

# Indian Wells Valley Water District

## 2024-2025 General Fund

### Adopted Budget

	2023-24 Budget	2023-24 Year-End Estimate	2024-25 Adopted Budget	Δ
<b>Revenues</b>				
Total Water Sales	12,326,548	12,350,505	13,064,552	738,005
GSA Fees	3,859,500	3,138,773	3,112,486	-747,014
Total Water Service Revenue	375,900	433,630	375,900	0
Total Capital Contributions	274,500	301,550	154,500	-120,000
Total Non-Operating Income	172,400	230,290	172,400	0
<b>Total Revenues</b>	<b>17,008,848</b>	<b>16,454,748</b>	<b>16,879,838</b>	<b>-129,010</b>
<b>Expenses</b>				
Water Supply	1,211,200	1,400,261	1,622,677	411,477
Arsenic Treatment Plants	413,500	270,038	456,719	43,219
Transmission & Distribution	2,062,700	1,611,242	1,861,515	-201,185
Engineering	496,700	530,082	554,019	57,319
Customer Service	484,900	443,848	516,579	31,679
Field Services	517,250	536,454	570,208	52,958
Administration	2,604,195	2,414,554	2,758,794	154,599
Legal	800,000	1,574,508	1,200,000	400,000
Legislative	95,800	85,365	119,400	23,600
Depreciation	3,300,000	3,300,000	3,300,000	0
Non-Operating, Interest	1,371,232	1,729,682	1,747,156	375,924
Non-Operating, Miscellaneous	270,000	224,365	286,000	16,000
GSA Fees	3,937,000	3,249,824	3,111,310	-825,690
Non-Operating, Conservation	34,200	37,214	34,200	0
Non-Operating, Alternate Water	92,000	67,137	92,000	0
<b>Total Expenses</b>	<b>17,690,677</b>	<b>17,474,571</b>	<b>18,230,578</b>	<b>539,901</b>
<b>Total Revenues over Expenses</b>	<b>-681,829</b>	<b>-1,019,823</b>	<b>-1,350,740</b>	<b>-668,910</b>

# Indian Wells Valley Water District

2024-2025 General Fund

Adopted Budget

<b>2024-2025 Cash Flow Projection</b>
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<b>BEGINNING CASH</b>	<b>19,863,770</b>
<b>CASH RECIEPTS</b>	
Operating Revenues	16,552,938 A
Capital Contributions	154,500
Non-Operating Revenues	172,400 A
<b>Total Revenues</b>	<b>16,879,838</b>
Loan/Grant Proceeds	-
<b>TOTAL CASH RECEIPTS</b>	<b>16,879,838</b>
<b>EXPENSES</b>	
Operating Exp - Water Supply	1,622,677
Operating Exp - Arsenic Treatment Plants	456,719
Operating Exp - Transmission & Distribution	1,861,515
Operating Exp - Engineering	554,019
Operating Exp - Customer Service	516,579
Operating Exp - Field Services	570,208
Operating Exp - Administration	2,758,794
Operating Exp - Legal	1,200,000
Operating Exp - Legislative	119,400
<b>Total Operating Expenses</b>	<b>9,659,911 B</b>
Capital Improvement Projects	10,132,500
Misc Non-Op Expenses	3,749,638 B
Conservation	34,200 B
Alternate Water Supply	92,000 B
Debt Principle	1,235,612 C
Long Term Debt	1,394,829 C
<b>Total Non-Operating Expenses</b>	<b>16,638,779</b>
<b>TOTAL EXPENSES</b>	<b>26,298,690</b>
<b>NET CASH FLOW</b>	<b>(9,418,852)</b>
<b>ENDING CASH</b>	<b>10,444,918</b>
<b>LESS: Emergency Reserve</b>	<b>4,829,956</b>
<b>LESS: Capital Replacement Reserve</b>	<b>1,321,931</b>
<b>LESS: Vehicle Replacement Reserve</b>	<b>350,000</b>
<b>LESS: Computer Replacement Reserve</b>	<b>100,000</b>
<b>LESS: Future Source of Supply Reserve</b>	<b>2,119,366</b>
<b>LESS: Other Assigned Balances (Restricted)</b>	<b>957,784</b>
<b>LESS: Bond Project Funds</b>	<b>-</b>
<b>UNRESTRICTED CASH</b>	<b>765,881</b>

Debt Service Coverage (Min 1.20x)	1.22	(A-B)/C
Meet Debt Service Coverage?	yes	
Fund Reserve Target - 6 months of O&M	4,829,956	
Meet Fund Reserve Target	yes	
Capital Replacement Target - 1 Tank, Well, Booster	10,800,000	
Meet Capital Fund Reserve Target	no	

# Indian Wells Valley Water District

2023-2024 General Fund

Year-End Estimate

**2023-2024  
Cash Flow  
Projection**

<b>BEGINNING CASH</b>	<b>10,565,495</b>
 <b>CASH RECIEPTS</b>	
Operating Revenues	15,922,908 A
Capital Contributions	260,771
Non-Operating Revenues	230,290 A
<b>Total Revenues</b>	<b>16,413,969</b>
 Loan/Grant Proceeds	 10,450,000
<b>TOTAL CASH RECEIPTS</b>	<b>26,863,969</b>
 <b>EXPENSES</b>	
Operating Exp - Water Supply	1,400,261
Operating Exp - Arsenic Treatment Plants	270,038
Operating Exp - Transmission & Distribution	1,611,242
Operating Exp - Engineering	530,082
Operating Exp - Customer Service	443,848
Operating Exp - Field Services	536,454
Operating Exp - Administration	2,414,554
Operating Exp - Legal	1,574,508
Operating Exp - Legislative	85,365
<b>Total Operating Expenses</b>	<b>8,866,351 B</b>
 Capital Improvement Projects	 2,300,000
Misc Non-Op Expenses	3,983,078 B
Conservation	37,214 B
Alternate Water Supply	67,137 B
Debt Principle	1,091,123 C
Long Term Debt	1,220,792 C
<b>Total Non-Operating Expenses</b>	<b>8,699,344</b>
 <b>TOTAL EXPENSES</b>	 <b>17,565,694</b>
 <b>NET CASH FLOW</b>	 <b>9,298,275</b>
 <b>ENDING CASH</b>	 <b>19,863,770</b>
<b>LESS: Emergency Reserve</b>	<b>4,433,175</b>
<b>LESS: Capital Replacement Reserve</b>	<b>1,321,931</b>
<b>LESS: Vehicle Replacement Reserve</b>	<b>350,000</b>
<b>LESS: Computer Replacement Reserve</b>	<b>100,000</b>
<b>LESS: Future Source of Supply Reserve</b>	<b>1,999,366</b>
<b>LESS: Other Assigned Balances (Restricted)</b>	<b>3,957,784</b>
<b>LESS: Bond Project Funds</b>	<b>7,450,000</b>
<b>UNRESTRICTED CASH</b>	<b>251,513</b>

Debt Service Coverage (Min 1.20x)	1.38	(A-B)/C
Meet Debt Service Coverage?	yes	
 Fund Reserve Target - 6 months of O&M	 4,433,175	
Meet Fund Reserve Target	yes	
 Capital Replacement Target - 1 Tank, Well, Booster	 10,800,000	
Meet Capital Fund Reserve Target	no	

Account #	Account Classification & Description	2024 Adopted Budget	2024 YE Est	2025 Adopted Budget
<b>Water Sales Revenue</b>				
1-0-4110-100	Residential Usage	\$3,054,682	\$2,675,710	\$3,073,450
1-0-4110-101	Residential RTS	5,023,227	5,193,652	5,436,428
1-0-4110-300	Master-Metered Res. Usage	429,680	389,206	442,518
1-0-4110-301	Master-Metered Res. RTS	366,628	390,968	395,928
1-0-4110-400	Commercial/Public/Ind Usage	710,976	656,813	751,254
1-0-4110-401	Commercial/Public/Ind RTS	524,423	638,101	566,326
1-0-4110-500	Bulk Rate	-	(10)	-
1-0-4110-501	Bulk Station	31,953	38,246	41,306
1-0-4110-600	Construction Water	68,808	104,896	92,374
1-0-4110-700	Fire Prevention	170,804	206,522	184,357
1-0-4110-800	GSA Pump Fee	534,500	551,986	506,200
1-0-4110-801	B-Zone Charge	98,258	95,385	98,600
1-0-4110-802	C-Zone Charge	47,832	43,758	45,137
1-0-4110-803	D-Zone Charge	12,094	10,833	11,154
1-0-4110-804	E-Zone Charge	54,813	53,335	54,786
1-0-4110-805	GSA Replenishment Fee	3,325,000	2,586,787	2,606,286
1-0-4110-900	Arsenic Charge 5/8" Meter	-	-	-
1-0-4110-901	Arsenic Charge 3/4" Meter	1,480,014	1,534,739	1,598,387
1-0-4110-902	Arsenic Charge 1" Meter	83,370	89,001	90,039
1-0-4110-903	Arsenic Charge 1-1/2" Meter	17,334	20,376	18,720
1-0-4110-904	Arsenic Charge 2" Meter	82,716	95,749	89,338
1-0-4110-905	Arsenic Charge 3" Meter	8,211	11,270	8,867
1-0-4110-906	Arsenic Charge 4" Meter	17,106	24,108	18,474
1-0-4110-907	Arsenic Charge 6" Meter	29,936	39,555	32,330
1-0-4110-908	Arsenic Charge 8" Meter	13,685	38,292	14,780
	Sub-Total Water Sales	16,186,048	15,489,278	16,177,038
<b>Water Service Revenues</b>				
1-0-4230-000	Customer Service Charges	\$40,000	\$38,951	\$40,000
1-0-4231-100	Delinquent Billing Charge	250,000	282,850	250,000
1-0-4231-200	48-Hour Notice Charge	40,000	44,675	40,000
1-0-4231-300	Turn-Off Charge	25,000	24,510	25,000
1-0-4231-500	Manual Read Charge	900	799	900
1-0-4232-000	New Service Installation Chrgs	20,000	41,845	20,000
	Sub-Total Water Service	375,900	433,630	375,900
<b>Capital Contributions</b>				
1-0-4233-000	Capital Facility Fee	\$210,000	\$98,900	\$100,000
1-0-4233-100	Basic Facility Charges Refund	-	-	-
1-0-4233-200	Capital Contributions - Developer	-	40,779	-
1-0-4233-300	Capital Contributions - Federal	-	-	-
1-0-4233-400	Capital Contributions - State	-	-	-
1-0-4233-500	Capital Contributions - Local	-	109,033	-
1-0-4234-000	Plan Check & Processing Fee	2,500	1,027	2,500
1-0-4235-000	Inspection Fees	2,000	1,541	2,000
1-0-4236-000	Dist Syst Connect Chrg/Frnt Ft	60,000	50,271	50,000
	Sub-Total Capital	274,500	301,550	154,500
<b>Non-Operating Revenues</b>				
1-0-4920-000	Interest Income	\$125,000	\$169,342	\$125,000
1-0-4920-101	Interest Income - 2012 Loan	-	-	0
1-0-4920-102	Interest Income - 2009 COP	-	-	0
1-0-4920-103	Interest Income - 2018 COP	-	-	-
1-0-4920-209	Assessment Revenue AD 87-1	2,000	9,266	2,000

Account #	Account Classification & Description	2024 Adopted Budget	2024 YE Est	2025 Adopted Budget
1-0-4920-210	Assessment Int Income AD #87-1	5,400	9,123	5,400
1-0-4920-700	Interest Income Prop 55	-	-	-
1-0-4960-000	Miscellaneous Revenues	30,000	32,559	30,000
1-0-4960-002	Energy Curtailment Credit	-	-	-
1-0-4960-300	Cash-for-Grass	-	-	-
1-0-4970-000	Olancha Farm Rent	10,000	10,000	10,000
	Sub-Total Non-Operating	172,400	230,290	172,400
	<b>Total Revenue</b>	<b>17,008,848</b>	<b>16,454,748</b>	<b>16,879,838</b>

**REVENUE ASSUMPTIONS**

-Budgeted at 97.5% + 1/2 year of 8% Rate Increase

- Capital Facility Fees, Capital Contributions, Plan Check Fees, Inspection Fees and Distribution Fees were adjusted for anticipated new services

Account #	Account Classification & Description	2024 Adopted Budget	2024 YE Est	2025 Adopted Budget
<b>Water Supply Expenses</b>				
1-1-4500-000	PERS ER Contributions	-\$36,000	-\$70,873	-\$70,873
1-1-5211-000	Supervision	118,000	128,539	122,000
1-1-5211-500	Capital Credit	-40,000	-	0
1-1-5212-000	Labor	353,000	332,315	367,000
1-1-5213-000	Overtime	1,000	1,065	1,000
1-1-5213-100	Standby Time	7,500	9,278	7,500
1-1-5214-000	Benefits	177,000	160,641	194,000
1-1-5215-000	Vehicle Maintenance	20,000	10,800	20,000
1-1-5215-500	Vehicle Fuel	17,000	14,399	17,000
1-1-5221-000	Maintenance Of Structures	8,000	4,247	28,000
1-1-5222-000	Maintenance of Equipment	28,000	10,227	28,000
1-1-5222-002	Well Destruction	0	-	0
1-1-5222-200	Maintenance Standby Generators	40,000	26,419	40,000
1-1-5222-300	IP Radio System Maintenance	1,500	-	5,000
1-1-5222-655	Equipment Maintenance	1,000	701	1,000
1-1-5223-000	Maintenance & Care Of Grounds	4,000	145	5,000
1-1-5224-000	Maintenance Automated Controls	10,000	-	10,000
1-1-5224-500	Automated Controls Maint Agreement	12,000	2,782	12,000
1-1-5225-000	Operating Permits	15,000	11,535	15,000
1-1-5231-000	Purchased Power	300,000	569,101	600,000
1-1-5231-001	Water Bills	12,000	6,158	10,000
1-1-5231-500	Solar Expenses	40,000	40,000	40,000
1-1-5233-000	Natural Gas	700	464	700
1-1-5246-000	Training & Conferences	3,500	82	7,500
1-1-5250-000	Bulk Water Station Expenses	8,000	6,663	8,000
1-1-5332-000	Lab Analysis & Equipment	3,000	155	3,500
1-1-5334-000	Water Treatment Chemicals	55,000	93,495	85,000
1-1-5422-000	Maint Reservoirs & Tanks	15,000	-	15,000
1-1-5429-000	Misc Parts & Materials	10,000	1,390	10,000
1-1-5621-000	Stationery & Computer Supplies	2,000	1,560	2,000
1-1-5627-050	Cell Phones	2,800	2,426	2,800
1-1-5641-500	PERS Cost by Function	10,000	36,550	36,550
1-1-5675-000	Computer Supplies	12,200	-	0
	Sub-Total Pumping Plant	1,211,200	1,400,261	1,622,677
<b>Arsenic Plant Expenses</b>				
1-2-4500-000	PERS ER Contributions	-\$7,000	-\$10,904	-\$10,904
1-2-5211-000	Supervision	20,000	811	20,000
1-2-5212-000	Labor	60,000	28,936	62,000
1-2-5213-200	Overtime	1,000	649	1,000
1-2-5213-201	Standby Time	10,000	5,509	10,000
1-2-5214-000	Benefits	31,000	28,002	34,000
1-2-5221-000	Maintenance of Structures	3,500	4,956	10,000
1-2-5222-000	Maintenance of Equipment	15,000	5,758	15,000
1-2-5222-100	IP Radio System Maintenance	500	-	2,000
1-2-5223-000	Maintenance Arsenic Plant Grounds	500	-	1,000

Account #	Account Classification & Description	2024 Adopted Budget	2024 YE Est	2025 Adopted Budget
1-2-5224-000	Maintenance Automated Controls	5,000	-	5,000
1-2-5224-500	Automated Controls Maint Agreement	2,000	2,422	2,000
1-2-5231-000	Purchased Power	50,000	49,126	65,000
1-2-5231-500	Solar Expense	25,000	25,000	25,000
1-2-5332-000	Lab Analysis & Equipment	15,000	5,710	15,000
1-2-5335-100	Treatment Chemicals	115,000	108,755	130,000
1-2-5335-200	Solids Disposal	50,000	9,685	50,000
1-2-5429-000	Misc Parts & Materials	15,000	-	15,000
1-2-5641-500	PERS Cost by Function	2,000	5,623	5,623
	Sub-Total Arsenic Plant	413,500	270,038	456,719
<b>Transmission &amp; Distribution Expenses</b>				
1-3-4500-000	PERS ER Contributions	-\$47,000	-\$174,456	-\$174,456
1-3-5411-000	Supervision	132,000	88,952	135,000
1-3-5412-000	Labor	769,000	459,590	839,000
1-3-5412-001	No-DES Labor	0	13,854	0
1-3-5412-050	Labor - Locates	-40,000	-	-40,000
1-3-5412-500	Capital Project Credit	-60,000	0	-200,000
1-3-5413-000	Overtime	7,500	4,673	7,800
1-3-5413-001	Standby Time	60,000	46,040	60,000
1-3-5414-000	Benefits	413,000	391,128	453,000
1-3-5415-000	Vehicle Maintenance	25,000	34,544	25,000
1-3-5415-500	Vehicle Fuel	50,000	53,881	55,000
1-3-5416-000	Maintenance Heavy & Light Equipment	30,000	33,074	45,000
1-3-5421-000	Maintenance of T&D	0	509	0
1-3-5424-000	Maintenance of Fire Hydrants	5,000	-	0
1-3-5425-000	Maintenance Laterals & Meters	300,000	299,523	310,000
1-3-5426-000	Maintenance Valves & Boxes	5,000	-	5,000
1-3-5427-000	Maintenance Of Streets	350,000	247,971	200,000
1-3-5427-500	Maintenance Of Streets - Permits	5,000	-	5,000
1-3-5428-000	Welding Supplies	2,000	-	2,000
1-3-5429-000	Misc Parts & Materials	10,000	1,522	10,000
1-3-5433-000	Equipment Rental	21,000	19,891	21,000
1-3-5434-000	Capital Equipment Credit	-5,000	(2,642)	-5,000
1-3-5446-000	Training and Conferences	6,000	1,276	10,000
1-3-5447-000	Meal Tickets	1,000	157	1,000
1-3-5621-000	Stationery & Computer Supplies	2,000	181	2,000
1-3-5627-050	Cell Phones	3,000	1,603	3,000
1-3-5641-500	PERS Cost by Function	16,000	89,971	89,971
1-3-5675-000	Computer Supplies T&D	2,200	-	2,200
	Sub-Total T&D	2,062,700	1,611,242	1,861,515
<b>Engineering Expenses</b>				
1-4-4500-000	PERS ER Contributions	-\$18,000	-\$38,162	-\$38,162
1-4-5412-100	Labor	300,200	277,776	310,000
1-4-5412-300	Labor - Locates	40,000	58,285	40,000
1-4-5412-600	Capital Project Credit	-50,000	0	-50,000

Account #	Account Classification & Description	2024 Adopted Budget	2024 YE Est	2025 Adopted Budget
1-4-5413-100	Overtime	0	-	0
1-4-5414-100	Benefits	96,000	90,293	106,000
1-4-5415-100	Vehicle Maintenance	2,000	4,403	3,000
1-4-5415-300	Vehicle Fuel	2,000	1,053	2,000
1-4-5415-400	Water Treatment Lab Analysis	16,500	12,570	29,000
1-4-5415-500	Consumer Confidence Reports	10,000	10,000	11,000
1-4-5446-000	Training and Conferences (Engineering)	1,500	1,748	1,500
1-4-5621-000	Stationery & Computer Supplies	1,000	871	1,000
1-4-5627-050	Cell Phones	2,000	1,129	2,000
1-4-5641-500	PERS Cost by Function	5,000	19,681	19,681
1-4-5652-000	Miscellaneous Consultant - GIS	20,000	15,795	50,000
1-4-5653-000	Consulting Engineer Services	40,000	46,722	40,000
1-4-5655-000	Professional Services	2,500	2,590	0
1-4-5656-000	Water Trax Subscription	14,000	13,983	15,000
1-4-5675-200	Computer Maintenance	12,000	11,346	12,000
	Sub-Total Engineering	496,700	530,082	554,019
<b>Customer Service Expenses</b>				
1-5-4500-000	PERS ER Contributions	-\$16,000	-\$43,614	-\$43,614
1-5-5511-000	Supervision	102,000	93,845	110,000
1-5-5512-000	Labor	135,000	117,833	144,000
1-5-5512-100	Temporary Labor	0	-	20,000
1-5-5513-000	Overtime	2,000	1,521	2,500
1-5-5514-000	Benefits	87,000	93,584	95,000
1-5-5520-000	Uncollectible Accounts	70,000	70,000	70,000
1-5-5541-000	Postage & Supplies	70,000	66,415	70,000
1-5-5542-000	Printing & Reproduction	16,000	12,015	17,000
1-5-5546-000	Training & Conferences	2,500	2,747	2,000
1-5-5550-000	Cash Short/Over	200	8	200
1-5-5621-000	Stationery & Computer Supplies	11,000	7,000	7,000
1-5-5627-050	Cell Phones Customer Accounts	200	-	0
1-5-5641-500	PERS Cost by Function	5,000	22,493	22,493
	Sub-Total Customer Service	484,900	443,848	516,579
<b>Field Service Expenses</b>				
1-6-4500-000	PERS ER Contributions	-\$20,000	-\$59,969	-\$59,969
1-6-5429-000	Misc Parts & Materials	3,500	7,065	3,500
1-6-5561-000	Supervision	110,000	103,822	119,000
1-6-5562-000	Labor	216,000	168,620	227,000
1-6-5562-100	Temporary Labor	0	-	0
1-6-5563-000	Overtime	1,500	1,205	1,500
1-6-5564-000	Capital Project Credit	-75,000	-1,338	-75,000
1-6-5565-000	Benefits	138,000	143,798	165,000
1-6-5566-000	Vehicle Maintenance	10,000	832	10,000
1-6-5566-500	Vehicle Fuel	13,000	8,240	13,000
1-6-5567-000	Maintenance of Meters	46,000	42,525	46,000

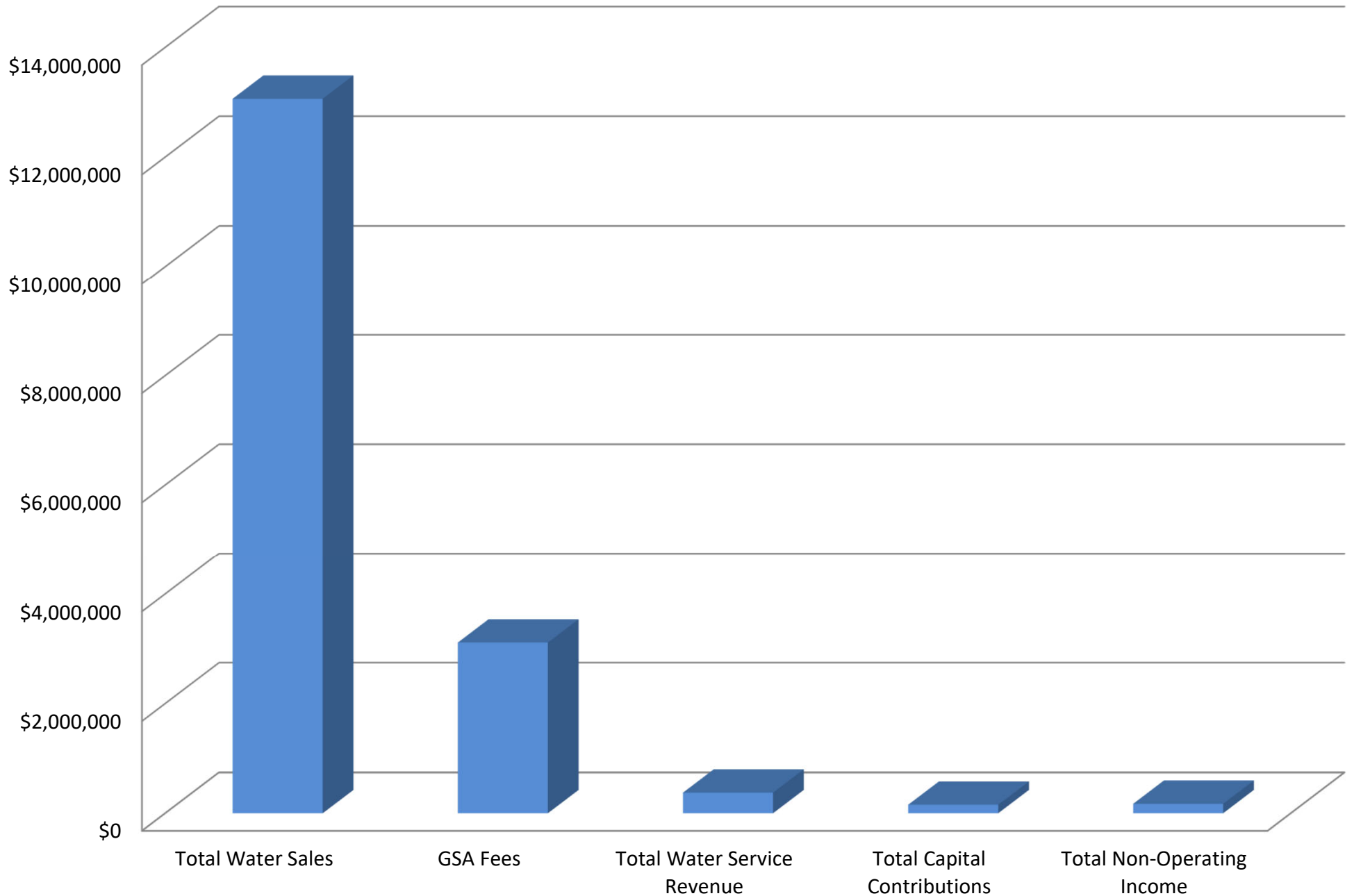
Account #	Account Classification & Description	2024 Adopted Budget	2024 YE Est	2025 Adopted Budget
1-6-5567-001	Software Maintenance	0	30,845	31,000
1-6-5567-100	AMI	60,000	50,000	50,000
1-6-5568-000	Training and Conferences	5,000	7,956	5,000
1-6-5621-000	Stationery & Computer Supplies	750	549	750
1-6-5627-050	Cell Phones	2,500	1,375	2,500
1-6-5641-500	PERS Cost by Function	6,000	30,927	30,927
	Sub-Total Field Service	517,250	536,454	570,208
<b>Admin, Accounting &amp; General Expenses</b>				
1-7-4500-000	PERS ER Contributions	-\$80,000	-\$147,198	-\$147,198
1-7-5611-000	Supervision	658,350	627,929	608,950
1-7-5611-500	Capital Project Credit	0	0	0
1-7-5612-000	Administration - Labor	288,000	298,474	303,300
1-7-5612-100	Accounting - Labor	167,000	112,948	158,000
1-7-5613-000	Administration - Overtime	3,000	3,617	3,000
1-7-5613-100	Accounting - Overtime	2,000	541	1,000
1-7-5614-000	Administration - Benefits	308,000	263,853	307,000
1-7-5614-100	Accounting - Benefits	65,000	45,515	56,000
1-7-5615-100	Vehicle Maintenance	3,000	2,258	3,000
1-7-5615-200	Vehicle Fuel	2,500	1,421	2,500
1-7-5621-000	Stationery & Computer Supplies	11,000	8,987	11,000
1-7-5622-000	Printing & Reproduction	500	-	500
1-7-5623-000	Postage	5,000	2,633	5,000
1-7-5624-000	Memberships & Subscriptions	90,000	74,712	90,000
1-7-5624-100	MISC Computer Subscriptions	0	1,170	1,170
1-7-5625-000	Travel & Conference (Management)	5,000	6,352	10,000
1-7-5625-001	Travel & Conference (Admin/Accounting)	5,000	4,344	5,000
1-7-5625-002	Travel & Conference (IT)	3,000	-	3,000
1-7-5625-100	Maintenance of Structures	6,000	2,083	6,000
1-7-5626-000	Office & Shop Utilities	30,000	30,647	31,000
1-7-5626-001	Hazardous Waste Disposal	4,000	3,699	4,000
1-7-5626-500	Solar Expenses	4,300	4,300	4,300
1-7-5627-000	Telephones	18,000	21,000	18,000
1-7-5627-050	Cell Phones	3,000	2,414	3,000
1-7-5627-100	Internet Service Provider	13,000	14,396	14,500
1-7-5627-500	Security Services	5,000	10,678	5,000
1-7-5628-000	Custodian/Caretaker	16,000	21,321	20,000
1-7-5631-000	Ins Property & Liability	350,000	357,725	430,000
1-7-5631-100	Deductible Adjustments	3,000	750	3,000
1-7-5632-000	New Employee Verification	1,000	339	1,000
1-7-5641-000	Public Employees Retirement	285,745	295,301	366,197
1-7-5641-500	PERS Cost by Function	24,000	24,000	24,000
1-7-5642-501	Workers' Comp Previous FY	5,000	21,994	25,000
1-7-5645-001	Accrued Sick/Vacation Leave	5,000	0	5,000
1-7-5646-200	Safety Materials and Equipment	46,000	26,051	46,000
1-7-5648-000	Miscellaneous Supplies	15,000	9,814	15,000
1-7-5649-000	Warehouse Supplies	25,000	22,735	25,000

Account #	Account Classification & Description	2024 Adopted Budget	2024 YE Est	2025 Adopted Budget
1-7-5651-000	Legal Services	800,000	1,423,864	1,050,000
1-7-5652-000	Auditing Services	28,000	26,000	30,000
1-7-5654-000	Financial Services	15,000	43,480	65,000
1-7-5658-000	Misc Consultant	0	1,484	3,500
1-7-5658-100	Hydrogeologist Consultant	30,000	42,395	45,000
1-7-5659-000	Underground Service Alert	5,300	10,378	10,000
1-7-5661-000	Rents/Lease Equipment	4,000	3,266	4,000
1-7-5662-000	Leases Real Estate BLM	7,000	83	7,000
1-7-5672-000	Office Equipment Maintenance	15,000	9,235	15,000
1-7-5675-001	Server Maintenance Agreement	4,000	0	4,000
1-7-5675-200	Computer Maintenance	23,000	18,538	23,000
1-7-5676-000	Springbrook Software Maintenance	60,000	77,388	80,000
1-7-5677-000	Voting Equipment Maintenance	0	441	0
1-7-5678-000	Solar Maintenance Agreement	0	2,576	2,576
1-7-5679-300	Cost of Service Study	15,000	0	0
1-7-5690-000	Answering Service	2,500	2,487	2,500
	Sub-Total Admin, Accounting & General	3,404,195	3,838,418	3,808,794
<b>Legislative Expenses</b>				
1-8-5691-000	Director's Fees	\$31,700	\$ 28,363	\$33,300
1-8-5691-500	Director's Health Insurance	52,000	46,527	58,000
1-8-5691-600	Director's Workers' Comp	3,000	2,693	3,000
1-8-5691-700	Director's Payroll Taxes	2,000	2,554	3,000
1-8-5692-000	Recording Secretary	2,100	227	2,100
1-8-5694-000	Travel & Convention - Directors	5,000	5,000	5,000
1-8-5695-000	Elections	0	0	15,000
	Sub-Total Legislative	95,800	85,365	119,400
<b>Depreciation Expenses</b>				
1-0-5710-000	Depreciation	\$3,300,000	\$3,300,000	\$3,300,000
	Sub-Total Depreciation	3,300,000	3,300,000	3,300,000
<b>Non-Operating Expense, Interest</b>				
1-9-5927-104	Admin Fees AD 87-1	\$1,740	\$1,740	\$1,740
1-9-5927-105	2018 COP Interst Expense	1,139,783	1,139,783	1,102,534
1-9-5927-106	2018 COP Admin/Misc Fees	3,700	3,700	3,700
1-9-5927-107	2018 COP Premium Exp	-107,000	-107,000	-107,000
1-9-5927-108	2024 Rev Bond Interst Expense	0	0	348,627
1-9-5927-109	2024 Rev Bond Admin/Misc Fees	0	270,782	3,700
1-9-5927-110	2024 Rev Bond Premium Exp	0	0	-14,000
1-9-5927-200	2016 Solar Loan Trustee Fees	0	0	0
1-9-5927-202	2016 Solar Loan Interest Payable	188,009	188,009	175,187
1-9-5928-000	OPEB Expense	145,000	232,668	232,668
	Sub-Total Non-Operating, Interest	1,371,232	1,729,682	1,747,156

Account #	Account Classification & Description	2024 Adopted Budget	2024 YE Est	2025 Adopted Budget
<b>Non-Operating Expense, Miscellaneous</b>				
1-9-5929-000	Misc Service Charges/Penalties	\$10,000	\$ 5,540	\$10,000
1-9-5929-001	Credit Card Service Charges	125,000	136,784	140,000
1-9-5929-102	Web Payments	50,000	7,486	50,000
1-9-5929-200	Misc State & County Fees	5,000	1,856	5,000
1-9-5933-000	SWRCB Annual Fee	60,000	58,613	60,000
1-9-5944-000	Public Information	15,000	9,559	15,000
1-9-5961-201	GSA Support	0	150,643	150,000
1-9-5961-204	GSA Pump Fee	540,000	622,453	571,498
1-9-5961-205	GSA Replenishment Fee	3,397,000	2,627,371	2,539,812
1-9-5962-000	LAFCO Expense	3,500	4,104	4,500
1-9-5963-000	WSIP Monitoring	1,500	423	1,500
1-9-5999-000	Audit Adjustment	0	0	0
1-9-5999-100	General Plan Exp	0	0	0
	Sub-Total Non-Operating, Miscellaneous	4,207,000	3,624,832	3,547,310
<b>Non-Operating Expense, Conservation</b>				
1-9-5000-004	Conservation - Web Payments Svc Chg	\$1,200	\$0	\$1,200
1-9-5949-000	Water Conservation Programs	20,000	23,380	20,000
1-9-5949-001	Water Conservation Advertising	11,000	13,834	11,000
1-9-5949-002	Cash for Grass Grant Program	0	-	0
1-9-5949-100	Xeriscape Special Projects	0	-	0
1-9-5949-300	Conservation Salaries	0	0	0
1-9-5949-500	Conservation OT	2,000	0	2,000
	Sub-Total Non-Operating, Conservation	34,200	37,214	34,200
<b>Non-Operating Expense, Alt Water Supply</b>				
1-9-5952-000	Well Monitoring Program	\$0	\$ 225	\$0
1-9-5953-000	Kern County Property Tax	11,000	10,708	11,000
1-9-5954-000	Inyo County Property Tax	4,500	4,605	4,500
1-9-5960-000	Alternate Water Supply General	55,000	29,707	55,000
1-9-5960-001	AWS - Butterworth Ranch Olancha	16,000	16,107	16,000
1-9-5960-003	AWS - Stine Property	5,500	5,785	5,500
1-9-5960-102	AWS - Ground Water Flow Model	0	0	0
1-9-5960-200	AWS - Flight Survey	0	0	0
1-9-5961-202	Salt Nutrient Program	0	0	0
1-9-5961-203	GSA Salaries	0	0	0
	Sub-Total Non-Operating, Alt Water Supply	92,000	67,137	92,000
	Total Expenditures	\$17,690,677	\$17,474,571	\$18,230,578
	Salary	3,428,550	2,840,393	3,565,250
	Benefits	1,315,000	1,216,814	1,410,000
	Overtime	95,500	74,097	95,300

Account #	Account Classification & Description	2024 Adopted Budget	2024 YE Est	2025 Adopted Budget
		4,743,550 27%	4,057,207 23%	4,975,250 27%

## 2024-2025 General Fund Adopted Budget Revenue Distribution by Department



## 2024-2025 General Fund Adopted Budget Expense Distribution by Department

