

Borrego Water District Board of Directors
Special Meeting
February 18, 2025 @ 9:00 A.M.
806 Palm Canyon Drive
Borrego Springs, CA 92004

The Borrego Water District Board of Directors meeting as scheduled will be conducted in person and in an electronic format please note BWD is providing remote attendance options solely as a matter of convenience to the public. BWD will not stop or suspend its in-person public meeting should a technological interruption occur with respect to the GoTo meeting or call-in line listed on the agenda. We encourage members of the public to attend BWD meetings in-person at the address printed on page 1 of this agenda. Anyone who wants to listen to or participate in the meeting remotely is encouraged to observe the GO TO MEETING at:

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I. OPENING PROCEDURES -

- A. Call to Order
- B. Pledge of Allegiance
- C. Directors' Roll Call: ***President Dice**, Vice President Baker, Directors Duncan & Moran.
REMOTE LOCATION: K Dice Meeting Address: 2022 Quintain Dr., Borrego Springs CA 92004
- D. Approval of Agenda
- E. Comments from the Public & Requests for Future Agenda Items (may be limited to 3 min)
- F. Comments from Directors
- G. Correspondence Received from the Public - None

II. ITEMS FOR BOARD CONSIDERATION AND POSSIBLE ACTION -

- A. Consent Calendar
 - 1. Minutes: September 10, 2024 Borrego Water District Special Board Meeting Minutes
- B. Selection of BWD Board Officers - G Poole
- C. Review of Initial Proposition 218 Water and Sewer Rate Model plus Minimum Reserve Targets – J Clabaugh & Raftelis Consultants
- D. Borrego Springs Subbasin Watermaster Board – VERBAL D Duncan/K Dice/T Driscoll
 - 1. Update on Board Activities
 - 2. Update on Technical Advisory Committee Activities

III. BOARD COMMITTEE REPORTS, IF NEEDED

STANDING:

- A. Operations and Infrastructure: Duncan/Baker
- B. Budget and Audit: Dice/Moran
- C. ACWA/JPIA Insurance: Dice/Johnson

AGENDA: February 18, 2025: The Borrego Springs Water District complies with the Americans with Disabilities Act. Persons with special needs should call Geoff Poole, General Manager – at (760) 767 – 5806 at least 48 hours in advance of the start of this meeting, in order to enable the District to make reasonable arrangements to ensure accessibility. If you challenge any action of the Board of Directors in court, you may be limited to raising only those issues you or someone else raised at the public hearing, or in written correspondence delivered to the Board of Directors (c/o the Board Secretary) at, or prior to, the public hearing.

All Documents for public review on file with the District's secretary located at 806 Palm Canyon Drive, Borrego Springs CA 92004. Any public record provided to a majority of the Board of Directors less than 72 hours prior to the meeting, regarding any item on the open session portion of this agenda, is available for public inspection during normal business hours at the Office of the Board Secretary, located at 806 Palm Canyon Drive, Borrego Springs CA 92004.

AD HOC:

- A. Prop 68 Implementation: Baker/Johnson
- B. Public Outreach: Dice/Johnson:
- C. Grants: Dice/Johnson
- D. Cyber Security/Risk Management: Baker
- E. T2 Developers Agreement: Baker/Duncan
- F. Finance/Prop 218: Baker/Moran
- G. Borrego Springs Basin Water Quality: Moran/Johnson
- H. Automated Metering Implementation: Baker/Moran

IV. STAFF REPORTS

- A. Waste Water: January 2025 Monthly Report – R Martinez
- B. Water: January 2025 Monthly Report – A Asche
- C. Finance: December 2024 Monthly Report – J Clabaugh
 - 1. Outsourcing Bill Production and Payment Processing Customer Service Functions – UPDATE
- D. Administration – D Del Bono, Verbal
- E. Legal Counsel – S Anderson, Verbal
- F. General Manager – G Poole, Verbal
 - 1. Gnat Program for 2025. Suspend bottle filling and fund study of alternatives
 - 2. ACWA DC Legislative Days - Feb 25-27, 2025 – GP Attending with Ana/Lowry BBK
 - 3. AMI Policies under development: Presented at March 18th BWD meeting

V. CLOSED SESSION:

- A. Conference with Legal Counsel – Existing Litigation (Borrego Water District v. All Persons (Groundwater), Orange County Superior Court Case No. 37-2020-0000577
- B. Conference with Legal Counsel – Existing Litigation (John Thomas Doljanin v. Reuben Ellis, et al., S.D. Cal. Case No. 24 CV1689 BEN SBC).

VI. CLOSING PROCEDURE:

- A. The next Board Meeting is scheduled for 9:00 AM on March 18, 2025, to be available online and in person at 806 Palm Canyon Drive. See Board Agenda at BorregoWD.org for details, Agenda information available at least 72 hours before the meeting.

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BORREGO WATER DISTRICT
BOARD OF DIRECTORS MEETING
FEBRUARY 18, 2025
AGENDA ITEM II.A

February 10, 2025

TO: Board of Directors
FROM: Geoffrey Poole, General Manager
SUBJECT: Consent Calendar

RECOMMENDED ACTION:
Discuss, Amend if Needed and Approve

ITEM EXPLANATION:
The attached minutes have been prepared and available for Board approval.

NEXT STEPS
1. September 10, 2024

FISCAL IMPACT
1. N/A

ATTACHMENTS
1. Minutes



that the judgment requires a review of carryover by January 1 of 2025, and though an initial review of the amount of carryover had been done, he had not seen the watermaster staff do a more detailed review partly because they wanted to have the sustainable yield number update since it really informs the analysis.

Trey and Mr. Anderson explained to the board the BWD was in a very unique position, carryover amounts could potentially be leased or sold in a year-to-year purchase or a one time basis.

3. Potential Change in BS Basin Sustainable Yield & Its Impacts – Ms. Clabaugh explained to board that Trey had covered it in his presentation.

III. BOARD COMMITTEE REPORTS, IF NEEDED

STANDING:

- A. ACWA/JPIA Insurance: Dice/Johnson - ACWA Conference is coming up in December.

AD HOC: Nothing to report.

IV. STAFF REPORTS – VERBAL

- A. End of Year Water Production and Revenue Report – Ms. Clabaugh presented and reviewed with the board a billing comparison going back three years.
- B. Use of Consulting Firm to provide Temporary Employee at Waste Water Treatment Plant Manager during Roy's Vacation Recap– Mr. Poole explained that normally the water crew would cover as much as possible, this time Mr. Pool opted to try water talent without it being an emergency the consulting company Water Talent, has wastewater treatment plant operators available for use on call. Mr. Poole was pleased to report all went as planned.

Prior to the Borrego Days updated Mr. Poole asked Operations Manager Alan Asche to review with the board the safety measures the BWD operations team follows to stay safe from the heat.

- C. Borrego Days update – Mr. Poole advised board that BWD would again participate in Borrego Days.

V. BOARD CONVENED TO CLOSED SESSION:

- A. Conference with Legal Counsel - Potential Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: (Two (2) potential cases)
- B. Conference with Legal Counsel – Existing Litigation (Borrego Water District v. All Persons (Groundwater), Orange County Superior Court Case No. 37-2020-00005776
- C. Conference with Real Property Negotiators (Gov. Code §Section 54956.8) Property APN: 120-020-01 & 252-041-20 Agency Negotiator: Geoff Poole, BWD General Manager Negotiating Parties: BWD and ABF as potential buyer Price and Terms of Payment

VI. CLOSING PROCEDURE:

- A. With nothing to report from Closed Session the next Board Meeting was scheduled for 9:00 AM on September 24, 2024, to be available online and in person at 806 Palm Canyon Drive. See Board Agenda at BorregoWD.org for details, Agenda information available at least 72 hours before the meeting. There being no further business to discuss meeting was adjourned at 11:37a.m.

BORREGO WATER DISTRICT
BOARD OF DIRECTORS MEETING
FEBRUARY 18, 2025
AGENDA ITEM II.B

February 10, 2025

TO: Board of Directors
FROM: Geoffrey Poole, General Manager
SUBJECT: Selection of BWD Board Officers – G Poole

RECOMMENDED ACTION:

Consider slate of Officers for 2-year term.

ITEM EXPLANATION:

Now that BWD has its full slate of Board Members following the November 2024 elections, it is customary for the Board to discuss its officers: President, Vice President, Secretary/Treasurer. Kathy has graciously volunteered to remain as Board President the last few times this issue has been discussed. Staff is requesting the Board discuss this issue and set its slate of Officers thru the next scheduled election in November 2026 (Open seats in 11-26 = Dice, Duncan, Johnson).

NEXT STEPS

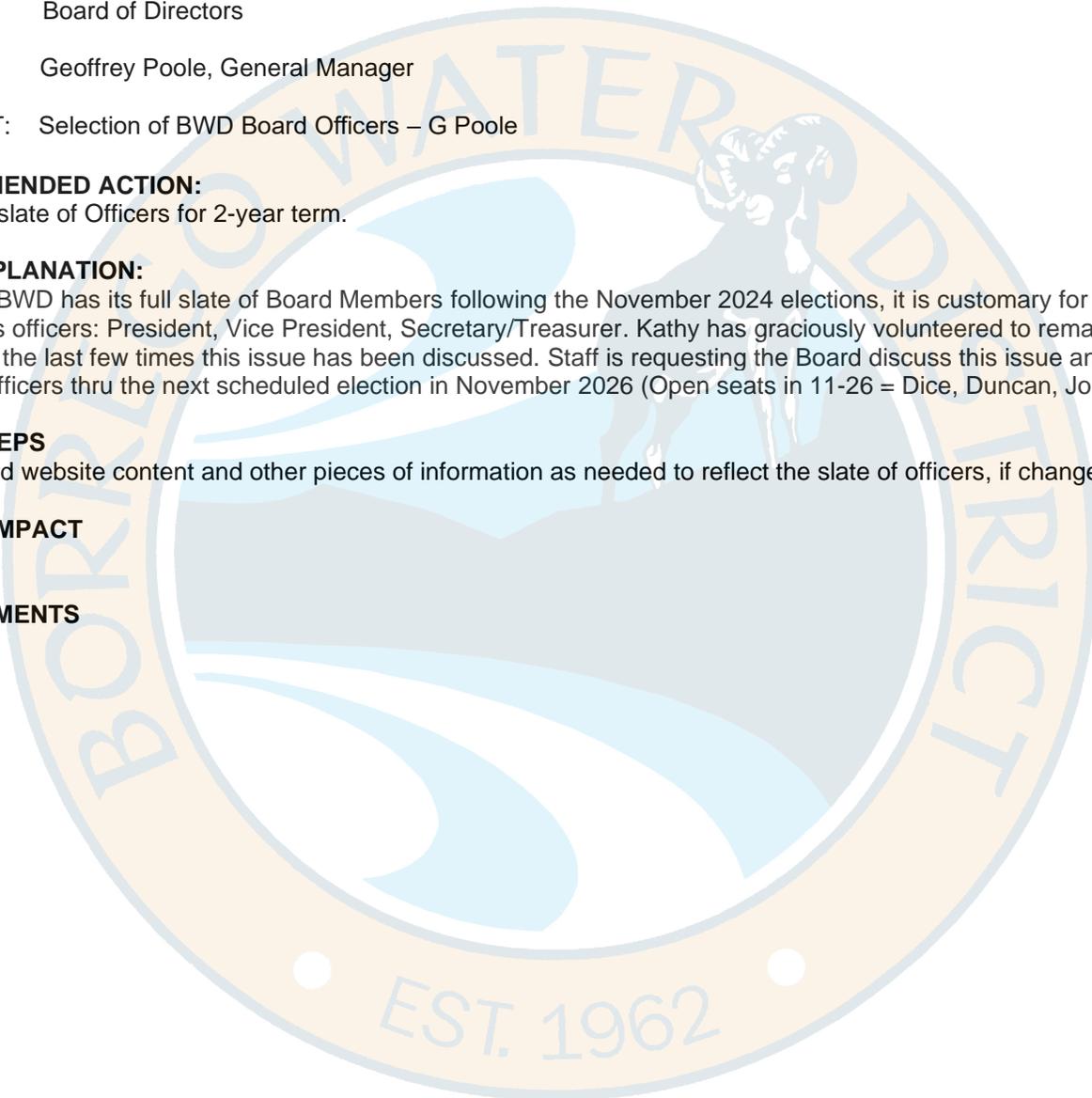
1. Amend website content and other pieces of information as needed to reflect the slate of officers, if changed.

FISCAL IMPACT

1. N/A

ATTACHMENTS

1. None



BORREGO WATER DISTRICT
BOARD OF DIRECTORS MEETING
FEBRUARY 18, 2025
AGENDA ITEM II.C

February 10, 2025

TO: Board of Directors

FROM: Geoffrey Poole, General Manager

SUBJECT: Review of Initial Proposition 218 water and sewer rate model – J Clabaugh & Raftelis Consultants

RECOMMENDED ACTION:

Receive Staff/Consultant report on the Rate Model, review as needed and authorize initiation of specific rate adjustment calculations.

ITEM EXPLANATION:

Staff and the Proposition 218 Rate Committee (Baker/Moran) have been working with our Consultants, Raftelis, on the statutorily required Water and Sewer Rate Models. The complex models provide all of the technical support on future revenues and expenditures and justify the rate structure that will be ultimately selected by the Board. A number of different scenarios have been evaluated by including and excluding potential future one time revenue and expenses. These major variables are potential future payments from T2 for extraction and distribution of irrigation water (revenue) and whether we receive the 20% cost share on EPA #2 or not (expense).

Another major variable in the work done to date has revolved around minimum reserve levels. The actual minimum reserve number selected has a direct impact on the rates needed to support it, higher reserves = higher rates. BWD reserve funds get dangerously low due to water right purchase/fallowing, cash CIP, short lived assets, and other factors in the next few years. For the purposes of the analysis presented, the minimum reserve for water has been set at \$1.6 M. Which is approximately 120 days of operating cash needs for water operations. This does not include an additional \$900,000 in Debt Service Reserve as required by existing covenants. The method of calculating the proposed minimum reserve and input from Raftelis on how this number would compare to other clients will be discussed at the meeting. The short story is at \$1.6 M minimum, we are still in relatively good shape compared to others. On the Sewer side, the minimum reserves are set at \$250,000 and TKN removal is included as a cash funded CIP project.

The attached Presentation provides an outline of what will be discussed, including specific revenue requirements per year to meet the needs of BWD. Once the information has been reviewed and questions answered in the meeting, Staffs intent would be to receive direction to return at the next meeting with the specific recommended fixed (monthly fee) and commodity (water use) rate increases needed to fund the required revenue.].

Option 2a - Water and Option 2a – Sewer are recommended because the 218 rate process is designed to identify the maximum increase. If rates are not adequate to meet the needs, another 218 process would be needed. However, if rate increases are less than what was initially approved, that is allowable under 218 rules and a benefit to customers. Option 2a is the “worst case” and assumes BWD does not receive additional revenue nor the EPA #2 waiver.

NEXT STEPS

1. Return with specific recommended rate increases at the next meeting

FISCAL IMPACT

1. See Attachment

ATTACHMENTS

1. Materials to be presented at the 2-18 Meeting

Borrego Water District

Water Rate Study - Financial Plans

Board Meeting

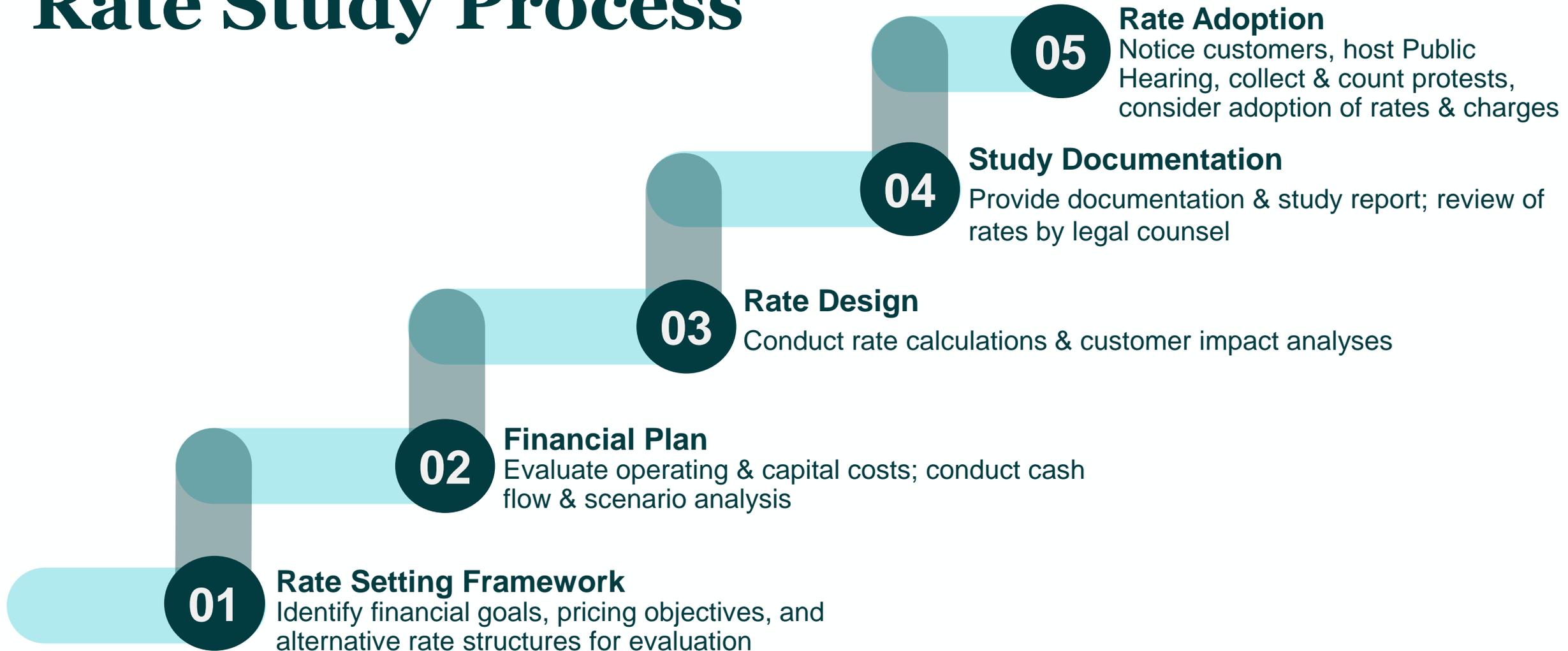
February 18, 2025



Agenda

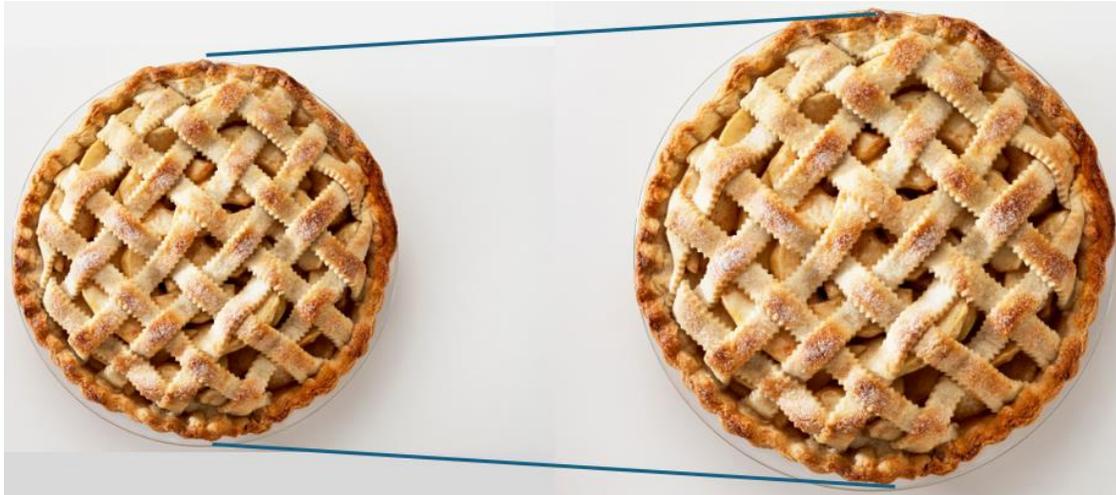
- Financial Plan Development
- Financial Plan Recommendation – Water
- Financial Plan Recommendation – Sewer
- Next Tasks
- Rate Study Schedule

Rate Study Process



Financial Plan vs. Cost of Service

Financial Plan

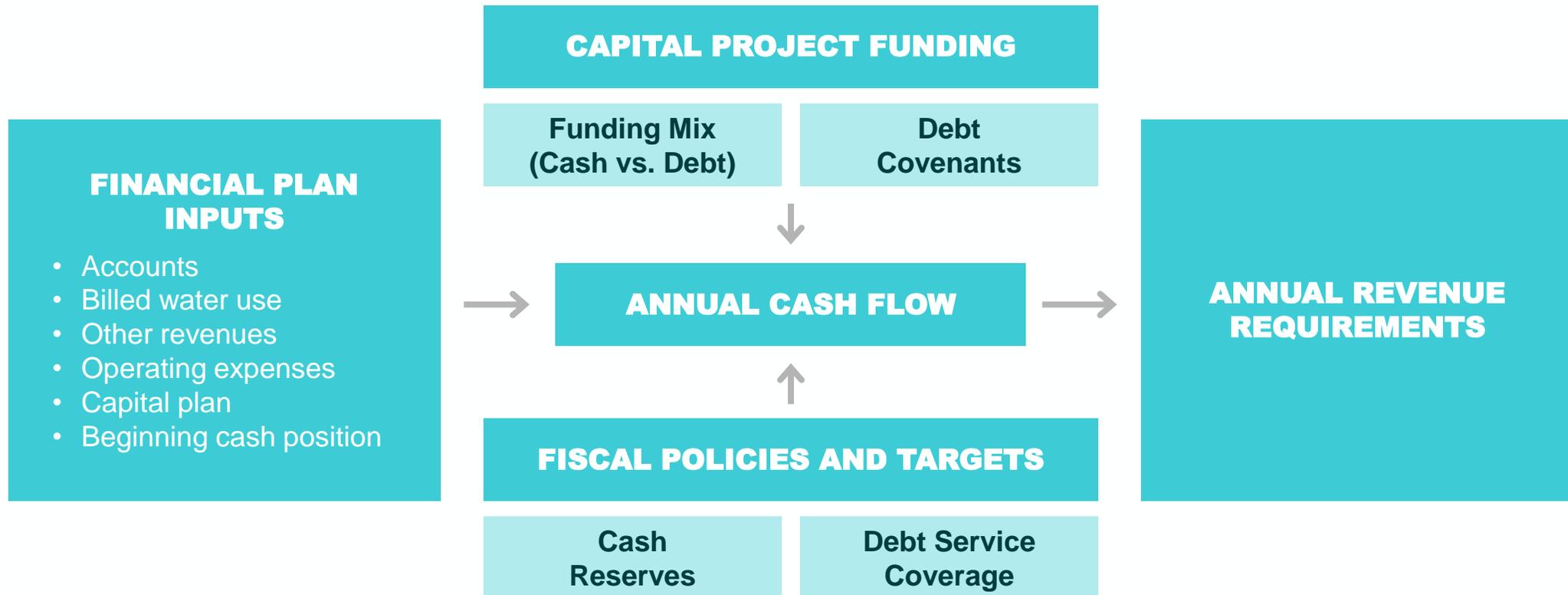


Cost of Service



Financial Plan Model Development

FINANCIAL PLAN ELEMENTS



Financial Plan Model Key Inputs

- FY 2023 & FY 2024 Actuals:
 - › Water use
 - › Customer connections
 - › Non-rate revenues
 - › Operating & Maintenance (O&M) expenses
- FY 2025 Budgeted:
 - › Rate revenues
 - › Operating & Maintenance (O&M) budgets
 - › 10-year Capital Improvement Program (CIP) schedules
- July 1, 2024 (FY 2025) beginning cash balances
- Board-adopted and alternative minimum reserve policies

Escalation Assumptions

- No customer account growth
- No water/wastewater demand growth (i.e. per capita changes)
- Non-rate revenues are not escalated
- Cash reserves interest earnings rate is estimated at 2% annually

Expense Escalation Factors	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
General	2.5%	2.5%	2.5%	2.5%	2.5%
Salary	8%	8%	8%	8%	8%
Benefits	5%	5%	5%	5%	5%
Power	9%	9%	9%	9%	9%
Groundwater Management	3%	3%	3%	3%	3%
Capital	N/A	N/A	N/A	N/A	N/A

Water Revenues and Expenses – No Revenue Increases

Revenue Summary	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Total Revenue	\$4,413,555	\$4,377,108	\$4,345,963	\$4,314,385	\$4,298,670	\$4,298,670
Less O&M	\$3,506,521	\$3,624,743	\$3,830,912	\$4,051,534	\$4,287,734	\$4,540,725
Less Debt Service	\$933,201	\$793,534	\$789,159	\$788,323	\$791,885	\$545,938
Less PAYGO CIP	\$969,344	\$1,308,995	\$1,521,349	\$868,484	\$830,042	\$828,215
Net Cash Flow	(\$995,511)	(\$1,350,163)	(\$1,795,458)	(\$1,393,957)	(\$1,610,991)	(\$1,616,208)
Beginning Cash Balance	\$4,279,437	\$4,636,196	\$3,286,033	\$1,490,575	\$96,618	(\$1,514,373)
Ending Cash Balance	\$4,636,196	\$3,286,033	\$1,490,575	\$96,618	(\$1,514,373)	(\$3,130,580)

Adopted Reserves Policies - Water

Policies	Current Target	FY 2025 Target
Operating	120 days of O&M expenses	\$1,152,829
Rate Stabilization	25% of current year's debt service	\$233,300
Contingency	10% of O&M expenses	\$350,652
Debt (Restricted)	1 year of debt service payments	\$933,201
Capital	Max of \$800k or next year's PAYGO CIP	\$1,308,995
Emergency	2% of capital assets replacement cost	\$821,746
Water Supply Purchase	\$1M	\$1,000,000
Total		\$5,800,722
Debt Service Coverage Ratio (DSCR) Minimum	1.25x Net Revenues	

Reserve Policies - Water

- **Adopted Reserve Policy:**
 - › Approximately \$5.8 M
 - › *Goal*

- **Alternative Minimum Reserve Policy:**
 - › \$2.5 M
 - \$1.6 M (approximately 120 days of operating cash), plus
 - \$900k (approximately one year) of debt service (restricted)
 - › *Minimum*

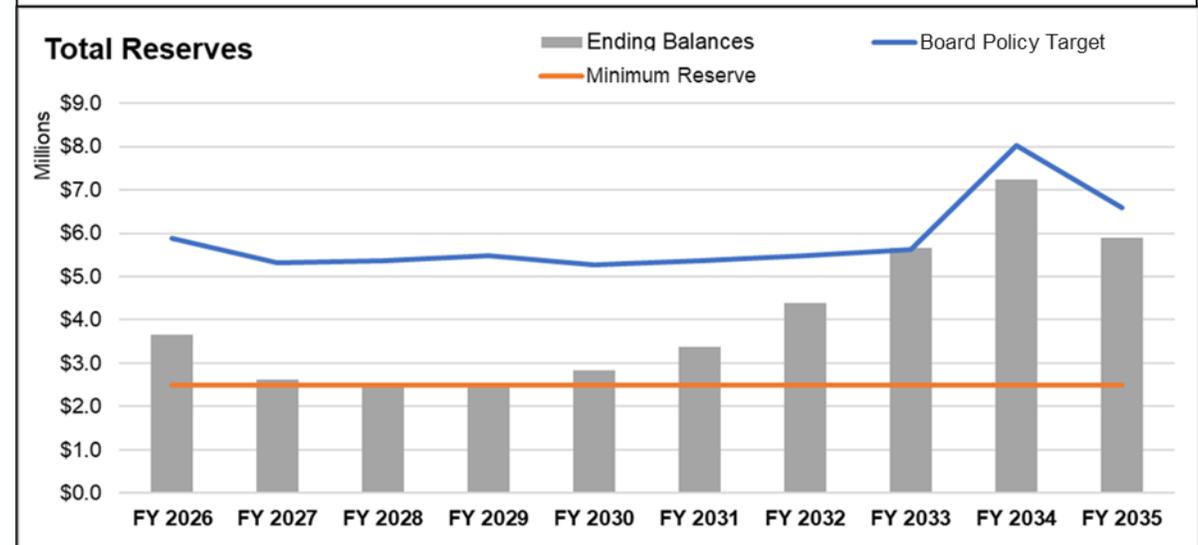
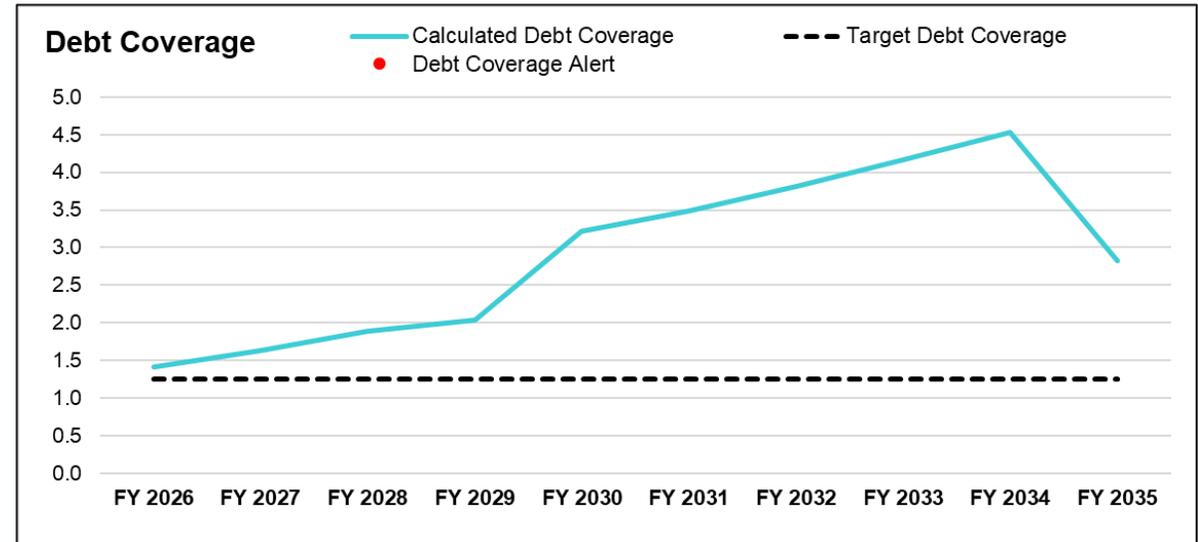
Water Financial Plan Options - Comparison

Option	Description	Alt. Min. Reserve	Add. Revenue	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
1	No RH, No EPA Waiver	\$2.5M	N/A	9%	9%	9%	7%	7%
2	No RH, No EPA Waiver	\$2.5M	N/A	10%	10%	6%	6%	6%
3	RH <i>or</i> EPA Waiver	\$2.5M	\$250k/yr	9%	7%	7%	7%	7%
4	Yes RH, Yes EPA Waiver	\$2.5M	\$250k/yr	9%	6.5%	6.5%	6.5%	6.5%

Option 1 – Staff & Committee Recommendation

No RH Revenue, No EPA Waiver, \$2.5M Minimum Reserve

Month	Year	Rate Increase	Proposed Debt
July	2025	9.0%	
July	2026	9.0%	
July	2027	9.0%	
July	2028	7.0%	
July	2029	7.0%	
July	2030	7.0%	
July	2031	7.0%	
July	2032	7.0%	
July	2033	7.0%	
July	2034	7.0%	\$5.2M



Water Financial Plan Recommendation

- Option 1 provides the most flexibility in future rates
- The option generates sufficient cash to fund the five-year CIP while maintaining cash above the minimum threshold
- Builds reserves towards the Board adopted policy over the long-term
- Builds the revenue base to finance a new production well in FY 2035
- Does not rely on speculative amount, or timing, of external revenues
- Future Boards will have discretion to implement rates lower than noticed

Sewer Financial Plan



Sewer Revenues and Expenses – No Revenue Increases

Revenue Summary	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Total Revenue	\$725,420	\$725,187	\$724,429	\$722,760	\$720,231	\$716,102
Less O&M	\$617,624	\$644,162	\$678,776	\$715,670	\$755,011	\$796,980
Less Debt Service	\$41,139	\$41,143	\$41,124	\$41,084	\$41,092	\$41,143
Less PAYGO CIP	\$75,267	\$54,880	\$66,024	\$73,155	\$72,351	\$716,707
Net Cash Flow	(\$8,610)	(\$14,999)	(\$61,495)	(\$107,150)	(\$148,223)	(\$838,728)
Beginning Balance	\$474,871	\$466,261	\$451,262	\$389,767	\$282,617	\$134,394
Ending Balance	\$466,261	\$451,262	\$389,767	\$282,617	\$134,394	(\$704,334)

Adopted Reserves Policies - Sewer

Policies	Current Target	FY 2025 Target
Operating	120 days of O&M expenses	\$203,055
Rate Stabilization	25% of current year's debt service	\$10,285
Contingency	10% of O&M expenses	\$61,762
Debt	1 year of debt service payments	\$41,139
Capital	Max of \$200k or next year's PAYGO CIP	\$200,000
Emergency	2% of capital assets replacement cost	\$367,253
Total		\$883,495
Debt Service Coverage Ratio (DSCR) Minimum	1.25x Net Revenues	

Reserves Policies - Sewer

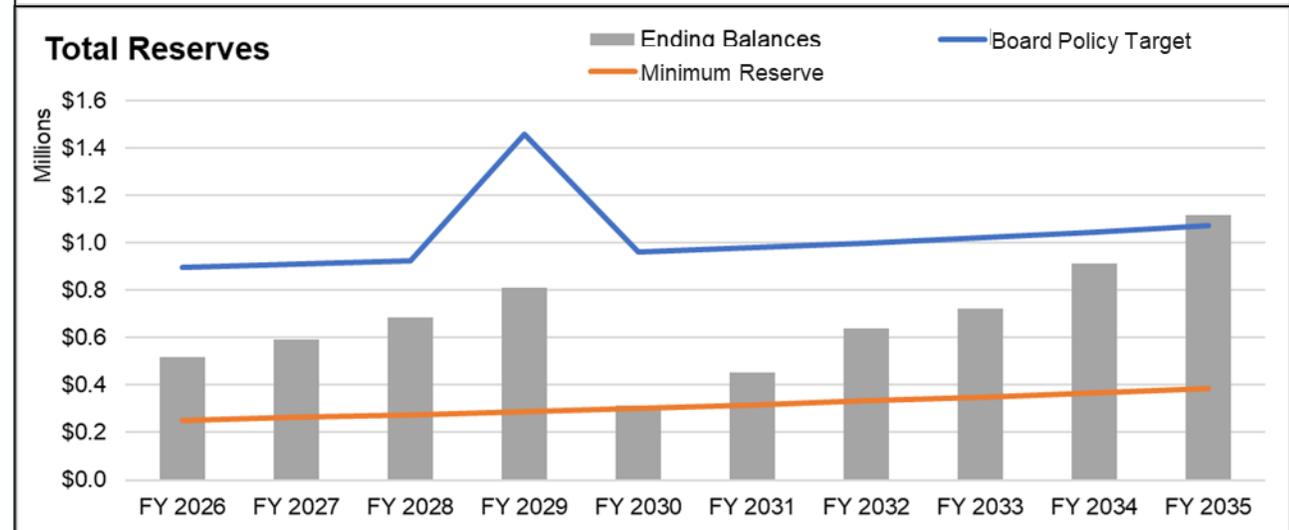
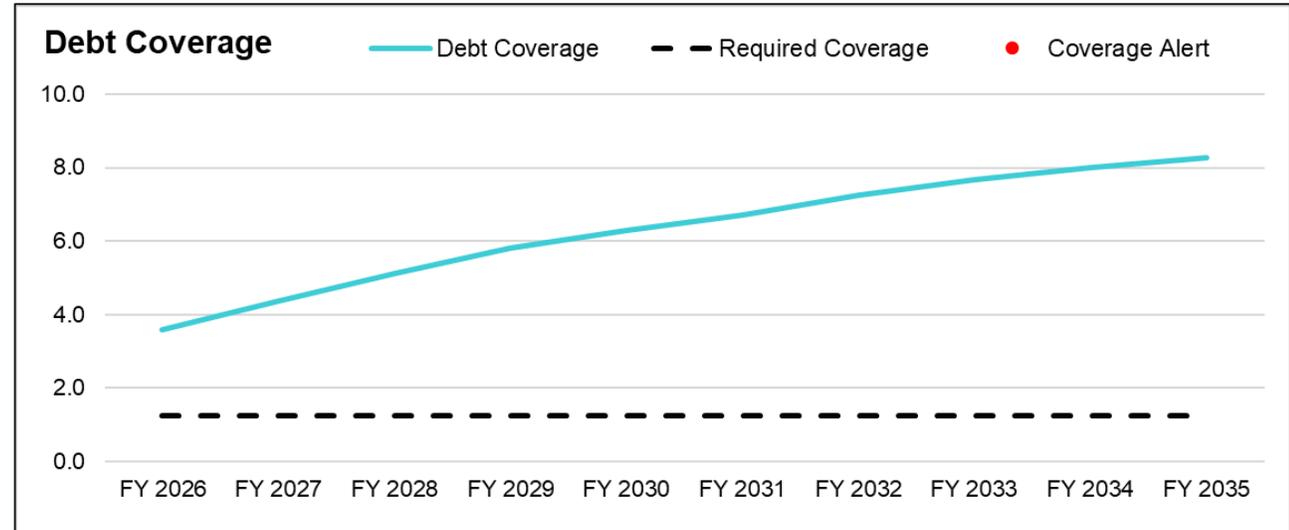
- **Adopted Reserve Policy:**
 - › Approximately \$880k
 - › *Goal*

- **Alternative Minimum Reserve Policy:**
 - › Approximately \$250k
 - 120 days O&M expenses (around \$200k)
 - Approximately \$42k of debt service
 - › *Minimum*

Staff & Committee Recommendation

Cash-Funded CIP

Month	Year	Rate Increase	Proposed Debt
July	2025	9.75%	
July	2026	9.75%	
July	2027	9.75%	
July	2028	9.75%	
July	2029	9.75%	
July	2030	9.75%	
July	2031	9.75%	
July	2032	9.75%	
July	2033	9.75%	
July	2034	9.75%	



Sewer Financial Plan Recommendation

- The recommended option provides the most flexibility in future rates
- The option generates sufficient to cash fund the five-year CIP while maintaining cash above the minimum threshold
- Builds reserves towards the Board adopted policy over the long-term
- Future Boards will have discretion to implement rate lower than noticed

Next Tasks

- Updated Water Cost of Service Analysis and Wastewater Cost of Service Analysis (in process)
- Then, preliminary rates to the Ad Hoc Committee
 - › Water rate structure will maintain the same Residential three-tier structure and uniform water user classes
 - › Sewer will maintain charges per equivalent dwelling unit (EDU) of flow
 - › Raftelis and BWD staff are evaluating private fire service charges

Rate Study Timeline (May 20 Public Hearing)

Task Name	Dates
Project Kickoff	August 2024
Model Updates/Modifications	September-November
Financial Review with BWD Staff	December 2024
Ad Hoc Committee Meeting #1 – Financial Plans	January 24, 2025
Ad Hoc Committee Meeting #2 – Revised Financial Plans	February 6, 2025
Board Meeting #1 – Financial Plans	February 18, 2025
Ad Hoc Committee Meeting #3 – Preliminary Rates	February 2025 (TBD)
Board Meeting #2 – Preliminary Rates (tentative)	March 4 / 11, 2025
Board Meeting #3 (Final Rates / Rate Authorization)	March 18 / March 25, 2025
<i>Noticing Period</i>	<i>through May 20, 2025</i>
Public Hearing	May 20, 2025
New Rates Effective Date	July 1, 2025



Contact: Kevin Kostiuk
213 262 9309 / kkostiuk@raftelis.com

Contact: Cameron Okie
401 648 9659 / cokie@raftelis.com

Water Customer Accounts & Usage

Accounts	FY 2024
SFR	1,822
Multiple Units	37
Irrigation	56
Commercial	107
Public Agency	37
Construction	4
Total	2,064

Water Usage (HCF)	FY 2024
<i>Residential</i>	295,872
Tier 1	106,226
Tier 2	98,931
Tier 3	90,715
<i>Multiple Units</i>	66,176
Irrigation	66,286
Commercial	46,992
Public Agency	13,286
Construction	476
BULK Water	142
Total	489,230

Meter Counts by Size

Meter Size	FY 2024
5/8"	3
3/4"	1,466
1"	473
1 1/2"	72
2"	28
3"	4
4"	7
6"	7
Construction (1 1/2")	4
Total	2,064

Water Revenue Summary – No Increases

Revenue Summary	Actual FY 2024	Budget FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Rate Revenue	\$3,829,459	\$4,066,005	\$4,026,005	\$4,026,005	\$4,026,005	\$4,026,005	\$4,026,005
Other Income	\$249,029	\$1,624,935	\$272,665	\$272,665	\$272,665	\$272,665	\$272,665
Interest Income	\$58,396	\$74,885	\$82,061	\$62,185	\$50,356	\$48,562	\$52,221
Total Revenue	\$4,136,884	\$5,765,825	\$4,380,731	\$4,360,855	\$4,349,025	\$4,347,231	\$4,350,891

Operating Expenses - Water

O&M Expenses	Actual FY 2024	Budgeted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Repairs & Maintenance	\$778,575	\$937,230	\$994,376	\$1,055,986	\$1,122,443	\$1,194,166	\$1,271,613
Professional Services	\$120,921	\$324,649	\$256,369	\$262,778	\$269,348	\$276,082	\$282,984
Insurance	\$107,570	\$136,126	\$139,529	\$143,017	\$146,593	\$150,257	\$154,014
Personnel Expense	\$1,574,062	\$1,538,775	\$1,649,496	\$1,768,480	\$1,896,361	\$2,033,818	\$2,181,587
Office Expense	\$116,852	\$155,583	\$160,065	\$164,712	\$169,534	\$174,540	\$179,740
Utilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Groundwater Management	\$369,307	\$414,158	\$424,907	\$435,938	\$447,256	\$458,870	\$470,787
Total O&M Expenses	\$3,067,287	\$3,506,521	\$3,624,743	\$3,830,912	\$4,051,534	\$4,287,734	\$4,540,725
% Increase Year-over-Year		14.3%	3.4%	5.7%	6%	6%	6%

Capital Improvement Plan Water

	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Grant Funded Projects	\$4,667,000	\$1,828,800	\$1,058,240	\$600,000	\$0	\$0
Cash Reserve Funded Projects	\$969,344	\$1,308,995	\$1,521,349	\$868,484	\$830,042	\$828,215
Total CIP Expenses	\$5,636,344	\$3,137,795	\$2,579,589	\$1,468,484	\$830,042	\$828,215

Capital Improvement Plan Water – Significant Projects

	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Significant Grant Funded						
AMI	\$1,200,000					
Borrego Spring Road Pipeline Replacement	\$928,000					
Sun Gold Pipeline Replacement	\$2,464,000					
Club Circle Pipeline Replacement Project		\$1,828,800				
Significant Cash Reserve Funded						
Country Club Tank Recoating		\$500,000				
FY23+ Water Supply Acquisition w/Fallowing & Well Abandonment	\$486,694	\$557,624	\$442,669	\$442,669	\$486,956	\$486,956
EPA Cash Funded Portion			\$721,600	\$150,000		
Other Well Rehabilitation					\$198,000	\$207,900

Existing Debt Service - Water

	% Water	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Compass Bank Note 2018B (Viking Ranch)							
Principal	100%	\$137,860					
Interest	100%	\$2,895					
Compass Bank Note 2018A (Viking Ranch)							
Principal	100%	\$212,000	\$220,000	\$223,000	\$230,000	\$242,000	-
Interest	100%	\$34,204	\$26,968	\$19,547	\$11,960	\$4,054	-
2021 COPF Loan							
Principal	93%	\$406,475	\$415,803	\$425,057	\$434,217	\$443,294	\$453,217
Interest	93%	\$139,767	\$130,763	\$121,556	\$112,147	\$102,538	\$92,721
Total		\$933,201	\$793,534	\$789,159	\$788,323	\$791,885	\$545,938

Water Financial Plan Options Detail

Group 2:

- No additional revenue from Rams Hill (RH)
- No Waiver for EPA-funded CIP project Cash Match
- Financed and no financing options

Group 3:

- Additional Rams Hill revenue (\$250k/year)
- No Waiver for EPA-funded CIP project Cash Match

Group 4:

- No additional Rams Hill revenue
- Waiver for EPA-funded CIP project Cash Match

Group 5:

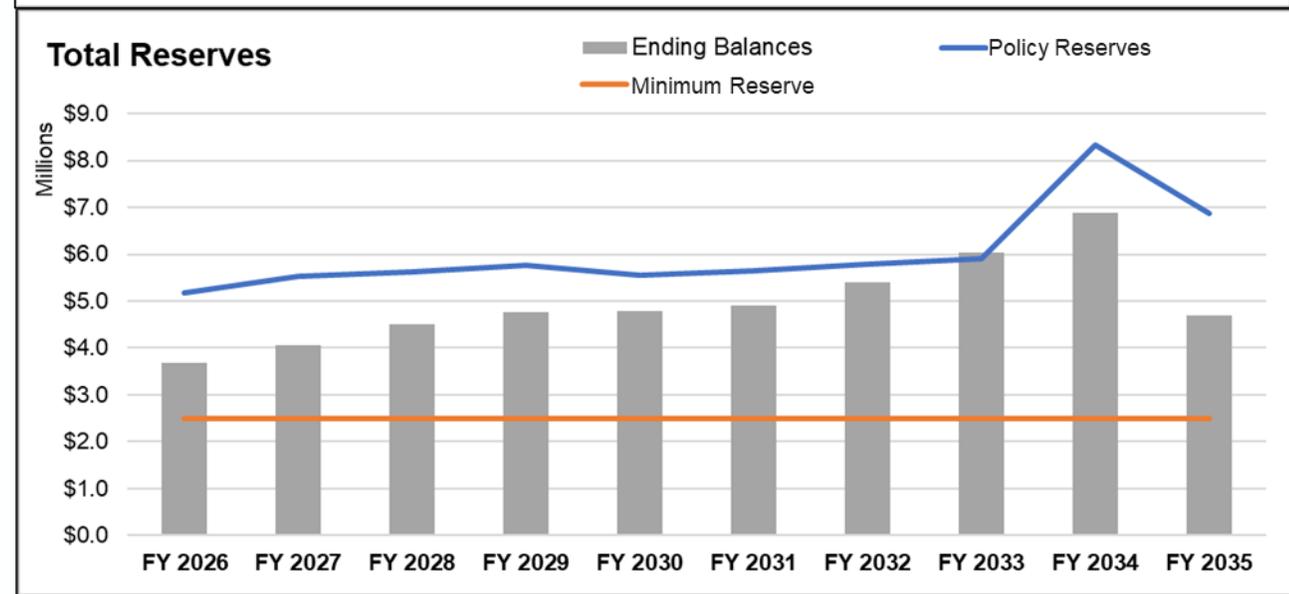
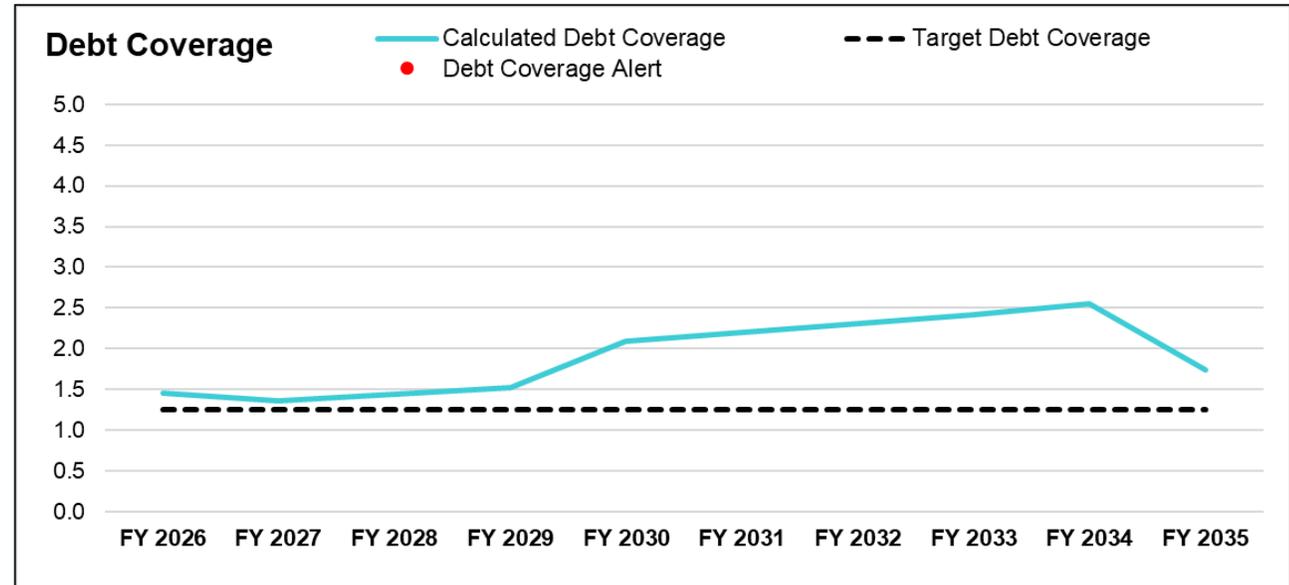
- Additional Rams Hill revenue (\$250k/year)
- Waiver for EPA-funded CIP project Cash Match

Sewer Customer Accounts / EDUS

EDUs	FY 2024
SA 1 EDUs (User)	254
SA 5 EDUs (User)	277
SA2 EDUs (Holder)	558
SA2 EDUs (User)	374
Total Users (SA1/2/5)	905
Total Holders (SA2)	558

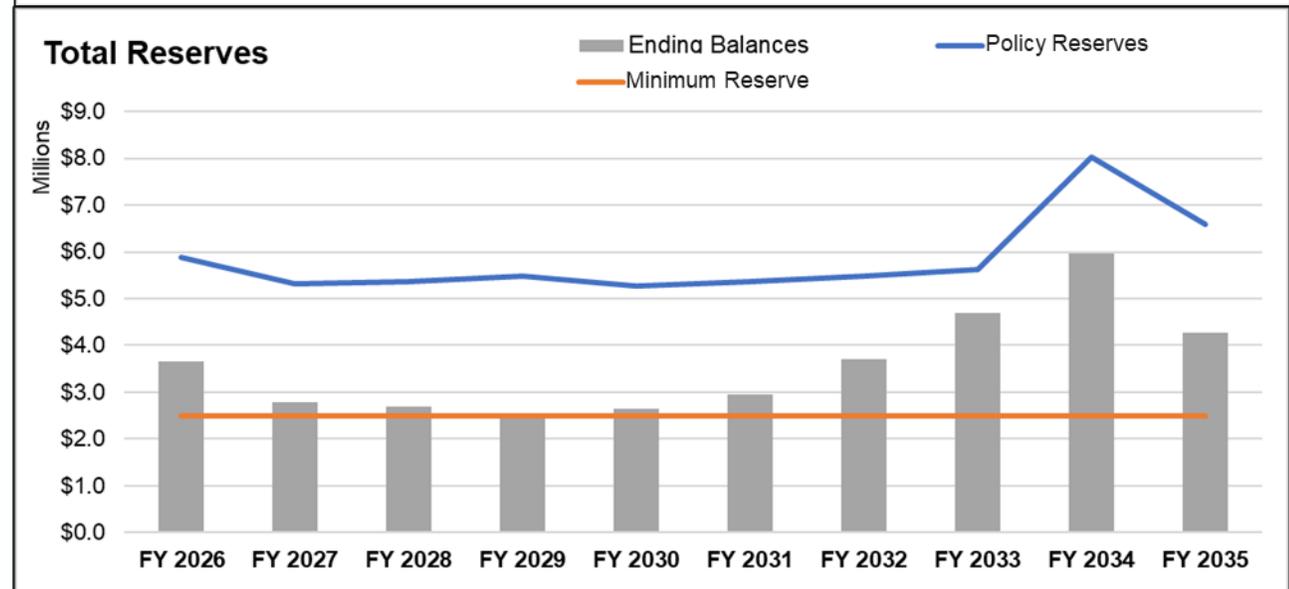
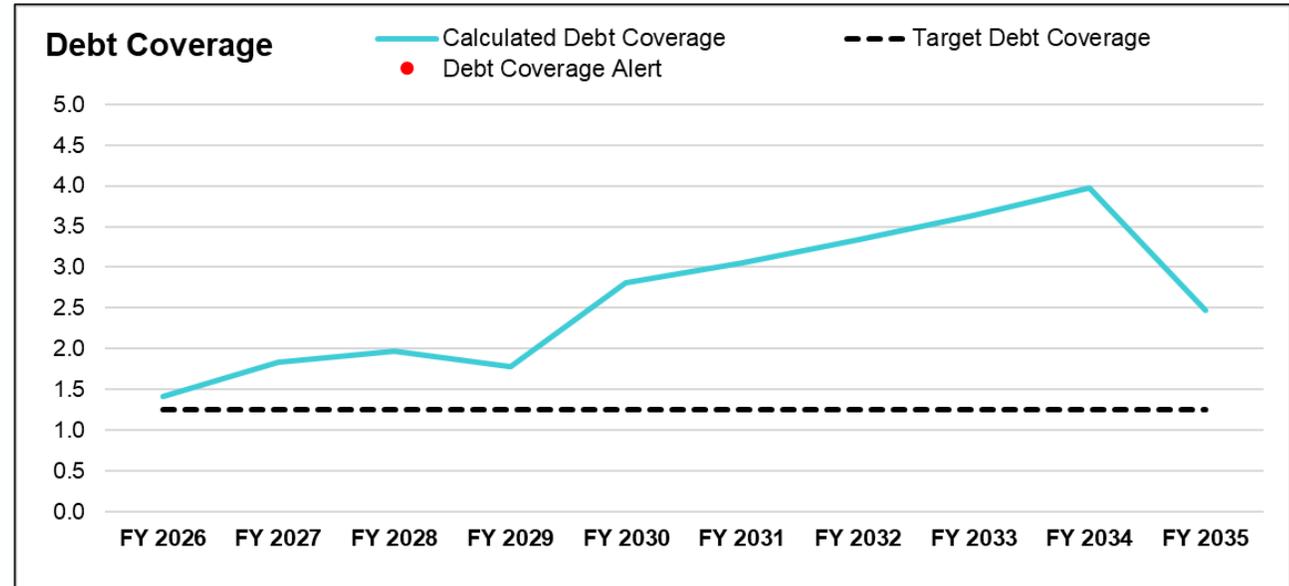
Option 2a Financed – No RH Revenue, No EPA Waiver, \$2.5M Minimum Reserve

Month	Year	Rate Increase	Proposed Debt
July	2026	10.0%	
July	2027	10.0%	\$3.0M
July	2028	6.0%	
July	2029	6.0%	
July	2030	6.0%	
July	2031	6.0%	
July	2032	6.0%	
July	2033	6.0%	
July	2034	6.0%	
July	2035	6.0%	\$5.2M



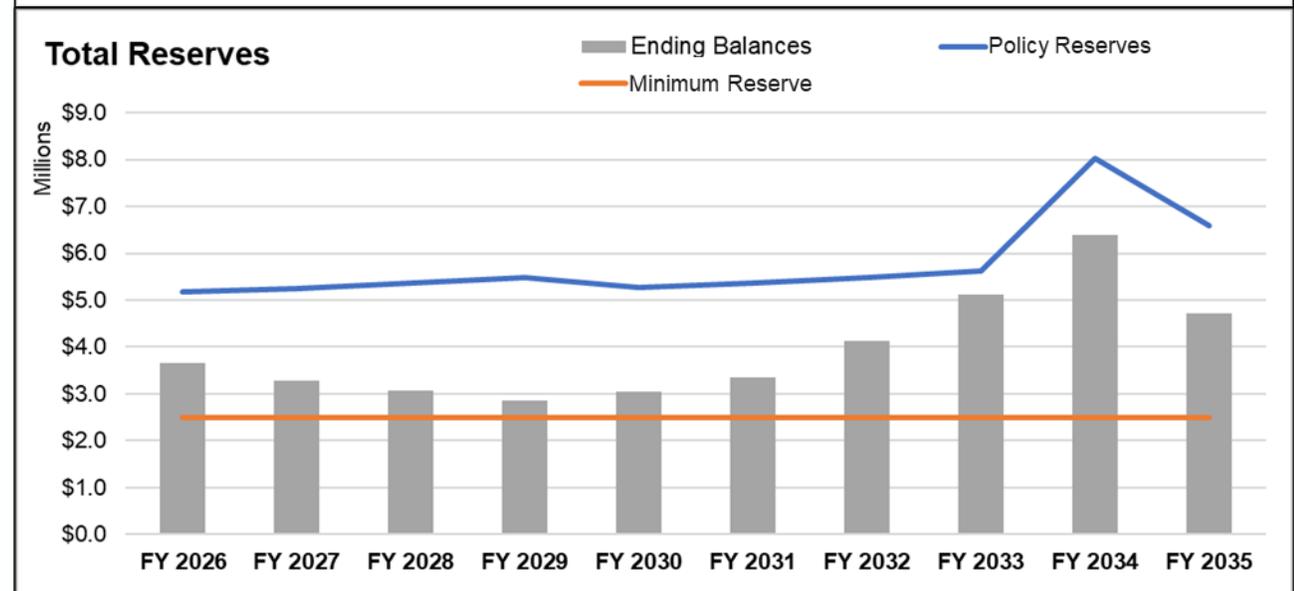
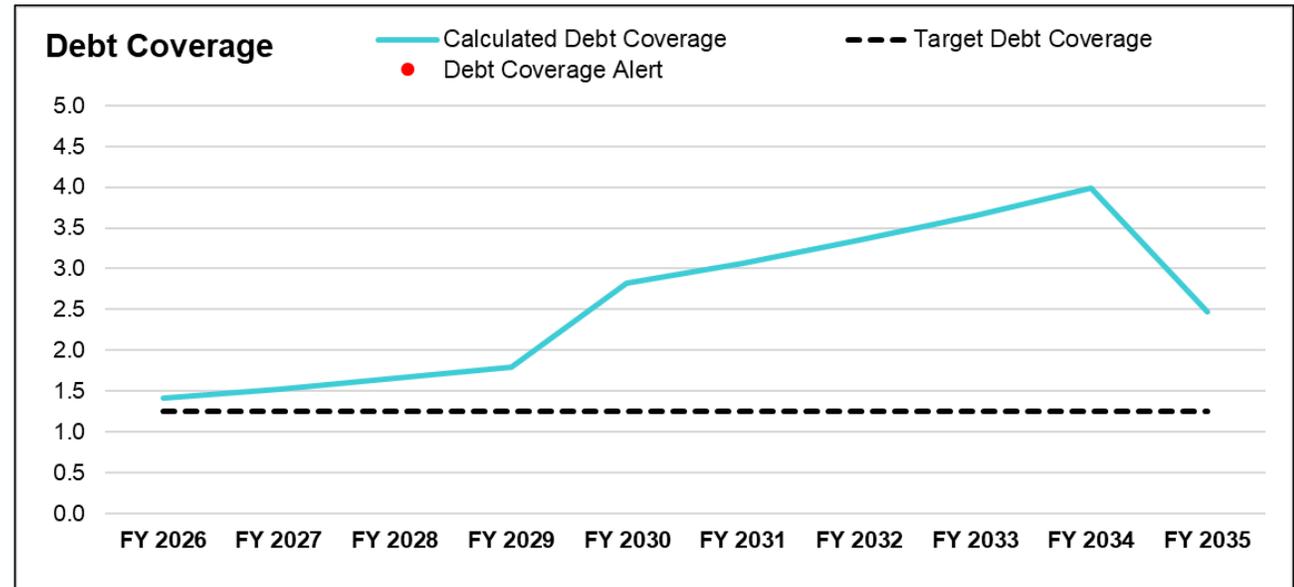
Option 3a – Yes RH Revenue, No EPA Waiver, \$2.5M Minimum Reserve

Month	Year	Rate Increase	Proposed Debt
July	2026	9.0%	
July	2027	7.0%	
July	2028	7.0%	
July	2029	7.0%	
July	2030	7.0%	
July	2031	7.0%	
July	2032	7.0%	
July	2033	7.0%	
July	2034	7.0%	
July	2035	7.0%	\$5.2M



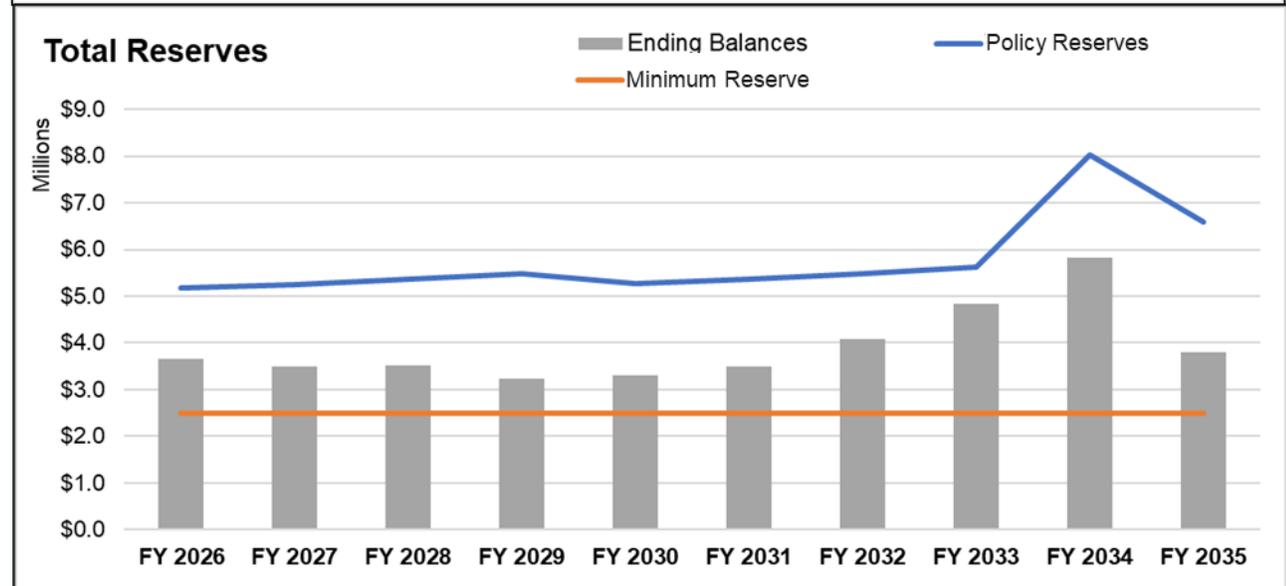
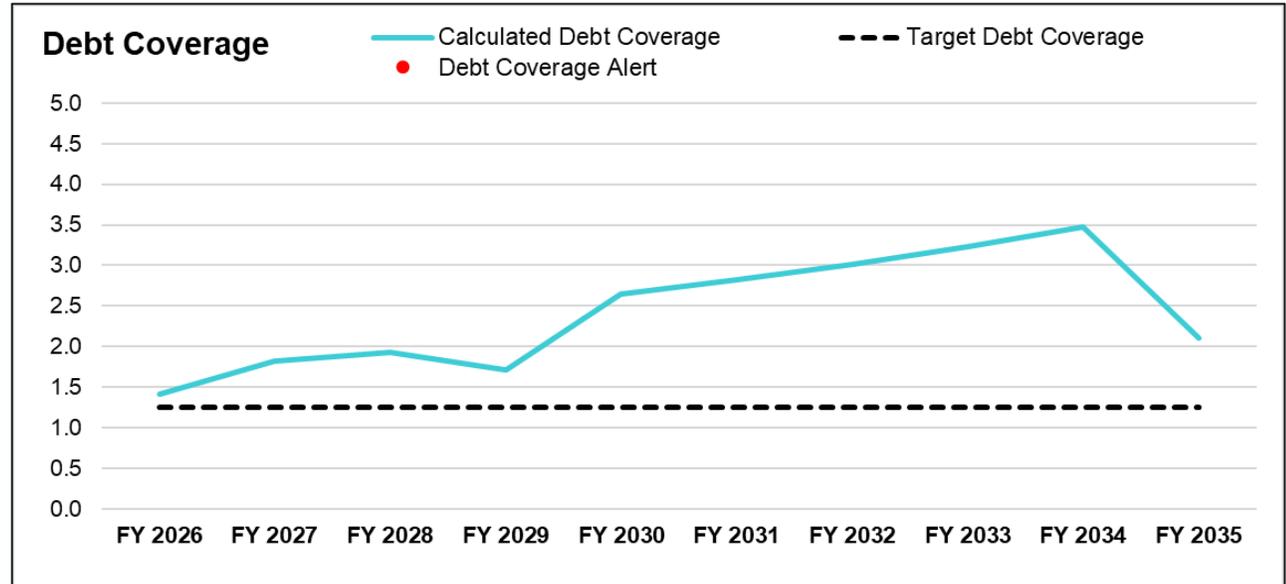
Option 4a – No RH Revenue, Yes EPA Waiver, \$2.5M Minimum Reserve

Month	Year	Rate Increase	Proposed Debt
July	2026	9.0%	
July	2027	7.0%	
July	2028	7.0%	
July	2029	7.0%	
July	2030	7.0%	
July	2031	7.0%	
July	2032	7.0%	
July	2033	7.0%	
July	2034	7.0%	
July	2035	7.0%	\$5.2M



Option 5a – Yes RH Revenue, Yes EPA Waiver, \$2.5M Minimum Reserve

Month	Year	Rate Increase	Proposed Debt
July	2026	9.0%	
July	2027	6.5%	
July	2028	6.5%	
July	2029	6.5%	
July	2030	6.5%	
July	2031	6.5%	
July	2032	6.5%	
July	2033	6.5%	
July	2034	6.5%	
July	2035	6.5%	\$5.2M



Sewer Revenue Summary – No Increases

Revenue Summary	Actual FY 2024	Budget/ Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Rate Revenue	\$657,751	\$674,223	\$674,223	\$674,223	\$674,223	\$674,223	\$674,223
Other Income	\$61,417	\$41,879	\$41,879	\$41,879	\$41,879	\$41,879	\$41,879
Interest Income	\$0	\$9,318	\$9,742	\$10,970	\$12,640	\$14,832	\$11,135
Total Revenue	\$719,168	\$725,420	\$725,844	\$727,072	\$728,742	\$730,935	\$727,237

Operating Expenses - Sewer

O&M Expenses	Estimated FY 2024	Budgeted FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Repairs & Maintenance	\$254,362	\$170,537	\$174,801	\$179,171	\$183,650	\$188,241	\$192,947
Professional Services	\$64,444	\$44,270	\$39,278	\$40,260	\$41,266	\$42,298	\$43,355
Insurance	\$15,293	\$20,067	\$20,568	\$21,082	\$21,609	\$22,150	\$22,703
Personnel Expense	\$253,049	\$355,235	\$380,897	\$408,476	\$438,119	\$469,985	\$504,242
Office Expense	\$16,342	\$21,216	\$21,752	\$22,303	\$22,867	\$23,445	\$24,038
Utilities	\$5,888	\$6,300	\$6,867	\$7,485	\$8,159	\$8,893	\$9,693
Total O&M Expenses	\$609,379	\$617,624	\$644,162	\$678,776	\$715,670	\$755,011	\$796,980
% Increase		1.4%	4.3%	5.4%	5.4%	5.5%	5.6%

Capital Improvement Plan - Sewer

	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030
Grant Funded	\$0	\$0	\$650,000	\$0	\$0	\$0
Cash Reserve Funded	\$52,267	\$54,880	\$57,624	\$60,505	\$63,531	*\$716,707
Short Lived Assets	\$23,000	\$0	\$8,400	\$12,650	\$8,820	\$0
Total CIP Expenses	\$75,267	\$54,880	\$716,024	\$73,155	\$72,351	\$716,707

*CIP in FY 2030 is for Wastewater Treatment Plant Oxidation Ditch project

BORREGO WATER DISTRICT
BOARD OF DIRECTORS MEETING
FEBRUARY 18, 2025
AGENDA ITEM II.D

February 10, 2025

TO: Board of Directors

FROM: Geoffrey Poole, General Manager

SUBJECT: Borrego Springs Subbasin Watermaster Board – VERBAL D Duncan/K Dice/T Driscoll
1. Update on Board Activities
2. Update on Technical Advisory Committee Activities

RECOMMENDED ACTION:

Discuss upcoming Watermaster related activities

ITEM EXPLANATION:

BWD Representatives from the Watermaster and TAC will provide a verbal review of recent and upcoming events.

NEXT STEPS

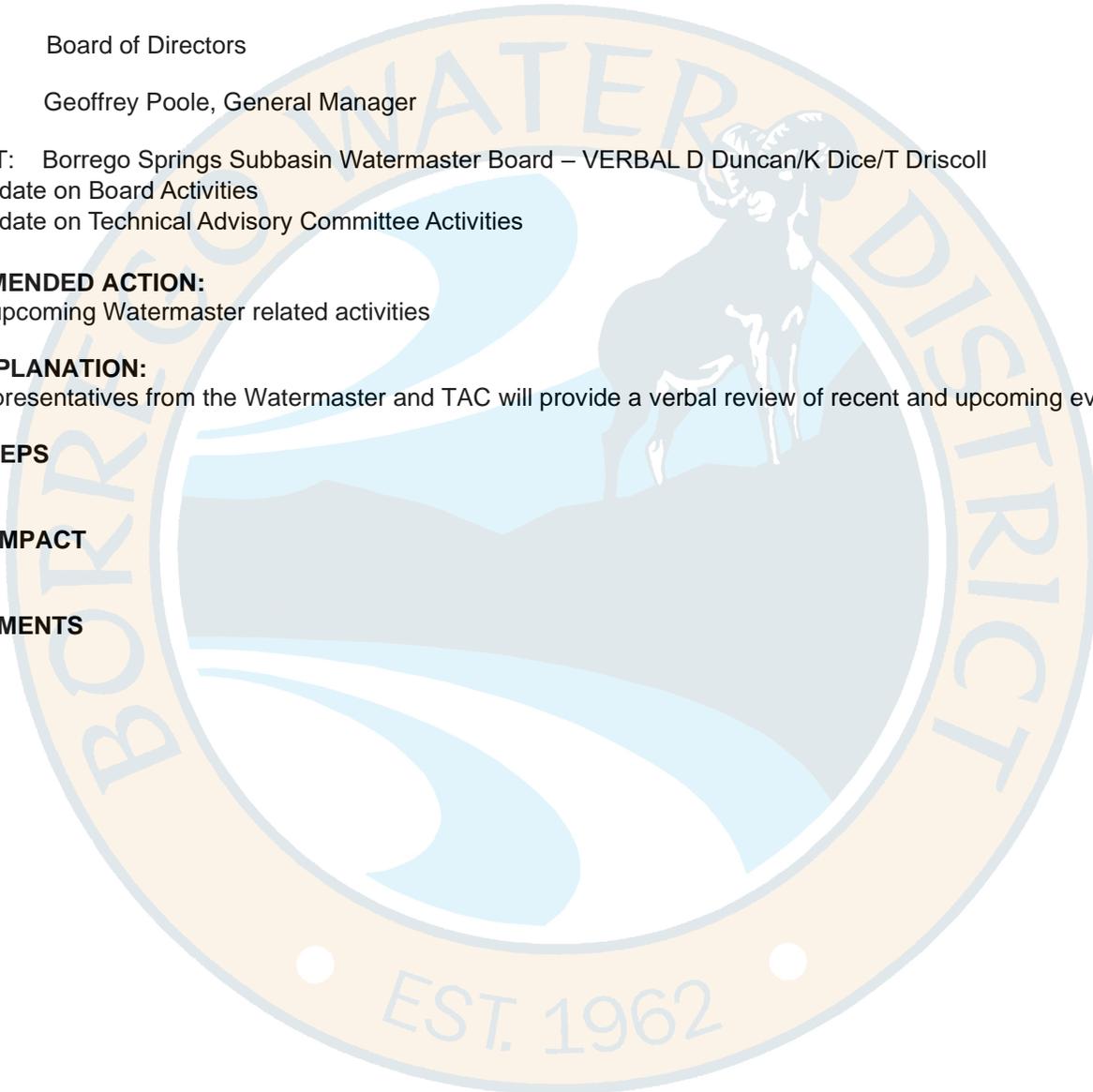
1. TBD

FISCAL IMPACT

1. TBD

ATTACHMENTS

1. None



IV.A. Waste Water:
January 2025





BORREGO WATER DISTRICT

JANUARY 2025

WASTEWATER OPERATIONS REPORT

There's no know problems with wastewater system at the moment:

Rams Hill Wastewater Treatment Facility serving ID-1, ID-2 and ID-5 Total Cap. 0.25 MGD (million gallons per day):

Average flow: 111000 (gallons per day)

Peak flow: 138000 gpd Wednesday, January 01- 2024



BORREGO WATER DISTRICT

RAMS HILL WASTEWATER TREATMENT FACILITY

4861 Borrego Springs Rd, BORREGO SPRINGS, CA 92004
(760) 767-5806 FAX (760) 767-5994

02/10/2025

CALIFORNIA REGIONAL WATER QUALITY
CONTROL BOARD – REGION 7
73-720 FRED WARING DR. SUITE 100
PALM DESERT, CA. 92260

Attn: Adrian Lopez/WRCE

RE: JANUARY 2025 Borrego Springs WWTP

Dear Adrian,

Please find attached the JANUARY 2025 monthly monitoring reports and Lab results for Borrego springs district WWTP.

We are pleased to inform you that there's no known violations for this month.

If you have any questions please contact ROGELIO MARTINEZ/WT-III. (760)419-2764.

Respectfully,

A handwritten signature in blue ink, appearing to read "Rogelio Martinez".

Rogelio Martinez/ water plant operator III

CC: Geoff Poole/GM

MONTHLY REPORT: R.H.W.T.F

MONTH: JANUARY

YEAR: 2025

BORREGO WATER DISTRICT,
RAMS HILL WASTEWATER TREATMENT FACILITY,
4861 BORREGO SPRINGS ROAD,
BORREGO SPRINGS, CA 92004
760-767-5806; phone
760-767-5994; fax

COMMENTS: THERE ARE NO SPILLS TO REPORT FOR JANUARY 2025; THE FLOW REPORT IS ATTACHED.

Submitted by: ROGELIO MARTINEZ/BWD TO: GEOFF POOLE/BWD;
02/10/2025

JAN 2025	INFLUENT DAILY FLOW GAL.	TOTAL FLOW GAL.
1	138000 GAL	10766000 GAL
2	138000 GAL	10904000 GAL
3	125000 GAL	11029000 GAL
4	128000 GAL	11157000 GAL
5	118000 GAL	11276000 GAL
6	101000 GAL	11377000 GAL
7	100000 GAL	11477000 GAL
8	99000 GAL	11576000 GAL
9	104000 GAL	11680000 GAL
10	105000 GAL	11785000 GAL
11	104000 GAL	11889000 GAL
12	115000 GAL	12004000 GAL
13	108000 GAL	12112000 GAL
14	106000 GAL	12218000 GAL
15	106000 GAL	12324000 GAL
16	107000 GAL	12431000 GAL
17	111000 GAL	12542000 GAL
18	124000 GAL	12666000 GAL
19	136000 GAL	12802000 GAL
20	123000 GAL	12926000 GAL
21	102000 GAL	13028000 GAL
22	101000 GAL	13129000 GAL
23	91000 GAL	13221000 GAL
24	89000 GAL	13310000 GAL
25	114000 GAL	13424000 GAL
26	119000 GAL	13544000 GAL
27	113000 GAL	13657000 GAL
28	100000 GAL	13757000 GAL
29	105000 GAL	13862000 GAL
30	106000 GAL	13968000 GAL
31	112000 GAL	14080000 GAL

P.H. / D.O. LOG ; R.H.W.T.F., BORREGO WATER DISTRICT

YEAR, 2025

JANUARY

<u>DATE</u>	<u>LOCATION</u>	<u>P.H.</u>	<u>D.O</u>	<u>Alkalinity</u>	<u>Freeboard</u>
1/7/2025	EFFLUENT	7.23	6.44mg/l	200ppm	
1/7/2025	POND	7.32	7.03mg/l	190ppm	3.5ft
1/23/2025	EFFLUENT	7.05	5.33mg/l	190ppm	
1/23/2025	POND	7.11	9.46mg/l	180ppm	3.5ft

Berm Condition: Good and no Odors around the pond

**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
COLORADO RIVER BAIS REGION**

WDID NO.: **7A 37 0125 001**
ORDER NO.: **R7-2007-0053**

**MONITORING AND REPORTING
BORREGO WATER DISTRICT - RAMS HILL WWTF
MONTH: January
YEAR: 2025**

REPORTING FREQUENCIES: **MONTHLY (Oct-March)**

January

TYPE OF SAMPLE:	INFLUENT			PONDS		
CONSTITUENTS:	Flow	BOD	TSS	PH	DO	Freeboard
FREQUENCY:	Daily	Monthly	Monthly	Twice Monthly	Twice Monthly	Twice Monthly
DESCRIPTION:	Measurement	Grab	Grab	Grab	Grab	Measurement
UNITS:	gpd	mg/L	mg/L	s.u	mg/l	ft
REQUIREMENTS						
30-DAY MEAN:						
MAXIMUM:						
MINIMUM:						
DATE OF SAMPLE	January					
1	138000					
2	138000					
3	125000					
4	128000					
5	118000					
6	101000					
7	100000	330	910	7.33	7.03	3.5
8	99000					
9	104000					
10	105000					
11	104000					
12	115000					
13	108000					
14	106000					
15	106000					
16	107000					
17	111000					
18	124000					
19	136000					
20	123000					
21	102000					
22	101000					
23	91000			7.11	9.46	3.5
24	89000					
25	114000					
26	119000					
27	113000					
28	100000					
29	105000					
30	106000					
31	112000					
30-DAY MEAN	111226	330	910	7.22	8.25	3.5
MAXIMUM	138000	330	910	7.33	9.46	3.5
MINIMUM	89000	330	910	7.11	7.03	3.5

I declare under the penalty of law that I personally examined and am familiar with the information submitted in this document, and that based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the information is true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Signature: *Rogelio White*
Date: 2-10-2025

**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
COLORADO RIVER BASIN REGION**

WDID NO.: 7A 37 0125 001
ORDER NO.: R7-2007-0053

**MONITORING AND REPORTING
BORREGO WATER DISTRICT - RAMS HILL WWTF**
MONTH: January
YEAR: 2025

REPORTING FREQUENCY: **MONTHLY (Oct - March)**

January

TYPE OF SAMPLE:	EFFLUENT					
CONSTITUENTS:	BOD	TSS	SS	T. Nitrogen	TDS	pH
FREQUENCY:	Twice Monthly					
DESCRIPTION:	Grab	Grab	Grab	Grab	Grab	Grab
UNITS:	mg/L	mg/L	ml/L		ml/L	
REQUIREMENTS						
30-DAY MEAN:						
MAXIMUM:	30mg/l	30mg/l	0.3ml/l		700mg/l	9.0
MINIMUM:						
DATE OF SAMPLE						
1						
2						
3						
4						
5						
6						
7	8.4	5.0	0.0	14.0	450	7.23
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23	4.7	3.0	0.0	5.0	500	7.05
24						
25						
26						
27						
28						
29						
30						
31						
30-DAY MEAN	6.6	4.0	0.0	9.5	475	7.14
MAXIMUM	6.6	5.0	0.0	14.0	500	7.23
MINIMUM	6.6	3.0	0.0	5.0	450	7.05

I declare under the penalty of law that I personally examined and am familiar with the information submitted in this document, and that based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the information is true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Signature: 
Date: 2-10-2025

**CALIFORNIA REGIONAL WATER QUALITY CONTROL BOARD
COLORADO RIVER BASIN REGION**

WDID NO.: 7A 37 0125 001
ORDEF NO.: R 7-2019-0015

**MONITORING AND REPORTING
BORREGO WATER DISTRICT - RAMS HILL WWTF**

Month JANUARY
YEAR 2025

REPORTING FREQUENCY: **Monthly**

TYPE OF SAMPLE:	Domestic Water Supply Well #11			Domestic Water Supply Well #12		
	TDS	PH		TDS	pH	
CONSTITUENTS:	TDS	PH		TDS	pH	
FREQUENCY:	Monthly	Monthly		Monthly	Monthly	
DESCRIPTION:	Grab	Grab		Grab	Grab	
UNITS:	mg/l	mg/L				
REQUIREMENTS						
30-DAY MEAN:						
MAXIMUM:						
MINIMUM:						
DATE OF SAMPLE						
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23	340	7.9		300	8.3	
24						
25						
26						
27						
28						
29						
30						
31						
30-DAY MEAN	340	7.9		300	8.3	
MAXIMUM	340	7.9		300	8.3	
MINIMUM	340	7.9		300	8.3	

I declare under the penalty of law that I personally examined and am familiar with the information submitted in this document, and that based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the information is true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Signature: 
Date: _____

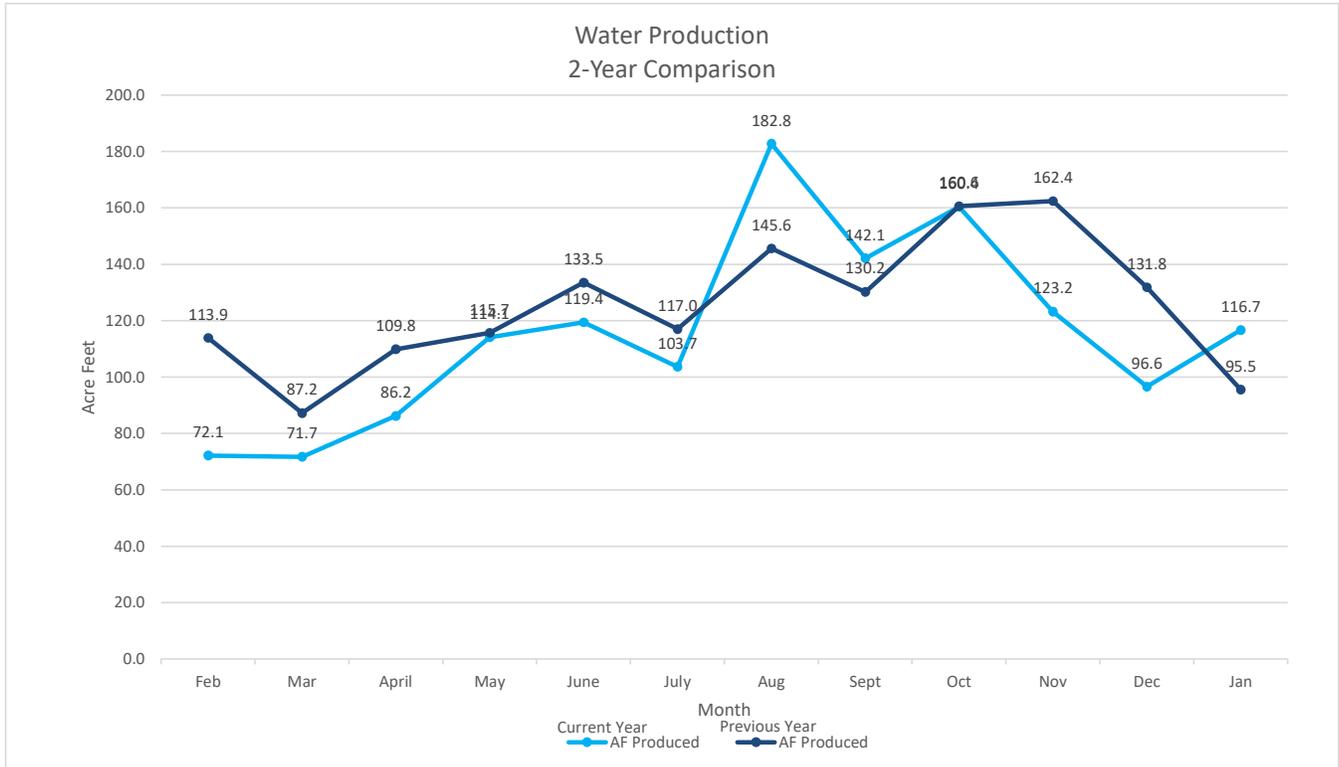
IV.B. Water Production:
January 2025





BORREGO WATER DISTRICT

WATER PRODUCTION SUMMARY January 2024



Past 12 months Production vs. Sales

	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Past 12 Mo. TOT
AF Used	67.9	65.4	78.9	101.2	104.6	113.4	142.0	121.6	133.3	108.0	83.6	100.2	1220.0
AF Produced	72.1	71.7	86.2	114.1	119.4	103.7	182.8	142.1	160.4	123.2	96.6	116.7	1389.0
% Non Rev.	5.9%	8.8%	8.5%	11.3%	12.4%	-9.4%	22.3%	14.4%	16.9%	12.3%	13.5%	14.2%	13.9%

Previous 12 Months Production vs. Sales

	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Prior 12 Mo. TOT
AF Used	121.6	95.1	115.7	128.4	128.4	128.4	128.4	119.1	180.8	154.2	121.9	89.3	1511.2
AF Produced	113.9	87.2	109.8	115.7	133.5	117.0	145.6	130.2	160.6	162.4	131.8	95.5	1503.2
% Non Rev.	-6.8%	-9.1%	-5.4%	-11.0%	3.8%	-9.7%	11.8%	8.5%	-12.6%	5.0%	7.5%	6.5%	-0.5%

Non Revenue Water Summary

Jan-25 14.2%
 Avg. Past 12 Mos. 10.9%
 Avg. Past 24 Mos. 5.0%

IV.C. Finance:
December 2024





TREASURER'S REPORT DECEMBER 2024

	Bank Balance	Carrying Value	Fair Value	<u>% of Portfolio</u> Current Actual	Rate of Interest	Maturity	Valuation Source
Cash and Cash Equivalents:							
Demand Accounts at CVB/LAIF							
General Account/Petty Cash	\$ 2,309,713	\$ 2,138,998	\$ 2,138,998	61.40%	0.78%	N/A	CVB/WF
Payroll Account	\$ 29,663	\$ 21,197	\$ 21,197	0.61%	0.78%	N/A	WF
Grant Fund Account	\$ 99,867	\$ 99,867	\$ 99,867	2.87%	0.00%	N/A	WF
LAIF	\$ 1,223,776	\$ 1,223,776	\$ 1,223,776	35.13%	4.48%	N/A	LAIF
Total Cash and Cash Equivalents	<u>\$ 3,663,019</u>	<u>\$ 3,483,836</u>	<u>\$ 3,483,836</u>	<u>100.00%</u>			

Cash and investments conform to the District's Investment Policy statement filed with the Board of Directors on June 09, 2020
 Cash, investments and future cash flows are sufficient to meet the needs of the District for the next six months.
 Sources of valuations are CVB Bank, LAIF and US Trust Bank.

Jessica Clabaugh, Finance Officer



Borrego Water District
Water Enterprise Operating Budget Analysis
12/01/2024 to 12/31/2024

	<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Projected Dec FY2025</i>	<i>Year to Date FY2025</i>
<u>INCOME</u>				
RATE REVENUE				
Water Rates Revenues				
Commodity Rates				
Residential T1 & T2 Revenues	1,154,187	87,879	71,183	551,429
Residential T3 Revenues	267,750	16,452	16,513	424,904
Commercial	645,750	46,344	39,826	339,329
Irrigation	363,825	24,274	22,438	227,812
Total Commodity	<u>2,431,512</u>	<u>174,949</u>	<u>149,966</u>	<u>1,543,474</u>
Non-Commodity Charges				
Base Meter Charges	1,518,300	127,028	126,525	750,946
Meter Install/Repair	36,750	-	3,063	8,870
New Water Supply Connection Fee	26,124	-	2,177	5,532
Backflow Testing/Install	5,985	-	499	6,618
Bulk Water Sales	6,825	1,412	569	34,434
Total Non-Commodity	<u>1,593,984</u>	<u>128,439</u>	<u>132,832</u>	<u>806,401</u>
				-
Total Water Rate Revenues	4,025,496	303,388	282,798	2,349,875
Availability Charges Collected thru Tax Roll				
ID1 - Water	34,965	1,651	9,706	3,223
ID3/ID4 - Water Standby	117,000	22,758	32,478	44,007
Total Availability (Tax Roll)	<u>151,965</u>	<u>24,409</u>	<u>42,183</u>	<u>47,230</u>
Other Income				
Sale of Viking Ranch Property	225,000			247,089
Sale of Retired Fleet Truck				8,000
Total Other Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>255,089</u>
TOTAL WATER REVENUE	4,177,461	327,798	324,981	2,652,193



Borrego Water District
Water Enterprise Operating Budget Analysis
12/01/2024 to 12/31/2024

	<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Projected Dec FY2025</i>	<i>Year to Date FY2025</i>
<u>EXPENSES</u>				
OPERATING EXPENSES				
Operations & Maintenance Expense				
R&M Water	279,928	16,191	23,327	73,924
Telemetry	4,963	1,946	414	15,877
Trash Removal	5,956	617	496	3,709
Vehicle Expense	22,080	3,659	1,840	17,647
Fuel & Oil	42,445	2,585	3,537	17,867
Lab/Testing	34,338	2,693	2,862	24,915
Permit Fees	28,820	1,485	2,402	5,703
Pumping Electricity	525,000	36,419	43,750	260,265
Total Operations & Maintenance Expense	943,530	65,594	78,628	419,907
Professional Services				
Accounting (Tax & Debt Filings)	4,268	-	-	-
Payroll Services	3,077	358	256	2,035
Audit Fees	27,350	2,150	2,279	17,110
IT & Cyber Security	38,400	4,969	3,200	31,747
Financial Consulting	79,411	5,883	6,618	28,937
Engineering (Dudek)	45,584	-	3,799	3,704
Legal Services - General	67,000	970	5,583	17,692
Advocacy	59,558	5,280	4,963	36,080
Total Professional Services	324,648	19,610	26,698	137,304
Insurance Expense				
ACWA/JPIA Program Insurance	120,322	-	-	98,890
ACWA/JPIA Workers Comp	15,803	-	-	4,023
Total Insurance Expense	136,125	-	-	102,913
Personnel Expense				
Board Meeting Expense	22,830	436	1,903	4,717
Salaries & Wages	1,131,468	105,745	94,289	573,389
<i>Contra Account - Salaries & Wages</i>	(57,436)	(1,572)	(4,786)	(30,956)
Contract Labor/Consulting	9,926	-	827	-
Payroll Taxes	23,226	1,547	1,936	10,262
Benefits - Medical	190,841	18,957	15,903	110,325
Benefits - CalPERS	188,140	15,319	15,678	97,412
Trainings & Conferences	17,867	4,015	1,489	13,076
Uniforms	6,949	570	579	3,153
Safety Compliance & Emergency Prep	4,963	-	414	830
Total Personnel Expense	1,538,774	145,016	128,231	782,207



Borrego Water District
Water Enterprise Operating Budget Analysis
12/01/2024 to 12/31/2024

	<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Projected Dec FY2025</i>	<i>Year to Date FY2025</i>
OPERATING EXPENSES (Con't)				
Office Expense				
Office Supplies	23,823	1,209	1,985	10,809
Office Equipment	49,632	7,683	4,136	29,233
Postage & Freight	14,890	432	1,241	6,189
Property Tax	2,978	-	2,978	1,399
Telephone Expense	27,350	3,409	2,006	15,499
Dues & Subscriptions (ACWA/AWWA)	22,830	7,268	1,903	22,820
Printing & Publication	4,963	141	414	1,602
Office/Shop utilities	9,117	555	760	10,113
Total Office Expense	155,583	20,696	15,422	97,665
TOTAL OPERATING EXPENSES	3,098,660	250,917	248,979	1,539,996
Debt Expense				
BBVA Bank Note 2018A/B - Principal	337,138	-		349,860
BBVA Bank Note 2018A/B - Interest	49,821	-		20,248
2021 Bond Cap One - Principal	376,605	-		382,555
2021 Bond Cap One - Interest	140,571	-		66,772
Total Debt Expense	904,135	-	-	853,569
GROUNDWATER MANAGEMENT EXPENSES (see GWM Detail)				
Pumping Fees	100,000	32,885		32,885
GWM Expense	79,158	-	6,597	1,861
Legal Expense	100,000	6,783	8,333	29,100
Engineering/TAC Expense (Intera)	135,000	13,383	11,250	38,862
TOTAL GROUNDWATER MGMT EXPENSES	414,158	53,050	26,180	102,708
TOTAL EXPENSES	4,416,953	303,967	275,159	2,496,273
NET INCOME	(239,492)	23,830	49,822	155,920



Borrego Water District
Sewer Enterprise Operating Budget Analysis
12/01/2024 to 12/31/2024

	<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Projected Dec FY2025</i>	<i>Year to Date FY2025</i>
<u>INCOME</u>				
RATE REVENUE				
Sewer Rates				
TCS Holder Fees (SA2)	170,532	14,508	14,211	87,050
TCS User Fees (SA2)	135,653	12,117	11,304	72,704
RH Sewer User Fees (ID1)	171,377	14,345	14,281	90,085
Sewer Standby/Capacity Fees	-	2,313		2,586
Sewer User Fees (ID5)	193,989	16,115	16,166	96,683
Total Sewer Rates	671,551	59,398	55,963	349,107
Availability Charges Collected thru Tax Roll				
ID1 - Sewer Standby	34,965	1,651	9,706	3,321
Total Availability (Tax Roll)	34,965	1,651	9,706	3,321
TOTAL SEWER REVENUE	706,516	61,050	65,668	352,429



Borrego Water District
Sewer Enterprise Operating Budget Analysis
12/01/2024 to 12/31/2024

	<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Projected Dec FY2025</i>	<i>Year to Date FY2025</i>
<u>EXPENSES</u>				
OPERATING EXPENSES				
Operations & Maintenance Expense				
R&M WWTF	135,360	9,854	11,280	34,642
Telemetry	677	628	100	7,690
Trash Removal	812	104	150	624
Vehicle Expense	3,011	240	251	1,065
Fuel & Oil	6,676	309	556	6,089
Lab/Testing	11,650	2,494	1,059	9,446
Permit Fees	12,352	13,007	1,029	13,466
Total Operations & Maintenance Expense	<u>170,538</u>	<u>26,636</u>	<u>14,426</u>	<u>73,023</u>
Professional Services				
Accounting (Tax & Debt Filings)	582	-	-	-
Payroll Services	420	49	52.50	241
Audit Fees	3,730	-	310.83	2,040
IT & Cyber Security	5,236	678	436.33	4,324
Financial Consulting	10,829	802	902.42	3,946
Engineering (Dudek)	6,216	2,905	518.00	2,905
Legal Services - General	9,136	132	761.33	4,454
Advocacy	8,122	720	676.83	4,920
Total Professional Services	<u>44,271</u>	<u>5,286</u>	<u>3,658</u>	<u>22,829</u>
Insurance Expense				
ACWA/JPIA Program Insurance	16,408	-	-	13,744
ACWA/JPIA Workers Comp	3,659	-	-	1,050
Total Insurance Expense	<u>20,067</u>	<u>-</u>	<u>-</u>	<u>14,794</u>
Personnel Expense				
Board Meeting Expense	3,113	59	259	643
Salaries & Wages	261,561	20,826	21,797	131,046
<i>Contra Account - Salaries & Wages</i>	(7,832)	-	(653)	(907)
Contract Labor/Consulting	1,354	-	113	7,931
Payroll Taxes	5,369	304	447	2,394
Benefits - Medical	44,117	3,733	3,676	22,565
Benefits - CalPERS	43,492	3,017	3,624	18,082
Trainings & Conferences	2,436	331	203	1,025
Uniforms	948	78	79	431
Safety Compliance & Emergency Prep	677	-	56	-
Total Personnel Expense	<u>355,235</u>	<u>28,348</u>	<u>29,603</u>	<u>183,210</u>



Borrego Water District
Sewer Enterprise Operating Budget Analysis
12/01/2024 to 12/31/2024

	<i>Budgeted</i> <i>FY2025</i>	<i>Actual</i> <i>Dec</i> <i>FY2025</i>	<i>Projected</i> <i>Dec</i> <i>FY2025</i>	<i>Year to</i> <i>Date</i> <i>FY2025</i>
OPERATING EXPENSES (Con't)				
Office Expense				
Office Supplies	3,249	241	271	1,366
Office Equipment	6,768	712	564	4,401
Postage & Freight	2,030	59	169	832
Property Tax	406	-	406	-
Telephone Expense	3,730	465	311	2,113
Dues & Subscriptions (ACWA/AWWA)	3,113	991	259	3,104
Printing & Publication	677	19	56	219
Office/Shop utilities	1,243	403	104	3,676
Total Office Expense	21,216	2,890	2,140	15,711
TOTAL OPERATING EXPENSES	611,327	63,160	49,827	309,567
Debt Expense				
2021 Bond Cap One - Principal	64,545	-		64,545
2021 Bond Cap One - Interest	5,979	-		5,979
Total Debt Expense	70,524	-	-	36,390
TOTAL EXPENSES	681,851	63,160	49,827	345,957
<u>NET INCOME</u>	24,665	(2,111)	15,841	6,472



Borrego Water District
Pest Control Operating Budget Analysis
12/01/2024 to 12/31/2024

	<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Projected Dec FY2025</i>	<i>Year to Date FY2025</i>
<u>INCOME</u>				
Charges Collected thru Tax Roll				
Pest Control Standby	<u>17,150</u>	<u>2,779</u>	<u>193</u>	<u>4,751</u>
<u>TOTAL PEST CONTROL FUND REVENUE</u>	<u>17,150</u>	<u>2,779</u>	<u>193</u>	<u>4,751</u>
 <u>EXPENSES</u>				
R&M Pest Control	1,500	338		338
ACWA/JPIA Program Insurance	500	-		128
Salaries & Wages	4,193	-		3,508
Benefits - Medical	711	-		702
Benefits - CalPERS	701	-		537
ACWA/JPIA Workers Comp	59	-		52
Payroll Taxes	<u>87</u>	<u>-</u>		<u>75</u>
<u>TOTAL PEST CONTROL FUND REVENUE</u>	<u>7,751</u>	<u>338</u>	<u>-</u>	<u>4,747</u>
 <u>Net Income Pest Control Enterprise Fund</u>	 <u>9,399</u>	 2,441	 193	



Borrego Water District
Flood Enterprise Operating Budget Analysis
12/01/2024 to 12/31/2024

	<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Projected Dec FY2025</i>	<i>Year to Date FY2025</i>	<i>% of Annual Budget TD</i>
<u>INCOME</u>					
ID1 - Flood Standby	34,965	1,651	1,182	3,222	9%
<u>TOTAL FLOOD CONTROL FUND REVENUE</u>	<u>34,965</u>	<u>1,651</u>	<u>1,182</u>	<u>3,222</u>	9%
<u>EXPENSES</u>					
ACWA/JPIA Program Insurance	550	-		255	46%
Legal Services - General	5,000	-	625	255	5%
Salaries & Wages	8,434	-	1,054	-	0%
Benefits - Medical	1,423	-	178	-	0%
Benefits - CalPERS	1,402	-	175	-	0%
ACWA/JPIA Workers Comp	118	-	15	-	0%
Payroll Taxes	173	-	22	-	0%
<u>TOTAL FLOOD CONTROL FUND EXPENSES</u>	<u>17,100</u>	<u>-</u>	<u>2,047</u>	<u>510</u>	3%
<u>Net Income Flood Enterprise Fund</u>	<u><u>17,865</u></u>	<u><u>1,651</u></u>	<u><u>(865)</u></u>		



Borrego Water District
Non-Rate Revenue Budget Analysis
12/01/2024 to 12/31/2024

	<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Projected Dec FY2025</i>	<i>Year to Date FY2025</i>
<u>INCOME</u>				
OTHER INCOME				
Penalties & Fees	50,000	(3,643)	-	43,531
BSUSD Well Agreement	35,000	-	8,750	1,500
1% Property Assessments	70,000	23,940	19,431	34,251
Interest Income	35,000	14,706	2,917	22,515
Sale of Parcels to State Parks		-		4,686
WM Meter Reading Income	3,333	1,188	-	5,450
TOTAL OTHER INCOME	193,333	36,191	31,098	111,932
<u>EXPENSES</u>				
Air Quality Study	36,341	-	3,028	24
TOTAL NON-RATE REVENUE EXPENSES	36,341	-	3,028	
<u>Net Income Non-Rate Revenue</u>	<u>156,992</u>	36,191	28,069	



**Borrego Water District
Consolidated Enterprise Budget Analysis
12/01-12/31/24**

	<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Projected Dec FY2025</i>	<i>YTD Dec FY2025</i>
<u>INCOME</u>				
TOTAL WATER RATE REVENUE	4,402,461	327,798	324,981	2,652,193
TOTAL WASTEWATER RATE REVENUE	706,517	61,050	65,668	352,429
TOTAL PEST CONTROL FUND REVENUE	17,150	2,779	193	4,751
TOTAL FLOOD CONTROL FUND REVENUE	34,965	1,473	1,182	1,571
TOTAL OTHER INCOME	42300	193,333	36,191	31,098
GROSS INCOME	<u>5,354,426</u>	<u>429,291</u>	<u>423,123</u>	<u>3,122,876</u>
<u>EXPENSES</u>				
TOTAL WATER ENTERPRISE EXPENSES	4,402,461	303,967	275,159	2,496,273
TOTAL WASTEWATER ENTERPRISE EXPENSES	681,848	63,160	49,827	345,957
TOTAL PEST CONTROL ENTERPRISE EXPENSES	7,751	338	-	4,747
TOTAL FLOOD CONTROL ENTERPRISE EXPENSES	17,100	-	2,047	510
TOTAL NON-RATE REVENUE EXPENSES	36,341	-	3,028	24
TOTAL EXPENSES	<u>5,145,501</u>	<u>367,466</u>	<u>330,062</u>	<u>2,847,511</u>
CONSOLIDATED NET INCOME	<u>208,925</u>	<u>61,825</u>	<u>93,061</u>	<u>275,365</u>



**Borrego Water District
BPA Purchase & Capital Improvements Budget
12/01-12/31/24**

	<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Year to Date FY2025</i>
<u>BPA Purchase Expense</u>			
Land - Installment Agreement Payment	17271	361,956	-
Fallowing Expense	17271	124,738	-
BPA Purchase Expense	<u>486,694</u>	<u>-</u>	<u>246,264</u>
<u>CAPITAL IMPROVEMENT PROJECTS (CIP)</u>			
Water Enterprise CIP			
Water Projects			
Upgrade Indian Head Booster Station	118,000	119,481	119,481
AMI Cash Funded Portion (Prop 68 Grant)	17160	100,000	-
ID4-11 Generator Switch	80,500	85,668	86,089
Well Site Security Upgrades	30,000	-	-
Lugo Building Upgrades (From Water R&M)	-	-	8,030
Emergency System Repairs	66,150	-	-
Total Water Projects	<u>394,650</u>	<u>205,149</u>	<u>209,719</u>
Sewer Projects			
Manhole Refurbishments	52,267	-	-
Lift Station Pump	11,000	-	-
Total Sewer Projects	<u>63,267</u>	<u>-</u>	<u>-</u>
CASH FUNDED BPA PURCHASE & CIP TOTAL	<u>944,611</u>	<u>205,149</u>	<u>455,983</u>



Borrego Water District
Grant Funded CIP Budget Analysis
12/01-12/31/24

		<i>Budgeted FY2025</i>	<i>Actual Dec FY2025</i>	<i>Year to Date FY2025</i>
GRANT FUNDED CIP				
Prop 68 Grant				
AMI	17160	1,200,000	44,640	1,158,828
Component 5	17194	125,000	10,007	34,617
Grant Administration	17195	75,000	-	3,045
Total Prop 68 Grant Projects		<u>1,400,000</u>	<u>54,647</u>	<u>463,973</u>
2023 Appropriations Bill				
BSR Pipeline	17122	928,000	-	48,900
Sungold Pipeline	17121	2,464,000	-	48,900
2023 Appropriations Bill Total		<u>3,392,000</u>	<u>-</u>	<u>97,800</u>
TOTAL GRANT FUNDED CIP		4,792,000	54,647	561,773



Borrego Water District
Cash Flow Analysis
12/01-12/31/24

	<u>Actual Dec FY25</u>
Cash and Reserves at Beginning of Period	3,589,478
Cash Flows from Operating Activities	
<i>Income Provided by Operating Activities</i>	25,634
<i>Decrease in Accounts Receivable</i>	53,474
<i>Increase in Accounts Payable</i>	46,041
<i>Increase in Inventory</i>	(5,988)
<i>Customer Deposits Returned</i>	(1,200)
Net Cash Provided by Operating Activities	\$ 117,961
Cash Flows from Non-Operating Activities	
Other Income Received	36,191
Debt Service Disbursement	-
Net Cash Provided by Other Income	\$ 36,191
Cash Flows from Capital Improvement Activities	
<i>All CIP/BPA Purchase Activities (Cash + Grant)</i>	(259,796)
<i>Grant Monies Received</i>	-
Net Cash Paid for Capital Improvements	\$ (259,796)
Net Change in Cash	\$ (105,643)
Cash and Reserves at End of Period	\$ 3,483,835
Restricted Reserves at End of Period	\$ 1,306,291
Unrestricted Reserves at End of Period	\$ 2,177,544
Water Reserves Portion	\$3,034,793
Sewer Reserves Portion	\$449,028
Non-218 Reserves Portion	\$880,105
Fiscal Year Reserves Target	\$ 6,853,714
Fiscal Year Reserves Surplus/Shortfall to Date	\$ (3,369,879)

To: BWD Board of Directors
 From: Jessica Clabaugh
 Subject: Consideration of the Disbursements and Claims Paid
 Month Ending December 31, 2024



Vendor disbursements paid during this period: \$ 612,107.04

Significant items:

ACWA-JPIA	Workers' Comp 2024 Q3	\$ 5,073.68
Atel Communications	Work on Office Phone Network	\$ 1,796.46
AT&T Mobility	Cell Phones for Crew	\$ 1,040.77
Babcock	Lab Services	\$ 9,304.76
CalPERS	Employee Retirement Benefits	\$ 18,336.01
Employee Health Benefits	Medical JPIA & AFLAC	\$ 22,690.36
Michael Baker International	Consultant work on P68 Component 5	\$ 6,289.80
MRSP LLC	SPMR Renewal	\$ 7,970.03
Ramona Disposal	Garbage Collection	\$ 5,218.30
SC Fuels	Fuel For District Vehicles	\$ 3,601.42
SDGE	Payment on Nov Use	\$ 6,213.31
State Water Resources Control Bd	Discharge & Overflow Permits	\$ 12,804.00

Capital Projects/Fixed Asset Outlays:

Borrego Auto Parts	Misc Parts for Fleet Vehicles	\$ 1,542.66
Brax Company	Well 11 Transfer Switch	\$ 81,139.91
Brax Company	WWTP Power Installation for Muffin Monster	\$ 1,111.96
Control Systems Inc	SCADA WORK WWTP & Water	\$ 13,873.98
Control Systems Inc	SCADA WORK WWTP & Water	\$ 2,573.95
Dudek	WWTF Waste Discharge Requirements	\$ 2,905.00
Dynamic Consulting Engineers	Engineering & Design EPA #1	\$ 97,800.00
Empire Southwest	Vacuum Unit Rental for AMI	\$ 7,465.58
Gold Coast Environmental, Inc	Repair of FlowCert and electrical at lift station	\$ 1,141.94
Granite Construction	Manhole Repair	\$ 3,124.00
JWC Environmental Inc.	WWTP Motor & Spool for Muffin Monster	\$ 4,159.35
Marine Industrial Tank, Inc	Dive Inspection/Cleaning RH1 & 900 Tanks	\$ 5,900.00
Metron Farnier, LLC	AMI Installation	\$ 72,245.00
Parkhouse Tire	Tires for Backhoe	\$ 1,157.36
Pacific Pipeline Supply, Inc.	Parts for Inventory	\$ 8,372.66
San Diego County Environmental	Permits	\$ 1,688.00
USA Bluebook	Parts for WWTP	\$ 2,891.31
E&M Inc/Wonderware California	Renew Annual SCADA Software License	\$ 2,115.00

Total Professional Services for this Period:

BBK	General - Nov Invoices	\$ 4,015.01
BBK	Watermaster	\$ 3,057.00
BBK	Advocacy	\$ 6,000.00
Davis Farr, LP	Fees for FY24 Audit	\$ 5,000.00
Eddie Lopez	Fleet Mechanic Services	\$ 1,600.00
Quadient	Postage for Postage Meter	\$ 2,000.00
Raftelis	Financial Consulting - FY25 Rate Study	\$ 3,255.00
SpringBrook	Annual Software License	\$ 18,359.60

SpringBrook	ClvicPay Fees	\$	1,481.00
Travis Parker	IT Support	\$	4,285.65
Payroll for this Period:			
Gross Payroll		\$	126,570.89
Employer Payroll Taxes and ADP Fee		\$	<u>2,257.87</u>
Total		\$	<u><u>128,828.76</u></u>



DECEMBER 2024

41616	1109	ABILITY ANSWERING/PAGING SER	12/30/2024	250.00
41604	1266	AFLAC	12/20/2024	1,548.76
41618	UB*00092	ALEXANDER BIWALD	12/30/2024	1,086.30
41630	9338	AMERICAN BACKFLOW SPECIALTIES	01/14/2025	3,834.85
41631	1001	AMERICAN LINEN INC.	01/14/2025	647.53
41626	11191	ARI or KELLY POLYCHRONOPOULOS	12/30/2024	200.00
41632	61	AT&T MOBILITY	01/14/2025	1,040.77
41633	9529	AT&T-CALNET 3	01/14/2025	672.28
41617	11069	ATEL COMMUNICATIONS	12/30/2024	1,796.46
41634	9255	BABCOCK LABORATORIES	01/14/2025	4,175.07
41678	10884	BEST BEST & KRIEGER ATTORNEYS AT LAW	02/05/2025	13,992.10
41635	10900	BORREGO AUTO PARTS & SUPPLY CO	01/14/2025	1,408.52
41636	11140	BORREGO SPRINGS HARDWARE	01/14/2025	43.04
41637	11102	BORREGO SPRINGS WATERMASTER, INTERIM	01/14/2025	32,884.85
41619	1037	BORREGO SUN	12/30/2024	80.00
41663	1037	BORREGO SUN	01/22/2025	80.00
41595	11066	BRAX COMPANY, INC.	12/17/2024	312.43
41605	11066	BRAX COMPANY, INC.	12/20/2024	81,139.91
41620	11066	BRAX COMPANY, INC.	12/30/2024	1,111.96
41664	11066	BRAX COMPANY, INC.	01/22/2025	124,009.06
41606	1196	CASH	12/20/2024	400.00
41607	11099	CONTROL SYSTEMS ENGINEERING INC	12/20/2024	2,573.95
41608	9054	COUNTY OF SAN DIEGO DEPT ENVIRONMENTAL HEALTH	12/20/2024	1,688.00
41638	11190	DAVIS FARR LLP	01/14/2025	2,150.00
41598	1222	DEBBIE MORETTI	12/17/2024	140.00
41639	96	DISH	01/14/2025	88.80
41609	9640	DUDEK	12/20/2024	2,905.00
41621	11116	E & M, Inc.	12/30/2024	2,115.00
41623	11153	EDDIE LOPEZ	12/30/2024	1,600.00
41640	1094	EMPIRE SOUTHWEST, LLC	01/14/2025	7,113.31
41641	1048	GRAINGER	01/14/2025	1,616.75
41596	10906	Granite Construction	12/17/2024	3,124.00
41665	1136	HOME DEPOT CREDIT SERVICES	01/22/2025	1,452.74
41642	11137	INTERA INCORPORATED	01/14/2025	13,382.50
41602	10910	LORETO MOLINA TITO'S AUTO CARE	12/17/2024	490.60
41643	11090	LUPE'S GARDENING MAINTENANCE INC.	01/14/2025	585.00
41666	11192	MARINA LOPEZ	01/22/2025	150.00
41597	11061	MARINE INDUSTRIAL TANK, INC.	12/17/2024	5,900.00
41548	1000	MEDICAL ACWA-JPIA	11/20/2024	24,291.74
41667	11181	METRON FARNIER, LLC	01/22/2025	41,105.00
41610	11184	MICHAEL BAKER INTERNATIONAL, INC.	12/20/2024	6,289.80
41679	11184	MICHAEL BAKER INTERNATIONAL, INC.	02/05/2025	3,716.70
41599	11120	MRSP, LLC	12/17/2024	7,970.03
41624	11175	NEW YORK LIFE INSURANCE COMPANY	12/30/2024	277.82
41644	11114	OCEANUS BOTTLED WATER, INC	01/14/2025	41.75
41625	1208	PACIFIC PIPELINE SUPPLY INC	12/30/2024	7,305.34
41645	11083	QUADIENT FINANCE USA, INC.	01/14/2025	49.00
41600	11165	QUADIENT LEASING USA INC	12/17/2024	442.04
41646	9546	RAFTELIS FINANCIAL CONSULTANTS, INC.	01/14/2025	6,685.00
41647	9633	RAMONA DISPOSAL SERVICE	01/14/2025	5,218.30
41611	1445	SAN DIEGO CO VECTOR CONTROL	12/20/2024	338.47
41627	9387	SAN DIEGO COUNTY ASSESSOR/RECORDER/ COUNTY CLERK	12/30/2024	20.00
41648	1065	SAN DIEGO GAS & ELECTRIC	01/14/2025	37,377.02
41601	11067	SC FUELS	12/17/2024	1,371.07
41628	11067	SC FUELS	12/30/2024	1,201.97
41649	11086	SPRINGBROOK HOLDING COMPANY LLC	01/14/2025	770.00
41612	9166	SWRCB	12/20/2024	12,804.00
41650	9581	TRAVIS PARKER	01/14/2025	3,690.15
41651	3000	U.S.BANK CORPORATE PAYMENT SYS	01/14/2025	8,169.63
41652	1023	UNDERGROUND SERVICE ALERT	01/14/2025	19.25
41613	9439	USABLUBOOK	12/20/2024	932.52
41622	UB*00093	USMAN KHAN	12/30/2024	149.82
41668	1100	VERIZON WIRELESS	01/22/2025	113.84

41603	11168	WESTFLEX, INC.	12/17/2024	728.24
41614	11168	WESTFLEX, INC.	12/20/2024	108.42
41629	92	XEROX FINANCIAL SERVICES	12/30/2024	399.18
41653	92	XEROX FINANCIAL SERVICES	01/14/2025	399.18
41654	9713	XL COMPANY	01/14/2025	320.33
41655	9602	XYLEM WATER SOLUTIONS USA,INC	01/14/2025	4,556.20
41656	11050	ZITO MEDIA	01/14/2025	289.50
Report Total (70 checks):				494,940.85

To: BWD Board of Directors
 From: Jessica Clabaugh
 Subject: Consideration of Watermaster related Income and Expenses for FY25



Month	Description	Pumping Fees	Legal Fees	Engineering	Sampling	
July 2024	BBK - Legal Fees		\$ 449.80			
	Intera			\$ 1,920.00		
August 2024	BBK - Legal Fees		\$ 1,324.52			
	Intera			\$ 9,240.00		
September 2024	BBK - Legal Fees		\$ 1,606.50			
	Intera			\$ 6,837.50		
October 2024	BBK - Legal Fees		\$ 15,880.00			
	Intera			\$ 5,734.53		
	Babcock - Sampling Fees				\$ 1,842.64	
November 2024	BBK - Legal Fees		\$ 3,057.00			
	Intera					
December 2024	BBK - Legal Fees		\$ 3,057.00			
	Borrego Springs Watermaster	\$ 32,884.85				
	Intera			\$ 13,382.50		
Year To Date		\$ 32,884.85	\$ 25,374.82	\$ 37,114.53	\$ 1,842.64	\$ 97,216.84

Year To Date