



Regional Water Authority

Fiscal Year 2024-2025 Budget Summary

	Adopted Budget FY 23-24	Projected Actuals FY 23-24	Proposed Budget FY 24-25
Revenues			
Dues	\$ 1,137,809	\$ 1,142,225	\$ 1,227,305
Interest/Misc Income	\$ 64,500	\$ 126,500	\$ 87,000
Total Revenues	\$ 1,202,309	\$ 1,268,725	\$ 1,314,305
Expenses			
Staff Expenses	\$ 2,180,147	\$ 2,105,559	\$ 2,431,473
Office Expenses	\$ 191,700	\$ 197,774	\$ 267,400
Professional Fees	\$ 503,200	\$ 478,649	\$ 437,600
Other Expenses	\$ 40,000	\$ 31,146	\$ 5,000
Core Program (Revenue)/Expenses	\$ 40,000	\$ 20,000	\$ 25,000
Expense Reimbursements	\$ (1,493,287)	\$ (1,477,540)	\$ (1,736,269)
Total Expenses	\$ 1,461,760	\$ 1,355,588	\$ 1,430,203
Net Surplus/(Deficit)	\$ (259,451)	\$ (86,863)	\$ (115,898)
Core Program Cash Flow Adjustment	\$ -	\$ (52,500)	\$ (160,000)
Net Cash Increase/(Decrease)	\$ (259,451)	\$ (139,363)	\$ (275,898)
Core Cash, beginning	\$ 1,399,721	\$ 1,483,901	\$ 1,344,538
Net Cash Increase/(Decrease)	\$ (259,451)	\$ (139,363)	\$ (275,898)
Core Cash, ending	\$ 1,140,270	\$ 1,344,538	\$ 1,068,641
Program Cash, beginning	\$ 1,547,427	\$ 1,512,430	\$ 827,305
Net Cash Increase/(Decrease)	\$ (314,189)	\$ (685,125)	\$ (190,932)
Program Cash, ending	\$ 1,233,238	\$ 827,305	\$ 636,373
Designations/Restrictions			
Operating Fund	\$ 788,914	\$ 984,124	\$ 476,734
Membership Dues Stabilization Fund	\$ 169,700	\$ 171,300	\$ 184,096
Subscription Program Stabilization Fund	\$ 51,656	\$ 64,114	\$ 79,179
Powerhouse Science Center - Restricted	\$ 130,000	\$ 125,000	\$ 100,000
Undesignated cash	\$ -	\$ -	\$ 228,631
Total Core Cash	\$ 1,140,270	\$ 1,344,538	\$ 1,068,641
Water Efficiency Program - Restricted	\$ 658,676	\$ 428,664	\$ 462,713
Strategic Affarirs Restricted - Restricted	\$ -	\$ 257,996	\$ 326,703
Other Programs - Restricted	\$ 574,562	\$ 140,645	\$ (153,043)
Total Program Cash	\$ 1,233,238	\$ 827,305	\$ 636,373
Total Program and Core Cash	\$ 2,373,508	\$ 2,171,843	\$ 1,705,014
Number of months available cash pays for expenses	6.5	8.7	5.9



Fiscal Year 2024-2025 Budget Summary

Major Assumptions

Revenues

- 1) General Membership Dues rate increased approximately 5%. Dues rate breakdown per Agency Category:
 - Small Agency - \$2.39 per retail connection up to 3,000 connections; ~\$1.20 per retail connection over 3,000 connections.
 - Medium Agency - \$2.39 per retail connection up to 30,000 connections.
 - Large Agency - \$2.39 per retail connection up to 30,000 connections; ~\$1.20 per retail connection up to 40,000 connections; ~\$0.60 per retail connection up to 50,000 connections; ~\$0.30 per retail connection up to 60,000 connections; ~\$0.07 per retail connection over 60,000 connections.
- 2) Associate Membership Dues increased 5% in accordance with the increase to General Membership Dues.
- 3) Affiliate Membership Dues remain unchanged. Amount represents dues for nine full year memberships.
- 4) Interest income budget has increased in accordance with cash balance and LAIF performance.

Expenses

- 1) Staff Expenses includes nine employees. Staff is allocated as follows: Executive Director, Manager of Technical Services, Finance and Administrative Services Manager and Executive Assistant are allocated 50% to the RWA Core and 50% to the Sacramento Groundwater Authority (SGA); Project Research Assistant II is allocated 80% to the RWA Core and 20% to the SGA; Manager of Government Relations is allocated 80% to the RWA Core and 20% to the SGA (increase from 10% allocated to the SGA in FY 23-24); Senior Project Manager is allocated 100% to the SGA; the Water Efficiency Program (WEP) Manager is allocated 80% to the WEP and 20% to the RWA Core; the Strategic Affairs Program (SAP) Manager is allocated 90% to the SAP and 10% to the RWA Core. The Expense Reimbursement section includes the amounts reimbursed for these allocations. The RWA Core is responsible for 3.9 full time equivalent employees (FTE), the SGA 3.4 FTE, the WEP 0.8 FTE and the SAP 0.9 FTE.
- 2) Staff Salaries/Wages include current salaries based on approved pay schedules for the first half of the fiscal year, and an estimated 4% COLA and merit increase for eligible employees starting in January for the second half of the fiscal year.
- 3) Benefits include employer PERS, OPEB, medical, vision, dental, disability insurance and workers' compensation. Increase in expenses are due to an increase in OPEB actuarially determined contributions related to a new actuary valuation that included various changes in projections, an increase in required PERS funding, and increases in employee medical, dental and vision insurance at the actuarial determined rate of 5.50%.
- 4) Based on the most recent CalPERS Classic and PEPRA actuarial valuations, there is an unfunded accrued liability of \$308,921 for the RWA's pension. Therefore, per the RWA policy 500.15 (Defined Benefit Pension Plan Funding Policy), the RWA will make a payment of 1/4th of the unfunded accrued liability or \$77,300.
- 5) Office Expenses include an increase in rent expense due to the first full year of rent payments being made on the new office, as part of signing the lease the RWA received 8 rent free months during FY 23-24. Meetings and Events have been separated for transparency. Events represent the costs of the Holiday and ACWA Socials.
- 6) Professional Fees include public relations, human resources, audit, actuarial, lobbying, legal and general consulting expenses. The decrease is due to no longer needing an accounting consultant.
- 7) Other Expenses decreased due to not having an office move.
- 8) Core Program (Revenues)/Expenses include the Watershed Resilience Grant consulting expenses and related grant revenue. Also, included is the RWA's annual contribution of \$25,000 to the Powerhouse Science Center.
- 9) Expense Reimbursements include the amount of RWA Core expenses covered by the SGA. The expenses the SGA covers are for 3.4 FTE's of staff expenses and 50% of shared administrative expenses. The WEP and the SAP expense reimbursements are for staff expenses for the programs related managers and for the programs share of administrative expenses, net of the RWA Core transfer to the programs. Other Subscription Programs/Grants - Staff Reimbursements are for staff and administrative expenses related to time RWA staff work on the grants/programs.



Fiscal Year 2024-2025 Budget Summary

Major Assumptions

Net Cash Increase/(Decrease)

- 1) Total Core expenses exceed total core revenues resulting in a net deficit of \$115,898.
- 2) Core Program Cash Flow Adjustment is related to the effect the Watershed Resilience Grant will have on the RWA Core cash due to the timing of expenses and related grant reimbursements.

Designations/Restrictions

- 1) The Operating Fund represents the minimum target balance of 4 months of expenses, in accordance with the RWA Policy 500.1 (Financial Designation/Reserve Policy).
- 2) The Membership Dues Stabilization Fund represents 15% of total dues, in accordance with the RWA Policy 500.1 (Financial Designation/Reserve Policy).
- 3) The Subscription Program Stabilization Fund represents 10% of net subscription program revenue, in accordance with the RWA Policy 500.1 (Financial Designation/Reserve Policy).
- 4) The Powerhouse Science Center - Restricted Cash represents funds received from members in prior years for the annual sponsorship. The RWA will have 4 remaining payments of \$25,000 after the FY 24-25 payment.
- 5) The Undesignated Cash represents any cash that is not designated or restricted.
- 6) Number of months available cash pays for expenses represents the number of months the Operating Fund and Undesignated Cash can cover the RWA's expenses.
- 7) Program Cash is the projected restricted cash for subscription programs.

Subscription Programs

- 1) Subscription program budgets are subject to approval by the participating agencies. Adopting the Fiscal Year 2024-2025 Budget does not approve the various subscription program budgets, and the budgets at the subscription program level are still being developed. These are projected budgets used to project the subscription program reimbursements to the RWA Core for staff and administrative expenses.

Future Outlook

- 1) Future year budgets are only forecasts. Adopting the Fiscal Year 2024-2025 Budget does not approve future year budgets.
- 2) The RWA dues rate increase for fiscal years 25-26 and 26-27 have been projected at 7%.
- 3) The RWA Core projected net deficit is \$148,866 and \$211,925 for fiscal years 25-26 and 26-27, respectively.
- 4) The RWA Core Operating Fund and Undesignated Cash for fiscal years 25-26 and 26-27 is projected at 3.9 and 4.0 months of expenses, respectively. Per the RWA policy 500.1 (Financial Designation/Reserve Policy), the minimum target reserve is 4.0 months of expenses.

Regional Water Authority Proposed Fiscal Year 2024-2025 Core Operating Budget				2-Year Projection		Notes
	RWA Adopted Budget FY 23-24	RWA Projected Actuals FY 23-24	RWA Proposed Budget FY 24-25	RWA Projected Budget FY 25-26	RWA Projected Budget FY 26-27	
ANNUAL DUES RATE INCREASE %	0%	0%	5%	7%	7%	
ANNUAL CORE REVENUES						
REVENUES						
General Membership Dues	\$ 1,060,056	\$ 1,063,872	\$ 1,145,183	\$ 1,225,346	\$ 1,311,120	See Dues Schedule
Associate Membership Dues	\$ 71,353	\$ 71,353	\$ 74,922	\$ 80,167	\$ 85,778	See Dues Schedule
Affiliate Membership Dues	\$ 6,400	\$ 7,000	\$ 7,200	\$ 7,200	\$ 7,200	For nine Affiliate Members
Misc. Revenues	\$ 4,500	\$ 6,500	\$ 7,000	\$ 7,500	\$ 8,000	Holiday Social and Miscellaneous Revenue
Interest Income	\$ 60,000	\$ 120,000	\$ 80,000	\$ 80,000	\$ 80,000	Interest from Local Agency Investment Fund (LAIF) account
TOTAL CORE REVENUES	\$ 1,202,309	\$ 1,268,725	\$ 1,314,305	\$ 1,400,213	\$ 1,492,099	
ANNUAL CORE EXPENSES						
STAFF EXPENSES						
Staff Salaries/Wages - 100%	\$ 1,567,256	\$ 1,536,572	\$ 1,631,312	\$ 1,743,563	\$ 1,854,974	For nine full time positions (RWA 5.6 FTE; SGA 3.4 FTE)
Benefits	\$ 431,511	\$ 401,061	\$ 533,355	\$ 566,145	\$ 599,136	PERS, medical, vision, dental, disability, OPEB and workers' comp
Pension Plan Unfunded Liability	\$ -	\$ -	\$ 77,300	\$ 50,000	\$ 50,000	Per Policy 500.15: UAL divided by four years
Payroll Taxes	\$ 125,380	\$ 117,926	\$ 130,505	\$ 139,485	\$ 148,398	Payroll taxes for nine staff members
Travel/Meals/Conferences	\$ 45,000	\$ 40,000	\$ 45,000	\$ 47,000	\$ 49,000	Travel and Conferences
Professional Development/Training	\$ 11,000	\$ 10,000	\$ 14,000	\$ 15,000	\$ 16,000	License renewals, training and professional development classes
TOTAL STAFF EXPENSES	\$ 2,180,147	\$ 2,105,559	\$ 2,431,473	\$ 2,561,193	\$ 2,717,508	
OFFICE EXPENSES						
Rent & Utilities Contract	\$ 30,000	\$ 30,000	\$ 75,000	\$ 77,000	\$ 79,000	Office lease per agreement
General Liability Insurance	\$ 42,000	\$ 49,222	\$ 52,000	\$ 54,000	\$ 56,000	Property, Liability, Auto and Cyber
Office Maintenance	\$ 1,000	\$ 2,100	\$ 2,200	\$ 2,300	\$ 2,400	General office maintenance
Postage and Postal Meter	\$ 4,200	\$ 3,850	\$ 4,200	\$ 4,400	\$ 4,600	Meter rental and postage
Internet/web hosting	\$ 11,000	\$ 7,000	\$ 10,000	\$ 11,000	\$ 12,000	Conference call service, web hosting, and internet service costs
Meetings	\$ 15,000	\$ 6,000	\$ 6,000	\$ 6,500	\$ 7,000	Meetings
Events	\$ -	\$ 17,000	\$ 24,000	\$ 25,500	\$ 27,000	Holiday and ACWA Socials
Printing/Supplies	\$ 24,000	\$ 16,000	\$ 20,000	\$ 21,000	\$ 22,000	Printing, copier maintenance and lease costs, associated supplies
Dues, Subscriptions and Sponsorships	\$ 26,000	\$ 30,000	\$ 30,000	\$ 31,000	\$ 32,000	ACWA, AWWA, CSDA, PPIC, Sac Metro Chamber, etc.
Computer hardware/software	\$ 8,500	\$ 5,500	\$ 9,000	\$ 9,500	\$ 10,000	Acquisition of new and replacement hardware/software
Computer maintenance	\$ 30,000	\$ 31,102	\$ 35,000	\$ 37,000	\$ 39,000	Phone and computer maintenance and consulting service
TOTAL OFFICE EXPENSE	\$ 191,700	\$ 197,774	\$ 267,400	\$ 279,200	\$ 291,000	
PROFESSIONAL FEES						
RWA Legal	\$ 80,000	\$ 90,000	\$ 90,000	\$ 92,500	\$ 95,000	Legal expenses in support of RWA activities
RWA/SGA Audit	\$ 35,000	\$ 28,900	\$ 35,000	\$ 38,000	\$ 41,000	Audit fees
ADP Payroll Services/banking	\$ 3,800	\$ 3,346	\$ 3,600	\$ 3,700	\$ 3,800	Payroll service fee and banking fees
RWA Lobbyist Services	\$ 125,000	\$ 120,000	\$ 120,000	\$ 125,000	\$ 125,000	Lobbying Services for RWA Core Membership
RWA Public Outreach Services	\$ 140,000	\$ 140,000	\$ 145,000	\$ 147,500	\$ 150,000	Communication consultant for RWA Core Membership

Regional Water Authority Proposed Fiscal Year 2024-2025 Core Operating Budget				2-Year Projection		Notes
	RWA Adopted Budget FY 23-24	RWA Projected Actuals FY 23-24	RWA Proposed Budget FY 24-25	RWA Projected Budget FY 25-26	RWA Projected Budget FY 26-27	
Budget/Audit Support Services	\$ 69,600	\$ 60,463	\$ -	\$ -	\$ -	Accounting consultant is no longer needed
Actuarial Services	\$ 9,000	\$ 7,500	\$ 4,000	\$ 9,000	\$ 4,500	Actuary consultant for OPEB
Human Resources Services	\$ 14,000	\$ 5,000	\$ 15,000	\$ 15,000	\$ 30,000	Expense for recruitments, onboarding, and guidance
General Consulting Services	\$ 26,800	\$ 23,440	\$ 25,000	\$ 26,000	\$ 27,000	General consulting services
TOTAL PROFESSIONAL FEES	\$ 503,200	\$ 478,649	\$ 437,600	\$ 456,700	\$ 476,300	
OTHER EXPENSES						
Office furniture & Fixed Assets - Net	\$ 20,000	\$ 12,500	\$ 5,000	\$ 6,000	\$ 7,000	Furniture and Office Equipment
Office Move	\$ 20,000	\$ 18,646	\$ -	\$ -	\$ -	Office Move completed in FY 23/24
TOTAL OTHER EXPENSES	\$ 40,000	\$ 31,146	\$ 5,000	\$ 6,000	\$ 7,000	
CORE PROGRAM (REVENUES)/EXPENSES						
Watershed Resilience Grant - Revenue (Consulting)	\$ -	\$ (40,000)	\$ (950,000)	\$ (660,000)	\$ -	RWA Core Grant reimbursement for consulting services
Watershed Resilience Grant - Expense (Consulting)	\$ -	\$ 40,000	\$ 950,000	\$ 660,000	\$ -	RWA Core Grant related consulting expenses
IRWM	\$ 15,000	\$ -	\$ -	\$ -	\$ -	No longer needed
Powerhouse Science Center	\$ 25,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	Annual payment Powerhouse Science Center exhibit at MOSAC
TOTAL CORE PROGRAM (REVENUES)/EXPENSES	\$ 40,000	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	
EXPENSE REIMBURSEMENTS						
SGA Service Agreement Fee	\$ (880,744)	\$ (836,402)	\$ (944,478)	\$ (1,011,145)	\$ (1,076,299)	Expenses covered by Sacramento Groundwater Authority
Water Efficiency Program	\$ (222,813)	\$ (200,000)	\$ (271,804)	\$ (279,958)	\$ (288,357)	Expenses covered by Water Efficiency Program
Strategic Affairs Program	\$ (293,750)	\$ (278,080)	\$ (310,585)	\$ (327,912)	\$ (348,128)	Expenses covered by Strategic Affairs Program
Other Sub. Programs/Grants - Staff Reimbursement	\$ (95,980)	\$ (163,058)	\$ (209,402)	\$ (160,000)	\$ (100,000)	Other programs and related grants staff time reimbursement
TOTAL EXPENSE REIMBURSEMENTS	\$ (1,493,287)	\$ (1,477,540)	\$ (1,736,269)	\$ (1,779,015)	\$ (1,812,784)	
TOTAL CORE EXPENSES	\$ 1,461,760	\$ 1,355,588	\$ 1,430,203	\$ 1,549,079	\$ 1,704,024	
CORE NET SURPLUS/(DEFICIT)	\$ (259,451)	\$ (86,863)	\$ (115,898)	\$ (148,866)	\$ (211,925)	
Core Program Cash Flow Adjustment	\$ -	\$ (52,500)	\$ (160,000)	\$ (72,500)	\$ 260,000	RWA Core Grant Cash Flow Adjustment
CORE NET CASH INCREASE/(DECREASE)	\$ (259,451)	\$ (139,363)	\$ (275,898)	\$ (221,366)	\$ 48,075	
CORE CASH, BEGINNING	\$ 1,399,721	\$ 1,483,901	\$ 1,344,538	\$ 1,068,641	\$ 847,274	
Core Net Cash Increase/(Decrease)	\$ (259,451)	\$ (139,363)	\$ (275,898)	\$ (221,366)	\$ 48,075	
CORE CASH, ENDING	\$ 1,140,270	\$ 1,344,538	\$ 1,068,641	\$ 847,274	\$ 895,349	Projected Core Cash, Ending Balance
DESIGNATIONS/RESTRICTIONS						
Operating Fund (4 to 6 months)	\$ 788,914	\$ 984,124	\$ 476,734	\$ 516,360	\$ 568,008	RWA Designations are set per RWA Policy 500.1
Membership Dues Stabilization Fund	\$ 169,700	\$ 171,300	\$ 184,096	\$ 196,907	\$ 210,615	RWA Designations are set per RWA Policy 500.1
Subscription Program Stabilization Fund	\$ 51,656	\$ 64,114	\$ 79,179	\$ 76,787	\$ 73,649	RWA Designations are set per RWA Policy 500.1
Powerhouse Science Center	\$ 130,000	\$ 125,000	\$ 100,000	\$ 75,000	\$ 50,000	Restricted Cash
Undesignated	\$ -	\$ -	\$ 228,631	\$ (17,779)	\$ (6,922)	Undesignated Cash
TOTAL CORE CASH	\$ 1,140,270	\$ 1,344,538	\$ 1,068,641	\$ 847,274	\$ 895,349	
# of months Op. Fund + Undesignated covers Expenses	6.5	8.7	5.9	3.9	4.0	

Fiscal Year 2024-2025 - Program Summary Budget

SUBSCRIPTION PROGRAMS AND RELATED GRANTS (A)	Adopted Budget FY 23-24	Projected Actuals FY 23-24	Proposed Budget FY 24-25	Notes	Projected Budget FY 25-26	Projected Budget FY 26-27
WATER EFFICIENCY PROGRAM (WEP)						
Water Efficiency Program - Dues	\$ 462,853	\$ 461,555	\$ 461,553	1	\$ 475,400	\$ 489,662
Water Efficiency Program - Grants/Programs	\$ -	\$ 650,775	\$ 769,000	2, 3	\$ 767,000	\$ 783,465
Water Efficiency Program - Miscellaneous	\$ -	\$ 3,000	\$ 500		\$ 500	\$ 500
Total WEP Revenues Collected	\$ 462,853	\$ 1,115,330	\$ 1,231,053		\$ 1,242,900	\$ 1,273,627
Water Efficiency Program - Operating	\$ 645,619	\$ 538,600	\$ 540,955	1	\$ 551,148	\$ 691,646
Water Efficiency Program - Grants/Programs	\$ -	\$ 613,775	\$ 769,000	2, 3	\$ 767,000	\$ 623,465
Water Efficiency Program - Grants - Staff Time Reimbursement	\$ (40,000)	\$ (2,269)	\$ (45,000)	4	\$ (45,000)	\$ -
RWA Core Transfer to Water Efficiency Program	\$ (95,406)	\$ (86,000)	\$ (67,951)	5	\$ (69,990)	\$ (72,089)
Total WEP Expenses Disbursed	\$ 510,213	\$ 1,064,106	\$ 1,197,004		\$ 1,203,158	\$ 1,243,022
WEP CHANGE IN CASH	\$ (47,360)	\$ 51,224	\$ 34,049		\$ 39,742	\$ 30,605
STRATEGIC AFFAIRS PROGRAM (SAP)						
CIMS Subscription Program	\$ 164,250	\$ 164,250	\$ 600,000	6	\$ 425,000	\$ 319,000
BOSS Subscription Program	\$ 164,250	\$ 164,250	\$ 103,005	6	\$ 133,000	\$ 140,000
ARTESIAN Grant	\$ -	\$ 75,000	\$ 100,000	7	\$ 205,000	\$ -
Total SAP Revenues Collected	\$ 328,500	\$ 403,500	\$ 803,005		\$ 763,000	\$ 459,000
CIMS Subscription Program	\$ 631,829	\$ 361,703	\$ 435,666	6	\$ 424,147	\$ 318,877
BOSS Subscription Program	\$ -	\$ 357,633	\$ 210,541	6	\$ 257,765	\$ 164,251
ARTESIAN Grant	\$ -	\$ 100,000	\$ 130,000	7	\$ 150,000	\$ -
ARTESIAN Grant - Staff Time Reimbursement	\$ -	\$ (10,200)	\$ (7,400)	7	\$ (10,000)	\$ (15,000)
RWA Core Transfer to Strategic Affairs Program	\$ (36,500)	\$ (30,898)	\$ (34,509)	8	\$ (36,435)	\$ (38,681)
Total SAP Expenses Disbursed	\$ 595,329	\$ 778,238	\$ 734,298		\$ 785,477	\$ 429,447
SAP CHANGE IN CASH	\$ (266,829)	\$ (374,738)	\$ 68,707		\$ (22,477)	\$ 29,553
OTHER SUBSCRIPTION PROGRAMS (OSP)						
Regional Water Bank and Related Grants	\$ 220,000	\$ 667,673	\$ 743,010	9	\$ 555,252	\$ -
Other Subscription Programs and Related Grants	\$ -	\$ 58,614	\$ 32,014	10	\$ 10,421	\$ -
Total OSP Revenues Collected	\$ 220,000	\$ 726,287	\$ 775,024		\$ 565,673	\$ -
Regional Water Bank and Related Grants	\$ 220,000	\$ 1,022,495	\$ 1,016,965	9	\$ 330,999	\$ -
Other Subscription Programs and Related Grants	\$ -	\$ 65,403	\$ 51,747	10	\$ 5,017	\$ -
Total OSP Expenses Disbursed	\$ 220,000	\$ 1,087,898	\$ 1,068,712		\$ 336,016	\$ -
OSP CHANGE IN CASH	\$ -	\$ (361,611)	\$ (293,688)		\$ 229,657	\$ -
RESTRICTED PROGRAM CASH, BEGINNING	\$ 1,547,427	\$ 1,512,430	\$ 827,305		\$ 636,373	\$ 883,295
TOTAL PROGRAMS CHANGE IN CASH	\$ (314,189)	\$ (685,125)	\$ (190,932)		\$ 246,922	\$ 60,158
RESTRICTED PROGRAM CASH, ENDING	\$ 1,233,238	\$ 827,305	\$ 636,373		\$ 883,295	\$ 943,453
PROGRAM RESTRICTED CASH						
Water Efficiency Program - Restricted Cash	\$ 658,676	\$ 428,664	\$ 462,713		\$ 502,455	\$ 533,060
Strategic Affairs Program - Restricted Cash	\$ -	\$ 257,996	\$ 326,703		\$ 304,226	\$ 333,779
Other Subscription Programs - Restricted Cash	\$ 574,562	\$ 140,645	\$ (153,043)		\$ 76,614	\$ 76,614
TOTAL PROGRAM RESTRICTED CASH	\$ 1,233,238	\$ 827,305	\$ 636,373		\$ 883,295	\$ 943,453

Fiscal Year 2024-2025 - Program Summary Budget

STAFF TIME REIMBURSEMENTS (B)	Adopted Budget FY 23-24	Projected Actuals FY 23-24	Proposed Budget FY 24-25	Notes	Projected Budget FY 25-26	Projected Budget FY 26-27
GRANT AND PROGRAM STAFF TIME REIMBURSEMENTS						
Prop 1 Round 1 Grant (RWA)	\$ 10,000	\$ 46,693	\$ 25,802	3	\$ -	\$ -
2021 Urban Drought Grant (RWA)	\$ 4,580	\$ 18,710	\$ 25,945	11	\$ 4,077	\$ -
Watershed Resilience Grant (RWA)	\$ -	\$ 15,000	\$ 75,000	12	\$ 60,000	\$ -
Regional Water Bank and Related Grants	\$ 6,400	\$ 82,655	\$ 82,655	9	\$ 24,761	\$ -
Water Transfer	\$ 35,000	\$ -	\$ -	13	\$ -	\$ -
Miscellaneous Grants and Programs	\$ -	\$ -	\$ -	13	\$ 71,162	\$ 100,000
TOTAL GRANT AND PROGRAM STAFF TIME REIMBURSEMENTS	\$ 55,980	\$ 163,058	\$ 209,402		\$ 160,000	\$ 100,000

GRANTS - PASS THROUGH (C)	Adopted Budget FY 23-24	Projected Actuals FY 23-24	Proposed Budget FY 24-25	Notes	Projected Budget FY 25-26	Projected Budget FY 26-27
REVENUES (PASS THROUGH)						
Direct Install Grant (WEP)	\$ 425,000	\$ -	\$ 200,000	2	\$ 280,000	\$ 320,000
ARTESIAN Grant (SAP)	\$ -	\$ 4,950,536	\$ 24,474,732	6	\$ 24,474,732	\$ -
Prop 1 Round 1 Grant (RWA)	\$ 4,779,083	\$ 1,818,963	\$ 2,985,687	3	\$ -	\$ -
Prop 1 Round 1 Grant (WEP)	\$ 470,140	\$ 292,939	\$ 1,207,804	3	\$ -	\$ -
2021 Urban Drought Grant (RWA)	\$ 3,439,673	\$ 2,509,368	\$ 2,714,024	11	\$ 1,224,046	\$ -
SASD Washer/Toilet Rebates (WEP)	\$ 125,000	\$ 40,000	\$ 40,000	14	\$ 40,000	\$ 40,000
TOTAL REVENUES (PASS THROUGH) COLLECTED	\$ 9,238,896	\$ 9,611,806	\$ 31,622,247		\$ 26,018,778	\$ 360,000
EXPENSES PASS THROUGH						
Direct Install Grant (WEP)	\$ 425,000	\$ -	\$ 200,000	2	\$ 280,000	\$ 320,000
ARTESIAN Grant (SAP)	\$ -	\$ 4,950,536	\$ 24,474,732	6	\$ 24,474,732	\$ -
Prop 1 Round 1 Grant (RWA)	\$ 4,779,083	\$ 1,818,963	\$ 2,985,687	10	\$ -	\$ -
Prop 1 Round 1 Grant (WEP)	\$ 470,140	\$ 292,939	\$ 1,207,804	10	\$ -	\$ -
2021 Urban Drought Grant (RWA)	\$ 3,439,673	\$ 2,509,368	\$ 2,714,024	11	\$ 1,224,046	\$ -
SASD Washer/Toilet Rebates (WEP)	\$ 125,000	\$ 40,000	\$ 40,000	13	\$ 40,000	\$ 40,000
TOTAL EXPENSES (PASS THROUGH) DISBURSED	\$ 9,238,896	\$ 9,611,806	\$ 31,622,247		\$ 26,018,778	\$ 360,000

Regional Water Authority
Program Summary Budget - Notes
Fiscal Year 2024-2025

- A Subscription Programs and Related Grants represents a reconciliation of cash received and disbursed on behalf of the subscription programs. The Water Efficiency Program (WEP) and the Strategic Affairs Program (SAP) related managers staff expenses and related programs share of administrative expense, net of the programs RWA Core transfer are included on the RWA Core Operating Budget as expense reimbursements. The Other Subscription Programs reimburse the RWA Core for staff and administrative expenses based on the RWA staff time spent working on the various programs. These amounts are included in the Staff Time Reimbursement schedule described at B below. The budgets for subscription programs are adopted by the respective subscription program committees and may not be finalized by the time the RWA adopts it's Core budget.
- B Staff Time Reimbursements include all subscription program and grant reimbursements for staff time spent working on the RWA programs, excluding the WEP/SAP and related grants. The amounts received directly offset RWA Core expenses and are included in the RWA Core Operating Budget as expense reimbursements.
- C Grants - Pass Through represent grant funding the RWA receives and subsequently disburses to members for grant funded projects at the related member agencies.
- 1 Amounts represent the Water Efficiency Program (WEP) member dues and operating expenses. The WEP budget is still being finalized.
 - 2 In February 2023 and subsequently amended, the RWA entered into an agreement with the California Department of Water Resources (DWR) for an Urban Community Drought Relief grant (Direct Install Grant) in the amount of \$3.8 million. The grant funds an indoor fixture installment program for disadvantaged communities and a climate-resilient yard transformation program. Included in the grant are reimbursements for the WEP staff time, the WEP direct expenses, and member agency pass through expenses.
 - 3 In March 2021 and subsequently amended, the RWA entered into an agreement with DWR for the Proposition 1 Round 1 Integrated Regional Water Management Implementation grant, which included \$8.7 million in grant funding primarily for well related projects. Included in the grant are reimbursements for the RWA/WEP staff time, the WEP direct expenses and member agency pass through expenses.
 - 4 Grant reimbursements for the WEP Manager's time spent on related grants.
 - 5 Transfer from the RWA Core for 20% of the WEP staff and administrative expenses. These funds are used to offset the WEP Manager's contribution to the RWA Core.
 - 6 Amounts represent the SAP member dues and related program expenses for the Common Interest Management Services (CIMS) and Biological Opinion Support Services (BOSS) programs . The SAP budget is still being finalized.

Regional Water Authority
Program Summary Budget - Notes
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- 7 In July 2023, the RWA entered into a grant agreement with DWR for the American River Terms for Ecosystem Support and Infrastructure Assistance Needs project (ARTESIAN) for \$55 million in grant funding in return for making available up to 30,000 acre-feet of water through groundwater replenishment. Included in the grant are reimbursements for the SAP staff time and consultants related to project management and member agency pass through expenses.
- 8 Transfer from the RWA Core Program for 10% of the SAP administrative expenses. These funds are used to offset the SAP Manager's contribution to the RWA Core.
- 9 The Regional Water Bank is a subscription program to fund the development of the Sacramento Regional Water Bank. In June 2022 and later amended, the RWA entered an agreement with DWR for an Urban and Multi Benefit Drought Relief grant in the amount of \$660K to supplement Water Bank funding from the member agencies. Additional future grants are forecasted to supplement future program needs. The subscription program and grant funds are used for staff time reimbursement and Water Bank direct expenses.
- 10 Other Subscription Programs and Related Grants represent staff time reimbursements to manage the Prop 1 Round 1 and the 2021 Urban Drought grants.
- 11 In March 2022 and subsequently amended, RWA entered into a grant agreement with DWR for the Urban and Multibenefit Drought Relief grant (2021 Urban Drought) for amended grant funding of \$7.4 million primarily for well related projects. Included in the grant are reimbursements for staff time and member agency pass through expenses.
- 12 The RWA and DWR are currently working on an agreement for a Watershed Resilience Grant.
- 13 Miscellaneous Grants and Programs staff time reimbursements are included in the forecasted fiscal years 25-26 and 26-27 for unidentified grants/programs. These amounts are included for forecasting purposes, as it is expected that the RWA will identify new grants/programs in the future.
- 14 Amounts represent Sacramento Area Sewer District rebates for washers and toilets.

Regional Water Authority Fiscal Year 2024-2025 Dues Schedule

	2023 Retail Connections	First 3,000 Connections \$2.39	3,001-7,000 Connections \$1.20				Proposed Dues FY 24/25	Actual Dues FY 23/24	\$ Increase (Decrease) Dues
Small agencies									
Del Paso Manor WD	1,897	\$ 4,534					\$ 4,534	\$ 4,423	\$ 111
Rancho Murrieta CSD	2,718	\$ 6,496					\$ 6,496	\$ 6,516	\$ (20)
Georgetown Divide PUD (3)	3,700	\$ 7,170	\$ 837				\$ 6,005	\$ 3,819	\$ 2,186
Orange Vale WC	5,728	\$ 7,170	\$ 3,260				\$ 10,430	\$ 9,907	\$ 523
Up to 30,000 Connections \$2.39									
Medium agencies									
Carmichael WD	11,792	\$ 28,183					\$ 28,183	\$ 26,763	\$ 1,420
Elk Grove WD	12,993	\$ 31,053					\$ 31,053	\$ 30,276	\$ 777
Fair Oaks WD	14,380	\$ 34,368					\$ 34,368	\$ 32,766	\$ 1,602
City of West Sacramento (1)	15,726	\$ 37,585					\$ 33,827	\$ 32,120	\$ 1,707
Golden State WC	17,189	\$ 41,082					\$ 41,082	\$ 39,152	\$ 1,930
Yuba City (1)	19,395	\$ 46,354					\$ 41,719	\$ 39,749	\$ 1,970
Nevada Irrigation District (1)	19,932	\$ 47,637					\$ 42,874	\$ 20,018	\$ 22,856
Citrus Heights WD	20,533	\$ 49,074					\$ 49,074	\$ 46,726	\$ 2,348
City of Lincoln	22,106	\$ 52,833					\$ 52,833	\$ 48,799	\$ 4,034
City of Folsom	24,758	\$ 59,172					\$ 59,172	\$ 54,300	\$ 4,872
Up to 30,000 Connections \$2.39									
Up to 40,000 Connections \$1.20									
Up to 50,000 Connections \$0.60									
Up to 60,000 Connections \$0.30									
Over 60,000 Connections \$0.07									
Large agencies									
San Juan WD (2)	10,941	\$ 71,700					\$ 71,700	\$ 68,400	\$ 3,300
Placer County WA	40,805	\$ 71,700	\$ 11,950	\$ 481			\$ 84,131	\$ 78,742	\$ 5,389
El Dorado ID	43,616	\$ 71,700	\$ 11,950	\$ 2,161			\$ 85,811	\$ 81,692	\$ 4,119
Sacramento Suburban WD	46,821	\$ 71,700	\$ 11,950	\$ 4,076			\$ 87,726	\$ 83,602	\$ 4,124
City of Roseville	49,791	\$ 71,700	\$ 11,950	\$ 5,850			\$ 89,500	\$ 84,599	\$ 4,901
Sacramento County WA	62,117	\$ 71,700	\$ 11,950	\$ 5,975	\$ 2,988		\$ 92,761	\$ 88,210	\$ 4,551
CA American Water	69,135	\$ 71,700	\$ 11,950	\$ 5,975	\$ 2,988	\$ 639	\$ 93,252	\$ 88,951	\$ 4,301
City of Sacramento	146,321	\$ 71,700	\$ 11,950	\$ 5,975	\$ 2,988	\$ 6,042	\$ 98,655	\$ 94,342	\$ 4,313
Total	662,394						\$ 1,145,183	\$ 1,063,872	\$ 81,311

- (1) Agency is outside of core American River Basin region, so it receives a 10% discount on its dues after they are calculated based on # of connections.
(2) San Juan Water District *Wholesale* is a community services district that provides drinking water to 150,000 people in portions of Sacramento and Placer Counties so it is treated as the minimum size of a large member agency.
(3) New members receive a 50 percent discount on their first-year dues and a 25 percent discount on their second-year dues.

RWA Associate Members	Proposed Dues FY 24/25	Actual Dues FY 23/24
El Dorado Water Agency	\$ 6,359	\$ 6,056
Placer County	\$ 16,419	\$ 15,637
Sacramento Area Flood Control Agency	\$ 9,068	\$ 8,636
Sacramento Municipal Utilities District	\$ 16,419	\$ 15,637
Sacramento Area Sewer District	\$ 16,419	\$ 15,637
Yuba Water Agency	\$ 10,238	\$ 9,750
TOTAL ASSOCIATE MEMBER DUES	\$ 74,922	\$ 71,353