

# Indian Wells Valley Water District

2023-2024 General Fund

Adopted Budget

	2022-23	2022-23 Year-End Estimate	2023-24	Δ
<b>Revenues</b>				
Total Water Sales	11,301,517	11,079,903	12,326,548	1,025,030
GSA Fees	4,790,000	3,765,038	3,859,500	-930,500
Total Water Service Revenue	375,900	402,645	375,900	0
Total Capital Contributions	684,500	616,111	274,500	-410,000
Total Non-Operating Income	154,500	197,401	172,400	17,900
<b>Total Revenues</b>	<b>17,306,417</b>	<b>16,061,098</b>	<b>17,008,848</b>	<b>-297,570</b>
<b>Expenses</b>				
Water Supply	1,191,650	1,064,212	1,211,200	19,550
Arsenic Treatment Plants	248,750	169,912	413,500	164,750
Transmission & Distribution	1,982,000	1,529,284	2,062,700	80,700
Engineering	416,700	470,869	496,700	80,000
Customer Service	485,700	422,337	484,900	-800
Field Services	510,700	476,379	517,250	6,550
Administration	3,354,677	3,237,397	3,404,195	49,518
Legislative	115,400	78,334	95,800	-19,600
Depreciation	3,500,000	3,300,000	3,300,000	-200,000
Non-Operating, Interest	1,364,540	1,360,155	1,371,232	6,692
Non-Operating, Miscellaneous	254,500	379,955	270,000	15,500
GSA Fees	4,560,000	4,077,761	3,937,000	-623,000
Non-Operating, Conservation	34,200	33,664	34,200	0
Non-Operating, Alternate Water	87,800	141,587	92,000	4,200
<b>Total Expenses</b>	<b>18,106,617</b>	<b>16,741,847</b>	<b>17,690,677</b>	<b>-415,940</b>
<b>Total Revenues over Expenses</b>	<b>-800,199</b>	<b>-680,749</b>	<b>-681,829</b>	<b>118,370</b>

# Indian Wells Valley Water District

2023-2024 General Fund  
Adopted Budget

**2023-2024  
Cash Flow  
Projection**

<b>BEGINNING CASH</b>	<b>11,179,402</b>
<b>CASH RECIEPTS</b>	
Operating Revenues	16,561,948 A
Capital Contributions	274,500
Non-Operating Revenues	172,400 A
<b>Total Revenues</b>	<b>17,008,848</b>
Loan Proceeds	7,700,000
<b>TOTAL CASH RECEIPTS</b>	<b>24,708,848</b>
<b>EXPENSES</b>	
Operating Exp - Water Supply	1,211,200
Operating Exp - Arsenic Treatment Plants	413,500
Operating Exp - Transmission & Distribution	2,062,700
Operating Exp - Engineering	496,700
Operating Exp - Customer Service	484,900
Operating Exp - Field Services	517,250
Operating Exp - Administration	3,404,195
Operating Exp - Legislative	95,800
<b>Total Operating Expenses</b>	<b>8,686,245 B</b>
Capital Improvement Projects	9,171,500
Misc Non-Op Expenses	4,207,000 B
Conservation	34,200 B
Alternate Water Supply	92,000 B
Debt Principle	1,091,123 C
Long Term Debt	1,371,232 C
<b>Total Non-Operating Expenses</b>	<b>15,967,055</b>
<b>TOTAL EXPENSES</b>	<b>24,653,300</b>
<b>NET CASH FLOW</b>	<b>55,548</b>
<b>ENDING CASH</b>	<b>11,234,949</b>
<b>LESS: Emergency Reserve</b>	<b>4,343,123</b>
<b>LESS: Capital Replacement Reserve</b>	<b>1,898,180</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>1,908,371</b>
<b>LESS: Other Assigned Balances (Restricted)</b>	<b>1,512,425</b>
<b>UNRESTRICTED CASH</b>	<b>1,122,851</b>

Debt Service Coverage (Min 1.20x)	1.51		(A-B)/C
Meet Debt Service Coverage?	yes		
Fund Reserve Target - 6 months of O&M	4,343,123		
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

2022-2023 General Fund

Year-End Estimate

<b>2022-2023 Cash Flow Projection</b>
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<b>BEGINNING CASH</b>	<b>18,798,011</b>
<b>CASH RECIEPTS</b>	
Operating Revenues	15,247,586 A
Capital Contributions	386,483
Non-Operating Revenues	197,401 A
<b>Total Revenues</b>	<b>15,831,470</b>
 Loan Proceeds	-
 <b>TOTAL CASH RECEIPTS</b>	 <b>15,831,470</b>
<b>EXPENSES</b>	
Operating Exp - Water Supply	1,064,212
Operating Exp - Arsenic Treatment Plants	169,912
Operating Exp - Transmission & Distribution	1,529,284
Operating Exp - Engineering	470,869
Operating Exp - Customer Service	422,337
Operating Exp - Field Services	476,379
Operating Exp - Administration	3,237,397
Operating Exp - Legislative	78,334
<b>Total Operating Expenses</b>	<b>7,448,725 B</b>
 Capital Improvement Projects	9,000,000
Misc Non-Op Expenses	4,457,716 B
Conservation	33,664 B
Alternate Water Supply	141,587 B
Debt Principle	1,008,232 C
Long Term Debt	1,360,155 C
<b>Total Non-Operating Expenses</b>	<b>16,001,354</b>
 <b>TOTAL EXPENSES</b>	 <b>23,450,079</b>
 <b>NET CASH FLOW</b>	 <b>(7,618,609)</b>
<b>ENDING CASH</b>	<b>11,179,402</b>
<b>LESS: Emergency Reserve</b>	<b>3,724,362</b>
<b>LESS: Capital Replacement Reserve</b>	<b>1,898,180</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>1,788,371</b>
<b>LESS: Other Assigned Balances</b>	<b>1,512,425</b>
<b>LESS: Bond Project Funds</b>	-
<b>UNRESTRICTED CASH</b>	<b>1,806,063</b>

Debt Service Coverage (Min 1.20x)	1.42	(A-B)/C
Meet Debt Service Coverage?	yes	
 Fund Reserve Target - 6 months of O&M	<b>3,724,362</b>	
Meet Fund Reserve Target	yes	
 Capital Replacement Target - 1 Tank, Well, Booster	<b>10,800,000</b>	
Meet Capital Fund Reserve Target	no	

Account #	Account Classification & Description	2023 Adopted Budget	2023 YE Est	2024 Adopted Budget
<b>Water Sales Revenue</b>				
1-0-4110-100	Residential Usage	\$2,539,935	\$2,350,763	\$3,054,682
1-0-4110-101	Residential RTS	4,120,750	\$4,362,129	5,023,227
1-0-4110-300	Master-Metered Res. Usage	452,312	\$429,755	429,680
1-0-4110-301	Master-Metered Res. RTS	289,748	\$298,720	366,628
1-0-4110-400	Commercial/Public/Ind Usage	956,956	\$800,048	710,976
1-0-4110-401	Commercial/Public/Ind RTS	475,848	\$514,242	524,423
1-0-4110-500	Bulk Rate	-	-	-
1-0-4110-501	Bulk Station	31,681	29,586	31,953
1-0-4110-600	Construction Water	128,142	90,996	68,808
1-0-4110-700	Fire Prevention	158,352	170,805	170,804
1-0-4110-800	GSA Pump Fee	4,790,000	3,765,038	534,500
1-0-4110-801	B-Zone Charge	88,924	92,812	98,258
1-0-4110-802	C-Zone Charge	42,330	44,073	47,832
1-0-4110-803	D-Zone Charge	4,389	5,970	12,094
1-0-4110-804	E-Zone Charge	51,800	51,587	54,813
1-0-4110-805	GSA Replenishment Fee	-	-	3,325,000
1-0-4110-900	Arsenic Charge 5/8" Meter	30	6	-
1-0-4110-901	Arsenic Charge 3/4" Meter	1,663,382	1,541,612	1,480,014
1-0-4110-902	Arsenic Charge 1" Meter	88,459	89,829	83,370
1-0-4110-903	Arsenic Charge 1-1/2" Meter	19,889	19,431	17,334
1-0-4110-904	Arsenic Charge 2" Meter	91,106	92,749	82,716
1-0-4110-905	Arsenic Charge 3" Meter	10,860	10,596	8,211
1-0-4110-906	Arsenic Charge 4" Meter	21,363	21,917	17,106
1-0-4110-907	Arsenic Charge 6" Meter	38,119	37,556	29,936
1-0-4110-908	Arsenic Charge 8" Meter	27,142	24,721	13,685
	Sub-Total Water Sales	16,091,517	14,844,941	16,186,048
<b>Water Service Revenues</b>				
1-0-4230-000	Customer Service Charges	\$45,000	\$39,589	\$40,000
1-0-4231-100	Delinquent Billing Charge	250,000	269,573	250,000
1-0-4231-200	48-Hour Notice Charge	42,000	41,929	40,000
1-0-4231-300	Turn-Off Charge	8,000	29,032	25,000
1-0-4231-500	Manual Read Charge	900	896	900
1-0-4232-000	New Service Installation Chrgs	30,000	21,625	20,000
	Sub-Total Water Service	375,900	402,645	375,900
<b>Capital Contributions</b>				
1-0-4233-000	Capital Facility Fee	\$400,000	\$207,872	\$210,000
1-0-4233-100	Basic Facility Charges Refund	-	-	-
1-0-4233-200	Capital Contributions - Developer	220,000	229,628	-
1-0-4233-300	Capital Contributions - Federal	-	-	-
1-0-4233-400	Capital Contributions - State	-	55,000	-
1-0-4233-500	Capital Contributions - Local	-	-	-
1-0-4234-000	Plan Check & Processing Fee	2,500	4,049	2,500
1-0-4235-000	Inspection Fees	2,000	2,056	2,000
1-0-4236-000	Dist Syst Connect Chrg/Frnt Ft	60,000	117,505	60,000
	Sub-Total Capital	684,500	616,111	274,500
<b>Non-Operating Revenues</b>				

Account #	Account Classification & Description	2023 Adopted Budget	2023 YE Est	2024 Adopted Budget
1-0-4920-000	Interest Income	\$85,000	\$150,000	\$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	6,000	2,368	2,000
1-0-4920-210	Assessment Int Income AD #87-1	3,500	5,417	5,400
1-0-4920-700	Interest Income Prop 55	-	-	-
1-0-4960-000	Miscellaneous Revenues	50,000	29,616	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	154,500	197,401	172,400
	<b>Total Revenue</b>	<b>17,306,417</b>	<b>16,061,098</b>	<b>17,008,848</b>

### REVENUE ASSUMPTIONS

\* Assumed water consumption decreases 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 + hotel

Account #	Account Classification & Description	2023 Adopted Budget	2023 YE Est	2024 Adopted Budget
<b>Water Supply Expenses</b>				
1-1-4500-000	PERS ER Contributions	-\$36,000	-\$36,000	-\$36,000
1-1-5211-000	Supervision	117,000	103,494	118,000
1-1-5211-500	Capital Credit	-50,000	-	-40,000
1-1-5212-000	Labor	376,000	297,464	353,000
1-1-5213-000	Overtime	1,500	28	1,000
1-1-5213-100	Standby Time	7,500	6,570	7,500
1-1-5214-000	Benefits	184,000	149,697	177,000
1-1-5215-000	Vehicle Maintenance	20,000	4,952	20,000
1-1-5215-500	Vehicle Fuel	12,500	14,419	17,000
1-1-5221-000	Maintenance Of Structures	8,000	3,160	8,000
1-1-5222-000	Maintenance of Equipment	28,000	5,402	28,000
1-1-5222-002	Well Destruction	0	-	0
1-1-5222-200	Maintenance Standby Generators	13,000	12,000	40,000
1-1-5222-300	IP Radio System Maintenance	750	-	1,500
1-1-5222-655	Equipment Maintenance	1,000	718	1,000
1-1-5223-000	Maintenance & Care Of Grounds	4,000	168	4,000
1-1-5224-000	Maintenance Automated Controls	10,000	1,456	10,000
1-1-5224-500	Automated Controls Maint Agreement	0	11,869	12,000
1-1-5225-000	Operating Permits	15,000	10,676	15,000
1-1-5231-000	Purchased Power	300,000	366,725	300,000
1-1-5231-001	Water Bills	16,000	9,496	12,000
1-1-5231-500	Solar Expenses	80,000	39,067	40,000
1-1-5233-000	Natural Gas	600	528	700
1-1-5246-000	Training & Conferences	5,000	890	3,500
1-1-5250-000	Bulk Water Station Expenses	11,000	5,489	8,000
1-1-5332-000	Lab Analysis & Equipment	0	-	3,000
1-1-5334-000	Water Treatment Chemicals	40,000	38,831	55,000
1-1-5422-000	Maint Reservoirs & Tanks	2,000	-	15,000
1-1-5429-000	Misc Parts & Materials	10,000	3,381	10,000
1-1-5621-000	Stationery & Computer Supplies	2,000	1,238	2,000
1-1-5627-050	Cell Phones	2,800	2,496	2,800
1-1-5641-500	PERS Cost by Function	10,000	10,000	10,000
1-1-5675-000	Computer Supplies	0	-	12,200
	Sub-Total Pumping Plant	1,191,650	1,064,212	1,211,200
<b>Arsenic Plant Expenses</b>				
1-2-4500-000	PERS ER Contributions	-\$7,000	-\$7,000	-\$7,000
1-2-5211-000	Supervision	20,000	276	20,000

Account #	Account Classification & Description	2023 Adopted Budget	2023 YE Est	2024 Adopted Budget
1-2-5212-000	Labor	63,000	20,366	60,000
1-2-5213-200	Overtime	1,000	0	1,000
1-2-5213-201	Standby Time	8,000	0	10,000
1-2-5214-000	Benefits	32,000	23,695	31,000
1-2-5221-000	Maintenance of Structures	3,500	33	3,500
1-2-5222-000	Maintenance of Equipment	15,000	2,331	15,000
1-2-5222-100	IP Radio System Maintenance	250	0	500
1-2-5223-000	Maintenance Arsenic Plant Grounds	1,000	22	500
1-2-5224-000	Maintenance Automated Controls	5,000	3,243	5,000
1-2-5224-500	Automated Controls Maint Agreement	0	0	2,000
1-2-5231-000	Purchased Power	30,000	38,417	50,000
1-2-5231-500	Solar Expense	8,000	25,073	25,000
1-2-5332-000	Lab Analysis & Equipment	5,000	1,456	15,000
1-2-5335-100	Treatment Chemicals	40,000	60,000	115,000
1-2-5335-200	Solids Disposal	20,000	0	50,000
1-2-5429-000	Misc Parts & Materials	2,000	0	15,000
1-2-5641-500	PERS Cost by Function	2,000	2,000	2,000
	Sub-Total Arsenic Plant	248,750	169,912	413,500
<b>Transmission &amp; Distribution Expenses</b>				
1-3-4500-000	PERS ER Contributions	-\$47,000	-\$47,000	-\$47,000
1-3-5411-000	Supervision	129,000	81,403	132,000
1-3-5412-000	Labor	615,000	431,334	769,000
1-3-5412-001	No-DES Labor	167,000	4,670	0
1-3-5412-050	Temporary Labor	-40,000	547	-40,000
1-3-5412-500	Capital Project Credit	-60,000	0	-60,000
1-3-5413-000	Overtime	15,000	5,439	7,500
1-3-5413-001	Standby Time	38,000	51,221	60,000
1-3-5414-000	Benefits	420,000	356,001	413,000
1-3-5415-000	Vehicle Maintenance	50,000	14,432	25,000
1-3-5415-500	Vehicle Fuel	38,000	42,009	50,000
1-3-5416-000	Maintenance Heavy & Light Equipment	30,000	31,028	30,000
1-3-5421-000	Maintenance of T&D	0	163	0
1-3-5424-000	Maintenance of Fire Hydrants	10,000	243	5,000
1-3-5425-000	Maintenance Laterals & Meters	190,000	266,381	300,000
1-3-5426-000	Maintenance Valves & Boxes	18,000	68	5,000
1-3-5427-000	Maintenance Of Streets	350,000	218,783	350,000
1-3-5427-500	Maintenance Of Streets - Permits	4,000	0	5,000

Account #	Account Classification & Description	2023 Adopted Budget	2023 YE Est	2024 Adopted Budget
1-3-5428-000	Welding Supplies	2,000	1,808	2,000
1-3-5429-000	Misc Parts & Materials	12,000	2,122	10,000
1-3-5433-000	Equipment Rental	18,000	40,141	21,000
1-3-5434-000	Capital Equipment Credit	-5,000	-2,477	-5,000
1-3-5446-000	Training and Conferences	6,000	8,586	6,000
1-3-5447-000	Meal Tickets	1,000	595	1,000
1-3-5621-000	Stationery & Computer Supplies	2,000	396	2,000
1-3-5627-050	Cell Phones	3,000	2,391	3,000
1-3-5641-500	PERS Cost by Function	16,000	16,000	16,000
1-3-5675-000	Computer Supplies T&D	0	3,000	2,200
	Sub-Total T&D	1,982,000	1,529,284	2,062,700
	<b>Engineering Expenses</b>			
1-4-4500-000	PERS ER Contributions	-\$18,000	-\$18,000	-\$18,000
1-4-5412-100	Labor	290,700	228,588	300,200
1-4-5412-300	Labor - Locates	40,000	71,900	40,000
1-4-5412-600	Capital Project Credit	-100,000	0	-50,000
1-4-5413-100	Overtime	0	398	0
1-4-5414-100	Benefits	93,000	78,943	96,000
1-4-5415-100	Vehicle Maintenance	2,000	385	2,000
1-4-5415-300	Vehicle Fuel	2,000	1,183	2,000
1-4-5415-400	Water Treatment Lab Analysis	27,000	22,099	16,500
1-4-5415-500	Consumer Confidence Reports	8,000	7,000	10,000
1-4-5446-000	Training and Conferences (Engineering)	1,000	1,596	1,500
1-4-5464-200	Training and Conferences (IT)	0	0	0
1-4-5621-000	Stationery & Computer Supplies	2,500	692	1,000
1-4-5627-050	Cell Phones	2,000	1,444	2,000
1-4-5641-500	PERS Cost by Function	5,000	5,000	5,000
1-4-5652-000	Miscellaneous Consultant - GIS	10,000	0	20,000
1-4-5653-000	Consulting Engineer Services	30,000	41,838	40,000
1-4-5655-000	Professional Services	3,000	3,000	2,500
1-4-5656-000	Water Trax Subscription	12,500	12,485	14,000
1-4-5675-200	Computer Maintenance	6,000	12,318	12,000
	Sub-Total Engineering	416,700	470,869	496,700
	<b>Customer Service Expenses</b>			
1-5-4500-000	PERS ER Contributions	-\$16,000	-\$16,000	-\$16,000
1-5-5511-000	Supervision	110,000	90,545	102,000



Account #	Account Classification & Description	2023 Adopted Budget	2023 YE Est	2024 Adopted Budget
1-5-5512-000	Labor	128,000	103,520	135,000
1-5-5512-100	Temporary Labor	0	0	0
1-5-5513-000	Overtime	2,000	1,920	2,000
1-5-5514-000	Benefits	87,000	87,123	87,000
1-5-5520-000	Uncollectible Accounts	70,000	70,000	70,000
1-5-5541-000	Postage & Supplies	70,000	61,200	70,000
1-5-5542-000	Printing & Reproduction	16,000	12,845	16,000
1-5-5546-000	Training & Conferences	2,500	988	2,500
1-5-5550-000	Cash Short/Over	200	-48	200
1-5-5621-000	Stationery & Computer Supplies	11,000	5,089	11,000
1-5-5627-050	Cell Phones Customer Accounts	0	156	200
1-5-5641-500	PERS Cost by Function	5,000	5,000	5,000
	Sub-Total Customer Service	485,700	422,337	484,900
<b>Field Service Expenses</b>				
1-6-4500-000	PERS ER Contributions	-\$20,000	-\$20,000	-\$20,000
1-6-5429-000	Misc Parts & Materials	3,500	1,073	3,500
1-6-5561-000	Supervision	119,000	96,690	110,000
1-6-5562-000	Labor	205,000	142,627	216,000
1-6-5562-100	Temporary Labor	0	0	0
1-6-5563-000	Overtime	2,700	649	1,500
1-6-5564-000	Capital Project Credit	-75,000	0	-75,000
1-6-5565-000	Benefits	137,000	123,064	138,000
1-6-5566-000	Vehicle Maintenance	16,000	2,819	10,000
1-6-5566-500	Vehicle Fuel	13,000	11,154	13,000
1-6-5567-000	Maintenance of Meters	40,000	47,610	46,000
1-6-5567-001	Software Maintenance	0	0	0
1-6-5567-100	AMI	55,000	59,937	60,000
1-6-5568-000	Training and Conferences	5,000	2,046	5,000
1-6-5621-000	Stationery & Computer Supplies	1,000	378	750
1-6-5627-050	Cell Phones	2,500	2,332	2,500
1-6-5641-500	PERS Cost by Function	6,000	6,000	6,000
	Sub-Total Field Service	510,700	476,379	517,250
<b>Admin, Accounting &amp; General Expenses</b>				
1-7-4500-000	PERS ER Contributions	-\$80,000	-\$80,000	-\$80,000
1-7-5611-000	Supervision	694,450	688,580	658,350

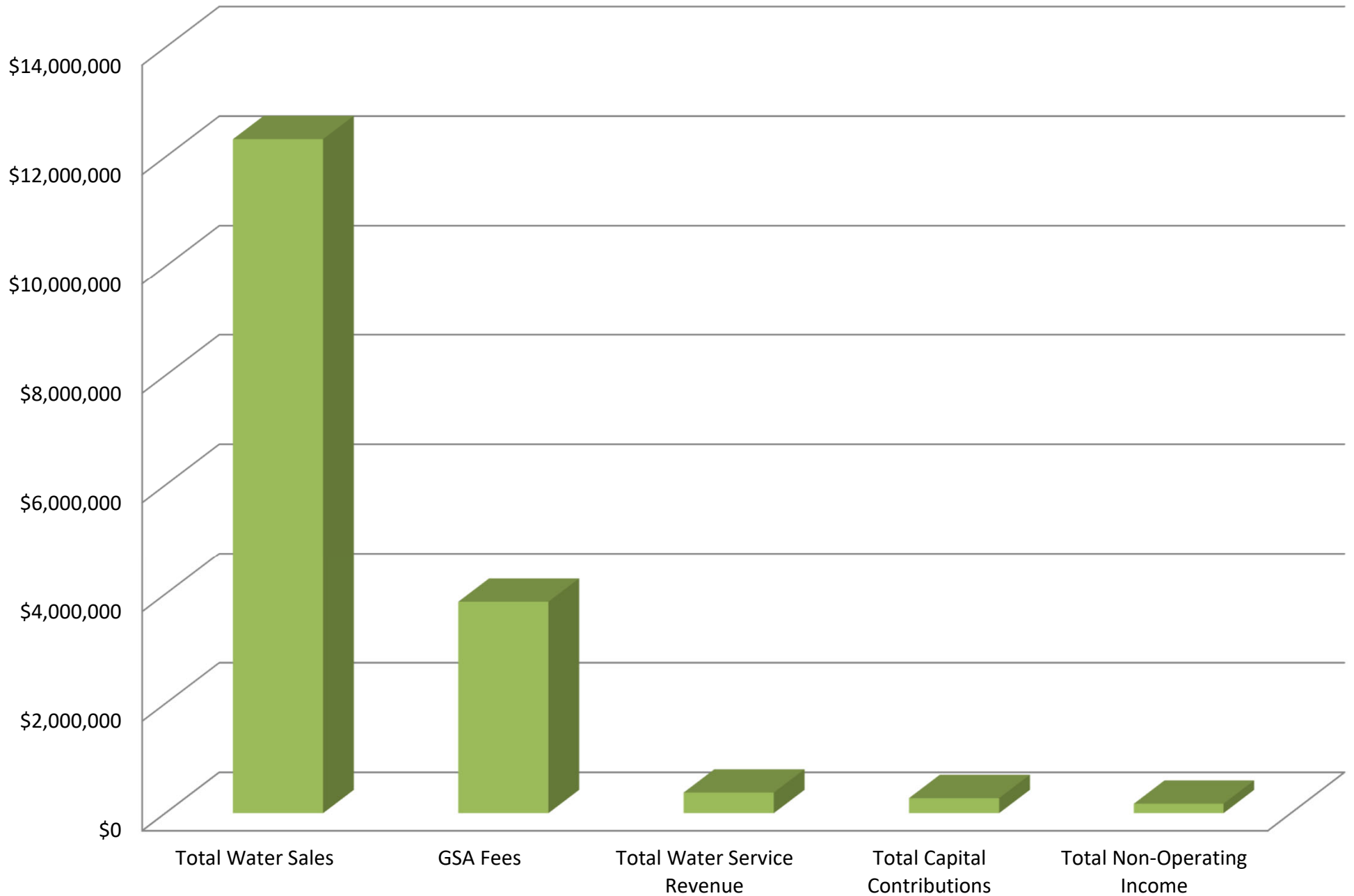
Account #	Account Classification & Description	2023 Adopted Budget	2023 YE Est	2024 Adopted Budget
1-7-5611-500	Capital Project Credit	0	0	0
1-7-5612-000	Administration - Labor	279,900	253,433	288,000
1-7-5612-100	Accounting - Labor	164,000	134,530	167,000
1-7-5613-000	Administration - Overtime	3,000	2,797	3,000
1-7-5613-100	Accounting - Overtime	1,000	897	2,000
1-7-5614-000	Administration - Benefits	289,000	244,231	308,000
1-7-5614-100	Accounting - Benefits	62,000	59,637	65,000
1-7-5615-100	Vehicle Maintenance	3,000	1,526	3,000
1-7-5615-200	Vehicle Fuel	2,500	1,875	2,500
1-7-5621-000	Stationery & Computer Supplies	11,000	7,855	11,000
1-7-5622-000	Printing & Reproduction	500	-19	500
1-7-5623-000	Postage	5,000	2,907	5,000
1-7-5624-000	Memberships & Subscriptions	50,000	89,049	90,000
1-7-5625-000	Travel & Conference (Management)	5,000	4,381	5,000
1-7-5625-001	Travel & Conference (Admin/Accounting)	5,000	2,020	5,000
1-7-5625-002	Travel & Conference (IT)	3,000	1,133	3,000
1-7-5625-100	Maintenance of Structures	6,000	2,729	6,000
1-7-5626-000	Office & Shop Utilities	30,000	30,260	30,000
1-7-5626-001	Hazardous Waste Disposal	4,000	897	4,000
1-7-5626-500	Solar Expenses	4,300	11,799	4,300
1-7-5627-000	Telephones	18,000	12,532	18,000
1-7-5627-050	Cell Phones	3,000	3,236	3,000
1-7-5627-100	Internet Service Provider	13,000	12,803	13,000
1-7-5627-500	Security Services	5,000	3,854	5,000
1-7-5628-000	Custodian/Caretaker	16,000	15,110	16,000
1-7-5631-000	Ins Property & Liability	280,000	294,646	350,000
1-7-5631-100	Deductible Adjustments	3,000	0	3,000
1-7-5632-000	New Employee Verification	1,000	427	1,000
1-7-5641-000	Public Employees Retirement	311,527	301,164	285,745
1-7-5641-500	PERS Cost by Function	24,000	24,000	24,000
1-7-5642-501	Workers' Comp Previous FY	5,000	6,483	5,000
1-7-5645-001	Accrued Sick/Vacation Leave	5,000	0	5,000
1-7-5646-200	Safety Materials and Equipment	46,000	32,309	46,000
1-7-5648-000	Miscellaneous Supplies	15,000	9,986	15,000
1-7-5649-000	Warehouse Supplies	25,000	25,000	25,000
1-7-5649-100	Warehouse Software	0	400	0
1-7-5651-000	Legal Services	800,000	771,944	800,000
1-7-5652-000	Auditing Services	28,000	26,000	28,000
1-7-5654-000	Financial Services	75,000	15,000	15,000

Account #	Account Classification & Description	2023 Adopted Budget	2023 YE Est	2024 Adopted Budget
1-7-5658-000	Misc Consultant	0	7,000	0
1-7-5658-100	Hydrogeologist Consultant	30,000	29,039	30,000
1-7-5659-000	Underground Service Alert	3,000	5,288	5,300
1-7-5661-000	Rents/Lease Equipment	4,000	3,440	4,000
1-7-5662-000	Leases Real Estate BLM	7,000	3,292	7,000
1-7-5672-000	Office Equipment Maintenance	10,000	14,658	15,000
1-7-5675-001	Server Maintenance Agreement	4,000	1,901	4,000
1-7-5675-200	Computer Maintenance	23,000	24,885	23,000
1-7-5676-000	Springbrook Software Maintenance	55,000	76,624	60,000
1-7-5677-000	Voting Equipment Maintenance	0	0	0
1-7-5678-000	Solar Maintenance Agreement	0	0	0
1-7-5679-300	Cost of Service Study	0	53,865	15,000
1-7-5690-000	Answering Service	2,500	1,996	2,500
	<b>Sub-Total Admin, Accounting &amp; General</b>	<b>3,354,677</b>	<b>3,237,397</b>	<b>3,404,195</b>
<b>Legislative Expenses</b>				
1-8-5691-000	Director's Fees	\$28,800	\$27,461	\$31,700
1-8-5691-500	Director's Health Insurance	65,000	38,644	52,000
1-8-5691-600	Director's Workers' Comp	3,000	2,700	3,000
1-8-5691-700	Director's Payroll Taxes	2,000	2,005	2,000
1-8-5692-000	Recording Secretary	2,100	2,292	2,100
1-8-5694-000	Travel & Convention - Directors	2,500	5,000	5,000
1-8-5695-000	Elections	12,000	232	0
	<b>Sub-Total Legislative</b>	<b>115,400</b>	<b>78,334</b>	<b>95,800</b>
<b>Depreciation Expenses</b>				
1-0-5710-000	Depreciation	\$3,500,000	\$3,300,000	\$3,300,000
	<b>Sub-Total Depreciation</b>	<b>3,500,000</b>	<b>3,300,000</b>	<b>3,300,000</b>
<b>Non-Operating Expense, Interest</b>				
1-9-5927-104	Admin Fees AD 87-1	\$1,740	\$0	\$1,740
1-9-5927-105	2018 COP Interst Expense	1,108,950	1,108,950	1,139,783
1-9-5927-106	2018 COP Admin/Misc Fees	3,700	2,305	3,700
1-9-5927-107	2018 COP Premium Exp	-107,000	-107,000	-107,000
1-9-5927-200	2016 Solar Loan Trustee Fees	1,250	0	0

Account #	Account Classification & Description	2023 Adopted Budget	2023 YE Est	2024 Adopted Budget
1-9-5927-202	2016 Solar Loan Interest Payable	210,900	210,900	188,009
1-9-5928-000	OPEB Expense	145,000	145,000	145,000
	Sub-Total Non-Operating, Interest	1,364,540	1,360,155	1,371,232
	<b>Non-Operating Expense, Miscellaneous</b>			
1-9-5929-000	Misc Service Charges/Penalties	\$10,000	\$4,633	\$10,000
1-9-5929-001	Credit Card Service Charges	125,000	113,164	125,000
1-9-5929-102	Web Payments	50,000	33,583	50,000
1-9-5929-200	Misc State & County Fees	4,000	4,647	5,000
1-9-5933-000	SWRCB Annual Fee	50,000	56,898	60,000
1-9-5944-000	Public Information	11,000	19,058	15,000
1-9-5961-200	IWVCGWMG Expenses	0	0	0
1-9-5961-201	GSA Support	0	143,479	0
1-9-5961-204	GSA Pump Fee	560,000	541,181	540,000
1-9-5961-205	GSA Replenishment Fee	4,000,000	3,536,580	3,397,000
1-9-5962-000	LAFCO Expense	3,500	2,699	3,500
1-9-5963-000	WSIP Monitoring	1,000	1,437	1,500
1-9-5999-000	Audit Adjustment	0	0	0
1-9-5999-100	General Plan Exp	0	357	0
	Sub-Total Non-Operating, Miscellaneous	4,814,500	4,457,716	4,207,000
	<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	17,706	20,000
1-9-5949-001	Water Conservation Advertising	11,000	15,958	11,000
1-9-5949-002	Cash for Grass Grant Program	0	0	0
1-9-5949-100	Xeriscape Special Projects	0	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	33,664	34,200
	<b>Non-Operating Expense, Alt Water Supply</b>			
1-9-5952-000	Well Monitoring Program	\$1,000	\$0	\$0
1-9-5953-000	Kern County Property Tax	11,000	10,493	11,000
1-9-5954-000	Inyo County Property Tax	4,500	4,516	4,500
1-9-5960-000	Alternate Water Supply General	50,000	105,879	55,000
1-9-5960-001	AWS - Butterworth Ranch Olanca	16,000	15,266	16,000
1-9-5960-003	AWS - Stine Property	5,300	5,434	5,500

Account #	Account Classification & Description	2023 Adopted Budget	2023 YE Est	2024 Adopted Budget
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	87,800	141,587	92,000
	Total Expenditures	\$18,106,617	\$16,741,847	\$17,690,677

# 2023-2024 General Fund Adopted Budget Revenue Distribution by Department



## 2022-2023 General Fund Adopted Budget Expense Distribution by Department

