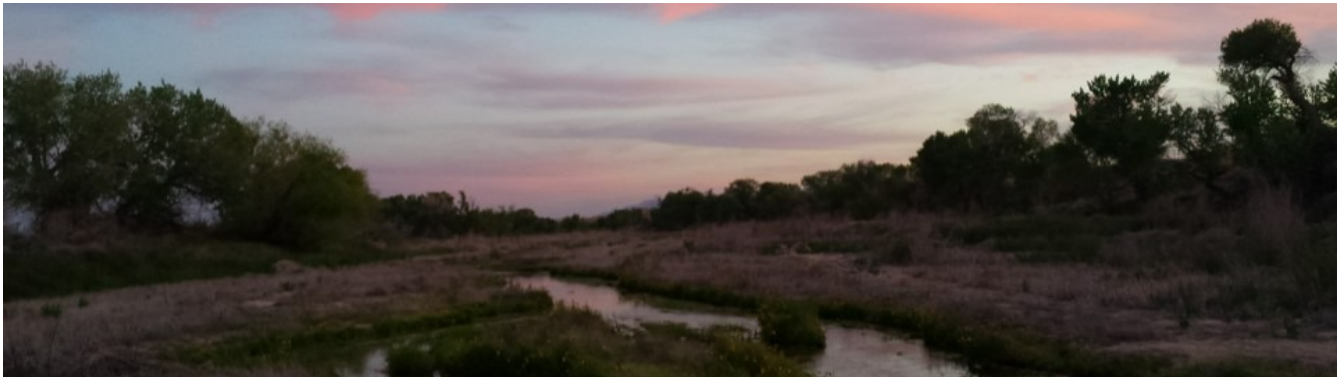




Mojave Water Agency Fiscal Year Ending June 30, 2024 Budget



Final Version - 5/04/2023

Last updated 06/15/23



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INTRODUCTION



Transmittal Letter

To the Honorable Board of Directors:

I am pleased to present the Fiscal Year ending June 30, 2024 budget. The fiscal year budgeted revenues total \$77.7M with budgeted expenditures of \$87.1M. The Agency is recommending spending from reserves in a planned effort to optimize the timing of importing water when costs are low to improve basin health, making necessary investments in infrastructure, and furthering the strategic initiatives related to sustainable management of the groundwater basins in perpetuity. Revenue forecasts and economic expertise enable us to confidently forecast that although a double digit increase in tax revenue is not plausible, there will be steady increases in tax revenue as a result of the High Desert's unique and flourishing local economy. However, to offset these increased revenue sources, the budget also reflects the increasing costs to compensate staff at fair market value and the increase in materials, supplies and construction due to the current inflationary environment.

Preparing a budget document is a significant undertaking. I appreciate all of the Agency's department managers, board and committee members who contributed to the development of this budget. A special thanks to the finance team at Mojave Water Agency including Lynne Chaimowitz, Karry La Clair and Beth Naval-Go.

Respectfully submitted,
Adnan Anabtawi
General Manager

Board Adoption

Mojave Water Agency

DATE: May 4, 2023
TO: Board of Directors
FROM: Adnan Anabtawi, General Manager
BY: Lynne Chaimowitz, Chief Financial Officer
SUBJECT: CONSIDER ADOPTION OF BUDGET FOR FISCAL YEAR 2023-2024

RECOMMENDATION

Staff recommends the Board consider adopting the Fiscal Year 2023-2024 Budget.

PREVIOUS CONSIDERATIONS

- Personnel, Finance and Security & Technology Committee, January 10, 2023: Workshop: Economic Update by Dr. Thornberg.
- Board of Directors Meeting, January 12, 2023: Workshop: economic update by Dr. Thornberg.
- Personnel, Finance and Security & Technology Committee, February 14, 2023: Workshop: property tax review 2022-23 and forecast for 2023-24 by HdL Coren & Cone, Workshop: FY22/23 mid-year budget review, and workshop: FY23/24 budget workshop: revenue.
- Board of Directors Meeting, February 23, 2023: Workshop: property tax review 2022-23 and forecast for 2023-24 by HdL Coren & Cone, Workshop: FY22/23 mid-year budget review, and workshop: FY23/24 budget workshop: revenue.
- Personnel, Finance and Security & Technology Committee, March 14, 2023: Budget presentation workshop 2: FY23/24 Expenses.
- Board of Directors Meeting, March 23, 2023: Budget presentation workshop 2: FY23/24 Expenses.
- Personnel, Finance and Security & Technology Committee, April 11, 2023: Budget presentation workshop 3: FY23/24 Detail.
- Board of Directors Meeting, April 13, 2023: Budget presentation workshop 3: FY23/24 Detail.

FISCAL IMPACT

See attached Budget Package.

ACTION

Board Action: Staff's Recommendation Approved

Conditions: <u>None</u>
Date: <u>May 4, 2023</u>

General Manager:  _____

About the Agency

The Mojave Water Agency (the Agency) was established in 1960 in response to concerns over the regional overdraft condition that was occurring due to the annual use of ground water resources exceeded the long-term average annual supply. It was recognized that an alternative source of water would be needed to support existing and future water needs for the Mojave region. Consequently, the Agency secured a contract with the California Department of Water Resources to become one of 29 State Water Contractors with rights to take delivery of State Water Project (SWP) water from the California Aqueduct. The Agency initially secured an entitlement of up to 50,800 acre-feet of water per year, which was increased by purchases of an additional 25,000 acre-feet of entitlement in 1998 and 14,000 acre-feet in 2009. Access to water from the SWP is a primary management asset the Agency will leverage to provide future water supplies to the region for a total of 89,900 acre-feet.

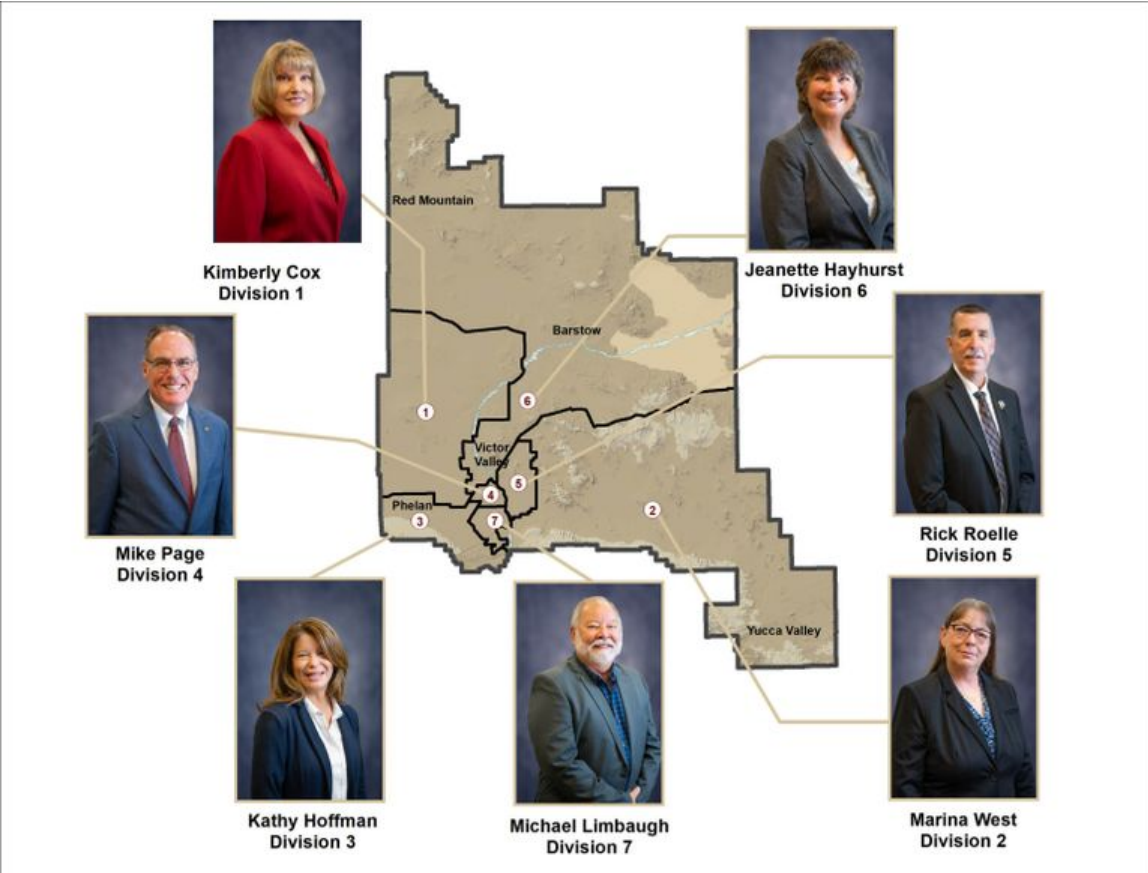


Purpose

"...The purpose of the agency shall be to do any and every act necessary to be done so that sufficient water may be available for any present or future beneficial use of the lands and inhabitants of the agency, including, but not limited to, the construction, maintenance, alteration, purchase, and operation of any and all works or improvements within the agency necessary or proper to carry out any object or purpose of this act and the gathering of data for, and the development and implementation of, after consultation and coordination with all public and private water entities who are in any way affected, management and master plans to mitigate the cumulative overdraft of groundwater basins, to monitor the condition of the groundwater basins, to pursue all necessary water conservation measures, and to negotiate for additional water supplies from all state, federal, and other sources."

Board of Directors

The Board of Directors serves as the decision-making and policy-setting body for the agency. The agency has seven divisions, each represented by one Board member that is elected by the public to serve a four-year term. Led by the Board of Directors, community members are encouraged to participate in the Agency's mission.



Vision, Mission and Values

Vision

Collectively achieve sustainable water management to empower our communities to thrive for generations to come.

Mission

Collaboratively manage groundwater basins sustainably, import water responsibly, and address risks proactively using sound science.

Core Values

1. **Service to the Community:** We are here to make a positive difference in our region and the water industry. As collective and individual ambassadors of the Agency, we will respond to the community's needs in a courteous, respectful, and professional manner.
2. **Integrity:** We will strive to continually earn the trust of those we serve and work with in an open and transparent manner. We will have the courage to make difficult decisions and the compassion to listen to the needs of others in doing what is considered correct for the long-term viability of the area's water resources.
3. **Innovation and Creativity:** We recognize that many of the challenges we face today are complex and, therefore, must be approached with creative and innovative solutions. We must always remember that the system we manage has many interdependencies, and our actions consequently have the potential for unintended consequences. We will combine innovation, initiative and responsible risk-taking to address the challenges we encounter. We will always seek innovative ways to improve.
4. **Teamwork:** We recognize the power and effectiveness of an organization that operates as a team. We will work to create and maintain a respectful, cooperative, and friendly work environment that supports individual contributions as well as the team effort. We know that our success depends not on how well each person works, but on how well we work together, both within our organization and within our community.
5. **Individual Growth and Reward:** We are committed to providing a work environment based upon mutual respect. We will provide career development and professional growth opportunities for our staff so that they can succeed. We will implement a compensation philosophy that, in conjunction with other attributes of Agency employment, will provide meaningful incentive to attract and maintain quality employees.
6. **Transparent Decision Making:** We recognize the importance of working with a shared understanding. We will encourage and make appropriate investments in gathering and presenting credible data and developing trustworthy scientific methods and analytical tools to help fulfill our mission.

Budget Process

The Agency's budget process begins with preliminary revenue projections for the upcoming budget year. Using expert guidance on the tax revenue and overall economic condition forecast, from HdL Coren & Cone and Beacon Economics, the Agency uses the best available information to develop revenue forecasts, by fund, for the upcoming budget year to ensure the Agency is spending within its means.

In the development of the expenditure side of the budget, the Agency is guided by the Strategic Plan, adopted by the Board in 2021. The Plan contains the Agency's Vision and Mission Statements, defines our goals as a public agency, and establishes our culture as an organization of individuals. The Strategic Plan forms our response to the challenges that we must address in managing this vital resource by providing a venue to develop specific goals and objectives for the organization.

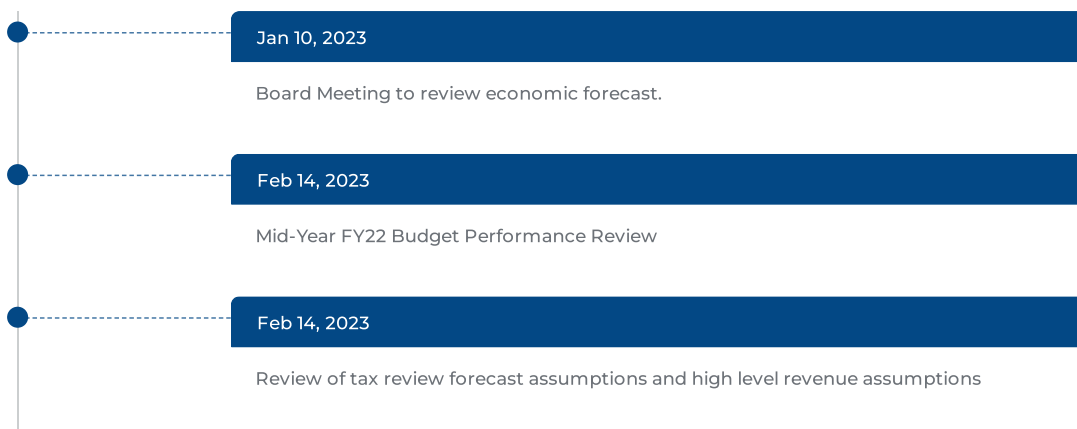
The Strategic Plan contains eight objectives that are supported by strategic initiatives. The strategic initiatives are reviewed and updated annually to ensure the efforts of staff and partners are aligned. The initiatives also determine the amount of staff and financial resources are dedicated to certain efforts. The strategic plan was designed to be iterative and dynamic and is a crucial source for direction when managing successes and any pivots that the Agency may need to explore.

In addition to the Agency's strategic plan, resources are allocated based on the guidance of regional documents to guide the Agency's role in water resources management in the region. This includes, but is not limited to, the Urban Water Management Plan and the Integrated Regional Water Management Plan. Regional and strategic plans, in addition to legislative mandates establish the bounds for budget development.

The financial management cycle is a continual effort of the Agency to ensure alignment of resources, accountability (budget performance) and long term risk management and resiliency preparation (the financial model). Working together the Agency comprehensively and effectively manages its financial resources.

For the detailed budget development, the Chief Financial Officer issues instructions to the Department Managers on how to submit departmental budget requests for the Departmental Budget. Department Managers are given historical data and develop budget requests for the following year. For the State Water Project cost projections, the Agency participates in the annual Financial Management Conference conducted with the Department of Water Resources to provide the outlook for the following year's utility spending outlook. The Statement of Charges, the annual bill that the Agency pays for State Water entitlements, is issued on a calendar year basis, so the Agency prepares future estimates based on the known Statement and what is forecasted for the following calendar year. As the spring moves further along in March, the Departmental Budgets are reviewed by the General Manager to ensure that resources align with the strategic plan and that costs are being controlled from an organization-wide perspective.

Throughout this process, the Board of Directors and public are engaged at both the Personnel, Finance, Security and Technology Committee on the revenue and expense outlook. In late April/early May, the detailed budget and draft budget document is circulated for adoption by the Board no-later-than June 30th for an July 1st effective date when the budget performance monitoring and budgeting process begins again for the next Fiscal Year.





Capital Improvement Budget

The Capital Improvement Plan (CIP) budget is a five-year plan to capture investments that need to be made to the Agency's infrastructure, both investments and reinvestments in existing infrastructure. Capital projects are long-term and strategic investments in the physical solutions that enable the Agency to import, store and deliver water to our region. This includes water recharge basins, pipelines and all other appurtenances, as well as the information technology and scientific monitoring to make data-informed and scientifically sound decisions for our future. The large nature of these investments requires a thoughtful process whereby Departments identify projects that are needed through a variety of planning mechanisms and come together to prioritize and put together the CIP.

The Capital Improvement Plan is presented further in the budget book as both the one-year and the multi-year plan.

Review and Control

The budget is a management tool intended to aid in the planning efforts of the Agency and to serve as a control in expenditures to ensure the fiscal health and financial future of the Agency. When managed properly, public trust is developed and maintained. To aid in the management of the budget, certain “rules” or “controls” have been established that require appropriate levels of approval on the expenditure of Agency funds as well as reporting requirements of financial information to the Board and the public.

Once the budget is approved, financial statements are issued to report the results of operations, which include the budget amounts to measure the performance, efficiency, and planning. This report is provided to both the Personnel, Finance & Security Committee of the Board on a monthly basis, as well as to the full Board on a quarterly basis and provides a check and balance of the expenditure of public funds.

In addition to reporting the results of operations each month, spending limits have been established in the Agency Purchasing Policy as follows:

- Over \$ 25,000 Requires Board approval
- Over \$ 15,000 Requires General Manager approval
- Over \$ 2,000 Requires either Assistant General Manager or Chief Financial Officer approval
- Over \$ 1,000 Requires approval of Director of Engineering, Director of Operations, Information Systems Manager, Community Liaison Officer, Watermaster Services Manager, or the Executive Assistant to the General Manager
- Up to \$ 1,000 Requires approval of any exempt employee.

Once the budget is adopted, managers are expected to stay within the constraints of the departmental budgets they submitted. Line items in the department budget can be modified during the year; however, the total departmental budget cannot be exceeded without the Chief Financial Officer and General Manager’s approval.

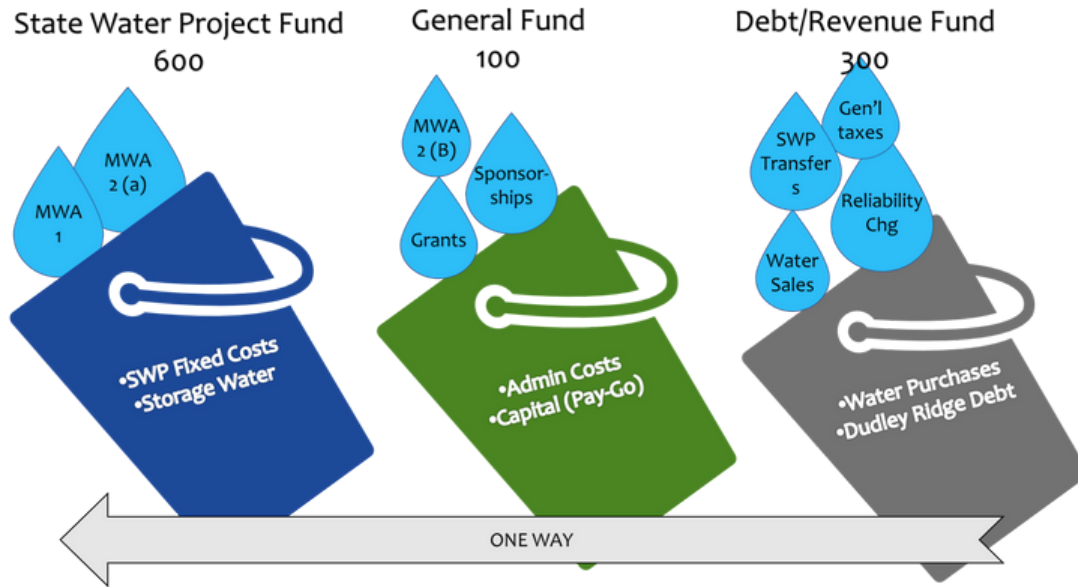
Fund Structure

Mojave Water Agency has three main funds for all operations.

The State Water Project fund is restricted to the State Water Project and associated costs. It is funded through two types of taxes that are authorized in the Mojave Water Agency portion of the California Water Code referred to as MWA 1 and MWA 2(A). That fund can only be used for State Water Project costs or variable delivery charges.

The General Fund is used for the administration and operations of the Agency, the revenues from the MWA 2(B) tax are used to fund the administrative activities of the Agency. All other capital (pay-go) expenditures or expenses in excess of MWA 2 (B) revenue is funded via transfers from the Agency's third major fund, the Debt/Revenue Fund.

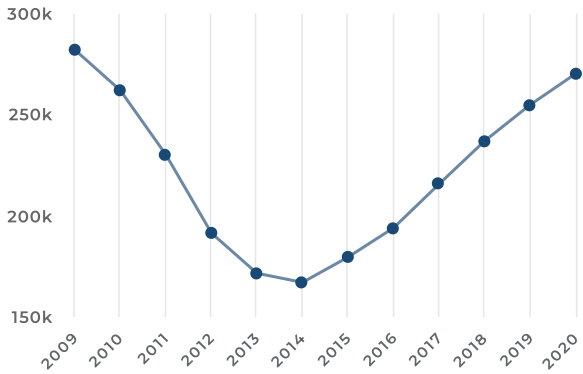
The Debt/Revenue Fund receives revenue from the County General 1% tax, as well as water sales and water transfers. Originally established to segregate funds for the purchase of the Dudley Ridge Entitlement, the Debt/Revenue Fund also provides revenue to fund Agency critical capital expenses when MWA 2(B) taxes are not sufficient.



Housing Overview



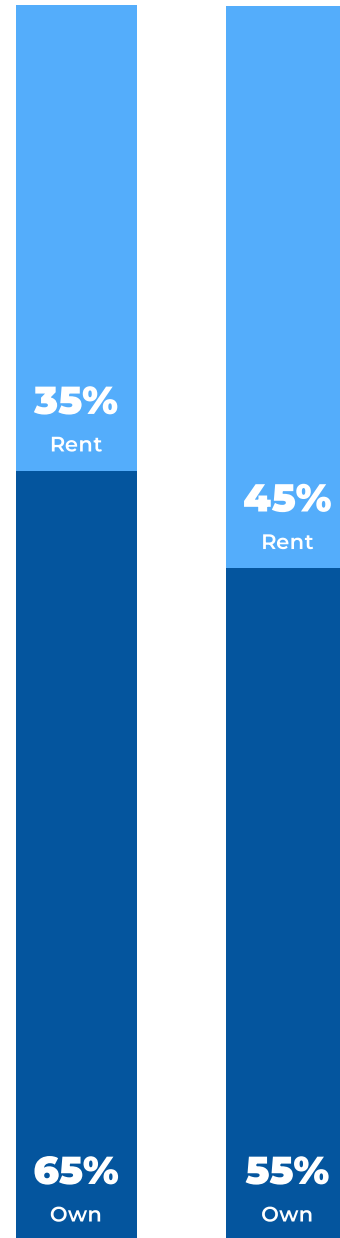
2020 MEDIAN HOME VALUE
\$270,400



* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

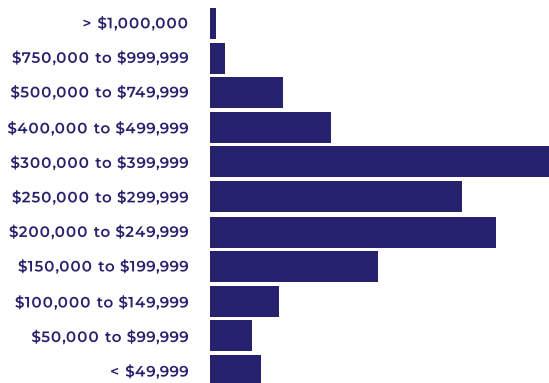
HOME OWNERS VS RENTERS

Mojave Water Agency State Avg.



* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

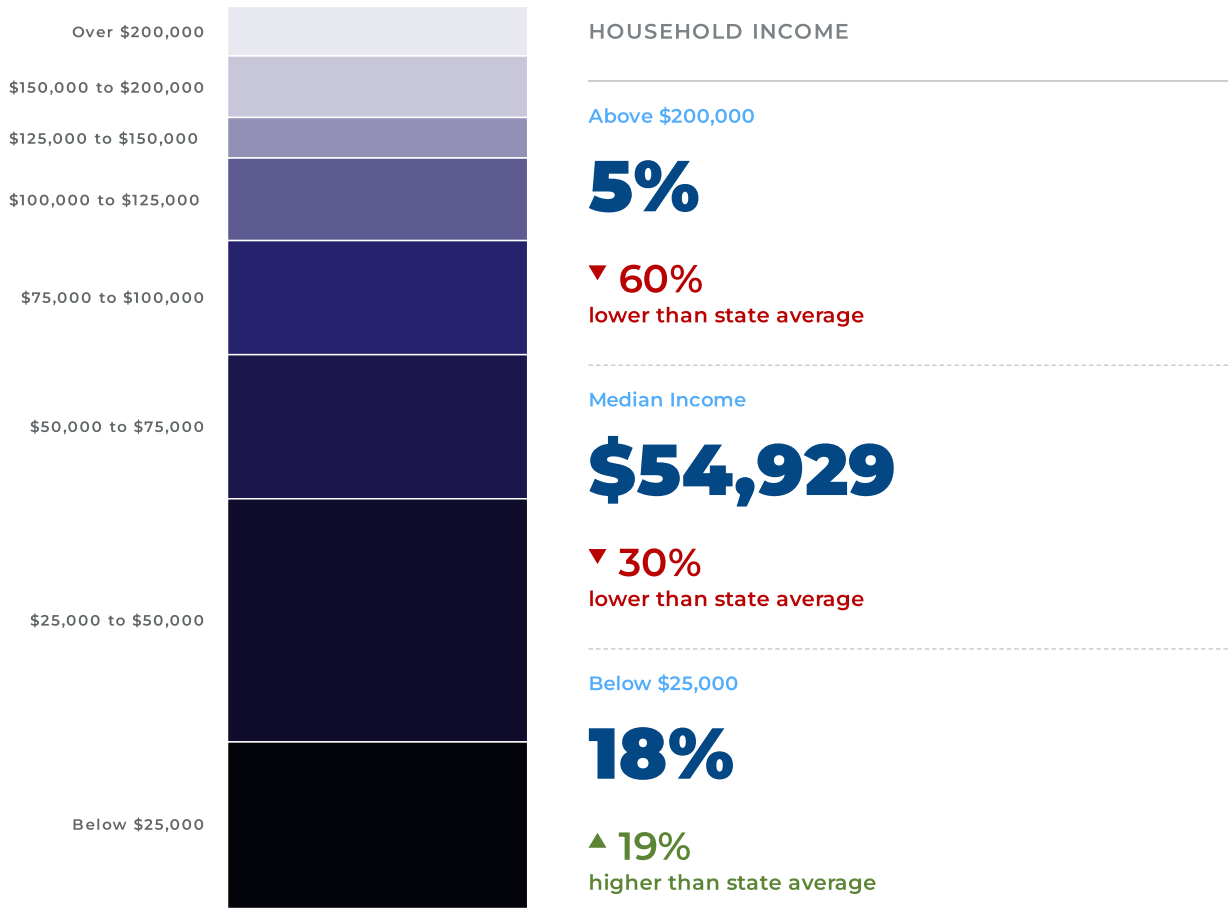
HOME VALUE DISTRIBUTION



* Data Source: 2020 US Census Bureau
 (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

BUDGET OVERVIEW

Executive Overview

This year's budget reflects the spending of cash reserves that have been accumulating for a year like this. Unlike years past, the economic conditions support these investments in future with the Agency being at the right place at the right time. The Agency is forecasting revenues with excellent growth of about 7% for tax revenue of <2024_all_funds_taxes>. Revenue forecasts are returning to moderate growth, with few indicators that a severe downturn is coming in the next year that will have an impact on the Mojave service area. Many are catching on to what the High Desert has to offer. The High Desert provides an excellent standard of living with an affordable price tag, especially in Southern California along with its close proximity to many different business opportunities and logistics.

The Agency also continues with its strategic use of available water resources in excess of customer demand to engage in State Water Project transfers that were contracted for under multi-year agreements as well as if and when opportune single year transfers. The State Water Transfer revenue uses water in excess of our purveyor needs to generate revenue for future water purchases for which we have no customers.

With the budgeted increase in revenue, there are also increases on the expense side of the equation that reflect both external factors, such as continuing inflation, as well as the implementation of a staffing plan with reclassifications resulting from the comprehensive classification and compensation study completed in 2022. The Agency is also actively mitigating the pension unfunded liability by making an additional discretionary payment to reduce interest costs paid on future retiree costs.

In addition to the increased personnel costs, the budget includes several strategic efforts that are planned for the Fiscal Year 2023/2024. The first being increasing the Agency's foundational understanding of the many complex interconnected groundwater basins that require investments in geophysical data collection, modeling and analytical work to synthesize the information for decision-makers and community members. There are also plans for process improvements, modernization and service enhancements planned in this year's budget, such as online bills for our customers and enhanced security and remote functionality for our operations in the vast service area. Finally, by 2023/2024 there will be massive efforts and futuristic conversations about where Mojave will need to be in the latter half of this century and what needs to be done to get there, with both the Agency Community Master Plan effort underway as well as the Integrated Regional Water Management Plan, with the entire regions coming together to develop the vision and the best way to make the vision a reality. The community engagement will be frequent, vast and after many years (finally) in-person.


The Agency is also planning to completely use its State Water Project allocation for the importation of water for our purveyors needs (estimated at over 10,000 AF), as well as the purchase of water for storage in-basin for use and replenishment for dry times to come. The annual target has been established at 17,000 AF and the FY23/24 budget also makes the assumption that the 17,000 AF from FY22/23 will not be able to be imported and will need to be purchased in FY23/24. In addition to customer demand, basin health import, the Agency also started a pilot program in Centro to recharge and evaluation impact for 5,000 AF, of which the Agency has estimated 3,000 AF will be imported in FY23/24.

The State Water Project costs are escalating for reasons that are very similar to the Agency's general operating budget, inflation and increasing investment in aging infrastructure. With escalating costs, the Agency continues to be actively involved in working with the Department of Water Resources to consider how decisions impact the affordability of water for the communities we serve.

The capital improvement plan includes projects for groundwater recharge and improvements to infrastructure critical for the importation and distribution of water supply. Large scale and transformational projects are planned in asset management, groundwater recharge, groundwater banking and more that will enhance our ability to sustainably and responsibly manage our groundwater basins and import State Water Project Supply.

Overall, the FY23/24 Budget demonstrates the Board of Directors' continued fiscal discipline and drive to fulfill the Agency's purpose by making strategic investments projects and systems that are integral to the Agency's future.

Budget Summary

	FY 2022/2023 Budget	Actual As Of Apr 30, 2023	FY 2023/2024 Budget	Prior Year Change
Revenues				
Water Sales (net of Reliability Assessment)	4,203,901	2,218,602	5,482,458	1,278,557
Reliability Assessment	2,339,150	1,321,830	2,590,470	251,320
SWP Water Transfers	8,000,000	8,105,000	7,353,432	(646,568)
MWA 1 - 11.5¢	13,680,212	13,926,846	14,829,346	1,149,134
MWA 2 (a) - 3¢	13,843,299	14,079,069	14,786,224	942,925
MWA 2 (b) - 2.5¢	11,536,082	11,706,772	12,321,854	785,772
General Property Tax	8,480,994	5,451,199	8,178,583	(302,411)
ID M Property Tax Assessment	20,000	45,967	-	(20,000)
Interest	1,857,380	2,136,045	1,859,474	2,094
Grants	12,443,286	174,164	10,286,361	(2,156,925)
Miscellaneous	22,000	4,148	22,000	-
Total Revenues	\$ 76,426,304	\$ 59,169,642	\$ 77,710,202	\$ 1,283,898
Expenditures				
DWR Min OMP&R	14,171,089	9,098,859	14,620,250	(449,161)
DWR Bond and Capital	9,745,478	8,600,369	9,917,238	(171,760)
DWR DCP Planning and Design	2,178,226	2,393,109	2,670,015	(491,789)
SWC Member Allocation	239,000	225,420	255,500	(16,500)
Tax Collection Exp	98,000	33,464	133,000	(35,000)
Water Purchases	8,784,642	1,003,535	6,127,911	2,656,731
Drought Resiliency Program	4,896,000	244,467	9,418,000	(4,522,000)
Departmental Expenses	14,455,165	10,076,662	21,411,175	(6,956,010)
Agency Grant Expenses	579,000	218,479	128,800	450,200
Pass-through Grant Expenses	8,068,525	187,964	4,905,055	3,163,470
ID M	1,917,700	1,917,700	-	1,917,700
Dudley Ridge Purchase	2,334,567	541,208	2,336,900	(2,333)
Berrenda Mesa	1,699,042	1,699,042	-	1,699,042
Capital	11,098,000	1,459,538	15,195,000	(4,097,000)
Total Expenditures	\$ 80,264,432	\$ 37,699,816	\$ 87,118,844	\$ (6,854,411)

Strategic Plan 2020-2025

The Agency developed a Strategic Plan in 2002 and then updated that plan in 2006. The Strategic Plan was intended to provide the framework and focus for the Agency that would facilitate the organization fulfilling its legislative mandate. Since the Strategic Plan development and update, California has entered a new era of water resource management, with new and changing risks affecting the Agency's ability to continue fulfilling its legislative mandate, both near and long-term. These new risks affect imported water supply from the SWP, groundwater basin management flexibility, and financial revenues and obligations.

Intent of Strategic Plan

The Strategic Plan further refines the Agency's focus in recognition of the changing landscape within which the Agency operates and the increased uncertainty affecting future planning. The Strategic Plan serves as a current, clear, and broadly supported written description of what the Agency is working to accomplish and how they will work together with Agency customers and other stakeholders. The Strategic Plan serves as a guiding beacon to help the Agency focus on what is most important: achieving the Agency's vision and Mission. Directors, executive staff, and staff work to achieve the goals and objectives by implementing regularly updated priority initiatives.

Elements of the Strategic Plan

The Strategic Plan along with the vision, mission and core values provide the foundation for the Agency. These elements describe who we are, what we want to achieve, and what will guide our approach to business on a daily basis. Memorializing our organization's vision, mission, and values the Strategic Plan provide the basis for incorporating these aspirations into actions. The goals set forth in this Strategic Plan are designed to be primary focal areas that assist the Agency in fulfilling its legislative mandate, vision, and mission. The tangible objectives will support the Agency to satisfy our goals each year. The Agency has developed priority initiatives to define, organize, and implement the work needed to achieve our objectives.

Goals

1. Support our communities to fulfill their water needs associated with their land use plans.
2. Cultivate an effective and resilient organization needed to fulfill our mission.

Note about the strategic initiative: these initiatives are a dynamic set of activities that are constantly being evaluated. For the most recent list of initiatives and goals, please visit: <https://www.mojavewater.org/about-mwa/strategic-plan/>

Objective 1: Groundwater Management - Manage Groundwater Basins Sustainably

Priority Initiatives for Objective 1 are to:

1. Continue to support small water systems in the region.
2. Develop and implement a work plan to identify and quantify unauthorized production over 10 acre-feet in the Mojave Basin Area in support of Watermaster's function and seek court approval and assistance in bringing the unauthorized production into compliance or seek injunctions where necessary with the court by December 31, 2023. (Phase I, Este and Oeste in 2022); (Phase II, Alto, Centro and Baja in 2023).
3. Develop and adopt a Minimal Producer Program to require future Minimal Producers within the Mojave Basin Area to pay fees for replenishment of water by June 30, 2022.
4. Update the estimated water use by Minimal Producers within the Mojave Basin Area and coordinate the information with Watermaster in support of its ongoing effort to identify parties pumping in excess of 10 acre-feet per year by March 31, 2024.
5. Update the Integrated Regional Water Management Plan by June 30, 2024.
6. Support Watermaster in its function to fulfill ongoing court mandates and requirements under the Sustainable Groundwater Management Act (SGMA). (Ongoing)
7. Support responsible parties within the MWA Service area to fulfill their obligations under SGMA. (Ongoing)
8. Gather, synthesize, and interpret data to monitor aquifer conditions and groundwater trends related to sustainability, highlighting any uses operating outside the judgement. (Ongoing)
9. Update the Ames-Reche Groundwater Plan annually and ensure production safe yield is achieved and maintained. (Ongoing)
10. Prioritize, develop, update, and maintain groundwater model(s) for all the produced groundwater basins in our service area. Apply models to help inform groundwater management decisions. (Ongoing)
11. Support continued operation and maintenance of agency assets and infrastructure. (Ongoing)
12. Evaluate and prioritize the MWA data long-term monitoring network to identify weaknesses, opportunities, security, improvements, etc... by June 30, 2023. (For future FYs implementation)

Objective 2: Imported Water - Identify And Maintain Access To Imported Water Supplies In Sufficient Quantities That, When Combined With Local Supplies, Will Meet Urban Water Management Planning Act Requirements Which Support Local Communities' Land Use

1. Monitor progress (e.g., expected annual deliveries from SWP and expected unit costs) in the Delta Conveyance Project and make recommendation whether to continue investment by January 1, 2023.
2. Participate in the CVP/SWP Biological Opinion/ITP litigation and potential remand/reconsultation processes to manage associated operational and environmental requirements and costs and bring recommended action to the Board by December 31, 2023.
3. Coordinate with other SWP Contractors to track implementation and equity of the Coordinated Operations Agreement (COA). (Ongoing)
4. Participate in the Voluntary Agreement development process and the process to update the Delta Water Quality Control Plan. (Ongoing)
5. Participate in financial working groups and committees to ensure water affordability. (Ongoing)

Objective 3: Water Supply Portfolio – Identify And Maintain Access To Imported Water Supplies In Sufficient Quantities That, When Combined With Local Supplies, Will Meet Urban Water Management Planning Act Requirements Which Support Local Communities' Land Use Plans.

1. Establish, monitor, and / or maintain agreements on how the headwaters will be managed to manage the upper watershed for the benefit of all parties. (Ongoing)
2. Evaluate and develop a permanent groundwater recharge facility in the Este Sub-Area by Dec 31, 2024
3. Develop an Asset Management Program, including identification of desired level of service, by June 30, 2023.
4. Evaluate and develop groundwater recharge facilities demonstration project in Oeste Sub-Area by June 30, 2023.
5. Develop a groundwater banking program to help fulfill Objective 7 (financial) by June 30, 2023.
6. Identify all management agencies and requirements that could affect inflows into Mojave Basin Watershed by June 30, 2023.
7. Develop an Agency Master Plan to align water needs and basin management compatible with area land use plans by Dec 31, 2024.
8. Develop an Annual Imported Water Operations Plan consistent with the Pre-stored Water Policy, Imported Water Policy, and initial SWP Allocation by December 31, 2022 and update monthly as allocations change. Continue to prepare a Plan by December of each subsequent year.
9. Develop key infrastructure (West Victorville travelling screen) to ensure imported water deliveries can be operationally efficient. (Ongoing)

Objective 4: Water Use Efficiency – Achieve Urban Water Use Efficiency Consistent With Current Locally Established Efficiency Targets.

1. Update scope of work with Mojave Desert Resource Conservation District (MDRCD) focusing on conservation efforts annually by June 30.
2. Develop a regional water use efficiency target in collaboration with local water utilities by August 31, 2022.
3. Collaborate with Alliance for Water Awareness and Conservation (AWAC) members to develop an implementation plan by December 31, 2022 to achieve regional efficiency target.
4. Collaborate with AWAC members to develop and implement education and outreach program consistent with the implementation plan by December 31, 2022.

Objective 5: Organizational Culture – Cultivate Organizational Culture That Successfully Recruits, Retains, Trains, And Develops Effective Team Members And Leaders To Fulfill Our Mission.

1. Identify potential opportunities for growth within the Agency and define specific developmental pathways for each employee informed by individual interests and Agency resource needs by December 31, 2022.
2. Develop a program to partner with local colleges to foster future staff (e.g., intern program, special studies/projects) by December 31, 2021.
3. Implement the strategic staffing resource plan. (Ongoing)
4. Perform a Classification and Compensation Study to ensure staff position descriptions, salary, and benefits are accurate, equitable, and competitive. Implement recommendations of Classification and Compensation Study by December 2022.

Objective 6: Science, Technology And Data Management – Employ Robust Technology, Science, And Data Management Systems To Support Effective Operations And Decision Making To Address Highest Risks

1. Purchase and install scientific-grade meteorological stations for long-term climatological monitoring by June 30, 2023.
2. Develop an Information Technology Strategic Plan that defines information needed for managing highest risks, supporting routine decisions, providing transparency, and improving customer support and evaluates current Agency technology and recommends updates where needed by June 30, 2023.
3. Implement new technology to include hardware and software, to provide efficient data recording, monitoring and management of the Agency's assets and infrastructure to provide information on the timing and costs associated with for replacement or repair by December 31, 2023.
4. Continue cultivating partnership with USGS to maintain the highest quality of data. (Ongoing)
5. Procure and implement hydraulic modeling software for engineering staff to be able to model operational scenarios of our raw water and potable water systems by December 31, 2023. Identify training opportunities for engineering staff related to hydraulic modeling to support this effort.

Objective 7: Financial Management – Responsibly Steward The Availability Of Financial Resources Required To Fulfill Our Mission.

1. Update the Financial Strategic Plan including a reevaluation of Agency water rates by June 30, 2022.
2. Annually update expected revenue needs for the future 20 years. (Ongoing)
3. Identify and pursue grant opportunities to increase the Agency's ability to fulfill Vision and Mission. (Ongoing)
4. Review and update the cash reserve policy of the Agency to address risks to revenue and promote resiliency by June 2023.
5. Annually update the capital improvement plan to reflect and prioritize improvements in the asset management, the strategic plan, the Agency Master Plan and the Integrated Regional Management Plan by June 2024.

Objective 8: Risk Management – Create And Maintain An Active Risk Register And Risk Mitigation Strategies.

1. Create risk register and initial risk mitigation strategies for all Agency objectives by December 31, 2022.
2. Annually update risk register and identify initiatives necessary to address and mitigate identified risks. (Ongoing)

Objective 9: Community Partnerships – Cultivate Effective And Collaborative Working Relationships With Partner Agencies, Other Responsible Parties, And The Public.

1. Continue engagement with other SWP contractors in our region (Class 8 Contractors) to provide a unified voice on water supply and costs.
2. Develop a communications and outreach plan to include ongoing efforts in engagement and public relations by February 2023.
3. Continue cultivating partnerships with key government agencies, organizations, and other stakeholders (e.g., SWP Contractors, USBR, Lahontan RWQCB, Colorado RWQCB, USGS, etc.). (Ongoing)

Issues

State Water Project

Over the past 15 years, the environment within which the SWP operates has changed drastically due to many factors including:

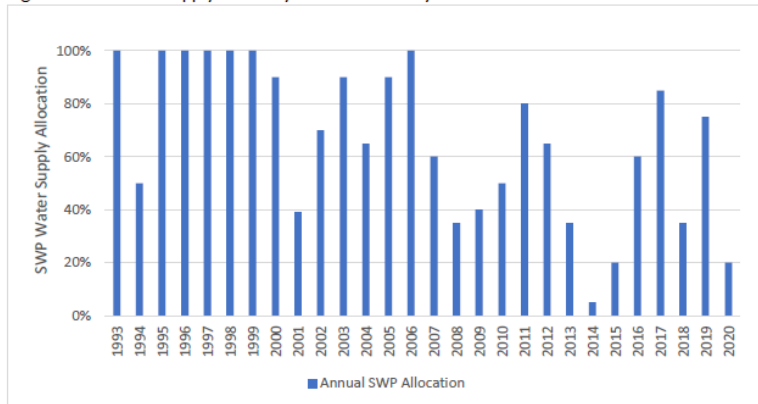
- New and more restrictive regulations, including protections for threatened and endangered species under the State and Federal Endangered Species Acts (e.g., the 2008 and 2009 Biological Opinions for salmonids and smelt, the updated 2019 Biological Opinions, and the 2020 Incidental Take Permit).
- Major infrastructure damage and failure (Oroville Reservoir River Valve Outlet Outage, Oroville Reservoir Flood Control Spillway failure, Clifton Court Forebay Gate damage, Thermalito Pumping/Power plant fire, subsidence)
- Changes in timing and volume of water supply availability due to climate change, particularly in wetter hydrologic conditions

These and other changes have caused a continual decline in SWP water availability over the long term. The Agency is actively engaging in activities that could improve its long-term water supply availability, including the development of the Voluntary Agreement Framework and planning for the Delta Conveyance Project.

Reliability versus Sustainability

An important distinction exists between water supply reliability and water supply sustainability. Figure 2 depicts the historical SWP annual water supply availability. The bars in Figure 2 show the annual SWP Table A allocation. If SWP water supplies were 100% reliable, there would be no variation in the Table A allocation between years. More variation in Table A allocations between years indicates less reliability. It is anticipated that with climate change, the annual reliability of our SWP supplies will become even less reliable on an annualized basis. Flashier storms will require the MWA to manage its supplies differently in order to be able to take advantage of the extreme wet years where capacity constraints on our local recharge basins and pipelines could make it problematic to take full advantage of our investment in the SWP.

Figure 2 SWP water supply reliability and sustainability



The Agency also evaluates and forecasts its water service sustainability in its updates to the Urban Water Management Plan. Water service sustainability is determined by comparing existing and forecast demands with existing and forecast water supply availability. Water service sustainability is confirmed when the available supplies exceed the demand. Figure 3 demonstrates the projection of MWA's water service availability through 2065. Although demand is forecast to increase and available water supply is expected to decrease, sufficient supplies are forecast to meet demand, exhibiting forecasted water service sustainability. This supply, however, is in constant threat of a reduction in the long-term sustainable supply as the State grapples with climate change and regulatory protection for endangered species.

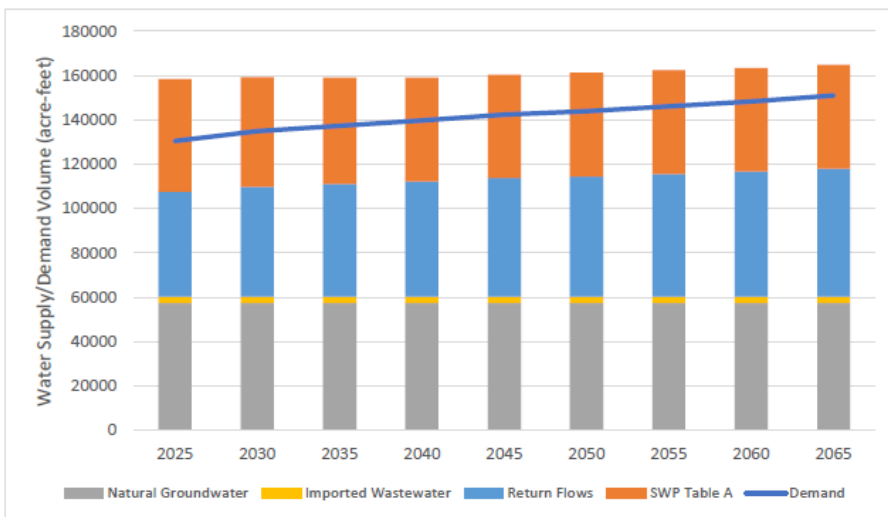


Figure 3. Mojave Water Agency Water Supply Reliability through 2065

Basin Management

The Agency is also experiencing several uncertainties and associated risks with regards to groundwater management. Several of the groundwater basins within the Agency's service area have been overdrafted. Problems caused by the overdraft led to a legal judgement entered into in 1993 which developed an agreement to bring basins into sustainable operations. Some groundwater basins in the Agency's region remain in overdraft conditions with continuing declines of groundwater levels occurring. Visible changes in land use within the region over recent years, including

numerous extensive cannabis grows, appear to be adding water uses, some that may be operating outside the terms of the judgement within the Mojave adjudicated boundary.

The region also continues to balance use of the groundwater basins through groundwater banking projects, while addressing risks to water quality and localized effects on groundwater levels. With a highly unreliable SWP supply, the Agency must be prepared to take advantage of the extreme wet weather flows that may be accessed through the SWP by investing in recharge basins and facilities needed to convey and store large quantities of water quickly.

Meanwhile, the infrastructure in the region for both use of the groundwater resources as well as replenishment of the groundwater basins is aging, resulting in risks to both maintenance costs and reliability of access. To address the growing risks and uncertainty with the region's groundwater basin management, the Agency is working to develop an asset management plan including planning for infrastructure maintenance, repair, and replacement. The agency is also working creatively to develop programs that will improve groundwater conditions in our region at the least possible cost.

Financial

While adapting to and addressing the SWP and groundwater basin management risks, the Agency is facing uncertainty in long-term financial planning. As SWP water supply availability and reliability decline, the costs associated with measures to maintain SWP water supply reliability increase, including costs for complying with regulations, adapting to new regulations, adapting to climate change, and repairing and maintaining infrastructure. The Agency anticipates significantly increased costs associated with maintenance and protection of available SWP water supplies, including costs for the planning, construction, and operation of the Delta Conveyance Project and costs associated with regulatory requirements for permits under the state and federal endangered species acts. There is also uncertainty around creatively managing the Agency's available imported water, in an effort to balance the costs of importing water with the risks of foregoing imported water for sales to other State Water Contractors. The Agency's own aging infrastructure adds additional financial responsibility and risk. The Agency works to creatively steward financial resources to maintain a high level of service to our region while managing costs responsibly.

Personnel Changes

The Agency has had many changes in the past few years and as a result of strategic changes, a new staffing plan was developed in FY22/23 to support the growing workload and underresourced departments. Along with the staffing plan, the total position count was increased from 41 to 48 full-time positions. While necessary, filling positions and retaining talent is an issue in the current climate. To err on the side of caution, the planned funding levels for staff included a 0% vacancy rate as well as increases for benefits that are indexed to health care costs, as well as other merit increases.

In the upcoming Fiscal Year, the budget is requesting one additional staff for the operations department to support the foreseen and existing issues with the aging infrastructure and a proactive maintenance approach to maintaining our critical infrastructure. The additional staff member will enable us to prolong the life of our assets and steward the investments long into the future.

Reserve Funds

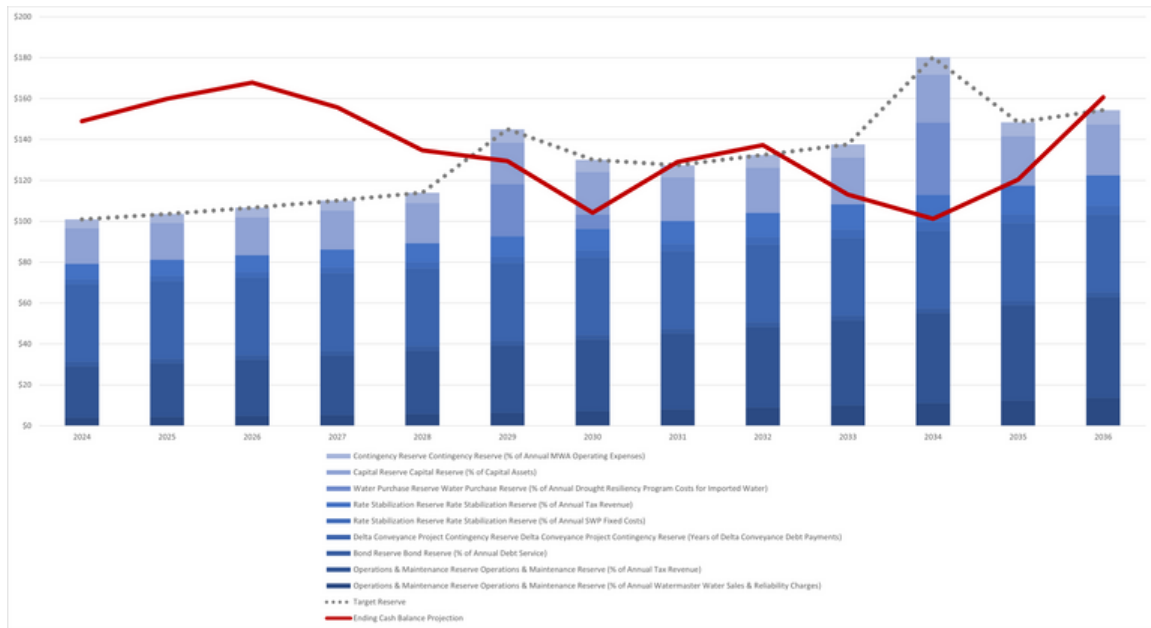
To manage the ups and downs of the economy and the availability of the State Water Project, the Agency will often budget for surpluses or deficits based on the financial position of the Agency. The chart below has the different reserve categories and where the Agency is projected to start the Fiscal Year. With cash reserves in excess of the targeted minimum reserve level, the Agency felt comfortable budgeting for deficit spending in the Fiscal Year in order to fulfill its purpose to import water when available by the State.

For further information, the Agency has a detailed reserve policy for different categories of risks. The full policy can be viewed here: <https://www.mojavewater.org/wp-content/uploads/2022/04/ReserveFundPolicy2022.pdf>

The reserves are for three different major risk categories:

1. timing of cash receipts for taxes and water sales
2. mitigation for volatility of revenue
3. preparation for unknown emergencies and capital

For each of these categories there are specific reserve targets. For the FY22/23 Fiscal Year, the total agency reserves exceed all targets as stated in the reserve policy.



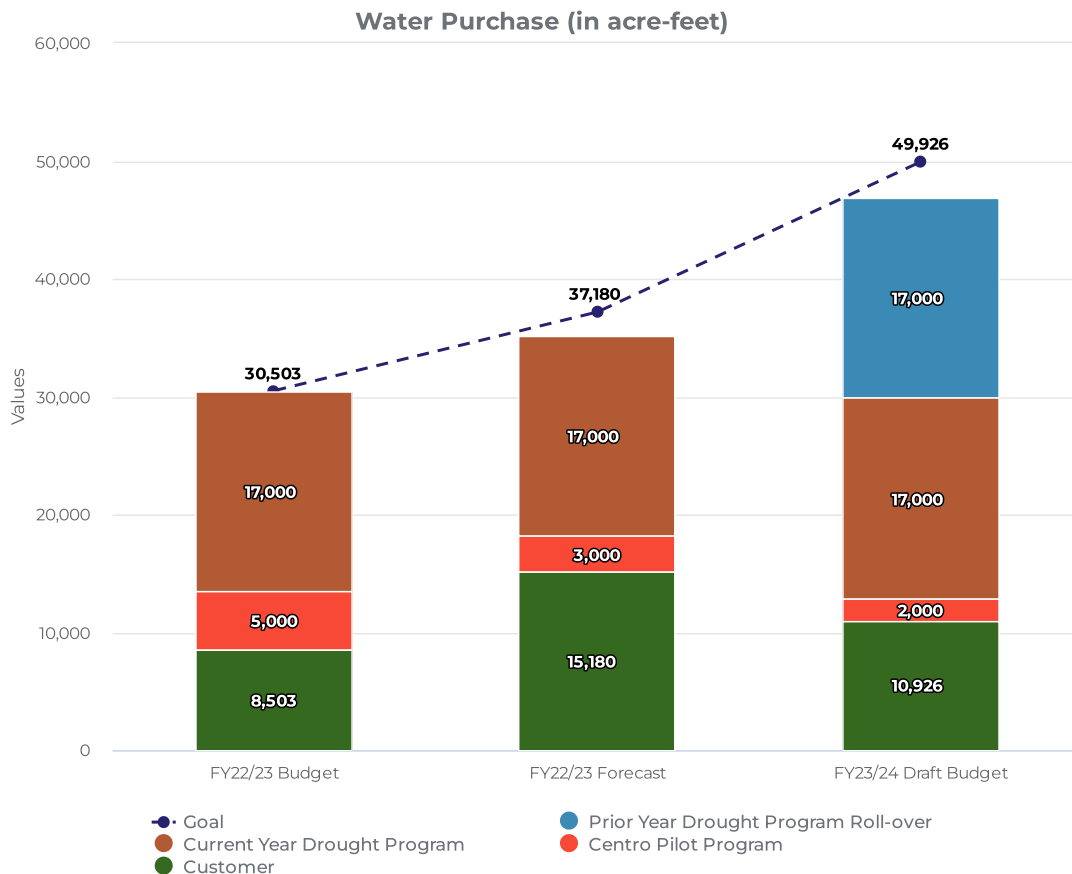
Imported Water

As one of the State Water contractors, the Agency's purpose is integrally linked to the importation of State Water Project Water. Imported water serves several different purposes for the Agency. The first is to meet customer demand. Mojave is a purveyor that must ensure the overall health of our groundwater basins in perpetuity, meet the annual customer demand and fulfil the terms of our adjudicated basin.

The FY23/24 budget includes planned expenditures for the importation of water, with the expectation that regardless of volatile hydrology, the Agency will optimize the use of its resources. For FY23/24, that means the Agency plans to import 17,000 acre feet of water for basin health as "roll over" assuming that the budgeted amount for FY22/23 was unable to be imported in FY22/23 due to the 5% allocation. While the Agency made strident efforts importing during the wet beginning of the Water Year, timing between budget and importation led the budget to err on the side of overplanning for the expense. The Agency will also budget for an **additional 17,000 acre feet** of water for additional basin health water for the FY23/24 year, pursuant to direction from the Board of Directors. This is a **total of 34,000 acre feet planned for import**, which is a notable increase from prior years.

The budget for water purchase also includes water imported for customer demand. Customer demand includes the importation of water for replacement and makeup obligation for those in the adjudicated Watermaster customers as well as customers in the Morongo Basin Area. Also, included in the imported water purchase budget includes 2,000 acre feet for a Centro pilot program that was authorized in the FY22/23 year during unprecedented drought conditions.

All combined imported water purchase totals \$12.44M in budgeted expenditures.

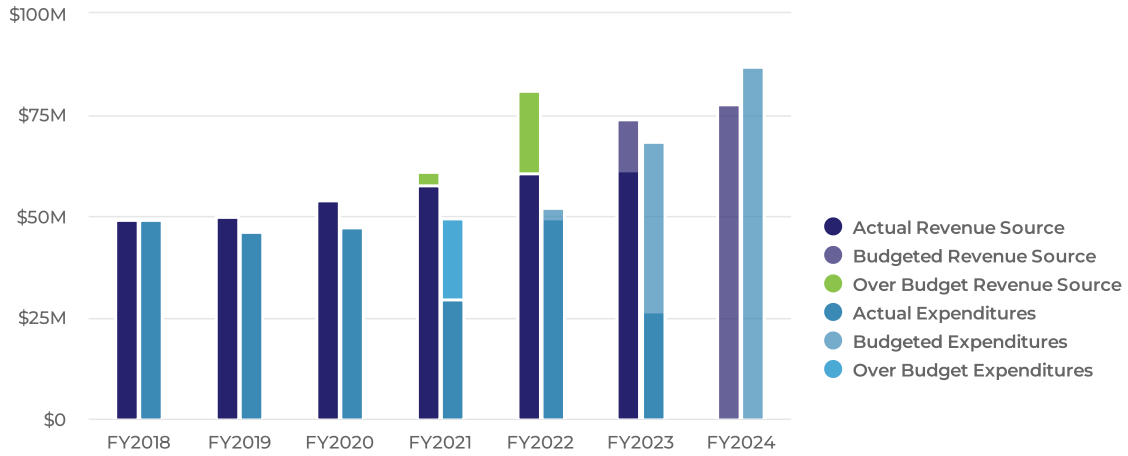


FUND SUMMARIES



Summary

Mojave Water Agency is projecting \$77.71M of revenue in FY2024, which represents a 4.9% increase over the prior year. Budgeted expenditures are projected to increase by 27.1% or \$18.6M to \$87.12M in FY2024.

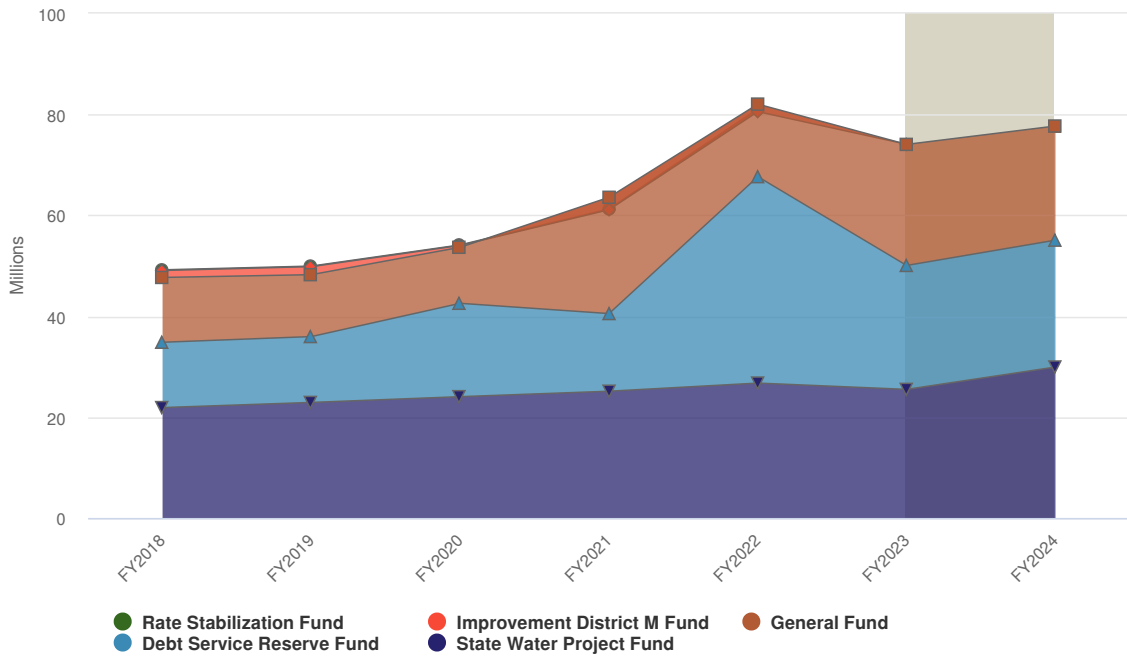


Revenue by Fund

2024 Revenue by Fund



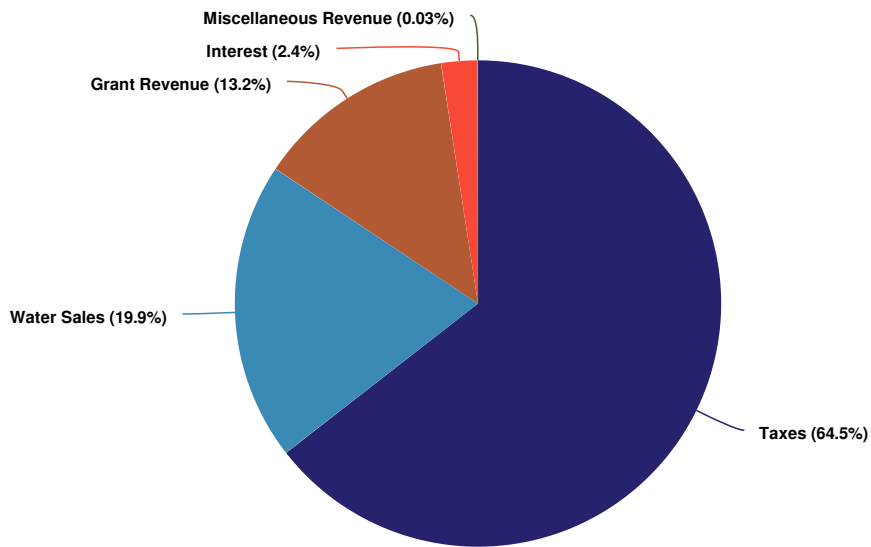
Budgeted and Historical 2024 Revenue by Fund



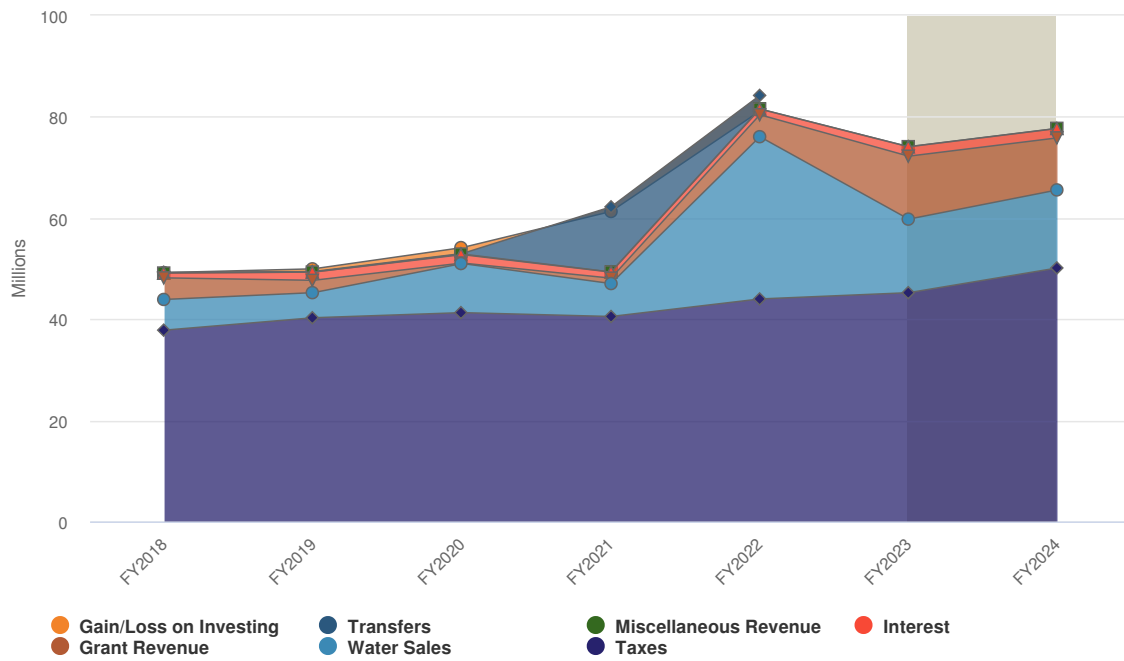
Grey background indicates budgeted figures.

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

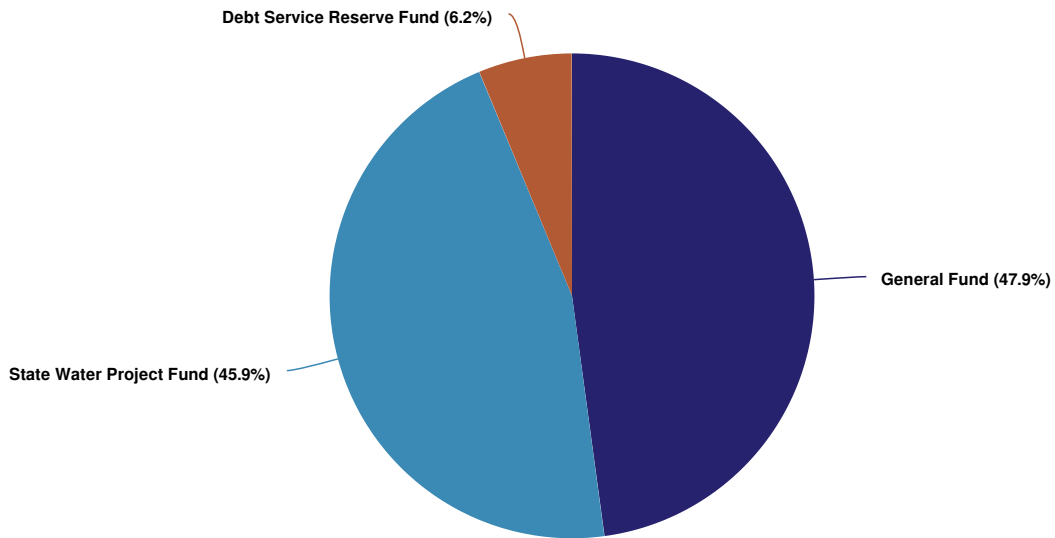


Grey background indicates budgeted figures.

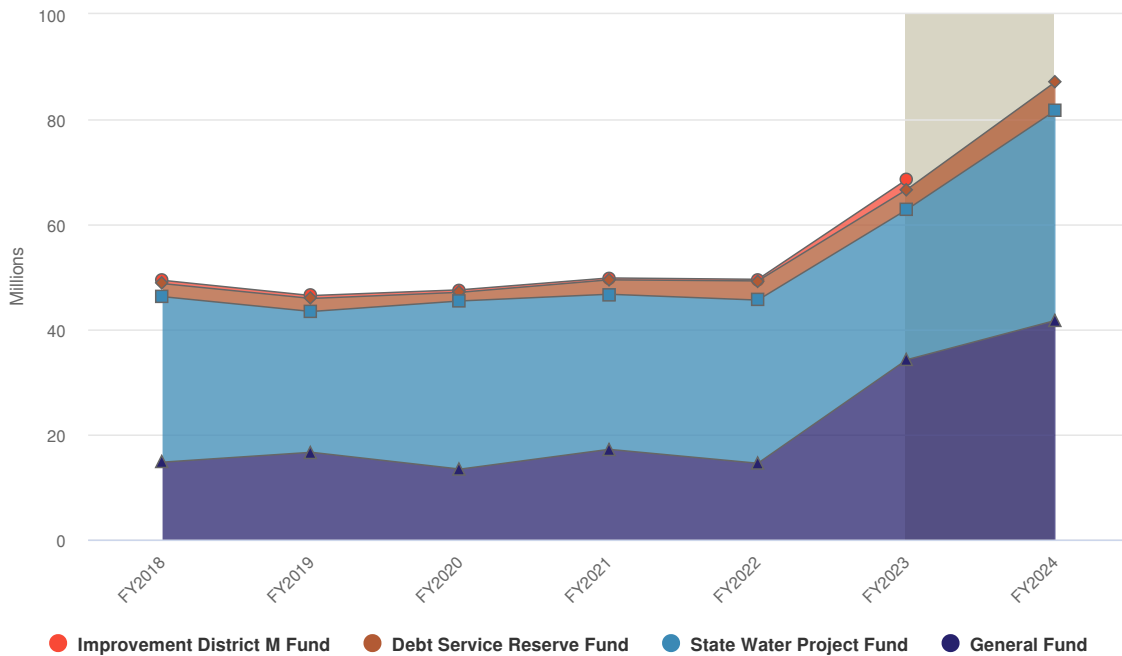
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Revenue Source				
Grant Revenue	\$1,070,335	\$4,339,082	\$12,443,286	\$10,286,361
Water Sales	\$6,509,384	\$32,076,958	\$14,543,051	\$15,426,360
Taxes	\$40,519,916	\$43,985,661	\$45,222,658	\$50,116,007
Interest	\$1,192,345	\$1,133,092	\$1,857,380	\$1,859,474
Miscellaneous Revenue	\$33,450	\$7,844	\$22,000	\$22,000
Gain/Loss on Investing	-\$914,014	-\$3,096,359	\$0	\$0
Transfers	\$12,867,066	\$2,679,571	\$0	\$0
Total Revenue Source:	\$61,278,482	\$81,125,849	\$74,088,375	\$77,710,202

Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



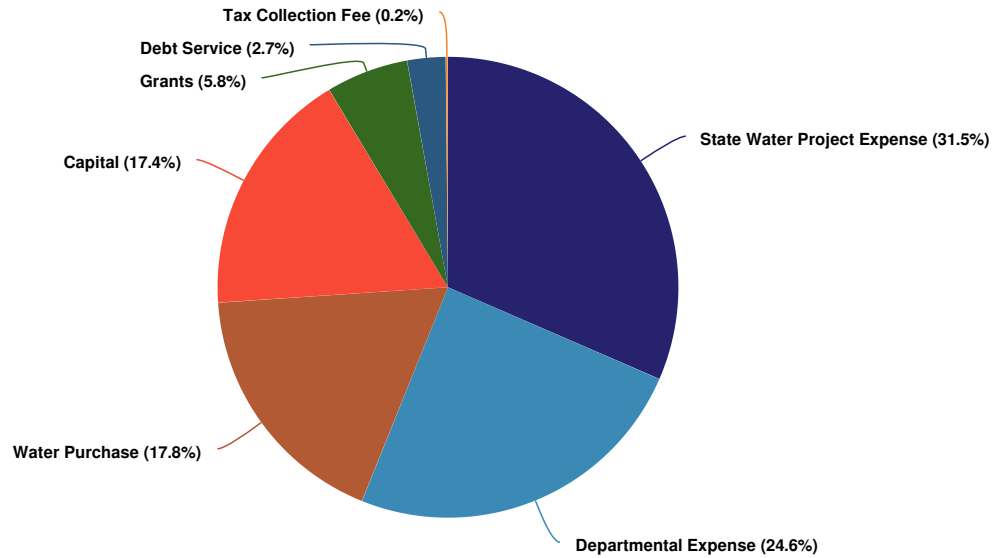
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
General Fund	\$17,169,139	\$14,521,176	\$34,220,690	\$41,706,030
Debt Service Reserve Fund	\$2,740,634	\$3,651,894	\$3,819,875	\$5,443,884

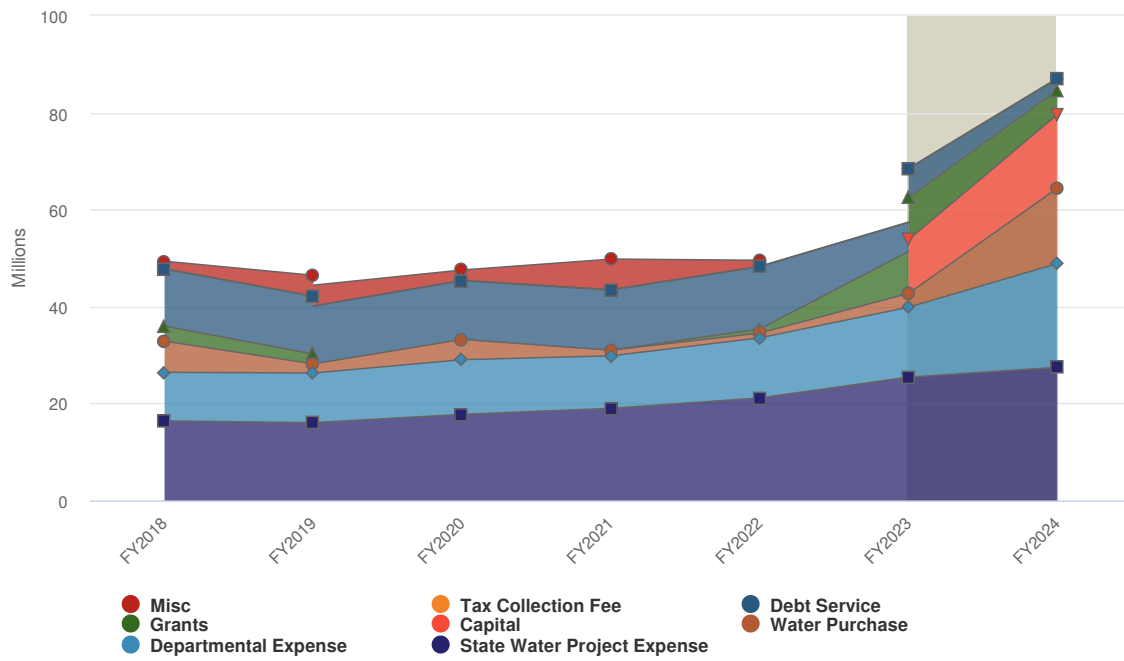
Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
State Water Project Fund	\$29,524,024	\$31,058,441	\$28,562,713	\$39,968,931
Improvement District M Fund	\$358,131	\$305,192	\$1,918,700	\$0
Total:	\$49,791,928	\$49,536,703	\$68,521,978	\$87,118,845

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Expense Objects				
Departmental Expense	\$10,822,955	\$12,393,981	\$14,425,165	\$21,411,175
Grants	\$16,335	\$856,321	\$8,647,525	\$5,033,855
Capital	\$0	\$0	\$11,098,000	\$15,195,000
Misc	\$6,300,352	\$1,228,210		\$0
Water Purchase	\$1,159,127	\$989,138	\$2,838,960	\$15,545,911
State Water Project Expense	\$19,002,806	\$21,146,718	\$25,439,436	\$27,463,004
Tax Collection Fee	\$101,752	\$107,376	\$98,000	\$133,000
Debt Service	\$12,388,601	\$12,814,959	\$5,974,892	\$2,336,900
Total Expense Objects:	\$49,791,928	\$49,536,703	\$68,521,978	\$87,118,845

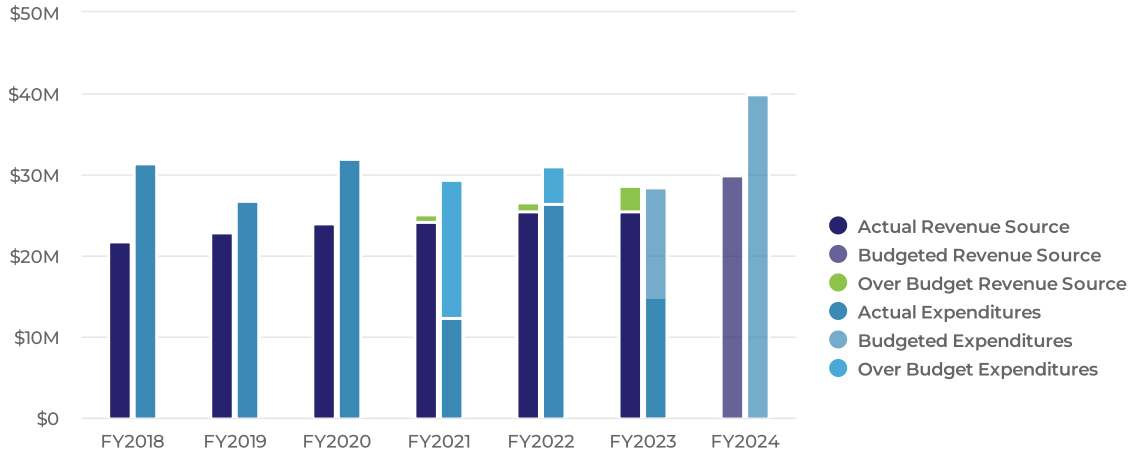


State Water Project Fund

The State Water Project Fund (Fund 600) is restricted for expenses and debt associated with the Mojave Water Agency's contract with the State Department of Water Resources Water Supply.

Summary

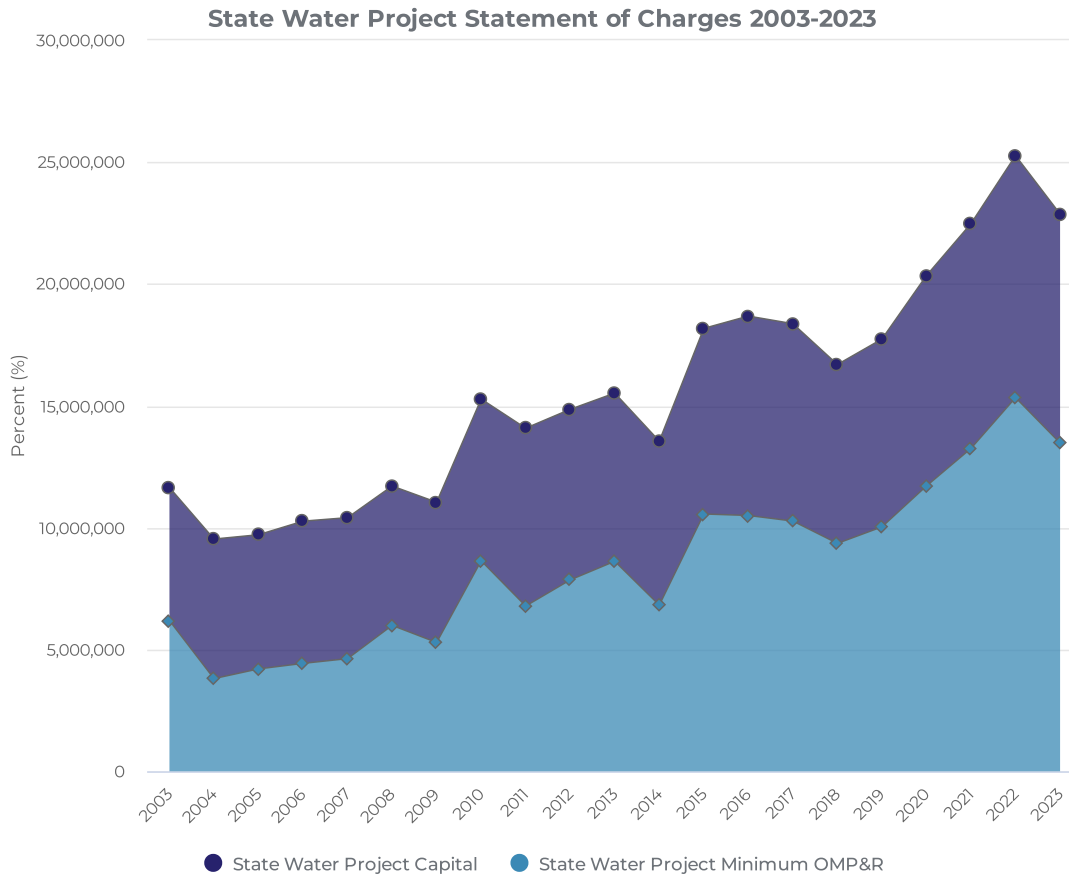
Mojave Water Agency is projecting \$29.93M of revenue in FY2024, which represents a 17.4% increase over the prior year. Budgeted expenditures are projected to increase by 39.9% or \$11.41M to \$39.97M in FY2024.



State Water Project Annual Charges for Fixed Costs

Statements of Charges are prospective bills to the State Water Project Contractors which integrate forecasted costs, revised cost planning for the budget (current) year, and annual true-ups for all prior years. Annually, the Department of Water Resources State Water Project Office prepares the statement of charges using the B132 (<https://water.ca.gov/Programs/State-Water-Project/Management/Bulletin-132B132>) budget planning costs.

For calendar year 2023 budget and calendar year 2024 cost projections, the process is referred as B132-23 cost planning process. The SOCs for calendar year 2023 were distributed to the SWP Contractors on July 1, 2022. Revenue collection for 2023 starts in January 2023.



Water Supply Contract Extension

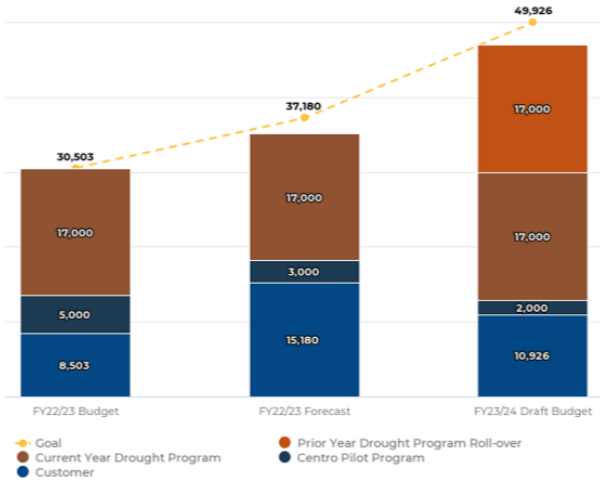
The Mojave Water Agency has a water supply contract with the Department of Water Resources since its founding and construction in the 1960's. The current contract expires in 2035, however, the contract amendment was executed by the Department of Water Resources and Mojave Water Agency in 2022 to extend the contract with amendments continuing the Agency's contract until 2085.

The implementation of the contract extension will impact a few key areas. Capital costs will no longer be funded through bonds issued by the State under the Burns-Porter Act, so instead of State Contractors paying back the State interest on capital expenses, State Contractors will be paying back bondholders. This is being referred to as pay-go. Another way of saying it is that the State Contractors will be passed on the exact costs of paying principal and interest on debt that the Department of Water Resources in the year that they pay that debt. Other changes are that there will be no more water systems revenue bond surcharge.

While during the transition period, the bills received may become more complicated, ultimately, the new contract provisions were made to make future bills more stable, predictable and affordable.

Imported Water Purchase

Water Purchase (in acre-feet)



The State Water Project Fund is used to purchase water for both customers as well as to support basin health. Starting in 2021, the Agency has been incorporating the importation of water to both serve customers and improve basin health. The graph to the left shows that although unlikely that no basin health water will be imported in FY22/23, Mojave will be rolling forward the basin health target import of 17,000 per year to ensure resources are allocated appropriately.

The water purchase budget also reflects the importation of water for both the Watermaster replacement obligation and deliveries for customer demand that are requested through the Ordinance 9 process.

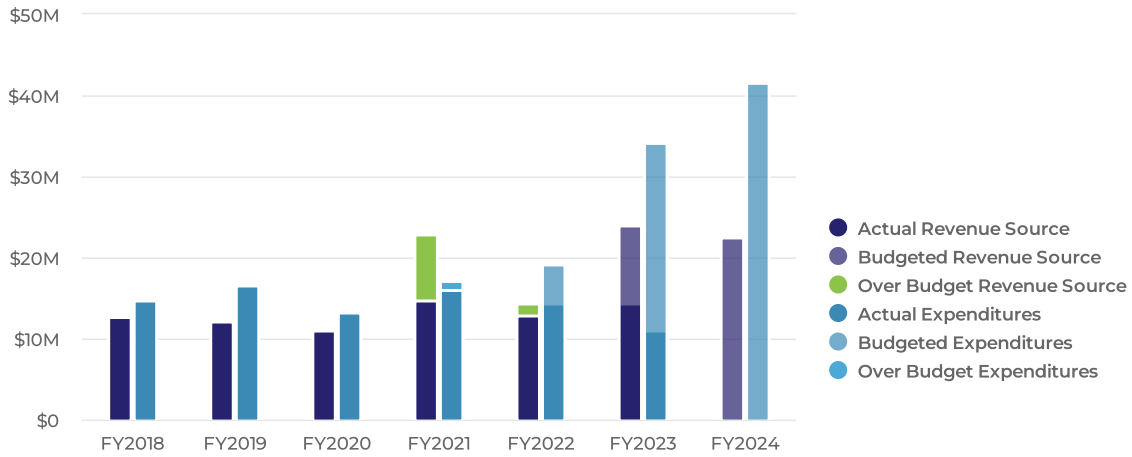


General Fund

The General Fund (Fund 100) is the main operating fund for the Agency. All Agency staff, administration, science and programmatic expenses are paid from the General Fund as well as the vast majority of all capital expenditures. The revenue sources for the General Fund include the Agency's MWA 2(B) tax as well as surplus from the Debt/Revenue Fund.

Summary

Mojave Water Agency is projecting \$22.63M of revenue in FY2024, which represents a 5.7% decrease over the prior year. Budgeted expenditures are projected to increase by 21.9% or \$7.49M to \$41.71M in FY2024.



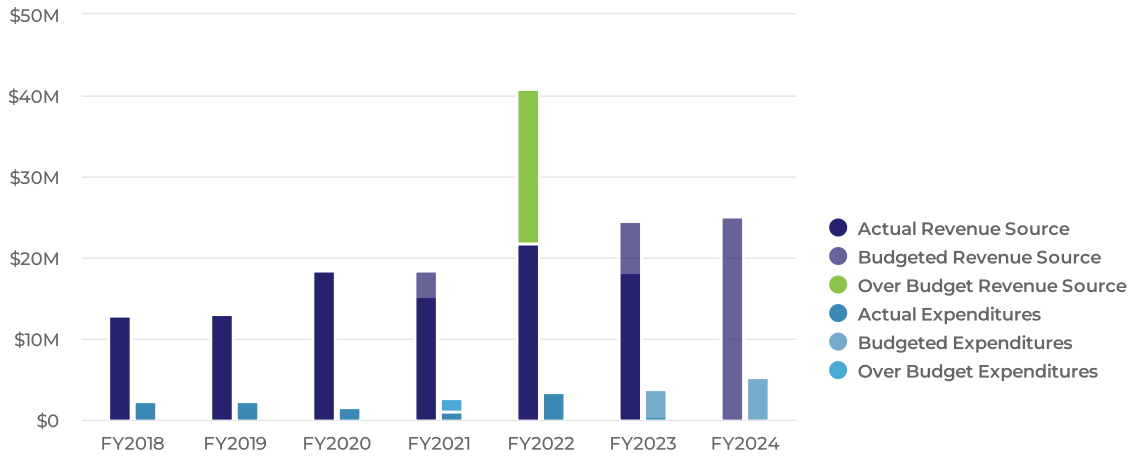


Debt Service Fund

The Debt Service Fund (Fund 300) was created when bonds were issued for additional water entitlement in 2009/2010. The Debt Service Fund receives revenue from the General 1% tax, water sales and State Water Project Transfers. The Debt Service Fund is used to pay the debt service associated with the water entitlement purchase and surplus revenues help support spending from the General Fund. A healthy surplus in this fund is necessary for capital and other large expenditures that do not have other revenue streams.

Summary

Mojave Water Agency is projecting \$25.15M of revenue in FY2024, which represents a 2.4% increase over the prior year. Budgeted expenditures are projected to increase by 42.5% or \$1.62M to \$5.44M in FY2024.



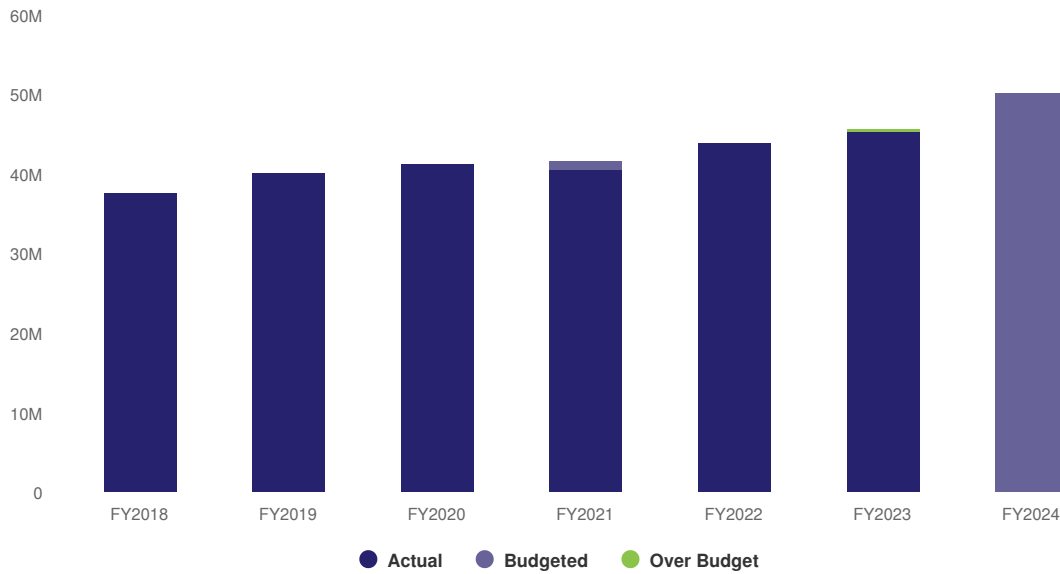
FUNDING SOURCES

Taxes Summary

The Agency relies on tax revenue for the majority of its annual expenditures. Most tax revenue is based on the economic prosperity of the High Desert.

\$50,116,007 **\$4,893,349**
(10.82% vs. prior year)

Taxes Proposed and Historical Budget vs. Actual

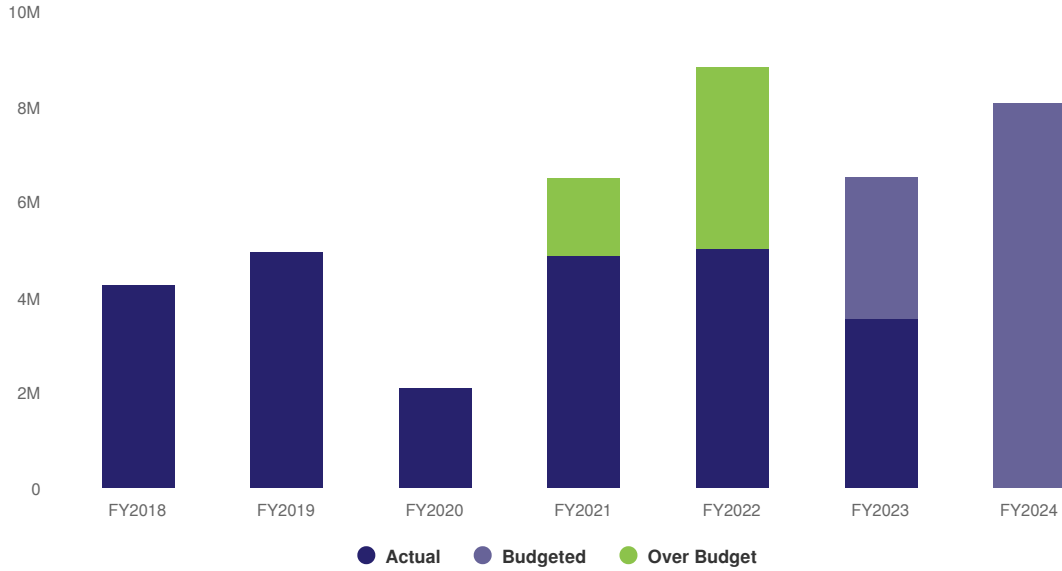


Water Sales Summary

The Mojave Water Agency is a wholesale Agency who imports water for sale to local purveyors as well as sales to the Agency's Watermaster. The sale of replacement or makeup obligation is the primary source of revenue in addition to customers in the Improvement District M (or connected to the Morongo Basin Pipeline) and the Regional Recharge and Recovery (R³) Customers (who pay for local power costs).

\$8,072,928 **\$1,529,877**
(23.38% vs. prior year)

Water Sales Proposed and Historical Budget vs. Actual

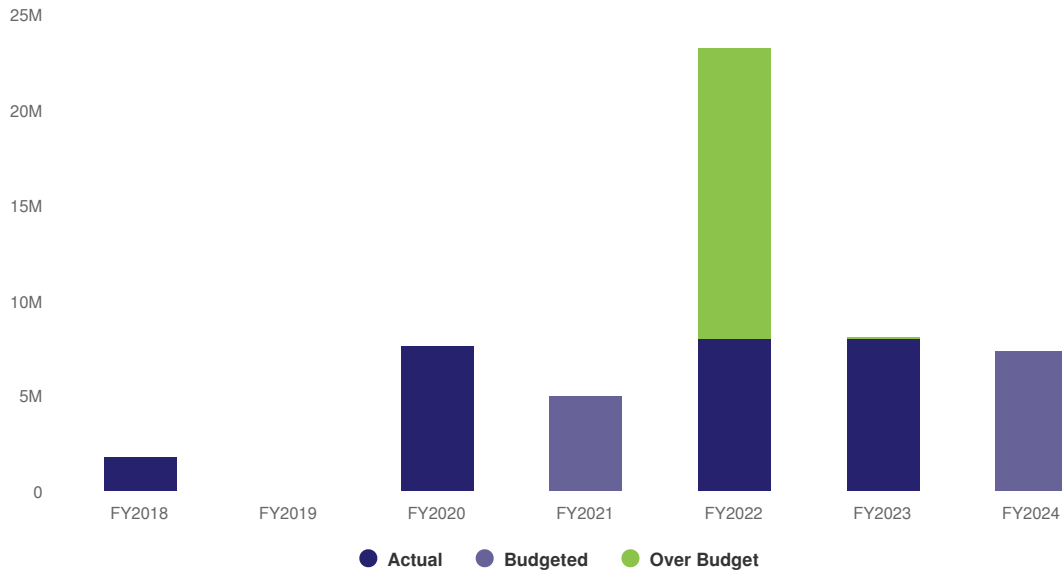


State Water Project Transfers Summary

An amendment to the Water Supply Contract with the Department of Water Resources recently (2019) enabled Mojave Water Agency to transfer or exchange unused annual water entitlement to other State Water Project Contractors for a market rate. The market rate has been highly dependent on the annual allocation, however in FY22/23 the price per acre foot soared due to the ongoing drought. The State Water Project transfer sales are highly volatile and dependent on other factors such as Agency use of allocation, customer demand and hydrology. The Agency uses the revenue source to supplant other revenue sources and in lieu of tax increases.

\$7,353,432 **-\$646,568**
(-8.08% vs. prior year)

State Water Project Transfers Proposed and Historical Budget vs. Actual



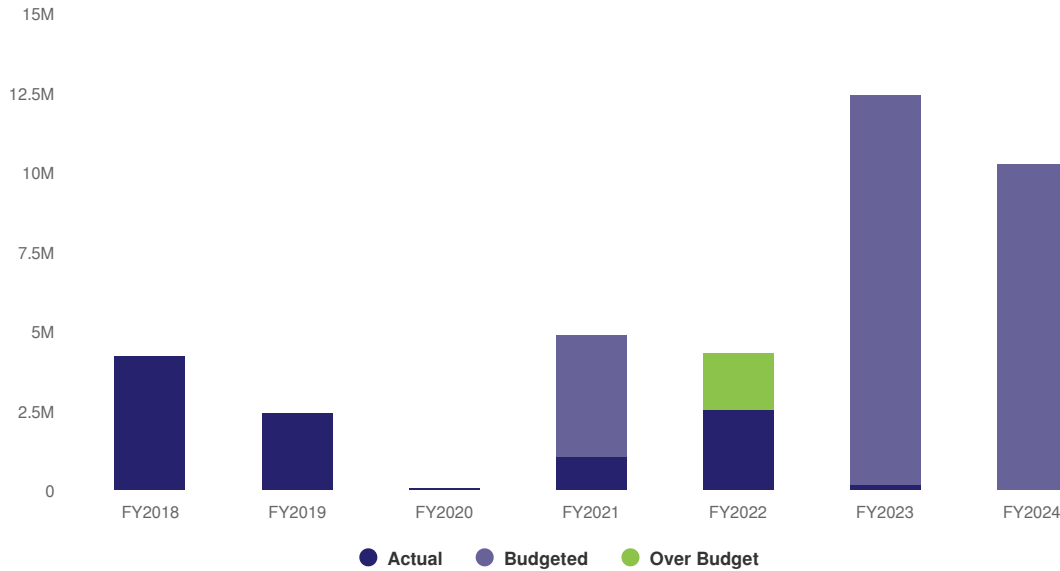
Grants Summary

Mojave Water Agency has used grant funding to secure funding for large game-changing projects for projects such as the Mojave River Pipeline, the R³ (Regional Recharge and Recovery) Project, and the Groundwater Banking Study. These grants from both State and Federal Programs enable the Agency to extend its reach, provide proof of concept for large innovative projects and increase the affordability of water for the many disadvantaged and severely disadvantaged communities within our service area. On behalf of others within our service area, the Agency also identifies, assists and administers grants in service of implementing Agencies and districts to reduce the administrative burden on small water system with more limited capacity.

The Agency's grant revenue fluctuates on the related grant expenses primarily due to the fact that many grants are done on a reimbursement basis.

\$10,286,361 **-\$2,156,925**
 (-17.33% vs. prior year)

Grants Proposed and Historical Budget vs. Actual



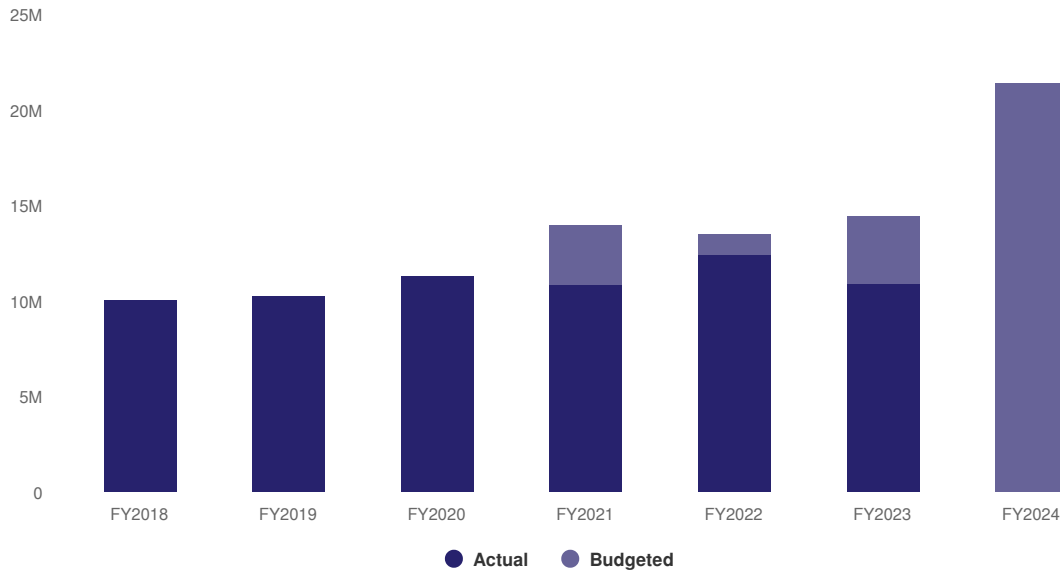
DEPARTMENTS

Departmental Budget Summary

Expenditures Summary

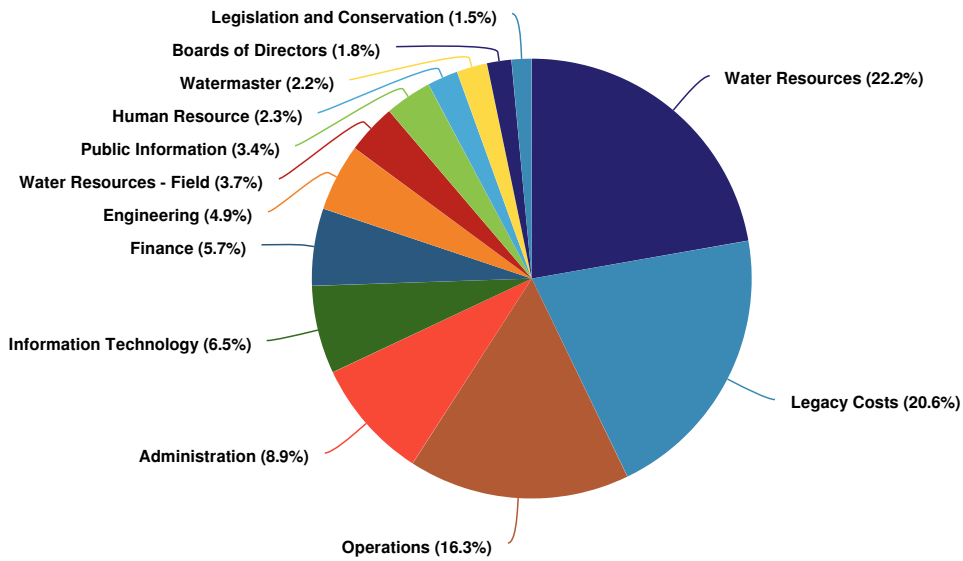
\$21,477,175 **\$7,002,010**
(48.37% vs. prior year)

Budget Summary Proposed and Historical Budget vs. Actual

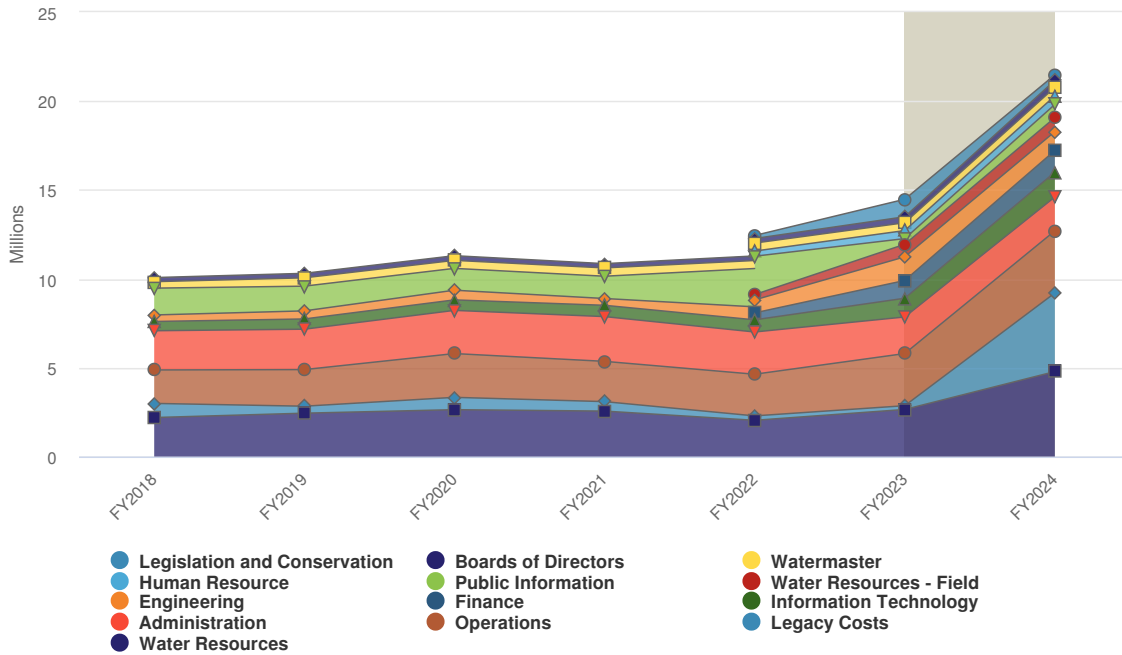


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures								
Legacy Costs								
OPEB Expense	5622	\$9,204	\$175,297	\$156,601	\$211,091	\$222,570	\$222,570	5.4%
PERS Unfunded Accrued Liability (UAL)					\$0	\$4,200,600	\$4,200,600	N/A
Net OPEB Expense	5814	\$0	-\$169,580	-\$102,504	\$0	\$0	\$0	0%
Net Pension Expense	5815	\$684,462	\$526,790	\$194,507	\$0	\$0	\$0	0%
Total Legacy Costs:		\$693,666	\$532,507	\$248,604	\$211,091	\$4,423,170	\$4,423,170	1,995.4%
Administration								
Wages	5600	\$950,876	\$962,983	\$868,950	\$774,579	\$792,245	\$792,245	2.3%
Salaries Labor Out	5610	-\$2,616	\$0	\$0	\$0	\$0	\$0	0%
Wages Overtime	5612	\$487	\$486	\$1,038	\$750	\$750	\$750	0%
Flex Benefits Plan	5613	\$119,495	\$150,637	\$136,735	\$123,970	\$176,295	\$176,295	42.2%
Payroll Taxes	5614	\$32,897	\$34,399	\$31,526	\$26,058	\$22,975	\$22,975	-11.8%
Misc. Benefit	5615	\$14,522	\$20,908	\$33,432	\$19,238	\$16,723	\$16,723	-13.1%
Workers Compensation	5616	\$4,356	\$3,078	\$3,999	\$3,354	\$1,080	\$1,080	-67.8%
Health Insurance - Dental/Vision - Employees	5618	\$39,254	\$18,314	\$31,542	\$14,939	\$9,287	\$9,287	-37.8%
Health Exp. Reimb: Employees	5620	\$12,684	\$0	\$234	\$0	\$0	\$0	0%
Deferred Comp Contributions	5621	\$45,326	\$44,127	\$45,758	\$41,229	\$40,395	\$40,395	-2%
PERS	5623	\$182,981	\$226,548	\$174,448	\$203,481	\$72,564	\$72,564	-64.3%
Temporary Services	5704	\$0	\$0	\$13,144	\$0	\$0	\$0	0%
Equip. Lease/Rent	5701	\$22,715	\$23,532	\$24,978	\$27,822	\$29,050	\$29,050	4.4%
Safety Supplies	5702	\$575	\$576	\$360	\$0	\$0	\$0	0%
Recruiting Expense	5703	\$0	\$300	\$0	\$0	\$0	\$0	0%
Building Maintenance	5705	\$89,684	\$66,248	\$86,152	\$73,520	\$86,600	\$86,600	17.8%
Utilities	5706	\$144,295	\$159,075	\$127,163	\$169,725	\$173,183	\$173,183	2%
Postage & Mailing Costs	5708	\$6,872	\$3,688	\$2,187	\$5,000	\$5,000	\$5,000	0%
Supplies & Materials	5709	\$28,344	\$21,243	\$31,869	\$35,000	\$35,000	\$35,000	0%
Tools & Equipment Under \$5,000	5710	\$0	\$0	\$0		\$800	\$800	N/A
Books & Subscriptions	5711	\$161	\$916	\$977	\$530	\$530	\$530	0%
Telephone	5712	\$77,449	\$72,790	\$82,621	\$90,893	\$90,893	\$90,893	0%
Insurance	5722	\$129,739	\$135,296	\$184,277	\$0	\$0	\$0	0%

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Licenses/Dues & Fees	5724	\$78,631	\$77,687	\$84,883	\$83,125	\$68,455	\$68,455	-17.6%
Auto Expenses	5725	\$1,489	\$2,536	\$850	\$3,620	\$800	\$800	-77.9%
Travel Expenses	5726	\$62,732	\$4,487	\$37,101	\$58,340	\$64,100	\$64,100	9.9%
Education, Training & Conferences	5728	\$13,327	\$7,546	\$5,784	\$4,950	\$4,500	\$4,500	-9.1%
Consulting	5729	\$121,813	\$174,407	\$161,155	\$51,500	\$25,000	\$25,000	-51.5%
Legal	5731	\$156,099	\$178,144	\$104,804	\$143,000	\$143,000	\$143,000	0%
Audit & Accounting	5733	\$32,550	\$23,005	\$34,700	\$0	\$0	\$0	0%
Election Costs	5800	\$0	\$53,685	\$0	\$53,700	\$0	\$0	-100%
Other Expenses	5810	\$34,885	\$22,116	\$23,568	\$0	\$10,000	\$10,000	N/A
County Tax Collection Fee - AD	5820	\$27,937	\$29,662	\$31,253	\$30,000	\$30,000	\$30,000	0%
County Admin Fee - AD	5823	\$0	\$0	\$0	\$0	\$8,000	\$8,000	N/A
IDM: 4% Debt Service Support	5801	\$0	\$0	\$11,461	\$20,000	\$0	\$0	-100%
Total Administration:		\$2,429,558	\$2,518,418	\$2,376,950	\$2,058,323	\$1,907,226	\$1,907,226	-7.3%
Human Resource								
Wages	5600	\$0	\$0	\$152,342	\$227,654	\$252,929	\$252,929	11.1%
Flex Benefits Plan	5613	\$0	\$0	\$25,742	\$35,420	\$59,235	\$59,235	67.2%
Payroll Taxes	5614	\$0	\$0	\$5,162	\$7,629	\$7,335	\$7,335	-3.9%
Misc. Benefit	5615	\$0	\$0	\$0	\$4	\$4	\$4	0%
Workers Compensation	5616	\$0	\$0	\$0	\$761	\$360	\$360	-52.7%
Health Insurance - Dental/Vision - Employees	5618	\$0	\$0	\$2,218	\$3,997	\$1,745	\$1,745	-56.3%
Health Exp. Reimb: Employees	5620	\$0	\$0	-\$198	\$0	\$0	\$0	0%
Deferred Comp Contributions	5621	\$0	\$0	\$7,624	\$11,383	\$12,646	\$12,646	11.1%
PERS	5623	\$0	\$0	\$19,616	\$82,510	\$43,096	\$43,096	-47.8%
Human Resources Relations	5617	\$0	\$0	\$4,023	\$7,450	\$7,450	\$7,450	0%
Safety Supplies	5702	\$0	\$0	\$1,814	\$4,700	\$5,700	\$5,700	21.3%
Recruiting Expense	5703	\$0	\$0	\$18,162	\$21,000	\$35,000	\$35,000	66.7%
Supplies & Materials	5709	\$0	\$0	\$53	\$0	\$500	\$500	N/A
Books & Subscriptions	5711	\$0	\$0	\$407	\$1,412	\$1,412	\$1,412	0%
Printing	5713	\$0	\$0	\$1,125	\$532	\$532	\$532	0%
Licenses/Dues & Fees	5724	\$0	\$0	\$229	\$5,520	\$5,520	\$5,520	0%

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Travel Expenses	5726	\$0	\$0	\$37	\$1,800	\$1,800	\$1,800	0%
Education, Training & Conferences	5728	\$0	\$0	\$1,135	\$3,000	\$3,000	\$3,000	0%
Consulting	5729	\$0	\$0	\$50,800	\$15,000	\$25,000	\$25,000	66.7%
Legal	5731	\$0	\$0	\$0	\$22,000	\$22,000	\$22,000	0%
Total Human Resource:		\$0	\$0	\$290,291	\$451,772	\$485,264	\$485,264	7.4%
Legislation and Conservation								
Wages	5600	\$0	\$0	\$96,169	\$220,029	\$0	\$0	-100%
Flex Benefits Plan	5613	\$0	\$0	\$12,871	\$35,420	\$0	\$0	-100%
Payroll Taxes	5614	\$0	\$0	\$2,945	\$7,408	\$0	\$0	-100%
Misc. Benefit	5615	\$0	\$0	\$3,600	\$6,000	\$0	\$0	-100%
Workers Compensation	5616	\$0	\$0	\$207	\$1,221	\$0	\$0	-100%
Health Insurance - Dental/Vision - Employees	5618	\$0	\$0	\$1,376	\$4,545	\$0	\$0	-100%
Health Exp. Reimb: Employees	5620	\$0	\$0	-\$188	\$0	\$0	\$0	0%
Deferred Comp Contributions	5621	\$0	\$0	\$4,600	\$11,001	\$0	\$0	-100%
PERS	5623	\$0	\$0	\$7,130	\$21,407	\$0	\$0	-100%
Postage & Mailing Costs	5708	\$0	\$0	\$0	\$0	\$1,200	\$1,200	N/A
Supplies & Materials	5709	\$0	\$0	\$0	\$0	\$500	\$500	N/A
Books & Subscriptions	5711	\$0	\$0	\$783	\$500	\$750	\$750	50%
Printing	5713	\$0	\$0	\$0	\$10,000	\$2,000	\$2,000	-80%
Licenses/Dues & Fees	5724	\$0	\$0	\$20	\$1,000	\$5,500	\$5,500	450%
Travel Expenses	5726	\$0	\$0	\$5,760	\$8,250	\$10,000	\$10,000	21.2%
Education, Training & Conferences	5728	\$0	\$0	\$8,091	\$7,250	\$8,090	\$8,090	11.6%
Consulting	5729	\$0	\$0	\$20,419	\$0	\$30,000	\$30,000	N/A
Legislative Advocacy	5732	\$0	\$0	\$5,200	\$182,500	\$185,700	\$185,700	1.8%
Water Conservation	5743	\$0	\$0	\$1,725	\$470,000	\$72,000	\$72,000	-84.7%
Total Legislation and Conservation:		\$0	\$0	\$170,709	\$986,531	\$315,740	\$315,740	-68%
Boards of Directors								
Payroll Taxes	5614	\$0	\$0	\$3,902	\$0	\$0	\$0	0%

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Director Fees	5900	\$112,933	\$96,260	\$112,872	\$158,382	\$158,382	\$158,382	0%
Director: Flex Benefits Plan	5910	\$124,121	\$132,156	\$124,154	\$123,970	\$172,636	\$172,636	39.3%
Director: Health Insurance - Dental/Vision	5912	\$5,257	\$7,981	\$9,391	\$8,000	\$8,000	\$8,000	0%
Director: Payroll Taxes	5914	\$0	\$0	\$0	\$2,297	\$2,300	\$2,300	0.1%
Director: Books and Subscriptions	5925	\$0	\$0	\$775	\$0	\$0	\$0	0%
Director: Telephone	5930	\$0	\$0	\$430	\$712	\$0	\$0	-100%
Director: Legislative Travel	5935	\$2,661	\$0	\$0	\$15,000	\$15,000	\$15,000	0%
Director: Other Travel	5940	\$6,398	\$1,725	\$982	\$16,120	\$20,000	\$20,000	24.1%
Director: Approved Travel Within Boundaries	5960	\$9,978	\$1,914	\$3,592	\$10,000	\$10,000	\$10,000	0%
Total Boards of Directors:		\$261,349	\$240,036	\$256,099	\$334,481	\$386,318	\$386,318	15.5%
Information Technology								
Wages	5600	\$106,408	\$104,216	\$181,940	\$339,011	\$496,072	\$496,072	46.3%
Wages Overtime	5612	\$13,502	\$8,815	\$6,017	\$15,000	\$15,000	\$15,000	0%
Flex Benefits Plan	5613	\$16,385	\$18,359	\$29,148	\$53,130	\$145,268	\$145,268	173.4%
Payroll Taxes	5614	\$3,191	\$3,108	\$5,628	\$11,372	\$13,740	\$13,740	20.8%
Misc. Benefit	5615	\$0	\$0	\$0	\$0	\$720	\$720	N/A
Workers Compensation	5616	\$440	\$185	\$289	\$1,372	\$720	\$720	-47.5%
Health Insurance - Dental/Vision - Employees	5618	\$2,619	\$2,469	\$3,401	\$6,660	\$6,407	\$6,407	-3.8%
Health Exp. Reimb: Employees	5620	\$2,317	\$0	\$0	\$0	\$0	\$0	0%
Deferred Comp Contributions	5621	\$4,962	\$5,089	\$9,039	\$16,951	\$23,690	\$23,690	39.8%
PERS	5623	\$33,535	\$45,380	\$65,465	\$124,683	\$120,700	\$120,700	-3.2%
Tools & Equipment Under \$5,000	5710	\$0	\$13	\$76	\$0	\$2,000	\$2,000	N/A
Computer Hardware & Accessories	5718	\$0	\$0	\$600	\$0	\$30,000	\$30,000	N/A
Software Licenses, Subscriptions & Maintenance	5720	\$60,466	\$92,105	\$62,473	\$57,500	\$57,500	\$57,500	0%
Licenses/Dues & Fees	5724	\$237,590	\$258,620	\$234,621	\$302,680	\$334,680	\$334,680	10.6%

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Travel Expenses	5726	\$0	\$0	\$548	\$9,000	\$9,000	\$9,000	0%
Education, Training & Conferences	5728	\$5,989	\$0	\$0	\$3,000	\$3,000	\$3,000	0%
Consulting	5729	\$81,955	\$77,847	\$59,456	\$90,000	\$110,000	\$110,000	22.2%
Aerial Photos	5741	\$21,063	\$19,063	\$25,250	\$23,000	\$23,000	\$23,000	0%
Other Expenses	5810	\$0	\$0	\$417	\$0	\$0	\$0	0%
Total Information Technology:		\$590,422	\$635,267	\$684,367	\$1,053,359	\$1,391,497	\$1,391,497	32.1%
Public Information								
Wages	5600	\$492,082	\$507,774	\$283,554	\$115,500	\$283,440	\$283,440	145.4%
Wages Overtime	5612	\$1,222	\$0	\$0	\$0	\$0	\$0	0%
Flex Benefits Plan	5613	\$67,757	\$72,058	\$40,798	\$17,710	\$88,852	\$88,852	401.7%
Payroll Taxes	5614	\$15,214	\$15,862	\$9,331	\$3,863	\$8,220	\$8,220	112.8%
Misc. Benefit	5615	\$6,000	\$9,185	\$4,338	\$0	\$0	\$0	0%
Workers Compensation	5616	\$3,390	\$1,786	\$1,541	\$382	\$540	\$540	41.4%
Health Insurance - Dental/Vision - Employees	5618	\$9,486	\$8,494	\$7,528	\$1,241	\$2,774	\$2,774	123.5%
Health Exp. Reimb: Employees	5620	\$6,562	\$0	\$234	\$0	\$0	\$0	0%
Deferred Comp Contributions	5621	\$23,602	\$24,157	\$14,686	\$5,775	\$14,172	\$14,172	145.4%
PERS	5623	\$69,525	\$86,155	\$75,976	\$54,930	\$30,040	\$30,040	-45.3%
Temporary Services	5704	\$489	\$0	\$0	\$0	\$0	\$0	0%
Human Resources Relations	5617	\$4,276	\$4,817	\$596	\$0	\$5,950	\$5,950	N/A
Safety Supplies	5702	\$12,729	\$10,847	\$4,040	\$0	\$0	\$0	0%
Recruiting Expense	5703	\$9,569	\$18,155	\$3,694	\$0	\$0	\$0	0%
Photo Expense	5707	\$0	\$0	\$262	\$0	\$500	\$500	N/A
Postage & Mailing Costs	5708	\$0	\$0	\$0	\$0	\$1,000	\$1,000	N/A
Supplies & Materials	5709	\$0	\$0	\$188	\$0	\$1,000	\$1,000	N/A
Tools & Equipment Under \$5,000	5710	\$0	\$0	\$93	\$0	\$5,000	\$5,000	N/A
Books & Subscriptions	5711	\$1,389	\$2,981	\$1,940	\$2,500	\$6,378	\$6,378	155.1%
Printing	5713	\$131	\$1,125	-\$4,239	\$500	\$1,500	\$1,500	200%
Licenses/Dues & Fees	5724	\$11,608	\$9,465	\$20,156	\$7,125	\$7,125	\$7,125	0%
Auto Expenses	5725	\$567	\$700	\$0	\$0	\$0	\$0	0%
Travel Expenses	5726	\$12,388	\$427	\$2,373	\$6,040	\$7,500	\$7,500	24.2%

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Education, Training & Conferences	5728	\$4,864	\$7,494	\$7,203	\$7,000	\$7,000	\$7,000	0%
Consulting	5729	\$0	\$0	\$112,932	\$25,000	\$5,000	\$5,000	-80%
Legislative Advocacy	5732	\$151,426	\$151,240	\$148,239	\$0	\$0	\$0	0%
Public Information & Outreach	5742	\$97,751	\$55,148	\$121,725	\$72,100	\$15,000	\$15,000	-79.2%
Water Conservation	5743	\$225,621	\$211,386	\$348,576	\$0	\$0	\$0	0%
Water Conservation Grant Funded	5743	\$0	\$54,000	\$951,000		\$0	\$0	N/A
Events					\$0	\$41,000	\$41,000	N/A
Sponsorships					\$0	\$52,750	\$52,750	N/A
Partnerships					\$0	\$150,000	\$150,000	N/A
Other Expenses	5810	\$0	\$0	\$0	\$0	\$5,000	\$5,000	N/A
Total Public Information:		\$1,227,647	\$1,253,257	\$2,156,763	\$319,666	\$739,740	\$739,740	131.4%
Engineering								
Wages	5600	\$329,226	\$192,054	\$307,018	\$480,119	\$322,541	\$322,541	-32.8%
Wages Overtime	5612	\$0	\$0	\$543	\$0	\$0	\$0	0%
Flex Benefits Plan	5613	\$34,171	\$24,411	\$46,858	\$70,840	\$87,443	\$87,443	23.4%
Payroll Taxes	5614	\$10,131	\$5,570	\$10,577	\$15,988	\$9,354	\$9,354	-41.5%
Misc. Benefit	5615	\$3,000	\$0	\$0	\$0	\$540	\$540	N/A
Workers Compensation	5616	\$4,756	\$1,025	\$964	\$2,212	\$1,560	\$1,560	-29.5%
Health Insurance - Dental/Vision - Employees	5618	\$4,331	\$2,395	\$5,197	\$8,048	\$4,220	\$4,220	-47.6%
Health Exp. Reimb: Employees	5620	\$3,873	\$16	-\$3	\$0	\$0	\$0	0%
Deferred Comp Contributions	5621	\$15,430	\$8,654	\$15,876	\$24,006	\$16,128	\$16,128	-32.8%
PERS	5623	\$75,459	\$14,022	\$31,884	\$82,711	\$42,678	\$42,678	-48.4%
Temporary Services	5704	\$0	\$17,156	\$18,195	\$24,500	\$24,500	\$24,500	0%
Safety Supplies	5702	\$0	\$0	\$0	\$0	\$850	\$850	N/A
Books & Subscriptions	5711	\$0	\$0	\$0	\$0	\$250	\$250	N/A
Licenses/Dues & Fees	5724	\$232	\$350	\$147	\$200	\$200	\$200	0%
Auto Expenses	5725	\$956	\$453	\$50	\$1,200	\$0	\$0	-100%
Travel Expenses	5726	\$1,115	\$467	\$3,899	\$21,600	\$4,500	\$4,500	-79.2%
Education, Training & Conferences	5728	\$200	\$1,995	\$6,304	\$8,295	\$3,000	\$3,000	-63.8%
Consulting	5729	\$59,912	\$113,953	\$281,749	\$370,300	\$545,000	\$545,000	47.2%

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Engineering, General	5736	\$2,793	\$0	\$0	\$220,000	\$0	\$0	-100%
Other Expenses	5810	\$0	\$0	\$1,699	\$0	\$0	\$0	0%
Total Engineering:		\$545,586	\$382,520	\$730,957	\$1,330,019	\$1,062,763	\$1,062,763	-20.1%
Operations								
Wages	5600	\$649,440	\$696,129	\$721,824	\$864,780	\$989,952	\$989,952	14.5%
Wages Overtime	5612	\$28,939	\$15,402	\$13,454	\$23,000	\$23,000	\$23,000	0%
Flex Benefits Plan	5613	\$109,669	\$135,053	\$140,186	\$159,390	\$290,965	\$290,965	82.5%
Payroll Taxes	5614	\$18,873	\$20,570	\$22,488	\$28,813	\$28,710	\$28,710	-0.4%
Misc. Benefit	5615	\$0	\$0	\$0	\$0	\$1,785	\$1,785	N/A
Workers Compensation	5616	\$29,167	\$26,250	\$16,306	\$36,269	\$9,859	\$9,859	-72.8%
Health Insurance - Dental/Vision - Employees	5618	\$16,086	\$16,296	\$18,196	\$20,716	\$14,428	\$14,428	-30.4%
Health Exp. Reimb: Employees	5620	\$8,864	\$0	\$0	\$0	\$0	\$0	0%
Deferred Comp Contributions	5621	\$29,493	\$33,219	\$34,247	\$41,707	\$49,499	\$49,499	18.7%
PERS	5623	\$107,280	\$111,837	\$128,194	\$130,261	\$105,603	\$105,603	-18.9%
Equip. Lease/Rent	5701	\$12,871	\$11,822	\$3,950	\$10,900	\$13,800	\$13,800	26.6%
Safety Supplies	5702	\$12,652	\$8,391	\$5,062	\$9,650	\$13,000	\$13,000	34.7%
Building Maintenance	5705	\$48,881	\$23,438	\$30,878	\$129,000	\$144,250	\$144,250	11.8%
Utilities	5706	\$818,842	\$716,120	\$819,244	\$815,460	\$1,102,290	\$1,102,290	35.2%
Postage & Mailing Costs	5708	\$0	\$0	\$17	\$0	\$500	\$500	N/A
Supplies & Materials	5709	\$0	\$187	\$368	\$0	\$1,400	\$1,400	N/A
Tools & Equipment Under \$5,000	5710	\$25,608	\$24,845	\$20,270	\$27,700	\$20,700	\$20,700	-25.3%
Books & Subscriptions	5711	\$0	\$487	\$435	\$0	\$500	\$500	N/A
Telephone	5712	\$6,297	\$8,823	\$10,389	\$18,900	\$29,700	\$29,700	57.1%
Equipment Maintenance	5719	\$249,370	\$226,444	\$125,394	\$349,200	\$368,500	\$368,500	5.5%
Equipment Maintenance - Emergency	5719	\$23,098	\$0	\$0	\$0	\$0	\$0	N/A
Data Collection	5721	\$0	\$0	\$303	\$0	\$0	\$0	0%
Licenses/Dues & Fees	5724	\$29,055	\$33,454	\$30,037	\$34,000	\$32,000	\$32,000	-5.9%
Auto Expenses	5725	\$68,933	\$82,050	\$97,620	\$89,000	\$99,500	\$99,500	11.8%
Travel Expenses	5726	\$2,205	\$261	\$66	\$2,000	\$2,800	\$2,800	40%

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Education, Training & Conferences	5728	\$5,815	\$1,054	\$5,725	\$8,300	\$13,250	\$13,250	59.6%
Consulting	5729	\$99,296	\$27,517	\$46,001	\$53,000	\$59,000	\$59,000	11.3%
Environmental	5734	\$0	\$1,897	\$1,271	\$5,000	\$4,000	\$4,000	-20%
Water Quality	5735	\$49,016	\$32,465	\$42,405	\$42,500	\$66,000	\$66,000	55.3%
Water Purchases	5740	\$13,101	\$12,170	\$8,513	\$35,000	\$10,000	\$10,000	-71.4%
Other Expenses	5810	\$0	\$0	\$372	\$0	\$500	\$500	N/A
Total Operations:		\$2,462,849	\$2,266,179	\$2,343,214	\$2,934,546	\$3,495,490	\$3,495,490	19.1%
Water Resources								
Wages	5600	\$1,039,498	\$760,476	\$602,792	\$1,002,823	\$1,800,989	\$1,800,989	79.6%
Wages Overtime	5612	\$317	\$119	\$83	\$0	\$0	\$0	0%
Flex Benefits Plan	5613	\$149,708	\$152,878	\$94,702	\$141,680	\$263,738	\$263,738	86.2%
Payroll Taxes	5614	\$32,563	\$24,981	\$18,850	\$33,191	\$40,930	\$40,930	23.3%
Misc. Benefit	5615	\$6,000	\$323	\$0	\$6,015	\$1,800	\$1,800	-70.1%
Workers Compensation	5616	\$23,484	\$16,523	\$9,329	\$8,072	\$4,680	\$4,680	-42%
Health Insurance - Dental/Vision - Employees	5618	\$20,936	\$14,417	\$12,290	\$15,436	\$20,511	\$20,511	32.9%
Health Exp. Reimb: Employees	5620	\$12,934	-\$48	\$2,120	\$0	\$0	\$0	0%
Deferred Comp Contributions	5621	\$49,240	\$36,232	\$29,570	\$50,141	\$70,258	\$70,258	40.1%
PERS	5623	\$257,927	\$235,855	\$298,535	\$284,058	\$173,649	\$173,649	-38.9%
Temporary Services	5704	\$655	\$0	\$0	\$20,000	\$25,000	\$25,000	25%
Safety Supplies	5702	\$471	\$0	\$72	\$2,500	\$2,500	\$2,500	0%
Supplies & Materials	5709	\$0	\$0	\$37	\$0	\$0	\$0	0%
Tools & Equipment Under \$5,000	5710	\$2,240	\$1,444	\$272	\$2,500	\$2,500	\$2,500	0%
Books & Subscriptions	5711	\$334	\$400	\$120	\$2,500	\$2,500	\$2,500	0%
Equipment Maintenance	5719	\$2,573	\$2,643	\$10,377	\$0	\$0	\$0	0%
Data Collection	5721	\$69,939	\$104,900	\$39,051	\$10,000	\$35,000	\$35,000	250%
Licenses/Dues & Fees	5724	\$4,094	\$4,318	\$4,926	\$26,000	\$14,300	\$14,300	-45%
Auto Expenses	5725	\$17,230	\$28,772	\$23,598	\$15,000	\$15,000	\$15,000	0%
Travel Expenses	5726	\$17,276	\$2,342	\$2,801	\$12,500	\$20,000	\$20,000	60%
Education, Training & Conferences	5728	\$19,325	\$33,198	\$5,735	\$49,200	\$50,000	\$50,000	1.6%
Consulting	5729	\$337,587	\$630,576	\$466,942	\$511,000	\$1,230,300	\$1,230,300	140.8%
Consulting Grant Funded	5729	\$176,468	\$144,796	\$64,278	\$0	\$0	\$0	0%

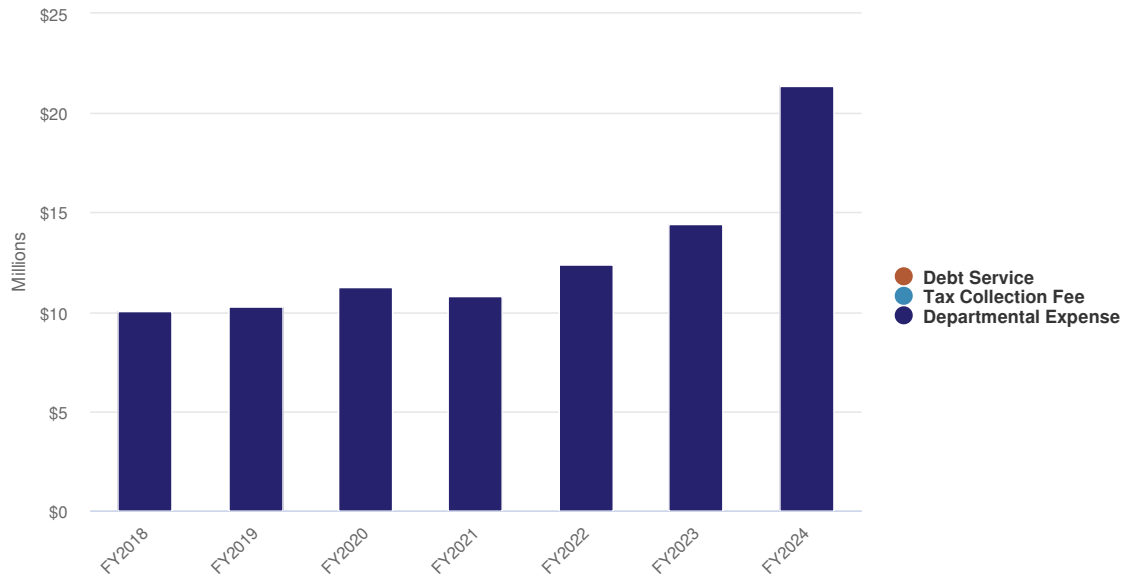
Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
USGS	5737	\$394,490	\$361,185	\$349,565	\$450,000	\$1,000,000	\$1,000,000	122.2%
Other Expenses	5810	\$784	\$0	\$1,862	\$5,000	\$5,000	\$5,000	0%
Total Water Resources:		\$2,636,074	\$2,556,331	\$2,037,905	\$2,647,616	\$4,778,655	\$4,778,655	80.5%
Water Resources - Field								
Wages	5600	\$0	\$0	\$192,026	\$287,034	\$224,493	\$224,493	-21.8%
Wages Overtime	5612	\$0	\$0	\$768	\$2,000	\$2,000	\$2,000	0%
Flex Benefits Plan	5613	\$0	\$0	\$51,484	\$70,840	\$118,469	\$118,469	67.2%
Payroll Taxes	5614	\$0	\$0	\$6,355	\$10,378	\$8,511	\$8,511	-18%
Misc. Benefit	5615	\$0	\$0	\$0	\$10	\$540	\$540	5,300%
Workers Compensation	5616	\$0	\$0	\$0	\$16,119	\$4,800	\$4,800	-70.2%
Health Insurance - Dental/Vision - Employees	5618	\$0	\$0	\$2,548	\$7,351	\$5,940	\$5,940	-19.2%
Health Exp. Reimb: Employees	5620	\$0	\$0	-\$2,120	\$0	\$0	\$0	0%
Deferred Comp Contributions	5621	\$0	\$0	\$9,536	\$14,352	\$14,674	\$14,674	2.2%
PERS	5623	\$0	\$0	\$14,815	\$47,266	\$23,714	\$23,714	-49.8%
Safety Supplies	5702	\$0	\$0	\$453	\$2,500	\$2,500	\$2,500	0%
Supplies & Materials	5709	\$0	\$0	\$788	\$0	\$500	\$500	N/A
Tools & Equipment Under \$5,000	5710	\$0	\$0	\$1,096	\$2,000	\$2,000	\$2,000	0%
Books & Subscriptions	5711	\$0	\$0	\$0	\$0	\$200	\$200	N/A
Equipment Maintenance	5719	\$0	\$0	\$6,871	\$20,000	\$35,000	\$35,000	75%
Data Collection and Analysis	5721	\$0	\$0	\$2,197	\$170,000	\$185,000	\$185,000	8.8%
Licenses/Dues & Fees	5724	\$0	\$0	\$539	\$3,780	\$3,780	\$3,780	0%
Auto Expenses	5725	\$0	\$0	\$3,657	\$25,000	\$0	\$0	-100%
Travel Expenses	5726	\$0	\$0	\$5,252	\$7,000	\$10,000	\$10,000	42.9%
Education, Training & Conferences	5728	\$0	\$0	\$2,403	\$21,680	\$24,800	\$24,800	14.4%
Consulting	5729	\$0	\$0	\$0	\$0	\$120,000	\$120,000	N/A
Water Quality	5735	\$0	\$0	\$1,378	\$0	\$0	\$0	0%
Other Expenses	5810	\$0	\$0	\$168	\$0	\$1,000	\$1,000	N/A
Total Water Resources - Field:		\$0	\$0	\$300,214	\$707,310	\$787,922	\$787,922	11.4%

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Finance								
Wages	5600	\$0	\$0	\$278,478	\$439,774	\$507,452	\$507,452	15.4%
Flex Benefits Plan	5613	\$0	\$0	\$45,049	\$70,840	\$118,469	\$118,469	67.2%
Payroll Taxes	5614	\$0	\$0	\$8,327	\$14,808	\$14,716	\$14,716	-0.6%
Misc. Benefit	5615	\$0	\$0	\$4,361	\$6,012	\$6,197	\$6,197	3.1%
Workers Compensation	5616	\$0	\$0	\$0	\$1,522	\$720	\$720	-52.7%
Health Insurance - Dental/Vision - Employees	5618	\$0	\$0	\$5,203	\$8,520	\$6,946	\$6,946	-18.5%
Deferred Comp Contributions	5621	\$0	\$0	\$13,056	\$21,989	\$25,673	\$25,673	16.8%
PERS	5623	\$0	\$0	\$20,259	\$35,458	\$41,002	\$41,002	15.6%
Postage & Mailing Costs	5708	\$0	\$0	\$31	\$0	\$0	\$0	0%
Supplies & Materials	5709	\$0	\$0	\$696	\$0	\$600	\$600	N/A
Books & Subscriptions	5711	\$0	\$0	\$213	\$800	\$800	\$800	0%
Bank and Investment Fees	5714	\$0	\$0	\$0	\$0	\$61,640	\$61,640	N/A
Insurance	5722	\$0	\$0	\$0	\$172,151	\$190,000	\$190,000	10.4%
Licenses/Dues & Fees	5724	\$0	\$0	\$2,394	\$2,625	\$2,030	\$2,030	-22.7%
Auto Expenses	5725	\$0	\$0	\$93	\$0	\$0	\$0	0%
Travel Expenses	5726	\$0	\$0	\$9,889	\$25,000	\$34,500	\$34,500	38%
Education, Training & Conferences	5728	\$0	\$0	\$1,955	\$5,950	\$8,550	\$8,550	43.7%
Consulting	5729	\$0	\$0	\$0	\$113,450	\$68,000	\$68,000	-40.1%
Audit & Accounting	5733	\$0	\$0	\$0	\$63,900	\$105,400	\$105,400	64.9%
Other Expenses	5810	\$0	\$0	\$300	\$17,000	\$1,000	\$1,000	-94.1%
County Tax Collection Fee - AD	5820	\$0	\$0	\$0	\$0	\$28,000	\$28,000	N/A
Total Finance:		\$0	\$0	\$390,304	\$999,799	\$1,221,696	\$1,221,696	22.2%
Watermaster								
Wages	5600	\$478,747	\$495,533	\$431,005	\$397,885	\$452,677	\$452,677	13.8%
Salaries Labor Out	5610	-\$353,875	-\$383,004	-\$348,901	-\$322,952	-\$322,952	-\$322,952	0%
Wages Overtime	5612	\$2,031	\$2,847	\$2,366	\$4,000	\$4,000	\$4,000	0%
Flex Benefits Plan	5613	\$56,154	\$64,779	\$62,758	\$70,840	\$117,060	\$117,060	65.2%
Payroll Taxes	5614	\$14,631	\$14,691	\$14,226	\$13,593	\$13,128	\$13,128	-3.4%
Misc. Benefit	5615	\$0	\$0	\$0	\$0	\$720	\$720	N/A
Workers Compensation	5616	\$2,553	\$1,786	\$966	\$2,212	\$3,780	\$3,780	70.9%

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Health Insurance - Dental/Vision - Employees	5618	\$8,583	\$7,525	\$7,480	\$8,735	\$5,337	\$5,337	-38.9%
Health Exp. Reimb: Employees	5620	\$5,896	-\$16	\$0	\$0	\$0	\$0	0%
Deferred Comp Contributions	5621	\$22,602	\$22,902	\$21,987	\$19,894	\$22,634	\$22,634	13.8%
PERS	5623	\$117,537	\$155,945	\$164,849	\$128,745	\$67,483	\$67,483	-47.6%
Safety Supplies	5702	\$0	\$0	\$0	\$100	\$100	\$100	0%
Tools & Equipment Under \$5,000	5710	\$0	\$0	\$0	\$100	\$100	\$100	0%
Books & Subscriptions	5711	\$29	\$0	\$0	\$50	\$50	\$50	0%
Printing	5713	\$0	\$112	\$1,112	\$650	\$650	\$650	0%
Auto Expenses	5725	\$322	\$287	\$235	\$500	\$500	\$500	0%
Travel Expenses	5726	\$2,737	\$0	\$639	\$6,300	\$6,300	\$6,300	0%
Education, Training & Conferences	5728	\$38	\$1,535	\$0	\$5,000	\$5,000	\$5,000	0%
Engineering, General	5736	\$83,304	\$73,485	\$80,920	\$93,500	\$93,500	\$93,500	0%
Aerial Photos	5741	\$10,531	\$9,531	\$10,625	\$11,500	\$11,625	\$11,625	1.1%
Total Watermaster:		\$451,821	\$467,938	\$450,268	\$440,652	\$481,693	\$481,693	9.3%
Total Expenditures:		\$11,298,972	\$10,852,452	\$12,436,645	\$14,475,165	\$21,477,175	\$21,477,175	48.4%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

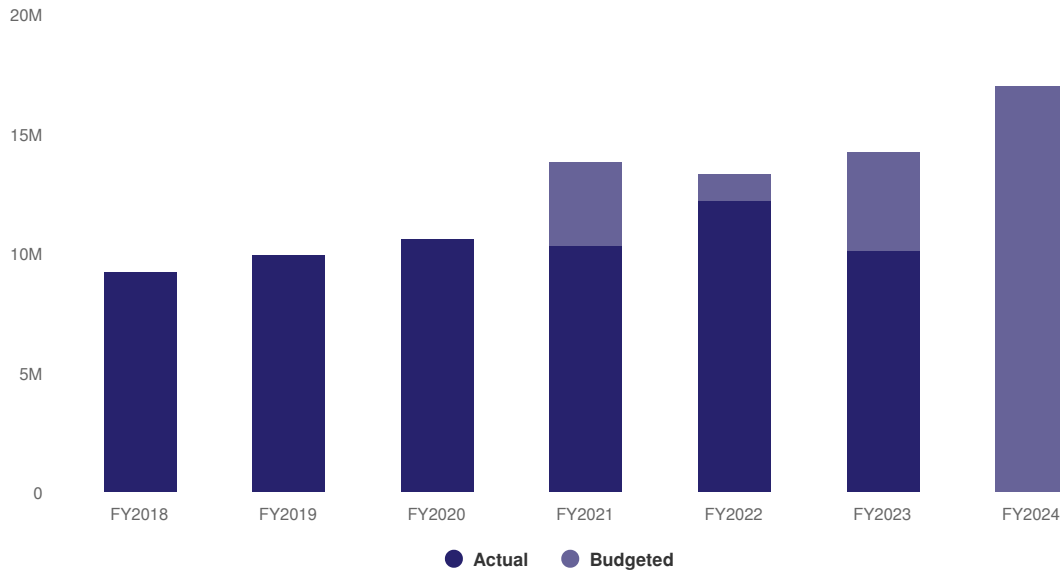


All Departments Summary

Expenditures Summary

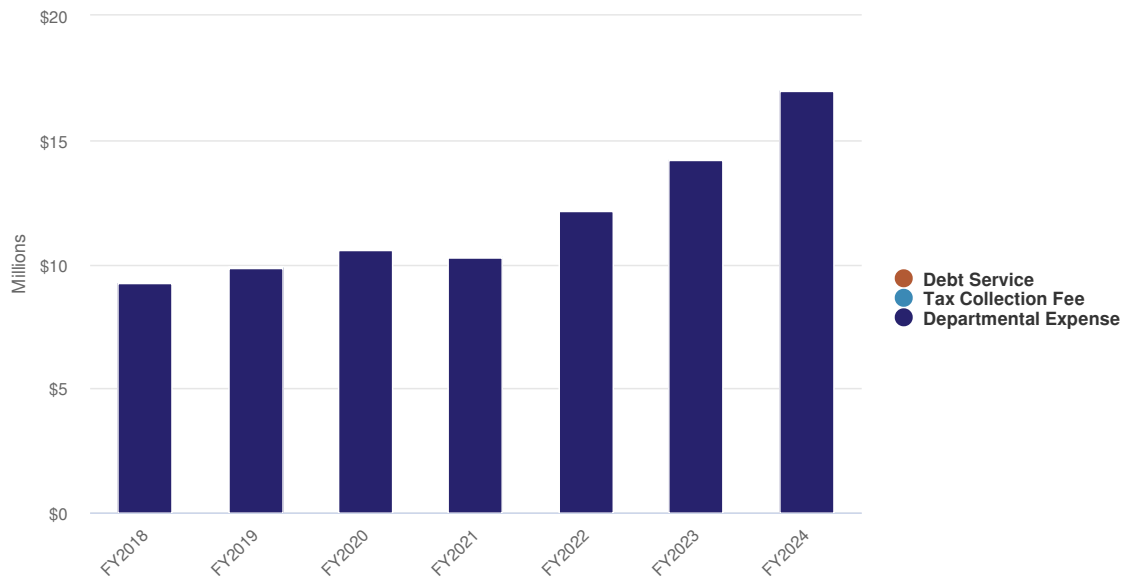
\$17,054,005 **\$2,789,931**
(19.56% vs. prior year)

All Departments Summary Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Administration

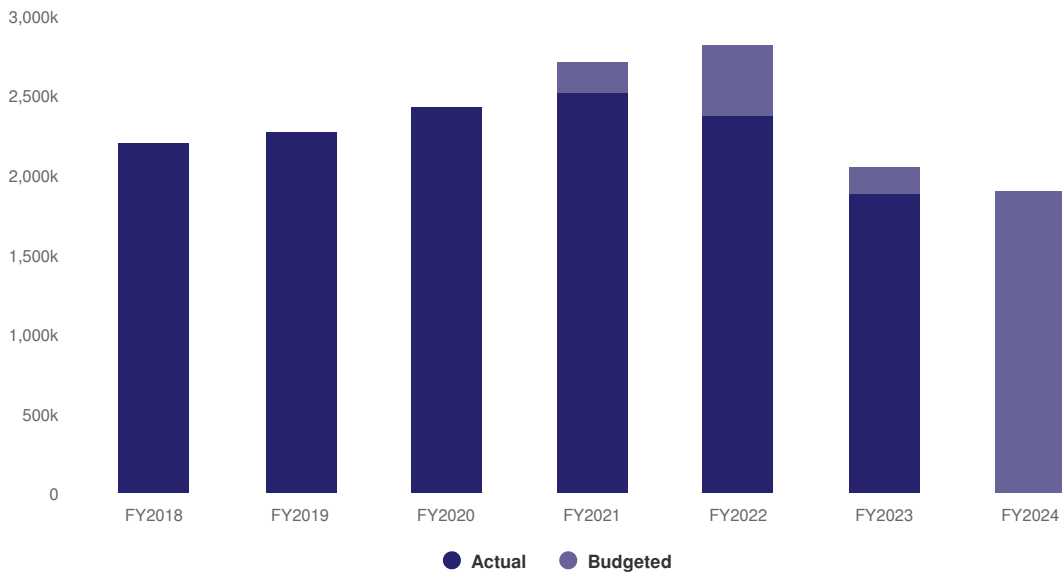
Department # 10

The Administration Department leads the Agency in record keeping, public information as well as the General Manager and Assistant General Manager's efforts.

Expenditures Summary

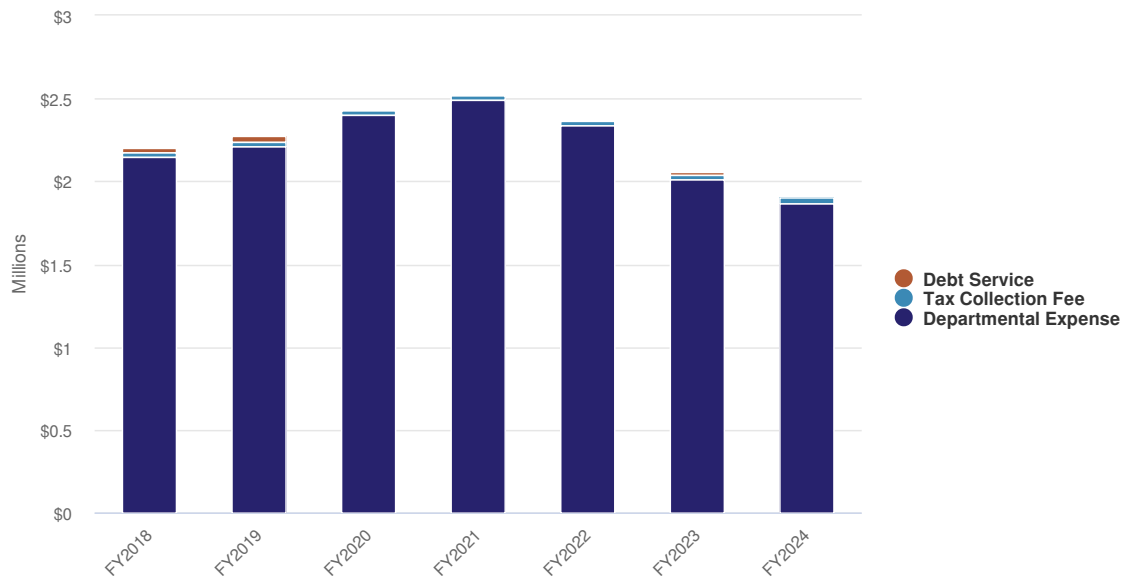
\$1,907,226 **-\$151,097**
(-7.34% vs. prior year)

Administration Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Departmental Expense						
Personnel Expenses						
Wages	5600	\$950,876	\$962,983	\$868,950	\$774,579	\$792,245
Salaries Labor Out	5610	-\$2,616	\$0	\$0	\$0	\$0
Wages Overtime	5612	\$487	\$486	\$1,038	\$750	\$750
Flex Benefits Plan	5613	\$119,495	\$150,637	\$136,735	\$123,970	\$176,295
Payroll Taxes	5614	\$32,897	\$34,399	\$31,526	\$26,058	\$22,975
Misc. Benefit	5615	\$14,522	\$20,908	\$33,432	\$19,238	\$16,723
Workers Compensation	5616	\$4,356	\$3,078	\$3,999	\$3,354	\$1,080
Health Insurance - Dental/Vision - Employees	5618	\$39,254	\$18,314	\$31,542	\$14,939	\$9,287
Health Exp. Reimb: Employees	5620	\$12,684	\$0	\$234	\$0	\$0
Deferred Comp Contributions	5621	\$45,326	\$44,127	\$45,758	\$41,229	\$40,395
PERS	5623	\$182,981	\$226,548	\$174,448	\$203,481	\$72,564
Temporary Services	5704	\$0	\$0	\$13,144	\$0	\$0
Total Personnel Expenses:		\$1,400,262	\$1,461,480	\$1,340,807	\$1,207,598	\$1,132,315
Operating Expenses						
Equip. Lease/Rent	5701	\$22,715	\$23,532	\$24,978	\$27,822	\$29,050
Safety Supplies	5702	\$575	\$576	\$360	\$0	\$0
Recruiting Expense	5703	\$0	\$300	\$0	\$0	\$0
Building Maintenance	5705	\$89,684	\$66,248	\$86,152	\$73,520	\$86,600
Utilities	5706	\$144,295	\$159,075	\$127,163	\$169,725	\$173,183
Postage & Mailing Costs	5708	\$6,872	\$3,688	\$2,187	\$5,000	\$5,000
Supplies & Materials	5709	\$28,344	\$21,243	\$31,869	\$35,000	\$35,000
Tools & Equipment Under \$5,000	5710	\$0	\$0	\$0		\$800
Books & Subscriptions	5711	\$161	\$916	\$977	\$530	\$530
Telephone	5712	\$77,449	\$72,790	\$82,621	\$90,893	\$90,893
Insurance	5722	\$129,739	\$135,296	\$184,277	\$0	\$0
Licenses/Dues & Fees	5724	\$78,631	\$77,687	\$84,883	\$83,125	\$68,455
Auto Expenses	5725	\$1,489	\$2,536	\$850	\$3,620	\$800
Travel Expenses	5726	\$62,732	\$4,487	\$37,101	\$58,340	\$64,100
Education, Training & Conferences	5728	\$13,327	\$7,546	\$5,784	\$4,950	\$4,500
Consulting	5729	\$121,813	\$174,407	\$161,155	\$51,500	\$25,000
Legal	5731	\$156,099	\$178,144	\$104,804	\$143,000	\$143,000
Audit & Accounting	5733	\$32,550	\$23,005	\$34,700	\$0	\$0
Election Costs	5800	\$0	\$53,685	\$0	\$53,700	\$0
Other Expenses	5810	\$34,885	\$22,116	\$23,568	\$0	\$10,000
Total Operating Expenses:		\$1,001,360	\$1,027,276	\$993,429	\$800,725	\$736,911
Total Departmental Expense:		\$2,401,621	\$2,488,756	\$2,334,236	\$2,008,323	\$1,869,226
Tax Collection Fee						

Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Tax Collection Fee						
County Tax Collection Fee - AD	5820	\$27,937	\$29,662	\$31,253	\$30,000	\$30,000
County Admin Fee - AD	5823	\$0	\$0	\$0	\$0	\$8,000
Total Tax Collection Fee:		\$27,937	\$29,662	\$31,253	\$30,000	\$38,000
Total Tax Collection Fee:		\$27,937	\$29,662	\$31,253	\$30,000	\$38,000
Debt Service						
Debt Service						
IDM: 4% Debt Service Support	5801	\$0	\$0	\$11,461	\$20,000	\$0
Total Debt Service:		\$0	\$0	\$11,461	\$20,000	\$0
Total Debt Service:		\$0	\$0	\$11,461	\$20,000	\$0
Total Expense Objects:		\$2,429,558	\$2,518,418	\$2,376,950	\$2,058,323	\$1,907,226

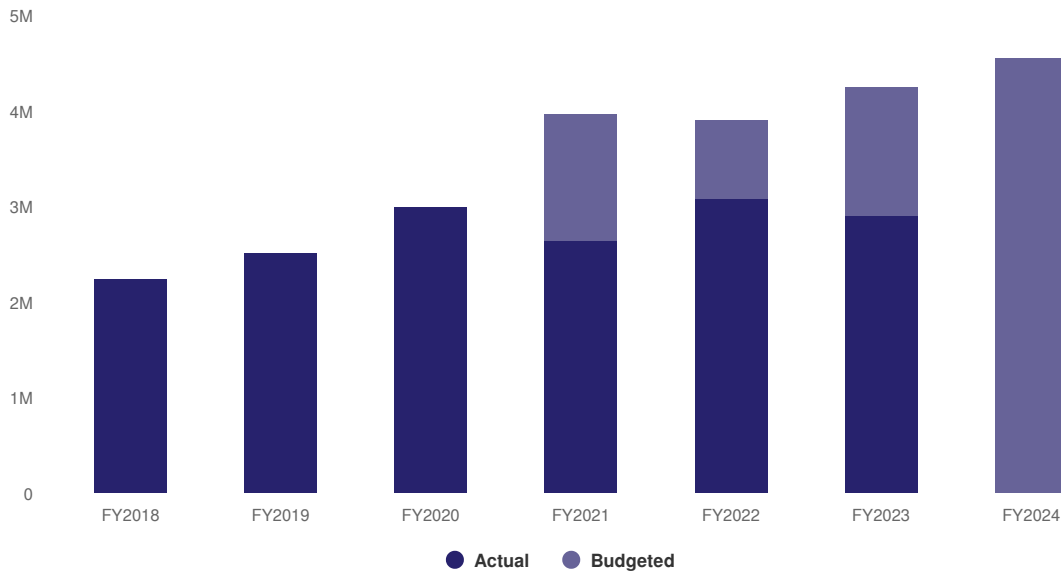
Engineering and Operations

This department is in charge of engineering and infrastructure, as well as water distribution, storage, water transfers and exchanges, and other resource management requirements.

Expenditures Summary

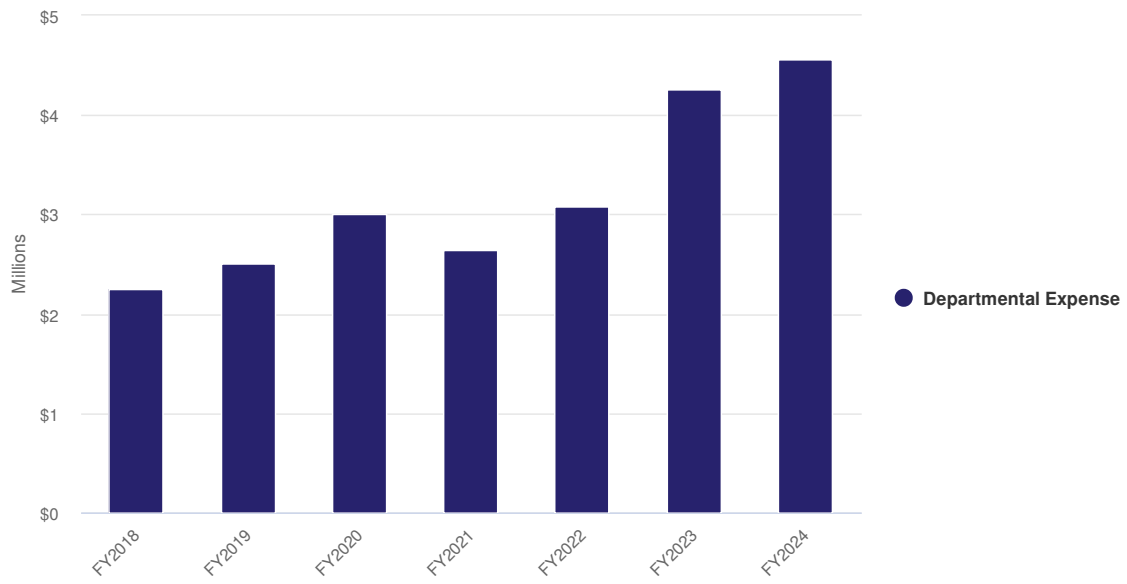
\$4,558,253 **\$293,688**
(6.89% vs. prior year)

Engineering and Operations Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Expense Objects					
Departmental Expense					
Personnel Expenses					
Engineering					
Wages	5600	\$192,054	\$307,018	\$480,119	\$322,541
Wages Overtime	5612	\$0	\$543	\$0	\$0
Flex Benefits Plan	5613	\$24,411	\$46,858	\$70,840	\$87,443
Payroll Taxes	5614	\$5,570	\$10,577	\$15,988	\$9,354
Misc. Benefit	5615	\$0	\$0	\$0	\$540
Workers Compensation	5616	\$1,025	\$964	\$2,212	\$1,560
Health Insurance - Dental/Vision - Employees	5618	\$2,395	\$5,197	\$8,048	\$4,220
Health Exp. Reimb: Employees	5620	\$16	-\$3	\$0	\$0
Deferred Comp Contributions	5621	\$8,654	\$15,876	\$24,006	\$16,128
PERS	5623	\$14,022	\$31,884	\$82,711	\$42,678
Temporary Services	5704	\$17,156	\$18,195	\$24,500	\$24,500
Total Engineering:		\$265,301	\$437,108	\$708,424	\$508,963
Operations					
Wages	5600	\$696,129	\$721,824	\$864,780	\$989,952
Wages Overtime	5612	\$15,402	\$13,454	\$23,000	\$23,000
Flex Benefits Plan	5613	\$135,053	\$140,186	\$159,390	\$290,965
Payroll Taxes	5614	\$20,570	\$22,488	\$28,813	\$28,710
Misc. Benefit	5615	\$0	\$0	\$0	\$1,785
Workers Compensation	5616	\$26,250	\$16,306	\$36,269	\$9,859
Health Insurance - Dental/Vision - Employees	5618	\$16,296	\$18,196	\$20,716	\$14,428
Health Exp. Reimb: Employees	5620	\$0	\$0	\$0	\$0
Deferred Comp Contributions	5621	\$33,219	\$34,247	\$41,707	\$49,499
PERS	5623	\$111,837	\$128,194	\$130,261	\$105,603
Total Operations:		\$1,054,755	\$1,094,894	\$1,304,936	\$1,513,800
Total Personnel Expenses:		\$1,320,056	\$1,532,003	\$2,013,360	\$2,022,763
Operating Expenses					
Engineering					
Safety Supplies	5702	\$0	\$0	\$0	\$850
Books & Subscriptions	5711	\$0	\$0	\$0	\$250
Licenses/Dues & Fees	5724	\$350	\$147	\$200	\$200
Auto Expenses	5725	\$453	\$50	\$1,200	\$0
Travel Expenses	5726	\$467	\$3,899	\$21,600	\$4,500
Education, Training & Conferences	5728	\$1,995	\$6,304	\$8,295	\$3,000
Consulting	5729	\$113,953	\$281,749	\$370,300	\$545,000
Engineering, General	5736	\$0	\$0	\$220,000	\$0
Other Expenses	5810	\$0	\$1,699	\$0	\$0

Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Total Engineering:		\$117,218	\$293,848	\$621,595	\$553,800
Operations					
Equip. Lease/Rent	5701	\$11,822	\$3,950	\$10,900	\$13,800
Safety Supplies	5702	\$8,391	\$5,062	\$9,650	\$13,000
Building Maintenance	5705	\$23,438	\$30,878	\$129,000	\$144,250
Utilities	5706	\$716,120	\$819,244	\$815,460	\$1,102,290
Postage & Mailing Costs	5708	\$0	\$17	\$0	\$500
Supplies & Materials	5709	\$187	\$368	\$0	\$1,400
Tools & Equipment Under \$5,000	5710	\$24,845	\$20,270	\$27,700	\$20,700
Books & Subscriptions	5711	\$487	\$435	\$0	\$500
Telephone	5712	\$8,823	\$10,389	\$18,900	\$29,700
Equipment Maintenance	5719	\$226,444	\$125,394	\$349,200	\$368,500
Data Collection	5721	\$0	\$303	\$0	\$0
Licenses/Dues & Fees	5724	\$33,454	\$30,037	\$34,000	\$32,000
Auto Expenses	5725	\$82,050	\$97,620	\$89,000	\$99,500
Travel Expenses	5726	\$261	\$66	\$2,000	\$2,800
Education, Training & Conferences	5728	\$1,054	\$5,725	\$8,300	\$13,250
Consulting	5729	\$27,517	\$46,001	\$53,000	\$59,000
Environmental	5734	\$1,897	\$1,271	\$5,000	\$4,000
Water Quality	5735	\$32,465	\$42,405	\$42,500	\$66,000
Water Purchases	5740	\$12,170	\$8,513	\$35,000	\$10,000
Other Expenses	5810	\$0	\$372	\$0	\$500
Total Operations:		\$1,211,424	\$1,248,319	\$1,629,610	\$1,981,690
Total Operating Expenses:		\$1,328,642	\$1,542,167	\$2,251,205	\$2,535,490
Total Departmental Expense:		\$2,648,699	\$3,074,170	\$4,264,565	\$4,558,253
Total Expense Objects:		\$2,648,699	\$3,074,170	\$4,264,565	\$4,558,253

Human Resources

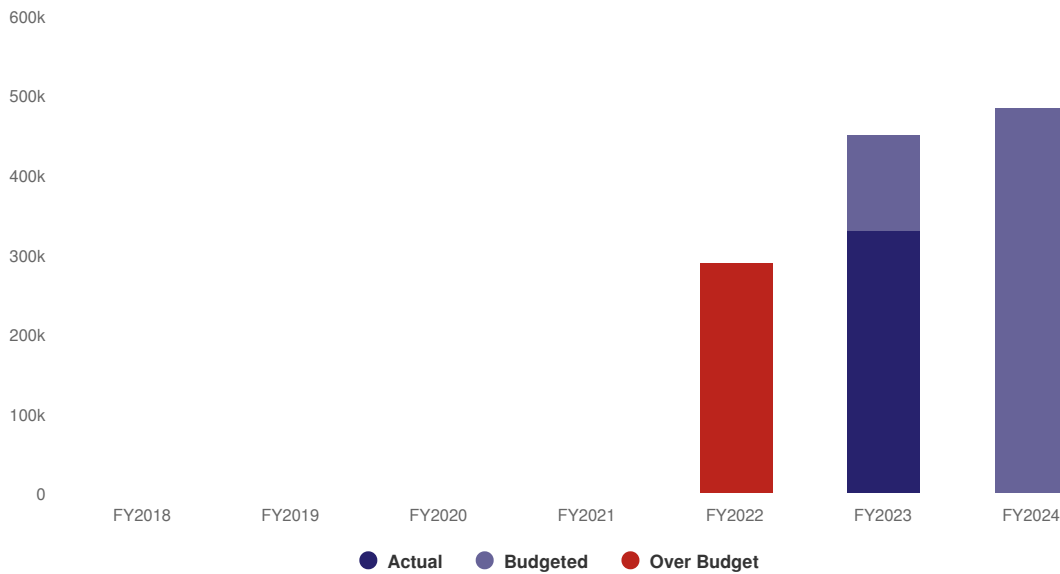
Department #11

Human Resources manages recruitment, onboarding, compliance and benefits for the Agency's employees. Human Resources was made an independent Department in 2022.

Expenditures Summary

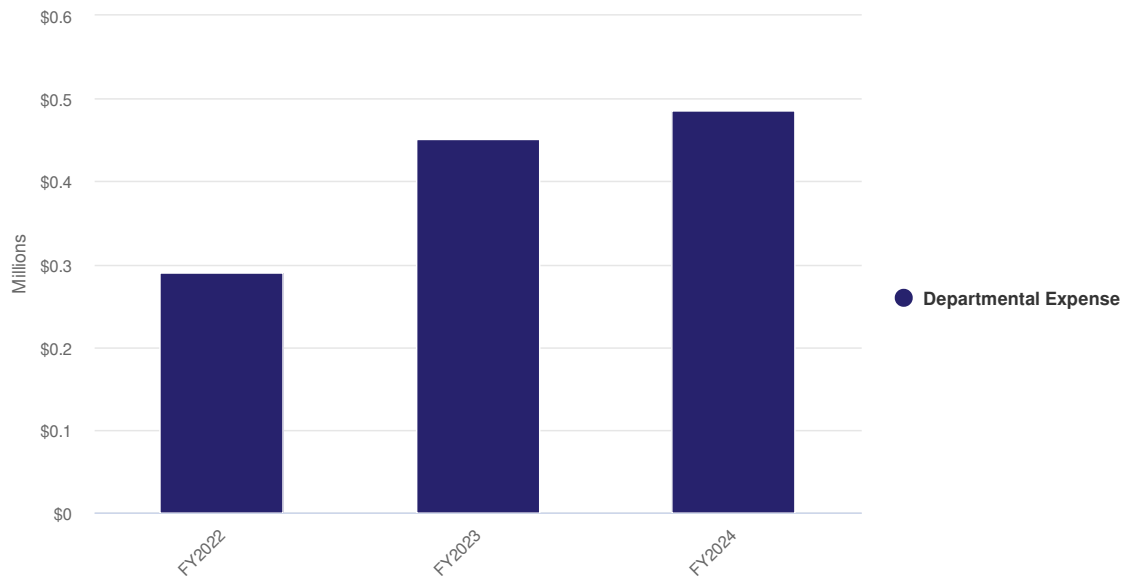
\$485,264 **\$33,492**
(7.41% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Expense Objects					
Departmental Expense					
Personnel Expenses					
Wages	5600	\$0	\$152,342	\$227,654	\$252,929
Flex Benefits Plan	5613	\$0	\$25,742	\$35,420	\$59,235
Payroll Taxes	5614	\$0	\$5,162	\$7,629	\$7,335
Misc. Benefit	5615	\$0	\$0	\$4	\$4
Workers Compensation	5616	\$0	\$0	\$761	\$360
Health Insurance - Dental/Vision - Employees	5618	\$0	\$2,218	\$3,997	\$1,745
Health Exp. Reimb: Employees	5620	\$0	-\$198	\$0	\$0
Deferred Comp Contributions	5621	\$0	\$7,624	\$11,383	\$12,646
PERS	5623	\$0	\$19,616	\$82,510	\$43,096
Total Personnel Expenses:		\$0	\$212,507	\$369,358	\$377,350
Operating Expenses					
Human Resources Relations	5617	\$0	\$4,023	\$7,450	\$7,450
Safety Supplies	5702	\$0	\$1,814	\$4,700	\$5,700
Recruiting Expense	5703	\$0	\$18,162	\$21,000	\$35,000
Supplies & Materials	5709	\$0	\$53	\$0	\$500
Books & Subscriptions	5711	\$0	\$407	\$1,412	\$1,412
Printing	5713	\$0	\$1,125	\$532	\$532
Licenses/Dues & Fees	5724	\$0	\$229	\$5,520	\$5,520
Travel Expenses	5726	\$0	\$37	\$1,800	\$1,800
Education, Training & Conferences	5728	\$0	\$1,135	\$3,000	\$3,000
Consulting	5729	\$0	\$50,800	\$15,000	\$25,000
Legal	5731	\$0	\$0	\$22,000	\$22,000
Total Operating Expenses:		\$0	\$77,785	\$82,414	\$107,914
Total Departmental Expense:		\$0	\$290,291	\$451,772	\$485,264
Total Expense Objects:		\$0	\$290,291	\$451,772	\$485,264

Information Technology

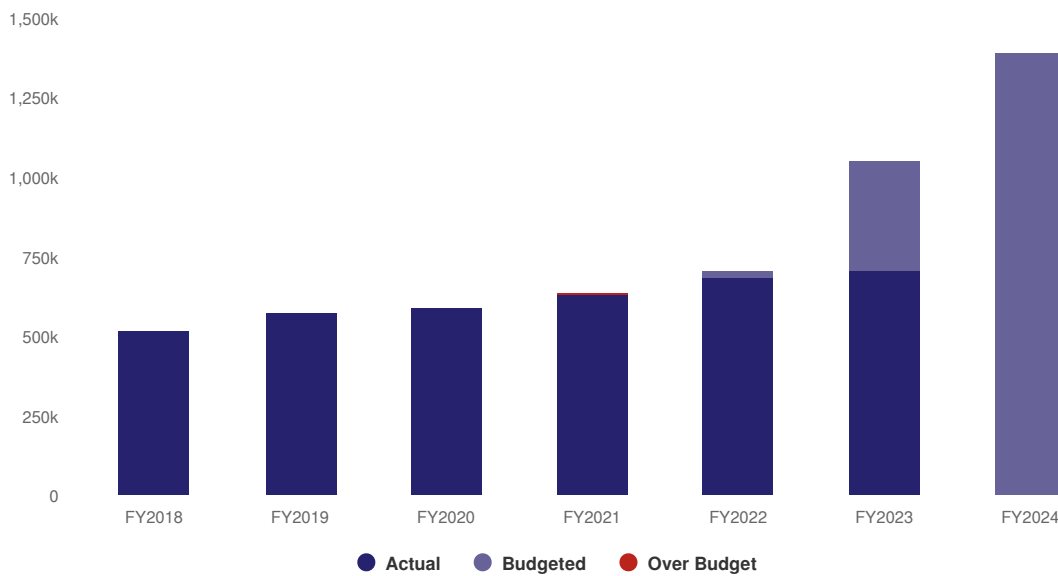
Department # 20

Information Technology supports computer hardware, servers and most software for the Agency Staff and Board of Directors.

Expenditures Summary

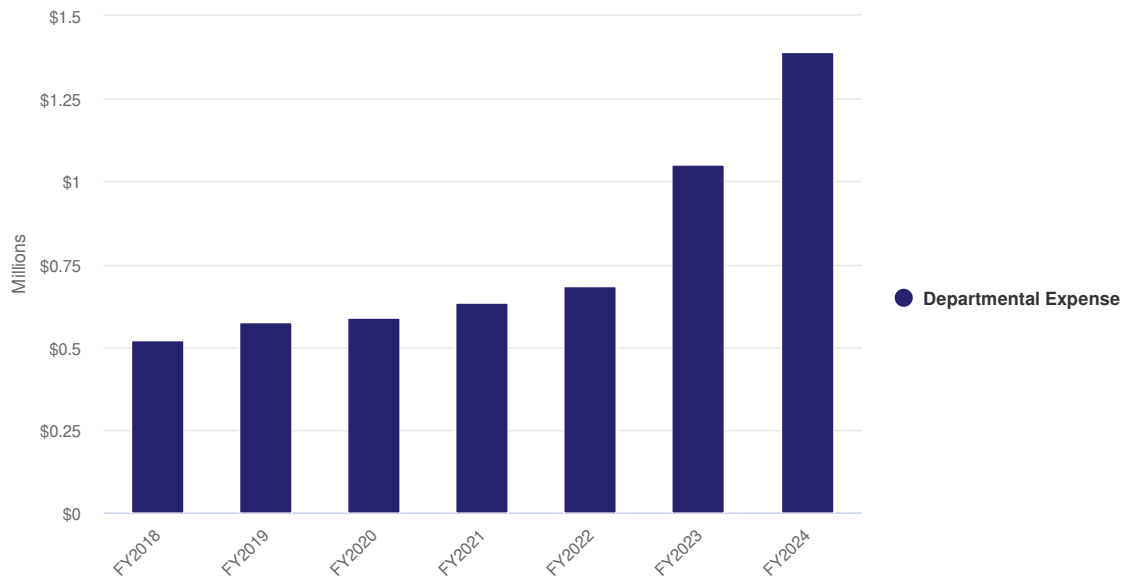
\$1,391,497 **\$338,138**
(32.10% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Expense Objects					
Departmental Expense					
Personnel Expenses					
Wages	5600	\$104,216	\$181,940	\$339,011	\$496,072
Wages Overtime	5612	\$8,815	\$6,017	\$15,000	\$15,000
Flex Benefits Plan	5613	\$18,359	\$29,148	\$53,130	\$145,268
Payroll Taxes	5614	\$3,108	\$5,628	\$11,372	\$13,740
Misc. Benefit	5615	\$0	\$0	\$0	\$720
Workers Compensation	5616	\$185	\$289	\$1,372	\$720
Health Insurance - Dental/Vision - Employees	5618	\$2,469	\$3,401	\$6,660	\$6,407
Deferred Comp Contributions	5621	\$5,089	\$9,039	\$16,951	\$23,690
PERS	5623	\$45,380	\$65,465	\$124,683	\$120,700
Total Personnel Expenses:		\$187,621	\$300,925	\$568,179	\$822,317
Operating Expenses					
Tools & Equipment Under \$5,000	5710	\$13	\$76	\$0	\$2,000
Computer Hardware & Accessories	5718	\$0	\$600	\$0	\$30,000
Software Licenses, Subscriptions & Maintenance	5720	\$92,105	\$62,473	\$57,500	\$57,500
Licenses/Dues & Fees	5724	\$258,620	\$234,621	\$302,680	\$334,680
Travel Expenses	5726	\$0	\$548	\$9,000	\$9,000
Education, Training & Conferences	5728	\$0	\$0	\$3,000	\$3,000
Consulting	5729	\$77,847	\$59,456	\$90,000	\$110,000
Aerial Photos	5741	\$19,063	\$25,250	\$23,000	\$23,000
Other Expenses	5810	\$0	\$417	\$0	\$0
Total Operating Expenses:		\$447,647	\$383,442	\$485,180	\$569,180
Total Departmental Expense:		\$635,267	\$684,367	\$1,053,359	\$1,391,497
Total Expense Objects:		\$635,267	\$684,367	\$1,053,359	\$1,391,497

Public Information, Legislation, and Conservation

Department #12 and #30

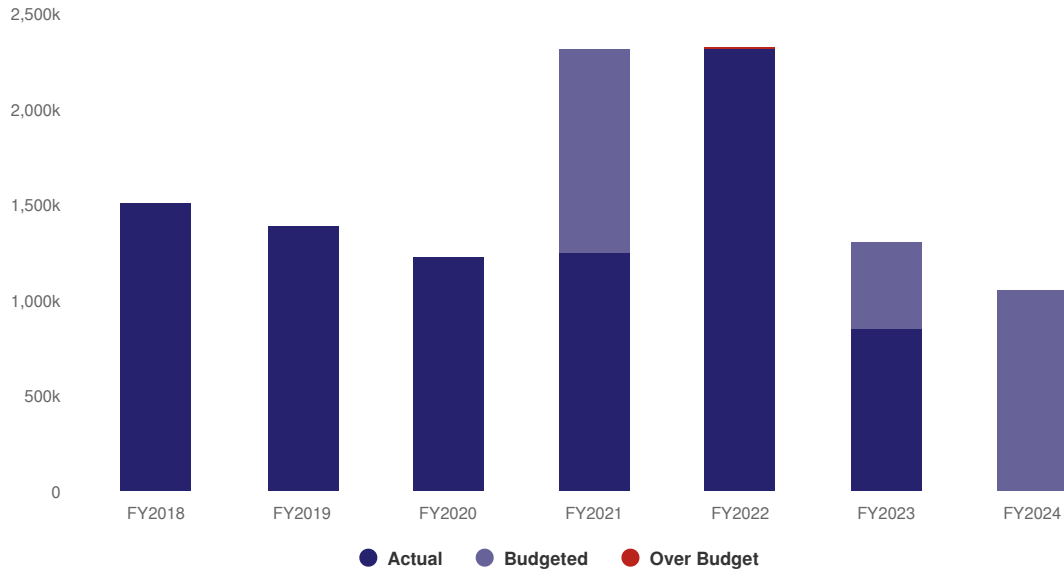
The Public Information Department (Department #30) and the Legislation and Conservation Department (Department #12) were separated as different department in 2022 and reunited in this Fiscal Year Budget. These Departments and functions work collaboratively with partners to enable beneficial legislation, engage public on matters critical to the Agency's success and how to use water efficiently.



Expenditures Summary

\$1,055,480 **-\$250,717**
(-19.19% vs. prior year)

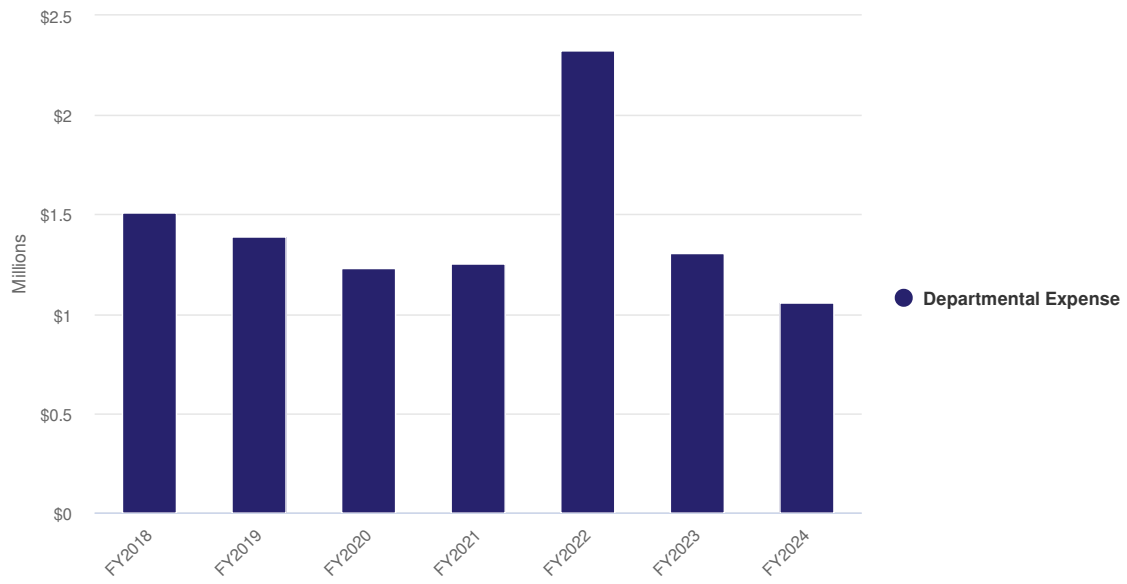
Public Information, Legislation and Conservation Proposed and Historical Budget vs. Actual



The Public Information Department included human resources, legislation and conservation as well as public information prior to FY22/23.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Expense Objects					
Departmental Expense					
Personnel Expenses					
Legislation and Conservation					
Wages	5600	\$0	\$96,169	\$220,029	\$0
Flex Benefits Plan	5613	\$0	\$12,871	\$35,420	\$0
Payroll Taxes	5614	\$0	\$2,945	\$7,408	\$0
Misc. Benefit	5615	\$0	\$3,600	\$6,000	\$0
Workers Compensation	5616	\$0	\$207	\$1,221	\$0
Health Insurance - Dental/Vision - Employees	5618	\$0	\$1,376	\$4,545	\$0
Health Exp. Reimb: Employees	5620	\$0	-\$188	\$0	\$0
Deferred Comp Contributions	5621	\$0	\$4,600	\$11,001	\$0
PERS	5623	\$0	\$7,130	\$21,407	\$0
Total Legislation and Conservation:		\$0	\$128,711	\$307,031	\$0
Public Information					
Wages	5600	\$507,774	\$283,554	\$115,500	\$283,440
Flex Benefits Plan	5613	\$72,058	\$40,798	\$17,710	\$88,852
Payroll Taxes	5614	\$15,862	\$9,331	\$3,863	\$8,220
Misc. Benefit	5615	\$9,185	\$4,338	\$0	\$0
Workers Compensation	5616	\$1,786	\$1,541	\$382	\$540
Health Insurance - Dental/Vision - Employees	5618	\$8,494	\$7,528	\$1,241	\$2,774
Health Exp. Reimb: Employees	5620	\$0	\$234	\$0	\$0
Deferred Comp Contributions	5621	\$24,157	\$14,686	\$5,775	\$14,172
PERS	5623	\$86,155	\$75,976	\$54,930	\$30,040
Total Public Information:		\$725,471	\$437,986	\$199,401	\$428,037
Total Personnel Expenses:		\$725,471	\$566,697	\$506,432	\$428,037
Operating Expenses					
Legislation and Conservation					
Postage & Mailing Costs	5708	\$0	\$0	\$0	\$1,200
Supplies & Materials	5709	\$0	\$0	\$0	\$500
Books & Subscriptions	5711	\$0	\$783	\$500	\$750
Printing	5713	\$0	\$0	\$10,000	\$2,000
Licenses/Dues & Fees	5724	\$0	\$20	\$1,000	\$5,500
Travel Expenses	5726	\$0	\$5,760	\$8,250	\$10,000
Education, Training & Conferences	5728	\$0	\$8,091	\$7,250	\$8,090
Consulting	5729	\$0	\$20,419	\$0	\$30,000
Legislative Advocacy	5732	\$0	\$5,200	\$182,500	\$185,700
Water Conservation	5743	\$0	\$1,725	\$470,000	\$72,000
Total Legislation and Conservation:		\$0	\$41,998	\$679,500	\$315,740

Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Public Information					
Human Resources Relations	5617	\$4,817	\$596	\$0	\$5,950
Safety Supplies	5702	\$10,847	\$4,040	\$0	\$0
Recruiting Expense	5703	\$18,155	\$3,694	\$0	\$0
Photo Expense	5707	\$0	\$262	\$0	\$500
Postage & Mailing Costs	5708	\$0	\$0	\$0	\$1,000
Supplies & Materials	5709	\$0	\$188	\$0	\$1,000
Tools & Equipment Under \$5,000	5710	\$0	\$93	\$0	\$5,000
Books & Subscriptions	5711	\$2,981	\$1,940	\$2,500	\$6,378
Printing	5713	\$1,125	-\$4,239	\$500	\$1,500
Licenses/Dues & Fees	5724	\$9,465	\$20,156	\$7,125	\$7,125
Auto Expenses	5725	\$700	\$0	\$0	\$0
Travel Expenses	5726	\$427	\$2,373	\$6,040	\$7,500
Education, Training & Conferences	5728	\$7,494	\$7,203	\$7,000	\$7,000
Consulting	5729	\$0	\$112,932	\$25,000	\$5,000
Legislative Advocacy	5732	\$151,240	\$148,239	\$0	\$0
Public Information & Outreach	5742	\$55,148	\$121,725	\$72,100	\$15,000
Water Conservation	5743	\$211,386	\$348,576	\$0	\$0
Water Conservation Grant Funded	5743	\$54,000	\$951,000		\$0
Events				\$0	\$41,000
Sponsorships				\$0	\$52,750
Partnerships				\$0	\$150,000
Other Expenses	5810	\$0	\$0	\$0	\$5,000
Total Public Information:		\$527,786	\$1,718,777	\$120,265	\$311,703
Total Operating Expenses:		\$527,786	\$1,760,775	\$799,765	\$627,443
Total Departmental Expense:		\$1,253,257	\$2,327,472	\$1,306,197	\$1,055,480
Total Expense Objects:		\$1,253,257	\$2,327,472	\$1,306,197	\$1,055,480

Finance

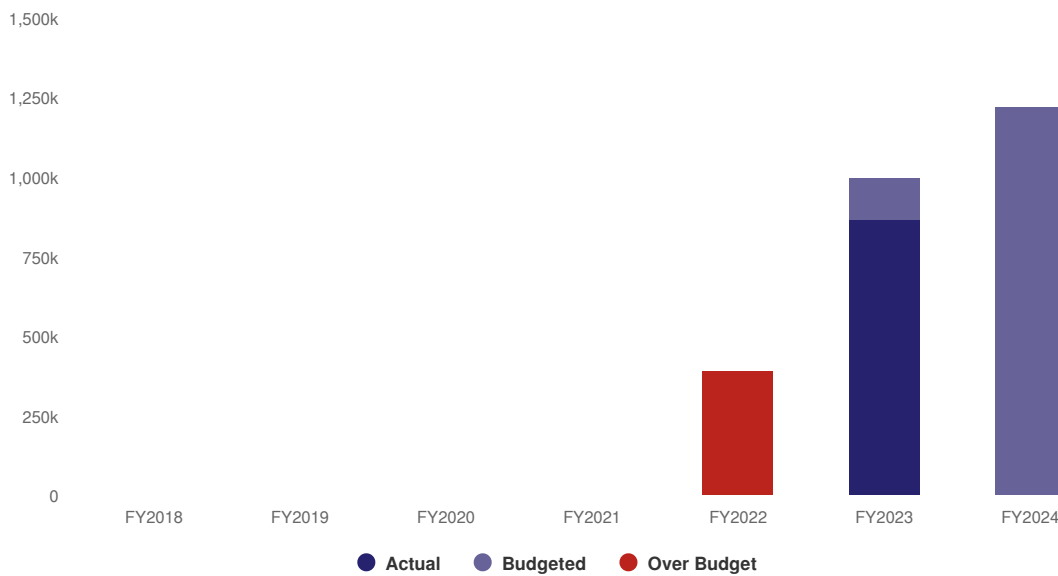
Department #80

Finance leads the accounting, budgeting, forecasting, banking and long-term financial planning for the Agency. Prior to 2022, the Finance Department was a part of the Administration Department.

Expenditures Summary

\$1,221,696 **\$221,897**
(22.19% vs. prior year)

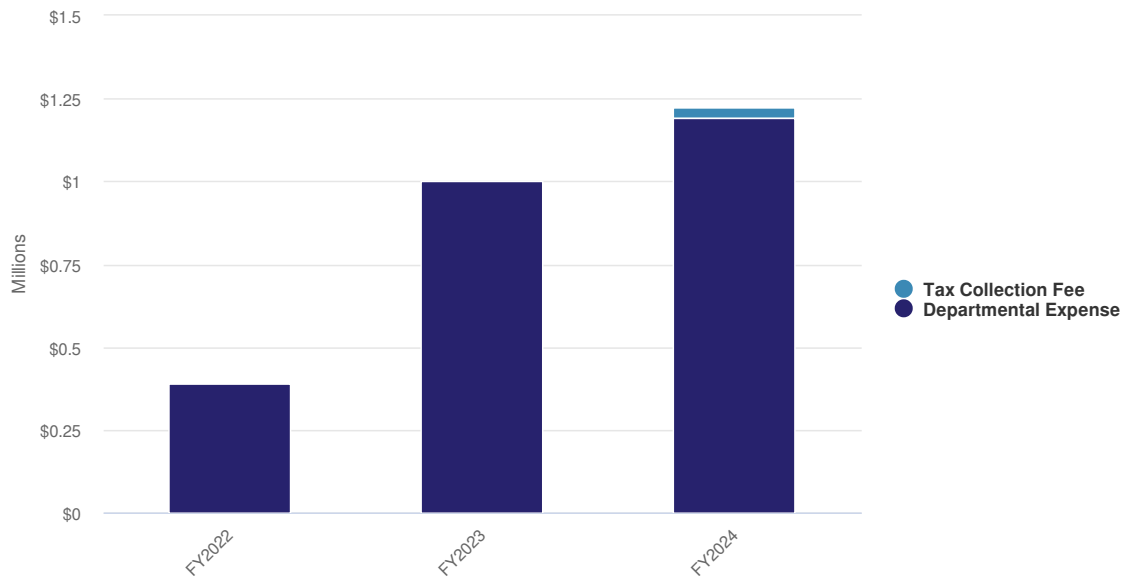
Finance Proposed and Historical Budget vs. Actual



The Finance Department was created as its own budget center starting in the 2022/23 budget.

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Expense Objects					
Departmental Expense					
Personnel Expenses					
Wages	5600	\$0	\$278,478	\$439,774	\$507,452
Flex Benefits Plan	5613	\$0	\$45,049	\$70,840	\$118,469
Payroll Taxes	5614	\$0	\$8,327	\$14,808	\$14,716
Misc. Benefit	5615	\$0	\$4,361	\$6,012	\$6,197
Workers Compensation	5616	\$0	\$0	\$1,522	\$720
Health Insurance - Dental/Vision - Employees	5618	\$0	\$5,203	\$8,520	\$6,946
Deferred Comp Contributions	5621	\$0	\$13,056	\$21,989	\$25,673
PERS	5623	\$0	\$20,259	\$35,458	\$41,002
Total Personnel Expenses:		\$0	\$374,733	\$598,923	\$721,176
Operating Expenses					
Postage & Mailing Costs	5708	\$0	\$31	\$0	\$0
Supplies & Materials	5709	\$0	\$696	\$0	\$600
Books & Subscriptions	5711	\$0	\$213	\$800	\$800
Bank and Investment Fees	5714	\$0	\$0	\$0	\$61,640
Insurance	5722	\$0	\$0	\$172,151	\$190,000
Licenses/Dues & Fees	5724	\$0	\$2,394	\$2,625	\$2,030
Auto Expenses	5725	\$0	\$93	\$0	\$0
Travel Expenses	5726	\$0	\$9,889	\$25,000	\$34,500
Education, Training & Conferences	5728	\$0	\$1,955	\$5,950	\$8,550
Consulting	5729	\$0	\$0	\$113,450	\$68,000
Audit & Accounting	5733	\$0	\$0	\$63,900	\$105,400
Other Expenses	5810	\$0	\$300	\$17,000	\$1,000
Total Operating Expenses:		\$0	\$15,571	\$400,876	\$472,520
Total Departmental Expense:		\$0	\$390,304	\$999,799	\$1,193,696
Tax Collection Fee					
Tax Collection Fee					
County Tax Collection Fee - AD	5820	\$0	\$0	\$0	\$28,000
Total Tax Collection Fee:		\$0	\$0	\$0	\$28,000
Total Tax Collection Fee:		\$0	\$0	\$0	\$28,000
Total Expense Objects:		\$0	\$390,304	\$999,799	\$1,221,696

Water Resources

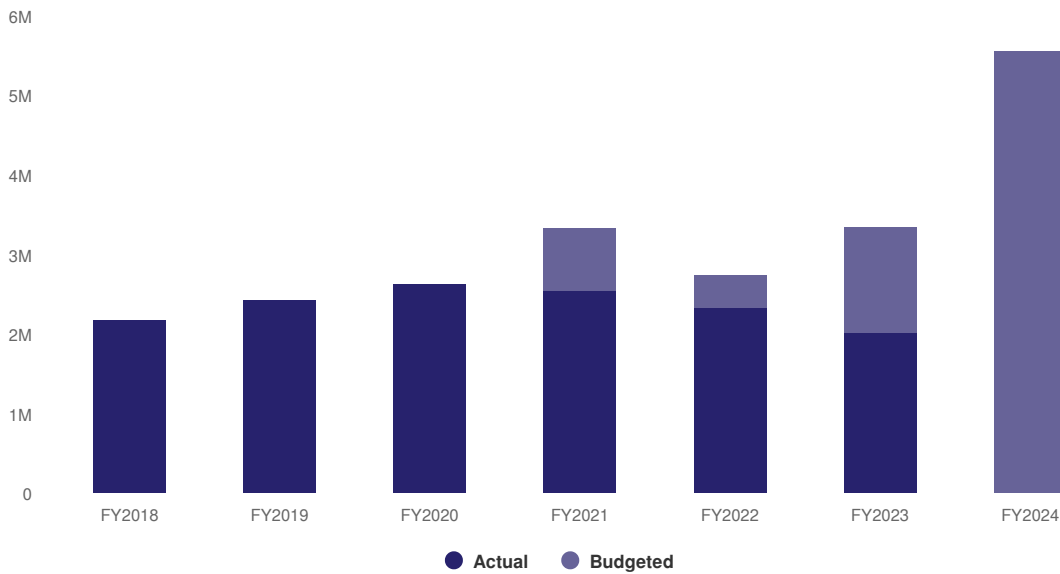
Department #60 and 61

This department tracks and manages the Agency's various water resource, production, and scientific efforts. Departments 60 and 61 were separated in 2022 and have been reunited in this current year's fiscal budget for reporting purposes.

Expenditures Summary

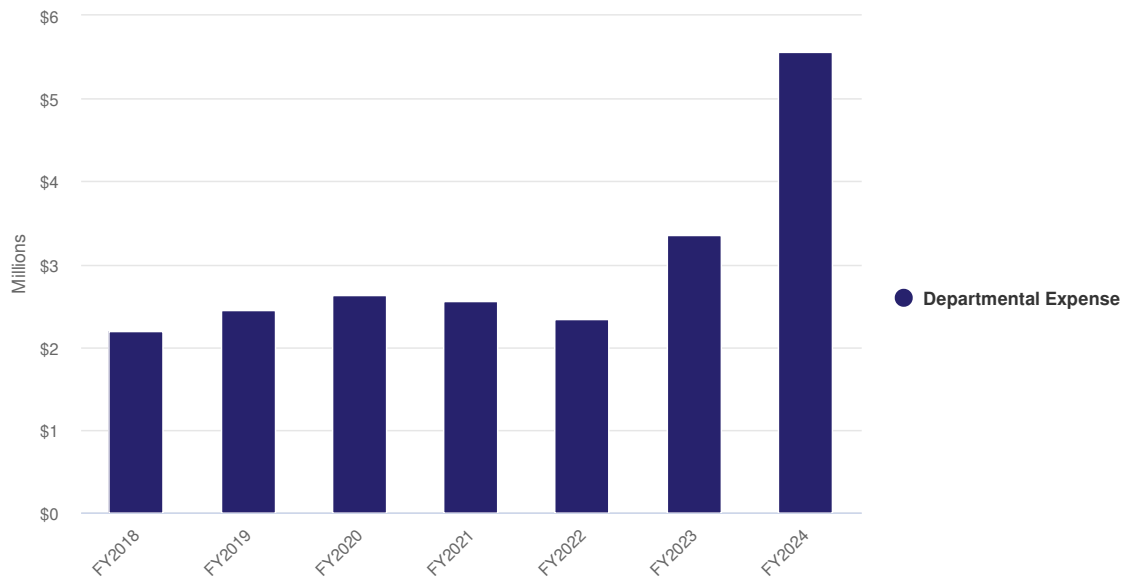
\$5,566,577 **\$2,211,651**
(65.92% vs. prior year)

Water Resources Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Expense Objects					
Departmental Expense					
Personnel Expenses					
Wages	5600	\$760,476	\$602,792	\$1,002,823	\$1,800,989
Wages Overtime	5612	\$119	\$83	\$0	\$0
Flex Benefits Plan	5613	\$152,878	\$94,702	\$141,680	\$263,738
Payroll Taxes	5614	\$24,981	\$18,850	\$33,191	\$40,930
Misc. Benefit	5615	\$323	\$0	\$6,015	\$1,800
Workers Compensation	5616	\$16,523	\$9,329	\$8,072	\$4,680
Health Insurance - Dental/Vision - Employees	5618	\$14,417	\$12,290	\$15,436	\$20,511
Health Exp. Reimb: Employees	5620	-\$48	\$2,120	\$0	\$0
Deferred Comp Contributions	5621	\$36,232	\$29,570	\$50,141	\$70,258
PERS	5623	\$235,855	\$298,535	\$284,058	\$173,649
Temporary Services	5704	\$0	\$0	\$20,000	\$25,000
Wages	5600	\$0	\$192,026	\$287,034	\$224,493
Wages Overtime	5612	\$0	\$768	\$2,000	\$2,000
Flex Benefits Plan	5613	\$0	\$51,484	\$70,840	\$118,469
Payroll Taxes	5614	\$0	\$6,355	\$10,378	\$8,511
Misc. Benefit	5615	\$0	\$0	\$10	\$540
Workers Compensation	5616	\$0	\$0	\$16,119	\$4,800
Health Insurance - Dental/Vision - Employees	5618	\$0	\$2,548	\$7,351	\$5,940
Health Exp. Reimb: Employees	5620	\$0	-\$2,120	\$0	\$0
Deferred Comp Contributions	5621	\$0	\$9,536	\$14,352	\$14,674
PERS	5623	\$0	\$14,815	\$47,266	\$23,714
Total Personnel Expenses:		\$1,241,756	\$1,343,682	\$2,016,766	\$2,804,697
Operating Expenses					
Safety Supplies	5702	\$0	\$72	\$2,500	\$2,500
Supplies & Materials	5709	\$0	\$37	\$0	\$0
Tools & Equipment Under \$5,000	5710	\$1,444	\$272	\$2,500	\$2,500
Books & Subscriptions	5711	\$400	\$120	\$2,500	\$2,500
Equipment Maintenance	5719	\$2,643	\$10,377	\$0	\$0
Data Collection	5721	\$104,900	\$39,051	\$10,000	\$35,000
Licenses/Dues & Fees	5724	\$4,318	\$4,926	\$26,000	\$14,300
Auto Expenses	5725	\$28,772	\$23,598	\$15,000	\$15,000
Travel Expenses	5726	\$2,342	\$2,801	\$12,500	\$20,000
Education, Training & Conferences	5728	\$33,198	\$5,735	\$49,200	\$50,000
Consulting	5729	\$630,576	\$466,942	\$511,000	\$1,230,300
Consulting Grant Funded	5729	\$144,796	\$64,278	\$0	\$0
USGS	5737	\$361,185	\$349,565	\$450,000	\$1,000,000
Other Expenses	5810	\$0	\$1,862	\$5,000	\$5,000
Safety Supplies	5702	\$0	\$453	\$2,500	\$2,500

Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Supplies & Materials	5709	\$0	\$788	\$0	\$500
Tools & Equipment Under \$5,000	5710	\$0	\$1,096	\$2,000	\$2,000
Books & Subscriptions	5711	\$0	\$0	\$0	\$200
Equipment Maintenance	5719	\$0	\$6,871	\$20,000	\$35,000
Data Collection and Analysis	5721	\$0	\$2,197	\$170,000	\$185,000
Licenses/Dues & Fees	5724	\$0	\$539	\$3,780	\$3,780
Auto Expenses	5725	\$0	\$3,657	\$25,000	\$0
Travel Expenses	5726	\$0	\$5,252	\$7,000	\$10,000
Education, Training & Conferences	5728	\$0	\$2,403	\$21,680	\$24,800
Consulting	5729	\$0	\$0	\$0	\$120,000
Water Quality	5735	\$0	\$1,378	\$0	\$0
Other Expenses	5810	\$0	\$168	\$0	\$1,000
Total Operating Expenses:		\$1,314,575	\$994,437	\$1,338,160	\$2,761,880
Total Departmental Expense:		\$2,556,331	\$2,338,119	\$3,354,926	\$5,566,577
Total Expense Objects:		\$2,556,331	\$2,338,119	\$3,354,926	\$5,566,577

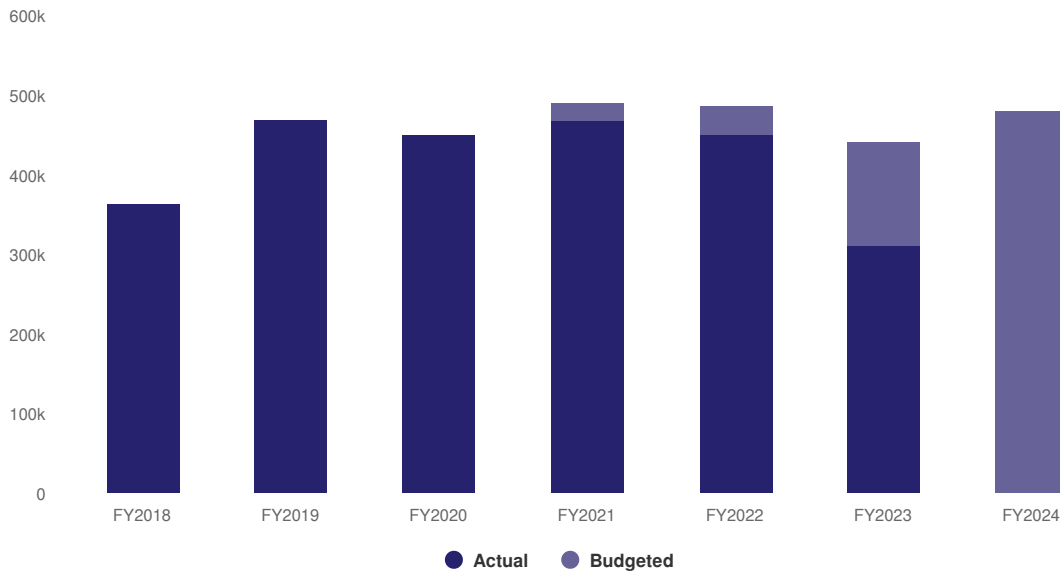
Watermaster

This division oversees the adjudication settlement that controls how much and when water may be pumped from High Desert aquifers.

Expenditures Summary

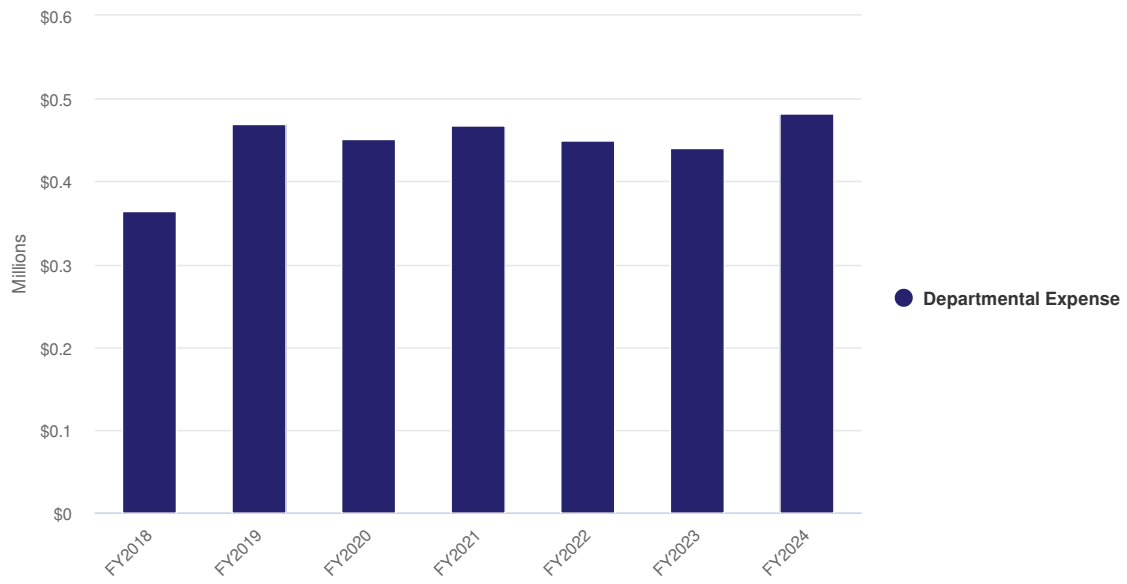
\$481,693 **\$41,041**
(9.31% vs. prior year)

Watermaster Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	ERP Code	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Expense Objects					
Departmental Expense					
Personnel Expenses					
Wages	5600	\$495,533	\$431,005	\$397,885	\$452,677
Salaries Labor Out	5610	-\$383,004	-\$348,901	-\$322,952	-\$322,952
Wages Overtime	5612	\$2,847	\$2,366	\$4,000	\$4,000
Flex Benefits Plan	5613	\$64,779	\$62,758	\$70,840	\$117,060
Payroll Taxes	5614	\$14,691	\$14,226	\$13,593	\$13,128
Misc. Benefit	5615	\$0	\$0	\$0	\$720
Workers Compensation	5616	\$1,786	\$966	\$2,212	\$3,780
Health Insurance - Dental/Vision - Employees	5618	\$7,525	\$7,480	\$8,735	\$5,337
Health Exp. Reimb: Employees	5620	-\$16	\$0	\$0	\$0
Deferred Comp Contributions	5621	\$22,902	\$21,987	\$19,894	\$22,634
PERS	5623	\$155,945	\$164,849	\$128,745	\$67,483
Total Personnel Expenses:		\$382,988	\$356,738	\$322,952	\$363,868
Operating Expenses					
Safety Supplies	5702	\$0	\$0	\$100	\$100
Tools & Equipment Under \$5,000	5710	\$0	\$0	\$100	\$100
Books & Subscriptions	5711	\$0	\$0	\$50	\$50
Printing	5713	\$112	\$1,112	\$650	\$650
Auto Expenses	5725	\$287	\$235	\$500	\$500
Travel Expenses	5726	\$0	\$639	\$6,300	\$6,300
Education, Training & Conferences	5728	\$1,535	\$0	\$5,000	\$5,000
Engineering, General	5736	\$73,485	\$80,920	\$93,500	\$93,500
Aerial Photos	5741	\$9,531	\$10,625	\$11,500	\$11,625
Total Operating Expenses:		\$84,950	\$93,530	\$117,700	\$117,825
Total Departmental Expense:		\$467,938	\$450,268	\$440,652	\$481,693
Total Expense Objects:		\$467,938	\$450,268	\$440,652	\$481,693

Post-Employment Expenses

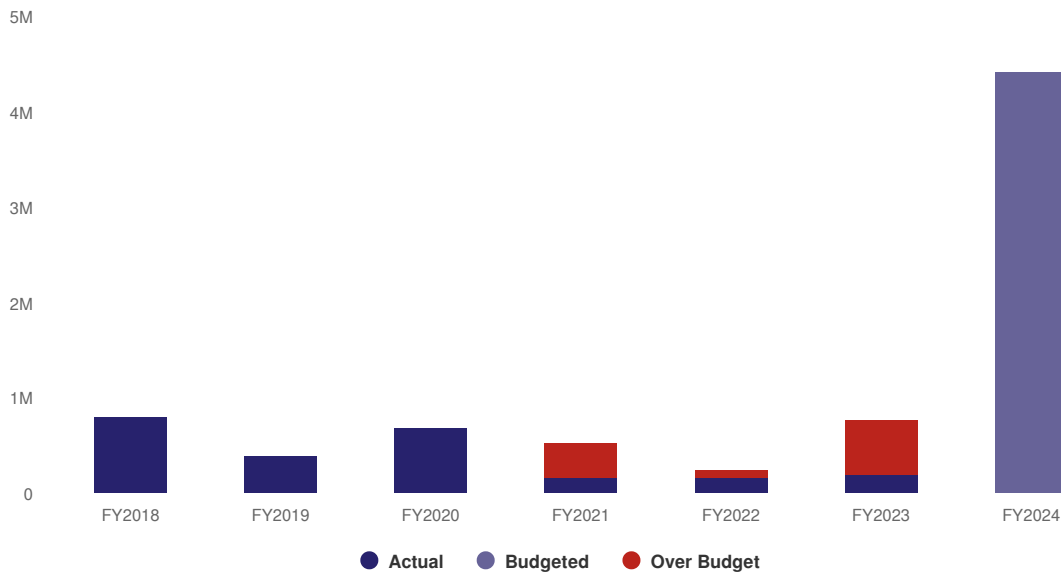
Department # 10

The Administration Department leads the Agency in record keeping, public information as well as the General Manager and Assistant General Manager's efforts.

Expenditures Summary

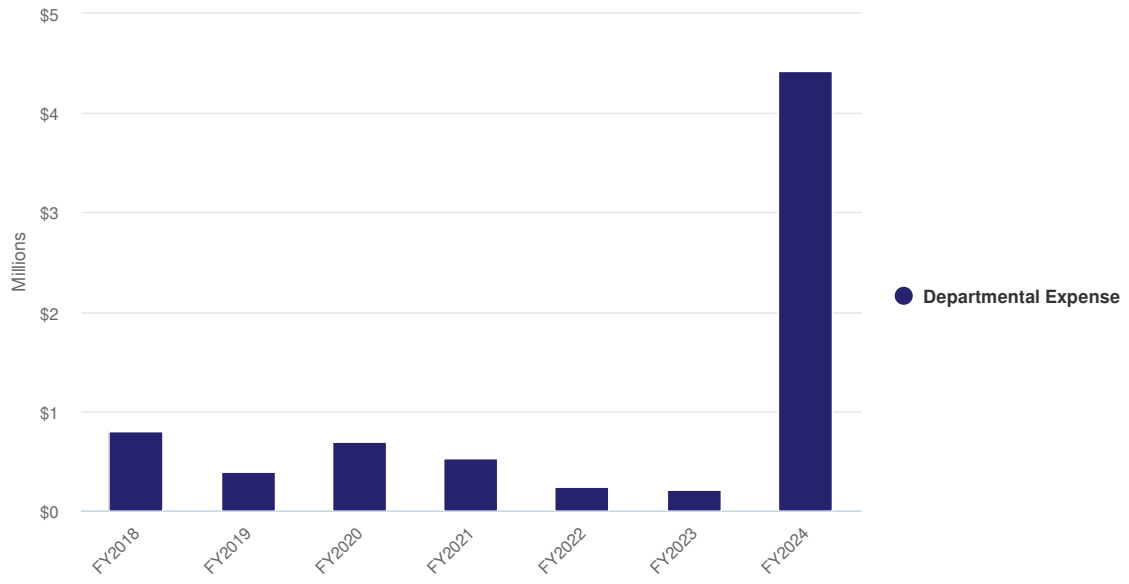
\$4,423,170 **\$4,212,079**
(1,995.39% vs. prior year)

Post-Employment Expenses Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	ERP Code	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Budgeted	FY2024 Budgeted
Expense Objects						
Departmental Expense						
Personnel Expenses						
OPEB Expense	5622	\$9,204	\$175,297	\$156,601	\$211,091	\$222,570
PERS Unfunded Accrued Liability (UAL)					\$0	\$4,200,600
Net OPEB Expense	5814	\$0	-\$169,580	-\$102,504	\$0	\$0
Net Pension Expense	5815	\$684,462	\$526,790	\$194,507	\$0	\$0
Total Personnel Expenses:		\$693,666	\$532,507	\$248,604	\$211,091	\$4,423,170
Total Departmental Expense:		\$693,666	\$532,507	\$248,604	\$211,091	\$4,423,170
Total Expense Objects:		\$693,666	\$532,507	\$248,604	\$211,091	\$4,423,170

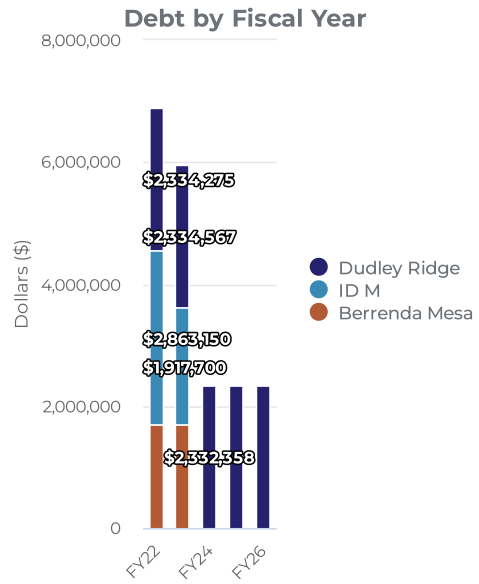
DEBT

Debt Service

The Agency issues debt to finance major capital purchases. After many years with multiple debt issuances, in FY23/24 the Improvement District "M" General Obligation Bonds for the Morongo Basin Pipeline Extension as well as the Revenue Bond Series 2014A for the Berrenda Mesa 25,000 AF water entitlement have been paid off; making the Revenue Bond Series 2017A being the only remaining debt issuance.

Revenue Bond, Series 2017A - Dudley Ridge 14,000 AF Water Entitlement

In 2009, Agency issued COP's for additional 14,000 acre feet of Table A entitlement water from the Dudley Ridge Water District for a total cost of \$73.5 million, increasing the total Table A entitlement of the Agency to 89,800 (7,000 acre feet transfer in 2010, 3,000 in 2015 and the final 4,000 in 2020). The outstanding debt was refunded in July of 2017, and reissued as the Mojave Water Agency, Refunding Revenue Bonds, Series 2017A. The debt service for fiscal year 2023/2024 will be \$2,332,358.



CAPITAL IMPROVEMENTS

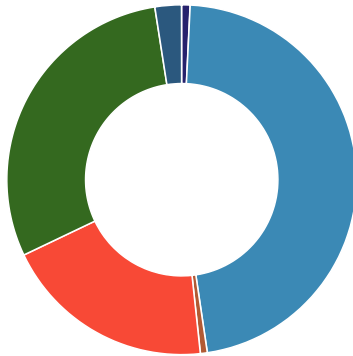
Capital Improvements: One-year Plan

Total Capital Requested

\$15,495,000

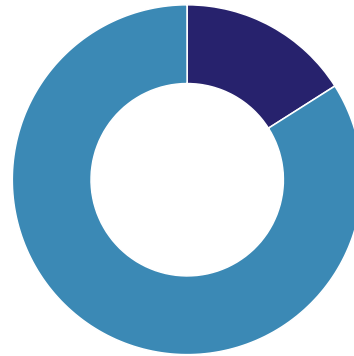
25 Capital Improvement Projects

Total Funding Requested by Department



● Administration (1%)	\$120,000.00
● Engineering (47%)	\$7,265,000.00
● Information Technology (1%)	\$100,000.00
● Operations (20%)	\$3,040,000.00
● Water Resources (30%)	\$4,590,000.00
● Water Resources - Field (2%)	\$380,000.00
TOTAL	\$15,495,000.00

Total Funding Requested by Source



● Grant Funding (16%)	\$2,088,747.00
● MWA Cash (Pay-Go) (84%)	\$10,956,253.00
TOTAL	\$13,045,000.00

Water Resources Requests

Itemized Requests for 2024

Data Monitoring Network Arrowhead & Helendale Monitoring Wells	\$2,400,000
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Replace the (lost) Arrowhead Highway monitoring well and install a new monitoring well just downstream of the Helendale Fault

Groundwater Banking Study	\$800,000
----------------------------------	------------------

Evaluate the technical feasibility of a water banking program. The goal of the proposed program is to facilitate the import and storage of water supplies of State Water Contractors and interested parties. This will help maximize the banking...

Groundwater Recharge (Este/Lucerne Pump Station)	\$200,000
---	------------------

Construct an approximate 3-acre groundwater recharge area on vacant land within its existing 5-acre Lucerne Valley Booster Pump Station property. The pump station is part of the Morongo Basin Pipeline. The recharge area will be developed by...

Groundwater Recharge Facility (Oeste Small Scale)	\$300,000
--	------------------

This project will construct a recharge facility on already owned land in Phelan, which is a part of the Oeste subarea for the Mojave Watermaster. The recharge project will enable the subarea to meet legacy and near-term replacement obligations in...

Master Plan	\$800,000
--------------------	------------------

The Mojave Water Agency Master Plan (Plan) will be a planning document to provide a clear, long-term vision for services to be provided by MWA to meet groundwater resource use demands in a changing climate and the infrastructure and resources...

Replace Water Resources Truck (8001)	\$90,000
---	-----------------

The WR F350 is worn out and needs to be replaced with a new heavy duty truck for monitoring program maintenance.

Total: \$4,590,000

Water Resources - Field Requests

Itemized Requests for 2024

Ongoing Monitoring Well Maintenance Program	\$300,000
--	------------------

This project will be to perform higher level well maintenance to our current monitoring wells, including replacing vault lids at existing sites that are failing, stove pipe replacements or maintenance, and re-development of monitoring wells to...

Replace 2006 Expedition (8004)	\$80,000
---------------------------------------	-----------------

The 2006 Expedition is worn out and needs to be replaced. WR needs a capable 4x4 vehicle for field studies and touring the Agency service area.

Total: \$380,000

Operations Requests

Itemized Requests for 2024

Anode Replacement and Installation

\$100,000

This project replaces existing anode beds where the existing anodes have been depleted in approximately seven locations along both the Mojave River Pipeline and the Morongo Basin Pipeline. It also includes the addition of new anode beds as...

Drum Strainer Discharge Line

\$205,000

The current condition of the blow-off line for the drum strainer located at Cassia (MRP) is in need of replacement. This facility is need to flow water down the Mojave River Pipeline to Newberry Springs. Without this facility...

Electrical Panel Replacement (MCC)

\$115,000

The existing electrical panels, motor control centers (MCC's), are aging and becoming harder to find replacement parts for at the Johnson Valley Pump Station. These MCC's are housing all the electrical equipment that operates and controls...

Johnson Valley Surge Tank Air Compressors

\$150,000

This project is to replace the two air compressors that are used to fill the surge tanks at the Johnson Valley Pump Station with the appropriate amount of air at all times. This will include instrumentation that will allow the air compressors to...

Johnson Valley Underground Slab Inspection

\$15,000

This project covers the investigation of possible under slab voids at the Johnson Valley Pump Station (pump area) from a previous leak under the slab.

Newberry Springs Corrosion Protection

\$465,000

Current testing results have shown that additional corrosion protection may be required on this segment of pipeline on the Mojave River Pipeline (Newberry Springs Reach 4B). There is minimal corrosion protection on this Reach and with minimal...

Newberry Springs Pipeline Replacement

\$820,000

Due to the corrosion identified on the Mojave River Pipeline, Reach 4B, this project replaces a short section of pipe in need of replacement, approximately 400' of 20" cement mortar lined and coated (CMLC) steel pipe, fiscal year...

Newberry Springs Reach 4B pipe condition assessment

\$700,000

This process will provide an overall pipe condition assessment for Reach 4B. This will cover approximately 4 miles of pipeline.

Purchase of dump trailer with two roll off bins

\$50,000

These bins will provide additional storage for aggregates and other debris/materials.

Purchase of Heavy Duty Service Truck (8008)

\$350,000

This service truck is to replace an existing service truck in the Operations department. This truck will be a larger, more heavy duty truck to allow for safe and adequate hauling of tools and materials needed in the Operations department to...

Purchase of New Service Truck

\$70,000

Replace an existing service truck in the Operations department due to the mileage and overall condition of the existing vehicle.

Total: \$3,040,000

Engineering Requests

Itemized Requests for 2024

Groundwater Bank (West Victorville) Travelling Moss Screen **\$7,000,000**

This project will add a new traveling screen facility at the start of the Mojave River Pipeline (MRP) to screen and filter out moss and debris at the start of the turnout. The screen will restore the capacity of the MRP to its full capacity,...

Lucerne Valley Pump Station Rehabilitation **\$200,000**

The Lucerne Valley Pump Station is one of two pump stations necessary to flow imported water from the State Water Project to the Morongo Basin pipeline. There is currently no redundancy for the pump station in operation in Johnson Valley because...

New Vehicle to Fleet for Engineering **\$65,000**

New staff in Engineering requires a new vehicle for increase in field work and capital projects. Operations will get the new vehicle and the current operations vehicle will go to Engineering which is anticipated to have less wear and...

Total: \$7,265,000

Administration Requests

Itemized Requests for 2024

MWA HQ Office Space Reconfiguration **\$120,000**

Current office configuration does not suit the current staffing and working space needs. The building was constructed and configured using a specific vendor who has limited distribution. The office reconfiguration will allow for more...

Total: \$120,000

Information Technology Requests

Itemized Requests for 2024

Physical Access System (Key Card System) **\$50,000**

The current Mojave Water Agency Physical Access system is no longer supported by its vendor. This item is to replace the system with a new system that has current support and an upgrade path forward.

Virtual Server Host **\$50,000**

Virtual Host server to host local virtual servers. This device will host most of the Mojave Water Agencies on-premise servers, including databases for water systems. The current Mojave Water Agency virtual host has begun to reach its...

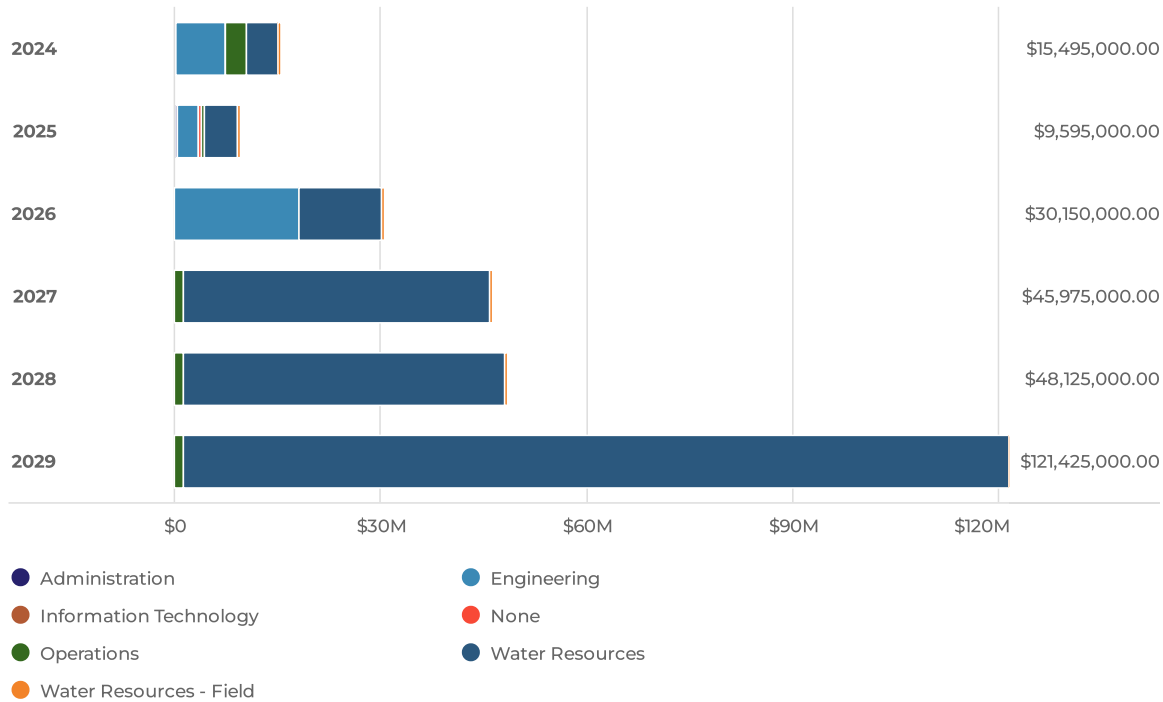
Total: \$100,000

Capital Improvements: Multi-year Plan

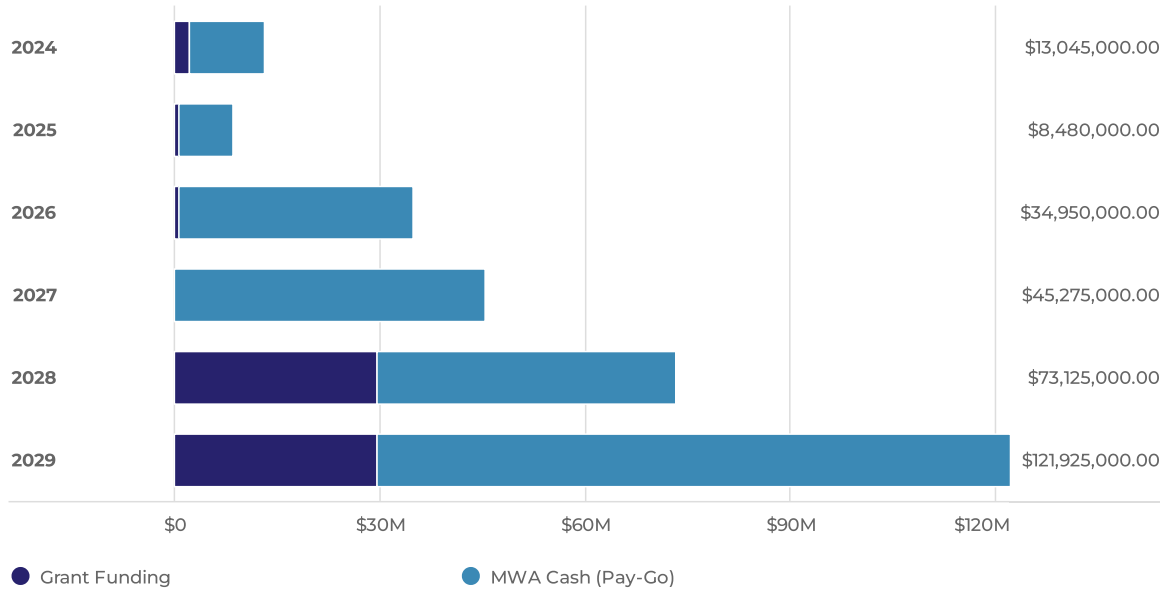
Total Capital Requested **\$270,765,000**

49 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



Cost Savings & Revenues

There's no data for building chart

Water Resources Requests

Itemized Requests for 2024-2029

Ames Reche Recharge Facility

\$900,000

Relocate the current Ames Reche Recharge facility out of Pipes Wash into a secured/fenced MWA-Owned parcel free from onerous permit requirements. Move recharge out of pipes wash from a highly regulated environmentally sensitive area to MWA-owned...

Data Monitoring Network Arrowhead & Helendale Monitoring Wells

\$2,400,000

Replace the (lost) Arrowhead Highway monitoring well and install a new monitoring well just downstream of the Helendale Fault

Groundwater Bank (Este/Morongo Basin Pipeline)

\$27,650,000

Water Banking will provide vital drought resiliency to MWA and regional banking partners. MWA will benefit from supplemental water and revenue generated by the bank. Water Banking takes advantage of MWA's considerable unused aquifer storage...

Groundwater Bank (Oeste)

\$41,000,000

Water Banking will provide vital drought resiliency to MWA and regional banking partners. MWA will benefit from supplemental water and revenue generated by the bank. Water Banking takes advantage of MWA's considerable unused aquifer storage...

Groundwater Bank (Oeste) Feasibility Testing Phase

\$6,500,000

Design and construct two water banking feasibility tests using artificial recharge basins and test production wells to store and recover groundwater at California Aqueduct turnout sites in Oeste and West Victorville (Attached Figure 1). This will...

Groundwater Bank (Oro Grande Wash)

\$88,600,000

Water Banking will provide vital drought resiliency to MWA and regional banking partners. MWA will benefit from supplemental water and revenue generated by the bank. Water Banking takes advantage of MWA's considerable unused aquifer storage...

Groundwater Bank (R3)

\$7,200,000

Water Bank Phase 1 is leveraging the existing unused capacity of the R3 System as the first step in developing a functional MWA Water Banking Program. The R3 infrastructure exists and only lacks a SWP return connection, including a...

Groundwater Bank (West Victorville / Mojave River Pipeline)

\$35,100,000

Water Banking will provide vital drought resiliency to MWA and regional banking partners. MWA will benefit from supplemental water and revenue generated by the bank. Water Banking takes advantage of MWA's considerable unused...

Groundwater Bank (West Victorville) Feasibility Test

\$6,500,000

Design and construct two water banking feasibility tests using artificial recharge basins and test production wells to store and recover groundwater at California Aqueduct turnout sites in Oeste and West Victorville (Attached Figure 1). This will...

Groundwater Banking Study

\$800,000

Evaluate the technical feasibility of a water banking program. The goal of the proposed program is to facilitate the import and storage of water supplies of State Water Contractors and interested parties. This will help maximize the banking...

Groundwater Recharge (Este/Lucerne Pump Station)

\$4,600,000

Construct an approximate 3-acre groundwater recharge area on vacant land within its existing 5-acre Lucerne Valley Booster Pump Station property. The pump station is part of the Morongo Basin Pipeline. The recharge area will be developed by...

Groundwater Recharge Facility (Oeste Small Scale)	\$300,000
This project will construct a recharge facility on already owned land in Phelan, which is a part of the Oeste subarea for the Mojave Watermaster. The recharge project will enable the subarea to meet legacy and near-term replacement obligations in...	
Master Plan	\$1,300,000
The Mojave Water Agency Master Plan (Plan) will be a planning document to provide a clear, long-term vision for services to be provided by MWA to meet groundwater resource use demands in a changing climate and the infrastructure and resources...	
Recharge Facility Rehabilitation (Amethyst Basin/Oro Grande Wash)	\$600,000
Install a grid of vertical French drains into the existing basin to increase recharge efficiency. A large bucket auger drill rig will drill a series of boreholes at 20-foot spacing up to 100 feet deep. the boreholes will be backfilled...	
Recharge Facility Rehabilitation (Deep Creek Off River)	\$1,450,000
Develop MWA-owned property adjacent to the Deep Creek Operations Center for off-channel recharge. This will facilitate continued SWP recharge during flow in the river.	
Recharge Facility Rehabilitation (Hodge)	\$2,200,000
Install in-river berms to impound imported recharge water. This will keep recharge water on property owned by the Agency. Berms will need to be reconstructed after large stormflow events.	
Recharge Facility Rehabilitation (Lenwood)	\$1,020,000
Convert existing concrete-lined basins to settling ponds and develop the rest of the MWA-owned land into off-channel recharge basins.	
Recharge Facility Rehabilitation (Newberry Springs)	\$3,000,000
Install a grid of vertical French drains into the existing basin to increase recharge efficiency. A large bucket auger drill rig will drill a series of boreholes at 20-foot spacing up to 100 feet deep. the boreholes will be backfilled with clean...	
Recharge Facility Rehabilitation (Rock Springs Off River)	\$1,900,000
Develop MWA-owned property adjacent to the Rock Springs outlet into off-channel recharge basins to facilitate recharge during storm flows in the river.	
Replace Water Resources Truck (8001)	\$90,000
The WR F350 is worn out and needs to be replaced with a new heavy duty truck for monitoring program maintenance.	
Total: \$233,110,000	

No Department

Itemized Requests for 2024-2029

Le Panto Pipeline Replacement	\$350,000
The existing R3 Facilities utilize a 30" pipeline from the Le Panto Reservoir to Turnout %236. This pipeline is currently leased from the City of Victorville. The Agency is planning on designing and constructing a new connecting...	
Total: \$350,000	

Water Resources - Field Requests

Itemized Requests for 2024-2029

Ongoing Monitoring Well Maintenance Program **\$600,000**

This project will be to perform higher level well maintenance to our current monitoring wells, including replacing vault lids at existing sites that are failing, stove pipe replacements or maintenance, and re-development of monitoring wells to...

Replace 2006 Expedition (8004) **\$80,000**

The 2006 Expedition is worn out and needs to be replaced. WR needs a capable 4x4 vehicle for field studies and touring the Agency service area.

Replace Ford 2010 F-150 **\$75,000**

Replace Ford 2010 F-150

Replace Water Resources 2014 Ford F150 **\$75,000**

Replace Water Resources 2014 Ford F150

Total: \$830,000

Operations Requests

Itemized Requests for 2024-2029

Anode Replacement and Installation

\$135,000

This project replaces existing anode beds where the existing anodes have been depleted in approximately seven locations along both the Mojave River Pipeline and the Morongo Basin Pipeline. It also includes the addition of new anode beds as...

Deep Creek Sleeve Valve Rebuild

\$3,900,000

The Deep Creek sleeve valve is a pressure reducing/flow control device that is used when delivering recharge water at the Deep Creek recharge site. In performing ongoing maintenance of the valve, staff identified a couple locations where the...

Drum Strainer Discharge Line

\$205,000

The current condition of the blow-off line for the drum stainer located at Cassia (MRP) is in need of replacement. This facility is need to flow water down the Mojave River Pipeline to Newberry Springs. Without this facility...

Electrical Panel Replacement (MCC)

\$480,000

The existing electrical panels, motor control centers (MCC's), are aging and becoming harder to find replacement parts for at the Johnson Valley Pump Station. These MCC's are housing all the electrical equipment that operates and controls...

Johnson Valley Surge Tank Air Compressors

\$150,000

This project is to replace the two air compressors that are used to fill the surge tanks at the Johnson Valley Pump Station with the appropriate amount of air at all times. This will include instrumentation that will allow the air compressors to...

Johnson Valley Underground Slab Inspection

\$70,000

This project covers the investigation of possible under slab voids at the Johnson Valley Pump Station (pump area) from a previous leak under the slab.

Newberry Springs Corrosion Protection

\$495,000

Current testing results have shown that additional corrosion protection may be required on this segment of pipeline on the Mojave River Pipeline (Newberry Springs Reach 4B). There is minimal corrosion protection on this Reach and with minimal...

Newberry Springs Pipeline Replacement

\$820,000

Due to the corrosion identified on the Mojave River Pipeline, Reach 4B, this project replaces a short section of pipe in need of replacement, approximately 400' of 20" cement mortar lined and coated (CMLC) steel pipe, fiscal year...

Newberry Springs Reach 4B pipe condition assessment

\$700,000

This process will provide an overall pipe condition assessment for Reach 4B. This will cover approximately 4 miles of pipeline.

Purchase of dump trailer with two roll off bins

\$100,000

These bins will provide additional storage for aggregates and other debris/materials.

Purchase of Heavy Duty Service Truck (8008)

\$350,000

This service truck is to replace an existing service truck in the Operations department. This truck will be a larger, more heavy duty truck to allow for safe and adequate hauling of tools and materials needed in the Operations department to...

Purchase of New Service Truck

\$70,000

Replace an existing service truck in the Operations department due to the mileage and overall condition of the existing vehicle.

Replace 2013 Ford F150 (8008)

\$75,000

Replace 2013 Ford F150 (8008)

Total: \$7,550,000

Engineering Requests

Itemized Requests for 2024-2029

Groundwater Bank (West Victorville) Travelling Moss Screen	\$7,000,000
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This project will add a new traveling screen facility at the start of the Mojave River Pipeline (MRP) to screen and filter out moss and debris at the start of the turnout. The screen will restore the capacity of the MRP to its full capacity,...

Le Panto Reservoir Replacement	\$20,000,000
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The R3 project is a groundwater storage and recovery program built to augment groundwater supplies, improve water supply reliability, drought resilience, and mitigate legacy groundwater declines in the Alto subarea of MWA's service area. The...

Lucerne Valley Pump Station Rehabilitation	\$1,340,000
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The Lucerne Valley Pump Station is one of two pump stations necessary to flow imported water from the State Water Project to the Morongo Basin pipeline. There is currently no redundancy for the pump station in operation in Johnson Valley because...

New Vehicle to Fleet for Engineering	\$65,000
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New staff in Engineering requires a new vehicle for increase in field work and capital projects. Operations will get the new vehicle and the current operations vehicle will go to Engineering which is anticipated to have less wear and...

Total: \$28,405,000

Administration Requests

Itemized Requests for 2024-2029

MWA HQ Office Space Reconfiguration	\$120,000
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Current office configuration does not suit the current staffing and working space needs. The building was constructed and configured using a specific vendor who has limited distribution. The office reconfiguration will allow for more...

Smart Meter Infrastructure Feasibility Study	\$300,000
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The Agency currently does reporting and water meter reading through a highly manual and staff intensive process through the immense service area. This project would start the investigation and feasibility testing process for a smart metering...

Total: \$420,000

Information Technology Requests

Itemized Requests for 2024-2029

Physical Access System (Key Card System)

\$50,000

The current Mojave Water Agency Physical Access system is no longer supported by its vendor. This item is to replace the system with a new system that has current support and an upgrade path forward.

Virtual Server Host

\$50,000

Virtual Host server to host local virtual servers. This device will host most of the Mojave Water Agencies on-premise servers, including databases for water systems. The current Mojave Water Agency virtual host has begun to reach its...

Total: \$100,000

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Acre Foot (AF): Standard unit of measure for water that is one acre covered by one foot of water.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as

Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who

may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a Agency to provide a funding source for extraordinary or unforeseen expenditures.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes

receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.