

**Borrego Water District Board of Directors  
Audit & Budget Standing Committee  
Thursday May 2, 2024 @ 9:00 a.m.  
806 Palm Canyon Drive  
Borrego Springs, CA 92004**

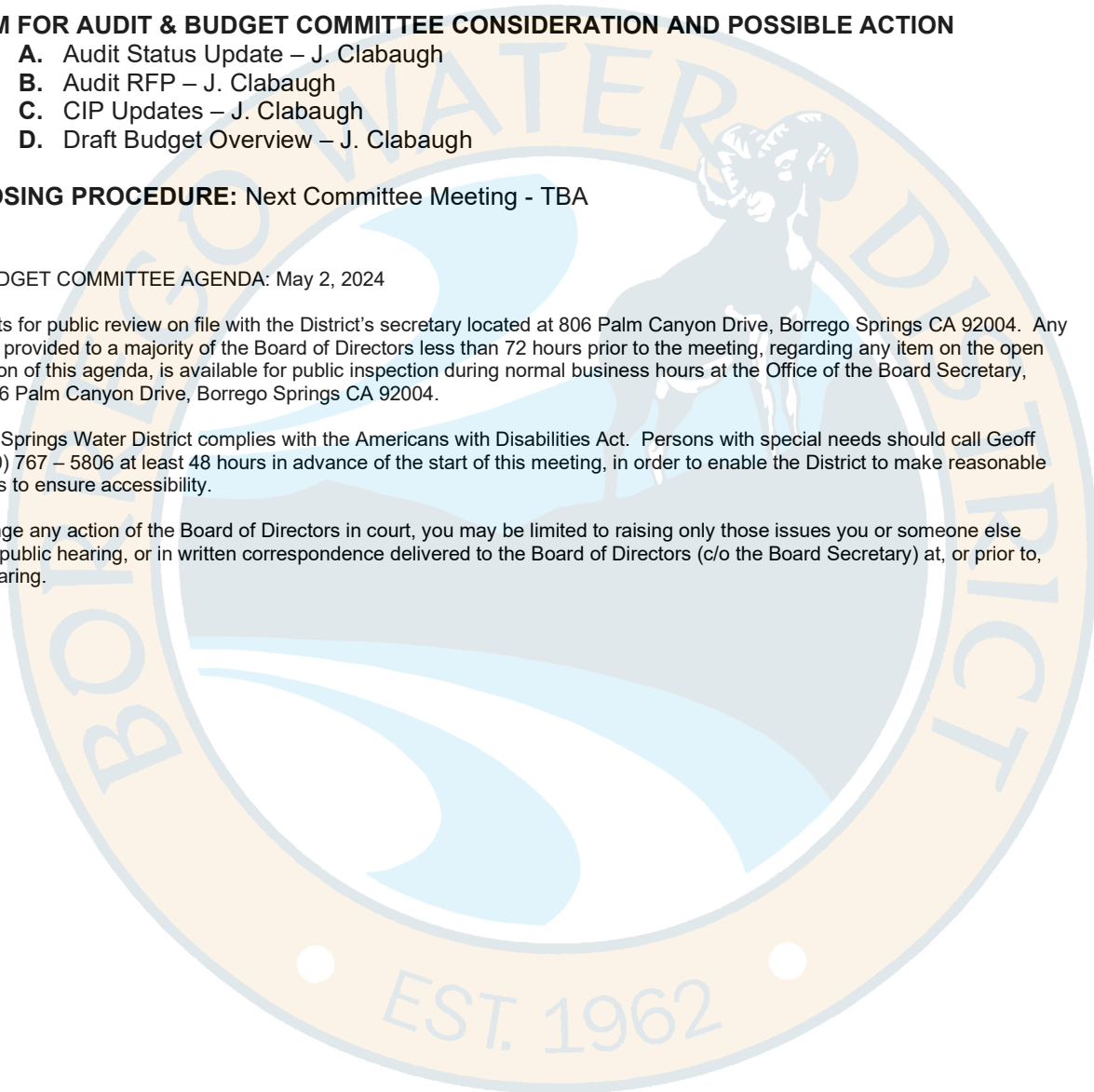
- I. OPENING PROCEDURES**
  - A. Call to Order
  - B. Committee Members Roll Call: President Dice, Director Moran
  
- II. ITEM FOR AUDIT & BUDGET COMMITTEE CONSIDERATION AND POSSIBLE ACTION**
  - A. Audit Status Update – J. Clabaugh
  - B. Audit RFP – J. Clabaugh
  - C. CIP Updates – J. Clabaugh
  - D. Draft Budget Overview – J. Clabaugh
  
- III. CLOSING PROCEDURE: Next Committee Meeting - TBA**

AUDIT & BUDGET COMMITTEE AGENDA: May 2, 2024

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.

The Borrego Springs Water District complies with the Americans with Disabilities Act. Persons with special needs should call Geoff Poole 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.



**Borrego Water District Board of Directors  
Audit & Budget Standing Committee  
Thursday May 2, 2024 @ 9:00 a.m.  
806 Palm Canyon Drive  
Borrego Springs, CA 92004**

**ITEM II. A.**

May 1 2024

To: Audit & Budget Committee

From: Jessica Clabaugh, Finance Officer

Subject: Audit Status Update

RECOMMENDED ACTION

None.

ITEM EXPLANATION

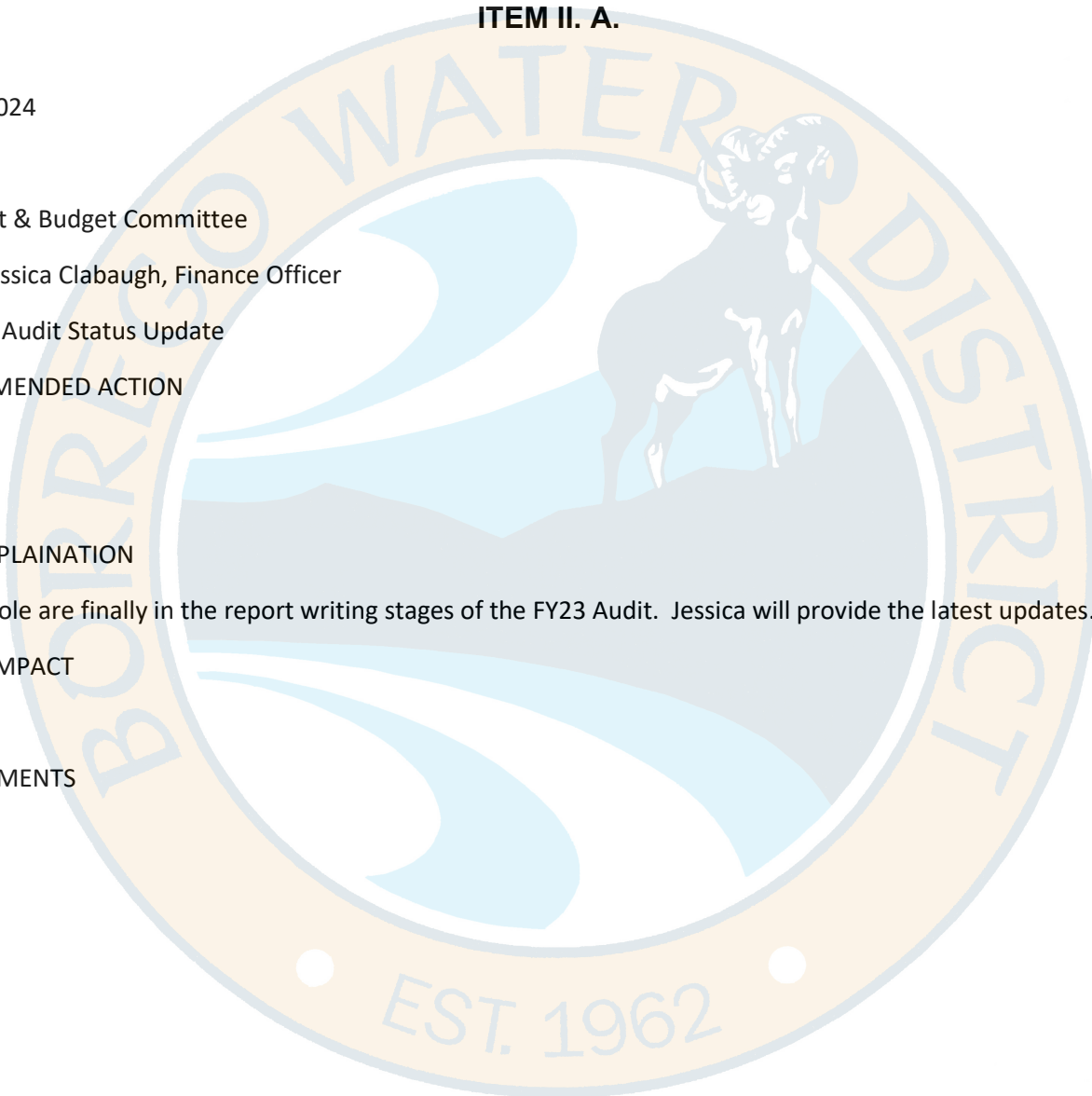
Leaf & Cole are finally in the report writing stages of the FY23 Audit. Jessica will provide the latest updates.

FISCAL IMPACT

None.

ATTACHMENTS

None.



**Borrego Water District Board of Directors  
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**ITEM II. B.**

May 1 2024

To: Audit & Budget Committee

From: Jessica Clabaugh, Finance Officer

Subject: Audit RFP

**RECOMMENDED ACTION**

Approve RFP for distribution.

**ITEM EXPLANATION**

Fiscal Year 2023 was the final year contracted for Leaf & Cole LLP to provide auditor services. However there is the option for a 2 year extension.

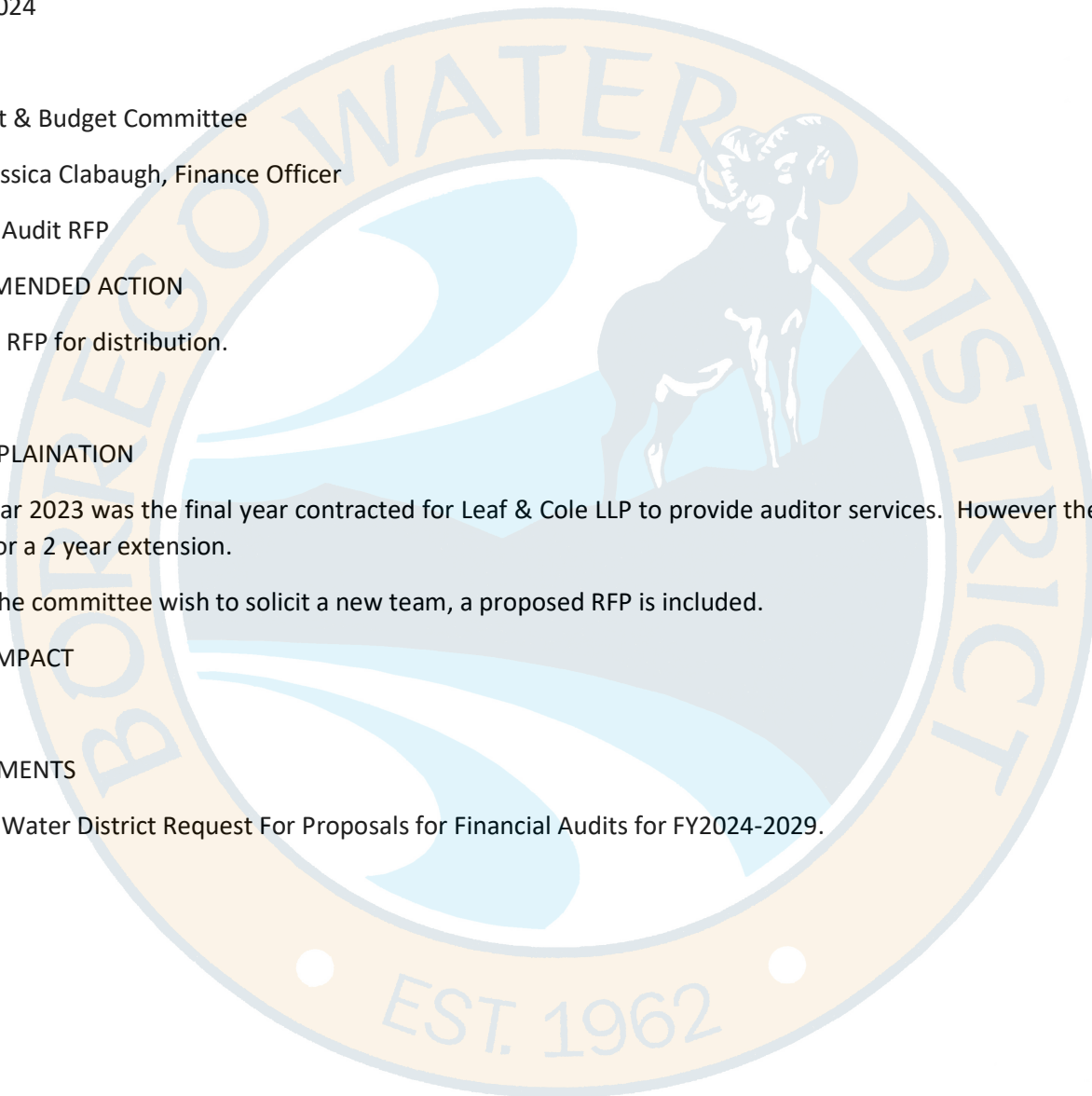
Should the committee wish to solicit a new team, a proposed RFP is included.

**FISCAL IMPACT**

None.

**ATTACHMENTS**

Borrego Water District Request For Proposals for Financial Audits for FY2024-2029.





# **BORREGO WATER DISTRICT**

## Request for Proposal (RFP) for Auditing Services

Borrego Water District (the "District") is soliciting proposals from qualified firms of certified public accountants to audit the District's financial statements for three (3) fiscal years, starting with fiscal year beginning July 1, 2023 and ending June 30, 2026. There will be an additional option of auditing the District's financial statements for two (2) subsequent fiscal years, those fiscal years ending June 30, 2027 and June 30, 2028. The District wishes to receive a final audit for each fiscal year in the October/early November timeframe in order to meet debt covenants with its banks. Presenting the final audit to the Board via teleconference to save on travel costs is perfectly acceptable.

Audits are to be performed in accordance with the California State Controller's audit requirements for special districts, Generally Accepted Accounting Principles (GAAP), and Standards and Governmental Accounting Standards Board (GASB) guidelines. There is no expressed or implied obligation from the District to reimburse responding firms for any expense incurred in preparing proposals in response to this request.

If your firm is interested in providing a response to this RFP, please present your firm's qualifications and experience with auditing water districts' finances; the experience and qualifications of your firm's proposed engagement partner; and proposed audit cost for a one year and three year engagement to audit the District's finances by no later than Friday, May 24, 2024, 3:00PM Pacific Time via email to Jessica Clabaugh, Finance Officer at [jessica@borregowd.org](mailto:jessica@borregowd.org).





# **BORREGO WATER DISTRICT**

## Profile of the District

The District was established in 1962 as a State of California special district (Water Code § 35565) to provide water and sewer services and flood control and gnat abatement for areas in the Borrego Springs, California community. The District acquired neighboring Borrego Springs Water Company in 1997 and in 2009 acquired Borrego Springs Park Community Services District. The present size of the District's service area is approximately 50 square miles. Borrego Springs is an unincorporated destination community of approximately 3,500 full-time and more than 6,000 winter residents, located in a remote northeast corner of San Diego County, approximately 90 miles drive from San Diego and 87 miles from Palm Springs. Borrego Springs is surrounded by the Anza-Borrego Desert State Park, a park the size of the state of Rhode Island.

The District has 9 active municipal production wells located primarily in the Central Management Area of the Borrego Springs Subbasin connected to approximately 100 miles of distribution lines to serve its approximately 2,073 residential, commercial, institutional, and irrigation customers amongst two Improvement Districts. The District currently delivers approximately 1,600 acre-feet (521 million gallons) annually to its water services customers. The District also provides sewer and wastewater treatment services to approximately 385 connections amongst three service areas; SA1: Rams Hill, SA2: Town Center and SA5: Club Circle/Borrego Springs Resort. The District's flood control authority is presently exercised only at Rams Hill and the District receives funds thru the San Diego County tax roll to perform gnat abatement.



# **BORREGO WATER DISTRICT**

The estimated present replacement cost value of the District's water, sewer and wastewater treatment facility infrastructure is approximately \$95,000,000. The District's budgeted rate revenues for FY24 are approximately \$4.8M. The District has been aggressively pursuing grants in recent years and is expecting to complete a \$2.85M Drinking Water Construction(DWR) grant in FY25 and is currently the grant administrator of a basin wide Prop 68 grant (DWR) totaling \$6.1M in projects for BWD and four other agencies. In addition, \$4.25M in Federal funds were approved for pipeline replacements as part of the 2023 Appropriations Bill.

The Borrego Valley Subbasin is an adjudicated groundwater basin deemed critically overdrafted under SGMA. As a result, the District has ongoing agreements to acquire farmland to be fallowed in exchange for Baseline Pumping Allocation (BPA) necessary to meet the water needs of its existing customer base thru the year 2040. Additional information about the District, including past fiscal year audits are available on the District's website located at: [www.borregowd.org](http://www.borregowd.org)

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**ITEM II. C.**

May 1 2024

To: Audit & Budget Committee

From: Jessica Clabaugh, Finance Officer

Subject: Review Updated CIP

**RECOMMENDED ACTION**

None.

**ITEM EXPLANATION**

The Finance Committee with input from the Operations and Infrastructure Committee has updated the BWD CIP schedule. Fiscal Year 2025 Capital Improvement Projects will be included in the Budget.

**FISCAL IMPACT**

None.

**ATTACHMENTS**

Borrego Water District Capital Improvement Plan.



CAPITAL IMPROVEMENT PROJECTS		FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32	FY2032-33	FY2033-34	FY2034-35
<u>CASH RESERVE FUNDED WATER PROJECTS</u>													
<u>WATER PROJECTS</u>													
1	Facilities Maint - Office	\$ 50,000											
2	Replace and upgrade Booster Pump Station 5		\$ 125,000										
3	Country Club Tank Recoating, 1999 1.0 MG						\$ 250,000						
4	Pipeline Replacements								\$ 438,500	\$ 190,000			
5	FY23+ Water Supply Acquisition w/Following & Well Abandonment	\$ 851,125	\$ 486,694	\$ 557,624	\$ 442,669	\$ 442,669	\$ 486,956	\$ 486,956					
13b	AMI Cash Portion	\$ 100,000											
6	Emergency System repairs	\$ 63,000	\$ 66,150	\$ 69,458	\$ 72,930	\$ 76,577	\$ 80,406	\$ 84,426	\$ 88,647	\$ 93,080	\$ 97,734	\$ 102,620	\$ 107,751
	<b>SUBTOTAL WATER CASH RESERVE PROJECTS</b>	<b>\$ 1,064,125</b>	<b>\$ 677,844</b>	<b>\$ 627,082</b>	<b>\$ 515,599</b>	<b>\$ 519,246</b>	<b>\$ 817,362</b>	<b>\$ 571,382</b>	<b>\$ 527,147</b>	<b>\$ 283,080</b>	<b>\$ 97,734</b>	<b>\$ 102,620</b>	<b>\$ 107,751</b>
<u>SEWER PROJECTS</u>													
7	Palm Canyon Sewer Line Inspection	\$ 150,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Manhole Replacements/Refurbishment (2/year)	\$ 49,778	\$ 52,267	\$ 54,880	\$ 57,624	\$ 60,505	\$ 63,531	\$ 66,707	\$ 70,042	\$ 73,545	\$ 77,222	\$ 81,083	\$ 85,137
	<b>SUBTOTAL SEWER CASH RESERVE PROJECTS</b>	<b>\$ 199,778</b>	<b>\$ 52,267</b>	<b>\$ 54,880</b>	<b>\$ 57,624</b>	<b>\$ 60,505</b>	<b>\$ 63,531</b>	<b>\$ 66,707</b>	<b>\$ 70,042</b>	<b>\$ 73,545</b>	<b>\$ 77,222</b>	<b>\$ 81,083</b>	<b>\$ 85,137</b>
	<b>TOTAL CASH WATER/SEWER CIP PROJECTS 2023 THROUGH 2035</b>	<b>\$ 1,263,903</b>	<b>\$ 730,111</b>	<b>\$ 681,962</b>	<b>\$ 573,223</b>	<b>\$ 579,751</b>	<b>\$ 880,892</b>	<b>\$ 638,089</b>	<b>\$ 597,190</b>	<b>\$ 356,624</b>	<b>\$ 174,955</b>	<b>\$ 183,703</b>	<b>\$ 192,888</b>
									<b>\$ 151,133</b>				
									<b>\$ 12,594</b>				
<u>FACILITIES MAINTENANCE DETAIL</u>													
	Stucco Building and Replace Falling Solar Cells	\$ 20,000											
	Carpet/Paint Office and Install Energy Efficient Lighting	\$ 30,000											
	<b>TOTAL CASH RESERVES CAPITAL IMPROVEMENTS PROGRAM</b>	<b>\$ 1,263,903</b>	<b>\$ 730,111</b>	<b>\$ 681,962</b>	<b>\$ 573,223</b>	<b>\$ 579,751</b>	<b>\$ 880,892</b>	<b>\$ 638,089</b>	<b>\$ 597,190</b>	<b>\$ 356,624</b>	<b>\$ 174,955</b>	<b>\$ 183,703</b>	<b>\$ 192,888</b>
	<b>TOTAL CASH RESERVES SHORT LIVED ASSETS</b>	<b>\$ 257,000</b>	<b>\$ 249,250</b>	<b>\$ 250,163</b>	<b>\$ 232,550</b>	<b>\$ 211,888</b>	<b>\$ 205,500</b>	<b>\$ 187,533</b>	<b>\$ 237,253</b>	<b>\$ 152,807</b>	<b>\$ 397,753</b>	<b>\$ 185,199</b>	<b>\$ 261,978</b>
	<b>TOTAL CASH RESERVES CIP, SHORT LIVED ASSETS BUDGET</b>	<b>\$ 1,520,903</b>	<b>\$ 979,361</b>	<b>\$ 932,124</b>	<b>\$ 805,773</b>	<b>\$ 791,639</b>	<b>\$ 1,086,392</b>	<b>\$ 825,622</b>	<b>\$ 834,442</b>	<b>\$ 509,431</b>	<b>\$ 572,708</b>	<b>\$ 368,902</b>	<b>\$ 454,867</b>
<u>GRANT FUNDED CIP PROJECTS</u>													
<u>WATER GRANT PROJECTS</u>													
	DWR Grant Net \$2,855,333												
9	Replace Twin Tanks	\$ 32,835											
10	Replace Wilcox Diesel Motor												
11	Replace Indianhead Reservoir	\$ 450,000											
12	Rams Hill #2, 1980 galv. 0.44 MG recoating	\$ 450,000											
<u>GROUNDWATER MANAGEMENT PROP 68 GRANT</u>													
	DWR Grant Net \$1,731,000												
13a	AMI	\$ 1,300,000											
14	Monitoring Wells	\$ 60,000											
15	Administration	\$ 100,000	\$ 75,000										
<u>2023 APPROPRIATIONS BILL</u>													
16a	Borrego Spring Road Pipeline Replacement		\$ 1,140,508										
17a	Sun Gold Pipeline Replacement		\$ 3,110,325										
<u>POTENTIAL GRANT FUNDED CIP PROJECTS</u>													
18	WWTP Oxidation Ditch		\$ 650,000										
19	WWTP Equalization Basin		\$ 650,000										
20	Deep Well Pipeline Replacement		\$ 2,225,000										
21	West and East Star Road Pipeline Replacement			\$ 450,000									
22	Club Circle Water and Sewer Pipeline Replacement Project			\$ 2,286,000									
23	New Production Well												\$ 2,500,000
	<b>TOTAL WATER/SEWER GRANT CIP PROJECTS</b>	<b>\$ 2,392,835</b>	<b>\$ 7,850,833</b>	<b>\$ 2,736,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
													<b>\$ 2,500,000</b>
<u>POTENTIAL BOND FUNDED CIP PROJECTS</u>													
24	Projected Water Supply Costs												\$ 2,000,000
25	Well 5 Transmission Main Project												\$ 1,215,000
26	Water Treatment Facility												\$ 2,000,000
	<b>TOTAL FUTURE BOND CIP PROJECTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,215,000</b>
	<b>Total Annual CIP Spend:</b>	<b>\$ 3,913,738</b>	<b>\$ 8,830,194</b>	<b>\$ 3,668,124</b>	<b>\$ 805,773</b>	<b>\$ 791,639</b>	<b>\$ 1,086,392</b>	<b>\$ 825,622</b>	<b>\$ 834,442</b>	<b>\$ 509,431</b>	<b>\$ 572,708</b>	<b>\$ 368,902</b>	<b>\$ 8,169,867</b>

**CIP-SHORT LIVED ASSETS**

FY 2023-24 FY 2024-25 FY 2025-26 FY 2026-27 FY 2027-28 FY 2028-29 FY 2029-30 FY 2030-31 FY 2031-32 FY2032-33 FY2033-34 FY2034-35

**FACILITY COMPONENTS**

Backup Generator Office and Shop

\$ 100,000

**WELLS**

ID1-8, 125 Hp - Well out of service life

\$ 60,000

ID-1 Well 12 pump and casing/cleaning

\$ 181,913

ID-1 16 - Inspection

\$ 173,250

\$ 199,238

ID4-11, 200 Hp

\$ 120,000

ID4-18 - Inspect to make a monitoring well

\$ 10,000

Other Well Rehabilitation

\$ 132,000 \$ 138,600 \$ 145,530 \$ 152,807 \$ 160,447 \$ 168,469 \$ 176,893

**TANKS**

Reservoir cleaning/video inspection

\$ 37,000

\$ 42,550

\$ 48,933

\$ 56,272

**WASTEWATER TREATMENT FACILITY**

Clarifier Rehab - Every 10 years

\$ 50,000

\$ 100,000

Lift Station Pump

\$ 11,000

\$ 12,650

\$ 14,548

\$ 16,730

**EQUIPMENT**

Pickup - Every 1.5 to 2 years 3/4 ton

\$ 65,000

\$ 68,250

\$ 70,000

\$ 73,500

\$ 77,175

\$ 81,034

\$ 85,085

**TOTAL SHORT LIVED ASSETS REPLACEMENT PROGRAM**

\$ 257,000

\$ 249,250

\$ 250,163

\$ 232,550

\$ 211,888

\$ 205,500

\$ 187,533

\$ 237,253

\$ 152,807

\$ 397,753

\$ 185,199

\$ 261,978

**Borrego Water District Board of Directors  
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**ITEM II. D.**

May 1 2024

To: Audit & Budget Committee

From: Jessica Clabaugh, Finance Officer

Subject: Fiscal Year 2025 Draft Budget

**RECOMMENDED ACTION**

None.

**ITEM EXPLANATION**

Jessica will lead a review of the Draft FY25 Budget. In response to feedback received, Fiscal Year 2025 will be formatted as a separate budget for each operating fund with a consolidated budget included.

Assumed inflators include;

- Prop 218 Approved Rate Increases (5% water, 4% sewer)
- 3.6% March 2024 CPI Inflator
- 5% COLA personnel increases
- 10% increase in JPIA Program Insurances (Property, Liability, DIC, Excess Crime & Cyber)
- ??? Fuel and Electricity (Pumping) Increases. Shown at 3.6%.

The committee will review expenditures and budgeted net position and discuss any changes to be made.

**FISCAL IMPACT**

None.

**ATTACHMENTS**

FY25 DRAFT Budget by Fund Doc.



**Borrego Water District  
Water Enterprise Budget  
07/01/2024 to 06/30/2025**

	<i><b>Budgeted FY2024</b></i>	<i><b>Budgeted FY2025</b></i>
<b><u>INCOME</u></b>		
<b>RATE REVENUE</b>		
<b>Water Rates Revenues</b>		
Commodity Rates		
Residential	1,592,136	1,671,743
Commercial	777,162	816,020
Irrigation	355,047	372,799
Total Commodity	2,724,345	2,860,562
Non-Commodity Charges		
Base Meter Charges	1,468,598	1,542,028
Meter Install/Repair	35,000	36,750
New Water Supply Connection Fee	24,880	26,124
Backflow Testing/Install	5,700	5,985
Bulk Water Sales	6,500	6,825
Total Non-Commodity	1,540,678	1,617,712
<b>Total Water Rate Revenues</b>	<b>4,265,023</b>	<b>4,478,274</b>
<b>Availability Charges Collected thru Tax Roll</b>		
ID1 - Water Standby	34,965	34,965
ID3/ID4 - Water Standby	117,000	117,000
<b>Total Availability (Tax Roll)</b>	<b>151,965</b>	<b>151,965</b>
<b><u>TOTAL WATER RATE REVENUE</u></b>	<b><u>4,416,988</u></b>	<b><u>4,630,239</u></b>
<b><u>EXPENSES</u></b>		
<b>OPERATING EXPENSES</b>		
<b>Operations &amp; Maintenance Expense</b>		
R&M Water	270,201	279,928
Telemetry	4,791	4,963
Trash Removal	5,749	5,956
Vehicle Expense	21,313	22,080
Fuel & Oil	47,259	48,960
Lab/Testing	33,144	34,338
Permit Fees	34,972	36,231
Pumping Electricity	500,000	518,000
<b>Total Operations &amp; Maintenance Expense</b>	<b>917,429</b>	<b>950,456</b>





**Borrego Water District  
Water Enterprise Budget (Continued)  
07/01/2024 to 06/30/2025**

	<b>Budgeted FY2024</b>	<b>Budgeted FY2025</b>
<b>Professional Services</b>		
Accounting (Tax & Debt Filings)	4,120	4,268
Payroll Services	2,970	3,077
Audit Fees	26,400	27,350
IT & Cyber Security	37,066	38,400
Financial Consulting	76,652	79,411
Engineering (Dudek)	44,000	45,584
Legal Services - General	64,672	67,000
<i>Legal Services Reimbursible</i>		-
Advocacy	57,489	59,558
<b>Total Professional Services</b>	<b>313,368</b>	<b>324,649</b>
<b>Insurance Expense</b>		
ACWA/JPIA Program Insurance	72,720	79,992
ACWA/JPIA Workers Comp	20,414	22,206
<b>Total Insurance Expense</b>	<b>93,133</b>	<b>102,198</b>
<b>Personnel Expense</b>		
Board Meeting Expense	22,037	22,830
Salaries & Wages	1,164,706	1,266,967
<i>Contra Account - Salaries &amp; Wages</i>	(52,800)	(57,436)
Contract Labor/Consulting	9,581	9,926
Payroll Taxes	31,847	34,643
Benefits - Medical	259,750	269,101
Benefits - CalPERS	238,851	259,823
Trainings & Conferences	17,246	17,867
Uniforms	6,707	6,949
Safety Compliance & Emergency Prep	4,791	4,963
<b>Total Personnel Expense</b>	<b>1,702,717</b>	<b>1,835,634</b>



**Borrego Water District  
Water Enterprise Budget (Continued)  
07/01/2024 to 06/30/2025**

	<i><b>Budgeted FY2024</b></i>	<i><b>Budgeted FY2025</b></i>
<b>Office Expense</b>		
Office Supplies	22,995	23,823
Office Equipment	47,907	49,632
Postage & Freight	14,372	14,890
Property Tax	2,874	2,978
Telephone Expense	26,400	27,350
Dues & Subscriptions (ACWA/AWWA)	22,037	22,830
Printing & Publication	4,791	4,963
Office/Shop utilities	8,800	9,117
<b>Total Office Expense</b>	<u>150,176</u>	<u>155,583</u>
<b>TOTAL OPERATING EXPENSES</b>	<b>3,176,824</b>	<b>3,368,520</b>
<b>Debt Expense</b>		
BBVA Bank Note 2018A/B - Principal	341,189	341,189
BBVA Bank Note 2018A/B - Interest	49,821	49,821
2021 Bond Cap One - Principal	376,605	376,605
2021 Bond Cap One - Interest	140,588	140,588
<b>Total Debt Expense</b>	<u>908,203</u>	<u>908,203</u>
<b>GROUNDWATER MANAGEMENT EXPENSES (see GWM Detail )</b>		
Pumping Fees	100,000	100,000
GWM Expense	76,407	79,158
Legal Expense	100,000	100,000
Engineering/TAC Expense (Intera)	135,000	135,000
GW Quality Risk Assessment (Intera)	28,430	-
<b>TOTAL GROUNDWATER MGMT EXPENSES</b>	<u>439,837</u>	<u>414,158</u>
<b>TOTAL WATER ENTERPRISE EXPENSES</b>	<u><b>4,524,863</b></u>	<u><b>4,690,880</b></u>
<b><u>Net Income Water Enterprise Fund</u></b>	<u><b>(107,875)</b></u>	<u><b>(60,641)</b></u>



**Borrego Water District  
Wastewater Enterprise Budget  
07/01/2024 to 06/30/2025**

	<i><b>Budgeted FY2024</b></i>	<i><b>Budgeted FY2025</b></i>
<b><u>INCOME</u></b>		
<b>RATE REVENUE</b>		
<b>Sewer Rates</b>		
TCS Holder Fees (SA2)	163,973	170,532
TCS User Fees (SA2)	130,436	135,653
RH Sewer User Fees (ID1)	164,786	171,377
Sewer Standby/Capacity Fees	-	-
Sewer User Fees (ID5)	186,528	193,989
<b>Total Sewer Rates</b>	<u>645,723</u>	<u>671,552</u>
<b>Availability Charges Collected thru Tax Roll</b>		
ID1 - Sewer Standby	34,965	34,965
<b>Total Availability (Tax Roll)</b>	<u>34,965</u>	<u>34,965</u>
<b><u>TOTAL WASTEWATER RATE REVENUE</u></b>	<u><b>680,688</b></u>	<u><b>706,517</b></u>
<b><u>EXPENSES</u></b>		
<b>OPERATING EXPENSES</b>		
<b>Operations &amp; Maintenance Expense</b>		
R&M WWTF	130,656	135,360
Telemetry	653	677
Trash Removal	784	812
Vehicle Expense	2,906	3,011
Fuel & Oil	6,444	6,676
Lab/Testing	4,520	4,682
Permit Fees	4,769	4,941
<b>Total Operations &amp; Maintenance Expense</b>	<u>150,732</u>	<u>156,159</u>
<b>Professional Services</b>		
Accounting (Tax & Debt Filings)	562	582
Payroll Services	405	420
Audit Fees	3,600	3,730
IT & Cyber Security	5,054	5,236
Financial Consulting	10,452	10,829
Engineering (Dudek)	6,000	6,216
Legal Services - General	8,819	9,136
Advocacy	7,839	8,122
<b>Total Professional Services</b>	<u>42,732</u>	<u>44,270</u>



**Borrego Water District**  
**Wastewater Enterprise Budget (Continued)**  
**07/01/2024 to 06/30/2025**

	<i><b>Budgeted</b></i> <b>FY2024</b>	<i><b>Budgeted</b></i> <b>FY2025</b>
<b>Insurance Expense</b>		
ACWA/JPIA Program Insurance	10,019	11,021
ACWA/JPIA Workers Comp	2,812	3,059
	<hr/>	<hr/>
<b>Total Insurance Expense</b>	12,831	14,080
<b>Personnel Expense</b>		
Board Meeting Expense	3,005	3,113
Salaries & Wages	158,823	172,768
<i>Contra Account - Salaries &amp; Wages</i>	(7,200)	(7,832)
Contract Labor/Consulting	1,307	1,354
Payroll Taxes	4,343	4,724
Benefits - Medical	35,421	36,696
Benefits - CalPERS	32,571	35,430
Trainings & Conferences	2,352	2,436
Uniforms	915	948
Safety Compliance & Emergency Prep	653	677
	<hr/>	<hr/>
<b>Total Personnel Expense</b>	232,189	250,314
<b>Office Expense</b>		
Office Supplies	3,136	3,249
Office Equipment	6,533	6,768
Postage & Freight	1,960	2,030
Property Tax	392	406
Telephone Expense	3,600	3,730
Dues & Subscriptions (ACWA/AWWA)	3,005	3,113
Printing & Publication	653	677
Office/Shop utilities	1,200	1,243
	<hr/>	<hr/>
<b>Total Office Expense</b>	20,479	21,216
<b>Debt Expense</b>		
2021 Bond Cap One - Principal	51,355	51,355
2021 Bond Cap One - Interest	19,171	19,171
	<hr/>	<hr/>
<b>Total Debt Expense</b>	70,526	70,526
 <b>TOTAL EXPENSES WASTEWATER</b>	 <b>529,489</b>	 <b>556,565</b>
 <b><u>Net Income Wastewater Enterprise Fund</u></b>	 <b><u>151,199</u></b>	 <b><u>149,952</u></b>



**Borrego Water District  
Pest Control Enterprise Budget  
07/01/2024 to 06/30/2025**

	<i><b>Budgeted FY2024</b></i>	<i><b>Budgeted FY2025</b></i>
<b><u>INCOME</u></b>		
Pest Control Standby	<u>17,150</u>	<u>17,150</u>
<b><u>TOTAL PEST CONTROL FUND REVENUE</u></b>	<b><u>17,150</u></b>	<b><u>17,150</u></b>
<b><u>EXPENSES</u></b>		
R&M Pest Control	1,500	1,500
ACWA/JPIA Program Insurance	500	500
Salaries & Wages	3,000	3,000
Payroll Taxes	350	350
<b><u>TOTAL PEST CONTROL ENTERPRISE EXPENSES</u></b>	<b><u>5,350</u></b>	<b><u>5,350</u></b>
<b><u>Net Income Pest Control Enterprise Fund</u></b>	<b><u>11,800</u></b>	<b><u>11,800</u></b>



**Borrego Water District  
Flood Control Enterprise Budget  
07/01/2024 to 06/30/2025**

	<i><b>Budgeted FY2024</b></i>	<i><b>Budgeted FY2025</b></i>
<b><u>INCOME</u></b>		
ID1 - Flood Standby	34,965	34,965
<b><u>TOTAL FLOOD CONTROL FUND REVENUE</u></b>	<u><b>34,965</b></u>	<u><b>34,965</b></u>
<b><u>EXPENSES</u></b>		
ACWA/JPIA Program Insurance	550	550
Legal Services - General	5,000	5,000
Salaries & Wages	1,000	1,000
Payroll Taxes	130	130
<b><u>TOTAL FLOOD CONTROL ENTERPRISE EXPENSES</u></b>	<u><b>6,680</b></u>	<u><b>6,680</b></u>
<b><u>Net Income Flood Enterprise Fund</u></b>	<u><b>28,285</b></u>	<u><b>28,285</b></u>



**Borrego Water District  
Non-Rate Revenues & Expenses  
07/01/2024 to 06/30/2025**

	<i><b>Budgeted FY2024</b></i>	<i><b>Budgeted FY2025</b></i>
<b>OTHER INCOME</b>		
Penalties & Fees	50,000	50,000
BSUSD Well Agreement	35,000	35,000
1% Property Assessments	70,000	70,000
Interest Income	35,000	35,000
Other Income		
WM Meter Reading Income	3,333	3,333
<b>TOTAL OTHER INCOME</b>	<b>193,333</b>	<b>193,333</b>
<b><u>EXPENSES</u></b>		
Air Quality Study	36,341	36,341
<b>TOTAL NON-RATE REVENUE EXPENSES</b>	<b>36,341</b>	<b>36,341</b>
<b><u>Net Income Non-Rate Revenue</u></b>	<b>156,992</b>	<b>156,992</b>





**Borrego Water District  
Consolidated Enterprise Budget  
07/01/2024 to 06/30/2025**

	<i>Budgeted FY2024</i>	<i>Budgeted FY2025</i>
<b><u>INCOME</u></b>		
TOTAL WATER RATE REVENUE	4,416,988	4,630,239
TOTAL WASTEWATER RATE REVENUE	680,688	706,517
TOTAL PEST CONTROL FUND REVENUE	17,150	17,150
TOTAL FLOOD CONTROL FUND REVENUE	34,965	34,965
TOTAL OTHER INCOME	193,333	193,333
<b><u>GROSS INCOME</u></b>	<u>5,343,124</u>	<u>5,582,204</u>
<b><u>EXPENSES</u></b>		
TOTAL WATER ENTERPRISE EXPENSES	4,524,863	4,690,880
TOTAL WASTEWATER ENTERPRISE EXPENSES	529,489	556,565
TOTAL PEST CONTROL ENTERPRISE EXPENSES	5,350	5,350
TOTAL FLOOD CONTROL ENTERPRISE EXPENSES	6,680	6,680
TOTAL NON-RATE REVENUE EXPENSES	36,341	36,341
<b><u>TOTAL EXPENSES</u></b>	<u>5,102,724</u>	<u>5,295,816</u>
<b><u>CONSOLIDATED NET INCOME</u></b>	<u>240,400</u>	<u>286,388</u>