

**Borrego Water District Board of Directors
Finance, Audit & Budget Standing Committee
April 10, 2026 @ 10:30 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004**

This meeting is to be held virtually at the link below and can be joined in person at the address above.

Please join my meeting from your computer, tablet or smartphone.

<https://meet.goto.com/323940413>

You can also dial in using your phone.

Access Code:

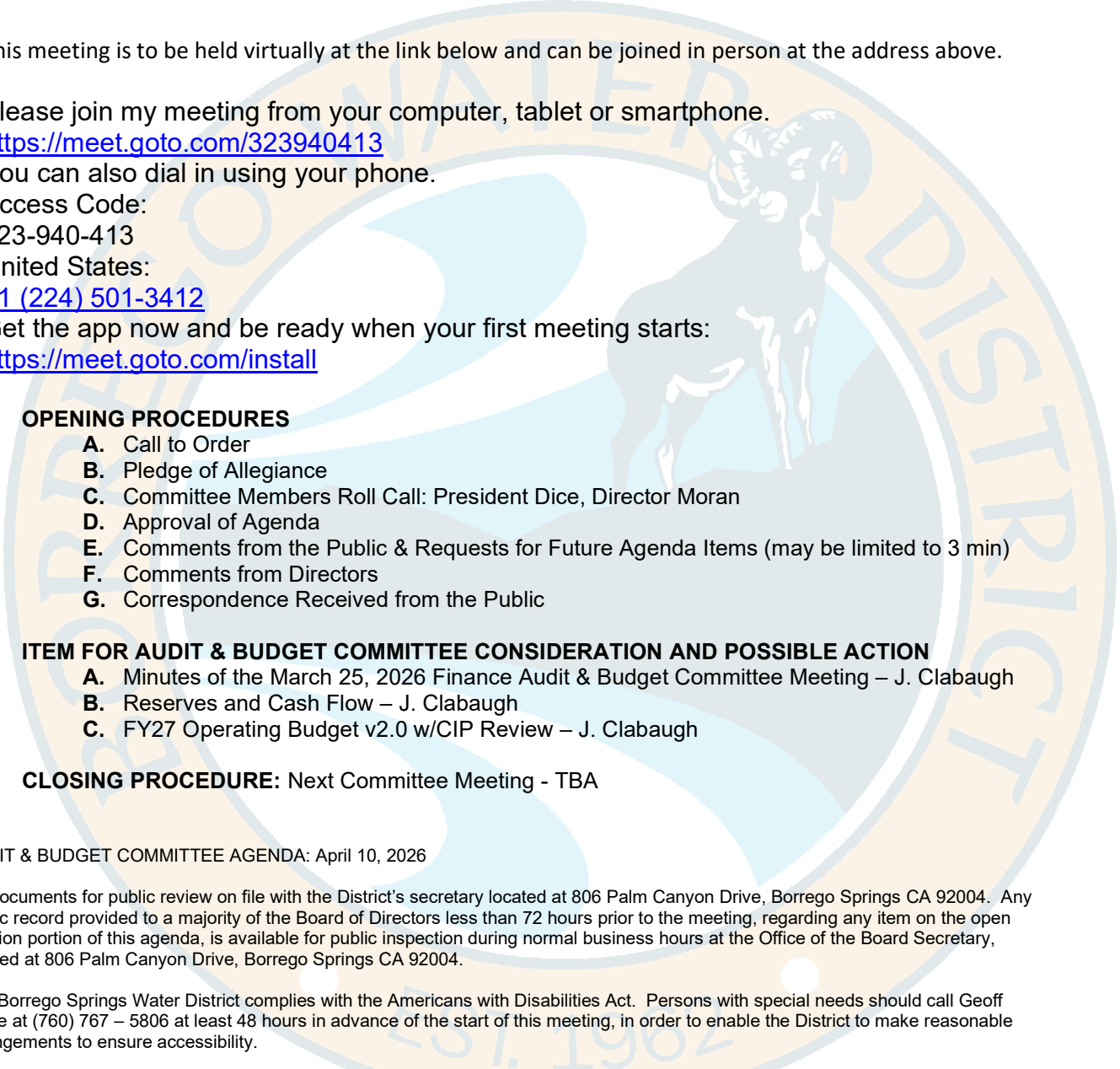
323-940-413

United States:

[+1 \(224\) 501-3412](tel:+12245013412)

Get the app now and be ready when your first meeting starts:

<https://meet.goto.com/install>

- 
- 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. Minutes of the March 25, 2026 Finance Audit & Budget Committee Meeting – J. Clabaugh
 - B. Reserves and Cash Flow – J. Clabaugh
 - C. FY27 Operating Budget v2.0 w/CIP Review – J. Clabaugh
 - III. CLOSING PROCEDURE:** Next Committee Meeting - TBA

AUDIT & BUDGET COMMITTEE AGENDA: April 10, 2026

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
Finance, Audit & Budget Standing Committee
April 10, 2026 @ 10:30 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004**

ITEM II. A.

April 8, 2026

To: Finance, Audit & Budget Committee

From: Jessica Clabaugh, Finance Officer

Subject: Minutes of the March 25, 2026 Finance Audit & Budget Committee Meeting

RECOMMENDED ACTION

Discuss, Amend if Needed.

ITEM EXPLANATION

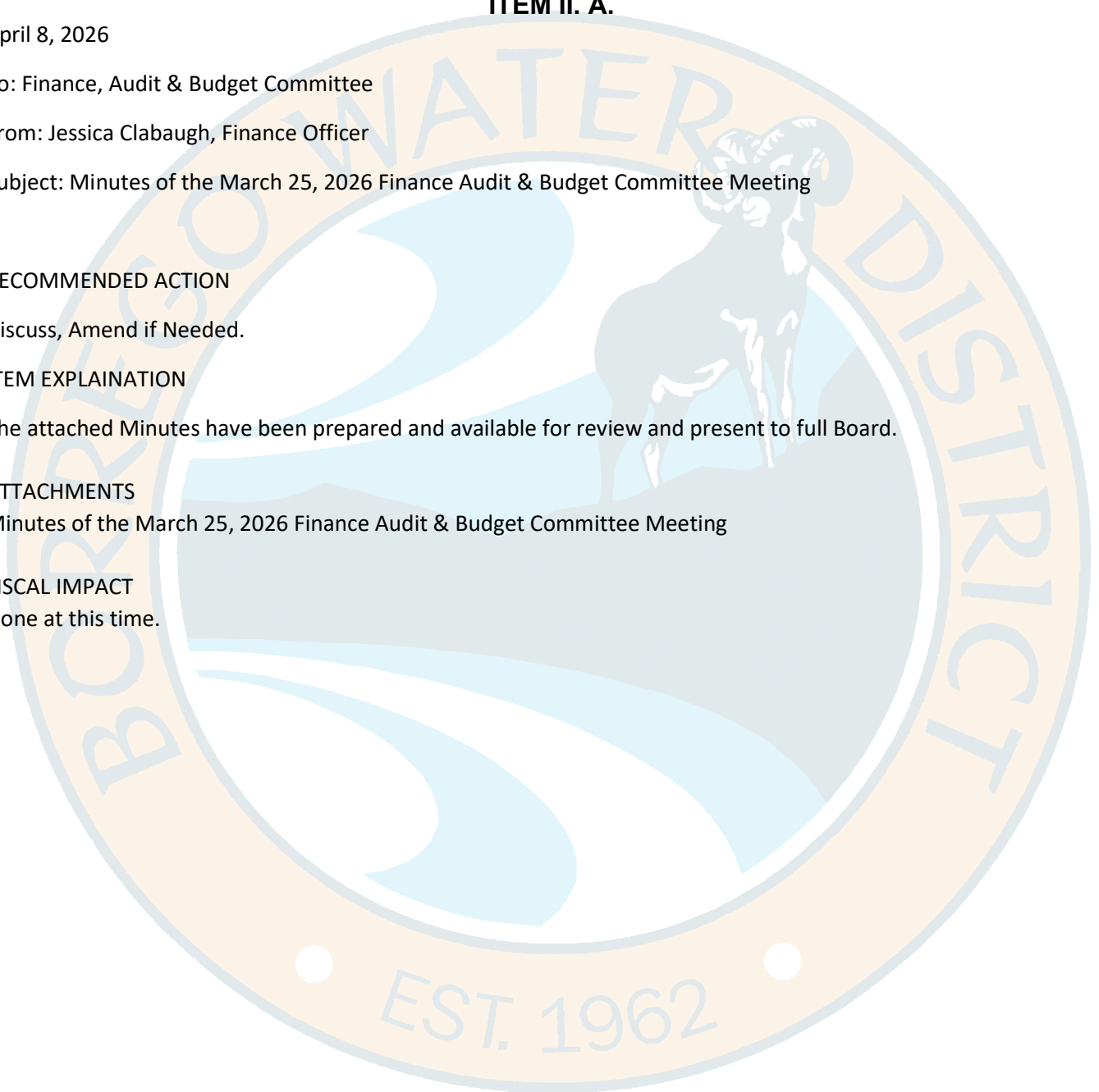
The attached Minutes have been prepared and available for review and present to full Board.

ATTACHMENTS

Minutes of the March 25, 2026 Finance Audit & Budget Committee Meeting

FISCAL IMPACT

None at this time.



but with the sharp increases in March, the committee will continue to keep an eye on it. \$20,000 has been added to the water expenses to fund an operations optimization study to look at chlorine levels, optimal tank levels, fire flow optimization and pumping schedules. No new IT projects are planned, just finishing up the security camera installations and \$5,000 was added to the IT budget for various repairs to the security system as a CPE tower was lost in recent winds. The repair was less than \$500. Ms. Baker asked if there was a plan to have redundancy for the IT consultant. Ms. Clabaugh explained that the current IT consultant, Mr. Parker has had someone shadowing him the past year or two who has already successfully filled in for Mr. Parker while he was out of the country. The draft budget also includes an extra \$900/month for the new Telematics system. Watermaster expenses are not expected to change unless there is litigation. Ms. Clabaugh will check with legal counsel on any expected court actions in the next fiscal year.

For sewer operations, there is \$50,000 in the budget for an engineering consultant to assist in responding to the new conditions in the pending Wastewater Permit renewal. The Pest Control budget will stay as is, with the intent to use the FY26 & FY27 proceeds to fund an impact study on what BWD should do to have real results against the gnats. There is still work remaining under the current contract with UCI for Air Quality studies. Mr. Pool will see if they can come out to do an updated presentation since it has been a few years and he received word that they have some new test results to share.

The current draft shows a net profit of \$441k to fund CIP.

- E. CIP Review – J. Clabaugh: Ms. Clabaugh shared the current CIP plan with the committee. Recent updates include changing cash funded pipelines to 80% grant funded for EPA #3 in FY28, adding cash funded improvements to the Lugo and Admin building which are still to be determined, a chlorinator was added for well 12. The euqlizaiton basin and oxydation ditch projects will be pushed out a year to FY29 since they are not close to shovel ready. The future production well will be increased from \$3.5M to reflect inflation. There was some discussion over changing the functionality of the evaporation ponds vs. percolation ponds which Mr. Pool will discuss with Dudek.

III. CLOSING PROCEDURE: The meeting adjourned at 1:13pm. The next meeting date/time is Friday, April 10, 2026 at 10:30 a.m.

**Borrego Water District Board of Directors
Finance, Audit & Budget Standing Committee
April 10, 2026 @ 10:30 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004**

ITEM II. B.

April 8, 2026

To: Finance, Audit & Budget Committee

From: Jessica Clabaugh, Finance Officer

Subject: Reserves and Cash Flow

RECOMMENDED ACTION

Discuss and make suggestions.

ITEM EXPLANATION

Review edits to Reserves Statement as requested in prior meeting.

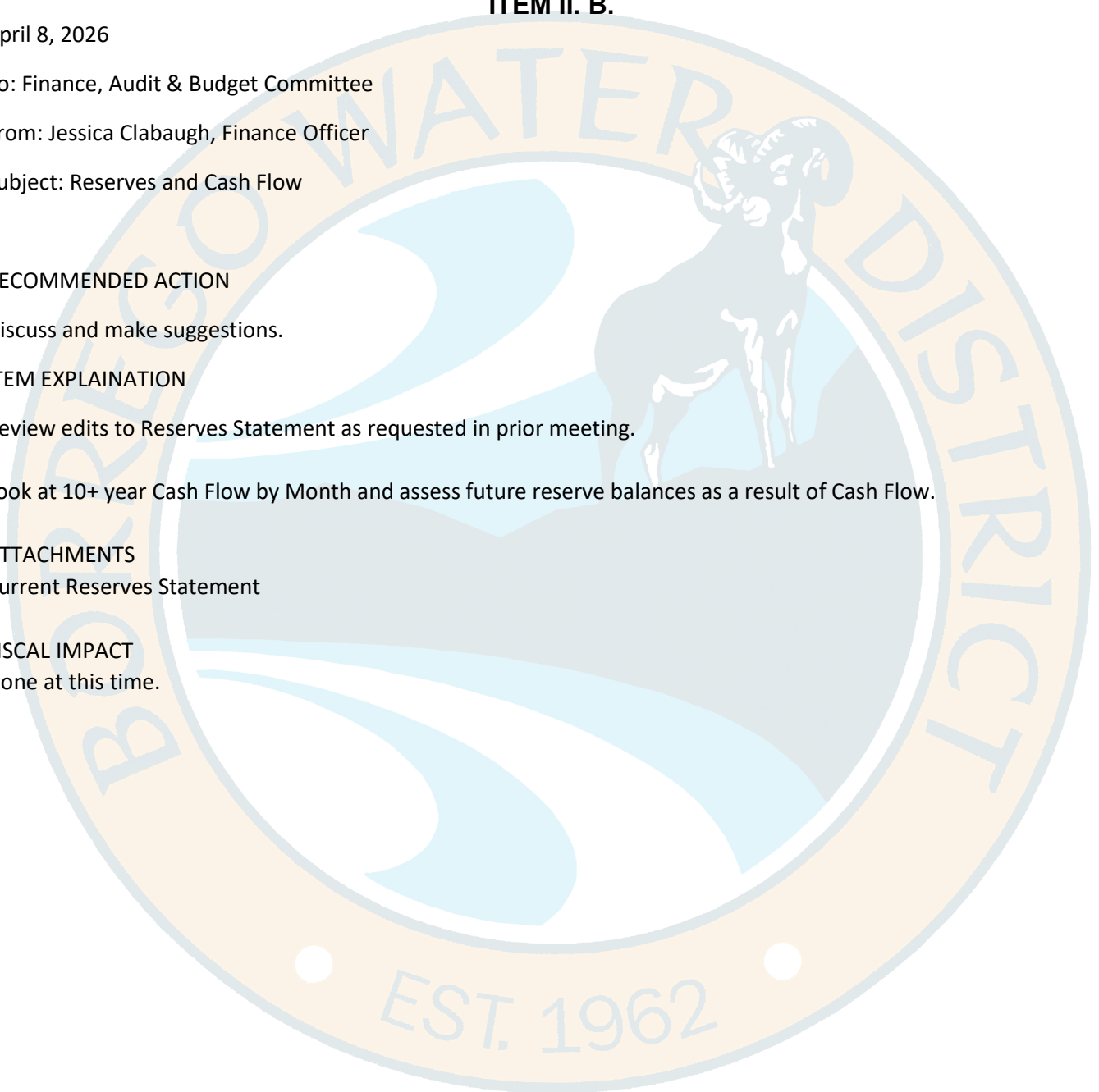
Look at 10+ year Cash Flow by Month and assess future reserve balances as a result of Cash Flow.

ATTACHMENTS

Current Reserves Statement

FISCAL IMPACT

None at this time.



**BORREGO WATER DISTRICT
RESERVES BALANCES REPORT**

As of March 31, 2026

CONTRACTUALLY REQUIRED BOARD RESERVES

<i>Name</i>	<i>Description/Calculation Method</i>	<i>Target Balance</i>	<i>Current Balance</i>	<i>Minimum Balance</i>
Debt Reserve	Reserve equal to one years' Debt Service Payments. FY27 = \$830,036	\$830,036	\$830,036	\$830,036
Town Center Sewer Expansion Reserve	A System Growth Reserve. Accumulated EDU Sales and Expansion Fees since 2015. EDU Sales(\$24,320); Expansion Fees(\$53,959)	\$78,279	\$78,279	\$78,279
Rate Covenant Stabilization Funds	Policy: 25% of Current Years' Debt Service Payments Due	\$207,509	\$207,509	\$207,509

RESERVES SET BY BOARD POLICY

<i>Name</i>	<i>Description/Calculation Method</i>	<i>Target Balance</i>	<i>Current Balance</i>	<i>Minimum Balance</i>
Operating/Working Capital Reserve	90 to 120 days O&M. FY26 Operating Budget is \$4.3M. 90 days is \$1.07M	\$1,419,000	\$1,075,000	\$1,075,000
Contingency Reserve	For unexpected operational/legislative expenses 5-10% of O&M. Using 5% for FY2026.	\$430,000	\$215,000	\$215,000
Capital Repair and Replacement Reserve	Greater of \$1M or budgeted next years' cash CIP. FY27 CIP = \$1.35M	\$1,350,000	\$1,350,000	\$1,350,000
Water Supply Reserve	For upcoming purchases of BPA. Equivalent of next years' cash BPA payments. FY27 Bauer Payments = \$442,669	\$442,669	\$442,669	\$442,669
Risk Management (Emergency) Reserve	\$1.25M. 15% allocated to sewer.	\$1,250,000	\$1,250,000	\$1,250,000
System Growth (Treatment) Reserve	Development charges for connections. Used to offset capital projects and new development related expenses. None at the present time.	\$0	\$0	\$0
Other Reserves	None at the present time.	\$0	\$0	\$0

NON-RATE REVENUE RESERVES

<i>Name</i>	<i>Description/Calculation Method</i>	<i>Target Balance</i>	<i>Current Balance</i>	<i>Minimum Balance</i>
Non-218 Reserve	Reserves from Non-Rate Revenue less Non-Operating Expenses (Costs not allocated to a proprietary fund). FY26 Beginning Actual = \$1.7M	\$1,711,781	\$246,526	\$0

Total Balance \$7,719,274 \$5,695,019 \$5,448,493

*Target = Maximum of Policy
Minimum = Minimum of Policy*

**Borrego Water District Board of Directors
Finance, Audit & Budget Standing Committee
April 10, 2026 @ 10:30 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004**

ITEM II. C.

April 8, 2026

To: Finance, Audit & Budget Committee

From: Jessica Clabaugh, Finance Officer

Subject: FY27 Operating Budget v2.0 w/CIP Review

RECOMMENDED ACTION

Discuss and make suggestions for next Draft.

ITEM EXPLANATION

Review FY27 Operating Budget w/CIP Draft v 2.0. Edits included from prior meeting. Discussion on remaining unknowns.

FISCAL IMPACT

None.

ATTACHMENTS

FY27 Operating Budget w/CIP Draft v 2.0





**Borrego Water District
Water Enterprise Budget
07/01/2026 to 06/30/2027**

	<i>Budgeted FY2026</i>	<i>Projected FY2026</i>	<i>Budgeted FY2027</i>
<u>INCOME</u>			
RATE REVENUE			
Water Rates Revenues			
Commodity Rates			
Residential Tier 1 & 2 Revenues	1,015,987	812,790	1,116,000
Residential Tier 3 Revenues	676,568	541,254	604,800
Commercial	643,522	645,750	744,900
Irrigation	423,161	363,825	388,850
Total Commodity	<u>2,759,237</u>	<u>2,363,619</u>	<u>2,854,550</u>
Non-Commodity Charges			
Base Meter Charges	1,689,581	1,622,641	1,847,020
Meter Install/Repair	36,750	5,066	22,380
New Water Supply Connection Fee	26,124	9,014	14,340
Backflow Testing/Install	11,400	12,624	11,400
Bulk Water Sales	6,825	10,576	6,825
Total Non-Commodity	<u>1,770,680</u>	<u>1,659,921</u>	<u>1,901,965</u>
Total Water Rate Revenues	4,529,916	4,023,539	4,756,515
		-	
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)	<u>151,965</u>	<u>151,965</u>	<u>151,965</u>
		-	
		-	
<u>TOTAL WATER RATE REVENUE</u>	<u>4,681,881</u>	<u>4,175,504</u>	<u>4,908,480</u>



**Borrego Water District
Water Enterprise Budget (Continued)
07/01/2026 to 06/30/2027**

	<i>Budgeted FY2026</i>	<i>Projected FY2026</i>	<i>Budgeted FY2027</i>
<u>EXPENSES</u>			
OPERATING EXPENSES			
Operations & Maintenance Expense			
R&M Water	286,926	127,850	294,100
Telemetry	15,000	4,226	15,375
Trash Removal	7,500	6,635	7,688
Vehicle Expense	30,000	32,283	30,750
Fuel & Oil	45,007	35,761	46,132
Lab/Testing	45,000	40,000	46,125
Permit Fees	29,541	29,541	30,279
Pumping Electricity	566,528	570,000	617,515
Total Operations & Maintenance Expense	1,025,502	846,296	1,087,963
Professional Services			
Accounting (Lockbox/Debt Filings)	9,680	7,177	9,922
Payroll Services	4,400	4,400	4,510
Audit Fees	28,034	28,000	28,735
IT & Cyber Security	39,360	37,862	44,744
Financial Consulting		4,671	3,000
Engineering Consultant	10,000	4,980	20,000
Legal Services - General	68,675	68,675	70,392
<i>Legal Services Reimbursible</i>	-	0	-
Federal & State Legislative Advocacy	64,944	63,360	66,568
Total Professional Services	225,093	219,125	247,871
Insurance Expense			
ACWA/JPIA Program Insurance	132,355	130,000	135,664
ACWA/JPIA Workers Comp	17,068	16,000	17,494
Total Insurance Expense	149,422	146,000	153,158
Personnel Expense			
Board Meeting Expense	13,939	14,000	14,288
Salaries & Wages	1,221,985	1,153,263	1,319,744
<i>Contra Account - Salaries & Wages</i>	(62,031)	(10,000)	(66,993)
Contract Labor/Consulting	10,175	2,500	10,429
Payroll Taxes	25,084	23,735	27,091
Benefits - Medical	200,383	200,000	210,403
Benefits - CalPERS	222,721	207,337	260,067
Trainings & Conferences	18,314	15,180	18,772
Uniforms	7,123	7,101	7,301
Safety Compliance & Emergency Prep	5,087	961	5,214
Total Personnel Expense	1,662,780	1,614,077	1,806,315



**Borrego Water District
Water Enterprise Budget (Continued)
07/01/2026 to 06/30/2027**

	<i>Budgeted FY2026</i>	<i>Projected FY2026</i>	<i>Budgeted FY2027</i>
Office Expense			
Office Supplies	22,659	22,350	23,225
Office Equipment	49,641	49,641	50,882
Postage & Freight	4,400	3,000	4,510
Property Tax	3,052	1,800	3,128
Telephone/Telematics Expense	28,034	22,106	38,239
Dues & Subscriptions	17,401	19,300	17,836
Statement Printing & Publication	25,087	23,000	25,714
Office/Shop utilities	18,897	17,454	20,597
Total Office Expense	<u>169,170</u>	<u>158,651</u>	<u>184,132</u>
		-	
TOTAL OPERATING EXPENSES	3,445,881	2,984,149	3,479,439
Debt Expense			
BBVA Bank Note 2018B - Principal	220,000	220,000	223,000
BBVA Bank Note 2018B - Interest	26,967	26,967	19,547
2021 Bond Cap One - Principal	393,063	393,063	401,534
2021 Bond Cap One - Interest	125,477	125,477	115,764
Total Debt Expense	<u>765,507</u>	<u>765,507</u>	<u>759,846</u>
		-	
GROUNDWATER MANAGEMENT EXPENSES			
Pumping Fees	103,000	69,572	106,090
GWM Expense	81,532	33,972	83,978
Legal Expense	103,000	98,890	106,090
Engineering/TAC Expense (Intera)	139,050	108,531	143,222
	-	-	-
TOTAL GROUNDWATER MGMT EXPENSES	<u>426,582</u>	<u>310,965</u>	<u>439,380</u>
TOTAL WATER ENTERPRISE EXPENSES	<u>4,637,970</u>	<u>4,060,621</u>	<u>4,678,664</u>
Net Income (Loss)	43,912	114,884	229,815
<u>Net Income Water Enterprise Fund</u>	<u>43,912</u>	<u>114,884</u>	<u>229,815</u>



**Borrego Water District
Wastewater Enterprise Budget
07/01/2026 to 06/30/2027**

	<i>Budgeted FY2026</i>	<i>Projected FY2026</i>	<i>Budgeted FY2027</i>
<u>INCOME</u>			
RATE REVENUE			
Sewer Rates			
TCS Holder Fees (SA2)	187,159	190,971	210,790
TCS User Fees (SA2)	148,880	155,226	170,230
RH Sewer User Fees (SA1)	188,087	191,205	200,497
Sewer Standby/Capacity Fees	-	2,328	-
Sewer User Fees (SA5)	212,903	210,975	230,719
Total Sewer Rates	<u>737,028</u>	<u>750,705</u>	<u>812,236</u>
Availability Charges Collected thru Tax Roll			
ID1 - Sewer Standby	34,965	34,965	34,965
Total Availability (Tax Roll)	<u>34,965</u>	<u>34,965</u>	<u>34,965</u>
<u>TOTAL WASTEWATER RATE REVENUE</u>	<u>771,993</u>	<u>785,670</u>	<u>847,201</u>
<u>EXPENSES</u>			
OPERATING EXPENSES			
Operations & Maintenance Expense			
R&M WWTF	138,744	43,638	142,212
Telemetry	1,000	1,000	1,025
Trash Removal	2,400	1,702	2,460
Vehicle Expense	3,086	1,959	3,163
Fuel & Oil	8,533	4,783	8,746
Lab/Testing	20,437	18,431	20,948
Electricity	5,723	5,433	6,238
Permit Fees	15,000	14,682	15,375
Total Operations & Maintenance Expense	<u>194,922</u>	<u>91,628</u>	<u>200,167</u>
Professional Services			
Accounting (Lockbox/Debt Filings)	1,320	1,320	1,353
Payroll Services	600	600	615
Audit Fees	3,823	3,823	3,918
IT & Cyber Security	5,367	7,688	6,101
Financial Consulting		2,000	1,000
Engineering	6,371	6,371	50,000
Legal Services - General	9,365	9,365	9,599
Advocacy	8,325	8,325	8,533
Total Professional Services	<u>35,171</u>	<u>39,492</u>	<u>81,120</u>



**Borrego Water District
Wastewater Enterprise Budget (Continued)
07/01/2026 to 06/30/2027**

	<i>Budgeted FY2026</i>	<i>Projected FY2026</i>	<i>Budgeted FY2027</i>
Insurance Expense			
ACWA/JPIA Program Insurance	18,048	18,000	18,499
ACWA/JPIA Workers Comp	3,952	3,800	4,050
Total Insurance Expense	22,000	21,800	22,550
Personnel Expense			
Board Meeting Expense	2,000	2,000	2,050
Salaries & Wages	282,486	282,486	305,085
<i>Contra Account - Salaries & Wages</i>	(8,459)	(8,459)	(8,670)
Contract Labor/Consulting	10,000	-	10,250
Payroll Taxes	5,799	4,917	6,263
Benefits - Medical	47,646	46,873	51,458
Benefits - CalPERS	51,486	51,486	55,605
Trainings & Conferences	2,497	2,497	2,560
Uniforms	971	971	996
Safety Compliance & Emergency Prep	694	694	711
Total Personnel Expense	395,120	383,465	426,306
Office Expense			
Office Supplies	3,100	3,100	3,178
Office Equipment	6,769	6,769	6,938
Postage & Freight	600	600	615
Property Tax	416	416	427
Telephone Expense	3,823	2,733	3,918
Dues & Subscriptions	3,191	3,191	3,271
Statement Printing & Publication	694	1,787	711
Office/Shop utilities	2,129	2,129	2,320
Total Office Expense	20,722	20,724	21,378
Debt Expense			
2021 Bond Cap One - Principal	63,987	63,987	65,366
2021 Bond Cap One - Interest	5,228	5,228	4,824
Total Debt Expense	69,215	69,215	70,190
 TOTAL EXPENSES WASTEWATER	 741,527	 626,326	 821,710
 <u>Net Income Wastewater Enterprise Fund</u>	 102,327	 159,344	 25,491



**Borrego Water District
Pest Control Enterprise Budget
07/01/2026 to 06/30/2027**

	<i>Budgeted FY2026</i>	<i>Projected FY2026</i>	<i>Budgeted FY2027</i>
<u>INCOME</u>			
Pest Control Standby	<u>17,150</u>	<u>17,150</u>	<u>17,150</u>
<u>TOTAL PEST CONTROL FUND REVENUE</u>	<u>17,150</u>	<u>17,150</u>	<u>17,150</u>
<u>EXPENSES</u>			
Pest Control Plan Consultant	15,600		15,520
R&M Pest Control			
ACWA/JPIA Program Insurance	550	550	605
Salaries & Wages	1,000	1,000	1,025
Benefits - Medical			
Benefits - CalPERS			
ACWA/JPIA Workers Comp			
Payroll Taxes			
<u>TOTAL PEST CONTROL ENTERPRISE EXPENSES</u>	<u>17,150</u>	<u>1,550</u>	<u>17,150</u>
<u>Net Income Pest Control Enterprise Fund</u>	<u>-</u>	<u>15,600</u>	<u>-</u>



**Borrego Water District
Flood Control Enterprise Budget
07/01/2026 to 06/30/2027**

	<i>Budgeted FY2026</i>	<i>Projected FY2026</i>	<i>Budgeted FY2027</i>
<u>INCOME</u>			
ID1 - Flood Standby	<u>34,965</u>	<u>34,965</u>	<u>34,965</u>
<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	605	300	666
Legal Services - General	5,125	600	5,253
Salaries & Wages	9,109	2,500	9,838
Benefits - Medical	1,494	500	1,568
Benefits - CalPERS	1,661	500	1,939
ACWA/JPIA Workers Comp	127	38	137
Payroll Taxes	187	58	202
<u>TOTAL FLOOD CONTROL ENTERPRISE EXPENSES</u>	<u>18,307</u>	<u>4,496</u>	<u>19,603</u>
<u>Net Income Flood Enterprise Fund</u>	<u>16,658</u>	<u>30,469</u>	<u>15,362</u>



Borrego Water District
Non-Rate Revenues & Expenses
07/01/2026 to 06/30/2027

	<i>Budgeted FY2026</i>	<i>Projected FY2026</i>	<i>Budgeted FY2027</i>
OTHER INCOME			
Penalties & Fees	50,000	245,000	80,000
BSUSD Well Agreement	35,000	30,000	35,000
1% Property Assessments	70,000	70,000	70,000
Interest Income	60,000	75,000	60,000
Other Income	-	-	-
WM Meter Reading Income	6,500	3,000	3,250
TOTAL OTHER INCOME	221,500	423,000	248,250
<u>EXPENSES</u>			
Air Quality Study	36,341	6,000	55,149
TOTAL NON-RATE REVENUE EXPENSES	36,341	6,000	55,149
 TRANSFER TO WATER FUND TO COVER REVENUE SHORTFALL			
 <u>Net Income Non-Rate Revenue</u>	<u>185,159</u>	<u>417,000</u>	<u>193,101</u>



Borrego Water District
Consolidated Enterprise Budget
07/01/2026 to 06/30/2027

	<i>Budgeted FY2026</i>	<i>Projected FY2026</i>	<i>Budgeted FY2027</i>
<u>INCOME</u>			
TOTAL WATER RATE REVENUE	4,681,881	4,175,504	4,908,480
TOTAL WASTEWATER RATE REVENUE	843,853	785,670	847,201
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	221,500	423,000	248,250
<u>GROSS INCOME</u>	<u>5,799,350</u>	<u>5,436,289</u>	<u>6,056,046</u>
<u>EXPENSES</u>			
TOTAL WATER ENTERPRISE EXPENSES	4,665,422	4,060,621	4,678,664
TOTAL WASTEWATER ENTERPRISE EXPENSES	741,527	626,326	821,710
TOTAL PEST CONTROL ENTERPRISE EXPENSES	17,205	1,550	17,150
TOTAL FLOOD CONTROL ENTERPRISE EXPENSES	19,603	4,496	19,603
TOTAL NON-RATE REVENUE EXPENSES	36,341	6,000	55,149
<u>TOTAL EXPENSES</u>	<u>5,478,747</u>	<u>4,698,992</u>	<u>5,592,276</u>
<u>CONSOLIDATED NET INCOME</u>	<u>320,603</u>	<u>737,297</u>	<u>463,770</u>

**BORREGO WATER DISTRICT
CAPITAL IMPROVEMENT PLAN
FISCAL YEARS ENDING 2026-2036**

PROJECTS FUNDED BY CASH RESERVES

	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	FY2035-36
WATER PROJECTS											
1 Tank Repair/Recoating: Country Club Tank	\$ 350,000										
2 New Production Well Evaluation: DB20	\$ 100,000										
3 Water Supply Purchase: David Bauer (includes following, abandon wells)	\$ 557,624	\$ 442,669	\$ 442,669	\$ 486,956	\$ 486,956						
4 Grant Matching Requirement: EPA #2 (will seek waiver)		\$ 721,600									
5 Grant Matching Requirement: EPA #3 (will seek waiver)			\$ 150,000								
6 Building Upgrades: Lugo Building & West Side of Admin Building		\$ 100,000									
7 Emergency System repairs	\$ 69,458	\$ 72,930	\$ 76,577	\$ 80,406	\$ 84,426	\$ 88,647	\$ 93,080	\$ 97,734	\$ 102,620	\$ 102,620	\$ 107,751
SUBTOTAL WATER CASH RESERVE PROJECTS	\$ 1,077,082	\$ 1,337,199	\$ 669,246	\$ 567,362	\$ 571,382	\$ 88,647	\$ 93,080	\$ 97,734	\$ 102,620	\$ 102,620	\$ 107,751
SEWER PROJECTS											
8 Sewer Cleaning/Inspection	\$ 125,000		\$ 131,250		\$ 137,813		\$ 144,703		\$ 151,938	\$ -	\$ -
9 WWTP Upgrades: Oxidation Ditch				\$ 650,000							
10 Manhole Replacements/Refurbishments	\$ 100,000				\$ 115,000		\$ 132,250				\$ 152,088
SUBTOTAL SEWER CASH RESERVE PROJECTS	\$ 225,000	\$ -	\$ 131,250	\$ 650,000	\$ 252,813	\$ -	\$ 276,953	\$ -	\$ 151,938	\$ -	\$ 152,088
SUBTOTAL SHORT-LIVED ASSETS (see Short-Lived Asset Plan)	\$ 176,000	\$ 147,550	\$ 211,888	\$ 270,413	\$ 248,933	\$ 301,723	\$ 220,500	\$ 483,831	\$ 259,831	\$ 259,831	\$ 255,256
TOTAL CASH CIP PROJECTS FY2026 THROUGH 2035	\$ 1,478,082	\$ 1,484,749	\$ 1,012,384	\$ 1,487,775	\$ 1,073,127	\$ 390,370	\$ 590,533	\$ 581,565	\$ 514,390	\$ 362,451	\$ 515,095

PROJECTS FUNDED BY GRANTS

	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	FY2035-36
Water Projects											
2023 APPROPRIATIONS BILL \$3,392,667 (aka EPA#1)											
11 Transmission Main: Borrego Springs Road		\$ 928,000									
12 Pipeline Replacements: Sun Gold		\$ 2,464,000									
2024 APPROPRIATIONS BILL 80% of \$3,608,800 (aka EPA#2)											
13 Pipeline Replacement: West & East Star		\$ 360,000									
14 Pipeline Replacement: Club Circle		\$ 1,828,800									
15 Pipeline Replacement: Palm Canyon/Ocotillo Circle/Lazy S		\$ 698,240									
2025 APPROPRIATIONS BILL 80% of \$750,000 (aka EPA#3)											
16 Pipeline Replacement: Flying H/Walking H/OO			\$ 410,000								
17 Pipeline Replacement: Club Circle			\$ 190,000								
POTENTIAL GRANT FUNDED CIP PROJECTS											
18 WWTP Upgrade: Equalization Basin			\$ 650,000								
19 New Production Well: TBD										\$ 3,500,000	
TOTAL WATER/SEWER GRANT CIP PROJECTS	\$ -	\$ 6,279,040	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ -

PROJECTS FUNDED BY BONDS

	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	FY2035-36
Water Projects											
2034 PLANNED BOND PROJECTS											
20 Well 5 Transmission Main Project											\$ 1,215,000
21 Water Treatment Facility											\$ 2,000,000
TOTAL WATER/SEWER BOND CIP PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,215,000

Total Annual CIP Spend: \$ 1,478,082 \$ 7,763,789 \$ 2,262,384 \$ 1,487,775 \$ 1,073,127 \$ 390,370 \$ 590,533 \$ 581,565 \$ 514,390 \$ 3,862,451 \$ 3,730,095

**BORREGO WATER DISTRICT
SHORT-LIVED ASSET PLAN
FISCAL YEARS ENDING 2026-2035**

	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	FY2035-36
<u>FACILITY COMPONENTS</u>											
Office Propane Generator	\$ 75,000										
<u>WELLS</u>											
ID1-8 Convert to Monitoring	\$ 11,000										
Well Site Security Upgrades - Cameras/Door Sensors	\$ 40,000										
Discharge Pond Fencing	\$ 30,000										
ID-1 16 - Inspection			\$ 199,238								
ID-1 Well 12 pump and casing/cleaning				\$ 181,913							
Booster Station Roof Replacement (RH)	\$ 10,000										
Other Well Rehabilitation					\$ 200,000	\$ 210,000	\$ 220,500	\$ 231,525	\$ 243,101	\$ 243,101	\$ 255,256
Chlorinator ID4-12	\$ 25,000										
<u>TANKS</u>											
Tank Site Security Upgrades	\$ 20,000										
Reservoir cleaning/video inspection (FY27 RH1, 900)		\$ 42,550			\$ 48,933			\$ 56,272			
<u>WASTEWATER TREATMENT FACILITY</u>											
Trash Pump				\$ 15,000				\$ 15,000			
Lift Station Pump			\$ 12,650			\$ 14,548			\$ 16,730		
Clarifier Rehab - Every 10 years								\$ 100,000			
<u>EQUIPMENT</u>											
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	\$ 176,000	\$ 147,550	\$ 211,888	\$ 270,413	\$ 248,933	\$ 301,723	\$ 220,500	\$ 483,831	\$ 259,831	\$ 328,187	\$ 255,256