

# DESERT WATER



# Fiscal Year 2023 - 2024

**Augmented December 2023**

# BUDGET

OPERATING FUND

GENERAL FUND

WASTEWATER FUND



DESERT WATER AGENCY  
**Fiscal Year 2023 / 2024**  
BUDGET

Operating Fund  
General Fund  
Wastewater Fund

# DESERT WATER AGENCY

## 2023 / 2024 Budget

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DESERT WATER AGENCY  
**OPERATING FUND BUDGET**  
2023 / 2024

# DESERT WATER AGENCY

## OPERATING FUND

2023-2024 Budget with Prior Year Comparison

*Augmented December 2023*

	ACTUAL 2021-2022	ACTUAL TO 3/31/2023	BUDGET 2022-2023	OVER/(UNDER) BUDGET	BUDGET 2023-2024
<b>OPERATING REVENUES</b>					
Water Sales - <i>Augmented</i>	\$39,412,065	\$29,306,565	\$41,614,000	(\$12,307,435)	\$43,080,000
Power Sales	\$97,688	\$32,742	\$111,000	(\$78,258)	\$56,400
Recycled Sales	\$1,212,480	\$678,632	\$897,000	(\$218,368)	\$996,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$40,722,233</b>	<b>\$30,017,939</b>	<b>\$42,622,000</b>	<b>(\$12,604,061)</b>	<b>\$44,132,400</b>
<b>WATER SERVICES</b>					
Fire Protection - <i>Augmented</i>	\$412,730	\$334,943	\$410,900	(\$75,957)	\$435,000
Back-up Facility Charge	\$1,073,028	\$650,171	\$1,201,000	(\$550,829)	\$912,000
Service Charges	\$821,925	\$806,094	\$915,500	(\$109,406)	\$940,800
Charge for Inst of Serv & Mtr	\$205,846	\$103,216	\$189,700	(\$86,484)	\$177,600
<b>TOTAL WATER SERVICE</b>	<b>\$2,513,528</b>	<b>\$1,894,423</b>	<b>\$2,717,100</b>	<b>(\$822,677)</b>	<b>\$2,465,400</b>
<b>TOTAL OPERATING REVENUES</b>	<b>\$43,235,761</b>	<b>\$31,912,362</b>	<b>\$45,339,100</b>	<b>(\$13,426,738)</b>	<b>\$46,597,800</b>
<b>OPERATING EXPENSES</b>					
<b>SOURCE OF SUPPLY</b>					
Supervision & Engineering	\$68,897	\$59,308	\$84,000	(\$24,692)	\$94,800
Operating Labor & Expense	\$54,034	\$42,631	\$57,240	(\$14,609)	\$60,960
Misc Source of Supply	\$36,817	\$22,844	\$154,080	(\$131,236)	\$57,000
Maint of Struct & Improv	\$172,123	\$138,896	\$352,080	(\$213,184)	\$319,080
Maint, Rds, Coll, Impo, Res	\$29,827	\$10,424	\$324,120	(\$313,696)	\$286,920
Maintenance of Intakes	\$61,445	\$183,143	\$306,360	(\$123,217)	\$64,560
Maintenance of Wells	\$1,095	\$2,306	\$12,840	(\$10,534)	\$12,960
Groundwater Replenishment	\$5,914,733	\$3,902,539	\$5,506,800	(\$1,604,261)	\$6,149,040
<b>TOTAL SOURCE OF SUPPLY</b>	<b>\$6,338,971</b>	<b>\$4,362,091</b>	<b>\$6,797,520</b>	<b>(\$2,435,429)</b>	<b>\$7,045,320</b>
<b>PUMPING</b>					
Supervision & Engineering	\$111,912	\$89,879	\$139,200	(\$49,321)	\$159,600
Pumping Labor Expense	\$172,630	\$315,284	\$193,200	\$122,084	\$205,800
Misc Exp & Care of Grounds	\$117,002	\$87,388	\$131,760	(\$44,372)	\$19,920
Maintenance of Structures	\$219,311	\$199,643	\$322,800	(\$123,157)	\$102,000
Maint of Pumping Equipment	\$331,416	\$65,473	\$441,840	(\$376,367)	\$936,600
Power Purchases	\$3,430,142	\$3,071,083	\$3,531,000	(\$459,917)	\$4,398,000
<b>TOTAL PUMPING</b>	<b>\$4,382,413</b>	<b>\$3,828,750</b>	<b>\$4,759,800</b>	<b>(\$931,050)</b>	<b>\$5,821,920</b>

## DESERT WATER AGENCY

### OPERATING FUND

2023-2024 Budget with Prior Year Comparison

*Augmented December 2023*

	ACTUAL 2021-2022	ACTUAL TO 3/31/2023	BUDGET 2022-2023	OVER/(UNDER) BUDGET	BUDGET 2023-2024
<b>REGULATORY WATER TREATMENT</b>					
Supervision & Engineering	\$140,403	\$105,944	\$142,800	(\$36,856)	\$175,200
Operating Labor Expense	\$242,270	\$162,334	\$201,480	(\$39,146)	\$214,680
Water Analysis/Health Dept.	\$123,144	\$127,014	\$138,000	(\$10,986)	\$146,400
Chem & Filtering Material	\$276,786	\$249,212	\$280,560	(\$31,348)	\$399,960
Maint of Structures	\$6,309	\$1,212	\$14,880	(\$13,668)	\$15,000
Maint of Water Treat Equipment	\$80,511	\$76,445	\$96,000	(\$19,555)	\$102,000
<b>TOTAL WATER TREATMENT</b>	<b>\$869,423</b>	<b>\$722,160</b>	<b>\$873,720</b>	<b>(\$151,560)</b>	<b>\$1,053,240</b>
<b>TRANSMISSION &amp; DISTRIBUTION</b>					
Supervision & Engineering	\$571,279	\$505,047	\$704,400	(\$199,353)	\$751,200
Storage Facilities Expense	\$119,595	\$128,925	\$144,000	(\$15,075)	\$148,560
Trans & Distr Lines Expense	\$151,951	\$146,898	\$160,200	(\$13,302)	\$171,120
Meter Expense	\$100,120	\$150,561	\$127,560	\$23,001	\$142,680
Customer Install Expense	\$123,819	\$45,644	\$150,240	(\$104,596)	\$164,160
Cross Connect Expense	\$137,683	\$149,420	\$193,080	(\$43,660)	\$175,080
Misc Supply Expense	\$61,268	\$48,409	\$53,760	(\$5,351)	\$54,720
Maintenance of Struct & Impv	\$2,756	\$358	\$4,080	(\$3,722)	\$4,560
Maintenance of Reservoirs	\$184,967	\$45,016	\$107,640	(\$62,624)	\$41,640
Maintenance of Mains	\$912,722	\$777,675	\$1,598,040	(\$820,365)	\$1,751,280
Maintenance of Whitewater MWC	\$33,835	\$85,741	\$322,080	(\$236,339)	\$317,880
Maintenance of Fire Services	\$44,422	\$35,531	\$110,040	(\$74,509)	\$110,040
Maintenance of Services	\$245,821	\$217,167	\$275,040	(\$57,873)	\$275,040
Maintenance of Meters	\$95,547	\$84,041	\$192,000	(\$107,959)	\$182,880
Maintenance of Hydrants	\$110,427	\$74,723	\$175,080	(\$100,357)	\$175,080
<b>TOTAL TRANS &amp; DIST</b>	<b>\$2,896,211</b>	<b>\$2,495,156</b>	<b>\$4,317,240</b>	<b>(\$1,822,084)</b>	<b>\$4,465,920</b>
<b>CUSTOMER ACCOUNT EXPENSE</b>					
Supervision & Engineering	\$156,893	\$106,582	\$213,600	(\$107,018)	\$230,400
Meter Reading Expense	\$140,592	\$107,904	\$153,600	(\$45,696)	\$161,040
Customer Rec & Coll Exp	\$702,729	\$519,887	\$846,720	(\$326,833)	\$820,080
Information Systems Supplies	\$2,530	\$1,050	\$3,480	(\$2,430)	\$3,480
Uncollectible Accounts	(\$11,237)	\$122,342	\$55,200	\$67,142	\$86,400
<b>TOTAL CUST ACCT EXPENSE</b>	<b>\$991,507</b>	<b>\$857,765</b>	<b>\$1,272,600</b>	<b>(\$414,835)</b>	<b>\$1,301,400</b>

# DESERT WATER AGENCY

## OPERATING FUND

2023-2024 Budget with Prior Year Comparison

*Augmented December 2023*

	ACTUAL 2021-2022	ACTUAL TO 3/31/2023	BUDGET 2022-2023	OVER/(UNDER) BUDGET	BUDGET 2023-2024
<b>ADMINISTRATIVE &amp; GEN EXPENSE</b>					
Admin. & Gen Salaries - <i>Augmented</i>	\$938,836	\$784,994	\$1,138,800	(\$353,806)	\$1,235,400
Office Supplies & Expense	\$251,923	\$287,576	\$346,920	(\$59,344)	\$456,360
Legal	\$55,129	\$95,989	\$109,200	(\$13,211)	\$120,000
Engineering	\$53,007	\$81,022	\$84,000	(\$2,978)	\$114,000
Auditing	\$34,526	\$26,404	\$36,000	(\$9,596)	\$46,080
Appraisals & Consultants	\$138,795	\$57,373	\$258,120	(\$200,748)	\$347,400
Insurance & Claims	\$236,269	\$233,797	\$336,600	(\$102,803)	\$408,000
Injuries & Safety	\$462,015	\$286,156	\$443,400	(\$157,244)	\$484,800
Pension	\$612,355	\$2,598,340	\$2,939,400	(\$341,060)	\$2,897,280
Health Care Benefits	(\$718,348)	\$1,422,581	\$1,751,400	(\$328,819)	\$1,764,600
Other Employee Benefits	\$715,930	\$486,357	\$637,560	(\$151,203)	\$677,640
Payroll Taxes - FICA	\$597,861	\$435,601	\$628,800	(\$193,199)	\$672,000
Unemployment Insurance	\$0	(\$739)	\$18,000	(\$18,739)	\$18,000
Vacation Pay	\$1,015,402	\$802,414	\$1,107,600	(\$305,186)	\$1,189,200
Maintenance - Oper Center	\$291,393	\$186,791	\$349,920	(\$163,129)	\$559,800
Maintenance - Solar Facilities	\$6,208	\$7,735	\$6,960	\$775	\$7,440
Information Technology	\$1,914,858	\$571,089	\$1,138,080	(\$566,991)	\$1,059,480
Maint - Office Equip	\$83,400	\$61,383	\$85,800	(\$24,417)	\$98,400
Maint - Info.Systems Equip	\$517,458	\$253,992	\$429,000	(\$175,008)	\$428,160
Maint - Telemetry Equip	\$38,252	\$18,123	\$43,440	(\$25,317)	\$44,640
Maint - Comm Equip	\$19,413	\$11,126	\$38,040	(\$26,914)	\$44,280
Supervision & Engineering	\$214,934	\$168,887	\$262,800	(\$93,913)	\$289,200
Storeroom Expense	\$95,690	\$58,174	\$100,080	(\$41,906)	\$146,040
Transportation	\$463,054	\$366,386	\$769,680	(\$403,294)	\$560,400
Tools & Work Equipment	\$137,711	\$131,766	\$130,080	\$1,686	\$141,000
Heavy Equipment Maint	(\$1,643)	\$39,279	\$10,080	\$29,199	\$35,040
Director's Fees	\$54,955	\$37,221	\$48,000	(\$10,779)	\$116,400
Public Information	\$202,782	\$124,618	\$247,440	(\$122,822)	\$231,360
Water Conservation	\$61,191	\$82,349	\$251,280	(\$168,931)	\$332,040
Water Cons - Turf Buy Back	\$192,648	\$943,083	\$2,359,680	(\$1,416,597)	\$1,845,480
<b>TOTAL ADMIN &amp; GEN EXP</b>	<b>\$8,686,004</b>	<b>\$10,659,866</b>	<b>\$16,106,160</b>	<b>(\$5,446,294)</b>	<b>\$16,369,920</b>
<b>REGULATORY EXPENSES</b>					
Certificates/Training/School	\$98,198	\$81,839	\$146,640	(\$64,801)	\$169,440
Health Department / Services	\$17,605	\$19,528	\$19,080	\$448	\$20,040
State - Regulatory	\$166,647	\$135,085	\$165,120	(\$30,035)	\$155,040
Federal - Regulatory	\$2,506	\$0	\$32,400	(\$32,400)	\$92,520
Recycled Water - Regulatory	\$5,469	\$0	\$5,040	(\$5,040)	\$5,040
AQMD Compliance	\$2,017	\$898	\$3,000	(\$2,102)	\$3,000
RMP/OSHA/Misc.	\$68,650	\$40,322	\$55,080	(\$14,758)	\$30,000
Legal	\$0	\$0	\$0	\$0	\$0
<b>TOTAL REGULATORY EXPENSES</b>	<b>\$361,092</b>	<b>\$277,672</b>	<b>\$426,360</b>	<b>(\$148,688)</b>	<b>\$475,080</b>

# DESERT WATER AGENCY

## OPERATING FUND

2023-2024 Budget with Prior Year Comparison

*Augmented December 2023*

	ACTUAL 2021-2022	ACTUAL TO 3/31/2023	BUDGET 2022-2023	OVER/(UNDER) BUDGET	BUDGET 2023-2024
<b>SNOW CREEK HYDRO EXPENSE</b>					
Snow Creek Hydro	\$69,661	\$52,483	\$60,000	(\$7,517)	\$76,920
TOTAL SNOW CREEK HYDRO	<u>\$69,661</u>	<u>\$52,483</u>	<u>\$60,000</u>	<u>(\$7,517)</u>	<u>\$76,920</u>
<b>RECYCLED WATER PLANT EXPENSE</b>					
Pumping Expense	\$436,646	\$267,653	\$337,080	(\$69,427)	\$381,240
Treatment Expense	\$611,529	\$358,064	\$530,040	(\$171,976)	\$1,305,840
Transportation/Distribution	\$25,184	\$64,412	\$212,880	(\$148,468)	\$218,400
Administrative & General	\$130,230	\$129,401	\$288,960	(\$159,559)	\$361,200
TOTAL RECYCLED WATER PLANT EXP	<u>\$1,203,590</u>	<u>\$819,530</u>	<u>\$1,368,960</u>	<u>(\$549,430)</u>	<u>\$2,266,680</u>
<b>OTHER OPERATING EXPENSE</b>					
Depreciation (Inc Recl)	\$6,218,445	\$4,687,404	\$6,646,800	(\$1,959,396)	\$6,894,000
Services Rendered Cust	\$159,669	\$117,717	\$170,400	(\$52,683)	\$156,000
Dir Costs App to W.O.'s	\$457,586	(\$534,861)	\$568,080	(\$1,102,941)	\$931,200
Indir Adm & Gen Exp Cap	(\$1,356,590)	(\$1,653,940)	(\$2,274,960)	\$621,020	(\$2,304,600)
TOTAL OTHER OPERATING EXPENSE	<u>\$5,479,110</u>	<u>\$2,616,319</u>	<u>\$5,110,320</u>	<u>(\$2,494,001)</u>	<u>\$5,676,600</u>
TOTAL OPERATING EXPENSES	\$31,277,982	\$26,691,793	\$41,092,680	(\$14,400,887)	\$44,553,000
NET INC/(LOSS) FROM OPERATIONS	\$11,957,779	\$5,220,569	\$4,246,420	\$974,149	\$2,044,800
<b>NON-OPERATING REVENUES</b>					
Revenue from Leases	\$222,444	\$47,636	\$189,300	(\$141,664)	\$201,000
Interest	\$232,528	\$711,217	\$583,200	\$128,017	\$1,320,000
Gains/Loss Investments	(\$710)	\$21,876	\$0	\$21,876	\$0
Other Income	(\$249,944)	\$140,769	\$1,489,000	(\$1,348,231)	\$444,500
DWA Front Footage Chgs	\$90,300	\$0	\$0	\$0	\$0
Gains on Retirements	\$18,552	\$0	\$63,100	(\$63,100)	\$52,000
Discounts	\$813	\$1,411	\$400	\$1,011	\$900
Revenue - Contributed	\$541,122	\$0	\$315,000	(\$315,000)	\$315,000
TOTAL NON-OPERATING REVENUES	<u>\$855,105</u>	<u>\$922,909</u>	<u>\$2,640,000</u>	<u>(\$1,717,091)</u>	<u>\$2,333,400</u>
<b>NON OPERATING EXPENSES</b>					
OPEB Interest	\$742,561	\$0	\$780,000	(\$780,000)	\$870,000
Exp App to Prior Years	(\$7,435)	(\$7,228)	\$0	(\$7,228)	\$0
Services to Others	\$0	\$0	\$0	\$0	\$0
Customer Assistance Program	\$0	\$0	\$35,520	(\$35,520)	\$0
Grant Expenses	\$206,267	\$16,518	\$20,040	(\$3,523)	\$25,080
Losses on Retirements	\$167,752	\$190	\$108,000	(\$107,810)	\$106,800
TOTAL NON-OPER EXP	<u>\$1,109,144</u>	<u>\$9,479</u>	<u>\$943,560</u>	<u>(\$934,081)</u>	<u>\$1,001,880</u>
TOTAL NET INCOME	\$11,703,740	\$6,133,999	\$5,942,860	\$191,139	\$3,376,320

# DESERT WATER AGENCY

## OPERATING FUND

2023-2024 Budget with Prior Year Comparison

*Augmented December 2023*

	ACTUAL 2021-2022	ACTUAL TO 3/31/2023	BUDGET 2022-2023	OVER/(UNDER) BUDGET	BUDGET 2023-2024
<b>APPLICATION OF COMMIT FUNDS</b>					
Capital Loan to Wastewater Fund	\$0	\$0	\$0	\$0	\$0
Other Post Emp. Benefits (GASB 75)	\$646,237	\$436,197	\$860,000	(\$423,803)	\$830,000
<b>TOTAL COMMIT FUNDS</b>	<b>\$646,237</b>	<b>\$436,197</b>	<b>\$860,000</b>	<b>(\$423,803)</b>	<b>\$830,000</b>
BALANCE REMAINING	\$11,057,504	\$5,697,802	\$5,082,860	\$614,942	\$2,546,320
Add Back Depreciation (Plant/Equip)	\$6,218,445	\$4,687,404	\$6,646,800	(\$1,959,396)	\$6,894,000
Funds Avail For Capital Additions	\$17,275,949	\$10,385,207	\$11,729,660	(\$1,344,453)	\$9,440,320
Less Capital Additions:					
Routine Improvements	\$4,472,947	\$2,885,988	\$17,647,100	(\$14,761,112)	\$14,110,000
General Plan Improvements	\$0	\$0	\$100,000	(\$100,000)	\$100,000
<b>BALANCE</b>	<b>\$12,803,002</b>	<b>\$7,499,219</b>	<b>(\$6,017,440)</b>	<b>\$13,516,659</b>	<b>(\$4,769,680)</b>
<b>TOTAL BUDGET</b>			<b>\$60,643,340</b>		<b>\$60,594,880</b>
	2022-2023 BEGIN BAL	2022-2023 ADJUSTMENTS	2023-2024 ADDITIONS	2023-2024 DELETIONS	BALANCE
Estimated Reserve Fund Balance 6/30/23					\$56,704,581
Inter-Fund Loan - General Fund					\$0
<b>RESERVES</b>					
Reserve for Operations - <i>Augmented</i>	\$15,467,700	\$3,371,000	\$1,478,200	\$3,138,400	\$17,178,500
Reserve for Replacements	\$2,760,000	\$0	\$0	\$0	\$2,760,000
Reserve for Disaster Response	\$2,000,000	\$0	\$0	\$0	\$2,000,000
Reserve for Land Acquisition	\$675,000	\$0	\$0	\$0	\$675,000
Reserve for Regulatory Compliance	\$0	\$0	\$0	\$0	\$0
Reserve for Retirement Benefits	\$5,000,000	\$0	\$0	\$0	\$5,000,000
	<b>\$25,902,700</b>	<b>\$3,371,000</b>	<b>\$1,478,200</b>	<b>\$3,138,400</b>	<b>\$27,613,500</b>
Total Reserves - 6/30/24					(\$27,613,500)
Required for 2022-23 Carryover Capital Items					(\$24,321,349)
2023-2024 Budget Balance					(\$4,769,680)
Unappropriated Fund Balance 6/30/24					\$52
<b>BUDGET SUMMARY</b>					
Total Operating Expenses		\$44,553,000			
Non-Operating Expenses		\$1,001,880			
Application of Committed Funds		\$830,000			
Capital Additions		\$14,210,000			
<b>TOTAL BUDGET</b>		<b>\$60,594,880</b>			

DESERT WATER AGENCY

OPERATING FUND

2023 / 2024 Budget

Capital Improvements

WO #	DESCRIPTION	ASSET ACCOUNT	ESTIMATED COST
Routine			
<b>RECYCLED WATER</b>			
23-111-C	Ammonia Analyzer	11130	\$66,000
23-112-R	Effluent Reservoir Roof Reconstruction	11130	\$3,600,000
23-113--12	Sunrise Park Recycled Water Pipeline Design	11130	\$41,000
<b>TOTAL RECLAMATION</b>			<b>\$3,707,000</b>
<b>PIPELINES</b>			
22-163--08	2024 Winter Repl. Pipeline - Const. - <b>Augment</b>	11171	\$4,440,000
23-114--08	2025 Winter Pipeline Replacement - Design	11171	\$26,000
23-115--08	2025 Summer Pipeline Replacement - Design	11171	\$26,000
23-116--08	DWA / CVWD Ramon Intertie - Design	11171	\$45,000
23-399	Contingency - Mains	11171	\$200,000
<b>TOTAL PIPELINES</b>			<b>\$4,737,000</b>
<b>TRANSPORTATION EQUIPMENT</b>			
23-117-M	2024 Peterbuilt 587 CNG W/Dump Body (Replace Unit # 45)	11183	\$387,000
23-118-M	2024 Peterbuilt 587 CNG W/Dump Body (Replace Unit # 46)	11183	\$387,000
23-119-M	2024 Ford F-450 XL Reg. Cab W/ Dump Body (Replace Unit # 13)	11183	\$106,000
23-120-M	2024 Ford F-450 XL Reg. Cab W/ Dump Body (Replace Unit # 32)	11183	\$106,000
23-121-M	2024 Ford F-450 XL Reg. Cab W/ Dump Body (Replace Unit # 60)	11183	\$106,000
23-122-M	2024 Ford F-450 XL Crew Cab W/ Combo Body (Replace Unit # 27)	11183	\$113,000
23-123-M	2024 Ev 450 XL Reg. Cab W/ Crane (Replace Unit # 33)	11183	\$226,000
<b>TOTAL TRANSPORTATION EQUIPMENT</b>			<b>\$1,431,000</b>

DESERT WATER AGENCY

OPERATING FUND

2023 / 2024 Budget

Capital Improvements

WO #	DESCRIPTION	ASSET ACCOUNT	ESTIMATED COST
<b>METERS</b>			
23-202-E	Encoder Receiver Transmitter (ERT) Purchases	11173	\$58,000
23-202-M-01	1" Meter Purchases	11173	\$123,000
23-202-M-02	2" Meter Purchases	11173	\$58,000
23-202-M-03	3" Meter Purchases	11173	\$6,000
23-202-M-06	6" Meter Purchases	11173	\$4,000
23-202-M-15	1 1/2" Meter Purchases	11173	\$86,000
23-202-M-75	3/4" Meter Purchases	11173	\$150,000
<b>TOTAL METERS</b>			<b>\$485,000</b>
<b>SERVICES</b>			
23-100-S-01	1" Service Replacements	11172	\$797,000
23-100-S-02	2" Service Replacements	11172	\$500,000
23-201-S-01	1" Invoiced Services	11172	\$55,000
23-201-S-02	2" Invoiced Services	11172	\$45,000
<b>TOTAL SERVICES</b>			<b>\$1,397,000</b>
<b>MISCELLANEOUS</b>			
23-124-M	Unleaded Gasboy Fuel Dispensers	11181	\$28,000
23-125-M	Fixed Network	11184	\$1,201,000
23-126-M	Portable Generator (188kw)	11185	\$246,000
23-127-M	IT Disaster Recovery Project & Equipment	11188	\$230,000
23-128-M	Mobile Device Management Project	11188	\$69,000
23-129-M	SSO Enhancement Project	11188	\$35,000
23-130-M	Network Switch Upgrade	11188	\$69,000
23-131-M	Well Network Upgrade	11188	\$230,000
23-132-M	Phone System Replacement	11188	\$95,000
23-499	Contingency - Other	VARIOUS	\$150,000
<b>TOTAL MISCELLANEOUS</b>			<b>\$2,353,000</b>
<b>TOTAL ROUTINE</b>			<b>\$14,110,000</b>

DESERT WATER AGENCY

**OPERATING FUND**

2023 / 2024 Budget

Capital Improvements

WO #	DESCRIPTION	ASSET ACCOUNT	ESTIMATED COST
General Plan			
<b>PIPELINES</b>			
23-699	Main Oversizing	11171	\$100,000
<b>TOTAL PIPELINES</b>			<b>\$100,000</b>
<b>TOTAL GENERAL PLAN</b>			<b>\$100,000</b>
<b>TOTAL CAPITAL IMPROVEMENTS 2023-2024</b>			<b>\$14,210,000</b>

# DESERT WATER AGENCY

## OPERATING FUND

2023 / 2024 Budget

### Reserve Policy Analysis

#### **Augmented June 2023**

In June 2023, the Board of Directors revised the policy for Agency Reserves (Resolution No. 1302). Per section 5 of the policy, an annual review of the reserves will be presented during the annual budget presentation. Presented below is the reserve analysis:

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#### **Reserve for Operations**

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Reserve should be equal to 6-months to 1 year of operations

2023 / 2024	Cost of Operations	\$	44,427,600
	<i>Minimum Reserve Requirement</i>	\$	22,213,800
	<i>Maximum Allowable Reserve Balance</i>	\$	44,427,600
2022 / 2023	Current Reserve Balance	\$	18,838,700
2023 / 2024	Reserve Adjustment * <i>Augmented</i>	\$	(1,534,800)
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>17,303,900</b>
2023 / 2024	Minimum Target Reserve Shortfall	\$	(4,909,900)
2023 / 2024	Maximum Reserve Shortfall	\$	(27,123,700)

\* Proposed \$1,534,800 reduction to the Reserve for Operations in Fiscal Year 2023 / 2024

<b>2023 / 2024</b>	<b>RESERVE FOR OPERATIONS</b>	<b>\$</b>	<b>17,303,900</b>
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# DESERT WATER AGENCY

## OPERATING FUND

2023 / 2024 Budget

### Reserve Policy Analysis

**Augmented June 2023**

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#### Reserve for Replacements

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Reserve should be equal to at least 6% of Agency infrastructure and not to exceed 10% of fixed assets reflected in the last annual audit

Agency Infrastructure at 6/30/2022		\$	272,675,307
<i>Minimum Reserve Balance</i>		\$	16,360,518
<i>Maximum Reserve Balance</i>		\$	27,267,531
2022 / 2023	Current Reserve Balance	\$	2,760,000
2023 / 2024	Reserve Adjustment *	\$	-
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>2,760,000</b>
2023 / 2024	Minimum Reserve Shortfall	\$	(13,600,518)
2023 / 2024	Maximum Reserve Shortfall	\$	(24,507,531)

\* There are no excess funds available to add to the Reserve for Replacements in Fiscal Year 2023 / 2024

<b>2023 / 2024</b>	<b>RESERVE FOR REPLACEMENTS</b>	<b>\$</b>	<b>2,760,000</b>
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#### Reserve for Disaster Response

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Reserve should be equal to approximately 15% of the Agency's General System

System Value at 3/31/23		\$	275,072,484
15% of System Value		\$	41,260,900
<i>Maximum Reserve Balance</i>		\$	41,260,900
2022 / 2023	Current Reserve Balance	\$	2,000,000
2023 / 2024	Reserve Adjustment *	\$	-
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>2,000,000</b>
2023 / 2024	Maximum Reserve Shortfall	\$	(39,260,900)

\* There are no excess funds available to add to the Reserve for Disaster Response in Fiscal Year 2023 / 2024

<b>2023 / 2024</b>	<b>RESERVE FOR DISASTER RESPONSE</b>	<b>\$</b>	<b>2,000,000</b>
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# DESERT WATER AGENCY

## OPERATING FUND

2023 / 2024 Budget

### Reserve Policy Analysis

**Augmented June 2023**

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#### Reserve for Land Acquisitions

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Reserve shall not exceed \$5,000,000

	<i>Maximum Reserve Balance</i>	\$	5,000,000
2022 / 2023	Current Reserve Balance	\$	675,000
2023 / 2024	Reserve Adjustment *	\$	-
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>675,000</b>
2023 / 2024	Maximum Reserve Shortfall	<b>\$</b>	<b>(4,325,000)</b>

\* There are no excess funds available to add to the Reserve for Land Acquisition in Fiscal Year 2023 / 2024

<b>2023 / 2024</b>	<b>RESERVE FOR LAND ACQUISITIONS</b>	<b>\$</b>	<b>675,000</b>
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#### Reserve for Regulatory Compliance

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Reserve shall not exceed \$10,000,000

	<i>Maximum Reserve Balance</i>	\$	10,000,000
2022 / 2023	Current Reserve Balance	\$	-
2023 / 2024	Reserve Adjustment *	\$	-
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>-</b>
2023 / 2024	Maximum Reserve Shortfall	<b>\$</b>	<b>(10,000,000)</b>

\* There are no excess funds available to add to the Reserve for Regulatory Compliance in Fiscal Year 2023 / 2024

<b>2023 / 2024</b>	<b>RESERVE FOR REGULATORY COMPLIANCE</b>	<b>\$</b>	<b>-</b>
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# DESERT WATER AGENCY

## OPERATING FUND

2023 / 2024 Budget

### Reserve Policy Analysis

**Augmented June 2023**

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#### Reserve for Retirement Benefits

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Reserve should equal two times the actual annual retirement benefit costs from the preceding year but not to exceed four times the cost

Annual OPEB Costs - Actuarial study (2022)	\$	1,532,333
Annual CalPERS Normal Contributions	\$	1,024,125
<i>Minimum Reserve Requirement</i>	\$	5,112,916
<i>Maximum Allowable Reserve Balance</i>	\$	10,225,832
2022 / 2023 Current Reserve Balance	\$	5,000,000
2023 / 2024 Reserve Adjustment *	\$	-
<b>2023 / 2024 Reserve Balance</b>	<b>\$</b>	<b>5,000,000</b>
2023 / 2024 Minimum Target Reserve Shortfall	\$	(112,916)
2023 / 2024 Maximum Reserve Shortfall	\$	(5,225,832)

\* There are no excess funds available to add to the Reserve for Retirement Benefits in Fiscal Year 2023 / 2024

<b>2023 / 2024</b>	<b>RESERVE FOR RETIREMENT BENEFITS</b>	<b>\$</b>	<b>5,000,000</b>
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#### Reserve Policy Summary

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** 2023 / 2024	Minimum Reserve Requirement	\$	99,948,134 *
** 2023 / 2024	Maximum Reserve Requirement	\$	138,181,863
<b>2023 / 2024</b>	<b>Projected Total Reserves</b>	<b>\$</b>	<b>27,738,900</b>
2023 / 2024	Projected Minimum Reserve Shortfall	\$	(72,209,234)
2023 / 2024	Maximum Reserve Shortfall	\$	(110,442,963)

\* Where no minimum reserve balance is established, the maximum reserve balance is used

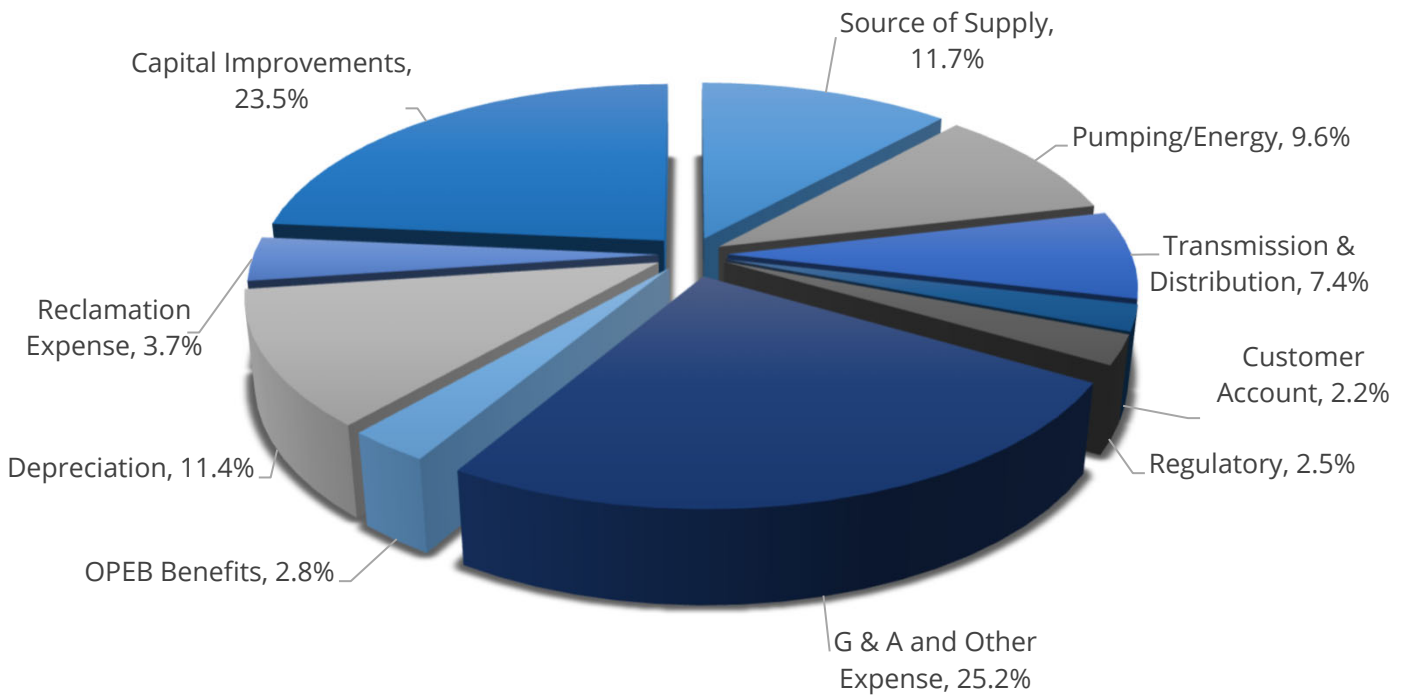
\*\* Reserve Policy and Reserve Requirements (Resolution No. 1302)

# DESERT WATER AGENCY

## OPERATING FUND

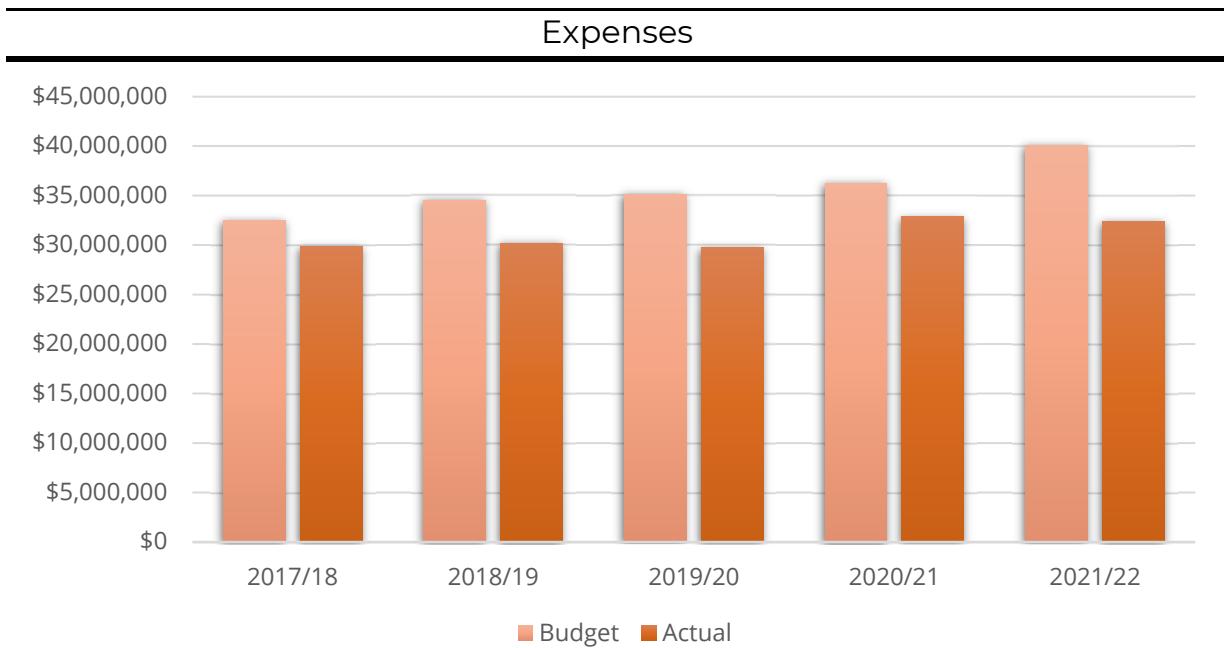
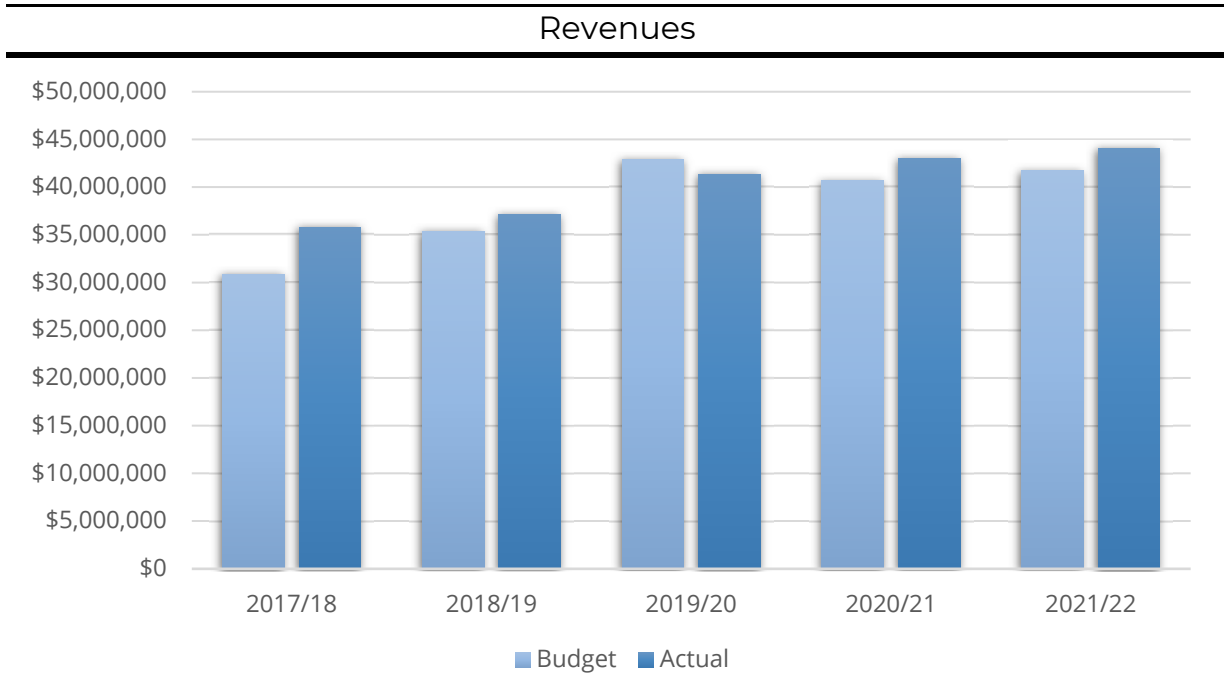
2023 / 2024 Budget Summary

Category	Cost	%
Source of Supply	\$ 7,045,320	11.7%
Pumping/Energy	\$ 5,821,920	9.6%
Transmission & Distribution	\$ 4,465,920	7.4%
Customer Account	\$ 1,301,400	2.2%
Regulatory	\$ 1,528,320	2.5%
G & A and Other Expense	\$ 15,235,920	25.2%
OPEB Benefits	\$ 1,700,000	2.8%
Depreciation	\$ 6,894,000	11.4%
Reclamation Expense	\$ 2,266,680	3.7%
Capital Improvements	\$ 14,210,000	23.5%
<b>TOTAL</b>	<b>\$ 60,469,480</b>	<b>100.0%</b>



# DESERT WATER AGENCY OPERATING FUND

## Historical Analysis Budget vs. Actual



DESERT WATER AGENCY  
**GENERAL FUND BUDGET**  
2023 / 2024

# DESERT WATER AGENCY

## GENERAL FUND

2023-2024 Budget with Prior Year Comparison

*Augmented December 2023*

	ACTUAL 2021-2022	ACTUAL TO 3/31/2023	BUDGET 2022-2023	OVER/(UNDER) BUDGET	BUDGET 2023-2024
<b>OPERATING REVENUES</b>					
Replenishment Assessments	\$7,872,027	\$5,176,154	\$7,781,000	(\$2,604,846)	\$8,155,000
Power Sales - Whitewater Hydro	\$10,304	\$2,016	\$13,500	(\$11,484)	\$129,000
<b>TOTAL OPERATING REVENUES</b>	<b>\$7,882,331</b>	<b>\$5,178,170</b>	<b>\$7,794,500</b>	<b>(\$2,616,330)</b>	<b>\$8,284,000</b>
<b>OPERATING EXPENSES</b>					
<b>SOURCE OF SUPPLY</b>					
Watershed Management - West Fork	\$0	\$0	\$0	\$0	\$0
Whitewater Mutual Water Co	\$0	\$0	\$12,000	(\$12,000)	\$12,000
Whitewater Basin Management	\$243,415	\$0	\$250,800	(\$250,800)	\$451,200
Mission Creek Basin Management	\$261,313	\$26,447	\$536,400	(\$509,953)	\$588,000
Mission Creek - Garnett Hill Mgmt	\$0	\$0	\$30,000	(\$30,000)	\$12,000
Indio Subbasin Management	\$174,249	\$0	\$30,000	(\$30,000)	\$48,000
San Gorgonio Pass Mgmt	\$0	\$0	\$22,800	(\$22,800)	\$25,200
Groundwater Monitoring Wells	\$470	\$0	\$0	\$0	\$0
USGS Water Quality Monitoring Sys	\$16,476	\$6,996	\$15,600	(\$8,604)	\$15,600
USGS Stream Gauging Study	\$93,372	\$39,642	\$82,800	(\$43,158)	\$85,200
Monitoring Wells #2 & #6	\$0	\$0	\$0	\$0	\$0
Urban Water Management Plan	\$4,545	\$0	\$0	\$0	\$0
Salt Nutrient Plan	\$3,152	\$8,278	\$126,000	(\$117,722)	\$217,200
Groundwater Rights DWA/CVWD	\$21,434	\$7,268	\$240,000	(\$232,732)	\$84,000
SGMA	\$86,077	\$0	\$130,800	(\$130,800)	\$50,400
Tribal Water Rights Litigation	\$151,237	\$86,602	\$240,000	(\$153,398)	\$288,000
Lake Perris Seepage Recovery Proj	\$0	\$0	\$0	\$0	\$0
Other Source of Supply Expense	\$367,202	\$0	\$0	\$0	\$1,166,400
<b>TOTAL SOURCE OF SUPPLY</b>	<b>\$1,422,941</b>	<b>\$175,233</b>	<b>\$1,717,200</b>	<b>(\$1,541,967)</b>	<b>\$3,043,200</b>
<b>STATE WATER PROJECT EXPENSE</b>					
Delta O.M.P. & R.	\$3,618,695	\$2,362,827	\$3,434,000	(\$1,071,173)	\$3,131,000
Transportation O.M.P. & R.	\$7,084,791	\$4,734,765	\$7,032,000	(\$2,297,235)	\$6,179,000
Transportation Variable O.M.P. & R.	\$1,717,745	\$351,275	\$5,956,000	(\$5,604,725)	\$12,444,000
Off-Aqueduct Power Facilities	\$73,378	\$82,338	\$181,000	(\$98,662)	\$171,000
East Branch Enlargement	\$502,012	\$376,026	\$487,000	(\$110,974)	\$835,000
Replacement Component	\$0	\$0	\$0	\$0	\$0
Delta Conveyance Facilities	\$0	\$0	\$0	\$0	\$0
Water Purchases	\$317,139	\$257,415	\$2,483,000	(\$2,225,585)	\$0
CVWD Reimb (Delta, Var, OAP)	(\$104,164)	(\$113,344)	(\$770,900)	\$657,556	(\$1,540,100)
MWD Reimb (Delta, Trans, Var, OAP)	\$0	\$0	\$0	\$0	\$0
<b>TOTAL STATE WTR PROJ. EXPENSE</b>	<b>\$13,209,596</b>	<b>\$8,051,302</b>	<b>\$18,802,100</b>	<b>(\$10,750,798)</b>	<b>\$21,219,900</b>

# DESERT WATER AGENCY

## GENERAL FUND

2023-2024 Budget with Prior Year Comparison

*Augmented December 2023*

	ACTUAL 2021-2022	ACTUAL TO 3/31/2023	BUDGET 2022-2023	OVER/(UNDER) BUDGET	BUDGET 2023-2024
<b>WHITewater HYDRO EXPENSE</b>					
Supervision & Labor	\$14,103	\$8,010	\$18,000	(\$9,990)	\$39,600
Miscellaneous/SCE	\$10,584	\$3,955	\$8,400	(\$4,445)	\$8,400
Tools & Work Equipment	\$0	\$654	\$2,400	(\$1,746)	\$2,400
Maint Structures & Improvements	\$0	\$1,000	\$1,200	(\$200)	\$1,200
Maint of Equipment	\$7,010	\$5,545	\$196,800	(\$191,255)	\$152,400
Whitewater Hydro Contract Mgmt	\$667	\$0	\$9,600	(\$9,600)	\$9,600
<b>TOTAL WHITEWTR HYDRO EXPENSE</b>	<b>\$32,364</b>	<b>\$19,165</b>	<b>\$236,400</b>	<b>(\$217,235)</b>	<b>\$213,600</b>
<b>CUSTOMER ACCOUNT EXPENSE</b>					
Meter Reading Expense	\$2,762	\$377	\$4,800	(\$4,423)	\$4,800
Uncollectible Accounts	\$0	\$0	\$0	\$0	\$0
<b>TOTAL WHITEWTR HYDRO EXPENSE</b>	<b>\$2,762</b>	<b>\$377</b>	<b>\$4,800</b>	<b>(\$4,423)</b>	<b>\$4,800</b>
<b>ADMIN &amp; GENERAL EXPENSE</b>					
Salaries - <i>Augmented</i>	\$395,931	\$368,883	\$612,000	(\$243,117)	\$593,200
Office Supplies & Expenses	\$5,156	\$7,603	\$16,800	(\$9,197)	\$18,000
Legal	\$338,817	\$140,055	\$960,000	(\$819,945)	\$612,000
State Water - Audit Fees	\$18,439	\$18,977	\$33,600	(\$14,623)	\$31,200
Engineering	\$73,532	\$27,169	\$114,000	(\$86,831)	\$108,000
Appraisals & Consultants	\$124,260	\$102,440	\$272,400	(\$169,960)	\$372,000
Auditing	\$5,895	\$11,507	\$6,000	\$5,507	\$8,400
Conferences & Seminars	\$38,222	\$26,134	\$66,000	(\$39,866)	\$44,400
Membership Dues & Subscriptions	\$112,756	\$73,182	\$134,400	(\$61,218)	\$141,600
Bay-Delta Hearings	\$83,609	\$81,965	\$102,000	(\$20,035)	\$88,800
SWC-Energy Fund	\$11,498	\$3,181	\$13,200	(\$10,019)	\$13,200
Utilities	\$58,678	\$60,980	\$72,000	(\$11,020)	\$108,000
Property & Liability Insurance	\$73,064	\$64,774	\$84,000	(\$19,226)	\$117,600
Other Employee Benefits	\$459,839	\$399,756	\$290,400	\$109,356	\$446,400
Payroll Taxes	\$52,924	\$52,036	\$46,800	\$5,236	\$50,400
Uncollectible Accounts	\$0	\$0	\$0	\$0	\$0
LAFCO Expenses	\$14,573	\$17,340	\$16,800	\$540	\$19,200
Int Regional Wtr Mgmt Plan (IRWMP)	\$20,679	\$25,160	\$40,800	(\$15,640)	\$16,800
IRWMP Conservation Program	\$2,976	\$0	\$0	\$0	\$0
Operations Center Security	\$0	\$0	\$8,400	(\$8,400)	\$12,000
Operations Center Maintenance	\$108,447	\$75,109	\$110,400	(\$35,291)	\$219,600
Directors' Fees	\$51,609	\$32,154	\$48,000	(\$15,846)	\$116,400
Public Information	\$120,504	\$109,467	\$248,400	(\$138,933)	\$231,600
Water Conservation	\$337,567	\$965,273	\$2,607,600	(\$1,642,327)	\$2,162,400
Election Expense	\$0	\$0	\$140,400	(\$140,400)	\$0
<b>TOTAL ADMIN &amp; GENERAL EXPENSE</b>	<b>\$2,579,224</b>	<b>\$2,663,144</b>	<b>\$6,044,400</b>	<b>(\$3,824,572)</b>	<b>\$5,531,200</b>

# DESERT WATER AGENCY

## GENERAL FUND

2023-2024 Budget with Prior Year Comparison

*Augmented December 2023*

	ACTUAL 2021-2022	ACTUAL TO 3/31/2023	BUDGET 2022-2023	OVER/(UNDER) BUDGET	BUDGET 2023-2024
<b>OTHER OPERATING EXPENSES</b>					
Depreciation	\$1,350,768	\$0	\$1,110,000	(\$1,110,000)	\$1,130,400
Direct/Indirect Costs	(\$15,156)	(\$14,944)	(\$108,000)	\$93,056	(\$72,000)
TOTAL OTHER OPERATING EXPENSE	<u>\$1,335,612</u>	<u>(\$14,944)</u>	<u>\$1,002,000</u>	<u>(\$1,016,944)</u>	<u>\$1,058,400</u>
TOTAL OPERATING EXPENSES	\$18,582,499	\$10,894,277	\$27,806,900	(\$16,912,623)	\$31,071,100
NET INC/(LOSS) FROM OPERATIONS	(\$10,700,168)	(\$5,716,107)	(\$20,012,400)	\$14,296,293	(\$22,787,100)
<b>NON-OPERATING REVENUES</b>					
Property Taxes	\$37,266,049	\$24,314,349	\$37,264,000	(\$12,949,651)	\$40,352,000
Interest - Invested Reserves	\$1,716,606	\$2,104,624	\$2,136,000	(\$31,376)	\$3,636,000
Supplemental Imported Water Fees	\$505,810	\$242,167	\$612,500	(\$370,333)	\$502,800
Gains/Loss Investments	(\$9,550,173)	(\$124,678)	\$173,200	(\$297,878)	(\$379,200)
Other	\$62,951	\$924	\$0	\$924	\$0
TOTAL NON-OPERATING REVENUES	<u>\$30,001,242</u>	<u>\$26,537,386</u>	<u>\$40,185,700</u>	<u>(\$13,648,314)</u>	<u>\$44,111,600</u>
<b>NON-OPERATING EXPENSES</b>					
Prior Year - State Water Project	(\$92,360)	\$0	\$0	\$0	\$0
Prior Year Expenses	(\$342)	\$0	\$0	\$0	\$0
Other	\$1,420	\$0	\$0	\$0	\$0
TOTAL NON-OPERATING EXPENSES	<u>(\$91,282)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL NET INCOME	\$19,392,355	\$20,821,279	\$20,173,300	\$647,979	\$21,324,500
<b>APPLICATION OF COMMIT FUNDS</b>					
Bond Service - Principle/Interest	\$1,338,949	\$282,033	\$1,344,150	(\$1,062,117)	\$1,344,650
TOTAL COMMIT FUNDS	<u>\$1,338,949</u>	<u>\$282,033</u>	<u>\$1,344,150</u>	<u>(\$1,062,117)</u>	<u>\$1,344,650</u>
BALANCE REMAINING	\$18,053,407	\$20,539,245	\$18,829,150	\$1,710,095	\$19,979,850
Add Back Depreciation	\$1,350,768	\$0	\$1,110,000	(\$1,110,000)	\$1,130,400
Funds Avail For Capital Additions	<u>\$19,404,175</u>	<u>\$20,539,245</u>	<u>\$19,939,150</u>	<u>\$600,095</u>	<u>\$21,110,250</u>

# DESERT WATER AGENCY

## GENERAL FUND

2023-2024 Budget with Prior Year Comparison

*Augmented December 2023*

	BUDGET 2022-2023	BUDGET 2023-2024
<b>CAPITAL ADDITIONS</b>		
Delta	\$2,028,500	\$1,810,800
Transportation	\$2,657,000	\$2,170,000
Revenue Bond Surcharge	\$1,181,000	\$1,383,000
East Branch Enlargement	\$1,565,000	\$1,838,000
Tehachapi	\$98,000	\$98,000
Delta Conveyance	\$0	\$0
Lake Perris Seepage Recovery Project	\$550,000	\$550,000
Sites Reservoir Project	\$910,000	\$1,300,000
Conference Room Virtual Communications System	\$27,500	\$0
Main Entrance Monument Renovation	\$11,700	\$0
HVAC Air Purification System	\$32,000	\$0
Warehouse Shelving	\$13,700	\$0
Mezzanine Remodel	\$159,700	\$0
Employee Parking Expansion	\$99,700	\$0
Submersible Pump and Hose Drop Pipe	\$15,000	\$0
TSS Monitoring Well Construction	\$0	\$69,000
Contingency	\$150,000	\$150,000
<b>TOTAL CAPITAL ADDITIONS</b>	<b>\$9,498,800</b>	<b>\$9,368,800</b>
<b>BALANCE</b>	<b>\$10,440,350</b>	<b>\$11,741,450</b>
<b>TOTAL BUDGET</b>	<b>\$38,649,850</b>	<b>\$41,784,550</b>

# DESERT WATER AGENCY

## GENERAL FUND

2023-2024 Budget with Prior Year Comparison

*Augmented December 2023*

	2022-2023 BEGIN BAL	2022-2023 ADJUSTMENTS	2023-2024 ADDITIONS	2023-2024 DELETIONS	BALANCE
Estimated Reserve Fund Balance 6/30/23					\$233,786,674
<b>RESTRICTED &amp; UNRESTRICTED RESERVES</b>					
State Water Contract Fund	\$75,779,000		\$0	\$0	\$75,779,000
Reserve For SWP Additional Water	\$10,493,000	\$13,150,000	\$15,000,000	\$0	\$38,643,000
Reserve For Additional Water	\$0	\$0	\$0	\$0	\$0
Reserve for Delta Conveyance	\$19,238,000	\$0	\$0	\$0	\$19,238,000
Reserve For Operations - <i>Augmented</i>	\$7,026,350	(\$1,021,550)	\$3,796,800	\$40,000	\$9,761,600
Reserve For Replacements	\$8,892,800	\$1,454,000	\$0	\$5,638,740	\$4,708,060
Regulatory Compliance Reserve	\$7,765,000	\$2,235,000	\$0	\$0	\$10,000,000
Land Acquisition Reserve	\$5,000,000	\$0	\$0	\$0	\$5,000,000
Reserve For Addtnl Non-SWP Water	\$23,782,000	\$35,304,400	\$22,433,000	\$0	\$81,519,400
	\$157,976,150	\$51,121,850	\$41,229,800	\$5,678,740	\$244,649,060
Total Reserves - 6/30/24					(\$244,649,060)
Required for 2022/23 Carryover Items					(\$879,042)
2023-2024 Budget Balance					\$11,741,450
Unappropriated Fund Balance - 6/30/24					\$22

### BUDGET SUMMARY

Total Operating Expense	\$31,071,100
Non-Operating Expense	\$0
Application of Committed Funds	\$1,344,650
Capital Additions	\$9,368,800
<b>TOTAL BUDGET</b>	<b>\$41,784,550</b>

# DESERT WATER AGENCY

## GENERAL FUND

2023 - 2024 Budget

### Summary of Assessed Valuations and Resulting Tax Rates

#### Assessed Valuations

Secured	\$20,554,248,137
Unsecured	\$847,122,526

**Total Estimated Assessed Valuations\*** **\$21,401,370,663**

#### Tax Rate

	<u>2022-2023</u>	<u>2023-2024</u>
Secured	\$0.10	\$0.08
Unsecured	\$0.10	\$0.10

#### Estimated Revenue from Property Taxes

Secured	\$16,443,000
Unsecured	\$847,000
SBE Unitary	\$19,562,000
RPTTF	\$1,748,000
County 1% General Purpose Allocation	\$1,752,000

**TOTAL ESTIMATED PROPERTY TAXES** **\$40,352,000**

\* Assessed values reflect a combined 2.17% delinquency and value adjustment factor for secured and unsecured valuations

# DESERT WATER AGENCY

## GENERAL FUND

2023 - 2024 Budget

### Estimated State Water Project Payments

	CAPITAL					O.M.P. & R.					
	Revenue Bond Surcharge	Delta	Transport	Tehachapi	East Branch Enlrgmt	Delta	Transport	Variable	Off-Aqueduct Power Facilities	East Branch Enlrgmt	Total
<b>2023</b>											
July	\$696,000	\$1,042,000	\$871,000	---	---	\$246,650	\$584,350	\$1,014,500	\$12,100	\$81,500	\$4,548,100
August	---	---	---	---	---	\$246,650	\$584,350	\$1,014,500	\$12,100	\$81,500	\$1,939,100
September	---	---	---	\$48,500	\$1,024,500	\$246,650	\$584,350	\$1,014,500	\$12,100	\$81,500	\$3,012,100
October	---	---	---	---	---	\$246,650	\$584,350	\$1,014,500	\$12,100	\$81,500	\$1,939,100
November	---	---	---	---	---	\$246,650	\$584,300	\$1,014,500	\$12,100	\$81,500	\$1,939,050
December	---	---	---	---	---	\$246,650	\$584,300	\$1,014,500	\$12,100	\$81,500	\$1,939,050
<b>2024</b>											
January	\$687,000	\$930,000	\$1,299,000	---	---	\$275,200	\$445,500	\$1,059,500	\$16,400	\$57,700	\$4,770,300
February	---	---	---	---	---	\$275,200	\$445,500	\$1,059,500	\$16,400	\$57,700	\$1,854,300
March	---	---	---	\$49,500	\$813,500	\$275,200	\$445,500	\$1,059,500	\$16,400	\$57,700	\$2,717,300
April	---	---	---	---	---	\$275,200	\$445,500	\$1,059,500	\$16,400	\$57,700	\$1,854,300
May	---	---	---	---	---	\$275,200	\$445,500	\$1,059,500	\$16,400	\$57,700	\$1,854,300
June	---	---	---	---	---	\$275,100	\$445,500	\$1,059,500	\$16,400	\$57,500	\$1,854,000
	<u>\$1,383,000</u>	<u>\$1,972,000</u>	<u>\$2,170,000</u>	<u>\$98,000</u>	<u>\$1,838,000</u>	<u>\$3,131,000</u>	<u>\$6,179,000</u>	<u>\$12,444,000</u>	<u>\$171,000</u>	<u>\$835,000</u>	<u>\$30,221,000</u>

Based on calendar year costs shared 25.96% DWA and 74.04% CVWD on Variable, Delta Water and Off Aqueduct Charges

	<u>2023</u>	<u>Variable</u>	<u>Delta Charge</u>	<u>Off Aqueduct</u>	<u>Total</u>	<u>DWA 25.96%</u>	<u>CVWD 74.04%</u>
DWA	55,750 AF	\$12,173,142	\$5,158,556	\$144,450	\$17,476,148	\$4,536,808	\$12,939,340
CVWD	128,450 AF	\$30,209,042	\$12,801,547	\$164,219	\$43,174,808	\$11,208,180	\$31,966,628
					<u>\$60,650,956</u>	<u>\$15,744,988</u>	<u>\$44,905,968</u>
DWA	55,750 AF	\$12,713,467	\$5,158,556	\$196,708	\$18,068,731	\$4,690,643	\$13,378,088
CVWD	128,450 AF	\$31,549,920	\$12,801,547	\$488,152	\$44,839,619	\$11,640,365	\$33,199,254
					<u>\$62,908,350</u>	<u>\$16,331,008</u>	<u>\$46,577,342</u>

### STATE WATER PROJECT TABLE A ALLOTMENTS

DWA - 38,100 A.F. + MWD Transfer 11,900 A.F. = 50,000 A.F.

CVWD - 23,100 A.F. + MWD Transfer 88,100 A.F. + Tulare Transfer 9,000 A.F. = 121,100 A.F.

Beginning January 1, 2010 : Berrenda-Mesa 16,000 A.F. Transfer = DWA 4,000 A.F. / CVWD 12,000 A.F.

Beginning January 1, 2010 : Westlake Farms 7,000 A.F. Transfer = DWA 1,750 A.F. / CVWD 5,250 A.F.

Calendar years 2023 & 2024 = DWA 55,750 A.F. / CVWD 128,450 A.F.

TOTALS	\$123,559,306	\$32,075,996	\$91,483,310
Less Amount Billed Direct to CVWD			(\$88,014,427)
Amount Due To DWA			\$3,468,883
ONE-HALF FOR FISCAL YEAR			\$1,734,442

DESERT WATER AGENCY

**GENERAL FUND**

2023 / 2024 Budget

Capital Improvements

WO #	DESCRIPTION	ASSET ACCOUNT	ESTIMATED COST
Routine			
<b>MISCELLANEOUS</b>			
23-135-W	TDS Monitoring Well Construction (3 Wells)	11155	\$69,000
23-499	Contingency - Other	VARIOUS	\$150,000
<b>TOTAL MISCELLANEOUS</b>			<b>\$219,000</b>
<b>TOTAL CAPITAL IMPROVEMENTS 2023-2024</b>			<b>\$219,000</b>

# DESERT WATER AGENCY

## GENERAL FUND

2023 / 2024 Budget

### Reserve Policy Analysis

In June 2023, the Board of Directors revised the policy for Agency Reserves (Resolution No. 1302). Per section 5 of the policy, an annual review of the reserves will be presented during the annual budget presentation. Presented below is the reserve analysis:

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#### State Water Contract Fund Reserve

---

Minimum reserve requirement is two and one half times prior year DWR Statement of Charges, not to exceed six times the total of such charges

#### 2023 DWR Statement of Charges

Delta Capital	\$	2,083,530
Delta OMP&R	\$	2,958,630
Transportation Capital	\$	1,741,542
Transportation OMP&R	\$	7,010,811
Variable Entitlement	\$	7,261,633
Water System Revenue Bond	\$	1,391,431
Off Aqueduct	\$	144,450
Conservation Replacement	\$	-
East Branch Enlargement Capital	\$	843,404
East Branch Enlargement OMP&R	\$	756,897
Tehachapi Second Afterbay	\$	96,300
<b>Total 2023 Statement of Charges</b>	<b>\$</b>	<b>24,288,628</b>

*Minimum Reserve Requirement* \$ 60,721,570

*Maximum Allowable Reserve Balance* \$ 145,731,768

2022 / 2023	Current Reserve Balance	\$	75,779,000
2023 / 2024	Reserve Adjustment *	\$	-
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>75,779,000</b>
2023 / 2024	Minimum Target Reserve Shortfall	\$	-
2023 / 2024	Maximum Reserve Shortfall	\$	(69,952,768)

\* No proposed addition to the State Water Contract Fund Reserve in Fiscal Year 2023 / 2024

**2023 / 2024 STATE WATER CONTRACT RESERVE \$ 75,779,000**

# DESERT WATER AGENCY

## GENERAL FUND

2023 / 2024 Budget

### Reserve Policy Analysis

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#### Reserve for Delta Conveyance Facilities

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Minimum reserve requirement is two and one half times annual charges, not to exceed six times the total of such charges. The 10-year average from the most recent project cost projections and payment timeline have been used to establish the average annual charge.

10 Year DWR Cost projection		\$	43,424,000
Average Annual Charge		\$	4,342,400
<i>Minimum Reserve Requirement</i>		\$	10,856,000
<i>Maximum Allowable Reserve Balance</i>		\$	26,054,400
2022 / 2023	Current Reserve Balance	\$	19,238,000
2023 / 2024	Reserve Adjustment *	\$	-
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>19,238,000</b>
2023 / 2024	Minimum Target Reserve Shortfall	\$	-
2023 / 2024	Maximum Reserve Shortfall	\$	(6,816,400)

\* No proposed adjustment to the Reserve for Delta Conveyance Facilities in Fiscal Year 2023 / 2024

<b>2023 / 2024</b>	<b>RESERVE FOR DELTA CONVEYANCE</b>	<b>\$</b>	<b>19,238,000</b>
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DESERT WATER AGENCY

GENERAL FUND

2023 / 2024 Budget

Reserve Policy Analysis

**Reserve for SWP Additional Water**

The minimum reserve requirement should be greater than the prior year DWR Invoices, not to exceed five times the total of such charges

**2023 DWR Statement of Charges**

Delta Capital	\$	2,083,530
Delta OMP&R	\$	2,958,630
Transportation Capital	\$	1,741,542
Transportation OMP&R	\$	7,010,811
Variable Entitlement	\$	7,261,633
Water System Revenue Bond	\$	1,391,431
Off Aqueduct	\$	144,450
Conservation Replacement	\$	-
East Branch Enlargement Capital	\$	843,404
East Branch Enlargement OMP&R	\$	756,897
Tehachapi Second Afterbay	\$	96,300
<b>Total 2023 Statement of Charges</b>	<b>\$</b>	<b>24,288,628</b>

*Minimum Reserve Requirement* \$ 24,288,628

*Maximum Allowable Reserve Balance* \$ 121,443,140

2022 / 2023	Current Reserve Balance	\$	23,643,000
2023 / 2024	Reserve Adjustment *	\$	15,000,000
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>38,643,000</b>
2023 / 2024	Minimum Target Reserve Shortfall	\$	-
2023 / 2024	Maximum Reserve Shortfall	\$	(82,800,140)

\* Proposed \$15,000,000 addition to the Reserve for Additional SWP Water in Fiscal Year 2023 / 2024

**2023 / 2024 RESERVE FOR ADDITIONAL SWP WATER \$ 38,643,000**

# DESERT WATER AGENCY

## GENERAL FUND

2023 / 2024 Budget

### Reserve Policy Analysis

#### Reserve for Non-SWP Additional Water

The minimum reserve requirement should be greater than the prior year DWR Invoices, not to exceed five times the total of such charges. The DWR Invoices are utilized for setting the reserve target levels for Non-SWP Additional Water to establish the magnitude of costs associated with purchasing additional non State Water Project water.

#### 2023 DWR Statement of Charges

Delta Capital	\$	2,083,530
Delta OMP&R	\$	2,958,630
Transportation Capital	\$	1,741,542
Transportation OMP&R	\$	7,010,811
Variable Entitlement	\$	7,261,633
Water System Revenue Bond	\$	1,391,431
Off Aqueduct	\$	144,450
Conservation Replacement	\$	-
East Branch Enlargement Capital	\$	843,404
East Branch Enlargement OMP&R	\$	756,897
Tehachapi Second Afterbay	\$	96,300
<b>Total 2023 Statement of Charges</b>	<b>\$</b>	<b>24,288,628</b>

*Minimum Reserve Requirement* \$ 24,288,628

*Maximum Allowable Reserve Balance* \$ 121,443,140

2022 / 2023	Current Reserve Balance	\$	59,086,400
2023 / 2024	Reserve Adjustment *	\$	22,433,000
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>81,519,400</b>
2023 / 2024	Minimum Target Reserve Shortfall	\$	-
2023 / 2024	Maximum Reserve Shortfall	\$	(39,923,740)

\* Proposed \$22,248,740 addition to the Reserve for Additional Non-SWP Water in Fiscal Year 2023 / 2024

**2023 / 2024      RESERVE FOR ADDTINL NON-SWP WATER      \$      81,519,400**

# DESERT WATER AGENCY

## GENERAL FUND

2023 / 2024 Budget

### Reserve Policy Analysis

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#### Reserve for Operations

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Reserve should be equal to 6-months to 1 year of operations

2023 / 2024	Cost of Operations	\$	31,031,100
Less: 2023 / 2024	State Water Project Expense	\$	(21,219,900)
	Net Cost of Operations	\$	9,811,200
	<i>Minimum Reserve Requirement</i>	\$	4,905,600
	<i>Maximum Allowable Reserve Balance</i>	\$	9,811,200
2022 / 2023	Current Reserve Balance	\$	6,004,800
2023 / 2024	Reserve Adjustment *	\$	3,796,800
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>9,801,600</b>
2023 / 2024	Minimum Target Reserve Shortfall	\$	-
2023 / 2024	Maximum Reserve Shortfall	\$	(9,600)

\* Proposed \$3,796,800 addition to the Reserve for Operations in Fiscal Year 2023 / 2024

<b>2023 / 2024</b>	<b>RESERVE FOR OPERATIONS</b>	<b>\$</b>	<b>9,801,600</b>
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# DESERT WATER AGENCY

## GENERAL FUND

2023 / 2024 Budget

### Reserve Policy Analysis

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#### Reserve for Replacements

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Reserve should be equal to at least 6% of Agency infrastructure and not to exceed 10% of fixed assets (excluding State Water Project Capital)

Agency Infrastructure at 6/30/2022	\$	177,314,238
Less: SWP - Transportation	\$	(73,261,366)
SWP - Delta	\$	(20,951,282)
SWP - East Branch Enlargement	\$	(26,445,703)
SWP - Water System Rev Bond	\$	(9,474,644)
SWP - Advance Water Deliveries	\$	(69,273)
SWP - Tehachapi Second Afterbay	\$	(31,367)
<b>Net Accumulated Depreciation</b>	<b>\$</b>	<b>47,080,603</b>
<i>Minimum Reserve Balance</i>	\$	2,824,836
<i>Maximum Reserve Balance</i>	\$	4,708,060
2022 / 2023 Current Reserve Balance	\$	10,346,800
2023 / 2024 Reserve Adjustment *	\$	(5,638,740)
<b>2023 / 2024 Reserve Balance</b>	<b>\$</b>	<b>4,708,060</b>
2023 / 2024 Minimum Reserve Shortfall	\$	-
2023 / 2024 Maximum Reserve Shortfall	\$	-

\* Proposed \$5,638,740 reduction to the Reserve for Replacements in Fiscal Year to align with new reserve policy maximum allowable balance.

<b>2023 / 2024 RESERVE FOR REPLACEMENTS</b>	<b>\$</b>	<b>4,708,060</b>
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DESERT WATER AGENCY

GENERAL FUND

2023 / 2024 Budget

Reserve Policy Analysis

**Reserve for Regulatory Compliance**

Reserve shall not exceed \$10,000,000

<i>Maximum Reserve Balance</i>		\$	10,000,000
2022 / 2023	Current Reserve Balance	\$	10,000,000
2023 / 2024	Reserve Adjustment *	\$	-
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>10,000,000</b>
2023 / 2024	Maximum Reserve Shortfall	\$	-

\* No proposed adjustment to the Reserve for Regulatory Compliance in 2023 / 2024, reserve is at maximum allowable balance.

**2023 / 2024 RESERVE FOR REGULATORY COMPLIANCE \$ 10,000,000**

**Reserve for Land Acquisitions**

Reserve shall not exceed \$5,000,000

<i>Maximum Reserve Balance</i>		\$	5,000,000
2022 / 2023	Current Reserve Balance	\$	5,000,000
2023 / 2024	Reserve Adjustment *	\$	-
<b>2023 / 2024</b>	<b>Reserve Balance</b>	<b>\$</b>	<b>5,000,000</b>
2023 / 2024	Maximum Reserve Shortfall	\$	-

\* No proposed adjustment to the Reserve for Land Acquisition in 2023 / 2024, reserve is at maximum allowable balance.

**2023 / 2024 RESERVE FOR LAND ACQUISITIONS \$ 5,000,000**

# DESERT WATER AGENCY

## GENERAL FUND

2023 / 2024 Budget

### Reserve Policy Analysis

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#### Reserve Policy Summary

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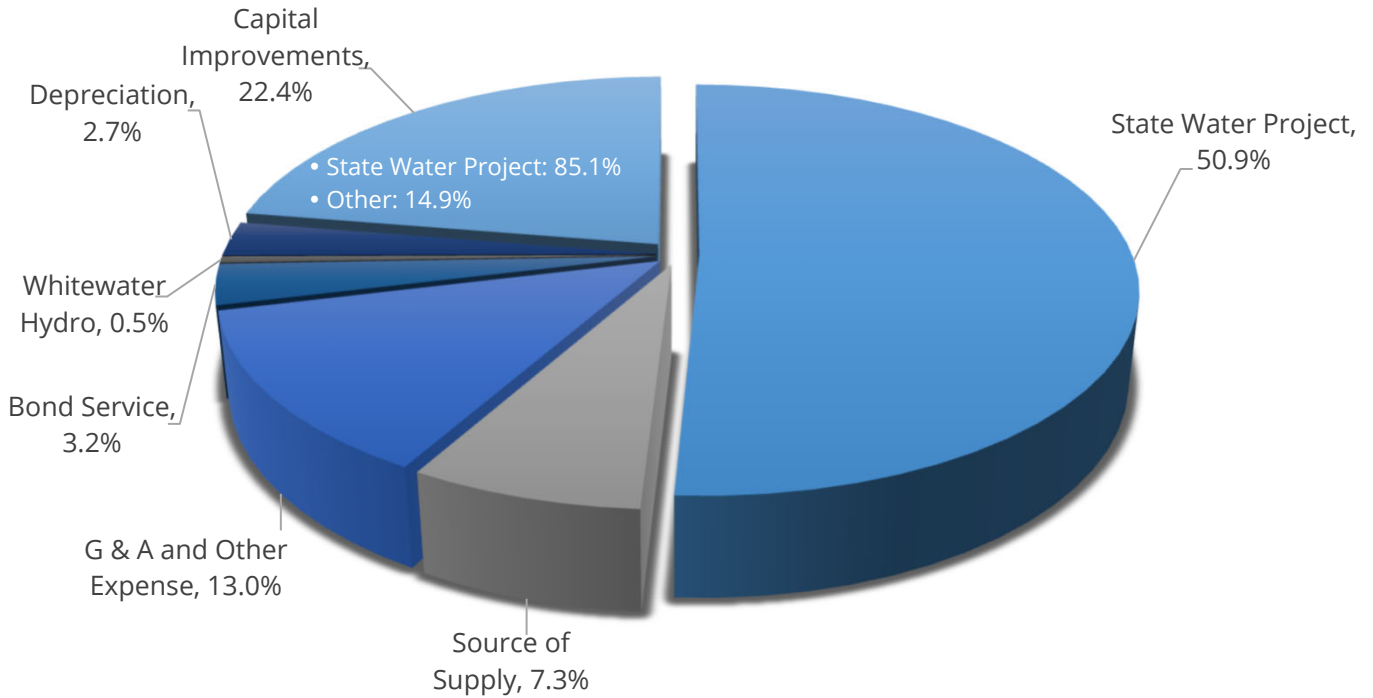
**	2023 / 2024	Minimum Reserve Requirement	\$	142,885,262 *
**	2023 / 2024	Maximum Reserve Requirement	\$	444,191,708
	<b>2023 / 2024</b>	<b>Projected Total Reserves</b>	<b>\$</b>	<b>244,689,060</b>
	2023 / 2024	Projected Minimum Reserve Shortfall	\$	-
	2023 / 2024	Projected Maximum Reserve Shortfall	\$	(199,502,648)

\* Where no minimum reserve balance is established, the maximum reserve balance is used

\*\* Reserve Policy and Reserve Requirements (Resolution No. 1302)

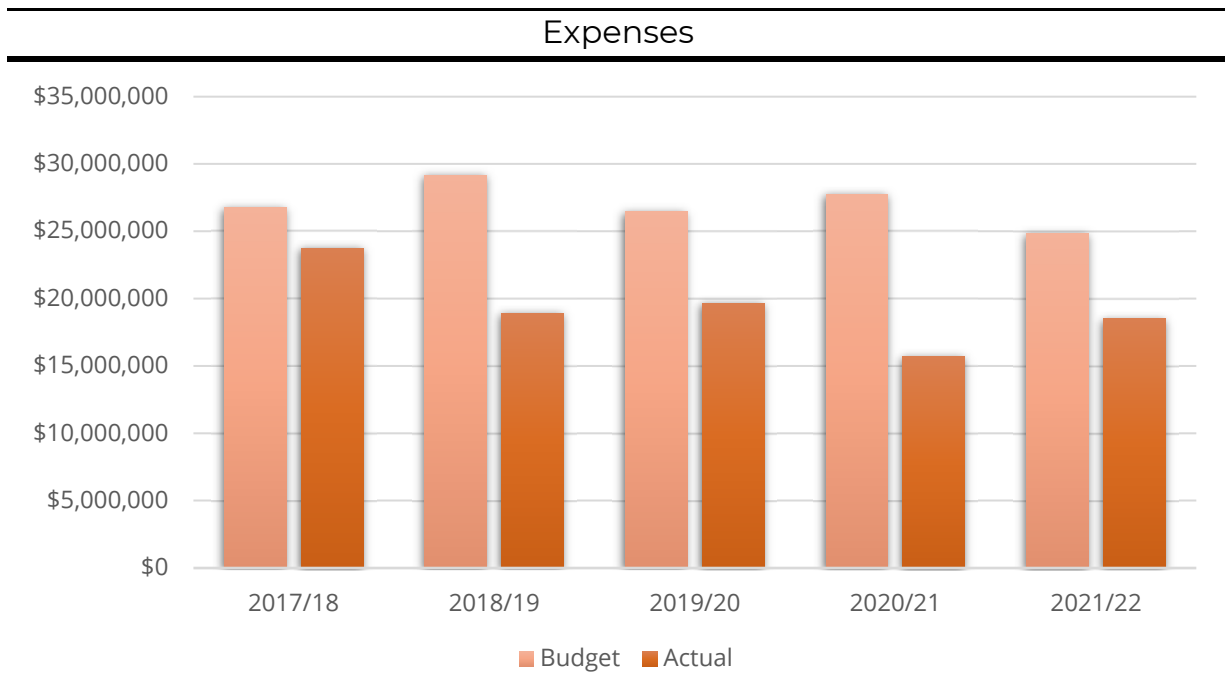
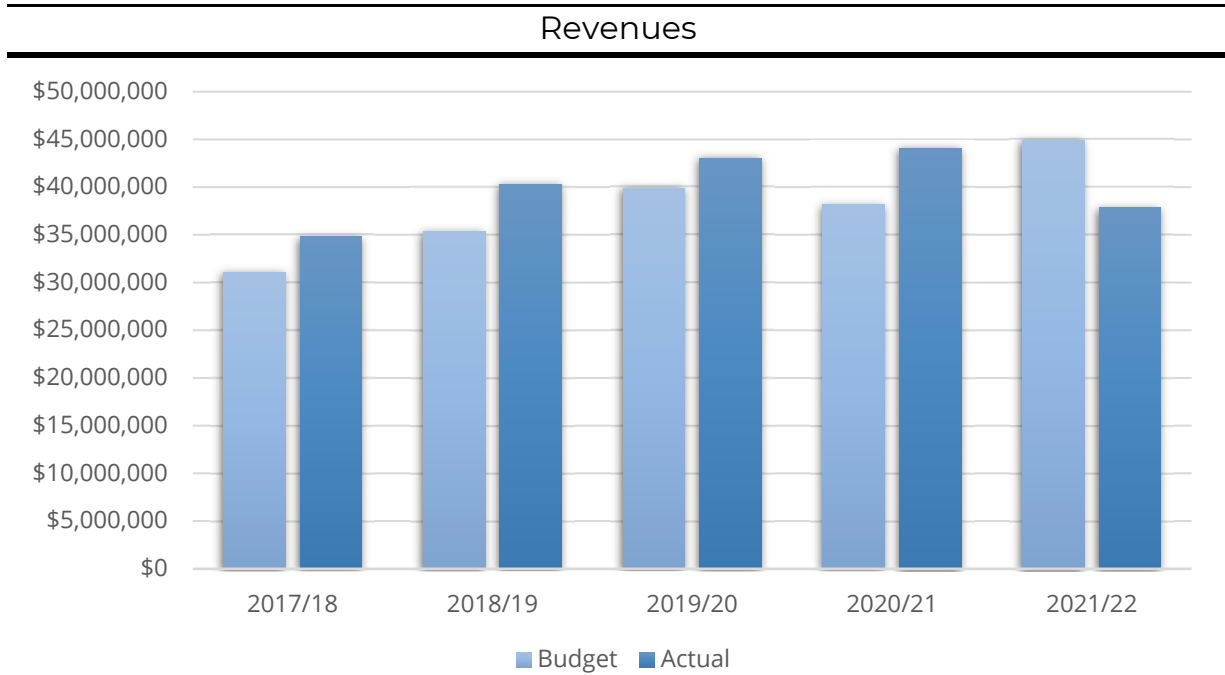
**DESERT WATER AGENCY**  
**GENERAL FUND BUDGET**  
 2023 / 2024 Budget Summary

Category	Cost	%
State Water Project	\$ 21,219,900	50.9%
Source of Supply	\$ 3,043,200	7.3%
G & A and Other Expense	\$ 5,424,000	13.0%
Bond Service	\$ 1,344,650	3.2%
Whitewater Hydro	\$ 213,600	0.5%
Depreciation	\$ 1,130,400	2.7%
Capital Improvements	\$ 9,368,800	22.4%
<b>TOTAL</b>	<b>\$ 41,744,550</b>	<b>100.0%</b>



# DESERT WATER AGENCY GENERAL FUND

## Historical Analysis Budget vs. Actual



DESERT WATER AGENCY  
WASTEWATER FUND BUDGET  
2023 / 2024

## DESERT WATER AGENCY

### WASTEWATER FUND

2023-2024 Budget with Prior Year Comparison

*Augmented June 2023*

	ACTUAL 2021-2022	ACTUAL TO 3/31/2023	BUDGET 2022-2023	OVER OR UNDER	BUDGET 2023-2024
<b>OPERATING REVENUES</b>					
Capacity Charges	\$1,249	\$3,421	\$26,400	(\$22,979)	\$4,800
Wastewater Service - <i>Augmented</i>	\$1,150,064	\$769,391	\$1,215,600	(\$446,209)	\$1,299,600
Plan Check Fees/Inspection/Srvs	\$700	\$0	\$3,480	(\$3,480)	\$1,160
<b>TOTAL REVENUES</b>	<b>\$1,152,014</b>	<b>\$772,812</b>	<b>\$1,245,480</b>	<b>(\$472,668)</b>	<b>\$1,305,560</b>
<b>OPERATING EXPENSES</b>					
C.V.W.D. Wastewater Service	\$749,762	\$500,133	\$825,600	(\$325,467)	\$890,400
City of P.S. - Wastewater Service	\$110,711	\$73,670	\$112,800	(\$39,130)	\$111,600
Office Supplies & Expense	\$448	\$297	\$1,200	(\$903)	\$1,200
Meetings and Seminars	\$0	\$0	\$0	\$0	\$0
Legal	\$15,418	\$0	\$6,000	(\$6,000)	\$6,000
Engineering	\$1,511	\$0	\$3,600	(\$3,600)	\$3,600
Auditing	\$1,684	\$800	\$2,400	(\$1,600)	\$2,400
Programming	\$786	\$510	\$2,400	(\$1,890)	\$2,400
Utilities	\$11,323	\$11,554	\$10,800	\$754	\$18,000
Insurance	\$11,874	\$14,837	\$13,200	\$1,637	\$19,200
Communications Equipment	\$0	\$0	\$0	\$0	\$2,400
Maintenance of Pumps	\$8,994	\$43	\$2,400	(\$2,357)	\$3,600
Maintenance of Laterals	\$1,285	\$11,760	\$2,400	\$9,360	\$7,200
Maintenance of Lift Stations	\$70,166	\$74,984	\$138,000	(\$63,016)	\$92,400
Maintenance of Mains	\$40,575	\$104,689	\$117,600	(\$12,911)	\$142,800
Tools & Work Equipment	\$0	\$54	\$2,400	(\$2,346)	\$8,400
Transportation Expense	\$7,829	\$5,487	\$9,600	(\$4,113)	\$15,600
Regulatory Expense	\$90,974	\$0	\$0	\$0	\$0
Uncollectible Accounts	\$0	\$0	\$0	\$0	\$0
Depreciation	\$570,970	\$0	\$572,400	(\$572,400)	\$585,600
<b>TOTAL OPERATING EXPENSE</b>	<b>\$1,694,312</b>	<b>\$798,819</b>	<b>\$1,822,800</b>	<b>(\$1,023,981)</b>	<b>\$1,912,800</b>
<b>NET INCOME FROM OPER.</b>	<b>(\$542,298)</b>	<b>(\$26,007)</b>	<b>(\$577,320)</b>	<b>\$551,313</b>	<b>(\$607,240)</b>
<b>NON-OPERATING REVENUES</b>					
Interest Short Term	\$6,633	\$24,589	\$10,800	\$13,789	\$48,000
Contributed Revenue - Customer	\$169,050	\$0	\$0	\$0	\$0
Other Income/(Expense)	(\$22,052)	\$91	\$0	\$91	\$0
<b>TOTAL NON-OPR. REV.</b>	<b>\$153,631</b>	<b>\$24,680</b>	<b>\$10,800</b>	<b>\$13,880</b>	<b>\$48,000</b>

# DESERT WATER AGENCY

## WASTEWATER FUND

2023-2024 Budget with Prior Year Comparison

*Augmented June 2023*

	ACTUAL 2021-2022	ACTUAL TO 3/31/2023	BUDGET 2022-2023	OVER OR UNDER	BUDGET 2023-2024
<b>NON-OPERATING EXPENSES</b>					
Interest - General Fund Loan	\$0	\$0	\$0	\$0	\$0
Sewer Assessment Fees	\$803	\$792	\$850	(\$58)	\$850
Loss on Retirement	\$0	\$0	\$0	\$0	\$0
Prior Year Expenses	\$0	\$0	\$0	\$0	\$0
TOTAL NON-OPR. EXP.	\$803	\$792	\$850	(\$58)	\$850
TOTAL NET INCOME	(\$389,471)	(\$2,119)	(\$567,370)	\$565,251	(\$560,090)
<b>APPLICATION OF COMMIT. FUNDS</b>					
Principal - General Fund Loan	\$0	\$0	\$0	\$0	\$0
Principal - Operating Fund Loan	\$0	\$0	\$0	\$0	\$0
TOTAL COMM. FUNDS	\$0	\$0	\$0	\$0	\$0
Balance Remaining	(\$389,471)	(\$2,119)	(\$567,370)	\$565,251	(\$560,090)
Add Back Depreciation Exp.	\$570,970	\$0	\$572,400	(\$572,400)	\$585,600
Funds Avail. Capital Add.	\$181,499	(\$2,119)	\$5,030	(\$7,149)	\$25,510
<b>LESS CAPITAL ADDITIONS</b>					
			BUDGET 2022-2023		BUDGET 2023-2024
Cat. Cyn Force Main Monitoring Manhole			\$200,000		\$0
Contingency			\$15,000		\$15,000
TOTAL CAPITAL ADDITIONS			\$215,000		\$15,000
BALANCE			(\$209,970)		\$10,510
<b>TOTAL BUDGET</b>			<b>\$2,038,650</b>		<b>\$1,928,650</b>
<b>ESTIMATED RESERVE FUND BALANCE</b>					
Estimated Reserve Fund Balance 6/30/23			\$1,703,584		
2023-2024 Budget Balance			\$10,510		
Required for 2022/23 Carryover Items			(\$220,878)		
Estimated Reserve Fund Balance 6/30/24			\$1,493,216		
<b>BUDGET AMOUNT SUMMARY</b>					
Total Operating Expenses			\$1,912,800		
Total Non-operating Expenses			\$850		
Application of Committed Funds			\$0		
Capital Additions			\$15,000		
<b>TOTAL BUDGET</b>			<b>\$1,928,650</b>		

DESERT WATER AGENCY

**WASTEWATER FUND**

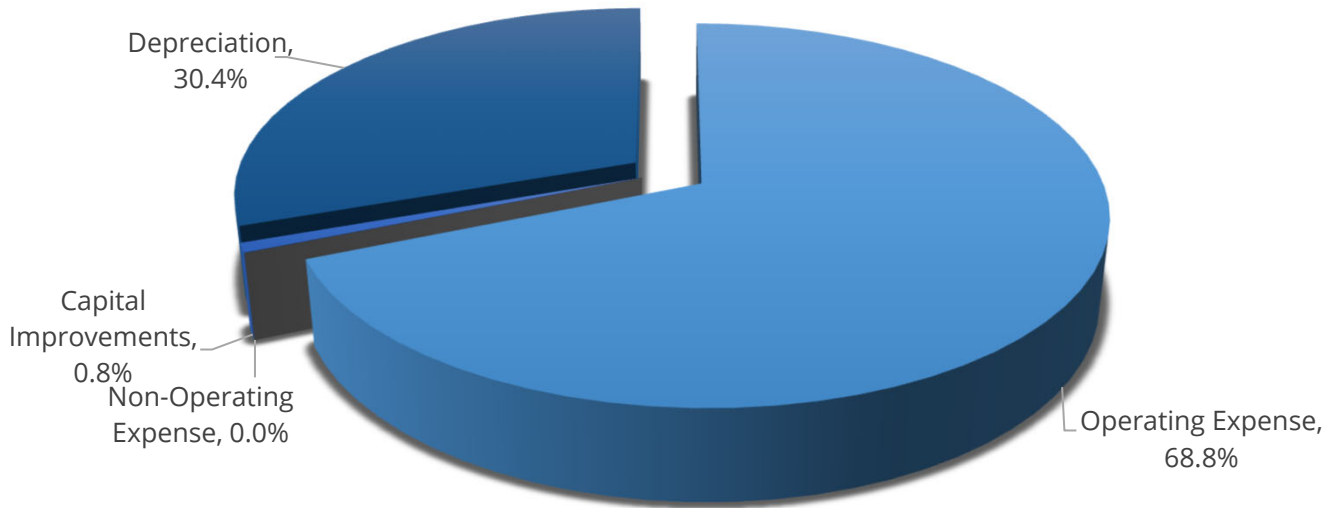
2023 / 2024 Budget

Capital Improvements

WO #	DESCRIPTION	ASSET ACCOUNT	ESTIMATED COST
Routine			
<b>MISCELLANEOUS</b>			
22-499	Contingency - Other	VARIOUS	\$15,000
<b>TOTAL MISCELLANEOUS</b>			<b>\$15,000</b>
<b>TOTAL CAPITAL IMPROVEMENTS 2023-2024</b>			<b>\$15,000</b>

DESERT WATER AGENCY  
**WASTEWATER FUND BUDGET**  
 2023 / 2024 Budget Summary

Category	Cost	%
Operating Expense	\$ 1,327,200	68.8%
Non-Operating Expense	\$ 850	0.0%
Capital Improvements	\$ 15,000	0.8%
Depreciation	\$ 585,600	30.4%
<b>TOTAL</b>	<b>\$ 1,928,650</b>	<b>100.0%</b>



# DESERT WATER AGENCY WASTEWATER FUND

## Historical Analysis Budget vs. Actual

