

GL DESCRIPTION:	Projected Annual Costs (7/1/23-6/30/24)	Draft 2024-2025 Budget	GENERAL FUND			GROUNDWATER RECHARGE ENTERPRISE			REDLANDS PLAZA & LEASED PROPERTY-MENTONE HOUSE			LAND RESOURCES			PERC			WASH PLAN & TRUST SUPPORT		
			2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:
APPROVED 2024-2025 Budget																				
INCOME:																				
4012 INTEREST INCOME-LAIF	1,025	0	0	100%		0			0			0			0			0		
4013 INTEREST INCOME-CALTRUST	71,316	0	0	100%		0			0			0			0			0		
4015 INTEREST INCOME-UBS	1,270,636	1,275,000	357,506		3% of \$5M + 25% PER	73,744		Shared Interest	0			0			843,750			0		
4016 INTEREST INCOME CAMP	470,000	385,000	163,728		4.5% of \$3M + 25% P	33,773		Shared Interest	0			0			187,500		5% of \$5M -25	0		
4017 PERC CAPITAL INCOME	0	0	0	10%		0			0			0			0		90%	0		
4022 GROUNDWATER CHARGE	753,061	1,440,349	0			1,440,349	100%	5% increase	0			0			0			0		
4031 PLANT SITE CEMEX	48,000	48,000	0		Agreement	0			0			48,000	100%	PER LEASE MIN	0			0		
4032 CEMEX - ROYALTY/LEASE	974,248	600,000	0		Estimated sales	0			0			600,000	100%	Per Lease Agrmt	0			0		
4036 AGGREGATE MAINTENANCE	70,000	65,000	0			0			0			65,000	100%	Estimate	0			0		
4040 MISCELLANEOUS INCOME	3,500	64,000	7,500		Estimated	54,000		Bureau of Rec grant funds	0			2,500		Estimate	0			0		
4043 PROJECT SALARY REIMBURSEMENT	22,000	52,374	0			37,374			0			15,000			0			0		
4050 PROPERTY TAX	193,685	169,775	169,775	100%	+20%	0			0			0			0			0		
4051 WASH PLAN TRAILS	0	66,000	0			0			0			66,000	100%		0			0		
4055 SBVMWD LEASE AGREEMENT	479,961	502,542	226,144	45%	+1.4% CPI	276,398	55%		0			0			0			0		
4062 MENTONE PROPERTY INCOME	100	100	0			0			100	100%	PER LEASE	0			0			0		
4065 REDLANDS PLAZA	160,733	201,162	0			0			201,162	100%	Est. via revised leases	0			0			0		
4066 REDLANDS PLAZA CAM	46,684	47,554	0			0			47,554	100%		0			0			0		
4025 WASH PLAN REVENUE	414,411	120,255	0			0			0			0			0			120,255	100%	
GW Recharge Enterprise Reserve	110,000	185,000	0			185,000	100%		0			0			0			0		
4998 RATE STABILIZATION *From Reserves	0	0	0			0	100%		0			0			0			0		
4999 TRUST REIMBURSEMENT WP	1,566,154	0	0			0			0			0			0			0	100% Trust proceed	
TOTAL INCOME:	7,609,137	5,222,112	924,653			2,100,637			248,816			796,500			1,031,250			120,255	Or Comm. Mi	
EXPENSES:																				
5080 LAFCO CONTRIBUTION/FEES	2,048	2,580	2,580	100%	LAFCO Charges	0			0			0			0			0		
5120 PROFESSIONAL SERVICES	322,241	477,500	50,000			255,000		Consulting Services	0			172,500			0			0		
5122 WASH PLAN PROF. SERVICES	20,000	0	0			0			0			0			0			0	100%	
5123 WASH PLAN IMPLEMENTATON	329,700	87,590	0			0			0			0			0			87,590	100%	
5125 ENGINEERING SERVICES	17,500	35,000	0			35,000	100%		0			0			0			0		
5127 PROJECT ACCOUNTING SERVICES	5,000	7,500	1,500	20%		0			0			0			6,000	80%		0		
5130 AERIAL PHOTO/SURVEYING/MARKET	2,426	2,547	0			0			0			2,547	100%		0			0		
5133 Regional River HCP Contribution	30,000	30,000	0			24,000	80%		0			6,000	20%		0			0		
5155 WP TRAILS SERVICES	10,000	100,000	0			0			0			100,000	100%	Dst/Cemex/Rob	0			0		
5160 IT SUPPORT	40,486	34,500	10,350	30%		15,525	45%	Share by need	0			3,450	10%		3,450	10%		1,725	5%	
5170 AUDIT	29,800	31,350	4,703	15%	Based on Revenue	13,794	44%	Share based on Revenue	1,568	5%	Based on Revenue	5,016	16%	Based on Rev.	6,270	20%	Based on Rev	0		
5180 LEGAL	25,000	25,000	6,250	25%	Litigation on SOD	6,250	25%	GC and COE Litigation	0			5,000	20%	Agreements	7,500	30%		0		
FIELD OPERATIONS:																				
5210 EQUIPMENT MAINTENANCE	22,000	15,000	0	0%		15,000	100%	based on average actual	0			0			0			0		
5215 PROPERTY MAINTENANCE	25,000	40,000	0	0%		32,000	80%		0			8,000	20%	Tamerisk	0			0		
5223 TEMP FIELD LABOR	10,000	10,000	0	0%		10,000	100%	Invasive and canal cleanin	0			0			0			0		
5225 FIELD CLEAN UP-DUMPING/VECTOR	60,000	60,000	0	0%		36,000	60%		0			24,000	40%		0			0		
5050 BASIN CLEANING	250,000	250,000	0	0%		250,000	100%		0			0			0			0		
VEHICLE OPERATIONS:																				
5310 VEHICLE MAINTENANCE	9,240	10,626	0	0%		10,626	100%		0			0			0			0		
5320 FUEL	31,561	35,000	0	0%		35,000	100%	Based on FY 23 Actuals	0			0			0			0		
UTILITIES:																				
5410 ALARM SERVICE	1,000	1,260	504	40%		504	40%	FACILITIES SHARE	0			0			252	20%		0		
5420 ELECTRICITY	8,850	11,032	3,089	28%		2,206	20%	FACILITIES SHARE	4,633	42%		0			1,103	10%		0		
5430 MOBILE PHONES	6,500	7,508	1,877	25%		3,754	50%	FACILITIES SHARE	0			751	10%		1,126	15%		0		
5440 TELEPHONE	3,500	3,240	1,944	60%		810	25%	FACILITIES SHARE	0			0			486	15%		0		
5450 NATURAL GAS	2,000	2,350	1,175	50%		705	30%	FACILITIES SHARE	0			0			470	20%		0		
5460 WATER / TRASH / SEWER	4,669	4,490	2,020	45%		1,571	35%	FACILITIES SHARE	0			449	10%		449	10%		0		
5470 INTERNET SERVICES	3,866	3,257	1,466	45%		814	25%	FACILITIES SHARE	163	5%		489	15%		326	10%		0		

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			2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:
APPROVED 2024-2025 Budget																				
GENERAL ADMINISTRATION:																				
6001 GENERAL ADMIN-OTHER	6,000	6,000	3,000	50%		3,000	50%	ESTIMATE BY USE	0			0			0			0		
6002 WEBSITE ADMINISTRATION	5,000	6,300	6,300	100%		0			0			0			0			0		
6004 MEETING EXPENSES	2,500	2,500	1,250	50%		0			0			1,250	50%		0			0		
6006 PERMIT FEES	15,000	15,000	0			12,750	85%	USFWS/CDFW/COE	0			2,250	15%		0			0		
6007 INTER DISTRICT COSTS	5,000	10,000	0	0%		5,000	50%		0			5,000	50%		0			0		
6009 LICENSES	1,911	2,000	200	10%		1,600	80%		0			0			200	10%		0		
6010 SURETY BOND	1,815	1,900	0	0%		0			0			1,900	100%		0			0		
6012 OFFICE MAINTENANCE	11,000	10,000	4,000	40%		0			6,000	60%	upkeep	0			0			0		
6013 OFFICE LEASE PAYMENT	50,000	50,000	17,500	35%		10,000	20%	Share by allocation	5,000	10%		10,000	20%		7,500	15%		0		
6015 MENTONE HOUSE MAINTENANCE	2,000	4,000	0	0%		0			4,000	100%		0			0			0		
6016 REDLANDS PLAZA MAINTENANCE	20,000	20,000	0	0%		0			20,000	100%	ADJUST FOR CAM	0			0			0		
6026 REDLANDS PLAZA CAM EXPENSES	42,861	47,554	0	0%		0			47,554	100%	ADJUST FOR CAM	0			0			0		
6018 JANITORIAL SERVICES	10,000	10,560	10,560	100%		0			0	0%		0			0			0		
6019 JANITORIAL SUPPLIES	750	450	270	60%		180	40%	FACILITIES SHARE	0			0			0			0		
6020 VACANCY MARKETING-RP	5,000	5,000	0			0			5,000	100%	RENTAL SUPPORT	0			0			0		
6024 COMPUTER HARDWARE	3,000	3,150	866	28%		1,969	63%	FACILITIES SHARE	315	10%		0			0			0		
6027 COMPUTER SOFTWARE	15,000	23,250	8,835	38%		2,325	10%	FACILITIES SHARE	3,488	15%		3,488	15%		3,953	17%		1,163	5%	
6030 OFFICE SUPPLIES	8,000	10,000	3,000	30%		2,000	20%	FACILITIES SHARE	1,000	10%		1,500	15%		2,000	20%		500	5%	
6033 OFFICE EQUIPMENT RENTAL	7,000	8,100	6,075	75%		405	5%	FACILITIES SHARE	1,215	15%		405	5%		0			0		
6036 PRINTING	3,400	2,500	1,250	50%		1,000	40%		0			250	10%		0			0		
6039 POSTAGE AND OVERNIGHT DELIVERY	1,200	1,200	660	55%		300	25%		120	10%		120	10%		0			0		
6042 PAYROLL PROCESSING FEES	5,000	5,000	5,000	100%		0			0			0			0			0		
6045 BANK INVESTMT. SERVICE CHARGES	1,500	10,000	10,000	100%		0			0			0			0			0		
6051 UNIFORMS	3,200	3,209	963	30%		2,246	70%	Field Uniforms	0			0			0			0		
6060 OUTREACH	127,000	130,000	28,500	30%	BTAC Coop + Board O	19,000	20%	share by mission	0			28,500	30%		49,250	15%		4,750	5%	
6087 EDUCATIONAL REIMBURSEMENT	5,000	5,000	5,000	100%		0			0			0			0			0		
6090 SUBSCRIPTIONS/PUBLICATIONS	3,000	3,150	3,150	100%		0			0			0			0			0		
6091 PUBLIC NOTICES	3,200	4,000	800	20%	Ordinance Change	3,200	80%		0			0			0			0		
6093 MEMBERSHIPS	25,364	37,583	37,583	100%	ACWA CSDA Etc.	0			0			0			0			0		
BENEFITS:					Benefits	678,506.69														
6110 VISION INSURANCE	3,170	3,170	571	18%		1,586	41%	Based on percent of hours	155	4%		541	14%		851	22%		32	1%	
6120 WORKER'S COMP INSURANCE	21,427	23,286	4,191	18%	BASE ON LABOR	11,648	41%	Based on percent of hours	1,136	4%		3,977	14%		6,250	22%		233	1%	
6130 DENTAL INSURANCE	10,959	12,137	2,185	18%	BASE ON LABOR	6,071	41%	Based on percent of hours	592	4%		2,073	14%		3,257	22%		121	1%	
6150 MEDICAL INSURANCE	271,181	278,414	50,114	18%	Policy Reduction	139,262	41%	Based on percent of hours	13,587	4%		47,553	14%		74,726	22%		2,784	1%	
6150.01 MEDICAL EMPLOYEE CONTRIBUTION	-41,288	-39,230	-7,061	18%		-16,084	41%	Based on percent of hours	-1,569	4%		-5,492	14%		-8,631	22%		-392	1%	
6160 PAYROLL TAXES - EMPLOYER	120,309	117,848	21,213	18%		58,948	41%	Based on percent of hours	5,751	4%		20,128	14%		31,630	22%		1,178	1%	
6170 PERS RETIREMENT	225,401	282,883	50,919	18%	Includes UA Liability	141,498	41%	Based on percent of hours	13,805	4%		48,316	14%		75,926	22%		2,829	1%	
6170.01 PERS EMPLOYEE CONTRIBUTION	-68,320	-85,805	-15,445	18%		-35,180	41%	Based on percent of hours	-3,432	4%		-12,013	14%		-18,877	22%		-858	1%	
6170.02 457 Plan EMPLOYEE CONTRIBUTION																				
SALARIES:					Overhead Offset 22%															
6210 OVERTIME			0			0		924,353.58	0			0			0			0		
6230 REGULAR SALARIES	1,676,140	1,831,083																		
Sub Field Staff Part Time			0			0	100%	Salary+overhead 22% time	0			0			0			0	0%	
Sub Field Supervisor	104,176	109,872	0	0%		134,044	100%	Salary+overhead 22% time	0	0%		0	0%		0	0%		0	0%	
Sub Field Operations Spec I	69,389	76,192	0	0%		92,954	100%	Salary+overhead 22% time	0	0%		0	0%		0	0%		0	0%	
Sub Field Operations Spec I	57,824	64,898	0	0%		71,258	90%	Salary+overhead 22% time	0	0%		7,918	10%		0	0%		0	0%	
Sub Lands Resources Mgr.	172,524	185,861	18,586	10%		90,700	40%	Salary+overhead 22% time	0	0%		90,700	40%		11,337	5%		9,293	5%	
Sub Admin Services Spec.	100,521	100,888	40,355	40%		49,233	40%	Salary+overhead 22% time	12,308	10%		6,154	5%		6,154	5%		0	0%	
Sub Senior Admin Analyst	109,542	112,350	44,940	40%		27,413	20%	Salary+overhead 22% time	12,336	9%		13,707	10%		27,413	20%		1,123	1%	
Sub Senior Engineer	98,543	176,800	14,144	8%		43,139	20%	Salary+overhead 22% time	0	0%		0	0%		155,301	72%		0	0%	
Sub Principal Engineer	153,372	160,268	12,821	8%		48,882	25%	Salary+overhead 22% time	0	0%		9,776	5%		121,226	62%		0	0%	
Sub Assistant Engineer	86,482	88,274	0	0%		53,847	50%	Salary+overhead 22% time	0	0%		5,385	5%		48,462	45%		0	0%	
Sub Assistant Engineer/Biologist	74,500	78,745	5,512	7%		48,034	50%	Salary+overhead 22% time	0	0%		20,174	21%		14,410	15%		5,512	7%	

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APPROVED 2024-2025 Budget				2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	
Sub	Legal Counsel	294,966	305,929	61,186	20%			130,632	35%	Salary+overhead 22% time	37,323	10%		74,647	20%		55,985	15%		0	0%	
Sub	General Manager	277,995	288,323	100,913	35%			105,526	30%	Salary+overhead 22% time	17,588	5%		52,763	15%		52,763	15%		0	0%	
Sub	Clerical (Part-time)	25,599	27,305	23,209	85%			1,666	5%	Salary+overhead 22% time	3,331	10%		0	0%		0	0%		0	0%	
Sub	Doc Imaging Intern	17,614	17,202	6,021	35%			8,395	40%	Salary+overhead 22% time	0	0%		3,148	15%		2,099	10%		0	0%	Salary/Bene
sub	Engineering/GIS Intern	16,547	19,089	0	0%			9,316	40%	Salary+overhead 22% time	0	0%		12,343	53%		0	0%		1,336	7%	24,528.16
sub	Biology Intern	16,547	19,089	0	0%			9,316	40%	Salary+overhead 22% time	0	0%		12,343	53%		0	0%		1,336	7%	
INSURANCE:																						
6310	PROPERTY / AUTO INSURANCE	7,653	8,036	402	5%			6,027	75%	Approximate from Insurer	1,205	15%		402	5%		0			0		
6320	GENERAL LIABILITY INSURANCE	46,295	47,221	2,361	5%			35,416	75%	Approximate from Insurer	7,083	15%		2,361	5%		0			0		
DIRECTOR'S EXPENSES:																						
				Board Tot	\$	188,110																
6401	DIRECTOR'S FEES	105,600	110,600	110,600	100%			0			0			0			0			0		
6410	MILEAGE	4,840	5,324	5,324	100%		Board Policy	0			0			0			0			0		
6415	AIR FARE	3,906	4,883	4,883	100%			0			0			0			0			0		
6420	OTHER TRAVEL	605	666	666	100%			0			0			0			0			0		
6425	MEALS	4,235	4,659	4,659	100%		Board Policy	0			0			0			0			0		
6430	LODGING	4,840	5,324	5,324	100%			0			0			0			0			0		
6435	CONF/SEMINAR REGISTRATIONS	6,050	6,655	6,655	100%		Board Policy	0			0			0			0			0		
6440	ELECTION FEES/REDISTRICTING	0	50,000	50,000	100%			0			0			0			0			0		
ADMIN/STAFF EXPENSES:																						
6510	MILEAGE	2,750	3,025	1,210	40%			756	25%		0			303	10%		756	25%		0		
6515	AIR FARE	4,950	6,750	2,025	30%			675	10%		0			1,620	24%		2,430	36%		0		
6520	OTHER TRAVEL	1,500	1,500	675	45%			375	25%		0			450	30%		0			0		
6525	MEALS	4,500	4,725	2,126	45%			1,654	35%		0			945	20%		0			0		
6530	LODGING	8,000	8,800	3,960	45%			3,080	35%		0			1,760	20%		0			0		
6535	CONF/TRAINING REGISTRATIONS	29,875	28,275	12,724	45%			9,896	35%		0			5,655	20%		0			0		
9999	Contribution toward Capital Maint.	220,000	100,000	50,000			See Below in 7000 se	0		Reduced Allocation	0		See Below in 7000 series	0		See Below in 7000	0			0		
8010	Capital Reserve GWE/Rate Stabilizat	0	0	0	0%			0	100%	Use not contribution	0			0			0			0		
TOTAL EXPENSES:		4,644,943	4,544,962	940,185				2,103,515			221,254			810,501			753,806			120,255		
Operating Revenue		7,609,137	5,222,112	924,653				2,100,637			248,816			796,500			1,031,250			120,255		
NET OPERATING REVENUE		2,964,194	677,150	-15,532				-2,878			27,562			-14,001			277,444			0		

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			2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:	2025 BUDGET:	% BUDGET	BASIS:
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Multi-year Capital Projects																				
7010 MATERIALS	12,000	12,000	0		6,000	50%	Field Security Changes	0			6,000	50%	0			0			0	
LAND & BUILDINGS																				
7110 PROPERTY - CAPITAL REPAIRS	388,000	590,000	20,000		307,500		Office interior paint	200,000			62,500		0			0			0	
7120 PROPERTY - LAND PURCHASE	70,000	70,000	0		0		CIP #11 #15	0			70,000	100%	0			0			0	
7130 MENTONE PROPERTY (HOUSE) REPAIR	29,000	7,000	0		0			7,000	100%		0		0			0			0	
7140 MENTONE PROPERTY (SHOP) CIP #3b	891,649	854,204	0		854,204	100%		0			0		0			0			0	
7160 MENDOZA PROPERTY CIP #9 & #12	137,000	137,000	0		0			0			137,000	100%	0			0			0	
EQUIPMENT & VEHICLES																				
7210 COMPUTER HARDWARE REPAIRS	15,000	10,000	7,500	75%	2,500	25%	Allocation basis 2011	0			0		0			0			0	
7220 COMPUTER SOFTWARE	5,263	5,000	1,000	20%	1,500	30%	Allocation basis 2011	0			1,250	25%	1,000	20%		250	5%		0	
7230 FIELD EQUIPMENT / VEHICLES CIP #8	225,000	140,000	0		112,000	80%	New truck	0			28,000	20%	0			0			0	
7240 OFFICE EQUIPMENT	54,400	30,400	7,600	25%	10,640	35%		1,520	5%		4,864	16%	4,864	16%		912	3%		0	
PROFESSIONAL SERVICES:																				
7126 PERC ENGR/PROF SERVICES CIP #31	3,532,019	2,419,256	0		0			0			0		2,419,256	100%		0			0	
7150 MILL CREEK DIVERSION PROJECT CIP #	2,299,617	250,000	0		250,000	100%		0			0		0			0			0	
7151 MILL CREEK PERMITTING CIP #7 & #3b	285,207	187,101	0		187,101	100%	District Permitting +River HC	0			0		0			0			0	
7438 ENGINEERING SERVICES-OTHER CIP #	125,000	125,000	0		125,000	100%	Mill Creek O&M Plans	0			0		0			0			0	
CAPITAL EXPENSE	8,069,155	4,836,961	36,100		1,856,445			208,520			309,614		2,425,120			1,162				
CAPTIAL REVENUE		100,000.00	50,000.00		0			0.00			0		0			0			0	
CAPITAL SUBTOTAL ANNUAL NET		-4,786,961.33	13,900.00		-1,856,445			-208,520			-309,614		-2,425,120			-1,162				
RESERVE CONTRIBUTION OR (-USE) TOTAL		-4,109,811	-1,632		-1,859,323	otal Multi year Pay Go Capital Projec		-180,958			-323,615		-2,147,676	FROM CAPITAL Reserve		-1,162				