,647	\$ 7,700	\$ 4,184	\$ 7,500		\$ 7,700	24	\$ 7,900	\$ 8,100	\$ 8,300	\$ 8,500
Computer hardware/software	\$ 5,144	\$ 5,000	\$ -	\$ 5,000		\$ 5,200	25	\$ 5,400	\$ 5,600	\$ 5,800	\$ 6,000
Computer maintenance	\$ 7,013	\$ 6,000	\$ 2,892	\$ 7,000		\$ 7,200	26	\$ 7,400	\$ 7,600	\$ 7,800	\$ 8,000
<b>TOTAL OFFICE EXPENSE</b>	<b>\$ 106,807</b>	<b>\$ 115,800</b>	<b>\$ 64,433</b>	<b>\$ 124,500</b>		<b>\$ 126,800</b>		<b>\$ 129,900</b>	<b>\$ 135,500</b>	<b>\$ 138,700</b>	<b>\$ 141,900</b>

**RWA PROPOSED FY 2015-2016 BUDGET PROJECTION**

% increase in fees: actual & projected FY15 general					10%			8%	8%	8%	8%
% increase in fees: actual & projected FY14			32%		20%			5%	5%	5%	5%
% increase in fees: actual & projected FY15 associate/affiliate					2%			2%	2%	2%	2%
% increase in staff expenses											
% increase expenses					3%			3%	3%	3%	3%
Total FTE	6	6	6	6	6	6	6	6	6	6	6
RWA FTE	3.7	3.7	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.8

**See Budget Projection Notes for Budget Assumptions**

	FY 14 Actual	Approved FY 15	FY 15 Actual at	Total FY 15	FY 16 Proposed	Notes	Projected FY 17	Projected FY 18	Projected FY 19	Projected FY 20
<b>PROFESSIONAL FEES</b>										
RWA Legal	\$ 42,398	\$ 70,000	\$ 29,037	\$ 70,000	\$ 80,000	27	\$ 84,000	\$ 80,000	\$ 84,000	\$ 88,200
RWA/SGA Audit	\$ 17,400	\$ 18,000	\$ 17,950	\$ 18,000	\$ 21,500	28	\$ 22,200	\$ 24,400	\$ 25,600	\$ 26,900
ADP Payroll Services/banking	\$ 2,253	\$ 2,800	\$ 822	\$ 1,800	\$ 1,900	29	\$ 2,000	\$ 2,100	\$ 2,200	\$ 2,300
RWA Consultants	\$ 86,719	\$ 205,000	\$ 41,301	\$ 130,000	\$ 220,000	30	\$ 231,100	\$ 242,700	\$ 266,100	\$ 266,900
<b>TOTAL PROFESSIONAL FEES</b>	<b>\$ 148,770</b>	<b>\$ 295,800</b>	<b>\$ 89,110</b>	<b>\$ 219,800</b>	<b>\$ 323,400</b>		<b>\$ 339,300</b>	<b>\$ 349,200</b>	<b>\$ 377,900</b>	<b>\$ 384,300</b>
<b>OTHER EXPENSES</b>										
Office furniture & Fixed Assets - Net	\$ 2,341	\$ 2,500	\$ -	\$ 2,500	\$ 2,600	31	\$ 2,700	\$ 2,800	\$ 2,900	\$ 3,000
New Server / website overhaul	\$ 6,532	\$ -	\$ -	\$ -	\$ -	31	\$ 10,000	\$ -	\$ -	\$ 15,000
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 8,873</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ 2,600</b>		<b>\$ 12,700</b>	<b>\$ 2,800</b>	<b>\$ 2,900</b>	<b>\$ 18,000</b>
<b>CORE PROJECT EXPENSES</b>										
IRWMP Follow On Program	\$ 23,534	\$ 40,000	\$ 7,847	\$ 17,800	\$ 30,000	41	\$ 16,358	\$ 20,000	\$ 20,000	\$ 20,000
Powerhouse Science Center	\$ -	\$ 66,700	\$ 50,000	\$ 50,000	\$ 25,000	32	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>TOTAL Core Project Expenses</b>	<b>\$ 23,534</b>	<b>\$ 106,700</b>	<b>\$ 57,847</b>	<b>\$ 67,800</b>	<b>\$ 55,000</b>		<b>\$ 41,358</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,203,151</b>	<b>\$ 1,470,900</b>	<b>\$ 766,150</b>	<b>\$ 1,366,200</b>	<b>\$ 1,724,300</b>	33	<b>\$ 1,657,758</b>	<b>\$ 1,726,600</b>	<b>\$ 1,767,900</b>	<b>\$ 1,831,500</b>
<b>Net Income (Loss) - Total</b>	<b>\$ 45,413</b>	<b>\$ 79,000</b>	<b>\$ 435,866</b>	<b>\$ 308,100</b>	<b>\$ (30,900)</b>	34	<b>\$ 95,600</b>	<b>\$ 52,000</b>	<b>\$ 107,700</b>	<b>\$ 105,200</b>
<b>CALCULATED CASH RESERVES</b>										
<b>CASH available, Beginning</b>	<b>\$ 632,205</b>	<b>\$ 653,707</b>	<b>\$ 677,618</b>	<b>\$ 677,618</b>	<b>\$ 985,718</b>	35	<b>\$ 954,818</b>	<b>\$ 1,050,418</b>	<b>\$ 1,102,418</b>	<b>\$ 1,210,118</b>
<b>SOURCE (USE) OF FUNDS</b>	<b>\$ 45,413</b>	<b>\$ 79,000</b>	<b>\$ 435,866</b>	<b>\$ 308,100</b>	<b>\$ (30,900)</b>	34	<b>\$ 95,600</b>	<b>\$ 52,000</b>	<b>\$ 107,700</b>	<b>\$ 105,200</b>
<b>CASH available, Ending</b>	<b>\$ 677,618</b>	<b>\$ 732,707</b>	<b>\$ 1,113,484</b>	<b>\$ 985,718</b>	<b>\$ 954,818</b>	36	<b>\$ 1,050,418</b>	<b>\$ 1,102,418</b>	<b>\$ 1,210,118</b>	<b>\$ 1,315,318</b>
<b>Operating Fund (4 to 6 months)</b>	<b>\$ 338,900</b>	<b>\$ 398,600</b>	<b>\$ 354,200</b>	<b>\$ 528,100</b>	<b>\$ 481,400</b>	37	<b>\$ 513,800</b>	<b>\$ 535,500</b>	<b>\$ 566,600</b>	<b>\$ 595,500</b>
<b>Membership Dues Stabilization @ 15%</b>	<b>\$ 74,200</b>	<b>\$ 96,700</b>	<b>\$ 97,600</b>	<b>\$ 98,100</b>	<b>\$ 112,200</b>	38	<b>\$ 120,800</b>	<b>\$ 130,100</b>	<b>\$ 140,100</b>	<b>\$ 150,900</b>
<b>Subscription Prog. Stabilization @ 10%</b>	<b>\$ 22,900</b>	<b>\$ -</b>	<b>\$ 14,300</b>	<b>\$ 27,900</b>	<b>\$ 28,100</b>	39	<b>\$ 25,800</b>	<b>\$ 24,000</b>	<b>\$ 24,600</b>	<b>\$ 25,700</b>
<b>Pension Plan Unfunded Liability</b>	<b>\$ 150,000</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ 225,000</b>	<b>\$ 75,000</b>	40	<b>\$ 75,000</b>	<b>\$ 23,200</b>	<b>\$ -</b>	<b>\$ -</b>
<b>IRWMP Designated Fund</b>	<b>\$ 64,158</b>	<b>\$ 27,692</b>	<b>\$ 56,311</b>	<b>\$ 46,358</b>	<b>\$ 16,358</b>	41	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Powerhouse Science Center Fund</b>	<b>\$ -</b>	<b>\$ 48,300</b>	<b>\$ 60,288</b>	<b>\$ 60,300</b>	<b>\$ 100,300</b>	42	<b>\$ 140,300</b>	<b>\$ 180,300</b>	<b>\$ 220,300</b>	<b>\$ 195,300</b>
<b>Strategic Plan Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 141,460</b>	43	<b>\$ 174,718</b>	<b>\$ 209,318</b>	<b>\$ 258,518</b>	<b>\$ 347,918</b>
<b>Non-designated Cash</b>	<b>\$ 27,460</b>	<b>\$ 15</b>	<b>\$ 305,785</b>	<b>\$ (40)</b>	<b>\$ -</b>	44	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Cash in bank</b>	<b>\$ 677,618</b>	<b>\$ 796,307</b>	<b>\$ 1,113,484</b>	<b>\$ 985,718</b>	<b>\$ 954,818</b>	36	<b>\$ 1,050,418</b>	<b>\$ 1,102,418</b>	<b>\$ 1,210,118</b>	<b>\$ 1,315,318</b>
<b># of months core + non-designated cash covers expenses</b>	<b>3.7</b>	<b>3.9</b>	<b>4.9</b>	<b>4.9</b>	<b>4.0</b>	45	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>



**RWA**  
**FY 2015-2016 BUDGET PROJECTION NOTES**  
**CORE ONLY**

- 1 Assumes a 10% increase in RWA general fees due to additional consulting expenses to help staff keep on top of regional water issues affecting its members and to reflect the continued set aside of CalPERS unfunded liability for future payment.
- 2 There are currently four associate members and fee increases are reviewed from time to time.
- 3 On May 15, 2014, the RWA Board approved a "RWA Affiliate" membership class. The purpose of the Affiliate membership will help to promote communication between water managers and the community and to support RWA's efforts to educate and inform the public.
- 4 Administrative fees due to RWA from Sacramento Groundwater Authority (SGA) for management, office and program services. Calculated as shared operating expenses, plus SGA asset/office equipment purchases, minus RWA legal, RWA only consulting fees, plus SGA only costs paid by RWA.
- 5 Administrative fees due to RWA from Sacramento Groundwater Authority (SGA) for allocated pension plan liabilities. (see note 40). This amount represents 44% of the unfunded liability allocated to SGA. The exact amount will likely be different, especially in light of CalPERS potentially splitting the assets and liabilities of the pension plan between RWA and SGA.
- 6 Represents projected cash/fees earned by RWA from managing subscription based programs. The WEP subscription component represents fees that cover staffing, benefits, and office overhead costs.
- 7 The Powerhouse Science Center will be a premier venue for science education and information in northern California. The Regional Water Authority was presented with a unique opportunity to become a partner with the Center in informing and educating the public on water issues that affect our region. RWA entered into a 15-year agreement with the Center to sponsor and guide the content development for two exhibits (\$250K each). The payments will be collected from members over the next 5 years at \$60K per year, placed in a designation and will be paid out over 15 years. For the water detective exhibit, the California Water Awareness Campaign will contribute \$100K on RWA's behalf. Additionally, a Prop 84 WEP grant helped fund \$50K and the WEP program will fund another \$50K at \$5K per year over 10 years.
- 8 Miscellaneous revenues include revenues collected for the December holiday social, cash discounts from CalCard for paying on time. There was a one time USBR ARWRI refund in FY14 from a 1994 project in the amount of \$12,120.
- 9 Interest income from the RWA Local Agency Investment Fund (LAIF) account.



**RWA**  
**FY 2015-2016 BUDGET PROJECTION NOTES**  
**CORE ONLY**

- 10 Staff salaries include a total of six full time positions, split between the organizations, with a total of 2.2 FTEs for SGA. The FTE count does not include the retired annuitants. This year's salaries reflect an increase of 7% to account for merit increases, which accounts for the shifting of classic employees paying 2% of their CalPERS contribution, and follows Compensation policy 400.2
- 11 Includes hourly rate plus benefits for an SGA retired annuitant reimbursed by SGA.
- 12 Benefits include employer PERS, medical, vision, dental, disability insurance, OPEB and workers' compensation for the six staff members. FY 2016 budget anticipates an increase in medical costs of 8%, other costs at 3% and OPEB costs. Retiree medical payments are now paid for through the CERBT Trust. Reflects employees paying 2% of their CalPERS contribution (from 0% to 2%) in FY16 so RWA's contribution drops from 7% to 5%. For FY17 and FY18, the projection includes employees picking up an additional 2% per year CalPERS. In FY18, an additional 1% pick up is forecasted, so that by FY18, classic employees pay their 7% share of CalPERS contribution.
- 13 Represents the estimated 100% payment of the allocated unfunded pension liability to RWA over several years, with an installment payment in FY2016. Since pension funding and liability will be two separate calculations under GASB 68, RWA will likely reflect an accrued liability on the annual audited financial statements. This projected payment reflects the estimated funding calculation for prior unfunded costs now allocated to RWA. See note 40 for additional details.
- 14 Payroll taxes for six staff members. Payroll taxes for the retired annuitant are included in the retired annuitant costs.
- 15 Travel and conferences.
- 16 Includes computer training and other professional development classes.
- 17 In accordance with ACWA/JPIA lease. The current lease expires in FY18.
- 18 No increase in costs for property and liability coverage obtained through ACWA JPIA forecasted for the coming year.
- 19 Includes costs for office maintenance needs.
- 20 Reflects mailing activities and cost of postage machine rental.

**RWA**  
**FY 2015-2016 BUDGET PROJECTION NOTES**  
**CORE ONLY**

- 21 Includes telephone and conference call costs, web hosting for the website and internet service costs.
- 22 Miscellaneous meeting charges including food/refreshments. In house preparation of refreshments for board meetings has lowered the expenses in this category compared to prior years. Includes cost of the annual holiday social event.
- 23 Includes supplies, printing, copier maintenance and copier lease costs. Costs increased due to color copy charges.
- 24 Dues include ACWA, AWWA, CSDA, Water Education Foundation and Sacramento Metro Chamber of Commerce. Subscriptions include Wavelength legislative service, Business Journal and Sacramento Bee.
- 25 Acquisition of new hardware/software to replace aging and out-of-date components.
- 26 General computer maintenance service.
- 27 Legal expenses in support of general RWA board meetings, resolutions, regulatory analyses, and services related to contracts. Expanded RWA involvement in external issues necessitate increased legal fees out into the future. Additionally, on November 13, 2014, the RWA Board approved a legal services contract with Best, Best & Krieger for assistance with the CALPERS pension benefits issue.
- 28 Audit fees are set by the awarded proposal. There will be an additional charge of \$2,500 due to the new GASB 68 requirement to be implemented for the audit related to FY14-15 .
- 29 Payroll service costs for 6 employees, two retired annuitants, plus commercial banking fees.
- 30 Fees for public relations, communications, outreach services, (media relations, meeting facilitation, engineering support, workshop facilitation), HR services, accounting and budgeting support, and actuarial valuations (GASB 68 and 45). An additional \$125K was budgeted in fiscal year 2015 to help relieve the RWA staff's overwhelming workload that has increased over the past few years. However, RWA did not incur the full \$125,000 cost due to the timing of the hiring of the consultant. For FY16, \$100,000 is budgeted for the water policy consulting services. RWA plans on using a retired annuitant starting in FY15 to develop this program based upon the strategic plan goals. These additional dollars in consulting and legal fees will help staff keep on top of regional water issues affecting its members.
- 31 Included a new server in FY14. Also includes furniture. Anticipate a website overhaul in FY17 at \$10K and a possible replacement of the server in FY20.

**RWA**  
**FY 2015-2016 BUDGET PROJECTION NOTES**  
**CORE ONLY**

- 32 Reflects expected annual payment to Powerhouse science center. The initial payment was made in FY15 for \$50k and was funded from the WEP Prop 84 grant funds.
- 33 Represents total operating expenses, excluding subscription based direct program expenses. The operating fund designation is based upon four to six months of operating expenses excluding core project expenses and any one-time non-recurring expenses.
- 34 Represents the difference between total funds received versus total expenses during the year for the core program.
- 35 Beginning cash reflects cash related to the core programs. Audited accrual cash balance are converted to cash basis to account for cash impact on core and subscription programs.
- 36 Total cash. The designations are detailed in footnotes 36-43.
- 37 Represents the operating fund designation to pay for operating expenditures. Per policy, this fund range target is four to six months of operating expenses, not including Core Project expenses and non-recurring one-time expenses, such as the CalPERS Pension lump sum payments. For FY15, the approved budget calculation also did not include \$125,000 in regional water consulting assistance as directed by the Board last year. FY14 is lower, in large part due to setting aside funds for the pension plan unfunded liability. Projected FY15 is now expected to be higher since RWA did not incur 100% of the water policy consultant costs in FY15. For FY16, the operating designation is set at a maximum of 4 months in order to fund the Strategic Plan Fund designation. See note 43.
- 38 Represents membership dues designation according to policy at 15% of anticipated membership dues.
- 39 Represents the subscription program designation according to policy at 10% of expected management fees and indirect office costs.

**RWA**  
**FY 2015-2016 BUDGET PROJECTION NOTES**  
**CORE ONLY**

- 40 In anticipation of GASB 68 and PEPRRA, CalPERS is now providing estimated unfunded liabilities for pooled agency members, such as RWA. The total estimate for RWA at June 30, 2015 is approximately \$352,000 based upon CalPERS June 30, 2013 report. This unfunded liability estimate will be calculated differently than the GASB 68 pension accounting liability. The designation balance of \$150K in FY14 and an additional \$75K per year in FY15, FY16, FY17 and \$23,200 FY18 is set aside for the estimated unfunded liability related to the pension plan, for a total of \$398,200. The difference between the estimated amount at June 30, 2015 of \$352,000 and the planned payment amount of \$398,200 reflects partial payments and delayed payments, which result in increasing the liability cost by 7.5% per year per for the remaining unpaid balance. RWA will continue to pay the currently calculated annually required contribution for FY15 and likely recognize a financial liability in FY15 due to GASB 68. Timing of the payment for the unfunded liability is unknown at this time but could be partially paid in FY16. The payment in FY16 to CalPERS does assume contributions from SGA in FY15 and FY16. **NOTE: The delay of payment does increase the payment amount by the annual assumed investment rate.**
- 41 The subscription program ended in FY14 with the remaining funds assigned to RWA core to be used only for purposes related to updating or maintaining the IRWMP as a RWA Core Project activity. Expenses are currently being funded by the remaining designation. For audit purposes, the entire IRWMP designation was recognized as revenue in FY13. However, for cashflow purposes, these amounts are only reflected in the budget as used. Once the designation is fully utilized, the regular dues will support the IRWMP projects.
- 42 RWA entered into a 15-year agreement with the Powerhouse Science Center to sponsor and guide the content development for two exhibits (\$250K each). The payments will be collected from members over the next 5 years, placed in a designation and will be paid out over 15 years. The California Water Awareness Campaign will be contributing \$100K on RWA's behalf. Additionally, a Prop 84 WEP grant funded \$50K in FY15 and the WEP program will fund another \$50K (over 10 years).
- 43 The strategic plan outlined staffing a water policy consultant to implement RWA's regional water voice on important water legislation that impacts members and the region. The first step of this implementation plan now includes hiring a retired annuitant to develop the program. If the program is successful, this program could be staffed by a full-time person to fully implement the strategic plan goals. The Board is incrementally setting aside resources by ramping up dues over time to fund this new position, potentially as early as FY18.
- 44 Represents cash over and above designation policies, if any. Funds can be used to pay outstanding year end payables.

**RWA**  
**FY 2015-2016 BUDGET PROJECTION NOTES**  
**CORE ONLY**

- 45 Per policy, the target range for this fund is four to six months of operating expenses, which does not include Core Project expenses and one-time non-recurring costs, such as the pension plan unfunded liability payments. For FY15, the EC directed staff to temporarily exclude the \$125,000 in new additional costs related to regional water issues consulting and legal assistance for FY15. However, since RWA did not incur the full costs in FY15 for this service, the designation targets can now be met according to policy without this temporary adjustment. In anticipation of fully implementing the strategic plan and funding the water policy position in future years, the operating designation maximum is set to four months, with the balance of additional funds being set aside in the strategic plan designation.

Regional Water Authority			FY' 2015-2016 Program Budget Projection									
See Budget Projection Notes for Budget Assumptions												
	FY 14	RWA Budget	FY 15	Projected		FY 16	Notes	Projected	Projected	Projected	Projected	
	Actual	FY 15	Actual at	FY 15		Proposed		FY 17	FY 18	FY 19	FY 20	
	Per Audit		Jan. 2015			Budget						
<b>REVENUES/GRANTS/AGREEMENTS</b>												
Proposition 50 Grant Management Fees	\$ 19,337	\$ 10,000	\$ -	\$ 7,500		\$ 30,000	2,3	\$ -	\$ -	\$ -	\$ -	
Prop. 50 Grant Awards	\$ 975,440	\$ 2,000,000	\$ -	\$ 775,000		\$ 4,435,000	3	\$ 75,000	\$ -	\$ -	\$ -	
2014 Drought Application Fees	\$ -	\$ -	\$ 120,000	\$ 120,000		\$ -	4	\$ -	\$ -	\$ -	\$ -	
2014 Drought Grant Management Fees	\$ -	\$ -	\$ -	\$ 25,000		\$ 75,000	5	\$ -	\$ -	\$ -	\$ -	
2014 Drought Grant Reimbursements from DWR	\$ -	\$ -	\$ -	\$ -		\$ 6,765,000	6	\$ 2,000,000	\$ 1,000,000	\$ -	\$ -	
Proposition 84 grant management	\$ 32,335	\$ -	\$ -	\$ 37,300		\$ -	7	\$ -	\$ -	\$ -	\$ -	
Proposition 84 reimbursements from DWR	\$ 1,859,222	\$ 5,150,000	\$ 1,073,801	\$ 4,856,000		\$ 4,750,000	8	\$ 3,798,300	\$ -	\$ -	\$ -	
USBR CalFed Meter 2012 fees	\$ 5,590	\$ 1,500	\$ -	\$ -		\$ -	9	\$ -	\$ -	\$ -	\$ -	
USBR CalFed Meter 2013 fees	\$ 1,820	\$ -	\$ -	\$ -		\$ -	10	\$ -	\$ -	\$ -	\$ -	
USBR CalFed Meter 2014 fees	\$ -	\$ -	\$ -	\$ 18,600		\$ -	11	\$ -	\$ -	\$ -	\$ -	
USBR CalFed WaterSmart Meter 2014 Fees	\$ -	\$ -	\$ -	\$ 18,600		\$ -	12	\$ -	\$ -	\$ -	\$ -	
USBR CalFed Retrofits 2014 Fees	\$ -	\$ -	\$ -	\$ 7,200		\$ -	13	\$ -	\$ -	\$ -	\$ -	
Public Relations Program Fees	\$ 35,813	\$ -	\$ -	\$ -		\$ -	14	\$ -	\$ -	\$ -	\$ -	
Regional Tools Assessment Fees	\$ 106,878	\$ -	\$ -	\$ -		\$ -	15	\$ -	\$ -	\$ -	\$ -	
Government Relations Contract Lobbyist Fees	\$ -	\$ 120,000	\$ 130,000	\$ 130,000		\$ 130,000	16	\$ 133,900	\$ 137,900	\$ 142,000	\$ 146,300	
Water Efficiency Program Admin. Fees (Cat.1)	\$ 420,228	\$ 406,000	\$ 426,238	\$ 426,200		\$ 411,000	17	\$ 411,000	\$ 411,000	\$ 411,000	\$ 411,000	
Water Efficiency Grant Revenues (Cat. 2)	\$ 566,362	\$ 143,500	\$ 173,374	\$ 581,700		\$ 500,000	18	\$ 171,700	\$ 100,000	\$ 100,000	\$ 100,000	
Water Efficiency Program Admin. Fees (Cat. 2)	\$ 5,311	\$ -	\$ 4,737	\$ 4,700		\$ -	18	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL PROGRAM REVENUE</b>	<b>\$ 4,028,336</b>	<b>\$ 7,831,000</b>	<b>\$ 1,928,150</b>	<b>\$ 7,007,800</b>		<b>\$ 17,096,000</b>		<b>\$ 6,589,900</b>	<b>\$ 1,648,900</b>	<b>\$ 653,000</b>	<b>\$ 657,300</b>	
<b>PROGRAM EXPENSES</b>												
ARBCUP (\$22 mil Prop 13) grant management	\$ 15,994	\$ -	\$ -	\$ -		\$ -	1	\$ -	\$ -	\$ -	\$ -	
Proposition 50 Grant Management	\$ 13,747	\$ 18,000	\$ 4,640	\$ 10,000		\$ 15,000	2,3	\$ 5,000	\$ -	\$ -	\$ -	
Prop. 50 Grant Payments	\$ 975,440	\$ 2,000,000	\$ -	\$ 775,000		\$ 4,435,000	3	\$ 75,000	\$ -	\$ -	\$ -	
2014 Drought Application	\$ 21,534	\$ -	\$ 82,415	\$ 86,800		\$ -	4	\$ -	\$ -	\$ -	\$ -	
2014 Drought Grant Management	\$ -	\$ -	\$ -	\$ 10,000		\$ -	5	\$ -	\$ -	\$ -	\$ -	
2014 Drought Grant Disbursements from DWR	\$ -	\$ -	\$ -	\$ -		\$ 6,765,000	6	\$ 2,000,000	\$ 1,000,000	\$ -	\$ -	
Proposition 84 implementation grant management	\$ 22,180	\$ -	\$ -	\$ -		\$ -	7	\$ -	\$ -	\$ -	\$ -	
Proposition 84 payments to Member Agencies	\$ 1,859,222	\$ 5,150,000	\$ 1,073,801	\$ 4,856,000		\$ 4,750,000	8	\$ 3,798,300	\$ -	\$ -	\$ -	
USBR CalFed Meter 2012	\$ -	\$ 7,850	\$ -	\$ 11,800		\$ -	9	\$ -	\$ -	\$ -	\$ -	
USBR CalFed Meter 2013	\$ -	\$ 500	\$ -	\$ -		\$ 7,000	10	\$ -	\$ -	\$ -	\$ -	
USBR CalFed Meter 2014	\$ -	\$ -	\$ -	\$ -		\$ -	11	\$ 8,600	\$ -	\$ -	\$ -	
USBR CalFed WaterSmart Meter 2014	\$ -	\$ -	\$ -	\$ -		\$ -	12	\$ 8,600	\$ -	\$ -	\$ -	
USBR CalFed Retrofits 2014	\$ -	\$ -	\$ -	\$ -		\$ -	13	\$ -	\$ -	\$ -	\$ -	
Public Relations Program	\$ 35,813	\$ -	\$ -	\$ -		\$ -	14	\$ -	\$ -	\$ -	\$ -	
Regional Tools Assessment	\$ 106,878	\$ -	\$ -	\$ -		\$ -	15	\$ -	\$ -	\$ -	\$ -	
Government Relations Contract Lobbyist	\$ -	\$ 120,000	\$ 10,000	\$ 60,000		\$ 130,000	16	\$ 133,900	\$ 137,900	\$ 142,000	\$ 146,300	
Water Efficiency Program Admin. (Cat.1)	\$ 214,251	\$ 213,000	\$ 121,814	\$ 216,500		\$ 202,200	17	\$ 192,400	\$ 182,100	\$ 171,400	\$ 160,100	
Water Efficiency Grant Payments (Cat. 2)	\$ 426,438	\$ -	\$ 41,715	\$ 268,000		\$ 484,000	18	\$ 171,700	\$ 100,000	\$ 100,000	\$ 100,000	
Water Efficiency Program Admin. (Cat. 2)	\$ 133,679	\$ 123,000	\$ 172,931	\$ 299,700		\$ -	18	\$ -	\$ -	\$ -	\$ -	
Staffing and Office Program Management	\$ 236,791	\$ 242,000	\$ 142,829	\$ 279,100		\$ 280,700	19	\$ 257,500	\$ 240,400	\$ 246,100	\$ 257,400	
<b>TOTAL PROGRAM EXPENSES</b>	<b>\$ 4,061,967</b>	<b>\$ 7,874,350</b>	<b>\$ 1,650,145</b>	<b>\$ 6,872,900</b>		<b>\$ 17,068,900</b>		<b>\$ 6,651,000</b>	<b>\$ 1,660,400</b>	<b>\$ 659,500</b>	<b>\$ 663,800</b>	
<b>Net Income (Loss)</b>	<b>\$ (33,631)</b>	<b>\$ (43,350)</b>	<b>\$ 278,005</b>	<b>\$ 134,900</b>		<b>\$ 27,100</b>	<b>20</b>	<b>\$ (61,100)</b>	<b>\$ (11,500)</b>	<b>\$ (6,500)</b>	<b>\$ (6,500)</b>	

<b>Regional Water Authority</b>				<b>FY' 2015-2016 Program Budget Projection</b>								
See Budget Projection Notes for Budget Assumptions												
	FY 14	RWA Budget	FY 15	Projected		FY 16	Notes		Projected	Projected	Projected	Projected
	Actual	FY 15	Actual at	FY 15		Proposed			FY 17	FY 18	FY 19	FY 20
	Per Audit		Jan. 2015			Budget						
<b>CASH RESERVES</b>												
Beginning reserves	\$ 447,727	\$ 326,850	\$ 377,004	\$ 377,004		\$ 511,904	21		\$ 539,004	\$ 477,904	\$ 466,404	\$ 459,904
<b>SOURCE (USE) OF FUNDS</b>	\$ (33,631)	\$ (43,350)	\$ 278,005	\$ 134,900		\$ 27,100	20		\$ (61,100)	\$ (11,500)	\$ (6,500)	\$ (6,500)
ADVANCE ADJUSTMENTS	\$ (37,092)	\$ -	\$ -	\$ -		\$ -	22		\$ -	\$ -	\$ -	\$ -
<b>CASH RESERVES, Ending</b>	<b>\$ 377,004</b>	<b>\$ 283,500</b>	<b>\$ 655,009</b>	<b>\$ 511,904</b>		<b>\$ 539,004</b>	<b>23</b>		<b>\$ 477,904</b>	<b>\$ 466,404</b>	<b>\$ 459,904</b>	<b>\$ 453,404</b>
<b>Subscription Program Designations/Advanced Revenues</b>												
Water Efficiency Program - Category 1	\$ 297,124	\$ 236,925	\$ 492,232	\$ 307,324		\$ 307,324	24		\$ 307,324	\$ 307,324	\$ 307,324	\$ 307,324
Water Efficiency Program - Category 2	\$ (18,076)	\$ (12)	\$ (65,680)	\$ (18,376)		\$ (18,376)	24		\$ (18,376)	\$ (18,376)	\$ (18,376)	\$ (18,376)
<b>Subtotal - Designations</b>	<b>\$ 279,048</b>	<b>\$ 236,913</b>	<b>\$ 426,552</b>	<b>\$ 288,948</b>		<b>\$ 288,948</b>	<b>23</b>		<b>\$ 288,948</b>	<b>\$ 288,948</b>	<b>\$ 288,948</b>	<b>\$ 288,948</b>
<b>Advanced Revenues (recognized as income when expenses are incurred)</b>												
USBR CALFED Meter Grant 2012	\$ 16,260	\$ -	\$ 15,140	\$ 260		\$ 260			\$ 260	\$ 260	\$ 260	\$ 260
USBR CALFED Meter Grant 2013	\$ 13,525	\$ 2,700	\$ 12,057	\$ 10,425		\$ 25			\$ 25	\$ 25	\$ 25	\$ 25
USBR CALFED Meter Grant 2014	\$ -	\$ -	\$ (140)	\$ 16,100		\$ 11,100			\$ -	\$ -	\$ -	\$ -
USBR CalFed WaterSmart Meter 2014	\$ -	\$ -	\$ (140)	\$ 16,100		\$ 11,100			\$ -	\$ -	\$ -	\$ -
USBR CalFed Retrofits 2014	\$ -	\$ -	\$ (98)	\$ 4,800		\$ 2,400			\$ -	\$ -	\$ -	\$ -
Government Relations Contract Lobbyist	\$ -	\$ -	\$ 120,000	\$ 70,000		\$ 70,000			\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Prop 84 Grant Management	\$ 78,294	\$ 43,503	\$ 71,903	\$ 100,594		\$ 85,594			\$ 70,594	\$ 65,594	\$ 60,594	\$ 55,594
Prop 50 Grant Management	\$ 14,698	\$ 384	\$ 6,418	\$ 4,698		\$ 14,598			\$ 8,098	\$ 6,598	\$ 5,098	\$ 3,598
2014 Drought Application/Management	\$ (24,821)	\$ -	\$ 3,317	\$ (21)		\$ 54,979			\$ 34,979	\$ 24,979	\$ 19,979	\$ 14,979
<b>Subtotal - Advances</b>	<b>\$ 97,956</b>	<b>\$ 46,587</b>	<b>\$ 228,457</b>	<b>\$ 222,956</b>		<b>\$ 250,056</b>	<b>25</b>		<b>\$ 183,956</b>	<b>\$ 167,456</b>	<b>\$ 155,956</b>	<b>\$ 144,456</b>
<b>Total</b>	<b>\$ 377,004</b>	<b>\$ 283,500</b>	<b>\$ 655,009</b>	<b>\$ 511,904</b>		<b>\$ 539,004</b>			<b>\$ 472,904</b>	<b>\$ 456,404</b>	<b>\$ 444,904</b>	<b>\$ 433,404</b>



**RWA PROGRAM**  
**FY 2015-2016 BUDGET PROJECTION NOTES**

- 1 Prop 13 grant administration fees for the \$22 million ARBCUP grant. Program revenues of \$268,280 were collected in October 2002, so no new revenues are reflected for the program. The program was completed on June 30, 2009. However, five years of annual project updates were required. The balance of funds remained as a designation until the reporting requirement ended in 2014 and the surplus \$15,994 was reimbursed to the participants. This reimbursement was in addition to \$10,311 reimbursed to project participants in FY2012.
- 2 The American River Basin Integrated Regional Water Management Plan, developed jointly by the Regional Water Authority (RWA) and the Freeport Regional Water Authority (FRWA) in June 2006, was among seven projects recommended for funding statewide in a two-step grant process through Proposition 50. The \$25 million grant helped fund key elements of the plan, including a suite of 14 infrastructure projects. The grant was scheduled to wrap up in FY15, but is now extended into FY16 and any remaining funds will be returned to the participants.
- 3 Department of Water Resources grant proceeds earned by participating agencies, but administered through RWA. These funds are then paid to members as received.
- 4 This 2014 Drought grant application was entered into by 12 agencies to help the region maintain water supply if drought conditions persist.
- 5 RWA received a final recommendation on November 12, 2014 from the Department of Water Resources (DWR) for a \$9.765 million award from the 2014 Integrated Regional Water Management Drought Grant funded through Proposition 84. These fees are for RWA's grant management expenses in administering the grant award. The grant will partially fund 17 projects by 12 different agencies that will help the region maintain water supply if drought conditions persist. Staff is working with DWR to complete a funding agreement, which DWR expects to complete by April 2015.
- 6 The 2014 drought grant reimbursements from DWR and disbursements to member agencies.
- 7 These fees are for RWA's grant management expenses in administering a \$16.03 million award from the Prop 84 Implementation Grant Program. The project commenced in FY 2012. Staff estimated a total project management expense of approximately \$183,300, the remainder is expected to be collected by the end of FY 2015. Funds will be designated for use in Prop 84 Implementation Grant Management until program requirements are completed. Projects are expected to be completed in 2016 with up to 10 years of post-project performance monitoring required.
- 8 The Proposition 84 grant reimbursements from DWR and disbursements to member agencies.

- 9 The 2012 USBR CALFED grant was awarded to Sacramento Suburban Water District in 2012. RWA prepared the grant application, with SSWD acting as the applicant for a regional \$1 million grant to install water meters. Other participants include the City of Sacramento, City of West Sacramento, and Sacramento County Water Agency. The grant will expire by March 31, 2015. RWA is acting as the grant manager including ensuring participants comply with contract terms, prepare quarterly reports and prepare reimbursement invoices. Actual reimbursement for grant expenses (e.g., contractors) were distributed directly to SSWD, then out to participants. The funds collected here are for grant management expenses only, and include some funding for SSWD expenses as incurred (e.g., distributing checks to participants, single audit requirement, etc.).
- 10 The 2013 USBR CALFED grant was awarded to Sacramento Suburban Water District in 2013. RWA prepared the grant application, with SSWD acting as the applicant for a regional \$500,000 grant to install water meters. Other participants include the City of Sacramento and Sacramento County Water Agency. The grant will expire by September 30, 2015. RWA is acting as the grant manager including ensuring participants comply with contract terms, prepare quarterly reports and prepare reimbursement invoices. Actual reimbursement for grant expenses (e.g., contractors) were distributed directly to SSWD, then out to participants. The funds collected here are for grant management expenses only, and include some funding for SSWD expenses as incurred (e.g., distributing checks to participants, single audit requirement, etc.).
- 11 Early in 2014, RWA was notified by the Bureau of Reclamation of three successful grant applications. RWA prepared the applications and submitted them through Sacramento Suburban Water District, because RWA is not considered an eligible applicant. The first of the applications is for a meter grant through the Calfed Bay-Delta grant program. The award is for \$300,000. Agencies receiving a portion of the grants are SSWD, City of Sacramento, and the City of West Sacramento. RWA is acting as the grant manager including ensuring participants comply with contract terms, prepare quarterly reports and prepare reimbursement invoices. Actual reimbursement for grant expenses (e.g., contractors) are distributed directly to SSWD, then out to participants. The funds collected here are for grant management expenses only, and include some funding for SSWD expenses as incurred (e.g., distributing checks to participants, single audit requirement, etc.).
- 12 The second of three grant applications from the USBR is the WaterSMART Meter grant for residential water meter installations. The award is for \$300,000. Agencies receiving a portion of the grants are SSWD and the City of Sacramento. RWA is acting as the grant manager including ensuring participants comply with contract terms, prepare quarterly reports and prepare reimbursement invoices. Actual reimbursement for grant expenses (e.g., contractors) are distributed directly to SSWD, then out to participants. The funds collected here are for grant management expenses only, and include some funding for SSWD expenses as incurred (e.g., distributing checks to participants, single audit requirement, etc.).

- 13 The USBR CalFed Retrofit grant was one of the three successful grant applications submitted earlier this year. One application for a direct install indoor efficient fixtures was also submitted through SSWD to the Calfed Bay-Delta grant program. This award is for \$300,000 and will be used to expand the direct install program, which is funded through a Proposition 84 grant from the Department of Water Resources. Many agencies in the region will benefit from this grant award. RWA is acting as the grant manager including ensuring participants comply with contract terms, prepare quarterly reports and prepare reimbursement invoices. Actual reimbursement for grant expenses (e.g., contractors) are distributed directly to SSWD, then out to participants. The funds collected here are for grant management expenses only, and include some funding for SSWD expenses as incurred (e.g., distributing checks to participants, single audit requirement, etc.).
- 14 The development of a public relations subscription program effort was started in early 2011. The effort included the hiring of a public relations/public affairs consulting firm to augment and support RWA's legislative advocacy effort. The program is continuing and was moved to the RWA core budget in FY15.
- 15 A \$100,000 grant from the California Water Foundation's Resources Legacy Fund focused on helping improve the sustainability of the greater Sacramento regional water supply. This grant allowed RWA to evaluate hydrologic modeling needs in support of the IRWMP for the Lower American River Basin. During the year ending June 30, 2013, RWA embarked on a regional tools assessment ("Regional Tools") program using these grant funds. This project was completed in FY14.
- 16 Represents a new program to hire a contract lobbyist to help with state legislative issues.
- 17 Anticipated revenues and direct costs for the program from the Water Efficiency (WEP) Program for Category I. WEP budget still under development. These fees and total costs reflected are similar as in past years. However, with no change in total costs, the program deliverables would decline since no new fee increases are projected, yet costs of programs increase annually.
- 18 WEP Category II revenue and expenses are projected for WEP Prop 84 grant, the Prop 50 grant, and the SRCSD incentives program. The subscription programs are approved as the opportunity or need arises for the program.
- 19 The cost of staffing and office associated with the subscription programs (including WEP) is included to reflect the cashflow effect to the programs. It also represents the amount of money earned by the Core Program for the services they provide. This activity generates cash to the core program by using RWA staff. Effectively, RWA is a consultant to these programs. The WEP budget includes the project assistant at 60% time, for a total of 1.6 FTEs for WEP.
- 20 Net revenues (loss). Any revenues in excess of expenses are typically set aside in designations to be used in future periods. Losses are typically a result of timing differences from funds collected in one fiscal year but spent in the next fiscal year. These "losses" are funded from carryover restricted cash designations from previous years.

- 21 Since subscription programs often collect monies in one fiscal cycle, but may not expend or use the funds until future fiscal cycles, these cash resources are reflected in this section to determine the amount of impact the subscription program has to overall available resources.
- 22 Advance adjustments are timing differences between cashflow effect of advances received or used versus accrual effect as recorded in the audited financial statements. Grant management fees are collected in advance of grant expenses. Because these fees can be returned back to members if not used, the accounting records will only reflect revenue when expenses are incurred, which often result in a zero net income. The remaining unused fees are used in later years which uses the advance balance from the prior year.
- 23 Represents the remaining net cash amounts reserved for subscription programs to fulfill future program obligations.
- 24 Represents the cumulative funds in excess of revenues for the Water Efficiency Program. Starting in FY15, \$5K per year for 10 years is being allocated from WEP Cat 1 to Powerhouse Science Center as one of the funding sources for Water Detective.
- 25 Advances are not considered revenue from an accounting perspective. However, as expenses are incurred for these program, the cash advances are used and affect cash balances. The balances represent remaining unspent cash for each of the programs.

## RWA 2015-2016 Fee Schedule

RWA Annual Dues - Updated Connections

Fee increase: 10.00%

Agency	Type	2004 Connec- tions	2013 Connec- tions	% Connection Increase	2014-2015 Annual Dues (A)	Proposed RWA 2015-2016 Annual Dues using updated Connections (B)	Fee % Increase (Decrease)	Powerhouse Science Center (PSC)
California American Water	Large	56,709	60,122	6.0%	\$ 50,488	\$ 55,537	10.0%	\$ 4,885
Carmichael Water District	Medium	11,101	11,889	7.1%	\$ 19,036	\$ 19,617	3.1%	\$ 1,842
Citrus Heights Water District	Medium	19,157	19,619	2.4%	\$ 32,849	\$ 32,371	-1.5%	\$ 3,178
City of Folsom	Medium	17,430	19,405	11.3%	\$ 31,649	\$ 32,018	1.2%	\$ 3,038
City of Lincoln	Medium	9,767	17,503	79.2%	\$ 16,747	\$ 28,880	72.5%	\$ 1,620
City of Roseville	Large	32,066	40,844	27.4%	\$ 50,488	\$ 55,537	10.0%	\$ 4,885
City of Sacramento/Dept. of Utilities	Large	129,852	137,606	6.0%	\$ 50,488	\$ 55,537	10.0%	\$ 4,885
City of West Sacramento	Medium	12,452	14,503	16.5%	\$ 19,719	\$ 23,930	21.4%	\$ 1,908
City of Yuba City	Medium	18,000	18,000	0.0%		\$ 29,700	0.0%	\$ 2,824
Del Paso Manor Water District	Small	1,776	1,797	1.2%	\$ 4,284	\$ 4,800	12.0%	\$ 415
El Dorado Irrigation District	Large	34,614	40,785	17.8%	\$ 50,488	\$ 55,537	10.0%	\$ 4,885
Elk Grove Water District	Medium	12,220	12,220	0.0%	\$ 18,137	\$ 20,163	11.2%	\$ 1,754
Fair Oaks Water District	Medium	13,200	13,736	4.1%	\$ 22,632	\$ 22,664	0.1%	\$ 2,190
Golden State Water Company	Medium	14,555	16,300	12.0%	\$ 24,955	\$ 26,895	7.8%	\$ 2,414
Orange Vale Water Company	Small	5,209	5,751	10.4%	\$ 6,473	\$ 7,120	10.0%	\$ 626
Placer County Water Agency	Large	28,855	30,529	5.8%	\$ 50,488	\$ 55,537	10.0%	\$ 4,885
Rancho Murrieta CSD	Small	2,647	2,614	-1.3%	\$ 6,384	\$ 7,120	11.5%	\$ 618
Rio Linda/Elverta Water District	Small	4,320	4,617	6.9%	\$ 6,473	\$ 7,120	10.0%	\$ 626
Sacramento County Water Agency	Large	50,466	50,466	0.0%	\$ 50,488	\$ 55,537	10.0%	\$ 4,885
Sacramento Suburban Water District	Large	45,716	45,831	0.3%	\$ 50,488	\$ 55,537	10.0%	\$ 4,885
San Juan Water District (10,070 FY04; 10,561 FY13)	Large	22,001	22,001	0.0%	\$ 50,488	\$ 55,537	10.0%	\$ 1,733
Woodland-Davis Clean Water Agency	Small		-		\$ 6,473	\$ 7,120	10.0%	\$ 626
<b>TOTALS</b>		<b>542,113</b>	<b>586,138</b>	<b>8.1%</b>	<b>\$ 619,715</b>	<b>\$ 713,815</b>	<b>10.9%</b>	<b>\$ 59,607</b>

RWA Associate Members	2014-2015 Annual Dues	2015-2016 Annual Dues	Fee % Increase	PSC
El Dorado County Water Agency	\$ 4,200	\$ 4,200	0.0%	\$ 537
Sacramento Area Flood Control Agency	\$ 6,000	\$ 6,000	0.0%	\$ 756
Sacramento Municipal Utilities District	\$ 10,500	\$ 10,500	0.0%	\$ 1,340
SRCS	\$ 10,500	\$ 10,500	0.0%	\$ 1,340
<b>ASSOCIATE MEMBER TOTALS</b>	<b>\$ 31,200</b>	<b>\$ 31,200</b>	<b>0.0%</b>	<b>\$ 3,973</b>

- Notes:
- (1) Retail connection are used to scale the agency size. Information derived from information received from members.
  - (2) All agencies fees for FY 2016 rates represent an increase in total dues from FY2015. Decreases in fees are a result of reallocating fees according to revised connection info.
  - (3) Wholesale water suppliers (i.e. San Juan WD) are included in "large" utility group, regardless of the actual number of retail connections, as a more accurate indication of "true" utility size.
  - (4) RWA Associates pay an annual fee equal to 0.1% of the entity's annual operating budget, rounded up to the next even thousand dollars, except that the maximum annual fee for an RWA Associate will be \$10,500 per year.

**Powerhouse Science Center**

- (1) Collect \$60,000 per year for 5 years; (2) SJWD adjusted to retail connections only; (3) \$50,000 Prop 84 grant funding applied; (4) \$5,000 WEP funding over 10 years; (5) \$100,000 contribution from California Water Awareness Campaign.