

**Borrego Water District Board of Directors
Audit & Budget Standing Committee
April 18, 2025 @ 10:00 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004**

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- I. OPENING PROCEDURES**
 - A. Call to Order
 - B. Pledge of Allegiance
 - C. Committee Members Roll Call: President Dice, Director Moran
 - 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
- II. ITEM FOR AUDIT & BUDGET COMMITTEE CONSIDERATION AND POSSIBLE ACTION**
 - A. Audit & Budget Process Overview – J. Clabaugh
 - B. Review of Fiscal Year 2026 Draft Budget – J. Clabaugh
- III. CLOSING PROCEDURE: Next Committee Meeting - TBA**

AUDIT & BUDGET COMMITTEE AGENDA: April 18, 2025

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
April 18, 2025 @ 10:00 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004**

ITEM II. A.

April 17, 2025

To: Audit & Budget Committee

From: Jessica Clabaugh, Finance Officer

Subject: Budget Process Overview

RECOMMENDED ACTION

None.

ITEM EXPLANATION

Now that the ABC members have over a year under their belt, Jessica will provide a very brief review of the basics of BWD budgeting.

- Budget year goes annually from July 1 to June 30
- BWD Budgets by Fund with a separate budget for Water, Sewer, Pest Control, Flood Control, and Non-Rate Items
- The Budget includes the planned projects of the fiscal year in the CIP budget

Review assumed inflators;

- Revenues are based upon rates anticipated to be implemented on 07/01/2025
- Expense assumptions based upon rate study

Expense Escalation Factors	FY 2026
General	2.5%
Salary	8%
Benefits	5%
Power	9%
Groundwater Management	3%

- Salaries include 5% COLA + 3.6% CPI (SD County March 12-month)
- 10% increase in JPIA Program Insurances (Property, Liability, DIC, Excess Crime & Cyber)

Plan for second review last week of April or first week of May to present draft to the Board at May meeting.

ATTACHMENTS

None.

FISCAL IMPACT

See FY26 Draft Budget.

**Borrego Water District Board of Directors
Audit & Budget Standing Committee
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ITEM II. B.

April 17, 2025

To: Audit & Budget Committee

From: Jessica Clabaugh, Finance Officer

Subject: Fiscal Year 2025 Draft Budget Review

RECOMMENDED ACTION

Discuss and make suggestions for next version. No official action.

ITEM EXPLANATION

Enclosed is the first version of the FY26 Draft Budget. It is evident that technology based operations activities and sampling fees have had a sharp increase recently due to advanced cyber security and telemetry functions as well as additional regulatory sampling requirements.

Additional points of interest will be discussed as we walk thru the FY26 Draft Budget.

Finally we will review the draft CIP plan.

FISCAL IMPACT

See attached.

ATTACHMENTS

BWD FY26 Draft Budget & CIP



**Borrego Water District
Water Enterprise Budget
07/01/2025 to 06/30/2026**

	<i>Budgeted FY2025</i>	<i>Projected FY2025</i>	<i>Budgeted FY2026</i>
<u>INCOME</u>			
RATE REVENUE			
Water Rates Revenues			
Commodity Rates			
Residential Tier 1 & 2 Revenues	1,154,187	1,154,187	1,015,987
Residential Tier 3 Revenues	267,750	600,000	676,568
Commercial	645,750	645,750	643,522
Irrigation	363,825	363,825	423,161
Total Commodity	2,431,512	2,763,762	2,759,237
Non-Commodity Charges		-	
Base Meter Charges	1,518,300	1,505,853	1,689,581
Meter Install/Repair	36,750	26,573	36,750
New Water Supply Connection Fee	26,124	8,298	26,124
Backflow Testing/Install	5,985	7,000	9,000
Bulk Water Sales	6,825	45,000	6,825
Total Non-Commodity	1,593,984	1,592,723	1,768,280
		-	
Total Water Rate Revenues	4,025,496	4,356,485	4,527,516
		-	
Availability Charges Collected thru Tax Roll		-	
ID1 - Water Standby	34,965	34,965	34,965
ID3/ID4 - Water Standby	117,000	117,000	117,000
Total Availability (Tax Roll)	151,965	151,965	151,965
		-	
Other Income		-	
Sale of Viking Ranch Property	225,000	247,089	225,000
Sale of Water Fleet Truck		8,000	
Total Other Income	225,000	255,089	225,000
		-	
<u>TOTAL WATER RATE REVENUE</u>	<u>4,402,461</u>	<u>4,763,539</u>	<u>4,904,481</u>



**Borrego Water District
Water Enterprise Budget (Continued)
07/01/2025 to 06/30/2026**

	Budgeted FY2025	Projected FY2025	Budgeted FY2026
<u>EXPENSES</u>			
OPERATING EXPENSES			
Operations & Maintenance Expense			
R&M Water	279,928	200,000	286,926
Telemetry	4,963	22,000	5,087
Trash Removal	5,956	6,500	6,105
Vehicle Expense	22,080	35,000	22,632
Fuel & Oil	42,445	36,365	43,506
Lab/Testing	34,338	51,721	35,196
Permit Fees	28,820	28,820	29,541
Pumping Electricity	525,000	512,554	566,528
Total Operations & Maintenance Expense	943,530	892,960	995,521
Professional Services			
Accounting (Tax & Debt Filings)	4,268	4,200	4,375
Payroll Services	3,077	4,413	3,154
Audit Fees	27,350	20,100	28,034
IT & Cyber Security	38,400	50,000	39,360
Financial Consulting	79,411	74,911	
Engineering (Dudek)	45,584	5,556	46,724
Legal Services - General	67,000	50,000	68,675
<i>Legal Services Reimbursible</i>	-		-
Federal & State Legislative Advocacy	59,558	69,960	61,047
Total Professional Services	324,649	279,139	251,369
Insurance Expense			
ACWA/JPIA Program Insurance	120,322	120,322	132,355
ACWA/JPIA Workers Comp	15,803	15,803	17,068
Total Insurance Expense	136,126	136,125	149,422
Personnel Expense			
Board Meeting Expense	22,830	13,000	23,401
Salaries & Wages	1,131,468	1,131,500	1,221,985
<i>Contra Account - Salaries & Wages</i>	(57,436)	(97,437)	(62,031)
Contract Labor/Consulting	9,926	-	10,175
Payroll Taxes	23,226	23,226	25,084
Benefits - Medical	190,841	190,841	200,383
Benefits - CalPERS	188,140	194,080	197,547
Trainings & Conferences	17,867	17,867	18,314
Uniforms	6,949	6,249	7,123
Safety Compliance & Emergency Prep	4,963	2,249	5,087
Total Personnel Expense	1,538,775	1,481,575	1,647,069



**Borrego Water District
Water Enterprise Budget (Continued)
07/01/2025 to 06/30/2026**

	Budgeted FY2025	Projected FY2025	Budgeted FY2026
Office Expense			
Office Supplies	23,823	30,768	24,419
Office Equipment	49,632	48,679	50,873
Postage & Freight	14,890	15,000	15,262
Property Tax	2,978	2,978	3,052
Telephone Expense	27,350	29,000	28,034
Dues & Subscriptions (ACWA/AWWA)	22,830	24,000	23,401
Printing & Publication	4,963	3,359	5,087
Office/Shop utilities	9,117	17,336	15,612
Total Office Expense	<u>155,583</u>	<u>171,120</u>	<u>165,740</u>
		-	
TOTAL OPERATING EXPENSES	3,098,663	2,960,920	3,209,121
Debt Expense			
BBVA Bank Note 2018A/B - Principal	337,138	337,138	220,000
BBVA Bank Note 2018A/B - Interest	49,821	49,821	26,967
2021 Bond Cap One - Principal	376,605	376,605	425,057
2021 Bond Cap One - Interest	140,571	140,571	121,556
Total Debt Expense	<u>904,135</u>	<u>904,135</u>	<u>793,579</u>
		-	
GROUNDWATER MANAGEMENT EXPENSES		-	
Pumping Fees	100,000	49,327	103,000
GWM Expense	79,158	5,463	81,532
Legal Expense	100,000	50,289	103,000
Engineering/TAC Expense (Intera)	135,000	84,392	139,050
Special Tasks for Intera?	-	-	-
TOTAL GROUNDWATER MGMT EXPENSES	<u>414,158</u>	<u>189,471</u>	<u>426,582</u>
<u>TOTAL WATER ENTERPRISE EXPENSES</u>	<u>4,416,956</u>	<u>4,054,526</u>	<u>4,429,282</u>
<u>Net Income (Loss)</u>	<u>(14,494)</u>	709,014	475,199
<u>SHORTFALL COVERAGE FROM NON-RATE REVENUE</u>	<u>14,494</u>		<u>-</u>
<u>Net Income Water Enterprise Fund</u>	<u>-</u>	<u>709,014</u>	<u>475,199</u>



**Borrego Water District
Wastewater Enterprise Budget
07/01/2025 to 06/30/2026**

	<i>Budgeted FY2025</i>	<i>Projected FY2025</i>	<i>Budgeted FY2026</i>
<u>INCOME</u>			
RATE REVENUE			
Sewer Rates			
TCS Holder Fees (SA2)	170,532	174,099	187,159
TCS User Fees (SA2)	135,653	145,407	148,880
RH Sewer User Fees (ID1)	171,377	178,148	188,087
Sewer Standby/Capacity Fees	-	11,048	-
Sewer User Fees (ID5)	193,989	193,363	212,903
Total Sewer Rates	671,552	702,065	737,028
Availability Charges Collected thru Tax Roll			
ID1 - Sewer Standby	34,965	34,965	34,965
Total Availability (Tax Roll)	34,965	34,965	34,965
 <u>TOTAL WASTEWATER RATE REVENUE</u>	 <u>706,517</u>	 <u>737,030</u>	 <u>771,993</u>
 <u>EXPENSES</u>			
OPERATING EXPENSES			
Operations & Maintenance Expense			
R&M WWTF	135,360	117,000	138,744
Telemetry	677	11,535	694
Trash Removal	812	1,248	832
Vehicle Expense	3,011	5,500	3,086
Fuel & Oil	6,676	10,420	6,843
Lab/Testing	11,650	19,939	11,941
Electricity			5,723
Permit Fees	12,352	15,000	12,660
Total Operations & Maintenance Expense	170,537	180,641	180,523
Professional Services			
Accounting (Tax & Debt Filings)	582	582	597
Payroll Services	420	578	430
Audit Fees	3,730	2,500	3,823
IT & Cyber Security	5,236	6,000	5,367
Financial Consulting	10,829	10,829	
Engineering (Dudek)	6,216	6,216	6,371
Legal Services - General	9,136	7,554	9,365
Advocacy	8,122	9,540	8,325
Total Professional Services	44,270	43,799	34,278



**Borrego Water District
Wastewater Enterprise Budget (Continued)
07/01/2025 to 06/30/2026**

	<i>Budgeted FY2025</i>	<i>Projected FY2025</i>	<i>Budgeted FY2025</i>
Insurance Expense			
ACWA/JPIA Program Insurance	16,408	16,408	18,048
ACWA/JPIA Workers Comp	3,659	3,659	3,952
Total Insurance Expense	<u>20,067</u>	<u>20,067</u>	<u>22,000</u>
Personnel Expense			
Board Meeting Expense	3,113	2,000	3,191
Salaries & Wages	261,561	267,403	282,486
<i>Contra Account - Salaries & Wages</i>	(7,832)	(1,361)	(8,459)
Contract Labor/Consulting	1,354	7,931	1,387
Payroll Taxes	5,369	5,444	5,799
Benefits - Medical	44,117	47,752	47,646
Benefits - CalPERS	43,492	38,950	46,972
Trainings & Conferences	2,436	1,728	2,497
Uniforms	948	854	971
Safety Compliance & Emergency Prep	677	-	694
Total Personnel Expense	<u>355,235</u>	<u>370,701</u>	<u>383,184</u>
Office Expense			
Office Supplies	3,249	3,500	3,330
Office Equipment	6,768	6,768	6,937
Postage & Freight	2,030	2,300	2,081
Property Tax	406	406	416
Telephone Expense	3,730	3,957	3,823
Dues & Subscriptions (ACWA/AWWA)	3,113	3,300	3,191
Printing & Publication	677	677	694
Office/Shop utilities	1,243	4,500	2,129
Total Office Expense	<u>21,216</u>	<u>25,408</u>	<u>22,601</u>
Debt Expense			
2021 Bond Cap One - Principal	64,545	64,545	31,994
2021 Bond Cap One - Interest	5,979	5,979	9,149
Total Debt Expense	<u>70,524</u>	<u>70,524</u>	<u>41,143</u>
 TOTAL EXPENSES WASTEWATER	 681,848	 711,140	 683,729
 <u>Net Income Wastewater Enterprise Fund</u>	 <u>24,669</u>	 <u>25,891</u>	 <u>88,265</u>



**Borrego Water District
Pest Control Enterprise Budget
07/01/2025 to 06/30/2026**

	<i>Budgeted FY2025</i>	<i>Projected FY2025</i>	<i>Budgeted FY2025</i>
<u>INCOME</u>			
Pest Control Standby	17,150	17,150	17,150
<u>TOTAL PEST CONTROL FUND REVENUE</u>	<u>17,150</u>	<u>17,150</u>	<u>17,150</u>
<u>EXPENSES</u>			
R&M Pest Control	1,500	800	1,538
ACWA/JPIA Program Insurance	500	373	550
Salaries & Wages	4,193	3,508	4,528
Benefits - Medical	711	702	747
Benefits - CalPERS	701	537	736
ACWA/JPIA Workers Comp	59	52	64
Payroll Taxes	87	75	93
<u>TOTAL PEST CONTROL ENTERPRISE EXPENSES</u>	<u>7,751</u>	<u>6,047</u>	<u>8,256</u>
<u>Net Income Pest Control Enterprise Fund</u>	<u>9,399</u>	<u>11,103</u>	<u>8,894</u>



**Borrego Water District
Flood Control Enterprise Budget
07/01/2025 to 06/30/2026**

	<i>Budgeted FY2025</i>	<i>Projected FY2025</i>	<i>Budgeted FY2025</i>
<u>INCOME</u>			
ID1 - Flood Standby	34,965	34,965	34,965
<u>TOTAL FLOOD CONTROL FUND REVENUE</u>	<u>34,965</u>	<u>34,965</u>	<u>34,965</u>
<u>EXPENSES</u>			
ACWA/JPIA Program Insurance	550	300	605
Legal Services - General	5,000	600	5,125
Salaries & Wages	8,434	2,500	9,109
Benefits - Medical	1,423	500	1,536
Benefits - CalPERS	1,402	500	1,515
ACWA/JPIA Workers Comp	118	38	127
Payroll Taxes	173	58	187
<u>TOTAL FLOOD CONTROL ENTERPRISE EXPENSES</u>	<u>17,100</u>	<u>4,496</u>	<u>18,204</u>
<u>Net Income Flood Enterprise Fund</u>	<u>17,865</u>	<u>30,469</u>	<u>16,761</u>



**Borrego Water District
Non-Rate Revenues & Expenses
07/01/2025 to 06/30/2026**

	<i>Budgeted FY2025</i>	<i>Projected FY2025</i>	<i>Budgeted FY2025</i>
OTHER INCOME			
Penalties & Fees	50,000	88,000	50,000
BSUSD Well Agreement	35,000	15,000	35,000
1% Property Assessments	70,000	70,000	70,000
Interest Income	35,000	75,000	60,000
Other Income	-	4,686	-
WM Meter Reading Income	3,333	6,500	6,500
TOTAL OTHER INCOME	193,333	259,186	221,500
<u>EXPENSES</u>			
Air Quality Study	36,341	6,000	36,341
TOTAL NON-RATE REVENUE EXPENSES	36,341	6,000	36,341
 TRANSFER TO WATER FUND TO COVER REVENUE SHORTFALL	 (14,494)		
 <u>Net Income Non-Rate Revenue</u>	 142,498	 253,186	 185,159



**Borrego Water District
Consolidated Enterprise Budget
07/01/2025 to 06/30/2026**

	<i>Budgeted FY2025</i>	<i>Projected FY2025</i>	<i>Budgeted FY2025</i>
<u>INCOME</u>			
TOTAL WATER RATE REVENUE	4,402,461	4,763,539	4,904,481
TOTAL WASTEWATER RATE REVENUE	706,517	737,030	771,993
TOTAL PEST CONTROL FUND REVENUE	17,150	17,150	17,150
TOTAL FLOOD CONTROL FUND REVENUE	34,965	34,965	34,965
TOTAL OTHER INCOME	193,333	259,186	221,500
<u>GROSS INCOME</u>	<u>5,354,426</u>	<u>5,811,871</u>	<u>5,950,090</u>
<u>EXPENSES</u>			
TOTAL WATER ENTERPRISE EXPENSES	4,402,461	4,054,526	4,429,282
TOTAL WASTEWATER ENTERPRISE EXPENSES	681,848	711,140	683,729
TOTAL PEST CONTROL ENTERPRISE EXPENSES	7,751	6,047	8,256
TOTAL FLOOD CONTROL ENTERPRISE EXPENSES	17,100	4,496	18,204
TOTAL NON-RATE REVENUE EXPENSES	36,341	6,000	36,341
<u>TOTAL EXPENSES</u>	<u>5,145,501</u>	<u>4,782,208</u>	<u>5,175,812</u>
<u>CONSOLIDATED NET INCOME</u>	<u>208,926</u>	<u>1,029,663</u>	<u>774,278</u>

CAPITAL IMPROVEMENT PROJECTS		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 PROJEC</u>											
<u>WATER PROJECTS</u>											
1 Replace and upgrade Well 3 Booster Pump Station 5											
2 Country Club Tank Recoating, 1999 1.0 MG											
3 Pipeline Replacements											
4 FY23+ Water Supply Acquisition w/Following & Well Abandonment		\$ 557,624	\$ 442,669	\$ 442,669	\$ 486,956	\$ 486,956			\$ 438,500	\$ 190,000	
11-16b EPA Cash Funded Portion		\$ 721,600	\$ 150,000								
7b AMI Cash Portion											
AMI Battery/Upgrades											
5 Emergency System repairs		\$ 69,458	\$ 72,930	\$ 76,577	\$ 80,406	\$ 84,426	\$ 88,647	\$ 93,080	\$ 97,734	\$ 102,620	\$ -
SUBTOTAL WATER CASH RESERVE PROJECTS		\$ 1,348,682	\$ 665,599	\$ 519,246	\$ 817,362	\$ 571,382	\$ 527,147	\$ 283,080	\$ 97,734	\$ 102,620	\$ 107,751
<u>SEWER PROJECTS</u>											
6 Manhole Replacements/Refurbishment (2/year)		\$ 54,880	\$ 57,624	\$ 60,505	\$ 63,531	\$ 66,707	\$ 70,042	\$ 73,545	\$ 77,222	\$ 81,083	\$ 85,137
SUBTOTAL SEWER CASH RESERVE PROJECTS		\$ 54,880	\$ 57,624	\$ 60,505	\$ 63,531	\$ 66,707	\$ 70,042	\$ 73,545	\$ 77,222	\$ 81,083	\$ 85,137
TOTAL CASH WATER/SEWER CIP PROJECTS 2023 THROUGH 2035		\$ 1,403,562	\$ 723,223	\$ 579,751	\$ 880,892	\$ 638,089	\$ 597,190	\$ 356,624	\$ 174,955	\$ 183,703	\$ 192,888
BPA payments remaining @ 12/1											
<u>FACILITIES MAINTENANCE DETAIL</u>											
Stucco Building and Replace Failing Solar Cells											
Carpet/Paint Office and Install Energy Efficient Lighting											
TOTAL CASH RESERVES CAPITAL IMPROVEMENTS PROGRAM		\$ 1,403,562	\$ 723,223	\$ 579,751	\$ 880,892	\$ 638,089	\$ 597,190	\$ 356,624	\$ 174,955	\$ 183,703	\$ 192,888
TOTAL CASH RESERVES SHORT LIVED ASSETS		\$ 241,913	\$ 292,550	\$ 211,888	\$ 271,500	\$ 256,833	\$ 310,018	\$ 229,210	\$ 477,976	\$ 269,433	\$ 350,424
TOTAL CASH RESERVES CIP, SHORT LIVED ASSETS BUDGET		\$ 1,645,475	\$ 1,015,773	\$ 791,639	\$ 1,152,392	\$ 894,922	\$ 907,207	\$ 585,834	\$ 652,932	\$ 453,137	\$ 543,313
Total Cash Funded Less BPA & EPA											
BPA Paid to date											
<u>GRANT FUNDED CIP PROJECTS</u>		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>GROUNDWATER MANAGEMENT PROP 68 GRANT</u>											
DWR Grant Net \$1,731,000											
7a AMI											
8 Administration											
<u>2023 APPROPRIATIONS BILL \$3,392,667 (aka EPA#1)</u>											
9 Borrego Spring Road Pipeline Replacement		\$ 928,000									
10 Sun Gold Pipeline Replacement		\$ 2,464,000									
<u>2024 APPROPRIATIONS BILL 80% of \$3,608,800 (aka EPA#2)</u>											
11 West and East Star Road Pipeline Replacement			\$ 360,000								
12 Club Circle Water and Sewer Pipeline Replacement Project			\$ 1,828,800								
13 Palm Canyon/Ocotillo Circle/Lazy S			\$ 698,240								
<u>2025 APPROPRIATIONS BILL 80% of \$750,000 \$3,608,000 (aka EPA#3)</u>											
14 Ghoose from Deep Well/Verbena/Circle JJ/Cloudy Moon				\$ 600,000							
15 Santiago Valve (IDS-5)											
16											
<u>POTENTIAL GRANT FUNDED CIP PROJECTS</u>											
17 WWTP Oxidation Ditch			\$ 650,000								
18 WWTP Equalization Basin			\$ 650,000								
19 New Production Well											\$ 2,500,000
TOTAL WATER/SEWER GRANT CIP PROJECTS		\$ 3,392,000	\$ 4,187,040	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
<u>POTENTIAL BOND FUNDED CIP PROJECTS</u>											
21 Well 5 Transmission Main Project											\$ 1,215,000
22 Water Treatment Facility											\$ 2,000,000
TOTAL FUTURE BOND CIP PROJECTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,215,000
Total Annual CIP Spend:		\$ 5,037,475	\$ 5,202,813	\$ 1,391,639	\$ 1,152,392	\$ 894,922	\$ 907,207	\$ 585,834	\$ 652,932	\$ 453,137	\$ 6,258,313

CIP-SHORT LIVED ASSETS

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

WELLS

ID1-8, 125 Hp - Disconnect												
ID-1 Well 12 pump and casing/cleaning		\$ 181,913										
ID-1 16 - Inspection				\$ 199,238								
ID4-11, Add Generator Switch 200 Hp	\$ 80,500		\$ 180,000									
ID4-18 - Inspect to make a monitoring well												
Well Site Security Upgrades - Cameras/Door Sensors	\$ 30,000	\$ 60,000										
Other Well Rehabilitation					\$ 198,000	\$ 207,900	\$ 218,295	\$ 229,210	\$ 240,670	\$ 252,704	\$ 265,339	

TANKS

Reservoir cleaning/video inspection		\$ 42,550			\$ 48,933			\$ 56,272				
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WASTEWATER TREATMENT FACILITY

Clarifier Rehab - Every 10 years								\$ 100,000				
Lift Station Pump	\$ 11,000		\$ 12,650			\$ 14,548			\$ 16,730			

EQUIPMENT

Pickup - Every 1.5 to 2 years 3/4 ton	\$ -	\$ 70,000		\$ 73,500		\$ 77,175		\$ 81,034		\$ 85,085		
TOTAL SHORT LIVED ASSETS REPLACEMENT PROGRAM	\$ 121,500	\$ 241,913	\$ 292,550	\$ 211,888	\$ 271,500	\$ 256,833	\$ 310,018	\$ 229,210	\$ 477,976	\$ 269,433	\$ 350,424	

All outstanding @ 12/1/24