

**Rio Grande Water Conservation District  
2024 Proposed Budget - Cash Basis  
SPECIAL IMPROVEMENT DISTRICT #1**

DESCRIPTION	Assessed in 2022					Assessed in 2023
	2021 Audited	2022 Unaudited	2023 Budget	2023 YTD Balances as of 12/4/2023	2023 Estimated ENDING BALANCE	2024 Budget Estimate
Administrative	277,582	385,061	263,185	425,321	425,321	456,369
CREP	347,904	549,949	1,679,300	1,654,587	1,654,587	744,340
Variable	651,950	357,997	514,667	1,028,242	1,028,242	2,869,978
CD-Estimated Future Obligation	3,698,005	3,728,215	3,771,215	3,739,290	3,739,290	3,749,290
<b>Breakdown of fund balance by revenue source</b>	<b>4,975,441</b>	<b>5,021,222</b>	<b>6,228,367</b>	<b>6,847,440</b>	<b>6,847,440</b>	<b>7,819,977</b>
<b>REVENUES-ADMINISTRATIVE FEE *</b>	at \$3.25	at \$3.00	at \$3.00	at \$3.00	at \$3.00	at \$3.00
Administrative Fee assessed	553,169	514,370	491,100	509,415	509,415	502,551
Interest on taxes	56,264	30,235	7,500	11,627	15,000	8,500
less Treasurer Fee of 1% of total revenue collected	100,156	94,724	100,000	84,912	85,500	100,000
Total Administrative Fee	509,277	449,881	398,600	436,130	438,915	411,051
<b>OTHER ADMINISTRATIVE REVENUES</b>						
Miscellaneous Revenue	15,093	1,810	3,000	1,000	1,000	3,000
Inclusion Contract Fee	0	24,500	14,000	9,500	9,000	5,000
CREP Termination - administrative revenue	0	0		14,784	14,784	0
Total Other Administrative Revenues	15,093	26,310	17,000	25,284	24,784	8,000
<b>TOTAL ADMINISTRATIVE REVENUES</b>	<b>524,370</b>	<b>476,192</b>	<b>415,600</b>	<b>461,414</b>	<b>463,699</b>	<b>419,051</b>
<b>TOTAL-AVAILABLE ADMINISTRATIVE FEE FUNDS</b>	<b>801,951</b>	<b>861,253</b>	<b>678,785</b>	<b>886,735</b>	<b>889,020</b>	<b>875,419</b>
<b>EXPENDITURES: ADMINISTRATIVE FEES</b>						
<b>SALARIES AND SERVICES</b>						
RGWCD General Manager	237	1,131	10,000	63	500	5,000
Deputy General Manager	0	0	0	2,453	3,000	10,000
Program Manager's Salary	89,363	65,707	87,000	58,714	65,000	87,000
Program Assistant's Salaries	51,159	71,562	65,000	72,045	75,000	67,000
Office Personal	3,007	2,843	4,000	4,979	6,000	8,000
Database Administrator	720	279	8,000	429	2,000	5,000
Water Resource Specialist	5,886	22,678	4,000	10,904	12,000	20,000
ER Federal Payroll Taxes	11,739	12,465	11,000	11,045	11,000	14,000

Medical, Life and Disability Insurance	12,678	15,504	10,000	24,626	25,000	25,000
Accounting Services & Audit	12,025	11,425	13,500	12,145	12,145	15,000
Pension	8,991	9,330	10,000	8,759	10,000	12,000
Training and Education	0	0	500	0	0	500
<b>TOTAL SALARIES AND SERVICES</b>	<b>195,803</b>	<b>212,924</b>	<b>223,000</b>	<b>206,162</b>	<b>221,645</b>	<b>268,500</b>
<b>TRAVEL EXPENSE</b>						
Director's Fees	6,250	5,350	5,000	6,350	7,100	5,000
Director's Mileage	2,453	3,149	3,000	3,584	4,000	3,000
Director's Travel	0	0	0	0	0	0
Director's Other Expense	294	180	1,000	158	1,000	1,000
Manager's Travel	0	0	1,000	0	0	1,000
Manager's Other Expense	64	0	500	0	0	500
Transportation (fuel, oil, tires, mileage, etc.)	0	0	1,000	0	0	1,000
<b>TOTAL TRAVEL EXPENSE</b>	<b>9,061</b>	<b>8,679</b>	<b>11,500</b>	<b>10,092</b>	<b>12,100</b>	<b>11,500</b>
<b>OFFICE EXPENSE</b>						
Liability Insurance, Bond	1,226	1,743	6,000	1,447	1,447	3,000
Office Supplies	626	1,039	1,000	550	1,000	2,000
RGWCD Building Cost	51,100	51,100	51,100	51,100	51,100	51,100
Office Building Operating Expense	14,236	17,871	13,500	14,537	18,000	20,000
Utilities	804	594	3,000	0	0	1,500
Telephone (conference calls) (cell phone-Program Mgr.)	556	583	1,000	541	1,000	1,000
Postage and Mail Supplies	1,424	1,232	1,000	1,293	1,500	1,500
Printing and Copies	0	0	500	0	500	500
Equipment Repair and Maintenance	933	1,554	1,000	1,089	1,500	1,000
Misc. Expense (copies, transcriptions, reimb., etc.)	2335.51	6263.59	0	568.81	1000	1000
<b>TOTAL OFFICE EXPENSE</b>	<b>73,240</b>	<b>81,979</b>	<b>78,100</b>	<b>71,125</b>	<b>77,047</b>	<b>82,600</b>
<b>WELL MEASUREMENT PROGRAM</b>						
Salaries	0	0	500	0	0	500
Supplies	0	0	100	0	0	100
<b>TOTAL WELL MEASUREMENT PROGRAM EXPENSE</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>600</b>
<b>PROFESSIONAL SERVICES</b>						
Legal Fees	71,609	55,080	100,000	31,133	45,000	100,000
Engineering Fees	37,674	45,077	70,000	22,493	30,000	80,000
Consulting Fees	1,688	935	5,000	680	1,360	3,000
IT Services	0	0	0	0	0	0
Government Advice	0	0	500	0	0	500
Special Projects	13,250	6,037	10,000	6,800	10,000	10,000
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>124,220</b>	<b>107,129</b>	<b>185,500</b>	<b>61,106</b>	<b>86,360</b>	<b>193,500</b>

<b>Public Outreach</b>						
Advertising	306	144	1,000	346	500	3,000
Public Outreach	181	0	2,000	0	0	2,000
<b>Total Public Outreach</b>	<b>487</b>	<b>144</b>	<b>3,000</b>	<b>346</b>	<b>500</b>	<b>5,000</b>
<b>CAPITAL OUTLAY *</b>						
Monitoring Wells & Core Drilling	0	0	0	0	0	0
Computer Equipment & Software	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Subdistrict Properties</b>						
Property Management	291	0	5,000	0	0	10,000
Property Improvements	0	0	0	0	0	60,000
Property Taxes	13,788	25,076	14,000	21,999	21,999	27,000
Ditch Assesments	0	0	15,000	13,000	13,000	15,000
<b>TOTAL Subdistrict Properties</b>	<b>14,079</b>	<b>25,076</b>	<b>34,000</b>	<b>34,999</b>	<b>34,999</b>	<b>112,000</b>
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>416,890</b>	<b>435,932</b>	<b>535,700</b>	<b>383,830</b>	<b>432,651</b>	<b>673,700</b>
<b>ENDING BALANCE ADMINISTRATIVE</b>	<b>385,061</b>	<b>425,321</b>	<b>143,085</b>	<b>502,905</b>	<b>456,369</b>	<b>201,719</b>
<b>REVENUES: CONSERVATION RESERVE ENHANCEMENT PROGRAM FEE *</b>						
	at \$12.00	at \$12.00	at \$0.00	at \$0.00	at \$0.00	at \$0.00
CREP Fee assessed	2,000,751	1,961,103	0	25,792	25,792	0
CREP Termination Revenue	0	0	0	5,446	5,446	0
Misc Revenue	0	0	0	0	0	0
Transfer of CD funds						1,185,510
<b>TOTAL-AVAILABLE CREP FUNDS</b>	<b>2,348,656</b>	<b>2,511,053</b>	<b>1,679,300</b>	<b>1,685,826</b>	<b>1,685,826</b>	<b>744,340</b>
<b>EXPENDITURES: CONSERVATION RESERVE ENHANCEMENT PROGRAM FEE</b>						
CREP Consultant	0	1,470	5,000	0	1,000	5,000
Local Cost Share	1,302,305	414,846	400,000	425,150	425,150	450,000
CREP Incentive - Recharge @ \$50/acft	496,402	440,149	492,767	515,336	515,336	500,000
New CREP Contract Incentives	0	0	1,000,000	0	0	1,000,000
<b>TOTAL CREP EXPENDITURES</b>	<b>1,798,707</b>	<b>856,465</b>	<b>1,897,767</b>	<b>940,486</b>	<b>941,486</b>	<b>1,955,000</b>
<b>ENDING BALANCE CONSERVATION RESERVE</b>						

<b>ENHANCEMENT PROGRAM</b>	<b>549,949</b>	<b>1,654,587</b>	<b>(218,467)</b>	<b>745,340</b>	<b>744,340</b>	<b>0</b>
<b>REVENUES: VARIABLE FEES *</b>	at \$150	at \$150	at \$150	at \$150	at \$150	at \$150
Variable Fee Assessed	7,404,753	7,039,900	8,325,479	8,325,479	8,325,480	7,326,612
Miscellaneous Revenue	0	178,920	130,000	500,000	500,000	130,000
Inclusion Contract Fee (well and surface water)	22,500	0	0	0	0	0
<b>Total Variable Fee Revenue</b>	<b>7,427,253</b>	<b>7,218,820</b>	<b>8,455,479</b>	<b>8,825,479</b>	<b>8,825,480</b>	<b>7,456,612</b>
<b>TOTAL-AVAILABLE VARIABLE FEE FUNDS</b>	<b>8,079,203</b>	<b>7,576,817</b>	<b>8,970,146</b>	<b>9,853,721</b>	<b>9,853,722</b>	<b>10,326,590</b>
<b>EXPENDITURES: VARIABLE FEES *</b>						
<b>Water Management</b>	<b>1,121,770</b>	<b>816,289</b>	<b>849,265</b>	<b>40</b>	<b>849,305</b>	<b>735,955</b>
Santa Maria/Continental Reservoir Company Contracts	845,310	539,829	578,210	0	578,210	464,900
San Luis Valley Irrigation District	276,460	276,460	271,055	0	271,055	271,055
Forbearance Agreements	0	0	0	40	40	0
<b>Conservation</b>	<b>6,414,565</b>	<b>5,508,479</b>	<b>7,450,000</b>	<b>5,999,626</b>	<b>5,999,626</b>	<b>9,367,000</b>
RCPP-Incentive Grants (funding projects to reduce consumption)	0	0	0	0	0	0
Senate Bill Incentives	0	0	0	0	0	6,000,000
Research Projects (recharge, agronomy)	0	0	250,000	0	0	100,000
Purchase and Expenses for Land and Water Rights	5,470,575	4,986,529	6,500,000	5,776,716	5,776,716	2,500,000
Land Fallow Program-incentives paid for temporary, Conservation Programs	943,990	421,950	200,000	222,910	222,910	167,000
	0	100,000	500,000	0	0	600,000
<b>Appeals</b>	<b>184,871</b>	<b>223,807</b>	<b>200,000</b>	<b>134,813</b>	<b>134,813</b>	<b>200,000</b>
<b>Total Variable Fee Expenditures</b>	<b>7,721,205</b>	<b>6,548,575</b>	<b>8,499,265</b>	<b>6,134,479</b>	<b>6,983,744</b>	<b>10,302,955</b>
<b>ENDING BALANCE: VARIABLE FEES</b>	<b>357,997</b>	<b>1,028,242</b>	<b>470,881</b>	<b>3,719,242</b>	<b>2,869,978</b>	<b>23,635</b>
<b>UNRESTRICTED FUNDS</b>						
Unrestricted Funds (CD)	3,728,215	3,739,290	3,814,215	3,745,619	3,749,290	3,764,290

Interest Income - CD	30,210	11,075	43,000	6,329	10,000	15,000
<b>Expenses</b>						
Transfer to CREP for obligations						1,166,941
<b>Ending Balance Unrestricted Funds</b>	<b>3,758,424</b>	<b>3,750,365</b>	<b>3,857,215</b>	<b>3,751,949</b>	<b>3,759,290</b>	<b>2,612,349</b>
Ending Balance	1,293,007	3,108,150	395,499	4,967,487	4,070,687	225,355
<b>ENDING TOTAL FUND BALANCE</b>	<b>5,021,222</b>	<b>6,847,440</b>	<b>4,209,714</b>	<b>8,713,106</b>	<b>7,819,977</b>	<b>2,837,704</b>