

Kinneloa Irrigation District 2023 Budget

Account	Account Description	2023 Budget
4000	Water Sales	1,600,000
4015	Wholesale Water Sales	50,000
4020	Service Charges	10,000
4035	Interest-Reserve Fund	10,000
4036	Unrealized Gain(Loss)-Cal TRUST	25,000
Total Income		1,695,000
5000	Leased Water Rights	63,135
5005	Electricity	170,000
5010	Maintenance Supplies	40,000
5011	Material and Labor for Installs	40,000
5012	Safety Equipment	2,000
5015	Operations & Maintenance Labor	331,760
5016	Operations & Maintenance OT	20,000
5020	Stand-by Compensation	10,980
5022	Training/Certification	1,600
5025	Water Treatment/Analysis	30,000
5030	Maintenance Contractors	140,000
5034	Equipment Maintenance	25,000
5035	Vehicle Maintenance	16,000
5036	Fuel - All Equipment	22,000
5040	Equipment Rental	500
5045	Insurance-Workers Compensation	20,000
5046	Insurance-Liability	17,000
5048	Insurance-Property	2,500
5049	Insurance-Medical	92,935
6000	Engineering Services	47,500
6005	Watermaster Services	17,000
6015	Administrative Salary	174,000
6017	Administrative Travel	3,000
6020	Board of Directors Compensation	8,400
6021	Administrative & Board Expenses	1,000
6022	Board of Directors Election	12,500
6024	Customer/Public Information	15,000
6025	PERS - KID	52,800
6030	Social Security - KID	39,600
6031	Medicare - KID	9,350
6035	Office/Computer Supplies	7,000
6036	Postage/Delivery	5,000
6040	Professional Dues	16,000
6045	Legal Services	15,000
6050	Telephone	4,500
6051	Mobile Telephone	2,000
6052	Pagers	500
6053	Internet Service	1,600
6059	Computer/Software Maintenance	24,000
6061	Office Equipment Maintenance	1,000
6065	Accounting Services	7,000
6070	Office & Accounting Labor	144,100
6075	Professional/Contract Services	95,000
6080	Administrative Fees	12,440
6081	Permits/Fees	15,000
6086	Sales/Use Tax	500
6088	Interest Expense	49,000
6120	Bank Service Charges	12,000
Total Expenses		1,837,200
NET REVENUES		-142,200

Account	Account Description	2023 Budget
Recommended Expenditures for Capital Improvement Projects*		
1505	Water Tunnels	10,000
1511	Water Treatment Plant	10,000
1512	Water Meters	20,000
1513	Electrical/Electronic Equipment	5,000
1514	Computer/Office Equipment	5,000
1515	Vehicles/Portable Equipment	45,000
1516	Water Company Facilities	35,000
1522	Eucalyptus Reservoir/Booster	45,000
1527	SCADA	10,000
1530	Tools	3,000
2400	Installation Purchase Agreement	151,202
Total Other Expenditures		339,202
NET CASH FLOW		-481,402

*Major projects will be prioritized during the year based on urgency and available funds and presented to the Board of Directors for approval. Some funding may come from grants or loans which would reduce the negative cash flow and increase the reserve fund at the end of the year.

PROPOSED RATES FOR 2023 (6% increase from 2022)

Daily Service Charge (Charge Per Average Month)	\$2.48 (\$75.43)
Usage Charge	\$4.98 per unit

Water Sales, Units	214,043
Usage Charge Per Unit	\$4.98
Annual Usage (Commodity) Revenue	\$1,065,932
Daily Service Charge	\$2.48
Annual Daily Service Charge Revenue	\$534,068
Annual Water Sales	\$1,600,000
Wholesale Water Sales	\$50,000
Other Annual Revenue	\$45,000
Total Revenue	\$1,695,000
Total Expenses	\$1,837,200
Net Revenues	-\$142,200
Improvement Projects and Debt Service	\$339,202
Annual Net Cash Flow	-\$481,402
Reserve Fund Balance (Beginning)*	\$1,980,512
Reserve Fund Balance (Year End)*	\$1,499,110
Average Monthly Charge for Low Usage (10 units)	\$125
Average Monthly Charge for Medium Usage (50 units)	\$324
Average Monthly Charge for High Usage (100 units)	\$573

*Reserve fund balance includes targets of \$100,000-\$200,000 for operating reserve, \$200,000-\$400,000 for emergency repairs, \$200,000-\$400,000 for replacement of existing facilities equipment and vehicles and \$500,000-\$4,500,000 for future capital improvement projects. The total target reserve fund range is \$1,000,000-\$5,500,000.