

WESTLANDS WATER DISTRICT

**Proposed Water Rates,
Land-Based Charges, and
SGMA Charges**

January 6, 2025



Westlands
Water District

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Introduction

Background

The Westlands Water District (District), the largest agricultural district in the United States, is made up of nearly 1,000 square miles of prime farmland between the Diablo Range of the California Coast Range Mountains and the trough, or lowest point, of the San Joaquin Valley in western Fresno and Kings Counties. The District encompasses and provides service to over 600,000 acres in Fresno and Kings Counties on the west side of the San Joaquin Valley. Under federal contracts, Westlands provides water to nearly 700 family-owned farms that average 875 acres in size.

The District was formed in 1952 when landowners of 400,000 acres of west side land petitioned the Fresno County Board of Supervisors (Pre-Merger Lands or Area 1). In 1965, the original Westlands merged with its western neighbor, Westplains Water Storage District, adding 210,000 acres (Merged Lands or Area 2). Currently, the District comprises 604,000 acres, which includes 18,000 acres that were annexed to the District after the merger with Westplains (Area 3). The total irrigable acreage within the District is approximately 564,000 acres. The District has also acquired approximately 90,000 acres of land for access to those lands' water rights. These so-called Retired Lands have been permanently retired from irrigated agriculture and are excluded from irrigable acreage in calculating water rates and land-based charges. Nearly all land within the current Westlands' boundaries was once farmed at least partially with groundwater.

The District's operating costs are greatly influenced by the volume and the cost of water supply delivered to its growers. Total costs include costs for water operations (purchases, pumping, transmission and distribution, and customer accounts), and general and administrative functions. Revenue sources include agricultural irrigation and Municipal and Industrial (M&I) water sales (i.e., water rates), grants, the District's special benefit assessment, and land-based charges. Revenue from these sources cover the District's costs associated with:

- » extraordinary repair and replacement of pipes providing water service,
- » pass-through legal fees collected on behalf of landowners engaged in drainage litigation with the United States Bureau of Reclamation (USBR)
- » meeting the requirements of the Sustainable Groundwater Management Act (SGMA)
- » debt service required as a result of water supply acquisitions related to the Sagoupe settlement agreement
- » monitoring and reporting under the Regional Water Quality Control Board's Waste Discharge Requirements General Order for the Western Tulare Basin
- » debt service required for prepayment of the District's remaining CVP construction costs

The following memorandum explains the purpose, basis, and calculations for the District's proposed water rates, land-based charges, and SGMA charge. The proposed water rates are volumetric charges to recover the cost of water service from water users. The proposed land-based charges and SGMA charge recover additional, relatively fixed costs to provide water service to specific subsets of land within the District, as applicable. These rates and charges are consistent with the cost of providing service under Proposition 218.

Budget and Rate Cycle

The District's fiscal year (FY) runs from March 1 to February 28 (or 29 in leap years). Historically, the District has adopted its budget at the February Board of Directors meeting ahead of the start of the fiscal year. At this same meeting, following budget adoption, the Board of Directors has also historically adopted any necessary increases in the District's water rates and land-based charges. The USBR typically releases its initial Central Valley Project (CVP) allocation in the same month.

The annual CVP allocation significantly impacts the District's water costs per acre-foot (AF) (recovered via the water rates). Given the timing of the District's budget and rate adoption, the District must budget and set rates and land-based charges before USBR announces its initial CVP allocation. Therefore, the District must independently estimate the initial CVP allocation (as well as the annual CVP allocation) based on information available to the District several months earlier (e.g., at the time it develops its water rates and land-based charges for the upcoming year). In no way does this estimation usurp USBR's role in setting the initial or annual CVP allocations. As explained further below, the District may adjust its water rates once USBR releases its official allocations.

Proposed Water Rates, Land-Based Charges and SGMA Charge

The District's proposed water rates, land-based charges, and SGMA charge are shown in the table below. Each proposed rate and charge (except the USBR/ San Luis & Delta-Mendota Water Authority (SLDMWA)/ State Water Resources Control Board (SWRCB) pass-through rates) plus any inflationary adjustment is the maximum that can be imposed without an additional Proposition 218 process. If budgeted costs are lower than anticipated in the draft FY 2025–26 budget, the District may set water rates, land-based charges, and/or the SGMA charge at an amount lower than the maximum. If budgeted costs are higher than anticipated in the draft budget and the District desires to increase water rates, land-based charges and/or the SGMA charge above the approved maximum, the District will need to comply with the Proposition 218 process to increase the charge from what is presented in this report. In no case will the District collect water rates, land-based charges, or SGMA charges that exceed the District's costs plus a reasonable reserve.

Table 1: Prop 218 Proposed Water Rates, Land-Based Charges, and SGMA Charge

Water Rates		
Pass-Through Rates		
USBR – Ag Water Service	\$34.19/AF	Pass-through automatic adjustment
USBR – Ag Water Restoration Fund	\$13.33/AF	Pass-through automatic adjustment
SLDMWA Operations & Maintenance	\$76.03/AF	Pass-through automatic adjustment
SWRCB Water Rights Fee	\$27.34/AF	Pass-through automatic adjustment
District Water Rates		

District Operations & Maintenance	\$83.43/AF	Inflationary automatic adjustment
Groundwater Management Program	\$650.00/AF	Inflationary automatic adjustment
Groundwater Management Program – Integrated System Management Program	\$270.00/AF	Inflationary automatic adjustment
Overuse of Water Supply	\$960.00/AF	Inflationary automatic adjustment
Temporary Facilities Surcharge	\$160.00/AF	Inflationary automatic adjustment
Municipal & Industrial Acquired Supply	\$308.70/AF	Inflationary automatic adjustment
Municipal & Industrial Acquired Supply – Naval Air Station Lemoore	\$987.58/AF	Inflationary automatic adjustment
Land-Based Charges		
District Water Supply Debt Service	\$2.10/irrigable acre – Area 1 \$4.88/irrigable acre – Area 2	Inflationary automatic adjustment
Extraordinary Repairs Distribution System Pipe	\$2.91/irrigable acre	Inflationary automatic adjustment
Drainage Service Area	\$1.49/irrigable acre	Inflationary automatic adjustment
Westlands Water Quality Coalition	\$2.61/irrigable acre	Inflationary automatic adjustment
USBR Capital Repayment Debt Service	\$26.16/irrigable acre	Inflationary automatic adjustment
SGMA Charge		
SGMA Land-Based Charge	\$1.41/gross acre	Inflationary automatic adjustment

The relevant account-level draft budgets for the land-based charges are presented in the Appendix. An example of the fully adopted budget from FY 2024-25 is attached in the Appendix for comparison as well.

Automatic Inflationary Adjustments

To enable the District to recover its costs each year, each proposed water rate, land-based charge, and SGMA charge is subject to an annual automatic inflationary increase each March 1 for the next five (5) years based on the Consumer Price Index (CPI) for all urban consumers in the Pacific Division, series ID CUUR0490SA0. (See Gov. Code § 53756.) In no event shall the amount levied exceed the proportional cost of service.

Water Rates

The following sections describe the various proposed water rates, and the rationale for calculating the rates based on a per-acre foot basis. The District's proposed water rates are based on an estimated initial CVP allocation.¹ For purposes of budgeting, rate-setting and other internal planning purposes, the District estimates a five (5) percent initial CVP allocation and a twenty (20) percent final CVP allocation.² Following the USBR's release of official CVP allocations, the District may adjust its water rates below the adopted maximum. The proposed water rates are further informed by anticipated costs in the District's FY 2025–26 draft budget, which assumes a twenty (20) percent final CVP allocation and is based on historical District costs and staff knowledge.

Water users will be charged various water rates per acre-foot for water service. As part of these water rates, the District will collect pass-through costs subject to Federal and State contracts, agreements, and laws for USBR water rates, Restoration Fund rates, SLDMWA water rates, and SWRCB fees. All other per acre-foot are determined based upon each water type's associated cost divided by the estimated amount of the water type that will be delivered to the water user. A water user may pay a variety of different combinations of the rates, depending on the type of water delivered and the extent of services received. In contrast, Municipal and Industrial water users pay a single water rate with each component (e.g., pass-through costs, District Operation and Maintenance costs, etc.) already included.

The proposed water rates and charges (including annual inflationary adjustments), except for those from levying agencies, are not-to-exceed amounts. The Board may fix the water rates and charges at lower amounts, in conjunction with the annual budget adoption or at other times. Lower rates and charges may occur due to budget and/or water supply changes.

Pass-Through Agency Rates

The pass-through agency water rates, including the USBR Water Rate, USBR Restoration Fund Rate, SLDMWA Operations & Maintenance Rate, and SWRCB Water Rights Fees, are set and calculated by the respective levying agencies.³

¹ The proposed water rates are based on the initial CVP allocation instead of the final allocation to enable the District to be able to recover its costs from the start of its FY. As noted above, the the District may adjust its water rates below the adopted maximum once the USBR releases official allocations or at any other time.

² The District's estimates are not intended to preempt USBR's allocations and are not intended for any use other than the District's internal rate setting and planning purposes. The USBR has not yet released the initial CVP allocations. The District's estimated initial five (5) percent allocation and estimated final twenty (20) percent allocation may or may not reflect the USBR's initial or final CVP allocations. The District's estimates are based on the best information available to District staff at the time of this writing, in addition to staff's technical expertise. The District's estimates are consistent with the State Water Project's (SWP) initial five (5) percent allocation announced on December 2, 2024. Generally, USBR increases (not decreases) CVP allocations over the year. For example, in February 2024, the USBR's initial CVP allocation was 15 percent. By June 2024, USBR had raised the District's CVP allocation to 50 percent. District staff is estimating a much lower allocation for FY 2025-26 than during the previous fiscal year as a result of less rain in the forecast.

³ The District pays a portion of SWRCB water rights fees accruing to the USBR's water rights permits for the CVP. This rate is charged to the District by the SWRCB as a flat amount per contract. The District passes these charges through to its customers on a per acre-foot basis.

The following levying agency rates apply, all of which are calculated on an acre-foot basis:

- » **USBR Water Rate:** Set by the USBR, this rate covers the cost of water delivery from federal sources. It is applied based on the amount of water delivered, measured in acre-feet.
- » **USBR Restoration Fund Rate:** This charge, set by USBR, funds the restoration of water resources and ecosystems impacted by water development projects. It is calculated per acre-foot of water delivered to users.
- » **SLDMWA O&M Rate:** Imposed by the SLDMWA, this rate covers the SLDMWA's operational and maintenance costs of the water delivery system. It is calculated on an acre-foot basis, based on the amount of water delivered through the SLDMWA's system.
- » **SWRCB Water Right Fees:** The State Water Resources Control Board (SWRCB) sets fees to cover regulatory and administrative costs associated with managing water resources at the state level. These fees are calculated on a per-acre-foot basis and are passed through to water users.

All these levying agency rates are calculated based on the amount of water delivered, measured in acre-feet, and passed through to the water users to ensure the funding of water delivery, restoration, and regulatory costs.

The District proposes to adopt a schedule of fees or charges authorizing automatic adjustments that pass-through 100% of increases in wholesale charges for water for a period of five (5) years. (Gov. Code § 53756.) The amount of automatic adjustments will be based directly on the incremental difference in costs that the District will incur from other agencies as a result of increases or decreases in the amount such agencies charge the District. Any such adjustments will only be made to the extent such increases or decreases are not already reflected in the schedule of charges then in effect. Data documenting the amount of the increase or decrease in costs and the basis for all adjustment calculations will be made available to the public upon request. The pass-through cost applies only to the four water rates described above and will be assessed on each acre-foot delivered. At least 30 days' written notice will be provided before any such adjustments will take effect.

District O&M

Background

The operations and maintenance (O&M) water rate recovers the District's annual operating costs that are not otherwise recovered via other water rates, land-based charges, the District's special benefit assessment, interest earnings, and other miscellaneous revenues such as grants and lease revenues, which are the largest components. The District divides recovery of its O&M costs between water rates levied on a volumetric basis to water users and a special benefit assessment levied on landowners, as specified in the 2017 Engineer's Report.

Calculation

The District calculates the O&M water rate by dividing the general fund expenses, including temporary facilities credits,⁴ by the estimated water supply in acre-feet. A reasonable operations reserve of \$3.75 is then added to the calculated rate per acre-foot.

The general fund expenses include:

⁴ Water users that are charged the temporary facilities surcharge (discussed below) do not have a lateral pipeline, but rely on other portions of District infrastructure. Therefore, these water users are credited a portion of their District O&M water rate.

- » Salaries and benefits: \$8,514,400
- » Services and supplies: \$7,964,200
- » Reserve contribution: \$884,500
- » Debt service costs for SLDMWA DHCCP 2021B bonds: \$1,643,400
- » Capital assets: \$4,050,600
- » Contingency reserve: \$2,000,000
- » Shortfall of revenues from assessments: \$4,611,141 (assessments are capped based on the 2017 Engineer's Report)

These expenses are offset by estimated revenues from:

- » M&I water rates:⁵ \$840,600
- » Interest earnings: \$5,000,000
- » Other miscellaneous revenues (such as grants and lease revenues): \$3,181,700

The remaining balance of general fund expenses, totaling \$20,645,941, is used in the O&M calculation worksheet as the water tolls general fund amount, representing the total costs for recovery by the O&M water rate. The estimated water supply is based on a 5 percent CVP water supply allocation, totaling 260,715 acre-feet, split between agricultural (256,115 acre-feet) and M&I contracts (4,600 acre-feet).

The total amount to be recovered by the District's O&M water rate (\$20,645,941) is added to temporary facilities credits of \$494,751. The combined total of \$21,140,692 is divided by 265,315 acre-feet (256,115 acre-feet of agricultural water and 9,200 acre-feet of M&I water). The M&I contracts acre-feet is doubled in the calculation as M&I users do not pay assessments or land-based charges. The O&M rate per acre-foot for agricultural water is calculated by dividing \$21,140,692 by 265,315 acre-feet and adding \$3.75 for reserves. The O&M rate per acre-foot for M&I water is calculated by doubling the rate per acre-foot for agricultural water, as M&I users do not pay assessments or land-based charges.

⁵ The term "water rate" is used in the budget and for Proposition 218 purposes, while "water toll" is used when discussing revenue. For the purposes of this report, "water rate" has the same meaning as "water toll."

Table 2: District O&M

WESTLANDS WATER DISTRICT						
DISTRICT O&M CALCULATION						
2025-2026						
5% CVP WATER SUPPLY						
						2025-2026
ESTIMATED WATER SUPPLY						
AG - CONTRACT & OTHER						256,115
M&I - CONTRACT						4,600
						260,715
GENERAL FUND						
OPERATIONS & MAINTENANCE COSTS BUDGET						20,645,941
USBR O&M DEFICIT						
SPECIAL PURPOSE FUND						
RATE STABILIZING						
SWRCB Fees per actual invoices						
Total O&M						100% 20,645,941
O&M RATE CALCULATION						
WATER TOLLS - GENERAL FUND						100% 20,645,941
O&M RESERVE						977,681
TEMPORARY FACILITIES CREDITS						494,751
TOTAL						22,118,373
TOTAL WATER SUPPLY - AF						260,715
RATE PER ACRE FOOT - AG						\$ 83.43
RATE PER ACRE FOOT - M&I						163.12

Groundwater Management Program/ Groundwater Management Program – ISMP

Background

The Groundwater Management Program (GWMP)/ Irrigation Systems Management Program (ISMP) (collectively the Program) Rate was developed to cover costs for the District to install or acquire title to groundwater pumps and integrates them into its comprehensive water supply and delivery system through the GWMP and ISMP.

The costs for calculating the GWMP and ISMP Rate are based on Power and Water Pooling Authority’s (PWRPA) 2025 Budget. All landowners enrolled in the GWMP and ISMP pay for water delivered under the Program. The Rate is based on cost of providing power to pump the volume of water delivered. Landowners are charged a range of water rates based on individual pump costs, derived from the District’s energy rate shown in Table 1, up to a maximum Rate of \$650 per AF.

Calculation

The power cost consists of the components listed below. The District's power rate is equal the total cost divided by the total estimated power use. The GWMP and ISMP costs includes eight components:

1. **CAISO Transmission & Grid Management (\$2,952,900)** – This value was determined based on the 2025 Budget provided by (PWRPA, for California Independent System Operator (CAISO) High and Low Voltage Transmission Access Charges and CAISO Grid Management.
2. **PG&E Distribution (\$8,435,100)** - This value was determined based on the 2025 Budget provided by PWRPA, for PG&E's Wholesale Distribution Tariff (WDT) and related administrative costs.
3. **Authority Operations (\$807,400)** - This value was determined based on the 2025 Budget provided by PWRPA, for the Joint Power Authority (JPA) Management costs - no electricity services items are included in this item.
4. **Energy Market (\$1,990,000)** - This value was determined based on the 2025 Budget provided by PWRPA, for Aggregated Service Agreement (ASA) cost allocations, Metering costs, Load Costs, and Base Resources costs directly related to Market Energy consumption.
5. **Energy Renewable Portfolio Standard (\$800,000)** - This value was determined based on the 2025 Budget provided by PWRPA, for Aggregated Service Agreement (ASA) cost allocations, Metering costs, Load Costs, and Generation costs directly related to Renewable Energy consumption.
6. **Meter/Comm. (\$60,000)** - This value was determined based on data available from 2023 Third-party vendor invoices for the installation, repair, maintenance and removal of metering devices.
7. **Public Purpose Fund (\$425,100)** - This value was determined based on the 2025 Budget provided by PWRPA, for Westland's Expanded Irrigation System Improvement Programs.
8. **Operational Costs (\$500,000)** - This value was determined based on the annual staff time required to manage GWMP and ISMP.

Table 3: GWMP & GWMP ISMP Rate Calculation

Rate Component	Cost
CAISO TRANSMISSION AND GRID MANAGEMENT	\$ 2,952,900.00
PG&E DISTRIBUTION	\$ 8,435,100.00
AUTHORITY OPERATIONS	\$ 807,400.00
MARKET	\$ 1,990,000.00
RENEWABLE PORTIFOLIO STANDARD	\$ 800,000.00
METER/ COMM. (50 @ \$1,200)	\$ 60,000.00
PUBLIC PURPOSE FUND (2.85% OF ENERGY COST)	\$ 425,100.00
OPERATIONAL COSTS	\$ 500,000.00
TOTAL	\$ 15,970,500.00
ESTIMATED KWHS	78,468,246
ROUNDED ENERGY RATE (Line 9/Line 10)	\$ 0.2100

Overuse of Water Supply

Background

When a water user delivers in excess of the allocated supply, the water user must provide a quantity of water to the District or pay the District to acquire such water. The overuse of water supply rate recovers the District's cost of acquiring additional water supply to cover overuse from a user. This rate includes the cost to acquire additional water supplies, in addition to the District O&M, and SLDMWA O&M costs that would be incurred.

Calculation

The rate is calculated on a per-acre-foot basis and is applied to the water used in excess of the allocated supply.

Table 4 : Overuse of Water Supply Rate Calculation

Rate Component	Rate / AF
Acquisition Cost (Estimated Supplemental Cost)	\$800.00
District O&M	\$83.43
SLDMWA O&M (WWD Projection)	\$76.03
Overuse Rate	\$959.46
Overuse Rate (Rounded)	\$960.00

Temporary Facilities Surcharge Rate

Background

The Temporary Diversion Rate was developed to cover costs to deliver water to areas of the District where the permanent, District owned distribution system was not completed.

The costs for calculating the Temporary Diversion Rate includes the cost of providing power from both the Power and Water Pooling Authority's (PWRPA) and the United States Bureau of Reclamation. Landowners are charged a range of water rates based on individual pump costs, derived from the District's energy rate shown in Table 1, up to a maximum Rate of \$160 per AF.

Calculation

The power cost consists of the components listed below. The District's power rate is equal the total cost divided by the total estimated power use. The Temporary Diversion costs includes eight components:

1. **CAISO Transmission & Grid Management (\$232,900)** – This value was determined based on the 2025 Budget provided by PWRPA, for California Independent System Operator (CAISO) High and Low Voltage Transmission Access Charges and CAISO Grid Management.
2. **PG&E Distribution (\$665,400)** - This value was determined based on the 2025 Budget provided by PWRPA, for PG&E's Wholesale Distribution Tariff (WDT) and related administrative costs.
3. **Authority Operations (\$63,700)** - This value was determined based on the 2025 Budget provided by PWRPA, for the Joint Power Authority (JPA) Management costs - no electricity services items are included in this item.
4. **Energy Market (\$160,000)** - This value was determined based on the 2025 Budget provided by PWRPA, for Aggregated Service Agreement (ASA) cost allocations, Metering costs, Load Costs, and Base Resources costs directly related to Market Energy consumption.
5. **Energy Renewable Portfolio Standard (\$100,000)** - This value was determined based on the 2025 Budget provided by PWRPA, for Aggregated Service Agreement (ASA) cost allocations, Metering costs, Load Costs, and Generation costs directly related to Renewable Energy consumption.

6. **Meter/Comm. (\$12,000)** - This value was determined based on data available from 2023 Third-party vendor invoices for the installation, repair, maintenance and removal of metering devices.
7. **Public Purpose Fund (\$33,500)** - This value was determined based on the 2025 Budget provided by PWRPA, for Westland's Expanded Irrigation System Improvement Programs.

Table 5: Temporary Facilities Surcharge Rate Calculation

Rate Component	Cost
1. CAISO TRANSMISSION AND GRID MANAGEMENT	\$ 232,900.00
2. PG&E DISTRIBUTION	\$ 665,400.00
3. AUTHORITY OPERATIONS	\$ 63,700.00
4. MARKET	\$ 160,000.00
5. RENEWABLE PORTIFOLIO STANDARD	\$ 100,000.00
6. METER/ COMM. (50 @ \$1,200)	\$ 100,000.00
7. PUBLIC PURPOSE FUND (2.85% OF ENERGY COST)	\$ 12,000.00
8. TOTAL	\$ 1,334,000.00
9. ESTIMATED KWHS	22,120,000.00
10. ROUNDED ENERGY RATE (Line 8/Line 9) ENERGY RATE (ROUNDED)	\$ 0.0700

Water Exchange Obligation

Background

The Water Exchange Obligation Rate for Westlands Water District, as outlined in Agreement 52195.001 (the Westlands-104 Partners Agreement dated September 14, 2011), is tied to a long-term water exchange arrangement with its 104 partners and the Kern County Water Agency (KCWA). This agreement governs the exchange of water resources between the parties to fulfill the water delivery needs of the District. The water exchange obligation water rate is charged on a per acre-foot basis to cover the costs of water obtained to fulfill the contract on behalf of Merged Lands (Area 2).

Calculation

This rate includes the USBR Water Rate, USBR Restoration Fund Rate, SLDMWA O&M Rate, and SWRCB Fees. This rate is applied to all contract water deliveries in Merged Lands (Area 2).

Table 6: Water Exchange Obligation Rate Calculation

Row	Repayment Contract Applicable Costs	Rate	
1	USBR Water Rate	\$34.19	
2	USBR Restoration Fund Rate	\$76.03	
3	SLDMWA O&M Rate	\$27.34	
4	SWRCB Fees	\$13.33	
5	Total Cost per AF	\$150.89	
6	Payback AF	2,950	
7	Total Area 2 Costs to Recover	\$445,125.50	[Row 5 * Row 6]
8	Estimated AF Allocation to Area 2	21,457	
9	Water Exchange Obligation Rate	\$20.75	[Row7 / Row8]

M&I Acquired Supply

Background

The Municipal and Industrial (M&I) Rate was developed to cover the costs of providing water service to municipal and industrial users within District. Unlike the other water rates, the M&I rate combines all applicable cost and rate components. For example, the M&I rates include a portion of the District's operation and maintenance expenses, as well as the debt service associated with the acquisition of water rights from the Centinella and Widren Water Districts.

The M&I rate is applied to municipal and industrial users to ensure they contribute to the costs of water delivery, water rights, system improvements, and debt service. This charge is calculated based on water usage and the terms outlined in individual service agreements.

Calculation

The M&I charge is calculated based on the amount of water used by each municipal and industrial customer. The charge is assessed on a per-acre-foot basis, dividing the total costs of water delivery and debt service by the estimated volume of water to be delivered. The M&I charge consists of three components:

- » **Levying Agency Rates:** Rates set by external agencies such as USBR, which are passed through to the water users, as described above.
- » **Water Delivery Costs:** Charges based on the operational and maintenance expenses related to delivering water to M&I users.
- » **Debt Service for Centinella and Widren Acquisition:** A portion of the charge goes toward covering the debt service related to the acquisition of the Centinella and Widren water rights.

Table 7: M&I Rate Calculation

Rate Component	Amount
Debt Service for Centinella & Widren Acquisition	\$9,200.00
Transfer – Other Water	\$800.00
USBR M&I Water Rate (2,400 AF)	\$84,672.00
USBR M&I Restoration Rate (2,400 AF)	\$64,008.00
SWRCB Fees on Acquired Water (2,400 AF)	\$8,231.64
SLDMWA O&M (2,400 AF)	\$182,472.00
District O&M for M&I (Operations Rate x 2) (2,400 AF)	\$382,488.00
District O&M Reserves for M&I (2,400 AF)	\$9,000.00
Total Budgeted Amount	\$740,871.64
Total Estimated AF Used	2,400 AF
Rate per Acre-Foot (Line 8 / Line 9)	\$308.70

The M&I charge is assessed monthly or annually to municipal and industrial water users based on their water usage and service agreements. This ensures that charges are proportionate to the water consumed and are used to fund necessary water system improvements, maintenance, and debt obligations associated with the acquired water rights.

M&I Acquired Supply – NASL

Background

The NASL - M&I Rate was established to recover the costs of providing water service to municipal and industrial (M&I) users in the Naval Air Station – Lemoore (NASL) area.

The NASL - M&I Rate encompasses several components that reflect the various costs associated with water delivery, external agency fees, and debt service. These costs include the fees from the USBR, SWRCB, and SLDMWA, as well as the operational and maintenance costs for the District's water system. By applying this rate, the District ensures that the necessary resources are available to maintain a reliable and sustainable water system for NASL while meeting financial obligations associated with water rights acquisition and external water sources.

Calculation

The rate is calculated annually based on several cost components, which are divided by the estimated water usage (in acre-feet) at NASL. This ensures the rate is proportionate to the amount of water delivered. The total budgeted amount for all related costs is allocated to the expected water deliveries, resulting in a per-acre-foot rate that is charged to M&I users receiving NASL water.

Table 8: NASL - M&I Rate Calculation

Rate Component	Amount
Fixed Components (billed bi-annually):	
NASL M&I Capital / Water Acquisition Costs for NASL	\$852,700
State Water Project Costs on 5,000 AF Purchased	\$696,900
Variable Components (billed through monthly M&I Water sales):	
State Water Project Variable Costs on AF Delivered	\$0.00
State Water Project Administrative Fee	\$19,344.48
Supplemental Supply	\$0.00
USBR M&I Water Rate	\$77,616.00
USBR Restoration Rate	\$0.00
SLDMWA O&M	\$167,266.00
District O&M for M&I (Operations Rate x 2)	\$350,614.00
District O&M Reserves	\$8,250.00
Total Budgeted Amount	\$2,172,690.48
Total Estimated AF Used	2,200 AF
Rate per Acre-Foot	\$987.58

Land-Based Charges

The following sections describe the various land-based charges, and the rationale for calculating the rates based on acreage. The District may set each land-based charge to be levied at any amount below the proposed maximum amount without conducting another Proposition 218 process. In no event shall land-based charges collected exceed the actual and proportional cost of service attributable to each parcel.

Landowners with parcels that generate less than \$2.00 in land-based charges (not including the SGMA charge) will not be charged, as the cost to the District to collect those funds exceeds the value. The District will pay the costs associated with these exempted billings by any permissible funding sources such as unrestricted revenue or grant funds.

The land-based charges and SGMA charge are based on anticipated costs from the District's FY 2025-26 draft budget at the time of this writing. Unlike water rates, land-based charges are relatively stable year-over-year and are not dependent on CVP allocation.

The FY 2025–26 draft budget and the corresponding water rates, land-based charges, and SGMA charge are based on historical District knowledge as well as historical costs accrued in prior years.

The District bases the land-based charges (except the SGMA charge) on irrigable acres, which has the same meaning as “Eligible Cropland” and “Cropland” as defined in the District's Rules and Regulations, Article 2, Sections 2.2(K) and 2.2(I), respectively, for Proposition 218 purposes. For calculation purposes, the District's records reflect after exclusions (primarily “retired lands” pursuant to the *Sagoupe* Settlement Agreement) 260,421 irrigable acres in Pre-Merger (Area 1) lands and 191,090 irrigable acres in Merged (Area 2) lands for District Water Supply; 451,510 irrigable acres for Extraordinary Repair for Pipe; 462,474 irrigable acres for the Westlands Water Quality Coalition; 451,510 irrigable acres for USBR Capital Repayment Debt Service; and

481,108 gross acres for SGMA. Further information on each charge is included in Resolution No. 102-24. The proposed rates for the land-based charges are not-to-exceed amounts. The Board may fix the land-based charges at lower amounts, in conjunction with the annual budget adoption or at other times. Lower rates and charges may occur due to budget changes or because certain lands not presently included in the calculation are subsequently added.

If adopted by the Board, it is anticipated that landowners will be invoiced for the appropriate land-based charges on or before March 10, 2025. In accordance with the Board's direction, payment for the District Water Supply Debt Service charge and the USBR Capital Repayment Debt Service will be due in two installments, due March 25, 2025, and September 25, 2025. Payment for all other land-based charges will be due on September 25, 2025. Parcels with charges of \$2.00 or less will not be billed.

District Water Supply Debt Service

Background

The District's makes payments on its water supply debt via revenue from M&I water rates, the District's special benefit assessment, the District's Water Supply Debt Service land-based charge, and in some years, the District's O&M water rate.. The District Water Supply is to be collected in two installments each Fiscal Year from Water Users in Area 1 and Area 2.

On April 29, 2002, the Board approved the Agreement for Distribution of Water, Allocation of Costs, and Settlement of Claims (Agreement or Sagouspe Settlement Agreement) to, among other matters, settle that portion of *Sagouspe, et al., v. Westlands Water District, et al.*, concerning how the District will allocate Central Valley Project water to Pre-Merger and Merged Lands (as defined by the Agreement). The Agreement provides for the acquisition of land and/or water supply, and the allocation of District water supply resulting from such acquisitions. Beginning in August 2002, the District executed a series of debt issuances to carry out the provisions of the Agreement. The District's annual budget includes funds for the costs of acquiring and financing this District water supply totaling \$1,449,250.18. The District proposes to adopt and collect a charge on all lands within Pre-Merger and Merged Lands of the District that are not Retired Lands (as defined by the Agreement), allocated upon irrigable acreage, in order to pay the cost of debt service for such District water supply.

Calculation

The total Debt Service payable during the Fiscal Year is taken from the Payment Schedule for each bond issued to WWD plus \$5,000 for administrative costs. For Bond 2016A, there are (3) bonds that were combined when Bond 2016A was issued – 2005A, 2007A, and 2008A. The payment schedule for Bond 2016A outlines what amounts due are for each original bond. The Administrative Costs for Bond 2016A are distributed based on the percentage of the total Debt Service for Bond 2016A per original bond.

2016A Bond Split	FY 25-26 Principal & Interest [A]	Percentage of Total [B] = [A] / Σ [A]	Administrative Cost Allocation [C] = \$5,000 x [B]	Total Debt Service [D] = [A] + [C]
2005A	\$0.00	0.00%	\$0.00	\$0.00
2007A	\$1,880,150.00	50.56%	\$2,528.09	\$1,882,678.09
2008A	\$1,838,375.00	49.44%	\$2,471.91	\$1,840,846.91
TOTAL	\$3,718,525.00	100.00%	\$5,000.00	\$3,723,525.00

The Debt Service payment for Bond 2007B was 100% allocated to Assessments. The Debt Service applied to Assessments was found by multiplying the Debt Service payment by 100%. This bond has been paid off, so no Debt Service will be collected in FY 2025-2026.

2007B Bond Split	FY 25-26 Principal & Interest [A]	Percentage of Total [B]	Debt Service Applied [C] = [A] x [B]
Assessments - LTWS	\$0.00	100.00%	\$0.00
TOTAL		100.00%	\$0.00

The Debt Service payment for Bond 2012A has been paid; however, the portion to be collected from the Lemoore Naval Air Station for this Debt Service will be collected through the maturity date of the bond, 2042. The Debt Service applied to M&I Lemoore was found by multiplying the last Debt Service payment of \$3,500,625 by 23.87% plus \$5,000 Administrative Costs.

2012A Bond Split	Final Payment of Principal & Interest [A]	Percentage of Total [B]	Subtotal [C] = [A] x [B]	Admin Costs [D]	Debt Service Applied [E] = [C] + [D]
NASL M&I Capital	\$3,505,625.00	23.87%	\$835,599.19	\$5,000	\$840,599.19
TOTAL		23.87%	\$835,599.19	\$5,000	\$840,599.19

The Debt Service payment for Bond 2016A (2005A) was allocated to District O&M and District Water Supply. The portion of the Debt Service applied to these items is found by multiplying the percentage allocated for each item by the total Debt Service payments for the Bond 2016A (2005A).

2016A (2005A) Bond Split	FY 25-26 Principal & Interest [A]	Percentage of Total [B]	Debt Service Applied [C] = [A] x [B]
District O&M – CCWD/Intertie	\$0.00	4.15%	\$0.00
District O&M – DHCCP	\$0.00	15.71%	\$0.00
District Water Supply	\$0.00	80.14%	\$0.00
TOTAL		100.00%	\$0.00

The Debt Service payment for Bond 2016A (2007A) was 100% allocated to Assessments. The portion of the Debt Service applied to Assessments is calculated by multiplying the Debt Service Payment by 100%.

2016A (2007A) Bond Split	FY 25-26 Principal & Interest [A]	Percentage of Total [B]	Debt Service Applied [C] = [A] x [B]
Assessments	\$1,882,678.09	100.00%	\$1,882,678.09
TOTAL		100.00%	\$1,882,678.09

The Debt Service payment for Bond 2016A (2008A) was allocated to NASL M&I Capital, Other M&I Capital, Assessments, and District Water Supply. The portion of the Debt Service applied to these items is found by multiplying the percentage allocated for each item by the total Debt Service payments for the Bond 2016A (2008A).

2016A (2008A) Bond Split	FY 25-26 Principal & Interest [A]	Percentage of Total [B]	Debt Service Applied [C] = [A] x [B]
NASL M&I Capital	\$1,840,846.91	0.65%	\$11,965.50
Other M&I Capital	\$1,840,846.91	0.49%	\$9,020.15
Assessments	\$1,840,846.91	20.13%	\$370,562.48
District Water Supply	\$1,840,846.91	78.73%	\$1,449,298.78
TOTAL		100.00%	\$1,840,846.91

The Debt Service payment for Bond 2020A was 100% allocated to USBR Construction Repayment. The portion of the Debt Service applied to USBR Construction Repay is calculated by multiplying the Debt Service Payment by 100%.

2020A Bond Split	FY 25-26 Principal & Interest [A]	Percentage of Total [B]	Debt Service Applied [C] = [A] x [B]
USBR Construction Repay	\$11,634,532.03	100.00%	\$11,634,532.03
TOTAL		100.00%	\$11,634,532.03

The Debt Service payment for Bond 2020B was 100% allocated to USBR Construction Repayment. The portion of the Debt Service applied to USBR Construction Repay is calculated by multiplying the Debt Service Payment by 100%. This bond has been paid in full, there is no Debt Service payable in FY 2025-2026 to be collected.

2020B Bond Split	FY 25-26 Principal & Interest [A]	Percentage of Total [B]	Debt Service Applied [C] = [A] x [B]
USBR Construction Repay	\$0.00	100.00%	\$0.00
TOTAL		100.00%	\$0.00

For assessments, the Debt Service to be collected from Mercy Springs of \$167,962.59 is excluded from the amount to be collected for Assessments. This amount is the total from the 2016A Mercy Springs Payment Schedule.

To calculate the District Water Supply (DWS) Rate for Area I acres, the Debt Service applied to DWS is divided by 2 to find the portion to be collected during each installment. This is then divided by the total of the Irrigable Acres located in Area I and Area II, per Customer Accounting, with Area II acres multiplied by a factor of 2.33. The rate for Area I is then multiplied by 2.33 to get the Area II rate. The overall rates for Area I and Area II are calculated by adding the 1st and 2nd Installment rates for each corresponding area.

DWS Rate		1 st Installment	2 nd Installment	Total Rate [1 st] + [2 nd]
Debt Service Applied to DWS	[A]	\$1,449,300.00	\$1,449,300.00	
Debt Service per Installment	[B] = [A] / 2	\$724,650.00	\$724,650.00	
Area I Acres	[C]	259,841.55	259,841.55	
Area II Acres	[D]	189,515.51	189,515.51	
Adjusted Area II Acres	[E] = [D] x 2.33	441,571.14	441,571.14	
Total Acres	[F] = [C] + [E]	701,412.69	701,412.69	
Area I DWS Rate	[G] = [B] / [F]	1.0331	1.0331	2.0662
Area II DWS Rate		2.4071	2.4071	4.8142

Extraordinary Pipe Repairs

Background

The Extraordinary Pipe Repair Land-Based Charge was developed to collect funds for pipe repair failures that require immediate action at any point along the District's distribution system as well as large pipeline replacements that affect the entire District. This charge funds long-term capital replacement costs of the distribution facilities, which provide long-term capacity. It is levied on an irrigable acreage basis, because it reflects long-term demand.

The Extraordinary Pipe Repair Land-Based Charge is based on the annual expenditures incurred in prior years. Although the repairs may benefit some areas more than others in a specific year, pipes throughout the District may require emergency and/or extraordinary repairs in any given year. This charge spreads the costs on the entire acreage since emergency and/or extraordinary repairs benefit all lands within the District and allow the rates to change steadily from year to year. This repair rate is charged to all irrigable lands in all Area I (Pre-Merger Lands) and Area II (Merged Lands), except those owned by the District or those where the District has acquired permanent rights to the allocation of its water supply (sometimes referred to as Retired Lands). District lands are excluded as they are not irrigated, and therefore do not benefit from pipe infrastructure. This total irrigable acreage is then reduced by 1% as a reasonable reserve to account for decreases in irrigable acreage which may occur due to: the District purchasing land, the District acquiring water rights, US Farm Service Agency (FSA) acre changes, solar installation on previously irrigated acreage, or other events. In effect, this 1% adjustment operates as a small reserve.

The Extraordinary Pipe Repair Rate is charged to the affected landowners by assessor's parcel number (APN).

Calculation

The need for, location, and cost of emergency repairs are unpredictable. Therefore, the District uses the annual average cost spent on extraordinary, reinforced plastic mortar (RPM) failures since FY 2002-03. Over these 22 years, the average spend on extraordinary pipe failures is \$213,387. The calculation of the 22-year average cost is shown in Table 9 below.

Table 9: Extraordinary RPM Failures – Average

Fiscal Year	Extraordinary RPM Failures
2002/03	\$106,662
2003/04	\$103,422
2004/05	\$154,138
2005/06	\$59,916
2006/07	\$140,890
2007/08	\$122,750
2008/09	\$94,643
2009/10	\$179,182
2010/11	\$177,171
2011/12	\$189,357
2012/13	\$143,952
2013/14	\$174,039
2014/15	\$242,749
2015/16	\$164,198
2016/17	\$328,599
2017/18	\$453,597
2018/19	\$64,249
2019/20	\$437,983
2020/21	\$440,151
2021/22	\$224,085
2022/23	\$234,488
2023/24	\$458,294
Average	\$213,387

In addition to the 22-year average repair cost, for FY 2025-26, the District included the budget for repairs to the Lateral 7R Pipeline replacement. The Lateral 7R Pipeline replacement is a large project that includes work on pipelines servicing the entire District. This includes requested budget for both consultant costs from the Director of Operations and Maintenance budget (Department 321, Appendix Exhibit A) and estimated project costs from the Capital Projects and Activities budget (Department 921, Appendix Exhibit B), totaling \$1,080,000 for FY 2025-26. Costs included for the Lateral 7R Pipeline replacement are shown in Table 10 below.

Table 10: Lateral 7R Pipeline Replacement Budgeted Expense

Budget Line Item	Requested Budget FY 2025-26
Department 321: Director of Operations & Maintenance	
Consultants, Lateral 7R Pipeline Replacement	\$20,000
Department 921: Capital Projects and Activities	
New Construction – Repair & Replacement, Lateral 7R Pipeline Replacement	\$1,060,000
Total Lateral 7R Pipeline Replacement Budgeted Expense	\$1,080,000

The total of average annual pipe repairs from Table 9 and budget for the Lateral 7R Pipeline replacement from Table 10 are then divided by the total number of irrigable acres in the District, less 1% reserve to account for any changes to irrigable acreage. The total number of irrigable acres in Areas I and II is 449,357. After the 1% reduction to account for any decreases in irrigable acres as described above, a total of 444,863 irrigable acres are subject to the Extraordinary Pipe Repair Rate. The calculated rate for Extraordinary Pipe Repair for FY 2025-26 is \$2.91 per irrigable acre, as shown in Table 11 below. If actual extraordinary repair costs are lower than the budgeted amount, the difference will not be collected or will be used to offset future extraordinary pipe repairs land-based charges, as applicable.

Table 11: Extraordinary Pipe Repair Rate Calculation

Line	Rate Component	Amount FY 2025-26
1	Average Annual Extraordinary RPM Failures (Table 1)	\$213,387
2	Total Lateral 7R Replacement Budgeted Expense, FY 2025-26 (Table 2)	\$1,080,000
3	Total Budgeted Amount	\$1,293,387
4	Total Irrigable Acres, Areas 1&2	449,357
5	Total Irrigable Acres, Areas 1&2, Less 1% Buffer	444,863
6	Land Based Charge per Acre, Extraordinary Pipe Repair (Line 3 / Line 5)	\$2.91

Drainage Service Area

Background

In the 2010s, the District and several landowners were involved in litigation regarding the Bureau of Reclamation's obligation to provide drainage services to lands within the District. Although the relevant portion of the District's interest in the litigation was resolved, a class action lawsuit by a subset of District landowners continued. For the convenience of the class, the District agreed to collect the legal costs for payment to the class-action attorneys for legal representation of the class member landowners. The District is not a party to the litigation. The Drainage Service Area Charge recovers costs of this legal representation. The Drainage Service Area charge will be applied to irrigable acres within the Drainage Service Area as for FY 2025-26 to support these efforts. As this only affects a subsection of landowners within the District, this rate is only charged to the irrigable acres in the affected lands in this drainage area. This total irrigable acreage is then reduced by 1% to account for decreases in irrigable acreage which may occur due to: the District purchasing land, the District

acquiring water rights, FSA acre changes, solar installation on previously irrigated acreage, or other events. As with the Extraordinary Pipe Repair land-based charge, this 1% adjustment operates as a small reserve to accommodate changes in the total quantity of irrigable acreage.

The Drainage Service Area Rate is charged to the affected landowners by assessor’s parcel number (APN).

Calculation

The District uses the requested budget from the General Manager budget (Department 121, Appendix Exhibit C) for FY 2025-26 for legal costs associated with Beveridge and Diamond, who represents the District. These estimated legal costs are then divided by the affected irrigable acres, less 1% as discussed above. The calculated rate for Drainage Service Area is \$1.49 per irrigated acreage, as shown in Table 12 below. If actual legal costs are lower than the budgeted amount, the difference will not be collected or will be used to offset future Drainage Service Arealand-based charges, as applicable.

Table 12: Drainage Service Area Rate Calculation

Line	Rate Component	Amount FY 2025-26
1	Department 121: General Manager	
2	Legal Expenses, Drainage Service Area – Beveridge & Diamond	\$250,000
3	Total Budgeted Amount	\$250,000
4	Total Irrigable Acres, Affected Drainage Area	169,492
5	Total Irrigable Acres, Affected Drainage Area, Less 1% Buffer	167,797
6	Land Based Charge per Acre, Drainage Service Area (Line 3 / Line 5)	\$1.49

Westlands Water Quality Coalition

Background

The District budget includes funding for the Westlands Water Quality Coalition (Coalition), which was formed to serve as the third-party representative for landowners and operators of irrigated lands covered under the Regional Water Quality Control Board’s Waste Discharge Requirements General Order for the Western Tulare Lake Basin Area. All irrigable lands enrolled in the Coalition will be charged proportionately. These are charges agreed to by the payors.

Calculation

The rate per acre foot is calculated based on the number of irrigable acres on each parcel, in proportion to the total irrigable acres (after exclusions) in the Pre-Merger and Merged irrigable lands.

The total estimate cost of \$1,267,957 for the Coalition is calculated by adding items 1, 2, 3, 4 and subtracting item 5 below:

- 1. Water Quality Monitoring & Consulting** - \$557,100 is the estimated budget for Scope of Work provided by MLJ Environmental for Water Quality Monitoring and storm sampling events to comply with the Waste Discharge Requirements General Order.

Tasks	2025-2026 FY Budget
Task 1: Data Management	\$51,720.00
Task 2: Field Sampling	\$63,090.00
Task 3: Project Management	\$9,390.00
Task 4: QAPP Modification	\$6,960.00
Task 5: Reporting	\$95,300.00
Task 6: Survey Data Management	\$47,870.00
Task 7: Membership Management	\$7,820.00
Analytical	\$263,508.30
Expenses	\$11,386.00
SW Sampling Budget TOTAL	\$557,044.30

2. **ILRP Consulting Fees** - \$411,500 is the estimated budget for various consultants and coalition groups costs to comply with the Waste Discharge Requirements General Order.

ILRP Consulting Fees	
MPEP	\$27,000.00
Database Management	\$85,000.00
Groundwater Quality Management Plan (GWMP)	\$24,200.00
Surface Water Monitoring Plan / Management Plan (SWMP)	\$16,200.00
Groundwater Quality Trend Monitoring Plan (GQTM)	\$79,600.00
Groundwater Quality Trend Monitoring Sampling	\$37,700.00
CV-SALTS - Membership	\$20,000.00
CV-SALTS - P&O Fee	\$63,800.00
Confidential	\$40,000.00
Workshops, outreach, mileage, OT, etc.	\$5,000.00
CVGMC	\$13,000.00
Total	\$411,500

3. **RWQCB Fee** - \$670,000 - is an estimated annual fee assessed by the Regional Water Quality Control Board, split between the current and upcoming water years.

WWQC Irrigated Acres	RWQCB Fee Rate	2024-2025 Portion*	2025-2026 Portion*	Anticipated Rate Increase	Estimated RWQCB Fee
414,034.12	\$ 1.50	1/3	2/3	1.10	\$ 670,000.00

4. **Staff Time** - \$134,004 is estimated staff cost based on 1,560 hours worked for the Coalition multiplied by the chargeable rate for an Associated Resources Analyst.

Staff Title	Staff Hours	Chargeable Rate*	Estimated Cost of Living	Staff Time
Associate Resources Analyst	1,560	\$ 85.90	1	\$ 134,004

5. **Total 2023-2024 Surplus** - \$504,646.68 is based on fiscal year actual 2023-2024 charges/collections

The 492,401 total number of irrigable acres on each parcel is calculated by adding item 6 and 7 below:

6. 470,443 acres - Total Westlands Water District irrigable acres.
7. 21,958 acres -Total Pleasant Valley Water District irrigable acres within the Westlands Water Quality Coalition.

The calculated Coalition rate of \$3.42 equals the total estimated cost of \$1,267,957 divided by 492,401 total number of irrigable acres.

USBR Capital Repayment Debt Service

Background

The District's budget includes funding for the debt service on the San Luis Unit/Westlands Water District Financing Authority Revenue Bonds (Westlands Water District), Series 2020A. These bonds are related to financing the prepayment of the District's remaining obligation for the construction costs of the CVP. Pursuant to Section 4011 of the Water Infrastructure Improvements for the Nation Act (130 Stat. 1878), the United States and the District converted the District's water service contracts into repayment contracts. Through the issuance of the San Luis Unit/Westlands Water District Financing Authority Revenue Bonds (Westlands Water District), Series 2020A, and Subordinate Revenue Bonds (Westlands Water District), Series 2020B (which matured on September 1, 2024), the District paid the United States its remaining obligation for the CVP construction costs.

All Pre-merger and Merged irrigable lands are charged proportionally, except for lands acquired by the District or lands for which the permanent right to the allocation of the District's water supply has been acquired by the District.

These payments are made in respect to the construction of water facilities that serve the District. The facilities provide both long-term capacity and immediately available service. The demand (costs) for the facilities is derived from both actual consumption (measured in acre-feet) and potential long-term consumption (measured in irrigable acreage). The District has exercised its judgment in collecting the costs based on irrigable acreage.

Calculation

The District calculates charges based on the number of irrigable acres per parcel, relative to the total irrigable acres (after exclusions) in both Pre-Merger and Merged lands. For the fiscal year 2025-2026, the principal and interest due for the San Luis Unit/Westlands Water District Financing Authority Revenue Bonds, Series 2020A, is \$11,634,600. With 449,357 irrigable acres used to determine the USBR contract repayment rate, the rate per acre is \$25.89.

SGMA Charges

SGMA Meter Installation Charge

Background

The SGMA Service Charge for AMI (Advanced Metering Infrastructure) meter installation for Westlands Water District is a fee imposed to cover the costs associated with installing AMI meters within the District. These meters are part of the implementation of the Sustainable Groundwater Management Act (SGMA). This SGMA charge is not proposed to be increased and is provided here for completeness.

Calculation

The cost for this service is up to \$4,700.00. This charge is made up of the cost of the meter and installation as is charged per Groundwater well location.

Component	Amount
Meter Cost	\$4,050.00
Installation	\$650.00
Total Estimated Cost	\$4,700.00

SGMA Land-Based Charge

Background

The District serves as the Groundwater Sustainability Agency (GSA) for the San Joaquin Valley Basin Westside Subbasin, Department of Water Resources Bulletin 118 Basin No. 5-022.09 (Basin) and adopted the Basin Groundwater Sustainability Plan (GSP) on January 23, 2020, further amended on December 17, 2024.⁶ The formation of the GSA and the development and implementation of the GSP are requirements of the Sustainable Groundwater Management Act (SGMA). More information about the District's role as the GSA and specific SGMA requirements can be found in the District's GSP, available at <https://sgma.water.ca.gov/portal/gsp/preview/8>

The purpose of the SGMA charge is to fund the ongoing GSA administration and implementation costs of the GSP. The SGMA charge is comprised of two components: Annual Reporting and GSP Implementation. The SGMA charge does not collect capital costs related to design or construction of any capital projects.

Annual reporting to the Department of Water Resources (DWR) is required under the SGMA statute and details annual groundwater monitoring activities including groundwater elevations, groundwater storage, subsidence and describes any other GSP implementation activities that the District implemented in the reporting year. The breakout of annual reporting components is described below:

⁶ The District serves as the GSA for the portions of the Basin within the District's boundaries. Fresno County serves as the GSA for the small portion of the Basin outside the District's boundaries. The District and the Fresno County GSA collaborate to manage the entire Basin. The District resubmitted a revised GSP on July 18, 2022, after the Department of Water Resources deemed the original plan to be incomplete.

- » **Comprehensive Annual Reporting:** in kind services and the District's SGMA consultant's (MLJ Environmental) time to prepare the report, determined based on actual expenses that accrued from previous fiscal years
- » **Groundwater Level Monitoring:** monitoring groundwater elevations at approximately 1,000 wells twice a year, performed under a Professional Service Agreement with Confluence Inc.
- » **Legal Expenses:** support for GSP implementation activities, compliance activities and coordination with adjacent subbasins to protect the overlying rights to groundwater; estimated based on actual expenses accrued from previous fiscal years
- » **Public Outreach:** used to develop and hold workshops, public hearings, and community outreach efforts to support SGMA; estimated based on actual expenses accrued in previous fiscal years
- » **Water Quality Monitoring:** monitoring for constituents of concern at 51 Upper and Lower Aquifer well locations in the Subbasin; based on a Scope of Work provided by the District's SGMA consultant, MLJ Environmental
- » **5-Year Plan Update:** 1/5 of the 5-year cost of hiring a consultant to amend the 2030 GSP
- » **Nested Monitoring Well Support:** annual maintenance to collect continuous data from the five monitoring wells owned by the District, determined based on actual expenses accrued in previous fiscal years
- » **Subsidence Benchmark Monitoring:** annual vertical benchmark survey in the Basin to monitor subsidence, which collects GPS data from 26 benchmark locations in winter; estimate is based on actual expenses accrued in previous fiscal years.
- » **Data Gaps:** planning and constructing new monitoring wells to address data gaps related to Interconnected Surface Water (ISW), including consultant and construction expense; determined based on actual expenses accrued in previous fiscal years to update the Monitoring Network for Basin and install of ISW Nested Sites

In addition, the SGMA rate includes the costs of implementing the GSP, which is amended every five years. The breakout of GSP Implementation components is described below:

- » **Engineering & Consulting Services:** hiring a consultant to evaluate GSP implementation concerns, including modeling and analysis the Board may use to evaluate the need for any potential activities such as filling data gaps identified in the GSP, responding to recommended actions by DWR, and filling out the monitoring network, etc.; based on actual expenses accrued in previous years
- » **Service Charges for Meters:** purchasing, installing, remote reading and replacing groundwater flow meters; determined based on actual expenses accrued in previous fiscal years
- » **District Staff Time:** District staff are required to implement the GSP, including all of the foregoing tasks, based on two (2) full-time employees and five (5) part-time employees. Projected hours were determined based on actual time spent on SGMA projects in previous fiscal years, multiplied by the chargeable rate for that staff's corresponding job title
- » **2023-2024 Surplus:** offset from surplus funds from the prior fiscal year; determined based on reconciliation of the SGMA budget.

The costs for calculating the SGMA land-based rate are based on the scopes of work provided by consultants and actual expenses that were accrued in previous fiscal years. The SGMA rate is charged to all landowners with lands in the Westside Subbasin who benefit from the formation of the GSA and GSP implementation within the District boundaries except *de minimis* extractors (extracting 2 AF or less per year for domestic

purposes).⁷ Unlike other land-based charges, the SGMA charge is based on gross acres rather than irrigable as a proxy for each landowner's ability to extract groundwater. The SGMA land-based charge is not imposed on landowners within the District's boundaries, but outside the Westside Subbasin as defined by the Department of Water Resources' Bulletin 118. Although lands with *de minimis* extractors are included in the total gross acreage calculation, the District does not collect the SGMA land-based charge from these landowners. Payment is also waived for any landowner generating a charge of \$2.00 or less. Instead, the District covers the costs attributable to those properties via unrestricted revenue or grant funds. District-owned lands are excluded from the SGMA rate as they are not irrigable and lack allocations of sustainable yield.

Calculation

As discussed in the section above, the SGMA rate is comprised of Annual Reporting and GSP Implementation components. The total of these two is then divided by the total acres in the Westside Subbasin, excluding District-owned acres. Rate components associated with Annual Reporting are detailed in Table 13 below.

Table 13: Annual Reporting SGMA Rate Components

Rate Component	Amount FY 2025-26	Basis
Comprehensive Annual Reporting	\$50,000	Historical Annual Report expenses
Groundwater Level Monitoring	\$100,000	Executed Professional Service Agreements (PSA)
Legal Expenses	\$300,000	Estimated expenses for Legal budget
Public Outreach	\$7,500	Actual expenses accrued in FY 2024-25 to support SGMA
Water Quality Monitoring	\$15,000	Scope of Work from SGMA Consultants
5-Year Plan Update	\$60,000	\$300,000 anticipated costs distributed over 5 years
Nested Monitoring Well Support	\$20,000	Anticipated costs for maintenance of nested wells
Subsidence Benchmark Monitoring	\$35,000	Executed PSA and review of historical expenses
Data Gaps	\$50,000	Estimated expenses to update Monitoring Network for Westside Subbasin and install Interconnected Surface Water Nested Sites
Total Annual Reporting SGMA Rate Components	\$637,500	

In addition, costs associated with implementation of the Westside Subbasin GSP are included in the SGMA rate. District staff chargeable rates are still under negotiation, but current estimates are shown in Table 14 below.

⁷ There are a small number of parcels within the Basin but outside the District's boundaries. SGMA costs attributable to those properties are collected via a different mechanism in coordination with the Fresno County GSA.

Table 14: GSP Implementation Staff Time

Staff Time	Chargeable Rate [A]	Hours per Year [B]	Staff Time [A] x [B]	Notes
Resources Engineer	\$89.60	1,040	\$93,184	Assumed 50% of total time.
Associate Resources Analyst	\$85.90	1,040	\$89,336	Assumed 50% of total time.
Financial Analyst	\$91.77	1,792	\$164,452	Assumed 100% of total time less 12 Holidays and 24 days of Annual & Sick Leave.
Water Measurement Specialist	\$103.30	1,808	\$186,775	Assumed 100% of total time less 12 Holidays and 24 days of Annual & Sick Leave.
Supervisor of Resources	\$160.60	416	\$66,810	Assumed 20% of total time.
Deputy Manager of Resources	\$205.00	208	\$42,640	Assumed 10% of total time.
IT Officer	\$170.90	416	\$71,094	Assumed 20% of total time.
Total GSP Implementation Staff Time			\$720,000	

Rate components associated with GSP implementation are detailed in Table 15 below.

Table 15: GSP Implementation SGMA Rate Components

Rate Component	Amount FY 2025-26	Basis
Engineering and Consulting Services	\$25,000	Actual expenses accrued in FY 2023-24 and 2024-25 for tasks requested by Board for modeling and analysis
Service Charges for Meters	\$55,000	Actual expenses accrued to purchase, replace, and install groundwater meters + estimated Annual Communication Charge for AMI system for FY 2024-25
District Staff Time (Table 6)	\$720,000	Projected hours for 5 full time employees and 2 part time employees multiplied by chargeable rate for corresponding job title.
2023-24 Surplus	(\$749,202)	Provided by General Accounting
Total GSP Implementation SGMA Rate Components	\$50,798	

The total of Annual Reporting costs from Table 13 and the GSP Implementation components from Table 15 are then divided by the total number of acres in the Westside Subbasin, excluding District-owned acres and less 1% buffer. The total number of acres eligible for the SGMA Land Based Charge in the Westside Subbasin is 494,000. After accounting for the 1% buffer, the acreage is 489,191.32. The calculated rate per acre for SGMA in FY 2025-26 is \$1.41, shown in Table 16 below.

Table 16: SGMA Rate Calculation

Line	Rate Component	Amount FY 2025-26
1	Annual Reporting Component (Table 7)	\$637,500
2	GSP Implementation Component (Table 8)	\$50,798
3	Total Budgeted Amount	\$688,298
4	Total Acres, Westside Subbasin, Less District-owned and <i>de minimis</i> extractors,	494,000
5	Total Acres, Westside Subbasin, Less District-owned and <i>de minimis</i> extractors, Less 1% Buffer	489,191.32
6	Land Based Charge per Acre, SGMA (Line 3 / Line 5)	\$1.41

APPENDIX:

District Budget Documents



Exhibit A: Department 321 Director of Operations & Maintenance FY 2025-26 Draft Budget, Consultants

Department: 321 Director of Operations & Maintenance		Westlands Water District 2025-2026 Budget Source Document					
		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Actual YTD Expenses 2024-2025 9/30/2024	2024-2025 Adjusted Budget	2023-2024 Encumbered to 2024-2025	Requested Budget 2025-2026
Account	Account Name & Explanation						
54800 03 21 26 99	Consultants	200,496.04	304,387.50	236,826.54	315,000.00	488,000.00	340,000.00
	- Survey for subsidence				10,000.00		10,000.00
	- Arc Flash Study Review				100,000.00		120,000.00
	- Lateral 7R Pipeline Replacement				75,000.00		20,000.00
	- PVPP VAR & Relay Units 1, 5, & 7 Drafting & Design				90,000.00		55,000.00
	- CASP Subsidence Impact Review						100,000.00
	- Five Points Front Office Remodel						35,000.00
	Budget Transfer - Oct 2024				40,000.00		
	Roll of Funds 23-24 to 24-25					488,000.00	

Exhibit B: Department 921 Capital Projects and Activities FY 2025-26 Draft Budget, New Construction – Repair/Replacement

**Westlands Water District
2025-2026 Budget
Source Document**

Department: 921 Capital Projects and Activities

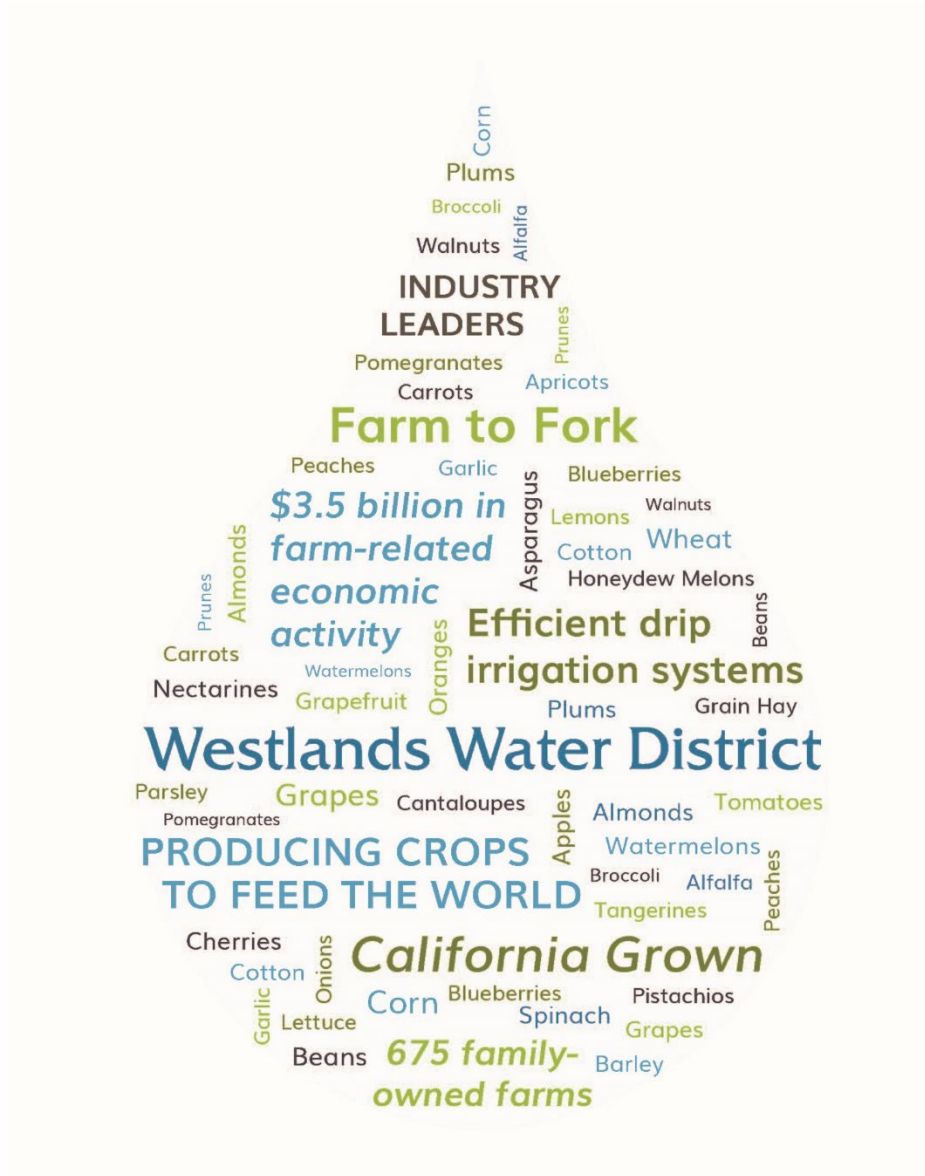
Account	Account Name & Explanation	Actual	Actual	Actual YTD	2024-2025	2023-2024	Requested
		Expenses	Expenses	Expenses	Adjusted	Encumbered to	Budget
		2022-2023	2023-2024	9/30/2024	Budget	2024-2025	2025-2026
11910 09 21 93 18	New Construction - Repair/Replacement	482,870.55	6,638,621.13	2,780,955.31	11,962,000.00	3,201,200.00	5,073,200.00
	Subline Division Valve Replacement Phase 2				287,000.00		220,000.00
	Broadview Aquifer Storage & Recovery				0.00		493,200.00
	\$ 809,263 Grant Funding						
	Pasajero Groundwater Recharge Project (Prop 68 Grant)				0.00		
	Estimated Total Project Cost: \$4,300,000						
	Grant Funding: \$3,226,000						
	WWD Share: \$1,074,000						
	7-1 PP (WaterSMART)				400,000.00		700,000.00
	\$50,000 Grant Funds						
	7R Pipeline Replacement				2,900,000.00		1,060,000.00
	22R Pipeline Replacement				4,000,000.00		
	7-1 Motor Control Replacement				2,400,000.00		
	6-1 Transformer Repair						45,000.00
	PVPP Var Relay				250,000.00		350,000.00
	Coalinga Canal Check 3 Radial Gate Motor & Gearbox						55,000.00
	3L Transformer Relocation - Replacement				275,000.00		
	2L Transformer Relocation - Replacement						100,000.00
	Distribution System Electrical Cutouts				700,000.00		
	Pumping Plant 12KV Primary Cable Replacement (84 Pumping Plants)						1,500,000.00
	19R Medium Voltage Motor Contactor Replacement						400,000.00
	28R-A Medium Voltage Motor Contactor Replacement						150,000.00
	Electrial HMI Panel Replacement				275,000.00		
	Slurry Fill Abandoned Pipe 14-3.5				266,000.00		
	Pasajero Groundwater Recharge (Fence)				435,000.00		
	Electric Vehicle Charging Stations -						
	Five Points (12 stations)				160,000.00		
	Fresno (3 stations)				70,000.00		
	Roll of Funds 23-24 to 24-25					3,201,200.00	
	Mid Year Budget Review				(456,000.00)		

Exhibit C: Department 121 General Manager FY 2025-26 Draft Budget, Legal – Drainage Service Area

Department: General Manager 121		Westlands Water District 2025-2026 Budget Source Document					
Account	Account Name & Explanation	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Actual YTD Expenses 2024-2025 9/30/2024	2024-2025 Adjusted Budget	2023-2024 Encumbered to 2024-2025	Requested Budget 2025-2026
56200 01 21 25 09	Legal - Drainage Service Area	7,803.75	714,633.89	22,815.00	250,000.00	0.00	250,000.00
	- Beveridge & Diamond				250,000.00		
	Costs covered by DSA LBC						



Westlands Water District



2024-25 ADOPTED BUDGET



Westlands Water District

ADOPTED BUDGET

2024-2025

BOARD OF DIRECTORS

Jeff Fortune, President
Jim Anderson, Vice-President
Kevin Assemi
William Bourdeau
Frank Coelho, Jr
Ernie Costamagna
Justin Diener
Donald Ross Franson III
Jeremy Hughes

ADMINISTRATION

Allison Febbo, General Manager
Jose Gutierrez, Assistant General Manager
Bobbie Ormonde, Deputy General Manager - Finance & Administration

2024-2025 ADOPTED BUDGET

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REVENUES

**WESTLANDS WATER DISTRICT
2024-2025 REVENUES**

SUMMARY

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)	
Irrigation Water Tolls	\$ 133,594,400	\$ -	\$ 145,378,000	\$ 11,783,600	9%
M&I Water Tolls	1,723,700	-	2,305,800	582,100	34%
O&M Reserve Funding	3,356,400	-	1,723,900	(1,632,500)	-49%
Non-Project Pumping	-	-	-	-	0%
Temporary Facilities Power	2,327,200	-	1,428,800	(898,400)	-39%
Groundwater Management Program	6,764,100	-	10,966,900	4,202,800	62%
Non-Project Power	1,439,100	-	130,000	(1,309,100)	-91%
Assessments	19,636,400	-	20,044,200	407,800	2%
Land Based Charges	12,454,700	-	24,109,500	11,654,800	94%
Interest	4,200,000	-	4,000,000	(200,000)	-5%
Miscellaneous	17,423,100	-	16,032,300	(1,390,800)	-8%
Transfer from Reserves	21,103,600	-	637,000	(20,466,600)	-97%
Fund Balance	6,722,800	11,550,700	-	(6,722,800)	-100%
Total Revenues	\$ 230,745,500	\$ 11,550,700	\$ 226,756,400	\$ (3,989,100)	-2%

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL**

REVENUE

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)																																																									
Irrigation Water Tolls	\$133,594,400	\$0	\$145,378,000	\$11,783,600																																																									
Consists of:																																																													
USBR & Other Water Costs	150,198,800		114,926,100																																																										
Restoration Fund- Ag	3,702,300		5,478,400																																																										
District O&M	20,135,200		23,353,700																																																										
SWRCB Water Rights	1,572,400		1,619,800																																																										
The 2023-2024 budget is based on 297,286 acre-feet The 2024-2025 budget is based on 455,088 acre-feet																																																													
Mid Year Budget Review	(51,563,900)																																																												
Mid Year Budget Review Restoration Fund	\$9,549,600																																																												
M&I Water Tolls	\$1,723,700	\$0	\$2,305,800	\$582,100																																																									
Consists of:																																																													
USBR & Other Water Costs	1,515,300		1,757,300																																																										
Restoration Fund - M&I	99,800		36,000																																																										
District O&M	623,200		472,200																																																										
M&I Water Testing	9,200		11,500																																																										
Debt Service	31,300		21,300																																																										
SWRCB Water Rights	7,300		7,500																																																										
Based upon 4,600 acre-feet.																																																													
Mid Year Budget Review	(605,600)																																																												
Mid Year Budget Review Restoration Fund	\$43,200																																																												
O&M Reserve Funding	\$3,356,400	\$0	\$1,723,900	(\$1,632,500)																																																									
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="3"></th> <th colspan="2" style="text-align: center;"><u>2023-2024</u></th> <th colspan="2" style="text-align: center;"><u>2024-2025</u></th> <th rowspan="3"></th> <th rowspan="3"></th> </tr> <tr> <th colspan="2" style="text-align: center;">Asset</th> <th colspan="2" style="text-align: center;">Asset</th> </tr> <tr> <th style="text-align: center;">Replace</th> <th style="text-align: center;">Drought</th> <th style="text-align: center;">Replace</th> <th style="text-align: center;">Drought</th> </tr> </thead> <tbody> <tr> <td>Dist System Maint</td> <td style="text-align: center;">-</td> <td style="text-align: center;">0.97</td> <td style="text-align: center;">-</td> <td style="text-align: center;">0.97</td> <td style="text-align: right;">292,800</td> <td style="text-align: right;">445,900</td> </tr> <tr> <td>Info Systems</td> <td style="text-align: center;">0.65</td> <td style="text-align: center;">0.34</td> <td style="text-align: center;">0.65</td> <td style="text-align: center;">0.34</td> <td style="text-align: right;">298,900</td> <td style="text-align: right;">455,100</td> </tr> <tr> <td>Facilities</td> <td style="text-align: center;">0.56</td> <td style="text-align: center;">0.63</td> <td style="text-align: center;">0.56</td> <td style="text-align: center;">0.63</td> <td style="text-align: right;">359,300</td> <td style="text-align: right;">547,000</td> </tr> <tr> <td>Vehicles</td> <td style="text-align: center;">0.55</td> <td style="text-align: center;">0.05</td> <td style="text-align: center;">0.55</td> <td style="text-align: center;">0.05</td> <td style="text-align: right;">181,100</td> <td style="text-align: right;">275,900</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">1.76</td> <td style="text-align: center;">1.99</td> <td style="text-align: center;">1.76</td> <td style="text-align: center;">1.99</td> <td></td> <td></td> </tr> <tr> <td>Total O&M Reserve</td> <td></td> <td style="text-align: center;"><u>3.75</u></td> <td></td> <td style="text-align: center;"><u>3.75</u></td> <td></td> <td></td> </tr> </tbody> </table>		<u>2023-2024</u>		<u>2024-2025</u>				Asset		Asset		Replace	Drought	Replace	Drought	Dist System Maint	-	0.97	-	0.97	292,800	445,900	Info Systems	0.65	0.34	0.65	0.34	298,900	455,100	Facilities	0.56	0.63	0.56	0.63	359,300	547,000	Vehicles	0.55	0.05	0.55	0.05	181,100	275,900	Total	1.76	1.99	1.76	1.99			Total O&M Reserve		<u>3.75</u>		<u>3.75</u>						
		<u>2023-2024</u>		<u>2024-2025</u>																																																									
		Asset		Asset																																																									
	Replace	Drought	Replace	Drought																																																									
Dist System Maint	-	0.97	-	0.97	292,800	445,900																																																							
Info Systems	0.65	0.34	0.65	0.34	298,900	455,100																																																							
Facilities	0.56	0.63	0.56	0.63	359,300	547,000																																																							
Vehicles	0.55	0.05	0.55	0.05	181,100	275,900																																																							
Total	1.76	1.99	1.76	1.99																																																									
Total O&M Reserve		<u>3.75</u>		<u>3.75</u>																																																									
The District O&M rate includes components to fund reserves for distribution system maintenance, computer purchases, vehicle and facilities replacement in order to stabilize water rates and continue services during drought years.																																																													
Mid Year Budget Review	\$2,224,300																																																												
Non-Project Pumping	\$0	\$0	\$0	\$0																																																									
Water Quality Monitoring																																																													
Temporary Facilities Power	\$2,327,200	\$0	\$1,428,800	(\$898,400)																																																									
Collected through the Temporary Facilities Power Surcharge Rate.	\$1,127,200		\$1,428,800																																																										
Mid Year Budget Review	\$1,200,000																																																												

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL**

REVENUE

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
Groundwater Management Program	\$6,764,100	\$0	\$10,966,900	\$4,202,800
Collected for power costs associated with the District's Groundwater Management Program. Excludes \$400,000 opportunity charge to be collected from GWMP participants.	41,764,100		10,966,900	
Mid Year Budget Review	(35,000,000)			
Non-Project Power	\$1,439,100	\$0	\$130,000	(\$1,309,100)
Pumping supplemental water out of the Mendota Pool.	2,258,100		130,000	
Mid Year Budget Review	-\$819,000			
Assessments	\$19,636,400	\$0	\$20,044,200	\$407,800
Beginning in fiscal year 2017-2018, certain costs previously recovered through land-based charges were shifted to a benefit assessment. These include fixed operations and maintenance costs and debt service related to long-term water supply acquisitions.	19,636,400		20,044,200	
Land Based Charges	\$12,454,700	\$0	\$24,109,500	\$11,654,800
District Water Supply	2,939,900		1,695,100	
Charge to fund land and water acquisitions.				
Extraordinary Pipe Repair	-		7,176,800	
Drainage Service Area	265,600		250,000	
Long Term Irrigated Lands Regulatory Program:	1,596,800		1,748,000	
Long Term Irrigated Lands Regulatory Program LBC	1,281,400		1,574,000	
Long Term Irrigated Lands Regulatory Program Unearned Revenue	315,400		174,000	
SGMA	1,827,500		1,594,900	
SGMA LBC	1,827,500		896,300	
SGMA Unearned Revenue	-		698,600	
Capital Repayment	5,824,900		11,644,700	
Interest	\$4,200,000	\$0	\$4,000,000	(\$200,000)
Projected interest earnings.	1,000,000		4,000,000	
Mid Year Budget Review	\$3,200,000			
Miscellaneous	\$17,423,100	\$0	\$16,032,300	(\$1,390,800)
Budget consists of:				
Late Charges	134,900		162,300	
Billable repairs and system modifications/installations	54,600		54,200	
Transportation/conveyance costs	100,000		140,000	
Irrigation Equipment Leases	5,200,000		5,400,000	
Land Leases	350,000		624,600	
Account Monitoring	56,000		56,000	
Grant Funds - STAR Program	6,700,000		2,100,600	

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL**

REVENUE

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
Grant Funds - STAR Program (On Farm Recycling / DESAL)			500,000	
Grant Funds - State			227,500	
Grant Funds - Pasajero Recharge	1,226,000		-	
Grant Funds - Multi Benefit Land Repurposing Plan			995,000	
Grant - SGMA 5-Year Plan Update	170,000		-	
Grant - SGMA Geotechnical Investigation	350,000		-	
Grant - State Landflex			4,143,600	
Other	209,200		200,000	
Admin Fees - Irrigation System Improvement Program	6,000		6,000	
Fuel Tax Refunds	2,500		2,300	
SCVWD	180,000		173,800	
P3 EISIP funding	-		280,000	
Easements	20,000		11,300	
NASL Metering Service	-		-	
Reimbursement from Golden State Energy	-		131,200	
Mid Year Budget Review	1,000,000			
Budget Augmentation - 7R Repairs	131,700			
Publication notices re delinquencies (Filing Fees)	1,200		17,400	
Scrap sales	5,000		6,500	
Miscellaneous Refunds	800,000		800,000	
Mid Year Budget Review	726,000			
Transfer From Reserves	\$21,103,600	\$0	\$637,000	(\$20,466,600)
Transfer from O&M Rate Asset Replacement Reserves to fund:	1,364,800	-	631,500	
Information Systems	75,000		83,500	
Facility Maintenance/Replacement	-		11,000	
Vehicle Replacement	714,800		537,000	
Distribution System (funded from O&M Drought Reserves)	-		-	
Cromwell	290,000			
Mid Year Budget Review - Vehicles O&M Reserve	285,000			
Transfer from self-insurance reserves	5,000	-	5,500	
Land & Water	19,733,800		-	
Mid Year Budget Review	19,187,300			
Budget Augmentation - Land Acquisition	546,500			
Fund Balance Carryover	\$6,722,800	\$11,550,700	\$0	(\$6,722,800)
Encumbered funds carryover		11,550,700		
Fund Balance	6,722,800		-	
Total Revenues	\$230,745,500	\$11,550,700	\$226,756,400	(\$3,989,100)

EXPENSES

**WESTLANDS WATER DISTRICT
2024-2025 EXPENSES**

SUMMARY

EXPENSE CODE	DESCRIPTION	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)	
0	SALARIES & WAGES	\$ 11,078,100	\$ -	\$ 12,091,800	\$ 1,013,700	9%
33	FRINGE BENEFITS	4,138,200	0	4,655,300	517,100	12%
1	PREMIUM PAY	136,000	0	123,900	(12,100)	-9%
2	DISTRIBUTION SYSTEM MAINT.	3,662,700	335,100	4,983,500	1,320,800	36%
3	SMALL TOOLS & EQUIP	85,800	6,400	78,700	(7,100)	-8%
4	VEHICLE & ROLLING EQUIP.	150,600	5,200	214,000	63,400	42%
5	VEHICLE FUELS	500,100	0	627,300	127,200	25%
6	SAFETY SUPPLIES & TRAINING	100,400	1,700	104,300	3,900	4%
7	GENERAL SUPPLIES & SERVICES	167,200	1,800	365,500	198,300	119%
9	TELEPHONE EXPENSES	56,600	0	56,400	(200)	0%
10	FIELD OFFICE EXPENSES	378,300	35,600	348,000	(30,300)	-8%
11	COMPUTER RELATED EXPENSES	384,800	37,900	377,600	(7,200)	-2%
14	SCHOOLS & SEMINARS	35,700	1,000	57,300	21,600	61%
15	RADIO EXPENSE	14,300	0	14,300	-	0%
17	ADVERTISING & PUBLIC NOTICES	14,300	0	24,500	10,200	71%
18	EMPLOYEE RELATIONS	45,700	200	51,000	5,300	12%
20	FRESNO OFFICE EXPENSE	504,500	2,500	278,400	(226,100)	-45%
21	OUTSIDE PRINTING	9,900	600	29,200	19,300	195%
22	OFFICE SUPPLIES	48,000	0	58,600	10,600	22%
23	POSTAGE & POSTAL PERMITS	30,000	0	30,000	-	-
24	DUES, SUBSCRIPTIONS & PUBLICATIONS	2,556,400	0	2,540,200	(16,200)	-1%
25	LEGAL EXPENSES	3,815,600	662,900	4,840,000	1,024,400	27%
26	CONSULTANTS	7,902,100	970,500	11,221,800	3,319,700	42%
27	ACCOUNTING EXPENSES	77,700	0	59,000	(18,700)	-24%
28	ELECTION EXPENSES	0	0	20,000	20,000	100%
29	SUBSISTENCE & TRAVEL	158,900	0	136,400	(22,500)	-14%
30	CHARTERS AND TOURS	20,000	0	18,000	(2,000)	-10%
31	DIRECTORS EXPENSES	62,000	0	62,200	200	0%
32	INSURANCE PREMIUMS	473,000	0	480,000	7,000	1%
38	WATER MANAGEMENT PROGRAM	0	0	0	-	-
39	LAND MANAGEMENT	4,192,700	528,500	2,933,200	(1,259,500)	-30%
80	OTHER FINANCING USES	0	0	0	-	-
90	CAPITAL ASSETS	1,171,800	50,100	1,375,500	203,700	17%
		\$ 41,971,400	\$ 2,640,000	\$ 48,255,900	\$ 6,284,500	15%
12	POWER PURCHASES	\$ 10,707,900	\$ -	\$ 12,525,700	\$ 1,817,800	17%
13	WATER PURCHASES	110,734,400	0	122,349,600	11,615,200	10%
40	MISCELLANEOUS REFUNDS	1,531,000	0	805,500	(725,500)	-47%
41	WATER INTEGRATION PROGRAM	14,400	0	0	(14,400)	-100%
45	RAW WATER REP. SAMPLING PROGRAM	0	0	0	-	-
47	IRRIGATION SYSTEM PROJECT	5,200,000	0	5,400,000	200,000	4%
48	GRANTS	0	0	0	-	-
50	RESERVE CONTRIBUTION	4,117,600	0	2,532,000	(1,585,600)	-39%
60	LOAN REPAYMENTS	0	0	0	-	-
61	STATE IRRIGATION LOAN PROGRAM	0	0	0	-	-
62	TRACY BOND REPAYMENT	0	0	0	-	-
63	REVENUE COP, SERIES 2008A	0	0	0	-	-
64	REVENUE COP, SERIES 2012A	0	0	0	-	-
65	REVENUE COP, SERIES 2005A	0	0	0	-	-
66	REVENUE COP, SERIES 2007A	0	0	0	-	-
67	REVENUE COP, SERIES 2007B	0	0	0	-	-
68	SLDMWA BONDS	0	0	0	-	-
69	REFUNDING REVENUE BOND 2016A	5,580,800	0	4,027,900	(1,552,900)	-28%
70	REVENUE BOND 2020A	6,381,900	0	6,381,900	-	-
71	REVENUE BOND 2020B	5,267,900	0	5,262,900	(5,000)	-0.1%
72	REVENUE BOND 2021B	1,642,400	0	1,642,200	(200)	-0.01%
92	USBR REPAYMENT	0	0	0	-	-
93	NEW CONSTRUCTION - DIST. (GENERAL)	15,989,000	8,910,700	15,572,800	(416,200)	-3%
97	LAND & WATER	19,733,800	0	0	(19,733,800)	-100%
98	CONTINGENCY RESERVE	1,873,000	0	2,000,000	127,000	7%
		\$ 188,774,100	\$ 8,910,700	\$ 178,500,500	\$ (10,273,600)	-5%
	Total Expenses	\$ 230,745,500	\$ 11,550,700	\$ 226,756,400	\$ (3,989,100)	-2%

EXPENSES BY DIVISION

**WESTLANDS WATER DISTRICT
2024-2025 EXPENSES**

BY DIVISION

EXPENSE CODE	2024-2025 ADOPTED BUDGET	GENERAL MANAGER	RESOURCES	OPERATIONS & MAINTENANCE	FINANCE & ADMINISTRATION	DEBT SERVICE & CAPITAL
0 SALARIES & WAGES	\$ 12,091,800	\$ 2,112,500	\$ 1,311,800	\$ 5,420,200	\$ 3,022,200	\$ 225,100
33 FRINGE BENEFITS	\$ 4,655,300	\$ 373,200	\$ 426,400	\$ 2,580,600	\$ 1,275,100	\$ -
1 PREMIUM PAY	\$ 123,900	\$ -	\$ 3,000	\$ 106,500	\$ 14,400	\$ -
2 DISTRIBUTION SYSTEM MAINT.	\$ 4,983,500	\$ -	\$ -	\$ 4,983,500	\$ -	\$ -
3 SMALL TOOLS & EQUIP	\$ 78,700	\$ -	\$ 2,500	\$ 76,200	\$ -	\$ -
4 VEHICLE & ROLLING EQUIP.	\$ 214,000	\$ -	\$ -	\$ 204,900	\$ 9,100	\$ -
5 VEHICLE FUELS	\$ 627,300	\$ -	\$ -	\$ 606,300	\$ 21,000	\$ -
6 SAFETY SUPPLIES & TRAINING	\$ 104,300	\$ -	\$ 600	\$ 86,000	\$ 17,700	\$ -
7 GENERAL SUPPLIES & SERVICES	\$ 365,500	\$ 263,000	\$ 15,000	\$ 65,500	\$ 22,000	\$ -
9 TELEPHONE EXPENSES	\$ 56,400	\$ -	\$ 500	\$ 1,100	\$ 54,800	\$ -
10 FIELD OFFICE EXPENSES	\$ 348,000	\$ 40,000	\$ 1,500	\$ 306,500	\$ -	\$ -
11 COMPUTER RELATED EXPENSES	\$ 377,600	\$ -	\$ -	\$ -	\$ 377,600	\$ -
14 SCHOOLS & SEMINARS	\$ 57,300	\$ 57,300	\$ -	\$ -	\$ -	\$ -
15 RADIO EXPENSE	\$ 14,300	\$ -	\$ -	\$ 14,300	\$ -	\$ -
17 ADVERTISING & PUBLIC NOTICES	\$ 24,500	\$ -	\$ 3,000	\$ -	\$ 21,500	\$ -
18 EMPLOYEE RELATIONS	\$ 51,000	\$ -	\$ -	\$ -	\$ 51,000	\$ -
20 FRESNO OFFICE EXPENSE	\$ 278,400	\$ -	\$ -	\$ -	\$ 278,400	\$ -
21 OUTSIDE PRINTING	\$ 29,200	\$ 20,400	\$ 800	\$ 1,500	\$ 6,500	\$ -
22 OFFICE SUPPLIES	\$ 58,600	\$ 1,100	\$ 300	\$ -	\$ 57,200	\$ -
23 POSTAGE & POSTAL PERMITS	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000	\$ -
24 DUES, SUBSCRIPTIONS & PUBLICATIONS	\$ 2,540,200	\$ 2,524,400	\$ 1,100	\$ 11,700	\$ 3,000	\$ -
25 LEGAL EXPENSES	\$ 4,840,000	\$ 4,840,000	\$ -	\$ -	\$ -	\$ -
26 CONSULTANTS	\$ 11,221,800	\$ 2,700,000	\$ 8,040,600	\$ 286,500	\$ 194,700	\$ -
27 ACCOUNTING EXPENSES	\$ 59,000	\$ -	\$ -	\$ -	\$ 59,000	\$ -
28 ELECTION EXPENSES	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -
29 SUBSISTENCE & TRAVEL	\$ 136,400	\$ 104,000	\$ 5,800	\$ 15,200	\$ 11,400	\$ -
30 CHARTERS AND TOURS	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -
31 DIRECTORS EXPENSES	\$ 62,200	\$ 62,200	\$ -	\$ -	\$ -	\$ -
32 INSURANCE PREMIUMS	\$ 480,000	\$ -	\$ -	\$ -	\$ 480,000	\$ -
38 WATER MANAGEMENT PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 LAND MANAGEMENT	\$ 2,933,200	\$ -	\$ 2,933,200	\$ -	\$ -	\$ -
80 OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90 CAPITAL ASSETS	\$ 1,375,500	\$ -	\$ -	\$ -	\$ -	\$ 1,375,500
	\$ 48,255,900	\$ 13,116,100	\$ 12,746,100	\$ 14,766,500	\$ 6,026,600	\$ 1,600,600
12 POWER PURCHASES	\$ 12,525,700	\$ -	\$ 12,525,700	\$ -	\$ -	\$ -
13 WATER PURCHASES	\$ 122,349,600	\$ -	\$ -	\$ -	\$ 122,349,600	\$ -
40 MISCELLANEOUS REFUNDS	\$ 805,500	\$ -	\$ -	\$ -	\$ 805,500	\$ -
41 WATER INTEGRATION PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45 RAW WATER REP. SAMPLING PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 IRRIGATION SYSTEM PROJECT	\$ 5,400,000	\$ -	\$ 5,400,000	\$ -	\$ -	\$ -
48 GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 RESERVE CONTRIBUTION	\$ 2,532,000	\$ -	\$ -	\$ -	\$ -	\$ 2,532,000
60 LOAN REPAYMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61 STATE IRRIGATION LOAN PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62 TRACY BOND REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63 REVENUE COP, SERIES 2008A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64 REVENUE COP, SERIES 2012A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65 REVENUE COP, SERIES 2005A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
66 REVENUE COP, SERIES 2007A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
67 REVENUE COP, SERIES 2007B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68 SLDMWA BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
69 REFUNDING REVENUE BOND 2016A	\$ 4,027,900	\$ -	\$ -	\$ -	\$ -	\$ 4,027,900
70 REVENUE BOND 2020A	\$ 6,381,900	\$ -	\$ -	\$ -	\$ -	\$ 6,381,900
71 REVENUE BOND 2020B	\$ 5,262,900	\$ -	\$ -	\$ -	\$ -	\$ 5,262,900
72 REVENUE BOND 2021B	\$ 1,642,200	\$ -	\$ -	\$ -	\$ -	\$ 1,642,200
92 USBR REPAYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 NEW CONSTRUCTION - DIST. (GENERAL)	\$ 15,572,800	\$ -	\$ -	\$ -	\$ -	\$ 15,572,800
97 LAND & WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 CONTINGENCY RESERVE	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -
	\$ 178,500,500	\$ -	\$ 17,925,700	\$ -	\$ 125,155,100	\$ 35,419,700
Total Expenses	\$ 226,756,400	\$ 13,116,100	\$ 30,671,800	\$ 14,766,500	\$ 131,181,700	\$ 37,020,300

GENERAL MANAGER

**WESTLANDS WATER DISTRICT
2024-2025 EXPENSES**

DIVISION 1 - GENERAL MANAGER

EXPENSE CODE	DESCRIPTION	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)	
0	SALARIES & WAGES	\$ 1,745,200	\$ -	\$ 2,112,500	\$ 367,300	21.0%
33	FRINGE BENEFITS	329,900	-	373,200	43,300	13.1%
1	PREMIUM PAY	-	-	-	-	-
2	DISTRIBUTION SYSTEM MAINT.	-	-	-	-	-
3	SMALL TOOLS & EQUIP	-	-	-	-	-
4	VEHICLE & ROLLING EQUIP.	-	-	-	-	-
5	VEHICLE FUELS	-	-	-	-	-
6	SAFETY SUPPLIES & TRAINING	-	-	-	-	-
7	GENERAL SUPPLIES & SERVICES	71,600	-	263,000	191,400	267.3%
9	TELEPHONE EXPENSES	-	-	-	-	-
10	FIELD OFFICE EXPENSES	65,000	-	40,000	(25,000)	-38.5%
11	COMPUTER RELATED EXPENSES	-	-	-	-	-
14	SCHOOLS & SEMINARS	35,700	1,000	57,300	21,600	60.5%
15	RADIO EXPENSE	-	-	-	-	-
17	ADVERTISING & PUBLIC NOTICES	-	-	-	-	-
18	EMPLOYEE RELATIONS	-	-	-	-	-
20	FRESNO OFFICE EXPENSE	-	-	-	-	-
21	OUTSIDE PRINTING	1,300	-	20,400	19,100	-
22	OFFICE SUPPLIES	1,100	-	1,100	-	-
23	POSTAGE & POSTAL PERMITS	-	-	-	-	-
24	DUES, SUBSCRIPTIONS & PUBLICATIONS	2,540,600	-	2,524,400	(16,200)	-0.6%
25	LEGAL EXPENSES	3,815,600	662,900	4,840,000	1,024,400	26.8%
26	CONSULTANTS	4,074,500	-	2,700,000	(1,374,500)	-33.7%
27	ACCOUNTING EXPENSES	-	-	-	-	-
28	ELECTION EXPENSES	-	-	-	-	-
29	SUBSISTENCE & TRAVEL	127,000	-	104,000	(23,000)	-18.1%
30	CHARTERS AND TOURS	20,000	-	18,000	(2,000)	-10.0%
31	DIRECTORS EXPENSES	62,000	-	62,200	200	0.3%
32	INSURANCE PREMIUMS	-	-	-	-	-
38	WATER MANAGEMENT PROGRAM	-	-	-	-	-
39	LAND MANAGEMENT	-	-	-	-	-
80	OTHER FINANCING USES	-	-	-	-	-
90	CAPITAL ASSETS	-	-	-	-	-
		\$ 12,889,500	\$ 663,900	\$ 13,116,100	\$ 226,600	2%
12	POWER PURCHASES	-	-	-	-	-
13	WATER PURCHASES	-	-	-	-	-
40	MISCELLANEOUS REFUNDS	-	-	-	-	-
41	WATER INTEGRATION PROGRAM	-	-	-	-	-
45	RAW WATER REP. SAMPLING PROGRAM	-	-	-	-	-
47	IRRIGATION SYSTEM PROJECT	-	-	-	-	-
48	GRANTS	-	-	-	-	-
50	RESERVE CONTRIBUTION	-	-	-	-	-
60	LOAN REPAYMENTS	-	-	-	-	-
61	STATE IRRIGATION LOAN PROGRAM	-	-	-	-	-
62	TRACY BOND REPAYMENT	-	-	-	-	-
63	REVENUE COP, SERIES 2008A	-	-	-	-	-
64	REVENUE COP, SERIES 2012A	-	-	-	-	-
65	REVENUE COP, SERIES 2005A	-	-	-	-	-
66	REVENUE COP, SERIES 2007A	-	-	-	-	-
67	REVENUE COP, SERIES 2007B	-	-	-	-	-
68	SLDMWA BONDS	-	-	-	-	-
69	REFUNDING REVENUE BOND 2016A	-	-	-	-	-
92	USBR REPAYMENT	-	-	-	-	-
93	NEW CONSTRUCTION - DIST. (GENERAL)	-	-	-	-	-
97	LAND & WATER	-	-	-	-	-
98	CONTINGENCY RESERVE	-	-	-	-	-
		-	-	-	-	0%
Total Expenses - Division 1		\$ 12,889,500	\$ 663,900	\$ 13,116,100	\$ 226,600	2%

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 1 - GENERAL MANAGER

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
00 Salaries and Wages	\$1,745,200	\$0	\$2,112,500	\$367,300
Funding for nine full-time and one part-time positions.			\$2,112,500	
33 Fringe Benefits	\$329,900	\$0	\$373,200	\$43,300
Health, dental, life, disability and workers' compensation Insurance and retirement. Director's Health Benefits	315,200 14,700		360,200 13,000	
07 General Supplies & Services	\$71,600	\$0	\$263,000	\$191,400
Community Outreach Miscellaneous Scholarship Program Thought Leader Engagement Program Public Affairs Projects Mid Year Budget Review Budget Adjustment - Sept 23	35,000 400 17,000 1,200 18,000		62,500 500 20,000 100,000 80,000 - -	
10 Field Office Expenses	\$65,000	\$0	\$40,000	(\$25,000)
Office Space for the Sacramento based General Manager staff	65,000		40,000	
14 Schools and Seminars	\$35,700	\$1,000	\$57,300	\$21,600
This expense code is used by the General Manager to budget schools, seminars and training for all departments.				
Access Database Training Minimum Continuing Legal Education ACWA AutoCad/GIS Bay Delta Tour CalPERS Education Forum Crane Certification GFOA Seminars Liebert Cassidy Consortium Mid Pacific Annual Conference Policy Conferences Professional Engineering Review Ca Association Public Procurement (CAPPO) SEL Micro-Relay Equipment Water Education Foundation Water Leaders Miscellaneous Seminars/Conferences	- 3,500 7,800 - - 2,000 2,500 3,000 2,600 1,300 5,000 500 - 7,500		1,300 3,500 7,400 1,500 3,500 1,200 2,000 4,200 2,600 1,500 5,000 1,100 500 7,000 10,000 5,000	
21 Outside Printing	\$1,300	\$0	\$20,400	\$19,100
This expense code includes: Professional copies	1,300		20,400	

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 1 - GENERAL MANAGER

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
22 Office Supplies	\$1,100	\$0	\$1,100	\$0
Office Supplies - Small equipment purchases	300		300	
Miscellaneous office supplies	800		800	
24 Dues, Subscriptions and Publications	\$2,540,600	\$0	\$2,524,400	(\$16,200)
San Luis & Delta-Mendota Water Authority (SLDMWA)	1,390,000		1,611,500	
The SLDMWA is a JPA formed by federal contractors receiving CVP water south of the Delta. The SLDMWA operates and maintains the federal facilities that transport water to its service area. The SLDMWA also coordinates management of issues affecting all or subgroups of its member agencies. Membership allows the District to directly participate in decisions affecting the OM&R of costs of the conveyance and conveyance pumping facilities critical to the District.				
Central Valley Water Project Water Association (CVPWA)	34,700		35,000	
The CVPWA was formed to provide a forum for discussion and coordination of common issues among CVP water contractors. The CVPWA presently represents its membership in financial reviews and analysis on Reclamation activities.				
California Farm Water Coalition	63,000		63,000	
The California Farm Water Coalition is a membership organization representing agricultural water districts and agribusiness.	63,000		63,000	
Other Agency Dues	16,700		19,300	
County Farm Bureaus - Fresno and Kings	900		700	
Fresno Chamber of Commerce	800		1,100	
California Chamber of Commerce	15,000		17,500	
Family Farm Alliance	45,000		45,000	
The Family Farm Alliance will continue to focus on congressional outreach this year. This program brings Congressional staff to Western farms and water projects. The Alliance also monitors legislative activities affecting the District such as ESA reform and CVPIA reform.			45,000	
Association of California Water Agencies	30,800		31,000	
ACWA is the largest statewide coalition of public water agencies in the country. Membership assists in tracking and shaping state and federal water policy, advocating for sound legislation and regulation, and facilitating cooperation and consensus among all interest groups.				

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 1 - GENERAL MANAGER

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
Contributions	565,000		390,000	
Los Vaqueros Expansion	400,000		50,000	
BF Sisk	165,000		340,000	
Broadview	114,000		50,000	
Contributions for the ongoing expenses related to Broadview WD	114,000		50,000	
Sweetwater Company	175,000		175,000	
Funding for Sweetwater Company	175,000		175,000	
Miscellaneous Dues and Memberships	106,400		104,600	
Bar Association	1,500		1,500	
Water Educational Foundation	2,500		2,500	
Politico Pro	7,500		7,500	
Subscriptions - Sprout Social (paid from General Supplies last year)	2,600		2,800	
CFEE - Added August 2021	21,000		21,000	
Public Policy Institute of California			10,000	
San Luis Unit/WWD Finance Authority Audit	50,000		50,000	
CA Special Dist Admin CSDA			9,300	
Budget Transfer Sept 23	21,300		-	
25 Legal Expenses	\$3,815,600	\$662,900	\$4,840,000	\$1,024,400
General	3,550,000		4,590,000	
Drainage Service Area - Landowner	265,600		250,000	
26 Consultants	\$4,074,500	\$0	\$2,700,000	(\$1,374,500)
Brownstein Hyatt Farber Schreck - Federal	540,000		540,000	
Foley & Lardner - Federal	120,000		120,000	
Lang Hansen Giroux Kidane - State	120,000		120,000	
Actum - State	120,000		120,000	
Mercury Public Affairs - Public Relations Programs	540,000		-	
Bicker, Castillo, Fairbanks Public Affairs			180,000	
Vista Consulting			120,000	
Thought Leader Engagement Program - Moved to General Supplies	100,000		-	
Distribution System Title Transfer	250,000		250,000	
Projects Public Affairs - Moved to General Supplies	80,000		-	
Storage Treatment Aquifer Recharge Program	2,000,000		1,000,000	
Technical Support for Regulatory Efforts	250,000		250,000	
Budget Adjustment Sept 23	(39,300)			
Budget Adjustment Mid Year	(6,200)			

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 1 - GENERAL MANAGER

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
29 Subsistence and Travel	\$127,000	\$0	\$104,000	(\$23,000)
ACWA	14,000		14,000	
Mid-Pac Conference	1,000		1,000	
Policy Conference	16,000		12,000	
Washington DC Trips	50,000		30,000	
Charter Flights	15,000		12,000	
Other Miscellaneous	21,000		25,000	
Employee Appreciation	5,000		10,000	
Mid Year Budtget Adjustment	5,000			
30 Charters and Tours	\$20,000	\$0	\$18,000	(\$2,000)
Focus Tour(s) by Westlands Water District. These tours would include a selected audience, i.e. newly elected officials, Washington DC reps, VIPs. Budget includes transportation rental, hospitality items, lodging and meals.	20,000		18,000	
31 Directors Expenses	\$62,000	\$0	\$62,200	\$200
This expense code includes both Directors' Compensation and Directors' subsistence and travel.				
Directors' Compensation	23,000		20,000	
Directors are paid an amount of \$100 per day of service, up to a maximum of \$600 monthly.				
Directors' Subsistence and Travel				
ACWA Conference	11,000		7,200	
FFA	5,000		5,000	
Other Miscellaneous	23,000		30,000	
38 Water Management Workshops	\$0	\$0	\$0	\$0
This expense code is for funds appropriated for water management workshops by the Public Affairs Department.				
Total Division 1 - General Manager	\$12,889,500	\$663,900	\$13,116,100	\$226,600

RESOURCES

**WESTLANDS WATER DISTRICT
2024-2025 EXPENSES**

DIVISION 2 - RESOURCES

EXPENSE CODE	DESCRIPTION	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)	
0	SALARIES & WAGES	\$ 1,386,700	\$ -	\$ 1,311,800	\$ (74,900)	-5.4%
33	FRINGE BENEFITS	411,900	-	426,400	14,500	3.5%
1	PREMIUM PAY	3,000	-	3,000	-	-
2	DISTRIBUTION SYSTEM MAINT.	-	-	-	-	-
3	SMALL TOOLS & EQUIP	2,500	-	2,500	-	-
4	VEHICLE & ROLLING EQUIP.	-	-	-	-	-
5	VEHICLE FUELS	-	-	-	-	-
6	SAFETY SUPPLIES & TRAINING	600	-	600	-	-
7	GENERAL SUPPLIES & SERVICES	-	-	15,000	15,000	100%
9	TELEPHONE EXPENSES	500	-	500	-	-
10	FIELD OFFICE EXPENSES	4,500	-	1,500	(3,000)	-67%
11	COMPUTER RELATED EXPENSES	-	-	-	-	-
14	SCHOOLS & SEMINARS	-	-	-	-	-
15	RADIO EXPENSE	-	-	-	-	-
17	ADVERTISING & PUBLIC NOTICES	2,000	-	3,000	1,000	50.0%
18	EMPLOYEE RELATIONS	-	-	-	-	-
20	FRESNO OFFICE EXPENSE	-	-	-	-	-
21	OUTSIDE PRINTING	800	-	800	-	-
22	OFFICE SUPPLIES	300	-	300	-	-
23	POSTAGE & POSTAL PERMITS	-	-	-	-	-
24	DUES, SUBSCRIPTIONS & PUBLICATIONS	900	-	1,100	200	22%
25	LEGAL EXPENSES	-	-	-	-	-
26	CONSULTANTS	2,970,100	734,200	8,040,600	5,070,500	170.7%
27	ACCOUNTING EXPENSES	-	-	-	-	-
28	ELECTION EXPENSES	-	-	-	-	-
29	SUBSISTENCE & TRAVEL	6,100	-	5,800	(300)	-5%
30	CHARTERS AND TOURS	-	-	-	-	-
31	DIRECTORS EXPENSES	-	-	-	-	-
32	INSURANCE PREMIUMS	-	-	-	-	-
38	WATER MANAGEMENT PROGRAM	-	-	-	-	-
39	LAND MANAGEMENT	4,192,700	528,500	2,933,200	(1,259,500)	-30.0%
80	OTHER FINANCING USES	-	-	-	-	-
90	CAPITAL ASSETS	-	-	-	-	-
		\$ 8,982,600	\$ 1,262,700	\$ 12,746,100	\$ 3,763,500	42%
12	POWER PURCHASES	\$ 10,707,900	\$ -	\$ 12,525,700	\$ 1,817,800	17.0%
13	WATER PURCHASES	-	-	-	-	-
40	MISCELLANEOUS REFUNDS	-	-	-	-	-
41	WATER INTEGRATION PROGRAM	14,400	-	-	(14,400)	-100%
45	RAW WATER REP. SAMPLING PROGRAM	-	-	-	-	-
47	IRRIGATION SYSTEM PROJECT	5,200,000	-	5,400,000	200,000	3.8%
48	GRANTS	-	-	-	-	-
50	RESERVE CONTRIBUTION	-	-	-	-	-
60	LOAN REPAYMENTS	-	-	-	-	-
61	STATE IRRIGATION LOAN PROGRAM	-	-	-	-	-
62	TRACY BOND REPAYMENT	-	-	-	-	-
63	REVENUE COP, SERIES 2008A	-	-	-	-	-
64	REVENUE COP, SERIES 2012A	-	-	-	-	-
65	REVENUE COP, SERIES 2005A	-	-	-	-	-
66	REVENUE COP, SERIES 2007A	-	-	-	-	-
67	REVENUE COP, SERIES 2007B	-	-	-	-	-
68	SLDMWA BONDS	-	-	-	-	-
69	REFUNDING REVENUE BOND 2016A	-	-	-	-	-
92	USBR REPAYMENT	-	-	-	-	-
93	NEW CONSTRUCTION - DIST. (GENERAL)	-	-	-	-	-
97	LAND & WATER	-	-	-	-	-
98	CONTINGENCY RESERVE	-	-	-	-	-
		\$ 15,922,300	\$ -	\$ 17,925,700	\$ 2,003,400	13%
Total Expenses - Division 2		\$ 24,904,900	\$ 1,262,700	\$ 30,671,800	\$ 5,766,900	23%

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 2 - RESOURCES

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
00 Salaries and Wages	\$1,386,700	\$0	\$1,311,800	(\$74,900)
Funding for eleven full time positions.	1,386,700		1,311,800	
33 Fringe Benefits	\$411,900	\$0	\$426,400	\$14,500
Health, dental, life, disability and workers' compensation insurance and retirement.			426,400	
01 Premium Pay	\$3,000	\$0	\$3,000	\$0
03 Small Tools and Equipment	\$2,500	\$0	\$2,500	\$0
Groundwater Sounder / EC Meter/ Misc Tools	2,500		2,500	
06 Safety Supplies and Training	\$600	\$0	\$600	\$0
Shoe Allowance	600		600	
07 General Supplies & Services	\$0	\$0	\$15,000	\$15,000
Irrigation Evaluations	15,000		15,000	
Mid Year Budget Review	(15,000)			
09 Telephone Expenses	\$500	\$0	\$500	\$0
Water Conservation: Weather Station	500		500	
10 Field Office Expenses	\$4,500	\$0	\$1,500	-\$3,000
Water Conservation: Weather Station maintenance	1,500		1,500	
Reference Crop Maintenance	3,000		-	
12 Power Purchases	\$10,707,900	\$0	\$12,525,700	\$1,817,800
Power costs for operation of Laterals 6 and 7, drainage facilities and conveyance of non project water supplies. These costs are collected from various sources, as noted.				
Coalinga Canal - funded by District O&M	5,000		5,000	
Permanent facilities	39,500		39,900	
Temporary facilities - funded by Temporary Facilities Power Surcharge	1,127,200		1,428,800	
Groundwater Management Program - funded by water users in program Based on 0% CVP Water Supply	41,364,100		10,922,000	
Non-project pumping	2,258,100		130,000	
Mid Year Budget Review	(34,086,000)			

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 2 - RESOURCES

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
17 Advertising and Public Notices	\$2,000		\$3,000	\$1,000
CEQA Notices	3,000		3,000	
Mid Year Budget Review	(1,000)			
21 Outside Printing	\$800	\$0	\$800	\$0
Reports, Maps, Power Point Presentation	800		800	
22 Office Supplies	\$300	\$0	\$300	\$0
General Supplies	300		300	
Small Equipment Purchase	-		-	
24 Dues, Subscriptions and Publications	\$900	\$0	\$1,100	\$200
American Water Works Association	200		400	
Miscellaneous	100		100	
Professional Engineers Registration	600		600	
26 Consultants	\$2,970,100	\$734,200	\$8,040,600	\$5,070,500
Ag Discharge Coalition - Monitoring/Consulting	378,000		496,000	
Ag Discharge Coalition - Storm Water Sampling	389,000		489,500	
Ag Discharge Coalition - Yolo Co Farm Bureau	5,000		6,500	
Ag Discharge Coalition - RWQCB Fee	640,000		650,000	
ASR Monitoring Program - Brown & Caldwell	71,000		62,000	
Sustainable Groundwater Management Act-LSCE, Confluence, UES, & Towill	987,500		612,500	
Pasajero Groundwater Recharge Project - P&P, Wood, MKN & USBR	100,000		20,000	
Carbon Capture and Sequestration	100,000			
Monitoring Well Installation - Luhdorff & Scalmanini	20,000		20,000	
CIP - Appl, DWR, USBR, SWPAO, FGL, Wood	99,000		25,000	
CIP USBR (Renewal of Kings River Warren Act Contract)	25,000		-	
Wood: CIP			10,000	
Broadview ASR Project	20,000			
EIR - Alternatives for ag water allocation to converted lands	5,000		12,500	
Grant Writing	100,000		198,000	
Water Diversion Project (AP)			300,000	
Multi-Benefit Land Repurposing Plan (MLRP)			995,000	
LandFlex Program			4,143,600	
Mid-year Budget Review & Budget Agumentation	30,600	734,200		
29 Subsistence and Travel	\$6,100	\$0	\$5,800	(\$300)
Single Day Meetings/Seminars	6,100		5,800	

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 2 - RESOURCES

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
39 Land Management	\$4,192,700	\$528,500	\$2,933,200	(\$1,259,500)
This expense code includes site maintenance costs related to maintaining land held by the District.				
Discing (36,000 Ac @ \$25/Ac)	960,000		900,000	
Removal of debris (cars, trash, abandoned structures, etc.)	45,000		54,000	
Land Management Contract Services	65,000		65,000	
Taxes	456,200		496,500	
Spraying/Pest Control	4,500		4,500	
LTILRP Coalition fees unleased land	12,000		12,000	
Crop Removal (500 Ac @ \$2,485/Ac)	2,625,000		1,242,500	
Adams Well Abandonment	25,000		-	
Recharge Basins			158,700	
41 Water Integration Program	\$14,400	\$0	\$0	(\$14,400)
Monitor/Lab Testing	5,000		-	
Mid Year Budget Adjustment	9,400			
47 Irrigation System Projects	\$5,200,000	\$0	\$5,400,000	\$200,000
Irrigation Equipment payments available for new leases.	5,200,000		5,400,000	
Total Division 2 - Resources	\$24,904,900	\$1,262,700	\$30,671,800	\$5,766,900

OPERATIONS & MAINTENANCE

**WESTLANDS WATER DISTRICT
2024-2025 EXPENSES**

DIVISION 3 - OPERATIONS & MAINTENANCE

EXPENSE CODE	DESCRIPTION	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)	
0	SALARIES & WAGES	\$ 5,073,500	\$ -	\$ 5,420,200	\$ 346,700	6.8%
33	FRINGE BENEFITS	2,283,300	-	2,580,600	297,300	13.0%
1	PREMIUM PAY	118,800	-	106,500	(12,300)	-10.4%
2	DISTRIBUTION SYSTEM MAINT.	3,662,700	335,100	4,983,500	1,320,800	36.1%
3	SMALL TOOLS & EQUIP	83,300	6,400	76,200	(7,100)	-8.5%
4	VEHICLE & ROLLING EQUIP.	142,800	5,200	204,900	62,100	43.5%
5	VEHICLE FUELS	482,100	-	606,300	124,200	25.8%
6	SAFETY SUPPLIES & TRAINING	82,100	1,700	86,000	3,900	4.8%
7	GENERAL SUPPLIES & SERVICES	73,700	1,700	65,500	(8,200)	-11.1%
9	TELEPHONE EXPENSES	1,100	-	1,100	-	0.0%
10	FIELD OFFICE EXPENSES	308,800	35,600	306,500	(2,300)	-0.7%
11	COMPUTER RELATED EXPENSES	-	-	-	-	-
14	SCHOOLS & SEMINARS	-	-	-	-	-
15	RADIO EXPENSE	14,300	-	14,300	-	-
17	ADVERTISING & PUBLIC NOTICES	-	-	-	-	-
18	EMPLOYEE RELATIONS	-	-	-	-	-
20	FRESNO OFFICE EXPENSE	-	-	-	-	-
21	OUTSIDE PRINTING	1,500	-	1,500	-	-
22	OFFICE SUPPLIES	-	-	-	-	-
23	POSTAGE & POSTAL PERMITS	-	-	-	-	-
24	DUES, SUBSCRIPTIONS & PUBLICATIONS	13,000	-	11,700	(1,300)	-10.0%
25	LEGAL EXPENSES	-	-	-	-	-
26	CONSULTANTS	664,800	224,400	286,500	(378,300)	-56.9%
27	ACCOUNTING EXPENSES	-	-	-	-	-
28	ELECTION EXPENSES	-	-	-	-	-
29	SUBSISTENCE & TRAVEL	14,300	-	15,200	900	6.3%
30	CHARTERS AND TOURS	-	-	-	-	-
31	DIRECTORS EXPENSES	-	-	-	-	-
32	INSURANCE PREMIUMS	-	-	-	-	-
38	WATER MANAGEMENT PROGRAM	-	-	-	-	-
39	LAND MANAGEMENT	-	-	-	-	-
80	OTHER FINANCING USES	-	-	-	-	-
90	CAPITAL ASSETS	-	-	-	-	-
		\$ 13,020,100	\$ 610,100	\$ 14,766,500	\$ 1,746,400	13%
12	POWER PURCHASES	\$ -	\$ -	\$ -	\$ -	-
13	WATER PURCHASES	-	-	-	-	-
40	MISCELLANEOUS REFUNDS	-	-	-	-	-
41	WATER INTEGRATION PROGRAM	-	-	-	-	-
45	RAW WATER REP. SAMPLING PROGRAM	-	-	-	-	-
47	IRRIGATION SYSTEM PROJECT	-	-	-	-	-
48	GRANTS	-	-	-	-	-
50	RESERVE CONTRIBUTION	-	-	-	-	-
60	LOAN REPAYMENTS	-	-	-	-	-
61	STATE IRRIGATION LOAN PROGRAM	-	-	-	-	-
62	TRACY BOND REPAYMENT	-	-	-	-	-
63	REVENUE COP, SERIES 2008A	-	-	-	-	-
64	REVENUE COP, SERIES 2012A	-	-	-	-	-
65	REVENUE COP, SERIES 2005A	-	-	-	-	-
66	REVENUE COP, SERIES 2007A	-	-	-	-	-
67	REVENUE COP, SERIES 2007B	-	-	-	-	-
68	SLDMWA BONDS	-	-	-	-	-
69	REFUNDING REVENUE BOND 2016A	-	-	-	-	-
92	USBR REPAYMENT	-	-	-	-	-
93	NEW CONSTRUCTION - DIST. (GENERAL)	-	-	-	-	-
97	LAND & WATER	-	-	-	-	-
98	CONTINGENCY RESERVE	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	-
Total Expenses - Division 3		\$ 13,020,100	\$ 610,100	\$ 14,766,500	\$ 1,746,400	13%

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 3 - OPERATIONS & MAINTENANCE

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
00 Salaries and Wages	\$5,073,500	\$0	\$5,420,200	\$346,700
Funding for 67 full time positions. Mid Year Budget Review				
33 Fringe Benefits	\$2,283,300	\$0	\$2,580,600	\$297,300
Health, dental, life, disability and workers' compensation insurance and retirement.				
01 Premium Pay	\$118,800	\$0	\$106,500	(\$12,300)
Mechanical Maintenance - Pleasant Valley Pumping Plant	20,000		15,000	
Electrical Maintenance	30,000		20,000	
Civil Maintenance	20,000		13,000	
Preventative Maintenance	1,000		2,500	
Mechanical Maintenance - Machine Shop	4,000		4,000	
Maintenance Support - Warehouse & Auto Shop	1,300		4,000	
Operations - Five Points	12,000		15,000	
Operations - Tranquillity	17,500		17,000	
Operations - Huron	12,000		15,000	
Field Engineering and Planning	1,000		1,000	
02 Distribution System Maintenance	\$3,662,700	\$335,100	\$4,983,500	\$1,320,800
All repair costs and other direct costs of maintaining the system.				
Asbestos Pipe Repairs	1,500		9,000	
Concrete Pipe Repairs	28,000		28,000	
Tchite Pipe & Repairs	1,000		1,000	
Rock and Gravel	81,800		8,000	
Cement	2,000		4,500	
Meter Repair	99,000		309,800	
Batteries	500		700	
Valve Repair	54,500		330,000	
Paint	20,000		22,000	
Blasting Sand & Grit	3,500		7,000	
Pump Repair - Vertical	195,000		235,000	
Steel Pipe & Flanges	49,500		46,800	
Structural Steel	19,000		20,500	
Motor Repair	33,000		40,000	
Repair Programmable Controllers	12,900		17,000	
Repair Telemetry Parts	37,000		41,000	
Cathodic Protection	1,000		1,000	
Oils & Lubricants	2,800		6,100	
Weed Control and Spray	25,600		30,600	
Chemicals	2,500		5,000	
Rodent Control	1,000		1,100	
Road Repair	1,500		2,500	
Miscellaneous	111,500		156,500	
Equipment Rental	30,200		48,200	

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 3 - OPERATIONS & MAINTENANCE

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
Outside Services	680,100		687,500	
PVC Pipe & Fittings	3,000		7,700	
Answering Service / Lease Lines	5,000		5,000	
Galvanized Pipe & Fittings	14,000		15,300	
Motor Control Equipment	41,000		80,000	
Traveling Water Screens	336,200		359,000	
Lumber	1,500		1,500	
Compressor Parts	4,200		17,700	
Bolts, Nuts & Washers	3,800		3,800	
Scada Repair & Maintenance	14,000		15,400	
Valve & Meter Boxes	8,500		24,000	
Gaskets	10,700		12,100	
Valves	410,000		465,000	
Meters	595,000		661,000	
PT Pipe & Repair	1,000		1,000	
Bin Stock	9,000		18,000	
Outside Services - Motor	323,200		200,000	
Pump Repair - Horizontal	45,500		67,000	
Fiberglass Pipe Parts	315,000		945,000	
Freight	200		200	
Bureau Inspections	500		500	
Temp Diversions	7,000		7,000	
Other System Maintenance	20,000		18,500	
03 Small Tools and Equipment	\$83,300	\$6,400	\$76,200	(\$7,100)
<p>This expense code includes all purchases of small tools and equipment up to the amount of \$5,000. Small tools and equipment purchases include tool boxes, hammers, shovels, wrenches, drills, rakes, sanders, and vises.</p>				
Small Equipment Repair	20,600		21,900	
General Replacement of Equipment	62,700		54,300	
04 Vehicle and Rolling Equipment	\$142,800	\$5,200	\$204,900	\$62,100
Vehicle Services:	79,900	-	116,600	
Body Repair	500		3,000	
Engine Overhaul	1,500		1,500	
Glass	6,000		10,000	
Transmissions	5,000		5,000	
Hydraulic Systems	2,400		2,400	
Non-Stock Tires & Tubes	8,000		16,000	
Outside Services	26,500		29,600	
Miscellaneous	30,000		49,100	

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 3 - OPERATIONS & MAINTENANCE

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
Vehicle Parts:	62,900	-	88,300	
Batteries	5,000		5,000	
Filters	5,500		6,500	
Fuses and Lamps	200		-	
Spark Plugs	800		800	
Tires and Tubes	22,000		41,500	
Starters and Alternators	1,600		2,700	
Exhaust Parts	500		500	
Other Tune-Up Parts	4,500		7,500	
Brake Parts	5,000		5,000	
Suspension Parts	9,000		9,000	
Hoses and V-Belts	1,600		1,600	
Hydraulic Hoses and Tubes	500		500	
U-Joints, Bearings and Seals	2,600		2,600	
Fuel Pumps and Carburetors	500		500	
Electrical	300		300	
Emission Control	300		300	
Other Miscellaneous Repair Parts	3,000		4,000	
05 Vehicle Fuels	\$482,100	\$0	\$606,300	\$124,200
Gas Credit Card	46,300		48,900	
Gas Bulk	340,000		440,000	
Diesel Fuel	72,000		80,000	
Oil	14,100		18,000	
Hydraulic Fluids	1,200		2,400	
Transmission Fluids	2,100		4,200	
Grease	1,400		2,800	
Bulk Propane	2,000		4,000	
Other	3,000		6,000	
06 Safety Supplies and Training	\$82,100	\$1,700	\$86,000	\$3,900
Shoe Allowance	13,400		13,400	
Uniform Allowance	16,800		19,200	
Safety Glasses	700		700	
Fire Extinguishers Service/Purchase	7,800		8,000	
Coveralls/Disposal	1,000		1,000	
First Aid Kits	300		300	
Hip Boots/Overshoes	700		700	
Hard Hats/Goggles & Shields/Gloves/Water Jugs	5,700		5,700	
Safety Education	14,300		14,800	
Other	21,400		22,200	

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 3 - OPERATIONS & MAINTENANCE

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
07 General Supplies and Services	\$73,700	\$1,700	\$65,500	(\$8,200)
Mechanical Maintenance - PVPP Buoys, ropes, barbed wire, road signs, boundary markers and cables	2,000		2,000	
Electrical Maintenance Licenses and Permits	100		200	
Civil Maintenance Licenses and Permits	300		300	
Preventative Maintenance Licenses and Permits	600		600	
Mechanical Maintenance - Machine Shop Licenses and Permits	500		500	
Welding Rods, Oxygen and Acetylene	9,000		6,500	
Drill Bits, Tool Bits, End Mills, Miscellaneous	3,000		3,000	
Maintenance Support - Auto Shop Licenses and Permits	1,000		2,000	
Maintenance Support - Warehouse Miscellaneous items used by all departments.	26,500		30,000	
Operations - Five Points Miscellaneous	700		900	
Operations - Tranquillity Miscellaneous	700		900	
Operations - Huron Miscellaneous	700		900	
Field Engineering and Planning Miscellaneous	16,600		17,700	
Mid Year Budget Review - Dept 341	12,000			
09 Telephone Expenses	\$1,100	\$0	\$1,100	\$0
Maintenance, Monthly Charges and Long Distance	1,100		1,100	
10 Field Office Expenses	\$308,800	\$35,600	\$306,500	(\$2,300)
This expense code includes maintenance, utilities, water, ice, copy machine rental, trash disposal, janitorial, and gardening services for field offices.				
Hazard Material Management	11,000		13,500	
Janitor	29,300		31,100	
Maintenance	78,300		75,800	
Office Machine Rental	2,000		2,000	
Office Supplies	400		400	
Other Field Expenses	3,900		4,000	
Small Equipment Purchases	2,100		2,100	
Trash Disposal	12,200		13,200	
Utilities	129,000		141,500	
Water and Ice	7,600		7,600	
Water Treatment	33,000		15,300	

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 3 - OPERATIONS & MAINTENANCE

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
15 Radio Expense	\$14,300	\$0	\$14,300	\$0
Repeater use for 89 units - 78 mobile, 5 base and 6 hand held	12,300		12,300	
Install/replace 2-way radios into vehicles	2,000		2,000	
21 Outside Printing	\$1,500	\$0	\$1,500	\$0
Backflow prevention tags	300		300	
Equipment Inspection Log	100		100	
Inventory withdrawal slips	500		500	
WWD Notice Tags	300		300	
Miscellaneous Forms	300		300	
24 Dues, Subscriptions and Publications	\$13,000	\$0	\$11,700	(\$1,300)
Electrical Maintenance				
NACE Membership	500		600	
Preventative Maintenance:				
Pesticide Applicators Professional Assn	300		300	
Operations FPFO				
Water Treatment Certification	200		200	
Maintenance Planning				
USA	10,000		8,000	
NACE Membership	200		200	
ASCE Membership	300		400	
MSDS Online	1,300		1,800	
PE Renewal	200		200	
26 Consultants	\$664,800	\$224,400	\$286,500	(\$378,300)
Corrosion Control - services are for testing and inspection services for the District's biennial corrosion monitoring and cathodic protection system survey.	-		-	
Survey for subsidence	12,000		10,000	
M&I annual backflow prevention inspection	9,800		11,500	
PVPP VAR & Relay Units 1, 5, & 7 Drafting & Design	135,000		90,000	
Lateral 7R Pipeline Replacement	30,000		75,000	
22R Engineering (Pipeline Replacement)	16,000		-	
Arc Flash Study Review	120,000		100,000	
Pumping Plant 1R-4.0-1.0C Rehaulitation	250,000		-	
Five Points Office Rehab/Design/Permitting	9,000		-	
Mid Year Budget Review	83,000			

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 3 - OPERATIONS & MAINTENANCE

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
29 Subsistence and Travel	\$14,300	\$0	\$15,200	\$900
Reimbursement to employees for business-related travel expenses including mileage and meal expenses related to unscheduled overtime.				
Director of Operations & Maintenance	100		-	
Mechanical Maintenance - Pleasant Valley Pumping Plant	1,200		1,500	
Electrical Maintenance	3,000		3,000	
Civil Maintenance	300		300	
Preventative Maintenance	300		300	
Mechanical Maintenance - Machine Shop	3,000		3,000	
Maintenance Support - Warehouse	200		200	
Operations - Five Points	1,200		1,500	
Operations - Tranquillity	1,000		1,200	
Operations - Huron	1,000		1,200	
Field Engineering and Planning	3,000		3,000	
Total Division 3 - Operations & Maintenance	\$13,020,100	\$610,100	\$14,766,500	\$1,746,400

FINANCE & ADMINISTRATION

**WESTLANDS WATER DISTRICT
2024-2025 EXPENSES**

DIVISION 4 - FINANCE & ADMINISTRATION

EXPENSE CODE	DESCRIPTION	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)	
0	SALARIES & WAGES	\$ 2,692,700	\$ -	\$ 3,022,200	\$ 329,500	12.2%
33	FRINGE BENEFITS	1,113,100	0	1,275,100	162,000	14.6%
1	PREMIUM PAY	14,200	0	14,400	200	1.4%
2	DISTRIBUTION SYSTEM MAINT.	0	0	0	-	-
3	SMALL TOOLS & EQUIP	0	0	0	-	-
4	VEHICLE & ROLLING EQUIP.	7,800	0	9,100	1,300	16.7%
5	VEHICLE FUELS	18,000	0	21,000	3,000	16.7%
6	SAFETY SUPPLIES & TRAINING	17,700	0	17,700	-	-
7	GENERAL SUPPLIES & SERVICES	21,900	100	22,000	100	0.5%
9	TELEPHONE EXPENSES	55,000	0	54,800	(200)	-0.4%
10	FIELD OFFICE EXPENSES	0	0	0	-	-
11	COMPUTER RELATED EXPENSES	384,800	37,900	377,600	(7,200)	-1.9%
14	SCHOOLS & SEMINARS	0	0	0	-	-
15	RADIO EXPENSE	0	0	0	-	-
17	ADVERTISING & PUBLIC NOTICES	12,300	0	21,500	9,200	74.8%
18	EMPLOYEE RELATIONS	45,700	200	51,000	5,300	11.6%
20	FRESNO OFFICE EXPENSE	504,500	2,500	278,400	(226,100)	-44.8%
21	OUTSIDE PRINTING	6,300	600	6,500	200	3.2%
22	OFFICE SUPPLIES	46,600	0	57,200	10,600	22.7%
23	POSTAGE & POSTAL PERMITS	30,000	0	30,000	-	-
24	DUES, SUBSCRIPTIONS & PUBLICATIONS	1,900	0	3,000	1,100	57.9%
25	LEGAL EXPENSES	0	0	0	-	-
26	CONSULTANTS	192,700	11,900	194,700	2,000	1.0%
27	ACCOUNTING EXPENSES	77,700	0	59,000	(18,700)	-24.1%
28	ELECTION EXPENSES	0	0	20,000	20,000	100.0%
29	SUBSISTENCE & TRAVEL	11,500	0	11,400	(100)	-0.9%
30	CHARTERS AND TOURS	0	0	0	-	-
31	DIRECTORS EXPENSES	0	0	0	-	-
32	INSURANCE PREMIUMS	473,000	0	480,000	7,000	1.5%
38	WATER MANAGEMENT PROGRAM	0	0	0	-	-
39	LAND MANAGEMENT	0	0	0	-	-
80	OTHER FINANCING USES	0	0	0	-	-
90	CAPITAL ASSETS	0	0	0	-	-
		\$ 5,727,400	\$ 53,200	\$ 6,026,600	\$ 299,200	5%
12	POWER PURCHASES	\$ -	\$ -	\$ -	\$ -	-
13	WATER PURCHASES	110,734,400	-	122,349,600	11,615,200	10.5%
40	MISCELLANEOUS REFUNDS	1,531,000	-	805,500	(725,500)	-47.4%
41	WATER INTEGRATION PROGRAM	-	-	-	-	-
45	RAW WATER REP. SAMPLING PROGRAM	-	-	-	-	-
47	IRRIGATION SYSTEM PROJECT	-	-	-	-	-
48	GRANTS	-	-	-	-	-
50	RESERVE CONTRIBUTION	-	-	-	-	-
60	LOAN REPAYMENTS	-	-	-	-	-
61	STATE IRRIGATION LOAN PROGRAM	-	-	-	-	-
62	TRACY BOND REPAYMENT	-	-	-	-	-
63	REVENUE COP, SERIES 2008A	-	-	-	-	-
64	REVENUE COP, SERIES 2012A	-	-	-	-	-
65	REVENUE COP, SERIES 2005A	-	-	-	-	-
66	REVENUE COP, SERIES 2007A	-	-	-	-	-
67	REVENUE COP, SERIES 2007B	-	-	-	-	-
68	SLDMWA BONDS	-	-	-	-	-
69	REFUNDING REVENUE BOND 2016A	-	-	-	-	-
92	USBR REPAYMENT	-	-	-	-	-
93	NEW CONSTRUCTION - DIST. (GENERAL)	-	-	-	-	-
97	LAND & WATER	-	-	-	-	-
98	CONTINGENCY RESERVE	1,873,000	-	2,000,000	127,000	6.8%
		\$ 114,138,400	\$ -	\$ 125,155,100	\$ 11,016,700	10%
Total Expenses - Division 4		\$ 119,865,800	\$ 53,200	\$ 131,181,700	\$ 11,315,900	9%

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 4 - FINANCE & ADMINISTRATION

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
00 Salaries and Wages	\$2,692,700	\$0	\$3,022,200	\$329,500
Funding for 32 full time and 1 part time positions.	2,692,700		3,022,200	
33 Fringe Benefits	\$1,113,100	\$0	\$1,275,100	\$162,000
Health, dental, life, disability and workers' compensation insurance and retirement.	1,113,100		1,275,100	
01 Premium Pay	\$14,200	\$0	\$14,400	\$200
Director of Finance	-		-	
General Accounting	7,400		7,400	
Customer Accounting	4,000		4,000	
Human Resources	500		3,000	
Mid Year Budget Review	1,000			
Budget Transfer Sept 2023	1,300			
04 Vehicle and Rolling Equipment	\$7,800	\$0	\$9,100	\$1,300
Estimated for each vehicle assigned to the Fresno office for repair parts and services for seven vehicles.	7,800		9,100	
05 Vehicle Fuel	\$18,000	\$0	\$21,000	\$3,000
Estimated fuel expenses for each vehicle assigned to the Fresno office.	18,000		21,000	
06 Safety Supplies and Training	\$17,700	\$0	\$17,700	\$0
This expense code includes fire extinguisher servicing, pre-employment examinations and safety education.				
Human Resources and Administration				
Fire Extinguisher Servicing - 20 extinguishers	500		500	
Pre-employment exams - 17 new hires	2,800		2,800	
Annual exams - 67 Employees	10,000		10,000	
DOT Consortium Fees - 12 drivers	1,900		1,600	
DOT Annual Admin Fee	-		300	
Safety Incentive Program	2,500		2,500	

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 4 - FINANCE & ADMINISTRATION

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
07 General Supplies & Services	\$21,900	\$100	\$22,000	\$100
<p>This expense code includes supplies and services needed in the day-to-day functions of any particular job and do not belong to any other budget category. Supplies and services include outside contractors, annual membership fees, and service charges as well as other miscellaneous supplies and services.</p> <p>Director of Finance and Administration: Miscellaneous 300 300</p> <p>General Accounting: Bank Charges 5,000 5,000</p> <p>Customer Accounting: Kings County Ownership Semi-Annual Updates 600 500 Fresno County Ownership Semi-Annual Updates 300 300 Filing Fees - Certificate of Sale 1,200 1,200 Parcel Maps 100 100</p> <p>Human Resources and Administration: Iron Mountain 6,400 6,400 Coffee Fund 8,000 8,000 Amazon Prime Membership 200 200 Mid Year Budget Review (200)</p>				
09 Telephone Expenses	\$55,000	\$0	\$54,800	(\$200)
<p>This expense code includes all telephone expenses in the Fresno, Five Points & Sacramento offices, cellular phone service and leased computer data lines.</p> <p>800 Service 200 - Cellular Service 26,800 26,800 Long Distance 20,000 20,000 Maintenance 1,000 1,000 Monthly service - Comcast 7,000 7,000</p>				
11 Computer Expenses	\$384,800	\$37,900	\$377,600	(\$7,200)
<p>This expense code includes all computer costs for maintenance, outside programming, software fees, rentals and consulting.</p> <p>Computer Related Expenses - Other: 1 Network Small Equipment and Supplies 34,300 31,000 2 Website Domain Name Registration 3,000 3,000 3 Data Communication Charges 46,900 40,600 4 Backup Software Maintenance 3,000 3,000 5 Software Maintenance & Support 224,000 232,000 6 Workstation Upgrades 41,800 38,000 7 Website Maintenance 30,000 30,000 Budget Changes 1,800 37,900</p>				

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 4 - FINANCE & ADMINISTRATION

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
17 Advertising and Public Notices	\$12,300	\$0	\$21,500	\$9,200
This expense code includes advertising and public notices for legal notices, water user notices, assessment notices and job openings.				
Customer Accounting:				
Equalization Hearing	2,100		2,300	
Lien Notice	300		300	
Delinquent Notice	4,600		16,200	
Human Resources and Administration:				
Employment Advertising	2,700		2,700	
Mid Year Budget Adjustment	2,600			
18 Employee Relations	\$45,700	\$200	\$51,000	\$5,300
This code includes all employee relations expenses such as employee service awards.				
Service Awards	45,700		51,000	
20 Fresno Office Expense	\$504,500	\$2,500	\$278,400	(\$226,100)
This expense code includes all costs associated with the operation and maintenance of the Fresno Office.				
Gas and Electric - Pacific Gas and Electric	81,600		114,000	
Water, Sewer and Garbage - City of Fresno	24,000		22,000	
Janitorial Services	33,000	100	42,000	
Maintenance and Repairs - Other	38,700		39,200	
Property Taxes/Assessments	200		500	
Security - service, repairs and responses	5,100		5,100	
Supplies - sanitary, janitorial and miscellaneous	9,000		9,000	
Gardener and gardening supplies	19,200		18,600	
Tree and Orchard - pruning and discing	15,000	400	-	
HVAC Maintenance and Repairs	28,700	2,000	28,000	
Mid Year Budget Review	250,000			
21 Outside Printing	\$6,300	\$600	\$6,500	\$200
This expense code includes the outside printing of invoices, maps, forms and checks.				
General Accounting:				
Accounts Payable checks	1,300		1,500	
Human Resources and Administration:				
Miscellaneous printing when District equipment is non-functional	500	600	500	
District Letterhead Stationery	1,000		1,000	
Envelopes	3,000		3,000	
ID Badges and Name Plates	500		500	

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 4 - FINANCE & ADMINISTRATION

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
22 Office Supplies	\$46,600	\$0	\$57,200	\$10,600
This expense code includes general office supplies, office machine rentals, maintenance contracts and small equipment purchases.				
Office Machine Rental and/or Maintenance	19,000		28,500	
General Supplies	20,400		20,000	
Small equipment purchases	7,400		8,100	
Year end W-2's and forms	200		600	
Mid Year Budget Review	(400)			
23 Postage and Permits	\$30,000	\$0	\$30,000	\$0
This expense code includes rental of Post Office box, bulk mailing permits, express mail and postage meter replenishment.				
	30,000		30,000	
24 Dues, Subscriptions and Publications	\$1,900	\$0	\$3,000	\$1,100
This expense code includes individual departmental subscriptions and purchase of publications.				
Director of Finance & Administration:				
California Association of Public Purchasing	200		200	
General Accounting:				
Government Finance Officers Association	300		300	
Publications	1,200		1,500	
Customer Accounting:				
National Notary Association	-		700	
E&O Insurance	100		100	
Membership Dues	100		200	
Human Resources and Administration:				
26 Consultants	\$192,700	\$11,900	\$194,700	\$2,000
This expense code includes outside consultants for services for which the District does not have the skill or knowledge in-house.				
Actuarial Study - Retiree Health	8,700		8,700	
Fieldman Rolapp - Debt Capacity Review	50,000	11,900	50,000	
K&R Consulting	20,000		20,000	
Computer Security Consulting	83,000		85,000	
Actuarial Study - GASB 68	1,000		1,000	
Payroll Migration	30,000		30,000	
27 Accounting Expenses	\$77,700	\$0	\$59,000	(\$18,700)
This expense code is only used by the General Accounting Department and includes the expense of the annual audit and other accounting services.				
Annual Audit	47,700		49,000	
Other Services	10,000		10,000	
Mid Year Budget Review	20,000			

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 4 - FINANCE & ADMINISTRATION

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
28 Election Expenses	\$0	\$0	\$20,000	\$20,000
Board of Directors Election	-		20,000	
29 Subsistence and Travel	\$11,500	\$0	\$11,400	(\$100)
This expense code includes reimbursement to employees for business-related travel expenses and includes mileage and meal expenses related to unscheduled overtime.				
Director of Finance and Administration:				
CVPWA FAC, USBR Budget, CVPIA	1,100		1,100	
Miscellaneous Meetings	10,400		10,300	
32 Insurance Premiums	\$473,000	\$0	\$480,000	\$7,000
This expense code includes payments for all District insurance policies for property, liability, boiler and machinery and employee bond.	473,000		480,000	
13 Water Purchases	\$110,734,400	\$0	\$122,349,600	\$11,615,200
The 2024-2025 Budget is based upon a 25% contract supply.				
San Luis Cost of Service	30,250,900		36,227,100	
M & I	1,798,300		1,388,900	
Restoration Fund - Ag (includes other water)	3,702,300		5,478,400	
Restoration Fund - M & I	99,800		36,000	
Water Purchases - Other	113,728,800		77,591,900	
SWRCB Water Rights	1,579,700		1,627,300	
Mid Year Budget Review	(40,425,400)			
40 Miscellaneous Refunds	\$1,531,000	\$0	\$805,500	(\$725,500)
Miscellaneous refunds to water users & others	805,000		805,500	
Mid Year Budget Review 2023-2024	726,000			
98 Contingency Reserve	\$1,873,000	\$0	\$2,000,000	\$127,000
The contingency reserve is budgeted for unanticipated expenditures.	2,000,000		2,000,000	
Budget Transfers	(127,000)			
Total Division 4 - Finance & Administration	\$119,865,800	\$53,200	\$131,181,700	\$11,315,900

DEBT SERVICE & RESERVES

**WESTLANDS WATER DISTRICT
2024-2025 EXPENSES**

DIVISION 8 - DEBT SERVICE & RESERVES

EXPENSE CODE	DESCRIPTION	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)	
0	SALARIES & WAGES	\$ 180,000	\$ -	\$ 225,100	\$ 45,100	25.06%
33	FRINGE BENEFITS	-	-	-	-	-
1	PREMIUM PAY	-	-	-	-	-
2	DISTRIBUTION SYSTEM MAINT.	-	-	-	-	-
3	SMALL TOOLS & EQUIP	-	-	-	-	-
4	VEHICLE & ROLLING EQUIP.	-	-	-	-	-
5	VEHICLE FUELS	-	-	-	-	-
6	SAFETY SUPPLIES & TRAINING	-	-	-	-	-
7	GENERAL SUPPLIES & SERVICES	-	-	-	-	-
9	TELEPHONE EXPENSES	-	-	-	-	-
10	FIELD OFFICE EXPENSES	-	-	-	-	-
11	COMPUTER RELATED EXPENSES	-	-	-	-	-
14	SCHOOLS & SEMINARS	-	-	-	-	-
15	RADIO EXPENSE	-	-	-	-	-
17	ADVERTISING & PUBLIC NOTICES	-	-	-	-	-
18	EMPLOYEE RELATIONS	-	-	-	-	-
20	FRESNO OFFICE EXPENSE	-	-	-	-	-
21	OUTSIDE PRINTING	-	-	-	-	-
22	OFFICE SUPPLIES	-	-	-	-	-
23	POSTAGE & POSTAL PERMITS	-	-	-	-	-
24	DUES, SUBSCRIPTIONS & PUBLICATIONS	-	-	-	-	-
25	LEGAL EXPENSES	-	-	-	-	-
26	CONSULTANTS	-	-	-	-	-
27	ACCOUNTING EXPENSES	-	-	-	-	-
28	ELECTION EXPENSES	-	-	-	-	-
29	SUBSISTENCE & TRAVEL	-	-	-	-	-
30	CHARTERS AND TOURS	-	-	-	-	-
31	DIRECTORS EXPENSES	-	-	-	-	-
32	INSURANCE PREMIUMS	-	-	-	-	-
38	WATER MANAGEMENT PROGRAM	-	-	-	-	-
39	LAND MANAGEMENT	-	-	-	-	-
80	OTHER FINANCING USES	-	-	-	-	-
90	CAPITAL ASSETS	-	-	-	-	-
		\$ 180,000	\$ -	\$ 225,100	\$ 45,100	25%
12	POWER PURCHASES	\$ -	\$ -	\$ -	\$ -	-
13	WATER PURCHASES	-	-	-	-	-
40	MISCELLANEOUS REFUNDS	-	-	-	-	-
41	WATER INTEGRATION PROGRAM	-	-	-	-	-
45	RAW WATER REP. SAMPLING PROGRAM	-	-	-	-	-
47	IRRIGATION SYSTEM PROJECT	-	-	-	-	-
48	GRANTS	-	-	-	-	-
50	RESERVE CONTRIBUTION	4,117,600	-	2,532,000	(1,585,600)	-39%
60	LOAN REPAYMENTS	-	-	-	-	-
61	STATE IRRIGATION LOAN PROGRAM	-	-	-	-	-
62	TRACY BOND REPAYMENT	-	-	-	-	-
63	REVENUE COP, SERIES 2008A	-	-	-	-	-
64	REVENUE COP, SERIES 2012A	-	-	-	-	-
65	REVENUE COP, SERIES 2005A	-	-	-	-	-
66	REVENUE COP, SERIES 2007A	-	-	-	-	-
67	REVENUE COP, SERIES 2007B	-	-	-	-	-
68	SLDMWA BONDS	-	-	-	-	-
69	REFUNDING REVENUE BOND 2016A	5,580,800	-	4,027,900	(1,552,900)	-28%
70	REVENUE BOND 2020A	6,381,900	-	6,381,900	-	-
71	REVENUE BOND 2020B	5,267,900	-	5,262,900	(5,000)	-0.09%
72	REVENUE BOND 2021B	1,642,400	-	1,642,200	(200)	-0.01%
92	USBR REPAYMENT	-	-	-	-	-
93	NEW CONSTRUCTION - DIST. (GENERAL)	-	-	-	-	-
97	LAND & WATER	-	-	-	-	-
98	CONTINGENCY RESERVE	0	0	0	-	-
		\$ 22,990,600	\$ -	\$ 19,846,900	\$ (3,143,700)	-14%
Total Expenses - Division 8		\$ 23,170,600	\$ -	\$ 20,072,000	\$ (3,098,600)	-13%

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 8 - DEBT SERVICE & RESERVE CONTRIBUTIONS

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
00 Salaries and Wages	\$180,000	\$0	\$225,100	\$45,100
Amount budgeted for potential salary/benefit adjustments.	180,000		225,100	
Budget Adjustment June 22				
50 Reserve Contributions	4,117,600	\$0	2,532,000	(\$1,585,600)
This account is used to budget contributions to the various reserves.				
Retiree Health Reserve	756,200		808,100	
Annual funding for current and future retiree health insurance.				
Self-Insurance	5,000		-	
Funding to bring the self-insurance reserve back up to \$50,000.				
O&M Reserves	3,356,400	-	1,723,900	
In 2024-2025, the District will collect \$3.75 per acre-foot through the District O&M rate to fund the O&M reserves for distribution system maintenance, information systems, vehicle replacements and facilities repairs and replacements.	1,132,100			
Mid Year Budget Review	2,224,300			
69 Revenue Bonds, Series 2016A	\$5,580,800	\$0	\$4,027,900	(\$1,552,900)
This account is used to budget for principal and interest due on the Refunding Revenue Bonds, Series 2016A, for semiannual debt service due March 1 and September 1 through 2036. The bonds were issued to refund the outstanding Certificates of Participation, Series 2005A, 2007A and 2008A. Includes administrative costs.				
Covered by District Water Supply 52.75%; Assessments (LTWS) 40.38% (less payment from Santa Clara Valley W.D.); M&I Water Rates 0.39%; and District O&M 6.48%.				

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 8 - DEBT SERVICE & RESERVE CONTRIBUTIONS

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
70 Revenue Bonds, Series 2020A	\$6,381,900	\$0	\$6,381,900	\$0
<p>This account is used to budget for principal and interest due on the Revenue Bonds, Series 2020A, for semiannual debt service due March 1 and September 1, The bonds mature on Septebmer 1, 2050. The bonds were issued to finance perpetual contracts for water service from the Central Valley Project.</p> <p>Covered by USBR Capital Repayment Debt Service</p>				
71 Revenue Bonds, Series 2020B	\$5,267,900	\$0	\$5,262,900	(\$5,000)
<p>This account is used to budget for principal and interest due on the Revenue Bonds, Series 2020B, for semiannual debt service due March 1 and September 1, The bonds mature on Septebmer 1, 2024. The bonds were issued to finance perpetual contracts for water service from the Central Valley Project.</p> <p>Covered by USBR Capital Repayment Debt Service</p>				
72 Revenue Bond 2021B	\$1,642,400	\$0	\$1,642,200	(\$200)
<p>This account is used to budget for the principal and interest due on the San Luis Delta Mendota Water Authority Bonds for the semiannual debt service payment due March 1 and September 1. Includes administrative costs.</p> <p>Covered through District O&M</p>				
Total Division 8 - Debt Service & Reserves	\$23,170,600	\$0	\$20,072,000	(\$3,098,600)

CAPITAL PROJECTS & ACTIVITIES

**WESTLANDS WATER DISTRICT
2024-2025 EXPENSES**

DIVISION 9 - CAPITAL PROJECTS & ACTIVITIES

EXPENSE CODE	DESCRIPTION	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)	
0	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	-
33	FRINGE BENEFITS	-	-	-	-	-
1	PREMIUM PAY	-	-	-	-	-
2	DISTRIBUTION SYSTEM MAINT.	-	-	-	-	-
3	SMALL TOOLS & EQUIP	-	-	-	-	-
4	VEHICLE & ROLLING EQUIP.	-	-	-	-	-
5	VEHICLE FUELS	-	-	-	-	-
6	SAFETY SUPPLIES & TRAINING	-	-	-	-	-
7	GENERAL SUPPLIES & SERVICES	-	-	-	-	-
9	TELEPHONE EXPENSES	-	-	-	-	-
10	FIELD OFFICE EXPENSES	-	-	-	-	-
11	COMPUTER RELATED EXPENSES	-	-	-	-	-
14	SCHOOLS & SEMINARS	-	-	-	-	-
15	RADIO EXPENSE	-	-	-	-	-
17	ADVERTISING & PUBLIC NOTICES	-	-	-	-	-
18	EMPLOYEE RELATIONS	-	-	-	-	-
20	FRESNO OFFICE EXPENSE	-	-	-	-	-
21	OUTSIDE PRINTING	-	-	-	-	-
22	OFFICE SUPPLIES	-	-	-	-	-
23	POSTAGE & POSTAL PERMITS	-	-	-	-	-
24	DUES, SUBSCRIPTIONS & PUBLICATIONS	-	-	-	-	-
25	LEGAL EXPENSES	-	-	-	-	-
26	CONSULTANTS	-	-	-	-	-
27	ACCOUNTING EXPENSES	-	-	-	-	-
28	ELECTION EXPENSES	-	-	-	-	-
29	SUBSISTENCE & TRAVEL	-	-	-	-	-
30	CHARTERS AND TOURS	-	-	-	-	-
31	DIRECTORS EXPENSES	-	-	-	-	-
32	INSURANCE PREMIUMS	-	-	-	-	-
38	WATER MANAGEMENT PROGRAM	-	-	-	-	-
39	LAND MANAGEMENT	-	-	-	-	-
80	OTHER FINANCING USES	-	-	-	-	-
90	CAPITAL ASSETS	1,171,800	50,100	1,375,500	203,700	17.4%
		\$ 1,171,800	\$ 50,100	\$ 1,375,500	\$ 203,700	17%
12	POWER PURCHASES	\$ -	\$ -	\$ -	\$ -	-
13	WATER PURCHASES	-	-	-	-	-
40	MISCELLANEOUS REFUNDS	-	-	-	-	-
41	WATER INTEGRATION PROGRAM	-	-	-	-	-
45	RAW WATER REP. SAMPLING PROGRAM	-	-	-	-	-
47	IRRIGATION SYSTEM PROJECT	-	-	-	-	-
48	GRANTS	-	-	-	-	-
50	RESERVE CONTRIBUTION	-	-	-	-	-
60	LOAN REPAYMENTS	-	-	-	-	-
61	STATE IRRIGATION LOAN PROGRAM	-	-	-	-	-
62	TRACY BOND REPAYMENT	-	-	-	-	-
63	REVENUE COP, SERIES 2008A	-	-	-	-	-
64	REVENUE COP, SERIES 2012A	-	-	-	-	-
65	REVENUE COP, SERIES 2005A	-	-	-	-	-
66	REVENUE COP, SERIES 2007A	-	-	-	-	-
67	REVENUE COP, SERIES 2007B	-	-	-	-	-
68	SLDMWA BONDS	-	-	-	-	-
69	REFUNDING REVENUE BOND 2016A	-	-	-	-	-
92	USBR REPAYMENT	-	-	-	-	-
93	NEW CONSTRUCTION - DIST. (GENERAL)	15,989,000	8,910,700	15,572,800	(416,200)	-3%
97	LAND & WATER	19,733,800	-	-	(19,733,800)	-100%
98	CONTINGENCY RESERVE	-	-	-	-	-
		\$ 35,722,800	\$ 8,910,700	\$ 15,572,800	\$ (20,150,000)	-56%
Total Expenses - Division 9		\$ 36,894,600	\$ 8,960,800	\$ 16,948,300	\$ (19,946,300)	-54%

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 9 - CAPITAL PROJECTS & ACTIVITIES

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
90 Capital Assets	\$1,171,800	\$50,100	\$1,375,500	\$203,700
Funded by O & M Water Rate and O & M Reserves:				
Vehicles	706,800	46,800	690,000	
Computer Equipment & Software	172,000		133,500	
Facility Maintenance/Replacement	-	3,300	308,500	
Field/Office Equipment	293,000		243,500	
93 New Construction - General	\$15,989,000	\$8,910,700	\$15,572,800	(\$416,200)
This budget code includes the estimated costs for construction of additional delivery facilities.				
Primary Delivery	12,600		12,600	
Secondary Delivery	16,000		16,000	
Temporary Diversions	16,400		16,400	
M&I Deliveries	9,200		9,200	
AMI Installation	30,800	3,231,200	-	
Repair & Replacement - PVPP Repairs	250,000		250,000	
Subline - Division Valve Replacement Phase 2	406,000		287,000	
7R Pipeline Replacement	3,785,000		2,900,000	
Pasajero Groundwater Recharge Project	2,300,000		-	
Pasajero Groundwater Recharge Fence			435,000	
Lateral 26L Section Replacement	210,000		-	
Slurry Fill Abandoned Pipe 14-3.5			266,000	
STAR	7,600,000		3,100,600	
PVPP Discharge Valve Control Panel	67,000		-	
22R Pipeline Replacement			4,000,000	
7-1 Motor Control Replacement			2,400,000	
7-1 PP Water SMART			400,000	
3L Transformer Relocation - Replacement			275,000	
Distribution System Electrical Cutouts			700,000	
Electrical HMI Panel Replacement			275,000	
Electric Vehicle Charging Stations:				
Five Points			160,000	
Fresno			70,000	
Cromwell	290,000			
Roll of Funds		\$5,679,500		
Mid Year Budget Review	996,000			

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 9 - CAPITAL PROJECTS & ACTIVITIES

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
97 Land & Water	\$19,733,800	\$0	\$0	(\$19,733,800)
This budget code is used for Land and Water Rights Acquisitions	\$19,733,800			
Total Division 9 - Capital Projects & Activities	\$36,894,600	\$8,960,800	\$16,948,300	(\$19,946,300)

BOLLIBOKKA

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
REVENUE**

DIVISION 10 - BOLLIBOKKA

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
Revenues	\$444,400	\$15,800	\$662,000	\$217,600
User Fees	444,400	15,800	662,000	
Total Revenues - Bollibokka	\$444,400	\$15,800	\$662,000	\$217,600

**WESTLANDS WATER DISTRICT
2024-2025 BUDGET ACCOUNT DETAIL
EXPENSES**

DIVISION 10 - BOLLIBOKKA

	2023-2024 ADJUSTED BUDGET	2022-2023 ENCUMBERED TO 2023-2024	2024-2025 ADOPTED BUDGET	INCREASE (DECREASE)
00 Salaries and Wages	\$65,900	\$0	\$67,200	\$1,300
Funding for one full time position.				
33 Fringe Benefits	\$41,100	\$0	\$49,900	\$8,800
Cost for health, dental, life, disability, workers' compensation and retirement.				
03 Small Tools and Equipment	\$26,500	\$0	\$4,000	-\$22,500
Miscellaneous Tools - Repair of Equipmnet/Appliances	25,000		2,500	
Repairs	1,500		1,500	
04 Vehicle & Rolling Equipment	\$3,000	\$0	\$3,000	\$0
Outside Service for Caretaker Vehicle	3,000		3,000	
05 Vehicle Fuels	\$7,000	\$0	\$7,500	\$500
Caretaker Vehicle	7,000		7,500	
07 General Supplies & Services	\$6,000	\$0	\$6,000	\$0
General Supplies	6,000		6,000	
09 Telephone Expenses	\$2,800	\$0	\$2,800	\$0
Clubhouse, Caretaker, Two Satelite Phones	2,800		2,800	
10 Field Office Expenses	\$25,500	\$15,800	\$26,000	\$500
Utilities	2,000		2,500	
Miscellaneous Repairs	10,000		10,000	
Road/Trail Maintenance	10,000		10,000	
Bottled Water	500		500	
Sundries	1,500		1,500	
Other	1,500		1,500	
26 Consultants	\$140,000	\$0	\$150,000	\$10,000
The Fly Shop	140,000		150,000	
29 Subsistence and Travel	\$600	\$0	\$600	\$0
Inspection	600		600	
32 Insurance Premiums	\$15,000	\$0	\$15,000	\$0
Property and Liability	15,000		15,000	
90 Capital Assets	\$111,000	\$0	\$330,000	\$219,000
Road Repair	50,000		-	
Trail Repair	11,000		175,000	
Deck Replacement Clubhouse	50,000		100,000	
Rock House Walkway Repair	-		40,000	
Rock House Bathroom Repairs	-		15,000	
Total Division 10 Expenses - Bollibokka	\$444,400	\$15,800	\$662,000	\$217,600

SUPPORTING SCHEDULES

**PRELIMINARY
Westlands Water District
2024-25 Water Year
25% CVP Water Supply
November 1, 2023**

The District's CVP water supply estimate for the 2024-25 Water Year is based on CVP water supply projections and potential rescheduling capabilities. The primary water supply sources include WWD contract water and initiated transfers, water user initiated transfers, Non-Project water and other miscellaneous water.

Source	Amount (AF)	Comments
2024-25 Water Year Contract Supply Allocation:	25%	
Rescheduled from 2023-24 [1]:	287,500 AF	
SLR Storage:	117,895 AF	10% Allocation SOD Cap, evap/storage loss
Friant 215 / Kings River Flood Water:	-	
Delta 215	-	
Article 3(f)	-	
Assignment Water:		
Oro Loma WD	1,000	
Mercy Springs/DD #1 [3]	1,565	
Mercy Springs DD#2	1,050	
Broadview WD	6,750	
Total Assignments	<u>10,365</u>	AF
Estimated Transfers:		
SWP Districts [2]	6,000	TLBWSD, KC, KCWA, STWSD, NKWSD
Transfers Out [11]	-	STWSD - Poso Creek/Harris, KWB - West Side Mutual, DD2
Friant Unit Districts [4]	-	Recaptured Water
CVP Districts Land Owner [5]	80,000	Misc. W/U transfers+MPG
District Transfers [6]	110,000	District Supplemental
Total Transfers	<u>196,000</u>	AF
Estimated Groundwater Pumping: (Water User Pumping)		
DIP / CCIP [7]	2,500	
CIP	-	
Mendota Pool (Lat6&7) [8]	2,500	
Groundwater Management Program [9]	155,000	
	<u>160,000</u>	AF
Total Ag Supply	<u>771,760</u>	AF
Less Estimated Reschedule to 2025-26:	<u>159,695</u>	AF Assumed 10% of total Ag supply
Net Ag Deliveries	<u>612,065</u>	AF
NASL and M&I Supplies		
Centinella (2,500 af)	625.00	
Widren (2,990 af)	747.50	
Outside Transfer	-	
District M&I	<u>1,373</u>	AF
M&I Water Shortage Policy PHS	-	
NASL / Angiola (5,000 af) [25% SWP]	1,250	
Article 21 2023	-	
NASL 2023 Table A Carry over	2,500	
NASL 2024 Projected Table A Carry over	<u>(2,500)</u>	1,250
Total M&I	<u>2,623</u>	AF
Total Estimated Supply:	<u>614,688</u>	AF
Less Groundwater Management Program	<u>(155,000)</u>	
Net Delivered Water Supply	<u><u>459,688</u></u>	AF

[1] Quantity of rescheduled water influenced by USBR Regulation.
[2] Estimated Water user to Water Users Transfers from SWP Districts.
[3] Reassignment Agreement authorized by USBR in 1999 Water Year - 6,260AF. Subj. to SCVWD deferral [10].
[4] Transfers from Friant Unit water.
[5] Water User Transfers
[6] Estimated Supplemental water supply from other sources.
[7] Non Project Groundwater Conveyed in District Laterals.
[8] Non Project Water Pumped through Laterals 6 & 7 for Water Users.
[9] Water User pumped. Not Subject to O&M Rate.
[10] Assuming SCVWD declines their option to take delivery of their (2024) allocation.
[11] Water User Transfers out Subject to O&M Rate.

**WESTLANDS WATER DISTRICT
2024-25 WATER RATES & CHARGES
February 22, 2024 (Recommended Rates 25%)**

	<u>Cost of Service</u>
<u>AGRICULTURAL WATER RATES</u>	
United States Bureau of Reclamation [1]	
Water Rates	\$ 38.27
Trinity PUD Assessment [5]	\$ -
Restoration Fund	\$ 13.00
San Luis Delta Mendota Water Authority [2]	
Authority O&M - Estimated	\$ 75.75
Westlands Water District [3]	
District O&M	\$ 55.07
Water Exchange Obligation [4]	3.65
SWRCB Water Rights Fee	5.47
Total Agricultural Water Rate	<u>\$ 191.21</u>
Transfer Out O&M Credit	
Transfer Out O&M Credit	\$ (11.52)
<u>MUNICIPAL AND INDUSTRIAL WATER RATES</u>	
Acquired Supply	\$ 561.43
Acquired Supply - NASL	\$ 891.01

NOTES:

- [1] U S Bureau of Reclamation rates calculated the Districts rates on the basis of a 34.59% CVP water supply
- [2] San Luis Delta Mendota Water Authority rates are on the basis of 20% CVP supply and estimated water use
- [3] Westlands Water District rates are calculated on the basis of 25% CVP Supply plus Other Water resulting in 459,688 AF Total Estimated Supply
- [4] Water Exchange Obligation rate is not paid by Pre-Merged or Annexed lands
- [5] Per U S Bureau of Reclamation - This rate will be collected through Water Marketing in WY 2024/25
- [6] Per WWD's Board of Directors - This rate will be collected 100% through Land Based Charges in WY 2024/25

WESTLANDS WATER DISTRICT
2024-25 WATER RATES & CHARGES
February 22, 2024 (Recommended Rates 25%)

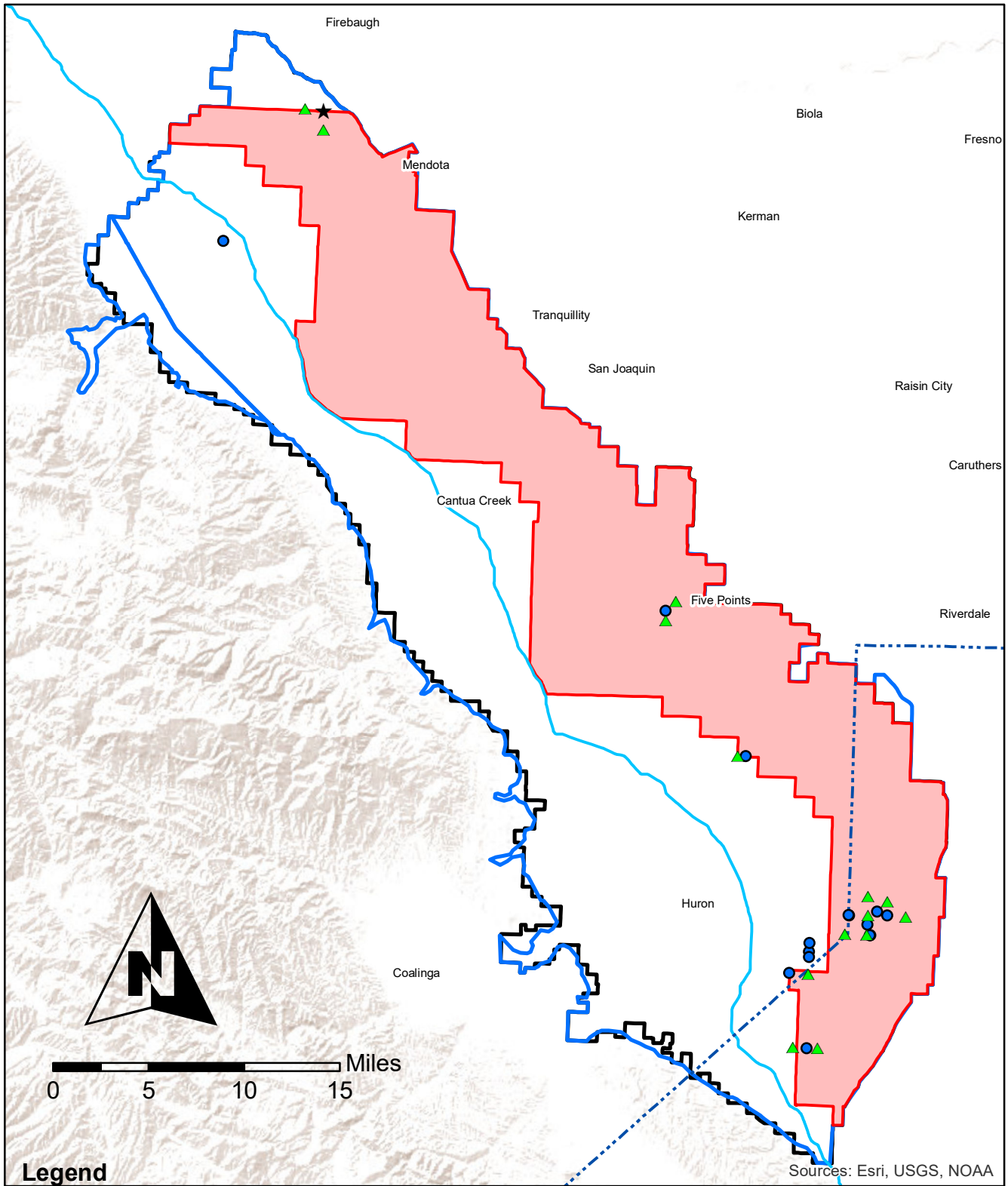
Land Based Charges	Amount	Unit
District Water Supply D.S. - Area 1	\$ 2.4400	AC
District Water Supply D.S. - Area 2	\$ 5.7000	AC
Extraordinary Repairs of Pipe - Area 1 and Area 2	\$ 16.1300	AC
Drainage Service Area	\$ 1.4900	AC
Westlands Water Quality Coalition	\$ 3.2600	AC
Sustainable Groundwater Management Act	\$ 2.0100	AC
USBR Capital Repayment Debt Service	\$ 26.1800	AC
Sustainable Groundwater Management Act		
Service Charge Per Groundwater Well Location	\$ 4,700.00	EA
Usage Charges		
Overuse of Water Supply	\$ 731.00	AF
Administrative Fee [1]	\$ 296.39	Mile
Benefit Assessment Irrigation [2]	\$ 12.56	AC
Groundwater Management Program and Temporary Facilities		
Groundwater Management Program	Varies by Facility	AF
Temporary Facilities Surcharge	Varies by Facility	AF
Temporary Facility Credit [3]	\$ (12.82)	AF
Account Monitoring Charges		
Overuse Monitoring	\$ 12,282.00	EA
Delinquent Payment Monitoring	\$ 431.00	EA
Advance Payment Monitoring	\$ 1,591.00	EA
Meter Turn Off for Use Without Order	\$ 771.81	Per Lateral
Municipal and Industrial		
M&I Inspections [4]	\$ 79.31	EA
Acquired Supply Advance [5]	\$ 561.43	EA
Parcel Information Requests Fees		
Fee Without Bank Assurance Letter		
For 1 to 5 Parcels	\$ 97.62	Per Request
For 6 to 10 Parcels	\$ 132.85	Per Request
For 11 to 75 Parcels	\$ 245.82	Per Request
Fee With Bank Assurance Letter		
For 1 to 5 Parcels	\$ 287.32	Per Request
For 6 to 10 Parcels	\$ 481.56	Per Request
For 11 to 75 Parcels	\$ 675.81	Per Request

NOTES:

- [1] Charged per mile of lateral drained for each delivery point
- [2] As listed in the 2017 Benefit Assessment Engineer's Report
- [3] Temporary Facility Credits are billed on a per acre-foot basis for water delivered through temporary facilities
- [4] M&I Backflow Inspection costs are billed annually to each non-agricultural connection
- [5] Advance requirement doubles if prior year annual use is greater than one acre-foot. Based on adopted Acquired Supply rate.



Exhibit E: Map Displaying Drainage Service Area



Sources: Esri, USGS, NOAA

Legend

- WWD_Boundary
- Drainage Service Area
- County Boundary
- San Luis Canal
- ASR Locations
- Broadview ASR
- Shallow_Wells_One Mile

**ASR Locations
One-Mile Buffer for
Shallow Well Locations**

WESTLANDS WATER DISTRICT
3130 N. FRESNO ST.
FRESNO, CALIFORNIA 93703
559.224.1523 FAX 559.241.6277



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