

**2023 SWID BUDGET - MAY UPDATE**

		2023		2022	
Acct. #	#	EXPENDITURES	BUDGET	BUDGET	DESCRIPTION/JUSTIFICATION
5410		Transmission and Distribution			
		Supervision, Labor and Expense			
	5411	Autos and Trucks	\$ 70,000.00	\$ 65,000.00	Gas, Truck Maintenance, etc. (now includes GM Gas)
	5412	Salary, Supervisor	\$ 113,000.00	\$ 101,000.00	1.5% quarterly COA (inflation estimate)
					1.5% quarterly COA (inflation estimate) (\$60k increase for additional position) (was \$400k)
	5413	Salaries, Other	\$ 460,000.00	\$ 404,250.00	
	5414	Supplies and Small Tools	\$ 3,000.00	\$ 3,000.00	
5420		Maintenance-Structure and Plant			
	5421	System Maintenance	\$ 100,000.00	\$ 100,000.00	Historically have spent between \$90k-\$100k (\$185k in 2021)
	5422	Other Maintenance	\$ 3,000.00	\$ 3,000.00	
	5423	Capital Outlay	\$ 50,000.00	\$ 10,000.00	\$30k for Compressor, \$20k for water tank trailers (dom well mitigation)
	5424	Water Quality	\$ 7,500.00	\$ 15,000.00	Water Quality support from Dale Rush, water quality sampling
		Administrative and General			
5610		Salaries			
	5611	Clerical and Accounting	\$ 136,000.00	\$ 125,000.00	1.5% quarterly COA (inflation estimate)
	5612	Supervisory	\$ 214,000.00	\$ 200,000.00	1.5% quarterly COA (inflation estimate)
5620		Office Supplies and Other Expenses			
	5621	Accounting Fees	\$ 30,000.00	\$ 30,000.00	Auditors cost
	5622	Kern County Collection Fees	\$ 5,000.00	\$ 5,000.00	Historically have spent close to \$5k
					Includes SVWA, ACWA, etc. (Update: KGA moved to SGMA Compliance, added FWA money and Recon Study) [see breakout] Adding \$50k for Remainder of the year in FWA (Was \$300k)
	5623	Dues, Fees and Subscriptions	\$ 350,000.00	\$ 270,000.00	Increase due to YW cost increase (over budget in '32 due to Munn Calpers work, underestimate of YW involvement) [see breakout] (Increase by \$15k for Calpers hearing) (Was \$170k)
	5625	Legal Fees/Other Contract Services	\$ 185,000.00	\$ 150,000.00	
	5626	Office Supplies	\$ 25,000.00	\$ 25,000.00	
	5627	Publication and Recording	\$ 500.00	\$ 500.00	Historically have spent \$500 or less
	5628	Expense Account	\$ 20,000.00	\$ 27,000.00	GM Vehicle allowance, trips, work meals, Christmas Dinner
	5629	Utilities and Telephone	\$ 60,000.00	\$ 94,000.00	I.T. Support, phones, internet, etc.
5630		Property Insur., Injuries, Damages	\$ 78,000.00	\$ 60,000.00	Estimate from source
5640		Employees' Retirement and Benefits	\$ -		
	2290	Medicare	\$ -	\$ -	
	2291	Social Security	\$ -	\$ -	
	2292	Federal Withholding	\$ -	\$ -	
	2295	Employees' PERS	\$ -	\$ -	
	2296	Life/AD&D Employee Contrib	\$ -	\$ -	
	2297	AFLAC Insurance	\$ -	\$ -	
	5000	Payroll Withholding	\$ -	\$ -	
	5641	Employees' Health Insurance	\$ 212,000.00	\$ 283,000.00	Estimate from source (decrease due to dependents coming off insurance)
	5642	Employees' Pension Plan	\$ 275,000.00	\$ 241,000.00	\$25k increase due to additional position (Was \$250k)
	5643	District's Social Security	\$ 56,000.00	\$ 55,000.00	Estimate from source (\$6k increase due to additional position) (Was \$6k)
	5644	District's Medicare	\$ 13,500.00	\$ 13,000.00	Estimate from source (\$1.5k increase due to additional position) (Was \$1.5k)
	5646	Dental Insurance	\$ 19,000.00	\$ 19,600.00	Estimate from source
	5647	Vision Insurance	\$ 2,300.00	\$ 2,700.00	Estimate from source
	5648	Life/AD & D Insurance	\$ 1,600.00	\$ 1,750.00	Estimate from source
	5650	Engineering Consulting Fees	\$ 175,000.00	\$ 192,000.00	GEI/Zeiders for grant admin and CEQA/design work
	5660	Unemployment Claim	\$ -	\$ -	
5670		Maintenance-General Plant			
	5671	Janitor	\$ 5,000.00	\$ 5,000.00	
	5672	Supplies and Build. Maintenance	\$ 12,500.00	\$ 12,000.00	
5680		Other			
	5681	Directors' Fees	\$ 17,000.00	\$ 13,000.00	\$15k spent in 2022, added in Director Gas
5690		Capital Outlay	\$ 75,000.00	\$ 40,000.00	Assumes 1 new truck (Added truck for additional position) (Was \$40k)
5700		SGMA Compliance	\$ 155,000.00	\$ 130,000.00	Brings on Intera [see breakout]
5710		Depreciation Expense	\$ -	\$ -	
5720		Reimbursable Costs and Revenues	\$ -	\$ -	
					Non-electrical costs of maintaining spreading ponds - increase to cover more acreage
5730		Recharge Maintenance	\$ 50,000.00	\$ 40,000.00	
		O&M Subtotal	\$ 2,978,900.00	\$ 2,735,800.00	
1100		Bond Interest	\$ 350,000.00	\$ 370,000.00	From Wells Fargo
2144		Bond Principle	\$ 350,000.00	\$ 330,000.00	From Wells Fargo
5129		Purchase of Project Water	\$ 4,598,477.00	\$ 1,764,720.00	[see breakout] (Updated with current water info) (Was \$3.8M)
5130		FWA O & M Account	\$ 1,350,000.00	\$ 1,700,000.00	From FWA (Decreased due to wet year on SLDMWA) (Was \$1.9M)
5131		Purchase of Supplemental Water	\$ -	\$ 847,175.00	[see breakout]
5132		FKC - Middle Reach	\$ -	\$ 1,800,000.00	Middle Reach payments complete
5133		NKWS Exchange Agreement	\$ 250,000.00		250k in '23, '24, and 300k in '25
		Water Expense Subtotal	\$ 6,898,477.00	\$ 6,811,895.00	
2300		Bank Fee Account Charge	\$ 3,600.00	\$ 4,200.00	
9305		Kimberlina Enhancements	\$ 230,000.00	\$ -	Installs VFDs at Kimberlina, CEQA/Design for Kimberlina Pipeline

9325	Merced Ave	\$	200,000.00	\$	210,000.00	Reduced due to postponement of Merced ave Project (Was \$1M)
9425	Southeast Recharge	\$	930,000.00	\$	-	Purchase Land
9450	Farmers' Coop Recharge	\$	1,685,000.00	\$	1,210,000.00	Assumes construction complete by end of 'spring 23
9500	Deferred Maintenance Fund	\$	200,000.00	\$	200,000.00	Winter Maintenance
9700	Leonard Ave	\$	5,000.00	\$	10,000.00	Minimal work to finalize grant admin
	<b>Projects Subtotal</b>	\$	3,253,600.00	\$	<b>2,284,200.00</b>	
	<b>Total Expenditures</b>	\$	13,130,977.00	\$	<b>11,831,895.00</b>	

<i>REVENUE</i>			<i>2023</i>		<i>2022</i>	
<i>ACCT. #</i>	<i>Cash Income</i>		<i>BUDGET</i>		<i>BUDGET</i>	
4140	Contract Water Sales	\$	7,408,221.00	\$	3,701,149.00	[see cost of water breakout] (Updated with current water info) (Was [see cost of water breakout] (Decreased due to unlimited non-allocated water) (Was \$370k)
4141	Supplemental Water Sales	\$	-	\$	1,870,000.00	
	<b>Water Sales Subtotal</b>	\$	7,408,221.00	\$	<b>5,571,149.00</b>	
1351*	COP Reserve Fund (CD's Interest)	\$	-	\$	-	
1375	Reimbursable Costs	\$	-	\$	-	
4152	Standby Charges	\$	645,000.00	\$	645,000.00	
4200	Kimberlina Recharge	\$	40,000.00	\$	290,000.00	Homer payments (no water left to recover)
4500	Bureau Grants	\$	490,000.00	\$	1,045,768.00	Estimate from GEI (Reduced because of postponing Merced) (Was \$795k)
4921	Interest	\$	175,000.00	\$	175,000.00	
4926	FMV Change - King	\$	-	\$	-	
4931	Assesmt Valuation/Rate Code	\$	4,250,660.00	\$	3,181,319.00	Prop 218 active for Fall revenue only
4932	Penalties and Cost	\$	5,000.00	\$	5,000.00	
4933	Exempt Assessments	\$	217,000.00	\$	124,000.00	Prop 218 active for Fall revenue only
4935	7th Standard Annex - Labor Share	\$	29,000.00	\$	29,000.00	
4992	Miscellaneous Income	\$	400,000.00	\$	300,000.00	Added in Root Creek/Homer (Was \$0)
	<b>Other Income Subtotal</b>	\$	6,251,660.00	\$	<b>5,795,087.00</b>	
	<b>Total Revenues</b>	\$	13,659,881.00	\$	<b>11,366,236.00</b>	
	<b>Net</b>	\$	<b>528,904.00</b>			
	<b>Net Without Merced</b>	\$	<b>353,904.00</b>			