

Kinneloa Irrigation District 2025 Budget Worksheet

Account	Account Description	Rate Study Adopted 2025 Budget	2/25/25 Proposed 2025 Budget v1	Variance to 2025 Forecast	Notes
4001	Retail Water Sales - Daily Service Charge	751,809	751,809	0	assuming rate study inputs
4002	Retail Water Sales - Consumption	1,725,000	1,725,000	0	assuming rate study inputs
4001	Retail Water Sales - Daily Service Charge	0	-43,435	-43,435	loss from Eaton Fire burnout accounts
4002	Retail Water Sales - Consumption	0	-78,708	-78,708	loss from Eaton Fire burnout accounts
4015	Wholesale Water Sales	0	0	0	
4020	Service Charges	0	0	0	
4025	Asset Sale/Miscellaneous	0	0	0	
4035	Interest on Cash	39,257	45,000	5,743	
4070	Misc. Income	0	0	0	
	Total Income	2,516,066	2,399,666	-116,400	
5000	Leased Water Rights	0	0	0	
5005	Electricity	209,945	227,700	17,755	assume 10% increase from 2024 actual
5010	Maintenance Supplies	25,000	25,000	0	
5011	Material and Labor for Installations	0	0	0	
5012	Safety Equipment	3,000	3,000	0	
5015	Operations & Maintenance Labor	255,000	310,000	55,000	3.5 FTE's for the year
5016	Non-Emergency Operations OT	40,000	22,700	-17,300	Facilities Supervisor is now Exempt
5020	Stand-by Compensation	10,950	10,950	0	
5022	Training/Certification	3,000	3,000	0	
5025	Water Treatment/Analysis	12,000	15,000	3,000	
5026	Water Treatment/Materials	10,000	10,000	0	
5030	Maintenance Contractors - Scheduled	124,000	107,795	-16,205	ClVal+Tanks+GenPump+PumpCheck+(Reservoir-Dive/Clean)+DSElectric+(ASCO)
5031	SCADA System O&M	15,000	10,000	-5,000	
5033	Unscheduled/Emergency Repairs	0	0	0	EXCLUDED - PAID FROM EMERGENCY RESERVES
5034	Equipment Maintenance	15,000	20,000	5,000	Generators + Small Tools
5035	Vehicle Maintenance	6,000	6,000	0	
5036	Fuel - All Equipment	20,000	12,000	-8,000	
5040	Equipment Rental	500	500	0	
5045	Insurance-Workers Comp.	17,500	19,000	1,500	W/C rates are projected flat for the next 3 years,
5046	Insurance-Liability	34,455	45,500	11,045	JPIA projects 15-20% annual increases for next few years
5048	Insurance-Property	4,995	5,379	384	JPIA projects 15-20% annual increases for next few years
5049	Insurance-Medical	71,500	90,330	18,830	based on actual published 2025 rates and proposed staffing
6000	Engineering Services	45,000	45,000	0	Valve Exercise (\$10k) + GIS (\$10k) + Prelim Project Design (\$25k)
6005	Raymond Basin Watermaster Fees	19,000	19,000	0	
6015	General Manager Compensation	190,612	192,932	2,320	includes 2024 performance pay + auto/phone allowance
6017	Administrative Travel	1,800	3,120	1,320	
6020	BofD Compensation	9,000	10,500	1,500	assume 12 regular and 2 special
6021	Administrative & Board Expense	2,500	5,000	2,500	GM Conference/Training for 2025
6022	Board of Directors Election	0	0	0	next election is 2025 for D1&D3, expenses will be in 2027 budget
6024	Customer/Public Information	17,000	5,724	-11,276	CV Strategies (\$0) + Streamline + Two Special Mailings
6025	PERS - KID	50,000	55,500	5,500	
6030	Social Security - KID	40,000	42,500	2,500	
6031	Medicare - KID	9,800	10,200	400	
6032	State Unemployment Tax	0	0	0	
6035	Office/Computer Supplies	7,000	7,000	0	
6036	Postage/Delivery	5,000	4,000	-1,000	no mailing about rate hearing in 2025
6040	Professional Dues	20,906	20,986	80	ACWA(\$10,635)+CUEA(\$500)+AWWA(\$500)+CRWA(\$852)+PWAG(\$7,500)
6045	Legal Services	6,000	6,000	0	
6050	Telephone/Internet/Wireless	8,500	8,500	0	
6059	Computer/Software Maintenance	10,550	12,000	1,450	HighRoad IT support+Firewall subscription + Subeca + Ampstun
6061	Office Equipment Maintenance	2,500	2,500	0	
6065	Accounting Services	7,700	7,700	0	
6070	Office & Accounting Labor	195,000	172,500	-22,500	with pay adjustments+COLA + add'l P/T support due to FEMA Recovery
6075	Professional Services	15,000	15,000	0	Payroll Processing, DigAlert, ESRI, etc - NO RATE CONSULTANT IN 2025
6076	Contract Services	44,260	47,337	3,077	Trash+Janitorial+Landscape Maint+Vosburg Toilet+Annual Brushing/Trees
6080	FMWD Admin Fees	13,853	14,546	693	assume 5% increase from previous year actual
6081	Permits/Fees	15,000	15,000	0	DDW, AQMD, LAFCO
6086	Taxes - Sales/Use	500	0	-500	
6120	Bank Service Charges	18,000	30,000	12,000	rate increase means more fees subject to processing charges
	Subtotal Operating Expenses	1,632,326	1,696,399	64,073	
	NET OPERATING INCOME	883,740	703,267	-180,473	
1504	Water Mains/Valves	0	96,500	96,500	K3/WW/PWP ICX carried over from 2024
1505	Water Tunnels	10,000	10,000	0	misc protection costs to put tunnels in standby due to Eaton Fire Damage
1511	Water Treatment Plant	0	0	0	
1512	Water Meters	25,000	25,000	0	replace 50 meters in FY 2025
1513	Electrical/Electronic Equipment	10,000	10,000	0	misc repairs allowance
1514	Computer/Office Equipment	2,500	2,500	0	
1515	Vehicles/Portable Equipment	50,000	3,134	-46,866	Ford Maverick purchased in 2024, outfitted in 2025
1516	Water Company Facilities	10,000	10,000	0	Sage Site Work + East Tank Debris Wall
1516	Water Company Facilities EATON FIRE	0	10,000	10,000	Erosion Control Measures post Fire
1517	FEMA Reimbursed Project	0	0	0	
1522	Booster Station Upgrades	0	52,500	52,500	Complete Euc B1 from 2024 (defer Glen Booster)
1527	SCADA Components	10,000	10,000	0	allow for new transducers and other repairs
1530	Tools	4,000	4,000	0	Purchase power tools for self-perform capability
	Subtotal Repair & Maint. Expenses	121,500	233,634	112,134	
	NET WATER REVENUES	762,240	469,633	-292,607	Loan Documents Require at least \$250k Net Water Revenues
2400	Existing Loan	0	200,202	200,202	assume existing loan
2400	New Loan	381,392	0	-381,392	
	NET CASH FLOW FROM OPERATIONS	380,848	269,431	-111,417	
	Capital Improvement Plan Projects				
1516	K3 Well Vault HVAC Project	0	15,000	15,000	to protect vault from overheating and well motor/VFD failure
1504	Holly Transfer Valve Station	0	10,000	10,000	\$85k project total with \$75k paid by developer of 2 lots on Doyme Road
1504	Eucalyptus Bypass Valve Retrofit	0	15,000	15,000	to automate transfer of water from Holly/Sage to Eucalyptus Zone
1516	District Storage at Office Yard	0	8,000	8,000	purchase/outfit storage shed at District HQ
1511	Fluoride Blending Far Mesa & Delores	0	0	0	DEFERRED DUE TO FIRE DAMAGE AND NO DDW APPROVAL
1517	Office Roof+Solar and Interior Storage	0	0	0	DEFERRED DUE TO EATON FIRE FISCAL IMPACT
	Subtotal Capital Projects	0	48,000	48,000	
	NET CHANGE IN CASH POSITION	380,848	221,431	-159,417	