



KERN COUNTY WATER AGENCY

Stuart T. Pyle Water Resources Center

3200 Rio Mirada Drive
Bakersfield, California

Notice of Special Board Meeting

May 22, 2025

Conference Line: [+1 \(571\) 317-3122](tel:+15713173122)

Access Code: 863-465-805#

<https://global.gotomeeting.com/join/863465805>

AGENDA

- I. Call to Order –10:30 a.m.
- II. Directors' Forum
- III. Public Comment
Anyone may comment on any subject within Agency jurisdiction whether or not it is on the agenda. Time for such comment may be limited.
- IV. Report of the General Manager
- V. Review of the Kern County Water Agency General Fund and State Contract Payment Fund Budgets and Cash Flow Projections, and Review of the Fiscal Year 2025-26 Preliminary Budget for All Funds
- VI. Report of the General Counsel
 - A. Authorization for Closed Session regarding:
 - 1. Conference with Legal Counsel – Existing Litigation (Government Code section 54956.9, subdivision (a)):
 - a. Applications Filed for Kern River Water
 - b. California Department of Water Resources v. All Persons Interested in the Matter of the Contract Extension Amendments
 - c. North Coast Rivers Alliance, et al. v. California Department of Water Resources (COA CEQA)
 - d. California Department of Water Resources v. All Persons Interested in the Matter of the Authorization of Delta Program Revenue Bonds

- e. Rosedale-Rio Bravo Water Storage District, *et al.* v. Kern County Water Agency, *et al.* (CVC Issues)
- f. Kern Delta Water District, *et al.* v. Rosedale-Rio Bravo Water Storage District (Onyx CEQA)
- g. Rosedale-Rio Bravo Water Storage District v. Buena Vista Water Storage District, *et al.* (Onyx Water Rights)
- h. California Sportfishing Protection Alliance, *et al.* v. California State Water Resources Control Board, *et al.*, Sacramento County Superior Court, Case No. 34-2021-80003761 (2021 Order Re Temporary Urgency Change Petition)
- i. California Sportfishing Protection Alliance, *et al.* v. State Water Resources Control Board, *et al.*, Sacramento County Superior Court, Case No. 34-2021-80003763 (2021 Order Re Shasta Temporary Management Plan)
- j. California Water Impact Network v. Department of Water Resources, Sacramento County Superior Court Case No. 34-2020-80003492; North Coast Rivers Alliance v. Department of Water Resources, Sacramento County Superior Court Case No. 34-2020-80003491 (Water Management Tools)
- k. Pacific Coast Federation of Fishermen's Associations, *et al.* v. Ross,, E.D. Cal., Case No. 1:20-cv-00431 & California Natural Resources Agency, *et al.* v. Ross, *et al.*, E.D. Cal., Case No. 1:20-cv-00426 (Long-term Operations)
- l. State Water Board Cases, Sacramento County Superior Court Case No. JCCP 5013 (Water Quality Control Plan Phase 1 Litigation)
- m. Oroville Dam Cases, Sacramento County Superior Court Case No. JCCP 4974
- n. Long-term State Water Project Operations Cases, Sacramento County Superior Court Case No. JCCP 5117
- o. Temporary Applications Filed for Kern River Water
- p. Bring Back the Kern, *et al.* v. City of Bakersfield, *et al.*, Kern County Superior Court Case No. BCV-22-103220
- q. Delta Conveyance Project Litigation, Court Case No. 24WM000017

- r. California Sportsfishing Alliance, et al. v. California Department of Water Resources and California Department of Fish and Wildlife, et al., Sacramento County Superior Court Case No. 24WM000181; Tehama-Colusa Canal Authority, et al. v. California Department of Water Resources and California Department of Fish and Wildlife, et al., Sacramento County Superior Court Case No. 24WM000183; San Francisco Baykeeper, et al. v. California Department of Water Resources, Sacramento County Superior Court Case No. 24WM000185; and Central Delta Water Agency and South Delta Water Agency v. California Department of Water Resources, Sacramento County Superior Court Case No. 24WM000186 (2024 Incidental Take Permit Litigation)
 - s. Mass X, Inc. v. Kern County Water Agency, et al., Kern County Superior Court Case No. BCV-24-104394
 - t. Department of Water Resources v. All Persons Interested in the Matter of Delta Conveyance Project Program Revenue Bonds etc. (2025 DWR Validation Action), Sacramento County Superior Court Case No. 25 CV000704
- 2. Conference with Legal Counsel – Anticipated Litigation: Significant exposure to litigation: (Government Code section 54956.9, subdivision (d)(2)):
 - a. Three potential suits
 - 3. Conference with Real Property Negotiator (Government Code section 54956.8):
 - a. Negotiator: Water Resources Manager
Property: State Water Project Water
Parties: California Department of Water Resources and State Water Project Contractors
Under Negotiation: Price & Terms

VII. Adjournment

DECLARATION OF POSTING: I declare under penalty of perjury that I am employed by the Kern County Water Agency and that I posted the foregoing Agenda at the Agency Office on May 16, 2025.


Stephanie N. Prince, Board Secretary

Requests for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting should be made to the Board Secretary in advance of the meeting to ensure availability of the requested service or accommodation.

2025-26 Preliminary Budget

May 22, 2025

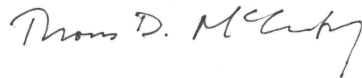
Members of the Board of Directors:

It is my pleasure to submit to the Board of Directors (Board) and make available to the public on behalf of the Board the Kern County Water Agency's (Agency) Fiscal Year 2025-26 Preliminary Budget (Budget). The Budget reflects the Agency's mission statement:

To assure that adequate, reliable and affordable water supplies are available for beneficial use by the people, the economy and the lands of Kern County.

Pursuant to section 6066 of the Government Code, the Agency has published a notice of a public hearing for 1:00 p.m. on May 22, 2025 and June 26, 2025, at which time the Board will hear public comment concerning the Budget. After the June 26, 2025 public hearing, the Board may adopt the Budget, with or without changes. Agency staff will be available at the public hearing and at other times to provide assistance regarding any questions on budgetary matters.

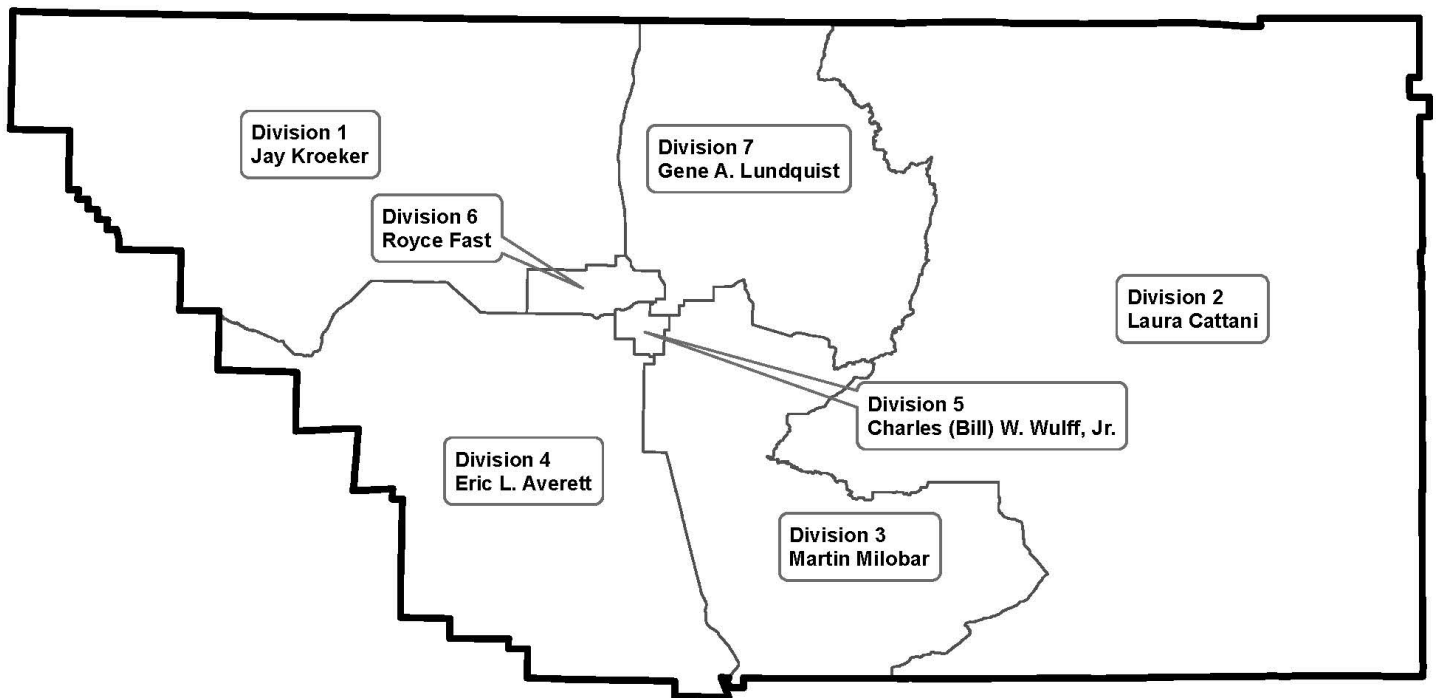
Sincerely,

A handwritten signature in dark ink, appearing to read "Thomas D. McCarthy". The signature is fluid and cursive, with the first name "Thomas" and last name "McCarthy" clearly distinguishable.

Thomas D. McCarthy
General Manager

Kern County Water Agency

Board of Directors



KERN COUNTY WATER AGENCY
Elected Seven-Member Board

General Counsel

James Ciampa
Lagerlof, LLP

General Manager

Thomas D. McCarthy

Executive Assistant

Stephanie N. Prince

Human Resources Manager

Christina M. Van Meter
Human Resources Analyst
Jessica L. Massey (III)

**ADMINISTRATIVE
OPERATIONS**

AO Manager
Nick L. Pavletich

Business Manager
Audrey A. Garcia
IT Coordinator
Vacant
Office Assistant
Madison R. Brown

Controller
Taylor N. White
Accountant
Fletcher D. Fick (II)
Accounting Clerk
Elizabeth Perez (II)

**ENGINEERING AND
GROUNDWATER SERVICES**

EGS Manager
J.T. Gardiner

Geologist
Michelle L. Anderson (III)
Water Resources Planner
Maegan A. Allen (III)
Engineer
Scott T. Chambliss (III)
David M. Pieper (III)
Vacant

**IMPROVEMENT DISTRICT
NO. 4**

ID4 Manager
Wesley A. Shryock

Management Assistant
Denise D. Kini (II)

Water Resources Planner
Donna E. Semar (III)

WPP Superintendent
Vacant
Operations Supervisor
Gabriel A. Ornelas
Water Purification Plant Operator
John M. Annear (IV)
Brenner J. Corbett (IV)
Omar Zavala (IV)
Anthony R. Ledesma (III)
Eliseo Barajas (II)
Enrique Galvan III (Trainee)

Laboratory Supervisor
Paul A. Wagner
Laboratory Analyst
Rosa A. Torres (III)
Vacant

Maintenance Supervisor
Jason R. Lancaster
Electrical & Control Technician
Zachary R. Howell (III)
Morris J. Maytubby (II)
Maintenance Foreman
James M. Fleming
Journeyman Maint. Mechanic
D.J. Billiard
Miguel G. De La Torre
Maintenance Mechanic
Justin Nunez (II)
Aiden T. Kelly (II)

**WATER
RESOURCES**

WR Manager
Lauren A. Bauer

Management Assistant
Vacant

State Water Project Manager
Craig A. Wallace
Bay-Delta Manager
Vacant

Water Resources Planner IV
Monica Tennant
Water Resources Planner
Micah L. Clark (II)
Veronica Arreola (II)
Courtney B. Pasquini (I)
Chelsea M. Palmer (I)
Vacant

O&M Superintendent
Steve W. Yoder
O&M Supervisor
Martin J. Ansolabehere
Electrical & Control Technician
Brian J. Null (III)
Pump Maintenance Technician
David S. Downs (II)
Heavy Equip./Systems Operator
Levi F. Smith III
Systems/Heavy Equip. Operator
William P. Barrett
Systems Operator
Kent G. Thompson (II)
Daniel J. Hernandez (II)
Anthony J. Vasquez (II)
Caleb E. Ruiz (I)
Desmond R. Stancil (I)

Filled Positions: 53

Vacant Positions: 7

5/8/2025

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Overview

Executive Summary

The Kern County Water Agency (Agency) was created in 1961 by a special act of the state legislature and then approved by Kern County voters later that same year. The Agency's mission is to assure that adequate, reliable and affordable water supplies are available for beneficial use by the people, the economy and the lands of Kern County. The initial and primary mechanism to achieve this mission is serving as the local contracting entity for the State of California's State Water Project (explained further below). The Agency was also granted powers that enable it to participate in a wide scope of water management activities, including water quality, flood control and groundwater management issues.

With the completion of the initial phase of the State Water Project (SWP), water deliveries began in Kern County in 1968. However, since 1987, the Agency and the local water districts it serves have been faced with extreme variations in water supply on both local and statewide fronts due to droughts, increasing environmental regulations and ever-expanding demands elsewhere on California's developed water system. Under these conditions, making the best possible use of existing water supplies and protecting those same water supplies from external threats continue to be increasingly important. The Agency continues to face the challenge of preserving and enhancing Kern County's precious water supply—a primary ingredient for a healthy Kern County.

STATE WATER PROJECT: The Agency is the second largest participant in the SWP, a water storage and delivery system of reservoirs, aqueducts, power plants and pumping plants. The SWP, which extends for more than 600 miles (two-thirds the length of California), was planned, built and is operated by the State of California Department of Water Resources (DWR). Over \$4 billion has been spent on project construction thus far.

The SWP's main purpose is to store water during wet periods and distribute it to parts of Northern California, the San Francisco Bay area, the San Joaquin Valley and Southern California. DWR has contracts to supply up to 4.2 million acre-feet of SWP water annually to 29 public agencies. The Agency's portion of the SWP is 982,730 acre-feet annually, which is delivered to 14 Kern County public water agencies serving Kern County. However, actual deliveries depend upon water conditions in any given year. Other SWP project functions include flood control, power generation, recreation and fish and wildlife enhancement.

Funds budgeted within the State Contract Payment Fund reflect the estimated costs of water as determined by DWR, as well as the Agency's costs for administering the water contracts and related activities.

GROUNDWATER BANKING: The demand for water continues to steadily increase while the water supply available from year-to-year remains highly unpredictable. California's annual rainfall varies widely each year, rarely matching the actual demand for water in any one year. To temper the large swings in annual supply, the Agency participates in groundwater banking projects to help match supply with demand. The Agency owns and operates the Pioneer Project and operates the Berrenda Mesa Project on behalf of numerous water districts in Kern County.

Groundwater banking is a simple process of storing excess water in the ground during years of heavy rainfall and later using the stored water in years of drought. To store water, the Agency and other local water districts constructed percolation ponds to provide a place where water can seep into the underground aquifer. Excess water, when available, is diverted from such sources as the Kern River, Sacramento Delta or flood waters from the western foothills of the Sierra Nevada. In times of drought, water wells are used to recover the previously stored, or "banked," water to meet current-year demand.

The Agency budgets for participation in and/or operation of three different water banking programs: the Kern Water Bank, the Joint KCWA/BMWD Banking Project and the Pioneer Project.

Executive Summary

IMPROVEMENT DISTRICT NO. 4 When the Bakersfield area was settled more than a century ago, nearly all of the water was obtained from the Kern River and wells that tap groundwater from geologic layers beneath the Southern San Joaquin Valley floor. The groundwater at that time was primarily derived from Kern River water seeping into the river's sandy channel as it flowed through the Bakersfield area.

As Bakersfield grew, its water demands increased requiring the use of more and more groundwater. This lowered the groundwater levels as more water was pumped from the ground each year than the Kern River could replenish through stream bed percolation. This was especially accentuated during drought years.

To guard against future water shortages in the Bakersfield area, the Kern County Water Agency contracted with the State of California in 1963 to buy a quantity of water from the State Water Project to serve the residents of Improvement District No. 4, which essentially encompasses the greater Bakersfield metropolitan area, with an additional water supply. This supply includes 82,946 acre-feet (more than 27 billion gallons) of water a year to meet the increasing needs of Bakersfield residents.

The water purchased from the State Water Project is used to replenish the overlying groundwater basin for recovery by groundwater wells and for the Agency's Henry C. Garnett Water Purification Plant serving more than 95,000 residents of Improvement District No. 4 in the northern, northwestern and eastern areas of Greater Bakersfield. In the central and western areas of Bakersfield, where groundwater continues to be the major water supply source, the underground supply is replenished by recharging water in the Kern River channel.

CROSS VALLEY CANAL Built in the mid 1970s, the Cross Valley Canal (CVC) originally served Kern County as an eastward conduit of water from the SWP's Edmund G. Brown California Aqueduct. The CVC's primary purpose is to provide SWP water to farmers within water districts as well as transportation of the Agency's (Improvement District No. 4) SWP entitlement amount to the Henry C. Garnett Water Purification Plant for treatment and distribution to parts of Urban Bakersfield and to recharge areas, such as the Kern River, to replenish the groundwater.

However, in recent years, the Cross Valley Canal has taken on an increasingly significant role in the conveyance of water. The canal serves as a major link between water spreading activities on the Kern Water Bank, the Joint KCWA/BMWD Banking Program, the Pioneer Project, the City of Bakersfield's 2800 Acre Spreading facilities and other water sources via the California Aqueduct, Central Valley Project water (Friant-Kern Canal) and the Kern River.

Summary of Budgeted Expenditures

1 of 2

	Proposed Budgeted Expenditures	Less: Inter-Fund Eliminations			Total Budgeted Expenditures
		Overhead	Participation in CVC	Transfers	
General Fund					
Revenues / Transfers	7,934,571	0	0	7,837,271	97,300
Budget & Treasury	202,210	0	0	0	202,210
Administrative Facilities	686,780	0	0	0	686,780
General Water Management Activities	165,010	0	0	0	165,010
Water Well Ordinance	24,225	0	0	0	24,225
Groundwater Activities	432,290	0	0	0	432,290
Intertie Activities	2,280	0	0	0	2,280
Indian Wells Valley	75,520	0	0	0	75,520
Risk Management & Safety	76,000	0	0	0	76,000
Human Resources	881,099	0	0	0	881,099
Accounting & Finance	878,540	0	0	0	878,540
Administrative Grounds Maintenance	173,890	0	0	0	173,890
General Support Services	1,343,810	0	0	0	1,343,810
Fund Total	12,876,225	0	0	7,837,271	5,038,954
State Contract Payment Fund					
State Activities	3,333,000	396,000	0	0	2,937,000
Local Activities	1,603,710	342,700	0	0	1,261,010
Bay-Delta Activities	1,647,840	159,500	0	0	1,488,340
State Contract Payment	217,768,308	0	0	0	217,768,308
Fund Total	224,352,858	898,200	0	0	223,454,658
Kern Fan Monitoring Committee Fund					
Kern Fan Monitoring Committee	140,210	39,400	0	0	100,810
Fund Total	140,210	39,400	0	0	100,810
Kern Water Bank Fund					
Recharge Operations	1,414,390	68,550	0	0	1,345,840
Recovery Operations	428,147	68,550	0	0	359,597
Fund Total	1,842,537	137,100	0	0	1,705,437
Zone of Benefit No. 7 Fund					
Zone of Benefit No. 7	62,441,098	0	0	0	62,441,098
Fund Total	62,441,098	0	0	0	62,441,098
Zone of Benefit No. 17 Fund					
Zone of Benefit No. 17	58,370,403	0	0	0	58,370,403
Fund Total	58,370,403	0	0	0	58,370,403
Zone of Benefit No. 18 Fund					
Zone of Benefit No. 18	6,691,453	0	0	0	6,691,453
Fund Total	6,691,453	0	0	0	6,691,453
Zone of Benefit No. 19 Fund					
Zone of Benefit No. 19	52,923,588	0	0	0	52,923,588
Fund Total	52,923,588	0	0	0	52,923,588
Western Hills Fund					
Western Hills Fund	13,988,498	24,300	0	0	13,964,198
Fund Total	13,988,498	24,300	0	0	13,964,198
Lower River Rights Fund					
Lower River Rights Fund	5,365,500	61,400	0	1,149,400	4,154,700
Fund Total	5,365,500	61,400	0	1,149,400	4,154,700

Overview

1 - 3

Summary of Budgeted Expenditures

2 of 2

	Proposed Budgeted Expenditures	Less: Inter-Fund Eliminations			Total Budgeted Expenditures
		Overhead	Participation in CVC	Transfers	
Entitlement Retention Fund					
Entitlement Retention Fund	1,863,372	6,200	0	142,000	1,715,172
Fund Total	1,863,372	6,200	0	142,000	1,715,172
Water Management Fund					
Water Management Fund	77,141,241	900	0	1,471,400	75,668,941
Fund Total	77,141,241	900	0	1,471,400	75,668,941
Improvement District No. 1 Fund					
Jerry Slough	227,020	19,700	0	0	207,320
Fund Total	227,020	19,700	0	0	207,320
Improvement District No. 3 Fund					
Kelso Creek	77,940	40,000	0	0	37,940
Fund Total	77,940	40,000	0	0	37,940
Impr. Dist. No. 4 - Operations Fund					
Groundwater Banking	4,289,630	33,600	0	0	4,256,030
Administration	1,618,500	109,500	0	788,780	720,220
Surface Water Supply	2,896,995	45,200	1,073,390	0	1,778,405
Groundwater Activities	373,760	44,400	0	0	329,360
Treated Water	11,936,054	856,400	0	0	11,079,654
Distribution	6,607,520	104,900	0	0	6,502,620
Fund Total	27,722,458	1,194,000	1,073,390	788,780	24,666,288
Impr. Dist. No. 4 - Debt Fund					
Debt Fund	9,175,640	0	0	0	9,175,640
Fund Total	9,175,640	0	0	0	9,175,640
Cross Valley Canal - Operations Fund					
Operations	6,969,853	607,100	0	0	6,362,753
Power	8,007,000	0	0	0	8,007,000
Conveyance Revenue	137,000	0	0	0	137,000
Fund Total	15,113,853	607,100	0	0	14,506,753
KCWA/BMWD Banking Program Fund					
Administration	237,290	115,000	0	0	122,290
Recovery	3,830,896	0	0	0	3,830,896
Recharge	430,020	0	0	0	430,020
Fund Total	4,498,206	115,000	0	0	4,383,206
Pioneer Project Fund					
Administration	1,420,240	406,000	0	0	1,014,240
Recharge	3,132,440	0	0	0	3,132,440
Recovery	12,353,125	0	0	0	12,353,125
Capital Projects	4,105,400	0	0	0	4,105,400
Fund Total	21,011,205	406,000	0	0	20,605,205
Agency Participation in Cross Valley Canal					
Agency Participation in CVC	840,530	4,200	822,700	0	13,630
Fund Total	840,530	4,200	822,700	0	13,630
Report Total	596,663,835	3,553,500	1,896,090	11,388,851	579,825,394

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Available Financing and Financing Requirements

Fiscal Year 2025-26

1 of 2

	Estimated Fund Balance Unreserved / Undesignated June 30, 2025	Available Financing		
		Cancellation of 2025-26 Reserves / Designations	Estimated Additional Financing Sources	Total Financing Available
General Fund	0	0	13,212,225	13,212,225
Agency Participation in Cross Valley Canal	0	0	840,530	840,530
State Contract Payment Fund	0	0	224,352,858	224,352,858
Zone of Benefit No. 7 Fund	42,688,098	0	19,786,000	62,474,098
Zone of Benefit No. 17 Fund	42,303,403	0	16,463,000	58,766,403
Zone of Benefit No. 18 Fund	5,042,453	0	1,907,000	6,949,453
Zone of Benefit No. 19 Fund	38,338,588	0	14,636,000	52,974,588
Water Management Fund	72,506,690	0	4,634,551	77,141,241
Entitlement Retention Fund	0	0	1,863,372	1,863,372
Western Hills Fund	12,461,998	0	1,526,500	13,988,498
Lower River Rights Fund	3,557,289	0	1,808,211	5,365,500
Kern Fan Monitoring Committee Fund	-21,398	0	161,608	140,210
KCWA/BMWD Banking Program Fund	1,245,456	0	3,252,750	4,498,206
Pioneer Project Fund	4,834,985	0	16,176,220	21,011,205
Kern Water Bank Fund	75,127	0	1,767,410	1,842,537
Improvement District No. 1 Fund	209,741	0	139,300	349,041
Improvement District No. 3 Fund	0	0	77,940	77,940
Impr. Dist. No. 4 - Operations Fund	-29,346	1,943,889	25,467,099	27,381,642
Impr. Dist. No. 4 - Debt Fund	17,561	0	9,332,640	9,350,201
Cross Valley Canal - Operations Fund	-627,850	0	15,747,000	15,119,150
Report Total	222,602,796	1,943,889	373,152,214	597,698,899

Available Financing and Financing Requirements

Fiscal Year 2025-26

2 of 2

Financing Requirements			Estimated	
Estimated	Provisions for	Total	Fund Balance	
Financing	Reserves /	Financing	Unreserved /	
Uses	Designations	Requirement	Undesignated	
			June 30, 2026	
12,876,225	336,000	13,212,225	0	General Fund
840,530	0	840,530	0	Agency Participation in Cross Valley Canal
224,352,858	0	224,352,858	0	State Contract Payment Fund
62,441,098	33,000	62,474,098	0	Zone of Benefit No. 7 Fund
58,370,403	396,000	58,766,403	0	Zone of Benefit No. 17 Fund
6,691,453	258,000	6,949,453	0	Zone of Benefit No. 18 Fund
52,923,588	51,000	52,974,588	0	Zone of Benefit No. 19 Fund
77,141,241	0	77,141,241	0	Water Management Fund
1,863,372	0	1,863,372	0	Entitlement Retention Fund
13,988,498	0	13,988,498	0	Western Hills Fund
5,365,500	0	5,365,500	0	Lower River Rights Fund
140,210	0	140,210	0	Kern Fan Monitoring Committee Fund
4,498,206	0	4,498,206	0	KCWA/BMWD Banking Program Fund
21,011,205	0	21,011,205	0	Pioneer Project Fund
1,842,537	0	1,842,537	0	Kern Water Bank Fund
227,020	122,021	349,041	0	Improvement District No. 1 Fund
77,940	0	77,940	0	Improvement District No. 3 Fund
27,722,458	0	27,722,458	-340,816	Impr. Dist. No. 4 - Operations Fund
9,175,640	174,561	9,350,201	0	Impr. Dist. No. 4 - Debt Fund
15,113,853	5,297	15,119,150	0	Cross Valley Canal - Operations Fund
596,663,835	1,375,879	598,039,714	-340,816	Report Total

Actual and Estimated Financing and Expenditures

Fiscal Year 2024-25

1 of 2

	Actual Fund Balance Unreserved / Undesignated June 30, 2024	Actual and Estimated Financing		
		Cancellation of 2024-25 Reserves / Designations	2024-25 Anticipated Revenues	Total Estimated Financing
General Fund	43,880,659	1,000	13,259,520	57,141,179
Agency Participation in Cross Valley Canal	-238,456	0	1,051,256	812,800
State Contract Payment Fund	0	0	224,382,649	224,382,649
Zone of Benefit No. 7 Fund	41,670,591	0	20,545,000	62,215,591
Zone of Benefit No. 17 Fund	35,563,985	136,000	20,714,000	56,413,985
Zone of Benefit No. 18 Fund	4,204,902	42,000	2,408,000	6,654,902
Zone of Benefit No. 19 Fund	32,442,722	48,000	18,386,000	50,876,722
Water Management Fund	23,682,484	0	49,944,806	73,627,290
Entitlement Retention Fund	-100,281	0	1,489,404	1,389,123
Western Hills Fund	1,600,966	0	11,265,153	12,866,119
Lower River Rights Fund	3,953,207	0	1,786,130	5,739,337
Kern Fan Monitoring Committee Fund	-78,448	0	156,000	77,552
KCWA/BMWD Banking Program Fund	1,245,456	0	647,620	1,893,076
Pioneer Project Fund	3,943,055	0	4,134,830	8,077,885
Kern Water Bank Fund	75,127	0	526,932	602,059
Improvement District No. 1 Fund	235,270	0	156,600	391,870
Improvement District No. 3 Fund	-6,553	1,000	92,628	87,075
Impr. Dist. No. 4 - Operations Fund	-2,025,372	729,356	21,139,840	19,843,824
Impr. Dist. No. 4 - Debt Fund	199,567	0	9,326,270	9,525,837
Cross Valley Canal - Operations Fund	0	0	11,438,859	11,438,859
Report Total	190,248,881	957,356	412,851,497	604,057,734

Actual and Estimated Financing and Expenditures

Fiscal Year 2024-25

2 of 2

Actual and Estimated Expenditures				
2024-25 Anticipated Expenditures	Provisions for 2024-25 Reserves / Designations	Total Estimated Expenditures 2024-25	Estimated Fund Balance Unreserved / Undesignated June 30, 2025	
57,141,179	0	57,141,179	0	General Fund
812,800	0	812,800	0	Agency Participation in Cross Valley Canal
224,382,649	0	224,382,649	0	State Contract Payment Fund
19,503,493	24,000	19,527,493	42,688,098	Zone of Benefit No. 7 Fund
14,110,582	0	14,110,582	42,303,403	Zone of Benefit No. 17 Fund
1,612,449	0	1,612,449	5,042,453	Zone of Benefit No. 18 Fund
12,538,134	0	12,538,134	38,338,588	Zone of Benefit No. 19 Fund
1,120,600	0	1,120,600	72,506,690	Water Management Fund
1,389,123	0	1,389,123	0	Entitlement Retention Fund
404,121	0	404,121	12,461,998	Western Hills Fund
2,182,048	0	2,182,048	3,557,289	Lower River Rights Fund
98,950	0	98,950	-21,398	Kern Fan Monitoring Committee Fund
647,620	0	647,620	1,245,456	KCWA/BMWD Banking Program Fund
3,242,900	0	3,242,900	4,834,985	Pioneer Project Fund
526,932	0	526,932	75,127	Kern Water Bank Fund
48,540	133,589	182,129	209,741	Improvement District No. 1 Fund
87,075	0	87,075	0	Improvement District No. 3 Fund
19,873,170	0	19,873,170	-29,346	Impr. Dist. No. 4 - Operations Fund
9,179,260	329,016	9,508,276	17,561	Impr. Dist. No. 4 - Debt Fund
12,063,562	3,147	12,066,709	-627,850	Cross Valley Canal - Operations Fund
380,965,186	489,752	381,454,938	222,602,796	Report Total

Current Provisions for Reserves / Designations

Fiscal Year 2025-26

1 of 2

	Reserves / Designations Balance July 01, 2025	Amount Made Available for Financing by Cancellation Recommended	Increases / New Reserves / Designations to be Provided in 2025-26 Recommended	Total Reserves / Designations June 30, 2026
General Fund				
Contingent Tax Liability - Reserve	633,000	0	336,000	969,000
Fund Total	633,000	0	336,000	969,000
Zone of Benefit No. 7 Fund				
General Contingency - Designation	973,885	0	0	973,885
Contingent Tax Liability - Reserve	369,000	0	33,000	402,000
Fund Total	1,342,885	0	33,000	1,375,885
Zone of Benefit No. 17 Fund				
Contingent Tax Liability - Reserve	863,000	0	396,000	1,259,000
Fund Total	863,000	0	396,000	1,259,000
Zone of Benefit No. 18 Fund				
General Contingency - Designation	0	0	258,000	258,000
Contingent Tax Liability - Reserve	171,000	0	0	171,000
Fund Total	171,000	0	258,000	429,000
Zone of Benefit No. 19 Fund				
Contingent Tax Liability - Reserve	344,000	0	51,000	395,000
Fund Total	344,000	0	51,000	395,000
Pioneer Project Fund				
Fac. Replcmnt - Rechrq (74) - Desig.	398,000	0	0	398,000
Facilities Replacement (79) - Desig.	860,000	0	0	860,000
Fund Total	1,258,000	0	0	1,258,000
Improvement District No. 1 Fund				
General Reserve	447,275	0	119,021	566,296
Contingent Tax Liability - Reserve	5,000	0	3,000	8,000
Fund Total	452,275	0	122,021	574,296
Improvement District No. 3 Fund				
Contingent Tax Liability - Reserve	1,000	0	0	1,000
Fund Total	1,000	0	0	1,000
Impr. Dist. No. 4 - Operations Fund				
Additional Water Acquisition Reserve	215,293	215,293	0	0
ID4 Rate Stabilization Designation	1,728,596	1,728,596	0	0
Fund Total	1,943,889	1,943,889	0	0

Current Provisions for Reserves / Designations

Fiscal Year 2025-26

2 of 2

	Reserves / Designations Balance July 01, 2025	Amount Made Available for Financing by Cancellation Recommended	Increases / New Reserves / Designations to be Provided in 2025-26 Recommended	Total Reserves / Designations June 30, 2026
Impr. Dist. No. 4 - Debt Fund				
Treated Water Capacity Constr. - Desig.	832,023	0	174,561	1,006,584
Fund Total	832,023	0	174,561	1,006,584
Cross Valley Canal - Operations Fund				
General Contingency - Designation	403,505	0	0	403,505
Asset Replacement - Designation	469,247	0	5,297	474,544
Fund Total	872,752	0	5,297	878,049
Report Total	8,713,824	1,943,889	1,375,879	8,145,814

Prior Provisions for Reserves / Designations

Fiscal Year 2024-25

1 of 2

	Reserves / Designations Balance July 01, 2024	Amount Made Available for Financing by Cancellation Board Approved / Adopted	Increases / New Reserves / Designations to be Provided in 2024-25 Board Approved / Adopted	Total Reserves / Designations June 30, 2025
General Fund				
Contingent Tax Liability - Reserve	634,000	1,000	0	633,000
Fund Total	634,000	1,000	0	633,000
Zone of Benefit No. 7 Fund				
General Contingency - Designation	973,885	0	0	973,885
Contingent Tax Liability - Reserve	345,000	0	24,000	369,000
Fund Total	1,318,885	0	24,000	1,342,885
Zone of Benefit No. 17 Fund				
Contingent Tax Liability - Reserve	999,000	136,000	0	863,000
Fund Total	999,000	136,000	0	863,000
Zone of Benefit No. 18 Fund				
Contingent Tax Liability - Reserve	213,000	42,000	0	171,000
Fund Total	213,000	42,000	0	171,000
Zone of Benefit No. 19 Fund				
Contingent Tax Liability - Reserve	392,000	48,000	0	344,000
Fund Total	392,000	48,000	0	344,000
Pioneer Project Fund				
Fac. Replcmnt - Rechrq (74) - Desig.	398,000	0	0	398,000
Facilities Replacement (79) - Desig.	860,000	0	0	860,000
Fund Total	1,258,000	0	0	1,258,000
Improvement District No. 1 Fund				
General Reserve	313,686	0	133,589	447,275
Contingent Tax Liability - Reserve	5,000	0	0	5,000
Fund Total	318,686	0	133,589	452,275
Improvement District No. 3 Fund				
General Contingency - Designation	1,000	1,000	0	0
Contingent Tax Liability - Reserve	1,000	0	0	1,000
Fund Total	2,000	1,000	0	1,000
Impr. Dist. No. 4 - Operations Fund				
Additional Water Acquisition Reserve	215,293	0	0	215,293
ID4 Rate Stabilization Designation	2,457,952	729,356	0	1,728,596
Fund Total	2,673,245	729,356	0	1,943,889

Prior Provisions for Reserves / Designations

Fiscal Year 2024-25

2 of 2

	Reserves / Designations Balance July 01, 2024	Amount Made Available for Financing by Cancellation Board Approved / Adopted	Increases / New Reserves / Designations to be Provided in 2024-25 Board Approved / Adopted	Total Reserves / Designations June 30, 2025
Impr. Dist. No. 4 - Debt Fund				
Treated Water Capacity Constr. - Desi	503,007	0	329,016	832,023
Fund Total	503,007	0	329,016	832,023
Cross Valley Canal - Operations Fund				
General Contingency - Designation	403,505	0	0	403,505
Asset Replacement - Designation	466,100	0	3,147	469,247
Fund Total	869,605	0	3,147	872,752
Report Total	9,181,428	957,356	489,752	8,713,824

Summary of Transfers

Transfer From:	Transfer To:	Fiscal Year 2025-26
General Fund	Entitlement Retention Fund	\$25,030
General Fund	Improvement District No. 3 Fund	\$63,440
General Fund	State Contract Payment Fund	\$5,013,650
General Fund	Water Management Fund	\$2,735,151
Lower River Rights Fund	Water Management Fund	\$1,149,400
Entitlement Retention Fund	State Contract Payment Fund	\$142,000
Water Management Fund	Entitlement Retention Fund	\$142,000
Water Management Fund	Lower River Rights Fund	\$180,000
Water Management Fund	State Contract Payment Fund	\$1,149,400
Impr. Dist. No. 4 - Operations Fund	Impr. Dist. No. 4 - Debt Fund	\$788,780

Transfer From:	Transfer To:	Fiscal Year 2024-25
General Fund	Entitlement Retention Fund	\$104,284
General Fund	Improvement District No. 3 Fund	\$491,063
General Fund	State Contract Payment Fund	\$3,872,396
General Fund	Water Management Fund	\$37,472,032
Lower River Rights Fund	Water Management Fund	\$3,065,912
Water Management Fund	State Contract Payment Fund	\$1,090,912
Impr. Dist. No. 4 - Operations Fund	Impr. Dist. No. 4 - Debt Fund	\$789,970

Note "Overhead" allocation and "Participation in CVC" transfers can be found on Pages 1-3, 1-4, and 1-5. All "Overhead" allocation transfers are to the General Fund; all "Participation in CVC" transfers are to the Cross Valley Canal.

Note Approval of Budget authorizes transfer of funds, subject to statutory and regulatory restrictions.



General Fund



General Fund

General Fund Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	43,880,659
Add: Anticipated Revenues	13,259,520
Total Actual Funds Available	57,140,179
Less: Anticipated Expenditures	57,141,179
Ending Balance Available	-1,000
Add: Release of Reserves / Designations	1,000
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	0
Add: Budgeted Revenues	13,212,225
Total Estimated Funds Available	13,212,225
Less: Budgeted Expenditures	12,876,225
Ending Balance Available	336,000
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	336,000
Estimated Funds at Year End	0



Purpose and Authority

The General Fund budget accounts for the revenues and expenditures necessary to carry out certain administrative functions of the Agency. These functions include (1) general administration of the Agency, (2) surface and groundwater data collection, management and planning, including the annual Water Supply Report, groundwater quality data reporting, groundwater banking activities and technical support for Indian Wells Valley and (3) administrative overhead expenditures and reimbursements to and from various funds, including the General Fund.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of the current service level. The General Fund is comprised of the following 13 cost centers:

- Revenues / Transfers
- General Water Management Activities
- Water Well Ordinance
- Groundwater Activities
- Intertie Activities
- Indian Wells Valley
- Accounting & Finance
- Budget & Treasury
- General Support Services
- Human Resources
- Risk Management & Safety
- Administration Facilities
- Administration Grounds Maintenance

These cost center budgets are located directly behind this fund.

2025-26 Goals

The goals for the General Fund and its related cost centers are shown in the narrative for each of the subsequent cost centers.

General Fund

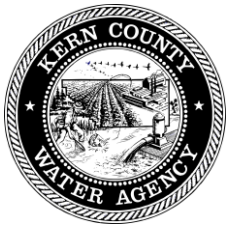
	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	6,710,530	7,045,956	6,935,000	7,090,000	7,230,000
4001 Property Taxes Current Unsecured	687,642	717,307	750,000	750,000	765,000
4010 Property Taxes Prior Secured	42,455	72,616	0	70,000	0
4011 Property Taxes Prior Unsecured	21,164	3,193	0	0	0
4020 State-Aid Homeowner Prop Taxes	43,278	42,316	50,000	40,000	40,000
4099 Other Taxes	211,603	249,415	200,000	200,000	200,000
Total Property Taxes & Assessments	7,716,672	8,130,803	7,935,000	8,150,000	8,235,000
4600 Agency O/H Reimbursement	3,383,594	3,929,147	3,553,400	3,553,400	3,553,400
4610 Reimbursables	13,191	12,252	23,330	5,620	23,825
Total Reimbursements	3,396,785	3,941,399	3,576,730	3,559,020	3,577,225
4700 Investment Income	706,995	1,357,274	1,300,000	1,550,000	1,400,000
4705 Interest From Other Sources	1,936	10,092	0	500	0
Total Interest Income	708,931	1,367,366	1,300,000	1,550,500	1,400,000
4900 Other Revenue	12,334	1,693	0	0	0
4902 Lease Income	0	1,200	0	0	0
Total Other Revenue	12,334	2,893	0	0	0
7099 Transfers From Other Funds	50,230	50,230	0	0	0
Total Transfers From Other Funds	50,230	50,230	0	0	0
Total Revenues	11,884,952	13,492,691	12,811,730	13,259,520	13,212,225
Expenditures					
5000 Salaries Regular	1,396,064	1,798,370	1,764,620	1,447,651	1,653,450
5001 Salaries Overtime	20,449	6,625	12,000	6,500	6,300
5002 Salaries Temporary	27,489	20,732	0	0	0
5010 Benefits Social Security	87,492	101,950	137,160	112,280	128,110
5011 Workers Compensation Insurance	5,982	7,139	10,950	8,510	9,850
5020 Benefits Retirement	724,421	766,614	904,780	726,200	827,680
5021 Benefits Health Insurance	401,856	448,336	558,320	501,900	523,640
5022 Benefits Life Insurance	10,868	9,927	17,520	10,590	17,520
5023 Benefits Dental Insurance	10,707	5,698	18,840	10,730	15,000
5024 Benefits Vision Insurance	2,422	1,390	3,960	2,880	3,720
5025 Benefits LTD Insurance	9,291	9,114	17,640	14,470	16,560
5026 Benefits LTC Insurance	2,728	3,034	6,840	6,570	13,800
Total Labor Costs	2,699,769	3,178,929	3,452,630	2,848,281	3,215,630

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5260 Fuels, Oils and Grease	3,960	4,772	6,000	5,910	5,300
5280 Water Analyses	0	162	0	120	0
5290 Rents and Leases	77	0	0	0	0
5299 Other Operating Supplies	207	298	400	0	400
Total Operations	4,244	5,232	6,400	6,030	5,700
5400 Maint - Structures & Improvmts	115,092	114,597	162,000	250,451	160,000
5401 Maint - Mobile Equip	6,730	12,932	8,400	11,900	7,900
5402 Maint - Electronic Equip	22,487	22,982	26,300	22,500	26,500
5403 Maint - Wells, Pumps, Motors	0	32	0	0	0
5408 Maint - Office Equip & Furnish	6,918	10,248	12,000	12,000	12,000
5409 Maint - Other	65,898	67,903	61,300	67,300	66,300
5410 Maint - Janitorial	39,529	39,049	45,500	47,500	47,500
Total Maintenance	256,654	267,743	315,500	411,651	320,200
5500 General Office Supplies	18,355	20,804	22,100	23,300	22,300
5501 Printing and Reproduction	1,361	6,086	2,850	3,300	4,650
5502 Computer Supplies & Equip	8,936	15,437	11,300	10,000	10,300
5503 Publications & Subscriptions	12,866	11,707	11,570	8,000	8,200
5504 Mailing Services	4,941	3,067	5,100	4,000	4,500
5510 Laundry and Uniforms	1,464	2,081	2,100	2,900	2,800
5520 Legal Notices	22,831	767	2,960	1,500	1,760
5530 IT Software Licensing & Service	101,444	109,087	104,129	105,317	108,000
5540 Promotions & Advertisements	0	5,394	0	4,000	7,500
5550 Assoc. & Prof. Membership Fees	25,844	25,015	27,920	25,540	25,289
5570 Telephone & Comm Services	22,744	23,603	27,860	26,620	26,340
5571 Utilities	110,165	119,549	124,000	125,000	128,500
5581 Liability Insurance	34,328	37,296	57,700	40,600	53,900
5582 Property Insurance	12,081	14,599	17,815	18,342	21,880
5584 Other Insurance Premiums	5,944	12,278	1,650	2,388	2,515
5589 Safety Programs & Equipment	7,696	6,319	8,085	11,866	9,890
5590 Director Fees	14,754	14,166	16,400	13,600	15,200
5591 Business Meetings	4,543	8,740	12,965	8,990	14,450
5592 Education & Training	2,585	4,605	12,700	8,100	13,000
5593 Employee Recruitment	7,256	22,196	0	6,572	10,000
Total Administration	420,138	462,796	469,204	449,935	490,974
5601 Legal Services	60,052	38,674	32,000	63,000	56,000
5602 Consulting Engineers	0	0	10,000	0	0
5603 Audit Services	60,000	75,105	80,000	71,000	80,000
5604 Special Consultants	234,033	240,607	284,200	258,470	259,450
Total Professional Services	354,085	354,386	406,200	392,470	395,450

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5720 Structures & Improvements	0	0	200,000	75,000	250,000
5740 Electrical & Mechanical Equip	48,425	101,574	153,450	102,206	155,000
5790 Other Equipment	4,059	14,942	20,000	20,000	20,000
Total Capital Outlays	52,484	116,516	373,450	197,206	425,000
5910 Tax Collection Charge	73,439	70,429	90,000	80,000	80,000
5950 Facility Licenses & Permits	700	1,275	1,000	1,800	2,000
5951 Prof. License & Certification Fees	499	280	1,020	350	700
5960 Security	42,328	54,193	91,600	61,600	67,600
5999 Other Expenses	27,691	41,247	165,300	83,350	35,700
Total Other Expenses	144,657	167,424	348,920	227,100	186,000
7098 Transfers To Other Funds	0	494,455	7,440,426	52,608,506	7,837,271
Total Transfers To Other Funds	0	494,455	7,440,426	52,608,506	7,837,271
Total Expenditures	3,932,031	5,047,481	12,812,730	57,141,179	12,876,225



Revenues / Transfers

General Fund

Purpose and Authority

The Revenues / Transfers cost center accounts for revenues, transfers and some minor costs of the General Fund that are not directly attributable to any other General Fund cost center. Through this cost center, property taxes, interest income, overhead reimbursement and other revenues and transfers are budgeted as resources for General Fund activities.

2025-26 Budget and Program Overview

The General Fund's three primary sources of revenue consist of property taxes, overhead reimbursement and interest income. The recommended budget reflects \$8,235,000 for the Agency's share of the 1 percent county-wide general property tax revenues. Agency overhead reimbursement for administrative services rendered on behalf of Agency-wide programs is estimated at \$3,553,400. Interest income for the General Fund reflects a slight decline in rates of interest anticipated during FY 2025-26.

Costs incurred in the General Fund include property tax collection expenditures, a service provided by the County of Kern (County).

Revenues / Transfers

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	6,710,530	7,045,956	6,935,000	7,090,000	7,230,000
4001 Property Taxes Current Unsecured	687,642	717,307	750,000	750,000	765,000
4010 Property Taxes Prior Secured	42,455	72,616	0	70,000	0
4011 Property Taxes Prior Unsecured	21,164	3,193	0	0	0
4020 State-Aid Homeowner Prop Taxes	43,278	42,316	50,000	40,000	40,000
4099 Other Taxes	211,603	249,415	200,000	200,000	200,000
Total Property Taxes & Assessments	7,716,672	8,130,803	7,935,000	8,150,000	8,235,000
4600 Agency O/H Reimbursement	3,383,594	3,929,147	3,553,400	3,553,400	3,553,400
Total Reimbursements	3,383,594	3,929,147	3,553,400	3,553,400	3,553,400
4700 Investment Income	706,995	1,357,274	1,300,000	1,550,000	1,400,000
4705 Interest From Other Sources	1,936	10,092	0	500	0
Total Interest Income	708,931	1,367,366	1,300,000	1,550,500	1,400,000
7099 Transfers From Other Funds	50,230	50,230	0	0	0
Total Transfers From Other Funds	50,230	50,230	0	0	0
Total Revenues	11,859,427	13,477,546	12,788,400	13,253,900	13,188,400
Expenditures					
5021 Benefits Health Insurance	50,230	100,482	0	0	0
Total Labor Costs	50,230	100,482	0	0	0
5550 Assoc. & Prof. Membership Fees	32	5	100	0	100
Total Administration	32	5	100	0	100
5601 Legal Services	0	0	11,000	0	11,000
5604 Special Consultants	5,739	6,097	6,200	6,200	6,200
Total Professional Services	5,739	6,097	17,200	6,200	17,200
5910 Tax Collection Charge	73,439	70,429	90,000	80,000	80,000
5999 Other Expenses	0	0	135,000	45,000	0
Total Other Expenses	73,439	70,429	225,000	125,000	80,000
7098 Transfers To Other Funds	0	494,455	7,440,426	52,608,506	7,837,271
Total Transfers To Other Funds	0	494,455	7,440,426	52,608,506	7,837,271
Total Expenditures	129,440	671,468	7,682,726	52,739,706	7,934,571



General Water Management Activities

General Fund

Purpose and Authority

This cost center accounts for the expenditures necessary for the administration of water management activities that are not covered by cost center 16 (SWP State Activities) or cost center 17 (SWP Local Activities). These activities include development of non-SWP water supply programs or contracts for non-Member Units, public relations, non-SWP related legislation and other county-wide non-SWP related activities.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same service level.

2025-26 Goals

Provide assistance to local water districts on technical and policy issues related to water management activities.

Review environmental documents for projects that may impact local water supplies and water management activities.

General Water Management Activities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	43,611	18,715	60,060	45,000	57,200
5001 Salaries Overtime	4,818	78	0	0	0
5010 Benefits Social Security	2,336	1,135	4,900	3,720	4,660
5011 Workers Compensation Insurance	153	69	280	290	380
5020 Benefits Retirement	17,992	6,218	28,600	20,800	26,520
5021 Benefits Health Insurance	8,732	6,266	25,030	16,800	25,030
5022 Benefits Life Insurance	179	126	840	280	840
5023 Benefits Dental Insurance	216	82	960	420	840
5024 Benefits Vision Insurance	68	28	120	120	120
5025 Benefits LTD Insurance	188	81	600	450	600
5026 Benefits LTC Insurance	43	58	120	30	120
Total Labor Costs	78,336	32,856	121,510	87,910	116,310
5260 Fuels, Oils and Grease	0	0	100	10	100
Total Operations	0	0	100	10	100
5401 Maint - Mobile Equip	0	0	100	0	100
Total Maintenance	0	0	100	0	100
5500 General Office Supplies	0	0	200	0	200
5501 Printing and Reproduction	0	0	50	0	50
5502 Computer Supplies & Equip	0	0	300	0	300
5503 Publications & Subscriptions	0	0	50	0	0
5504 Mailing Services	0	0	100	0	100
5520 Legal Notices	397	0	260	0	260
5550 Assoc. & Prof. Membership Fees	5,120	5,120	5,000	5,000	5,000
5570 Telephone & Comm Services	0	0	400	20	400
5581 Liability Insurance	2,152	1,915	2,100	1,500	2,000
5582 Property Insurance	0	0	0	30	30
5584 Other Insurance Premiums	147	116	200	80	150
5589 Safety Programs & Equipment	160	0	160	160	160
5590 Director Fees	3,365	3,757	3,600	3,600	3,600
5591 Business Meetings	1,151	1,055	2,000	1,000	2,000
5592 Education & Training	480	960	2,700	1,500	2,000
Total Administration	12,972	12,923	17,120	12,890	16,250
5604 Special Consultants	35,623	54,956	32,250	32,250	32,250
Total Professional Services	35,623	54,956	32,250	32,250	32,250
5740 Electrical & Mechanical Equip	431	0	0	0	0
Total Capital Outlays	431	0	0	0	0
5999 Other Expenses	17	461	0	300	0
Total Other Expenses	17	461	0	300	0
Total Expenditures	127,379	101,196	171,080	133,360	165,010



Water Well Ordinance

General Fund

Purpose and Authority

This cost center accounts for Agency technical assistance provided to Kern County for their water well ordinance program.

2025-26 Budget and Program Overview

For over 30 years the Agency has provided technical assistance to Kern County on well permits. The cost for these reviews are completely reimbursed by Kern County. Budgeted expenditures for this cost center reflect an average year in well drilling activity. Actual expenditures reflect the hydrologic conditions for the year. In a dry year, expenditures could exceed the budgeted amount as a result of increased drilling and permitting activity, however all costs are reimbursed.

2025-26 Goals

Continue to provide hydrologic consultation to Kern County Environmental Health Services (KCEHD) for administration of the Kern County Water Well Ordinance.

Provide field verification on select permits as requested by KCEHD.

Water Well Ordinance

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4610 Reimbursables	13,191	12,252	23,330	5,620	23,825
Total Reimbursements	13,191	12,252	23,330	5,620	23,825
Total Revenues	13,191	12,252	23,330	5,620	23,825
Expenditures					
5000 Salaries Regular	3,709	2,419	11,960	3,000	12,480
5010 Benefits Social Security	276	181	920	230	920
5011 Workers Compensation Insurance	17	11	20	20	120
5020 Benefits Retirement	2,171	1,408	6,880	1,700	7,140
5021 Benefits Health Insurance	521	352	2,670	1,200	2,670
5022 Benefits Life Insurance	14	9	120	10	120
5023 Benefits Dental Insurance	37	16	120	30	120
5024 Benefits Vision Insurance	6	3	120	10	120
5025 Benefits LTD Insurance	27	18	120	30	120
Total Labor Costs	6,778	4,417	22,930	6,230	23,810
5581 Liability Insurance	232	247	400	300	400
5584 Other Insurance Premiums	16	15	0	20	15
Total Administration	248	262	400	320	415
Total Expenditures	7,026	4,679	23,330	6,550	24,225



Groundwater Activities

General Fund

Purpose and Authority

The Kern County Board of Supervisors designated the Agency as the single point data repository for groundwater quality and groundwater levels in Kern County in the mid-1980s. Subsequently, the primary activities covered under this cost center include the collection and analysis of a variety of groundwater data sources including water level and water quality data. It also encompasses specific tasks performed to support other departments of the Agency.

2025-26 Budget and Program Overview

The primary activity included in this cost center will be the collection and compilation of groundwater data. This includes monitoring of groundwater levels and quality, as well as the development and maintenance of data handling systems and preparing groundwater contour maps. Additional responsibilities related to land management of Pioneer Property are included in this cost center.

Data collected will be included in the ID4 Report on Water Conditions and the Kern Fan Area Operations and Monitoring Reports. The information is used to evaluate potential groundwater impacts and availability for proposed activities throughout the county as part of the Agency's "Environmental Comment" process. The data is also made available to other public agencies and private citizens, which utilize it for project development and assessment of local groundwater conditions.

2025-26 Goals

Continue to develop, maintain and improve monitoring programs, data access and analysis processes of groundwater resources in Kern County.

Continue to participate in the Association of California Water Agencies (ACWA) Groundwater Committee that meets quarterly throughout the State of California.

Groundwater Activities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4902 Lease Income	0	1,200	0	0	0
Total Other Revenue	0	1,200	0	0	0
Total Revenues	0	1,200	0	0	0
Expenditures					
5000 Salaries Regular	131,892	157,585	185,900	200,000	181,220
5010 Benefits Social Security	9,758	11,614	14,180	15,300	13,900
5011 Workers Compensation Insurance	1,048	1,069	2,080	1,600	1,440
5020 Benefits Retirement	76,653	88,602	97,240	108,800	98,660
5021 Benefits Health Insurance	50,386	54,277	95,670	112,700	99,390
5022 Benefits Life Insurance	548	446	1,080	590	1,080
5023 Benefits Dental Insurance	1,261	602	1,800	1,490	1,680
5024 Benefits Vision Insurance	246	121	480	270	360
5025 Benefits LTD Insurance	934	764	1,920	2,000	1,800
5026 Benefits LTC Insurance	8	2	120	0	120
Total Labor Costs	272,734	315,082	400,470	442,750	399,650
5260 Fuels, Oils and Grease	2,398	2,656	3,000	4,000	3,000
5280 Water Analyses	0	162	0	120	0
5290 Rents and Leases	77	0	0	0	0
5299 Other Operating Supplies	165	298	400	0	400
Total Operations	2,640	3,116	3,400	4,120	3,400
5400 Maint - Structures & Improvmnts	0	89	0	51	0
5401 Maint - Mobile Equip	1,535	4,153	3,000	3,000	3,000
5403 Maint - Wells, Pumps, Motors	0	22	0	0	0
5409 Maint - Other	75	120	300	300	300
Total Maintenance	1,610	4,384	3,300	3,351	3,300
5500 General Office Supplies	0	0	0	400	200
5501 Printing and Reproduction	0	1,108	0	500	1,000
5503 Publications & Subscriptions	1,369	0	1,200	0	0
5510 Laundry and Uniforms	190	416	300	500	400
5520 Legal Notices	173	0	0	0	0
5530 IT Software Licensing & Service	0	0	0	300	0
5550 Assoc. & Prof. Membership Fees	645	645	940	940	940
5570 Telephone & Comm Services	1,831	2,961	1,200	1,500	1,200
5571 Utilities	0	0	0	1,000	500
5581 Liability Insurance	3,622	3,851	6,000	4,200	5,800
5582 Property Insurance	23	29	0	500	500
5584 Other Insurance Premiums	0	233	300	234	250
5589 Safety Programs & Equipment	799	701	0	700	0
5591 Business Meetings	26	0	0	0	0
5593 Employee Recruitment	3,457	3,363	0	5,000	0
Total Administration	12,135	13,307	9,940	15,774	10,790

Groundwater Activities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	0	128	0	0	0
5604 Special Consultants	705	5,215	10,750	15,000	10,750
Total Professional Services	705	5,343	10,750	15,000	10,750
5740 Electrical & Mechanical Equip	426	0	3,000	0	0
5790 Other Equipment	793	0	0	0	0
Total Capital Outlays	1,219	0	3,000	0	0
5951 Prof. License & Certification Fees	180	0	0	0	0
5999 Other Expenses	1,661	8,651	7,900	8,000	4,400
Total Other Expenses	1,841	8,651	7,900	8,000	4,400
Total Expenditures	292,884	349,883	438,760	488,995	432,290



Intertie Activities

General Fund

Purpose and Authority

The Kern River - California Aqueduct Intertie connects the Kern River to the California Aqueduct (Aqueduct) near Tupman. Sponsored by the Agency and built by the Army Corps of Engineers in 1977, its purpose is to convey Kern River flood waters into the Aqueduct, in order to avoid damages to lands downstream of the Intertie.

2025-26 Budget and Program Overview

The Agency acts as the superintendent of the project by giving assurances to the Corps of Engineers for operations and maintenance. The Agency has entered into beneficiary agreements with Buena Vista Water Storage District, Delta Lands Reclamation District and Henry Miller Water District. Maintenance, operation and litigation costs are reimbursed to the Agency from the beneficiaries.

Intertie Activities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	396	0	1,040	1,040	1,300
5010 Benefits Social Security	30	0	120	80	120
5011 Workers Compensation Insurance	2	0	0	10	0
5020 Benefits Retirement	179	0	520	400	640
5021 Benefits Health Insurance	19	0	120	0	120
5022 Benefits Life Insurance	6	0	0	0	0
5023 Benefits Dental Insurance	3	0	0	0	0
5025 Benefits LTD Insurance	4	0	0	10	0
5026 Benefits LTC Insurance	3	0	0	0	0
Total Labor Costs	642	0	1,800	1,540	2,180
5581 Liability Insurance	30	22	100	100	100
5584 Other Insurance Premiums	2	1	0	0	0
Total Administration	32	23	100	100	100
Total Expenditures	674	23	1,900	1,640	2,280



Indian Wells Valley

General Fund

Purpose and Authority

A group of concerned citizens founded the Indian Wells Valley Water Coordinating Committee to address groundwater management needs of the valley in 1987. The Agency has played an active role in participating in various studies by this committee, the U.S. Geological Survey, the Bureau of Reclamation and the Indian Wells Valley Water District (IWWVD). The Agency monitors groundwater conditions in the area. The Agency historically participated in the Indian Wells Valley Cooperative Groundwater Management Working Group and its Technical Advisory Committee. The Agency will continue providing these kinds of services to the Indian Wells Valley Groundwater Authority.

2025-26 Budget and Program Overview

Activities within this cost center are financed with General Fund revenues. The program for the current fiscal year is to continue the expanded monitoring program and assist in the upkeep of the database for the valley.

2025-26 Goals

Continue twice-a-year groundwater measurement.

Continue to provide technical services relating to groundwater level monitoring and mapping.

Indian Wells Valley

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	14,299	7,670	32,760	22,040	34,320
5001 Salaries Overtime	416	1,077	0	1,000	1,000
5010 Benefits Social Security	1,091	661	2,530	1,760	2,720
5011 Workers Compensation Insurance	143	126	380	250	390
5020 Benefits Retirement	8,395	4,112	18,320	12,900	19,780
5021 Benefits Health Insurance	6,223	4,438	13,630	12,500	12,790
5022 Benefits Life Insurance	60	21	360	90	360
5023 Benefits Dental Insurance	128	19	360	170	360
5024 Benefits Vision Insurance	27	4	120	40	120
5025 Benefits LTD Insurance	95	27	360	220	360
5026 Benefits LTC Insurance	0	5	120	0	120
Total Labor Costs	30,877	18,160	68,940	50,970	72,320
5299 Other Operating Supplies	42	0	0	0	0
Total Operations	42	0	0	0	0
5401 Maint - Mobile Equip	53	85	0	0	0
5403 Maint - Wells, Pumps, Motors	0	10	0	0	0
Total Maintenance	53	95	0	0	0
5570 Telephone & Comm Services	227	77	500	100	0
5581 Liability Insurance	595	685	1,100	800	1,200
5582 Property Insurance	0	0	0	100	0
5584 Other Insurance Premiums	289	41	0	42	0
5590 Director Fees	0	305	600	0	600
5591 Business Meetings	281	744	600	40	600
5593 Employee Recruitment	0	112	0	0	0
Total Administration	1,392	1,964	2,800	1,082	2,400
5604 Special Consultants	114	0	0	0	0
Total Professional Services	114	0	0	0	0
5740 Electrical & Mechanical Equip	77	4,853	0	0	0
Total Capital Outlays	77	4,853	0	0	0
5999 Other Expenses	443	472	800	800	800
Total Other Expenses	443	472	800	800	800
Total Expenditures	32,998	25,544	72,540	52,852	75,520



Accounting & Finance

General Fund

Purpose and Authority

The Accounting and Finance cost center is responsible for conducting the Agency's financial operations in accordance with established fiscal policies.

The cost center's objectives are to (1) provide effective and efficient financial planning, accounting and reporting systems that assist the operating programs in achieving their goals and (2) protect the Agency's assets from unauthorized use.

2025-26 Budget and Program Overview

The Accounting and Finance cost center's activities include preparation of the monthly financial report to the Board, general ledger maintenance, processing Agency invoices and cash receipts, purchase orders and payments to vendors, reconciling accounts receivable and accounts payable, preparing bi-weekly payrolls, maintaining fixed assets data, internal auditing and assisting the external auditors with the annual audit and resulting financial report.

This cost center is financed with General Fund revenues.

2025-26 Goals

Create and distribute the Agency's June 30, 2025 Comprehensive Annual Financial Report.

Implement appropriate technologies to improve operational efficiencies.

Improve and update Agency accounting procedures.

Cross-train staff to achieve maximum skills utilization.

Accounting & Finance

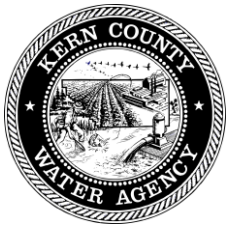
General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	296,342	379,322	363,480	380,000	397,020
5001 Salaries Overtime	1,685	274	0	500	500
5002 Salaries Temporary	27,489	0	0	0	0
5010 Benefits Social Security	19,782	25,951	28,020	29,220	30,610
5011 Workers Compensation Insurance	1,169	1,466	1,820	1,910	1,990
5020 Benefits Retirement	152,090	198,195	175,360	182,700	190,940
5021 Benefits Health Insurance	71,637	73,637	87,960	94,100	90,600
5022 Benefits Life Insurance	2,864	3,104	3,840	3,410	4,320
5023 Benefits Dental Insurance	3,092	1,844	4,080	3,320	3,480
5024 Benefits Vision Insurance	604	444	840	890	960
5025 Benefits LTD Insurance	1,873	2,402	3,600	3,800	3,960
5026 Benefits LTC Insurance	564	715	2,040	2,140	5,160
Total Labor Costs	579,191	687,354	671,040	701,990	729,540
5402 Maint - Electronic Equip	19,195	20,709	26,000	22,000	26,000
Total Maintenance	19,195	20,709	26,000	22,000	26,000
5500 General Office Supplies	894	690	1,000	1,000	1,000
5501 Printing and Reproduction	991	2,049	1,600	1,600	1,600
5502 Computer Supplies & Equip	1,208	2,480	3,000	2,000	2,000
5504 Mailing Services	187	492	500	500	500
5520 Legal Notices	3,007	0	0	0	0
5530 IT Software Licensing & Service	2,737	0	4,000	4,000	8,000
5550 Assoc. & Prof. Membership Fees	22	0	0	0	0
5570 Telephone & Comm Services	1,326	1,994	2,500	2,500	2,500
5581 Liability Insurance	5,734	5,910	11,700	8,200	12,800
5582 Property Insurance	368	444	500	511	750
5584 Other Insurance Premiums	393	357	0	462	500
5589 Safety Programs & Equipment	0	75	0	750	0
5590 Director Fees	450	2,306	2,500	1,500	2,500
5591 Business Meetings	27	166	500	250	500
5592 Education & Training	1,950	3,645	4,000	3,700	5,000
5593 Employee Recruitment	640	2,782	0	0	0
Total Administration	19,934	23,390	31,800	26,973	37,650
5601 Legal Services	160	280	0	3,000	0
5603 Audit Services	60,000	75,105	80,000	71,000	80,000
Total Professional Services	60,160	75,385	80,000	74,000	80,000

Accounting & Finance

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5740 Electrical & Mechanical Equip	0	390	0	0	5,000
5790 Other Equipment	0	865	0	0	0
Total Capital Outlays	0	1,255	0	0	5,000
5951 Prof. License & Certification Fees	0	280	700	350	350
5999 Other Expenses	929	1,104	0	550	0
Total Other Expenses	929	1,384	700	900	350
Total Expenditures	679,409	809,477	809,540	825,863	878,540



Budget & Treasury

General Fund

Purpose and Authority

The Budget & Treasury cost center is responsible for daily cash management, investments, coordination and management of the Agency's annual budgeting process, banking operational oversight and general purchasing policy issues and decisions.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the current service level.

2025-26 Goals

While maintaining a conservatively high degree of safety and liquidity, maximize investment earnings in the Agency's general investment pool account and the Agricultural Rate Management Trust fund account.

Produce timely, accurate and meaningful preliminary and final budgets with consideration of public input through the public budget hearing process.

Budget & Treasury

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	101,996	91,595	116,220	60,013	100,620
5010 Benefits Social Security	6,977	6,057	8,980	4,780	7,880
5011 Workers Compensation Insurance	398	442	570	310	520
5020 Benefits Retirement	50,236	43,719	53,560	27,700	46,420
5021 Benefits Health Insurance	18,541	17,413	20,280	10,300	17,280
5022 Benefits Life Insurance	893	663	1,440	500	1,320
5023 Benefits Dental Insurance	823	381	840	400	720
5024 Benefits Vision Insurance	226	108	240	110	240
5025 Benefits LTD Insurance	778	689	1,200	600	960
5026 Benefits LTC Insurance	175	157	1,080	1,210	2,400
Total Labor Costs	181,043	161,224	204,410	105,923	178,360
5500 General Office Supplies	206	0	0	0	0
5501 Printing and Reproduction	370	399	1,200	1,200	2,000
5502 Computer Supplies & Equip	139	0	0	0	0
5503 Publications & Subscriptions	0	1,180	0	0	0
5504 Mailing Services	9	0	0	0	0
5520 Legal Notices	920	767	1,500	1,500	1,500
5570 Telephone & Comm Services	429	648	600	400	200
5581 Liability Insurance	2,555	2,626	3,800	2,700	3,300
5582 Property Insurance	4	4	0	0	0
5584 Other Insurance Premiums	175	159	250	150	150
5589 Safety Programs & Equipment	0	75	0	0	0
5590 Director Fees	750	1,230	1,600	2,500	2,500
5591 Business Meetings	326	379	500	500	500
Total Administration	5,883	7,467	9,450	8,950	10,150
5601 Legal Services	0	0	0	0	2,500
5604 Special Consultants	1,129	0	10,000	5,000	10,000
Total Professional Services	1,129	0	10,000	5,000	12,500
5999 Other Expenses	801	573	1,200	1,200	1,200
Total Other Expenses	801	573	1,200	1,200	1,200
Total Expenditures	188,856	169,264	225,060	121,073	202,210



General Support Services

General Fund

Purpose and Authority

The General Support Services cost center activities include network and personal computer support, general clerical, records management, receptionist functions and other miscellaneous support functions.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the current service level provided.

2025-26 Goals

Continue providing a high level of service to Agency staff.

Continue to improve the records management system.

General Support Services

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4900 Other Revenue	12,334	1,693	0	0	0
Total Other Revenue	12,334	1,693	0	0	0
Total Revenues	12,334	1,693	0	0	0
Expenditures					
5000 Salaries Regular	270,643	547,818	429,000	285,078	354,900
5001 Salaries Overtime	43	617	0	0	0
5002 Salaries Temporary	0	20,732	0	0	0
5010 Benefits Social Security	17,136	27,996	32,780	21,810	27,160
5011 Workers Compensation Insurance	1,119	1,998	2,200	1,430	1,800
5020 Benefits Retirement	150,885	181,100	234,540	145,200	180,720
5021 Benefits Health Insurance	95,110	95,067	188,760	143,900	154,560
5022 Benefits Life Insurance	2,918	2,759	4,560	2,900	4,440
5023 Benefits Dental Insurance	2,265	1,191	6,480	2,210	3,840
5024 Benefits Vision Insurance	532	284	1,080	740	840
5025 Benefits LTD Insurance	1,949	2,126	4,320	2,850	3,600
5026 Benefits LTC Insurance	678	832	1,200	1,520	2,760
Total Labor Costs	543,278	882,520	904,920	607,638	734,620
5260 Fuels, Oils and Grease	419	374	900	200	200
Total Operations	419	374	900	200	200
5400 Maint - Structures & Improvmnts	0	395	0	400	0
5401 Maint - Mobile Equip	2,915	2,401	3,000	6,500	3,000
5402 Maint - Electronic Equip	3,116	705	0	0	0
5408 Maint - Office Equip & Furnish	6,332	10,248	12,000	12,000	12,000
5409 Maint - Other	1,586	0	0	0	0
5410 Maint - Janitorial	0	1,288	1,000	3,000	3,000
Total Maintenance	13,949	15,037	16,000	21,900	18,000

General Support Services

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	15,907	18,106	20,000	20,000	20,000
5501 Printing and Reproduction	0	2,529	0	0	0
5502 Computer Supplies & Equip	5,642	12,237	7,500	7,500	7,500
5503 Publications & Subscriptions	3,457	1,681	2,000	4,200	4,200
5504 Mailing Services	1,862	2,008	2,700	2,700	2,700
5510 Laundry and Uniforms	0	110	0	0	0
5520 Legal Notices	2,557	0	0	0	0
5530 IT Software Licensing & Service	98,707	108,583	100,000	100,000	100,000
5540 Promotions & Advertisements	0	5,394	0	0	0
5570 Telephone & Comm Services	16,417	15,595	20,000	20,000	20,000
5581 Liability Insurance	8,601	8,841	13,700	9,600	11,400
5582 Property Insurance	996	963	1,200	1,200	1,440
5584 Other Insurance Premiums	598	533	750	600	600
5589 Safety Programs & Equipment	2,118	986	2,400	3,200	3,200
5591 Business Meetings	79	1,497	3,000	1,200	1,200
5592 Education & Training	0	0	3,000	1,400	3,000
5593 Employee Recruitment	2,169	8,519	0	0	10,000
Total Administration	159,110	187,582	176,250	171,600	185,240
5601 Legal Services	0	0	0	0	2,500
5604 Special Consultants	158,406	155,319	177,250	177,250	177,250
Total Professional Services	158,406	155,319	177,250	177,250	179,750
5740 Electrical & Mechanical Equip	47,070	38,245	150,000	100,000	150,000
5790 Other Equipment	3,266	6,775	10,000	10,000	10,000
Total Capital Outlays	50,336	45,020	160,000	110,000	160,000
5960 Security	41,837	54,193	90,000	60,000	66,000
5999 Other Expenses	6,634	1,259	0	3,000	0
Total Other Expenses	48,471	55,452	90,000	63,000	66,000
Total Expenditures	973,969	1,341,304	1,525,320	1,151,588	1,343,810



Human Resources

General Fund

Purpose and Authority

The Human Resources cost center activities are those costs associated with coordinating and administering employee benefit and personnel functions.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the current service level, which includes personnel management, recruiting and retention, benefits administration, payroll processing and training.

2025-26 Goals

Monitor various benefit insurance markets in which the Agency secures coverage.

Provide and maintain other benefits and services as directed.

Identify and schedule training as appropriate.

Recruit, hire and retain Agency personnel and perform other personnel-related work.

Human Resources

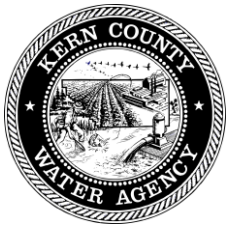
General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	453,298	504,838	423,280	370,000	396,090
5001 Salaries Overtime	13,294	4,293	12,000	5,000	4,800
5010 Benefits Social Security	25,245	22,753	33,890	29,150	31,140
5011 Workers Compensation Insurance	1,532	1,301	2,200	1,900	2,050
5020 Benefits Retirement	222,245	197,612	220,220	186,400	199,280
5021 Benefits Health Insurance	72,222	68,182	84,600	79,200	83,400
5022 Benefits Life Insurance	2,415	2,013	3,600	2,100	3,600
5023 Benefits Dental Insurance	2,232	1,181	3,120	2,110	3,000
5024 Benefits Vision Insurance	584	317	600	570	600
5025 Benefits LTD Insurance	2,840	2,415	4,200	3,700	3,960
5026 Benefits LTC Insurance	978	999	1,200	1,010	1,440
Total Labor Costs	796,885	805,904	788,910	681,140	729,360
5260 Fuels, Oils and Grease	1,142	1,178	1,500	1,200	1,500
Total Operations	1,142	1,178	1,500	1,200	1,500
5401 Maint - Mobile Equip	849	5,573	1,800	2,400	1,800
Total Maintenance	849	5,573	1,800	2,400	1,800
5500 General Office Supplies	1,100	1,069	900	900	900
5502 Computer Supplies & Equip	1,948	720	500	500	500
5503 Publications & Subscriptions	7,760	8,279	7,920	3,800	4,000
5504 Mailing Services	2,883	567	1,800	800	1,200
5520 Legal Notices	15,258	0	0	0	0
5530 IT Software Licensing & Service	0	129	129	1,017	0
5540 Promotions & Advertisements	0	0	0	4,000	7,500
5550 Assoc. & Prof. Membership Fees	20,025	19,245	21,880	19,600	19,249
5570 Telephone & Comm Services	1,265	1,113	1,460	1,500	1,440
5581 Liability Insurance	8,155	9,864	14,100	9,800	13,000
5582 Property Insurance	219	262	315	301	320
5584 Other Insurance Premiums	4,142	10,621	0	550	600
5589 Safety Programs & Equipment	160	85	125	256	130
5590 Director Fees	9,882	6,567	7,600	6,000	6,000
5591 Business Meetings	1,984	3,801	5,465	4,800	8,450
5592 Education & Training	155	0	3,000	1,500	3,000
5593 Employee Recruitment	990	7,420	0	1,572	0
Total Administration	75,926	69,742	65,194	56,896	66,289

Human Resources

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	59,892	38,066	15,000	60,000	37,500
5604 Special Consultants	27,660	6,281	25,000	14,770	15,000
Total Professional Services	87,552	44,347	40,000	74,770	52,500
5740 Electrical & Mechanical Equip	401	2,827	450	2,206	0
Total Capital Outlays	401	2,827	450	2,206	0
5951 Prof. License & Certification Fees	319	0	320	0	350
5999 Other Expenses	16,491	24,212	20,400	23,500	29,300
Total Other Expenses	16,810	24,212	20,720	23,500	29,650
Total Expenditures	979,565	953,783	918,574	842,112	881,099



Risk Management & Safety

General Fund

Purpose and Authority

The Risk Management & Safety cost center activities are comprised of general Agency-wide support and administration for safety, insurance analysis and risk control related-functions.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the current service level, and the use of a safety/emergency response planning consultant.

2025-26 Goals

Monitor insurance rates and coverage provided by the Association of California Water Agencies Joint Powers Insurance Authority from which the Agency secures liability, property, workers' compensation and crime and employee fidelity insurance coverages.

Develop, implement and maintain programs that promote a safe work environment.

Risk Management & Safety

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	10,789	12,916	40,300	26,824	36,920
5001 Salaries Overtime	48	125	0	0	0
5010 Benefits Social Security	636	696	3,160	2,050	2,860
5011 Workers Compensation Insurance	43	53	240	130	140
5020 Benefits Retirement	5,169	5,807	20,260	13,400	18,460
5021 Benefits Health Insurance	3,935	3,313	7,560	4,900	7,320
5022 Benefits Life Insurance	102	94	480	270	480
5023 Benefits Dental Insurance	91	38	240	130	240
5024 Benefits Vision Insurance	23	10	120	30	120
5025 Benefits LTD Insurance	77	80	360	270	360
5026 Benefits LTC Insurance	23	30	240	180	600
Total Labor Costs	20,936	23,162	72,960	48,184	67,500
5500 General Office Supplies	248	235	0	0	0
5520 Legal Notices	156	0	0	0	0
5581 Liability Insurance	856	1,092	1,400	1,000	1,200
5584 Other Insurance Premiums	59	66	0	100	100
5589 Safety Programs & Equipment	0	0	0	1,400	0
5590 Director Fees	307	0	500	0	0
5591 Business Meetings	669	1,097	900	1,200	1,200
Total Administration	2,295	2,490	2,800	3,700	2,500
5604 Special Consultants	3,212	2,239	6,000	6,000	6,000
Total Professional Services	3,212	2,239	6,000	6,000	6,000
5740 Electrical & Mechanical Equip	20	0	0	0	0
Total Capital Outlays	20	0	0	0	0
5999 Other Expenses	96	24	0	0	0
Total Other Expenses	96	24	0	0	0
Total Expenditures	26,559	27,915	81,760	57,884	76,000



Administrative Facilities

General Fund

Purpose and Authority

The Administrative Facilities cost center is responsible for maintenance related to the Stuart T. Pyle Water Resources Center (STPWRC) and parking lot. Typical costs include building maintenance, janitorial services, all utility costs (except telephone expenses), parking lot maintenance, heating, ventilating and air conditioning maintenance and repair, building security and improvements.

2025-26 Budget and Program Overview

The recommended budget reflects a continuation of the current service level.

2025-26 Goals

Maintain existing building facilities.

Maintain and improve building security.

Administrative Facilities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	41,477	50,529	64,220	38,334	55,120
5001 Salaries Overtime	30	0	0	0	0
5010 Benefits Social Security	2,541	3,267	4,940	2,930	4,180
5011 Workers Compensation Insurance	219	405	780	500	760
5020 Benefits Retirement	22,369	25,836	30,560	18,200	26,260
5021 Benefits Health Insurance	5,612	6,975	10,560	6,000	9,120
5022 Benefits Life Insurance	472	425	720	300	600
5023 Benefits Dental Insurance	325	235	480	340	480
5024 Benefits Vision Insurance	64	50	120	70	120
5025 Benefits LTD Insurance	303	339	600	380	600
5026 Benefits LTC Insurance	135	133	480	280	720
Total Labor Costs	73,547	88,194	113,460	67,334	97,960
5260 Fuels, Oils and Grease	0	564	500	500	500
Total Operations	0	564	500	500	500
5400 Maint - Structures & Improvmts	67,702	78,575	102,000	200,000	100,000
5401 Maint - Mobile Equip	0	720	500	0	0
5402 Maint - Electronic Equip	176	1,567	300	500	500
5408 Maint - Office Equip & Furnish	587	0	0	0	0
5409 Maint - Other	36,794	60,970	36,000	36,000	36,000
5410 Maint - Janitorial	39,529	37,761	44,500	44,500	44,500
Total Maintenance	144,788	179,593	183,300	281,000	181,000
5500 General Office Supplies	0	704	0	1,000	0
5503 Publications & Subscriptions	280	566	400	0	0
5510 Laundry and Uniforms	1,273	1,555	1,800	2,400	2,400
5520 Legal Notices	363	0	1,200	0	0
5530 IT Software Licensing & Service	0	375	0	0	0
5570 Telephone & Comm Services	1,248	1,215	1,200	600	600
5571 Utilities	98,790	110,658	110,000	110,000	114,000
5581 Liability Insurance	1,147	1,468	2,100	1,500	1,800
5582 Property Insurance	9,018	11,303	13,800	13,600	16,320
5584 Other Insurance Premiums	79	89	150	100	100
5589 Safety Programs & Equipment	4,418	4,397	5,000	5,000	6,000
Total Administration	116,616	132,330	135,650	134,200	141,220
5601 Legal Services	0	200	6,000	0	2,500
5602 Consulting Engineers	0	0	10,000	0	0
5604 Special Consultants	0	10,500	16,000	0	0
Total Professional Services	0	10,700	32,000	0	2,500

Administrative Facilities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5720 Structures & Improvements	0	0	200,000	75,000	250,000
5740 Electrical & Mechanical Equip	0	55,259	0	0	0
5790 Other Equipment	0	7,302	10,000	10,000	10,000
Total Capital Outlays	0	62,561	210,000	85,000	260,000
5950 Facility Licenses & Permits	700	1,275	1,000	1,800	2,000
5960 Security	491	0	1,600	1,600	1,600
5999 Other Expenses	608	4,490	0	1,000	0
Total Other Expenses	1,799	5,765	2,600	4,400	3,600
Total Expenditures	336,750	479,707	677,510	572,434	686,780



Administrative Grounds Maintenance

General Fund

Purpose and Authority

The Administration Grounds Maintenance cost center is comprised of general maintenance and improvement functions in and around the STPWRC.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the current service level.

2025-26 Goals

Continue the current service level of maintenance to the STPWRC facilities.

Administrative Grounds Maintenance

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	27,612	24,963	36,400	16,322	26,260
5001 Salaries Overtime	115	161	0	0	0
5010 Benefits Social Security	1,685	1,639	2,740	1,250	1,960
5011 Workers Compensation Insurance	139	199	380	160	260
5020 Benefits Retirement	16,036	14,004	18,720	8,000	12,860
5021 Benefits Health Insurance	18,689	17,935	21,480	20,300	21,360
5022 Benefits Life Insurance	397	267	480	140	360
5023 Benefits Dental Insurance	234	110	360	110	240
5024 Benefits Vision Insurance	41	21	120	30	120
5025 Benefits LTD Insurance	223	173	360	160	240
5026 Benefits LTC Insurance	122	103	240	200	360
Total Labor Costs	65,293	59,575	81,280	46,672	64,020
5400 Maint - Structures & Improvmts	47,390	35,539	60,000	50,000	60,000
5401 Maint - Mobile Equip	1,378	0	0	0	0
5409 Maint - Other	27,443	6,813	25,000	31,000	30,000
Total Maintenance	76,211	42,352	85,000	81,000	90,000
5571 Utilities	11,375	8,891	14,000	14,000	14,000
5581 Liability Insurance	649	775	1,200	900	900
5582 Property Insurance	1,454	1,594	2,000	2,100	2,520
5584 Other Insurance Premiums	44	47	0	50	50
5589 Safety Programs & Equipment	41	0	400	400	400
Total Administration	13,563	11,307	17,600	17,450	17,870
5604 Special Consultants	1,445	0	750	2,000	2,000
Total Professional Services	1,445	0	750	2,000	2,000
5999 Other Expenses	13	0	0	0	0
Total Other Expenses	13	0	0	0	0
Total Expenditures	156,525	113,234	184,630	147,122	173,890

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Agency Participation in Cross Valley Canal

Agency Participation in Cross Valley Canal

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	-238,456
Add: Anticipated Revenues	1,051,256
Total Actual Funds Available	812,800
Less: Anticipated Expenditures	812,800
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	0
Add: Budgeted Revenues	840,530
Total Estimated Funds Available	840,530
Less: Budgeted Expenditures	840,530
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Agency Participation in Cross Valley Canal

Purpose and Authority

The Agency Participation in the CVC Fund was established in 2006 to account for revenues and expenditures associated with the Agency and its Member Units participation in the CVC. The Agency became a new participant in the CVC on March 4, 2004 when the CVC Expansion Principles of Agreement was executed. In December 2006, the Agency entered into an agreement for the operation of the CVC, Extension and Intertie. Also, in December 2006, the Agency entered into an agreement for the Construction of the Expansion of the CVC. Subsequently, the Agency entered into agreements with its Member Units for the assignment of certain rights and obligations of the Agency in the construction and operation of the CVC Expansion Program.

2025-26 Budget and Program Overview

The recommended budget reflects costs associated with the Member Units' share of quarterly CVC operations and maintenance costs. Revenues reflect Member Units' reimbursement for these costs.

2025-26 Goals

Prepare and transmit invoices to participating Member Units.

Agency Participation in Cross Valley Canal

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4401 Participants' O&M Costs	607,803	-109,545	719,900	982,756	825,530
4402 Participants' Power Costs	0	3,595,860	9,600	66,100	12,600
4430 Exchange/Conveyance Fees	193,587	1,242	0	0	0
Total User Charges	801,390	3,487,557	729,500	1,048,856	838,130
4700 Investment Income	9,346	2,370	0	2,400	2,400
Total Interest Income	9,346	2,370	0	2,400	2,400
Total Revenues	810,736	3,489,927	729,500	1,051,256	840,530
Expenditures					
5021 Benefits Health Insurance	0	0	0	600	630
Total Labor Costs	0	0	0	600	630
5130 CVC O&M Costs	599,905	213,336	715,300	769,000	822,700
5131 CVC Power & Standby Charges	1,471,876	2,593,812	9,600	38,600	12,600
Total Water Purchases & Fees	2,071,781	2,807,148	724,900	807,600	835,300
5550 Assoc. & Prof. Membership Fees	323	295	400	400	400
5599 Agency Overhead Allocation	3,955	9,167	4,200	4,200	4,200
Total Administration	4,278	9,462	4,600	4,600	4,600
Total Expenditures	2,076,059	2,816,610	729,500	812,800	840,530





State Contract Payment Fund

State Contract Payment Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	0
Add: Anticipated Revenues	224,382,649
Total Actual Funds Available	224,382,649
Less: Anticipated Expenditures	224,382,649
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	0
Add: Budgeted Revenues	224,352,858
Total Estimated Funds Available	224,352,858
Less: Budgeted Expenditures	224,352,858
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



State Contract Payment Fund

Purpose and Authority

The State Contract Payment Fund (SCPF) was established in 1963 to account for receipts for SWP charges to member units that have contracted with the Agency for SWP entitlement to be delivered within Kern County. The fund is also used to disburse payments to the DWR for entitlement pursuant to the SWP Master Contract between the Agency and the state. The term of the Agency's Master Contract, as well as the Member Unit contracts with the Agency, extend to the year 2085.

The majority of revenue is derived from annual billings to Member Units for all SWP entitlement deliveries. In lieu of a contract, Zone of Benefit No. 7 revenue is also included, which is used to pay SWP charges for 83,845 acre-feet of entitlement that is used for the Urban Bakersfield area. In addition, earned interest revenue is included to cover administration expenses.

This fund contains all DWR billings for water deliveries from the SWP, including special contracts and annual contracts. The fund will exist during the life of the SWP contracts between the DWR, the Agency and the Member Units.

In addition to SWP water charges, this budget also includes expenditures for the cost of administering, implementing and maintaining the SWP and Member Units' water supply contracts. These cost centers are: State Activities, Local Activities and Bay-Delta Activities that have previously been shown in the General Fund.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same level of service.

2025-26 Goals

The goals for the SCPF and its related cost centers are shown in the narrative for each of the subsequent cost centers.

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4165 YUBA Water Sales	7,551,249	0	0	0	0
4171 ARMTF Water Sales	8,732,770	8,757,821	10,326,852	10,376,588	0
4221 Untreated Wtr Sales Wtr Yr 21	-6,331	0	0	0	0
4222 Untreated Wtr Sales Wtr Yr 22	61,569,083	-1,250,937	0	0	0
4223 Untreated Wtr Sales Wtr Yr 23	90,634,780	83,531,261	0	-4,674,927	0
4224 Untreated Wtr Sales Wtr Yr 24	0	94,933,256	67,653,000	87,624,342	0
4225 Untreated Wtr Sales Wtr Yr 25	0	0	158,555,000	117,195,667	65,926,308
4226 Untreated Wtr Sales Wtr Yr 26	0	0	0	0	142,919,000
Total Water Sales	168,481,551	185,971,401	236,534,852	210,521,670	208,845,308
4291 DWR Refunds & Credits	12,814,340	5,103,499	0	0	0
Total Credits & Refunds	12,814,340	5,103,499	0	0	0
4610 Reimbursables	9,899,777	12,687,906	421,500	6,835,284	8,122,500
Total Reimbursements	9,899,777	12,687,906	421,500	6,835,284	8,122,500
4700 Investment Income	957,985	1,673,776	600,000	1,500,000	1,000,000
4705 Interest From Other Sources	1,730	3,940	0	0	0
4710 Interest from Participants	95,876	177,953	60,000	0	80,000
Total Interest Income	1,055,591	1,855,669	660,000	1,500,000	1,080,000
7099 Transfers From Other Funds	1,061,743	1,090,912	6,598,030	5,525,695	6,305,050
Total Transfers From Other Funds	1,061,743	1,090,912	6,598,030	5,525,695	6,305,050
Total Revenues	193,313,002	206,709,387	244,214,382	224,382,649	224,352,858
Expenditures					
5000 Salaries Regular	1,232,393	1,490,925	1,781,000	1,194,979	1,480,700
5001 Salaries Overtime	18,200	15,211	5,500	2,000	5,000
5010 Benefits Social Security	65,151	57,808	142,840	97,780	120,620
5011 Workers Compensation Insurance	5,085	4,229	9,320	7,660	9,500
5020 Benefits Retirement	561,935	518,583	904,600	586,200	727,040
5021 Benefits Health Insurance	339,449	342,247	441,680	496,700	403,520
5022 Benefits Life Insurance	7,729	6,678	18,240	7,860	15,000
5023 Benefits Dental Insurance	6,750	3,626	14,640	8,100	13,680
5024 Benefits Vision Insurance	1,753	952	2,520	1,990	2,400
5025 Benefits LTD Insurance	7,296	6,322	17,880	11,960	14,760
5026 Benefits LTC Insurance	2,545	2,816	8,280	3,630	14,760
Total Labor Costs	2,248,286	2,449,397	3,346,500	2,418,859	2,806,980

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5250 Member Unit Credits	12,814,340	5,103,499	0	6,343,410	0
Total Member Unit Credits	12,814,340	5,103,499	0	6,343,410	0
5120 Dry Year Transfer Program Expense	-1,584,969	0	0	0	0
5165 YUBA Water Purchases	3,834,405	0	0	0	0
5170 Other Water Purchases	0	0	660,000	1,500,000	1,080,000
5171 ARMTF Water Purchases	13,065,349	5,163,426	10,326,852	10,376,588	0
5222 Untr'ed Wtr Purchases WY 22	83,724,872	0	0	0	0
5223 Untr'ed Wtr Purchases WY 23	88,432,378	97,729,284	0	-4,674,927	0
5224 Untr'ed Wtr Purchases WY 24	0	90,400,160	67,653,000	87,624,342	0
5225 Untr'ed Wtr Purchases WY 25	0	0	158,555,000	117,195,667	65,926,308
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	150,762,000
Total Water Purchases & Fees	187,472,035	193,292,870	237,194,852	212,021,670	217,768,308
5260 Fuels, Oils and Grease	0	0	1,200	0	0
5280 Water Analyses	5,142	1,404	0	1,149	1,500
5290 Rents and Leases	70,147	68,981	95,000	95,000	95,000
Total Operations	75,289	70,385	96,200	96,149	96,500
5401 Maint - Mobile Equip	0	0	500	500	0
5408 Maint - Office Equip & Furnish	1,240	783	0	0	0
Total Maintenance	1,240	783	500	500	0
5500 General Office Supplies	58	82	200	291	300
5501 Printing and Reproduction	117	58	100	100	100
5502 Computer Supplies & Equip	1,078	1,151	4,500	4,500	6,500
5503 Publications & Subscriptions	11,539	9,406	12,100	12,100	12,000
5504 Mailing Services	583	414	640	625	600
5520 Legal Notices	52,964	532	800	800	800
5530 IT Software Licensing & Service	2,384	1,951	3,200	3,200	3,000
5550 Assoc. & Prof. Membership Fees	2,998,042	1,460,351	1,896,040	1,709,660	1,897,940
5570 Telephone & Comm Services	11,182	11,006	30,600	25,720	21,720
5581 Liability Insurance	29,847	37,170	59,700	41,700	50,500
5582 Property Insurance	119	141	0	158	160
5584 Other Insurance Premiums	2,043	2,247	2,450	2,350	2,450
5589 Safety Programs & Equipment	1,175	1,970	0	1,520	2,000
5590 Director Fees	75,277	73,672	80,000	81,126	91,000
5591 Business Meetings	24,934	47,284	66,500	54,700	66,500
5592 Education & Training	155	1,688	6,000	6,000	9,000
5593 Employee Recruitment	10,395	6,284	12,000	8,000	0
5599 Agency Overhead Allocation	855,358	1,004,439	898,200	898,200	898,200
Total Administration	4,077,250	2,659,846	3,073,030	2,850,750	3,062,770

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	283,844	190,422	80,000	176,840	217,500
5603 Audit Services	141,813	148,513	196,500	196,500	196,500
5604 Special Consultants	179,680	169,507	222,300	198,400	193,800
Total Professional Services	605,337	508,442	498,800	571,740	607,800
5740 Electrical & Mechanical Equip	9,283	8,288	0	4,683	6,000
Total Capital Outlays	9,283	8,288	0	4,683	6,000
5999 Other Expenses	133,001	191,336	4,500	74,888	4,500
Total Other Expenses	133,001	191,336	4,500	74,888	4,500
Total Expenditures	207,436,061	204,284,846	244,214,382	224,382,649	224,352,858



State Contract Payment

State Contract Payment Fund

Purpose and Authority

The SCPF was established in 1963 to account for receipts for SWP charges to Member Units that have contracted with the Agency for SWP entitlement water to be delivered within Kern County. The fund is also used to disburse payments to the DWR for Table A water pursuant to the SWP Master Contract between the Agency and the state. The term of the Agency's Master Contract, as well as the Member Unit contracts with the Agency, extend to the year 2085.

The majority of revenue is derived from annual billings to member units for all SWP entitlement water deliveries. In lieu of a contract, Zone of Benefit No. 7 revenue is also included, which is used to pay SWP charges for 83,845 acre-feet of entitlement water that is used for the Urban Bakersfield area. In addition, earned interest revenue is included to cover administration expenses.

This fund contains all DWR billings for water deliveries from the SWP, including special contracts and annual contracts. The fund will exist during the life of the SWP contracts between DWR and the Agency, and between the Agency and the Member Units.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same level of service.

State Contract Payment

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4171 ARMTF Water Sales	8,732,770	8,757,821	10,326,852	10,376,588	0
4221 Untreated Wtr Sales Wtr Yr 21	-6,331	0	0	0	0
4222 Untreated Wtr Sales Wtr Yr 22	61,569,083	-1,250,937	0	0	0
4223 Untreated Wtr Sales Wtr Yr 23	90,634,780	83,531,261	0	-4,674,927	0
4224 Untreated Wtr Sales Wtr Yr 24	0	94,933,256	67,653,000	87,624,342	0
4225 Untreated Wtr Sales Wtr Yr 25	0	0	158,555,000	117,195,667	65,926,308
4226 Untreated Wtr Sales Wtr Yr 26	0	0	0	0	142,919,000
Total Water Sales	160,930,302	185,971,401	236,534,852	210,521,670	208,845,308
4291 DWR Refunds & Credits	12,814,340	5,103,499	0	0	0
Total Credits & Refunds	12,814,340	5,103,499	0	0	0
4610 Reimburseables	9,226,776	12,110,144	0	6,343,410	7,701,000
Total Reimbursements	9,226,776	12,110,144	0	6,343,410	7,701,000
4700 Investment Income	957,985	1,673,776	600,000	1,500,000	1,000,000
4705 Interest From Other Sources	1,348	3,940	0	0	0
4710 Interest from Participants	95,876	177,953	60,000	0	80,000
Total Interest Income	1,055,209	1,855,669	660,000	1,500,000	1,080,000
7099 Transfers From Other Funds	0	0	0	0	142,000
Total Transfers From Other Funds	0	0	0	0	142,000
Total Revenues	184,026,627	205,040,713	237,194,852	218,365,080	217,768,308
Expenditures					
5250 Member Unit Credits	12,814,340	5,103,499	0	6,343,410	0
Total Member Unit Credits	12,814,340	5,103,499	0	6,343,410	0
5170 Other Water Purchases	0	0	660,000	1,500,000	1,080,000
5171 ARMTF Water Purchases	13,065,349	5,163,426	10,326,852	10,376,588	0
5222 Untr'ed Wtr Purchases WY 22	83,724,872	0	0	0	0
5223 Untr'ed Wtr Purchases WY 23	88,432,378	97,729,284	0	-4,674,927	0
5224 Untr'ed Wtr Purchases WY 24	0	90,400,160	67,653,000	87,624,342	0
5225 Untr'ed Wtr Purchases WY 25	0	0	158,555,000	117,195,667	65,926,308
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	150,762,000
Total Water Purchases & Fees	185,222,599	193,292,870	237,194,852	212,021,670	217,768,308
Total Expenditures	198,036,939	198,396,369	237,194,852	218,365,080	217,768,308



State Activities

State Contract Payment Fund

Purpose and Authority

The State Activities cost center accounts for the expenditures necessary to carry out activities related to administration of the state water contract(s) with the DWR. These functions include DWR invoice processing, water delivery accounting, participation in state-level committees (i.e., Audit-Finance Committee, Water Operations Committee), participation in the State Water Contractors, Inc. (SWC) organization, State Water Project Contractors Authority (SWPCA) and the State and Federal Contractors Water Agency.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same service level.

2025-26 Goals

Participate in SWC process to ensure a long-term reliable and affordable SWP energy supply.

Participate in SWC process to ensure an affordable SWP water supply.

Participate in SWC process to ensure long-term operational reliability of the SWP.

Pursue timely rate management credits.

Participate in efforts to ensure that SWP special projects' and programs' costs are properly allocated.

Participate in efforts to augment SWP water supplies for Kern County.

Provide technical assistance to DWR, the Central Valley Project and the SWP contractors on Endangered Species Act issues.

Participate in planning efforts for the Delta Conveyance Project.

State Activities

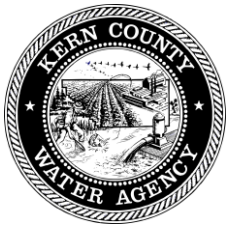
State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4165 YUBA Water Sales	7,551,249	0	0	0	0
Total Water Sales	7,551,249	0	0	0	0
4610 Reimbursables	178,130	202,844	196,500	206,874	196,500
Total Reimbursements	178,130	202,844	196,500	206,874	196,500
4705 Interest From Other Sources	382	0	0	0	0
Total Interest Income	382	0	0	0	0
7099 Transfers From Other Funds	1,061,743	1,090,912	3,481,220	2,718,472	3,136,500
Total Transfers From Other Funds	1,061,743	1,090,912	3,481,220	2,718,472	3,136,500
Total Revenues	8,791,504	1,293,756	3,677,720	2,925,346	3,333,000
Expenditures					
5000 Salaries Regular	566,644	719,587	882,700	454,730	652,860
5001 Salaries Overtime	437	334	600	0	0
5010 Benefits Social Security	28,271	23,123	71,260	39,460	54,980
5011 Workers Compensation Insurance	2,407	1,755	4,660	3,090	4,320
5020 Benefits Retirement	251,907	204,689	448,780	220,400	316,540
5021 Benefits Health Insurance	199,200	211,523	200,360	185,100	179,840
5022 Benefits Life Insurance	3,935	2,947	8,760	3,320	6,360
5023 Benefits Dental Insurance	2,897	1,479	6,360	3,020	4,680
5024 Benefits Vision Insurance	648	327	1,080	700	840
5025 Benefits LTD Insurance	3,511	2,572	8,880	4,550	6,480
5026 Benefits LTC Insurance	1,648	1,895	4,800	2,330	6,960
Total Labor Costs	1,061,505	1,170,231	1,638,240	916,700	1,233,860
5120 Dry Year Transfer Program Expense	-1,584,969	0	0	0	0
5165 YUBA Water Purchases	3,834,405	0	0	0	0
Total Water Purchases & Fees	2,249,436	0	0	0	0
5260 Fuels, Oils and Grease	0	0	1,200	0	0
5290 Rents and Leases	70,147	68,981	75,000	75,000	75,000
Total Operations	70,147	68,981	76,200	75,000	75,000
5401 Maint - Mobile Equip	0	0	500	500	0
5408 Maint - Office Equip & Furnish	1,240	783	0	0	0
Total Maintenance	1,240	783	500	500	0

State Activities

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	58	59	200	200	200
5502 Computer Supplies & Equip	39	804	500	500	500
5503 Publications & Subscriptions	11,539	9,406	12,000	12,000	12,000
5504 Mailing Services	277	275	240	275	300
5520 Legal Notices	23,397	0	0	0	0
5530 IT Software Licensing & Service	408	887	1,200	1,200	1,000
5550 Assoc. & Prof. Membership Fees	1,655,850	745,447	1,106,640	995,710	1,106,700
5570 Telephone & Comm Services	10,482	10,360	20,000	15,000	11,000
5581 Liability Insurance	15,310	18,589	29,800	20,800	23,000
5582 Property Insurance	105	126	0	140	140
5584 Other Insurance Premiums	1,048	1,124	1,200	1,174	1,200
5589 Safety Programs & Equipment	0	390	0	320	400
5590 Director Fees	43,317	62,647	48,000	61,026	66,000
5591 Business Meetings	16,650	24,615	51,300	36,500	51,300
5592 Education & Training	155	0	3,000	3,000	0
5593 Employee Recruitment	7,500	5,422	6,000	0	0
5599 Agency Overhead Allocation	275,510	276,735	393,300	393,300	396,000
Total Administration	2,061,645	1,156,886	1,673,380	1,541,145	1,669,740
5601 Legal Services	95,847	56,152	5,000	100,000	70,000
5603 Audit Services	141,813	148,513	196,500	196,500	196,500
5604 Special Consultants	81,022	80,818	83,400	83,400	83,400
Total Professional Services	318,682	285,483	284,900	379,900	349,900
5740 Electrical & Mechanical Equip	5,602	5,340	0	0	0
Total Capital Outlays	5,602	5,340	0	0	0
5999 Other Expenses	30,292	23,859	4,500	12,101	4,500
Total Other Expenses	30,292	23,859	4,500	12,101	4,500
Total Expenditures	5,798,549	2,711,563	3,677,720	2,925,346	3,333,000



Local Activities

State Contract Payment Fund

Purpose and Authority

The Local Activities cost center was established to account for the expenditures necessary to administer local water supply contracts. These functions include preparation and processing of member unit invoices, activities related to Zones of Benefit and administration of Member Unit contracts.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same level of service.

2025-26 Goals

Facilitate local transfers/exchanges.

Develop and implement local dry-year and/or wet-year water supply management programs.

Administer the Member Unit contracts.

Local Activities

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4610 Reimbursables	494,871	374,918	225,000	285,000	225,000
Total Reimbursements	494,871	374,918	225,000	285,000	225,000
7099 Transfers From Other Funds	0	0	1,145,640	1,119,156	1,378,710
Total Transfers From Other Funds	0	0	1,145,640	1,119,156	1,378,710
Total Revenues	494,871	374,918	1,370,640	1,404,156	1,603,710
Expenditures					
5000 Salaries Regular	518,844	532,555	503,360	504,599	564,980
5001 Salaries Overtime	17,599	13,040	4,900	2,000	5,000
5010 Benefits Social Security	33,159	31,586	40,560	39,760	44,760
5011 Workers Compensation Insurance	2,285	2,164	2,600	3,110	3,500
5020 Benefits Retirement	251,810	255,342	246,520	246,400	277,260
5021 Benefits Health Insurance	85,923	75,307	128,990	108,200	139,310
5022 Benefits Life Insurance	3,123	3,240	4,920	3,380	5,640
5023 Benefits Dental Insurance	3,415	1,985	5,040	4,320	6,480
5024 Benefits Vision Insurance	1,010	593	960	1,120	1,200
5025 Benefits LTD Insurance	3,108	3,220	5,040	5,050	5,640
5026 Benefits LTC Insurance	593	663	1,200	540	3,360
Total Labor Costs	920,869	919,695	944,090	918,479	1,057,130
5280 Water Analyses	5,142	1,404	0	1,149	1,500
Total Operations	5,142	1,404	0	1,149	1,500
5500 General Office Supplies	0	24	0	91	100
5501 Printing and Reproduction	117	58	100	100	100
5502 Computer Supplies & Equip	1,039	347	2,000	2,000	6,000
5503 Publications & Subscriptions	0	0	100	100	0
5504 Mailing Services	307	124	400	350	300
5520 Legal Notices	14,557	532	800	800	800
5550 Assoc. & Prof. Membership Fees	47,908	60,221	68,800	68,800	70,640
5570 Telephone & Comm Services	701	646	600	720	720
5581 Liability Insurance	8,426	9,968	16,900	11,800	18,700
5582 Property Insurance	15	15	0	18	20
5584 Other Insurance Premiums	577	602	650	665	700
5589 Safety Programs & Equipment	1,175	1,580	0	1,200	1,600
5590 Director Fees	24,475	6,727	22,000	13,100	15,000
5591 Business Meetings	2,715	11,070	1,200	3,450	1,200
5592 Education & Training	0	689	3,000	3,000	9,000
5593 Employee Recruitment	1,546	350	3,000	3,000	0
5599 Agency Overhead Allocation	544,423	688,555	282,000	282,000	342,700
Total Administration	647,981	781,508	401,550	391,194	467,580

Local Activities

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	1,325	1,712	0	1,840	37,500
5604 Special Consultants	11,531	11,700	25,000	25,000	34,000
Total Professional Services	12,856	13,412	25,000	26,840	71,500
5740 Electrical & Mechanical Equip	3,270	2,949	0	4,683	6,000
Total Capital Outlays	3,270	2,949	0	4,683	6,000
5999 Other Expenses	99,649	165,182	0	61,811	0
Total Other Expenses	99,649	165,182	0	61,811	0
Total Expenditures	1,689,767	1,884,150	1,370,640	1,404,156	1,603,710



Bay-Delta Activities

State Contract Payment Fund

Purpose and Authority

The Bay-Delta Activities cost center was established to account for the expenditures necessary to engage in Bay-Delta issues. These issues have a direct and material effect on the Agency's water supply. Included in these activities are participation in Bay-Delta planning activities, the State Water Resources Control Board water rights processes, endangered species impacts on Bay-Delta water supplies, and state and federal legislative activities related to the Bay-Delta.

2025-26 Budget and Program Overview

The recommended budget is based on a similar level of service, including a similar level of involvement in the new delta conveyance facility and an elevated level of legislative activity.

2025-26 Goals

Participate in state and federal legislation related to the Bay-Delta.

Participate in State Water Resources Control Board processes related to the Water Quality Control Plan and the new delta conveyance facility.

Participate in issues related to Endangered Species Act and California Endangered Species Act permits governing the operations of the State Water Project.

Bay-Delta Activities

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
7099 Transfers From Other Funds	0	0	1,971,170	1,688,067	1,647,840
Total Transfers From Other Funds	0	0	1,971,170	1,688,067	1,647,840
Total Revenues	0	0	1,971,170	1,688,067	1,647,840
Expenditures					
5000 Salaries Regular	146,905	238,784	394,940	235,650	262,860
5001 Salaries Overtime	164	1,837	0	0	0
5010 Benefits Social Security	3,721	3,100	31,020	18,560	20,880
5011 Workers Compensation Insurance	393	311	2,060	1,460	1,680
5020 Benefits Retirement	58,217	58,551	209,300	119,400	133,240
5021 Benefits Health Insurance	54,326	55,417	112,330	203,400	84,370
5022 Benefits Life Insurance	672	491	4,560	1,160	3,000
5023 Benefits Dental Insurance	439	161	3,240	760	2,520
5024 Benefits Vision Insurance	95	32	480	170	360
5025 Benefits LTD Insurance	677	529	3,960	2,360	2,640
5026 Benefits LTC Insurance	305	258	2,280	760	4,440
Total Labor Costs	265,914	359,471	764,170	583,680	515,990
5290 Rents and Leases	0	0	20,000	20,000	20,000
Total Operations	0	0	20,000	20,000	20,000
5502 Computer Supplies & Equip	0	0	2,000	2,000	0
5504 Mailing Services	0	15	0	0	0
5520 Legal Notices	15,010	0	0	0	0
5530 IT Software Licensing & Service	1,976	1,064	2,000	2,000	2,000
5550 Assoc. & Prof. Membership Fees	1,294,284	654,683	720,600	645,150	720,600
5570 Telephone & Comm Services	0	0	10,000	10,000	10,000
5581 Liability Insurance	6,111	8,613	13,000	9,100	8,800
5584 Other Insurance Premiums	418	521	600	511	550
5590 Director Fees	7,485	4,298	10,000	7,000	10,000
5591 Business Meetings	5,569	11,599	14,000	14,750	14,000
5592 Education & Training	0	999	0	0	0
5593 Employee Recruitment	1,349	511	3,000	5,000	0
5599 Agency Overhead Allocation	35,425	39,149	222,900	222,900	159,500
Total Administration	1,367,627	721,452	998,100	918,411	925,450
5601 Legal Services	186,672	132,559	75,000	75,000	110,000
5604 Special Consultants	87,127	76,989	113,900	90,000	76,400
Total Professional Services	273,799	209,548	188,900	165,000	186,400
5740 Electrical & Mechanical Equip	411	0	0	0	0
Total Capital Outlays	411	0	0	0	0

Bay-Delta Activities
State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5999 Other Expenses	3,060	2,295	0	976	0
Total Other Expenses	3,060	2,295	0	976	0
Total Expenditures	1,910,811	1,292,766	1,971,170	1,688,067	1,647,840

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Zone of Benefit No. 7 Fund

Zone of Benefit No. 7 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	41,670,591
Add: Anticipated Revenues	20,545,000
Total Actual Funds Available	62,215,591
Less: Anticipated Expenditures	19,503,493
Ending Balance Available	42,712,098
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	24,000
Estimated Funds at Year End	42,688,098

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	42,688,098
Add: Budgeted Revenues	19,786,000
Total Estimated Funds Available	62,474,098
Less: Budgeted Expenditures	62,441,098
Ending Balance Available	33,000
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	33,000
Estimated Funds at Year End	0



Zone of Benefit No. 7 Fund

Purpose and Authority

The ZOB No. 7 Fund was established to account for the revenues and expenditures associated with the purchase of the SWP water for the Urban Bakersfield area. It was established in lieu of a contract for water service.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same level of service.

Tabulation of past year debt rates and the property tax per \$100,000 of assessed valuation:

Fiscal Year / Tax Rate per \$100 / Tax Assessment Rate per \$100,000 of Assessed Valuation:

2013-14	0.029851	\$29.85
2014-15	0.024783	\$24.78
2015-16	0.023980	\$23.98
2016-17	0.026984	\$26.98
2017-18	0.039470	\$39.47
2018-19	0.034634	\$34.63
2019-20	0.040339	\$40.34
2020-21	0.039947	\$39.95
2021-22	0.041831	\$41.83
2022-23	0.044830	\$44.83
2023-24	0.044006	\$44.06
2024-25	0.040235	\$40.24

Zone of Benefit No. 7 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	16,245,064	17,199,658	17,900,000	17,900,000	16,850,000
4001 Property Taxes Current Unsecured	989,131	1,143,332	1,110,000	1,110,000	1,119,000
4010 Property Taxes Prior Secured	24,190	102,386	120,000	120,000	110,000
4011 Property Taxes Prior Unsecured	11,923	126,791	0	0	0
4020 State-Aid Homeowner Prop Taxes	121,039	117,008	147,000	147,000	147,000
4099 Other Taxes	67,851	88,394	68,000	68,000	60,000
Total Property Taxes & Assessments	17,459,198	18,777,569	19,345,000	19,345,000	18,286,000
4700 Investment Income	566,259	1,119,008	900,000	1,200,000	1,500,000
4705 Interest From Other Sources	7,308	25,698	0	0	0
Total Interest Income	573,567	1,144,706	900,000	1,200,000	1,500,000
Total Revenues	18,032,765	19,922,275	20,245,000	20,545,000	19,786,000
Expenditures					
5170 Other Water Purchases	0	0	33,284,337	0	44,105,098
5215 Untr'ed Wtr Purchases WY15	0	-16,838	0	0	0
5221 Untr'ed Wtr Purchases WY21	-170,892	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	4,525,581	-237,399	0	0	0
5223 Untr'ed Wtr Purchases WY 23	7,121,471	5,759,993	0	0	0
5224 Untr'ed Wtr Purchases WY 24	0	7,554,864	0	6,667,295	0
5225 Untr'ed Wtr Purchases WY 25	0	0	19,345,000	12,791,198	0
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	18,286,000
Total Water Purchases & Fees	11,476,160	13,060,620	52,629,337	19,458,493	62,391,098
5504 Mailing Services	0	2	0	0	0
Total Administration	0	2	0	0	0
5910 Tax Collection Charge	40,498	44,652	45,000	45,000	50,000
Total Other Expenses	40,498	44,652	45,000	45,000	50,000
Total Expenditures	11,516,658	13,105,274	52,674,337	19,503,493	62,441,098



Zone of Benefit No. 17 Fund

Zone of Benefit No. 17 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	35,563,985
Add: Anticipated Revenues	20,714,000
Total Actual Funds Available	56,277,985
Less: Anticipated Expenditures	14,110,582
Ending Balance Available	42,167,403
Add: Release of Reserves / Designations	136,000
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	42,303,403

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	42,303,403
Add: Budgeted Revenues	16,463,000
Total Estimated Funds Available	58,766,403
Less: Budgeted Expenditures	58,370,403
Ending Balance Available	396,000
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	396,000
Estimated Funds at Year End	0



Zone of Benefit No. 17 Fund

Purpose and Authority

ZOB No. 17 encompasses the entire SWP service area within Kern County. It was established by the Agency on October 25, 1983. Assessments for ZOB No. 17 recognize the general economic benefits of the SWP to Kern County. Funds collected from ZOB No. 17 are used to purchase SWP water.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of current service levels.

Tabulation of past year debt rates and property tax per \$100,000 of assessed valuation:

Fiscal Year / Tax Rate per \$100 / Tax Assessment Rate per \$100,000 of Assessed Valuation:

2013-14	0.010705	\$10.71
2014-15	0.011259	\$11.26
2015-16	0.013572	\$13.57
2016-17	0.015316	\$15.32
2017-18	0.017842	\$17.84
2018-19	0.016577	\$16.58
2019-20	0.018945	\$18.95
2020-21	0.017706	\$17.71
2021-22	0.017314	\$17.31
2022-23	0.014844	\$14.84
2023-24	0.013145	\$13.15
2024-25	0.010045	\$10.05

Zone of Benefit No. 17 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	12,382,830	11,900,552	18,250,000	18,250,000	14,160,000
4001 Property Taxes Current Unsecured	848,517	814,420	1,194,000	1,194,000	754,000
4010 Property Taxes Prior Secured	13,735	48,811	149,000	149,000	148,000
4011 Property Taxes Prior Unsecured	24,057	47,915	0	0	0
4020 State-Aid Homeowner Prop Taxes	73,310	61,930	72,000	72,000	55,000
4099 Other Taxes	46,305	52,770	69,000	69,000	46,000
Total Property Taxes & Assessments	13,388,754	12,926,398	19,734,000	19,734,000	15,163,000
4700 Investment Income	517,921	922,465	920,000	980,000	1,300,000
4705 Interest From Other Sources	3,066	15,727	0	0	0
Total Interest Income	520,987	938,192	920,000	980,000	1,300,000
Total Revenues	13,909,741	13,864,590	20,654,000	20,714,000	16,463,000
Expenditures					
5170 Other Water Purchases	0	0	33,730,364	0	43,207,403
5215 Untr'ed Wtr Purchases WY15	0	38,662	0	0	0
5221 Untr'ed Wtr Purchases WY21	667,864	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	6,906,451	1,042,180	0	0	0
5223 Untr'ed Wtr Purchases WY 23	5,190,507	4,271,634	0	0	0
5224 Untr'ed Wtr Purchases WY 24	0	5,180,401	0	4,957,479	0
5225 Untr'ed Wtr Purchases WY 25	0	0	19,734,000	9,153,103	0
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	15,163,000
Total Water Purchases & Fees	12,764,822	10,532,877	53,464,364	14,110,582	58,370,403
5504 Mailing Services	0	2	0	0	0
Total Administration	0	2	0	0	0
5910 Tax Collection Charge	32,918	32,011	0	0	0
Total Other Expenses	32,918	32,011	0	0	0
Total Expenditures	12,797,740	10,564,890	53,464,364	14,110,582	58,370,403



Zone of Benefit No. 18 Fund

Zone of Benefit No. 18 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	4,204,902
Add: Anticipated Revenues	2,408,000
Total Actual Funds Available	6,612,902
Less: Anticipated Expenditures	1,612,449
Ending Balance Available	5,000,453
Add: Release of Reserves / Designations	42,000
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	5,042,453

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	5,042,453
Add: Budgeted Revenues	1,907,000
Total Estimated Funds Available	6,949,453
Less: Budgeted Expenditures	6,691,453
Ending Balance Available	258,000
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	258,000
Estimated Funds at Year End	0



Zone of Benefit No. 18 Fund

Purpose and Authority

ZOB No. 18 encompasses the portion of the SWP service area within Kern County that does not overlie usable groundwater (generally on the west side of the valley). It was established by the Agency on October 25, 1983. Assessments for ZOB No. 18 recognize the water supply benefits of the SWP to these west side lands. Funds collected from ZOB No. 18 are used to purchase SWP water.

2025-26 Budget and Program Overview

The recommended budget is based upon the continuation of current service levels.

Tabulation of past year debt rates and property tax per \$100,000 of assessed valuation:

Fiscal Year / Tax Rate per \$100 / Tax Assessment Rate per \$100,000 of Assessed Valuation:

2013-14	0.005119	\$ 5.12
2014-15	0.004123	\$ 4.12
2015-16	0.007063	\$ 7.06
2016-17	0.009945	\$ 9.95
2017-18	0.011865	\$11.87
2018-19	0.011486	\$11.47
2019-20	0.013574	\$13.57
2020-21	0.012277	\$12.28
2021-22	0.012732	\$12.73
2022-23	0.010192	\$10.19
2023-24	0.010503	\$10.50
2024-25	0.009385	\$ 9.39

Zone of Benefit No. 18 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	1,384,900	1,467,973	2,205,000	2,205,000	1,694,000
4001 Property Taxes Current Unsecured	23,045	19,597	39,000	39,000	30,000
4010 Property Taxes Prior Secured	-17,611	-19,119	0	0	0
4011 Property Taxes Prior Unsecured	-31	1,220	0	0	0
4020 State-Aid Homeowner Prop Taxes	1,490	1,437	2,400	2,400	1,600
4099 Other Taxes	1,556	2,053	1,600	1,600	1,400
Total Property Taxes & Assessments	1,393,349	1,473,161	2,248,000	2,248,000	1,727,000
4700 Investment Income	64,473	111,611	72,000	160,000	180,000
4705 Interest From Other Sources	222	767	0	0	0
Total Interest Income	64,695	112,378	72,000	160,000	180,000
Total Revenues	1,458,044	1,585,539	2,320,000	2,408,000	1,907,000
Expenditures					
5170 Other Water Purchases	0	0	3,960,474	0	4,959,453
5215 Untr'ed Wtr Purchases WY15	0	4,404	0	0	0
5221 Untr'ed Wtr Purchases WY21	76,082	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	786,770	118,723	0	0	0
5223 Untr'ed Wtr Purchases WY 23	591,293	486,617	0	0	0
5224 Untr'ed Wtr Purchases WY 24	0	590,141	0	564,746	0
5225 Untr'ed Wtr Purchases WY 25	0	0	2,248,000	1,042,703	0
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	1,727,000
Total Water Purchases & Fees	1,454,145	1,199,885	6,208,474	1,607,449	6,686,453
5504 Mailing Services	0	2	0	0	0
Total Administration	0	2	0	0	0
5910 Tax Collection Charge	3,400	3,553	5,000	5,000	5,000
Total Other Expenses	3,400	3,553	5,000	5,000	5,000
Total Expenditures	1,457,545	1,203,440	6,213,474	1,612,449	6,691,453



Zone of Benefit No. 19 Fund

Zone of Benefit No. 19 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	32,442,722
Add: Anticipated Revenues	18,386,000
Total Actual Funds Available	50,828,722
Less: Anticipated Expenditures	12,538,134
Ending Balance Available	38,290,588
Add: Release of Reserves / Designations	48,000
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	38,338,588

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	38,338,588
Add: Budgeted Revenues	14,636,000
Total Estimated Funds Available	52,974,588
Less: Budgeted Expenditures	52,923,588
Ending Balance Available	51,000
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	51,000
Estimated Funds at Year End	0



Zone of Benefit No. 19 Fund

Purpose and Authority

ZOB No. 19 encompasses the portion of the SWP service area within Kern County that overlies the main groundwater basin. It was established by the Agency on October 25, 1983. Assessments for ZOB No. 19 are used to purchase SWP water.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of current service level.

Tabulation of past year debt rates and property tax per \$100,000 assessed valuation:

Fiscal Year / Tax Rate per \$100 / Tax Assessment Rate per \$100,000 of Assessed Valuation:

2013-14	0.016354	\$16.35
2014-15	0.016495	\$16.50
2015-16	0.016153	\$16.15
2016-17	0.016205	\$16.21
2017-18	0.021197	\$21.20
2018-19	0.019451	\$19.45
2019-20	0.021875	\$21.88
2020-21	0.021469	\$21.47
2021-22	0.019911	\$19.91
2022-23	0.017117	\$17.12
2023-24	0.014579	\$14.68
2024-25	0.010436	\$10.44

Zone of Benefit No. 19 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	11,131,703	10,523,770	15,840,000	15,840,000	12,340,000
4001 Property Taxes Current Unsecured	681,430	682,208	1,227,000	1,227,000	793,000
4010 Property Taxes Prior Secured	46,826	73,338	217,000	217,000	162,000
4011 Property Taxes Prior Unsecured	5,146	52,113	0	0	0
4020 State-Aid Homeowner Prop Taxes	75,314	61,788	138,000	138,000	96,000
4099 Other Taxes	43,930	51,184	64,000	64,000	45,000
Total Property Taxes & Assessments	11,984,349	11,444,401	17,486,000	17,486,000	13,436,000
4700 Investment Income	465,820	832,322	500,000	900,000	1,200,000
4705 Interest From Other Sources	2,658	15,064	0	0	0
Total Interest Income	468,478	847,386	500,000	900,000	1,200,000
Total Revenues	12,452,827	12,291,787	17,986,000	18,386,000	14,636,000
Expenditures					
5170 Other Water Purchases	0	0	30,226,821	0	39,447,588
5215 Untr'ed Wtr Purchases WY15	0	34,258	0	0	0
5221 Untr'ed Wtr Purchases WY21	591,782	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	6,119,683	923,457	0	0	0
5223 Untr'ed Wtr Purchases WY 23	4,599,215	3,785,018	0	0	0
5224 Untr'ed Wtr Purchases WY 24	0	4,590,261	0	4,392,734	0
5225 Untr'ed Wtr Purchases WY 25	0	0	17,486,000	8,110,400	0
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	13,436,000
Total Water Purchases & Fees	11,310,680	9,332,994	47,712,821	12,503,134	52,883,588
5504 Mailing Services	0	2	0	0	0
Total Administration	0	2	0	0	0
5910 Tax Collection Charge	29,640	28,484	35,000	35,000	40,000
Total Other Expenses	29,640	28,484	35,000	35,000	40,000
Total Expenditures	11,340,320	9,361,480	47,747,821	12,538,134	52,923,588



Water Management Fund

Water Management Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	23,682,484
Add: Anticipated Revenues	49,944,806
Total Actual Funds Available	73,627,290
Less: Anticipated Expenditures	1,120,600
Ending Balance Available	72,506,690
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	72,506,690

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	72,506,690
Add: Budgeted Revenues	4,634,551
Total Estimated Funds Available	77,141,241
Less: Budgeted Expenditures	77,141,241
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Water Management Fund

Purpose and Authority

The Water Management Fund was established in July 2001 to account for special projects and/or programs that may be undertaken from time to time by the Agency at the direction of the Board. This fund also includes general water resources management activities, such as the development and purchase of supplemental water supplies

2025-26 Budget and Program Overview

The amount budgeted represents anticipated funds that may be made available for special projects, programs and/or supplemental water supplies.

Water Management Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4700 Investment Income	458,775	777,381	400,000	750,000	750,000
Total Interest Income	458,775	777,381	400,000	750,000	750,000
4900 Other Revenue	919,058	948,227	0	0	0
Total Other Revenue	919,058	948,227	0	0	0
7099 Transfers From Other Funds	142,685	142,685	2,997,666	49,194,806	3,884,551
Total Transfers From Other Funds	142,685	142,685	2,997,666	49,194,806	3,884,551
Total Revenues	1,520,518	1,868,293	3,397,666	49,944,806	4,634,551
Expenditures					
5170 Other Water Purchases	0	0	66,101,839	0	75,668,941
Total Water Purchases & Fees	0	0	66,101,839	0	75,668,941
5599 Agency Overhead Allocation	796	1,013	900	900	900
Total Administration	796	1,013	900	900	900
7098 Transfers To Other Funds	1,061,743	1,090,912	1,299,400	1,119,700	1,471,400
Total Transfers To Other Funds	1,061,743	1,090,912	1,299,400	1,119,700	1,471,400
Total Expenditures	1,062,539	1,091,925	67,402,139	1,120,600	77,141,241



Entitlement Retention Fund

Entitlement Retention Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	-100,281
Add: Anticipated Revenues	1,489,404
Total Actual Funds Available	1,389,123
Less: Anticipated Expenditures	1,389,123
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	0
Add: Budgeted Revenues	1,863,372
Total Estimated Funds Available	1,863,372
Less: Budgeted Expenditures	1,863,372
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Entitlement Retention Fund

Purpose and Authority

In 2000, Berrenda Mesa Water District (Berrenda Mesa) proposed to sell 8,000 acre-feet of SWP Table A water to Western Hills Water District (Western Hills) as part of the 130,000 acre-feet of Table A water that could be sold pursuant to the Monterey Amendment. As an alternative, the Agency provided Western Hills a long-term water supply from the Agency's share of the Pioneer Project for up to 8,000 acre-feet per year under a long-term water supply contract. As part of that transaction, Western Hills paid Berrenda Mesa for the 8,000 acre-feet that it then transferred to the Agency.

The Board has decided to retain the 8,000 acre-feet and revenue is derived from water user(s) that might purchase the water or from other sources depending upon how the water is used each year and expenditures are based on the SWP charges for the 8,000 acre-feet.

2025-26 Budget and Program Overview

The recommended budget is based on delivery of 8,000 acre-feet of SWP entitlement.

Entitlement Retention Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4221 Untreated Wtr Sales Wtr Yr 21	-17,111	0	0	0	0
4222 Untreated Wtr Sales Wtr Yr 22	-204,619	-26,632	0	0	0
4223 Untreated Wtr Sales Wtr Yr 23	691,582	610,239	0	-30,168	0
4224 Untreated Wtr Sales Wtr Yr 24	0	728,547	618,600	976,867	0
4225 Untreated Wtr Sales Wtr Yr 25	0	0	1,149,000	501,598	637,342
4226 Untreated Wtr Sales Wtr Yr 26	0	0	0	0	1,059,000
Total Water Sales	469,852	1,312,154	1,767,600	1,448,297	1,696,342
4700 Investment Income	-3,412	4,703	0	-9,000	0
Total Interest Income	-3,412	4,703	0	-9,000	0
7099 Transfers From Other Funds	0	0	21,130	50,107	167,030
Total Transfers From Other Funds	0	0	21,130	50,107	167,030
Total Revenues	466,440	1,316,857	1,788,730	1,489,404	1,863,372
Expenditures					
5000 Salaries Regular	1,193	1,494	6,500	1,200	7,800
5001 Salaries Overtime	212	81	0	0	0
5010 Benefits Social Security	38	90	520	90	750
5011 Workers Compensation Insurance	6	5	0	10	20
5020 Benefits Retirement	256	574	3,400	600	4,020
5021 Benefits Health Insurance	70	149	1,440	700	1,560
5022 Benefits Life Insurance	3	8	120	10	120
5023 Benefits Dental Insurance	3	0	0	10	0
5024 Benefits Vision Insurance	1	0	0	0	120
5025 Benefits LTD Insurance	4	9	120	10	120
5026 Benefits LTC Insurance	0	2	120	0	120
Total Labor Costs	1,786	2,412	12,220	2,630	14,630
5215 Untr'ed Wtr Purchases WY15	0	-2,241	0	0	0
5221 Untr'ed Wtr Purchases WY21	-17,111	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	407,330	-26,632	0	0	0
5223 Untr'ed Wtr Purchases WY 23	691,582	521,962	618,600	0	0
5224 Untr'ed Wtr Purchases WY 24	0	728,513	1,149,000	876,189	0
5225 Untr'ed Wtr Purchases WY 25	0	0	0	501,598	637,342
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	1,059,000
Total Water Purchases & Fees	1,081,801	1,221,602	1,767,600	1,377,787	1,696,342

Entitlement Retention Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5550 Assoc. & Prof. Membership Fees	252	534	700	700	700
5581 Liability Insurance	126	129	300	200	300
5584 Other Insurance Premiums	9	8	10	0	0
5590 Director Fees	0	0	0	0	1,500
5599 Agency Overhead Allocation	5,855	8,706	6,200	6,200	6,200
Total Administration	6,242	9,377	7,210	7,100	8,700
5603 Audit Services	1,094	1,149	1,700	1,606	1,700
Total Professional Services	1,094	1,149	1,700	1,606	1,700
7098 Transfers To Other Funds	481	481	0	0	142,000
Total Transfers To Other Funds	481	481	0	0	142,000
Total Expenditures	1,091,404	1,235,021	1,788,730	1,389,123	1,863,372

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Western Hills Fund

Western Hills Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	1,600,966
Add: Anticipated Revenues	11,265,153
Total Actual Funds Available	12,866,119
Less: Anticipated Expenditures	404,121
Ending Balance Available	12,461,998
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	12,461,998

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	12,461,998
Add: Budgeted Revenues	1,526,500
Total Estimated Funds Available	13,988,498
Less: Budgeted Expenditures	13,988,498
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Purpose and Authority

In 2000, Berrenda Mesa proposed to sell 8,000 acre-feet of SWP Table A water to Western Hills as part of the 130,000 acre-feet of Table A water that could be sold pursuant to the Monterey Amendment. As an alternative, the Agency provided Western Hills a long-term water supply from the Agency's share of the Pioneer Project for up to 8,000 acre-feet per year under a long-term water supply contract.

Revenue is derived from Western Hills and expenditures represent the cost of providing water to Western Hills.

2025-26 Budget and Program Overview

The recommended budget is based on providing Western Hills 8,000 acre-feet for the 2025 water year.

Western Hills Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4219 Untreated Wtr Sales Wtr Yr 19	0	0	0	135,804	0
4220 Untreated Wtr Sales Wtr Yr 20	0	0	0	1,602,244	0
4221 Untreated Wtr Sales Wtr Yr 21	-2,600	0	0	1,467,455	0
4222 Untreated Wtr Sales Wtr Yr 22	1,308,117	-527,439	0	2,215,357	0
4223 Untreated Wtr Sales Wtr Yr 23	773,066	916,913	0	1,812,516	0
4224 Untreated Wtr Sales Wtr Yr 24	0	861,420	644,000	2,929,274	0
4225 Untreated Wtr Sales Wtr Yr 25	0	0	1,140,000	1,102,503	550,000
4226 Untreated Wtr Sales Wtr Yr 26	0	0	0	0	976,500
Total Water Sales	2,078,583	1,250,894	1,784,000	11,265,153	1,526,500
4700 Investment Income	-6,175	-1,622	0	0	0
Total Interest Income	-6,175	-1,622	0	0	0
Total Revenues	2,072,408	1,249,272	1,784,000	11,265,153	1,526,500
Expenditures					
5000 Salaries Regular	19,476	6,584	20,540	20,000	17,420
5001 Salaries Overtime	507	53	0	0	0
5010 Benefits Social Security	615	255	1,640	1,640	1,380
5011 Workers Compensation Insurance	51	18	120	130	120
5020 Benefits Retirement	7,004	2,510	10,780	10,200	8,960
5021 Benefits Health Insurance	1,825	950	3,390	3,000	2,910
5022 Benefits Life Insurance	76	41	240	160	240
5023 Benefits Dental Insurance	56	26	120	180	120
5024 Benefits Vision Insurance	15	9	120	40	120
5025 Benefits LTD Insurance	66	24	240	200	120
5026 Benefits LTC Insurance	32	20	120	50	240
Total Labor Costs	29,723	10,490	37,310	35,600	31,630
5170 Other Water Purchases	0	0	6,273,121	0	11,647,188
5221 Untr'ed Wtr Purchases WY21	-2,600	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	-510,867	-527,439	0	0	0
5223 Untr'ed Wtr Purchases WY 23	697,422	-694,135	0	0	0
5224 Untr'ed Wtr Purchases WY 24	0	5,976	708,800	-4,739	0
5225 Untr'ed Wtr Purchases WY 25	0	0	1,284,200	5,469	716,400
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	1,178,200
Total Water Purchases & Fees	183,955	-1,215,598	8,266,121	730	13,541,788

Western Hills Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5504 Mailing Services	8	9	0	0	0
5520 Legal Notices	1,624	0	0	0	0
5550 Assoc. & Prof. Membership Fees	404	458	600	627	800
5581 Liability Insurance	416	435	700	500	600
5584 Other Insurance Premiums	28	26	30	30	30
5590 Director Fees	1,464	918	1,000	1,500	1,000
5599 Agency Overhead Allocation	23,107	19,796	24,300	24,300	24,300
Total Administration	27,051	21,642	26,630	26,957	26,730
5601 Legal Services	18,081	12,127	0	15,000	5,000
Total Professional Services	18,081	12,127	0	15,000	5,000
5740 Electrical & Mechanical Equip	120	0	0	0	0
Total Capital Outlays	120	0	0	0	0
5999 Other Expenses	147,773	101,572	358,950	325,834	383,350
Total Other Expenses	147,773	101,572	358,950	325,834	383,350
7098 Transfers To Other Funds	631	631	0	0	0
Total Transfers To Other Funds	631	631	0	0	0
Total Expenditures	407,334	-1,069,136	8,689,011	404,121	13,988,498

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Lower River Rights Fund

Lower River Rights Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	3,953,207
Add: Anticipated Revenues	1,786,130
Total Actual Funds Available	5,739,337
Less: Anticipated Expenditures	2,182,048
Ending Balance Available	3,557,289
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	3,557,289

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	3,557,289
Add: Budgeted Revenues	1,808,211
Total Estimated Funds Available	5,365,500
Less: Budgeted Expenditures	5,365,500
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Lower River Rights Fund

Purpose and Authority

The Lower River Rights Fund accounts for revenues and expenditures for operation of the rights and obligations associated with the administration of the Kern River Lower River Water Rights which were acquired from Nickel Family, LLC on February 28, 2001. The purpose of the program is to retain the Kern River supply for use by the Agency. The purchase was made possible through a \$23,000,000 grant from the "Safe Drinking Water, Clean Water, Watershed Protection, and Flood Control Act of 2000" (Proposition 13). The cost of the water rights was \$10,000,000 and there is an annual obligation to Nickel Family, LLC to supply 10,000 acre-feet of water in the California Aqueduct at Tupman, California.

2025-26 Budget and Program Overview

The recommended budget is based upon costs associated with administration of the water rights and annual obligations of 5,000 acre-feet to Nickel Family, LLC.

Lower River Rights Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4223 Untreated Wtr Sales Wtr Yr 23	775,015	1,900,715	0	-685	0
Total Water Sales	775,015	1,900,715	0	-685	0
4401 Participants' O&M Costs	62,660	0	0	0	0
4402 Participants' Power Costs	305,092	877,760	0	97,529	0
4430 Exchange/Conveyance Fees	11,342	0	0	0	0
4499 Other User Charges	3,152	0	0	0	0
Total User Charges	382,246	877,760	0	97,529	0
4610 Reimburseables	588,577	588,577	588,577	588,577	588,577
Total Reimbursements	588,577	588,577	588,577	588,577	588,577
4700 Investment Income	21,015	53,210	15,000	114,900	30,000
Total Interest Income	21,015	53,210	15,000	114,900	30,000
4900 Other Revenue	0	22,628	979,015	985,809	1,009,634
Total Other Revenue	0	22,628	979,015	985,809	1,009,634
7099 Transfers From Other Funds	0	0	180,000	0	180,000
Total Transfers From Other Funds	0	0	180,000	0	180,000
Total Revenues	1,766,853	3,442,890	1,762,592	1,786,130	1,808,211
Expenditures					
5000 Salaries Regular	103,080	140,372	55,120	34,947	27,040
5001 Salaries Overtime	610	3,058	0	230	0
5010 Benefits Social Security	2,912	2,659	5,360	2,840	2,800
5011 Workers Compensation Insurance	243	200	380	220	240
5020 Benefits Retirement	33,044	30,584	31,460	19,600	15,100
5021 Benefits Health Insurance	11,865	8,662	11,340	8,700	8,460
5022 Benefits Life Insurance	533	363	600	240	480
5023 Benefits Dental Insurance	416	183	360	170	240
5024 Benefits Vision Insurance	122	57	120	60	120
5025 Benefits LTD Insurance	318	284	600	350	240
5026 Benefits LTC Insurance	180	134	240	70	360
Total Labor Costs	153,323	186,556	105,580	67,427	55,080
5103 Water Exchange & Convey. Fees	0	28,678	0	89,518	0
5170 Other Water Purchases	0	0	808,044	0	3,316,420
Total Water Purchases & Fees	0	28,678	808,044	89,518	3,316,420

Lower River Rights Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5504 Mailing Services	21	0	0	10	0
5520 Legal Notices	3,110	0	0	0	0
5550 Assoc. & Prof. Membership Fees	363	621	800	527	800
5581 Liability Insurance	991	1,288	2,300	1,600	1,200
5584 Other Insurance Premiums	68	78	100	88	100
5590 Director Fees	13,694	5,817	15,000	2,000	10,000
5591 Business Meetings	0	151	0	115	50
5599 Agency Overhead Allocation	58,448	75,591	61,400	61,400	61,400
Total Administration	76,695	83,546	79,600	65,740	73,550
5601 Legal Services	119,764	168,324	180,000	226,600	197,500
5604 Special Consultants	11,914	4,875	9,800	30,730	15,700
Total Professional Services	131,678	173,199	189,800	257,330	213,200
5740 Electrical & Mechanical Equip	822	0	0	0	0
Total Capital Outlays	822	0	0	0	0
5910 Tax Collection Charge	36	80	50	37	50
5999 Other Expenses	423,984	358,556	491,950	582,296	557,800
Total Other Expenses	424,020	358,636	492,000	582,333	557,850
7098 Transfers To Other Funds	144,783	144,783	1,119,400	1,119,700	1,149,400
Total Transfers To Other Funds	144,783	144,783	1,119,400	1,119,700	1,149,400
Total Expenditures	931,321	975,398	2,794,424	2,182,048	5,365,500

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Kern Fan Monitoring Committee Fund

Kern Fan Monitoring Committee Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	-78,448
Add: Anticipated Revenues	156,000
Total Actual Funds Available	77,552
Less: Anticipated Expenditures	98,950
Ending Balance Available	-21,398
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	-21,398

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	-21,398
Add: Budgeted Revenues	161,608
Total Estimated Funds Available	140,210
Less: Budgeted Expenditures	140,210
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Kern Fan Monitoring Committee Fund

Purpose and Authority

The Kern Fan Monitoring Committee (KFMC) Fund has become solely dedicated to fund KFMC activities.

2025-26 Budget and Program Overview

The KFMC Fund is a fully reimbursed fund under the direction of the KFMC. Typical objectives include water level analysis, hydrographs, preparing annual maps, facilitating contracts, water quality monitoring and preparing regular operations reports.

2025-26 Goals

Continue facilitation of the KFMC activities.

Water Quality sampling and testing.

Create water level maps.

Continue to prepare the Kern Fan Operations reports.

Kern Fan Monitoring Committee Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4499 Other User Charges	57,461	77,671	133,870	160,000	165,208
Total User Charges	57,461	77,671	133,870	160,000	165,208
4700 Investment Income	-739	-2,410	0	-4,000	-3,600
Total Interest Income	-739	-2,410	0	-4,000	-3,600
Total Revenues	56,722	75,261	133,870	156,000	161,608
Expenditures					
5000 Salaries Regular	28,857	28,311	46,020	25,000	48,620
5001 Salaries Overtime	94	72	0	60	0
5010 Benefits Social Security	2,180	2,098	3,520	1,920	3,760
5011 Workers Compensation Insurance	248	219	500	280	520
5020 Benefits Retirement	17,228	15,812	26,000	14,100	27,300
5021 Benefits Health Insurance	4,910	4,959	11,200	8,600	11,200
5022 Benefits Life Insurance	132	93	240	90	360
5023 Benefits Dental Insurance	297	142	480	150	480
5024 Benefits Vision Insurance	60	28	120	40	120
5025 Benefits LTD Insurance	219	144	480	250	480
Total Labor Costs	54,225	51,878	88,560	50,490	92,840
5260 Fuels, Oils and Grease	357	349	1,000	2,080	1,200
5280 Water Analyses	909	1,405	1,500	2,030	2,200
5299 Other Operating Supplies	21	0	0	0	0
Total Operations	1,287	1,754	2,500	4,110	3,400
5400 Maint - Structures & Improvmts	0	0	0	40	0
5401 Maint - Mobile Equip	117	129	400	500	800
5402 Maint - Electronic Equip	0	334	0	0	0
5403 Maint - Wells, Pumps, Motors	0	5	0	0	0
Total Maintenance	117	468	400	540	800
5503 Publications & Subscriptions	275	0	0	0	0
5510 Laundry and Uniforms	0	0	0	400	400
5530 IT Software Licensing & Service	150	150	150	150	150
5550 Assoc. & Prof. Membership Fees	19	24	0	0	0
5570 Telephone & Comm Services	405	429	400	500	300
5571 Utilities	0	0	0	600	300
5581 Liability Insurance	880	952	1,500	1,100	1,600
5584 Other Insurance Premiums	60	58	0	60	60
5589 Safety Programs & Equipment	0	0	0	600	0
5593 Employee Recruitment	649	454	0	0	0
5599 Agency Overhead Allocation	37,431	44,709	39,400	39,400	39,400
Total Administration	39,869	46,776	41,450	42,810	42,210

Kern Fan Monitoring Committee Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5740 Electrical & Mechanical Equip	90	0	0	0	0
Total Capital Outlays	90	0	0	0	0
5999 Other Expenses	531	553	960	1,000	960
Total Other Expenses	531	553	960	1,000	960
7098 Transfers To Other Funds	3,281	3,281	0	0	0
Total Transfers To Other Funds	3,281	3,281	0	0	0
Total Expenditures	99,400	104,710	133,870	98,950	140,210

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KCWA/BMWD Banking Program Fund

KCWA/BMWD Banking Program Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	1,245,456
Add: Anticipated Revenues	647,620
Total Actual Funds Available	1,893,076
Less: Anticipated Expenditures	647,620
Ending Balance Available	1,245,456
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	1,245,456

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	1,245,456
Add: Budgeted Revenues	3,252,750
Total Estimated Funds Available	4,498,206
Less: Budgeted Expenditures	4,498,206
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



KCWA/BMWD Banking Program Fund

Purpose and Authority

The Berrenda Mesa Water District / Kern County Water Agency Joint Banking (BMWD/KCWA) Fund was established to account for revenues and expenditures associated with construction and operation of the groundwater banking program on property owned by Berrenda Mesa Water District. The Agency operates the project on behalf of Belridge Water Storage District, Berrenda Mesa Water District, Lost Hills Water District, and Wheeler Ridge-Maricopa Water Storage District. Facilities were constructed with revenues from a loan from the Water Quality Bond Law of 1986 and are to be repaid by participating districts. Final construction was complete in December 1997. Six additional wells were completed in 2000. The KCWA/BMWD Project was formalized on October 28, 1999 when the Agency and the Participating Districts executed the "Agreement Regarding Joint Water Banking Project on the Berrenda Mesa Property".

2025-26 Budget and Program Overview

The recommended budget reflects continuation of current service levels. The BMWD/KCWA Fund includes three cost centers as follows:

- Administration
- Recovery
- Recharge

2025-26 Goals

The goals for the KCWA/BMWD Fund are contained within the three subsequent cost centers that follow.

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4170 Other Water Sales	0	0	183,600	0	183,600
Total Water Sales	0	0	183,600	0	183,600
4400 Participants' Annual Payments	57,309	186,018	244,600	430,240	587,990
4401 Participants' O&M Costs	551,819	162,943	509,000	81,260	509,000
4402 Participants' Power Costs	1,271,032	0	1,628,300	4,300	1,629,300
4430 Exchange/Conveyance Fees	306,273	283,745	210,240	75,820	301,860
4499 Other User Charges	28,908	0	0	0	0
Total User Charges	2,215,341	632,706	2,592,140	591,620	3,028,150
4610 Reimbursables	12,015	0	0	0	0
Total Reimbursements	12,015	0	0	0	0
4700 Investment Income	16,221	40,712	64,630	56,000	41,000
Total Interest Income	16,221	40,712	64,630	56,000	41,000
Total Revenues	2,243,577	673,418	2,840,370	647,620	3,252,750
Expenditures					
5000 Salaries Regular	101,302	35,063	100,400	55,100	106,900
5001 Salaries Overtime	7,109	2,449	9,970	6,450	10,690
5010 Benefits Social Security	7,277	2,450	8,440	4,720	8,980
5011 Workers Compensation Insurance	2,118	725	2,600	1,440	2,720
5020 Benefits Retirement	46,350	14,740	52,560	29,100	55,700
5021 Benefits Health Insurance	16,877	7,862	23,620	17,800	24,620
5022 Benefits Life Insurance	620	198	960	290	1,080
5023 Benefits Dental Insurance	827	171	1,200	390	1,080
5024 Benefits Vision Insurance	219	44	480	120	480
5025 Benefits LTD Insurance	636	185	1,080	550	1,080
5026 Benefits LTC Insurance	119	49	240	60	480
Total Labor Costs	183,454	63,936	201,550	116,020	213,810
5103 Water Exchange & Convey. Fees	60,038	24,036	120,240	55,620	121,860
5131 CVC Power & Standby Charges	0	487,594	90,000	20,200	180,000
5170 Other Water Purchases	0	0	183,600	0	183,600
Total Water Purchases & Fees	60,038	511,630	393,840	75,820	485,460
5260 Fuels, Oils and Grease	11,238	2,329	5,700	4,800	6,500
5280 Water Analyses	435	0	5,000	3,300	13,000
5290 Rents and Leases	306	0	100	0	100
5299 Other Operating Supplies	37	0	260	0	260
Total Operations	12,016	2,329	11,060	8,100	19,860

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5300 Power for Operations	1,364,696	-2,037	1,628,300	4,300	1,629,300
Total Power	1,364,696	-2,037	1,628,300	4,300	1,629,300
5400 Maint - Structures & Improvmnts	12,000	99	8,240	20,950	29,720
5401 Maint - Mobile Equip	4,412	5,546	2,000	2,000	2,500
5402 Maint - Electronic Equip	4,433	1,061	4,500	3,000	4,500
5403 Maint - Wells, Pumps, Motors	520,059	684	259,300	116,000	253,580
5404 Maint - Chemicals	0	0	50	0	50
5409 Maint - Other	0	0	18,120	12,100	55,100
Total Maintenance	540,904	7,390	292,210	154,050	345,450
5500 General Office Supplies	0	0	610	300	600
5502 Computer Supplies & Equip	0	0	30	20	20
5503 Publications & Subscriptions	0	0	180	150	150
5504 Mailing Services	2	0	50	50	50
5510 Laundry and Uniforms	510	370	700	500	700
5530 IT Software Licensing & Service	972	972	1,260	1,210	1,210
5550 Assoc. & Prof. Membership Fees	2,124	2,754	3,000	3,000	3,000
5570 Telephone & Comm Services	0	202	680	400	680
5571 Utilities	0	0	100	220	100
5581 Liability Insurance	1,488	2,144	3,600	2,400	3,800
5582 Property Insurance	3,772	4,739	5,040	6,200	5,700
5584 Other Insurance Premiums	102	130	0	140	160
5589 Safety Programs & Equipment	2,807	580	1,700	700	1,300
5590 Director Fees	300	0	0	0	0
5591 Business Meetings	0	0	80	30	80
5592 Education & Training	0	0	50	0	50
5593 Employee Recruitment	608	0	0	0	0
5599 Agency Overhead Allocation	109,481	74,957	115,000	115,000	115,000
Total Administration	122,166	86,848	132,080	130,320	132,600
5602 Consulting Engineers	8,582	5,606	0	450	20,000
5604 Special Consultants	23,191	3,518	6,000	3,130	14,000
Total Professional Services	31,773	9,124	6,000	3,580	34,000
5720 Structures & Improvements	68,224	0	150,000	150,000	150,000
5740 Electrical & Mechanical Equip	160	0	25,000	5,000	0
Total Capital Outlays	68,384	0	175,000	155,000	150,000

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5950 Facility Licenses & Permits	0	0	50	0	50
5960 Security	0	0	40	40	40
5970 Special Projects	0	0	1,257,961	0	1,487,156
5999 Other Expenses	413	329	240	390	480
Total Other Expenses	413	329	1,258,291	430	1,487,726
7098 Transfers To Other Funds	6,372	6,372	0	0	0
Total Transfers To Other Funds	6,372	6,372	0	0	0
Total Expenditures	2,390,216	685,921	4,098,331	647,620	4,498,206



Administration

KCWA/BMWD Banking Program Fund

Purpose and Authority

The Administration cost center was established to account for expenditures incurred while constructing and operating the BMWD/KCWA Project on property owned by Berrenda Mesa Water District. Construction activities reimbursable through the loan from the Water Quality Bond Law of 1986 were completed in December 1997. The loan was paid off in 2016. Also included under this cost center are the administration costs and maintenance of the property.

2025-26 Budget and Program Overview

The recommended budget is based upon general maintenance and administrative costs. No lease revenue is expected since the land may be needed for recharge operation during portions of the year. Administrative costs include preparation of reports, budgets, invoicing, agreements and land maintenance.

2025-26 Goals

Reconcile prior year costs and revenues.

Prepare and distribute banking storage account reports.

Prepare and transmit monthly invoices and budget-to-actual reports to Participants.

Administration

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	46,348	52,077	94,600	116,900	196,290
Total User Charges	46,348	52,077	94,600	116,900	196,290
4700 Investment Income	16,221	40,712	64,630	56,000	41,000
Total Interest Income	16,221	40,712	64,630	56,000	41,000
Total Revenues	62,569	92,789	159,230	172,900	237,290
Expenditures					
5000 Salaries Regular	13,115	4,533	9,620	9,100	15,340
5001 Salaries Overtime	772	116	940	910	1,530
5010 Benefits Social Security	758	224	780	770	1,300
5011 Workers Compensation Insurance	121	19	120	100	140
5020 Benefits Retirement	5,560	1,687	4,880	4,800	8,250
5021 Benefits Health Insurance	1,287	207	4,920	4,100	5,160
5022 Benefits Life Insurance	61	27	120	50	240
5023 Benefits Dental Insurance	62	7	120	40	120
5024 Benefits Vision Insurance	21	3	120	20	120
5025 Benefits LTD Insurance	72	26	120	90	120
5026 Benefits LTC Insurance	12	8	0	10	120
Total Labor Costs	21,841	6,857	21,740	19,990	32,440
5400 Maint - Structures & Improvmnts	12,000	0	0	20,000	25,000
5409 Maint - Other	0	0	18,000	12,000	55,000
Total Maintenance	12,000	0	18,000	32,000	80,000
5500 General Office Supplies	0	0	500	200	500
5502 Computer Supplies & Equip	0	0	10	10	10
5530 IT Software Licensing & Service	0	0	10	10	10
5550 Assoc. & Prof. Membership Fees	324	954	1,200	1,200	1,200
5570 Telephone & Comm Services	0	0	100	100	100
5581 Liability Insurance	1,488	2,144	400	2,400	600
5584 Other Insurance Premiums	102	130	0	140	160
5590 Director Fees	300	0	0	0	0
5591 Business Meetings	0	0	30	30	30
5599 Agency Overhead Allocation	109,481	74,957	115,000	115,000	115,000
Total Administration	111,695	78,185	117,250	119,090	117,610
5602 Consulting Engineers	8,582	0	0	450	0
5604 Special Consultants	21,370	37	2,000	1,130	7,000
Total Professional Services	29,952	37	2,000	1,580	7,000

Administration

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5999 Other Expenses	314	138	240	240	240
Total Other Expenses	314	138	240	240	240
7098 Transfers To Other Funds	6,372	6,372	0	0	0
Total Transfers To Other Funds	6,372	6,372	0	0	0
Total Expenditures	182,174	91,589	159,230	172,900	237,290



Recovery

KCWA/BMWD Banking Program Fund

Purpose and Authority

The Recovery cost center was established to account for expenditures incurred while operating and monitoring wells and recovering water during dry years and maintaining recovery facilities in all years. Budgeted expenditures necessary for recovering water include reverse flow water conveyance charges, power costs and operations and maintenance charges.

2025-26 Budget and Program Overview

The budget is based upon recovering 13,000 acre-feet during the period September 2025 through February 2026. Budgeted expenditures include power costs and operations and maintenance costs. The cost of recovering the water is reimbursed by Member Units for participation in the recovery program. Staff costs covered in the cost center include: scheduling, tracking, and coordinating operations; operating wells and measuring discharge; measuring water levels in production wells and monitor wells; and maintenance of wells, well pads, and fences.

2025-26 Goals

Operate twelve Berrenda Mesa Project and two Berrenda Mesa property wells, as needed.

Recover 13,000 acre-feet during the months of September 2025 through February 2026.

Recovery

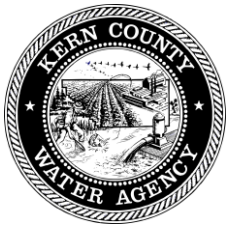
KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	9,400	133,941	150,000	300,240	330,200
4401 Participants' O&M Costs	484,102	60,606	455,000	77,260	455,000
4402 Participants' Power Costs	1,271,032	0	1,628,300	4,300	1,629,300
4430 Exchange/Conveyance Fees	50,559	0	107,820	54,720	109,440
4499 Other User Charges	28,908	0	0	0	0
Total User Charges	1,844,001	194,547	2,341,120	436,520	2,523,940
4610 Reimbursables	12,015	0	0	0	0
Total Reimbursements	12,015	0	0	0	0
Total Revenues	1,856,016	194,547	2,341,120	436,520	2,523,940
Expenditures					
5000 Salaries Regular	66,822	13,455	69,960	40,000	69,180
5001 Salaries Overtime	4,399	58	7,000	4,000	6,920
5010 Benefits Social Security	4,795	1,000	5,880	3,370	5,820
5011 Workers Compensation Insurance	1,497	330	2,040	1,190	2,040
5020 Benefits Retirement	30,911	6,097	36,960	20,900	36,180
5021 Benefits Health Insurance	12,949	5,187	14,640	12,500	15,520
5022 Benefits Life Insurance	406	57	600	200	600
5023 Benefits Dental Insurance	599	48	840	300	720
5024 Benefits Vision Insurance	153	10	240	80	240
5025 Benefits LTD Insurance	435	57	720	400	720
5026 Benefits LTC Insurance	51	12	120	40	240
Total Labor Costs	123,017	26,311	139,000	82,980	138,180
5103 Water Exchange & Convey. Fees	49,150	2,400	107,820	54,720	109,440
Total Water Purchases & Fees	49,150	2,400	107,820	54,720	109,440
5260 Fuels, Oils and Grease	9,528	1,001	5,000	3,300	5,000
5280 Water Analyses	435	0	5,000	3,300	13,000
5290 Rents and Leases	306	0	100	0	100
5299 Other Operating Supplies	37	0	200	0	200
Total Operations	10,306	1,001	10,300	6,600	18,300
5300 Power for Operations	1,364,696	-2,037	1,628,300	4,300	1,629,300
Total Power	1,364,696	-2,037	1,628,300	4,300	1,629,300
5400 Maint - Structures & Improvmts	0	99	0	0	0
5401 Maint - Mobile Equip	3,729	3,977	1,500	1,000	1,500
5402 Maint - Electronic Equip	4,433	1,061	4,500	3,000	4,500
5403 Maint - Wells, Pumps, Motors	520,059	684	259,300	116,000	253,580
5404 Maint - Chemicals	0	0	50	0	50
5409 Maint - Other	0	0	100	100	100
Total Maintenance	528,221	5,821	265,450	120,100	259,730

Recovery

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	100	100	100
5502 Computer Supplies & Equip	0	0	10	10	10
5503 Publications & Subscriptions	0	0	150	150	150
5504 Mailing Services	2	0	50	50	50
5510 Laundry and Uniforms	231	175	500	300	500
5530 IT Software Licensing & Service	972	972	1,200	1,200	1,200
5550 Assoc. & Prof. Membership Fees	1,800	1,800	1,800	1,800	1,800
5570 Telephone & Comm Services	0	202	500	300	500
5571 Utilities	0	0	50	220	50
5581 Liability Insurance	0	0	2,400	0	2,400
5582 Property Insurance	3,772	4,739	5,000	6,200	5,700
5589 Safety Programs & Equipment	2,400	151	1,300	300	900
5591 Business Meetings	0	0	50	0	50
5592 Education & Training	0	0	50	0	50
5593 Employee Recruitment	276	0	0	0	0
Total Administration	9,453	8,039	13,160	10,630	13,460
5602 Consulting Engineers	0	0	0	0	20,000
5604 Special Consultants	1,821	2,891	2,000	2,000	5,000
Total Professional Services	1,821	2,891	2,000	2,000	25,000
5720 Structures & Improvements	0	0	150,000	150,000	150,000
5740 Electrical & Mechanical Equip	160	0	25,000	5,000	0
Total Capital Outlays	160	0	175,000	155,000	150,000
5950 Facility Licenses & Permits	0	0	50	0	50
5960 Security	0	0	40	40	40
5970 Special Projects	0	0	1,257,961	0	1,487,156
5999 Other Expenses	98	92	0	150	240
Total Other Expenses	98	92	1,258,051	190	1,487,486
Total Expenditures	2,086,922	44,518	3,599,081	436,520	3,830,896



Recharge

KCWA/BMWD Banking Program Fund

Purpose and Authority

The Recharge cost center was established to account for expenditures incurred while maintaining ponds and levees and recharging water during wet years. Budgeted expenditures necessary for recharging water include water conveyance charges and operations and maintenance costs and water purchases made through the Agency.

2025-26 Budget and Program Overview

The recommended budget is based upon recharge of 10,800 acre-feet of water per month from July and August of 2025 and March through June of 2026. Budgeted expenditures include conveyance charges and operation and maintenance charges. The costs of recharging the water will be reimbursed by Member Units for participation in the recharge program. Staff costs include: scheduling, tracking, and coordinating operations; operating ponds and measuring water levels in ponds and monitor wells; and maintenance of levees and roads.

2025-26 Goals

Operate 240 acres of recharge ponds on the Berrenda Mesa property, as needed.

Recharge 10,800 acre-feet from July and August of 2025 and March through June of 2026.

Recharge

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4170 Other Water Sales	0	0	183,600	0	183,600
Total Water Sales	0	0	183,600	0	183,600
4400 Participants' Annual Payments	1,561	0	0	13,100	61,500
4401 Participants' O&M Costs	67,717	102,337	54,000	4,000	54,000
4430 Exchange/Conveyance Fees	255,714	283,745	102,420	21,100	192,420
Total User Charges	324,992	386,082	156,420	38,200	307,920
Total Revenues	324,992	386,082	340,020	38,200	491,520
Expenditures					
5000 Salaries Regular	21,365	17,075	20,820	6,000	22,380
5001 Salaries Overtime	1,938	2,274	2,030	1,540	2,240
5010 Benefits Social Security	1,725	1,227	1,780	580	1,860
5011 Workers Compensation Insurance	500	376	440	150	540
5020 Benefits Retirement	9,879	6,956	10,720	3,400	11,270
5021 Benefits Health Insurance	2,641	2,468	4,060	1,200	3,940
5022 Benefits Life Insurance	154	114	240	40	240
5023 Benefits Dental Insurance	166	116	240	50	240
5024 Benefits Vision Insurance	45	30	120	20	120
5025 Benefits LTD Insurance	128	101	240	60	240
5026 Benefits LTC Insurance	56	29	120	10	120
Total Labor Costs	38,597	30,766	40,810	13,050	43,190
5103 Water Exchange & Convey. Fees	10,888	21,636	12,420	900	12,420
5131 CVC Power & Standby Charges	0	487,594	90,000	20,200	180,000
5170 Other Water Purchases	0	0	183,600	0	183,600
Total Water Purchases & Fees	10,888	509,230	286,020	21,100	376,020
5260 Fuels, Oils and Grease	1,709	1,328	700	1,500	1,500
5299 Other Operating Supplies	0	0	60	0	60
Total Operations	1,709	1,328	760	1,500	1,560
5400 Maint - Structures & Improvmts	0	0	8,240	950	4,720
5401 Maint - Mobile Equip	683	1,569	500	1,000	1,000
5409 Maint - Other	0	0	20	0	0
Total Maintenance	683	1,569	8,760	1,950	5,720

Recharge

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	10	0	0
5502 Computer Supplies & Equip	0	0	10	0	0
5503 Publications & Subscriptions	0	0	30	0	0
5510 Laundry and Uniforms	279	195	200	200	200
5530 IT Software Licensing & Service	0	0	50	0	0
5570 Telephone & Comm Services	0	0	80	0	80
5571 Utilities	0	0	50	0	50
5581 Liability Insurance	0	0	800	0	800
5582 Property Insurance	0	0	40	0	0
5589 Safety Programs & Equipment	407	429	400	400	400
5593 Employee Recruitment	332	0	0	0	0
Total Administration	1,018	624	1,670	600	1,530
5602 Consulting Engineers	0	5,606	0	0	0
5604 Special Consultants	0	590	2,000	0	2,000
Total Professional Services	0	6,196	2,000	0	2,000
5720 Structures & Improvements	68,224	0	0	0	0
Total Capital Outlays	68,224	0	0	0	0
5999 Other Expenses	0	99	0	0	0
Total Other Expenses	0	99	0	0	0
Total Expenditures	121,119	549,812	340,020	38,200	430,020

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Pioneer Project Fund

Pioneer Project Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	3,943,055
Add: Anticipated Revenues	4,134,830
Total Actual Funds Available	8,077,885
Less: Anticipated Expenditures	3,242,900
Ending Balance Available	4,834,985
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	4,834,985

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	4,834,985
Add: Budgeted Revenues	16,176,220
Total Estimated Funds Available	21,011,205
Less: Budgeted Expenditures	21,011,205
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Purpose and Authority

The Pioneer Project Fund was established to account for the revenue and expenditures necessary to account for the operation of the Pioneer Project groundwater recharge and recovery program. The purpose of the program is to store water underground for recovery and delivery in future years when the Pioneer Participants' SWP supplies are reduced. The Agency retains a first priority for up to 25 percent of the project capacity. The Pioneer Project was formalized on May 28, 1998 when the Agency and the Participating Districts executed the Pioneer Project Participation Agreement.

2025-26 Budget and Program Overview

The recommended budget is based upon costs associated with administration, recharge, recovery and project development. The Pioneer Project Fund includes six cost centers as follows:

- Administration
- Recharge
- Recovery
- Capital Projects
- Replacement - Recharge
- Replacement - Recovery

These cost centers follow directly behind this fund level budget.

2025-26 Goals

The goals are listed under each cost center.

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4170 Other Water Sales	0	0	1,224,000	0	1,224,000
Total Water Sales	0	0	1,224,000	0	1,224,000
4400 Participants' Annual Payments	924,552	2,606,112	6,854,980	2,260,330	6,850,140
4401 Participants' O&M Costs	1,331,105	247,959	1,416,000	84,000	1,416,000
4402 Participants' Power Costs	4,470,591	255,283	4,521,000	187,000	4,521,400
4420 Recharge Fees	0	0	608,040	3,400	608,040
4430 Exchange/Conveyance Fees	997,540	910,657	587,640	324,900	827,640
4499 Other User Charges	409,422	196,108	222,000	118,200	222,000
Total User Charges	8,133,210	4,216,119	14,209,660	2,977,830	14,445,220
4610 Reimbursables	0	0	300,000	150,000	300,000
4612 Cost Sharing Revenues	442,703	838,068	0	805,000	0
Total Reimbursements	442,703	838,068	300,000	955,000	300,000
4700 Investment Income	67,574	207,065	0	202,000	207,000
Total Interest Income	67,574	207,065	0	202,000	207,000
4900 Other Revenue	15,895	2,882	0	0	0
Total Other Revenue	15,895	2,882	0	0	0
Total Revenues	8,659,382	5,264,134	15,733,660	4,134,830	16,176,220
Expenditures					
5000 Salaries Regular	529,601	433,767	447,720	410,000	438,380
5001 Salaries Overtime	19,335	13,473	35,330	20,910	32,960
5010 Benefits Social Security	35,428	26,979	38,080	33,890	37,150
5011 Workers Compensation Insurance	8,269	5,699	8,080	6,070	8,680
5020 Benefits Retirement	249,247	186,719	243,450	218,300	234,020
5021 Benefits Health Insurance	85,780	74,142	110,630	115,000	102,590
5022 Benefits Life Insurance	3,396	1,938	3,840	1,870	3,960
5023 Benefits Dental Insurance	4,322	1,534	4,320	2,500	4,080
5024 Benefits Vision Insurance	1,036	380	1,080	610	1,080
5025 Benefits LTD Insurance	3,398	1,902	4,560	4,100	4,440
5026 Benefits LTC Insurance	917	849	1,200	910	2,280
Total Labor Costs	940,729	747,382	898,290	814,160	869,620
5100 Groundwater Recharge Fees	0	0	608,040	3,400	608,040
5103 Water Exchange & Convey. Fees	494,072	124,720	239,640	22,400	239,640
5131 CVC Power & Standby Charges	0	1,065,580	348,000	138,800	588,000
5170 Other Water Purchases	0	0	1,224,000	0	1,224,000
Total Water Purchases & Fees	494,072	1,190,300	2,419,680	164,600	2,659,680

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5260 Fuels, Oils and Grease	34,314	15,307	19,000	10,400	19,000
5280 Water Analyses	2,969	4,601	14,500	7,500	14,500
5290 Rents and Leases	61,314	0	71,000	20,500	71,000
5299 Other Operating Supplies	90	0	880	30	880
Total Operations	98,687	19,908	105,380	38,430	105,380
5300 Power for Operations	4,525,277	441,852	4,521,000	87,000	4,521,400
Total Power	4,525,277	441,852	4,521,000	87,000	4,521,400
5400 Maint - Structures & Improvmts	634	677	170,360	55,020	70,520
5401 Maint - Mobile Equip	16,197	32,169	6,430	5,700	12,700
5402 Maint - Electronic Equip	15,742	3,015	1,990	1,000	1,990
5403 Maint - Wells, Pumps, Motors	831,135	57,271	500,510	11,000	503,680
5404 Maint - Chemicals	0	0	770	70	770
5409 Maint - Other	227	227	240	103,900	109,540
Total Maintenance	863,935	93,359	680,300	176,690	699,200
5500 General Office Supplies	0	0	1,660	-5,850	1,660
5501 Printing and Reproduction	51	239	440	300	440
5502 Computer Supplies & Equip	0	0	350	60	350
5503 Publications & Subscriptions	1,475	0	1,450	300	1,450
5504 Mailing Services	2	0	440	60	440
5510 Laundry and Uniforms	2,188	2,249	2,450	2,250	2,550
5520 Legal Notices	2,538	0	3,000	0	3,000
5530 IT Software Licensing & Service	2,580	2,580	2,820	2,520	2,820
5550 Assoc. & Prof. Membership Fees	63,051	104,906	209,410	134,000	209,410
5570 Telephone & Comm Services	3,398	4,279	3,450	3,500	4,000
5571 Utilities	0	0	540	2,820	2,820
5581 Liability Insurance	9,138	10,388	15,700	10,700	15,500
5582 Property Insurance	3,437	4,317	7,950	5,810	6,130
5584 Other Insurance Premiums	626	628	0	600	720
5589 Safety Programs & Equipment	8,696	3,622	3,130	4,250	4,430
5590 Director Fees	14,104	15,019	14,850	12,000	14,850
5591 Business Meetings	282	406	660	2,200	2,460
5592 Education & Training	0	0	80	0	80
5593 Employee Recruitment	6,089	3,511	300	1,500	1,500
5599 Agency Overhead Allocation	386,650	409,407	406,000	406,000	406,000
Total Administration	504,305	561,551	674,680	583,020	680,610

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	5,200	21,808	23,000	79,500	68,000
5602 Consulting Engineers	120,157	177,123	325,000	133,600	581,100
5604 Special Consultants	69,119	95,925	329,750	71,800	318,750
Total Professional Services	194,476	294,856	677,750	284,900	967,850
5720 Structures & Improvements	408,462	902,703	5,408,600	1,055,000	4,124,000
5740 Electrical & Mechanical Equip	2,361	0	100,000	20,000	70,000
5790 Other Equipment	0	0	25,000	10,000	25,000
Total Capital Outlays	410,823	902,703	5,533,600	1,085,000	4,219,000
5950 Facility Licenses & Permits	0	0	50	0	50
5960 Security	0	0	130	0	130
5970 Special Projects	0	0	4,468,297	0	6,287,485
5999 Other Expenses	4,933	3,934	800	9,100	800
Total Other Expenses	4,933	3,934	4,469,277	9,100	6,288,465
7098 Transfers To Other Funds	23,995	23,995	0	0	0
Total Transfers To Other Funds	23,995	23,995	0	0	0
Total Expenditures	8,061,232	4,279,840	19,979,957	3,242,900	21,011,205



Administration

Pioneer Project Fund

Purpose and Authority

The Pioneer Project Administration cost center was established to account for expenditures incurred by the Agency for administering the Pioneer Project for the Participants. The Agency will also reimburse the cost center for 1/12th of the costs incurred.

2025-26 Budget and Program Overview

The recommended budget is based on an amount negotiated by the Agency and the Pioneer Participants and covers such costs as processing land use requests, preparing annual reports, and budgets, and measuring water levels in non-recharge, non-recovery years and maintaining the property.

2025-26 Goals

Prepare annual operations reports.

Prepare monthly invoices.

Reconcile prior year costs and revenues.

Administration

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	621,750	627,520	1,355,600	918,190	1,213,240
Total User Charges	621,750	627,520	1,355,600	918,190	1,213,240
4700 Investment Income	67,574	207,065	0	202,000	207,000
Total Interest Income	67,574	207,065	0	202,000	207,000
4900 Other Revenue	15,895	2,882	0	0	0
Total Other Revenue	15,895	2,882	0	0	0
Total Revenues	705,219	837,467	1,355,600	1,120,190	1,420,240
Expenditures					
5000 Salaries Regular	105,792	177,842	68,640	145,000	63,960
5001 Salaries Overtime	1,886	703	0	500	0
5010 Benefits Social Security	5,805	9,163	6,160	12,050	5,780
5011 Workers Compensation Insurance	468	590	520	1,100	520
5020 Benefits Retirement	42,429	74,245	36,900	77,600	34,180
5021 Benefits Health Insurance	18,283	27,869	22,180	38,200	21,820
5022 Benefits Life Insurance	574	710	600	740	600
5023 Benefits Dental Insurance	689	458	600	830	600
5024 Benefits Vision Insurance	174	115	120	210	120
5025 Benefits LTD Insurance	559	696	720	1,450	600
5026 Benefits LTC Insurance	259	426	240	480	360
Total Labor Costs	176,918	292,817	136,680	278,160	128,540
5260 Fuels, Oils and Grease	44	0	1,200	200	1,200
5280 Water Analyses	0	0	4,500	2,500	4,500
5290 Rents and Leases	0	0	500	500	500
5299 Other Operating Supplies	0	0	30	30	30
Total Operations	44	0	6,230	3,230	6,230
5400 Maint - Structures & Improvmts	0	0	129,300	20,000	40,000
5401 Maint - Mobile Equip	199	1,135	1,000	1,000	1,000
5404 Maint - Chemicals	0	0	70	70	70
5409 Maint - Other	0	0	0	103,200	109,300
Total Maintenance	199	1,135	130,370	124,270	150,370

Administration

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	1,300	-5,850	1,300
5501 Printing and Reproduction	0	0	300	300	300
5502 Computer Supplies & Equip	0	0	60	60	60
5503 Publications & Subscriptions	495	0	300	300	300
5504 Mailing Services	0	0	60	60	60
5510 Laundry and Uniforms	0	0	350	350	350
5520 Legal Notices	2,264	0	0	0	0
5530 IT Software Licensing & Service	0	0	20	20	20
5550 Assoc. & Prof. Membership Fees	59,351	101,206	205,410	130,000	205,410
5570 Telephone & Comm Services	678	1,641	700	700	700
5571 Utilities	0	0	20	20	20
5581 Liability Insurance	9,138	10,388	2,600	10,700	2,500
5582 Property Insurance	0	0	0	220	260
5584 Other Insurance Premiums	626	628	0	600	720
5589 Safety Programs & Equipment	0	0	350	350	350
5590 Director Fees	11,913	15,019	12,000	12,000	12,000
5591 Business Meetings	282	406	400	2,200	2,200
5593 Employee Recruitment	1,167	1,843	300	1,500	1,500
5599 Agency Overhead Allocation	386,650	409,407	406,000	406,000	406,000
Total Administration	472,564	540,538	630,170	559,530	634,050
5601 Legal Services	0	21,648	8,000	67,500	37,500
5602 Consulting Engineers	37,597	5,710	108,000	14,000	72,000
5604 Special Consultants	13,351	78,011	156,750	68,000	156,750
Total Professional Services	50,948	105,369	272,750	149,500	266,250
5720 Structures & Improvements	0	0	178,600	0	234,000
5740 Electrical & Mechanical Equip	907	0	0	0	0
Total Capital Outlays	907	0	178,600	0	234,000
5999 Other Expenses	4,455	2,343	800	5,500	800
Total Other Expenses	4,455	2,343	800	5,500	800
7098 Transfers To Other Funds	23,995	23,995	0	0	0
Total Transfers To Other Funds	23,995	23,995	0	0	0
Total Expenditures	730,030	966,197	1,355,600	1,120,190	1,420,240



Recharge

Pioneer Project Fund

Purpose and Authority

The Pioneer Project Recharge cost center was established to account for costs incurred while recharging water during wet years using the City of Bakersfield 2800 Acres, the Pioneer Property and the Kern River channel for the Pioneer Participants. Expenditures necessary for recharging water include water conveyance charges, groundwater recharge fees, purchased water costs and operations and maintenance costs.

2025-26 Budget and Program Overview

The recommended budget is based upon recharge of 12,000 acre-feet per month during the months of July and August of 2025 and March through June of 2026. This assumes that 9,000 acre-feet of water will be stored on behalf of the Agency. Staff costs covered in this cost center include: scheduling, tracking, and coordinating operations; operating ponds and measuring water levels in ponds and monitoring wells and maintenance of levees, canals and roads.

2025-26 Goals

Operate 1,260 acres of recharge ponds on the Pioneer Property during July and August of 2025 and March through June of 2026.

Recharge a total of 72,000 acre-feet during the above period using the Pioneer Property and the City of Bakersfield 2800 Acre spreading grounds.

Recharge

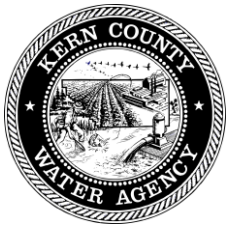
Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4170 Other Water Sales	0	0	1,224,000	0	1,224,000
Total Water Sales	0	0	1,224,000	0	1,224,000
4400 Participants' Annual Payments	49,252	107,737	315,000	503,400	600,000
4401 Participants' O&M Costs	538,262	-67,306	216,000	49,000	216,000
4402 Participants' Power Costs	169,215	135,990	171,000	41,000	171,400
4420 Recharge Fees	0	0	608,040	3,400	608,040
4430 Exchange/Conveyance Fees	730,594	902,009	372,000	306,000	612,000
Total User Charges	1,487,323	1,078,430	1,682,040	902,800	2,207,440
Total Revenues	1,487,323	1,078,430	2,906,040	902,800	3,431,440
Expenditures					
5000 Salaries Regular	96,502	141,482	70,980	60,000	81,900
5001 Salaries Overtime	5,633	11,193	9,050	6,000	8,200
5010 Benefits Social Security	7,457	9,657	6,180	5,050	6,960
5011 Workers Compensation Insurance	2,624	3,417	1,800	1,540	2,100
5020 Benefits Retirement	43,267	57,459	38,310	30,700	41,870
5021 Benefits Health Insurance	12,633	18,158	15,920	14,800	15,320
5022 Benefits Life Insurance	777	801	600	320	720
5023 Benefits Dental Insurance	814	704	600	370	720
5024 Benefits Vision Insurance	213	187	240	120	240
5025 Benefits LTD Insurance	610	704	720	600	840
5026 Benefits LTC Insurance	357	324	240	100	360
Total Labor Costs	170,887	244,086	144,640	119,600	159,230
5100 Groundwater Recharge Fees	0	0	608,040	3,400	608,040
5103 Water Exchange & Convey. Fees	242,796	104,056	24,000	3,500	24,000
5131 CVC Power & Standby Charges	0	1,065,580	348,000	138,800	588,000
5170 Other Water Purchases	0	0	1,224,000	0	1,224,000
Total Water Purchases & Fees	242,796	1,169,636	2,204,040	145,700	2,444,040
5260 Fuels, Oils and Grease	9,029	9,103	5,000	4,000	5,000
5290 Rents and Leases	0	0	5,500	0	5,500
5299 Other Operating Supplies	0	0	250	0	250
Total Operations	9,029	9,103	10,750	4,000	10,750
5300 Power for Operations	9,876	209,013	171,000	41,000	171,400
Total Power	9,876	209,013	171,000	41,000	171,400

Recharge

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5400 Maint - Structures & Improvmts	600	295	41,060	1,000	30,520
5401 Maint - Mobile Equip	4,832	16,502	1,730	1,700	1,700
5402 Maint - Electronic Equip	0	0	40	0	40
5403 Maint - Wells, Pumps, Motors	2,017	4,532	30,000	1,000	30,000
5404 Maint - Chemicals	0	0	200	0	200
5409 Maint - Other	0	25	140	0	140
Total Maintenance	7,449	21,354	73,170	3,700	62,600
5500 General Office Supplies	0	0	80	0	80
5501 Printing and Reproduction	7	0	0	0	0
5502 Computer Supplies & Equip	0	0	90	0	90
5503 Publications & Subscriptions	0	0	200	0	200
5504 Mailing Services	0	0	100	0	100
5510 Laundry and Uniforms	1,471	1,387	600	700	700
5520 Legal Notices	136	0	0	0	0
5530 IT Software Licensing & Service	0	0	200	0	200
5570 Telephone & Comm Services	0	713	500	800	800
5571 Utilities	0	0	120	1,000	1,000
5581 Liability Insurance	0	0	2,500	0	2,900
5582 Property Insurance	0	0	250	20	250
5589 Safety Programs & Equipment	2,150	2,637	1,000	2,300	2,300
5590 Director Fees	0	0	600	0	600
5591 Business Meetings	0	0	90	0	90
5592 Education & Training	0	0	30	0	30
5593 Employee Recruitment	1,755	397	0	0	0
Total Administration	5,519	5,134	6,360	4,820	9,340
5602 Consulting Engineers	0	130,701	0	0	0
5604 Special Consultants	2,880	758	11,000	1,000	4,000
Total Professional Services	2,880	131,459	11,000	1,000	4,000
5720 Structures & Improvements	0	0	285,000	100,000	271,000
Total Capital Outlays	0	0	285,000	100,000	271,000
5950 Facility Licenses & Permits	0	0	50	0	50
5960 Security	0	0	30	0	30
5999 Other Expenses	2	707	0	800	0
Total Other Expenses	2	707	80	800	80
Total Expenditures	448,438	1,790,492	2,906,040	420,620	3,132,440



Purpose and Authority

The Pioneer Project Recovery cost center was established to account for costs incurred while recovering water for the Pioneer Participants during dry years and maintaining recovery facilities in all years. Expenditures necessary for recovering water from existing wells located on the Pioneer Property and City of Bakersfield 2800 acres wells include facilities maintenance costs, conveyance charges, power costs, and ground water extraction fees.

2025-26 Budget and Program Overview

The normal budget is based upon recovery of 30,000 acre-feet from September 2025 through February 2026. Staff costs covered in this cost center include: scheduling, tracking and coordinating operations; operating wells and measuring discharge; measuring water levels in production wells and monitor wells; and maintaining wells, well pads and fences.

2025-26 Goals

Operate 38 Pioneer Project wells, as needed.

Recover 30,000 acre-feet from September 2025 through February 2026 using the Pioneer wells.

Recovery

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	25,951	480,006	0	500,000	931,500
4401 Participants' O&M Costs	792,843	315,265	1,200,000	35,000	1,200,000
4402 Participants' Power Costs	4,301,376	119,293	4,350,000	146,000	4,350,000
4430 Exchange/Conveyance Fees	266,946	8,648	215,640	18,900	215,640
Total User Charges	5,387,116	923,212	5,765,640	699,900	6,697,140
4610 Reimbursables	0	0	300,000	150,000	300,000
Total Reimbursements	0	0	300,000	150,000	300,000
Total Revenues	5,387,116	923,212	6,065,640	849,900	6,997,140
Expenditures					
5000 Salaries Regular	220,043	65,521	217,620	100,000	202,560
5001 Salaries Overtime	10,218	625	21,760	10,000	20,260
5010 Benefits Social Security	15,397	4,570	18,360	8,420	17,040
5011 Workers Compensation Insurance	4,635	1,524	5,100	2,670	5,400
5020 Benefits Retirement	108,083	28,876	120,360	54,100	109,620
5021 Benefits Health Insurance	40,798	21,223	57,000	45,900	50,520
5022 Benefits Life Insurance	1,301	273	1,920	410	1,920
5023 Benefits Dental Insurance	1,939	215	2,400	710	2,040
5024 Benefits Vision Insurance	469	47	480	160	480
5025 Benefits LTD Insurance	1,454	264	2,160	1,000	2,040
5026 Benefits LTC Insurance	204	75	480	80	840
Total Labor Costs	404,541	123,213	447,640	223,450	412,720
5103 Water Exchange & Convey. Fees	251,276	20,664	215,640	18,900	215,640
Total Water Purchases & Fees	251,276	20,664	215,640	18,900	215,640
5260 Fuels, Oils and Grease	25,185	6,204	12,400	6,000	12,400
5280 Water Analyses	2,969	4,601	10,000	5,000	10,000
5290 Rents and Leases	61,314	0	65,000	20,000	65,000
5299 Other Operating Supplies	90	0	600	0	600
Total Operations	89,558	10,805	88,000	31,000	88,000
5300 Power for Operations	4,515,401	238,668	4,350,000	46,000	4,350,000
Total Power	4,515,401	238,668	4,350,000	46,000	4,350,000
5400 Maint - Structures & Improvmts	34	382	0	21,000	0
5401 Maint - Mobile Equip	10,708	14,062	3,700	3,000	10,000
5402 Maint - Electronic Equip	15,742	3,015	1,950	1,000	1,950
5403 Maint - Wells, Pumps, Motors	829,119	52,739	470,510	10,000	473,680
5404 Maint - Chemicals	0	0	500	0	500
5409 Maint - Other	227	202	100	700	100
Total Maintenance	855,830	70,400	476,760	35,700	486,230

Recovery

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	100	0	100
5501 Printing and Reproduction	0	139	100	0	100
5502 Computer Supplies & Equip	0	0	100	0	100
5503 Publications & Subscriptions	359	0	350	0	350
5504 Mailing Services	2	0	100	0	100
5510 Laundry and Uniforms	717	861	1,500	1,200	1,500
5520 Legal Notices	69	0	0	0	0
5530 IT Software Licensing & Service	2,580	2,580	2,600	2,500	2,600
5550 Assoc. & Prof. Membership Fees	3,700	3,700	4,000	4,000	4,000
5570 Telephone & Comm Services	986	1,014	1,250	1,500	1,500
5571 Utilities	0	0	400	1,800	1,800
5581 Liability Insurance	0	0	7,500	0	7,000
5582 Property Insurance	3,437	4,317	7,500	5,300	5,300
5589 Safety Programs & Equipment	6,472	985	1,600	1,600	1,600
5590 Director Fees	0	0	250	0	250
5591 Business Meetings	0	0	100	0	100
5592 Education & Training	0	0	50	0	50
5593 Employee Recruitment	1,702	235	0	0	0
Total Administration	20,024	13,831	27,500	17,900	26,450
5601 Legal Services	0	80	10,000	2,000	10,500
5602 Consulting Engineers	0	0	0	0	56,000
5604 Special Consultants	40,113	14,328	30,000	2,000	30,000
Total Professional Services	40,113	14,408	40,000	4,000	96,500
5720 Structures & Improvements	0	0	300,000	150,000	300,000
5740 Electrical & Mechanical Equip	692	0	100,000	20,000	70,000
5790 Other Equipment	0	0	20,000	10,000	20,000
Total Capital Outlays	692	0	420,000	180,000	390,000
5960 Security	0	0	100	0	100
5970 Special Projects	0	0	4,468,297	0	6,287,485
5999 Other Expenses	261	455	0	1,400	0
Total Other Expenses	261	455	4,468,397	1,400	6,287,585
Total Expenditures	6,177,696	492,444	10,533,937	558,350	12,353,125



Capital Projects

Pioneer Project Fund

Purpose and Authority

The Pioneer Capital Development cost center was established to track costs incurred for capital improvement projects.

Capital Projects

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	227,599	1,390,849	5,184,380	338,740	4,105,400
Total User Charges	227,599	1,390,849	5,184,380	338,740	4,105,400
4612 Cost Sharing Revenues	442,703	838,068	0	805,000	0
Total Reimbursements	442,703	838,068	0	805,000	0
Total Revenues	670,302	2,228,917	5,184,380	1,143,740	4,105,400
Expenditures					
5000 Salaries Regular	107,263	48,921	90,480	105,000	89,960
5001 Salaries Overtime	1,597	952	4,520	4,410	4,500
5010 Benefits Social Security	6,769	3,588	7,380	8,370	7,370
5011 Workers Compensation Insurance	542	167	660	760	660
5020 Benefits Retirement	55,468	26,140	47,880	55,900	48,350
5021 Benefits Health Insurance	14,067	6,892	15,530	16,100	14,930
5022 Benefits Life Insurance	744	154	720	400	720
5023 Benefits Dental Insurance	880	158	720	590	720
5024 Benefits Vision Insurance	180	31	240	120	240
5025 Benefits LTD Insurance	775	238	960	1,050	960
5026 Benefits LTC Insurance	96	25	240	250	720
Total Labor Costs	188,381	87,266	169,330	192,950	169,130
5260 Fuels, Oils and Grease	56	0	400	200	400
Total Operations	56	0	400	200	400
5300 Power for Operations	0	-5,829	0	0	0
Total Power	0	-5,829	0	0	0
5400 Maint - Structures & Improvmts	0	0	0	13,020	0
5401 Maint - Mobile Equip	457	470	0	0	0
Total Maintenance	457	470	0	13,020	0
5500 General Office Supplies	0	0	180	0	180
5501 Printing and Reproduction	45	101	40	0	40
5502 Computer Supplies & Equip	0	0	100	0	100
5503 Publications & Subscriptions	621	0	600	0	600
5504 Mailing Services	0	0	180	0	180
5520 Legal Notices	69	0	3,000	0	3,000
5570 Telephone & Comm Services	1,734	911	1,000	500	1,000
5581 Liability Insurance	0	0	3,100	0	3,100
5582 Property Insurance	0	0	200	270	320
5589 Safety Programs & Equipment	74	0	180	0	180
5590 Director Fees	2,191	0	2,000	0	2,000
5591 Business Meetings	0	0	70	0	70
5593 Employee Recruitment	1,466	1,037	0	0	0
Total Administration	6,200	2,049	10,650	770	10,770

Capital Projects

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	5,200	80	5,000	10,000	20,000
5602 Consulting Engineers	82,560	40,712	217,000	119,600	453,100
5604 Special Consultants	12,775	2,828	132,000	800	128,000
Total Professional Services	100,535	43,620	354,000	130,400	601,100
5720 Structures & Improvements	408,462	902,703	4,645,000	805,000	3,319,000
5740 Electrical & Mechanical Equip	762	0	0	0	0
5790 Other Equipment	0	0	5,000	0	5,000
Total Capital Outlays	409,224	902,703	4,650,000	805,000	3,324,000
5999 Other Expenses	6	12	0	1,400	0
Total Other Expenses	6	12	0	1,400	0
Total Expenditures	704,859	1,030,291	5,184,380	1,143,740	4,105,400



Recharge Reserve

Pioneer Project Fund

Purpose and Authority

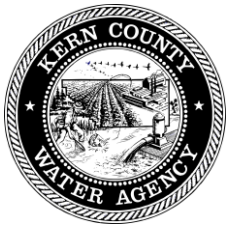
The Pioneer Project Recharge Facility Replacement Reserve cost center was established to cover expenses incurred for replacing worn or damaged facilities located on the Pioneer Project. No staff activities occur under this cost center.

2025-26 Budget and Program Overview

Revenues collected solely comprise of \$2.00 per acre-foot on water recharged on the Pioneer Project. As of December 31, 2024, \$898,000 have been accumulated.

Recharge Reserve
Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4499 Other User Charges	226,931	190,443	72,000	18,200	72,000
Total User Charges	226,931	190,443	72,000	18,200	72,000
Total Revenues	226,931	190,443	72,000	18,200	72,000



Recovery Reserve Pioneer Project Fund

Purpose and Authority

The Pioneer Project Recovery Replacement cost center was established to cover expenses incurred for replacing worn or damaged facilities located on the Pioneer Project. No staff activities occur under this cost center.

2025-26 Budget and Program Overview

Revenues collected solely comprise of \$5.00 per acre-foot on water recovered from the Pioneer Project. As of December 31, 2024, \$1,367,700 have been accumulated. Budget assumes recovery of 30,000 acre-feet with a projected revenue of \$150,000.

Recovery Reserve

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4499 Other User Charges	182,491	5,665	150,000	100,000	150,000
Total User Charges	182,491	5,665	150,000	100,000	150,000
Total Revenues	182,491	5,665	150,000	100,000	150,000
Expenditures					
5999 Other Expenses	209	416	0	0	0
Total Other Expenses	209	416	0	0	0
Total Expenditures	209	416	0	0	0



Kern Water Bank Fund

Kern Water Bank Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	75,127
Add: Anticipated Revenues	526,932
Total Actual Funds Available	602,059
Less: Anticipated Expenditures	526,932
Ending Balance Available	75,127
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	75,127

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	75,127
Add: Budgeted Revenues	1,767,410
Total Estimated Funds Available	1,842,537
Less: Budgeted Expenditures	1,842,537
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Kern Water Bank Fund

Purpose and Authority

The Kern Water Bank (KWB) Fund was established to account for the revenues and expenditures necessary for some of the operations of the KWB facilities. The KWB properties are owned by local water districts that formed a joint powers authority known as the Kern Water Bank Authority (KWBA). The percentage of participation in the KWBA is as follows:

- Tejon-Castaic Water District (2.00%)
- Semitropic Water Storage District (6.67%)
- Dudley Ridge Water District (9.62%)
- Kern County Water Agency - Improvement District No. 4 (9.62%)
- Wheeler Ridge Maricopa Water Storage District (24.03%)
- Westside Mutual Water Company (48.06%)

2025-26 Budget and Program Overview

The recommended budget reflects those costs anticipated during recharge and recovery operations including monitoring of groundwater quality and levels. The KWB Fund budget includes the following two cost centers:

- Recharge Operations
- Recovery Operations

These two cost centers follow directly behind this fund level budget.

2025-26 Goals

The goals for the KWB Fund are listed under the two subsequent cost centers.

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4610 Reimbursables	1,386,064	2,461,873	1,622,500	526,932	1,767,410
Total Reimbursements	1,386,064	2,461,873	1,622,500	526,932	1,767,410
4700 Investment Income	-3,476	-35,199	0	0	0
Total Interest Income	-3,476	-35,199	0	0	0
4900 Other Revenue	0	300	0	0	0
Total Other Revenue	0	300	0	0	0
Total Revenues	1,382,588	2,426,974	1,622,500	526,932	1,767,410
Expenditures					
5000 Salaries Regular	219,960	225,525	172,660	85,000	161,940
5001 Salaries Overtime	33,694	35,673	36,040	15,000	33,340
5010 Benefits Social Security	17,588	18,079	16,060	7,650	15,000
5011 Workers Compensation Insurance	5,708	6,113	5,220	2,740	5,100
5020 Benefits Retirement	91,523	94,030	98,980	47,500	92,760
5021 Benefits Health Insurance	38,135	45,029	52,900	38,600	51,820
5022 Benefits Life Insurance	1,386	1,231	1,440	430	1,560
5023 Benefits Dental Insurance	1,737	1,509	1,800	580	1,560
5024 Benefits Vision Insurance	587	426	600	200	600
5025 Benefits LTD Insurance	1,268	1,072	1,800	850	1,620
5026 Benefits LTC Insurance	72	83	240	10	360
Total Labor Costs	411,658	428,770	387,740	198,560	365,660
5103 Water Exchange & Convey. Fees	314,391	247,476	142,400	-20,918	173,600
5131 CVC Power & Standby Charges	0	1,971,921	450,000	158,700	450,000
Total Water Purchases & Fees	314,391	2,219,397	592,400	137,782	623,600
5260 Fuels, Oils and Grease	29,254	27,261	16,625	14,200	26,840
5280 Water Analyses	3,181	165	2,780	2,300	3,600
5290 Rents and Leases	894	0	100	0	100
5299 Other Operating Supplies	244	0	850	0	850
Total Operations	33,573	27,426	20,355	16,500	31,390
5400 Maint - Structures & Improvmts	0	605	10,500	5,100	10,500
5401 Maint - Mobile Equip	18,314	47,497	9,100	12,000	12,600
5402 Maint - Electronic Equip	0	280	1,100	0	1,100
5403 Maint - Wells, Pumps, Motors	5,622	225	1,000	0	1,000
5404 Maint - Chemicals	0	0	430	0	430
5409 Maint - Other	0	166	300	20	300
5410 Maint - Janitorial	0	0	100	0	100
Total Maintenance	23,936	48,773	22,530	17,120	26,030

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	680	0	680
5501 Printing and Reproduction	0	0	10	30	10
5502 Computer Supplies & Equip	0	0	220	0	220
5503 Publications & Subscriptions	0	0	500	0	500
5504 Mailing Services	2	0	0	40	40
5510 Laundry and Uniforms	2,682	4,165	3,525	4,100	4,850
5520 Legal Notices	1,054	0	0	0	0
5530 IT Software Licensing & Service	0	0	300	0	300
5550 Assoc. & Prof. Membership Fees	124	26	100	100	500
5570 Telephone & Comm Services	0	1,240	2,350	1,250	2,350
5571 Utilities	0	0	450	900	1,250
5581 Liability Insurance	3,689	4,049	6,400	4,300	6,000
5582 Property Insurance	0	0	820	0	500
5584 Other Insurance Premiums	253	245	0	250	300
5589 Safety Programs & Equipment	9,933	7,713	3,690	6,100	7,300
5590 Director Fees	0	308	500	0	500
5591 Business Meetings	0	0	170	0	170
5593 Employee Recruitment	3,198	0	0	0	0
5599 Agency Overhead Allocation	130,543	127,074	137,100	137,100	137,100
Total Administration	151,478	144,820	156,815	154,170	162,570
5601 Legal Services	0	440	0	1,300	2,500
5602 Consulting Engineers	0	0	45,500	0	113,000
5604 Special Consultants	0	0	27,000	0	37,500
Total Professional Services	0	440	72,500	1,300	153,000
5720 Structures & Improvements	0	0	370,000	0	405,000
5740 Electrical & Mechanical Equip	465	0	0	0	0
Total Capital Outlays	465	0	370,000	0	405,000
5960 Security	0	0	160	0	160
5970 Special Projects	0	0	532,305	0	75,127
5999 Other Expenses	317	2,189	0	1,500	0
Total Other Expenses	317	2,189	532,465	1,500	75,287
7098 Transfers To Other Funds	12,337	12,337	0	0	0
Total Transfers To Other Funds	12,337	12,337	0	0	0
Total Expenditures	948,155	2,884,152	2,154,805	526,932	1,842,537



Recharge Operations

Kern Water Bank Fund

Purpose and Authority

The KWB Recharge Operations cost center was established to account for expenditures incurred while recharging water during wet years for the KWBA. Expenditures necessary for recharging water include operations and maintenance costs and water exchange and conveyance fees.

2025-26 Budget and Program Overview

The recommended budget is based upon recharge of 20,000 acre-feet per month during the months of July and August of 2025 and March through June of 2026. Revenues include fees collected from the KWBA for water exchange and conveyance fees and the operation and maintenance of the recharge program.

2025-26 Goals

Operate over 6,800 acres of recharge ponds for the KWBA during July and August 2025 and March through June 2026.

Recharge 120,000 acre-feet during the above period.

Prepare and publish reports documenting recharge activities.

Recharge Operations

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4610 Reimbursables	1,095,300	2,274,486	1,262,920	270,672	1,414,390
Total Reimbursements	1,095,300	2,274,486	1,262,920	270,672	1,414,390
4700 Investment Income	-3,476	-35,199	0	0	0
Total Interest Income	-3,476	-35,199	0	0	0
Total Revenues	1,091,824	2,239,287	1,262,920	270,672	1,414,390
Expenditures					
5000 Salaries Regular	103,428	175,543	67,600	15,000	60,300
5001 Salaries Overtime	15,444	33,392	20,280	4,500	18,090
5010 Benefits Social Security	8,331	14,334	6,760	1,490	6,000
5011 Workers Compensation Insurance	2,660	4,678	1,740	430	1,740
5020 Benefits Retirement	41,911	72,017	41,260	9,300	37,260
5021 Benefits Health Insurance	15,950	30,568	16,640	8,200	16,400
5022 Benefits Life Insurance	639	1,023	600	100	600
5023 Benefits Dental Insurance	837	1,299	600	120	600
5024 Benefits Vision Insurance	254	374	240	40	240
5025 Benefits LTD Insurance	555	875	720	150	600
5026 Benefits LTC Insurance	57	68	120	10	240
Total Labor Costs	190,066	334,171	156,560	39,340	142,070
5103 Water Exchange & Convey. Fees	289,038	245,763	120,000	-32,118	151,200
5131 CVC Power & Standby Charges	0	1,971,921	450,000	158,700	450,000
Total Water Purchases & Fees	289,038	2,217,684	570,000	126,582	601,200
5260 Fuels, Oils and Grease	12,413	21,458	6,800	10,000	17,000
5280 Water Analyses	0	0	730	0	1,200
5299 Other Operating Supplies	0	0	350	0	350
Total Operations	12,413	21,458	7,880	10,000	18,550
5400 Maint - Structures & Improvmts	0	226	10,000	5,000	10,000
5401 Maint - Mobile Equip	6,451	30,474	3,500	7,000	7,000
5402 Maint - Electronic Equip	0	0	100	0	100
5403 Maint - Wells, Pumps, Motors	3,453	0	0	0	0
5404 Maint - Chemicals	0	0	130	0	130
5409 Maint - Other	0	0	200	0	200
Total Maintenance	9,904	30,700	13,930	12,000	17,430

Recharge Operations

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	500	0	500
5501 Printing and Reproduction	0	0	0	30	0
5502 Computer Supplies & Equip	0	0	100	0	100
5503 Publications & Subscriptions	0	0	400	0	400
5504 Mailing Services	0	0	0	20	20
5510 Laundry and Uniforms	2,023	3,218	1,300	2,300	2,600
5520 Legal Notices	1,054	0	0	0	0
5530 IT Software Licensing & Service	0	0	200	0	200
5550 Assoc. & Prof. Membership Fees	124	26	100	100	500
5570 Telephone & Comm Services	0	463	810	500	800
5571 Utilities	0	0	250	0	250
5581 Liability Insurance	3,689	4,049	2,600	4,300	2,400
5582 Property Insurance	0	0	320	0	0
5584 Other Insurance Premiums	253	245	0	250	300
5589 Safety Programs & Equipment	2,956	6,532	1,400	4,500	5,000
5590 Director Fees	0	308	0	0	0
5591 Business Meetings	0	0	20	0	20
5593 Employee Recruitment	2,412	0	0	0	0
5599 Agency Overhead Allocation	55,286	88,980	68,550	68,550	68,550
Total Administration	67,797	103,821	76,550	80,550	81,640
5601 Legal Services	0	440	0	1,300	2,500
5602 Consulting Engineers	0	0	45,500	0	113,000
5604 Special Consultants	0	0	22,500	0	33,000
Total Professional Services	0	440	68,000	1,300	148,500
5720 Structures & Improvements	0	0	370,000	0	405,000
Total Capital Outlays	0	0	370,000	0	405,000
5999 Other Expenses	30	1,697	0	900	0
Total Other Expenses	30	1,697	0	900	0
7098 Transfers To Other Funds	6,169	6,169	0	0	0
Total Transfers To Other Funds	6,169	6,169	0	0	0
Total Expenditures	575,417	2,716,140	1,262,920	270,672	1,414,390



Recovery Operations

Kern Water Bank Fund

Purpose and Authority

The Recovery Operations cost center was established to account for expenditures incurred while monitoring, maintaining, and operating DWR's La Hacienda Recovery Facilities. These same costs apply for the Agency's operation of the KWB recovery program for the KWBA.

2025-26 Budget and Program Overview

The recommended budget is based upon salaries, operating supplies, maintenance costs and operating costs for the KWBA recovery program. It also assumes that 15,000 acre-feet per month will be recovered from the KWBA's water bank account during the months of September of 2025 through February of 2026. Budgeted revenues include fees collected from the KWBA.

2025-26 Goals

Operate wells for the KWBA as needed.

Recover 90,000 acre-feet during September of 2025 through February of 2026.

Continue water level monitoring and water quality sampling programs pursuant to the KFMC Monitoring Plan.

Recovery Operations

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4610 Reimbursables	290,764	187,387	359,580	256,260	353,020
Total Reimbursements	290,764	187,387	359,580	256,260	353,020
4900 Other Revenue	0	300	0	0	0
Total Other Revenue	0	300	0	0	0
Total Revenues	290,764	187,687	359,580	256,260	353,020
Expenditures					
5000 Salaries Regular	115,941	49,982	105,060	70,000	101,640
5001 Salaries Overtime	18,200	2,281	15,760	10,500	15,250
5010 Benefits Social Security	9,207	3,745	9,300	6,160	9,000
5011 Workers Compensation Insurance	3,033	1,435	3,480	2,310	3,360
5020 Benefits Retirement	49,284	22,013	57,720	38,200	55,500
5021 Benefits Health Insurance	22,079	14,461	36,260	30,400	35,420
5022 Benefits Life Insurance	744	207	840	330	960
5023 Benefits Dental Insurance	894	210	1,200	460	960
5024 Benefits Vision Insurance	331	52	360	160	360
5025 Benefits LTD Insurance	709	196	1,080	700	1,020
5026 Benefits LTC Insurance	15	15	120	0	120
Total Labor Costs	220,437	94,597	231,180	159,220	223,590
5103 Water Exchange & Convey. Fees	25,353	1,713	22,400	11,200	22,400
Total Water Purchases & Fees	25,353	1,713	22,400	11,200	22,400
5260 Fuels, Oils and Grease	16,841	5,803	9,825	4,200	9,840
5280 Water Analyses	3,181	165	2,050	2,300	2,400
5290 Rents and Leases	894	0	100	0	100
5299 Other Operating Supplies	244	0	500	0	500
Total Operations	21,160	5,968	12,475	6,500	12,840
5400 Maint - Structures & Improvmts	0	379	500	100	500
5401 Maint - Mobile Equip	11,863	17,023	5,600	5,000	5,600
5402 Maint - Electronic Equip	0	280	1,000	0	1,000
5403 Maint - Wells, Pumps, Motors	2,169	225	1,000	0	1,000
5404 Maint - Chemicals	0	0	300	0	300
5409 Maint - Other	0	166	100	20	100
5410 Maint - Janitorial	0	0	100	0	100
Total Maintenance	14,032	18,073	8,600	5,120	8,600

Recovery Operations

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	180	0	180
5501 Printing and Reproduction	0	0	10	0	10
5502 Computer Supplies & Equip	0	0	120	0	120
5503 Publications & Subscriptions	0	0	100	0	100
5504 Mailing Services	2	0	0	20	20
5510 Laundry and Uniforms	659	947	2,225	1,800	2,250
5530 IT Software Licensing & Service	0	0	100	0	100
5570 Telephone & Comm Services	0	777	1,540	750	1,550
5571 Utilities	0	0	200	900	1,000
5581 Liability Insurance	0	0	3,800	0	3,600
5582 Property Insurance	0	0	500	0	500
5589 Safety Programs & Equipment	6,977	1,181	2,290	1,600	2,300
5590 Director Fees	0	0	500	0	500
5591 Business Meetings	0	0	150	0	150
5593 Employee Recruitment	786	0	0	0	0
5599 Agency Overhead Allocation	75,257	38,094	68,550	68,550	68,550
Total Administration	83,681	40,999	80,265	73,620	80,930
5604 Special Consultants	0	0	4,500	0	4,500
Total Professional Services	0	0	4,500	0	4,500
5740 Electrical & Mechanical Equip	465	0	0	0	0
Total Capital Outlays	465	0	0	0	0
5960 Security	0	0	160	0	160
5970 Special Projects	0	0	532,305	0	75,127
5999 Other Expenses	287	491	0	600	0
Total Other Expenses	287	491	532,465	600	75,287
7098 Transfers To Other Funds	6,168	6,168	0	0	0
Total Transfers To Other Funds	6,168	6,168	0	0	0
Total Expenditures	371,583	168,009	891,885	256,260	428,147

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Improvement District No. 1 Fund

Improvement District No. 1 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	235,270
Add: Anticipated Revenues	156,600
Total Actual Funds Available	391,870
Less: Anticipated Expenditures	48,540
Ending Balance Available	343,330
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	133,589
Estimated Funds at Year End	209,741

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	209,741
Add: Budgeted Revenues	139,300
Total Estimated Funds Available	349,041
Less: Budgeted Expenditures	227,020
Ending Balance Available	122,021
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	122,021
Estimated Funds at Year End	0



Improvement District No. 1 Fund

Purpose and Authority

Improvement District No. 1 (ID1) was established in 1969 to provide specific flood control structures to the Rosedale area of Bakersfield for controlling flows into Goose Lake (Jerry) Slough and to increase the recharge capacity of the slough. Revenue is derived from a portion of the county-wide 1 percent general property tax. Expenditures are typically used for maintenance to those portions of the CVC that are adjacent to ID1 levees and a short stretch of the levee above the Rosedale-Rio Bravo Kern River intake structure. ID1 has also benefited the Rosedale area by providing storage and control of water for groundwater replenishment and reduction of flood flows in the Kern River.

2025-26 Budget and Program Overview

The recommended budget is based upon continuation of the FEMA operations and maintenance plan for ID1.

2025-26 Goals

Continue to execute FEMA Operations and Maintenance Plan for ID1.

Continue improvements to the ID1 flood control project as needed.

Improvement District No. 1 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	112,582	119,550	108,000	118,000	110,000
4001 Property Taxes Current Unsecured	11,499	12,000	12,000	13,000	12,000
4010 Property Taxes Prior Secured	1,019	1,430	700	1,500	1,000
4011 Property Taxes Prior Unsecured	380	-8	0	0	0
4020 State-Aid Homeowner Prop Taxes	744	724	100	500	100
4099 Other Taxes	476	595	200	600	200
Total Property Taxes & Assessments	126,700	134,291	121,000	133,600	123,300
4700 Investment Income	7,829	15,972	10,000	23,000	16,000
4705 Interest From Other Sources	58	194	0	0	0
Total Interest Income	7,887	16,166	10,000	23,000	16,000
Total Revenues	134,587	150,457	131,000	156,600	139,300
Expenditures					
5000 Salaries Regular	3,478	4,011	9,360	2,000	12,480
5001 Salaries Overtime	0	276	0	0	0
5010 Benefits Social Security	244	292	760	150	920
5011 Workers Compensation Insurance	47	70	260	50	380
5020 Benefits Retirement	1,831	2,020	4,820	1,000	6,480
5021 Benefits Health Insurance	525	909	3,320	1,800	3,560
5022 Benefits Life Insurance	25	19	120	10	120
5023 Benefits Dental Insurance	30	29	120	20	120
5024 Benefits Vision Insurance	6	6	120	10	120
5025 Benefits LTD Insurance	23	23	120	20	120
5026 Benefits LTC Insurance	5	5	0	0	120
Total Labor Costs	6,214	7,660	19,000	5,060	24,420
5260 Fuels, Oils and Grease	0	0	1,000	0	0
Total Operations	0	0	1,000	0	0
5581 Liability Insurance	468	269	300	300	400
5584 Other Insurance Premiums	32	16	0	0	0
5599 Agency Overhead Allocation	18,732	23,934	19,700	19,700	19,700
Total Administration	19,232	24,219	20,000	20,000	20,100
5602 Consulting Engineers	13,840	8,006	31,000	22,080	31,000
Total Professional Services	13,840	8,006	31,000	22,080	31,000
5720 Structures & Improvements	0	0	125,000	0	150,000
Total Capital Outlays	0	0	125,000	0	150,000

Improvement District No. 1 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5910 Tax Collection Charge	1,228	1,182	1,400	1,400	1,500
5999 Other Expenses	0	2	0	0	0
Total Other Expenses	1,228	1,184	1,400	1,400	1,500
7098 Transfers To Other Funds	1,035	1,035	0	0	0
Total Transfers To Other Funds	1,035	1,035	0	0	0
Total Expenditures	41,549	42,104	197,400	48,540	227,020

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Improvement District No. 3 Fund

Improvement District No. 3 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	-6,553
Add: Anticipated Revenues	92,628
Total Actual Funds Available	86,075
Less: Anticipated Expenditures	87,075
Ending Balance Available	-1,000
Add: Release of Reserves / Designations	1,000
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	0
Add: Budgeted Revenues	77,940
Total Estimated Funds Available	77,940
Less: Budgeted Expenditures	77,940
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Improvement District No. 3 Fund

Purpose and Authority

Improvement District No. 3 was formed in 1970 to provide flood protection to residents within the improvement district located east of Lake Isabella. Funds budgeted are for basic maintenance of the project.

2025-26 Budget and Program Overview

The present funding is from a portion of the 1 percent county-wide tax and the property owner-approved implementation of a \$5,000 assessment that covers a portion of the Agency's administrative costs.

2025-26 Goals

Perform site and flood monitoring.

Pursue grant funding opportunities as they become available.

Improvement District No. 3 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	13,028	13,366	12,000	13,000	13,000
4001 Property Taxes Current Unsecured	616	642	500	800	500
4010 Property Taxes Prior Secured	1,234	1,465	500	1,000	500
4011 Property Taxes Prior Unsecured	20	1	0	0	0
4020 State-Aid Homeowner Prop Taxes	38	36	0	30	0
4099 Other Taxes	496	864	500	500	500
Total Property Taxes & Assessments	15,432	16,374	13,500	15,330	14,500
4700 Investment Income	-2,456	-13,538	0	0	0
4705 Interest From Other Sources	10	27	0	0	0
Total Interest Income	-2,446	-13,511	0	0	0
7099 Transfers From Other Funds	0	494,455	62,400	77,298	63,440
Total Transfers From Other Funds	0	494,455	62,400	77,298	63,440
Total Revenues	12,986	497,318	75,900	92,628	77,940
Expenditures					
5000 Salaries Regular	26,181	29,686	11,180	22,000	11,700
5001 Salaries Overtime	350	1,759	1,000	400	1,000
5010 Benefits Social Security	1,627	1,764	990	1,760	1,030
5011 Workers Compensation Insurance	116	114	70	140	120
5020 Benefits Retirement	12,034	12,210	6,360	11,400	6,500
5021 Benefits Health Insurance	1,786	2,181	7,370	4,900	6,050
5022 Benefits Life Insurance	204	160	360	150	360
5023 Benefits Dental Insurance	144	72	240	110	240
5024 Benefits Vision Insurance	37	20	120	40	120
5025 Benefits LTD Insurance	156	127	120	220	120
5026 Benefits LTC Insurance	70	52	120	40	240
Total Labor Costs	42,705	48,145	27,930	41,160	27,480
5260 Fuels, Oils and Grease	19	0	0	0	0
Total Operations	19	0	0	0	0
5401 Maint - Mobile Equip	43	51	0	0	0
5409 Maint - Other	0	0	0	20	0
Total Maintenance	43	51	0	20	0

Improvement District No. 3 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5501 Printing and Reproduction	220	220	250	220	250
5503 Publications & Subscriptions	215	0	0	0	0
5504 Mailing Services	0	123	200	0	200
5520 Legal Notices	484	0	600	0	600
5570 Telephone & Comm Services	702	740	600	600	600
5581 Liability Insurance	475	335	400	300	500
5584 Other Insurance Premiums	33	20	30	15	20
5590 Director Fees	0	305	600	600	600
5591 Business Meetings	92	0	500	600	500
5593 Employee Recruitment	508	111	0	0	0
5599 Agency Overhead Allocation	38,041	45,303	40,000	40,000	40,000
Total Administration	40,770	47,157	43,180	42,335	43,270
5601 Legal Services	0	0	0	300	0
5602 Consulting Engineers	42,980	91,551	5,600	3,000	7,000
5604 Special Consultants	58,946	57,858	0	0	0
Total Professional Services	101,926	149,409	5,600	3,300	7,000
5910 Tax Collection Charge	104	100	150	150	150
5950 Facility Licenses & Permits	40	269	40	40	40
5999 Other Expenses	14	63	0	70	0
Total Other Expenses	158	432	190	260	190
Total Expenditures	185,621	245,194	76,900	87,075	77,940

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Impr. Dist. No. 4 - Operations Fund

Impr. Dist. No. 4 - Operations Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	-2,025,372
Add: Anticipated Revenues	21,139,840
Total Actual Funds Available	19,114,468
Less: Anticipated Expenditures	19,873,170
Ending Balance Available	-758,702
Add: Release of Reserves / Designations	729,356
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	-29,346

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	-29,346
Add: Budgeted Revenues	25,467,099
Total Estimated Funds Available	25,437,753
Less: Budgeted Expenditures	27,722,458
Ending Balance Available	-2,284,705
Add: Release of Reserves / Designations	1,943,889
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	-340,816



Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The ID4 - Operations Fund was established to account for operations of the Henry C. Garnett Water Purification Plant, distribution system, a share of operations of the CVC and to manage a groundwater program for the district.

ID4 of the Agency provides a supplemental water supply for the Metropolitan Bakersfield area through the utilization of water from the SWP. As a participant in the CVC, ID4 utilizes the 21-mile facility to move water into the district and to adjacent groundwater banking areas. Water delivered to the district is either directly recharged to replenish the underlying groundwater aquifer or it is delivered to water purveyors served by the district's water purification plant. The 72 million gallon-per-day facility serves residents of the Metropolitan Bakersfield area.

The purveyors receiving treated water from ID4 are California Water Service Company, City of Bakersfield, East Niles Community Services District and North of the River Municipal Water District.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of the current service level. The ID4 - Operations Fund includes the following six cost centers:

- Administration
- Surface Water Supply
- Groundwater Activities
- Groundwater Banking
- Treated Water
- Distribution

The budgets for these cost centers follow directly behind this fund.

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4150 Treated Water Sales	9,708,204	10,303,771	10,703,250	10,703,250	11,766,500
4170 Other Water Sales	0	54,334	0	0	0
Total Water Sales	9,708,204	10,358,105	10,703,250	10,703,250	11,766,500
4400 Participants' Annual Payments	151,613	89,198	178,400	178,400	178,400
4401 Participants' O&M Costs	1,575,222	2,176,765	1,646,530	1,855,550	1,728,860
4402 Participants' Power Costs	5,400,826	5,050,295	6,665,700	4,834,730	7,401,189
4430 Exchange/Conveyance Fees	2,401,303	37,896	472,500	882,460	1,280,000
4499 Other User Charges	1,027,218	0	312,500	0	0
Total User Charges	10,556,182	7,354,154	9,275,630	7,751,140	10,588,449
4500 Groundwater Charge Collection	2,375,037	2,269,839	2,215,120	2,215,120	2,482,150
Total Ground Water Charges	2,375,037	2,269,839	2,215,120	2,215,120	2,482,150
4610 Reimburseables	2,307,384	3,091,180	320,000	245,900	425,000
Total Reimbursements	2,307,384	3,091,180	320,000	245,900	425,000
4700 Investment Income	153,028	240,362	200,000	224,430	205,000
Total Interest Income	153,028	240,362	200,000	224,430	205,000
4900 Other Revenue	19,496	2,333,244	0	0	0
4911 Water Analyses	21,320	17,425	20,000	0	0
Total Other Revenue	40,816	2,350,669	20,000	0	0
Total Revenues	25,140,651	25,664,309	22,734,000	21,139,840	25,467,099
Expenditures					
5000 Salaries Regular	2,442,250	2,519,086	2,720,120	2,558,000	2,655,640
5001 Salaries Overtime	61,590	118,472	110,000	135,500	144,500
5010 Benefits Social Security	172,289	193,249	218,080	207,020	215,180
5011 Workers Compensation Insurance	36,066	35,037	55,200	55,700	57,380
5020 Benefits Retirement	1,167,255	1,226,660	1,423,080	1,296,300	1,349,820
5021 Benefits Health Insurance	802,770	809,516	884,100	659,700	701,440
5022 Benefits Life Insurance	16,184	14,998	24,000	13,280	24,360
5023 Benefits Dental Insurance	18,723	11,365	29,160	18,850	28,440
5024 Benefits Vision Insurance	5,081	2,861	6,600	4,920	6,360
5025 Benefits LTD Insurance	16,001	14,749	27,480	25,580	26,520
5026 Benefits LTC Insurance	4,116	4,840	7,680	7,020	18,240
Total Labor Costs	4,742,325	4,950,833	5,505,500	4,981,870	5,227,880

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5100 Groundwater Recharge Fees	509,607	814,719	618,000	325,000	317,060
5101 Groundwater Extraction Fees	2,452,211	660,629	1,198,180	300,000	1,132,060
5103 Water Exchange & Convey. Fees	115,659	226,622	80,000	755,850	840,000
5130 CVC O&M Costs	1,174,828	535,853	1,400,000	416,125	1,073,390
5131 CVC Power & Standby Charges	377,887	1,385,121	550,000	550,000	652,500
5170 Other Water Purchases	0	128,095	0	0	0
Total Water Purchases & Fees	4,630,192	3,751,039	3,846,180	2,346,975	4,015,010
5260 Fuels, Oils and Grease	82,415	59,056	77,250	24,900	60,150
5270 Chemicals - Purification of Water	1,609,820	1,931,845	2,195,000	1,850,000	2,800,000
5280 Water Analyses	145,318	150,390	155,100	155,000	162,850
5290 Rents and Leases	3,482	6,806	3,700	3,700	3,000
5299 Other Operating Supplies	5,081	9,815	5,200	1,000	5,000
Total Operations	1,846,116	2,157,912	2,436,250	2,034,600	3,031,000
5300 Power for Operations	8,034,731	5,957,957	7,700,760	5,677,500	8,398,489
5301 Standby Charges for Power	14,366	32,358	27,000	20,000	22,575
Total Power	8,049,097	5,990,315	7,727,760	5,697,500	8,421,064
5400 Maint - Structures & Improvmts	417,758	346,340	348,750	348,825	428,200
5401 Maint - Mobile Equip	40,322	55,638	40,430	38,130	45,300
5402 Maint - Electronic Equip	199,305	108,980	131,700	217,500	223,000
5403 Maint - Wells, Pumps, Motors	56,007	20,290	150,750	39,250	138,000
5408 Maint - Office Equip & Furnish	424	579	500	150	500
5409 Maint - Other	19,237	29,221	22,500	22,670	27,000
5410 Maint - Janitorial	22,690	20,735	26,250	25,000	30,000
Total Maintenance	755,743	581,783	720,880	691,525	892,000

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	3,128	10,042	5,250	6,000	5,300
5501 Printing and Reproduction	90	90	100	225	150
5502 Computer Supplies & Equip	1,228	3,712	2,450	1,000	7,050
5503 Publications & Subscriptions	8,560	6,089	9,400	6,840	7,000
5504 Mailing Services	1,867	812	1,750	850	850
5510 Laundry and Uniforms	16,912	23,994	19,000	20,850	22,900
5520 Legal Notices	8,294	3,189	3,800	1,100	1,000
5530 IT Software Licensing & Service	12,622	20,335	14,900	21,300	21,700
5540 Promotions & Advertisements	2,868	1,212	0	2,630	2,500
5550 Assoc. & Prof. Membership Fees	20,761	293,127	244,450	265,450	243,510
5570 Telephone & Comm Services	20,846	32,825	33,800	29,520	31,800
5571 Utilities	11,795	13,551	12,500	9,160	10,200
5581 Liability Insurance	52,524	54,955	89,900	62,700	88,600
5582 Property Insurance	80,855	100,777	120,940	122,495	147,000
5584 Other Insurance Premiums	3,597	3,322	3,600	3,550	4,259
5589 Safety Programs & Equipment	66,454	51,145	53,750	29,300	51,350
5590 Director Fees	21,583	21,406	19,500	12,680	13,305
5591 Business Meetings	3,258	5,022	15,000	11,550	15,000
5592 Education & Training	2,380	0	10,000	5,000	10,000
5593 Employee Recruitment	58,552	16,415	5,750	10,600	4,000
5599 Agency Overhead Allocation	1,137,045	1,422,735	1,194,000	1,194,000	1,194,000
Total Administration	1,535,219	2,084,755	1,859,840	1,816,800	1,881,474
5601 Legal Services	13,916	22,156	10,000	56,710	75,000
5602 Consulting Engineers	426,797	372,628	222,500	217,500	122,500
5603 Audit Services	10,978	11,524	16,800	16,110	16,800
5604 Special Consultants	231,685	258,996	472,000	193,000	391,500
Total Professional Services	683,376	665,304	721,300	483,320	605,800
5720 Structures & Improvements	345,023	2,582,492	455,000	320,250	860,000
5730 Mobile Equipment	0	147,695	60,000	60,000	175,000
5740 Electrical & Mechanical Equip	109,281	194,219	538,800	100,000	1,352,000
5790 Other Equipment	2,160	0	0	0	0
Total Capital Outlays	456,464	2,924,406	1,053,800	480,250	2,387,000
5800 Principal on Long Term Debt	148,537	152,109	155,630	155,630	159,365
5801 Interest on Long Term Debt	29,996	26,428	22,770	22,770	19,035
Total Debt Repayment	178,533	178,537	178,400	178,400	178,400

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5950 Facility Licenses & Permits	54,542	55,857	56,000	70,000	73,250
5951 Prof. License & Certification Fees	1,291	505	1,220	1,200	1,200
5960 Security	192,299	231,757	210,000	178,000	180,000
5970 Special Projects	299,664	6,609,535	0	69,270	0
5999 Other Expenses	31,114	37,930	40,400	54,250	39,600
Total Other Expenses	578,910	6,935,584	307,620	372,720	294,050
7098 Transfers To Other Funds	788,951	789,964	789,210	789,210	788,780
Total Transfers To Other Funds	788,951	789,964	789,210	789,210	788,780
Total Expenditures	24,244,926	31,010,432	25,146,740	19,873,170	27,722,458



Administration

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Administration cost center includes all administrative activities required for the operation and management of ID4 that are not directly attributable to specific cost centers.

2025-26 Budget and Program Overview

Work performed in this cost center covers items such as reports, general water management planning, and administrative and personnel activities. This cost center is also utilized in addressing general ID4 policy matters.

2025-26 Goals

The Water Education Program curriculum will continue to be implemented for primary and secondary schools in the metropolitan Bakersfield area.

Administration

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4700 Investment Income	153,028	240,362	200,000	224,430	205,000
Total Interest Income	153,028	240,362	200,000	224,430	205,000
Total Revenues	153,028	240,362	200,000	224,430	205,000
Expenditures					
5000 Salaries Regular	270,043	372,954	248,820	210,000	236,600
5001 Salaries Overtime	784	3,121	500	750	0
5010 Benefits Social Security	16,691	21,139	19,820	16,590	18,560
5011 Workers Compensation Insurance	1,154	1,224	2,080	1,950	2,200
5020 Benefits Retirement	147,420	150,293	139,980	104,500	117,380
5021 Benefits Health Insurance	315,881	309,475	107,270	118,100	109,070
5022 Benefits Life Insurance	2,371	1,915	2,760	1,130	2,880
5023 Benefits Dental Insurance	1,767	857	1,920	1,070	1,920
5024 Benefits Vision Insurance	486	232	480	360	480
5025 Benefits LTD Insurance	1,956	1,770	2,520	2,100	2,400
5026 Benefits LTC Insurance	527	612	480	470	3,600
Total Labor Costs	759,080	863,592	526,630	457,020	495,090
5260 Fuels, Oils and Grease	72	0	250	100	150
Total Operations	72	0	250	100	150
5400 Maint - Structures & Improvmts	1,252	1,336	1,500	1,500	1,500
5401 Maint - Mobile Equip	189	355	500	300	300
Total Maintenance	1,441	1,691	2,000	1,800	1,800
5500 General Office Supplies	718	1,591	750	2,500	800
5502 Computer Supplies & Equip	71	454	750	500	2,550
5503 Publications & Subscriptions	6,623	5,753	7,500	6,500	7,000
5504 Mailing Services	46	375	350	300	300
5520 Legal Notices	4,680	432	1,000	1,000	1,000
5530 IT Software Licensing & Service	0	0	0	500	0
5540 Promotions & Advertisements	2,868	349	0	2,630	2,500
5550 Assoc. & Prof. Membership Fees	15,352	18,686	21,180	21,180	21,200
5570 Telephone & Comm Services	1,727	2,538	1,800	2,000	2,000
5581 Liability Insurance	4,758	5,238	8,300	5,900	7,800
5582 Property Insurance	28	33	40	120	150
5584 Other Insurance Premiums	326	317	330	330	400
5589 Safety Programs & Equipment	1,042	225	1,500	0	1,000
5590 Director Fees	9,454	7,116	9,500	6,170	6,480
5591 Business Meetings	1,321	2,316	5,000	3,500	5,000
5592 Education & Training	155	0	0	0	0
5593 Employee Recruitment	2,380	3,519	750	7,600	0
5599 Agency Overhead Allocation	94,144	101,106	109,500	109,500	109,500
Total Administration	145,693	150,048	168,250	170,230	167,680

Administration

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	0	1,508	0	12,000	7,500
5604 Special Consultants	56,759	65,388	105,500	105,500	125,000
Total Professional Services	56,759	66,896	105,500	117,500	132,500
5740 Electrical & Mechanical Equip	744	0	2,500	0	2,500
5790 Other Equipment	451	0	0	0	0
Total Capital Outlays	1,195	0	2,500	0	2,500
5951 Prof. License & Certification Fees	0	120	120	0	0
5999 Other Expenses	21,101	19,854	25,000	34,200	30,000
Total Other Expenses	21,101	19,974	25,120	34,200	30,000
7098 Transfers To Other Funds	788,951	789,964	789,210	789,210	788,780
Total Transfers To Other Funds	788,951	789,964	789,210	789,210	788,780
Total Expenditures	1,774,292	1,892,165	1,619,460	1,570,060	1,618,500



Surface Water Supply

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Surface Water Supply cost center reflects anticipated expenditures that relate to obtaining, exchanging, protecting, conserving and transporting ID4's SWP water through the CVC to the metropolitan Bakersfield area. This cost center also includes water conveyance and exchange fees for negotiated exchanges of SWP with Kern River and/or Central Valley Project interests.

2025-26 Budget and Program Overview

The budget for the coming fiscal year covers the costs required for the routine administration and management of ID4 water deliveries for use in the Henry G. Garnett Water Purification Plant, groundwater recharge or banking.

2025-26 Goals

Pursue exchange opportunities to bring the highest quality water supply at the best value to ID4 customers.

Surface Water Supply

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4430 Exchange/Conveyance Fees	0	0	150,000	883,920	150,000
Total User Charges	0	0	150,000	883,920	150,000
4610 Reimbursables	1,506,666	2,711,387	0	0	0
Total Reimbursements	1,506,666	2,711,387	0	0	0
4900 Other Revenue	0	2,333,244	0	0	0
Total Other Revenue	0	2,333,244	0	0	0
Total Revenues	1,506,666	5,044,631	150,000	883,920	150,000
Expenditures					
5000 Salaries Regular	77,252	65,800	103,220	30,000	96,980
5010 Benefits Social Security	5,251	4,471	7,920	2,370	7,520
5011 Workers Compensation Insurance	365	329	520	190	640
5020 Benefits Retirement	43,953	37,618	57,960	15,800	51,200
5021 Benefits Health Insurance	9,340	8,168	17,770	9,600	16,810
5022 Benefits Life Insurance	567	408	840	150	840
5023 Benefits Dental Insurance	483	244	720	220	600
5024 Benefits Vision Insurance	119	64	240	70	240
5025 Benefits LTD Insurance	594	478	1,080	300	960
5026 Benefits LTC Insurance	103	73	120	40	720
Total Labor Costs	138,027	117,653	190,390	58,740	176,510
5103 Water Exchange & Convey. Fees	109,059	226,622	80,000	755,850	840,000
5130 CVC O&M Costs	1,174,828	597,653	1,400,000	420,450	1,073,390
5131 CVC Power & Standby Charges	377,887	1,385,121	550,000	550,000	652,500
5170 Other Water Purchases	0	128,095	0	0	0
Total Water Purchases & Fees	1,661,774	2,337,491	2,030,000	1,726,300	2,565,890
5520 Legal Notices	555	0	0	100	0
5550 Assoc. & Prof. Membership Fees	0	103,756	94,000	83,000	83,000
5581 Liability Insurance	1,972	2,145	3,300	2,400	3,200
5584 Other Insurance Premiums	135	130	130	130	145
5590 Director Fees	157	951	0	1,010	1,050
5599 Agency Overhead Allocation	30,291	28,859	45,200	45,200	45,200
Total Administration	33,110	135,841	142,630	131,840	132,595
5601 Legal Services	13,316	0	0	0	5,000
5602 Consulting Engineers	17,988	0	0	0	0
5603 Audit Services	10,978	11,524	16,800	16,110	16,800
Total Professional Services	42,282	11,524	16,800	16,110	21,800

Surface Water Supply

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5740 Electrical & Mechanical Equip	14,829	0	0	0	0
Total Capital Outlays	14,829	0	0	0	0
5970 Special Projects	299,168	6,609,535	0	69,270	0
5999 Other Expenses	12	183	0	200	200
Total Other Expenses	299,180	6,609,718	0	69,470	200
Total Expenditures	2,189,202	9,212,227	2,379,820	2,002,460	2,896,995



Groundwater Activities

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Groundwater Activities cost center encompasses activities related to the collection of groundwater charges, well registrations and monitoring of groundwater levels and quality within ID4.

2025-26 Budget and Program Overview

Agency staff will continue to improve groundwater charge collection efficiency and accuracy. This effort will be aided by the continued integration and collection of field data. Audits, field surveys and routine monitoring of wells within the district will be conducted.

2025-26 Goals

Continue to measure in-district groundwater levels semi-annually.

Continue implementation of the Kern River Groundwater Sustainability Agency's Groundwater Sustainability Plan.

Groundwater Activities

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4500 Groundwater Charge Collection	2,375,037	2,269,839	2,215,120	2,215,120	2,482,150
Total Ground Water Charges	2,375,037	2,269,839	2,215,120	2,215,120	2,482,150
4610 Reimbursables	0	391	0	0	0
Total Reimbursements	0	391	0	0	0
Total Revenues	2,375,037	2,270,230	2,215,120	2,215,120	2,482,150
Expenditures					
5000 Salaries Regular	92,291	86,447	102,180	120,000	99,060
5001 Salaries Overtime	2,406	0	0	0	0
5010 Benefits Social Security	6,603	5,424	8,640	9,600	8,020
5011 Workers Compensation Insurance	896	451	1,920	2,510	2,080
5020 Benefits Retirement	44,541	43,094	53,940	59,800	49,400
5021 Benefits Health Insurance	20,682	18,967	28,040	19,700	26,240
5022 Benefits Life Insurance	634	587	1,200	570	1,200
5023 Benefits Dental Insurance	734	318	1,440	650	1,440
5024 Benefits Vision Insurance	205	84	240	160	240
5025 Benefits LTD Insurance	619	530	1,080	1,200	960
5026 Benefits LTC Insurance	249	363	240	330	600
Total Labor Costs	169,860	156,265	198,920	214,520	189,240
5260 Fuels, Oils and Grease	4,105	0	2,500	800	2,500
5280 Water Analyses	151	0	100	0	100
5290 Rents and Leases	151	0	0	0	0
Total Operations	4,407	0	2,600	800	2,600
5300 Power for Operations	1,467,910	0	0	0	0
5301 Standby Charges for Power	4,336	13,643	20,000	6,000	7,875
Total Power	1,472,246	13,643	20,000	6,000	7,875
5400 Maint - Structures & Improvmts	1,508	0	0	50	0
5401 Maint - Mobile Equip	1,027	0	1,100	0	0
5402 Maint - Electronic Equip	1,574	756	1,200	500	1,000
5403 Maint - Wells, Pumps, Motors	5,721	28	5,000	1,500	2,000
5409 Maint - Other	12	0	0	30	0
Total Maintenance	9,842	784	7,300	2,080	3,000

Groundwater Activities

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	432	500	0	0
5504 Mailing Services	397	161	400	350	300
5520 Legal Notices	881	0	0	0	0
5530 IT Software Licensing & Service	1,552	1,550	1,550	1,550	1,550
5550 Assoc. & Prof. Membership Fees	0	165,000	100,000	132,000	100,000
5570 Telephone & Comm Services	0	0	0	30	0
5581 Liability Insurance	1,617	3,010	3,600	2,600	3,400
5582 Property Insurance	3,250	4,083	4,900	4,950	5,940
5584 Other Insurance Premiums	111	182	200	150	180
5589 Safety Programs & Equipment	1,013	0	750	0	0
5590 Director Fees	11,972	13,340	10,000	5,500	5,775
5591 Business Meetings	66	2	0	50	0
5599 Agency Overhead Allocation	35,857	32,800	44,400	44,400	44,400
Total Administration	56,716	220,560	166,300	191,580	161,545
5601 Legal Services	0	17,448	0	40,000	5,000
5604 Special Consultants	963	4,089	2,500	2,500	2,500
Total Professional Services	963	21,537	2,500	42,500	7,500
5740 Electrical & Mechanical Equip	800	0	0	0	0
Total Capital Outlays	800	0	0	0	0
5999 Other Expenses	3,903	1,683	0	1,200	2,000
Total Other Expenses	3,903	1,683	0	1,200	2,000
Total Expenditures	1,718,737	414,472	397,620	458,680	373,760



Groundwater Banking

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Groundwater Banking cost center encompasses the anticipated revenues and expenditures associated with ID4's participation in the KWB, Pioneer Project and the Joint Use Groundwater Recovery Project.

2025-26 Budget and Program Overview

The recommended budget is based upon projected recharge and recovery operations. Administration costs associated with ID4 participation in the KWB and Pioneer Project are reflected in the budget.

In addition to the normal operational expenses, ID4 also funds its share of debt service associated with Capital Improvement Projects undertaken by the Pioneer Project and KWBA from this cost center.

2025-26 Goals

Utilize ID4's share of groundwater banking project capacity for water management programs.

Groundwater Banking

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4170 Other Water Sales	0	54,334	0	0	0
Total Water Sales	0	54,334	0	0	0
4402 Participants' Power Costs	1,531,116	0	2,043,200	212,230	2,432,000
4430 Exchange/Conveyance Fees	2,401,303	37,896	322,500	-1,460	1,130,000
4499 Other User Charges	1,027,218	0	312,500	0	0
Total User Charges	4,959,637	37,896	2,678,200	210,770	3,562,000
4610 Reimburseables	800,718	379,402	320,000	245,900	425,000
Total Reimbursements	800,718	379,402	320,000	245,900	425,000
4900 Other Revenue	14,616	0	0	0	0
Total Other Revenue	14,616	0	0	0	0
Total Revenues	5,774,971	471,632	2,998,200	456,670	3,987,000
Expenditures					
5000 Salaries Regular	50,584	15,870	77,740	20,000	86,840
5001 Salaries Overtime	3,928	0	5,000	750	3,500
5010 Benefits Social Security	3,847	1,058	6,340	1,590	6,880
5011 Workers Compensation Insurance	1,270	140	2,460	660	2,860
5020 Benefits Retirement	25,058	8,027	40,480	9,600	41,720
5021 Benefits Health Insurance	9,685	3,385	19,130	9,300	17,930
5022 Benefits Life Insurance	371	114	720	110	840
5023 Benefits Dental Insurance	500	50	960	210	840
5024 Benefits Vision Insurance	124	10	240	40	240
5025 Benefits LTD Insurance	365	98	840	200	840
5026 Benefits LTC Insurance	62	31	240	20	360
Total Labor Costs	95,794	28,783	154,150	42,480	162,850
5100 Groundwater Recharge Fees	509,607	814,719	618,000	325,000	317,060
5101 Groundwater Extraction Fees	2,452,211	660,629	1,198,180	300,000	1,132,060
5103 Water Exchange & Convey. Fees	6,600	0	0	0	0
5130 CVC O&M Costs	0	-61,800	0	-4,325	0
Total Water Purchases & Fees	2,968,418	1,413,548	1,816,180	620,675	1,449,120
5260 Fuels, Oils and Grease	7,737	192	10,000	1,000	3,000
5280 Water Analyses	267	0	0	0	0
5290 Rents and Leases	225	0	0	0	0
Total Operations	8,229	192	10,000	1,000	3,000

Groundwater Banking

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5300 Power for Operations	1,967,299	0	2,043,260	225,000	2,433,300
5301 Standby Charges for Power	10,029	18,573	7,000	14,000	14,700
Total Power	1,977,328	18,573	2,050,260	239,000	2,448,000
5400 Maint - Structures & Improvmts	0	1,894	0	25	0
5401 Maint - Mobile Equip	3,073	3,056	2,000	1,000	2,000
5402 Maint - Electronic Equip	14,987	3,410	7,500	60,000	72,000
5403 Maint - Wells, Pumps, Motors	36,571	122	30,000	20,000	21,000
5409 Maint - Other	0	110	0	140	0
Total Maintenance	54,631	8,592	39,500	81,165	95,000
5503 Publications & Subscriptions	0	0	200	0	0
5510 Laundry and Uniforms	274	47	1,000	250	500
5530 IT Software Licensing & Service	1,248	1,248	1,250	1,250	1,250
5540 Promotions & Advertisements	0	864	0	0	0
5550 Assoc. & Prof. Membership Fees	2,000	2,000	2,000	2,000	12,000
5570 Telephone & Comm Services	0	45	500	250	250
5571 Utilities	0	0	0	160	200
5581 Liability Insurance	613	1,892	2,600	1,800	2,900
5582 Property Insurance	16,822	21,132	25,360	25,400	30,480
5584 Other Insurance Premiums	42	114	140	110	130
5589 Safety Programs & Equipment	1,913	153	1,500	300	350
5593 Employee Recruitment	327	0	0	0	0
5599 Agency Overhead Allocation	20,272	8,412	33,600	33,600	33,600
Total Administration	43,511	35,907	68,150	65,120	81,660
5601 Legal Services	0	0	0	0	50,000
5604 Special Consultants	1,349	5,372	0	0	0
Total Professional Services	1,349	5,372	0	0	50,000
5720 Structures & Improvements	0	216,422	0	300,000	0
5740 Electrical & Mechanical Equip	117	30,727	0	0	0
Total Capital Outlays	117	247,149	0	300,000	0
5999 Other Expenses	72	3	0	150	0
Total Other Expenses	72	3	0	150	0
Total Expenditures	5,149,449	1,758,119	4,138,240	1,349,590	4,289,630



Treated Water

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Treated Water cost center reflects expenditures associated with the treatment of water at the Henry C. Garnett Water Purification Plant.

2025-26 Budget and Program Overview

The budget includes the anticipated expenditures associated with purification plant operations. It includes power, chemicals, labor and maintenance.

2025-26 Goals

Continue to provide a treated water supply that meets applicable water quality regulations in a cost-effective manner.

Treated Water

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4150 Treated Water Sales	9,708,204	10,303,771	10,703,250	10,703,250	11,766,500
Total Water Sales	9,708,204	10,303,771	10,703,250	10,703,250	11,766,500
4900 Other Revenue	4,880	0	0	0	0
4911 Water Analyses	0	3,010	0	0	0
Total Other Revenue	4,880	3,010	0	0	0
Total Revenues	9,713,084	10,306,781	10,703,250	10,703,250	11,766,500
Expenditures					
5000 Salaries Regular	1,707,995	1,677,515	1,951,040	1,930,000	1,891,240
5001 Salaries Overtime	46,219	109,587	100,000	130,000	136,500
5010 Benefits Social Security	121,465	138,181	156,920	157,590	155,120
5011 Workers Compensation Insurance	29,120	29,719	44,340	46,380	45,580
5020 Benefits Retirement	789,616	848,678	1,012,620	985,700	970,320
5021 Benefits Health Insurance	398,810	415,115	653,320	439,200	478,560
5022 Benefits Life Insurance	10,525	10,483	16,440	10,050	16,440
5023 Benefits Dental Insurance	13,005	8,572	21,840	14,710	21,240
5024 Benefits Vision Insurance	3,611	2,140	4,800	3,770	4,560
5025 Benefits LTD Insurance	10,831	10,341	19,560	19,300	18,960
5026 Benefits LTC Insurance	2,743	3,485	5,880	5,850	11,520
Total Labor Costs	3,133,940	3,253,816	3,986,760	3,742,550	3,750,040
5260 Fuels, Oils and Grease	59,410	46,553	55,000	18,000	45,000
5270 Chemicals - Purification of Water	1,609,820	1,931,845	2,195,000	1,850,000	2,800,000
5280 Water Analyses	144,900	150,390	155,000	155,000	162,750
5290 Rents and Leases	3,106	6,756	3,700	3,700	3,000
5299 Other Operating Supplies	5,081	9,815	5,200	1,000	5,000
Total Operations	1,822,317	2,145,359	2,413,900	2,027,700	3,015,750
5300 Power for Operations	774,004	939,096	1,035,000	830,000	996,000
5301 Standby Charges for Power	0	142	0	0	0
Total Power	774,004	939,238	1,035,000	830,000	996,000
5400 Maint - Structures & Improvmnts	239,790	255,384	300,000	300,000	370,000
5401 Maint - Mobile Equip	28,668	40,720	30,000	30,000	36,000
5402 Maint - Electronic Equip	114,955	62,075	82,000	82,000	90,000
5403 Maint - Wells, Pumps, Motors	6,017	7,940	100,000	8,000	100,000
5408 Maint - Office Equip & Furnish	424	579	500	150	500
5409 Maint - Other	16,092	24,112	18,000	18,000	21,600
5410 Maint - Janitorial	22,690	20,735	26,250	25,000	30,000
Total Maintenance	428,636	411,545	556,750	463,150	648,100

Treated Water

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	2,410	8,019	4,000	3,500	4,500
5501 Printing and Reproduction	90	90	100	225	150
5502 Computer Supplies & Equip	1,156	2,838	1,700	500	4,500
5503 Publications & Subscriptions	1,385	336	1,700	340	0
5504 Mailing Services	1,417	258	1,000	200	250
5510 Laundry and Uniforms	16,637	20,947	17,000	19,000	20,400
5520 Legal Notices	484	0	0	0	0
5530 IT Software Licensing & Service	9,822	15,491	10,000	18,000	18,900
5550 Assoc. & Prof. Membership Fees	3,410	3,685	27,270	27,270	27,310
5570 Telephone & Comm Services	14,629	20,530	21,000	21,000	22,050
5571 Utilities	6,059	4,863	5,000	5,000	5,000
5581 Liability Insurance	38,603	37,928	64,400	44,600	63,300
5582 Property Insurance	33,733	41,572	49,890	50,025	60,030
5584 Other Insurance Premiums	2,643	2,292	2,500	2,520	3,024
5589 Safety Programs & Equipment	7,322	33,743	25,000	19,000	25,000
5591 Business Meetings	1,869	2,704	10,000	8,000	10,000
5592 Education & Training	2,225	0	10,000	5,000	10,000
5593 Employee Recruitment	45,111	10,567	4,000	3,000	4,000
5599 Agency Overhead Allocation	844,654	1,079,987	856,400	856,400	856,400
Total Administration	1,033,659	1,285,850	1,110,960	1,083,580	1,134,814
5601 Legal Services	40	800	5,000	2,000	2,500
5602 Consulting Engineers	71,746	2,626	27,500	27,500	122,500
5604 Special Consultants	68,734	38,186	354,000	77,000	264,000
Total Professional Services	140,520	41,612	386,500	106,500	389,000
5720 Structures & Improvements	75,000	425,260	75,000	12,750	480,000
5730 Mobile Equipment	0	147,695	60,000	60,000	175,000
5740 Electrical & Mechanical Equip	60,525	152,531	306,300	50,000	1,124,500
5790 Other Equipment	1,709	0	0	0	0
Total Capital Outlays	137,234	725,486	441,300	122,750	1,779,500
5950 Facility Licenses & Permits	49,172	53,226	50,000	65,000	68,250
5951 Prof. License & Certification Fees	1,107	385	1,100	1,200	1,200
5960 Security	136,926	180,913	150,000	150,000	150,000
5970 Special Projects	496	0	0	0	0
5999 Other Expenses	4,018	13,549	11,900	15,000	3,400
Total Other Expenses	191,719	248,073	213,000	231,200	222,850
Total Expenditures	7,662,029	9,050,979	10,144,170	8,607,430	11,936,054



Distribution

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Distribution cost center reflects all expenditures relating to the transmission of treated water to the purveyors, and includes costs associated with operating and maintaining treated water storage tanks, pumping plants, pipelines and turnouts.

During fiscal year 2008, the Agency entered into a contract with the California DWR to borrow under the Department's Safe Drinking Water State Revolving Fund loan program. The loan proceeds were used to construct infrastructure to enable the Agency to continue to meet safe drinking water standards of the State of California. As of June 30, 2024, the remaining loan balance was \$916,183.65.

2025-26 Budget and Program Overview

The budget includes the anticipated expenditures associated with typical distribution system operations. It includes power, chemicals, labor and maintenance.

2025-26 Goals

Continue to operate and maintain distribution system to deliver treated water to purveyors.

Continue to operate and maintain solar photovoltaic facility to offset treated water pumping costs.

Distribution

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	151,613	89,198	178,400	178,400	178,400
4401 Participants' O&M Costs	1,575,222	2,176,765	1,646,530	1,855,550	1,728,860
4402 Participants' Power Costs	3,869,710	5,050,295	4,622,500	4,622,500	4,969,189
Total User Charges	5,596,545	7,316,258	6,447,430	6,656,450	6,876,449
4911 Water Analyses	21,320	14,415	20,000	0	0
Total Other Revenue	21,320	14,415	20,000	0	0
Total Revenues	5,617,865	7,330,673	6,467,430	6,656,450	6,876,449
Expenditures					
5000 Salaries Regular	244,086	300,500	237,120	248,000	244,920
5001 Salaries Overtime	8,253	5,763	4,500	4,000	4,500
5010 Benefits Social Security	18,432	22,975	18,440	19,280	19,080
5011 Workers Compensation Insurance	3,261	3,173	3,880	4,010	4,020
5020 Benefits Retirement	116,667	138,950	118,100	120,900	119,800
5021 Benefits Health Insurance	48,372	54,405	58,570	63,800	52,830
5022 Benefits Life Insurance	1,716	1,491	2,040	1,270	2,160
5023 Benefits Dental Insurance	2,235	1,324	2,280	1,990	2,400
5024 Benefits Vision Insurance	537	331	600	520	600
5025 Benefits LTD Insurance	1,635	1,533	2,400	2,480	2,400
5026 Benefits LTC Insurance	431	275	720	310	1,440
Total Labor Costs	445,625	530,720	448,650	466,560	454,150
5260 Fuels, Oils and Grease	11,092	12,312	9,500	5,000	9,500
5290 Rents and Leases	0	50	0	0	0
Total Operations	11,092	12,362	9,500	5,000	9,500
5300 Power for Operations	3,825,517	5,018,861	4,622,500	4,622,500	4,969,189
Total Power	3,825,517	5,018,861	4,622,500	4,622,500	4,969,189
5400 Maint - Structures & Improvmts	175,208	87,727	47,250	47,250	56,700
5401 Maint - Mobile Equip	7,365	11,507	6,830	6,830	7,000
5402 Maint - Electronic Equip	67,789	42,738	41,000	75,000	60,000
5403 Maint - Wells, Pumps, Motors	7,699	12,200	15,750	9,750	15,000
5409 Maint - Other	3,133	4,999	4,500	4,500	5,400
Total Maintenance	261,194	159,171	115,330	143,330	144,100

Distribution

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5502 Computer Supplies & Equip	0	421	0	0	0
5503 Publications & Subscriptions	552	0	0	0	0
5504 Mailing Services	8	19	0	0	0
5510 Laundry and Uniforms	0	3,001	1,000	1,600	2,000
5520 Legal Notices	1,694	2,757	2,800	0	0
5530 IT Software Licensing & Service	0	2,046	2,100	0	0
5570 Telephone & Comm Services	4,490	9,713	10,500	6,240	7,500
5571 Utilities	5,735	8,688	7,500	4,000	5,000
5581 Liability Insurance	4,961	4,742	7,700	5,400	8,000
5582 Property Insurance	27,022	33,957	40,750	42,000	50,400
5584 Other Insurance Premiums	340	287	300	310	380
5589 Safety Programs & Equipment	55,164	17,024	25,000	10,000	25,000
5591 Business Meetings	2	0	0	0	0
5593 Employee Recruitment	10,734	2,328	1,000	0	0
5599 Agency Overhead Allocation	111,827	171,571	104,900	104,900	104,900
Total Administration	222,529	256,554	203,550	174,450	203,180
5601 Legal Services	560	2,400	5,000	2,710	5,000
5602 Consulting Engineers	337,063	370,002	195,000	190,000	0
5604 Special Consultants	103,880	145,961	10,000	8,000	0
Total Professional Services	441,503	518,363	210,000	200,710	5,000
5720 Structures & Improvements	270,023	1,940,810	380,000	7,500	380,000
5740 Electrical & Mechanical Equip	32,266	10,961	230,000	50,000	225,000
Total Capital Outlays	302,289	1,951,771	610,000	57,500	605,000
5800 Principal on Long Term Debt	148,537	152,109	155,630	155,630	159,365
5801 Interest on Long Term Debt	29,996	26,428	22,770	22,770	19,035
Total Debt Repayment	178,533	178,537	178,400	178,400	178,400
5950 Facility Licenses & Permits	5,370	2,631	6,000	5,000	5,000
5951 Prof. License & Certification Fees	184	0	0	0	0
5960 Security	55,373	50,843	60,000	28,000	30,000
5999 Other Expenses	2,007	2,658	3,500	3,500	4,000
Total Other Expenses	62,934	56,132	69,500	36,500	39,000
Total Expenditures	5,751,216	8,682,471	6,467,430	5,884,950	6,607,519

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Impr. Dist. No. 4 - Debt Fund

Impr. Dist. No. 4 - Debt Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	199,567
Add: Anticipated Revenues	9,326,270
Total Actual Funds Available	9,525,837
Less: Anticipated Expenditures	9,179,260
Ending Balance Available	346,577
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	329,016
Estimated Funds at Year End	17,561

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	17,561
Add: Budgeted Revenues	9,332,640
Total Estimated Funds Available	9,350,201
Less: Budgeted Expenditures	9,175,640
Ending Balance Available	174,561
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	174,561
Estimated Funds at Year End	0



Impr. Dist. No. 4 - Debt Fund

Purpose and Authority

The Capital Improvement Project Fund accounts for revenues and expenditures associated with the ID4 Capital Improvement Projects. Ongoing administrative costs related to ID4 debt service requirements are also included in this fund. The remaining loan balance as of June 30, 2024 for 2008 B Water Revenue Certificates of Participation is \$25,195,000. The remaining loan balance as of June 30, 2024 for 2016 A & B Refunding Revenue Bonds is \$66,270,000.

2025-26 Budget and Program Overview

The budget includes the anticipated revenues and expenditures associated with the repayment of debt from the financing obtained to construct the Treated Water Capacity Expansion Project.

2025-26 Goals

Administer debt service payments related to the 2008 B Water Revenue Certificates of Participation and 2016 A & B Refunding Revenue Bonds.

Impr. Dist. No. 4 - Debt Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	8,379,719	8,381,638	8,377,060	8,377,060	8,373,860
Total User Charges	8,379,719	8,381,638	8,377,060	8,377,060	8,373,860
4700 Investment Income	96,145	172,239	160,000	160,000	170,000
Total Interest Income	96,145	172,239	160,000	160,000	170,000
4900 Other Revenue	385,122	385,122	0	0	0
Total Other Revenue	385,122	385,122	0	0	0
7099 Transfers From Other Funds	788,951	789,964	789,210	789,210	788,780
Total Transfers From Other Funds	788,951	789,964	789,210	789,210	788,780
Total Revenues	9,649,937	9,728,963	9,326,270	9,326,270	9,332,640
Expenditures					
5604 Special Consultants	3,000	3,000	3,000	3,000	3,000
Total Professional Services	3,000	3,000	3,000	3,000	3,000
5800 Principal on Long Term Debt	4,360,000	4,590,000	4,825,000	4,825,000	5,075,000
5801 Interest on Long Term Debt	4,769,762	4,539,824	4,341,260	4,341,260	4,087,640
Total Debt Repayment	9,129,762	9,129,824	9,166,260	9,166,260	9,162,640
5999 Other Expenses	6,190	6,390	10,000	10,000	10,000
Total Other Expenses	6,190	6,390	10,000	10,000	10,000
Total Expenditures	9,138,952	9,139,214	9,179,260	9,179,260	9,175,640





Cross Valley Canal - Operations Fund

Cross Valley Canal - Operations Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	0
Add: Anticipated Revenues	11,438,859
Total Actual Funds Available	11,438,859
Less: Anticipated Expenditures	12,063,562
Ending Balance Available	-624,703
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	3,147
Estimated Funds at Year End	-627,850

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	-627,850
Add: Budgeted Revenues	15,747,000
Total Estimated Funds Available	15,119,150
Less: Budgeted Expenditures	15,113,853
Ending Balance Available	5,297
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	5,297
Estimated Funds at Year End	0



Cross Valley Canal - Operations Fund

Purpose and Authority

The CVC - Operations Fund was established to account for the operations and maintenance of the CVC facility. In the mid-1970s, in order to convey SWP water from the California Aqueduct to urban Bakersfield, the Agency contracted with various water districts (CVC Participants) for the construction and operation of the CVC.

The canal is approximately twenty-one miles long, and is currently capable of delivering up to 1,422 cubic-feet of water per second in the first reach of the canal. The water is lifted twenty feet at each of seven pumping plants and is delivered for various agricultural, municipal and groundwater recharge purposes on behalf of a variety of interests.

Increased demands for water and the lack of firm supplies, coupled with the build-out of local groundwater recharge and recovery projects have led to innovative uses of the canal which were not originally intended. These include the construction of turn-ins that permit water from the Kern River, the federal Friant-Kern Canal and various water production wells to be introduced into the CVC and delivered by either the normal forward flow pumping operation, gravity reverse flow operation or both. It is not uncommon for the canal to convey two different sources of water simultaneously.

2025-26 Budget and Program Overview

The recommended budget is based upon the continuation of the current level of service. The CVC - Operations Fund is comprised of four cost centers that follow directly behind this fund.

2025-26 Goals

- Continue work on the CVC Hydraulic Facilities Project.
- Complete the design of the CVC Pool No. 2 Liner Raising Project.
- Design the CVC Pool No. 3 Liner Raising Project.
- Purchase one new truck and a dump trailer for CVC operations.
- Begin and complete replacement of the uninterruptible power supply at each pumping plant.
- Begin and complete up to eight piezometer installations along the CVC.
- Begin and complete an upgrade to the Supervisory Control and Data Acquisition System.

Cross Valley Canal - Operations Fund

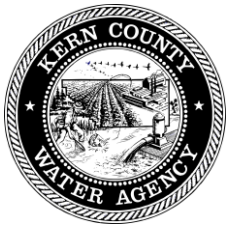
	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	0	0	0	12,053	19,200
4401 Participants' O&M Costs	8,350,105	9,188,558	7,762,640	4,377,387	7,403,500
4402 Participants' Power Costs	2,886,698	11,016,202	7,698,290	6,598,971	7,907,000
4403 Particip. PG&E Standby Costs	62,602	76,000	76,000	88,000	100,000
4430 Exchange/Conveyance Fees	0	0	120,000	120,000	120,000
Total User Charges	11,299,405	20,280,760	15,656,930	11,196,411	15,549,700
4610 Reimbursables	159,531	40,099	0	64,946	0
4612 Cost Sharing Revenues	361,516	6,627,800	0	95,416	0
Total Reimbursements	521,047	6,667,899	0	160,362	0
4700 Investment Income	199,257	203,950	107,000	198,929	197,300
Total Interest Income	199,257	203,950	107,000	198,929	197,300
4900 Other Revenue	132,253	-213	0	-116,942	0
4901 Disposal of Fixed Assets	0	0	0	99	0
Total Other Revenue	132,253	-213	0	-116,843	0
Total Revenues	12,151,962	27,152,396	15,763,930	11,438,859	15,747,000
Expenditures					
5000 Salaries Regular	1,094,868	1,024,708	1,016,340	758,876	1,061,840
5001 Salaries Overtime	89,836	112,144	100,000	60,000	100,000
5010 Benefits Social Security	75,506	82,364	85,900	63,200	89,400
5011 Workers Compensation Insurance	21,414	26,789	26,120	20,960	29,500
5020 Benefits Retirement	497,530	509,488	555,620	391,100	554,900
5021 Benefits Health Insurance	294,145	335,431	355,780	359,600	336,340
5022 Benefits Life Insurance	7,301	5,638	9,120	3,900	9,960
5023 Benefits Dental Insurance	8,602	4,429	10,560	5,580	9,840
5024 Benefits Vision Insurance	2,080	1,053	2,400	1,400	2,520
5025 Benefits LTD Insurance	6,801	5,361	10,200	7,590	10,680
5026 Benefits LTC Insurance	1,904	1,979	2,640	1,160	6,000
Total Labor Costs	2,099,987	2,109,384	2,174,680	1,673,366	2,210,980
5260 Fuels, Oils and Grease	68,803	73,420	60,000	60,000	65,000
5290 Rents and Leases	37,909	8,612	40,000	40,000	40,000
5299 Other Operating Supplies	595	127	10,000	5,000	5,000
Total Operations	107,307	82,159	110,000	105,000	110,000

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5311 Power for PP #1	914,869	2,927,946	1,399,370	1,384,200	1,441,200
5312 Power for PP #2	906,538	2,762,312	1,321,630	1,286,100	1,361,400
5313 Power for PP #3	325,341	1,754,800	1,243,890	1,089,400	1,281,000
5314 Power for PP #4	203,400	1,403,289	1,243,890	1,081,100	1,281,000
5315 Power for PP #5	222,210	1,156,598	1,166,140	920,300	1,200,600
5316 Power for PP #6	233,216	874,311	1,088,400	771,800	1,121,400
5317 Power for PP #7	149,997	68,193	310,970	135,700	320,400
5318 Power for PP #2B	92	0	0	0	0
Total Power	2,955,663	10,947,449	7,774,290	6,668,600	8,007,000
5400 Maint - Structures & Improvmts	133,900	455,259	250,000	460,000	300,000
5401 Maint - Mobile Equip	19,357	62,699	65,000	65,000	65,000
5402 Maint - Electronic Equip	28,812	5,593	40,000	30,000	30,000
5403 Maint - Wells, Pumps, Motors	202,438	171,736	325,000	250,000	250,000
5404 Maint - Chemicals	25,040	25,302	50,000	43,000	30,000
5409 Maint - Other	2,760	6,018	5,000	5,000	5,000
5410 Maint - Janitorial	0	0	1,500	1,500	1,500
Total Maintenance	412,307	726,607	736,500	854,500	681,500
5500 General Office Supplies	205	64	4,000	1,000	1,000
5501 Printing and Reproduction	37	149	5,000	1,000	1,000
5502 Computer Supplies & Equip	114	2,370	8,500	8,000	19,000
5503 Publications & Subscriptions	5,089	1,840	3,000	3,000	3,000
5504 Mailing Services	127	56	1,500	1,500	1,500
5510 Laundry and Uniforms	5,620	11,848	10,000	10,000	10,000
5520 Legal Notices	8,862	100	2,325	1,500	1,500
5530 IT Software Licensing & Service	0	460	3,000	3,000	3,000
5550 Assoc. & Prof. Membership Fees	9,660	10,406	11,500	11,500	13,410
5570 Telephone & Comm Services	11,896	21,818	18,000	18,000	18,000
5571 Utilities	18,135	25,044	20,000	20,000	20,000
5581 Liability Insurance	24,651	23,931	34,800	23,900	36,300
5582 Property Insurance	48,642	60,977	83,000	76,354	90,000
5584 Other Insurance Premiums	1,688	1,446	2,000	1,346	2,000
5589 Safety Programs & Equipment	27,638	20,318	50,000	50,000	75,000
5590 Director Fees	5,090	5,087	6,000	7,246	7,000
5591 Business Meetings	53	405	5,000	1,000	1,000
5592 Education & Training	0	0	7,500	2,000	7,500
5593 Employee Recruitment	14,269	3,363	0	0	5,000
5599 Agency Overhead Allocation	578,152	662,317	607,100	607,100	607,100
Total Administration	759,928	851,999	882,225	847,446	922,310

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	21,416	25,519	40,000	40,000	47,500
5602 Consulting Engineers	491,505	528,207	890,000	580,000	1,640,000
5604 Special Consultants	140,200	291,980	410,750	380,750	300,750
Total Professional Services	653,121	845,706	1,340,750	1,000,750	1,988,250
5720 Structures & Improvements	1,914,918	7,163,165	2,690,000	600,000	130,000
5730 Mobile Equipment	145,549	342,165	335,000	111,235	80,000
5740 Electrical & Mechanical Equip	3,514	2,679	300,000	50,000	380,000
Total Capital Outlays	2,063,981	7,508,009	3,325,000	761,235	590,000
5940 Wheeling Charges Distribution	10,150	17,085	125,000	137,000	137,000
5950 Facility Licenses & Permits	202	3,383	1,000	1,000	1,000
5951 Prof. License & Certification Fees	9	60	200	200	200
5960 Security	3,713	2,832	6,000	6,000	6,000
5970 Special Projects	0	0	0	0	453,213
5999 Other Expenses	6,425	15,559	6,400	8,465	6,400
Total Other Expenses	20,499	38,919	138,600	152,665	603,813
Total Expenditures	9,072,793	23,110,232	16,482,045	12,063,562	15,113,853



Operations

Cross Valley Canal - Operations Fund

Purpose and Authority

The CVC Operations cost center was established to account for the operating activities of the CVC facility. Revenue is derived primarily from contractual quarterly billings based on a calendar year budget to participants of the CVC for operation and maintenance of the canal. Expenses are incurred for salaries and benefits, operating supplies, equipment and maintenance.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of the current level of service.

Operations

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4401 Participants' O&M Costs	8,350,105	9,188,558	7,762,640	4,377,387	7,403,500
Total User Charges	8,350,105	9,188,558	7,762,640	4,377,387	7,403,500
4610 Reimbursables	159,531	40,099	0	64,946	0
4612 Cost Sharing Revenues	361,516	6,627,800	0	95,416	0
Total Reimbursements	521,047	6,667,899	0	160,362	0
4700 Investment Income	179,598	326,320	100,000	195,000	175,000
Total Interest Income	179,598	326,320	100,000	195,000	175,000
4900 Other Revenue	132,253	-213	0	-116,942	0
4901 Disposal of Fixed Assets	0	0	0	99	0
Total Other Revenue	132,253	-213	0	-116,843	0
Total Revenues	9,183,003	16,182,564	7,862,640	4,615,906	7,578,500
Expenditures					
5000 Salaries Regular	1,094,868	1,024,708	1,016,340	758,876	1,061,840
5001 Salaries Overtime	89,836	112,144	100,000	60,000	100,000
5010 Benefits Social Security	75,506	82,364	85,900	63,200	89,400
5011 Workers Compensation Insurance	21,414	26,789	26,120	20,960	29,500
5020 Benefits Retirement	497,530	509,488	555,620	391,100	554,900
5021 Benefits Health Insurance	294,145	335,431	355,780	359,600	336,340
5022 Benefits Life Insurance	7,301	5,638	9,120	3,900	9,960
5023 Benefits Dental Insurance	8,602	4,429	10,560	5,580	9,840
5024 Benefits Vision Insurance	2,080	1,053	2,400	1,400	2,520
5025 Benefits LTD Insurance	6,801	5,361	10,200	7,590	10,680
5026 Benefits LTC Insurance	1,904	1,979	2,640	1,160	6,000
Total Labor Costs	2,099,987	2,109,384	2,174,680	1,673,366	2,210,980
5260 Fuels, Oils and Grease	68,803	73,420	60,000	60,000	65,000
5290 Rents and Leases	37,909	8,612	40,000	40,000	40,000
5299 Other Operating Supplies	595	127	10,000	5,000	5,000
Total Operations	107,307	82,159	110,000	105,000	110,000
5400 Maint - Structures & Improvmts	133,900	455,259	250,000	460,000	300,000
5401 Maint - Mobile Equip	19,357	62,699	65,000	65,000	65,000
5402 Maint - Electronic Equip	28,812	5,593	40,000	30,000	30,000
5403 Maint - Wells, Pumps, Motors	202,438	171,736	325,000	250,000	250,000
5404 Maint - Chemicals	25,040	25,302	50,000	43,000	30,000
5409 Maint - Other	2,760	6,018	5,000	5,000	5,000
5410 Maint - Janitorial	0	0	1,500	1,500	1,500
Total Maintenance	412,307	726,607	736,500	854,500	681,500

Operations

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	205	64	4,000	1,000	1,000
5501 Printing and Reproduction	37	149	5,000	1,000	1,000
5502 Computer Supplies & Equip	114	2,370	8,500	8,000	19,000
5503 Publications & Subscriptions	5,089	1,840	3,000	3,000	3,000
5504 Mailing Services	127	56	1,500	1,500	1,500
5510 Laundry and Uniforms	5,620	11,848	10,000	10,000	10,000
5520 Legal Notices	8,862	100	2,325	1,500	1,500
5530 IT Software Licensing & Service	0	460	3,000	3,000	3,000
5550 Assoc. & Prof. Membership Fees	9,660	10,406	11,500	11,500	13,410
5570 Telephone & Comm Services	11,896	21,818	18,000	18,000	18,000
5571 Utilities	18,135	25,044	20,000	20,000	20,000
5581 Liability Insurance	24,651	23,931	34,800	23,900	36,300
5582 Property Insurance	48,642	60,977	83,000	76,354	90,000
5584 Other Insurance Premiums	1,688	1,446	2,000	1,346	2,000
5589 Safety Programs & Equipment	27,638	20,318	50,000	50,000	75,000
5590 Director Fees	5,090	5,087	6,000	7,246	7,000
5591 Business Meetings	53	405	5,000	1,000	1,000
5592 Education & Training	0	0	7,500	2,000	7,500
5593 Employee Recruitment	14,269	3,363	0	0	5,000
5599 Agency Overhead Allocation	578,152	662,317	607,100	607,100	607,100
Total Administration	759,928	851,999	882,225	847,446	922,310
5601 Legal Services	21,416	25,519	40,000	40,000	47,500
5602 Consulting Engineers	491,505	528,207	890,000	580,000	1,640,000
5604 Special Consultants	140,200	291,980	410,750	380,750	300,750
Total Professional Services	653,121	845,706	1,340,750	1,000,750	1,988,250
5720 Structures & Improvements	1,914,918	7,163,165	2,690,000	600,000	130,000
5730 Mobile Equipment	145,549	342,165	335,000	111,235	80,000
5740 Electrical & Mechanical Equip	3,514	2,679	300,000	50,000	380,000
Total Capital Outlays	2,063,981	7,508,009	3,325,000	761,235	590,000
5950 Facility Licenses & Permits	202	3,383	1,000	1,000	1,000
5951 Prof. License & Certification Fees	9	60	200	200	200
5960 Security	3,713	2,832	6,000	6,000	6,000
5970 Special Projects	0	0	0	0	453,213
5999 Other Expenses	3,278	10,262	6,400	8,465	6,400
Total Other Expenses	7,202	16,537	13,600	15,665	466,813
Total Expenditures	6,103,833	12,140,401	8,582,755	5,257,962	6,969,853



Power

Cross Valley Canal - Operations Fund

Purpose and Authority

The CVC Power cost center was established to finance the payment of power for the CVC's seven pumping plants. The actual payment of CVC power bills is done using an estimated seasonal unit rate for power applied to the water pumped, in acre-feet, through each respective pumping plant by participants and third party users on a monthly basis.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of the current level of service.

Power

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4402 Participants' Power Costs	2,886,698	11,016,202	7,698,290	6,598,971	7,907,000
4403 Particip. PG&E Standby Costs	62,602	76,000	76,000	88,000	100,000
Total User Charges	2,949,300	11,092,202	7,774,290	6,686,971	8,007,000
4700 Investment Income	6,363	-144,752	0	-18,371	0
Total Interest Income	6,363	-144,752	0	-18,371	0
Total Revenues	2,955,663	10,947,450	7,774,290	6,668,600	8,007,000
Expenditures					
5311 Power for PP #1	914,869	2,927,946	1,399,370	1,384,200	1,441,200
5312 Power for PP #2	906,538	2,762,312	1,321,630	1,286,100	1,361,400
5313 Power for PP #3	325,341	1,754,800	1,243,890	1,089,400	1,281,000
5314 Power for PP #4	203,400	1,403,289	1,243,890	1,081,100	1,281,000
5315 Power for PP #5	222,210	1,156,598	1,166,140	920,300	1,200,600
5316 Power for PP #6	233,216	874,311	1,088,400	771,800	1,121,400
5317 Power for PP #7	149,997	68,193	310,970	135,700	320,400
5318 Power for PP #2B	92	0	0	0	0
Total Power	2,955,663	10,947,449	7,774,290	6,668,600	8,007,000
Total Expenditures	2,955,663	10,947,449	7,774,290	6,668,600	8,007,000



Capital Expenditures

Cross Valley Canal - Operations Fund

Purpose and Authority

The CVC Capital Expenditure cost center was established to account for all expenditures incurred in replacing worn or damaged canal facilities and equipment, as well as for acquiring new facilities and equipment. Expenditures are funded either through CVC Participant assessments, via transfers from the operations cost center, or grants and/or loans that may be available.

2025-26 Budget and Program Overview

The cost center reserves will be re-established through collections from CVC Participants in future years, as needed.

Capital Expenditures

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	0	0	0	12,053	19,200
Total User Charges	0	0	0	12,053	19,200
4700 Investment Income	3,147	5,297	2,000	5,300	5,300
Total Interest Income	3,147	5,297	2,000	5,300	5,300
Total Revenues	3,147	5,297	2,000	17,353	24,500
Expenditures					
5999 Other Expenses	3,147	5,297	0	0	0
Total Other Expenses	3,147	5,297	0	0	0
Total Expenditures	3,147	5,297	0	0	0



Conveyance Revenue

Cross Valley Canal - Operations Fund

Purpose and Authority

The CVC Conveyance Revenue cost center is used to account for the collection of water conveyance revenues.

2025-26 Budget and Program Overview

The recommended budget for the Conveyance Revenue cost center assumes that CVC Participants will exceed their contractual capacities by approximately 50,000 acre-feet, resulting in Excess Wheeling Revenues.

Conveyance Revenue

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4430 Exchange/Conveyance Fees	0	0	120,000	120,000	120,000
Total User Charges	0	0	120,000	120,000	120,000
4700 Investment Income	10,150	17,085	5,000	17,000	17,000
Total Interest Income	10,150	17,085	5,000	17,000	17,000
Total Revenues	10,150	17,085	125,000	137,000	137,000
Expenditures					
5940 Wheeling Charges Distribution	10,150	17,085	125,000	137,000	137,000
Total Other Expenses	10,150	17,085	125,000	137,000	137,000
Total Expenditures	10,150	17,085	125,000	137,000	137,000

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Exhibits

Exhibit A - Associations and Professional Memberships (5550)

GF - Revenues / Transfers (01)

Kern County Local Agency Formation Commission*	100
	100

APC - Agency Participation in CVC (02)

Kern County Local Agency Formation Commission*	400
	400

GF - General Water Management Activities (14)

Water Association of Kern County*	5,000
	5,000

SCP - State Activities (16)

Association of California Water Agencies*	8,200
State Water Contractors Inc.*	1,098,500
	1,106,700

SCP - Local Activities (17)

California Farm Water Coalition*	8,840
Kern County Local Agency Formation Commission*	61,800
	70,640

SCP - Bay-Delta Activities (18)

Association of California Water Agencies*	3,700
State Water Contractors Inc.*	709,400
Valley Ag. Legislative Representation*	7,000
Water Education Foundation*	500
	720,600

WHF - Western Hills Fund (24)

Kern County Local Agency Formation Commission*	800
	800

LRF - Lower River Rights Fund (26)

Kern County Local Agency Formation Commission*	800
	800

ERF - Entitlement Retention Fund (28)

Kern County Local Agency Formation Commission*	700
	700

ID4 - Groundwater Banking (43)

Agricultural Energy Consumers Association*	2,000
Kern Water Bank GSA	10,000
	12,000

ID4 - Administration (44)

Association of California Water Agencies*	2,600
California Special Districts Association	1,800
California Water Efficiency Partnership	4,500
Kern County Local Agency Formation Commission*	12,100
Water Association of Kern County*	200
	21,200

ID4 - Surface Water Supply (45)

Committee for Delta Reliability*	83,000
	83,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit A - Associations and Professional Memberships (5550)

ID4 - Groundwater Activities (46)

Kern River Groundwater Sustainability Agency*	100,000
	100,000

ID4 - Treated Water (47)

American Concrete Institute	110
American Society of Testing and Materials	900
American Water Works Association	2,000
International Society of Automation	100
Society for Protective Coatings	200
Underground Service Alert	1,500
Water Information Sharing and Analysis Center	2,500
Water Research Foundation*	20,000
	27,310

CVC - Operations (55)

Agricultural Energy Consumers Association*	7,600
American Concrete Institute	110
American Society of Testing and Materials	900
Association of California Water Agencies*	800
Kern County Local Agency Formation Commission*	4,000
	13,410

BMWD/KCWA - Administration (70)

Kern County Local Agency Formation Commission*	1,200
	1,200

BMWD/KCWA - Recovery (71)

Agricultural Energy Consumers Association*	1,800
	1,800

PPF - Administration (75)

American Concrete Institute	110
American Society of Testing and Materials	900
American Water Works Association	800
Kern County Local Agency Formation Commission*	3,600
Kern Groundwater Authority*	200,000
	205,410

PPF - Recovery (77)

Agricultural Energy Consumers Association*	4,000
	4,000

KWB - Recharge Operations (81)

Kern County Local Agency Formation Commission*	500
	500

GF - Groundwater Activities (87)

Association of California Water Agencies*	740
Groundwater Resource Association*	200
	940

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit A - Associations and Professional Memberships (5550)

GF - Human Resources (94)

Association of California Water Agencies*	17,729
California Chamber of Commerce	900
California Public Employee Labor Relations Association	400
Society for Human Resource Management	220
	<hr/>
	19,249

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit B - Legal Services (5601)

GF - Revenues / Transfers (01)

General Legal Services*	11,000
	11,000

GF - Budget & Treasury (05)

Outside Legal Counsel - General*	2,500
	2,500

GF - Administrative Facilities (06)

Outside Legal Counsel - General*	2,500
	2,500

SCP - State Activities (16)

General State Water Project*	10,000
Outside Legal Counsel - General*	60,000
	70,000

SCP - Local Activities (17)

Outside Legal Counsel - General*	37,500
	37,500

SCP - Bay-Delta Activities (18)

Bay Delta Issues*	75,000
Outside Legal Counsel - General*	35,000
	110,000

WHF - Western Hills Fund (24)

Outside Legal Counsel - General*	2,500
Western Hills Issues*	2,500
	5,000

LRF - Lower River Rights Fund (26)

Outside Legal Counsel - General*	17,500
Water Rights*	180,000
	197,500

ID4 - Groundwater Banking (43)

Outside Legal Counsel - General*	50,000
	50,000

ID4 - Administration (44)

Outside Legal Counsel - General*	7,500
	7,500

ID4 - Surface Water Supply (45)

Outside Legal Counsel - General*	5,000
	5,000

ID4 - Groundwater Activities (46)

Outside Legal Counsel - General*	5,000
	5,000

ID4 - Treated Water (47)

Outside Legal Counsel - General*	2,500
	2,500

ID4 - Distribution (48)

General Legal Support Services*	5,000
	5,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit B - Legal Services (5601)

CVC - Operations (55)

CVC Issues*	40,000
Outside Legal Counsel - General*	7,500
	47,500

PPF - Administration (75)

Outside Legal Counsel - General*	7,500
Pioneer Issues*	30,000
	37,500

PPF - Recovery (77)

Outside Legal Counsel - General*	7,500
Pioneer Contract Services*	3,000
	10,500

PPF - Capital Projects (78)

Pioneer Contract Services*	20,000
	20,000

KWB - Recharge Operations (81)

Outside Legal Counsel - General*	2,500
	2,500

GF - Human Resources (94)

Outside Legal Counsel - General*	37,500
	37,500

GF - General Support Services (97)

Outside Legal Counsel - General*	2,500
	2,500

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit C - Consulting Engineers (5602)

ID4 - Treated Water (47)

Clearwell 1 Recoating*	35,000
General Electrical Engineering Services*	12,500
Hageman Flyover Utility Conflict Relocation Project*	15,000
Sedimentation Basin No. 3 Settled Water Channel Replacement Project*	30,000
Train A Concrete Joint Repairs & Sealing*	30,000
	122,500

CVC - Operations (55)

Consulting Engineers - Miscellaneous*	50,000
CVC Metering Study	75,000
CVC Pool Level Circuit Survey*	125,000
CVC Pool No. 1 Liner Study	50,000
CVC Pool No. 2 Phase No. 1 Liner Raising Project	15,000
CVC Pool No. 2 Phase No. 2 Liner Raising Project	80,000
CVC Pool No. 3 Liner Raising Project	80,000
CVC Pool No. 6 Junction Box Bypass Meter Study*	35,000
CVC Pool No. 6 Open Channel Meter Design*	25,000
CVC Pool Nos. 5-8 Invert Survey*	20,000
Electrical Engineering Services*	25,000
Hageman Flyover Utility Conflict Relocation Project*	5,000
Post-Expansion Study	20,000
Pump Consultant *	25,000
Pump Submergence and Canal Freeboard Study	30,000
Pumping Plant No. 1A Back Siphoning Mitigation	80,000
SCADA System Upgrades	900,000
	1,640,000

ID1 - Jerry Slough (59)

Improvement District No. 1 Levee Repairs*	5,000
Improvement District No. 1 Quarterly Inspections*	16,000
Levee Rock Slope Mitigation Project Engineers*	10,000
	31,000

BMWD/KCWA - Recovery (71)

Metering Study*	20,000
	20,000

PPF - Administration (75)

Pioneer Fencing*	52,000
South Pioneer Record of Survey*	20,000
	72,000

PPF - Recovery (77)

Metering Study*	56,000
	56,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit C - Consulting Engineers (5602)

PPF - Capital Projects (78)

Basin 11/North Pioneer Turnout*	17,100
Basin 9 Turnout*	33,000
McAllister Central and South Pioneer Delivery Improvements*	30,000
Nord Siphon Turnout*	237,000
North Pioneer West Basin Levee Repair*	54,000
North Pioneer West Basin Weir Plan*	25,000
Section 4 East Basin Turnout*	10,000
Section 4 Pump Replacement*	40,000
Well Site Easements*	7,000
	453,100

KWB - Recharge Operations (81)

Basin 11/North Pioneer Turnout*	53,000
Pioneer North Low Flow Channel*	60,000
	113,000

ID3 - Kelso Creek (91)

ID3 Emergency Response*	7,000
	7,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit D - Audit Services (5603)

SCP - State Activities (16)

State Water Project Audit (Kern County Portion of Independent Audit Association)*	196,500
	196,500

ERF - Entitlement Retention Fund (28)

State Water Project Audit (Agency Portion of Independent Audit Association)*	1,700
	1,700

ID4 - Surface Water Supply (45)

State Water Project Audit (ID4 Portion of Independent Audit Association)*	16,800
	16,800

GF - Accounting & Finance (95)

Annual Audit*	80,000
	80,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit E - Special Consultants (5604)

GF - Revenues / Transfers (01)

State Legislative Analyst/Lobbyist*	6,200
	6,200

GF - Budget & Treasury (05)

Database Development and Maintenance*	10,000
	10,000

GF - General Water Management Activities (14)

Public Education & Outreach Consultant*	32,250
	32,250

SCP - State Activities (16)

Public Education & Outreach Consultant*	9,000
State Legislative Analyst/Lobbyist*	74,400
	83,400

SCP - Local Activities (17)

Database Development and Maintenance*	10,000
Economic Analysis for Zones of Benefit*	16,500
Public Education & Outreach Consultant*	7,500
	34,000

SCP - Bay-Delta Activities (18)

San Joaquin Valley Agricultural Water Association	2,000
State Legislative Analyst/Lobbyist*	74,400
	76,400

LRF - Lower River Rights Fund (26)

Kern River Watermaster Fees*	3,700
State Water Resources Control Board Water Right Filings*	12,000
	15,700

ID4 - Administration (44)

Economic Analysis for Zones of Benefit*	5,000
Public Education & Outreach Consultant*	22,500
Water Education Program*	97,500
	125,000

ID4 - Groundwater Activities (46)

Database Development and Maintenance*	2,500
	2,500

ID4 - Treated Water (47)

Accreditation Services*	15,000
Asset Management Services*	20,000
Biological Services*	9,000
Electrical Service Entrance Batteries Replacement*	30,000
NWFPS Pump Rehabilitation & Pump 4 Installation*	50,000
Safety/Emergency Response Planning Services*	10,000
Sodium Hypochlorite Tank Repairs & Inspection*	25,000
Supervisory Control and Data Acquisition Systems*	45,000
Train A Concrete Joint Repairs & Sealing*	30,000
Treated Water Production and Water Quality Services*	30,000
	264,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit E - Special Consultants (5604)

ID4 - Debt Fund (49)

Continuing Disclosure Services	3,000
	3,000

CVC - Operations (55)

Biological Services*	15,000
CVC Bridge Inspections	35,000
CVC Flow Meter Testing*	20,000
CVC Pool No. 6 Afterbay Liner Project	20,000
CVC Roof Maintenance and Inspection*	30,000
Database Development and Maintenance*	10,000
Fleet Consultant*	60,000
Public Education & Outreach Consultant*	750
Safety/Emergency Response Planning Services*	10,000
SCADA Consulting Services*	60,000
Special Consultants - Miscellaneous*	20,000
Standby Emergency Electrical Services Contract*	20,000
	300,750

BMWD/KCWA - Administration (70)

Biological Services*	5,000
Safety/Emergency Response Planning Services*	2,000
	7,000

BMWD/KCWA - Recovery (71)

Biological Services*	3,000
Database Development and Maintenance*	2,000
	5,000

BMWD/KCWA - Recharge (72)

Database Development and Maintenance*	2,000
	2,000

PPF - Administration (75)

Groundwater Sustainability Plan Consultant*	150,000
Public Education & Outreach Consultant*	750
Safety/Emergency Response Planning Services*	6,000
	156,750

PPF - Recharge (76)

Database Development and Maintenance*	4,000
	4,000

PPF - Recovery (77)

Biological Services*	3,000
Database Development and Maintenance*	4,000
KWBA Groundwater Model*	23,000
	30,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit E - Special Consultants (5604)

PPF - Capital Projects (78)

Basin 9 Turnout*	19,000
Biological Services*	4,000
McAllister Central and South Pioneer Delivery Improvements*	10,000
Nord Siphon Turnout*	60,000
North Pioneer West Basin Levee Repair*	10,000
North Pioneer West Basin Weir Plan*	10,000
Section 4 East Basin Turnout*	15,000
	128,000

KWB - Recharge Operations (81)

Database Development and Maintenance*	16,000
Pioneer North Low Flow Channel*	17,000
	33,000

KWB - Recovery Operations (83)

Database Development and Maintenance*	4,500
	4,500

GF - Groundwater Activities (87)

Database Development and Maintenance*	10,000
Public Education & Outreach Consultant*	750
	10,750

GF - Risk Management & Safety (93)

Safety/Emergency Response Planning Services*	6,000
	6,000

GF - Human Resources (94)

Benefits Valuation Consultant	15,000
	15,000

GF - Administrative Grounds Maintenance (96)

Biological Services*	2,000
	2,000

GF - General Support Services (97)

Information Technology Services*	100,000
Public Education & Outreach Consultant*	27,250
Records Services*	50,000
	177,250

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit G - Structures & Improvements (5720)

GF - Administrative Facilities (06)

HVAC Maintenance Project*	250,000
	250,000

ID4 - Treated Water (47)

Clearwell 1 Recoating*	175,000
Critical Component Spare Parts Project*	30,000
Sedimentation Basin Replacement Parts*	125,000
Train A Concrete Joint Repairs & Sealing*	150,000
	480,000

ID4 - Distribution (48)

Critical Component Spare Parts Project*	30,000
East and North Pipeline Electrical Continuity Restoration*	350,000
	380,000

CVC - Operations (55)

CVC Improvement Projects*	50,000
Piezometer Installation*	80,000
	130,000

ID1 - Jerry Slough (59)

Levee Rock Slope Mitigation Project*	150,000
	150,000

BMWD/KCWA - Recovery (71)

Well Rehabilitation*	150,000
	150,000

PPF - Administration (75)

Fencing Project*	234,000
	234,000

PPF - Recharge (76)

Dredging James Canal*	85,000
Interbasin Structures*	135,000
Pioneer Levees*	51,000
	271,000

PPF - Recovery (77)

Well Rehabilitation*	300,000
	300,000

PPF - Capital Projects (78)

Basin 11/North Pioneer Turnout*	166,000
Basin 9 Turnout*	326,000
Nord Siphon Turnout*	1,500,000
North Pioneer West Basin Levee Repair*	592,000
Pioneer Interbasin Structures*	270,000
Section 4 East Basin Turnout*	100,000
Section 4 Pump Replacement*	365,000
	3,319,000

KWB - Recharge Operations (81)

Pioneer North Low Flow Channel*	405,000
	405,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit H - Mobile Equipment (5730)

ID4 - Treated Water (47)

Vehicles*	175,000
	175,000

CVC - Operations (55)

Vehicles*	80,000
	80,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit I - Electrical & Mechanical Equipment (5740)

SCP - Local Activities (17)

Information Technology Equipment, Software and Services*	6,000
	6,000

ID4 - Administration (44)

Information Technology Equipment, Software and Services*	2,500
	2,500

ID4 - Treated Water (47)

Electrical Service Entrance Batteries Replacement*	180,000
Information Technology Equipment, Software and Services*	18,500
Laboratory Instrumentation Replacement Parts*	51,000
Magmeter Replacement*	125,000
NWFPS Pump Rehabilitation & Pump 4 Installation*	450,000
Sodium Hypochlorite Tank Repairs & Inspection*	300,000
	1,124,500

ID4 - Distribution (48)

Critical Component Spare Parts*	50,000
NWF VFD Upgrade Project*	175,000
	225,000

CVC - Operations (55)

CVC Electrical and Mechanical Equipment*	50,000
CVC Pool No. 6 Meter Installation*	50,000
Flap Gate Replacement*	30,000
Uninterruptible Power Supply Replacement*	250,000
	380,000

PPF - Recovery (77)

A' Pumping Plant Protective Relay Upgrade*	70,000
	70,000

GF - Accounting & Finance (95)

Information Technology Equipment, Software and Services*	5,000
	5,000

GF - General Support Services (97)

Information Technology Equipment, Software and Services*	150,000
	150,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit J - Other Equipment (5790)

GF - Administrative Facilities (06)

Office Furniture*	10,000
	10,000

PPF - Recovery (77)

Air Release Valves*	20,000
	20,000

PPF - Capital Projects (78)

Transducer*	5,000
	5,000

GF - General Support Services (97)

Office Furniture*	10,000
	10,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit L - Other Expenses (5999)

GF - Budget & Treasury (05)

Financial Banking Fees*	1,200
	1,200

SCP - State Activities (16)

Financial Banking Fees*	4,500
	4,500

WHF - Western Hills Fund (24)

Agency Portion of Cross Valley Canal Administration Assessment*	126,800
Agency Portion of Kern Fan Monitoring Committee Assessment*	4,300
Agency Portion of Pioneer Administration Assessment*	252,250
	383,350

LRF - Lower River Rights Fund (26)

Agency Portion of Cross Valley Canal Administration Assessment*	79,200
Agency Portion of Kern Fan Monitoring Committee Assessment*	2,700
Agency Portion of Pioneer Administration Assessment*	157,650
City of Bakersfield Clearing Account*	13,000
Hydro Evaporation Losses	250
Tulare Lake Basin Water Storage District Annual Obligation*	305,000
	557,800

ID4 - Administration (44)

Water Education Supplies for School Programs*	30,000
	30,000

ID4 - Surface Water Supply (45)

Miscellaneous	200
	200

ID4 - Groundwater Activities (46)

Miscellaneous	2,000
	2,000

ID4 - Treated Water (47)

Engineering Design Software*	2,400
Mapping Subscription Renewal*	1,000
	3,400

ID4 - Distribution (48)

Bank Fees for State Revolving Fund Loan Administration	2,500
Western Renewable Energy Generation Information Systems*	1,500
	4,000

ID4 - Debt Fund (49)

Certificates of Participation Trustee Administration Fees*	8,000
Dissemination Service and Storage Fees	2,000
	10,000

CVC - Operations (55)

Engineering Design Software*	2,000
Mapping Subscription Renewal*	400
Underground Service Alert/IRTH*	4,000
	6,400

KFMC - Kern Fan Monitoring Committee (61)

Engineering Design Software*	960
	960

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit L - Other Expenses (5999)

BMWD/KCWA - Administration (70)

Engineering Design Software*	240
	240

BMWD/KCWA - Recovery (71)

Engineering Design Software*	240
	240

PPF - Administration (75)

Engineering Design Software*	800
	800

GF - Groundwater Activities (87)

Engineering Design Software*	800
Mapping Subscription Renewal*	3,600
	4,400

GF - Indian Wells Valley (89)

Engineering Design Software*	800
	800

GF - Human Resources (94)

Human Resources Information Systems*	29,300
	29,300

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit N - Chemicals - Purification of Water (5270)

ID4 - Treated Water (47)

Treated Water Chemicals*	2,800,000
	2,800,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.



Appendix

Position Hourly Salary Matrix

Kern County Water Agency Position Hourly Salary Matrix Effective March 31, 2025

Senior & Executive Manager Positions

Executive Manager Positions	Rate	Senior Executive Manager Positions	Rate
Administrative Operations Manager	94.42	General Manager	182.70
Engineering & Groundwater Services Manager	98.56		
Improvement District No.4 Manager	93.75		
Water Resources Manager	117.85		

Middle Managers Bargaining Unit Positions

General Salary Adjustment (Effective 1/1/22) :	9.00%	Additional Annual General Salary Adjustment:	\$ -
Longevity:	0.00%		

Middle Managers Bargaining Unit Positions	Range	Step A	Step B	Step C	Step D	Step E	Range
Bay-Delta Manager	71.5	75.15	78.93	82.90	87.06	91.45	71.5
Business Manager	68.0	63.61	66.80	70.16	73.67	77.37	68.0
Controller	68.0	63.61	66.80	70.16	73.67	77.37	68.0
Engineer IV	68.0	63.61	66.80	70.16	73.67	77.37	68.0
Human Resources Manager	68.0	63.61	66.80	70.16	73.67	77.37	68.0
Laboratory Supervisor	64.5	53.85	56.57	59.38	62.36	65.47	64.5
Maintenance Supervisor	64.5	53.85	56.57	59.38	62.36	65.47	64.5
O&M Superintendent	69.0	66.73	70.08	73.59	77.29	81.17	69.0
O&M Supervisor	64.5	53.85	56.57	59.38	62.36	65.47	64.5
Operations Supervisor	64.5	53.85	56.57	59.38	62.36	65.47	64.5
State Water Project Manager	72.0	76.98	80.86	84.92	89.19	93.66	72.0
Water Resources Planner IV	68.0	63.61	66.80	70.16	73.67	77.37	68.0
Water Purification Plant Superintendent	69.5	68.30	71.73	75.32	79.11	83.08	69.5

General Bargaining Unit Positions

General Salary Adjustment (Effective 1/1/22) :	9.00%	Additional Annual General Salary Adjustment:	\$ -
Longevity:	0.00%		

General Bargaining Unit Positions	Range	Step A	Step B	Step C	Step D	Step E	Range
Accountant I	54.5	33.68	35.35	37.11	38.95	40.90	54.5
Accountant II	57.0	37.87	39.76	41.74	43.81	46.00	57.0
Accountant III	60.0	43.58	45.75	48.04	50.44	52.97	60.0
Accounting Clerk I	48.0	24.97	26.20	27.49	28.87	30.27	48.0
Accounting Clerk II	50.0	27.36	28.72	30.13	31.63	33.18	50.0
Electrical & Control Technician I	54.0	32.92	34.56	36.28	38.09	39.98	54.0
Electrical & Control Technician II	57.0	37.87	39.76	41.74	43.81	46.00	57.0
Electrical & Control Technician III	59.0	41.60	43.66	45.85	48.13	50.55	59.0
Engineer I w/o Certification	57.0	37.87	39.76	41.74	43.81	46.00	57.0
Engineer I w/Certification	58.0	39.66	41.64	43.72	45.90	48.19	58.0
Engineer II w/o Certification	60.0	43.58	45.75	48.04	50.44	52.97	60.0
Engineer II w/Certification	61.0	45.70	47.98	50.36	52.88	55.53	61.0
Engineer III w/o Certification	63.5	51.38	53.95	56.64	59.48	62.45	63.5
Engineer III w/Certification	64.5	53.85	56.57	59.38	62.36	65.47	64.5
Executive Assistant	51.0	28.67	30.09	31.58	33.14	34.79	51.0
Geologist I w/o Certification	57.0	37.87	39.76	41.74	43.81	46.00	57.0
Geologist I w/Certification	58.0	39.66	41.64	43.72	45.90	48.19	58.0
Geologist II w/o Certification	60.0	43.58	45.75	48.04	50.44	52.97	60.0
Geologist II w/Certification	61.0	45.70	47.98	50.36	52.88	55.53	61.0
Geologist III w/o Certification	63.5	51.38	53.95	56.64	59.48	62.45	63.5
Geologist III w/Certification	64.5	53.85	56.57	59.38	62.36	65.47	64.5
Heavy Equipment/Systems Operator	52.0	30.00	31.50	33.05	34.69	36.42	52.0
Human Resources Analyst I	57.0	37.87	39.76	41.74	43.81	46.00	57.0
Human Resources Analyst II	60.0	43.58	45.75	48.04	50.44	52.97	60.0
Human Resources Analyst III w/o Certification	64.5	53.85	56.57	59.38	62.36	65.47	64.5
Human Resources Analyst III w/Certification	65.5	56.48	59.31	62.28	65.39	68.69	65.5
Information Technology Coordinator	59.0	41.60	43.66	45.85	48.13	50.55	59.0
Laboratory Analyst I	46.0	22.79	23.91	25.10	26.33	27.64	46.0
Laboratory Analyst II	51.0	28.67	30.09	31.58	33.14	34.79	51.0
Laboratory Analyst III	53.0	31.43	32.99	34.63	36.36	38.15	53.0
Maintenance Foreman	60.0	43.58	45.75	48.04	50.44	52.97	60.0
Maintenance Mechanic I	48.0	24.97	26.20	27.49	28.87	30.27	48.0
Maintenance Mechanic II	49.0	26.13	27.43	28.78	30.22	31.71	49.0
Maintenance Mechanic, Journeyman	52.0	30.00	31.50	33.05	34.69	36.42	52.0
Maintenance Worker	46.0	22.79	23.91	25.10	26.33	27.64	46.0
Management Assistant I	46.0	22.79	23.91	25.10	26.33	27.64	46.0
Management Assistant II	48.0	24.97	26.20	27.49	28.87	30.27	48.0
Office Assistant	48.0	24.97	26.20	27.49	28.87	30.27	48.0
Pump Maintenance Technician I	53.0	31.43	32.99	34.63	36.36	38.15	53.0
Pump Maintenance Technician II	56.0	36.14	37.94	39.82	41.80	43.89	56.0
Systems Operator I	47.0	23.87	25.04	26.28	27.57	28.94	47.0
Systems Operator II	50.0	27.36	28.72	30.13	31.63	33.18	50.0
Systems/Heavy Equipment Operator	51.0	28.67	30.09	31.58	33.14	34.79	51.0
Water Resources Planner I	57.0	37.87	39.76	41.74	43.81	46.00	57.0
Water Resources Planner II	60.0	43.58	45.75	48.04	50.44	52.97	60.0
Water Resources Planner III	64.5	53.85	56.57	59.38	62.36	65.47	64.5
Water Purification Plant Operator II	55.0	34.50	36.20	38.01	39.91	41.89	55.0
Water Purification Plant Operator III	57.0	37.87	39.76	41.74	43.81	46.00	57.0
Water Purification Plant Operator IV	59.0	41.60	43.66	45.85	48.13	50.55	59.0
Water Purification Plant Operator Trainee	52.0	30.00	31.50	33.05	34.69	36.42	52.0

Object Codes - Revenues

Property Taxes & Assessments

4000	Property Taxes Current Secured
4001	Property Taxes Current Unsecured
4010	Property Taxes Prior Secured
4011	Property Taxes Prior Unsecured
4020	State-Aid Homeowner Prop Taxes
4098	Interest On Property Tax Held
4099	Other Taxes

Water Sales

4150	Treated Water Sales
4160	Dry Year Transfer Program Revenue
4165	YUBA Water Sales
4170	Other Water Sales
4171	ARMTF Water Sales
4192	Untreated Wtr Sales Wtr Yr 92
4193	Untreated Wtr Sales Wtr Yr 93
4194	Untreated Wtr Sales Wtr Yr 94
4195	Untreated Wtr Sales Wtr Yr 95
4196	Untreated Wtr Sales Wtr Yr 96
4197	Untreated Wtr Sales Wtr Yr 97
4198	Untreated Wtr Sales Wtr Yr 98
4199	Untreated Wtr Sales Wtr Yr 99
4200	Untreated Wtr Sales Wtr Yr 00
4201	Untreated Wtr Sales Wtr Yr 01
4202	Untreated Wtr Sales Wtr Yr 02
4203	Untreated Wtr Sales Wtr Yr 03
4204	Untreated Wtr Sales Wtr Yr 04
4205	Untreated Wtr Sales Wtr Yr 05
4206	Untreated Wtr Sales Wtr Yr 06
4207	Untreated Wtr Sales Wtr Yr 07
4208	Untreated Wtr Sales Wtr Yr 08
4209	Untreated Wtr Sales Wtr Yr 09
4210	Untreated Wtr Sales Wtr Yr 10
4211	Untreated Wtr Sales Wtr Yr 11
4212	Untreated Wtr Sales Wtr Yr 12
4213	Untreated Wtr Sales Wtr Yr 13
4214	Untreated Wtr Sales Wtr Yr 14
4215	Untreated Wtr Sales Wtr Yr 15
4216	Untreated Wtr Sales Wtr Yr 16
4217	Untreated Wtr Sales Wtr Yr 17
4218	Untreated Wtr Sales Wtr Yr 18
4219	Untreated Wtr Sales Wtr Yr 19
4220	Untreated Wtr Sales Wtr Yr 20
4221	Untreated Wtr Sales Wtr Yr 21
4222	Untreated Wtr Sales Wtr Yr 22
4223	Untreated Wtr Sales Wtr Yr 23

Credits & Refunds

4290	Refunds & Credits
4291	DWR Refunds & Credits

User Charges

4400	Participants' Annual Payments
4401	Participants' O&M Costs
4402	Participants' Power Costs
4403	Particip. PG&E Standby Costs
4404	WAPA Power
4405	Partic. Storage Repl. Acct.
4410	Groundwater Replenishment
4420	Recharge Fees
4430	Exchange/Conveyance Fees
4499	Other User Charges

Ground Water Charges

4500	Groundwater Charge Collection
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Reimbursements

4600	Agency O/H Reimbursement
4610	Reimbursables
4611	Contributions In-Kind Kern Co
4612	Cost Sharing Revenues

Interest Income

4700	Investment Income
4705	Interest From Other Sources
4710	Interest from Participants
4720	Unallocated Interest Earned
4799	Other Interest Income

Proceeds From Debt Issuance

4800	Proceeds from Debt Issuance
4802	Principal Repayment from Other Fund.

Other Revenue

4900	Other Revenue
4901	Disposal of Fixed Assets
4902	Lease Income
4910	Well Use Fee / Permits
4911	Water Analyses

Transfers From Other Funds

7099	Transfers From Other Funds
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Object Codes - Expenditures

Labor Costs

5000	Salaries Regular
5001	Salaries Overtime
5002	Salaries Temporary
5010	Benefits Social Security
5011	Workers Compensation Insurance
5012	Benefits Unemployment Ins.
5020	Benefits Retirement
5021	Benefits Health Insurance
5022	Benefits Life Insurance
5023	Benefits Dental Insurance
5024	Benefits Vision Insurance
5025	Benefits LTD Insurance
5026	Benefits LTC Insurance
5033	OPEB Unfunded Liability

Member Unit Credits

5250	Member Unit Credits
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Water Purchases & Fees

5100	Groundwater Recharge Fees
5101	Groundwater Extraction Fees
5103	Water Exchange & Convey. Fees
5110	Power for Reregulation
5115	Reregulation Fees
5120	Dry Year Transfer Program Expense
5130	CVC O&M Costs
5131	CVC Power & Standby Charges
5165	YUBA Water Purchases
5170	Other Water Purchases
5171	ARMTF Water Purchases
5192	Untr'd Wtr Purchases WY92
5193	Untr'd Wtr Purchases WY93
5194	Untr'd Wtr Purchases WY94
5195	Untr'd Wtr Purchases WY95
5196	Untr'd Wtr Purchases WY96
5197	Untr'd Wtr Purchases WY97
5198	Untr'd Wtr Purchases WY98
5199	Untr'd Wtr Purchases WY99
5200	Untr'd Wtr Purchases WY00
5201	Untr'd Wtr Purchases WY01
5202	Untr'd Wtr Purchases WY02
5203	Untr'd Wtr Purchases WY03
5204	Untr'd Wtr Purchases WY04
5205	Untr'd Wtr Purchases WY05
5206	Untr'd Wtr Purchases WY06
5207	Untr'd Wtr Purchases WY07

5208	Untr'd Wtr Purchases WY08
5209	Untr'd Wtr Purchases WY09
5210	Untr'd Wtr Purchases WY10
5211	Untr'd Wtr Purchases WY11
5212	Untr'd Wtr Purchases WY12
5213	Untr'd Wtr Purchases WY13
5214	Untr'd Wtr Purchases WY14
5215	Untr'd Wtr Purchases WY15
5216	Untr'd Wtr Purchases WY16
5217	Untr'd Wtr Purchases WY17
5218	Untr'd Wtr Purchases WY18
5219	Untr'd Wtr Purchases WY19
5220	Untr'd Wtr Purchases WY20
5221	Untr'd Wtr Purchases WY21
5222	Untr'd Wtr Purchases WY 22
5223	Untr'd Wtr Purchases WY 23

Operations

5260	Fuels, Oils and Grease
5270	Chemicals - Purification of Water
5271	Chemicals - Other
5280	Water Analyses
5290	Rents and Leases
5299	Other Operating Supplies

Power

5300	Power for Operations
5301	Standby Charges for Power
5311	Power for PP #1
5312	Power for PP #2
5313	Power for PP #3
5314	Power for PP #4
5315	Power for PP #5
5316	Power for PP #6
5317	Power for PP #7
5318	Power for PP #2B

Maintenance

5400	Maint - Structures & Improvmts
5401	Maint - Mobile Equip
5402	Maint - Electronic Equip
5403	Maint - Wells, Pumps, Motors
5404	Maint - Chemicals
5408	Maint - Office Equip & Furnish
5409	Maint - Other
5410	Maint - Janitorial

Object Codes - Expenditures

Administration

5500 General Office Supplies
5501 Printing and Reproduction
5502 Computer Supplies & Equip
5503 Publications & Subscriptions
5504 Mailing Services
5510 Laundry and Uniforms
5520 Legal Notices
5530 IT Software Licensing & Service
5540 Promotions & Advertisements
5550 Assoc. & Prof. Membership Fees
5570 Telephone & Comm Services
5571 Utilities
5581 Liability Insurance
5582 Property Insurance
5583 Boiler & Machinery Insurance
5584 Other Insurance Premiums
5589 Safety Programs & Equipment
5590 Director Fees
5591 Business Meetings
5592 Education & Training
5593 Employee Recruitment
5599 Agency Overhead Allocation

Professional Services

5601 Legal Services
5602 Consulting Engineers
5603 Audit Services
5604 Special Consultants
5660 Consultants' Subcontractors

Capital Outlays

5710 Land Purchase
5715 Contract Rights/Wells & River
5720 Structures & Improvements
5730 Mobile Equipment
5740 Electrical & Mechanical Equip
5790 Other Equipment

Debt Repayment

5800 Principal on Long Term Debt
5801 Interest on Long Term Debt
5802 Loan to Other Funds

Other Expenses

5910 Tax Collection Charge
5920 Amort. / Deprec. Expense

5930 Kern Co In-Kind Services
5940 Wheeling Charges Distribution
5950 Facility Licenses & Permits
5951 Prof. License & Certification Fees
5960 Security
5970 Special Projects
5999 Other Expenses

Unapplied Appropriations

5900 Unapplied Appropriations

Transfers To Other Funds

7098 Transfers To Other Funds

How to Properly Code Revenues and Expenditures

To properly code revenues and expenditures, the following information is required:

Four-Digit Key Code*			-	Four-Digit Object Code	-	Five-Digit Project Code
XX	+	X	+	X		XXXXX
Core	Reimbursement	Category/				(if required)
Code	Status	Location				

* A listing of the components of the four-digit key code is available on the back cover of the budget.

The following step-by-step instructions are provided to assist with coding of revenues and expenditures:

1. Identify the proper cost center(s) by determining which cost center(s) benefit or are affected by the revenue(s) or expenditure(s) in question. The benefitting or affected cost center(s) may comprise of more than one cost center. Direct code revenues and expenditures to one or more non-overhead cost centers, if it is reasonable and practical to do so. Use overhead cost centers when direct coding is impractical or unreasonable. Cost centers are numerically identified by two-digit core codes as shown to the right.
2. Identify the proper reimbursement status as shown to the right.
3. Identify the proper category or location of the revenue or expenditure as shown to the right.
4. Identify the proper 4-digit object code from the three-page list of object codes on the preceding pages.
5. Identify, *if required*, the proper five-digit project code. Project codes are required when a manager requests the Accounting Group to set up a project code so that different revenues and expenditures within one or more cost centers can later be identified separate from other items coded to the same cost center(s). Using a project code is simply a means to group revenues and expenditures of the same project, task or assignment. Ask your manager if there is a project code associated with what you are coding.

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Four-Digit Key Code - Object Code - Project Code (as required)

Core Codes (First 2 #'s of Key Code)

01 General Fund Revenues	55 Cross Valley Canal - Operations
05 Budget & Treasury	56 Cross Valley Canal - Power
06 Administrative Facilities	57 Cross Valley Canal - Capital Expenditures
10 Board Administration (Six-Month Allocation)	58 Cross Valley Canal - Conveyance Revenue
11 Agency Management (Six-Month Allocation)	59 Improvement District No. 1 - Jerry Slough
12 Sacramento Office Expenses (Six-Month Allocation)	61 Kern Fan Monitoring Committee
14 General Water Management Act. (Non-MU)	70 BMWD/KCWA Banking - Administration
16 State Activities	71 BMWD/KCWA Banking - Recovery
17 Local Activities	72 BMWD/KCWA Banking - Recharge
18 Bay-Delta Activities	73 BMWD/KCWA Banking - Bonds
19 State Contract Payment	74 Pioneer Project - Recharge Reserve
24 Western Hills	75 Pioneer Project - Administration
26 Lower River Rights	76 Pioneer Project - Recharge
28 Entitlement Retention	77 Pioneer Project - Recovery
29 Water Management	78 Pioneer Project - Capital Projects
32 Zone of Benefit No. 7 (ZOB 7)	79 Pioneer Project - Recovery Reserve
36 Zone of Benefit No. 17 (ZOB 17)	81 Kern Water Bank Recharge Operations 83
37 Zone of Benefit No. 18 (ZOB 18)	Kern Water Bank Recovery Operations 85
38 Zone of Benefit No. 19 (ZOB 19)	Water Well Ordinance
42 EGWS Maintenance (Six-Month Allocation)	86 Groundwater Activities (Six-Month Allocation)
43 ID4 - Groundwater Banking	87 Groundwater Activities
44 ID4 - Administration	88 Intertie Activities
45 ID4 - Surface Water Supply	89 Indian Wells Valley
46 ID4 - Groundwater Activities	91 Improvement District No. 3 - Kelso Creek
47 ID4 - Treated Water	93 Risk Management & Safety
48 ID4 - Distribution System	94 Human Resources
49 Improvement District No. 4 - Debt Fund	95 Accounting & Finance
52 Agency Operations Group (Six-Month Allocation)	96 Administrative Grounds Maintenance
	97 General Support Services

Reimbursement Status (3rd # of Key Code)

0 Non-Reimbursable	2 Overhead
1 Reimbursable	9 State Contract Fund Cost Centers (16 - 19)

Category or Location (4th # of Key Code)

A Administration/Accounting/Finance	N Treatment Plant
B Operations	O Northwest Feeder Pipeline & Pump Sta.
C Maintenance	P Treatment Plant Laboratory Room
D Engineering/Planning/Analysis	Q East Pipeline & Pump Station
E Design/Construction	R North Pipeline & Pump Station
F Legal Services	S Oswell Tank
G Public Information	T Section 23 Corner Tank
H GW Monitoring (Level/Quality)	U CVC Reach 1
I GW Studies	V CVC Reach 2
J Environmental	W CVC Reach 3
K Personnel	X CVC Extension
L Meetings	Y CVC O & M Center



KERN COUNTY WATER AGENCY

Stuart T. Pyle Water Resources Center

3200 Rio Mirada Drive
Bakersfield, California 93308

Notice of BOARD OF DIRECTORS MEETING

May 22, 2025

Conference Line: [+1 \(571\) 317-3122](tel:+15713173122)

Access Code: 863-465-805#

<https://global.gotomeeting.com/join/863465805>

AGENDA

- I. Call to order – 12:00 p.m.
- II. Report of the General Counsel
 - A. Authorization for Closed Session regarding:
 1. Conference with Legal Counsel – Existing Litigation (Government Code section 54956.9, subdivision (a)):
 - a. Applications Filed for Kern River Water
 - b. California Department of Water Resources v. All Persons Interested in the Matter of the Contract Extension Amendments
 - c. North Coast Rivers Alliance, et al. v. California Department of Water Resources (COA CEQA)
 - d. California Department of Water Resources v. All Persons Interested in the Matter of the Authorization of Delta Program Revenue Bonds
 - e. Rosedale-Rio Bravo Water Storage District, *et al.* v. Kern County Water Agency, *et al.* (CVC Issues)
 - f. Kern Delta Water District, *et al.* v. Rosedale-Rio Bravo Water Storage District (Onyx CEQA)
 - g. Rosedale-Rio Bravo Water Storage District v. Buena Vista Water Storage District, *et al.* (Onyx Water Rights)

- h. California Sportfishing Protection Alliance, *et al.* v. California State Water Resources Control Board, *et al.*, Sacramento County Superior Court, Case No. 34-2021-80003761 (2021 Order Re Temporary Urgency Change Petition)
- i. California Sportfishing Protection Alliance, *et al.* v. State Water Resources Control Board, *et al.*, Sacramento County Superior Court, Case No. 34-2021-80003763 (2021 Order Re Shasta Temporary Management Plan)
- j. California Water Impact Network v. Department of Water Resources, Sacramento County Superior Court Case No. 34-2020-80003492; North Coast Rivers Alliance v. Department of Water Resources, Sacramento County Superior Court Case No. 34-2020-80003491 (Water Management Tools)
- k. Pacific Coast Federation of Fishermen's Associations, *et al.* v. Ross,., E.D. Cal., Case No. 1:20-cv-00431 & California Natural Resources Agency, *et al.* v. Ross, *et al.*, E.D. Cal., Case No. 1:20-cv-00426 (Long-term Operations)
- l. State Water Board Cases, Sacramento County Superior Court Case No. JCCP 5013 (Water Quality Control Plan Phase 1 Litigation)
- m. Oroville Dam Cases, Sacramento County Superior Court Case No. JCCP 4974
- n. Long-term State Water Project Operations Cases, Sacramento County Superior Court Case No. JCCP 5117
- o. Temporary Applications Filed for Kern River Water
- p. Bring Back the Kern, *et al.* v. City of Bakersfield, *et al.*, Kern County Superior Court Case No. BCV-22-103220
- q. Delta Conveyance Project Litigation, Court Case No. 24WM000017
- r. California Sportsfishing Alliance, *et al.* v. California Department of Water Resources and California Department of Fish and Wildlife, *et al.*, Sacramento County Superior Court Case No. 24WM000181; Tehama-Colusa Canal Authority, *et al.* v. California Department of Water Resources and California Department of Fish and Wildlife, *et al.*, Sacramento County Superior Court Case No. 24WM000183; San Francisco Baykeeper, *et al.* v. California Department of Water Resources, Sacramento County Superior Court Case No. 24WM000185; and Central Delta Water Agency and South Delta Water Agency v. California Department of Water Resources, Sacramento County Superior Court Case No. 24WM000186 (2024 Incidental Take Permit Litigation)

- s. Mass X, Inc. v. Kern County Water Agency, et al., Kern County Superior Court Case No. BCV-24-104394
 - t. Department of Water Resources v. All Persons Interested in the Matter of Delta Conveyance Project Program Revenue Bonds etc. (2025 DWR Validation Action), Sacramento County Superior Court Case No. 25 CV000704
 - 2. Conference with Legal Counsel – Anticipated Litigation: Significant exposure to litigation: (Government Code section 54956.9, subdivision (d)(2)):
 - a. Three potential suits
 - 3. Conference with Real Property Negotiator (Government Code section 54956.8):
 - a. Negotiator: Water Resources Manager
Property: State Water Project Water
Parties: California Department of Water Resources and State Water Project Contractors
Under Negotiation: Price & Terms
 - 4. Conference with Labor Negotiator (Government Code sections 54957, 54957.6):
Agency Negotiators: General Manager
Labor Groups: General and Middle Managers Bargaining Units
 - 5. Public Employee Discipline/Dismissal/Release (Government Code section 54957)
- III. Public Hearing – Proposed Fiscal Year 2025-26 Preliminary Budget
- IV. Directors’ Forum
- V. Public Comment
Anyone may comment on any subject within Agency jurisdiction whether or not it is on the agenda. Time for such comment may be limited.
- VI. Minutes of Board Meetings and Committee Meetings –

Regular Board Meeting	April 24, 2025
Special Board Meeting	May 2, 2025
Special Board Meeting	May 7, 2025
- VII. Report of the General Manager
- VIII. Advisory Committee Reports
 - A. Cross Valley Canal Advisory Committee
 - B. Improvement District No. 3 Advisory Committee
 - C. Urban Bakersfield Advisory Committee

IX. Board Committee Reports

The following items will be discussed in detail at the meeting and may result in appropriate action being taken relating to the subject matter (such action may or may not conform to any staff recommended action):

A. ADMINISTRATIVE COMMITTEE – Director Cattani, Chair

1. Report of the Administrative Operations Manager
2. Payment of the Bills
3. Financial Report
4. Authorization of Deposit into the Kern County Water Agency's Account for California Employers' Retiree Benefit Trust
5. Authorization to Participate in the California Employers' Pension Prefunding Trust Fund
6. Authorization to Execute Amendment No. 1 to the Kern County Water Agency Agreement for Information Technology Service Provider
7. Consideration of the Kern County Water Agency Investment Policy
8. Authorization to Execute a Memorandum of Understanding with the General Bargaining Unit
9. Authorization to Execute a Memorandum of Understanding with the Middle Managers Bargaining Unit
10. Consideration of Setting Forth Terms and Conditions relating to Unrepresented Confidential Employees – Non Managers
11. Consideration of Setting Forth Terms and Conditions relating to Unrepresented Confidential Employees – Middle Managers

B. POLICY COMMITTEE – Director Milobar, Chair

1. Update on Delta Conveyance Activities
2. Update on Legislative Activities

C. WATER RESOURCES COMMITTEE – Director Fast, Chair

1. Report of the Water Resources Manager
2. Report on the State Water Contractors Board Meeting

3. Report on 2025 State Water Project and Central Valley Project Allocations and Operations
4. Water Delivery Operations
 - a. Report on Kern County Water Agency California Aqueduct Deliveries
 - b. Update on Water Transfers, Exchanges and Purchases
 - c. Authorization to Execute an Agreement Among the Department of Water Resources of the State of California, Tulare Lake Basin Water Storage District and Kern County Water Agency for Transfer and Storage of a Portion of Tulare Lake Basin Water Storage District's State Water Project Water in Rosedale-Rio Bravo Water Storage District's Water Banking and Exchange Program, SWP #25001
 - d. Authorization to Execute an Article 55 Agreement Between the Department of Water Resources of the State of California and Kern County Water Agency for Conveyance of San Joaquin River Exchange Contractors Water Authority's 2025 Central Valley Project Water, SWP #25018
5. Report on the Kern Non-Districted Lands Authority Meeting

D. WATER MANAGEMENT COMMITTEE – Director Kroeker, Chair

1. Report of the Engineering and Groundwater Services Manager
 - a. Update on Groundwater Banking Construction/Maintenance Projects
2. Report on 2024 Water Operations
3. Update on Pioneer Project Recharge Facilities – Basin 11
 - a. Authorization to Execute the Agreement Between the Kern County Water Agency and the Kern Water Bank Authority for Joint Use of Facilities Within the Pioneer Project
 - b. Authorization to Execute the Agreement Between the Kern County Water Agency and the Kern Water Bank Authority for Construction of the Basin 11 Turnouts
 - c. Authorization to Retain a Construction Management Services Consultant for the Basin 1-11 Project and the Low Flow Channel Project
4. Report on Kern Water Bank Activities

E. CROSS VALLEY CANAL COMMITTEE – Director Lundquist, Chair

1. Report of the Water Resources Manager
 - a. Update on Cross Valley Canal Construction/Maintenance Projects
 - b. Update on Cross Valley Canal Losses
2. Report on Cross Valley Canal Operations and Deliveries
3. Authorization to Approve an Amendment to the 2025 Cross Valley Canal Operations and Maintenance Budget
4. Authorization to Request Proposals for Engineering and Design Services for the Input/Output Card Modernization Project at the Cross Valley Canal Pumping Plants

F. URBAN BAKERSFIELD COMMITTEE – Director Wulff, Chair

1. Report of the Improvement District No. 4 Manager
 - a. Report on the Kern River Groundwater Sustainability Agency Meeting
 - b. Amend Appointment of Representatives to the Urban Bakersfield Advisory Committee
2. Report on the Improvement District No. 4 2025 Water Supply and Management Plan
3. Report on the Henry C. Garnett Water Purification Plant
4. Authorization to Execute Amendment No. 1 to the Kern County Water Agency Agreement for an Electrical Engineering Consultant for Improvement District No. 4

X. Correspondence

XI. Brief Report on Potential New Business

XII. Adjournment

DECLARATION OF POSTING: I declare under penalty of perjury, that I am employed by the Kern County Water Agency and that I posted the foregoing Agenda at the Agency Office on May 16, 2025.


Stephanie N. Prince, Board Secretary

Requests for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting should be made to the Board Secretary in advance of the meeting to ensure availability of the requested service or accommodation.

KERN COUNTY WATER AGENCY

Elected Seven-Member Board

General Counsel
James Ciampa
Lagerlof, LLP

General Manager
Thomas D. McCarthy

Executive Assistant
Stephanie N. Prince

Human Resources Manager
Christina M. Van Meter
Human Resources Analyst
Jessica L. Massey (III)

**ADMINISTRATIVE
OPERATIONS**

AO Manager
Nick L. Pavletich

Business Manager
Audrey A. Garcia

IT Coordinator
Vacant

Office Assistant
Madison R. Brown

Controller
Taylor N. White

Accountant
Fletcher D. Fick (II)

Accounting Clerk
Elizabeth Perez (II)

Controller
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Accounting Clerk
Elizabeth Perez (II)

**ENGINEERING AND
GROUNDWATER SERVICES**

EGS Manager
J.T. Gardiner

Geologist
Michelle L. Anderson (III)

Water Resources Planner
Maegan A. Allen (III)

Engineer
Scott T. Chambless (III)
David M. Pieper (III)
Vacant

Geologist
Michelle L. Anderson (III)
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David M. Pieper (III)
Vacant

**IMPROVEMENT DISTRICT
NO. 4**

ID4 Manager
Wesley A. Shryock

Management Assistant
Denise D. Kini (II)

Water Resources Planner
Donna E. Semar (III)

WPP Superintendent
Vacant

Operations Supervisor
Gabriel A. Ornelas

Water Purification Plant Operator
John M. Annear (IV)
Brenner J. Corbett (IV)
Omar Zavala (IV)
Anthony R. Ledesma (III)
Eliseo Barajas (II)
Enrique Galvan III (Trainee)

Laboratory Supervisor
Paul A. Wagner

Laboratory Analyst
Rosa A. Torres (III)
Andrew D. Ramirez (I)

Maintenance Supervisor
Jason R. Lancaster

Electrical & Control Technician
Zachary R. Howell (III)
Morris J. Maytubby (II)

Maintenance Foreman
James M. Fleming

Journeyman Maint. Mechanic
D.J. Billiard
Miguel G. De La Torre

Maintenance Mechanic
Justin Nunez (II)
Aiden T. Kelly (II)

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Aiden T. Kelly (II)

**WATER
RESOURCES**

WR Manager
Lauren A. Bauer

Management Assistant
Vacant

State Water Project Manager
Craig A. Wallace

Bay-Delta Manager
Vacant

Water Resources Planner IV
Monica Tennant

Water Resources Planner
Micah L. Clark (II)
Veronica Arreola (II)
Courtney B. Pasquini (I)
Chelsea M. Palmer (I)
Vacant

O&M Superintendent
Steve W. Yoder

O&M Supervisor
Martin J. Ansolabehere

Electrical & Control Technician
Brian J. Null (III)

Pump Maintenance Technician
David S. Downs (II)

Heavy Equip./Systems Operator
Levi F. Smith III

Systems/Heavy Equip. Operator
William P. Barrett

Systems Operator
Kent G. Thompson (II)
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<i>Vacant Positions:</i>	6
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5/22/2025

KERN COUNTY WATER AGENCY

3200 Rio Mirada Drive
Bakersfield, CA 93308

2025 COMMITTEE ASSIGNMENTS

Eric L. Averett – Board President

Standing Committees of the Whole // Ad Hoc Committees:

- A. Administrative Committee - Director Cattani, Chair**
 - 1. Labor/Personnel – Cattani, Fast, Lundquist
 - 2. Strategic Budget & Audit – Lundquist (Chair), Cattani, Wulff
- B. Policy Committee - Director Milobar, Chair**
 - 1. Delta Conveyance Project – Averett, Fast, Milobar
- C. Water Resources Committee – Director Fast, Chair**
 - 1. KCWA Water Supply Programs – Averett, Kroeker, Wulff
 - 2. Lower River Issues – Fast, Kroeker, Milobar
 - 3. Western Hills – Cattani, Fast, Wulff
- D. Water Management Committee – Director Kroeker, Chair**
 - 1. Sustainable Groundwater Management Act (SGMA) – Averett, Fast, Lundquist
- E. Cross Valley Canal Committee - Director Lundquist, Chair**
 - 1. CVC Losses & Expansion Issue – Averett, Milobar, Wulff
- F. Urban Bakersfield Committee – Director Wulff, Chair**

2025-26 Preliminary Budget

May 22, 2025

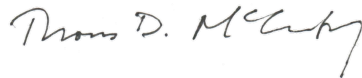
Members of the Board of Directors:

It is my pleasure to submit to the Board of Directors (Board) and make available to the public on behalf of the Board the Kern County Water Agency's (Agency) Fiscal Year 2025-26 Preliminary Budget (Budget). The Budget reflects the Agency's mission statement:

To assure that adequate, reliable and affordable water supplies are available for beneficial use by the people, the economy and the lands of Kern County.

Pursuant to section 6066 of the Government Code, the Agency has published a notice of a public hearing for 1:00 p.m. on May 22, 2025 and June 26, 2025, at which time the Board will hear public comment concerning the Budget. After the June 26, 2025 public hearing, the Board may adopt the Budget, with or without changes. Agency staff will be available at the public hearing and at other times to provide assistance regarding any questions on budgetary matters.

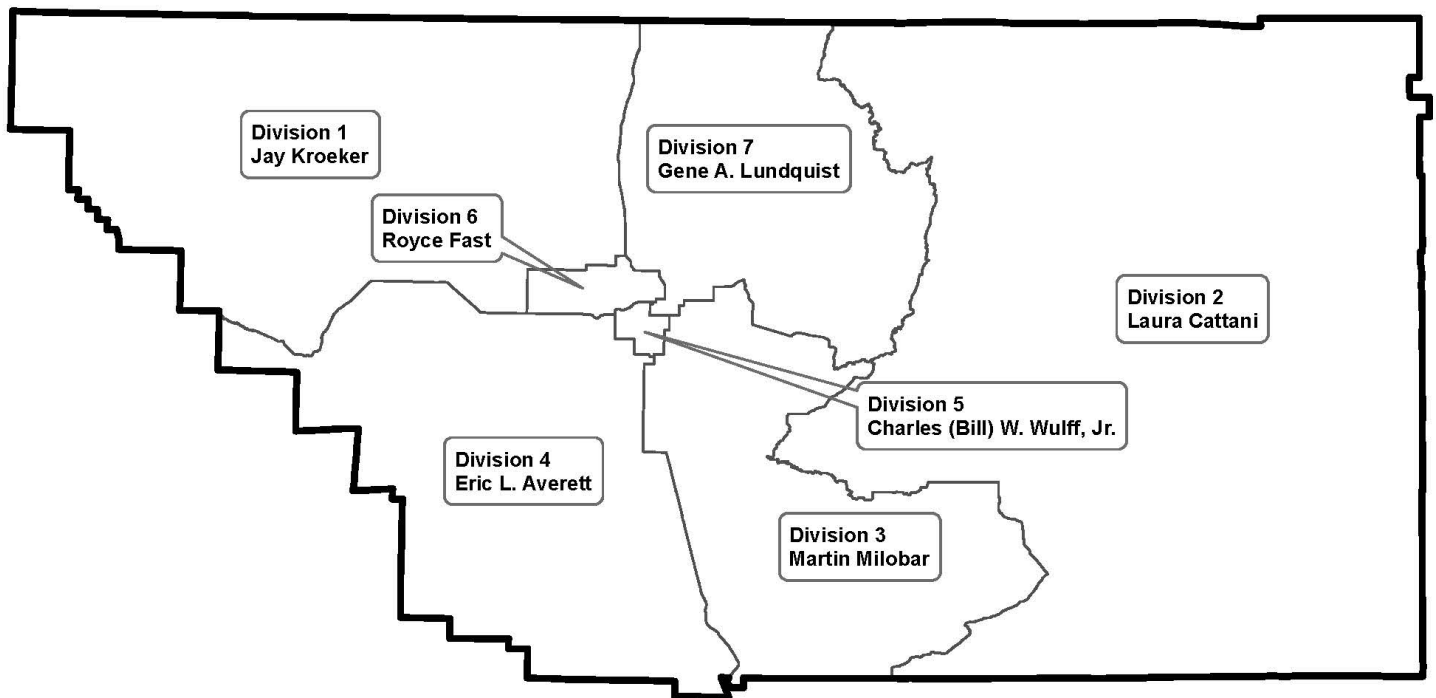
Sincerely,

A handwritten signature in dark ink, appearing to read "Thomas D. McCarthy". The signature is fluid and cursive, with the first name "Thomas" and last name "McCarthy" clearly distinguishable.

Thomas D. McCarthy
General Manager

Kern County Water Agency

Board of Directors



KERN COUNTY WATER AGENCY
Elected Seven-Member Board

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David M. Pieper (III)
Vacant

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Caleb E. Ruiz (I)
Desmond R. Stancil (I)

Filled Positions: 53

Vacant Positions: 7

5/8/2025

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Overview

Executive Summary

The Kern County Water Agency (Agency) was created in 1961 by a special act of the state legislature and then approved by Kern County voters later that same year. The Agency's mission is to assure that adequate, reliable and affordable water supplies are available for beneficial use by the people, the economy and the lands of Kern County. The initial and primary mechanism to achieve this mission is serving as the local contracting entity for the State of California's State Water Project (explained further below). The Agency was also granted powers that enable it to participate in a wide scope of water management activities, including water quality, flood control and groundwater management issues.

With the completion of the initial phase of the State Water Project (SWP), water deliveries began in Kern County in 1968. However, since 1987, the Agency and the local water districts it serves have been faced with extreme variations in water supply on both local and statewide fronts due to droughts, increasing environmental regulations and ever-expanding demands elsewhere on California's developed water system. Under these conditions, making the best possible use of existing water supplies and protecting those same water supplies from external threats continue to be increasingly important. The Agency continues to face the challenge of preserving and enhancing Kern County's precious water supply—a primary ingredient for a healthy Kern County.

STATE WATER PROJECT: The Agency is the second largest participant in the SWP, a water storage and delivery system of reservoirs, aqueducts, power plants and pumping plants. The SWP, which extends for more than 600 miles (two-thirds the length of California), was planned, built and is operated by the State of California Department of Water Resources (DWR). Over \$4 billion has been spent on project construction thus far.

The SWP's main purpose is to store water during wet periods and distribute it to parts of Northern California, the San Francisco Bay area, the San Joaquin Valley and Southern California. DWR has contracts to supply up to 4.2 million acre-feet of SWP water annually to 29 public agencies. The Agency's portion of the SWP is 982,730 acre-feet annually, which is delivered to 14 Kern County public water agencies serving Kern County. However, actual deliveries depend upon water conditions in any given year. Other SWP project functions include flood control, power generation, recreation and fish and wildlife enhancement.

Funds budgeted within the State Contract Payment Fund reflect the estimated costs of water as determined by DWR, as well as the Agency's costs for administering the water contracts and related activities.

GROUNDWATER BANKING: The demand for water continues to steadily increase while the water supply available from year-to-year remains highly unpredictable. California's annual rainfall varies widely each year, rarely matching the actual demand for water in any one year. To temper the large swings in annual supply, the Agency participates in groundwater banking projects to help match supply with demand. The Agency owns and operates the Pioneer Project and operates the Berrenda Mesa Project on behalf of numerous water districts in Kern County.

Groundwater banking is a simple process of storing excess water in the ground during years of heavy rainfall and later using the stored water in years of drought. To store water, the Agency and other local water districts constructed percolation ponds to provide a place where water can seep into the underground aquifer. Excess water, when available, is diverted from such sources as the Kern River, Sacramento Delta or flood waters from the western foothills of the Sierra Nevada. In times of drought, water wells are used to recover the previously stored, or "banked," water to meet current-year demand.

The Agency budgets for participation in and/or operation of three different water banking programs: the Kern Water Bank, the Joint KCWA/BMWD Banking Project and the Pioneer Project.

Executive Summary

IMPROVEMENT DISTRICT NO. 4 When the Bakersfield area was settled more than a century ago, nearly all of the water was obtained from the Kern River and wells that tap groundwater from geologic layers beneath the Southern San Joaquin Valley floor. The groundwater at that time was primarily derived from Kern River water seeping into the river's sandy channel as it flowed through the Bakersfield area.

As Bakersfield grew, its water demands increased requiring the use of more and more groundwater. This lowered the groundwater levels as more water was pumped from the ground each year than the Kern River could replenish through stream bed percolation. This was especially accentuated during drought years.

To guard against future water shortages in the Bakersfield area, the Kern County Water Agency contracted with the State of California in 1963 to buy a quantity of water from the State Water Project to serve the residents of Improvement District No. 4, which essentially encompasses the greater Bakersfield metropolitan area, with an additional water supply. This supply includes 82,946 acre-feet (more than 27 billion gallons) of water a year to meet the increasing needs of Bakersfield residents.

The water purchased from the State Water Project is used to replenish the overlying groundwater basin for recovery by groundwater wells and for the Agency's Henry C. Garnett Water Purification Plant serving more than 95,000 residents of Improvement District No. 4 in the northern, northwestern and eastern areas of Greater Bakersfield. In the central and western areas of Bakersfield, where groundwater continues to be the major water supply source, the underground supply is replenished by recharging water in the Kern River channel.

CROSS VALLEY CANAL Built in the mid 1970s, the Cross Valley Canal (CVC) originally served Kern County as an eastward conduit of water from the SWP's Edmund G. Brown California Aqueduct. The CVC's primary purpose is to provide SWP water to farmers within water districts as well as transportation of the Agency's (Improvement District No. 4) SWP entitlement amount to the Henry C. Garnett Water Purification Plant for treatment and distribution to parts of Urban Bakersfield and to recharge areas, such as the Kern River, to replenish the groundwater.

However, in recent years, the Cross Valley Canal has taken on an increasingly significant role in the conveyance of water. The canal serves as a major link between water spreading activities on the Kern Water Bank, the Joint KCWA/BMWD Banking Program, the Pioneer Project, the City of Bakersfield's 2800 Acre Spreading facilities and other water sources via the California Aqueduct, Central Valley Project water (Friant-Kern Canal) and the Kern River.

Summary of Budgeted Expenditures

1 of 2

	Proposed Budgeted Expenditures	Less: Inter-Fund Eliminations			Total Budgeted Expenditures
		Overhead	Participation in CVC	Transfers	
General Fund					
Revenues / Transfers	7,934,571	0	0	7,837,271	97,300
Budget & Treasury	202,210	0	0	0	202,210
Administrative Facilities	686,780	0	0	0	686,780
General Water Management Activities	165,010	0	0	0	165,010
Water Well Ordinance	24,225	0	0	0	24,225
Groundwater Activities	432,290	0	0	0	432,290
Intertie Activities	2,280	0	0	0	2,280
Indian Wells Valley	75,520	0	0	0	75,520
Risk Management & Safety	76,000	0	0	0	76,000
Human Resources	881,099	0	0	0	881,099
Accounting & Finance	878,540	0	0	0	878,540
Administrative Grounds Maintenance	173,890	0	0	0	173,890
General Support Services	1,343,810	0	0	0	1,343,810
Fund Total	12,876,225	0	0	7,837,271	5,038,954
State Contract Payment Fund					
State Activities	3,333,000	396,000	0	0	2,937,000
Local Activities	1,603,710	342,700	0	0	1,261,010
Bay-Delta Activities	1,647,840	159,500	0	0	1,488,340
State Contract Payment	217,768,308	0	0	0	217,768,308
Fund Total	224,352,858	898,200	0	0	223,454,658
Kern Fan Monitoring Committee Fund					
Kern Fan Monitoring Committee	140,210	39,400	0	0	100,810
Fund Total	140,210	39,400	0	0	100,810
Kern Water Bank Fund					
Recharge Operations	1,414,390	68,550	0	0	1,345,840
Recovery Operations	428,147	68,550	0	0	359,597
Fund Total	1,842,537	137,100	0	0	1,705,437
Zone of Benefit No. 7 Fund					
Zone of Benefit No. 7	62,441,098	0	0	0	62,441,098
Fund Total	62,441,098	0	0	0	62,441,098
Zone of Benefit No. 17 Fund					
Zone of Benefit No. 17	58,370,403	0	0	0	58,370,403
Fund Total	58,370,403	0	0	0	58,370,403
Zone of Benefit No. 18 Fund					
Zone of Benefit No. 18	6,691,453	0	0	0	6,691,453
Fund Total	6,691,453	0	0	0	6,691,453
Zone of Benefit No. 19 Fund					
Zone of Benefit No. 19	52,923,588	0	0	0	52,923,588
Fund Total	52,923,588	0	0	0	52,923,588
Western Hills Fund					
Western Hills Fund	13,988,498	24,300	0	0	13,964,198
Fund Total	13,988,498	24,300	0	0	13,964,198
Lower River Rights Fund					
Lower River Rights Fund	5,365,500	61,400	0	1,149,400	4,154,700
Fund Total	5,365,500	61,400	0	1,149,400	4,154,700

Overview

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Summary of Budgeted Expenditures

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	Proposed Budgeted Expenditures	Less: Inter-Fund Eliminations			Total Budgeted Expenditures
		Overhead	Participation in CVC	Transfers	
Entitlement Retention Fund					
Entitlement Retention Fund	1,863,372	6,200	0	142,000	1,715,172
Fund Total	1,863,372	6,200	0	142,000	1,715,172
Water Management Fund					
Water Management Fund	77,141,241	900	0	1,471,400	75,668,941
Fund Total	77,141,241	900	0	1,471,400	75,668,941
Improvement District No. 1 Fund					
Jerry Slough	227,020	19,700	0	0	207,320
Fund Total	227,020	19,700	0	0	207,320
Improvement District No. 3 Fund					
Kelso Creek	77,940	40,000	0	0	37,940
Fund Total	77,940	40,000	0	0	37,940
Impr. Dist. No. 4 - Operations Fund					
Groundwater Banking	4,289,630	33,600	0	0	4,256,030
Administration	1,618,500	109,500	0	788,780	720,220
Surface Water Supply	2,896,995	45,200	1,073,390	0	1,778,405
Groundwater Activities	373,760	44,400	0	0	329,360
Treated Water	11,936,054	856,400	0	0	11,079,654
Distribution	6,607,520	104,900	0	0	6,502,620
Fund Total	27,722,458	1,194,000	1,073,390	788,780	24,666,288
Impr. Dist. No. 4 - Debt Fund					
Debt Fund	9,175,640	0	0	0	9,175,640
Fund Total	9,175,640	0	0	0	9,175,640
Cross Valley Canal - Operations Fund					
Operations	6,969,853	607,100	0	0	6,362,753
Power	8,007,000	0	0	0	8,007,000
Conveyance Revenue	137,000	0	0	0	137,000
Fund Total	15,113,853	607,100	0	0	14,506,753
KCWA/BMWD Banking Program Fund					
Administration	237,290	115,000	0	0	122,290
Recovery	3,830,896	0	0	0	3,830,896
Recharge	430,020	0	0	0	430,020
Fund Total	4,498,206	115,000	0	0	4,383,206
Pioneer Project Fund					
Administration	1,420,240	406,000	0	0	1,014,240
Recharge	3,132,440	0	0	0	3,132,440
Recovery	12,353,125	0	0	0	12,353,125
Capital Projects	4,105,400	0	0	0	4,105,400
Fund Total	21,011,205	406,000	0	0	20,605,205
Agency Participation in Cross Valley Canal					
Agency Participation in CVC	840,530	4,200	822,700	0	13,630
Fund Total	840,530	4,200	822,700	0	13,630
Report Total	596,663,835	3,553,500	1,896,090	11,388,851	579,825,394

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Available Financing and Financing Requirements

Fiscal Year 2025-26

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	Estimated Fund Balance Unreserved / Undesignated June 30, 2025	Available Financing		
		Cancellation of 2025-26 Reserves / Designations	Estimated Additional Financing Sources	Total Financing Available
General Fund	0	0	13,212,225	13,212,225
Agency Participation in Cross Valley Canal	0	0	840,530	840,530
State Contract Payment Fund	0	0	224,352,858	224,352,858
Zone of Benefit No. 7 Fund	42,688,098	0	19,786,000	62,474,098
Zone of Benefit No. 17 Fund	42,303,403	0	16,463,000	58,766,403
Zone of Benefit No. 18 Fund	5,042,453	0	1,907,000	6,949,453
Zone of Benefit No. 19 Fund	38,338,588	0	14,636,000	52,974,588
Water Management Fund	72,506,690	0	4,634,551	77,141,241
Entitlement Retention Fund	0	0	1,863,372	1,863,372
Western Hills Fund	12,461,998	0	1,526,500	13,988,498
Lower River Rights Fund	3,557,289	0	1,808,211	5,365,500
Kern Fan Monitoring Committee Fund	-21,398	0	161,608	140,210
KCWA/BMWD Banking Program Fund	1,245,456	0	3,252,750	4,498,206
Pioneer Project Fund	4,834,985	0	16,176,220	21,011,205
Kern Water Bank Fund	75,127	0	1,767,410	1,842,537
Improvement District No. 1 Fund	209,741	0	139,300	349,041
Improvement District No. 3 Fund	0	0	77,940	77,940
Impr. Dist. No. 4 - Operations Fund	-29,346	1,943,889	25,467,099	27,381,642
Impr. Dist. No. 4 - Debt Fund	17,561	0	9,332,640	9,350,201
Cross Valley Canal - Operations Fund	-627,850	0	15,747,000	15,119,150
Report Total	222,602,796	1,943,889	373,152,214	597,698,899

Available Financing and Financing Requirements

Fiscal Year 2025-26

2 of 2

Financing Requirements			Estimated	
Estimated	Provisions for	Total	Fund Balance	
Financing	Reserves /	Financing	Unreserved /	
Uses	Designations	Requirement	Undesignated	
			June 30, 2026	
12,876,225	336,000	13,212,225	0	General Fund
840,530	0	840,530	0	Agency Participation in Cross Valley Canal
224,352,858	0	224,352,858	0	State Contract Payment Fund
62,441,098	33,000	62,474,098	0	Zone of Benefit No. 7 Fund
58,370,403	396,000	58,766,403	0	Zone of Benefit No. 17 Fund
6,691,453	258,000	6,949,453	0	Zone of Benefit No. 18 Fund
52,923,588	51,000	52,974,588	0	Zone of Benefit No. 19 Fund
77,141,241	0	77,141,241	0	Water Management Fund
1,863,372	0	1,863,372	0	Entitlement Retention Fund
13,988,498	0	13,988,498	0	Western Hills Fund
5,365,500	0	5,365,500	0	Lower River Rights Fund
140,210	0	140,210	0	Kern Fan Monitoring Committee Fund
4,498,206	0	4,498,206	0	KCWA/BMWD Banking Program Fund
21,011,205	0	21,011,205	0	Pioneer Project Fund
1,842,537	0	1,842,537	0	Kern Water Bank Fund
227,020	122,021	349,041	0	Improvement District No. 1 Fund
77,940	0	77,940	0	Improvement District No. 3 Fund
27,722,458	0	27,722,458	-340,816	Impr. Dist. No. 4 - Operations Fund
9,175,640	174,561	9,350,201	0	Impr. Dist. No. 4 - Debt Fund
15,113,853	5,297	15,119,150	0	Cross Valley Canal - Operations Fund
596,663,835	1,375,879	598,039,714	-340,816	Report Total

Actual and Estimated Financing and Expenditures

Fiscal Year 2024-25

1 of 2

	Actual Fund Balance Unreserved / Undesignated June 30, 2024	Actual and Estimated Financing		
		Cancellation of 2024-25 Reserves / Designations	2024-25 Anticipated Revenues	Total Estimated Financing
General Fund	43,880,659	1,000	13,259,520	57,141,179
Agency Participation in Cross Valley Canal	-238,456	0	1,051,256	812,800
State Contract Payment Fund	0	0	224,382,649	224,382,649
Zone of Benefit No. 7 Fund	41,670,591	0	20,545,000	62,215,591
Zone of Benefit No. 17 Fund	35,563,985	136,000	20,714,000	56,413,985
Zone of Benefit No. 18 Fund	4,204,902	42,000	2,408,000	6,654,902
Zone of Benefit No. 19 Fund	32,442,722	48,000	18,386,000	50,876,722
Water Management Fund	23,682,484	0	49,944,806	73,627,290
Entitlement Retention Fund	-100,281	0	1,489,404	1,389,123
Western Hills Fund	1,600,966	0	11,265,153	12,866,119
Lower River Rights Fund	3,953,207	0	1,786,130	5,739,337
Kern Fan Monitoring Committee Fund	-78,448	0	156,000	77,552
KCWA/BMWD Banking Program Fund	1,245,456	0	647,620	1,893,076
Pioneer Project Fund	3,943,055	0	4,134,830	8,077,885
Kern Water Bank Fund	75,127	0	526,932	602,059
Improvement District No. 1 Fund	235,270	0	156,600	391,870
Improvement District No. 3 Fund	-6,553	1,000	92,628	87,075
Impr. Dist. No. 4 - Operations Fund	-2,025,372	729,356	21,139,840	19,843,824
Impr. Dist. No. 4 - Debt Fund	199,567	0	9,326,270	9,525,837
Cross Valley Canal - Operations Fund	0	0	11,438,859	11,438,859
Report Total	190,248,881	957,356	412,851,497	604,057,734

Actual and Estimated Financing and Expenditures

Fiscal Year 2024-25

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Actual and Estimated Expenditures				
2024-25 Anticipated Expenditures	Provisions for 2024-25 Reserves / Designations	Total Estimated Expenditures 2024-25	Estimated Fund Balance Unreserved / Undesignated June 30, 2025	
57,141,179	0	57,141,179	0	General Fund
812,800	0	812,800	0	Agency Participation in Cross Valley Canal
224,382,649	0	224,382,649	0	State Contract Payment Fund
19,503,493	24,000	19,527,493	42,688,098	Zone of Benefit No. 7 Fund
14,110,582	0	14,110,582	42,303,403	Zone of Benefit No. 17 Fund
1,612,449	0	1,612,449	5,042,453	Zone of Benefit No. 18 Fund
12,538,134	0	12,538,134	38,338,588	Zone of Benefit No. 19 Fund
1,120,600	0	1,120,600	72,506,690	Water Management Fund
1,389,123	0	1,389,123	0	Entitlement Retention Fund
404,121	0	404,121	12,461,998	Western Hills Fund
2,182,048	0	2,182,048	3,557,289	Lower River Rights Fund
98,950	0	98,950	-21,398	Kern Fan Monitoring Committee Fund
647,620	0	647,620	1,245,456	KCWA/BMWD Banking Program Fund
3,242,900	0	3,242,900	4,834,985	Pioneer Project Fund
526,932	0	526,932	75,127	Kern Water Bank Fund
48,540	133,589	182,129	209,741	Improvement District No. 1 Fund
87,075	0	87,075	0	Improvement District No. 3 Fund
19,873,170	0	19,873,170	-29,346	Impr. Dist. No. 4 - Operations Fund
9,179,260	329,016	9,508,276	17,561	Impr. Dist. No. 4 - Debt Fund
12,063,562	3,147	12,066,709	-627,850	Cross Valley Canal - Operations Fund
380,965,186	489,752	381,454,938	222,602,796	Report Total

Current Provisions for Reserves / Designations

Fiscal Year 2025-26

1 of 2

	Reserves / Designations Balance July 01, 2025	Amount Made Available for Financing by Cancellation Recommended	Increases / New Reserves / Designations to be Provided in 2025-26 Recommended	Total Reserves / Designations June 30, 2026
General Fund				
Contingent Tax Liability - Reserve	633,000	0	336,000	969,000
Fund Total	633,000	0	336,000	969,000
Zone of Benefit No. 7 Fund				
General Contingency - Designation	973,885	0	0	973,885
Contingent Tax Liability - Reserve	369,000	0	33,000	402,000
Fund Total	1,342,885	0	33,000	1,375,885
Zone of Benefit No. 17 Fund				
Contingent Tax Liability - Reserve	863,000	0	396,000	1,259,000
Fund Total	863,000	0	396,000	1,259,000
Zone of Benefit No. 18 Fund				
General Contingency - Designation	0	0	258,000	258,000
Contingent Tax Liability - Reserve	171,000	0	0	171,000
Fund Total	171,000	0	258,000	429,000
Zone of Benefit No. 19 Fund				
Contingent Tax Liability - Reserve	344,000	0	51,000	395,000
Fund Total	344,000	0	51,000	395,000
Pioneer Project Fund				
Fac. Replcmnt - Rechrq (74) - Desig.	398,000	0	0	398,000
Facilities Replacement (79) - Desig.	860,000	0	0	860,000
Fund Total	1,258,000	0	0	1,258,000
Improvement District No. 1 Fund				
General Reserve	447,275	0	119,021	566,296
Contingent Tax Liability - Reserve	5,000	0	3,000	8,000
Fund Total	452,275	0	122,021	574,296
Improvement District No. 3 Fund				
Contingent Tax Liability - Reserve	1,000	0	0	1,000
Fund Total	1,000	0	0	1,000
Impr. Dist. No. 4 - Operations Fund				
Additional Water Acquisition Reserve	215,293	215,293	0	0
ID4 Rate Stabilization Designation	1,728,596	1,728,596	0	0
Fund Total	1,943,889	1,943,889	0	0

Current Provisions for Reserves / Designations

Fiscal Year 2025-26

2 of 2

	Reserves / Designations Balance July 01, 2025	Amount Made Available for Financing by Cancellation Recommended	Increases / New Reserves / Designations to be Provided in 2025-26 Recommended	Total Reserves / Designations June 30, 2026
Impr. Dist. No. 4 - Debt Fund				
Treated Water Capacity Constr. - Desig.	832,023	0	174,561	1,006,584
Fund Total	832,023	0	174,561	1,006,584
Cross Valley Canal - Operations Fund				
General Contingency - Designation	403,505	0	0	403,505
Asset Replacement - Designation	469,247	0	5,297	474,544
Fund Total	872,752	0	5,297	878,049
Report Total	8,713,824	1,943,889	1,375,879	8,145,814

Prior Provisions for Reserves / Designations

Fiscal Year 2024-25

1 of 2

	Reserves / Designations Balance July 01, 2024	Amount Made Available for Financing by Cancellation Board Approved / Adopted	Increases / New Reserves / Designations to be Provided in 2024-25 Board Approved / Adopted	Total Reserves / Designations June 30, 2025
General Fund				
Contingent Tax Liability - Reserve	634,000	1,000	0	633,000
Fund Total	634,000	1,000	0	633,000
Zone of Benefit No. 7 Fund				
General Contingency - Designation	973,885	0	0	973,885
Contingent Tax Liability - Reserve	345,000	0	24,000	369,000
Fund Total	1,318,885	0	24,000	1,342,885
Zone of Benefit No. 17 Fund				
Contingent Tax Liability - Reserve	999,000	136,000	0	863,000
Fund Total	999,000	136,000	0	863,000
Zone of Benefit No. 18 Fund				
Contingent Tax Liability - Reserve	213,000	42,000	0	171,000
Fund Total	213,000	42,000	0	171,000
Zone of Benefit No. 19 Fund				
Contingent Tax Liability - Reserve	392,000	48,000	0	344,000
Fund Total	392,000	48,000	0	344,000
Pioneer Project Fund				
Fac. Replcmnt - Rechrq (74) - Desig.	398,000	0	0	398,000
Facilities Replacement (79) - Desig.	860,000	0	0	860,000
Fund Total	1,258,000	0	0	1,258,000
Improvement District No. 1 Fund				
General Reserve	313,686	0	133,589	447,275
Contingent Tax Liability - Reserve	5,000	0	0	5,000
Fund Total	318,686	0	133,589	452,275
Improvement District No. 3 Fund				
General Contingency - Designation	1,000	1,000	0	0
Contingent Tax Liability - Reserve	1,000	0	0	1,000
Fund Total	2,000	1,000	0	1,000
Impr. Dist. No. 4 - Operations Fund				
Additional Water Acquisition Reserve	215,293	0	0	215,293
ID4 Rate Stabilization Designation	2,457,952	729,356	0	1,728,596
Fund Total	2,673,245	729,356	0	1,943,889

Prior Provisions for Reserves / Designations

Fiscal Year 2024-25

2 of 2

	Reserves / Designations Balance July 01, 2024	Amount Made Available for Financing by Cancellation Board Approved / Adopted	Increases / New Reserves / Designations to be Provided in 2024-25 Board Approved / Adopted	Total Reserves / Designations June 30, 2025
Impr. Dist. No. 4 - Debt Fund				
Treated Water Capacity Constr. - Desi	503,007	0	329,016	832,023
Fund Total	503,007	0	329,016	832,023
Cross Valley Canal - Operations Fund				
General Contingency - Designation	403,505	0	0	403,505
Asset Replacement - Designation	466,100	0	3,147	469,247
Fund Total	869,605	0	3,147	872,752
Report Total	9,181,428	957,356	489,752	8,713,824

Summary of Transfers

Transfer From:	Transfer To:	Fiscal Year 2025-26
General Fund	Entitlement Retention Fund	\$25,030
General Fund	Improvement District No. 3 Fund	\$63,440
General Fund	State Contract Payment Fund	\$5,013,650
General Fund	Water Management Fund	\$2,735,151
Lower River Rights Fund	Water Management Fund	\$1,149,400
Entitlement Retention Fund	State Contract Payment Fund	\$142,000
Water Management Fund	Entitlement Retention Fund	\$142,000
Water Management Fund	Lower River Rights Fund	\$180,000
Water Management Fund	State Contract Payment Fund	\$1,149,400
Impr. Dist. No. 4 - Operations Fund	Impr. Dist. No. 4 - Debt Fund	\$788,780

Transfer From:	Transfer To:	Fiscal Year 2024-25
General Fund	Entitlement Retention Fund	\$104,284
General Fund	Improvement District No. 3 Fund	\$491,063
General Fund	State Contract Payment Fund	\$3,872,396
General Fund	Water Management Fund	\$37,472,032
Lower River Rights Fund	Water Management Fund	\$3,065,912
Water Management Fund	State Contract Payment Fund	\$1,090,912
Impr. Dist. No. 4 - Operations Fund	Impr. Dist. No. 4 - Debt Fund	\$789,970

Note "Overhead" allocation and "Participation in CVC" transfers can be found on Pages 1-3, 1-4, and 1-5. All "Overhead" allocation transfers are to the General Fund; all "Participation in CVC" transfers are to the Cross Valley Canal.

Note Approval of Budget authorizes transfer of funds, subject to statutory and regulatory restrictions.



General Fund



General Fund

General Fund Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	43,880,659
Add: Anticipated Revenues	13,259,520
Total Actual Funds Available	57,140,179
Less: Anticipated Expenditures	57,141,179
Ending Balance Available	-1,000
Add: Release of Reserves / Designations	1,000
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	0
Add: Budgeted Revenues	13,212,225
Total Estimated Funds Available	13,212,225
Less: Budgeted Expenditures	12,876,225
Ending Balance Available	336,000
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	336,000
Estimated Funds at Year End	0



Purpose and Authority

The General Fund budget accounts for the revenues and expenditures necessary to carry out certain administrative functions of the Agency. These functions include (1) general administration of the Agency, (2) surface and groundwater data collection, management and planning, including the annual Water Supply Report, groundwater quality data reporting, groundwater banking activities and technical support for Indian Wells Valley and (3) administrative overhead expenditures and reimbursements to and from various funds, including the General Fund.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of the current service level. The General Fund is comprised of the following 13 cost centers:

- Revenues / Transfers
- General Water Management Activities
- Water Well Ordinance
- Groundwater Activities
- Intertie Activities
- Indian Wells Valley
- Accounting & Finance
- Budget & Treasury
- General Support Services
- Human Resources
- Risk Management & Safety
- Administration Facilities
- Administration Grounds Maintenance

These cost center budgets are located directly behind this fund.

2025-26 Goals

The goals for the General Fund and its related cost centers are shown in the narrative for each of the subsequent cost centers.

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	6,710,530	7,045,956	6,935,000	7,090,000	7,230,000
4001 Property Taxes Current Unsecured	687,642	717,307	750,000	750,000	765,000
4010 Property Taxes Prior Secured	42,455	72,616	0	70,000	0
4011 Property Taxes Prior Unsecured	21,164	3,193	0	0	0
4020 State-Aid Homeowner Prop Taxes	43,278	42,316	50,000	40,000	40,000
4099 Other Taxes	211,603	249,415	200,000	200,000	200,000
Total Property Taxes & Assessments	7,716,672	8,130,803	7,935,000	8,150,000	8,235,000
4600 Agency O/H Reimbursement	3,383,594	3,929,147	3,553,400	3,553,400	3,553,400
4610 Reimbursables	13,191	12,252	23,330	5,620	23,825
Total Reimbursements	3,396,785	3,941,399	3,576,730	3,559,020	3,577,225
4700 Investment Income	706,995	1,357,274	1,300,000	1,550,000	1,400,000
4705 Interest From Other Sources	1,936	10,092	0	500	0
Total Interest Income	708,931	1,367,366	1,300,000	1,550,500	1,400,000
4900 Other Revenue	12,334	1,693	0	0	0
4902 Lease Income	0	1,200	0	0	0
Total Other Revenue	12,334	2,893	0	0	0
7099 Transfers From Other Funds	50,230	50,230	0	0	0
Total Transfers From Other Funds	50,230	50,230	0	0	0
Total Revenues	11,884,952	13,492,691	12,811,730	13,259,520	13,212,225
Expenditures					
5000 Salaries Regular	1,396,064	1,798,370	1,764,620	1,447,651	1,653,450
5001 Salaries Overtime	20,449	6,625	12,000	6,500	6,300
5002 Salaries Temporary	27,489	20,732	0	0	0
5010 Benefits Social Security	87,492	101,950	137,160	112,280	128,110
5011 Workers Compensation Insurance	5,982	7,139	10,950	8,510	9,850
5020 Benefits Retirement	724,421	766,614	904,780	726,200	827,680
5021 Benefits Health Insurance	401,856	448,336	558,320	501,900	523,640
5022 Benefits Life Insurance	10,868	9,927	17,520	10,590	17,520
5023 Benefits Dental Insurance	10,707	5,698	18,840	10,730	15,000
5024 Benefits Vision Insurance	2,422	1,390	3,960	2,880	3,720
5025 Benefits LTD Insurance	9,291	9,114	17,640	14,470	16,560
5026 Benefits LTC Insurance	2,728	3,034	6,840	6,570	13,800
Total Labor Costs	2,699,769	3,178,929	3,452,630	2,848,281	3,215,630

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5260 Fuels, Oils and Grease	3,960	4,772	6,000	5,910	5,300
5280 Water Analyses	0	162	0	120	0
5290 Rents and Leases	77	0	0	0	0
5299 Other Operating Supplies	207	298	400	0	400
Total Operations	4,244	5,232	6,400	6,030	5,700
5400 Maint - Structures & Improvmts	115,092	114,597	162,000	250,451	160,000
5401 Maint - Mobile Equip	6,730	12,932	8,400	11,900	7,900
5402 Maint - Electronic Equip	22,487	22,982	26,300	22,500	26,500
5403 Maint - Wells, Pumps, Motors	0	32	0	0	0
5408 Maint - Office Equip & Furnish	6,918	10,248	12,000	12,000	12,000
5409 Maint - Other	65,898	67,903	61,300	67,300	66,300
5410 Maint - Janitorial	39,529	39,049	45,500	47,500	47,500
Total Maintenance	256,654	267,743	315,500	411,651	320,200
5500 General Office Supplies	18,355	20,804	22,100	23,300	22,300
5501 Printing and Reproduction	1,361	6,086	2,850	3,300	4,650
5502 Computer Supplies & Equip	8,936	15,437	11,300	10,000	10,300
5503 Publications & Subscriptions	12,866	11,707	11,570	8,000	8,200
5504 Mailing Services	4,941	3,067	5,100	4,000	4,500
5510 Laundry and Uniforms	1,464	2,081	2,100	2,900	2,800
5520 Legal Notices	22,831	767	2,960	1,500	1,760
5530 IT Software Licensing & Service	101,444	109,087	104,129	105,317	108,000
5540 Promotions & Advertisements	0	5,394	0	4,000	7,500
5550 Assoc. & Prof. Membership Fees	25,844	25,015	27,920	25,540	25,289
5570 Telephone & Comm Services	22,744	23,603	27,860	26,620	26,340
5571 Utilities	110,165	119,549	124,000	125,000	128,500
5581 Liability Insurance	34,328	37,296	57,700	40,600	53,900
5582 Property Insurance	12,081	14,599	17,815	18,342	21,880
5584 Other Insurance Premiums	5,944	12,278	1,650	2,388	2,515
5589 Safety Programs & Equipment	7,696	6,319	8,085	11,866	9,890
5590 Director Fees	14,754	14,166	16,400	13,600	15,200
5591 Business Meetings	4,543	8,740	12,965	8,990	14,450
5592 Education & Training	2,585	4,605	12,700	8,100	13,000
5593 Employee Recruitment	7,256	22,196	0	6,572	10,000
Total Administration	420,138	462,796	469,204	449,935	490,974
5601 Legal Services	60,052	38,674	32,000	63,000	56,000
5602 Consulting Engineers	0	0	10,000	0	0
5603 Audit Services	60,000	75,105	80,000	71,000	80,000
5604 Special Consultants	234,033	240,607	284,200	258,470	259,450
Total Professional Services	354,085	354,386	406,200	392,470	395,450

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5720 Structures & Improvements	0	0	200,000	75,000	250,000
5740 Electrical & Mechanical Equip	48,425	101,574	153,450	102,206	155,000
5790 Other Equipment	4,059	14,942	20,000	20,000	20,000
Total Capital Outlays	52,484	116,516	373,450	197,206	425,000
5910 Tax Collection Charge	73,439	70,429	90,000	80,000	80,000
5950 Facility Licenses & Permits	700	1,275	1,000	1,800	2,000
5951 Prof. License & Certification Fees	499	280	1,020	350	700
5960 Security	42,328	54,193	91,600	61,600	67,600
5999 Other Expenses	27,691	41,247	165,300	83,350	35,700
Total Other Expenses	144,657	167,424	348,920	227,100	186,000
7098 Transfers To Other Funds	0	494,455	7,440,426	52,608,506	7,837,271
Total Transfers To Other Funds	0	494,455	7,440,426	52,608,506	7,837,271
Total Expenditures	3,932,031	5,047,481	12,812,730	57,141,179	12,876,225



Revenues / Transfers

General Fund

Purpose and Authority

The Revenues / Transfers cost center accounts for revenues, transfers and some minor costs of the General Fund that are not directly attributable to any other General Fund cost center. Through this cost center, property taxes, interest income, overhead reimbursement and other revenues and transfers are budgeted as resources for General Fund activities.

2025-26 Budget and Program Overview

The General Fund's three primary sources of revenue consist of property taxes, overhead reimbursement and interest income. The recommended budget reflects \$8,235,000 for the Agency's share of the 1 percent county-wide general property tax revenues. Agency overhead reimbursement for administrative services rendered on behalf of Agency-wide programs is estimated at \$3,553,400. Interest income for the General Fund reflects a slight decline in rates of interest anticipated during FY 2025-26.

Costs incurred in the General Fund include property tax collection expenditures, a service provided by the County of Kern (County).

Revenues / Transfers

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	6,710,530	7,045,956	6,935,000	7,090,000	7,230,000
4001 Property Taxes Current Unsecured	687,642	717,307	750,000	750,000	765,000
4010 Property Taxes Prior Secured	42,455	72,616	0	70,000	0
4011 Property Taxes Prior Unsecured	21,164	3,193	0	0	0
4020 State-Aid Homeowner Prop Taxes	43,278	42,316	50,000	40,000	40,000
4099 Other Taxes	211,603	249,415	200,000	200,000	200,000
Total Property Taxes & Assessments	7,716,672	8,130,803	7,935,000	8,150,000	8,235,000
4600 Agency O/H Reimbursement	3,383,594	3,929,147	3,553,400	3,553,400	3,553,400
Total Reimbursements	3,383,594	3,929,147	3,553,400	3,553,400	3,553,400
4700 Investment Income	706,995	1,357,274	1,300,000	1,550,000	1,400,000
4705 Interest From Other Sources	1,936	10,092	0	500	0
Total Interest Income	708,931	1,367,366	1,300,000	1,550,500	1,400,000
7099 Transfers From Other Funds	50,230	50,230	0	0	0
Total Transfers From Other Funds	50,230	50,230	0	0	0
Total Revenues	11,859,427	13,477,546	12,788,400	13,253,900	13,188,400
Expenditures					
5021 Benefits Health Insurance	50,230	100,482	0	0	0
Total Labor Costs	50,230	100,482	0	0	0
5550 Assoc. & Prof. Membership Fees	32	5	100	0	100
Total Administration	32	5	100	0	100
5601 Legal Services	0	0	11,000	0	11,000
5604 Special Consultants	5,739	6,097	6,200	6,200	6,200
Total Professional Services	5,739	6,097	17,200	6,200	17,200
5910 Tax Collection Charge	73,439	70,429	90,000	80,000	80,000
5999 Other Expenses	0	0	135,000	45,000	0
Total Other Expenses	73,439	70,429	225,000	125,000	80,000
7098 Transfers To Other Funds	0	494,455	7,440,426	52,608,506	7,837,271
Total Transfers To Other Funds	0	494,455	7,440,426	52,608,506	7,837,271
Total Expenditures	129,440	671,468	7,682,726	52,739,706	7,934,571



General Water Management Activities

General Fund

Purpose and Authority

This cost center accounts for the expenditures necessary for the administration of water management activities that are not covered by cost center 16 (SWP State Activities) or cost center 17 (SWP Local Activities). These activities include development of non-SWP water supply programs or contracts for non-Member Units, public relations, non-SWP related legislation and other county-wide non-SWP related activities.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same service level.

2025-26 Goals

Provide assistance to local water districts on technical and policy issues related to water management activities.

Review environmental documents for projects that may impact local water supplies and water management activities.

General Water Management Activities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	43,611	18,715	60,060	45,000	57,200
5001 Salaries Overtime	4,818	78	0	0	0
5010 Benefits Social Security	2,336	1,135	4,900	3,720	4,660
5011 Workers Compensation Insurance	153	69	280	290	380
5020 Benefits Retirement	17,992	6,218	28,600	20,800	26,520
5021 Benefits Health Insurance	8,732	6,266	25,030	16,800	25,030
5022 Benefits Life Insurance	179	126	840	280	840
5023 Benefits Dental Insurance	216	82	960	420	840
5024 Benefits Vision Insurance	68	28	120	120	120
5025 Benefits LTD Insurance	188	81	600	450	600
5026 Benefits LTC Insurance	43	58	120	30	120
Total Labor Costs	78,336	32,856	121,510	87,910	116,310
5260 Fuels, Oils and Grease	0	0	100	10	100
Total Operations	0	0	100	10	100
5401 Maint - Mobile Equip	0	0	100	0	100
Total Maintenance	0	0	100	0	100
5500 General Office Supplies	0	0	200	0	200
5501 Printing and Reproduction	0	0	50	0	50
5502 Computer Supplies & Equip	0	0	300	0	300
5503 Publications & Subscriptions	0	0	50	0	0
5504 Mailing Services	0	0	100	0	100
5520 Legal Notices	397	0	260	0	260
5550 Assoc. & Prof. Membership Fees	5,120	5,120	5,000	5,000	5,000
5570 Telephone & Comm Services	0	0	400	20	400
5581 Liability Insurance	2,152	1,915	2,100	1,500	2,000
5582 Property Insurance	0	0	0	30	30
5584 Other Insurance Premiums	147	116	200	80	150
5589 Safety Programs & Equipment	160	0	160	160	160
5590 Director Fees	3,365	3,757	3,600	3,600	3,600
5591 Business Meetings	1,151	1,055	2,000	1,000	2,000
5592 Education & Training	480	960	2,700	1,500	2,000
Total Administration	12,972	12,923	17,120	12,890	16,250
5604 Special Consultants	35,623	54,956	32,250	32,250	32,250
Total Professional Services	35,623	54,956	32,250	32,250	32,250
5740 Electrical & Mechanical Equip	431	0	0	0	0
Total Capital Outlays	431	0	0	0	0
5999 Other Expenses	17	461	0	300	0
Total Other Expenses	17	461	0	300	0
Total Expenditures	127,379	101,196	171,080	133,360	165,010



Water Well Ordinance

General Fund

Purpose and Authority

This cost center accounts for Agency technical assistance provided to Kern County for their water well ordinance program.

2025-26 Budget and Program Overview

For over 30 years the Agency has provided technical assistance to Kern County on well permits. The cost for these reviews are completely reimbursed by Kern County. Budgeted expenditures for this cost center reflect an average year in well drilling activity. Actual expenditures reflect the hydrologic conditions for the year. In a dry year, expenditures could exceed the budgeted amount as a result of increased drilling and permitting activity, however all costs are reimbursed.

2025-26 Goals

Continue to provide hydrologic consultation to Kern County Environmental Health Services (KCEHD) for administration of the Kern County Water Well Ordinance.

Provide field verification on select permits as requested by KCEHD.

Water Well Ordinance

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4610 Reimbursables	13,191	12,252	23,330	5,620	23,825
Total Reimbursements	13,191	12,252	23,330	5,620	23,825
Total Revenues	13,191	12,252	23,330	5,620	23,825
Expenditures					
5000 Salaries Regular	3,709	2,419	11,960	3,000	12,480
5010 Benefits Social Security	276	181	920	230	920
5011 Workers Compensation Insurance	17	11	20	20	120
5020 Benefits Retirement	2,171	1,408	6,880	1,700	7,140
5021 Benefits Health Insurance	521	352	2,670	1,200	2,670
5022 Benefits Life Insurance	14	9	120	10	120
5023 Benefits Dental Insurance	37	16	120	30	120
5024 Benefits Vision Insurance	6	3	120	10	120
5025 Benefits LTD Insurance	27	18	120	30	120
Total Labor Costs	6,778	4,417	22,930	6,230	23,810
5581 Liability Insurance	232	247	400	300	400
5584 Other Insurance Premiums	16	15	0	20	15
Total Administration	248	262	400	320	415
Total Expenditures	7,026	4,679	23,330	6,550	24,225



Groundwater Activities

General Fund

Purpose and Authority

The Kern County Board of Supervisors designated the Agency as the single point data repository for groundwater quality and groundwater levels in Kern County in the mid-1980s. Subsequently, the primary activities covered under this cost center include the collection and analysis of a variety of groundwater data sources including water level and water quality data. It also encompasses specific tasks performed to support other departments of the Agency.

2025-26 Budget and Program Overview

The primary activity included in this cost center will be the collection and compilation of groundwater data. This includes monitoring of groundwater levels and quality, as well as the development and maintenance of data handling systems and preparing groundwater contour maps. Additional responsibilities related to land management of Pioneer Property are included in this cost center.

Data collected will be included in the ID4 Report on Water Conditions and the Kern Fan Area Operations and Monitoring Reports. The information is used to evaluate potential groundwater impacts and availability for proposed activities throughout the county as part of the Agency's "Environmental Comment" process. The data is also made available to other public agencies and private citizens, which utilize it for project development and assessment of local groundwater conditions.

2025-26 Goals

Continue to develop, maintain and improve monitoring programs, data access and analysis processes of groundwater resources in Kern County.

Continue to participate in the Association of California Water Agencies (ACWA) Groundwater Committee that meets quarterly throughout the State of California.

Groundwater Activities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4902 Lease Income	0	1,200	0	0	0
Total Other Revenue	0	1,200	0	0	0
Total Revenues	0	1,200	0	0	0
Expenditures					
5000 Salaries Regular	131,892	157,585	185,900	200,000	181,220
5010 Benefits Social Security	9,758	11,614	14,180	15,300	13,900
5011 Workers Compensation Insurance	1,048	1,069	2,080	1,600	1,440
5020 Benefits Retirement	76,653	88,602	97,240	108,800	98,660
5021 Benefits Health Insurance	50,386	54,277	95,670	112,700	99,390
5022 Benefits Life Insurance	548	446	1,080	590	1,080
5023 Benefits Dental Insurance	1,261	602	1,800	1,490	1,680
5024 Benefits Vision Insurance	246	121	480	270	360
5025 Benefits LTD Insurance	934	764	1,920	2,000	1,800
5026 Benefits LTC Insurance	8	2	120	0	120
Total Labor Costs	272,734	315,082	400,470	442,750	399,650
5260 Fuels, Oils and Grease	2,398	2,656	3,000	4,000	3,000
5280 Water Analyses	0	162	0	120	0
5290 Rents and Leases	77	0	0	0	0
5299 Other Operating Supplies	165	298	400	0	400
Total Operations	2,640	3,116	3,400	4,120	3,400
5400 Maint - Structures & Improvmnts	0	89	0	51	0
5401 Maint - Mobile Equip	1,535	4,153	3,000	3,000	3,000
5403 Maint - Wells, Pumps, Motors	0	22	0	0	0
5409 Maint - Other	75	120	300	300	300
Total Maintenance	1,610	4,384	3,300	3,351	3,300
5500 General Office Supplies	0	0	0	400	200
5501 Printing and Reproduction	0	1,108	0	500	1,000
5503 Publications & Subscriptions	1,369	0	1,200	0	0
5510 Laundry and Uniforms	190	416	300	500	400
5520 Legal Notices	173	0	0	0	0
5530 IT Software Licensing & Service	0	0	0	300	0
5550 Assoc. & Prof. Membership Fees	645	645	940	940	940
5570 Telephone & Comm Services	1,831	2,961	1,200	1,500	1,200
5571 Utilities	0	0	0	1,000	500
5581 Liability Insurance	3,622	3,851	6,000	4,200	5,800
5582 Property Insurance	23	29	0	500	500
5584 Other Insurance Premiums	0	233	300	234	250
5589 Safety Programs & Equipment	799	701	0	700	0
5591 Business Meetings	26	0	0	0	0
5593 Employee Recruitment	3,457	3,363	0	5,000	0
Total Administration	12,135	13,307	9,940	15,774	10,790

Groundwater Activities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	0	128	0	0	0
5604 Special Consultants	705	5,215	10,750	15,000	10,750
Total Professional Services	705	5,343	10,750	15,000	10,750
5740 Electrical & Mechanical Equip	426	0	3,000	0	0
5790 Other Equipment	793	0	0	0	0
Total Capital Outlays	1,219	0	3,000	0	0
5951 Prof. License & Certification Fees	180	0	0	0	0
5999 Other Expenses	1,661	8,651	7,900	8,000	4,400
Total Other Expenses	1,841	8,651	7,900	8,000	4,400
Total Expenditures	292,884	349,883	438,760	488,995	432,290



Intertie Activities

General Fund

Purpose and Authority

The Kern River - California Aqueduct Intertie connects the Kern River to the California Aqueduct (Aqueduct) near Tupman. Sponsored by the Agency and built by the Army Corps of Engineers in 1977, its purpose is to convey Kern River flood waters into the Aqueduct, in order to avoid damages to lands downstream of the Intertie.

2025-26 Budget and Program Overview

The Agency acts as the superintendent of the project by giving assurances to the Corps of Engineers for operations and maintenance. The Agency has entered into beneficiary agreements with Buena Vista Water Storage District, Delta Lands Reclamation District and Henry Miller Water District. Maintenance, operation and litigation costs are reimbursed to the Agency from the beneficiaries.

Intertie Activities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	396	0	1,040	1,040	1,300
5010 Benefits Social Security	30	0	120	80	120
5011 Workers Compensation Insurance	2	0	0	10	0
5020 Benefits Retirement	179	0	520	400	640
5021 Benefits Health Insurance	19	0	120	0	120
5022 Benefits Life Insurance	6	0	0	0	0
5023 Benefits Dental Insurance	3	0	0	0	0
5025 Benefits LTD Insurance	4	0	0	10	0
5026 Benefits LTC Insurance	3	0	0	0	0
Total Labor Costs	642	0	1,800	1,540	2,180
5581 Liability Insurance	30	22	100	100	100
5584 Other Insurance Premiums	2	1	0	0	0
Total Administration	32	23	100	100	100
Total Expenditures	674	23	1,900	1,640	2,280



Indian Wells Valley

General Fund

Purpose and Authority

A group of concerned citizens founded the Indian Wells Valley Water Coordinating Committee to address groundwater management needs of the valley in 1987. The Agency has played an active role in participating in various studies by this committee, the U.S. Geological Survey, the Bureau of Reclamation and the Indian Wells Valley Water District (IWWVD). The Agency monitors groundwater conditions in the area. The Agency historically participated in the Indian Wells Valley Cooperative Groundwater Management Working Group and its Technical Advisory Committee. The Agency will continue providing these kinds of services to the Indian Wells Valley Groundwater Authority.

2025-26 Budget and Program Overview

Activities within this cost center are financed with General Fund revenues. The program for the current fiscal year is to continue the expanded monitoring program and assist in the upkeep of the database for the valley.

2025-26 Goals

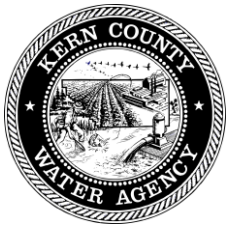
Continue twice-a-year groundwater measurement.

Continue to provide technical services relating to groundwater level monitoring and mapping.

Indian Wells Valley

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	14,299	7,670	32,760	22,040	34,320
5001 Salaries Overtime	416	1,077	0	1,000	1,000
5010 Benefits Social Security	1,091	661	2,530	1,760	2,720
5011 Workers Compensation Insurance	143	126	380	250	390
5020 Benefits Retirement	8,395	4,112	18,320	12,900	19,780
5021 Benefits Health Insurance	6,223	4,438	13,630	12,500	12,790
5022 Benefits Life Insurance	60	21	360	90	360
5023 Benefits Dental Insurance	128	19	360	170	360
5024 Benefits Vision Insurance	27	4	120	40	120
5025 Benefits LTD Insurance	95	27	360	220	360
5026 Benefits LTC Insurance	0	5	120	0	120
Total Labor Costs	30,877	18,160	68,940	50,970	72,320
5299 Other Operating Supplies	42	0	0	0	0
Total Operations	42	0	0	0	0
5401 Maint - Mobile Equip	53	85	0	0	0
5403 Maint - Wells, Pumps, Motors	0	10	0	0	0
Total Maintenance	53	95	0	0	0
5570 Telephone & Comm Services	227	77	500	100	0
5581 Liability Insurance	595	685	1,100	800	1,200
5582 Property Insurance	0	0	0	100	0
5584 Other Insurance Premiums	289	41	0	42	0
5590 Director Fees	0	305	600	0	600
5591 Business Meetings	281	744	600	40	600
5593 Employee Recruitment	0	112	0	0	0
Total Administration	1,392	1,964	2,800	1,082	2,400
5604 Special Consultants	114	0	0	0	0
Total Professional Services	114	0	0	0	0
5740 Electrical & Mechanical Equip	77	4,853	0	0	0
Total Capital Outlays	77	4,853	0	0	0
5999 Other Expenses	443	472	800	800	800
Total Other Expenses	443	472	800	800	800
Total Expenditures	32,998	25,544	72,540	52,852	75,520



Accounting & Finance

General Fund

Purpose and Authority

The Accounting and Finance cost center is responsible for conducting the Agency's financial operations in accordance with established fiscal policies.

The cost center's objectives are to (1) provide effective and efficient financial planning, accounting and reporting systems that assist the operating programs in achieving their goals and (2) protect the Agency's assets from unauthorized use.

2025-26 Budget and Program Overview

The Accounting and Finance cost center's activities include preparation of the monthly financial report to the Board, general ledger maintenance, processing Agency invoices and cash receipts, purchase orders and payments to vendors, reconciling accounts receivable and accounts payable, preparing bi-weekly payrolls, maintaining fixed assets data, internal auditing and assisting the external auditors with the annual audit and resulting financial report.

This cost center is financed with General Fund revenues.

2025-26 Goals

Create and distribute the Agency's June 30, 2025 Comprehensive Annual Financial Report.

Implement appropriate technologies to improve operational efficiencies.

Improve and update Agency accounting procedures.

Cross-train staff to achieve maximum skills utilization.

Accounting & Finance

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	296,342	379,322	363,480	380,000	397,020
5001 Salaries Overtime	1,685	274	0	500	500
5002 Salaries Temporary	27,489	0	0	0	0
5010 Benefits Social Security	19,782	25,951	28,020	29,220	30,610
5011 Workers Compensation Insurance	1,169	1,466	1,820	1,910	1,990
5020 Benefits Retirement	152,090	198,195	175,360	182,700	190,940
5021 Benefits Health Insurance	71,637	73,637	87,960	94,100	90,600
5022 Benefits Life Insurance	2,864	3,104	3,840	3,410	4,320
5023 Benefits Dental Insurance	3,092	1,844	4,080	3,320	3,480
5024 Benefits Vision Insurance	604	444	840	890	960
5025 Benefits LTD Insurance	1,873	2,402	3,600	3,800	3,960
5026 Benefits LTC Insurance	564	715	2,040	2,140	5,160
Total Labor Costs	579,191	687,354	671,040	701,990	729,540
5402 Maint - Electronic Equip	19,195	20,709	26,000	22,000	26,000
Total Maintenance	19,195	20,709	26,000	22,000	26,000
5500 General Office Supplies	894	690	1,000	1,000	1,000
5501 Printing and Reproduction	991	2,049	1,600	1,600	1,600
5502 Computer Supplies & Equip	1,208	2,480	3,000	2,000	2,000
5504 Mailing Services	187	492	500	500	500
5520 Legal Notices	3,007	0	0	0	0
5530 IT Software Licensing & Service	2,737	0	4,000	4,000	8,000
5550 Assoc. & Prof. Membership Fees	22	0	0	0	0
5570 Telephone & Comm Services	1,326	1,994	2,500	2,500	2,500
5581 Liability Insurance	5,734	5,910	11,700	8,200	12,800
5582 Property Insurance	368	444	500	511	750
5584 Other Insurance Premiums	393	357	0	462	500
5589 Safety Programs & Equipment	0	75	0	750	0
5590 Director Fees	450	2,306	2,500	1,500	2,500
5591 Business Meetings	27	166	500	250	500
5592 Education & Training	1,950	3,645	4,000	3,700	5,000
5593 Employee Recruitment	640	2,782	0	0	0
Total Administration	19,934	23,390	31,800	26,973	37,650
5601 Legal Services	160	280	0	3,000	0
5603 Audit Services	60,000	75,105	80,000	71,000	80,000
Total Professional Services	60,160	75,385	80,000	74,000	80,000

Accounting & Finance

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5740 Electrical & Mechanical Equip	0	390	0	0	5,000
5790 Other Equipment	0	865	0	0	0
Total Capital Outlays	0	1,255	0	0	5,000
5951 Prof. License & Certification Fees	0	280	700	350	350
5999 Other Expenses	929	1,104	0	550	0
Total Other Expenses	929	1,384	700	900	350
Total Expenditures	679,409	809,477	809,540	825,863	878,540



Budget & Treasury

General Fund

Purpose and Authority

The Budget & Treasury cost center is responsible for daily cash management, investments, coordination and management of the Agency's annual budgeting process, banking operational oversight and general purchasing policy issues and decisions.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the current service level.

2025-26 Goals

While maintaining a conservatively high degree of safety and liquidity, maximize investment earnings in the Agency's general investment pool account and the Agricultural Rate Management Trust fund account.

Produce timely, accurate and meaningful preliminary and final budgets with consideration of public input through the public budget hearing process.

Budget & Treasury

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	101,996	91,595	116,220	60,013	100,620
5010 Benefits Social Security	6,977	6,057	8,980	4,780	7,880
5011 Workers Compensation Insurance	398	442	570	310	520
5020 Benefits Retirement	50,236	43,719	53,560	27,700	46,420
5021 Benefits Health Insurance	18,541	17,413	20,280	10,300	17,280
5022 Benefits Life Insurance	893	663	1,440	500	1,320
5023 Benefits Dental Insurance	823	381	840	400	720
5024 Benefits Vision Insurance	226	108	240	110	240
5025 Benefits LTD Insurance	778	689	1,200	600	960
5026 Benefits LTC Insurance	175	157	1,080	1,210	2,400
Total Labor Costs	181,043	161,224	204,410	105,923	178,360
5500 General Office Supplies	206	0	0	0	0
5501 Printing and Reproduction	370	399	1,200	1,200	2,000
5502 Computer Supplies & Equip	139	0	0	0	0
5503 Publications & Subscriptions	0	1,180	0	0	0
5504 Mailing Services	9	0	0	0	0
5520 Legal Notices	920	767	1,500	1,500	1,500
5570 Telephone & Comm Services	429	648	600	400	200
5581 Liability Insurance	2,555	2,626	3,800	2,700	3,300
5582 Property Insurance	4	4	0	0	0
5584 Other Insurance Premiums	175	159	250	150	150
5589 Safety Programs & Equipment	0	75	0	0	0
5590 Director Fees	750	1,230	1,600	2,500	2,500
5591 Business Meetings	326	379	500	500	500
Total Administration	5,883	7,467	9,450	8,950	10,150
5601 Legal Services	0	0	0	0	2,500
5604 Special Consultants	1,129	0	10,000	5,000	10,000
Total Professional Services	1,129	0	10,000	5,000	12,500
5999 Other Expenses	801	573	1,200	1,200	1,200
Total Other Expenses	801	573	1,200	1,200	1,200
Total Expenditures	188,856	169,264	225,060	121,073	202,210



General Support Services

General Fund

Purpose and Authority

The General Support Services cost center activities include network and personal computer support, general clerical, records management, receptionist functions and other miscellaneous support functions.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the current service level provided.

2025-26 Goals

Continue providing a high level of service to Agency staff.

Continue to improve the records management system.

General Support Services

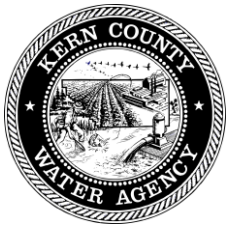
General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4900 Other Revenue	12,334	1,693	0	0	0
Total Other Revenue	12,334	1,693	0	0	0
Total Revenues	12,334	1,693	0	0	0
Expenditures					
5000 Salaries Regular	270,643	547,818	429,000	285,078	354,900
5001 Salaries Overtime	43	617	0	0	0
5002 Salaries Temporary	0	20,732	0	0	0
5010 Benefits Social Security	17,136	27,996	32,780	21,810	27,160
5011 Workers Compensation Insurance	1,119	1,998	2,200	1,430	1,800
5020 Benefits Retirement	150,885	181,100	234,540	145,200	180,720
5021 Benefits Health Insurance	95,110	95,067	188,760	143,900	154,560
5022 Benefits Life Insurance	2,918	2,759	4,560	2,900	4,440
5023 Benefits Dental Insurance	2,265	1,191	6,480	2,210	3,840
5024 Benefits Vision Insurance	532	284	1,080	740	840
5025 Benefits LTD Insurance	1,949	2,126	4,320	2,850	3,600
5026 Benefits LTC Insurance	678	832	1,200	1,520	2,760
Total Labor Costs	543,278	882,520	904,920	607,638	734,620
5260 Fuels, Oils and Grease	419	374	900	200	200
Total Operations	419	374	900	200	200
5400 Maint - Structures & Improvmnts	0	395	0	400	0
5401 Maint - Mobile Equip	2,915	2,401	3,000	6,500	3,000
5402 Maint - Electronic Equip	3,116	705	0	0	0
5408 Maint - Office Equip & Furnish	6,332	10,248	12,000	12,000	12,000
5409 Maint - Other	1,586	0	0	0	0
5410 Maint - Janitorial	0	1,288	1,000	3,000	3,000
Total Maintenance	13,949	15,037	16,000	21,900	18,000

General Support Services

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	15,907	18,106	20,000	20,000	20,000
5501 Printing and Reproduction	0	2,529	0	0	0
5502 Computer Supplies & Equip	5,642	12,237	7,500	7,500	7,500
5503 Publications & Subscriptions	3,457	1,681	2,000	4,200	4,200
5504 Mailing Services	1,862	2,008	2,700	2,700	2,700
5510 Laundry and Uniforms	0	110	0	0	0
5520 Legal Notices	2,557	0	0	0	0
5530 IT Software Licensing & Service	98,707	108,583	100,000	100,000	100,000
5540 Promotions & Advertisements	0	5,394	0	0	0
5570 Telephone & Comm Services	16,417	15,595	20,000	20,000	20,000
5581 Liability Insurance	8,601	8,841	13,700	9,600	11,400
5582 Property Insurance	996	963	1,200	1,200	1,440
5584 Other Insurance Premiums	598	533	750	600	600
5589 Safety Programs & Equipment	2,118	986	2,400	3,200	3,200
5591 Business Meetings	79	1,497	3,000	1,200	1,200
5592 Education & Training	0	0	3,000	1,400	3,000
5593 Employee Recruitment	2,169	8,519	0	0	10,000
Total Administration	159,110	187,582	176,250	171,600	185,240
5601 Legal Services	0	0	0	0	2,500
5604 Special Consultants	158,406	155,319	177,250	177,250	177,250
Total Professional Services	158,406	155,319	177,250	177,250	179,750
5740 Electrical & Mechanical Equip	47,070	38,245	150,000	100,000	150,000
5790 Other Equipment	3,266	6,775	10,000	10,000	10,000
Total Capital Outlays	50,336	45,020	160,000	110,000	160,000
5960 Security	41,837	54,193	90,000	60,000	66,000
5999 Other Expenses	6,634	1,259	0	3,000	0
Total Other Expenses	48,471	55,452	90,000	63,000	66,000
Total Expenditures	973,969	1,341,304	1,525,320	1,151,588	1,343,810



Human Resources

General Fund

Purpose and Authority

The Human Resources cost center activities are those costs associated with coordinating and administering employee benefit and personnel functions.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the current service level, which includes personnel management, recruiting and retention, benefits administration, payroll processing and training.

2025-26 Goals

Monitor various benefit insurance markets in which the Agency secures coverage.

Provide and maintain other benefits and services as directed.

Identify and schedule training as appropriate.

Recruit, hire and retain Agency personnel and perform other personnel-related work.

Human Resources

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	453,298	504,838	423,280	370,000	396,090
5001 Salaries Overtime	13,294	4,293	12,000	5,000	4,800
5010 Benefits Social Security	25,245	22,753	33,890	29,150	31,140
5011 Workers Compensation Insurance	1,532	1,301	2,200	1,900	2,050
5020 Benefits Retirement	222,245	197,612	220,220	186,400	199,280
5021 Benefits Health Insurance	72,222	68,182	84,600	79,200	83,400
5022 Benefits Life Insurance	2,415	2,013	3,600	2,100	3,600
5023 Benefits Dental Insurance	2,232	1,181	3,120	2,110	3,000
5024 Benefits Vision Insurance	584	317	600	570	600
5025 Benefits LTD Insurance	2,840	2,415	4,200	3,700	3,960
5026 Benefits LTC Insurance	978	999	1,200	1,010	1,440
Total Labor Costs	796,885	805,904	788,910	681,140	729,360
5260 Fuels, Oils and Grease	1,142	1,178	1,500	1,200	1,500
Total Operations	1,142	1,178	1,500	1,200	1,500
5401 Maint - Mobile Equip	849	5,573	1,800	2,400	1,800
Total Maintenance	849	5,573	1,800	2,400	1,800
5500 General Office Supplies	1,100	1,069	900	900	900
5502 Computer Supplies & Equip	1,948	720	500	500	500
5503 Publications & Subscriptions	7,760	8,279	7,920	3,800	4,000
5504 Mailing Services	2,883	567	1,800	800	1,200
5520 Legal Notices	15,258	0	0	0	0
5530 IT Software Licensing & Service	0	129	129	1,017	0
5540 Promotions & Advertisements	0	0	0	4,000	7,500
5550 Assoc. & Prof. Membership Fees	20,025	19,245	21,880	19,600	19,249
5570 Telephone & Comm Services	1,265	1,113	1,460	1,500	1,440
5581 Liability Insurance	8,155	9,864	14,100	9,800	13,000
5582 Property Insurance	219	262	315	301	320
5584 Other Insurance Premiums	4,142	10,621	0	550	600
5589 Safety Programs & Equipment	160	85	125	256	130
5590 Director Fees	9,882	6,567	7,600	6,000	6,000
5591 Business Meetings	1,984	3,801	5,465	4,800	8,450
5592 Education & Training	155	0	3,000	1,500	3,000
5593 Employee Recruitment	990	7,420	0	1,572	0
Total Administration	75,926	69,742	65,194	56,896	66,289

Human Resources

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	59,892	38,066	15,000	60,000	37,500
5604 Special Consultants	27,660	6,281	25,000	14,770	15,000
Total Professional Services	87,552	44,347	40,000	74,770	52,500
5740 Electrical & Mechanical Equip	401	2,827	450	2,206	0
Total Capital Outlays	401	2,827	450	2,206	0
5951 Prof. License & Certification Fees	319	0	320	0	350
5999 Other Expenses	16,491	24,212	20,400	23,500	29,300
Total Other Expenses	16,810	24,212	20,720	23,500	29,650
Total Expenditures	979,565	953,783	918,574	842,112	881,099



Risk Management & Safety

General Fund

Purpose and Authority

The Risk Management & Safety cost center activities are comprised of general Agency-wide support and administration for safety, insurance analysis and risk control related-functions.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the current service level, and the use of a safety/emergency response planning consultant.

2025-26 Goals

Monitor insurance rates and coverage provided by the Association of California Water Agencies Joint Powers Insurance Authority from which the Agency secures liability, property, workers' compensation and crime and employee fidelity insurance coverages.

Develop, implement and maintain programs that promote a safe work environment.

Risk Management & Safety

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	10,789	12,916	40,300	26,824	36,920
5001 Salaries Overtime	48	125	0	0	0
5010 Benefits Social Security	636	696	3,160	2,050	2,860
5011 Workers Compensation Insurance	43	53	240	130	140
5020 Benefits Retirement	5,169	5,807	20,260	13,400	18,460
5021 Benefits Health Insurance	3,935	3,313	7,560	4,900	7,320
5022 Benefits Life Insurance	102	94	480	270	480
5023 Benefits Dental Insurance	91	38	240	130	240
5024 Benefits Vision Insurance	23	10	120	30	120
5025 Benefits LTD Insurance	77	80	360	270	360
5026 Benefits LTC Insurance	23	30	240	180	600
Total Labor Costs	20,936	23,162	72,960	48,184	67,500
5500 General Office Supplies	248	235	0	0	0
5520 Legal Notices	156	0	0	0	0
5581 Liability Insurance	856	1,092	1,400	1,000	1,200
5584 Other Insurance Premiums	59	66	0	100	100
5589 Safety Programs & Equipment	0	0	0	1,400	0
5590 Director Fees	307	0	500	0	0
5591 Business Meetings	669	1,097	900	1,200	1,200
Total Administration	2,295	2,490	2,800	3,700	2,500
5604 Special Consultants	3,212	2,239	6,000	6,000	6,000
Total Professional Services	3,212	2,239	6,000	6,000	6,000
5740 Electrical & Mechanical Equip	20	0	0	0	0
Total Capital Outlays	20	0	0	0	0
5999 Other Expenses	96	24	0	0	0
Total Other Expenses	96	24	0	0	0
Total Expenditures	26,559	27,915	81,760	57,884	76,000



Administrative Facilities

General Fund

Purpose and Authority

The Administrative Facilities cost center is responsible for maintenance related to the Stuart T. Pyle Water Resources Center (STPWRC) and parking lot. Typical costs include building maintenance, janitorial services, all utility costs (except telephone expenses), parking lot maintenance, heating, ventilating and air conditioning maintenance and repair, building security and improvements.

2025-26 Budget and Program Overview

The recommended budget reflects a continuation of the current service level.

2025-26 Goals

Maintain existing building facilities.

Maintain and improve building security.

Administrative Facilities

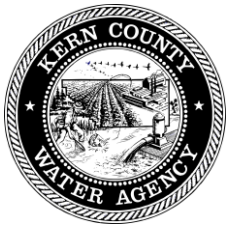
General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	41,477	50,529	64,220	38,334	55,120
5001 Salaries Overtime	30	0	0	0	0
5010 Benefits Social Security	2,541	3,267	4,940	2,930	4,180
5011 Workers Compensation Insurance	219	405	780	500	760
5020 Benefits Retirement	22,369	25,836	30,560	18,200	26,260
5021 Benefits Health Insurance	5,612	6,975	10,560	6,000	9,120
5022 Benefits Life Insurance	472	425	720	300	600
5023 Benefits Dental Insurance	325	235	480	340	480
5024 Benefits Vision Insurance	64	50	120	70	120
5025 Benefits LTD Insurance	303	339	600	380	600
5026 Benefits LTC Insurance	135	133	480	280	720
Total Labor Costs	73,547	88,194	113,460	67,334	97,960
5260 Fuels, Oils and Grease	0	564	500	500	500
Total Operations	0	564	500	500	500
5400 Maint - Structures & Improvmts	67,702	78,575	102,000	200,000	100,000
5401 Maint - Mobile Equip	0	720	500	0	0
5402 Maint - Electronic Equip	176	1,567	300	500	500
5408 Maint - Office Equip & Furnish	587	0	0	0	0
5409 Maint - Other	36,794	60,970	36,000	36,000	36,000
5410 Maint - Janitorial	39,529	37,761	44,500	44,500	44,500
Total Maintenance	144,788	179,593	183,300	281,000	181,000
5500 General Office Supplies	0	704	0	1,000	0
5503 Publications & Subscriptions	280	566	400	0	0
5510 Laundry and Uniforms	1,273	1,555	1,800	2,400	2,400
5520 Legal Notices	363	0	1,200	0	0
5530 IT Software Licensing & Service	0	375	0	0	0
5570 Telephone & Comm Services	1,248	1,215	1,200	600	600
5571 Utilities	98,790	110,658	110,000	110,000	114,000
5581 Liability Insurance	1,147	1,468	2,100	1,500	1,800
5582 Property Insurance	9,018	11,303	13,800	13,600	16,320
5584 Other Insurance Premiums	79	89	150	100	100
5589 Safety Programs & Equipment	4,418	4,397	5,000	5,000	6,000
Total Administration	116,616	132,330	135,650	134,200	141,220
5601 Legal Services	0	200	6,000	0	2,500
5602 Consulting Engineers	0	0	10,000	0	0
5604 Special Consultants	0	10,500	16,000	0	0
Total Professional Services	0	10,700	32,000	0	2,500

Administrative Facilities

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5720 Structures & Improvements	0	0	200,000	75,000	250,000
5740 Electrical & Mechanical Equip	0	55,259	0	0	0
5790 Other Equipment	0	7,302	10,000	10,000	10,000
Total Capital Outlays	0	62,561	210,000	85,000	260,000
5950 Facility Licenses & Permits	700	1,275	1,000	1,800	2,000
5960 Security	491	0	1,600	1,600	1,600
5999 Other Expenses	608	4,490	0	1,000	0
Total Other Expenses	1,799	5,765	2,600	4,400	3,600
Total Expenditures	336,750	479,707	677,510	572,434	686,780



Administrative Grounds Maintenance

General Fund

Purpose and Authority

The Administration Grounds Maintenance cost center is comprised of general maintenance and improvement functions in and around the STPWRC.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the current service level.

2025-26 Goals

Continue the current service level of maintenance to the STPWRC facilities.

Administrative Grounds Maintenance

General Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5000 Salaries Regular	27,612	24,963	36,400	16,322	26,260
5001 Salaries Overtime	115	161	0	0	0
5010 Benefits Social Security	1,685	1,639	2,740	1,250	1,960
5011 Workers Compensation Insurance	139	199	380	160	260
5020 Benefits Retirement	16,036	14,004	18,720	8,000	12,860
5021 Benefits Health Insurance	18,689	17,935	21,480	20,300	21,360
5022 Benefits Life Insurance	397	267	480	140	360
5023 Benefits Dental Insurance	234	110	360	110	240
5024 Benefits Vision Insurance	41	21	120	30	120
5025 Benefits LTD Insurance	223	173	360	160	240
5026 Benefits LTC Insurance	122	103	240	200	360
Total Labor Costs	65,293	59,575	81,280	46,672	64,020
5400 Maint - Structures & Improvmts	47,390	35,539	60,000	50,000	60,000
5401 Maint - Mobile Equip	1,378	0	0	0	0
5409 Maint - Other	27,443	6,813	25,000	31,000	30,000
Total Maintenance	76,211	42,352	85,000	81,000	90,000
5571 Utilities	11,375	8,891	14,000	14,000	14,000
5581 Liability Insurance	649	775	1,200	900	900
5582 Property Insurance	1,454	1,594	2,000	2,100	2,520
5584 Other Insurance Premiums	44	47	0	50	50
5589 Safety Programs & Equipment	41	0	400	400	400
Total Administration	13,563	11,307	17,600	17,450	17,870
5604 Special Consultants	1,445	0	750	2,000	2,000
Total Professional Services	1,445	0	750	2,000	2,000
5999 Other Expenses	13	0	0	0	0
Total Other Expenses	13	0	0	0	0
Total Expenditures	156,525	113,234	184,630	147,122	173,890

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Agency Participation in Cross Valley Canal

Agency Participation in Cross Valley Canal

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	-238,456
Add: Anticipated Revenues	1,051,256
Total Actual Funds Available	812,800
Less: Anticipated Expenditures	812,800
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	0
Add: Budgeted Revenues	840,530
Total Estimated Funds Available	840,530
Less: Budgeted Expenditures	840,530
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Agency Participation in Cross Valley Canal

Purpose and Authority

The Agency Participation in the CVC Fund was established in 2006 to account for revenues and expenditures associated with the Agency and its Member Units participation in the CVC. The Agency became a new participant in the CVC on March 4, 2004 when the CVC Expansion Principles of Agreement was executed. In December 2006, the Agency entered into an agreement for the operation of the CVC, Extension and Intertie. Also, in December 2006, the Agency entered into an agreement for the Construction of the Expansion of the CVC. Subsequently, the Agency entered into agreements with its Member Units for the assignment of certain rights and obligations of the Agency in the construction and operation of the CVC Expansion Program.

2025-26 Budget and Program Overview

The recommended budget reflects costs associated with the Member Units' share of quarterly CVC operations and maintenance costs. Revenues reflect Member Units' reimbursement for these costs.

2025-26 Goals

Prepare and transmit invoices to participating Member Units.

Agency Participation in Cross Valley Canal

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4401 Participants' O&M Costs	607,803	-109,545	719,900	982,756	825,530
4402 Participants' Power Costs	0	3,595,860	9,600	66,100	12,600
4430 Exchange/Conveyance Fees	193,587	1,242	0	0	0
Total User Charges	801,390	3,487,557	729,500	1,048,856	838,130
4700 Investment Income	9,346	2,370	0	2,400	2,400
Total Interest Income	9,346	2,370	0	2,400	2,400
Total Revenues	810,736	3,489,927	729,500	1,051,256	840,530
Expenditures					
5021 Benefits Health Insurance	0	0	0	600	630
Total Labor Costs	0	0	0	600	630
5130 CVC O&M Costs	599,905	213,336	715,300	769,000	822,700
5131 CVC Power & Standby Charges	1,471,876	2,593,812	9,600	38,600	12,600
Total Water Purchases & Fees	2,071,781	2,807,148	724,900	807,600	835,300
5550 Assoc. & Prof. Membership Fees	323	295	400	400	400
5599 Agency Overhead Allocation	3,955	9,167	4,200	4,200	4,200
Total Administration	4,278	9,462	4,600	4,600	4,600
Total Expenditures	2,076,059	2,816,610	729,500	812,800	840,530





State Contract Payment Fund

State Contract Payment Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	0
Add: Anticipated Revenues	224,382,649
Total Actual Funds Available	224,382,649
Less: Anticipated Expenditures	224,382,649
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	0
Add: Budgeted Revenues	224,352,858
Total Estimated Funds Available	224,352,858
Less: Budgeted Expenditures	224,352,858
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



State Contract Payment Fund

Purpose and Authority

The State Contract Payment Fund (SCPF) was established in 1963 to account for receipts for SWP charges to member units that have contracted with the Agency for SWP entitlement to be delivered within Kern County. The fund is also used to disburse payments to the DWR for entitlement pursuant to the SWP Master Contract between the Agency and the state. The term of the Agency's Master Contract, as well as the Member Unit contracts with the Agency, extend to the year 2085.

The majority of revenue is derived from annual billings to Member Units for all SWP entitlement deliveries. In lieu of a contract, Zone of Benefit No. 7 revenue is also included, which is used to pay SWP charges for 83,845 acre-feet of entitlement that is used for the Urban Bakersfield area. In addition, earned interest revenue is included to cover administration expenses.

This fund contains all DWR billings for water deliveries from the SWP, including special contracts and annual contracts. The fund will exist during the life of the SWP contracts between the DWR, the Agency and the Member Units.

In addition to SWP water charges, this budget also includes expenditures for the cost of administering, implementing and maintaining the SWP and Member Units' water supply contracts. These cost centers are: State Activities, Local Activities and Bay-Delta Activities that have previously been shown in the General Fund.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same level of service.

2025-26 Goals

The goals for the SCPF and its related cost centers are shown in the narrative for each of the subsequent cost centers.

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4165 YUBA Water Sales	7,551,249	0	0	0	0
4171 ARMTF Water Sales	8,732,770	8,757,821	10,326,852	10,376,588	0
4221 Untreated Wtr Sales Wtr Yr 21	-6,331	0	0	0	0
4222 Untreated Wtr Sales Wtr Yr 22	61,569,083	-1,250,937	0	0	0
4223 Untreated Wtr Sales Wtr Yr 23	90,634,780	83,531,261	0	-4,674,927	0
4224 Untreated Wtr Sales Wtr Yr 24	0	94,933,256	67,653,000	87,624,342	0
4225 Untreated Wtr Sales Wtr Yr 25	0	0	158,555,000	117,195,667	65,926,308
4226 Untreated Wtr Sales Wtr Yr 26	0	0	0	0	142,919,000
Total Water Sales	168,481,551	185,971,401	236,534,852	210,521,670	208,845,308
4291 DWR Refunds & Credits	12,814,340	5,103,499	0	0	0
Total Credits & Refunds	12,814,340	5,103,499	0	0	0
4610 Reimbursables	9,899,777	12,687,906	421,500	6,835,284	8,122,500
Total Reimbursements	9,899,777	12,687,906	421,500	6,835,284	8,122,500
4700 Investment Income	957,985	1,673,776	600,000	1,500,000	1,000,000
4705 Interest From Other Sources	1,730	3,940	0	0	0
4710 Interest from Participants	95,876	177,953	60,000	0	80,000
Total Interest Income	1,055,591	1,855,669	660,000	1,500,000	1,080,000
7099 Transfers From Other Funds	1,061,743	1,090,912	6,598,030	5,525,695	6,305,050
Total Transfers From Other Funds	1,061,743	1,090,912	6,598,030	5,525,695	6,305,050
Total Revenues	193,313,002	206,709,387	244,214,382	224,382,649	224,352,858
Expenditures					
5000 Salaries Regular	1,232,393	1,490,925	1,781,000	1,194,979	1,480,700
5001 Salaries Overtime	18,200	15,211	5,500	2,000	5,000
5010 Benefits Social Security	65,151	57,808	142,840	97,780	120,620
5011 Workers Compensation Insurance	5,085	4,229	9,320	7,660	9,500
5020 Benefits Retirement	561,935	518,583	904,600	586,200	727,040
5021 Benefits Health Insurance	339,449	342,247	441,680	496,700	403,520
5022 Benefits Life Insurance	7,729	6,678	18,240	7,860	15,000
5023 Benefits Dental Insurance	6,750	3,626	14,640	8,100	13,680
5024 Benefits Vision Insurance	1,753	952	2,520	1,990	2,400
5025 Benefits LTD Insurance	7,296	6,322	17,880	11,960	14,760
5026 Benefits LTC Insurance	2,545	2,816	8,280	3,630	14,760
Total Labor Costs	2,248,286	2,449,397	3,346,500	2,418,859	2,806,980

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5250 Member Unit Credits	12,814,340	5,103,499	0	6,343,410	0
Total Member Unit Credits	12,814,340	5,103,499	0	6,343,410	0
5120 Dry Year Transfer Program Expense	-1,584,969	0	0	0	0
5165 YUBA Water Purchases	3,834,405	0	0	0	0
5170 Other Water Purchases	0	0	660,000	1,500,000	1,080,000
5171 ARMTF Water Purchases	13,065,349	5,163,426	10,326,852	10,376,588	0
5222 Untr'ed Wtr Purchases WY 22	83,724,872	0	0	0	0
5223 Untr'ed Wtr Purchases WY 23	88,432,378	97,729,284	0	-4,674,927	0
5224 Untr'ed Wtr Purchases WY 24	0	90,400,160	67,653,000	87,624,342	0
5225 Untr'ed Wtr Purchases WY 25	0	0	158,555,000	117,195,667	65,926,308
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	150,762,000
Total Water Purchases & Fees	187,472,035	193,292,870	237,194,852	212,021,670	217,768,308
5260 Fuels, Oils and Grease	0	0	1,200	0	0
5280 Water Analyses	5,142	1,404	0	1,149	1,500
5290 Rents and Leases	70,147	68,981	95,000	95,000	95,000
Total Operations	75,289	70,385	96,200	96,149	96,500
5401 Maint - Mobile Equip	0	0	500	500	0
5408 Maint - Office Equip & Furnish	1,240	783	0	0	0
Total Maintenance	1,240	783	500	500	0
5500 General Office Supplies	58	82	200	291	300
5501 Printing and Reproduction	117	58	100	100	100
5502 Computer Supplies & Equip	1,078	1,151	4,500	4,500	6,500
5503 Publications & Subscriptions	11,539	9,406	12,100	12,100	12,000
5504 Mailing Services	583	414	640	625	600
5520 Legal Notices	52,964	532	800	800	800
5530 IT Software Licensing & Service	2,384	1,951	3,200	3,200	3,000
5550 Assoc. & Prof. Membership Fees	2,998,042	1,460,351	1,896,040	1,709,660	1,897,940
5570 Telephone & Comm Services	11,182	11,006	30,600	25,720	21,720
5581 Liability Insurance	29,847	37,170	59,700	41,700	50,500
5582 Property Insurance	119	141	0	158	160
5584 Other Insurance Premiums	2,043	2,247	2,450	2,350	2,450
5589 Safety Programs & Equipment	1,175	1,970	0	1,520	2,000
5590 Director Fees	75,277	73,672	80,000	81,126	91,000
5591 Business Meetings	24,934	47,284	66,500	54,700	66,500
5592 Education & Training	155	1,688	6,000	6,000	9,000
5593 Employee Recruitment	10,395	6,284	12,000	8,000	0
5599 Agency Overhead Allocation	855,358	1,004,439	898,200	898,200	898,200
Total Administration	4,077,250	2,659,846	3,073,030	2,850,750	3,062,770

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	283,844	190,422	80,000	176,840	217,500
5603 Audit Services	141,813	148,513	196,500	196,500	196,500
5604 Special Consultants	179,680	169,507	222,300	198,400	193,800
Total Professional Services	605,337	508,442	498,800	571,740	607,800
5740 Electrical & Mechanical Equip	9,283	8,288	0	4,683	6,000
Total Capital Outlays	9,283	8,288	0	4,683	6,000
5999 Other Expenses	133,001	191,336	4,500	74,888	4,500
Total Other Expenses	133,001	191,336	4,500	74,888	4,500
Total Expenditures	207,436,061	204,284,846	244,214,382	224,382,649	224,352,858



State Contract Payment

State Contract Payment Fund

Purpose and Authority

The SCPF was established in 1963 to account for receipts for SWP charges to Member Units that have contracted with the Agency for SWP entitlement water to be delivered within Kern County. The fund is also used to disburse payments to the DWR for Table A water pursuant to the SWP Master Contract between the Agency and the state. The term of the Agency's Master Contract, as well as the Member Unit contracts with the Agency, extend to the year 2085.

The majority of revenue is derived from annual billings to member units for all SWP entitlement water deliveries. In lieu of a contract, Zone of Benefit No. 7 revenue is also included, which is used to pay SWP charges for 83,845 acre-feet of entitlement water that is used for the Urban Bakersfield area. In addition, earned interest revenue is included to cover administration expenses.

This fund contains all DWR billings for water deliveries from the SWP, including special contracts and annual contracts. The fund will exist during the life of the SWP contracts between DWR and the Agency, and between the Agency and the Member Units.

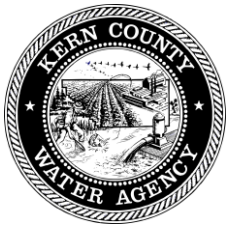
2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same level of service.

State Contract Payment

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4171 ARMTF Water Sales	8,732,770	8,757,821	10,326,852	10,376,588	0
4221 Untreated Wtr Sales Wtr Yr 21	-6,331	0	0	0	0
4222 Untreated Wtr Sales Wtr Yr 22	61,569,083	-1,250,937	0	0	0
4223 Untreated Wtr Sales Wtr Yr 23	90,634,780	83,531,261	0	-4,674,927	0
4224 Untreated Wtr Sales Wtr Yr 24	0	94,933,256	67,653,000	87,624,342	0
4225 Untreated Wtr Sales Wtr Yr 25	0	0	158,555,000	117,195,667	65,926,308
4226 Untreated Wtr Sales Wtr Yr 26	0	0	0	0	142,919,000
Total Water Sales	160,930,302	185,971,401	236,534,852	210,521,670	208,845,308
4291 DWR Refunds & Credits	12,814,340	5,103,499	0	0	0
Total Credits & Refunds	12,814,340	5,103,499	0	0	0
4610 Reimbursables	9,226,776	12,110,144	0	6,343,410	7,701,000
Total Reimbursements	9,226,776	12,110,144	0	6,343,410	7,701,000
4700 Investment Income	957,985	1,673,776	600,000	1,500,000	1,000,000
4705 Interest From Other Sources	1,348	3,940	0	0	0
4710 Interest from Participants	95,876	177,953	60,000	0	80,000
Total Interest Income	1,055,209	1,855,669	660,000	1,500,000	1,080,000
7099 Transfers From Other Funds	0	0	0	0	142,000
Total Transfers From Other Funds	0	0	0	0	142,000
Total Revenues	184,026,627	205,040,713	237,194,852	218,365,080	217,768,308
Expenditures					
5250 Member Unit Credits	12,814,340	5,103,499	0	6,343,410	0
Total Member Unit Credits	12,814,340	5,103,499	0	6,343,410	0
5170 Other Water Purchases	0	0	660,000	1,500,000	1,080,000
5171 ARMTF Water Purchases	13,065,349	5,163,426	10,326,852	10,376,588	0
5222 Untr'ed Wtr Purchases WY 22	83,724,872	0	0	0	0
5223 Untr'ed Wtr Purchases WY 23	88,432,378	97,729,284	0	-4,674,927	0
5224 Untr'ed Wtr Purchases WY 24	0	90,400,160	67,653,000	87,624,342	0
5225 Untr'ed Wtr Purchases WY 25	0	0	158,555,000	117,195,667	65,926,308
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	150,762,000
Total Water Purchases & Fees	185,222,599	193,292,870	237,194,852	212,021,670	217,768,308
Total Expenditures	198,036,939	198,396,369	237,194,852	218,365,080	217,768,308



State Activities

State Contract Payment Fund

Purpose and Authority

The State Activities cost center accounts for the expenditures necessary to carry out activities related to administration of the state water contract(s) with the DWR. These functions include DWR invoice processing, water delivery accounting, participation in state-level committees (i.e., Audit-Finance Committee, Water Operations Committee), participation in the State Water Contractors, Inc. (SWC) organization, State Water Project Contractors Authority (SWPCA) and the State and Federal Contractors Water Agency.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same service level.

2025-26 Goals

Participate in SWC process to ensure a long-term reliable and affordable SWP energy supply.

Participate in SWC process to ensure an affordable SWP water supply.

Participate in SWC process to ensure long-term operational reliability of the SWP.

Pursue timely rate management credits.

Participate in efforts to ensure that SWP special projects' and programs' costs are properly allocated.

Participate in efforts to augment SWP water supplies for Kern County.

Provide technical assistance to DWR, the Central Valley Project and the SWP contractors on Endangered Species Act issues.

Participate in planning efforts for the Delta Conveyance Project.

State Activities

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4165 YUBA Water Sales	7,551,249	0	0	0	0
Total Water Sales	7,551,249	0	0	0	0
4610 Reimbursables	178,130	202,844	196,500	206,874	196,500
Total Reimbursements	178,130	202,844	196,500	206,874	196,500
4705 Interest From Other Sources	382	0	0	0	0
Total Interest Income	382	0	0	0	0
7099 Transfers From Other Funds	1,061,743	1,090,912	3,481,220	2,718,472	3,136,500
Total Transfers From Other Funds	1,061,743	1,090,912	3,481,220	2,718,472	3,136,500
Total Revenues	8,791,504	1,293,756	3,677,720	2,925,346	3,333,000
Expenditures					
5000 Salaries Regular	566,644	719,587	882,700	454,730	652,860
5001 Salaries Overtime	437	334	600	0	0
5010 Benefits Social Security	28,271	23,123	71,260	39,460	54,980
5011 Workers Compensation Insurance	2,407	1,755	4,660	3,090	4,320
5020 Benefits Retirement	251,907	204,689	448,780	220,400	316,540
5021 Benefits Health Insurance	199,200	211,523	200,360	185,100	179,840
5022 Benefits Life Insurance	3,935	2,947	8,760	3,320	6,360
5023 Benefits Dental Insurance	2,897	1,479	6,360	3,020	4,680
5024 Benefits Vision Insurance	648	327	1,080	700	840
5025 Benefits LTD Insurance	3,511	2,572	8,880	4,550	6,480
5026 Benefits LTC Insurance	1,648	1,895	4,800	2,330	6,960
Total Labor Costs	1,061,505	1,170,231	1,638,240	916,700	1,233,860
5120 Dry Year Transfer Program Expense	-1,584,969	0	0	0	0
5165 YUBA Water Purchases	3,834,405	0	0	0	0
Total Water Purchases & Fees	2,249,436	0	0	0	0
5260 Fuels, Oils and Grease	0	0	1,200	0	0
5290 Rents and Leases	70,147	68,981	75,000	75,000	75,000
Total Operations	70,147	68,981	76,200	75,000	75,000
5401 Maint - Mobile Equip	0	0	500	500	0
5408 Maint - Office Equip & Furnish	1,240	783	0	0	0
Total Maintenance	1,240	783	500	500	0

State Activities

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	58	59	200	200	200
5502 Computer Supplies & Equip	39	804	500	500	500
5503 Publications & Subscriptions	11,539	9,406	12,000	12,000	12,000
5504 Mailing Services	277	275	240	275	300
5520 Legal Notices	23,397	0	0	0	0
5530 IT Software Licensing & Service	408	887	1,200	1,200	1,000
5550 Assoc. & Prof. Membership Fees	1,655,850	745,447	1,106,640	995,710	1,106,700
5570 Telephone & Comm Services	10,482	10,360	20,000	15,000	11,000
5581 Liability Insurance	15,310	18,589	29,800	20,800	23,000
5582 Property Insurance	105	126	0	140	140
5584 Other Insurance Premiums	1,048	1,124	1,200	1,174	1,200
5589 Safety Programs & Equipment	0	390	0	320	400
5590 Director Fees	43,317	62,647	48,000	61,026	66,000
5591 Business Meetings	16,650	24,615	51,300	36,500	51,300
5592 Education & Training	155	0	3,000	3,000	0
5593 Employee Recruitment	7,500	5,422	6,000	0	0
5599 Agency Overhead Allocation	275,510	276,735	393,300	393,300	396,000
Total Administration	2,061,645	1,156,886	1,673,380	1,541,145	1,669,740
5601 Legal Services	95,847	56,152	5,000	100,000	70,000
5603 Audit Services	141,813	148,513	196,500	196,500	196,500
5604 Special Consultants	81,022	80,818	83,400	83,400	83,400
Total Professional Services	318,682	285,483	284,900	379,900	349,900
5740 Electrical & Mechanical Equip	5,602	5,340	0	0	0
Total Capital Outlays	5,602	5,340	0	0	0
5999 Other Expenses	30,292	23,859	4,500	12,101	4,500
Total Other Expenses	30,292	23,859	4,500	12,101	4,500
Total Expenditures	5,798,549	2,711,563	3,677,720	2,925,346	3,333,000



Local Activities

State Contract Payment Fund

Purpose and Authority

The Local Activities cost center was established to account for the expenditures necessary to administer local water supply contracts. These functions include preparation and processing of member unit invoices, activities related to Zones of Benefit and administration of Member Unit contracts.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same level of service.

2025-26 Goals

Facilitate local transfers/exchanges.

Develop and implement local dry-year and/or wet-year water supply management programs.

Administer the Member Unit contracts.

Local Activities

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4610 Reimbursables	494,871	374,918	225,000	285,000	225,000
Total Reimbursements	494,871	374,918	225,000	285,000	225,000
7099 Transfers From Other Funds	0	0	1,145,640	1,119,156	1,378,710
Total Transfers From Other Funds	0	0	1,145,640	1,119,156	1,378,710
Total Revenues	494,871	374,918	1,370,640	1,404,156	1,603,710
Expenditures					
5000 Salaries Regular	518,844	532,555	503,360	504,599	564,980
5001 Salaries Overtime	17,599	13,040	4,900	2,000	5,000
5010 Benefits Social Security	33,159	31,586	40,560	39,760	44,760
5011 Workers Compensation Insurance	2,285	2,164	2,600	3,110	3,500
5020 Benefits Retirement	251,810	255,342	246,520	246,400	277,260
5021 Benefits Health Insurance	85,923	75,307	128,990	108,200	139,310
5022 Benefits Life Insurance	3,123	3,240	4,920	3,380	5,640
5023 Benefits Dental Insurance	3,415	1,985	5,040	4,320	6,480
5024 Benefits Vision Insurance	1,010	593	960	1,120	1,200
5025 Benefits LTD Insurance	3,108	3,220	5,040	5,050	5,640
5026 Benefits LTC Insurance	593	663	1,200	540	3,360
Total Labor Costs	920,869	919,695	944,090	918,479	1,057,130
5280 Water Analyses	5,142	1,404	0	1,149	1,500
Total Operations	5,142	1,404	0	1,149	1,500
5500 General Office Supplies	0	24	0	91	100
5501 Printing and Reproduction	117	58	100	100	100
5502 Computer Supplies & Equip	1,039	347	2,000	2,000	6,000
5503 Publications & Subscriptions	0	0	100	100	0
5504 Mailing Services	307	124	400	350	300
5520 Legal Notices	14,557	532	800	800	800
5550 Assoc. & Prof. Membership Fees	47,908	60,221	68,800	68,800	70,640
5570 Telephone & Comm Services	701	646	600	720	720
5581 Liability Insurance	8,426	9,968	16,900	11,800	18,700
5582 Property Insurance	15	15	0	18	20
5584 Other Insurance Premiums	577	602	650	665	700
5589 Safety Programs & Equipment	1,175	1,580	0	1,200	1,600
5590 Director Fees	24,475	6,727	22,000	13,100	15,000
5591 Business Meetings	2,715	11,070	1,200	3,450	1,200
5592 Education & Training	0	689	3,000	3,000	9,000
5593 Employee Recruitment	1,546	350	3,000	3,000	0
5599 Agency Overhead Allocation	544,423	688,555	282,000	282,000	342,700
Total Administration	647,981	781,508	401,550	391,194	467,580

Local Activities

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	1,325	1,712	0	1,840	37,500
5604 Special Consultants	11,531	11,700	25,000	25,000	34,000
Total Professional Services	12,856	13,412	25,000	26,840	71,500
5740 Electrical & Mechanical Equip	3,270	2,949	0	4,683	6,000
Total Capital Outlays	3,270	2,949	0	4,683	6,000
5999 Other Expenses	99,649	165,182	0	61,811	0
Total Other Expenses	99,649	165,182	0	61,811	0
Total Expenditures	1,689,767	1,884,150	1,370,640	1,404,156	1,603,710



Bay-Delta Activities

State Contract Payment Fund

Purpose and Authority

The Bay-Delta Activities cost center was established to account for the expenditures necessary to engage in Bay-Delta issues. These issues have a direct and material effect on the Agency's water supply. Included in these activities are participation in Bay-Delta planning activities, the State Water Resources Control Board water rights processes, endangered species impacts on Bay-Delta water supplies, and state and federal legislative activities related to the Bay-Delta.

2025-26 Budget and Program Overview

The recommended budget is based on a similar level of service, including a similar level of involvement in the new delta conveyance facility and an elevated level of legislative activity.

2025-26 Goals

Participate in state and federal legislation related to the Bay-Delta.

Participate in State Water Resources Control Board processes related to the Water Quality Control Plan and the new delta conveyance facility.

Participate in issues related to Endangered Species Act and California Endangered Species Act permits governing the operations of the State Water Project.

Bay-Delta Activities

State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
7099 Transfers From Other Funds	0	0	1,971,170	1,688,067	1,647,840
Total Transfers From Other Funds	0	0	1,971,170	1,688,067	1,647,840
Total Revenues	0	0	1,971,170	1,688,067	1,647,840
Expenditures					
5000 Salaries Regular	146,905	238,784	394,940	235,650	262,860
5001 Salaries Overtime	164	1,837	0	0	0
5010 Benefits Social Security	3,721	3,100	31,020	18,560	20,880
5011 Workers Compensation Insurance	393	311	2,060	1,460	1,680
5020 Benefits Retirement	58,217	58,551	209,300	119,400	133,240
5021 Benefits Health Insurance	54,326	55,417	112,330	203,400	84,370
5022 Benefits Life Insurance	672	491	4,560	1,160	3,000
5023 Benefits Dental Insurance	439	161	3,240	760	2,520
5024 Benefits Vision Insurance	95	32	480	170	360
5025 Benefits LTD Insurance	677	529	3,960	2,360	2,640
5026 Benefits LTC Insurance	305	258	2,280	760	4,440
Total Labor Costs	265,914	359,471	764,170	583,680	515,990
5290 Rents and Leases	0	0	20,000	20,000	20,000
Total Operations	0	0	20,000	20,000	20,000
5502 Computer Supplies & Equip	0	0	2,000	2,000	0
5504 Mailing Services	0	15	0	0	0
5520 Legal Notices	15,010	0	0	0	0
5530 IT Software Licensing & Service	1,976	1,064	2,000	2,000	2,000
5550 Assoc. & Prof. Membership Fees	1,294,284	654,683	720,600	645,150	720,600
5570 Telephone & Comm Services	0	0	10,000	10,000	10,000
5581 Liability Insurance	6,111	8,613	13,000	9,100	8,800
5584 Other Insurance Premiums	418	521	600	511	550
5590 Director Fees	7,485	4,298	10,000	7,000	10,000
5591 Business Meetings	5,569	11,599	14,000	14,750	14,000
5592 Education & Training	0	999	0	0	0
5593 Employee Recruitment	1,349	511	3,000	5,000	0
5599 Agency Overhead Allocation	35,425	39,149	222,900	222,900	159,500
Total Administration	1,367,627	721,452	998,100	918,411	925,450
5601 Legal Services	186,672	132,559	75,000	75,000	110,000
5604 Special Consultants	87,127	76,989	113,900	90,000	76,400
Total Professional Services	273,799	209,548	188,900	165,000	186,400
5740 Electrical & Mechanical Equip	411	0	0	0	0
Total Capital Outlays	411	0	0	0	0

Bay-Delta Activities
State Contract Payment Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5999 Other Expenses	3,060	2,295	0	976	0
Total Other Expenses	3,060	2,295	0	976	0
 Total Expenditures	 1,910,811	 1,292,766	 1,971,170	 1,688,067	 1,647,840

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Zone of Benefit No. 7 Fund

Zone of Benefit No. 7 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	41,670,591
Add: Anticipated Revenues	20,545,000
Total Actual Funds Available	62,215,591
Less: Anticipated Expenditures	19,503,493
Ending Balance Available	42,712,098
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	24,000
Estimated Funds at Year End	42,688,098

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	42,688,098
Add: Budgeted Revenues	19,786,000
Total Estimated Funds Available	62,474,098
Less: Budgeted Expenditures	62,441,098
Ending Balance Available	33,000
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	33,000
Estimated Funds at Year End	0



Zone of Benefit No. 7 Fund

Purpose and Authority

The ZOB No. 7 Fund was established to account for the revenues and expenditures associated with the purchase of the SWP water for the Urban Bakersfield area. It was established in lieu of a contract for water service.

2025-26 Budget and Program Overview

The recommended budget is based on a continuation of the same level of service.

Tabulation of past year debt rates and the property tax per \$100,000 of assessed valuation:

Fiscal Year / Tax Rate per \$100 / Tax Assessment Rate per \$100,000 of Assessed Valuation:

2013-14	0.029851	\$29.85
2014-15	0.024783	\$24.78
2015-16	0.023980	\$23.98
2016-17	0.026984	\$26.98
2017-18	0.039470	\$39.47
2018-19	0.034634	\$34.63
2019-20	0.040339	\$40.34
2020-21	0.039947	\$39.95
2021-22	0.041831	\$41.83
2022-23	0.044830	\$44.83
2023-24	0.044006	\$44.06
2024-25	0.040235	\$40.24

Zone of Benefit No. 7 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	16,245,064	17,199,658	17,900,000	17,900,000	16,850,000
4001 Property Taxes Current Unsecured	989,131	1,143,332	1,110,000	1,110,000	1,119,000
4010 Property Taxes Prior Secured	24,190	102,386	120,000	120,000	110,000
4011 Property Taxes Prior Unsecured	11,923	126,791	0	0	0
4020 State-Aid Homeowner Prop Taxes	121,039	117,008	147,000	147,000	147,000
4099 Other Taxes	67,851	88,394	68,000	68,000	60,000
Total Property Taxes & Assessments	17,459,198	18,777,569	19,345,000	19,345,000	18,286,000
4700 Investment Income	566,259	1,119,008	900,000	1,200,000	1,500,000
4705 Interest From Other Sources	7,308	25,698	0	0	0
Total Interest Income	573,567	1,144,706	900,000	1,200,000	1,500,000
Total Revenues	18,032,765	19,922,275	20,245,000	20,545,000	19,786,000
Expenditures					
5170 Other Water Purchases	0	0	33,284,337	0	44,105,098
5215 Untr'ed Wtr Purchases WY15	0	-16,838	0	0	0
5221 Untr'ed Wtr Purchases WY21	-170,892	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	4,525,581	-237,399	0	0	0
5223 Untr'ed Wtr Purchases WY 23	7,121,471	5,759,993	0	0	0
5224 Untr'ed Wtr Purchases WY 24	0	7,554,864	0	6,667,295	0
5225 Untr'ed Wtr Purchases WY 25	0	0	19,345,000	12,791,198	0
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	18,286,000
Total Water Purchases & Fees	11,476,160	13,060,620	52,629,337	19,458,493	62,391,098
5504 Mailing Services	0	2	0	0	0
Total Administration	0	2	0	0	0
5910 Tax Collection Charge	40,498	44,652	45,000	45,000	50,000
Total Other Expenses	40,498	44,652	45,000	45,000	50,000
Total Expenditures	11,516,658	13,105,274	52,674,337	19,503,493	62,441,098



Zone of Benefit No. 17 Fund

Zone of Benefit No. 17 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	35,563,985
Add: Anticipated Revenues	20,714,000
Total Actual Funds Available	56,277,985
Less: Anticipated Expenditures	14,110,582
Ending Balance Available	42,167,403
Add: Release of Reserves / Designations	136,000
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	42,303,403

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	42,303,403
Add: Budgeted Revenues	16,463,000
Total Estimated Funds Available	58,766,403
Less: Budgeted Expenditures	58,370,403
Ending Balance Available	396,000
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	396,000
Estimated Funds at Year End	0



Zone of Benefit No. 17 Fund

Purpose and Authority

ZOB No. 17 encompasses the entire SWP service area within Kern County. It was established by the Agency on October 25, 1983. Assessments for ZOB No. 17 recognize the general economic benefits of the SWP to Kern County. Funds collected from ZOB No. 17 are used to purchase SWP water.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of current service levels.

Tabulation of past year debt rates and property tax per \$100,000 of assessed valuation:

Fiscal Year / Tax Rate per \$100 / Tax Assessment Rate per \$100,000 of Assessed Valuation:

2013-14	0.010705	\$10.71
2014-15	0.011259	\$11.26
2015-16	0.013572	\$13.57
2016-17	0.015316	\$15.32
2017-18	0.017842	\$17.84
2018-19	0.016577	\$16.58
2019-20	0.018945	\$18.95
2020-21	0.017706	\$17.71
2021-22	0.017314	\$17.31
2022-23	0.014844	\$14.84
2023-24	0.013145	\$13.15
2024-25	0.010045	\$10.05

Zone of Benefit No. 17 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	12,382,830	11,900,552	18,250,000	18,250,000	14,160,000
4001 Property Taxes Current Unsecured	848,517	814,420	1,194,000	1,194,000	754,000
4010 Property Taxes Prior Secured	13,735	48,811	149,000	149,000	148,000
4011 Property Taxes Prior Unsecured	24,057	47,915	0	0	0
4020 State-Aid Homeowner Prop Taxes	73,310	61,930	72,000	72,000	55,000
4099 Other Taxes	46,305	52,770	69,000	69,000	46,000
Total Property Taxes & Assessments	13,388,754	12,926,398	19,734,000	19,734,000	15,163,000
4700 Investment Income	517,921	922,465	920,000	980,000	1,300,000
4705 Interest From Other Sources	3,066	15,727	0	0	0
Total Interest Income	520,987	938,192	920,000	980,000	1,300,000
Total Revenues	13,909,741	13,864,590	20,654,000	20,714,000	16,463,000
Expenditures					
5170 Other Water Purchases	0	0	33,730,364	0	43,207,403
5215 Untr'ed Wtr Purchases WY15	0	38,662	0	0	0
5221 Untr'ed Wtr Purchases WY21	667,864	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	6,906,451	1,042,180	0	0	0
5223 Untr'ed Wtr Purchases WY 23	5,190,507	4,271,634	0	0	0
5224 Untr'ed Wtr Purchases WY 24	0	5,180,401	0	4,957,479	0
5225 Untr'ed Wtr Purchases WY 25	0	0	19,734,000	9,153,103	0
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	15,163,000
Total Water Purchases & Fees	12,764,822	10,532,877	53,464,364	14,110,582	58,370,403
5504 Mailing Services	0	2	0	0	0
Total Administration	0	2	0	0	0
5910 Tax Collection Charge	32,918	32,011	0	0	0
Total Other Expenses	32,918	32,011	0	0	0
Total Expenditures	12,797,740	10,564,890	53,464,364	14,110,582	58,370,403



Zone of Benefit No. 18 Fund

Zone of Benefit No. 18 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	4,204,902
Add: Anticipated Revenues	2,408,000
Total Actual Funds Available	6,612,902
Less: Anticipated Expenditures	1,612,449
Ending Balance Available	5,000,453
Add: Release of Reserves / Designations	42,000
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	5,042,453

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	5,042,453
Add: Budgeted Revenues	1,907,000
Total Estimated Funds Available	6,949,453
Less: Budgeted Expenditures	6,691,453
Ending Balance Available	258,000
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	258,000
Estimated Funds at Year End	0



Zone of Benefit No. 18 Fund

Purpose and Authority

ZOB No. 18 encompasses the portion of the SWP service area within Kern County that does not overlie usable groundwater (generally on the west side of the valley). It was established by the Agency on October 25, 1983. Assessments for ZOB No. 18 recognize the water supply benefits of the SWP to these west side lands. Funds collected from ZOB No. 18 are used to purchase SWP water.

2025-26 Budget and Program Overview

The recommended budget is based upon the continuation of current service levels.

Tabulation of past year debt rates and property tax per \$100,000 of assessed valuation:

Fiscal Year / Tax Rate per \$100 / Tax Assessment Rate per \$100,000 of Assessed Valuation:

2013-14	0.005119	\$ 5.12
2014-15	0.004123	\$ 4.12
2015-16	0.007063	\$ 7.06
2016-17	0.009945	\$ 9.95
2017-18	0.011865	\$11.87
2018-19	0.011486	\$11.47
2019-20	0.013574	\$13.57
2020-21	0.012277	\$12.28
2021-22	0.012732	\$12.73
2022-23	0.010192	\$10.19
2023-24	0.010503	\$10.50
2024-25	0.009385	\$ 9.39

Zone of Benefit No. 18 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	1,384,900	1,467,973	2,205,000	2,205,000	1,694,000
4001 Property Taxes Current Unsecured	23,045	19,597	39,000	39,000	30,000
4010 Property Taxes Prior Secured	-17,611	-19,119	0	0	0
4011 Property Taxes Prior Unsecured	-31	1,220	0	0	0
4020 State-Aid Homeowner Prop Taxes	1,490	1,437	2,400	2,400	1,600
4099 Other Taxes	1,556	2,053	1,600	1,600	1,400
Total Property Taxes & Assessments	1,393,349	1,473,161	2,248,000	2,248,000	1,727,000
4700 Investment Income	64,473	111,611	72,000	160,000	180,000
4705 Interest From Other Sources	222	767	0	0	0
Total Interest Income	64,695	112,378	72,000	160,000	180,000
Total Revenues	1,458,044	1,585,539	2,320,000	2,408,000	1,907,000
Expenditures					
5170 Other Water Purchases	0	0	3,960,474	0	4,959,453
5215 Untr'ed Wtr Purchases WY15	0	4,404	0	0	0
5221 Untr'ed Wtr Purchases WY21	76,082	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	786,770	118,723	0	0	0
5223 Untr'ed Wtr Purchases WY 23	591,293	486,617	0	0	0
5224 Untr'ed Wtr Purchases WY 24	0	590,141	0	564,746	0
5225 Untr'ed Wtr Purchases WY 25	0	0	2,248,000	1,042,703	0
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	1,727,000
Total Water Purchases & Fees	1,454,145	1,199,885	6,208,474	1,607,449	6,686,453
5504 Mailing Services	0	2	0	0	0
Total Administration	0	2	0	0	0
5910 Tax Collection Charge	3,400	3,553	5,000	5,000	5,000
Total Other Expenses	3,400	3,553	5,000	5,000	5,000
Total Expenditures	1,457,545	1,203,440	6,213,474	1,612,449	6,691,453



Zone of Benefit No. 19 Fund

Zone of Benefit No. 19 Fund

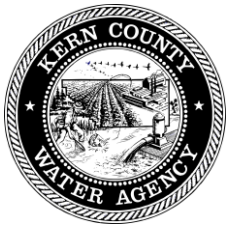
Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	32,442,722
Add: Anticipated Revenues	18,386,000
Total Actual Funds Available	50,828,722
Less: Anticipated Expenditures	12,538,134
Ending Balance Available	38,290,588
Add: Release of Reserves / Designations	48,000
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	38,338,588

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	38,338,588
Add: Budgeted Revenues	14,636,000
Total Estimated Funds Available	52,974,588
Less: Budgeted Expenditures	52,923,588
Ending Balance Available	51,000
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	51,000
Estimated Funds at Year End	0



Zone of Benefit No. 19 Fund

Purpose and Authority

ZOB No. 19 encompasses the portion of the SWP service area within Kern County that overlies the main groundwater basin. It was established by the Agency on October 25, 1983. Assessments for ZOB No. 19 are used to purchase SWP water.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of current service level.

Tabulation of past year debt rates and property tax per \$100,000 assessed valuation:

Fiscal Year / Tax Rate per \$100 / Tax Assessment Rate per \$100,000 of Assessed Valuation:

2013-14	0.016354	\$16.35
2014-15	0.016495	\$16.50
2015-16	0.016153	\$16.15
2016-17	0.016205	\$16.21
2017-18	0.021197	\$21.20
2018-19	0.019451	\$19.45
2019-20	0.021875	\$21.88
2020-21	0.021469	\$21.47
2021-22	0.019911	\$19.91
2022-23	0.017117	\$17.12
2023-24	0.014579	\$14.68
2024-25	0.010436	\$10.44

Zone of Benefit No. 19 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	11,131,703	10,523,770	15,840,000	15,840,000	12,340,000
4001 Property Taxes Current Unsecured	681,430	682,208	1,227,000	1,227,000	793,000
4010 Property Taxes Prior Secured	46,826	73,338	217,000	217,000	162,000
4011 Property Taxes Prior Unsecured	5,146	52,113	0	0	0
4020 State-Aid Homeowner Prop Taxes	75,314	61,788	138,000	138,000	96,000
4099 Other Taxes	43,930	51,184	64,000	64,000	45,000
Total Property Taxes & Assessments	11,984,349	11,444,401	17,486,000	17,486,000	13,436,000
4700 Investment Income	465,820	832,322	500,000	900,000	1,200,000
4705 Interest From Other Sources	2,658	15,064	0	0	0
Total Interest Income	468,478	847,386	500,000	900,000	1,200,000
Total Revenues	12,452,827	12,291,787	17,986,000	18,386,000	14,636,000
Expenditures					
5170 Other Water Purchases	0	0	30,226,821	0	39,447,588
5215 Untr'ed Wtr Purchases WY15	0	34,258	0	0	0
5221 Untr'ed Wtr Purchases WY21	591,782	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	6,119,683	923,457	0	0	0
5223 Untr'ed Wtr Purchases WY 23	4,599,215	3,785,018	0	0	0
5224 Untr'ed Wtr Purchases WY 24	0	4,590,261	0	4,392,734	0
5225 Untr'ed Wtr Purchases WY 25	0	0	17,486,000	8,110,400	0
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	13,436,000
Total Water Purchases & Fees	11,310,680	9,332,994	47,712,821	12,503,134	52,883,588
5504 Mailing Services	0	2	0	0	0
Total Administration	0	2	0	0	0
5910 Tax Collection Charge	29,640	28,484	35,000	35,000	40,000
Total Other Expenses	29,640	28,484	35,000	35,000	40,000
Total Expenditures	11,340,320	9,361,480	47,747,821	12,538,134	52,923,588



Water Management Fund

Water Management Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	23,682,484
Add: Anticipated Revenues	49,944,806
Total Actual Funds Available	73,627,290
Less: Anticipated Expenditures	1,120,600
Ending Balance Available	72,506,690
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	72,506,690

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	72,506,690
Add: Budgeted Revenues	4,634,551
Total Estimated Funds Available	77,141,241
Less: Budgeted Expenditures	77,141,241
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Water Management Fund

Purpose and Authority

The Water Management Fund was established in July 2001 to account for special projects and/or programs that may be undertaken from time to time by the Agency at the direction of the Board. This fund also includes general water resources management activities, such as the development and purchase of supplemental water supplies

2025-26 Budget and Program Overview

The amount budgeted represents anticipated funds that may be made available for special projects, programs and/or supplemental water supplies.

Water Management Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4700 Investment Income	458,775	777,381	400,000	750,000	750,000
Total Interest Income	458,775	777,381	400,000	750,000	750,000
4900 Other Revenue	919,058	948,227	0	0	0
Total Other Revenue	919,058	948,227	0	0	0
7099 Transfers From Other Funds	142,685	142,685	2,997,666	49,194,806	3,884,551
Total Transfers From Other Funds	142,685	142,685	2,997,666	49,194,806	3,884,551
Total Revenues	1,520,518	1,868,293	3,397,666	49,944,806	4,634,551
Expenditures					
5170 Other Water Purchases	0	0	66,101,839	0	75,668,941
Total Water Purchases & Fees	0	0	66,101,839	0	75,668,941
5599 Agency Overhead Allocation	796	1,013	900	900	900
Total Administration	796	1,013	900	900	900
7098 Transfers To Other Funds	1,061,743	1,090,912	1,299,400	1,119,700	1,471,400
Total Transfers To Other Funds	1,061,743	1,090,912	1,299,400	1,119,700	1,471,400
Total Expenditures	1,062,539	1,091,925	67,402,139	1,120,600	77,141,241



Entitlement Retention Fund

Entitlement Retention Fund

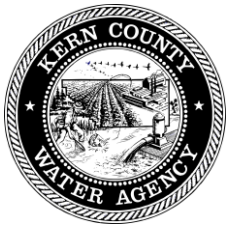
Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	-100,281
Add: Anticipated Revenues	1,489,404
Total Actual Funds Available	1,389,123
Less: Anticipated Expenditures	1,389,123
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	0
Add: Budgeted Revenues	1,863,372
Total Estimated Funds Available	1,863,372
Less: Budgeted Expenditures	1,863,372
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Entitlement Retention Fund

Purpose and Authority

In 2000, Berrenda Mesa Water District (Berrenda Mesa) proposed to sell 8,000 acre-feet of SWP Table A water to Western Hills Water District (Western Hills) as part of the 130,000 acre-feet of Table A water that could be sold pursuant to the Monterey Amendment. As an alternative, the Agency provided Western Hills a long-term water supply from the Agency's share of the Pioneer Project for up to 8,000 acre-feet per year under a long-term water supply contract. As part of that transaction, Western Hills paid Berrenda Mesa for the 8,000 acre-feet that it then transferred to the Agency.

The Board has decided to retain the 8,000 acre-feet and revenue is derived from water user(s) that might purchase the water or from other sources depending upon how the water is used each year and expenditures are based on the SWP charges for the 8,000 acre-feet.

2025-26 Budget and Program Overview

The recommended budget is based on delivery of 8,000 acre-feet of SWP entitlement.

Entitlement Retention Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4221 Untreated Wtr Sales Wtr Yr 21	-17,111	0	0	0	0
4222 Untreated Wtr Sales Wtr Yr 22	-204,619	-26,632	0	0	0
4223 Untreated Wtr Sales Wtr Yr 23	691,582	610,239	0	-30,168	0
4224 Untreated Wtr Sales Wtr Yr 24	0	728,547	618,600	976,867	0
4225 Untreated Wtr Sales Wtr Yr 25	0	0	1,149,000	501,598	637,342
4226 Untreated Wtr Sales Wtr Yr 26	0	0	0	0	1,059,000
Total Water Sales	469,852	1,312,154	1,767,600	1,448,297	1,696,342
4700 Investment Income	-3,412	4,703	0	-9,000	0
Total Interest Income	-3,412	4,703	0	-9,000	0
7099 Transfers From Other Funds	0	0	21,130	50,107	167,030
Total Transfers From Other Funds	0	0	21,130	50,107	167,030
Total Revenues	466,440	1,316,857	1,788,730	1,489,404	1,863,372
Expenditures					
5000 Salaries Regular	1,193	1,494	6,500	1,200	7,800
5001 Salaries Overtime	212	81	0	0	0
5010 Benefits Social Security	38	90	520	90	750
5011 Workers Compensation Insurance	6	5	0	10	20
5020 Benefits Retirement	256	574	3,400	600	4,020
5021 Benefits Health Insurance	70	149	1,440	700	1,560
5022 Benefits Life Insurance	3	8	120	10	120
5023 Benefits Dental Insurance	3	0	0	10	0
5024 Benefits Vision Insurance	1	0	0	0	120
5025 Benefits LTD Insurance	4	9	120	10	120
5026 Benefits LTC Insurance	0	2	120	0	120
Total Labor Costs	1,786	2,412	12,220	2,630	14,630
5215 Untr'ed Wtr Purchases WY15	0	-2,241	0	0	0
5221 Untr'ed Wtr Purchases WY21	-17,111	0	0	0	0
5222 Untr'ed Wtr Purchases WY 22	407,330	-26,632	0	0	0
5223 Untr'ed Wtr Purchases WY 23	691,582	521,962	618,600	0	0
5224 Untr'ed Wtr Purchases WY 24	0	728,513	1,149,000	876,189	0
5225 Untr'ed Wtr Purchases WY 25	0	0	0	501,598	637,342
5226 Untr'ed Wtr Purchases WY 26	0	0	0	0	1,059,000
Total Water Purchases & Fees	1,081,801	1,221,602	1,767,600	1,377,787	1,696,342

Entitlement Retention Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5550 Assoc. & Prof. Membership Fees	252	534	700	700	700
5581 Liability Insurance	126	129	300	200	300
5584 Other Insurance Premiums	9	8	10	0	0
5590 Director Fees	0	0	0	0	1,500
5599 Agency Overhead Allocation	5,855	8,706	6,200	6,200	6,200
Total Administration	6,242	9,377	7,210	7,100	8,700
5603 Audit Services	1,094	1,149	1,700	1,606	1,700
Total Professional Services	1,094	1,149	1,700	1,606	1,700
7098 Transfers To Other Funds	481	481	0	0	142,000
Total Transfers To Other Funds	481	481	0	0	142,000
Total Expenditures	1,091,404	1,235,021	1,788,730	1,389,123	1,863,372

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Western Hills Fund

Western Hills Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	1,600,966
Add: Anticipated Revenues	11,265,153
Total Actual Funds Available	12,866,119
Less: Anticipated Expenditures	404,121
Ending Balance Available	12,461,998
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	12,461,998

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	12,461,998
Add: Budgeted Revenues	1,526,500
Total Estimated Funds Available	13,988,498
Less: Budgeted Expenditures	13,988,498
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Purpose and Authority

In 2000, Berrenda Mesa proposed to sell 8,000 acre-feet of SWP Table A water to Western Hills as part of the 130,000 acre-feet of Table A water that could be sold pursuant to the Monterey Amendment. As an alternative, the Agency provided Western Hills a long-term water supply from the Agency's share of the Pioneer Project for up to 8,000 acre-feet per year under a long-term water supply contract.

Revenue is derived from Western Hills and expenditures represent the cost of providing water to Western Hills.

2025-26 Budget and Program Overview

The recommended budget is based on providing Western Hills 8,000 acre-feet for the 2025 water year.

Western Hills Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4219 Untreated Wtr Sales Wtr Yr 19	0	0	0	135,804	0
4220 Untreated Wtr Sales Wtr Yr 20	0	0	0	1,602,244	0
4221 Untreated Wtr Sales Wtr Yr 21	-2,600	0	0	1,467,455	0
4222 Untreated Wtr Sales Wtr Yr 22	1,308,117	-527,439	0	2,215,357	0
4223 Untreated Wtr Sales Wtr Yr 23	773,066	916,913	0	1,812,516	0
4224 Untreated Wtr Sales Wtr Yr 24	0	861,420	644,000	2,929,274	0
4225 Untreated Wtr Sales Wtr Yr 25	0	0	1,140,000	1,102,503	550,000
4226 Untreated Wtr Sales Wtr Yr 26	0	0	0	0	976,500
Total Water Sales	2,078,583	1,250,894	1,784,000	11,265,153	1,526,500
4700 Investment Income	-6,175	-1,622	0	0	0
Total Interest Income	-6,175	-1,622	0	0	0
Total Revenues	2,072,408	1,249,272	1,784,000	11,265,153	1,526,500
Expenditures					
5000 Salaries Regular	19,476	6,584	20,540	20,000	17,420
5001 Salaries Overtime	507	53	0	0	0
5010 Benefits Social Security	615	255	1,640	1,640	1,380
5011 Workers Compensation Insurance	51	18	120	130	120
5020 Benefits Retirement	7,004	2,510	10,780	10,200	8,960
5021 Benefits Health Insurance	1,825	950	3,390	3,000	2,910
5022 Benefits Life Insurance	76	41	240	160	240
5023 Benefits Dental Insurance	56	26	120	180	120
5024 Benefits Vision Insurance	15	9	120	40	120
5025 Benefits LTD Insurance	66	24	240	200	120
5026 Benefits LTC Insurance	32	20	120	50	240
Total Labor Costs	29,723	10,490	37,310	35,600	31,630
5170 Other Water Purchases	0	0	6,273,121	0	11,647,188
5221 Untr'd Wtr Purchases WY21	-2,600	0	0	0	0
5222 Untr'd Wtr Purchases WY 22	-510,867	-527,439	0	0	0
5223 Untr'd Wtr Purchases WY 23	697,422	-694,135	0	0	0
5224 Untr'd Wtr Purchases WY 24	0	5,976	708,800	-4,739	0
5225 Untr'd Wtr Purchases WY 25	0	0	1,284,200	5,469	716,400
5226 Untr'd Wtr Purchases WY 26	0	0	0	0	1,178,200
Total Water Purchases & Fees	183,955	-1,215,598	8,266,121	730	13,541,788

Western Hills Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5504 Mailing Services	8	9	0	0	0
5520 Legal Notices	1,624	0	0	0	0
5550 Assoc. & Prof. Membership Fees	404	458	600	627	800
5581 Liability Insurance	416	435	700	500	600
5584 Other Insurance Premiums	28	26	30	30	30
5590 Director Fees	1,464	918	1,000	1,500	1,000
5599 Agency Overhead Allocation	23,107	19,796	24,300	24,300	24,300
Total Administration	27,051	21,642	26,630	26,957	26,730
5601 Legal Services	18,081	12,127	0	15,000	5,000
Total Professional Services	18,081	12,127	0	15,000	5,000
5740 Electrical & Mechanical Equip	120	0	0	0	0
Total Capital Outlays	120	0	0	0	0
5999 Other Expenses	147,773	101,572	358,950	325,834	383,350
Total Other Expenses	147,773	101,572	358,950	325,834	383,350
7098 Transfers To Other Funds	631	631	0	0	0
Total Transfers To Other Funds	631	631	0	0	0
Total Expenditures	407,334	-1,069,136	8,689,011	404,121	13,988,498

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Lower River Rights Fund

Lower River Rights Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	3,953,207
Add: Anticipated Revenues	1,786,130
Total Actual Funds Available	5,739,337
Less: Anticipated Expenditures	2,182,048
Ending Balance Available	3,557,289
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	3,557,289

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	3,557,289
Add: Budgeted Revenues	1,808,211
Total Estimated Funds Available	5,365,500
Less: Budgeted Expenditures	5,365,500
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Lower River Rights Fund

Purpose and Authority

The Lower River Rights Fund accounts for revenues and expenditures for operation of the rights and obligations associated with the administration of the Kern River Lower River Water Rights which were acquired from Nickel Family, LLC on February 28, 2001. The purpose of the program is to retain the Kern River supply for use by the Agency. The purchase was made possible through a \$23,000,000 grant from the "Safe Drinking Water, Clean Water, Watershed Protection, and Flood Control Act of 2000" (Proposition 13). The cost of the water rights was \$10,000,000 and there is an annual obligation to Nickel Family, LLC to supply 10,000 acre-feet of water in the California Aqueduct at Tupman, California.

2025-26 Budget and Program Overview

The recommended budget is based upon costs associated with administration of the water rights and annual obligations of 5,000 acre-feet to Nickel Family, LLC.

Lower River Rights Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4223 Untreated Wtr Sales Wtr Yr 23	775,015	1,900,715	0	-685	0
Total Water Sales	775,015	1,900,715	0	-685	0
4401 Participants' O&M Costs	62,660	0	0	0	0
4402 Participants' Power Costs	305,092	877,760	0	97,529	0
4430 Exchange/Conveyance Fees	11,342	0	0	0	0
4499 Other User Charges	3,152	0	0	0	0
Total User Charges	382,246	877,760	0	97,529	0
4610 Reimbursables	588,577	588,577	588,577	588,577	588,577
Total Reimbursements	588,577	588,577	588,577	588,577	588,577
4700 Investment Income	21,015	53,210	15,000	114,900	30,000
Total Interest Income	21,015	53,210	15,000	114,900	30,000
4900 Other Revenue	0	22,628	979,015	985,809	1,009,634
Total Other Revenue	0	22,628	979,015	985,809	1,009,634
7099 Transfers From Other Funds	0	0	180,000	0	180,000
Total Transfers From Other Funds	0	0	180,000	0	180,000
Total Revenues	1,766,853	3,442,890	1,762,592	1,786,130	1,808,211
Expenditures					
5000 Salaries Regular	103,080	140,372	55,120	34,947	27,040
5001 Salaries Overtime	610	3,058	0	230	0
5010 Benefits Social Security	2,912	2,659	5,360	2,840	2,800
5011 Workers Compensation Insurance	243	200	380	220	240
5020 Benefits Retirement	33,044	30,584	31,460	19,600	15,100
5021 Benefits Health Insurance	11,865	8,662	11,340	8,700	8,460
5022 Benefits Life Insurance	533	363	600	240	480
5023 Benefits Dental Insurance	416	183	360	170	240
5024 Benefits Vision Insurance	122	57	120	60	120
5025 Benefits LTD Insurance	318	284	600	350	240
5026 Benefits LTC Insurance	180	134	240	70	360
Total Labor Costs	153,323	186,556	105,580	67,427	55,080
5103 Water Exchange & Convey. Fees	0	28,678	0	89,518	0
5170 Other Water Purchases	0	0	808,044	0	3,316,420
Total Water Purchases & Fees	0	28,678	808,044	89,518	3,316,420

Lower River Rights Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5504 Mailing Services	21	0	0	10	0
5520 Legal Notices	3,110	0	0	0	0
5550 Assoc. & Prof. Membership Fees	363	621	800	527	800
5581 Liability Insurance	991	1,288	2,300	1,600	1,200
5584 Other Insurance Premiums	68	78	100	88	100
5590 Director Fees	13,694	5,817	15,000	2,000	10,000
5591 Business Meetings	0	151	0	115	50
5599 Agency Overhead Allocation	58,448	75,591	61,400	61,400	61,400
Total Administration	76,695	83,546	79,600	65,740	73,550
5601 Legal Services	119,764	168,324	180,000	226,600	197,500
5604 Special Consultants	11,914	4,875	9,800	30,730	15,700
Total Professional Services	131,678	173,199	189,800	257,330	213,200
5740 Electrical & Mechanical Equip	822	0	0	0	0
Total Capital Outlays	822	0	0	0	0
5910 Tax Collection Charge	36	80	50	37	50
5999 Other Expenses	423,984	358,556	491,950	582,296	557,800
Total Other Expenses	424,020	358,636	492,000	582,333	557,850
7098 Transfers To Other Funds	144,783	144,783	1,119,400	1,119,700	1,149,400
Total Transfers To Other Funds	144,783	144,783	1,119,400	1,119,700	1,149,400
Total Expenditures	931,321	975,398	2,794,424	2,182,048	5,365,500

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Kern Fan Monitoring Committee Fund

Kern Fan Monitoring Committee Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	-78,448
Add: Anticipated Revenues	156,000
Total Actual Funds Available	77,552
Less: Anticipated Expenditures	98,950
Ending Balance Available	-21,398
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	-21,398

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	-21,398
Add: Budgeted Revenues	161,608
Total Estimated Funds Available	140,210
Less: Budgeted Expenditures	140,210
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Kern Fan Monitoring Committee Fund

Purpose and Authority

The Kern Fan Monitoring Committee (KFMC) Fund has become solely dedicated to fund KFMC activities.

2025-26 Budget and Program Overview

The KFMC Fund is a fully reimbursed fund under the direction of the KFMC. Typical objectives include water level analysis, hydrographs, preparing annual maps, facilitating contracts, water quality monitoring and preparing regular operations reports.

2025-26 Goals

Continue facilitation of the KFMC activities.

Water Quality sampling and testing.

Create water level maps.

Continue to prepare the Kern Fan Operations reports.

Kern Fan Monitoring Committee Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4499 Other User Charges	57,461	77,671	133,870	160,000	165,208
Total User Charges	57,461	77,671	133,870	160,000	165,208
4700 Investment Income	-739	-2,410	0	-4,000	-3,600
Total Interest Income	-739	-2,410	0	-4,000	-3,600
Total Revenues	56,722	75,261	133,870	156,000	161,608
Expenditures					
5000 Salaries Regular	28,857	28,311	46,020	25,000	48,620
5001 Salaries Overtime	94	72	0	60	0
5010 Benefits Social Security	2,180	2,098	3,520	1,920	3,760
5011 Workers Compensation Insurance	248	219	500	280	520
5020 Benefits Retirement	17,228	15,812	26,000	14,100	27,300
5021 Benefits Health Insurance	4,910	4,959	11,200	8,600	11,200
5022 Benefits Life Insurance	132	93	240	90	360
5023 Benefits Dental Insurance	297	142	480	150	480
5024 Benefits Vision Insurance	60	28	120	40	120
5025 Benefits LTD Insurance	219	144	480	250	480
Total Labor Costs	54,225	51,878	88,560	50,490	92,840
5260 Fuels, Oils and Grease	357	349	1,000	2,080	1,200
5280 Water Analyses	909	1,405	1,500	2,030	2,200
5299 Other Operating Supplies	21	0	0	0	0
Total Operations	1,287	1,754	2,500	4,110	3,400
5400 Maint - Structures & Improvmts	0	0	0	40	0
5401 Maint - Mobile Equip	117	129	400	500	800
5402 Maint - Electronic Equip	0	334	0	0	0
5403 Maint - Wells, Pumps, Motors	0	5	0	0	0
Total Maintenance	117	468	400	540	800
5503 Publications & Subscriptions	275	0	0	0	0
5510 Laundry and Uniforms	0	0	0	400	400
5530 IT Software Licensing & Service	150	150	150	150	150
5550 Assoc. & Prof. Membership Fees	19	24	0	0	0
5570 Telephone & Comm Services	405	429	400	500	300
5571 Utilities	0	0	0	600	300
5581 Liability Insurance	880	952	1,500	1,100	1,600
5584 Other Insurance Premiums	60	58	0	60	60
5589 Safety Programs & Equipment	0	0	0	600	0
5593 Employee Recruitment	649	454	0	0	0
5599 Agency Overhead Allocation	37,431	44,709	39,400	39,400	39,400
Total Administration	39,869	46,776	41,450	42,810	42,210

Kern Fan Monitoring Committee Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5740 Electrical & Mechanical Equip	90	0	0	0	0
Total Capital Outlays	90	0	0	0	0
5999 Other Expenses	531	553	960	1,000	960
Total Other Expenses	531	553	960	1,000	960
7098 Transfers To Other Funds	3,281	3,281	0	0	0
Total Transfers To Other Funds	3,281	3,281	0	0	0
Total Expenditures	99,400	104,710	133,870	98,950	140,210

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KCWA/BMWD Banking Program Fund

KCWA/BMWD Banking Program Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	1,245,456
Add: Anticipated Revenues	647,620
Total Actual Funds Available	1,893,076
Less: Anticipated Expenditures	647,620
Ending Balance Available	1,245,456
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	1,245,456

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	1,245,456
Add: Budgeted Revenues	3,252,750
Total Estimated Funds Available	4,498,206
Less: Budgeted Expenditures	4,498,206
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



KCWA/BMWD Banking Program Fund

Purpose and Authority

The Berrenda Mesa Water District / Kern County Water Agency Joint Banking (BMWD/KCWA) Fund was established to account for revenues and expenditures associated with construction and operation of the groundwater banking program on property owned by Berrenda Mesa Water District. The Agency operates the project on behalf of Belridge Water Storage District, Berrenda Mesa Water District, Lost Hills Water District, and Wheeler Ridge-Maricopa Water Storage District. Facilities were constructed with revenues from a loan from the Water Quality Bond Law of 1986 and are to be repaid by participating districts. Final construction was complete in December 1997. Six additional wells were completed in 2000. The KCWA/BMWD Project was formalized on October 28, 1999 when the Agency and the Participating Districts executed the "Agreement Regarding Joint Water Banking Project on the Berrenda Mesa Property".

2025-26 Budget and Program Overview

The recommended budget reflects continuation of current service levels. The BMWD/KCWA Fund includes three cost centers as follows:

- Administration
- Recovery
- Recharge

2025-26 Goals

The goals for the KCWA/BMWD Fund are contained within the three subsequent cost centers that follow.

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4170 Other Water Sales	0	0	183,600	0	183,600
Total Water Sales	0	0	183,600	0	183,600
4400 Participants' Annual Payments	57,309	186,018	244,600	430,240	587,990
4401 Participants' O&M Costs	551,819	162,943	509,000	81,260	509,000
4402 Participants' Power Costs	1,271,032	0	1,628,300	4,300	1,629,300
4430 Exchange/Conveyance Fees	306,273	283,745	210,240	75,820	301,860
4499 Other User Charges	28,908	0	0	0	0
Total User Charges	2,215,341	632,706	2,592,140	591,620	3,028,150
4610 Reimburseables	12,015	0	0	0	0
Total Reimbursements	12,015	0	0	0	0
4700 Investment Income	16,221	40,712	64,630	56,000	41,000
Total Interest Income	16,221	40,712	64,630	56,000	41,000
Total Revenues	2,243,577	673,418	2,840,370	647,620	3,252,750
Expenditures					
5000 Salaries Regular	101,302	35,063	100,400	55,100	106,900
5001 Salaries Overtime	7,109	2,449	9,970	6,450	10,690
5010 Benefits Social Security	7,277	2,450	8,440	4,720	8,980
5011 Workers Compensation Insurance	2,118	725	2,600	1,440	2,720
5020 Benefits Retirement	46,350	14,740	52,560	29,100	55,700
5021 Benefits Health Insurance	16,877	7,862	23,620	17,800	24,620
5022 Benefits Life Insurance	620	198	960	290	1,080
5023 Benefits Dental Insurance	827	171	1,200	390	1,080
5024 Benefits Vision Insurance	219	44	480	120	480
5025 Benefits LTD Insurance	636	185	1,080	550	1,080
5026 Benefits LTC Insurance	119	49	240	60	480
Total Labor Costs	183,454	63,936	201,550	116,020	213,810
5103 Water Exchange & Convey. Fees	60,038	24,036	120,240	55,620	121,860
5131 CVC Power & Standby Charges	0	487,594	90,000	20,200	180,000
5170 Other Water Purchases	0	0	183,600	0	183,600
Total Water Purchases & Fees	60,038	511,630	393,840	75,820	485,460
5260 Fuels, Oils and Grease	11,238	2,329	5,700	4,800	6,500
5280 Water Analyses	435	0	5,000	3,300	13,000
5290 Rents and Leases	306	0	100	0	100
5299 Other Operating Supplies	37	0	260	0	260
Total Operations	12,016	2,329	11,060	8,100	19,860

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5300 Power for Operations	1,364,696	-2,037	1,628,300	4,300	1,629,300
Total Power	1,364,696	-2,037	1,628,300	4,300	1,629,300
5400 Maint - Structures & Improvmnts	12,000	99	8,240	20,950	29,720
5401 Maint - Mobile Equip	4,412	5,546	2,000	2,000	2,500
5402 Maint - Electronic Equip	4,433	1,061	4,500	3,000	4,500
5403 Maint - Wells, Pumps, Motors	520,059	684	259,300	116,000	253,580
5404 Maint - Chemicals	0	0	50	0	50
5409 Maint - Other	0	0	18,120	12,100	55,100
Total Maintenance	540,904	7,390	292,210	154,050	345,450
5500 General Office Supplies	0	0	610	300	600
5502 Computer Supplies & Equip	0	0	30	20	20
5503 Publications & Subscriptions	0	0	180	150	150
5504 Mailing Services	2	0	50	50	50
5510 Laundry and Uniforms	510	370	700	500	700
5530 IT Software Licensing & Service	972	972	1,260	1,210	1,210
5550 Assoc. & Prof. Membership Fees	2,124	2,754	3,000	3,000	3,000
5570 Telephone & Comm Services	0	202	680	400	680
5571 Utilities	0	0	100	220	100
5581 Liability Insurance	1,488	2,144	3,600	2,400	3,800
5582 Property Insurance	3,772	4,739	5,040	6,200	5,700
5584 Other Insurance Premiums	102	130	0	140	160
5589 Safety Programs & Equipment	2,807	580	1,700	700	1,300
5590 Director Fees	300	0	0	0	0
5591 Business Meetings	0	0	80	30	80
5592 Education & Training	0	0	50	0	50
5593 Employee Recruitment	608	0	0	0	0
5599 Agency Overhead Allocation	109,481	74,957	115,000	115,000	115,000
Total Administration	122,166	86,848	132,080	130,320	132,600
5602 Consulting Engineers	8,582	5,606	0	450	20,000
5604 Special Consultants	23,191	3,518	6,000	3,130	14,000
Total Professional Services	31,773	9,124	6,000	3,580	34,000
5720 Structures & Improvements	68,224	0	150,000	150,000	150,000
5740 Electrical & Mechanical Equip	160	0	25,000	5,000	0
Total Capital Outlays	68,384	0	175,000	155,000	150,000

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5950 Facility Licenses & Permits	0	0	50	0	50
5960 Security	0	0	40	40	40
5970 Special Projects	0	0	1,257,961	0	1,487,156
5999 Other Expenses	413	329	240	390	480
Total Other Expenses	413	329	1,258,291	430	1,487,726
7098 Transfers To Other Funds	6,372	6,372	0	0	0
Total Transfers To Other Funds	6,372	6,372	0	0	0
Total Expenditures	2,390,216	685,921	4,098,331	647,620	4,498,206



Administration

KCWA/BMWD Banking Program Fund

Purpose and Authority

The Administration cost center was established to account for expenditures incurred while constructing and operating the BMWD/KCWA Project on property owned by Berrenda Mesa Water District. Construction activities reimbursable through the loan from the Water Quality Bond Law of 1986 were completed in December 1997. The loan was paid off in 2016. Also included under this cost center are the administration costs and maintenance of the property.

2025-26 Budget and Program Overview

The recommended budget is based upon general maintenance and administrative costs. No lease revenue is expected since the land may be needed for recharge operation during portions of the year. Administrative costs include preparation of reports, budgets, invoicing, agreements and land maintenance.

2025-26 Goals

Reconcile prior year costs and revenues.

Prepare and distribute banking storage account reports.

Prepare and transmit monthly invoices and budget-to-actual reports to Participants.

Administration

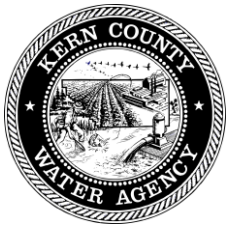
KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	46,348	52,077	94,600	116,900	196,290
Total User Charges	46,348	52,077	94,600	116,900	196,290
4700 Investment Income	16,221	40,712	64,630	56,000	41,000
Total Interest Income	16,221	40,712	64,630	56,000	41,000
Total Revenues	62,569	92,789	159,230	172,900	237,290
Expenditures					
5000 Salaries Regular	13,115	4,533	9,620	9,100	15,340
5001 Salaries Overtime	772	116	940	910	1,530
5010 Benefits Social Security	758	224	780	770	1,300
5011 Workers Compensation Insurance	121	19	120	100	140
5020 Benefits Retirement	5,560	1,687	4,880	4,800	8,250
5021 Benefits Health Insurance	1,287	207	4,920	4,100	5,160
5022 Benefits Life Insurance	61	27	120	50	240
5023 Benefits Dental Insurance	62	7	120	40	120
5024 Benefits Vision Insurance	21	3	120	20	120
5025 Benefits LTD Insurance	72	26	120	90	120
5026 Benefits LTC Insurance	12	8	0	10	120
Total Labor Costs	21,841	6,857	21,740	19,990	32,440
5400 Maint - Structures & Improvmts	12,000	0	0	20,000	25,000
5409 Maint - Other	0	0	18,000	12,000	55,000
Total Maintenance	12,000	0	18,000	32,000	80,000
5500 General Office Supplies	0	0	500	200	500
5502 Computer Supplies & Equip	0	0	10	10	10
5530 IT Software Licensing & Service	0	0	10	10	10
5550 Assoc. & Prof. Membership Fees	324	954	1,200	1,200	1,200
5570 Telephone & Comm Services	0	0	100	100	100
5581 Liability Insurance	1,488	2,144	400	2,400	600
5584 Other Insurance Premiums	102	130	0	140	160
5590 Director Fees	300	0	0	0	0
5591 Business Meetings	0	0	30	30	30
5599 Agency Overhead Allocation	109,481	74,957	115,000	115,000	115,000
Total Administration	111,695	78,185	117,250	119,090	117,610
5602 Consulting Engineers	8,582	0	0	450	0
5604 Special Consultants	21,370	37	2,000	1,130	7,000
Total Professional Services	29,952	37	2,000	1,580	7,000

Administration

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5999 Other Expenses	314	138	240	240	240
Total Other Expenses	314	138	240	240	240
7098 Transfers To Other Funds	6,372	6,372	0	0	0
Total Transfers To Other Funds	6,372	6,372	0	0	0
Total Expenditures	182,174	91,589	159,230	172,900	237,290



Recovery

KCWA/BMWD Banking Program Fund

Purpose and Authority

The Recovery cost center was established to account for expenditures incurred while operating and monitoring wells and recovering water during dry years and maintaining recovery facilities in all years. Budgeted expenditures necessary for recovering water include reverse flow water conveyance charges, power costs and operations and maintenance charges.

2025-26 Budget and Program Overview

The budget is based upon recovering 13,000 acre-feet during the period September 2025 through February 2026. Budgeted expenditures include power costs and operations and maintenance costs. The cost of recovering the water is reimbursed by Member Units for participation in the recovery program. Staff costs covered in the cost center include: scheduling, tracking, and coordinating operations; operating wells and measuring discharge; measuring water levels in production wells and monitor wells; and maintenance of wells, well pads, and fences.

2025-26 Goals

Operate twelve Berrenda Mesa Project and two Berrenda Mesa property wells, as needed.

Recover 13,000 acre-feet during the months of September 2025 through February 2026.

Recovery

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	9,400	133,941	150,000	300,240	330,200
4401 Participants' O&M Costs	484,102	60,606	455,000	77,260	455,000
4402 Participants' Power Costs	1,271,032	0	1,628,300	4,300	1,629,300
4430 Exchange/Conveyance Fees	50,559	0	107,820	54,720	109,440
4499 Other User Charges	28,908	0	0	0	0
Total User Charges	1,844,001	194,547	2,341,120	436,520	2,523,940
4610 Reimbursables	12,015	0	0	0	0
Total Reimbursements	12,015	0	0	0	0
Total Revenues	1,856,016	194,547	2,341,120	436,520	2,523,940
Expenditures					
5000 Salaries Regular	66,822	13,455	69,960	40,000	69,180
5001 Salaries Overtime	4,399	58	7,000	4,000	6,920
5010 Benefits Social Security	4,795	1,000	5,880	3,370	5,820
5011 Workers Compensation Insurance	1,497	330	2,040	1,190	2,040
5020 Benefits Retirement	30,911	6,097	36,960	20,900	36,180
5021 Benefits Health Insurance	12,949	5,187	14,640	12,500	15,520
5022 Benefits Life Insurance	406	57	600	200	600
5023 Benefits Dental Insurance	599	48	840	300	720
5024 Benefits Vision Insurance	153	10	240	80	240
5025 Benefits LTD Insurance	435	57	720	400	720
5026 Benefits LTC Insurance	51	12	120	40	240
Total Labor Costs	123,017	26,311	139,000	82,980	138,180
5103 Water Exchange & Convey. Fees	49,150	2,400	107,820	54,720	109,440
Total Water Purchases & Fees	49,150	2,400	107,820	54,720	109,440
5260 Fuels, Oils and Grease	9,528	1,001	5,000	3,300	5,000
5280 Water Analyses	435	0	5,000	3,300	13,000
5290 Rents and Leases	306	0	100	0	100
5299 Other Operating Supplies	37	0	200	0	200
Total Operations	10,306	1,001	10,300	6,600	18,300
5300 Power for Operations	1,364,696	-2,037	1,628,300	4,300	1,629,300
Total Power	1,364,696	-2,037	1,628,300	4,300	1,629,300
5400 Maint - Structures & Improvmts	0	99	0	0	0
5401 Maint - Mobile Equip	3,729	3,977	1,500	1,000	1,500
5402 Maint - Electronic Equip	4,433	1,061	4,500	3,000	4,500
5403 Maint - Wells, Pumps, Motors	520,059	684	259,300	116,000	253,580
5404 Maint - Chemicals	0	0	50	0	50
5409 Maint - Other	0	0	100	100	100
Total Maintenance	528,221	5,821	265,450	120,100	259,730

Recovery

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	100	100	100
5502 Computer Supplies & Equip	0	0	10	10	10
5503 Publications & Subscriptions	0	0	150	150	150
5504 Mailing Services	2	0	50	50	50
5510 Laundry and Uniforms	231	175	500	300	500
5530 IT Software Licensing & Service	972	972	1,200	1,200	1,200
5550 Assoc. & Prof. Membership Fees	1,800	1,800	1,800	1,800	1,800
5570 Telephone & Comm Services	0	202	500	300	500
5571 Utilities	0	0	50	220	50
5581 Liability Insurance	0	0	2,400	0	2,400
5582 Property Insurance	3,772	4,739	5,000	6,200	5,700
5589 Safety Programs & Equipment	2,400	151	1,300	300	900
5591 Business Meetings	0	0	50	0	50
5592 Education & Training	0	0	50	0	50
5593 Employee Recruitment	276	0	0	0	0
Total Administration	9,453	8,039	13,160	10,630	13,460
5602 Consulting Engineers	0	0	0	0	20,000
5604 Special Consultants	1,821	2,891	2,000	2,000	5,000
Total Professional Services	1,821	2,891	2,000	2,000	25,000
5720 Structures & Improvements	0	0	150,000	150,000	150,000
5740 Electrical & Mechanical Equip	160	0	25,000	5,000	0
Total Capital Outlays	160	0	175,000	155,000	150,000
5950 Facility Licenses & Permits	0	0	50	0	50
5960 Security	0	0	40	40	40
5970 Special Projects	0	0	1,257,961	0	1,487,156
5999 Other Expenses	98	92	0	150	240
Total Other Expenses	98	92	1,258,051	190	1,487,486
Total Expenditures	2,086,922	44,518	3,599,081	436,520	3,830,896



Recharge

KCWA/BMWD Banking Program Fund

Purpose and Authority

The Recharge cost center was established to account for expenditures incurred while maintaining ponds and levees and recharging water during wet years. Budgeted expenditures necessary for recharging water include water conveyance charges and operations and maintenance costs and water purchases made through the Agency.

2025-26 Budget and Program Overview

The recommended budget is based upon recharge of 10,800 acre-feet of water per month from July and August of 2025 and March through June of 2026. Budgeted expenditures include conveyance charges and operation and maintenance charges. The costs of recharging the water will be reimbursed by Member Units for participation in the recharge program. Staff costs include: scheduling, tracking, and coordinating operations; operating ponds and measuring water levels in ponds and monitor wells; and maintenance of levees and roads.

2025-26 Goals

Operate 240 acres of recharge ponds on the Berrenda Mesa property, as needed.

Recharge 10,800 acre-feet from July and August of 2025 and March through June of 2026.

Recharge

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4170 Other Water Sales	0	0	183,600	0	183,600
Total Water Sales	0	0	183,600	0	183,600
4400 Participants' Annual Payments	1,561	0	0	13,100	61,500
4401 Participants' O&M Costs	67,717	102,337	54,000	4,000	54,000
4430 Exchange/Conveyance Fees	255,714	283,745	102,420	21,100	192,420
Total User Charges	324,992	386,082	156,420	38,200	307,920
Total Revenues	324,992	386,082	340,020	38,200	491,520
Expenditures					
5000 Salaries Regular	21,365	17,075	20,820	6,000	22,380
5001 Salaries Overtime	1,938	2,274	2,030	1,540	2,240
5010 Benefits Social Security	1,725	1,227	1,780	580	1,860
5011 Workers Compensation Insurance	500	376	440	150	540
5020 Benefits Retirement	9,879	6,956	10,720	3,400	11,270
5021 Benefits Health Insurance	2,641	2,468	4,060	1,200	3,940
5022 Benefits Life Insurance	154	114	240	40	240
5023 Benefits Dental Insurance	166	116	240	50	240
5024 Benefits Vision Insurance	45	30	120	20	120
5025 Benefits LTD Insurance	128	101	240	60	240
5026 Benefits LTC Insurance	56	29	120	10	120
Total Labor Costs	38,597	30,766	40,810	13,050	43,190
5103 Water Exchange & Convey. Fees	10,888	21,636	12,420	900	12,420
5131 CVC Power & Standby Charges	0	487,594	90,000	20,200	180,000
5170 Other Water Purchases	0	0	183,600	0	183,600
Total Water Purchases & Fees	10,888	509,230	286,020	21,100	376,020
5260 Fuels, Oils and Grease	1,709	1,328	700	1,500	1,500
5299 Other Operating Supplies	0	0	60	0	60
Total Operations	1,709	1,328	760	1,500	1,560
5400 Maint - Structures & Improvmts	0	0	8,240	950	4,720
5401 Maint - Mobile Equip	683	1,569	500	1,000	1,000
5409 Maint - Other	0	0	20	0	0
Total Maintenance	683	1,569	8,760	1,950	5,720

Recharge

KCWA/BMWD Banking Program Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	10	0	0
5502 Computer Supplies & Equip	0	0	10	0	0
5503 Publications & Subscriptions	0	0	30	0	0
5510 Laundry and Uniforms	279	195	200	200	200
5530 IT Software Licensing & Service	0	0	50	0	0
5570 Telephone & Comm Services	0	0	80	0	80
5571 Utilities	0	0	50	0	50
5581 Liability Insurance	0	0	800	0	800
5582 Property Insurance	0	0	40	0	0
5589 Safety Programs & Equipment	407	429	400	400	400
5593 Employee Recruitment	332	0	0	0	0
Total Administration	1,018	624	1,670	600	1,530
5602 Consulting Engineers	0	5,606	0	0	0
5604 Special Consultants	0	590	2,000	0	2,000
Total Professional Services	0	6,196	2,000	0	2,000
5720 Structures & Improvements	68,224	0	0	0	0
Total Capital Outlays	68,224	0	0	0	0
5999 Other Expenses	0	99	0	0	0
Total Other Expenses	0	99	0	0	0
Total Expenditures	121,119	549,812	340,020	38,200	430,020

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Pioneer Project Fund

Pioneer Project Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	3,943,055
Add: Anticipated Revenues	4,134,830
Total Actual Funds Available	8,077,885
Less: Anticipated Expenditures	3,242,900
Ending Balance Available	4,834,985
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	4,834,985

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	4,834,985
Add: Budgeted Revenues	16,176,220
Total Estimated Funds Available	21,011,205
Less: Budgeted Expenditures	21,011,205
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Purpose and Authority

The Pioneer Project Fund was established to account for the revenue and expenditures necessary to account for the operation of the Pioneer Project groundwater recharge and recovery program. The purpose of the program is to store water underground for recovery and delivery in future years when the Pioneer Participants' SWP supplies are reduced. The Agency retains a first priority for up to 25 percent of the project capacity. The Pioneer Project was formalized on May 28, 1998 when the Agency and the Participating Districts executed the Pioneer Project Participation Agreement.

2025-26 Budget and Program Overview

The recommended budget is based upon costs associated with administration, recharge, recovery and project development. The Pioneer Project Fund includes six cost centers as follows:

- Administration
- Recharge
- Recovery
- Capital Projects
- Replacement - Recharge
- Replacement - Recovery

These cost centers follow directly behind this fund level budget.

2025-26 Goals

The goals are listed under each cost center.

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4170 Other Water Sales	0	0	1,224,000	0	1,224,000
Total Water Sales	0	0	1,224,000	0	1,224,000
4400 Participants' Annual Payments	924,552	2,606,112	6,854,980	2,260,330	6,850,140
4401 Participants' O&M Costs	1,331,105	247,959	1,416,000	84,000	1,416,000
4402 Participants' Power Costs	4,470,591	255,283	4,521,000	187,000	4,521,400
4420 Recharge Fees	0	0	608,040	3,400	608,040
4430 Exchange/Conveyance Fees	997,540	910,657	587,640	324,900	827,640
4499 Other User Charges	409,422	196,108	222,000	118,200	222,000
Total User Charges	8,133,210	4,216,119	14,209,660	2,977,830	14,445,220
4610 Reimbursables	0	0	300,000	150,000	300,000
4612 Cost Sharing Revenues	442,703	838,068	0	805,000	0
Total Reimbursements	442,703	838,068	300,000	955,000	300,000
4700 Investment Income	67,574	207,065	0	202,000	207,000
Total Interest Income	67,574	207,065	0	202,000	207,000
4900 Other Revenue	15,895	2,882	0	0	0
Total Other Revenue	15,895	2,882	0	0	0
Total Revenues	8,659,382	5,264,134	15,733,660	4,134,830	16,176,220
Expenditures					
5000 Salaries Regular	529,601	433,767	447,720	410,000	438,380
5001 Salaries Overtime	19,335	13,473	35,330	20,910	32,960
5010 Benefits Social Security	35,428	26,979	38,080	33,890	37,150
5011 Workers Compensation Insurance	8,269	5,699	8,080	6,070	8,680
5020 Benefits Retirement	249,247	186,719	243,450	218,300	234,020
5021 Benefits Health Insurance	85,780	74,142	110,630	115,000	102,590
5022 Benefits Life Insurance	3,396	1,938	3,840	1,870	3,960
5023 Benefits Dental Insurance	4,322	1,534	4,320	2,500	4,080
5024 Benefits Vision Insurance	1,036	380	1,080	610	1,080
5025 Benefits LTD Insurance	3,398	1,902	4,560	4,100	4,440
5026 Benefits LTC Insurance	917	849	1,200	910	2,280
Total Labor Costs	940,729	747,382	898,290	814,160	869,620
5100 Groundwater Recharge Fees	0	0	608,040	3,400	608,040
5103 Water Exchange & Convey. Fees	494,072	124,720	239,640	22,400	239,640
5131 CVC Power & Standby Charges	0	1,065,580	348,000	138,800	588,000
5170 Other Water Purchases	0	0	1,224,000	0	1,224,000
Total Water Purchases & Fees	494,072	1,190,300	2,419,680	164,600	2,659,680

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5260 Fuels, Oils and Grease	34,314	15,307	19,000	10,400	19,000
5280 Water Analyses	2,969	4,601	14,500	7,500	14,500
5290 Rents and Leases	61,314	0	71,000	20,500	71,000
5299 Other Operating Supplies	90	0	880	30	880
Total Operations	98,687	19,908	105,380	38,430	105,380
5300 Power for Operations	4,525,277	441,852	4,521,000	87,000	4,521,400
Total Power	4,525,277	441,852	4,521,000	87,000	4,521,400
5400 Maint - Structures & Improvmts	634	677	170,360	55,020	70,520
5401 Maint - Mobile Equip	16,197	32,169	6,430	5,700	12,700
5402 Maint - Electronic Equip	15,742	3,015	1,990	1,000	1,990
5403 Maint - Wells, Pumps, Motors	831,135	57,271	500,510	11,000	503,680
5404 Maint - Chemicals	0	0	770	70	770
5409 Maint - Other	227	227	240	103,900	109,540
Total Maintenance	863,935	93,359	680,300	176,690	699,200
5500 General Office Supplies	0	0	1,660	-5,850	1,660
5501 Printing and Reproduction	51	239	440	300	440
5502 Computer Supplies & Equip	0	0	350	60	350
5503 Publications & Subscriptions	1,475	0	1,450	300	1,450
5504 Mailing Services	2	0	440	60	440
5510 Laundry and Uniforms	2,188	2,249	2,450	2,250	2,550
5520 Legal Notices	2,538	0	3,000	0	3,000
5530 IT Software Licensing & Service	2,580	2,580	2,820	2,520	2,820
5550 Assoc. & Prof. Membership Fees	63,051	104,906	209,410	134,000	209,410
5570 Telephone & Comm Services	3,398	4,279	3,450	3,500	4,000
5571 Utilities	0	0	540	2,820	2,820
5581 Liability Insurance	9,138	10,388	15,700	10,700	15,500
5582 Property Insurance	3,437	4,317	7,950	5,810	6,130
5584 Other Insurance Premiums	626	628	0	600	720
5589 Safety Programs & Equipment	8,696	3,622	3,130	4,250	4,430
5590 Director Fees	14,104	15,019	14,850	12,000	14,850
5591 Business Meetings	282	406	660	2,200	2,460
5592 Education & Training	0	0	80	0	80
5593 Employee Recruitment	6,089	3,511	300	1,500	1,500
5599 Agency Overhead Allocation	386,650	409,407	406,000	406,000	406,000
Total Administration	504,305	561,551	674,680	583,020	680,610

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	5,200	21,808	23,000	79,500	68,000
5602 Consulting Engineers	120,157	177,123	325,000	133,600	581,100
5604 Special Consultants	69,119	95,925	329,750	71,800	318,750
Total Professional Services	194,476	294,856	677,750	284,900	967,850
5720 Structures & Improvements	408,462	902,703	5,408,600	1,055,000	4,124,000
5740 Electrical & Mechanical Equip	2,361	0	100,000	20,000	70,000
5790 Other Equipment	0	0	25,000	10,000	25,000
Total Capital Outlays	410,823	902,703	5,533,600	1,085,000	4,219,000
5950 Facility Licenses & Permits	0	0	50	0	50
5960 Security	0	0	130	0	130
5970 Special Projects	0	0	4,468,297	0	6,287,485
5999 Other Expenses	4,933	3,934	800	9,100	800
Total Other Expenses	4,933	3,934	4,469,277	9,100	6,288,465
7098 Transfers To Other Funds	23,995	23,995	0	0	0
Total Transfers To Other Funds	23,995	23,995	0	0	0
Total Expenditures	8,061,232	4,279,840	19,979,957	3,242,900	21,011,205



Administration

Pioneer Project Fund

Purpose and Authority

The Pioneer Project Administration cost center was established to account for expenditures incurred by the Agency for administering the Pioneer Project for the Participants. The Agency will also reimburse the cost center for 1/12th of the costs incurred.

2025-26 Budget and Program Overview

The recommended budget is based on an amount negotiated by the Agency and the Pioneer Participants and covers such costs as processing land use requests, preparing annual reports, and budgets, and measuring water levels in non-recharge, non-recovery years and maintaining the property.

2025-26 Goals

Prepare annual operations reports.

Prepare monthly invoices.

Reconcile prior year costs and revenues.

Administration

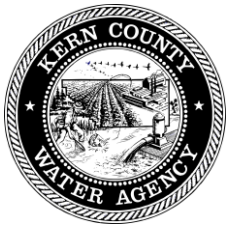
Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	621,750	627,520	1,355,600	918,190	1,213,240
Total User Charges	621,750	627,520	1,355,600	918,190	1,213,240
4700 Investment Income	67,574	207,065	0	202,000	207,000
Total Interest Income	67,574	207,065	0	202,000	207,000
4900 Other Revenue	15,895	2,882	0	0	0
Total Other Revenue	15,895	2,882	0	0	0
Total Revenues	705,219	837,467	1,355,600	1,120,190	1,420,240
Expenditures					
5000 Salaries Regular	105,792	177,842	68,640	145,000	63,960
5001 Salaries Overtime	1,886	703	0	500	0
5010 Benefits Social Security	5,805	9,163	6,160	12,050	5,780
5011 Workers Compensation Insurance	468	590	520	1,100	520
5020 Benefits Retirement	42,429	74,245	36,900	77,600	34,180
5021 Benefits Health Insurance	18,283	27,869	22,180	38,200	21,820
5022 Benefits Life Insurance	574	710	600	740	600
5023 Benefits Dental Insurance	689	458	600	830	600
5024 Benefits Vision Insurance	174	115	120	210	120
5025 Benefits LTD Insurance	559	696	720	1,450	600
5026 Benefits LTC Insurance	259	426	240	480	360
Total Labor Costs	176,918	292,817	136,680	278,160	128,540
5260 Fuels, Oils and Grease	44	0	1,200	200	1,200
5280 Water Analyses	0	0	4,500	2,500	4,500
5290 Rents and Leases	0	0	500	500	500
5299 Other Operating Supplies	0	0	30	30	30
Total Operations	44	0	6,230	3,230	6,230
5400 Maint - Structures & Improvmts	0	0	129,300	20,000	40,000
5401 Maint - Mobile Equip	199	1,135	1,000	1,000	1,000
5404 Maint - Chemicals	0	0	70	70	70
5409 Maint - Other	0	0	0	103,200	109,300
Total Maintenance	199	1,135	130,370	124,270	150,370

Administration

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	1,300	-5,850	1,300
5501 Printing and Reproduction	0	0	300	300	300
5502 Computer Supplies & Equip	0	0	60	60	60
5503 Publications & Subscriptions	495	0	300	300	300
5504 Mailing Services	0	0	60	60	60
5510 Laundry and Uniforms	0	0	350	350	350
5520 Legal Notices	2,264	0	0	0	0
5530 IT Software Licensing & Service	0	0	20	20	20
5550 Assoc. & Prof. Membership Fees	59,351	101,206	205,410	130,000	205,410
5570 Telephone & Comm Services	678	1,641	700	700	700
5571 Utilities	0	0	20	20	20
5581 Liability Insurance	9,138	10,388	2,600	10,700	2,500
5582 Property Insurance	0	0	0	220	260
5584 Other Insurance Premiums	626	628	0	600	720
5589 Safety Programs & Equipment	0	0	350	350	350
5590 Director Fees	11,913	15,019	12,000	12,000	12,000
5591 Business Meetings	282	406	400	2,200	2,200
5593 Employee Recruitment	1,167	1,843	300	1,500	1,500
5599 Agency Overhead Allocation	386,650	409,407	406,000	406,000	406,000
Total Administration	472,564	540,538	630,170	559,530	634,050
5601 Legal Services	0	21,648	8,000	67,500	37,500
5602 Consulting Engineers	37,597	5,710	108,000	14,000	72,000
5604 Special Consultants	13,351	78,011	156,750	68,000	156,750
Total Professional Services	50,948	105,369	272,750	149,500	266,250
5720 Structures & Improvements	0	0	178,600	0	234,000
5740 Electrical & Mechanical Equip	907	0	0	0	0
Total Capital Outlays	907	0	178,600	0	234,000
5999 Other Expenses	4,455	2,343	800	5,500	800
Total Other Expenses	4,455	2,343	800	5,500	800
7098 Transfers To Other Funds	23,995	23,995	0	0	0
Total Transfers To Other Funds	23,995	23,995	0	0	0
Total Expenditures	730,030	966,197	1,355,600	1,120,190	1,420,240



Recharge

Pioneer Project Fund

Purpose and Authority

The Pioneer Project Recharge cost center was established to account for costs incurred while recharging water during wet years using the City of Bakersfield 2800 Acres, the Pioneer Property and the Kern River channel for the Pioneer Participants. Expenditures necessary for recharging water include water conveyance charges, groundwater recharge fees, purchased water costs and operations and maintenance costs.

2025-26 Budget and Program Overview

The recommended budget is based upon recharge of 12,000 acre-feet per month during the months of July and August of 2025 and March through June of 2026. This assumes that 9,000 acre-feet of water will be stored on behalf of the Agency. Staff costs covered in this cost center include: scheduling, tracking, and coordinating operations; operating ponds and measuring water levels in ponds and monitoring wells and maintenance of levees, canals and roads.

2025-26 Goals

Operate 1,260 acres of recharge ponds on the Pioneer Property during July and August of 2025 and March through June of 2026.

Recharge a total of 72,000 acre-feet during the above period using the Pioneer Property and the City of Bakersfield 2800 Acre spreading grounds.

Recharge

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4170 Other Water Sales	0	0	1,224,000	0	1,224,000
Total Water Sales	0	0	1,224,000	0	1,224,000
4400 Participants' Annual Payments	49,252	107,737	315,000	503,400	600,000
4401 Participants' O&M Costs	538,262	-67,306	216,000	49,000	216,000
4402 Participants' Power Costs	169,215	135,990	171,000	41,000	171,400
4420 Recharge Fees	0	0	608,040	3,400	608,040
4430 Exchange/Conveyance Fees	730,594	902,009	372,000	306,000	612,000
Total User Charges	1,487,323	1,078,430	1,682,040	902,800	2,207,440
Total Revenues	1,487,323	1,078,430	2,906,040	902,800	3,431,440
Expenditures					
5000 Salaries Regular	96,502	141,482	70,980	60,000	81,900
5001 Salaries Overtime	5,633	11,193	9,050	6,000	8,200
5010 Benefits Social Security	7,457	9,657	6,180	5,050	6,960
5011 Workers Compensation Insurance	2,624	3,417	1,800	1,540	2,100
5020 Benefits Retirement	43,267	57,459	38,310	30,700	41,870
5021 Benefits Health Insurance	12,633	18,158	15,920	14,800	15,320
5022 Benefits Life Insurance	777	801	600	320	720
5023 Benefits Dental Insurance	814	704	600	370	720
5024 Benefits Vision Insurance	213	187	240	120	240
5025 Benefits LTD Insurance	610	704	720	600	840
5026 Benefits LTC Insurance	357	324	240	100	360
Total Labor Costs	170,887	244,086	144,640	119,600	159,230
5100 Groundwater Recharge Fees	0	0	608,040	3,400	608,040
5103 Water Exchange & Convey. Fees	242,796	104,056	24,000	3,500	24,000
5131 CVC Power & Standby Charges	0	1,065,580	348,000	138,800	588,000
5170 Other Water Purchases	0	0	1,224,000	0	1,224,000
Total Water Purchases & Fees	242,796	1,169,636	2,204,040	145,700	2,444,040
5260 Fuels, Oils and Grease	9,029	9,103	5,000	4,000	5,000
5290 Rents and Leases	0	0	5,500	0	5,500
5299 Other Operating Supplies	0	0	250	0	250
Total Operations	9,029	9,103	10,750	4,000	10,750
5300 Power for Operations	9,876	209,013	171,000	41,000	171,400
Total Power	9,876	209,013	171,000	41,000	171,400

Recharge

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5400 Maint - Structures & Improvmts	600	295	41,060	1,000	30,520
5401 Maint - Mobile Equip	4,832	16,502	1,730	1,700	1,700
5402 Maint - Electronic Equip	0	0	40	0	40
5403 Maint - Wells, Pumps, Motors	2,017	4,532	30,000	1,000	30,000
5404 Maint - Chemicals	0	0	200	0	200
5409 Maint - Other	0	25	140	0	140
Total Maintenance	7,449	21,354	73,170	3,700	62,600
5500 General Office Supplies	0	0	80	0	80
5501 Printing and Reproduction	7	0	0	0	0
5502 Computer Supplies & Equip	0	0	90	0	90
5503 Publications & Subscriptions	0	0	200	0	200
5504 Mailing Services	0	0	100	0	100
5510 Laundry and Uniforms	1,471	1,387	600	700	700
5520 Legal Notices	136	0	0	0	0
5530 IT Software Licensing & Service	0	0	200	0	200
5570 Telephone & Comm Services	0	713	500	800	800
5571 Utilities	0	0	120	1,000	1,000
5581 Liability Insurance	0	0	2,500	0	2,900
5582 Property Insurance	0	0	250	20	250
5589 Safety Programs & Equipment	2,150	2,637	1,000	2,300	2,300
5590 Director Fees	0	0	600	0	600
5591 Business Meetings	0	0	90	0	90
5592 Education & Training	0	0	30	0	30
5593 Employee Recruitment	1,755	397	0	0	0
Total Administration	5,519	5,134	6,360	4,820	9,340
5602 Consulting Engineers	0	130,701	0	0	0
5604 Special Consultants	2,880	758	11,000	1,000	4,000
Total Professional Services	2,880	131,459	11,000	1,000	4,000
5720 Structures & Improvements	0	0	285,000	100,000	271,000
Total Capital Outlays	0	0	285,000	100,000	271,000
5950 Facility Licenses & Permits	0	0	50	0	50
5960 Security	0	0	30	0	30
5999 Other Expenses	2	707	0	800	0
Total Other Expenses	2	707	80	800	80
Total Expenditures	448,438	1,790,492	2,906,040	420,620	3,132,440



Purpose and Authority

The Pioneer Project Recovery cost center was established to account for costs incurred while recovering water for the Pioneer Participants during dry years and maintaining recovery facilities in all years. Expenditures necessary for recovering water from existing wells located on the Pioneer Property and City of Bakersfield 2800 acres wells include facilities maintenance costs, conveyance charges, power costs, and ground water extraction fees.

2025-26 Budget and Program Overview

The normal budget is based upon recovery of 30,000 acre-feet from September 2025 through February 2026. Staff costs covered in this cost center include: scheduling, tracking and coordinating operations; operating wells and measuring discharge; measuring water levels in production wells and monitor wells; and maintaining wells, well pads and fences.

2025-26 Goals

Operate 38 Pioneer Project wells, as needed.

Recover 30,000 acre-feet from September 2025 through February 2026 using the Pioneer wells.

Recovery

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	25,951	480,006	0	500,000	931,500
4401 Participants' O&M Costs	792,843	315,265	1,200,000	35,000	1,200,000
4402 Participants' Power Costs	4,301,376	119,293	4,350,000	146,000	4,350,000
4430 Exchange/Conveyance Fees	266,946	8,648	215,640	18,900	215,640
Total User Charges	5,387,116	923,212	5,765,640	699,900	6,697,140
4610 Reimbursables	0	0	300,000	150,000	300,000
Total Reimbursements	0	0	300,000	150,000	300,000
Total Revenues	5,387,116	923,212	6,065,640	849,900	6,997,140
Expenditures					
5000 Salaries Regular	220,043	65,521	217,620	100,000	202,560
5001 Salaries Overtime	10,218	625	21,760	10,000	20,260
5010 Benefits Social Security	15,397	4,570	18,360	8,420	17,040
5011 Workers Compensation Insurance	4,635	1,524	5,100	2,670	5,400
5020 Benefits Retirement	108,083	28,876	120,360	54,100	109,620
5021 Benefits Health Insurance	40,798	21,223	57,000	45,900	50,520
5022 Benefits Life Insurance	1,301	273	1,920	410	1,920
5023 Benefits Dental Insurance	1,939	215	2,400	710	2,040
5024 Benefits Vision Insurance	469	47	480	160	480
5025 Benefits LTD Insurance	1,454	264	2,160	1,000	2,040
5026 Benefits LTC Insurance	204	75	480	80	840
Total Labor Costs	404,541	123,213	447,640	223,450	412,720
5103 Water Exchange & Convey. Fees	251,276	20,664	215,640	18,900	215,640
Total Water Purchases & Fees	251,276	20,664	215,640	18,900	215,640
5260 Fuels, Oils and Grease	25,185	6,204	12,400	6,000	12,400
5280 Water Analyses	2,969	4,601	10,000	5,000	10,000
5290 Rents and Leases	61,314	0	65,000	20,000	65,000
5299 Other Operating Supplies	90	0	600	0	600
Total Operations	89,558	10,805	88,000	31,000	88,000
5300 Power for Operations	4,515,401	238,668	4,350,000	46,000	4,350,000
Total Power	4,515,401	238,668	4,350,000	46,000	4,350,000
5400 Maint - Structures & Improvmts	34	382	0	21,000	0
5401 Maint - Mobile Equip	10,708	14,062	3,700	3,000	10,000
5402 Maint - Electronic Equip	15,742	3,015	1,950	1,000	1,950
5403 Maint - Wells, Pumps, Motors	829,119	52,739	470,510	10,000	473,680
5404 Maint - Chemicals	0	0	500	0	500
5409 Maint - Other	227	202	100	700	100
Total Maintenance	855,830	70,400	476,760	35,700	486,230

Recovery

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	100	0	100
5501 Printing and Reproduction	0	139	100	0	100
5502 Computer Supplies & Equip	0	0	100	0	100
5503 Publications & Subscriptions	359	0	350	0	350
5504 Mailing Services	2	0	100	0	100
5510 Laundry and Uniforms	717	861	1,500	1,200	1,500
5520 Legal Notices	69	0	0	0	0
5530 IT Software Licensing & Service	2,580	2,580	2,600	2,500	2,600
5550 Assoc. & Prof. Membership Fees	3,700	3,700	4,000	4,000	4,000
5570 Telephone & Comm Services	986	1,014	1,250	1,500	1,500
5571 Utilities	0	0	400	1,800	1,800
5581 Liability Insurance	0	0	7,500	0	7,000
5582 Property Insurance	3,437	4,317	7,500	5,300	5,300
5589 Safety Programs & Equipment	6,472	985	1,600	1,600	1,600
5590 Director Fees	0	0	250	0	250
5591 Business Meetings	0	0	100	0	100
5592 Education & Training	0	0	50	0	50
5593 Employee Recruitment	1,702	235	0	0	0
Total Administration	20,024	13,831	27,500	17,900	26,450
5601 Legal Services	0	80	10,000	2,000	10,500
5602 Consulting Engineers	0	0	0	0	56,000
5604 Special Consultants	40,113	14,328	30,000	2,000	30,000
Total Professional Services	40,113	14,408	40,000	4,000	96,500
5720 Structures & Improvements	0	0	300,000	150,000	300,000
5740 Electrical & Mechanical Equip	692	0	100,000	20,000	70,000
5790 Other Equipment	0	0	20,000	10,000	20,000
Total Capital Outlays	692	0	420,000	180,000	390,000
5960 Security	0	0	100	0	100
5970 Special Projects	0	0	4,468,297	0	6,287,485
5999 Other Expenses	261	455	0	1,400	0
Total Other Expenses	261	455	4,468,397	1,400	6,287,585
Total Expenditures	6,177,696	492,444	10,533,937	558,350	12,353,125



Capital Projects

Pioneer Project Fund

Purpose and Authority

The Pioneer Capital Development cost center was established to track costs incurred for capital improvement projects.

Capital Projects

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	227,599	1,390,849	5,184,380	338,740	4,105,400
Total User Charges	227,599	1,390,849	5,184,380	338,740	4,105,400
4612 Cost Sharing Revenues	442,703	838,068	0	805,000	0
Total Reimbursements	442,703	838,068	0	805,000	0
Total Revenues	670,302	2,228,917	5,184,380	1,143,740	4,105,400
Expenditures					
5000 Salaries Regular	107,263	48,921	90,480	105,000	89,960
5001 Salaries Overtime	1,597	952	4,520	4,410	4,500
5010 Benefits Social Security	6,769	3,588	7,380	8,370	7,370
5011 Workers Compensation Insurance	542	167	660	760	660
5020 Benefits Retirement	55,468	26,140	47,880	55,900	48,350
5021 Benefits Health Insurance	14,067	6,892	15,530	16,100	14,930
5022 Benefits Life Insurance	744	154	720	400	720
5023 Benefits Dental Insurance	880	158	720	590	720
5024 Benefits Vision Insurance	180	31	240	120	240
5025 Benefits LTD Insurance	775	238	960	1,050	960
5026 Benefits LTC Insurance	96	25	240	250	720
Total Labor Costs	188,381	87,266	169,330	192,950	169,130
5260 Fuels, Oils and Grease	56	0	400	200	400
Total Operations	56	0	400	200	400
5300 Power for Operations	0	-5,829	0	0	0
Total Power	0	-5,829	0	0	0
5400 Maint - Structures & Improvmts	0	0	0	13,020	0
5401 Maint - Mobile Equip	457	470	0	0	0
Total Maintenance	457	470	0	13,020	0
5500 General Office Supplies	0	0	180	0	180
5501 Printing and Reproduction	45	101	40	0	40
5502 Computer Supplies & Equip	0	0	100	0	100
5503 Publications & Subscriptions	621	0	600	0	600
5504 Mailing Services	0	0	180	0	180
5520 Legal Notices	69	0	3,000	0	3,000
5570 Telephone & Comm Services	1,734	911	1,000	500	1,000
5581 Liability Insurance	0	0	3,100	0	3,100
5582 Property Insurance	0	0	200	270	320
5589 Safety Programs & Equipment	74	0	180	0	180
5590 Director Fees	2,191	0	2,000	0	2,000
5591 Business Meetings	0	0	70	0	70
5593 Employee Recruitment	1,466	1,037	0	0	0
Total Administration	6,200	2,049	10,650	770	10,770

Capital Projects

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	5,200	80	5,000	10,000	20,000
5602 Consulting Engineers	82,560	40,712	217,000	119,600	453,100
5604 Special Consultants	12,775	2,828	132,000	800	128,000
Total Professional Services	100,535	43,620	354,000	130,400	601,100
5720 Structures & Improvements	408,462	902,703	4,645,000	805,000	3,319,000
5740 Electrical & Mechanical Equip	762	0	0	0	0
5790 Other Equipment	0	0	5,000	0	5,000
Total Capital Outlays	409,224	902,703	4,650,000	805,000	3,324,000
5999 Other Expenses	6	12	0	1,400	0
Total Other Expenses	6	12	0	1,400	0
Total Expenditures	704,859	1,030,291	5,184,380	1,143,740	4,105,400



Recharge Reserve

Pioneer Project Fund

Purpose and Authority

The Pioneer Project Recharge Facility Replacement Reserve cost center was established to cover expenses incurred for replacing worn or damaged facilities located on the Pioneer Project. No staff activities occur under this cost center.

2025-26 Budget and Program Overview

Revenues collected solely comprise of \$2.00 per acre-foot on water recharged on the Pioneer Project. As of December 31, 2024, \$898,000 have been accumulated.

Recharge Reserve

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4499 Other User Charges	226,931	190,443	72,000	18,200	72,000
Total User Charges	226,931	190,443	72,000	18,200	72,000
Total Revenues	226,931	190,443	72,000	18,200	72,000



Recovery Reserve Pioneer Project Fund

Purpose and Authority

The Pioneer Project Recovery Replacement cost center was established to cover expenses incurred for replacing worn or damaged facilities located on the Pioneer Project. No staff activities occur under this cost center.

2025-26 Budget and Program Overview

Revenues collected solely comprise of \$5.00 per acre-foot on water recovered from the Pioneer Project. As of December 31, 2024, \$1,367,700 have been accumulated. Budget assumes recovery of 30,000 acre-feet with a projected revenue of \$150,000.

Recovery Reserve

Pioneer Project Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4499 Other User Charges	182,491	5,665	150,000	100,000	150,000
Total User Charges	182,491	5,665	150,000	100,000	150,000
Total Revenues	182,491	5,665	150,000	100,000	150,000
Expenditures					
5999 Other Expenses	209	416	0	0	0
Total Other Expenses	209	416	0	0	0
Total Expenditures	209	416	0	0	0



Kern Water Bank Fund

Kern Water Bank Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	75,127
Add: Anticipated Revenues	526,932
Total Actual Funds Available	602,059
Less: Anticipated Expenditures	526,932
Ending Balance Available	75,127
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	75,127

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	75,127
Add: Budgeted Revenues	1,767,410
Total Estimated Funds Available	1,842,537
Less: Budgeted Expenditures	1,842,537
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Kern Water Bank Fund

Purpose and Authority

The Kern Water Bank (KWB) Fund was established to account for the revenues and expenditures necessary for some of the operations of the KWB facilities. The KWB properties are owned by local water districts that formed a joint powers authority known as the Kern Water Bank Authority (KWBA). The percentage of participation in the KWBA is as follows:

- Tejon-Castaic Water District (2.00%)
- Semitropic Water Storage District (6.67%)
- Dudley Ridge Water District (9.62%)
- Kern County Water Agency - Improvement District No. 4 (9.62%)
- Wheeler Ridge Maricopa Water Storage District (24.03%)
- Westside Mutual Water Company (48.06%)

2025-26 Budget and Program Overview

The recommended budget reflects those costs anticipated during recharge and recovery operations including monitoring of groundwater quality and levels. The KWB Fund budget includes the following two cost centers:

- Recharge Operations
- Recovery Operations

These two cost centers follow directly behind this fund level budget.

2025-26 Goals

The goals for the KWB Fund are listed under the two subsequent cost centers.

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4610 Reimbursables	1,386,064	2,461,873	1,622,500	526,932	1,767,410
Total Reimbursements	1,386,064	2,461,873	1,622,500	526,932	1,767,410
4700 Investment Income	-3,476	-35,199	0	0	0
Total Interest Income	-3,476	-35,199	0	0	0
4900 Other Revenue	0	300	0	0	0
Total Other Revenue	0	300	0	0	0
Total Revenues	1,382,588	2,426,974	1,622,500	526,932	1,767,410
Expenditures					
5000 Salaries Regular	219,960	225,525	172,660	85,000	161,940
5001 Salaries Overtime	33,694	35,673	36,040	15,000	33,340
5010 Benefits Social Security	17,588	18,079	16,060	7,650	15,000
5011 Workers Compensation Insurance	5,708	6,113	5,220	2,740	5,100
5020 Benefits Retirement	91,523	94,030	98,980	47,500	92,760
5021 Benefits Health Insurance	38,135	45,029	52,900	38,600	51,820
5022 Benefits Life Insurance	1,386	1,231	1,440	430	1,560
5023 Benefits Dental Insurance	1,737	1,509	1,800	580	1,560
5024 Benefits Vision Insurance	587	426	600	200	600
5025 Benefits LTD Insurance	1,268	1,072	1,800	850	1,620
5026 Benefits LTC Insurance	72	83	240	10	360
Total Labor Costs	411,658	428,770	387,740	198,560	365,660
5103 Water Exchange & Convey. Fees	314,391	247,476	142,400	-20,918	173,600
5131 CVC Power & Standby Charges	0	1,971,921	450,000	158,700	450,000
Total Water Purchases & Fees	314,391	2,219,397	592,400	137,782	623,600
5260 Fuels, Oils and Grease	29,254	27,261	16,625	14,200	26,840
5280 Water Analyses	3,181	165	2,780	2,300	3,600
5290 Rents and Leases	894	0	100	0	100
5299 Other Operating Supplies	244	0	850	0	850
Total Operations	33,573	27,426	20,355	16,500	31,390
5400 Maint - Structures & Improvmts	0	605	10,500	5,100	10,500
5401 Maint - Mobile Equip	18,314	47,497	9,100	12,000	12,600
5402 Maint - Electronic Equip	0	280	1,100	0	1,100
5403 Maint - Wells, Pumps, Motors	5,622	225	1,000	0	1,000
5404 Maint - Chemicals	0	0	430	0	430
5409 Maint - Other	0	166	300	20	300
5410 Maint - Janitorial	0	0	100	0	100
Total Maintenance	23,936	48,773	22,530	17,120	26,030

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	680	0	680
5501 Printing and Reproduction	0	0	10	30	10
5502 Computer Supplies & Equip	0	0	220	0	220
5503 Publications & Subscriptions	0	0	500	0	500
5504 Mailing Services	2	0	0	40	40
5510 Laundry and Uniforms	2,682	4,165	3,525	4,100	4,850
5520 Legal Notices	1,054	0	0	0	0
5530 IT Software Licensing & Service	0	0	300	0	300
5550 Assoc. & Prof. Membership Fees	124	26	100	100	500
5570 Telephone & Comm Services	0	1,240	2,350	1,250	2,350
5571 Utilities	0	0	450	900	1,250
5581 Liability Insurance	3,689	4,049	6,400	4,300	6,000
5582 Property Insurance	0	0	820	0	500
5584 Other Insurance Premiums	253	245	0	250	300
5589 Safety Programs & Equipment	9,933	7,713	3,690	6,100	7,300
5590 Director Fees	0	308	500	0	500
5591 Business Meetings	0	0	170	0	170
5593 Employee Recruitment	3,198	0	0	0	0
5599 Agency Overhead Allocation	130,543	127,074	137,100	137,100	137,100
Total Administration	151,478	144,820	156,815	154,170	162,570
5601 Legal Services	0	440	0	1,300	2,500
5602 Consulting Engineers	0	0	45,500	0	113,000
5604 Special Consultants	0	0	27,000	0	37,500
Total Professional Services	0	440	72,500	1,300	153,000
5720 Structures & Improvements	0	0	370,000	0	405,000
5740 Electrical & Mechanical Equip	465	0	0	0	0
Total Capital Outlays	465	0	370,000	0	405,000
5960 Security	0	0	160	0	160
5970 Special Projects	0	0	532,305	0	75,127
5999 Other Expenses	317	2,189	0	1,500	0
Total Other Expenses	317	2,189	532,465	1,500	75,287
7098 Transfers To Other Funds	12,337	12,337	0	0	0
Total Transfers To Other Funds	12,337	12,337	0	0	0
Total Expenditures	948,155	2,884,152	2,154,805	526,932	1,842,537



Recharge Operations

Kern Water Bank Fund

Purpose and Authority

The KWB Recharge Operations cost center was established to account for expenditures incurred while recharging water during wet years for the KWBA. Expenditures necessary for recharging water include operations and maintenance costs and water exchange and conveyance fees.

2025-26 Budget and Program Overview

The recommended budget is based upon recharge of 20,000 acre-feet per month during the months of July and August of 2025 and March through June of 2026. Revenues include fees collected from the KWBA for water exchange and conveyance fees and the operation and maintenance of the recharge program.

2025-26 Goals

Operate over 6,800 acres of recharge ponds for the KWBA during July and August 2025 and March through June 2026.

Recharge 120,000 acre-feet during the above period.

Prepare and publish reports documenting recharge activities.

Recharge Operations

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4610 Reimbursables	1,095,300	2,274,486	1,262,920	270,672	1,414,390
Total Reimbursements	1,095,300	2,274,486	1,262,920	270,672	1,414,390
4700 Investment Income	-3,476	-35,199	0	0	0
Total Interest Income	-3,476	-35,199	0	0	0
Total Revenues	1,091,824	2,239,287	1,262,920	270,672	1,414,390
Expenditures					
5000 Salaries Regular	103,428	175,543	67,600	15,000	60,300
5001 Salaries Overtime	15,444	33,392	20,280	4,500	18,090
5010 Benefits Social Security	8,331	14,334	6,760	1,490	6,000
5011 Workers Compensation Insurance	2,660	4,678	1,740	430	1,740
5020 Benefits Retirement	41,911	72,017	41,260	9,300	37,260
5021 Benefits Health Insurance	15,950	30,568	16,640	8,200	16,400
5022 Benefits Life Insurance	639	1,023	600	100	600
5023 Benefits Dental Insurance	837	1,299	600	120	600
5024 Benefits Vision Insurance	254	374	240	40	240
5025 Benefits LTD Insurance	555	875	720	150	600
5026 Benefits LTC Insurance	57	68	120	10	240
Total Labor Costs	190,066	334,171	156,560	39,340	142,070
5103 Water Exchange & Convey. Fees	289,038	245,763	120,000	-32,118	151,200
5131 CVC Power & Standby Charges	0	1,971,921	450,000	158,700	450,000
Total Water Purchases & Fees	289,038	2,217,684	570,000	126,582	601,200
5260 Fuels, Oils and Grease	12,413	21,458	6,800	10,000	17,000
5280 Water Analyses	0	0	730	0	1,200
5299 Other Operating Supplies	0	0	350	0	350
Total Operations	12,413	21,458	7,880	10,000	18,550
5400 Maint - Structures & Improvmts	0	226	10,000	5,000	10,000
5401 Maint - Mobile Equip	6,451	30,474	3,500	7,000	7,000
5402 Maint - Electronic Equip	0	0	100	0	100
5403 Maint - Wells, Pumps, Motors	3,453	0	0	0	0
5404 Maint - Chemicals	0	0	130	0	130
5409 Maint - Other	0	0	200	0	200
Total Maintenance	9,904	30,700	13,930	12,000	17,430

Recharge Operations

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	500	0	500
5501 Printing and Reproduction	0	0	0	30	0
5502 Computer Supplies & Equip	0	0	100	0	100
5503 Publications & Subscriptions	0	0	400	0	400
5504 Mailing Services	0	0	0	20	20
5510 Laundry and Uniforms	2,023	3,218	1,300	2,300	2,600
5520 Legal Notices	1,054	0	0	0	0
5530 IT Software Licensing & Service	0	0	200	0	200
5550 Assoc. & Prof. Membership Fees	124	26	100	100	500
5570 Telephone & Comm Services	0	463	810	500	800
5571 Utilities	0	0	250	0	250
5581 Liability Insurance	3,689	4,049	2,600	4,300	2,400
5582 Property Insurance	0	0	320	0	0
5584 Other Insurance Premiums	253	245	0	250	300
5589 Safety Programs & Equipment	2,956	6,532	1,400	4,500	5,000
5590 Director Fees	0	308	0	0	0
5591 Business Meetings	0	0	20	0	20
5593 Employee Recruitment	2,412	0	0	0	0
5599 Agency Overhead Allocation	55,286	88,980	68,550	68,550	68,550
Total Administration	67,797	103,821	76,550	80,550	81,640
5601 Legal Services	0	440	0	1,300	2,500
5602 Consulting Engineers	0	0	45,500	0	113,000
5604 Special Consultants	0	0	22,500	0	33,000
Total Professional Services	0	440	68,000	1,300	148,500
5720 Structures & Improvements	0	0	370,000	0	405,000
Total Capital Outlays	0	0	370,000	0	405,000
5999 Other Expenses	30	1,697	0	900	0
Total Other Expenses	30	1,697	0	900	0
7098 Transfers To Other Funds	6,169	6,169	0	0	0
Total Transfers To Other Funds	6,169	6,169	0	0	0
Total Expenditures	575,417	2,716,140	1,262,920	270,672	1,414,390



Recovery Operations

Kern Water Bank Fund

Purpose and Authority

The Recovery Operations cost center was established to account for expenditures incurred while monitoring, maintaining, and operating DWR's La Hacienda Recovery Facilities. These same costs apply for the Agency's operation of the KWB recovery program for the KWBA.

2025-26 Budget and Program Overview

The recommended budget is based upon salaries, operating supplies, maintenance costs and operating costs for the KWBA recovery program. It also assumes that 15,000 acre-feet per month will be recovered from the KWBA's water bank account during the months of September of 2025 through February of 2026. Budgeted revenues include fees collected from the KWBA.

2025-26 Goals

Operate wells for the KWBA as needed.

Recover 90,000 acre-feet during September of 2025 through February of 2026.

Continue water level monitoring and water quality sampling programs pursuant to the KFMC Monitoring Plan.

Recovery Operations

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4610 Reimbursables	290,764	187,387	359,580	256,260	353,020
Total Reimbursements	290,764	187,387	359,580	256,260	353,020
4900 Other Revenue	0	300	0	0	0
Total Other Revenue	0	300	0	0	0
Total Revenues	290,764	187,687	359,580	256,260	353,020
Expenditures					
5000 Salaries Regular	115,941	49,982	105,060	70,000	101,640
5001 Salaries Overtime	18,200	2,281	15,760	10,500	15,250
5010 Benefits Social Security	9,207	3,745	9,300	6,160	9,000
5011 Workers Compensation Insurance	3,033	1,435	3,480	2,310	3,360
5020 Benefits Retirement	49,284	22,013	57,720	38,200	55,500
5021 Benefits Health Insurance	22,079	14,461	36,260	30,400	35,420
5022 Benefits Life Insurance	744	207	840	330	960
5023 Benefits Dental Insurance	894	210	1,200	460	960
5024 Benefits Vision Insurance	331	52	360	160	360
5025 Benefits LTD Insurance	709	196	1,080	700	1,020
5026 Benefits LTC Insurance	15	15	120	0	120
Total Labor Costs	220,437	94,597	231,180	159,220	223,590
5103 Water Exchange & Convey. Fees	25,353	1,713	22,400	11,200	22,400
Total Water Purchases & Fees	25,353	1,713	22,400	11,200	22,400
5260 Fuels, Oils and Grease	16,841	5,803	9,825	4,200	9,840
5280 Water Analyses	3,181	165	2,050	2,300	2,400
5290 Rents and Leases	894	0	100	0	100
5299 Other Operating Supplies	244	0	500	0	500
Total Operations	21,160	5,968	12,475	6,500	12,840
5400 Maint - Structures & Improvmts	0	379	500	100	500
5401 Maint - Mobile Equip	11,863	17,023	5,600	5,000	5,600
5402 Maint - Electronic Equip	0	280	1,000	0	1,000
5403 Maint - Wells, Pumps, Motors	2,169	225	1,000	0	1,000
5404 Maint - Chemicals	0	0	300	0	300
5409 Maint - Other	0	166	100	20	100
5410 Maint - Janitorial	0	0	100	0	100
Total Maintenance	14,032	18,073	8,600	5,120	8,600

Recovery Operations

Kern Water Bank Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	0	180	0	180
5501 Printing and Reproduction	0	0	10	0	10
5502 Computer Supplies & Equip	0	0	120	0	120
5503 Publications & Subscriptions	0	0	100	0	100
5504 Mailing Services	2	0	0	20	20
5510 Laundry and Uniforms	659	947	2,225	1,800	2,250
5530 IT Software Licensing & Service	0	0	100	0	100
5570 Telephone & Comm Services	0	777	1,540	750	1,550
5571 Utilities	0	0	200	900	1,000
5581 Liability Insurance	0	0	3,800	0	3,600
5582 Property Insurance	0	0	500	0	500
5589 Safety Programs & Equipment	6,977	1,181	2,290	1,600	2,300
5590 Director Fees	0	0	500	0	500
5591 Business Meetings	0	0	150	0	150
5593 Employee Recruitment	786	0	0	0	0
5599 Agency Overhead Allocation	75,257	38,094	68,550	68,550	68,550
Total Administration	83,681	40,999	80,265	73,620	80,930
5604 Special Consultants	0	0	4,500	0	4,500
Total Professional Services	0	0	4,500	0	4,500
5740 Electrical & Mechanical Equip	465	0	0	0	0
Total Capital Outlays	465	0	0	0	0
5960 Security	0	0	160	0	160
5970 Special Projects	0	0	532,305	0	75,127
5999 Other Expenses	287	491	0	600	0
Total Other Expenses	287	491	532,465	600	75,287
7098 Transfers To Other Funds	6,168	6,168	0	0	0
Total Transfers To Other Funds	6,168	6,168	0	0	0
Total Expenditures	371,583	168,009	891,885	256,260	428,147

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Improvement District No. 1 Fund

Improvement District No. 1 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	235,270
Add: Anticipated Revenues	156,600
Total Actual Funds Available	391,870
Less: Anticipated Expenditures	48,540
Ending Balance Available	343,330
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	133,589
Estimated Funds at Year End	209,741

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	209,741
Add: Budgeted Revenues	139,300
Total Estimated Funds Available	349,041
Less: Budgeted Expenditures	227,020
Ending Balance Available	122,021
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	122,021
Estimated Funds at Year End	0



Improvement District No. 1 Fund

Purpose and Authority

Improvement District No. 1 (ID1) was established in 1969 to provide specific flood control structures to the Rosedale area of Bakersfield for controlling flows into Goose Lake (Jerry) Slough and to increase the recharge capacity of the slough. Revenue is derived from a portion of the county-wide 1 percent general property tax. Expenditures are typically used for maintenance to those portions of the CVC that are adjacent to ID1 levees and a short stretch of the levee above the Rosedale-Rio Bravo Kern River intake structure. ID1 has also benefited the Rosedale area by providing storage and control of water for groundwater replenishment and reduction of flood flows in the Kern River.

2025-26 Budget and Program Overview

The recommended budget is based upon continuation of the FEMA operations and maintenance plan for ID1.

2025-26 Goals

Continue to execute FEMA Operations and Maintenance Plan for ID1.

Continue improvements to the ID1 flood control project as needed.

Improvement District No. 1 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	112,582	119,550	108,000	118,000	110,000
4001 Property Taxes Current Unsecured	11,499	12,000	12,000	13,000	12,000
4010 Property Taxes Prior Secured	1,019	1,430	700	1,500	1,000
4011 Property Taxes Prior Unsecured	380	-8	0	0	0
4020 State-Aid Homeowner Prop Taxes	744	724	100	500	100
4099 Other Taxes	476	595	200	600	200
Total Property Taxes & Assessments	126,700	134,291	121,000	133,600	123,300
4700 Investment Income	7,829	15,972	10,000	23,000	16,000
4705 Interest From Other Sources	58	194	0	0	0
Total Interest Income	7,887	16,166	10,000	23,000	16,000
Total Revenues	134,587	150,457	131,000	156,600	139,300
Expenditures					
5000 Salaries Regular	3,478	4,011	9,360	2,000	12,480
5001 Salaries Overtime	0	276	0	0	0
5010 Benefits Social Security	244	292	760	150	920
5011 Workers Compensation Insurance	47	70	260	50	380
5020 Benefits Retirement	1,831	2,020	4,820	1,000	6,480
5021 Benefits Health Insurance	525	909	3,320	1,800	3,560
5022 Benefits Life Insurance	25	19	120	10	120
5023 Benefits Dental Insurance	30	29	120	20	120
5024 Benefits Vision Insurance	6	6	120	10	120
5025 Benefits LTD Insurance	23	23	120	20	120
5026 Benefits LTC Insurance	5	5	0	0	120
Total Labor Costs	6,214	7,660	19,000	5,060	24,420
5260 Fuels, Oils and Grease	0	0	1,000	0	0
Total Operations	0	0	1,000	0	0
5581 Liability Insurance	468	269	300	300	400
5584 Other Insurance Premiums	32	16	0	0	0
5599 Agency Overhead Allocation	18,732	23,934	19,700	19,700	19,700
Total Administration	19,232	24,219	20,000	20,000	20,100
5602 Consulting Engineers	13,840	8,006	31,000	22,080	31,000
Total Professional Services	13,840	8,006	31,000	22,080	31,000
5720 Structures & Improvements	0	0	125,000	0	150,000
Total Capital Outlays	0	0	125,000	0	150,000

Improvement District No. 1 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5910 Tax Collection Charge	1,228	1,182	1,400	1,400	1,500
5999 Other Expenses	0	2	0	0	0
Total Other Expenses	1,228	1,184	1,400	1,400	1,500
7098 Transfers To Other Funds	1,035	1,035	0	0	0
Total Transfers To Other Funds	1,035	1,035	0	0	0
Total Expenditures	41,549	42,104	197,400	48,540	227,020

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Improvement District No. 3 Fund

Improvement District No. 3 Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	-6,553
Add: Anticipated Revenues	92,628
Total Actual Funds Available	86,075
Less: Anticipated Expenditures	87,075
Ending Balance Available	-1,000
Add: Release of Reserves / Designations	1,000
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	0
Add: Budgeted Revenues	77,940
Total Estimated Funds Available	77,940
Less: Budgeted Expenditures	77,940
Ending Balance Available	0
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	0



Improvement District No. 3 Fund

Purpose and Authority

Improvement District No. 3 was formed in 1970 to provide flood protection to residents within the improvement district located east of Lake Isabella. Funds budgeted are for basic maintenance of the project.

2025-26 Budget and Program Overview

The present funding is from a portion of the 1 percent county-wide tax and the property owner-approved implementation of a \$5,000 assessment that covers a portion of the Agency's administrative costs.

2025-26 Goals

Perform site and flood monitoring.

Pursue grant funding opportunities as they become available.

Improvement District No. 3 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4000 Property Taxes Current Secured	13,028	13,366	12,000	13,000	13,000
4001 Property Taxes Current Unsecured	616	642	500	800	500
4010 Property Taxes Prior Secured	1,234	1,465	500	1,000	500
4011 Property Taxes Prior Unsecured	20	1	0	0	0
4020 State-Aid Homeowner Prop Taxes	38	36	0	30	0
4099 Other Taxes	496	864	500	500	500
Total Property Taxes & Assessments	15,432	16,374	13,500	15,330	14,500
4700 Investment Income	-2,456	-13,538	0	0	0
4705 Interest From Other Sources	10	27	0	0	0
Total Interest Income	-2,446	-13,511	0	0	0
7099 Transfers From Other Funds	0	494,455	62,400	77,298	63,440
Total Transfers From Other Funds	0	494,455	62,400	77,298	63,440
Total Revenues	12,986	497,318	75,900	92,628	77,940
Expenditures					
5000 Salaries Regular	26,181	29,686	11,180	22,000	11,700
5001 Salaries Overtime	350	1,759	1,000	400	1,000
5010 Benefits Social Security	1,627	1,764	990	1,760	1,030
5011 Workers Compensation Insurance	116	114	70	140	120
5020 Benefits Retirement	12,034	12,210	6,360	11,400	6,500
5021 Benefits Health Insurance	1,786	2,181	7,370	4,900	6,050
5022 Benefits Life Insurance	204	160	360	150	360
5023 Benefits Dental Insurance	144	72	240	110	240
5024 Benefits Vision Insurance	37	20	120	40	120
5025 Benefits LTD Insurance	156	127	120	220	120
5026 Benefits LTC Insurance	70	52	120	40	240
Total Labor Costs	42,705	48,145	27,930	41,160	27,480
5260 Fuels, Oils and Grease	19	0	0	0	0
Total Operations	19	0	0	0	0
5401 Maint - Mobile Equip	43	51	0	0	0
5409 Maint - Other	0	0	0	20	0
Total Maintenance	43	51	0	20	0

Improvement District No. 3 Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5501 Printing and Reproduction	220	220	250	220	250
5503 Publications & Subscriptions	215	0	0	0	0
5504 Mailing Services	0	123	200	0	200
5520 Legal Notices	484	0	600	0	600
5570 Telephone & Comm Services	702	740	600	600	600
5581 Liability Insurance	475	335	400	300	500
5584 Other Insurance Premiums	33	20	30	15	20
5590 Director Fees	0	305	600	600	600
5591 Business Meetings	92	0	500	600	500
5593 Employee Recruitment	508	111	0	0	0
5599 Agency Overhead Allocation	38,041	45,303	40,000	40,000	40,000
Total Administration	40,770	47,157	43,180	42,335	43,270
5601 Legal Services	0	0	0	300	0
5602 Consulting Engineers	42,980	91,551	5,600	3,000	7,000
5604 Special Consultants	58,946	57,858	0	0	0
Total Professional Services	101,926	149,409	5,600	3,300	7,000
5910 Tax Collection Charge	104	100	150	150	150
5950 Facility Licenses & Permits	40	269	40	40	40
5999 Other Expenses	14	63	0	70	0
Total Other Expenses	158	432	190	260	190
Total Expenditures	185,621	245,194	76,900	87,075	77,940

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Impr. Dist. No. 4 - Operations Fund

Impr. Dist. No. 4 - Operations Fund

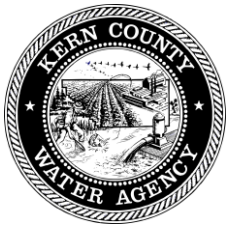
Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	-2,025,372
Add: Anticipated Revenues	21,139,840
Total Actual Funds Available	19,114,468
Less: Anticipated Expenditures	19,873,170
Ending Balance Available	-758,702
Add: Release of Reserves / Designations	729,356
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	-29,346

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	-29,346
Add: Budgeted Revenues	25,467,099
Total Estimated Funds Available	25,437,753
Less: Budgeted Expenditures	27,722,458
Ending Balance Available	-2,284,705
Add: Release of Reserves / Designations	1,943,889
Less: Addition to Reserves / Designations	0
Estimated Funds at Year End	-340,816



Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The ID4 - Operations Fund was established to account for operations of the Henry C. Garnett Water Purification Plant, distribution system, a share of operations of the CVC and to manage a groundwater program for the district.

ID4 of the Agency provides a supplemental water supply for the Metropolitan Bakersfield area through the utilization of water from the SWP. As a participant in the CVC, ID4 utilizes the 21-mile facility to move water into the district and to adjacent groundwater banking areas. Water delivered to the district is either directly recharged to replenish the underlying groundwater aquifer or it is delivered to water purveyors served by the district's water purification plant. The 72 million gallon-per-day facility serves residents of the Metropolitan Bakersfield area.

The purveyors receiving treated water from ID4 are California Water Service Company, City of Bakersfield, East Niles Community Services District and North of the River Municipal Water District.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of the current service level. The ID4 - Operations Fund includes the following six cost centers:

- Administration
- Surface Water Supply
- Groundwater Activities
- Groundwater Banking
- Treated Water
- Distribution

The budgets for these cost centers follow directly behind this fund.

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4150 Treated Water Sales	9,708,204	10,303,771	10,703,250	10,703,250	11,766,500
4170 Other Water Sales	0	54,334	0	0	0
Total Water Sales	9,708,204	10,358,105	10,703,250	10,703,250	11,766,500
4400 Participants' Annual Payments	151,613	89,198	178,400	178,400	178,400
4401 Participants' O&M Costs	1,575,222	2,176,765	1,646,530	1,855,550	1,728,860
4402 Participants' Power Costs	5,400,826	5,050,295	6,665,700	4,834,730	7,401,189
4430 Exchange/Conveyance Fees	2,401,303	37,896	472,500	882,460	1,280,000
4499 Other User Charges	1,027,218	0	312,500	0	0
Total User Charges	10,556,182	7,354,154	9,275,630	7,751,140	10,588,449
4500 Groundwater Charge Collection	2,375,037	2,269,839	2,215,120	2,215,120	2,482,150
Total Ground Water Charges	2,375,037	2,269,839	2,215,120	2,215,120	2,482,150
4610 Reimburseables	2,307,384	3,091,180	320,000	245,900	425,000
Total Reimbursements	2,307,384	3,091,180	320,000	245,900	425,000
4700 Investment Income	153,028	240,362	200,000	224,430	205,000
Total Interest Income	153,028	240,362	200,000	224,430	205,000
4900 Other Revenue	19,496	2,333,244	0	0	0
4911 Water Analyses	21,320	17,425	20,000	0	0
Total Other Revenue	40,816	2,350,669	20,000	0	0
Total Revenues	25,140,651	25,664,309	22,734,000	21,139,840	25,467,099
Expenditures					
5000 Salaries Regular	2,442,250	2,519,086	2,720,120	2,558,000	2,655,640
5001 Salaries Overtime	61,590	118,472	110,000	135,500	144,500
5010 Benefits Social Security	172,289	193,249	218,080	207,020	215,180
5011 Workers Compensation Insurance	36,066	35,037	55,200	55,700	57,380
5020 Benefits Retirement	1,167,255	1,226,660	1,423,080	1,296,300	1,349,820
5021 Benefits Health Insurance	802,770	809,516	884,100	659,700	701,440
5022 Benefits Life Insurance	16,184	14,998	24,000	13,280	24,360
5023 Benefits Dental Insurance	18,723	11,365	29,160	18,850	28,440
5024 Benefits Vision Insurance	5,081	2,861	6,600	4,920	6,360
5025 Benefits LTD Insurance	16,001	14,749	27,480	25,580	26,520
5026 Benefits LTC Insurance	4,116	4,840	7,680	7,020	18,240
Total Labor Costs	4,742,325	4,950,833	5,505,500	4,981,870	5,227,880

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5100 Groundwater Recharge Fees	509,607	814,719	618,000	325,000	317,060
5101 Groundwater Extraction Fees	2,452,211	660,629	1,198,180	300,000	1,132,060
5103 Water Exchange & Convey. Fees	115,659	226,622	80,000	755,850	840,000
5130 CVC O&M Costs	1,174,828	535,853	1,400,000	416,125	1,073,390
5131 CVC Power & Standby Charges	377,887	1,385,121	550,000	550,000	652,500
5170 Other Water Purchases	0	128,095	0	0	0
Total Water Purchases & Fees	4,630,192	3,751,039	3,846,180	2,346,975	4,015,010
5260 Fuels, Oils and Grease	82,415	59,056	77,250	24,900	60,150
5270 Chemicals - Purification of Water	1,609,820	1,931,845	2,195,000	1,850,000	2,800,000
5280 Water Analyses	145,318	150,390	155,100	155,000	162,850
5290 Rents and Leases	3,482	6,806	3,700	3,700	3,000
5299 Other Operating Supplies	5,081	9,815	5,200	1,000	5,000
Total Operations	1,846,116	2,157,912	2,436,250	2,034,600	3,031,000
5300 Power for Operations	8,034,731	5,957,957	7,700,760	5,677,500	8,398,489
5301 Standby Charges for Power	14,366	32,358	27,000	20,000	22,575
Total Power	8,049,097	5,990,315	7,727,760	5,697,500	8,421,064
5400 Maint - Structures & Improvmts	417,758	346,340	348,750	348,825	428,200
5401 Maint - Mobile Equip	40,322	55,638	40,430	38,130	45,300
5402 Maint - Electronic Equip	199,305	108,980	131,700	217,500	223,000
5403 Maint - Wells, Pumps, Motors	56,007	20,290	150,750	39,250	138,000
5408 Maint - Office Equip & Furnish	424	579	500	150	500
5409 Maint - Other	19,237	29,221	22,500	22,670	27,000
5410 Maint - Janitorial	22,690	20,735	26,250	25,000	30,000
Total Maintenance	755,743	581,783	720,880	691,525	892,000

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	3,128	10,042	5,250	6,000	5,300
5501 Printing and Reproduction	90	90	100	225	150
5502 Computer Supplies & Equip	1,228	3,712	2,450	1,000	7,050
5503 Publications & Subscriptions	8,560	6,089	9,400	6,840	7,000
5504 Mailing Services	1,867	812	1,750	850	850
5510 Laundry and Uniforms	16,912	23,994	19,000	20,850	22,900
5520 Legal Notices	8,294	3,189	3,800	1,100	1,000
5530 IT Software Licensing & Service	12,622	20,335	14,900	21,300	21,700
5540 Promotions & Advertisements	2,868	1,212	0	2,630	2,500
5550 Assoc. & Prof. Membership Fees	20,761	293,127	244,450	265,450	243,510
5570 Telephone & Comm Services	20,846	32,825	33,800	29,520	31,800
5571 Utilities	11,795	13,551	12,500	9,160	10,200
5581 Liability Insurance	52,524	54,955	89,900	62,700	88,600
5582 Property Insurance	80,855	100,777	120,940	122,495	147,000
5584 Other Insurance Premiums	3,597	3,322	3,600	3,550	4,259
5589 Safety Programs & Equipment	66,454	51,145	53,750	29,300	51,350
5590 Director Fees	21,583	21,406	19,500	12,680	13,305
5591 Business Meetings	3,258	5,022	15,000	11,550	15,000
5592 Education & Training	2,380	0	10,000	5,000	10,000
5593 Employee Recruitment	58,552	16,415	5,750	10,600	4,000
5599 Agency Overhead Allocation	1,137,045	1,422,735	1,194,000	1,194,000	1,194,000
Total Administration	1,535,219	2,084,755	1,859,840	1,816,800	1,881,474
5601 Legal Services	13,916	22,156	10,000	56,710	75,000
5602 Consulting Engineers	426,797	372,628	222,500	217,500	122,500
5603 Audit Services	10,978	11,524	16,800	16,110	16,800
5604 Special Consultants	231,685	258,996	472,000	193,000	391,500
Total Professional Services	683,376	665,304	721,300	483,320	605,800
5720 Structures & Improvements	345,023	2,582,492	455,000	320,250	860,000
5730 Mobile Equipment	0	147,695	60,000	60,000	175,000
5740 Electrical & Mechanical Equip	109,281	194,219	538,800	100,000	1,352,000
5790 Other Equipment	2,160	0	0	0	0
Total Capital Outlays	456,464	2,924,406	1,053,800	480,250	2,387,000
5800 Principal on Long Term Debt	148,537	152,109	155,630	155,630	159,365
5801 Interest on Long Term Debt	29,996	26,428	22,770	22,770	19,035
Total Debt Repayment	178,533	178,537	178,400	178,400	178,400

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5950 Facility Licenses & Permits	54,542	55,857	56,000	70,000	73,250
5951 Prof. License & Certification Fees	1,291	505	1,220	1,200	1,200
5960 Security	192,299	231,757	210,000	178,000	180,000
5970 Special Projects	299,664	6,609,535	0	69,270	0
5999 Other Expenses	31,114	37,930	40,400	54,250	39,600
Total Other Expenses	578,910	6,935,584	307,620	372,720	294,050
7098 Transfers To Other Funds	788,951	789,964	789,210	789,210	788,780
Total Transfers To Other Funds	788,951	789,964	789,210	789,210	788,780
Total Expenditures	24,244,926	31,010,432	25,146,740	19,873,170	27,722,458



Administration

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Administration cost center includes all administrative activities required for the operation and management of ID4 that are not directly attributable to specific cost centers.

2025-26 Budget and Program Overview

Work performed in this cost center covers items such as reports, general water management planning, and administrative and personnel activities. This cost center is also utilized in addressing general ID4 policy matters.

2025-26 Goals

The Water Education Program curriculum will continue to be implemented for primary and secondary schools in the metropolitan Bakersfield area.

Administration

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4700 Investment Income	153,028	240,362	200,000	224,430	205,000
Total Interest Income	153,028	240,362	200,000	224,430	205,000
Total Revenues	153,028	240,362	200,000	224,430	205,000
Expenditures					
5000 Salaries Regular	270,043	372,954	248,820	210,000	236,600
5001 Salaries Overtime	784	3,121	500	750	0
5010 Benefits Social Security	16,691	21,139	19,820	16,590	18,560
5011 Workers Compensation Insurance	1,154	1,224	2,080	1,950	2,200
5020 Benefits Retirement	147,420	150,293	139,980	104,500	117,380
5021 Benefits Health Insurance	315,881	309,475	107,270	118,100	109,070
5022 Benefits Life Insurance	2,371	1,915	2,760	1,130	2,880
5023 Benefits Dental Insurance	1,767	857	1,920	1,070	1,920
5024 Benefits Vision Insurance	486	232	480	360	480
5025 Benefits LTD Insurance	1,956	1,770	2,520	2,100	2,400
5026 Benefits LTC Insurance	527	612	480	470	3,600
Total Labor Costs	759,080	863,592	526,630	457,020	495,090
5260 Fuels, Oils and Grease	72	0	250	100	150
Total Operations	72	0	250	100	150
5400 Maint - Structures & Improvmts	1,252	1,336	1,500	1,500	1,500
5401 Maint - Mobile Equip	189	355	500	300	300
Total Maintenance	1,441	1,691	2,000	1,800	1,800
5500 General Office Supplies	718	1,591	750	2,500	800
5502 Computer Supplies & Equip	71	454	750	500	2,550
5503 Publications & Subscriptions	6,623	5,753	7,500	6,500	7,000
5504 Mailing Services	46	375	350	300	300
5520 Legal Notices	4,680	432	1,000	1,000	1,000
5530 IT Software Licensing & Service	0	0	0	500	0
5540 Promotions & Advertisements	2,868	349	0	2,630	2,500
5550 Assoc. & Prof. Membership Fees	15,352	18,686	21,180	21,180	21,200
5570 Telephone & Comm Services	1,727	2,538	1,800	2,000	2,000
5581 Liability Insurance	4,758	5,238	8,300	5,900	7,800
5582 Property Insurance	28	33	40	120	150
5584 Other Insurance Premiums	326	317	330	330	400
5589 Safety Programs & Equipment	1,042	225	1,500	0	1,000
5590 Director Fees	9,454	7,116	9,500	6,170	6,480
5591 Business Meetings	1,321	2,316	5,000	3,500	5,000
5592 Education & Training	155	0	0	0	0
5593 Employee Recruitment	2,380	3,519	750	7,600	0
5599 Agency Overhead Allocation	94,144	101,106	109,500	109,500	109,500
Total Administration	145,693	150,048	168,250	170,230	167,680

Administration

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	0	1,508	0	12,000	7,500
5604 Special Consultants	56,759	65,388	105,500	105,500	125,000
Total Professional Services	56,759	66,896	105,500	117,500	132,500
5740 Electrical & Mechanical Equip	744	0	2,500	0	2,500
5790 Other Equipment	451	0	0	0	0
Total Capital Outlays	1,195	0	2,500	0	2,500
5951 Prof. License & Certification Fees	0	120	120	0	0
5999 Other Expenses	21,101	19,854	25,000	34,200	30,000
Total Other Expenses	21,101	19,974	25,120	34,200	30,000
7098 Transfers To Other Funds	788,951	789,964	789,210	789,210	788,780
Total Transfers To Other Funds	788,951	789,964	789,210	789,210	788,780
Total Expenditures	1,774,292	1,892,165	1,619,460	1,570,060	1,618,500



Surface Water Supply

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Surface Water Supply cost center reflects anticipated expenditures that relate to obtaining, exchanging, protecting, conserving and transporting ID4's SWP water through the CVC to the metropolitan Bakersfield area. This cost center also includes water conveyance and exchange fees for negotiated exchanges of SWP with Kern River and/or Central Valley Project interests.

2025-26 Budget and Program Overview

The budget for the coming fiscal year covers the costs required for the routine administration and management of ID4 water deliveries for use in the Henry G. Garnett Water Purification Plant, groundwater recharge or banking.

2025-26 Goals

Pursue exchange opportunities to bring the highest quality water supply at the best value to ID4 customers.

Surface Water Supply

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4430 Exchange/Conveyance Fees	0	0	150,000	883,920	150,000
Total User Charges	0	0	150,000	883,920	150,000
4610 Reimbursables	1,506,666	2,711,387	0	0	0
Total Reimbursements	1,506,666	2,711,387	0	0	0
4900 Other Revenue	0	2,333,244	0	0	0
Total Other Revenue	0	2,333,244	0	0	0
Total Revenues	1,506,666	5,044,631	150,000	883,920	150,000
Expenditures					
5000 Salaries Regular	77,252	65,800	103,220	30,000	96,980
5010 Benefits Social Security	5,251	4,471	7,920	2,370	7,520
5011 Workers Compensation Insurance	365	329	520	190	640
5020 Benefits Retirement	43,953	37,618	57,960	15,800	51,200
5021 Benefits Health Insurance	9,340	8,168	17,770	9,600	16,810
5022 Benefits Life Insurance	567	408	840	150	840
5023 Benefits Dental Insurance	483	244	720	220	600
5024 Benefits Vision Insurance	119	64	240	70	240
5025 Benefits LTD Insurance	594	478	1,080	300	960
5026 Benefits LTC Insurance	103	73	120	40	720
Total Labor Costs	138,027	117,653	190,390	58,740	176,510
5103 Water Exchange & Convey. Fees	109,059	226,622	80,000	755,850	840,000
5130 CVC O&M Costs	1,174,828	597,653	1,400,000	420,450	1,073,390
5131 CVC Power & Standby Charges	377,887	1,385,121	550,000	550,000	652,500
5170 Other Water Purchases	0	128,095	0	0	0
Total Water Purchases & Fees	1,661,774	2,337,491	2,030,000	1,726,300	2,565,890
5520 Legal Notices	555	0	0	100	0
5550 Assoc. & Prof. Membership Fees	0	103,756	94,000	83,000	83,000
5581 Liability Insurance	1,972	2,145	3,300	2,400	3,200
5584 Other Insurance Premiums	135	130	130	130	145
5590 Director Fees	157	951	0	1,010	1,050
5599 Agency Overhead Allocation	30,291	28,859	45,200	45,200	45,200
Total Administration	33,110	135,841	142,630	131,840	132,595
5601 Legal Services	13,316	0	0	0	5,000
5602 Consulting Engineers	17,988	0	0	0	0
5603 Audit Services	10,978	11,524	16,800	16,110	16,800
Total Professional Services	42,282	11,524	16,800	16,110	21,800

Surface Water Supply

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5740 Electrical & Mechanical Equip	14,829	0	0	0	0
Total Capital Outlays	14,829	0	0	0	0
5970 Special Projects	299,168	6,609,535	0	69,270	0
5999 Other Expenses	12	183	0	200	200
Total Other Expenses	299,180	6,609,718	0	69,470	200
Total Expenditures	2,189,202	9,212,227	2,379,820	2,002,460	2,896,995



Groundwater Activities

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Groundwater Activities cost center encompasses activities related to the collection of groundwater charges, well registrations and monitoring of groundwater levels and quality within ID4.

2025-26 Budget and Program Overview

Agency staff will continue to improve groundwater charge collection efficiency and accuracy. This effort will be aided by the continued integration and collection of field data. Audits, field surveys and routine monitoring of wells within the district will be conducted.

2025-26 Goals

Continue to measure in-district groundwater levels semi-annually.

Continue implementation of the Kern River Groundwater Sustainability Agency's Groundwater Sustainability Plan.

Groundwater Activities

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4500 Groundwater Charge Collection	2,375,037	2,269,839	2,215,120	2,215,120	2,482,150
Total Ground Water Charges	2,375,037	2,269,839	2,215,120	2,215,120	2,482,150
4610 Reimbursables	0	391	0	0	0
Total Reimbursements	0	391	0	0	0
Total Revenues	2,375,037	2,270,230	2,215,120	2,215,120	2,482,150
Expenditures					
5000 Salaries Regular	92,291	86,447	102,180	120,000	99,060
5001 Salaries Overtime	2,406	0	0	0	0
5010 Benefits Social Security	6,603	5,424	8,640	9,600	8,020
5011 Workers Compensation Insurance	896	451	1,920	2,510	2,080
5020 Benefits Retirement	44,541	43,094	53,940	59,800	49,400
5021 Benefits Health Insurance	20,682	18,967	28,040	19,700	26,240
5022 Benefits Life Insurance	634	587	1,200	570	1,200
5023 Benefits Dental Insurance	734	318	1,440	650	1,440
5024 Benefits Vision Insurance	205	84	240	160	240
5025 Benefits LTD Insurance	619	530	1,080	1,200	960
5026 Benefits LTC Insurance	249	363	240	330	600
Total Labor Costs	169,860	156,265	198,920	214,520	189,240
5260 Fuels, Oils and Grease	4,105	0	2,500	800	2,500
5280 Water Analyses	151	0	100	0	100
5290 Rents and Leases	151	0	0	0	0
Total Operations	4,407	0	2,600	800	2,600
5300 Power for Operations	1,467,910	0	0	0	0
5301 Standby Charges for Power	4,336	13,643	20,000	6,000	7,875
Total Power	1,472,246	13,643	20,000	6,000	7,875
5400 Maint - Structures & Improvmts	1,508	0	0	50	0
5401 Maint - Mobile Equip	1,027	0	1,100	0	0
5402 Maint - Electronic Equip	1,574	756	1,200	500	1,000
5403 Maint - Wells, Pumps, Motors	5,721	28	5,000	1,500	2,000
5409 Maint - Other	12	0	0	30	0
Total Maintenance	9,842	784	7,300	2,080	3,000

Groundwater Activities

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	0	432	500	0	0
5504 Mailing Services	397	161	400	350	300
5520 Legal Notices	881	0	0	0	0
5530 IT Software Licensing & Service	1,552	1,550	1,550	1,550	1,550
5550 Assoc. & Prof. Membership Fees	0	165,000	100,000	132,000	100,000
5570 Telephone & Comm Services	0	0	0	30	0
5581 Liability Insurance	1,617	3,010	3,600	2,600	3,400
5582 Property Insurance	3,250	4,083	4,900	4,950	5,940
5584 Other Insurance Premiums	111	182	200	150	180
5589 Safety Programs & Equipment	1,013	0	750	0	0
5590 Director Fees	11,972	13,340	10,000	5,500	5,775
5591 Business Meetings	66	2	0	50	0
5599 Agency Overhead Allocation	35,857	32,800	44,400	44,400	44,400
Total Administration	56,716	220,560	166,300	191,580	161,545
5601 Legal Services	0	17,448	0	40,000	5,000
5604 Special Consultants	963	4,089	2,500	2,500	2,500
Total Professional Services	963	21,537	2,500	42,500	7,500
5740 Electrical & Mechanical Equip	800	0	0	0	0
Total Capital Outlays	800	0	0	0	0
5999 Other Expenses	3,903	1,683	0	1,200	2,000
Total Other Expenses	3,903	1,683	0	1,200	2,000
Total Expenditures	1,718,737	414,472	397,620	458,680	373,760



Groundwater Banking

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Groundwater Banking cost center encompasses the anticipated revenues and expenditures associated with ID4's participation in the KWB, Pioneer Project and the Joint Use Groundwater Recovery Project.

2025-26 Budget and Program Overview

The recommended budget is based upon projected recharge and recovery operations. Administration costs associated with ID4 participation in the KWB and Pioneer Project are reflected in the budget.

In addition to the normal operational expenses, ID4 also funds its share of debt service associated with Capital Improvement Projects undertaken by the Pioneer Project and KWBA from this cost center.

2025-26 Goals

Utilize ID4's share of groundwater banking project capacity for water management programs.

Groundwater Banking

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4170 Other Water Sales	0	54,334	0	0	0
Total Water Sales	0	54,334	0	0	0
4402 Participants' Power Costs	1,531,116	0	2,043,200	212,230	2,432,000
4430 Exchange/Conveyance Fees	2,401,303	37,896	322,500	-1,460	1,130,000
4499 Other User Charges	1,027,218	0	312,500	0	0
Total User Charges	4,959,637	37,896	2,678,200	210,770	3,562,000
4610 Reimbursables	800,718	379,402	320,000	245,900	425,000
Total Reimbursements	800,718	379,402	320,000	245,900	425,000
4900 Other Revenue	14,616	0	0	0	0
Total Other Revenue	14,616	0	0	0	0
Total Revenues	5,774,971	471,632	2,998,200	456,670	3,987,000
Expenditures					
5000 Salaries Regular	50,584	15,870	77,740	20,000	86,840
5001 Salaries Overtime	3,928	0	5,000	750	3,500
5010 Benefits Social Security	3,847	1,058	6,340	1,590	6,880
5011 Workers Compensation Insurance	1,270	140	2,460	660	2,860
5020 Benefits Retirement	25,058	8,027	40,480	9,600	41,720
5021 Benefits Health Insurance	9,685	3,385	19,130	9,300	17,930
5022 Benefits Life Insurance	371	114	720	110	840
5023 Benefits Dental Insurance	500	50	960	210	840
5024 Benefits Vision Insurance	124	10	240	40	240
5025 Benefits LTD Insurance	365	98	840	200	840
5026 Benefits LTC Insurance	62	31	240	20	360
Total Labor Costs	95,794	28,783	154,150	42,480	162,850
5100 Groundwater Recharge Fees	509,607	814,719	618,000	325,000	317,060
5101 Groundwater Extraction Fees	2,452,211	660,629	1,198,180	300,000	1,132,060
5103 Water Exchange & Convey. Fees	6,600	0	0	0	0
5130 CVC O&M Costs	0	-61,800	0	-4,325	0
Total Water Purchases & Fees	2,968,418	1,413,548	1,816,180	620,675	1,449,120
5260 Fuels, Oils and Grease	7,737	192	10,000	1,000	3,000
5280 Water Analyses	267	0	0	0	0
5290 Rents and Leases	225	0	0	0	0
Total Operations	8,229	192	10,000	1,000	3,000

Groundwater Banking

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5300 Power for Operations	1,967,299	0	2,043,260	225,000	2,433,300
5301 Standby Charges for Power	10,029	18,573	7,000	14,000	14,700
Total Power	1,977,328	18,573	2,050,260	239,000	2,448,000
5400 Maint - Structures & Improvmts	0	1,894	0	25	0
5401 Maint - Mobile Equip	3,073	3,056	2,000	1,000	2,000
5402 Maint - Electronic Equip	14,987	3,410	7,500	60,000	72,000
5403 Maint - Wells, Pumps, Motors	36,571	122	30,000	20,000	21,000
5409 Maint - Other	0	110	0	140	0
Total Maintenance	54,631	8,592	39,500	81,165	95,000
5503 Publications & Subscriptions	0	0	200	0	0
5510 Laundry and Uniforms	274	47	1,000	250	500
5530 IT Software Licensing & Service	1,248	1,248	1,250	1,250	1,250
5540 Promotions & Advertisements	0	864	0	0	0
5550 Assoc. & Prof. Membership Fees	2,000	2,000	2,000	2,000	12,000
5570 Telephone & Comm Services	0	45	500	250	250
5571 Utilities	0	0	0	160	200
5581 Liability Insurance	613	1,892	2,600	1,800	2,900
5582 Property Insurance	16,822	21,132	25,360	25,400	30,480
5584 Other Insurance Premiums	42	114	140	110	130
5589 Safety Programs & Equipment	1,913	153	1,500	300	350
5593 Employee Recruitment	327	0	0	0	0
5599 Agency Overhead Allocation	20,272	8,412	33,600	33,600	33,600
Total Administration	43,511	35,907	68,150	65,120	81,660
5601 Legal Services	0	0	0	0	50,000
5604 Special Consultants	1,349	5,372	0	0	0
Total Professional Services	1,349	5,372	0	0	50,000
5720 Structures & Improvements	0	216,422	0	300,000	0
5740 Electrical & Mechanical Equip	117	30,727	0	0	0
Total Capital Outlays	117	247,149	0	300,000	0
5999 Other Expenses	72	3	0	150	0
Total Other Expenses	72	3	0	150	0
Total Expenditures	5,149,449	1,758,119	4,138,240	1,349,590	4,289,630



Treated Water

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Treated Water cost center reflects expenditures associated with the treatment of water at the Henry C. Garnett Water Purification Plant.

2025-26 Budget and Program Overview

The budget includes the anticipated expenditures associated with purification plant operations. It includes power, chemicals, labor and maintenance.

2025-26 Goals

Continue to provide a treated water supply that meets applicable water quality regulations in a cost-effective manner.

Treated Water

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4150 Treated Water Sales	9,708,204	10,303,771	10,703,250	10,703,250	11,766,500
Total Water Sales	9,708,204	10,303,771	10,703,250	10,703,250	11,766,500
4900 Other Revenue	4,880	0	0	0	0
4911 Water Analyses	0	3,010	0	0	0
Total Other Revenue	4,880	3,010	0	0	0
Total Revenues	9,713,084	10,306,781	10,703,250	10,703,250	11,766,500
Expenditures					
5000 Salaries Regular	1,707,995	1,677,515	1,951,040	1,930,000	1,891,240
5001 Salaries Overtime	46,219	109,587	100,000	130,000	136,500
5010 Benefits Social Security	121,465	138,181	156,920	157,590	155,120
5011 Workers Compensation Insurance	29,120	29,719	44,340	46,380	45,580
5020 Benefits Retirement	789,616	848,678	1,012,620	985,700	970,320
5021 Benefits Health Insurance	398,810	415,115	653,320	439,200	478,560
5022 Benefits Life Insurance	10,525	10,483	16,440	10,050	16,440
5023 Benefits Dental Insurance	13,005	8,572	21,840	14,710	21,240
5024 Benefits Vision Insurance	3,611	2,140	4,800	3,770	4,560
5025 Benefits LTD Insurance	10,831	10,341	19,560	19,300	18,960
5026 Benefits LTC Insurance	2,743	3,485	5,880	5,850	11,520
Total Labor Costs	3,133,940	3,253,816	3,986,760	3,742,550	3,750,040
5260 Fuels, Oils and Grease	59,410	46,553	55,000	18,000	45,000
5270 Chemicals - Purification of Water	1,609,820	1,931,845	2,195,000	1,850,000	2,800,000
5280 Water Analyses	144,900	150,390	155,000	155,000	162,750
5290 Rents and Leases	3,106	6,756	3,700	3,700	3,000
5299 Other Operating Supplies	5,081	9,815	5,200	1,000	5,000
Total Operations	1,822,317	2,145,359	2,413,900	2,027,700	3,015,750
5300 Power for Operations	774,004	939,096	1,035,000	830,000	996,000
5301 Standby Charges for Power	0	142	0	0	0
Total Power	774,004	939,238	1,035,000	830,000	996,000
5400 Maint - Structures & Improvmnts	239,790	255,384	300,000	300,000	370,000
5401 Maint - Mobile Equip	28,668	40,720	30,000	30,000	36,000
5402 Maint - Electronic Equip	114,955	62,075	82,000	82,000	90,000
5403 Maint - Wells, Pumps, Motors	6,017	7,940	100,000	8,000	100,000
5408 Maint - Office Equip & Furnish	424	579	500	150	500
5409 Maint - Other	16,092	24,112	18,000	18,000	21,600
5410 Maint - Janitorial	22,690	20,735	26,250	25,000	30,000
Total Maintenance	428,636	411,545	556,750	463,150	648,100

Treated Water

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	2,410	8,019	4,000	3,500	4,500
5501 Printing and Reproduction	90	90	100	225	150
5502 Computer Supplies & Equip	1,156	2,838	1,700	500	4,500
5503 Publications & Subscriptions	1,385	336	1,700	340	0
5504 Mailing Services	1,417	258	1,000	200	250
5510 Laundry and Uniforms	16,637	20,947	17,000	19,000	20,400
5520 Legal Notices	484	0	0	0	0
5530 IT Software Licensing & Service	9,822	15,491	10,000	18,000	18,900
5550 Assoc. & Prof. Membership Fees	3,410	3,685	27,270	27,270	27,310
5570 Telephone & Comm Services	14,629	20,530	21,000	21,000	22,050
5571 Utilities	6,059	4,863	5,000	5,000	5,000
5581 Liability Insurance	38,603	37,928	64,400	44,600	63,300
5582 Property Insurance	33,733	41,572	49,890	50,025	60,030
5584 Other Insurance Premiums	2,643	2,292	2,500	2,520	3,024
5589 Safety Programs & Equipment	7,322	33,743	25,000	19,000	25,000
5591 Business Meetings	1,869	2,704	10,000	8,000	10,000
5592 Education & Training	2,225	0	10,000	5,000	10,000
5593 Employee Recruitment	45,111	10,567	4,000	3,000	4,000
5599 Agency Overhead Allocation	844,654	1,079,987	856,400	856,400	856,400
Total Administration	1,033,659	1,285,850	1,110,960	1,083,580	1,134,814
5601 Legal Services	40	800	5,000	2,000	2,500
5602 Consulting Engineers	71,746	2,626	27,500	27,500	122,500
5604 Special Consultants	68,734	38,186	354,000	77,000	264,000
Total Professional Services	140,520	41,612	386,500	106,500	389,000
5720 Structures & Improvements	75,000	425,260	75,000	12,750	480,000
5730 Mobile Equipment	0	147,695	60,000	60,000	175,000
5740 Electrical & Mechanical Equip	60,525	152,531	306,300	50,000	1,124,500
5790 Other Equipment	1,709	0	0	0	0
Total Capital Outlays	137,234	725,486	441,300	122,750	1,779,500
5950 Facility Licenses & Permits	49,172	53,226	50,000	65,000	68,250
5951 Prof. License & Certification Fees	1,107	385	1,100	1,200	1,200
5960 Security	136,926	180,913	150,000	150,000	150,000
5970 Special Projects	496	0	0	0	0
5999 Other Expenses	4,018	13,549	11,900	15,000	3,400
Total Other Expenses	191,719	248,073	213,000	231,200	222,850
Total Expenditures	7,662,029	9,050,979	10,144,170	8,607,430	11,936,054



Distribution

Impr. Dist. No. 4 - Operations Fund

Purpose and Authority

The Distribution cost center reflects all expenditures relating to the transmission of treated water to the purveyors, and includes costs associated with operating and maintaining treated water storage tanks, pumping plants, pipelines and turnouts.

During fiscal year 2008, the Agency entered into a contract with the California DWR to borrow under the Department's Safe Drinking Water State Revolving Fund loan program. The loan proceeds were used to construct infrastructure to enable the Agency to continue to meet safe drinking water standards of the State of California. As of June 30, 2024, the remaining loan balance was \$916,183.65.

2025-26 Budget and Program Overview

The budget includes the anticipated expenditures associated with typical distribution system operations. It includes power, chemicals, labor and maintenance.

2025-26 Goals

Continue to operate and maintain distribution system to deliver treated water to purveyors.

Continue to operate and maintain solar photovoltaic facility to offset treated water pumping costs.

Distribution

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	151,613	89,198	178,400	178,400	178,400
4401 Participants' O&M Costs	1,575,222	2,176,765	1,646,530	1,855,550	1,728,860
4402 Participants' Power Costs	3,869,710	5,050,295	4,622,500	4,622,500	4,969,189
Total User Charges	5,596,545	7,316,258	6,447,430	6,656,450	6,876,449
4911 Water Analyses	21,320	14,415	20,000	0	0
Total Other Revenue	21,320	14,415	20,000	0	0
Total Revenues	5,617,865	7,330,673	6,467,430	6,656,450	6,876,449
Expenditures					
5000 Salaries Regular	244,086	300,500	237,120	248,000	244,920
5001 Salaries Overtime	8,253	5,763	4,500	4,000	4,500
5010 Benefits Social Security	18,432	22,975	18,440	19,280	19,080
5011 Workers Compensation Insurance	3,261	3,173	3,880	4,010	4,020
5020 Benefits Retirement	116,667	138,950	118,100	120,900	119,800
5021 Benefits Health Insurance	48,372	54,405	58,570	63,800	52,830
5022 Benefits Life Insurance	1,716	1,491	2,040	1,270	2,160
5023 Benefits Dental Insurance	2,235	1,324	2,280	1,990	2,400
5024 Benefits Vision Insurance	537	331	600	520	600
5025 Benefits LTD Insurance	1,635	1,533	2,400	2,480	2,400
5026 Benefits LTC Insurance	431	275	720	310	1,440
Total Labor Costs	445,625	530,720	448,650	466,560	454,150
5260 Fuels, Oils and Grease	11,092	12,312	9,500	5,000	9,500
5290 Rents and Leases	0	50	0	0	0
Total Operations	11,092	12,362	9,500	5,000	9,500
5300 Power for Operations	3,825,517	5,018,861	4,622,500	4,622,500	4,969,189
Total Power	3,825,517	5,018,861	4,622,500	4,622,500	4,969,189
5400 Maint - Structures & Improvmts	175,208	87,727	47,250	47,250	56,700
5401 Maint - Mobile Equip	7,365	11,507	6,830	6,830	7,000
5402 Maint - Electronic Equip	67,789	42,738	41,000	75,000	60,000
5403 Maint - Wells, Pumps, Motors	7,699	12,200	15,750	9,750	15,000
5409 Maint - Other	3,133	4,999	4,500	4,500	5,400
Total Maintenance	261,194	159,171	115,330	143,330	144,100

Distribution

Impr. Dist. No. 4 - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5502 Computer Supplies & Equip	0	421	0	0	0
5503 Publications & Subscriptions	552	0	0	0	0
5504 Mailing Services	8	19	0	0	0
5510 Laundry and Uniforms	0	3,001	1,000	1,600	2,000
5520 Legal Notices	1,694	2,757	2,800	0	0
5530 IT Software Licensing & Service	0	2,046	2,100	0	0
5570 Telephone & Comm Services	4,490	9,713	10,500	6,240	7,500
5571 Utilities	5,735	8,688	7,500	4,000	5,000
5581 Liability Insurance	4,961	4,742	7,700	5,400	8,000
5582 Property Insurance	27,022	33,957	40,750	42,000	50,400
5584 Other Insurance Premiums	340	287	300	310	380
5589 Safety Programs & Equipment	55,164	17,024	25,000	10,000	25,000
5591 Business Meetings	2	0	0	0	0
5593 Employee Recruitment	10,734	2,328	1,000	0	0
5599 Agency Overhead Allocation	111,827	171,571	104,900	104,900	104,900
Total Administration	222,529	256,554	203,550	174,450	203,180
5601 Legal Services	560	2,400	5,000	2,710	5,000
5602 Consulting Engineers	337,063	370,002	195,000	190,000	0
5604 Special Consultants	103,880	145,961	10,000	8,000	0
Total Professional Services	441,503	518,363	210,000	200,710	5,000
5720 Structures & Improvements	270,023	1,940,810	380,000	7,500	380,000
5740 Electrical & Mechanical Equip	32,266	10,961	230,000	50,000	225,000
Total Capital Outlays	302,289	1,951,771	610,000	57,500	605,000
5800 Principal on Long Term Debt	148,537	152,109	155,630	155,630	159,365
5801 Interest on Long Term Debt	29,996	26,428	22,770	22,770	19,035
Total Debt Repayment	178,533	178,537	178,400	178,400	178,400
5950 Facility Licenses & Permits	5,370	2,631	6,000	5,000	5,000
5951 Prof. License & Certification Fees	184	0	0	0	0
5960 Security	55,373	50,843	60,000	28,000	30,000
5999 Other Expenses	2,007	2,658	3,500	3,500	4,000
Total Other Expenses	62,934	56,132	69,500	36,500	39,000
Total Expenditures	5,751,216	8,682,471	6,467,430	5,884,950	6,607,519

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Impr. Dist. No. 4 - Debt Fund

Impr. Dist. No. 4 - Debt Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	199,567
Add: Anticipated Revenues	9,326,270
Total Actual Funds Available	9,525,837
Less: Anticipated Expenditures	9,179,260
Ending Balance Available	346,577
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	329,016
Estimated Funds at Year End	17,561

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	17,561
Add: Budgeted Revenues	9,332,640
Total Estimated Funds Available	9,350,201
Less: Budgeted Expenditures	9,175,640
Ending Balance Available	174,561
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	174,561
Estimated Funds at Year End	0



Impr. Dist. No. 4 - Debt Fund

Purpose and Authority

The Capital Improvement Project Fund accounts for revenues and expenditures associated with the ID4 Capital Improvement Projects. Ongoing administrative costs related to ID4 debt service requirements are also included in this fund. The remaining loan balance as of June 30, 2024 for 2008 B Water Revenue Certificates of Participation is \$25,195,000. The remaining loan balance as of June 30, 2024 for 2016 A & B Refunding Revenue Bonds is \$66,270,000.

2025-26 Budget and Program Overview

The budget includes the anticipated revenues and expenditures associated with the repayment of debt from the financing obtained to construct the Treated Water Capacity Expansion Project.

2025-26 Goals

Administer debt service payments related to the 2008 B Water Revenue Certificates of Participation and 2016 A & B Refunding Revenue Bonds.

Impr. Dist. No. 4 - Debt Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	8,379,719	8,381,638	8,377,060	8,377,060	8,373,860
Total User Charges	8,379,719	8,381,638	8,377,060	8,377,060	8,373,860
4700 Investment Income	96,145	172,239	160,000	160,000	170,000
Total Interest Income	96,145	172,239	160,000	160,000	170,000
4900 Other Revenue	385,122	385,122	0	0	0
Total Other Revenue	385,122	385,122	0	0	0
7099 Transfers From Other Funds	788,951	789,964	789,210	789,210	788,780
Total Transfers From Other Funds	788,951	789,964	789,210	789,210	788,780
Total Revenues	9,649,937	9,728,963	9,326,270	9,326,270	9,332,640
Expenditures					
5604 Special Consultants	3,000	3,000	3,000	3,000	3,000
Total Professional Services	3,000	3,000	3,000	3,000	3,000
5800 Principal on Long Term Debt	4,360,000	4,590,000	4,825,000	4,825,000	5,075,000
5801 Interest on Long Term Debt	4,769,762	4,539,824	4,341,260	4,341,260	4,087,640
Total Debt Repayment	9,129,762	9,129,824	9,166,260	9,166,260	9,162,640
5999 Other Expenses	6,190	6,390	10,000	10,000	10,000
Total Other Expenses	6,190	6,390	10,000	10,000	10,000
Total Expenditures	9,138,952	9,139,214	9,179,260	9,179,260	9,175,640





Cross Valley Canal - Operations Fund

Cross Valley Canal - Operations Fund

Budget Summary

Fiscal Year 2024-25

Actual Fund Balance June 30, 2024	0
Add: Anticipated Revenues	11,438,859
Total Actual Funds Available	11,438,859
Less: Anticipated Expenditures	12,063,562
Ending Balance Available	-624,703
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	3,147
Estimated Funds at Year End	-627,850

Fiscal Year 2025-26

Estimated Funds Carried Over From Prior Year	-627,850
Add: Budgeted Revenues	15,747,000
Total Estimated Funds Available	15,119,150
Less: Budgeted Expenditures	15,113,853
Ending Balance Available	5,297
Add: Release of Reserves / Designations	0
Less: Addition to Reserves / Designations	5,297
Estimated Funds at Year End	0



Cross Valley Canal - Operations Fund

Purpose and Authority

The CVC - Operations Fund was established to account for the operations and maintenance of the CVC facility. In the mid-1970s, in order to convey SWP water from the California Aqueduct to urban Bakersfield, the Agency contracted with various water districts (CVC Participants) for the construction and operation of the CVC.

The canal is approximately twenty-one miles long, and is currently capable of delivering up to 1,422 cubic-feet of water per second in the first reach of the canal. The water is lifted twenty feet at each of seven pumping plants and is delivered for various agricultural, municipal and groundwater recharge purposes on behalf of a variety of interests.

Increased demands for water and the lack of firm supplies, coupled with the build-out of local groundwater recharge and recovery projects have led to innovative uses of the canal which were not originally intended. These include the construction of turn-ins that permit water from the Kern River, the federal Friant-Kern Canal and various water production wells to be introduced into the CVC and delivered by either the normal forward flow pumping operation, gravity reverse flow operation or both. It is not uncommon for the canal to convey two different sources of water simultaneously.

2025-26 Budget and Program Overview

The recommended budget is based upon the continuation of the current level of service. The CVC - Operations Fund is comprised of four cost centers that follow directly behind this fund.

2025-26 Goals

- Continue work on the CVC Hydraulic Facilities Project.
- Complete the design of the CVC Pool No. 2 Liner Raising Project.
- Design the CVC Pool No. 3 Liner Raising Project.
- Purchase one new truck and a dump trailer for CVC operations.
- Begin and complete replacement of the uninterruptible power supply at each pumping plant.
- Begin and complete up to eight piezometer installations along the CVC.
- Begin and complete an upgrade to the Supervisory Control and Data Acquisition System.

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	0	0	0	12,053	19,200
4401 Participants' O&M Costs	8,350,105	9,188,558	7,762,640	4,377,387	7,403,500
4402 Participants' Power Costs	2,886,698	11,016,202	7,698,290	6,598,971	7,907,000
4403 Particip. PG&E Standby Costs	62,602	76,000	76,000	88,000	100,000
4430 Exchange/Conveyance Fees	0	0	120,000	120,000	120,000
Total User Charges	11,299,405	20,280,760	15,656,930	11,196,411	15,549,700
4610 Reimbursables	159,531	40,099	0	64,946	0
4612 Cost Sharing Revenues	361,516	6,627,800	0	95,416	0
Total Reimbursements	521,047	6,667,899	0	160,362	0
4700 Investment Income	199,257	203,950	107,000	198,929	197,300
Total Interest Income	199,257	203,950	107,000	198,929	197,300
4900 Other Revenue	132,253	-213	0	-116,942	0
4901 Disposal of Fixed Assets	0	0	0	99	0
Total Other Revenue	132,253	-213	0	-116,843	0
Total Revenues	12,151,962	27,152,396	15,763,930	11,438,859	15,747,000
Expenditures					
5000 Salaries Regular	1,094,868	1,024,708	1,016,340	758,876	1,061,840
5001 Salaries Overtime	89,836	112,144	100,000	60,000	100,000
5010 Benefits Social Security	75,506	82,364	85,900	63,200	89,400
5011 Workers Compensation Insurance	21,414	26,789	26,120	20,960	29,500
5020 Benefits Retirement	497,530	509,488	555,620	391,100	554,900
5021 Benefits Health Insurance	294,145	335,431	355,780	359,600	336,340
5022 Benefits Life Insurance	7,301	5,638	9,120	3,900	9,960
5023 Benefits Dental Insurance	8,602	4,429	10,560	5,580	9,840
5024 Benefits Vision Insurance	2,080	1,053	2,400	1,400	2,520
5025 Benefits LTD Insurance	6,801	5,361	10,200	7,590	10,680
5026 Benefits LTC Insurance	1,904	1,979	2,640	1,160	6,000
Total Labor Costs	2,099,987	2,109,384	2,174,680	1,673,366	2,210,980
5260 Fuels, Oils and Grease	68,803	73,420	60,000	60,000	65,000
5290 Rents and Leases	37,909	8,612	40,000	40,000	40,000
5299 Other Operating Supplies	595	127	10,000	5,000	5,000
Total Operations	107,307	82,159	110,000	105,000	110,000

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5311 Power for PP #1	914,869	2,927,946	1,399,370	1,384,200	1,441,200
5312 Power for PP #2	906,538	2,762,312	1,321,630	1,286,100	1,361,400
5313 Power for PP #3	325,341	1,754,800	1,243,890	1,089,400	1,281,000
5314 Power for PP #4	203,400	1,403,289	1,243,890	1,081,100	1,281,000
5315 Power for PP #5	222,210	1,156,598	1,166,140	920,300	1,200,600
5316 Power for PP #6	233,216	874,311	1,088,400	771,800	1,121,400
5317 Power for PP #7	149,997	68,193	310,970	135,700	320,400
5318 Power for PP #2B	92	0	0	0	0
Total Power	2,955,663	10,947,449	7,774,290	6,668,600	8,007,000
5400 Maint - Structures & Improvmts	133,900	455,259	250,000	460,000	300,000
5401 Maint - Mobile Equip	19,357	62,699	65,000	65,000	65,000
5402 Maint - Electronic Equip	28,812	5,593	40,000	30,000	30,000
5403 Maint - Wells, Pumps, Motors	202,438	171,736	325,000	250,000	250,000
5404 Maint - Chemicals	25,040	25,302	50,000	43,000	30,000
5409 Maint - Other	2,760	6,018	5,000	5,000	5,000
5410 Maint - Janitorial	0	0	1,500	1,500	1,500
Total Maintenance	412,307	726,607	736,500	854,500	681,500
5500 General Office Supplies	205	64	4,000	1,000	1,000
5501 Printing and Reproduction	37	149	5,000	1,000	1,000
5502 Computer Supplies & Equip	114	2,370	8,500	8,000	19,000
5503 Publications & Subscriptions	5,089	1,840	3,000	3,000	3,000
5504 Mailing Services	127	56	1,500	1,500	1,500
5510 Laundry and Uniforms	5,620	11,848	10,000	10,000	10,000
5520 Legal Notices	8,862	100	2,325	1,500	1,500
5530 IT Software Licensing & Service	0	460	3,000	3,000	3,000
5550 Assoc. & Prof. Membership Fees	9,660	10,406	11,500	11,500	13,410
5570 Telephone & Comm Services	11,896	21,818	18,000	18,000	18,000
5571 Utilities	18,135	25,044	20,000	20,000	20,000
5581 Liability Insurance	24,651	23,931	34,800	23,900	36,300
5582 Property Insurance	48,642	60,977	83,000	76,354	90,000
5584 Other Insurance Premiums	1,688	1,446	2,000	1,346	2,000
5589 Safety Programs & Equipment	27,638	20,318	50,000	50,000	75,000
5590 Director Fees	5,090	5,087	6,000	7,246	7,000
5591 Business Meetings	53	405	5,000	1,000	1,000
5592 Education & Training	0	0	7,500	2,000	7,500
5593 Employee Recruitment	14,269	3,363	0	0	5,000
5599 Agency Overhead Allocation	578,152	662,317	607,100	607,100	607,100
Total Administration	759,928	851,999	882,225	847,446	922,310

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5601 Legal Services	21,416	25,519	40,000	40,000	47,500
5602 Consulting Engineers	491,505	528,207	890,000	580,000	1,640,000
5604 Special Consultants	140,200	291,980	410,750	380,750	300,750
Total Professional Services	653,121	845,706	1,340,750	1,000,750	1,988,250
5720 Structures & Improvements	1,914,918	7,163,165	2,690,000	600,000	130,000
5730 Mobile Equipment	145,549	342,165	335,000	111,235	80,000
5740 Electrical & Mechanical Equip	3,514	2,679	300,000	50,000	380,000
Total Capital Outlays	2,063,981	7,508,009	3,325,000	761,235	590,000
5940 Wheeling Charges Distribution	10,150	17,085	125,000	137,000	137,000
5950 Facility Licenses & Permits	202	3,383	1,000	1,000	1,000
5951 Prof. License & Certification Fees	9	60	200	200	200
5960 Security	3,713	2,832	6,000	6,000	6,000
5970 Special Projects	0	0	0	0	453,213
5999 Other Expenses	6,425	15,559	6,400	8,465	6,400
Total Other Expenses	20,499	38,919	138,600	152,665	603,813
Total Expenditures	9,072,793	23,110,232	16,482,045	12,063,562	15,113,853



Operations

Cross Valley Canal - Operations Fund

Purpose and Authority

The CVC Operations cost center was established to account for the operating activities of the CVC facility. Revenue is derived primarily from contractual quarterly billings based on a calendar year budget to participants of the CVC for operation and maintenance of the canal. Expenses are incurred for salaries and benefits, operating supplies, equipment and maintenance.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of the current level of service.

Operations

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4401 Participants' O&M Costs	8,350,105	9,188,558	7,762,640	4,377,387	7,403,500
Total User Charges	8,350,105	9,188,558	7,762,640	4,377,387	7,403,500
4610 Reimbursables	159,531	40,099	0	64,946	0
4612 Cost Sharing Revenues	361,516	6,627,800	0	95,416	0
Total Reimbursements	521,047	6,667,899	0	160,362	0
4700 Investment Income	179,598	326,320	100,000	195,000	175,000
Total Interest Income	179,598	326,320	100,000	195,000	175,000
4900 Other Revenue	132,253	-213	0	-116,942	0
4901 Disposal of Fixed Assets	0	0	0	99	0
Total Other Revenue	132,253	-213	0	-116,843	0
Total Revenues	9,183,003	16,182,564	7,862,640	4,615,906	7,578,500
Expenditures					
5000 Salaries Regular	1,094,868	1,024,708	1,016,340	758,876	1,061,840
5001 Salaries Overtime	89,836	112,144	100,000	60,000	100,000
5010 Benefits Social Security	75,506	82,364	85,900	63,200	89,400
5011 Workers Compensation Insurance	21,414	26,789	26,120	20,960	29,500
5020 Benefits Retirement	497,530	509,488	555,620	391,100	554,900
5021 Benefits Health Insurance	294,145	335,431	355,780	359,600	336,340
5022 Benefits Life Insurance	7,301	5,638	9,120	3,900	9,960
5023 Benefits Dental Insurance	8,602	4,429	10,560	5,580	9,840
5024 Benefits Vision Insurance	2,080	1,053	2,400	1,400	2,520
5025 Benefits LTD Insurance	6,801	5,361	10,200	7,590	10,680
5026 Benefits LTC Insurance	1,904	1,979	2,640	1,160	6,000
Total Labor Costs	2,099,987	2,109,384	2,174,680	1,673,366	2,210,980
5260 Fuels, Oils and Grease	68,803	73,420	60,000	60,000	65,000
5290 Rents and Leases	37,909	8,612	40,000	40,000	40,000
5299 Other Operating Supplies	595	127	10,000	5,000	5,000
Total Operations	107,307	82,159	110,000	105,000	110,000
5400 Maint - Structures & Improvmts	133,900	455,259	250,000	460,000	300,000
5401 Maint - Mobile Equip	19,357	62,699	65,000	65,000	65,000
5402 Maint - Electronic Equip	28,812	5,593	40,000	30,000	30,000
5403 Maint - Wells, Pumps, Motors	202,438	171,736	325,000	250,000	250,000
5404 Maint - Chemicals	25,040	25,302	50,000	43,000	30,000
5409 Maint - Other	2,760	6,018	5,000	5,000	5,000
5410 Maint - Janitorial	0	0	1,500	1,500	1,500
Total Maintenance	412,307	726,607	736,500	854,500	681,500

Operations

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Expenditures					
5500 General Office Supplies	205	64	4,000	1,000	1,000
5501 Printing and Reproduction	37	149	5,000	1,000	1,000
5502 Computer Supplies & Equip	114	2,370	8,500	8,000	19,000
5503 Publications & Subscriptions	5,089	1,840	3,000	3,000	3,000
5504 Mailing Services	127	56	1,500	1,500	1,500
5510 Laundry and Uniforms	5,620	11,848	10,000	10,000	10,000
5520 Legal Notices	8,862	100	2,325	1,500	1,500
5530 IT Software Licensing & Service	0	460	3,000	3,000	3,000
5550 Assoc. & Prof. Membership Fees	9,660	10,406	11,500	11,500	13,410
5570 Telephone & Comm Services	11,896	21,818	18,000	18,000	18,000
5571 Utilities	18,135	25,044	20,000	20,000	20,000
5581 Liability Insurance	24,651	23,931	34,800	23,900	36,300
5582 Property Insurance	48,642	60,977	83,000	76,354	90,000
5584 Other Insurance Premiums	1,688	1,446	2,000	1,346	2,000
5589 Safety Programs & Equipment	27,638	20,318	50,000	50,000	75,000
5590 Director Fees	5,090	5,087	6,000	7,246	7,000
5591 Business Meetings	53	405	5,000	1,000	1,000
5592 Education & Training	0	0	7,500	2,000	7,500
5593 Employee Recruitment	14,269	3,363	0	0	5,000
5599 Agency Overhead Allocation	578,152	662,317	607,100	607,100	607,100
Total Administration	759,928	851,999	882,225	847,446	922,310
5601 Legal Services	21,416	25,519	40,000	40,000	47,500
5602 Consulting Engineers	491,505	528,207	890,000	580,000	1,640,000
5604 Special Consultants	140,200	291,980	410,750	380,750	300,750
Total Professional Services	653,121	845,706	1,340,750	1,000,750	1,988,250
5720 Structures & Improvements	1,914,918	7,163,165	2,690,000	600,000	130,000
5730 Mobile Equipment	145,549	342,165	335,000	111,235	80,000
5740 Electrical & Mechanical Equip	3,514	2,679	300,000	50,000	380,000
Total Capital Outlays	2,063,981	7,508,009	3,325,000	761,235	590,000
5950 Facility Licenses & Permits	202	3,383	1,000	1,000	1,000
5951 Prof. License & Certification Fees	9	60	200	200	200
5960 Security	3,713	2,832	6,000	6,000	6,000
5970 Special Projects	0	0	0	0	453,213
5999 Other Expenses	3,278	10,262	6,400	8,465	6,400
Total Other Expenses	7,202	16,537	13,600	15,665	466,813
Total Expenditures	6,103,833	12,140,401	8,582,755	5,257,962	6,969,853



Power

Cross Valley Canal - Operations Fund

Purpose and Authority

The CVC Power cost center was established to finance the payment of power for the CVC's seven pumping plants. The actual payment of CVC power bills is done using an estimated seasonal unit rate for power applied to the water pumped, in acre-feet, through each respective pumping plant by participants and third party users on a monthly basis.

2025-26 Budget and Program Overview

The recommended budget is based upon a continuation of the current level of service.

Power

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4402 Participants' Power Costs	2,886,698	11,016,202	7,698,290	6,598,971	7,907,000
4403 Particip. PG&E Standby Costs	62,602	76,000	76,000	88,000	100,000
Total User Charges	2,949,300	11,092,202	7,774,290	6,686,971	8,007,000
4700 Investment Income	6,363	-144,752	0	-18,371	0
Total Interest Income	6,363	-144,752	0	-18,371	0
Total Revenues	2,955,663	10,947,450	7,774,290	6,668,600	8,007,000
Expenditures					
5311 Power for PP #1	914,869	2,927,946	1,399,370	1,384,200	1,441,200
5312 Power for PP #2	906,538	2,762,312	1,321,630	1,286,100	1,361,400
5313 Power for PP #3	325,341	1,754,800	1,243,890	1,089,400	1,281,000
5314 Power for PP #4	203,400	1,403,289	1,243,890	1,081,100	1,281,000
5315 Power for PP #5	222,210	1,156,598	1,166,140	920,300	1,200,600
5316 Power for PP #6	233,216	874,311	1,088,400	771,800	1,121,400
5317 Power for PP #7	149,997	68,193	310,970	135,700	320,400
5318 Power for PP #2B	92	0	0	0	0
Total Power	2,955,663	10,947,449	7,774,290	6,668,600	8,007,000
Total Expenditures	2,955,663	10,947,449	7,774,290	6,668,600	8,007,000



Capital Expenditures

Cross Valley Canal - Operations Fund

Purpose and Authority

The CVC Capital Expenditure cost center was established to account for all expenditures incurred in replacing worn or damaged canal facilities and equipment, as well as for acquiring new facilities and equipment. Expenditures are funded either through CVC Participant assessments, via transfers from the operations cost center, or grants and/or loans that may be available.

2025-26 Budget and Program Overview

The cost center reserves will be re-established through collections from CVC Participants in future years, as needed.

Capital Expenditures

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4400 Participants' Annual Payments	0	0	0	12,053	19,200
Total User Charges	0	0	0	12,053	19,200
4700 Investment Income	3,147	5,297	2,000	5,300	5,300
Total Interest Income	3,147	5,297	2,000	5,300	5,300
Total Revenues	3,147	5,297	2,000	17,353	24,500
Expenditures					
5999 Other Expenses	3,147	5,297	0	0	0
Total Other Expenses	3,147	5,297	0	0	0
Total Expenditures	3,147	5,297	0	0	0



Conveyance Revenue

Cross Valley Canal - Operations Fund

Purpose and Authority

The CVC Conveyance Revenue cost center is used to account for the collection of water conveyance revenues.

2025-26 Budget and Program Overview

The recommended budget for the Conveyance Revenue cost center assumes that CVC Participants will exceed their contractual capacities by approximately 50,000 acre-feet, resulting in Excess Wheeling Revenues.

Conveyance Revenue

Cross Valley Canal - Operations Fund

	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26
Revenues					
4430 Exchange/Conveyance Fees	0	0	120,000	120,000	120,000
Total User Charges	0	0	120,000	120,000	120,000
4700 Investment Income	10,150	17,085	5,000	17,000	17,000
Total Interest Income	10,150	17,085	5,000	17,000	17,000
Total Revenues	10,150	17,085	125,000	137,000	137,000
Expenditures					
5940 Wheeling Charges Distribution	10,150	17,085	125,000	137,000	137,000
Total Other Expenses	10,150	17,085	125,000	137,000	137,000
Total Expenditures	10,150	17,085	125,000	137,000	137,000

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Exhibits

Exhibit A - Associations and Professional Memberships (5550)

GF - Revenues / Transfers (01)

Kern County Local Agency Formation Commission*	100
	100

APC - Agency Participation in CVC (02)

Kern County Local Agency Formation Commission*	400
	400

GF - General Water Management Activities (14)

Water Association of Kern County*	5,000
	5,000

SCP - State Activities (16)

Association of California Water Agencies*	8,200
State Water Contractors Inc.*	1,098,500
	1,106,700

SCP - Local Activities (17)

California Farm Water Coalition*	8,840
Kern County Local Agency Formation Commission*	61,800
	70,640

SCP - Bay-Delta Activities (18)

Association of California Water Agencies*	3,700
State Water Contractors Inc.*	709,400
Valley Ag. Legislative Representation*	7,000
Water Education Foundation*	500
	720,600

WHF - Western Hills Fund (24)

Kern County Local Agency Formation Commission*	800
	800

LRF - Lower River Rights Fund (26)

Kern County Local Agency Formation Commission*	800
	800

ERF - Entitlement Retention Fund (28)

Kern County Local Agency Formation Commission*	700
	700

ID4 - Groundwater Banking (43)

Agricultural Energy Consumers Association*	2,000
Kern Water Bank GSA	10,000
	12,000

ID4 - Administration (44)

Association of California Water Agencies*	2,600
California Special Districts Association	1,800
California Water Efficiency Partnership	4,500
Kern County Local Agency Formation Commission*	12,100
Water Association of Kern County*	200
	21,200

ID4 - Surface Water Supply (45)

Committee for Delta Reliability*	83,000
	83,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit A - Associations and Professional Memberships (5550)

ID4 - Groundwater Activities (46)

Kern River Groundwater Sustainability Agency*	100,000
	100,000

ID4 - Treated Water (47)

American Concrete Institute	110
American Society of Testing and Materials	900
American Water Works Association	2,000
International Society of Automation	100
Society for Protective Coatings	200
Underground Service Alert	1,500
Water Information Sharing and Analysis Center	2,500
Water Research Foundation*	20,000
	27,310

CVC - Operations (55)

Agricultural Energy Consumers Association*	7,600
American Concrete Institute	110
American Society of Testing and Materials	900
Association of California Water Agencies*	800
Kern County Local Agency Formation Commission*	4,000
	13,410

BMWD/KCWA - Administration (70)

Kern County Local Agency Formation Commission*	1,200
	1,200

BMWD/KCWA - Recovery (71)

Agricultural Energy Consumers Association*	1,800
	1,800

PPF - Administration (75)

American Concrete Institute	110
American Society of Testing and Materials	900
American Water Works Association	800
Kern County Local Agency Formation Commission*	3,600
Kern Groundwater Authority*	200,000
	205,410

PPF - Recovery (77)

Agricultural Energy Consumers Association*	4,000
	4,000

KWB - Recharge Operations (81)

Kern County Local Agency Formation Commission*	500
	500

GF - Groundwater Activities (87)

Association of California Water Agencies*	740
Groundwater Resource Association*	200
	940

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit A - Associations and Professional Memberships (5550)

GF - Human Resources (94)

Association of California Water Agencies*	17,729
California Chamber of Commerce	900
California Public Employee Labor Relations Association	400
Society for Human Resource Management	220
	<hr/>
	19,249

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit B - Legal Services (5601)

GF - Revenues / Transfers (01)

General Legal Services*	11,000
	11,000

GF - Budget & Treasury (05)

Outside Legal Counsel - General*	2,500
	2,500

GF - Administrative Facilities (06)

Outside Legal Counsel - General*	2,500
	2,500

SCP - State Activities (16)

General State Water Project*	10,000
Outside Legal Counsel - General*	60,000
	70,000

SCP - Local Activities (17)

Outside Legal Counsel - General*	37,500
	37,500

SCP - Bay-Delta Activities (18)

Bay Delta Issues*	75,000
Outside Legal Counsel - General*	35,000
	110,000

WHF - Western Hills Fund (24)

Outside Legal Counsel - General*	2,500
Western Hills Issues*	2,500
	5,000

LRF - Lower River Rights Fund (26)

Outside Legal Counsel - General*	17,500
Water Rights*	180,000
	197,500

ID4 - Groundwater Banking (43)

Outside Legal Counsel - General*	50,000
	50,000

ID4 - Administration (44)

Outside Legal Counsel - General*	7,500
	7,500

ID4 - Surface Water Supply (45)

Outside Legal Counsel - General*	5,000
	5,000

ID4 - Groundwater Activities (46)

Outside Legal Counsel - General*	5,000
	5,000

ID4 - Treated Water (47)

Outside Legal Counsel - General*	2,500
	2,500

ID4 - Distribution (48)

General Legal Support Services*	5,000
	5,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit B - Legal Services (5601)

CVC - Operations (55)

CVC Issues*	40,000
Outside Legal Counsel - General*	7,500
	47,500

PPF - Administration (75)

Outside Legal Counsel - General*	7,500
Pioneer Issues*	30,000
	37,500

PPF - Recovery (77)

Outside Legal Counsel - General*	7,500
Pioneer Contract Services*	3,000
	10,500

PPF - Capital Projects (78)

Pioneer Contract Services*	20,000
	20,000

KWB - Recharge Operations (81)

Outside Legal Counsel - General*	2,500
	2,500

GF - Human Resources (94)

Outside Legal Counsel - General*	37,500
	37,500

GF - General Support Services (97)

Outside Legal Counsel - General*	2,500
	2,500

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit C - Consulting Engineers (5602)

ID4 - Treated Water (47)

Clearwell 1 Recoating*	35,000
General Electrical Engineering Services*	12,500
Hageman Flyover Utility Conflict Relocation Project*	15,000
Sedimentation Basin No. 3 Settled Water Channel Replacement Project*	30,000
Train A Concrete Joint Repairs & Sealing*	30,000
	122,500

CVC - Operations (55)

Consulting Engineers - Miscellaneous*	50,000
CVC Metering Study	75,000
CVC Pool Level Circuit Survey*	125,000
CVC Pool No. 1 Liner Study	50,000
CVC Pool No. 2 Phase No. 1 Liner Raising Project	15,000
CVC Pool No. 2 Phase No. 2 Liner Raising Project	80,000
CVC Pool No. 3 Liner Raising Project	80,000
CVC Pool No. 6 Junction Box Bypass Meter Study*	35,000
CVC Pool No. 6 Open Channel Meter Design*	25,000
CVC Pool Nos. 5-8 Invert Survey*	20,000
Electrical Engineering Services*	25,000
Hageman Flyover Utility Conflict Relocation Project*	5,000
Post-Expansion Study	20,000
Pump Consultant *	25,000
Pump Submergence and Canal Freeboard Study	30,000
Pumping Plant No. 1A Back Siphoning Mitigation	80,000
SCADA System Upgrades	900,000
	1,640,000

ID1 - Jerry Slough (59)

Improvement District No. 1 Levee Repairs*	5,000
Improvement District No. 1 Quarterly Inspections*	16,000
Levee Rock Slope Mitigation Project Engineers*	10,000
	31,000

BMWD/KCWA - Recovery (71)

Metering Study*	20,000
	20,000

PPF - Administration (75)

Pioneer Fencing*	52,000
South Pioneer Record of Survey*	20,000
	72,000

PPF - Recovery (77)

Metering Study*	56,000
	56,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit C - Consulting Engineers (5602)

PPF - Capital Projects (78)

Basin 11/North Pioneer Turnout*	17,100
Basin 9 Turnout*	33,000
McAllister Central and South Pioneer Delivery Improvements*	30,000
Nord Siphon Turnout*	237,000
North Pioneer West Basin Levee Repair*	54,000
North Pioneer West Basin Weir Plan*	25,000
Section 4 East Basin Turnout*	10,000
Section 4 Pump Replacement*	40,000
Well Site Easements*	7,000
	453,100

KWB - Recharge Operations (81)

Basin 11/North Pioneer Turnout*	53,000
Pioneer North Low Flow Channel*	60,000
	113,000

ID3 - Kelso Creek (91)

ID3 Emergency Response*	7,000
	7,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit D - Audit Services (5603)

SCP - State Activities (16)

State Water Project Audit (Kern County Portion of Independent Audit Association)*	196,500
	196,500

ERF - Entitlement Retention Fund (28)

State Water Project Audit (Agency Portion of Independent Audit Association)*	1,700
	1,700

ID4 - Surface Water Supply (45)

State Water Project Audit (ID4 Portion of Independent Audit Association)*	16,800
	16,800

GF - Accounting & Finance (95)

Annual Audit*	80,000
	80,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit E - Special Consultants (5604)

GF - Revenues / Transfers (01)

State Legislative Analyst/Lobbyist*	6,200
	6,200

GF - Budget & Treasury (05)

Database Development and Maintenance*	10,000
	10,000

GF - General Water Management Activities (14)

Public Education & Outreach Consultant*	32,250
	32,250

SCP - State Activities (16)

Public Education & Outreach Consultant*	9,000
State Legislative Analyst/Lobbyist*	74,400
	83,400

SCP - Local Activities (17)

Database Development and Maintenance*	10,000
Economic Analysis for Zones of Benefit*	16,500
Public Education & Outreach Consultant*	7,500
	34,000

SCP - Bay-Delta Activities (18)

San Joaquin Valley Agricultural Water Association	2,000
State Legislative Analyst/Lobbyist*	74,400
	76,400

LRF - Lower River Rights Fund (26)

Kern River Watermaster Fees*	3,700
State Water Resources Control Board Water Right Filings*	12,000
	15,700

ID4 - Administration (44)

Economic Analysis for Zones of Benefit*	5,000
Public Education & Outreach Consultant*	22,500
Water Education Program*	97,500
	125,000

ID4 - Groundwater Activities (46)

Database Development and Maintenance*	2,500
	2,500

ID4 - Treated Water (47)

Accreditation Services*	15,000
Asset Management Services*	20,000
Biological Services*	9,000
Electrical Service Entrance Batteries Replacement*	30,000
NWFPS Pump Rehabilitation & Pump 4 Installation*	50,000
Safety/Emergency Response Planning Services*	10,000
Sodium Hypochlorite Tank Repairs & Inspection*	25,000
Supervisory Control and Data Acquisition Systems*	45,000
Train A Concrete Joint Repairs & Sealing*	30,000
Treated Water Production and Water Quality Services*	30,000
	264,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit E - Special Consultants (5604)

ID4 - Debt Fund (49)

Continuing Disclosure Services	3,000
	3,000

CVC - Operations (55)

Biological Services*	15,000
CVC Bridge Inspections	35,000
CVC Flow Meter Testing*	20,000
CVC Pool No. 6 Afterbay Liner Project	20,000
CVC Roof Maintenance and Inspection*	30,000
Database Development and Maintenance*	10,000
Fleet Consultant*	60,000
Public Education & Outreach Consultant*	750
Safety/Emergency Response Planning Services*	10,000
SCADA Consulting Services*	60,000
Special Consultants - Miscellaneous*	20,000
Standby Emergency Electrical Services Contract*	20,000
	300,750

BMWD/KCWA - Administration (70)

Biological Services*	5,000
Safety/Emergency Response Planning Services*	2,000
	7,000

BMWD/KCWA - Recovery (71)

Biological Services*	3,000
Database Development and Maintenance*	2,000
	5,000

BMWD/KCWA - Recharge (72)

Database Development and Maintenance*	2,000
	2,000

PPF - Administration (75)

Groundwater Sustainability Plan Consultant*	150,000
Public Education & Outreach Consultant*	750
Safety/Emergency Response Planning Services*	6,000
	156,750

PPF - Recharge (76)

Database Development and Maintenance*	4,000
	4,000

PPF - Recovery (77)

Biological Services*	3,000
Database Development and Maintenance*	4,000
KWBA Groundwater Model*	23,000
	30,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit E - Special Consultants (5604)

PPF - Capital Projects (78)

Basin 9 Turnout*	19,000
Biological Services*	4,000
McAllister Central and South Pioneer Delivery Improvements*	10,000
Nord Siphon Turnout*	60,000
North Pioneer West Basin Levee Repair*	10,000
North Pioneer West Basin Weir Plan*	10,000
Section 4 East Basin Turnout*	15,000
	128,000

KWB - Recharge Operations (81)

Database Development and Maintenance*	16,000
Pioneer North Low Flow Channel*	17,000
	33,000

KWB - Recovery Operations (83)

Database Development and Maintenance*	4,500
	4,500

GF - Groundwater Activities (87)

Database Development and Maintenance*	10,000
Public Education & Outreach Consultant*	750
	10,750

GF - Risk Management & Safety (93)

Safety/Emergency Response Planning Services*	6,000
	6,000

GF - Human Resources (94)

Benefits Valuation Consultant	15,000
	15,000

GF - Administrative Grounds Maintenance (96)

Biological Services*	2,000
	2,000

GF - General Support Services (97)

Information Technology Services*	100,000
Public Education & Outreach Consultant*	27,250
Records Services*	50,000
	177,250

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit G - Structures & Improvements (5720)

GF - Administrative Facilities (06)

HVAC Maintenance Project*	250,000
	250,000

ID4 - Treated Water (47)

Clearwell 1 Recoating*	175,000
Critical Component Spare Parts Project*	30,000
Sedimentation Basin Replacement Parts*	125,000
Train A Concrete Joint Repairs & Sealing*	150,000
	480,000

ID4 - Distribution (48)

Critical Component Spare Parts Project*	30,000
East and North Pipeline Electrical Continuity Restoration*	350,000
	380,000

CVC - Operations (55)

CVC Improvement Projects*	50,000
Piezometer Installation*	80,000
	130,000

ID1 - Jerry Slough (59)

Levee Rock Slope Mitigation Project*	150,000
	150,000

BMWD/KCWA - Recovery (71)

Well Rehabilitation*	150,000
	150,000

PPF - Administration (75)

Fencing Project*	234,000
	234,000

PPF - Recharge (76)

Dredging James Canal*	85,000
Interbasin Structures*	135,000
Pioneer Levees*	51,000
	271,000

PPF - Recovery (77)

Well Rehabilitation*	300,000
	300,000

PPF - Capital Projects (78)

Basin 11/North Pioneer Turnout*	166,000
Basin 9 Turnout*	326,000
Nord Siphon Turnout*	1,500,000
North Pioneer West Basin Levee Repair*	592,000
Pioneer Interbasin Structures*	270,000
Section 4 East Basin Turnout*	100,000
Section 4 Pump Replacement*	365,000
	3,319,000

KWB - Recharge Operations (81)

Pioneer North Low Flow Channel*	405,000
	405,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit H - Mobile Equipment (5730)

ID4 - Treated Water (47)

Vehicles*	175,000
	175,000

CVC - Operations (55)

Vehicles*	80,000
	80,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit I - Electrical & Mechanical Equipment (5740)

SCP - Local Activities (17)

Information Technology Equipment, Software and Services*	6,000
	6,000

ID4 - Administration (44)

Information Technology Equipment, Software and Services*	2,500
	2,500

ID4 - Treated Water (47)

Electrical Service Entrance Batteries Replacement*	180,000
Information Technology Equipment, Software and Services*	18,500
Laboratory Instrumentation Replacement Parts*	51,000
Magmeter Replacement*	125,000
NWFPS Pump Rehabilitation & Pump 4 Installation*	450,000
Sodium Hypochlorite Tank Repairs & Inspection*	300,000
	1,124,500

ID4 - Distribution (48)

Critical Component Spare Parts*	50,000
NWF VFD Upgrade Project*	175,000
	225,000

CVC - Operations (55)

CVC Electrical and Mechanical Equipment*	50,000
CVC Pool No. 6 Meter Installation*	50,000
Flap Gate Replacement*	30,000
Uninterruptible Power Supply Replacement*	250,000
	380,000

PPF - Recovery (77)

A' Pumping Plant Protective Relay Upgrade*	70,000
	70,000

GF - Accounting & Finance (95)

Information Technology Equipment, Software and Services*	5,000
	5,000

GF - General Support Services (97)

Information Technology Equipment, Software and Services*	150,000
	150,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit J - Other Equipment (5790)

GF - Administrative Facilities (06)

Office Furniture*	10,000
	10,000

PPF - Recovery (77)

Air Release Valves*	20,000
	20,000

PPF - Capital Projects (78)

Transducer*	5,000
	5,000

GF - General Support Services (97)

Office Furniture*	10,000
	10,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit L - Other Expenses (5999)

GF - Budget & Treasury (05)

Financial Banking Fees*	1,200
	1,200

SCP - State Activities (16)

Financial Banking Fees*	4,500
	4,500

WHF - Western Hills Fund (24)

Agency Portion of Cross Valley Canal Administration Assessment*	126,800
Agency Portion of Kern Fan Monitoring Committee Assessment*	4,300
Agency Portion of Pioneer Administration Assessment*	252,250
	383,350

LRF - Lower River Rights Fund (26)

Agency Portion of Cross Valley Canal Administration Assessment*	79,200
Agency Portion of Kern Fan Monitoring Committee Assessment*	2,700
Agency Portion of Pioneer Administration Assessment*	157,650
City of Bakersfield Clearing Account*	13,000
Hydro Evaporation Losses	250
Tulare Lake Basin Water Storage District Annual Obligation*	305,000
	557,800

ID4 - Administration (44)

Water Education Supplies for School Programs*	30,000
	30,000

ID4 - Surface Water Supply (45)

Miscellaneous	200
	200

ID4 - Groundwater Activities (46)

Miscellaneous	2,000
	2,000

ID4 - Treated Water (47)

Engineering Design Software*	2,400
Mapping Subscription Renewal*	1,000
	3,400

ID4 - Distribution (48)

Bank Fees for State Revolving Fund Loan Administration	2,500
Western Renewable Energy Generation Information Systems*	1,500
	4,000

ID4 - Debt Fund (49)

Certificates of Participation Trustee Administration Fees*	8,000
Dissemination Service and Storage Fees	2,000
	10,000

CVC - Operations (55)

Engineering Design Software*	2,000
Mapping Subscription Renewal*	400
Underground Service Alert/IRTH*	4,000
	6,400

KFMC - Kern Fan Monitoring Committee (61)

Engineering Design Software*	960
	960

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit L - Other Expenses (5999)

BMWD/KCWA - Administration (70)

Engineering Design Software*	240
	240

BMWD/KCWA - Recovery (71)

Engineering Design Software*	240
	240

PPF - Administration (75)

Engineering Design Software*	800
	800

GF - Groundwater Activities (87)

Engineering Design Software*	800
Mapping Subscription Renewal*	3,600
	4,400

GF - Indian Wells Valley (89)

Engineering Design Software*	800
	800

GF - Human Resources (94)

Human Resources Information Systems*	29,300
	29,300

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.

Exhibit N - Chemicals - Purification of Water (5270)

ID4 - Treated Water (47)

Treated Water Chemicals*	2,800,000
	2,800,000

* Approval authorizes budgeted expenditures, subject to statutory and regulatory restrictions, or acknowledges previous approval.



Appendix

Position Hourly Salary Matrix

Kern County Water Agency Position Hourly Salary Matrix Effective March 31, 2025

Senior & Executive Manager Positions									
Executive Manager Positions		Rate		Senior Executive Manager Positions		Rate			
Administrative Operations Manager		94.42		General Manager		182.70			
Engineering & Groundwater Services Manager		98.56							
Improvement District No.4 Manager		93.75							
Water Resources Manager		117.85							
		9.00%		Additional Annual General Salary Adjustment:		\$ -			
Longevity:								0.00%	
Middle Managers Bargaining Unit Positions									
General Salary Adjustment (Effective 1/1/22) :		9.00%		Additional Annual General Salary Adjustment:		\$ -			
Longevity:		0.00%							
		9.00%				0.00%			
Middle Managers Bargaining Unit Positions	Range	Step A	Step B	Step C	Step D	Step E	Range		
Bay-Delta Manager	71.5	75.15	78.93	82.90	87.06	91.45	71.5		
Business Manager	68.0	63.61	66.80	70.16	73.67	77.37	68.0		
Controller	68.0	63.61	66.80	70.16	73.67	77.37	68.0		
Engineer IV	68.0	63.61	66.80	70.16	73.67	77.37	68.0		
Human Resources Manager	68.0	63.61	66.80	70.16	73.67	77.37	68.0		
Laboratory Supervisor	64.5	53.85	56.57	59.38	62.36	65.47	64.5		
Maintenance Supervisor	64.5	53.85	56.57	59.38	62.36	65.47	64.5		
O&M Superintendent	69.0	66.73	70.08	73.59	77.29	81.17	69.0		
O&M Supervisor	64.5	53.85	56.57	59.38	62.36	65.47	64.5		
Operations Supervisor	64.5	53.85	56.57	59.38	62.36	65.47	64.5		
State Water Project Manager	72.0	76.98	80.86	84.92	89.19	93.66	72.0		
Water Resources Planner IV	68.0	63.61	66.80	70.16	73.67	77.37	68.0		
Water Purification Plant Superintendent	69.5	68.30	71.73	75.32	79.11	83.08	69.5		
General Bargaining Unit Positions									
General Salary Adjustment (Effective 1/1/22) :		9.00%		Additional Annual General Salary Adjustment:		\$ -			
Longevity:		0.00%							
		9.00%				0.00%			
General Bargaining Unit Positions	Range	Step A	Step B	Step C	Step D	Step E	Range		
Accountant I	54.5	33.68	35.35	37.11	38.95	40.90	54.5		
Accountant II	57.0	37.87	39.76	41.74	43.81	46.00	57.0		
Accountant III	60.0	43.58	45.75	48.04	50.44	52.97	60.0		
Accounting Clerk I	48.0	24.97	26.20	27.49	28.87	30.27	48.0		
Accounting Clerk II	50.0	27.36	28.72	30.13	31.63	33.18	50.0		
Electrical & Control Technician I	54.0	32.92	34.56	36.28	38.09	39.98	54.0		
Electrical & Control Technician II	57.0	37.87	39.76	41.74	43.81	46.00	57.0		
Electrical & Control Technician III	59.0	41.60	43.66	45.85	48.13	50.55	59.0		
Engineer I w/o Certification	57.0	37.87	39.76	41.74	43.81	46.00	57.0		
Engineer I w/Certification	58.0	39.66	41.64	43.72	45.90	48.19	58.0		
Engineer II w/o Certification	60.0	43.58	45.75	48.04	50.44	52.97	60.0		
Engineer II w/Certification	61.0	45.70	47.98	50.36	52.88	55.53	61.0		
Engineer III w/o Certification	63.5	51.38	53.95	56.64	59.48	62.45	63.5		
Engineer III w/Certification	64.5	53.85	56.57	59.38	62.36	65.47	64.5		
Executive Assistant	51.0	28.67	30.09	31.58	33.14	34.79	51.0		
Geologist I w/o Certification	57.0	37.87	39.76	41.74	43.81	46.00	57.0		
Geologist I w/Certification	58.0	39.66	41.64	43.72	45.90	48.19	58.0		
Geologist II w/o Certification	60.0	43.58	45.75	48.04	50.44	52.97	60.0		
Geologist II w/Certification	61.0	45.70	47.98	50.36	52.88	55.53	61.0		
Geologist III w/o Certification	63.5	51.38	53.95	56.64	59.48	62.45	63.5		
Geologist III w/Certification	64.5	53.85	56.57	59.38	62.36	65.47	64.5		
Heavy Equipment/Systems Operator	52.0	30.00	31.50	33.05	34.69	36.42	52.0		
Human Resources Analyst I	57.0	37.87	39.76	41.74	43.81	46.00	57.0		
Human Resources Analyst II	60.0	43.58	45.75	48.04	50.44	52.97	60.0		
Human Resources Analyst III w/o Certification	64.5	53.85	56.57	59.38	62.36	65.47	64.5		
Human Resources Analyst III w/Certification	65.5	56.48	59.31	62.28	65.39	68.69	65.5		
Information Technology Coordinator	59.0	41.60	43.66	45.85	48.13	50.55	59.0		
Laboratory Analyst I	46.0	22.79	23.91	25.10	26.33	27.64	46.0		
Laboratory Analyst II	51.0	28.67	30.09	31.58	33.14	34.79	51.0		
Laboratory Analyst III	53.0	31.43	32.99	34.63	36.36	38.15	53.0		
Maintenance Foreman	60.0	43.58	45.75	48.04	50.44	52.97	60.0		
Maintenance Mechanic I	48.0	24.97	26.20	27.49	28.87	30.27	48.0		
Maintenance Mechanic II	49.0	26.13	27.43	28.78	30.22	31.71	49.0		
Maintenance Mechanic, Journeyman	52.0	30.00	31.50	33.05	34.69	36.42	52.0		
Maintenance Worker	46.0	22.79	23.91	25.10	26.33	27.64	46.0		
Management Assistant I	46.0	22.79	23.91	25.10	26.33	27.64	46.0		
Management Assistant II	48.0	24.97	26.20	27.49	28.87	30.27	48.0		
Office Assistant	48.0	24.97	26.20	27.49	28.87	30.27	48.0		
Pump Maintenance Technician I	53.0	31.43	32.99	34.63	36.36	38.15	53.0		
Pump Maintenance Technician II	56.0	36.14	37.94	39.82	41.80	43.89	56.0		
Systems Operator I	47.0	23.87	25.04	26.28	27.57	28.94	47.0		
Systems Operator II	50.0	27.36	28.72	30.13	31.63	33.18	50.0		
Systems/Heavy Equipment Operator	51.0	28.67	30.09	31.58	33.14	34.79	51.0		
Water Resources Planner I	57.0	37.87	39.76	41.74	43.81	46.00	57.0		
Water Resources Planner II	60.0	43.58	45.75	48.04	50.44	52.97	60.0		
Water Resources Planner III	64.5	53.85	56.57	59.38	62.36	65.47	64.5		
Water Purification Plant Operator II	55.0	34.50	36.20	38.01	39.91	41.89	55.0		
Water Purification Plant Operator III	57.0	37.87	39.76	41.74	43.81	46.00	57.0		
Water Purification Plant Operator IV	59.0	41.60	43.66	45.85	48.13	50.55	59.0		
Water Purification Plant Operator Trainee	52.0	30.00	31.50	33.05	34.69	36.42	52.0		

Object Codes - Revenues

Property Taxes & Assessments

4000	Property Taxes Current Secured
4001	Property Taxes Current Unsecured
4010	Property Taxes Prior Secured
4011	Property Taxes Prior Unsecured
4020	State-Aid Homeowner Prop Taxes
4098	Interest On Property Tax Held
4099	Other Taxes

Water Sales

4150	Treated Water Sales
4160	Dry Year Transfer Program Revenue
4165	YUBA Water Sales
4170	Other Water Sales
4171	ARMTF Water Sales
4192	Untreated Wtr Sales Wtr Yr 92
4193	Untreated Wtr Sales Wtr Yr 93
4194	Untreated Wtr Sales Wtr Yr 94
4195	Untreated Wtr Sales Wtr Yr 95
4196	Untreated Wtr Sales Wtr Yr 96
4197	Untreated Wtr Sales Wtr Yr 97
4198	Untreated Wtr Sales Wtr Yr 98
4199	Untreated Wtr Sales Wtr Yr 99
4200	Untreated Wtr Sales Wtr Yr 00
4201	Untreated Wtr Sales Wtr Yr 01
4202	Untreated Wtr Sales Wtr Yr 02
4203	Untreated Wtr Sales Wtr Yr 03
4204	Untreated Wtr Sales Wtr Yr 04
4205	Untreated Wtr Sales Wtr Yr 05
4206	Untreated Wtr Sales Wtr Yr 06
4207	Untreated Wtr Sales Wtr Yr 07
4208	Untreated Wtr Sales Wtr Yr 08
4209	Untreated Wtr Sales Wtr Yr 09
4210	Untreated Wtr Sales Wtr Yr 10
4211	Untreated Wtr Sales Wtr Yr 11
4212	Untreated Wtr Sales Wtr Yr 12
4213	Untreated Wtr Sales Wtr Yr 13
4214	Untreated Wtr Sales Wtr Yr 14
4215	Untreated Wtr Sales Wtr Yr 15
4216	Untreated Wtr Sales Wtr Yr 16
4217	Untreated Wtr Sales Wtr Yr 17
4218	Untreated Wtr Sales Wtr Yr 18
4219	Untreated Wtr Sales Wtr Yr 19
4220	Untreated Wtr Sales Wtr Yr 20
4221	Untreated Wtr Sales Wtr Yr 21
4222	Untreated Wtr Sales Wtr Yr 22
4223	Untreated Wtr Sales Wtr Yr 23

Credits & Refunds

4290	Refunds & Credits
4291	DWR Refunds & Credits

User Charges

4400	Participants' Annual Payments
4401	Participants' O&M Costs
4402	Participants' Power Costs
4403	Particip. PG&E Standby Costs
4404	WAPA Power
4405	Partic. Storage Repl. Acct.
4410	Groundwater Replenishment
4420	Recharge Fees
4430	Exchange/Conveyance Fees
4499	Other User Charges

Ground Water Charges

4500	Groundwater Charge Collection
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Reimbursements

4600	Agency O/H Reimbursement
4610	Reimbursables
4611	Contributions In-Kind Kern Co
4612	Cost Sharing Revenues

Interest Income

4700	Investment Income
4705	Interest From Other Sources
4710	Interest from Participants
4720	Unallocated Interest Earned
4799	Other Interest Income

Proceeds From Debt Issuance

4800	Proceeds from Debt Issuance
4802	Principal Repayment from Other Fund.

Other Revenue

4900	Other Revenue
4901	Disposal of Fixed Assets
4902	Lease Income
4910	Well Use Fee / Permits
4911	Water Analyses

Transfers From Other Funds

7099	Transfers From Other Funds
------	----------------------------

Object Codes - Expenditures

Labor Costs

5000	Salaries Regular
5001	Salaries Overtime
5002	Salaries Temporary
5010	Benefits Social Security
5011	Workers Compensation Insurance
5012	Benefits Unemployment Ins.
5020	Benefits Retirement
5021	Benefits Health Insurance
5022	Benefits Life Insurance
5023	Benefits Dental Insurance
5024	Benefits Vision Insurance
5025	Benefits LTD Insurance
5026	Benefits LTC Insurance
5033	OPEB Unfunded Liability

Member Unit Credits

5250	Member Unit Credits
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Water Purchases & Fees

5100	Groundwater Recharge Fees
5101	Groundwater Extraction Fees
5103	Water Exchange & Convey. Fees
5110	Power for Reregulation
5115	Reregulation Fees
5120	Dry Year Transfer Program Expense
5130	CVC O&M Costs
5131	CVC Power & Standby Charges
5165	YUBA Water Purchases
5170	Other Water Purchases
5171	ARMTF Water Purchases
5192	Untr'd Wtr Purchases WY92
5193	Untr'd Wtr Purchases WY93
5194	Untr'd Wtr Purchases WY94
5195	Untr'd Wtr Purchases WY95
5196	Untr'd Wtr Purchases WY96
5197	Untr'd Wtr Purchases WY97
5198	Untr'd Wtr Purchases WY98
5199	Untr'd Wtr Purchases WY99
5200	Untr'd Wtr Purchases WY00
5201	Untr'd Wtr Purchases WY01
5202	Untr'd Wtr Purchases WY02
5203	Untr'd Wtr Purchases WY03
5204	Untr'd Wtr Purchases WY04
5205	Untr'd Wtr Purchases WY05
5206	Untr'd Wtr Purchases WY06
5207	Untr'd Wtr Purchases WY07

5208	Untr'd Wtr Purchases WY08
5209	Untr'd Wtr Purchases WY09
5210	Untr'd Wtr Purchases WY10
5211	Untr'd Wtr Purchases WY11
5212	Untr'd Wtr Purchases WY12
5213	Untr'd Wtr Purchases WY13
5214	Untr'd Wtr Purchases WY14
5215	Untr'd Wtr Purchases WY15
5216	Untr'd Wtr Purchases WY16
5217	Untr'd Wtr Purchases WY17
5218	Untr'd Wtr Purchases WY18
5219	Untr'd Wtr Purchases WY19
5220	Untr'd Wtr Purchases WY20
5221	Untr'd Wtr Purchases WY21
5222	Untr'd Wtr Purchases WY 22
5223	Untr'd Wtr Purchases WY 23

Operations

5260	Fuels, Oils and Grease
5270	Chemicals - Purification of Water
5271	Chemicals - Other
5280	Water Analyses
5290	Rents and Leases
5299	Other Operating Supplies

Power

5300	Power for Operations
5301	Standby Charges for Power
5311	Power for PP #1
5312	Power for PP #2
5313	Power for PP #3
5314	Power for PP #4
5315	Power for PP #5
5316	Power for PP #6
5317	Power for PP #7
5318	Power for PP #2B

Maintenance

5400	Maint - Structures & Improvmts
5401	Maint - Mobile Equip
5402	Maint - Electronic Equip
5403	Maint - Wells, Pumps, Motors
5404	Maint - Chemicals
5408	Maint - Office Equip & Furnish
5409	Maint - Other
5410	Maint - Janitorial

Object Codes - Expenditures

Administration

5500 General Office Supplies
5501 Printing and Reproduction
5502 Computer Supplies & Equip
5503 Publications & Subscriptions
5504 Mailing Services
5510 Laundry and Uniforms
5520 Legal Notices
5530 IT Software Licensing & Service
5540 Promotions & Advertisements
5550 Assoc. & Prof. Membership Fees
5570 Telephone & Comm Services
5571 Utilities
5581 Liability Insurance
5582 Property Insurance
5583 Boiler & Machinery Insurance
5584 Other Insurance Premiums
5589 Safety Programs & Equipment
5590 Director Fees
5591 Business Meetings
5592 Education & Training
5593 Employee Recruitment
5599 Agency Overhead Allocation

Professional Services

5601 Legal Services
5602 Consulting Engineers
5603 Audit Services
5604 Special Consultants
5660 Consultants' Subcontractors

Capital Outlays

5710 Land Purchase
5715 Contract Rights/Wells & River
5720 Structures & Improvements
5730 Mobile Equipment
5740 Electrical & Mechanical Equip
5790 Other Equipment

Debt Repayment

5800 Principal on Long Term Debt
5801 Interest on Long Term Debt
5802 Loan to Other Funds

Other Expenses

5910 Tax Collection Charge
5920 Amort. / Deprec. Expense

5930 Kern Co In-Kind Services
5940 Wheeling Charges Distribution
5950 Facility Licenses & Permits
5951 Prof. License & Certification Fees
5960 Security
5970 Special Projects
5999 Other Expenses

Unapplied Appropriations

5900 Unapplied Appropriations

Transfers To Other Funds

7098 Transfers To Other Funds

How to Properly Code Revenues and Expenditures

To properly code revenues and expenditures, the following information is required:

Four-Digit Key Code*			-	Four-Digit Object Code	-	Five-Digit Project Code
XX	+	X	+	X		XXXXX
Core	Reimbursement	Category/				(if required)
Code	Status	Location				

* A listing of the components of the four-digit key code is available on the back cover of the budget.

The following step-by-step instructions are provided to assist with coding of revenues and expenditures:

1. Identify the proper cost center(s) by determining which cost center(s) benefit or are affected by the revenue(s) or expenditure(s) in question. The benefitting or affected cost center(s) may comprise of more than one cost center. Direct code revenues and expenditures to one or more non-overhead cost centers, if it is reasonable and practical to do so. Use overhead cost centers when direct coding is impractical or unreasonable. Cost centers are numerically identified by two-digit core codes as shown to the right.
2. Identify the proper reimbursement status as shown to the right.
3. Identify the proper category or location of the revenue or expenditure as shown to the right.
4. Identify the proper 4-digit object code from the three-page list of object codes on the preceding pages.
5. Identify, *if required*, the proper five-digit project code. Project codes are required when a manager requests the Accounting Group to set up a project code so that different revenues and expenditures within one or more cost centers can later be identified separate from other items coded to the same cost center(s). Using a project code is simply a means to group revenues and expenditures of the same project, task or assignment. Ask your manager if there is a project code associated with what you are coding.

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Four-Digit Key Code - Object Code - Project Code (as required)

Core Codes (First 2 #'s of Key Code)

01 General Fund Revenues	55 Cross Valley Canal - Operations
05 Budget & Treasury	56 Cross Valley Canal - Power
06 Administrative Facilities	57 Cross Valley Canal - Capital Expenditures
10 Board Administration (Six-Month Allocation)	58 Cross Valley Canal - Conveyance Revenue
11 Agency Management (Six-Month Allocation)	59 Improvement District No. 1 - Jerry Slough
12 Sacramento Office Expenses (Six-Month Allocation)	61 Kern Fan Monitoring Committee
14 General Water Management Act. (Non-MU)	70 BMWD/KCWA Banking - Administration
16 State Activities	71 BMWD/KCWA Banking - Recovery
17 Local Activities	72 BMWD/KCWA Banking - Recharge
18 Bay-Delta Activities	73 BMWD/KCWA Banking - Bonds
19 State Contract Payment	74 Pioneer Project - Recharge Reserve
24 Western Hills	75 Pioneer Project - Administration
26 Lower River Rights	76 Pioneer Project - Recharge
28 Entitlement Retention	77 Pioneer Project - Recovery
29 Water Management	78 Pioneer Project - Capital Projects
32 Zone of Benefit No. 7 (ZOB 7)	79 Pioneer Project - Recovery Reserve
36 Zone of Benefit No. 17 (ZOB 17)	81 Kern Water Bank Recharge Operations 83
37 Zone of Benefit No. 18 (ZOB 18)	Kern Water Bank Recovery Operations 85
38 Zone of Benefit No. 19 (ZOB 19)	Water Well Ordinance
42 EGWS Maintenance (Six-Month Allocation)	86 Groundwater Activities (Six-Month Allocation)
43 ID4 - Groundwater Banking	87 Groundwater Activities
44 ID4 - Administration	88 Intertie Activities
45 ID4 - Surface Water Supply	89 Indian Wells Valley
46 ID4 - Groundwater Activities	91 Improvement District No. 3 - Kelso Creek
47 ID4 - Treated Water	93 Risk Management & Safety
48 ID4 - Distribution System	94 Human Resources
49 Improvement District No. 4 - Debt Fund	95 Accounting & Finance
52 Agency Operations Group (Six-Month Allocation)	96 Administrative Grounds Maintenance
	97 General Support Services

Reimbursement Status (3rd # of Key Code)

0 Non-Reimbursable	2 Overhead
1 Reimbursable	9 State Contract Fund Cost Centers (16 - 19)

Category or Location (4th # of Key Code)

A Administration/Accounting/Finance	N Treatment Plant
B Operations	O Northwest Feeder Pipeline & Pump Sta.
C Maintenance	P Treatment Plant Laboratory Room
D Engineering/Planning/Analysis	Q East Pipeline & Pump Station
E Design/Construction	R North Pipeline & Pump Station
F Legal Services	S Oswell Tank
G Public Information	T Section 23 Corner Tank
H GW Monitoring (Level/Quality)	U CVC Reach 1
I GW Studies	V CVC Reach 2
J Environmental	W CVC Reach 3
K Personnel	X CVC Extension
L Meetings	Y CVC O & M Center

DRAFT

April 24, 2025

The Board of Directors (Board) of the Kern County Water Agency (Agency) conducted its regular meeting of the Board at the hour of 12:00 p.m., at the Stuart T. Pyle Water Resources Center, 3200 Rio Mirada Drive, in Bakersfield, California and via teleconference and go to meeting.

Present Directors: President Eric L. Averett (participated remotely from 23 Hardacre Place, Omarama, NZ), Vice President Martin Milobar, Directors Royce Fast, Charles (Bill) W. Wulff, Jr., Gene A. Lundquist, Laura Cattani and Jay Kroeker

Absent Directors: None

Present for the Agency: Thomas D. McCarthy, General Manager
Stephanie N. Prince, Board Secretary
James D. Ciampa, Lagerlof, LLP

Present for the Member Units: Mark Gilkey, Belridge Water Storage District,
Berrenda Mesa Water District and Lost Hills Water District
Jamie Marquez, Belridge Water Storage District,
Berrenda Mesa Water District and Lost Hills Water District
Abbigale Seal, Belridge Water Storage District,
Berrenda Mesa Water District and Lost Hills Water District
Amrit Mangat, Buena Vista Water Storage District
Wes Shryock, Improvement District No. 4
Steven Teglia, Kern Delta Water District
Roy Pierucci, Rosedale-Rio Bravo Water Storage District
Trent Taylor, Rosedale-Rio Bravo Water Storage District
Barry Watts, Rosedale-Rio Bravo Water Storage District
Jason Gianquinto, Semitropic Water Storage District
Becky Ortiz, Semitropic Water Storage District
Greg Hammett, West Kern Water District
Eric McDaris, Wheeler Ridge-Maricopa Water Storage District
Sheridan Nicholas, Wheeler Ridge-Maricopa Water Storage District

Vice President Milobar chaired and called the meeting to order at 12:00 p.m.

Subject: Board of Directors

Director Kroeker took the Oath of Office for Director of Division 1 of the Agency.

Subject: Report of the General Counsel

Outside counsel, Jim Ciampa of Lagerlof, LLP, advised the Board of the need for closed session, and the following motion was made:

Action: Director Wulff made a motion and Director Lundquist seconded that, upon advice of legal counsel, the Board finds that there is need for discussion of items as stated in the agenda pursuant to the authorities set forth in the agenda and therefore approves a closed session to be convened on this day at the beginning of the Board meeting.

Ayes: Fast, Wulff, Lundquist, Milobar, Cattani and Kroeker

Noes: None

Absent: Averett

Vice President Milobar adjourned the meeting to closed session at 12:03 p.m.

Vice President Milobar adjourned closed session at 1:30 p.m.

Vice President Milobar reconvened the meeting to open session at 1:34 p.m.

Mr. Ciampa reported that no reportable actions were taken in closed session. Closed session was not yet finished, and that the Board will go back into closed session at the end of the regular meeting.

Subject: Directors' Forum

Director Lundquist commended Agency staff member Nick Pavletich on his daughter's accomplishment with the Bakersfield College women's tennis team in the recent playoff tournament.

Subject: Public Comment

None.

Subject: Minutes of Board Meetings

Action: Director Wulff made a motion and Director Lundquist seconded to approve the March 17, 2025 special Board meeting minutes, the March 27, 2025 special Board meeting minutes, the March 27, 2025 regular Board meeting minutes and the April 8, 2025 special Board meeting minutes. Director Fast abstained from voting on the March 27, 2025 regular Board meeting minutes, as he was not in attendance at that meeting, but voted in favor of the other minutes.

Roll call vote:	Ayes:	Fast, Wulff, Lundquist, Milobar, Cattani, Kroeker and Averett
	Noes:	None
	Absent:	None
	Abstain:	Fast (March 27, 2025 regular Board meeting minutes only, due to absence.)

Subject: Report of the General Manager

Tom McCarthy welcomed Wes Shryock the Agency's new Agency Improvement District No. 4 (ID4) Manager.

Subject: Cross Valley Canal Advisory Committee

Lauren Bauer reported that the Cross Valley Canal (CVC) Advisory Committee did not meet this month.

Subject: Improvement District No. 3 Advisory Committee

Lauren Bauer reported that the Improvement District No. 3 Advisory Committee did not meet this month.

Subject: Urban Bakersfield Advisory Committee

Wes Shryock reported that the Urban Bakersfield Advisory Committee (UBAC) conducted its regular meeting on April 23, 2025, and Directors Fast, Lundquist, Milobar and Wulff attended the meeting. Items discussed at the meeting will be covered under the Urban Committee agenda item.

Subject: Administrative Committee

Nick Pavletich had nothing to report under the Report of the Administrative Operations Manager.

Action: Director Cattani made a motion and Director Lundquist seconded to approve payment of the bills for the month of April 2025 in the amount of \$10,349,147.49 for all cost centers except Improvement District No. 4, and \$542,887.66 for Improvement District No. 4.

Roll call vote: Ayes:	Fast, Wulff, Lundquist, Milobar, Cattani, Kroecker and Averett
Noes:	None
Absent:	None

Nick Pavletich provided an update on the Financial Report.

Nick Pavletich provided an update on the Treasury Report.

The item entitled, “Authorization of Deposit into the Kern County Water Agency’s Account for California Employers’ Retiree Benefit Trust” was tabled.

The item entitled, “Authorization to Participate in the California Employers’ Pension Prefunding Trust Fund” was tabled.

Action: Director Cattani made a motion and Director Milobar seconded to authorize the General Manager to execute Investment Management Agreement with U.S. Bancorp Asset Management, Inc. for investment management services, subject to approval of General Counsel as to legal form, as outlined in the April 24, 2025, staff memorandum to the Administrative Committee, Agenda Item No. 7.

Roll call vote: Ayes: Fast, Wulff, Lundquist, Milobar, Cattani, Kroeker and Averett
Noes: None
Absent: None

Action: Director Cattani made a motion and Director Fast seconded adopt Resolution No. 15-25 declaring the intent of the Kern County Water Agency Board of Directors to hold a public hearing and to adopt a budget for Fiscal Year 2025-26.

Roll call vote: Ayes: Fast, Wulff, Lundquist, Milobar, Cattani, Kroeker and Averett
Noes: None
Absent: None

Action: Director Cattani made a motion and Director Lundquist seconded authorize the General Manager to execute Lease Amendment No. 6 for office space in Sacramento, subject to approval of General Counsel as to legal form, as outlined in the April 24, 2025 staff memorandum to the Administrative Committee, Agenda Item No. 9.

Roll call vote: Ayes: Fast, Wulff, Lundquist, Milobar, Cattani, Kroeker and Averett
Noes: None
Absent: None

The item entitled, “Authorization to Execute a Memorandum of Understanding with the General Bargaining Unit” was tabled.

The item entitled, “Authorization to Execute a Memorandum of Understanding with the Middle Managers Bargaining Unit” was tabled.

Subject: Policy Committee

Tom McCarthy provided an update on Delta Conveyance activities.

Tom McCarthy provided an update on Legislative Activities.

Subject: Water Resources Committee

Lauren Bauer reported on the Kern Fan banking projects bank accounts.

Lauren Bauer reported on the State Water Contractors Board meeting.

Lauren Bauer provided a report on 2025 State Water Project and Central Valley Project allocations and operations.

Veronica Arreola provided a report on Kern County Water Agency California Aqueduct deliveries.

Courtney Pasquini provided an update on Water Transfers, Exchanges and Purchases.

Action: Director Fast made a motion and Director Cattani seconded to approve the proposed Berrenda Mesa Water District Annexation No. 35, subject to approval of General Counsel as to legal form, as outlined in the April 24, 2025 staff memorandum to the Water Resources Committee, Agenda Item No. 5.

Roll call vote: Ayes:	Fast, Wulff, Lundquist, Milobar, Cattani, Kroeker and Averett
Noes:	None
Absent:	None

Subject: Water Management Committee

The Board welcomed Jay Kroeker, the new Director of Division 1 at the Agency.

J.T. Gardiner had nothing to report under the Report of the Engineering and Groundwater Services Manager.

J.T. Gardiner provided an update on groundwater banking construction/maintenance projects.

Lauren Bauer provided an update on Pioneer Project Recharge Facilities – Basin 11.

Micah Clark provided a status report on 2025 water operations, and Michelle Anderson provided information regarding the current water levels in the aquifer.

Action: Director Kroeker made a motion and Director Lundquist seconded to adopt Resolution No. 16-25 authorizing the issuance of the Notice to Invite Bids for the North Pioneer East Basin Turnout Structures Project – Contract No. KCWA 2025-01.

Roll call vote:	Ayes:	Fast, Wulff, Lundquist, Milobar, Cattani, Kroeker and Averett
	Noes:	None
	Absent:	None

Wes Shryock provided a report on Kern Water Bank Activities.

Subject: Cross Valley Canal Committee

Lauren Bauer had nothing to report under the Report of the Water Resources Manager.

Lauren Bauer provided an update on CVC construction/maintenance projects.

Lauren Bauer provided an update on the Cross Valley Canal Losses.

Monica Tennant provided a report on CVC operations and deliveries.

Subject: Urban Bakersfield Committee

Wes Shryock reported that an update on Improvement District No. 4's financial performance and budget timeline was provided at the April 23, 2025, UBAC meeting.

Wes Shryock reported on the Kern River Groundwater Sustainability Agency meeting.

Donna Semar provided a report on the ID4 2025 water supply and management plan.

Wes Shryock provided a report on the Henry C. Garnett Water Purification Plant.

Subject: Correspondence

None.

Subject: New Business

None.

Action: Director Wulff made a motion and Director Cattani seconded that, upon advice of legal counsel, the Board finds that there is need for discussion of items as stated in the agenda pursuant to the authorities set forth in the agenda and therefore approves a closed session to be convened on this day at the end of the Board meeting.

Roll call vote: Ayes: Fast, Wulff, Lundquist, Milobar, Cattani, Kroeker and Averett

Noes: None

Absent: None

Vice President Milobar adjourned the meeting to closed session at 2:24 p.m.

Vice President Milobar adjourned closed session at 2:46 p.m.

Vice President Milobar reconvened the meeting to open session at 2:46 p.m.

Mr. Ciampa reported that no reportable actions were taken in closed session.

Vice President Milobar adjourned the meeting at 2:47 p.m.

Minutes approved by the Board of Directors of the Kern County Water Agency this 22nd day of May, 2025.

BOARD OF DIRECTORS OF THE
KERN COUNTY WATER AGENCY

By: _____
President

ATTEST:

By: _____
Board Secretary

DRAFT

May 2, 2025

The Board of Directors (Board) of the Kern County Water Agency (Agency) conducted its special meeting of the Board at the hour of 11:00 a.m., at the Stuart T. Pyle Water Resources Center, 3200 Rio Mirada Drive, in Bakersfield, California.

Present Directors: President Eric L. Averett, Vice President Martin Milobar,
Directors Royce Fast, Charles (Bill) W. Wulff, Jr.,
Gene A. Lundquist, Laura Cattani and Jay Kroeker

Absent Directors: None

Present for the Agency: Thomas D. McCarthy, General Manager
Stephanie N. Prince, Board Secretary
James D. Ciampa, Lagerlof, LLP

Present for the Member Units: None

President Averett called the meeting to order at 11:00 a.m.

Subject: Directors' Forum

Director Wulff shared that he and his Bakersfield College Water Treatment class recently had the opportunity to tour the Henry C. Garnett Water Purification Plant. A special commendation was given to Eliseo (Eli) Barajas for his exceptional efforts in guiding the tour and ensuring an informative and engaging experience for the students.

Subject: Public Comment

None.

Subject: Report of the General Counsel

Outside counsel, Jim Ciampa of Lagerlof, LLP, advised the Board of the need for closed session, and the following motion was made:

Action: Director Wulff made a motion and Director Fast seconded that, upon advice of legal counsel, the Board finds that there is need for discussion of items as stated in the agenda pursuant to the

authorities set forth in the agenda and therefore approves a closed session to be convened on this day at the beginning of the Board meeting.

Ayes: Fast, Wulff, Lundquist, Milobar, Cattani, Kroeker and Averett

Noes: None

Absent: None

President Averett adjourned the meeting to closed session at 11:02 a.m.

President Averett adjourned closed session at 12:30 p.m.

President Averett reconvened the meeting to open session at 12:30 p.m.

Mr. Ciampa reported that no reportable actions were taken in closed session.

President Averett adjourned the meeting at 12:30 p.m.

Minutes approved by the Board of Directors of the Kern County Water Agency this 22nd day of May, 2025.

BOARD OF DIRECTORS OF THE
KERN COUNTY WATER AGENCY

By: _____
President

ATTEST:

By: _____
Board Secretary

DRAFT

May 7, 2025

The Board of Directors (Board) of the Kern County Water Agency (Agency) conducted its special meeting of the Board at the hour of 8:30 a.m., at the Stuart T. Pyle Water Resources Center, 3200 Rio Mirada Drive, in Bakersfield, California.

Present Directors: President Eric L. Averett, Vice President Martin Milobar,
Directors Royce Fast, Charles (Bill) W. Wulff, Jr.,
Gene A. Lundquist, Laura Cattani and Jay Kroeker

Absent Directors: None

Present for the Agency: Thomas D. McCarthy, General Manager
Stephanie N. Prince, Board Secretary
James D. Ciampa, Lagerlof, LLP

Present for the Member Units: None

President Averett called the meeting to order at 8:30 a.m.

Subject: Directors' Forum

None.

Subject: Public Comment

None.

Subject: Report of the General Counsel

Outside counsel, Jim Ciampa of Lagerlof, LLP, advised the Board of the need for closed session, and the following motion was made:

Action: Director Wulff made a motion and Director Milobar seconded that, upon advice of legal counsel, the Board finds that there is need for discussion of items as stated in the agenda pursuant to the authorities set forth in the agenda and therefore approves a closed session to be convened on this day at the beginning of the Board meeting.

Ayes: Fast, Wulff, Lundquist, Milobar, Cattani, Kroeker and Averett

Noes: None

Absent: None

President Averett adjourned the meeting to closed session at 8:30 a.m.

President Averett adjourned closed session at 9:51 a.m.

President Averett reconvened the meeting to open session at 9:51 a.m.

Mr. Ciampa reported that no reportable actions were taken in closed session.

President Averett adjourned the meeting at 9:51 a.m.

Minutes approved by the Board of Directors of the Kern County Water Agency this 22nd day of
May, 2025.

BOARD OF DIRECTORS OF THE
KERN COUNTY WATER AGENCY

By: _____
President

ATTEST:

By: _____
Board Secretary

Administrative Committee

MINUTE ORDER
APPROVAL PAGE

May 22, 2025

Total Amounts Approved for Payment:

Exhibit	"A"	\$9,733,492.70
Exhibit	"B"	

REVIEWED AND APPROVED BY:

PRESIDENT

DIRECTOR

MINUTE ORDER

May 22, 2025
EXHIBIT "A"
Page One

It was moved by Director _____ and seconded by Director _____ .
Motion to approve the claims for the claimants set forth on Exhibit A attached
hereto and to approve payment of the bills therefore in the amount of:

\$9,733,492.70

VENDOR NAME	COMMENTS	TOTAL	GENERAL FUND	STATE CONTRACT PAYMENT FUND	CROSS VALLEY CANAL FUND	PIONEER PROJECT FUND	OTHER FUNDS	NAME OF OTHER FUNDS
Department of Water Resources	State Water Project Costs	8,351,449.00		8,351,449.00				
Payroll Costs	Pay Periods 25-08, 25-09	787,381.16	[1]				787,381.16	Multiple Funds
Pacific Gas & Electric	March-April Charges	242,136.18	*	7,362.41	223,262.82	11,510.95		
Nicholas Construction Inc.	CVC Pool 1-6	142,500.00			142,500.00			
Carney's	Software License Renewals	34,536.00	*	34,536.00				
Lagerlof LLP	Legal Services	26,793.83					26,793.83	Multiple Funds
Somach Simmons & Dunn	Legal Services	23,627.32					23,627.32	Lower River
Nossaman LLP	Legal Services	19,534.25		19,534.25				
American Business Machines	New Copiers	19,363.76		19,363.76				
The Gualco Group Inc.	State Legislative Analyst	12,856.90		514.28	12,342.62			
Meyer Civil Engineering Inc.	Engineering Consulting	11,504.00			7,614.00	1,802.50	2,087.50	ID1 Levee
State Water Contractors	MWQI Annual Dues	10,675.00	*	10,675.00				
Provost & Pritchard Consulting Group	Engineering Consulting	10,515.90	*		10,515.90			
Providence Strategic Consulting Inc.	Public Information Consulting	8,802.05	*	7,054.25	1,747.80			
US Bank	See Exhibit "C"	7,195.04					7,195.04	Multiple Funds
Dee Jaspar & Associates Inc.	Engineering Consulting	5,017.50				5,017.50		
Securitas Security Services USA, Inc.	April Patrol Service	4,462.00		4,462.00				
Employee Expense Claims	See Exhibit "C"	3,666.06	*				3,666.06	Multiple Funds
Nomos LLP	Legal Services	3,018.45	*				3,018.45	Multiple Funds
Woodard & Curran	Technical Support for Pioneer GSP	1,890.00	*			1,890.00		
Sagaser, Watkins & Wieland PC	Legal Services	1,800.00			1,800.00			
Dale Fye dba Developing Solutions	Database Consulting	1,732.50		1,732.50				
CalNeva Water	Legal Services	1,375.00	*			1,375.00		
Best Best & Krieger LLP	Legal Services	740.80					740.80	Lower River
Northern Digital Inc.	Engineering Consulting	560.00			560.00			
South Valley Biology Consulting LLC	Biological Consulting	360.00			360.00			

PAGE TOTALS

\$9,733,492.70 \$75,025.20 \$8,395,748.67 \$386,612.72 \$21,595.95 \$854,510.16

[1] Invoice Previously Paid

[*] Invoice added after Board mailout

Note: An expense reimbursement report pursuant to Government Code Section 53065.5 is available.

MINUTE ORDER SUPPLEMENT
EMPLOYEES AND DIRECTORS CLAIMS

May 22, 2025

EXHIBIT "C"

	EMPLOYEE PAID AGENCY EXPENDITURES	AGENCY PAID CREDIT CARD PURCHASES	TOTAL EXPENDITURES
Anderson, Michelle	\$180.00		180.00
Bauer, Lauren	311.19 *	518.85	830.04
McCarthy, Thomas		1,661.91	1,661.91
Milobar, Marin	\$406.00		406.00
Pasquini, Courtney		480.00	480.00
Pavletich, Nick		4,422.51	4,422.51
Shryock, Wes	\$306.23 *		306.23
Wallace, Craig	1,931.68 *	111.77	2,043.45
Wulff, Charles	530.96 *		530.96
TOTAL EMPLOYEE REIMBURSEMENTS	\$3,666.06		
TOTAL CREDIT CARD PURCHASES		\$7,195.04	
TOTAL EMPLOYEE & CREDIT CARD PURCHASES			\$10,861.10

MINUTE ORDER
APPROVAL PAGE

May 22, 2025

Total Amounts Approved for Payment:

Exhibit	"A"	\$436,179.51
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REVIEWED AND APPROVED BY:

PRESIDENT

DIRECTOR

MINUTE ORDER

May 22, 2025
EXHIBIT "A"
Page One

It was moved by Director _____ and seconded
by Director _____ that the following claims
for the claimants hereinafter set forth be approved;

\$436,179.51

VENDOR NAME	COMMENTS	IMPROVEMENT DISTRICT #4
Pacific Gas & Electric	April-May Charges	364,360.03 *
Enviroclear Technologies	Chemicals	33,891.80
Securitas Security Services USA, Inc.	April Patrol Service	15,371.00 *
Northern Digital Inc.	Engineering Consulting	8,404.91
Kern Delta Water District	CVC O & M Costs	6,883.34
Sarah Clayton	Water Education Consultant	6,251.48
Providence Strategic Consulting Inc.	Public Information Consulting	436.95 *
South Valley Biology Consulting LLC	Biological Consulting	360.00
CalNeva Water	Legal Services	220.00 *

PAGE TOTALS

436,179.51

[1] Invoice Previously Paid

[*] Invoice added after Board mailout

Note: An expense reimbursement report pursuant to Government Code Section 53065.5 is available

Kern County Water Agency

Payment Summary by Amount

04/01/2025 - 04/30/2025

Payee Name	Check Number	Check Date	Amount
Department of Water Resources	132497	04/25/2025	\$ 7,490,603.00
BNY Mellon	Wire Transfer	04/29/2025	6,995,610.87
Department of Water Resources	132350	04/07/2025	605,963.00
Pacific Gas and Electric	132528	04/25/2025	405,546.74
KCERA	ACH Debit	04/30/2025	370,907.62
Pacific Gas and Electric	132377	04/07/2025	311,871.90
Asure-Payroll	ACH Debit	04/01/2025	197,543.87
Asure-Payroll	ACH Debit	04/14/2025	191,310.41
ACWA JPIA	132407	04/14/2025	163,465.55
Sturgeon & Son Inc.	132551	04/25/2025	124,068.71
IRS/EDD - Payroll Tax Deposit	ACH Debit	04/01/2025	95,354.38
IRS/EDD - Payroll Tax Deposit	ACH Debit	04/15/2025	85,917.54
IRS/EDD - Payroll Tax Deposit	ACH Debit	04/28/2025	79,482.70
Douglass Truck Bodies	132498	04/25/2025	61,064.58
SGMA CC	132546	04/25/2025	58,855.68
Pacific Gas and Electric	132527	04/25/2025	54,552.78
JCI Jones Chemicals Inc.	132360	04/07/2025	54,037.12
Kern Delta Water District	132513	04/25/2025	52,488.00
Daniells Phillips Vaughan & Bock	132329	04/03/2025	49,100.00
Pacific Gas and Electric	132529	04/25/2025	48,729.51
Somach Simmons & Dunn Attorneys at Law	132395	04/07/2025	44,884.52
Hillcrest Air Conditioning & Sheet Metal	132505	04/25/2025	43,327.25
Terra Serve Inc.	132396	04/07/2025	42,000.00
Black & Veatch Corporation	132337	04/07/2025	39,268.75
International Water Screens Co.	132508	04/25/2025	39,242.35
JCI Jones Chemicals Inc.	132510	04/25/2025	36,190.96
Enviroclear Technologies	132352	04/07/2025	33,445.60
Somach Simmons & Dunn Attorneys at Law	132550	04/25/2025	30,698.34
Northern Digital Inc	132370	04/07/2025	30,229.68
ECO Services Operations Corp.	132499	04/25/2025	26,138.67
Carney's Business Technology Center	132486	04/25/2025	24,548.81
Lagerlof LLP	132515	04/25/2025	22,720.00
Securitas Security Services USA Inc.	132541	04/25/2025	20,656.99
Securitas Security Services USA Inc.	132392	04/07/2025	19,138.38
Provost & Pritchard Inc.	132535	04/25/2025	19,115.40
Carney's Business Technology Center	132343	04/07/2025	18,037.64
Lagerlof LLP	132362	04/07/2025	17,548.75
Hillcrest Air Conditioning & Sheet Metal	132356	04/07/2025	16,074.00
CalNeva Water	132341	04/07/2025	15,785.00
Empower Retirement	ACH Debit	04/28/2025	15,369.01
Lower Tule River Irrigation District	132363	04/07/2025	14,812.55
Secure Systems	132391	04/07/2025	14,000.00
ECO Services Operations Corp.	132422	04/14/2025	13,133.01
PG&E CFM/PPC Department	132442	04/14/2025	13,012.51
Gualco Group,The	132504	04/25/2025	12,680.25

Kern County Water Agency
Payment Summary by Amount
04/01/2025 - 04/30/2025

Payee Name	Check Number	Check Date	Amount
Nossaman LLP	132371	04/07/2025	12,299.25
Sun Life Financial	132447	04/14/2025	11,455.71
Clayton, Sarah	132455	04/25/2025	10,621.49
Univar Solutions USA Inc.	132402	04/07/2025	10,618.85
Central California Appraisals	132344	04/07/2025	10,000.00
Rosedale-Rio Bravo WSD	132537	04/25/2025	9,875.00
Dee Jaspar & Associates Inc.	132349	04/07/2025	9,293.58
Caltrol Inc	132342	04/07/2025	9,034.00
Nossaman LLP	132524	04/25/2025	8,721.50
Pacific Gas and Electric	132374	04/07/2025	8,391.37
Woodard & Curran Inc.	132406	04/07/2025	8,352.50
Brenntag Pacific Inc.	132338	04/07/2025	8,242.27
Pacific Gas and Electric	132373	04/07/2025	8,233.65
Brenntag Pacific Inc.	132478	04/25/2025	8,223.78
Traffic Management Inc.	132398	04/07/2025	8,086.00
Pacific Gas and Electric	132530	04/25/2025	7,450.96
Golden State Air Charter	132330	04/03/2025	6,944.00
ECO Services Operations Corp.	132351	04/07/2025	6,556.97
Flyers Energy LLC	132501	04/25/2025	6,376.10
Global CTI Group	132427	04/14/2025	6,255.00
CalNeva Water	132484	04/25/2025	5,665.00
Jim Burke Ford	132512	04/25/2025	5,545.41
GEI Consultants Inc.	132354	04/07/2025	5,464.00
Univar Solutions USA Inc.	132559	04/25/2025	5,435.15
Airgas USA LLC	132460	04/25/2025	5,380.34
Northern Digital Inc	132523	04/25/2025	5,162.72
Hall Letter Shop	132429	04/14/2025	5,147.50
Flyers Energy LLC	132426	04/14/2025	5,042.42
Idexx Distribution Corp.	132359	04/07/2025	5,027.25
TerraVerde Energy LLC	132397	04/07/2025	5,000.00
Water Association of Kern County	132565	04/25/2025	5,000.00
WESCO Distribution Inc.	132405	04/07/2025	4,999.42
4imprint	132456	04/25/2025	4,853.91
Soils Engineering Inc.	132549	04/25/2025	4,177.50
Liebert Cassidy Whitmore	132516	04/25/2025	4,132.50
AT&T Mobility	132412	04/14/2025	3,962.56
Bank of New York Mellon,The	132473	04/25/2025	3,907.75
Pacific West Sound Inc.	132387	04/07/2025	3,653.00
Carney's Business Technology Center	132416	04/14/2025	3,529.50
Senator Seagate L.P.	132545	04/25/2025	3,381.08
WESCO Distribution Inc.	132566	04/25/2025	3,365.31
McMor Chlorination	132436	04/14/2025	3,200.00
Governmentjobs.com Inc.	132428	04/14/2025	3,196.58
Flex-Claims	132425	04/14/2025	3,173.04
Kern County Superintendent of Schools	132433	04/14/2025	3,118.82

Kern County Water Agency

Payment Summary by Amount

04/01/2025 - 04/30/2025

Payee Name	Check Number	Check Date	Amount
MCR Technologies Inc	132519	04/25/2025	3,067.97
KNN Public Finance LLC	132514	04/25/2025	3,000.00
Prestige Worldwide Inc.	132444	04/14/2025	2,965.00
McCormick Landscape Service Inc.	132518	04/25/2025	2,920.00
Barajas, Eliseo	132474	04/25/2025	2,808.51
Core & Main LP	132347	04/07/2025	2,501.10
Unum Life Insurance Co. of America	132450	04/14/2025	2,493.20
Meyer Civil Engineering Inc.	132437	04/14/2025	2,326.50
All Service Contracting Corporation	132461	04/25/2025	2,105.00
Corbett, Brenner	132328	04/03/2025	1,985.80
Vestis	132403	04/07/2025	1,984.48
AT&T	132469	04/25/2025	1,926.61
Dale Fye DBA Developing Solutions	132493	04/25/2025	1,925.00
Vestis	132562	04/25/2025	1,877.25
Sagaser Watkins & Wieland PC	132390	04/07/2025	1,875.00
Best Best & Krieger LLP	132477	04/25/2025	1,805.20
Nomos LLP	132369	04/07/2025	1,800.00
Prestige Worldwide Inc.	132534	04/25/2025	1,724.00
Grainger	132355	04/07/2025	1,548.63
Sagaser Watkins & Wieland PC	132538	04/25/2025	1,545.00
Sequoia Sandwich Company	132446	04/14/2025	1,450.22
Mr. Fix-It Professional Handyman Services	132438	04/14/2025	1,434.00
Core & Main LP	132491	04/25/2025	1,391.01
Dee Jaspar & Associates Inc.	132495	04/25/2025	1,369.65
TPx Communications	132554	04/25/2025	1,307.11
Delta Liquid Energy	132496	04/25/2025	1,273.23
SEIU	132445	04/14/2025	1,207.06
SEIU	132542	04/25/2025	1,202.08
Wallace, Craig	132564	04/25/2025	1,117.46
Delta Liquid Energy	132421	04/14/2025	1,117.16
Clerou Tire Company Inc.	132346	04/07/2025	1,095.19
Industrial Machine Works	132507	04/25/2025	1,065.18
HD Supply Formerly Home Depot Pro	132430	04/14/2025	1,054.59
Amazon Capital Services	132409	04/14/2025	1,016.44
Personal Pest Prevention	132533	04/25/2025	945.00
California Chamber of Commerce	132414	04/14/2025	899.00
Grainger	132503	04/25/2025	889.29
Home Depot Credit Services	132506	04/25/2025	859.61
Trinity Safety Company	132399	04/07/2025	792.39
Mr. Fix-It Professional Handyman Services	132521	04/25/2025	687.13
Unum Life Insurance Co. of America	132451	04/14/2025	640.80
Valley Instrument Service	132560	04/25/2025	633.26
Berrenda Mesa Water District	132476	04/25/2025	611.00
Mr. Fix-It Professional Handyman Services	132367	04/07/2025	567.63
Environmental Resource Association	132500	04/25/2025	547.01

Kern County Water Agency

Payment Summary by Amount

04/01/2025 - 04/30/2025

Payee Name	Check Number	Check Date	Amount
Taft Midway Driller	132448	04/14/2025	533.34
Fast, Royce	132353	04/07/2025	529.95
Varner Brothers Inc.	132561	04/25/2025	512.68
Pacific Gas and Electric	132375	04/07/2025	501.21
VWR International Inc.	132404	04/07/2025	479.18
Jack Davenport Sweeping Services Inc.	132509	04/25/2025	465.00
Sequoia Sandwich Company	132393	04/07/2025	456.00
Bakersfield Californian, The	132413	04/14/2025	449.48
Home Depot Credit Services	132357	04/07/2025	443.79
California Water Service Company	132481	04/25/2025	434.51
Personal Pest Prevention	132441	04/14/2025	407.00
Comcast	132419	04/14/2025	406.30
Milobar, Martin	132366	04/07/2025	406.00
Avadine	132470	04/25/2025	400.00
New Horizons Learning LLC	132368	04/07/2025	395.00
Anderson, Michelle	132331	04/07/2025	389.20
BSK Associates	132479	04/25/2025	383.80
Arvin-Edison Water Storage District	132333	04/07/2025	379.98
Capital Industrial Medical Supply	132485	04/25/2025	375.77
Belridge Water Storage District	132475	04/25/2025	349.00
California Compuforms Inc.	132340	04/07/2025	334.20
Clerou Tire Company Inc.	132489	04/25/2025	320.83
AT&T	132334	04/07/2025	320.34
Champion Hardware Inc.	132487	04/25/2025	315.67
Charter Communications	132417	04/14/2025	289.76
Charter Communications	132567	04/29/2025	286.39
Absolute Standards Inc.	132459	04/25/2025	285.00
Porterville Recorder	132443	04/14/2025	283.36
Secure Systems	132540	04/25/2025	270.00
Motion Industries Inc	132520	04/25/2025	261.71
CoreLogic Solutions LLC	132492	04/25/2025	258.33
Office Depot	132439	04/14/2025	258.19
Coastline Equipment	132490	04/25/2025	249.34
Charter Communications	132345	04/07/2025	230.00
AT&T	132468	04/25/2025	219.98
Pacific Gas and Electric	132526	04/25/2025	211.45
City of Bakersfield	132488	04/25/2025	211.20
D & H Water Systems	132348	04/07/2025	209.57
Nunez, Justin	132372	04/07/2025	205.25
McCarthy, Thomas Daniel	132435	04/14/2025	205.00
United Rentals Inc.	132401	04/07/2025	196.22
Kern County Public Works	132432	04/14/2025	191.54
Meyer Civil Engineering Inc.	132365	04/07/2025	180.00
AT&T	132463	04/25/2025	170.16
Environmental Resource Association	132423	04/14/2025	169.04

Kern County Water Agency

Payment Summary by Amount

04/01/2025 - 04/30/2025

Payee Name	Check Number	Check Date	Amount
San Joaquin Valley APCD	132539	04/25/2025	167.00
B & R Tools	132471	04/25/2025	161.44
Nomos LLP	132522	04/25/2025	160.00
Tehachapi News	132449	04/14/2025	154.80
Open & Shut Enterprises	132525	04/25/2025	150.00
Shar-Craft Incorporated	132547	04/25/2025	149.73
Advanced Data Storage	132408	04/14/2025	149.00
AT&T Mobility	132411	04/14/2025	148.79
VWR International Inc.	132563	04/25/2025	139.80
Colonial Life Insurance	132418	04/14/2025	136.64
Reliance Fence Company	132536	04/25/2025	136.61
A-1 Battery Co.	132457	04/25/2025	136.18
Open & Shut Enterprises	132440	04/14/2025	130.00
Three-Way Chevrolet	132552	04/25/2025	130.00
CalPers	ACH Debit	04/03/2025	130.00
Home Depot Credit Services	132431	04/14/2025	126.47
Semar, Donna	132543	04/25/2025	125.00
Buena Vista Water SD	132480	04/25/2025	124.00
Pacific Gas and Electric	132385	04/07/2025	111.45
Vestis	132453	04/14/2025	110.16
United Site Services of CA Inc.	132558	04/25/2025	109.70
Pacific Gas and Electric	132383	04/07/2025	101.56
Shryock, Wesley	132548	04/25/2025	97.14
Torres, Rosa	132553	04/25/2025	94.54
AT&T	132467	04/25/2025	93.40
Royal Industrial Solutions	132389	04/07/2025	92.45
Pacific Gas and Electric	132380	04/07/2025	90.96
TruckPro LLC	132557	04/25/2025	88.35
A-1 Smog	132458	04/25/2025	83.50
Lost Hills Water District	132517	04/25/2025	82.00
Pacific Gas and Electric	132381	04/07/2025	81.99
Ameriflex	ACH Debit	04/11/2025	80.00
Pacific Gas and Electric	132382	04/07/2025	75.48
Galvan III, Enrique	132502	04/25/2025	75.00
Pacific Gas and Electric	132378	04/07/2025	73.53
Bakersfield Truck Center	132472	04/25/2025	71.38
Capital Industrial Medical Supply	132415	04/14/2025	69.54
Traffic Management Inc.	132555	04/25/2025	64.95
David Janes Company	132494	04/25/2025	64.01
McMaster-Carr Supply Co.	132364	04/07/2025	61.56
TruckPro LLC	132400	04/07/2025	60.17
Kern County Public Works	132361	04/07/2025	59.29
Howard Supply Company LLC	132358	04/07/2025	58.17
Applied Technology Group Inc.	132332	04/07/2025	55.00
Applied Technology Group Inc.	132410	04/14/2025	55.00

Kern County Water Agency

Payment Summary by Amount

04/01/2025 - 04/30/2025

Payee Name	Check Number	Check Date	Amount
Applied Technology Group Inc.	132462	04/25/2025	55.00
Pacific Gas and Electric	132379	04/07/2025	54.08
County of Kern	132454	04/25/2025	50.00
Pacific Gas and Electric	132376	04/07/2025	43.43
Pacific Gas and Electric	132384	04/07/2025	43.43
Pacific Gas and Electric	132386	04/07/2025	43.00
Semitropic Water Storage District	132544	04/25/2025	43.00
Pacific Gas and Electric	132531	04/25/2025	41.99
Kern Turf Supply	132434	04/14/2025	35.60
AT&T	132466	04/25/2025	32.91
AT&T	132335	04/07/2025	31.65
AT&T	132464	04/25/2025	31.65
AT&T	132465	04/25/2025	31.65
Shar-Craft Incorporated	132394	04/07/2025	25.37
California Water Service Company	132483	04/25/2025	24.20
Jerry and Keith's Inc.	132511	04/25/2025	22.62
California Water Service Company	132482	04/25/2025	20.00
AT&T	132336	04/07/2025	19.89
David Janes Company	132420	04/14/2025	19.68
Budget Bolt Inc.	132339	04/07/2025	17.32
FedEX	132424	04/14/2025	13.11
Rain for Rent Irrigation	132388	04/07/2025	12.62
Trinity Safety Company	132556	04/25/2025	10.00
Pacific Gas and Electric	132532	04/25/2025	9.84
Verified First LLC	132452	04/14/2025	8.38
Total			<u>\$ 18,493,727.75</u>

Legend:

County EFT (Electronic Funds Transfer)

- Transfer from the Agency account to the County General account.

ACH Debit (Automated Clearing House)

- Automatic withdrawal from the Agency's checking account by the vendor.

Wire Transfer

- Transfer from the Agency checking account to the vendor.

Financial Report

Presented to:

**KCWA
Board of Directors**

April 2025

Prepared by:

**Administrative
Operations
Department**

May 22, 2025

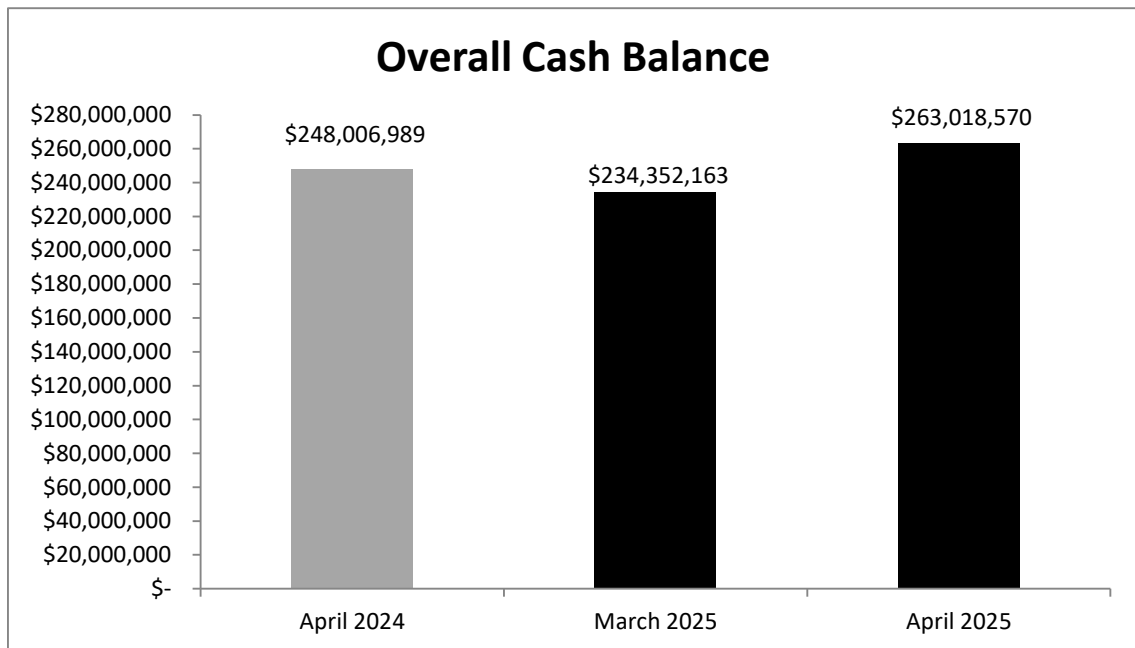


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April 30, 2025
Cash Report
(All funds combined)

	April 2024	March 2025	April 2025
Beginning Cash Balance:	\$ 231,505,896	\$ 241,128,778	\$ 234,352,163
Total Cash Receipts:	\$ 38,320,857	\$ 2,843,463	\$ 47,160,135
Total Cash Disbursements:	<u>\$ (21,819,764)</u>	<u>\$ (9,620,078)</u>	<u>\$ (18,493,728)</u>
Ending Cash Balance:	<u>\$ 248,006,989</u>	<u>\$ 234,352,163</u>	<u>\$ 263,018,570</u>



KERN COUNTY WATER AGENCY
CASH BALANCES - ALL FUNDS [1]
April 30, 2025

FUND NAME	REGULAR CASH	RESTRICTED CASH	FOOT-NOTE	ADD: ACCOUNTS RECEIVABLE	LESS: LIABILITIES/ ENCUMBRANCES	NET NON-DISCRETIONARY	NET DISCRETIONARY
General Fund	\$49,423,713	\$312,281	[B]	\$0	\$259,136	\$0	\$49,476,858
State Contract Payment	42,402,001	349,479	[A]	23,248	42,774,728	0	0
Kern Fan Monitoring Comm	(90,005)	0		21,738	0	(68,267)	0
Kern Water Bank	30,773	0		53,168	0	83,941	0
Zone of Benefit #7	41,364,689	5,936,161	[C]	0	0	47,300,850	0
Zone of Benefit #17	33,292,615	0		0	0	33,292,615	0
Zone of Benefit #18	4,024,204	0		0	0	4,024,204	0
Zone of Benefit #19	29,709,832	0		0	0	29,709,832	0
Western Hills	17,531	0		9,698,419	0	9,715,950	0
Lower Kern River	617,156	0		0	825	616,331	0
Entitlement Retention	(853,836)	0		0	0	0	(853,836)
Water Management	26,272,888	1,000,000	[D]	0	0	1,000,000	26,272,888
Improvement District No. 1	675,927	0		0	0	675,927	0
Improvement District No. 3	(54,841)	0	[E]	0	50	(50)	(54,841)
Improvement District No.4	3,342,500	0		460,915	492,170	3,311,246	0
Imp. District No.4 Bonds	754,415	0		0	91,935	662,480	0
CVC Operations	6,633,333	0		0	0	6,633,333	0
CVC Power	(1,397,434)	0		399,217	137,016	(1,135,233)	0
CVC Replacement	175,122	0		5,471	0	180,593	0
CVC Third Party	540,021	0		0	0	540,021	0
KCWA/BMWD Jt. Banking	1,497,500	0		27,591	81	1,525,010	0
Pioneer Project	11,416,072	0		176,551	273,789	11,318,834	0
Westlands Payback	1,572,613	0		0	0	1,572,613	0
MU Participation in CVC	(622,826)	0		2,888	0	(619,937)	0
Section 125 Plan	15,856	0		0	2,803	13,053	0
Unallocated Interest	4,660,815	0		0	0	0	4,660,815
TOTAL KCWA CASH	\$255,420,649	\$7,597,921		\$10,869,207	\$44,032,533	\$150,353,348	\$79,501,884

Total	\$ 263,018,570
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[1] This schedule is intended only to provide the cash balances for each fund administered by KCWA, increased by accounts receivable and reduced by liabilities and encumbrances. Since reserves are not considered, it does not reflect cash available for appropriations.

[A] ZOB 14, 15 & 16 restricted cash

[B] Remainder of the 1996 KCWA Pool Program \$3 million transfer from Allocation Settlement Fund.

[C] Per Resolution 6-96 : Water Replacement Account for the acquisition of additional water supplies for ID4.

[D] Chevron Pipeline Settlement

[E] To be used for capital improvements for flood control in the Kelso Creek area.

Kern County Water Agency
Accounts Receivable Aging
April 30, 2025

	Total	Current	1-30 Days	31-60 Days	61-90 Days	Over 90 Days
State Contract Payment Fund						
Belridge WSD	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00
Berrenda Mesa WD	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00
Buena Vista WSD	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Cawelo WD	\$3,198.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,198.00
Lost Hills WD	\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	\$0.00
Rosedale-Rio Bravo WSD	\$5,900.00	\$5,900.00	\$0.00	\$0.00	\$0.00	\$0.00
Semitropic WSD	\$8,900.00	\$8,900.00	\$0.00	\$0.00	\$0.00	\$0.00
State Contract Payment Fund Total:	\$23,248.00	\$20,050.00	\$0.00	\$0.00	\$0.00	\$3,198.00
Kern Fan Monitoring Committee						
Kern Fan Monitoring Committee	\$5,671.04	\$5,671.04	\$0.00	\$0.00	\$0.00	\$0.00
Buena Vista WSD	\$7,141.89	\$7,141.89	\$0.00	\$0.00	\$0.00	\$0.00
Rosedale-Rio Bravo WSD	\$4,856.08	\$4,856.08	\$0.00	\$0.00	\$0.00	\$0.00
Semitropic WSD	\$4,068.76	\$4,068.76	\$0.00	\$0.00	\$0.00	\$0.00
Kern Fan Monitoring Committee Total:	\$21,737.77	\$21,737.77	\$0.00	\$0.00	\$0.00	\$0.00
Kern Water Bank						
Buena Vista WSD	\$1,050.00	\$1,050.00	\$0.00	\$0.00	\$0.00	\$0.00
Kern Water Bank Authority	\$51,218.00	\$51,218.00	\$0.00	\$0.00	\$0.00	\$0.00
Rosedale-Rio Bravo WSD	\$600.00	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00
Semitropic WSD	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Kern Water Bank Total:	\$53,168.00	\$53,168.00	\$0.00	\$0.00	\$0.00	\$0.00
Western Hills Fund						
Western Hills WD	\$9,698,419.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,698,419.00
Western Hills Fund Total:	\$9,698,419.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,698,419.00
Impr. Dist. No. 4 Operations						
City of Bakersfield DWR	\$16,169.91	\$16,169.91	\$0.00	\$0.00	\$0.00	\$0.00
California Water Service	\$151,475.24	\$151,475.24	\$0.00	\$0.00	\$0.00	\$0.00
East Niles CSD	\$271,825.15	\$60,180.48	\$152,517.74	\$59,126.93	\$0.00	\$0.00
North of the River MWD	\$21,444.66	\$21,444.66	\$0.00	\$0.00	\$0.00	\$0.00
Impr. Dist. No. 4 Operations Total:	\$460,914.96	\$249,270.29	\$152,517.74	\$59,126.93	\$0.00	\$0.00
Cross Valley Canal Operations						
Arvin-Edison WSD	\$126,984.69	\$126,984.69	\$0.00	\$0.00	\$0.00	\$0.00
Kern Delta WD	\$2,077.94	\$2,077.94	\$0.00	\$0.00	\$0.00	\$0.00
Kern-Tulare WD	\$231,928.00	\$231,928.00	\$0.00	\$0.00	\$0.00	\$0.00
Rosedale-Rio Bravo WSD	\$42,288.00	\$42,288.00	\$0.00	\$0.00	\$0.00	\$0.00
Pacific Gas and Electric	\$1,409.79	\$1,409.79	\$0.00	\$0.00	\$0.00	\$0.00
Cross Valley Canal Operations Total:	\$404,688.42	\$404,688.42	\$0.00	\$0.00	\$0.00	\$0.00

Kern County Water Agency
Accounts Receivable Aging
April 30, 2025

	<u>Total</u>	<u>Current</u>	<u>1-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>Over 90 Days</u>
KCWA/BM Banking Program						
Belridge WSD	\$14,793.00	\$14,793.00	\$0.00	\$0.00	\$0.00	\$0.00
Berrenda Mesa WD	\$12,798.00	\$12,798.00	\$0.00	\$0.00	\$0.00	\$0.00
KCWA/BM Banking Program Total:	\$27,591.00	\$27,591.00	\$0.00	\$0.00	\$0.00	\$0.00
Pioneer Project						
Belridge WSD	\$86,163.00	\$86,163.00	\$0.00	\$0.00	\$0.00	\$0.00
Berrenda Mesa WD	\$44,131.00	\$44,131.00	\$0.00	\$0.00	\$0.00	\$0.00
Buena Vista WSD	\$23,175.00	\$23,175.00	\$0.00	\$0.00	\$0.00	\$0.00
Lost Hills WD	\$23,082.00	\$23,082.00	\$0.00	\$0.00	\$0.00	\$0.00
Pioneer Project Total:	\$176,551.00	\$176,551.00	\$0.00	\$0.00	\$0.00	\$0.00
Agency Participation in CVC						
Tehachapi-Cummings CWD	\$2,888.43	\$0.00	\$2,888.43	\$0.00	\$0.00	\$0.00
Agency Participation in CVC Total:	\$2,888.43	\$0.00	\$2,888.43	\$0.00	\$0.00	\$0.00
Report Total:	\$10,869,206.58	\$953,056.48	\$155,406.17	\$59,126.93	\$0.00	\$9,701,617.00

**Kern County Water Agency
Summary of Consultant Fees
(Cash Basis)**

CONSULTANT	TEN MONTHS ENDED APRIL 30, 2025												
	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
CONSULTING ENGINEERS													
Meyer Civil Engineering Inc.	5,777	26,804	-	2,708	5,061	43,271	52,745	6,929	2,480	2,507			148,281
Black & Veatch Corporation	-	4,470	-	8,163	-	-	-	-	-	39,269			51,901
Dee Jasper & Associates, Inc.	-	17,877	1,457	1,437	1,247	8,872	3,808	-	85	10,663			45,445
Provost & Pritchard Inc.		98	-	-	2,406	-	2,090	973	-	19,115			24,683
Soils Engineering Inc.	12,433	3,518	-	-	1,535	-	-	-	-	4,178			21,663
GEI Consultants Inc.	-	-	-	1,136	-	690	568	-	2,586	5,464			10,444
V & A Inc.	-	8,452	-	-	-	-	-	-	-	-			8,452
NV5 Inc.	2,135		-	-	-	-	-	-	-	-			2,135
SUBTOTAL	20,345	61,219	1,457	13,443	10,249	52,833	59,211	7,902	5,151	81,195	-	-	313,004
AUDIT SERVICES													
Ernst & Young	-	-	46,650	31,100	31,100	31,100	15,550	-	-	-			155,500
Daniells Phillips Vaughan & Bock	-	-	-	-	-	-	-	20,500	-	49,100			69,600
SUBTOTAL	-	-	46,650	31,100	31,100	31,100	15,550	20,500	-	49,100	-	-	225,100
OTHER CONSULTANTS													
The Gualco Group	12,648	12,825	12,652	12,640	12,825	12,640	12,640	12,846	12,646	12,680			127,041
Carney's Business Technology Center	-	-	40,000	-	-	20,000	-	20,000	20,000	20,000			120,000
Northern Digital Inc.	3,237	3,473	13,511	2,963	2,273	3,393	3,005	24,897	857	11,897			69,503
Sarah Clayton	1,290	4,924	5,509	5,281	7,751	4,583	3,916	9,393	7,930	9,799			60,375
Providence Strategic Consulting	5,615	5,357	6,918	6,541	3,546	4,330	4,998	8,149	8,876	-			54,330
Woodard & Curran Inc.	1,609	-	-	9,059	-	-	-	28,086	-	8,353			47,106
Highland Economics LLC	-	19,500	-	-	-	-	-	-	-	-			19,500
Dale Fye dba Developing Solutions LLC	-	4,868	3,273	-	605	3,823	2,090	1,018	-	1,925			17,600
Milliman	-	-	-	14,770	-	-	-	-	-	-			14,770
Central California Appraisals	-	-	-	-	-	-	-	-	-	10,000			10,000
Electrical Power Systems Inc.	-	-	-	9,230	-	-	-	-	-	-			9,230
Zanjero	-	-	-	6,183	-	2,885	-	-	-	-			9,068
TerraVerde Energy LLC	-	-	-	-	-	-	-	-	-	5,000			5,000
South Valley Biology Consulting	-	857	1,125	-	-	806	-	1,837	-	-			4,624
KNN Public Finance LLC	-		-	-	-	-	-	-	-	3,000			3,000
SUBTOTAL	24,398	51,803	82,985	66,666	27,000	52,459	26,650	106,225	50,308	82,653	-	-	571,147
TOTAL CONSULTANT FEES	\$ 44,743	\$ 113,022	\$ 131,092	\$ 111,210	\$ 68,350	\$ 136,392	\$ 101,410	\$ 134,626	\$ 55,458	\$ 212,948	\$ -	\$ -	\$ 1,109,251

Fund 001 General Fund
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Prop. Tax/Assess	2,991,297	2,719,000	272,297	110	8,118,238	7,610,000	508,238	106	7,935,000	102
Reimbursements	296,125	296,116	8	100	2,707,745	2,984,496	(276,751)	90	3,576,730	75
Interest Income	(342)	0	(342)		977,738	975,000	2,738	100	1,300,000	75
Other Revenue	0	0	0		12,698	0	12,698		0	
Total Revenues	3,287,080	3,015,116	271,963	109	11,816,419	11,569,496	246,922	102	12,811,730	92
Expenditures										
Labor Costs	277,504	265,650	(11,854)	104	2,567,526	2,813,120	245,594	91	3,452,630	74
Operations	9,789	200	(9,589)	4,894	42,300	4,750	(37,550)	890	6,400	660
Maintenance	20,672	20,700	28	99	252,762	269,850	17,088	93	315,500	80
Administration	48,652	27,449	(21,202)	177	372,318	396,098	23,780	93	469,204	79
Prof Services	78,087	4,953	(73,134)	1,576	387,412	371,286	(16,126)	104	406,200	95
Capital Outlays	39,648	0	(39,648)		71,957	373,450	301,493	19	373,450	19
Other Expenses	83,214	68,600	(14,614)	121	153,881	331,070	177,189	46	348,920	44
Total Expenditures	557,566	387,552	(170,013)	143	3,848,156	4,559,624	711,468	84	5,372,304	71
Interfund Transfers										
Transfers Out	0	0	0		3,300,000	0	(3,300,000)		7,440,426	44
Net Transfers	0	0	0		(3,300,000)	0	(3,300,000)		(7,440,426)	44
Net After Transfers	2,729,514	2,627,564	101,950	103	4,668,260	7,009,872	(2,341,611)	66	(1,000)	(466,807)

Fund 001 General Fund
Core 01 General Fund Revenues
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Prop. Tax/Assess	2,991,297	2,719,000	272,297	110	8,118,238	7,610,000	508,238	106	7,935,000	102
Reimbursements	296,125	296,116	8	100	2,702,128	2,961,166	(259,038)	91	3,553,400	76
Interest Income	(342)	0	(342)		977,738	975,000	2,738	100	1,300,000	75
Total Revenues	3,287,080	3,015,116	271,963	109	11,798,104	11,546,166	251,937	102	12,788,400	92
Expenditures										
Administration	0	0	0		4	100	96	4	100	4
Prof Services	507	515	8	98	4,576	16,160	11,584	28	17,200	26
Other Expenses	72,531	60,000	(12,531)	120	72,531	225,000	152,469	32	225,000	32
Total Expenditures	73,038	60,515	(12,523)	120	77,111	241,260	164,149	31	242,300	31
Interfund Transfers										
Transfers Out	0	0	0		3,300,000	0	(3,300,000)		7,440,426	44
Net Transfers	0	0	0		(3,300,000)	0	(3,300,000)		(7,440,426)	44
Net After Transfers	3,214,041	2,954,601	259,439	108	8,420,992	11,304,906	(2,883,913)	74	5,105,673	164

Fund 001 General Fund
Core 05 Budget & Treasury
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	8,827	15,870	7,043	55	61,250	165,690	104,440	36	204,410	29
Administration	0	50	50		3,763	5,600	1,837	67	9,450	39
Prof Services	1,205	0	(1,205)		1,233	10,000	8,767	12	10,000	12
Other Expenses	0	100	100		234	1,000	766	23	1,200	19
Total Expenditures	10,032	16,020	5,988	62	66,480	182,290	115,810	36	225,060	29
Net After Transfers	(10,031)	(16,020)	5,988	62	(66,479)	(182,290)	115,810	36	(225,060)	29

Fund 001 General Fund
Core 06 Administrative Facilities
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	5,134	8,810	3,676	58	42,720	91,970	49,250	46	113,460	37
Operations	0	0	0		200	250	50	80	500	40
Maintenance	14,413	15,200	787	94	114,383	152,450	38,067	75	183,300	62
Administration	8,318	9,250	932	89	106,134	115,950	9,816	91	135,650	78
Prof Services	200	500	300	40	520	31,000	30,480	1	32,000	1
Capital Outlays	39,648	0	(39,648)		40,779	210,000	169,221	19	210,000	19
Other Expenses	402	0	(402)		5,495	1,950	(3,545)	281	2,600	211
Total Expenditures	68,115	33,760	(34,355)	201	310,231	603,570	293,339	51	677,510	45
Net After Transfers	(68,113)	(33,760)	(34,353)	201	(310,231)	(603,570)	293,338	51	(677,510)	45

Fund 001 General Fund
Core 10 Board Policy
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	7,759	0	(7,759)		40,761	0	(40,761)		0	
Administration	2,295	0	(2,295)		10,255	0	(10,255)		0	
Prof Services	4,040	0	(4,040)		15,200	0	(15,200)		0	
Other Expenses	0	0	0		0	0	0		0	
Total Expenditures	14,094	0	(14,094)		66,216	0	(66,216)		0	
Net After Transfers	(14,095)	0	(14,095)		(66,219)	0	(66,219)		0	

Fund 001 General Fund
Core 11 KCWA Management
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	23,750	0	(23,750)		115,026	0	(115,026)		0	
Administration	100	0	(100)		538	0	(538)		0	
Prof Services	0	0	0		349	0	(349)		0	
Other Expenses	0	0	0		0	0	0		0	
Total Expenditures	23,850	0	(23,850)		115,913	0	(115,913)		0	
Net After Transfers	(23,848)	0	(23,848)		(115,912)	0	(115,912)		0	

Fund 001 General Fund
Core 14 Non SWP/Non MU Water Mgmt
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	4,973	8,910	3,937	55	41,489	100,090	58,601	41	121,510	34
Operations	0	0	0		7	100	93	7	100	7
Maintenance	0	0	0		0	100	100		100	
Administration	228	466	238	48	3,608	15,576	11,968	23	17,120	21
Prof Services	5,541	2,688	(2,853)	206	34,302	26,876	(7,426)	127	32,250	106
Other Expenses	0	0	0		279	0	(279)		0	
Total Expenditures	10,742	12,064	1,322	89	79,685	142,742	63,057	55	171,080	46
Net After Transfers	(10,742)	(12,064)	1,321	89	(79,683)	(142,742)	63,058	55	(171,080)	46

Fund 001 General Fund
Core 52 Operations Group Home Cost Ctr
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Other Revenue	0	0	0		12,078	0	12,078		0	
Total Revenues	0	0	0		12,078	0	12,078		0	
Expenditures										
Labor Costs	47,019	0	(47,019)		253,483	0	(253,483)		0	
Operations	9,612	0	(9,612)		38,167	0	(38,167)		0	
Maintenance	1,636	0	(1,636)		28,430	0	(28,430)		0	
Administration	6,544	0	(6,544)		28,572	0	(28,572)		0	
Prof Services	0	0	0		80	0	(80)		0	
Capital Outlays	0	0	0		0	0	0		0	
Other Expenses	0	0	0		140	0	(140)		0	
Total Expenditures	64,811	0	(64,811)		348,872	0	(348,872)		0	
Net After Transfers	(64,811)	0	(64,811)		(336,793)	0	(336,793)		0	

Fund 001 General Fund
Core 85 Water Well Ordinance
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Reimbursements	0	0	0		5,617	23,330	(17,713)	24	23,330	24
Total Revenues	0	0	0		5,617	23,330	(17,713)	24	23,330	24
Expenditures										
Labor Costs	801	1,720	919	46	4,659	18,720	14,061	24	22,930	20
Administration	0	0	0		282	400	118	70	400	70
Total Expenditures	801	1,720	919	46	4,941	19,120	14,179	25	23,330	21
Net After Transfers	(799)	(1,720)	920	46	676	4,210	(3,533)	16	0	

Fund 001 General Fund
Core 86 EGS Home Code
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	33,793	0	(33,793)		161,713	0	(161,713)		0	
Operations	81	0	(81)		481	0	(481)		0	
Maintenance	8	0	(8)		469	0	(469)		0	
Administration	334	0	(334)		13,512	0	(13,512)		0	
Prof Services	1,128	0	(1,128)		4,315	0	(4,315)		0	
Capital Outlays	0	0	0		5,571	0	(5,571)		0	
Other Expenses	0	0	0		0	0	0		0	
Total Expenditures	35,344	0	(35,344)		186,061	0	(186,061)		0	
Net After Transfers	(35,343)	0	(35,343)		(186,059)	0	(186,059)		0	

Fund 001 General Fund
Core 87 Groundwater Activities
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	15,139	28,360	13,221	53	282,844	332,230	49,386	85	400,470	70
Operations	0	0	0		2,402	2,400	(2)	100	3,400	70
Maintenance	0	0	0		1,274	2,300	1,026	55	3,300	38
Administration	0	0	0		8,691	9,940	1,249	87	9,940	87
Prof Services	0	0	0		11,633	10,750	(883)	108	10,750	108
Capital Outlays	0	0	0		0	3,000	3,000		3,000	
Other Expenses	0	0	0		5,130	7,900	2,770	64	7,900	64
Total Expenditures	15,139	28,360	13,221	53	311,974	368,520	56,546	84	438,760	71
Net After Transfers	(15,136)	(28,360)	13,223	53	(311,978)	(368,520)	56,541	84	(438,760)	71

Fund 001 General Fund
Core 88 Intertie Activities
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	0	140	140		0	1,460	1,460		1,800	
Administration	0	0	0		24	100	76	24	100	24
Total Expenditures	0	140	140		24	1,560	1,536	1	1,900	1
Net After Transfers	0	(140)	140		(24)	(1,560)	1,536	1	(1,900)	1

Fund 001 General Fund
Core 89 Indian Wells Valley
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	158	5,150	4,992	3	28,971	56,540	27,569	51	68,940	42
Operations	0	0	0		18	0	(18)		0	
Administration	0	0	0		905	2,250	1,345	40	2,800	32
Capital Outlays	0	0	0		0	0	0		0	
Other Expenses	0	0	0		725	800	75	90	800	90
Total Expenditures	158	5,150	4,992	3	30,619	59,590	28,971	51	72,540	42
Net After Transfers	(158)	(5,150)	4,991	3	(30,618)	(59,590)	28,971	51	(72,540)	42

Fund 001 General Fund
Core 93 Risk Management and Safety
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	885	5,670	4,785	15	13,709	59,160	45,451	23	72,960	18
Administration	0	75	75		3,066	2,400	(666)	127	2,800	109
Prof Services	0	0	0		0	6,000	6,000		6,000	
Total Expenditures	885	5,745	4,860	15	16,775	67,560	50,785	24	81,760	20
Net After Transfers	(884)	(5,745)	4,860	15	(16,775)	(67,560)	50,784	24	(81,760)	20

Fund 001 General Fund
Core 94 Human Resources
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	46,236	61,430	15,194	75	523,537	640,220	116,683	81	788,910	66
Operations	96	125	29	76	948	1,250	302	75	1,500	63
Maintenance	0	150	150		2,379	1,500	(879)	158	1,800	132
Administration	313	3,045	2,732	10	44,775	60,729	15,954	73	65,194	68
Prof Services	43,966	1,250	(42,716)	3,517	113,016	12,500	(100,516)	904	40,000	282
Capital Outlays	0	0	0		2,206	450	(1,756)	490	450	490
Other Expenses	5,633	1,000	(4,633)	563	25,564	18,720	(6,844)	136	20,720	123
Total Expenditures	96,244	67,000	(29,244)	143	712,425	735,369	22,944	96	918,574	77
Net After Transfers	(96,246)	(67,000)	(29,246)	143	(712,426)	(735,369)	22,942	96	(918,574)	77

Fund 001 General Fund
Core 95 Accounting and Finance
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	44,596	52,260	7,664	85	563,060	544,620	(18,440)	103	671,040	83
Maintenance	0	0	0		21,773	26,000	4,227	83	26,000	83
Administration	193	2,750	2,557	7	18,189	30,850	12,661	58	31,800	57
Prof Services	0	0	0		72,120	80,000	7,880	90	80,000	90
Other Expenses	0	0	0		854	700	(154)	122	700	122
Total Expenditures	44,789	55,010	10,221	81	675,996	682,170	6,174	99	809,540	83
Net After Transfers	(44,788)	(55,010)	10,221	81	(675,996)	(682,170)	6,173	99	(809,540)	83

Fund 001 General Fund
Core 96 Administrative Grounds Maint
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	1,251	6,400	5,149	19	24,965	66,240	41,275	37	81,280	30
Maintenance	2,920	5,000	2,080	58	67,341	75,000	7,659	89	85,000	79
Administration	0	30	30		2,888	3,520	632	82	17,600	16
Prof Services	0	0	0		918	750	(168)	122	750	122
Total Expenditures	4,171	11,430	7,259	36	96,112	145,510	49,398	66	184,630	52
Net After Transfers	(4,172)	(11,430)	7,257	36	(96,111)	(145,510)	49,398	66	(184,630)	52

Fund 001 General Fund
Core 97 General Support Services
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Other Revenue	0	0	0		620	0	620		0	
Total Revenues	0	0	0		620	0	620		0	
Expenditures										
Labor Costs	37,183	70,930	33,747	52	409,339	736,180	326,841	55	904,920	45
Operations	0	75	75		77	750	673	10	900	8
Maintenance	1,695	350	(1,345)	484	16,713	12,500	(4,213)	133	16,000	104
Administration	30,327	11,783	(18,543)	257	127,112	148,683	21,571	85	176,250	72
Prof Services	21,500	0	(21,500)		129,150	177,250	48,100	72	177,250	72
Capital Outlays	0	0	0		23,401	160,000	136,599	14	160,000	14
Other Expenses	4,648	7,500	2,852	61	42,929	75,000	32,071	57	90,000	47
Total Expenditures	95,353	90,638	(4,714)	105	748,721	1,310,363	561,642	57	1,525,320	49
Net After Transfers	(95,353)	(90,638)	(4,714)	105	(748,098)	(1,310,363)	562,264	57	(1,525,319)	49

Fund 002 State Contract Payment Fund
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	0	0		164,768,795	236,534,852	(71,766,057)	69	236,534,852	69
User Charges	0	0	0		0	0	0		0	
Reimbursements	24,100	19,000	5,100	126	6,768,154	383,500	6,384,654	1,764	421,500	1,605
Interest Income	0	0	0		485,815	450,000	35,815	107	660,000	73
Total Revenues	24,100	19,000	5,100	126	172,022,764	237,368,352	(65,345,588)	72	237,616,352	72
Expenditures										
Labor Costs	125,626	253,030	127,404	49	1,428,897	2,731,850	1,302,953	52	3,346,500	42
Wtr Purch & Fees	8,475,773	0	(8,475,773)		155,886,807	236,534,852	80,648,045	65	237,194,852	65
Operations	3,381	100	(3,281)	3,381	61,573	1,000	(60,573)	6,157	96,200	64
Maintenance	392	0	(392)		392	250	(142)	156	500	78
Administration	86,455	87,195	740	99	2,548,131	2,857,890	309,759	89	3,073,030	82
Prof Services	31,769	16,275	(15,494)	195	443,436	466,250	22,814	95	498,800	88
Capital Outlays	0	0	0		4,940	0	(4,940)		0	
Other Expenses	3,908	0	(3,908)		75,424	4,500	(70,924)	1,676	4,500	1,676
Total Expenditures	8,727,304	356,600	(8,370,704)	2,447	160,449,600	242,596,592	82,146,992	66	244,214,382	65
Interfund Transfers										
Transfers In	0	0	0		3,300,000	0	3,300,000		6,598,030	50
Net Transfers	0	0	0		3,300,000	0	3,300,000		6,598,030	50
Net After Transfers	(8,703,204)	(337,600)	(8,365,604)	2,577	14,873,167	(5,228,240)	20,101,407	(284)	0	

Fund 002 State Contract Payment Fund

Core 12 Sacramento Office

Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	223	0	(223)		2,563	0	(2,563)		0	
Operations	3,381	0	(3,381)		60,424	0	(60,424)		0	
Maintenance	392	0	(392)		392	0	(392)		0	
Administration	1,079	0	(1,079)		13,140	0	(13,140)		0	
Capital Outlays	0	0	0		257	0	(257)		0	
Total Expenditures	5,075	0	(5,075)		76,776	0	(76,776)		0	
Net After Transfers	(5,075)	0	(5,075)		(76,772)	0	(76,772)		0	

Fund 002 State Contract Payment Fund

Core 16 State Activities

Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	0	0	0		0	0	0		0	
Reimbursements	0	0	0		266,874	196,500	70,374	135	196,500	135
Total Revenues	0	0	0		266,874	196,500	70,374	135	196,500	135
Expenditures										
Labor Costs	44,654	123,400	78,746	36	583,863	1,337,640	753,777	43	1,638,240	35
Operations	0	100	100		0	1,000	1,000		76,200	
Maintenance	0	0	0		0	250	250		500	
Administration	34,454	41,170	6,716	83	1,326,410	1,562,840	236,430	84	1,673,380	79
Prof Services	16,040	6,950	(9,090)	230	290,428	271,000	(19,428)	107	284,900	101
Other Expenses	3,908	0	(3,908)		12,637	4,500	(8,137)	280	4,500	280
Total Expenditures	99,056	171,620	72,564	57	2,213,338	3,177,230	963,892	69	3,677,720	60
Interfund Transfers										
Transfers In	0	0	0		3,300,000	0	3,300,000		3,481,220	94
Net Transfers	0	0	0		3,300,000	0	3,300,000		3,481,220	94
Net After Transfers	(99,055)	(171,620)	72,564	57	1,353,537	(2,980,730)	4,334,267	(45)	0	

Fund 002 State Contract Payment Fund

Core 17 Local Activities

Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Reimbursements	24,100	19,000	5,100	126	157,870	187,000	(29,130)	84	225,000	70
Interest Income	0	0	0		0	0	0		0	
Total Revenues	24,100	19,000	5,100	126	157,870	187,000	(29,130)	84	225,000	70
Expenditures										
Labor Costs	70,312	71,670	1,358	98	722,898	770,440	47,542	93	944,090	76
Operations	0	0	0		1,149	0	(1,149)		0	
Administration	23,711	25,450	1,739	93	450,596	348,950	(101,646)	129	401,550	112
Prof Services	1,991	0	(1,991)		18,456	25,000	6,544	73	25,000	73
Capital Outlays	0	0	0		4,683	0	(4,683)		0	
Other Expenses	0	0	0		61,811	0	(61,811)		0	
Total Expenditures	96,014	97,120	1,106	98	1,259,593	1,144,390	(115,203)	110	1,370,640	91
Interfund Transfers										
Transfers In	0	0	0		0	0	0		1,145,640	
Net Transfers	0	0	0		0	0	0		1,145,640	
Net After Transfers	(71,915)	(78,120)	6,204	92	(1,101,723)	(957,390)	(144,333)	115	0	

Fund 002 State Contract Payment Fund

Core 18 Bay-Delta Activities

Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	10,437	57,960	47,523	18	119,573	623,770	504,197	19	764,170	15
Operations	0	0	0		0	0	0		20,000	
Administration	27,211	20,575	(6,636)	132	757,985	946,100	188,115	80	998,100	75
Prof Services	13,738	9,325	(4,413)	147	134,552	170,250	35,698	79	188,900	71
Capital Outlays	0	0	0		0	0	0		0	
Other Expenses	0	0	0		976	0	(976)		0	
Total Expenditures	51,386	87,860	36,474	58	1,013,086	1,740,120	727,034	58	1,971,170	51
Interfund Transfers										
Transfers In	0	0	0		0	0	0		1,971,170	
Net Transfers	0	0	0		0	0	0		1,971,170	
Net After Transfers	(51,384)	(87,860)	36,475	58	(1,013,085)	(1,740,120)	727,034	58	0	

Fund 002 State Contract Payment Fund

Core 19 State Contract Payment

Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	0	0		164,768,795	236,534,852	(71,766,057)	69	236,534,852	69
Reimbursements	0	0	0		6,343,410	0	6,343,410		0	
Interest Income	0	0	0		485,815	450,000	35,815	107	660,000	73
Total Revenues	0	0	0		171,598,020	236,984,852	(65,386,832)	72	237,194,852	72
Expenditures										
Wtr Purch & Fees	8,475,773	0	(8,475,773)		155,886,807	236,534,852	80,648,045	65	237,194,852	65
Total Expenditures	8,475,773	0	(8,475,773)		155,886,807	236,534,852	80,648,045	65	237,194,852	65
Net After Transfers	(8,475,773)	0	(8,475,773)		15,711,212	450,000	15,261,212	3,491	0	

Fund 007 Kern Fan Monitoring Committee
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	23,768	0	23,768		87,173	99,900	(12,727)	87	133,870	65
Interest Income	0	0	0		(1,874)	0	(1,874)		0	
Total Revenues	23,768	0	23,768		85,299	99,900	(14,601)	85	133,870	63
Expenditures										
Labor Costs	843	6,620	5,777	12	39,265	72,400	33,135	54	88,560	44
Operations	26	0	(26)		3,851	2,100	(1,751)	183	2,500	154
Maintenance	0	0	0		163	200	37	81	400	40
Administration	3,283	3,300	17	99	32,950	34,850	1,900	94	41,450	79
Other Expenses	0	0	0		975	960	(15)	101	960	101
Total Expenditures	4,152	9,920	5,768	41	77,204	110,510	33,306	69	133,870	57
Net After Transfers	19,616	(9,920)	29,536	(197)	8,096	(10,610)	18,706	(76)	0	

Fund 008 Kern Water Bank
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Reimbursements	53,468	210,486	(157,018)	25	366,060	1,201,526	(835,466)	30	1,622,500	22
Interest Income	0	0	0		(11,988)	0	(11,988)		0	
Total Revenues	53,468	210,486	(157,018)	25	354,072	1,201,526	(847,454)	29	1,622,500	21
Expenditures										
Labor Costs	5,952	14,760	8,808	40	123,172	354,140	230,968	34	387,740	31
Wtr Purch & Fees	0	95,000	95,000		126,609	402,399	275,790	31	592,400	21
Operations	0	1,313	1,313		5,401	17,728	12,327	30	20,355	26
Maintenance	0	2,320	2,320		4,297	17,885	13,588	24	22,530	19
Administration	11,426	12,252	826	93	98,808	132,308	33,500	74	156,815	63
Prof Services	80	0	(80)		680	72,500	71,820		72,500	
Capital Outlays	0	0	0		0	370,000	370,000		370,000	
Other Expenses	0	0	0		601	532,464	531,863		532,465	
Total Expenditures	17,458	125,646	108,188	13	359,568	1,899,427	1,539,859	18	2,154,805	16
Net After Transfers	36,010	84,839	(48,829)	42	(5,494)	(697,901)	692,406		(532,304)	1

Fund 008 Kern Water Bank
Core 81 KWB Recharge Operations
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Reimbursements	42,037	210,486	(168,449)	19	91,381	841,946	(750,565)	10	1,262,920	7
Interest Income	0	0	0		(11,988)	0	(11,988)		0	
Total Revenues	42,037	210,486	(168,449)	19	79,393	841,946	(762,553)	9	1,262,920	6
Expenditures										
Labor Costs	2,405	14,760	12,355	16	33,209	122,960	89,751	27	156,560	21
Wtr Purch & Fees	0	95,000	95,000		126,609	380,000	253,391	33	570,000	22
Operations	0	1,313	1,313		0	5,253	5,253		7,880	
Maintenance	0	2,320	2,320		0	9,285	9,285		13,930	
Administration	5,713	6,539	826	87	36,920	63,470	26,550	58	76,550	48
Prof Services	80	0	(80)		680	68,000	67,320	1	68,000	1
Capital Outlays	0	0	0		0	370,000	370,000		370,000	
Total Expenditures	8,198	119,933	111,735	6	197,418	1,018,969	821,551	19	1,262,920	15
Net After Transfers	33,837	90,552	(56,715)	37	(118,024)	(177,023)	58,999	66	0	(29,506,01

Fund 008 Kern Water Bank
Core 83 Kern Water Bank Recovery
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Reimbursements	11,431	0	11,431		274,679	359,580	(84,901)	76	359,580	76
Total Revenues	11,431	0	11,431		274,679	359,580	(84,901)	76	359,580	76
Expenditures										
Labor Costs	3,547	0	(3,547)		89,963	231,180	141,217	38	231,180	38
Wtr Purch & Fees	0	0	0		0	22,399	22,399		22,400	
Operations	0	0	0		5,401	12,474	7,073	43	12,475	43
Maintenance	0	0	0		4,297	8,599	4,302	49	8,600	49
Administration	5,713	5,713	0	100	61,888	68,838	6,950	89	80,265	77
Prof Services	0	0	0		0	4,500	4,500		4,500	
Other Expenses	0	0	0		601	532,464	531,863		532,465	
Total Expenditures	9,260	5,713	(3,547)	162	162,150	880,458	718,308	18	891,885	18
Net After Transfers	2,172	(5,713)	7,885	(38)	112,529	(520,878)	633,407	(21)	(532,304)	(21)

Fund 014 Zone of Benefit No. 7
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Prop. Tax/Assess	7,029,637	6,520,000	509,637	107	18,002,762	18,707,000	(704,238)	96	19,345,000	93
Interest Income	(501)	0	(501)		795,560	675,000	120,560	117	900,000	88
Total Revenues	7,029,136	6,520,000	509,136	107	18,798,322	19,382,000	(583,678)	96	20,245,000	92
Expenditures										
Wtr Purch & Fees	0	0	0		12,736,042	11,607,000	(1,129,042)	109	52,629,337	24
Other Expenses	46,007	45,000	(1,007)	102	46,007	45,000	(1,007)	102	45,000	102
Total Expenditures	46,007	45,000	(1,007)	102	12,782,049	11,652,000	(1,130,049)	109	52,674,337	24
Net After Transfers	6,983,128	6,475,000	508,128	107	6,016,271	7,730,000	(1,713,728)	77	(32,429,337)	(18)

Fund 019 Zone of Benefit No. 17
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Prop. Tax/Assess	4,077,017	6,815,000	(2,737,983)	59	10,306,620	19,031,000	(8,724,380)	54	19,734,000	52
Interest Income	(643)	0	(643)		681,204	690,000	(8,796)	98	920,000	74
Total Revenues	4,076,374	6,815,000	(2,738,626)	59	10,987,824	19,721,000	(8,733,176)	55	20,654,000	53
Expenditures										
Wtr Purch & Fees	0	0	0		9,292,613	19,734,000	10,441,387	47	53,464,364	17
Other Expenses	28,571	0	(28,571)		28,571	0	(28,571)		0	
Total Expenditures	28,571	0	(28,571)		9,321,184	19,734,000	10,412,816	47	53,464,364	17
Net After Transfers	4,047,805	6,815,000	(2,767,194)	59	1,666,640	(13,000)	1,679,640	(12,820)	(32,810,364)	(5)

Fund 020 Zone of Benefit No. 18
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Prop. Tax/Assess	539,154	845,000	(305,846)	63	1,150,286	2,155,400	(1,005,114)	53	2,248,000	51
Interest Income	0	0	0		82,319	54,000	28,319	152	72,000	114
Total Revenues	539,154	845,000	(305,846)	63	1,232,605	2,209,400	(976,795)	55	2,320,000	53
Expenditures										
Wtr Purch & Fees	0	0	0		1,058,595	2,248,000	1,189,405	47	6,208,474	17
Other Expenses	3,319	5,000	1,681	66	3,319	5,000	1,681	66	5,000	66
Total Expenditures	3,319	5,000	1,681	66	1,061,914	2,253,000	1,191,086	47	6,213,474	17
Net After Transfers	535,834	840,000	(304,165)	63	170,689	(43,600)	214,289	(391)	(3,893,474)	(4)

Fund 021 Zone of Benefit No. 19
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Prop. Tax/Assess	3,480,329	4,824,000	(1,343,671)	72	8,900,994	14,568,000	(5,667,006)	61	17,486,000	50
Interest Income	(717)	0	(717)		611,745	375,000	236,745	163	500,000	122
Total Revenues	3,479,612	4,824,000	(1,344,388)	72	9,512,739	14,943,000	(5,430,261)	63	17,986,000	52
Expenditures										
Wtr Purch & Fees	0	0	0		8,234,018	17,486,000	9,251,982	47	47,712,821	17
Other Expenses	24,844	35,000	10,156	70	24,844	35,000	10,156	70	35,000	70
Total Expenditures	24,844	35,000	10,156	70	8,258,862	17,521,000	9,262,138	47	47,747,821	17
Net After Transfers	3,454,767	4,789,000	(1,334,232)	72	1,253,877	(2,578,000)	3,831,877	(48)	(29,761,821)	(4)

Fund 025 Western Hills Fund
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	0	0		1,951,905	1,784,000	167,905	109	1,784,000	109
Interest Income	0	0	0		6,188	0	6,188		0	
Total Revenues	0	0	0		1,958,093	1,784,000	174,093	109	1,784,000	109
Expenditures										
Labor Costs	4,699	2,840	(1,859)	165	28,468	30,370	1,902	93	37,310	76
Wtr Purch & Fees	0	0	0		4,941	1,993,000	1,988,059		8,266,121	
Administration	2,025	2,025	0	100	25,093	22,580	(2,513)	111	26,630	94
Prof Services	1,674	0	(1,674)		11,113	0	(11,113)		0	
Other Expenses	32,127	0	(32,127)		357,961	358,950	989	99	358,950	99
Total Expenditures	40,525	4,865	(35,660)	832	427,576	2,404,900	1,977,324	17	8,689,011	4
Net After Transfers	(40,524)	(4,865)	(35,659)	832	1,530,519	(620,900)	2,151,419	(246)	(6,905,011)	(22)

Fund 026 Lower Kern River Fund
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	0	0		(685)	0	(685)		0	
User Charges	0	0	0		106,306	0	106,306		0	
Reimbursements	0	0	0		588,577	588,577	0	100	588,577	100
Interest Income	0	0	0		84,936	11,250	73,686	754	15,000	566
Other Revenue	0	0	0		12,296	979,015	(966,719)	1	979,015	1
Total Revenues	0	0	0		791,430	1,578,842	(787,412)	50	1,582,592	50
Expenditures										
Labor Costs	5,996	8,040	2,044	74	44,143	86,000	41,857	51	105,580	41
Wtr Purch & Fees	2,675,045	0	(2,675,045)		2,764,563	0	(2,764,563)		808,044	342
Administration	5,117	6,366	1,249	80	45,951	66,866	20,915	68	79,600	57
Prof Services	34,649	2,450	(32,199)	1,414	250,190	189,800	(60,390)	131	189,800	131
Other Expenses	904,003	1,500	(902,503)	60,266	1,375,486	492,000	(883,486)	279	492,000	279
Total Expenditures	3,624,810	18,356	(3,606,454)	19,747	4,480,333	834,666	(3,645,667)	536	1,675,024	267
Interfund Transfers										
Transfers In	353,354	0	353,354		353,354	180,000	173,354	196	180,000	196
Transfers Out	0	0	0		0	1,048,058	1,048,058		1,119,400	
Net Transfers	353,354	0	353,354		353,354	(868,058)	1,221,412	(40)	(939,400)	(37)
Net After Transfers	(3,271,454)	(18,356)	(3,253,098)	17,822	(3,335,550)	(123,882)	(3,211,668)	2,692	(1,031,832)	323

Fund 027 Entitlement Retention Fund
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	0	0		548,710	1,767,600	(1,218,890)	31	1,767,600	31
Interest Income	0	0	0		(8,797)	0	(8,797)		0	
Total Revenues	0	0	0		539,913	1,767,600	(1,227,687)	30	1,767,600	30
Expenditures										
Labor Costs	0	910	910		890	9,990	9,100	8	12,220	7
Wtr Purch & Fees	0	0	0		1,150,496	1,767,600	617,104	65	1,767,600	65
Administration	517	517	0	100	3,779	6,176	2,397	61	7,210	52
Prof Services	0	0	0		1,606	1,700	94	94	1,700	94
Total Expenditures	517	1,427	910	36	1,156,771	1,785,466	628,695	64	1,788,730	64
Interfund Transfers										
Transfers In	0	0	0		0	0	0		21,130	
Net Transfers	0	0	0		0	0	0		21,130	
Net After Transfers	(517)	(1,427)	910	36	(616,857)	(17,866)	(598,991)	3,452	0	

Fund 029 Water Management Fund
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	2,675,045	0	2,675,045		2,675,045	0	2,675,045		0	
Interest Income	0	0	0		513,437	300,000	213,437	171	400,000	128
Other Revenue	0	0	0		977,032	0	977,032		0	
Total Revenues	2,675,045	0	2,675,045		4,165,514	300,000	3,865,514	1,388	400,000	1,041
Expenditures										
Wtr Purch & Fees	0	0	0		0	0	0		66,101,839	
Administration	75	75	0	100	693	750	57	92	900	77
Total Expenditures	75	75	0	100	693	750	57	92	66,102,739	
Interfund Transfers										
Transfers In	0	0	0		0	0	0		2,997,666	
Transfers Out	353,354	0	(353,354)		353,354	0	(353,354)		1,299,400	27
Net Transfers	(353,354)	0	(353,354)		(353,354)	0	(353,354)		1,698,266	(20)
Net After Transfers	2,321,615	(75)	2,321,690	(3,095,48	3,811,466	299,250	3,512,216	1,273	(64,004,472)	(5)

Fund 031 Improvement District No. 1
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Prop. Tax/Assess	52,503	40,000	12,503	131	139,844	118,000	21,844	118	121,000	115
Interest Income	(1)	0	(1)		11,673	8,000	3,673	145	10,000	116
Total Revenues	52,502	40,000	12,502	131	151,517	126,000	25,517	120	131,000	115
Expenditures										
Labor Costs	374	1,400	1,026	26	2,381	15,620	13,239	15	19,000	12
Operations	0	0	0		0	1,000	1,000		1,000	
Administration	1,642	1,700	58	96	13,915	16,600	2,685	83	20,000	69
Prof Services	0	0	0		5,875	27,000	21,125	21	31,000	18
Capital Outlays	0	0	0		0	125,000	125,000		125,000	
Other Expenses	1,278	1,400	122	91	1,278	1,400	122	91	1,400	91
Total Expenditures	3,294	4,500	1,206	73	23,449	186,620	163,171	12	197,400	11
Net After Transfers	49,204	35,500	13,704	138	128,066	(60,620)	188,686	(211)	(66,400)	(192)

Fund 033 Improvement District No. 3
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Prop. Tax/Assess	4,897	4,500	397	108	15,513	12,500	3,013	124	13,500	114
Interest Income	0	0	0		(10,572)	0	(10,572)		0	
Total Revenues	4,897	4,500	397	108	4,941	12,500	(7,559)	39	13,500	36
Expenditures										
Labor Costs	1,371	2,310	939	59	25,038	23,480	(1,558)	106	27,930	89
Operations	0	0	0		132	0	(132)		0	
Maintenance	0	0	0		19	0	(19)		0	
Administration	3,383	3,933	550	86	32,295	35,812	3,517	90	43,180	74
Prof Services	0	0	0		3,118	5,600	2,482	55	5,600	55
Other Expenses	101	100	(1)	101	207	190	(17)	108	190	108
Total Expenditures	4,855	6,343	1,488	76	60,809	65,082	4,273	93	76,900	79
Interfund Transfers										
Transfers In	0	0	0		0	0	0		62,400	
Net Transfers	0	0	0		0	0	0		62,400	
Net After Transfers	43	(1,843)	1,886	(2)	(55,868)	(52,582)	(3,286)	106	(1,000)	5,586

Fund 034 Impr. Dist. No. 4 Operations
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	0	0		10,703,250	10,703,250	0	100	10,703,250	100
User Charges	1,133,194	1,780,040	(646,846)	63	6,749,939	8,355,213	(1,605,274)	80	9,275,630	72
Grnd Wtr Charges	0	0	0		1,334,524	1,251,400	83,124	106	2,215,120	60
Reimbursements	0	0	0		245,900	0	245,900		320,000	76
Interest Income	0	0	0		88,111	150,000	(61,889)	58	200,000	44
Other Revenue	0	0	0		8,425	10,000	(1,575)	84	20,000	42
Total Revenues	1,133,194	1,780,040	(646,846)	63	19,130,149	20,469,863	(1,339,714)	93	22,734,000	84
Expenditures										
Labor Costs	341,854	411,976	70,122	82	3,918,521	4,514,236	595,715	86	5,505,500	71
Wtr Purch & Fees	315,815	531,563	215,748	59	2,368,329	3,585,253	1,216,924	66	3,846,180	61
Operations	201,503	202,991	1,488	99	1,779,093	2,030,091	250,998	87	2,436,250	73
Power	305,366	643,979	338,613	47	4,697,080	6,439,799	1,742,719	72	7,727,760	60
Maintenance	21,518	58,937	37,419	36	593,748	600,488	6,740	98	720,880	82
Administration	119,745	114,824	(4,920)	104	1,454,602	1,628,087	173,485	89	1,859,840	78
Prof Services	68,278	18,916	(49,361)	360	303,895	683,466	379,571	44	721,300	42
Capital Outlays	49,103	0	(49,103)		419,000	1,053,800	634,800	39	1,053,800	39
Debt Repayment	0	0	0		22,774	178,400	155,626	12	178,400	12
Other Expenses	36,497	19,674	(16,822)	185	339,137	268,269	(70,867)	126	307,620	110
Total Expenditures	1,459,679	2,002,865	543,186	72	15,896,179	20,981,892	5,085,713	75	24,357,530	65
Interfund Transfers										
Transfers Out	0	0	0		789,204	789,210	6	99	789,210	99
Net Transfers	0	0	0		(789,204)	(789,210)	6	99	(789,210)	99
Net After Transfers	(326,478)	(222,824)	(103,654)	146	2,444,752	(1,301,238)	3,745,991	(187)	(2,412,736)	(101)

Fund 034 Impr. Dist. No. 4 Operations
Core 42 Maintenance Dept Home Code
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Expenditures										
Labor Costs	23,452	0	(23,452)		113,455	0	(113,455)		0	
Operations	3,453	0	(3,453)		10,120	0	(10,120)		0	
Maintenance	1,098	0	(1,098)		11,131	0	(11,131)		0	
Administration	1,836	0	(1,836)		10,905	0	(10,905)		0	
Prof Services	0	0	0		1,429	0	(1,429)		0	
Capital Outlays	0	0	0		0	0	0		0	
Other Expenses	0	0	0		29	0	(29)		0	
Total Expenditures	29,839	0	(29,839)		147,069	0	(147,069)		0	
Net After Transfers	(29,837)	0	(29,837)		(147,066)	0	(147,066)		0	

Fund 034 Impr. Dist. No. 4 Operations
Core 43 ID#4 Water Sup.- Groundwater
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	0	983,200	(983,200)		210,760	2,678,200	(2,467,440)	7	2,678,200	7
Reimbursements	0	0	0		245,900	0	245,900		320,000	76
Total Revenues	0	983,200	(983,200)		456,660	2,678,200	(2,221,540)	17	2,998,200	15
Expenditures										
Labor Costs	1,816	11,816	10,000	15	33,999	125,746	91,747	27	154,150	22
Wtr Purch & Fees	0	135,730	135,730		540,974	1,666,920	1,125,946	32	1,816,180	29
Operations	0	833	833		597	8,333	7,736	7	10,000	5
Power	2,403	170,854	168,451	1	242,058	1,708,549	1,466,491	14	2,050,260	11
Maintenance	3,240	3,125	(115)	103	68,264	32,583	(35,680)	209	39,500	172
Administration	3,008	3,029	21	99	44,399	61,389	16,990	72	68,150	65
Capital Outlays	0	0	0		254,435	0	(254,435)		0	
Other Expenses	0	0	0		104	0	(104)		0	
Total Expenditures	10,467	325,388	314,921	3	1,184,830	3,603,522	2,418,692	32	4,138,240	28
Net After Transfers	(10,467)	657,811	(668,278)	(1)	(728,172)	(925,322)	197,150	78	(1,140,039)	63

Fund 034 Impr. Dist. No. 4 Operations
Core 44 Impr. District No. 4 Admin
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Interest Income	0	0	0		88,111	150,000	(61,889)	58	200,000	44
Total Revenues	0	0	0		88,111	150,000	(61,889)	58	200,000	44
Expenditures										
Labor Costs	52,231	38,491	(13,739)	135	348,763	433,896	85,133	80	526,630	66
Operations	0	0	0		26	125	99	20	250	10
Maintenance	0	0	0		1,309	1,750	441	74	2,000	65
Administration	14,806	10,970	(3,835)	134	116,570	143,807	27,237	81	168,250	69
Prof Services	11,681	8,375	(3,306)	139	77,117	88,750	11,633	86	105,500	73
Capital Outlays	1,844	0	(1,844)		1,844	2,500	656	73	2,500	73
Other Expenses	823	2,083	1,260	39	26,471	20,953	(5,517)	126	25,120	105
Total Expenditures	81,385	59,920	(21,464)	135	572,100	691,782	119,682	82	830,250	68
Interfund Transfers										
Transfers Out	0	0	0		789,204	789,210	6	99	789,210	99
Net Transfers	0	0	0		(789,204)	(789,210)	6	99	(789,210)	99
Net After Transfers	(81,384)	(59,920)	(21,463)	135	(1,273,195)	(1,330,992)	57,797	95	(1,419,459)	89

Fund 034 Impr. Dist. No. 4 Operations
Core 45 ID#4 Surface Water Supply
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	883,923	0	883,923		883,923	0	883,923		150,000	589
Total Revenues	883,923	0	883,923		883,923	0	883,923		150,000	589
Expenditures										
Labor Costs	5,809	14,470	8,661	40	45,897	154,940	109,043	29	190,390	24
Wtr Purch & Fees	315,815	395,833	80,018	79	1,827,355	1,918,333	90,978	95	2,030,000	90
Administration	3,767	3,766	(0)	100	107,529	135,096	27,567	79	142,630	75
Prof Services	0	0	0		16,108	16,800	692	95	16,800	95
Other Expenses	18,735	0	(18,735)		88,196	0	(88,196)		0	
Total Expenditures	344,126	414,069	69,943	83	2,085,085	2,225,169	140,084	93	2,379,820	87
Net After Transfers	539,797	(414,069)	953,867	(130)	(1,201,163)	(2,225,169)	1,024,006	53	(2,229,819)	53

Fund 034 Impr. Dist. No. 4 Operations
Core 46 Impr. Dist. No. 4 Groundwater
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Grnd Wtr Charges	0	0	0		1,334,524	1,251,400	83,124	106	2,215,120	60
Total Revenues	0	0	0		1,334,524	1,251,400	83,124	106	2,215,120	60
Expenditures										
Labor Costs	5,601	15,250	9,649	36	153,653	162,060	8,407	94	198,920	77
Operations	0	208	208		12	2,133	2,121		2,600	
Power	109	1,666	1,557	6	4,504	16,666	12,162	27	20,000	22
Maintenance	0	416	416		964	5,116	4,152	18	7,300	13
Administration	4,285	4,724	439	90	106,701	156,399	49,698	68	166,300	64
Prof Services	3,025	208	(2,816)	1,452	32,398	2,083	(30,314)	1,555	2,500	1,295
Other Expenses	0	0	0		1,159	0	(1,159)		0	
Total Expenditures	13,020	22,474	9,454	57	299,391	344,459	45,068	86	397,620	75
Net After Transfers	(13,022)	(22,474)	9,452	57	1,035,130	906,940	128,190	114	1,817,500	56

Fund 034 Impr. Dist. No. 4 Operations
Core 47 Impr. Dist. No. 4 Treated Watr
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	0	0		10,703,250	10,703,250	0	100	10,703,250	100
Total Revenues	0	0	0		10,703,250	10,703,250	0	100	10,703,250	100
Expenditures										
Labor Costs	234,662	297,753	63,091	78	2,897,029	3,271,743	374,714	88	3,986,760	72
Operations	198,050	201,158	3,108	98	1,765,685	2,011,583	245,898	87	2,413,900	73
Power	53,583	86,250	32,667	62	679,606	862,500	182,894	78	1,035,000	65
Maintenance	15,293	46,354	31,061	32	410,858	463,791	52,933	88	556,750	73
Administration	82,553	80,008	(2,544)	103	915,375	952,993	37,618	96	1,110,960	82
Prof Services	39,046	8,666	(30,379)	450	120,050	369,166	249,116	32	386,500	31
Capital Outlays	47,259	0	(47,259)		157,094	441,300	284,206	35	441,300	35
Other Expenses	13,943	12,591	(1,351)	110	199,955	187,816	(12,138)	106	213,000	93
Total Expenditures	684,389	732,782	48,393	93	7,145,652	8,560,894	1,415,242	83	10,144,170	70
Net After Transfers	(684,382)	(732,782)	48,400	93	3,557,594	2,142,355	1,415,238	166	559,080	636

Fund 034 Impr. Dist. No. 4 Operations
Core 48 Impr. Dist. No. 4 Distribution
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	249,271	796,840	(547,569)	31	5,655,256	5,677,013	(21,757)	99	6,447,430	87
Other Revenue	0	0	0		8,425	10,000	(1,575)	84	20,000	42
Total Revenues	249,271	796,840	(547,569)	31	5,663,681	5,687,013	(23,332)	99	6,467,430	87
Expenditures										
Labor Costs	18,283	34,195	15,912	53	325,725	365,850	40,125	89	448,650	72
Operations	0	791	791		2,653	7,916	5,263	33	9,500	27
Power	249,271	385,208	135,937	64	3,770,912	3,852,083	81,171	97	4,622,500	81
Maintenance	1,887	9,041	7,154	20	101,222	97,246	(3,975)	104	115,330	87
Administration	9,490	12,324	2,834	76	153,123	178,400	25,277	85	203,550	75
Prof Services	14,526	1,666	(12,859)	871	56,793	206,666	149,873	27	210,000	27
Capital Outlays	0	0	0		5,627	610,000	604,373		610,000	
Debt Repayment	0	0	0		22,774	178,400	155,626	12	178,400	12
Other Expenses	2,996	5,000	2,004	59	23,223	59,500	36,277	39	69,500	33
Total Expenditures	296,453	448,228	151,775	66	4,462,052	5,556,063	1,094,011	80	6,467,430	68
Net After Transfers	(47,181)	348,612	(395,794)	(13)	1,201,625	130,950	1,070,674	917	0	333,784,7

Fund 036 Impr. Dist. No. 4 Bonds
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	0	0	0		8,377,054	8,377,060	(6)	99	8,377,060	99
Interest Income	0	0	0		112,196	120,000	(7,804)	93	160,000	70
Total Revenues	0	0	0		8,489,250	8,497,060	(7,810)	99	8,537,060	99
Expenditures										
Prof Services	3,000	0	(3,000)		3,000	3,000	0	100	3,000	100
Debt Repayment	2,170,611	2,170,630	19	99	4,340,507	4,341,260	753	99	9,166,260	47
Other Expenses	2,750	2,000	(750)	137	6,000	10,000	4,000	60	10,000	60
Total Expenditures	2,176,361	2,172,630	(3,731)	100	4,349,507	4,354,260	4,753	99	9,179,260	47
Interfund Transfers										
Transfers In	0	0	0		789,204	789,210	(6)	99	789,210	99
Net Transfers	0	0	0		789,204	789,210	(6)	99	789,210	99
Net After Transfers	(2,176,360)	(2,172,630)	(3,730)	100	4,928,946	4,932,010	(3,063)	99	147,010	3,352

Fund 051 Cross Valley Canal Operations
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	926,912	2,932,926	(2,006,014)	31	8,369,517	14,361,215	(5,991,698)	58	15,656,930	53
Reimbursements	20,145	0	20,145		166,967	0	166,967		0	
Interest Income	0	0	0		99,326	80,250	19,076	123	107,000	92
Other Revenue	0	0	0		(160,671)	0	(160,671)		0	
Total Revenues	947,057	2,932,926	(1,985,869)	32	8,475,139	14,441,465	(5,966,326)	58	15,763,930	53
Expenditures										
Labor Costs	89,534	164,333	74,799	54	1,251,271	1,783,543	532,272	70	2,174,680	57
Operations	1,235	9,166	7,931	13	35,463	91,666	56,203	38	110,000	32
Power	506,871	647,856	140,985	78	2,523,990	6,478,575	3,954,585	38	7,774,290	32
Maintenance	161	49,708	49,547		553,405	637,082	83,677	86	736,500	75
Administration	51,851	56,925	5,074	91	614,950	766,125	151,175	80	882,225	69
Prof Services	3,105	3,333	228	93	131,189	1,334,083	1,202,894	9	1,340,750	9
Capital Outlays	61,065	0	(61,065)		(16,328)	3,325,000	3,341,328	()	3,325,000	()
Other Expenses	0	583	583		9,374	12,433	3,059	75	138,600	6
Total Expenditures	713,822	931,904	218,082	76	5,103,314	14,428,507	9,325,193	35	16,482,045	30
Net After Transfers	233,236	2,001,021	(1,767,784)	11	3,371,827	12,957	3,358,870	26,022	(718,114)	(469)

Fund 051 Cross Valley Canal Operations
Core 55 Cross Valley Canal Operations
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	514,861	2,285,070	(1,770,209)	22	4,885,666	7,762,640	(2,876,974)	62	7,762,640	62
Reimbursements	20,145	0	20,145		166,967	0	166,967		0	
Interest Income	0	0	0		112,825	75,000	37,825	150	100,000	112
Other Revenue	0	0	0		(160,671)	0	(160,671)		0	
Total Revenues	535,006	2,285,070	(1,750,064)	23	5,004,787	7,837,640	(2,832,853)	63	7,862,640	63
Expenditures										
Labor Costs	89,534	164,333	74,799	54	1,251,271	1,783,543	532,272	70	2,174,680	57
Operations	1,235	9,166	7,931	13	35,463	91,666	56,203	38	110,000	32
Maintenance	161	49,708	49,547		553,405	637,082	83,677	86	736,500	75
Administration	51,851	56,925	5,074	91	614,950	766,125	151,175	80	882,225	69
Prof Services	3,105	3,333	228	93	131,189	1,334,083	1,202,894	9	1,340,750	9
Capital Outlays	61,065	0	(61,065)		(16,328)	3,325,000	3,341,328	()	3,325,000	()
Other Expenses	0	583	583		9,374	12,433	3,059	75	13,600	68
Total Expenditures	206,951	284,048	77,097	72	2,579,324	7,949,932	5,370,608	32	8,582,755	30
Net After Transfers	328,056	2,001,021	(1,672,964)	16	2,425,465	(112,292)	2,537,757	(2,159)	(720,114)	(336)

Fund 051 Cross Valley Canal Operations
Core 56 Cross Valley Canal Power
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	410,940	647,856	(236,916)	63	3,470,687	6,478,575	(3,007,888)	53	7,774,290	44
Interest Income	0	0	0		(28,073)	0	(28,073)		0	
Total Revenues	410,940	647,856	(236,916)	63	3,442,614	6,478,575	(3,035,961)	53	7,774,290	44
Expenditures										
Labor Costs	0	0	0		0	0	0		0	
Power	506,871	647,856	140,985	78	2,523,990	6,478,575	3,954,585	38	7,774,290	32
Total Expenditures	506,871	647,856	140,985	78	2,523,990	6,478,575	3,954,585	38	7,774,290	32
Net After Transfers	(95,931)	0	(95,931)		918,624	0	918,624		0	

Fund 051 Cross Valley Canal Operations
Core 57 Cross Valley Canal Replacement
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	1,111	0	1,111		13,164	0	13,164		0	
Interest Income	0	0	0		3,449	1,500	1,949	229	2,000	172
Total Revenues	1,111	0	1,111		16,613	1,500	15,113	1,107	2,000	830
Net After Transfers	1,111	0	1,111		16,613	1,500	15,113	1,107	2,000	830

Fund 051 Cross Valley Canal Operations
Core 58 Cross Valley Canal Third Party
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	0	0	0		0	120,000	(120,000)		120,000	
Interest Income	0	0	0		11,125	3,750	7,375	296	5,000	222
Total Revenues	0	0	0		11,125	123,750	(112,625)	8	125,000	8
Expenditures										
Other Expenses	0	0	0		0	0	0		125,000	
Total Expenditures	0	0	0		0	0	0		125,000	
Net After Transfers	0	0	0		11,124	123,750	(112,625)	8	0	

Fund 070 KCWA/BM Banking Program
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	30,600	(30,600)		0	122,400	(122,400)		183,600	
User Charges	14,793	26,070	(11,277)	56	501,688	2,539,999	(2,038,311)	19	2,592,140	19
Interest Income	0	0	0		28,033	48,472	(20,439)	57	64,630	43
Total Revenues	14,793	56,670	(41,877)	26	529,721	2,710,871	(2,181,150)	19	2,840,370	18
Expenditures										
Labor Costs	2,978	7,638	4,660	38	43,295	185,713	142,418	23	201,550	21
Wtr Purch & Fees	0	47,670	47,670		12,550	298,500	285,950	4	393,840	3
Operations	0	210	210		838	10,840	10,002	7	11,060	7
Power	0	0	0		4,259	1,628,300	1,624,041		1,628,300	
Maintenance	0	1,523	1,523		33,061	289,363	256,302	11	292,210	11
Administration	9,745	9,741	(4)	100	86,115	112,835	26,720	76	132,080	65
Prof Services	0	0	0		1,576	6,000	4,424	26	6,000	26
Capital Outlays	0	0	0		0	175,000	175,000		175,000	
Other Expenses	0	10	10		324	1,258,291	1,257,967		1,258,291	
Total Expenditures	12,723	66,792	54,069	19	182,018	3,964,842	3,782,824	4	4,098,331	4
Net After Transfers	2,073	(10,122)	12,195	(20)	347,701	(1,253,970)	1,601,672	(27)	(1,257,960)	(27)

Fund 070 KCWA/BM Banking Program
Core 70 BMWD/KCWA Administration
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	0	0	0		148,050	94,600	53,450	156	94,600	156
Interest Income	0	0	0		28,033	48,472	(20,439)	57	64,630	43
Total Revenues	0	0	0		176,083	143,072	33,011	123	159,230	110
Expenditures										
Labor Costs	771	1,418	647	54	8,014	18,343	10,329	43	21,740	36
Maintenance	0	0	0		32,000	18,000	(14,000)	177	18,000	177
Administration	9,583	9,709	126	98	78,338	98,064	19,726	79	117,250	66
Prof Services	0	0	0		1,576	2,000	424	78	2,000	78
Other Expenses	0	0	0		177	240	63	73	240	73
Total Expenditures	10,354	11,127	773	93	120,105	136,647	16,542	87	159,230	75
Net After Transfers	(10,352)	(11,127)	774	93	55,978	6,425	49,553	871	0	

Fund 070 KCWA/BM Banking Program

Core 71 BMWD/KCWA Recovery

Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	0	0	0		292,750	2,341,119	(2,048,369)	12	2,341,120	12
Total Revenues	0	0	0		292,750	2,341,119	(2,048,369)	12	2,341,120	12
Expenditures										
Labor Costs	1,926	0	(1,926)		29,935	139,000	109,065	21	139,000	21
Wtr Purch & Fees	0	0	0		0	107,820	107,820		107,820	
Operations	0	0	0		838	10,300	9,462	8	10,300	8
Power	0	0	0		4,259	1,628,300	1,624,041		1,628,300	
Maintenance	0	50	50		1,061	265,450	264,389		265,450	
Administration	162	0	(162)		7,749	13,159	5,410	58	13,160	58
Prof Services	0	0	0		0	2,000	2,000		2,000	
Capital Outlays	0	0	0		0	175,000	175,000		175,000	
Other Expenses	0	10	10		147	1,258,051	1,257,904		1,258,051	
Total Expenditures	2,088	60	(2,028)	3,480	43,989	3,599,080	3,555,091	1	3,599,081	1
Net After Transfers	(2,086)	(60)	(2,026)	3,477	248,759	(1,257,960)	1,506,720	(19)	(1,257,960)	(19)

Fund 070 KCWA/BM Banking Program

Core 72 BMWD/KCWA Recharge

Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	30,600	(30,600)		0	122,400	(122,400)		183,600	
User Charges	14,793	26,070	(11,277)	56	60,888	104,280	(43,392)	58	156,420	38
Total Revenues	14,793	56,670	(41,877)	26	60,888	226,680	(165,792)	26	340,020	17
Expenditures										
Labor Costs	281	6,220	5,939	4	5,346	28,370	23,024	18	40,810	13
Wtr Purch & Fees	0	47,670	47,670		12,550	190,680	178,130	6	286,020	4
Operations	0	210	210		0	540	540		760	
Maintenance	0	1,473	1,473		0	5,913	5,913		8,760	
Administration	0	32	32		28	1,612	1,584	1	1,670	1
Prof Services	0	0	0		0	2,000	2,000		2,000	
Total Expenditures	281	55,605	55,324		17,924	229,115	211,191	7	340,020	5
Net After Transfers	14,512	1,065	13,447	1,362	42,962	(2,435)	45,397	(1,764)	0	

Fund 075 Pioneer Project
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	0	0		0	888,000	(888,000)		1,224,000	
User Charges	176,551	724,371	(547,820)	24	6,852,762	12,760,917	(5,908,155)	53	14,209,660	48
Reimbursements	0	0	0		689,432	300,000	389,432	229	300,000	229
Interest Income	0	0	0		174,713	0	174,713		0	
Other Revenue	0	0	0		993	0	993		0	
Total Revenues	176,551	724,371	(547,820)	24	7,717,900	13,948,917	(6,231,017)	55	15,733,660	49
Expenditures										
Labor Costs	33,973	35,145	1,172	96	530,702	813,923	283,221	65	898,290	59
Wtr Purch & Fees	0	163,340	163,340		128,128	1,757,000	1,628,872	7	2,419,680	5
Operations	384	2,366	1,982	16	10,070	100,846	90,776	9	105,380	9
Power	252	28,500	28,248		62,235	4,464,000	4,401,765	1	4,521,000	1
Maintenance	124,069	18,046	(106,022)	687	278,672	644,206	365,534	43	680,300	40
Administration	94,468	36,076	(58,391)	261	466,467	602,527	136,060	77	674,680	69
Prof Services	28,543	1,333	(27,209)	2,140	182,767	675,083	492,316	27	677,750	26
Capital Outlays	202,230	500	(201,730)	40,446	470,440	5,533,100	5,062,660	8	5,533,600	8
Other Expenses	0	13	13		4,773	4,469,250	4,464,477		4,469,277	
Total Expenditures	483,919	285,321	(198,597)	169	2,134,254	19,059,937	16,925,683	11	19,979,957	10
Net After Transfers	(307,378)	439,049	(746,427)	(70)	5,583,650	(5,111,020)	10,694,670	(109)	(4,246,295)	(131)

Fund 075 Pioneer Project
Core 74 Pioneer Recharge - Reserve
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	3,408	12,000	(8,592)	28	12,282	48,000	(35,718)	25	72,000	17
Total Revenues	3,408	12,000	(8,592)	28	12,282	48,000	(35,718)	25	72,000	17
Expenditures										
Operations	0	0	0		357	0	(357)		0	
Total Expenditures	0	0	0		357	0	(357)		0	
Net After Transfers	3,408	12,000	(8,592)	28	11,924	48,000	(36,075)	24	72,000	16

Fund 075 Pioneer Project
Core 75 Pioneer Proj - Administration
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	0	0	0		1,168,450	1,355,600	(187,150)	86	1,355,600	86
Interest Income	0	0	0		174,713	0	174,713		0	
Total Revenues	0	0	0		1,343,163	1,355,600	(12,437)	99	1,355,600	99
Expenditures										
Labor Costs	8,819	9,680	861	91	181,204	113,050	(68,154)	160	136,680	132
Operations	0	475	475		71	5,280	5,209	1	6,230	1
Maintenance	0	10,858	10,858		122,765	108,653	(14,111)	112	130,370	94
Administration	94,038	35,108	(58,929)	267	453,605	559,935	106,330	81	630,170	71
Prof Services	2,800	0	(2,800)		103,277	272,750	169,473	37	272,750	37
Capital Outlays	0	0	0		0	178,600	178,600		178,600	
Other Expenses	0	0	0		2,999	800	(2,199)	374	800	374
Total Expenditures	105,657	56,121	(49,535)	188	863,921	1,239,068	375,147	69	1,355,600	63
Net After Transfers	(105,656)	(56,121)	(49,534)	188	479,246	116,531	362,714	411	0	599,057,9

Fund 075 Pioneer Project
Core 76 Pioneer Project - Recharge
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Water Sales	0	0	0		0	888,000	(888,000)		1,224,000	
User Charges	173,143	280,340	(107,197)	61	791,723	1,121,360	(329,637)	70	1,682,040	47
Other Revenue	0	0	0		483	0	483		0	
Total Revenues	173,143	280,340	(107,197)	61	792,206	2,009,360	(1,217,154)	39	2,906,040	27
Expenditures										
Labor Costs	7,147	12,428	5,281	57	93,799	115,483	21,684	81	144,640	64
Wtr Purch & Fees	0	163,340	163,340		109,260	1,541,360	1,432,100	7	2,204,040	4
Operations	0	1,791	1,791		1,929	7,166	5,237	26	10,750	17
Power	366	28,500	28,134	1	28,844	114,000	85,156	25	171,000	16
Maintenance	124,069	7,187	(116,881)	1,726	124,996	58,792	(66,203)	212	73,170	170
Administration	0	596	596		1,824	5,166	3,342	35	6,360	28
Prof Services	23,293	0	(23,293)		25,797	11,000	(14,797)	234	11,000	234
Capital Outlays	0	0	0		0	285,000	285,000		285,000	
Other Expenses	0	13	13		381	53	(327)	714	80	476
Total Expenditures	154,875	213,857	58,982	72	386,830	2,138,022	1,751,192	18	2,906,040	13
Net After Transfers	18,262	66,482	(48,219)	27	405,374	(128,662)	534,037	(315)	0	119,227,8

Fund 075 Pioneer Project
Core 77 Pioneer Project - Recovery
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	0	0	0		912,493	5,765,640	(4,853,147)	15	5,765,640	15
Reimbursements	0	0	0		0	300,000	(300,000)		300,000	
Other Revenue	0	0	0		510	0	510		0	
Total Revenues	0	0	0		913,003	6,065,640	(5,152,637)	15	6,065,640	15
Expenditures										
Labor Costs	7,757	0	(7,757)		122,581	447,640	325,059	27	447,640	27
Wtr Purch & Fees	0	0	0		18,868	215,640	196,772	8	215,640	8
Operations	384	0	(384)		7,628	87,999	80,371	8	88,000	8
Power	(114)	0	114		20,378	4,350,000	4,329,622		4,350,000	
Maintenance	0	0	0		30,911	476,759	445,848	6	476,760	6
Administration	430	0	(430)		10,568	27,499	16,931	38	27,500	38
Prof Services	40	833	793	4	2,415	38,333	35,918	6	40,000	6
Capital Outlays	0	0	0		0	420,000	420,000		420,000	
Other Expenses	0	0	0		742	4,468,396	4,467,654		4,468,397	
Total Expenditures	8,497	833	(7,663)	1,019	214,091	10,532,269	10,318,178	2	10,533,937	2
Net After Transfers	(8,501)	(833)	(7,668)	1,020	698,911	(4,466,629)	5,165,541	(15)	(4,468,296)	(15)

Fund 075 Pioneer Project
Core 78 Pioneer Project - Development
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	0	432,031	(432,031)		3,963,544	4,320,317	(356,773)	91	5,184,380	76
Reimbursements	0	0	0		689,432	0	689,432		0	
Total Revenues	0	432,031	(432,031)		4,652,976	4,320,317	332,659	107	5,184,380	89
Expenditures										
Labor Costs	10,250	13,037	2,787	78	132,989	137,750	4,761	96	169,330	78
Operations	0	100	100		85	400	315	21	400	21
Power	0	0	0		13,013	0	(13,013)		0	
Administration	0	371	371		470	9,926	9,456	4	10,650	4
Prof Services	2,410	500	(1,910)	482	51,278	353,000	301,722	14	354,000	14
Capital Outlays	202,230	500	(201,730)	40,446	470,440	4,649,500	4,179,060	10	4,650,000	10
Other Expenses	0	0	0		651	0	(651)		0	
Total Expenditures	214,890	14,508	(200,381)	1,481	668,926	5,150,576	4,481,650	12	5,184,380	12
Net After Transfers	(214,890)	417,522	(632,412)	(51)	3,984,051	(830,259)	4,814,310	(479)	0	1,992,025,

Fund 075 Pioneer Project
Core 79 Pioneer Project - Recovery Res
Apr 30, 2025

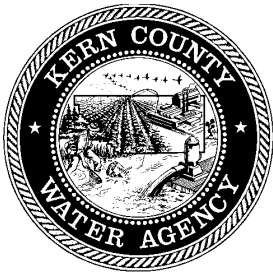
	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	0	0	0		4,270	150,000	(145,730)	2	150,000	2
Total Revenues	0	0	0		4,270	150,000	(145,730)	2	150,000	2
Expenditures										
Labor Costs	0	0	0		129	0	(129)		0	
Total Expenditures	0	0	0		129	0	(129)		0	
Net After Transfers	0	0	0		4,141	150,000	(145,858)	2	150,000	2

Fund 097 Westlands Payback Fund
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
Interest Income	0	0	0		32,397	0	32,397		0	
Total Revenues	0	0	0		32,397	0	32,397		0	
Net After Transfers	0	0	0		32,397	0	32,397		0	

Fund 102 Agency Participation in CVC
Apr 30, 2025

	Current Month Actuals	Current Month Budget	Variance Better (Worse)	% of Budget	YTD Actuals	YTD Budget	Variance Better (Worse)	% of Budget	Total Annual Budget	% of Annual Budget
Revenues										
User Charges	64,316	182,375	(118,059)	35	982,687	729,500	253,187	134	729,500	134
Reimbursements	0	0	0		47,500	0	47,500		0	
Interest Income	0	0	0		(9,153)	0	(9,153)		0	
Other Revenue	(3,672)	0	(3,672)		(3,672)	0	(3,672)		0	
Total Revenues	60,644	182,375	(121,731)	33	1,017,362	729,500	287,862	139	729,500	139
Expenditures										
Wtr Purch & Fees	208,827	181,225	(27,602)	115	1,400,212	724,900	(675,312)	193	724,900	193
Administration	350	350	0	100	5,496	3,900	(1,596)	140	4,600	119
Total Expenditures	209,177	181,575	(27,602)	115	1,405,708	728,800	(676,908)	192	729,500	192
Net After Transfers	(148,533)	800	(149,333)	(18,566)	(388,345)	700	(389,045)	(55,477)	0	



MEMORANDUM

20.2.1

TO: Administrative Committee
Agenda Item No. 4

FROM: Nick Pavletich

DATE: May 22, 2025

SUBJECT: Authorization of Deposit into the Kern County Water Agency's Account for California Employers' Retiree Benefit Trust

Issue:

Consider depositing \$5,000,000 into the Kern County Water Agency's account in the California Employers' Retiree Benefit Trust Fund to set aside and invest funds toward the unfunded liability associated with the Kern County Water Agency's Other Post-Employment Benefits.

Recommended Motion:

Adopt Resolution No. 13-25 authorizing a \$5,000,000 deposit into the Kern County Water Agency's account in the California Employers' Retiree Benefit Trust Fund to set aside and invest funds toward the unfunded liability associated with the Kern County Water Agency's Other Post-Employment Benefits.

Discussion:

On May 25, 2017, the Kern County Water Agency (Agency) Board of Directors (Board) authorized participation in the California Employers' Retiree Benefit Trust (CERBT) Fund to set aside and invest funds toward the unfunded liability associated with the Agency's Other (Non-Pension) Post-Employment Benefits (OPEB). An initial deposit of \$500,000 was made in October 2017 from the Supplemental Water Fund on behalf of all applicable Agency cost centers and funds.

On May 24, 2018, the Agency Board directed staff to make an annual \$500,000 deposit, consisting of pro-rata contributions from all applicable Agency cost centers and funds.

Subsequent to the annual deposit for fiscal year 2024-25, the projected balance of the CERBT fund is estimated to be approximately \$5,000,000. Staff recommends an additional deposit be appropriated from the General Fund prior to June 30, 2025, to increase the CERBT Fund balance to an approximate total of \$10,000,000. Assuming standard average earnings, staff believes this fund balance would be sufficient to warrant the discontinuation of annual contributions. The Board may authorize discretionary withdrawals to offset a portion of the current costs for each contributing fund's retiree medical expense. However, the annual withdrawal cannot exceed the amount required to pay that year's retiree medical premiums owed by the Agency (currently about \$750,000) in any year.

BEFORE THE BOARD OF DIRECTORS
OF THE
KERN COUNTY WATER AGENCY

In the matter of:

DEPOSITS INTO THE	*
KERN COUNTY WATER AGENCY'S	*
ACCOUNT IN THE CALIFORNIA	*
EMPLOYERS' RETIREE BENEFIT	*
TRUST FUND FOR	*
<u>OTHER POST-EMPLOYMENT BENEFITS</u>	*

I, Stephanie N. Prince, Secretary of the Board of Directors of the Kern County Water Agency, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director _____, and seconded by Director _____, was duly passed and adopted by said Board of Directors at an official meeting hereof this 22nd day of May, 2025, by the following vote, to wit:

Ayes:

Noes:

Absent:

Secretary of the Board of Directors
of the Kern County Water Agency

Resolution No. 13-25

WHEREAS, the Kern County Water Agency (Agency) provides non-pension-related post-employment benefits to qualifying retirees on a cost-sharing basis, which are generally referred to as Other Post-Employment Benefits (OPEB); and

WHEREAS, the Agency has incurred OPEB unfunded liability; and

WHEREAS, the Agency Board of Directors (Board) has the discretion to set aside money into an authorized trust fund toward OPEB unfunded liability; and

WHEREAS, the Board determined participating in the California Employers' Retiree Benefit Trust (CERBT) Fund to deposit and invest funds toward OPEB unfunded liability is appropriate and prudent; and

WHEREAS, on May 25, 2017, the Board adopted Resolution No. 24-17 authorizing participation in the CERBT Fund; and

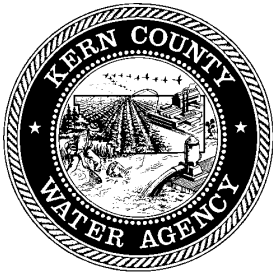
WHEREAS, on May 24, 2018, the Board adopted Resolution No. 15-18 authorizing \$500,000 annual deposits in the CERBT Fund; and

WHEREAS, staff recommends an additional deposit be appropriated from the General Fund prior to June 30, 2025, to increase the CERBT Fund balance to an approximate total of \$10,000,000; and

WHEREAS, assuming standard average earnings, staff believes this fund balance would be sufficient to warrant the discontinuation of annual contributions.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Kern County Water Agency that:

1. The foregoing recitals are true and correct.
2. Agency staff is directed to make an additional one-time \$5,000,000 deposit into the Agency's account in the CERBT Fund from the General Fund before June 30, 2025.
3. All subsequent CERBT deposits and withdrawals will be determined by the Board.
4. Upon reaching an approximate fund balance of \$10,000,000, the annual \$500,000 contributions to the CERBT fund may be discontinued.
5. Discretionary withdrawals from the CERBT fund may be authorized by the Board to offset a portion of the current costs for each contributing fund's retiree medical expense, provided that such withdrawals do not exceed the annual retiree medical premiums owed by the Agency.
6. This resolution shall remain in effect until rescinded by the Kern County Water Agency Board of Directors.



MEMORANDUM

20.2.1

TO: Administrative Committee
Agenda Item No. 6

FROM: Nick Pavletich

DATE: May 22, 2025

SUBJECT: Authorization to Execute Amendment No. 1 to the Kern County Water Agency Agreement for Information Technology Service Provider

Issue:

Consider authorizing the execution of Amendment No. 1 to the Kern County Water Agency Agreement for Information Technology Service Provider.

Recommended Motion:

Authorize execution of Amendment No. 1 to the Master Service Agreement with Carney's Business Technology Center, Inc., to increase the expenditure limit an additional \$35,000, for a total amount not to exceed \$225,000, subject to approval of General Counsel as to legal form, as outlined in the May 22, 2025 staff memorandum to the Administrative Committee, Agenda Item No. 6.

Discussion:

On May 23, 2024, the Kern County Water Agency (Agency) Board of Directors authorized the General Manager to retain Carney's Business Technology Center, Inc. (Carney's) as an Information Technology Service Provider. Carney's services include real-time network equipment monitoring, hosted email exchange services and technical support. The Agency requires additional services from Carney's to maintain a robust and reliable information technology infrastructure for the Agency.

Agency staff recommends authorizing the execution of Amendment No. 1 to the Master Service Agreement with Carney's, which increases the expenditure limit an additional \$35,000. The proposed Amendment No. 1 is provided as Attachment 1. These costs will be expended from the General Fund.

Attachment 1

Amendment No.1 to Master Service Agreement

This Amendment No. 1 is made this May 22, 2025 by and between Carney's Business Technology Center ("Master Service Provider" or "MSP") and the Kern County Water Agency ("Client").

WHEREAS, MSP and Client entered into an Agreement, Master Service Agreement dated July 1, 2024; and

WHEREAS, MSP and Client agreed to a total compensation amount for such services; and

WHEREAS, Client requires an increased level of service which requires increasing the total compensation amount; and

NOW, THEREFORE, in consideration of the covenants and conditions herein contained, the parties hereto agree as follows:

- I. Article 3 of the Master Service Agreement entitled "Compensation" is hereby amended to read as follows:
 - a. For the services to be performed hereunder, MSP shall be compensated for MSP's services at the rates set forth in each Order. Compensation under the Agreement shall not exceed \$225,000 in total without express written approval of Client.
- II. All other provisions of the Master Service Agreement dated July 1, 2024 shall remain in full force and effect.

Client - Kern County Water Agency

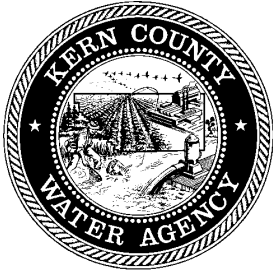
By: _____

Date: _____

MSP - Carney's Business Technology Center

By: _____

Date: _____



MEMORANDUM

20.2.1

TO: Administrative Committee
Agenda Item No. 7

FROM: Nick Pavletich

DATE: May 22, 2025

SUBJECT: Consideration of the Kern County Water Agency Investment Policy

Issue:

Consider adopting the Kern County Water Agency Investment Policy.

Recommended Motion:

Adopt Resolution No. 17-25 approving the Kern County Water Agency Investment Policy.

Discussion:

Since 1985, the Kern County Water Agency (Agency) Board of Directors (Board) has adopted policies to govern the investment and management of Agency cash assets. These policies are currently contained in the Agency's Investment Policy, which has been adopted by the Board every five years or when a change has been required.

Since the Investment Policy was last adopted on December 18, 2024, the Agency has retained U.S. Bancorp Asst Management, Inc. (PFM) to assist Agency staff in creating a diversified investment portfolio, which adheres to California Government Code. Staff recommends revising the current Investment Policy to allow for additional investment opportunities and provide investment limits and guidelines. The Strategic Budget Ad Hoc (Committee), which consists of Directors Cattani, Lundquist and Wulff, met on May 16, 2025, to discuss the recommended revisions to the Investment Policy and concurs with staff's recommendations as follows:

1. Revise the Investment Policy review requirement from at least every five years to annually;
2. Revise the Investment Policy Statement to include that (1) staff must avoid personal business activities that may interfere with investment duties; and (2) staff demonstrating due diligence and following established procedures set forth in the Investment Policy will not be held liable for losses due to credit risk or market fluctuations, if deviations are promptly reported and addressed;
3. Add Authorized Financial Dealers and Institutions to the Investment Policy to restrict investments not bought directly from issuers to purchases from specific institution types designated as primary government dealers by the Federal Reserve Bank and require the

Agency or Agency investment advisor to keep a list of approved firms for investment transactions;

4. Add the following securities to the list of Authorized and Suitable Investments:
 - a. U.S. Treasury Instruments;
 - b. Federal Agency Securities;
 - c. Supranational Obligation;
 - d. Municipal Debt;
 - e. Medium-Term Notes;
 - f. Negotiable CDs;
 - g. Placement Service Deposits;
 - h. Asset-Backed Securities;
 - i. Commercial Paper;
 - j. State of California's Local Agency Investment Fund (LAIF);
 - k. Local Government Investment Pools ("LGIP");
 - l. Money Market Funds ("MMF"); and
 - m. Bank Deposits.
5. Add Safekeeping and Custody to the Investment Policy to require the Agency's deliverable securities to be held in safekeeping by a third-party bank trust department;
6. Add Ineligible Investments to the Investment Policy to restrict the Agency from investing in any investment not explicitly listed in this Investment Policy without prior approval from the Board;
7. Add Diversification to the Investment Policy to require the Agency to hold no more than 5 percent of the total investment portfolio in securities of a single issuer to avoid excessive risk by overinvestment in a specific instrument, institution or maturity date;
8. Revise "Treasurer" to be given authority to invest, reinvest, purchase, acquire, exchange, sell or manage Authorize and Suitable Investment securities;
9. Revise "Cash Coordinator" to include the limited ability to deposit and withdraw Agency cash assets;
10. Add Taylor N. White as an authorized Agency Treasurer;
11. Remove Lauren A. Bauer as an authorized Agency Treasurer and add Lauren A. Bauer as an authorized Cash Coordinator;
12. Remove James T. Gardiner as an authorized Agency Treasurer and add James T. Gardiner as an authorized Cash Coordinator;
13. Remove Christina M. Van Meter as an authorized Agency Treasurer and add Christina M. Van Meter as an authorized Cash Coordinator;
14. Add Audrey A. Garcia as an authorized Cash Coordinator;
15. Add Thomas D. McCarthy as an authorized Cash Coordinator;
16. Add Nick Pavletich as an authorized Cash Coordinator;
17. Revise Taylor N. White as an authorized limited authority Cash Coordinator;
18. Add the following institutions as Authorized and Suitable Cash Transfers:
 - a. Kern County Treasurer's Investment Pool;
 - b. LAIF and LGIP;
 - c. Agency accounts within U.S. Bank;
 - d. Payment of Agency Director-approved indebtedness; and
 - e. Payment of Agency Director-approved invoices, contracts, resolutions and minute orders.

Administrative Committee

Agenda Item No. 7

May 22, 2025

Page 3 of 3

19. Revise the investment and cash transfer reporting requirement to include Aging Matrix and Book-to-Market reports for all Agency-held investments; and
20. Add Wesley A. Shryock as an Authorized Check Signer.

BEFORE THE BOARD OF DIRECTORS
OF THE
KERN COUNTY WATER AGENCY

In the matter of:

ADOPTION OF THE KERN *
COUNTY WATER AGENCY *
INVESTMENT POLICY *

I, Stephanie N. Prince, Secretary of the Board of Directors of the Kern County Water Agency, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director _____, and seconded by Director _____, was duly passed and adopted by said Board of Directors at an official meeting hereof this 22nd day of May, 2025, by the following vote, to wit:

Ayes:

Noes:

Absent:

Secretary of the Board of Directors
of the Kern County Water Agency

Resolution No. 17-25

WHEREAS, the Kern County Water Agency (Agency) has custodial responsibility for public and other funds which may not be required from time-to-time for the immediate necessities of the Agency during the normal course of Agency business; and

WHEREAS, such funds may be prudently invested in accordance with the California Government Code and the Agency's adopted investment policy; and

WHEREAS, the Agency Board of Directors may find it necessary to amend the adopted investment policy; and

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Kern County Water Agency that Exhibit A to this Resolution is hereby adopted as the Kern County Water Agency Investment Policy.

Exhibit A

KERN COUNTY WATER AGENCY INVESTMENT POLICY

FOR CONSIDERATION BY THE BOARD OF DIRECTORS ON MAY 22, 2025

RECOMMENDED FOR ADOPTION THROUGH RESOLUTION NO. 17-25

KERN COUNTY WATER AGENCY INVESTMENT POLICY

Resolution No. 17-25 • May 22, 2025

1. **INVESTMENT POLICY REVIEW AND ADOPTION**

Kern County Water Agency (Agency) Statement of Investment Policy (Investment Policy) shall be adopted by resolution of the Board of Directors (Board). This Policy shall be reviewed at least annually by Agency's Treasurer(s) and any modifications made thereto must be approved by the Board.

2. **INVESTMENT POLICY STATEMENT**

The intention of this Investment Policy is to protect the safety of the invested funds, enhance the economic status of the Agency and ensure that all investments comply with federal, state and local laws governing the investment of the funds covered under this Investment Policy. The Agency invests Agency funds in the following order of importance:

- a. Safety: Safety of principal is the foremost objective of the investment program. Agency investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- b. Liquidity: The Agency's investment portfolio will remain sufficiently liquid to enable the Agency to meet all operating requirements, which may be reasonably anticipated.
- c. Yield: The Agency's investment portfolio shall be managed with the objective of attaining a market rate of return throughout budgetary and economic cycles.

All persons investing Agency funds are fiduciaries and are subject to the prudent investor standard. All persons involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

All authorized persons, acting in accordance with written procedures and this Investment Policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

3. **SCOPE OF INVESTABLE FUNDS**

This Investment Policy applies to all financial assets of all Agency funds within the sole control and sole discretion of the Agency (or custodial funds under Agency direction).

4. **AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

Investments not purchased directly from the issuer shall be purchased either from an institution licensed by the state as a broker-dealer or from a member of a federally regulated securities exchange, from a national or state-chartered bank, from a savings association or federal association or from a brokerage firm designated as a primary government dealer by the Federal Reserve bank.

If the Agency is utilizing financial dealers or institutions to execute transactions, the Agency shall maintain a list of the firms that have been approved for investment purposes. A copy of this Investment Policy shall be sent annually to all firms with which the Agency executes investments.

KERN COUNTY WATER AGENCY INVESTMENT POLICY

Resolution No. 17-25 • May 22, 2025

If the Agency has contracted with an investment advisor to provide investment services, the investment advisor may use their own list of approved issuers, brokers/dealers and financial institutions with which to conduct transactions on the Agency's behalf.

5. AUTHORIZED AND SUITABLE INVESTMENTS

Investment Type	Maximum Maturity	Maximum Specified % of Portfolio	Minimum Quality Requirements
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations— CA And Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S Agency Obligations	5 years	None	None
Bankers' Acceptances	180 days	40%	None
Commercial Paper— Pooled Funds	270 days or less	40% of the agency's money	Highest letter and number rating by an NRSRO
Negotiable Certificates of Deposit	5 years	30%	None
Placement Service Deposits	5 years	50%	None
Placement Service Certificates of Deposit	5 years	50%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements and Securities Lending Agreements	92 days	20% of the base value of the portfolio	None
Medium-Term Notes	5 years or less	30%	"A" rating category or its equivalent or better
Mutual Funds and Money Market Mutual Funds	N/A	20%	Multiple
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through and Asset-Backed Securities	5 years or less	20%	"AA" rating category or its equivalent or better
Joint Powers Authority Pool	N/A	None	Multiple
Local Agency Investment Fund (LAIF)	N/A	None	None
Supranational Obligations	5 years or less	30%	"AA" rating category or its equivalent or better

The California Government Code provides basic investment limits and guidelines for government entities. In the event an apparent discrepancy is found between this

KERN COUNTY WATER AGENCY INVESTMENT POLICY

Resolution No. 17-25 • May 22, 2025

Investment Policy and the Government Code, the more restrictive parameters will take precedence. Percentage holding limits listed in this Investment Policy apply at the time the security is purchased. Credit ratings, where shown, specify the minimum credit rating category required at purchased. In the event a security held by the Agency is subject to a credit rating change that brings it below the minimum credit ratings specified in this Policy, the Treasurer(s) should notify the Board of the change in the next quarterly investment report. The course of action to be followed will then be decided on a case-by-case basis, considering such factors as the reason for the change, prognosis for recovery or further rate drops, and the market price of the security.

- a. U.S. Treasury Instruments. United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest. There is no limitation as to the percentage of the Agency's portfolio that may be invested in this category.
- b. Federal Agency Securities. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There is no limitation as to the percentage of the Agency's portfolio that may be invested in this category.
- c. Supranational Obligations. United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank, with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA" or its equivalent or better by a Nationally Recognized Statistical Rating Organization ("NRSRO"). A maximum of 30% of the Agency's portfolio may be invested in this category.
- d. Municipal Debt. Registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state.

Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state, including bonds payable solely out of revenues from a revenue-producing property owned, controlled, or operated by the

KERN COUNTY WATER AGENCY

INVESTMENT POLICY

Resolution No. 17-25 • May 22, 2025

local agency, or by a department, board, agency, or authority of the local agency.

Purchases are limited to securities rated in a rating category of “A” (long-term) or “A-1” (short-term) or their equivalents or better by an NRSRO. A maximum of 30% of the Agency’s portfolio may be invested in this category.

- e. Medium-Term Notes. Medium-term notes, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Purchases are limited to securities rated in a rating category of “A” or its equivalent or better by an NRSRO. A maximum of 30% of the Agency’s portfolio may be invested in this category.
- f. Negotiable CDs. Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. Purchases are limited to securities rated in a rating category of “A” (long-term) or “A-1” (short-term) or their equivalents or better by an NRSRO. A maximum of 30% of the Agency’s portfolio may be invested in this category.
- g. Placement Service Deposits. Bank deposits placed with a private sector entity that assists in the placement of deposits with eligible financial institutions located in the United States. The full amount of the principal and the interest that may be accrued during the maximum term of each deposit shall at all times be insured by federal deposit insurance. Placement Deposits shall meet all the requirements of Government Code Section 53601.8. Purchases of Placement Service CDs may not exceed 30 percent of the Agency’s investment portfolio.
- h. Asset-Backed Securities. A mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond. For securities eligible for investment under this subdivision not issued or guaranteed by an agency or issuer identified in paragraph (A) or (B) of this Policy section, the following limitations apply: The security shall be rated in a rating category of “AA” or its equivalent or better by an NRSRO and have a maximum remaining maturity of five years or less. Purchase of securities authorized by this paragraph shall not exceed 20% of the Agency’s investment portfolio.
- i. Commercial Paper. Commercial paper of “prime” quality of the highest ranking or of the highest letter and number rating as provided for by a

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nationally recognized statistical rating organization (NRSRO). The entity that issues the commercial paper shall meet all the following conditions in either paragraph (1) or (2):

- (1) The entity meets the following criteria: (A) Is organized and operating in the United States as a general corporation; (B) Has total assets in excess of five hundred million dollars (\$500,000,000), and (C) Has debt other than commercial paper, if any, that is rated in a rating category of “A” or its equivalent or better by an NRSRO.
- (2) The entity meets the following criteria: (A) Is organized within the United States as a special purpose corporation, trust, or limited liability company, (B) Has program-wide credit enhancements including, but not limited to, overcollateralization, letters of credit, or a surety bond, and (C) Has commercial paper that is rated “A-1” or better, or the equivalent, by an NRSRO.

Purchases are limited to securities that have a maximum maturity of 270 days. A maximum of 40 percent of the Agency’s portfolio may be invested in this category (the limit is 25 percent for agencies that have less than \$100 million of investment assets).

- j. State of California’s Local Agency Investment Fund (LAIF). Whenever the Agency has funds invested in LAIF, the Treasurer(s) shall periodically review the program’s investments. The maximum amount invested in this category may not exceed the limit set by LAIF for operating accounts.
- k. Local Government Investment Pools (“LGIP”). Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in California Government Code 53601 subdivisions (a) to (r), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all the following criteria:
 - (1) The adviser is registered or exempt from registration with the United States Securities and Exchange Commission.
 - (2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.
 - (3) The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

There is no limitation as to the percentage of the Agency’s portfolio that may be invested in this category.

- l. Money Market Funds (“MMF”). Purchases are restricted to Government Money Market Funds. Furthermore, these Money Market Funds must have met either of

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the following criteria: (A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs, or (B) Retained an investment advisor with not less than five years' experience and registered or exempt from registration with the SEC, with assets under management in excess of five hundred million dollars (\$500,000,000). Whenever Agency has any funds invested in a MMF, the Treasurer shall maintain on file a copy of the MMF's current information statement. A maximum of 20 percent of the Agency's portfolio may be invested in this category.

- m. Bank Deposits. FDIC insured or fully collateralized demand deposit accounts, savings accounts, market rate accounts, time certificates of deposits ("TCDs") and other types of bank deposits in financial institutions located in California. The amount on deposit in any financial institution shall not exceed the shareholder's equity. To be eligible to receive the Agency's deposits, the financial institution must have received a minimum overall satisfactory rating, under the Community Redevelopment Act, for meeting the credit needs of California Communities in its most recent evaluation. Bank deposits are required to be collateralized as specified under Government Code Section 53630 et seq. The Treasurer(s), at his/her discretion, may waive the collateralization requirements for any portion that is covered by federal deposit insurance. The Agency shall have a signed agreement with any depository accepting Agency funds per Government Code Section 53649. The maturity of TCDs may not exceed 1 year in maturity. There is no limit on the percentage of the portfolio that may be invested in bank deposits. However, a maximum of 20 percent of the Agency's portfolio may be invested in TCDs.

6. SAFEKEEPING AND CUSTODY

To protect against potential losses by collapse of individual securities dealers, all deliverable securities owned by the Agency, including collateral on repurchase agreements, shall be held in safekeeping by a third-party bank trust department acting as agent for the Agency under the terms of a custody agreement executed by the bank and by the Agency. All deliverable securities will be received and delivered using standard delivery-versus-payment procedures.

7. INELIGIBLE INVESTMENTS

The Agency shall not invest in any investment authorized by the Government Code, but not explicitly listed in this Investment Policy without the prior approval of the Board. Furthermore, the Agency will not invest in inverse floaters, range notes, mortgage-derived, interest-only strips, or any security that could result in zero interest accrual if held to maturity, except as authorized by Government Code Section 53601.6. The Agency may hold any previously permitted but currently prohibited investments until their maturity dates.

8. DIVERSIFICATION

The Agency shall diversify the investments within the portfolio to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions or maturities. To promote diversification, no more than 5% of the portfolio

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may be invested in the securities of any one issuer, regardless of security type; excluding U.S. Treasuries, federal agencies and supranationals.

9. DELEGATION OF INVESTMENT AUTHORITY TO TREASURER(S)

Authority for the Agency to invest funds is derived from California Government Code section 53601.

No person may direct or place investments or deposits, except as provided under the terms of this Investment Policy and through procedures and systems of control that regulate investment and cash transfer activities as developed and established by the Agency's Controller. If authorized by the Board of Directors (Board), Treasurers may also utilize the services of an external investment advisor to assist with the investment program. The investment advisor shall never take possession of Agency funds or assets.

The Board delegates authority to invest, reinvest, purchase, acquire, exchange, sell, or manage Authorized and Suitable Investment securities as set forth in Section 5 of this Investment Policy to the following staff acting as Treasurer(s) on behalf of the Board:

- a. Audrey A. Garcia;
- b. Thomas D. McCarthy;
- c. Nick Pavletich; and
- d. Taylor N. White.

Two or more Treasurers must approve the transaction.

10. DELEGATION OF CASH TRANSFER AUTHORITY TO CASH COORDINATOR(S)

No person may direct or place investments or deposits, except as provided under the terms of this Investment Policy and through procedures and systems of control that regulate investment and cash transfer activities as developed and established by the Agency's Controller.

The Board delegates limited authority for depositing and withdrawing Agency cash assets in accordance with this Investment Policy to the following staff acting as Cash Coordinator(s) on behalf of the Board:

- a. Lauren A. Bauer;
- b. Audrey A. Garcia;
- c. James T. Gardiner;
- d. Thomas D. McCarthy;
- e. Nick Pavletich;
- f. Wesley A. Shryock;
- g. Christina M. Van Meter; and
- h. Taylor N. White*.

*Authorization limited only to transfers of funds between the State of California's Local Agency Investment Fund; the County of Kern's investment pool; and U.S. Bank.

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11. AUTHORIZED AND SUITABLE CASH TRANSFERS

The Agency shall limit transfers of cash to and from, or for, the following:

- a. Kern County Treasurer's investment pool, County of Kern, State of California;
- b. Local Agency Investment Fund, State of California, and other Joint Powers Authority Local Government Investment Pools;
- c. Agency bank and custody accounts within U.S. Bank;
- d. Payment of trustee(s) or fiscal agent(s) of Agency Director-approved indebtedness (interest and/or principal repayment of debt); and
- e. Payment of Agency Director-approved invoices, contracts, resolutions or minute orders.

Repetitive wires and transfers may be employed and initiated by only one of the designated Cash Coordinators. Transactions for any other purpose or with any other entity must be approved by the Board and require the approval of two Cash Coordinators.

12. INTERNAL CONTROL

The Controller (acting as internal auditor) shall maintain a system of internal accounting controls to review investment and cash transfer activities.

13. INVESTMENT AND CASH TRANSFER REPORTING

The Board, General Manager and Controller shall receive a quarterly investment report within 45 days following the end of a quarterly reporting period. The quarterly report shall include for all investments and/or deposits held at the end of the reporting period the following:

- a. Description of the portfolio,
- b. Type of investments,
- c. Issuers,
- d. Maturity dates,
- e. Par values and
- f. Current market values of each component of the portfolio, and
- g. List of transactions, including funds managed for the Agency by third party contract managers.

The quarterly report shall include statements denoting the following: (1) whether Agency investments were in compliance with this Investment Policy; and (2) the Agency's ability to meet the investment pool's expenditure requirements for the next six months, or an explanation as to why sufficient money shall, or may, not be available.

Should investment information necessary for the quarterly reports not be available for the regular Board meeting that is scheduled within 30 days of the end of each reporting period, the reports shall be provided at the next earliest possible regular Board meeting.

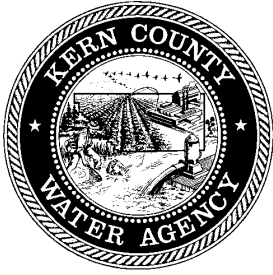
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14. AUTHORIZED CHECK SIGNERS

All Agency checks or warrants shall require two check signers. The Controller, as part of the separation of duties/functions, shall not have authority to sign checks. The following Agency employees are authorized to sign Agency checks:

- a. Lauren A. Bauer;
- b. Audrey A. Garcia;
- c. James T. Gardiner;
- d. Thomas D. McCarthy;
- e. Nick Pavletich;
- f. Wesley A. Shryock; and
- g. Christina M. Van Meter.



MEMORANDUM

20.2.1

TO: Administrative Committee
Agenda Item No. 9

FROM: Thomas McCarthy

DATE: May 22, 2025

SUBJECT: Authorization to Execute a Memorandum of Understanding with the Middle Managers Bargaining Unit

Issue:

Consider adopting Resolution No. 19-25 authorizing the Board President to execute a Memorandum of Understanding with the Middle Managers Bargaining Unit.

Recommended Motion:

Adopt Resolution No. 19-25 authorizing the Board President to execute a Memorandum of Understanding with the Middle Managers Bargaining Unit.

Discussion:

The agreement governing certain terms and conditions of employment with the Middle Managers Bargaining Unit expired on December 31, 2024. Kern County Water Agency (Agency) staff, working with the Agency Board of Directors (Board) Labor/Personnel ad hoc committee (Directors Cattani, Fast, and Lundquist) (Committee) has been engaged in discussions with the Middle Managers Bargaining Unit regarding the terms of a Memorandum of Understanding (MOU). The proposed terms for this MOU have been negotiated in conformance with guidance from the Committee and have been approved by vote of the Middle Managers Bargaining Unit.

Resolution No. 19-25 authorizes the Board President to execute the MOU. The notable changes to the terms and conditions of employment that are reflected in the MOU are:

1. The term is three years: January 1, 2025 through December 31, 2027; and,
2. The Agency agrees to provide a general salary adjustment of 14 percent effective the first full pay period following January 1, 2025; an increase of 3 percent effective the first full pay period following January 1, 2026, and an increase of 3 percent effective the first full pay period following January 1, 2027; and,
3. Middle Managers who complete 10 years of continuous Agency service shall receive an additional 2 percent longevity pay increase to their then current base salary, effective for the first pay period following their 10-year anniversary; and,

4. The addition of one (1) floating holiday day (for a total of four (4)) subject to business conditions and supervisor approval; and,
5. For employees hired before January 1, 2010, and participating in the Kern County Deferred Compensation Plan, the Agency shall provide matching funds to be deposited on the employees' behalf in the Agency's 401(a) Plan of up to \$50 (increased from \$25) per pay period on a cash basis (i.e. not on an accrual basis) for the duration of their employment; and,
6. For employees hired on or after January 1, 2010, and participating in the Kern County Deferred Compensation Plan, the Agency agrees to provide matching funds of up to 6 percent (increased from 4.5 percent) of their gross base biweekly salary for the duration of their employment; and,
7. Effective starting in calendar year 2025, the Agency shall stop providing the year-end ham or turkey and shall instead provide an additional floating holiday, as specified in Item 4, above.

BEFORE THE BOARD OF DIRECTORS
OF THE
KERN COUNTY WATER AGENCY

In the matter of:

MEMORANDUM OF UNDERSTANDING *
WITH THE KERN COUNTY WATER *
AGENCY AND MIDDLE MANAGERS *
BARGAINING UNIT *

I, Stephanie N. Prince, Secretary of the Board of Directors of the Kern County Water Agency, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director_____, and seconded by Director_____, was duly passed and adopted by said Board of Directors at an official meeting hereof this 22nd day of May, 2025, by the following vote, to wit:

Ayes:

Noes:

Absent:

Secretary of the Board of Directors
of the Kern County Water Agency

Resolution No. 19-25

WHEREAS, the Kern County Water Agency (Agency) has two bargaining units for negotiation of collective bargaining agreements under the Meyers-Milias-Brown Act, the General Bargaining Unit and the Middle Managers Bargaining Unit, and various individual employees not affiliated with a bargaining unit; and

WHEREAS, the Agency has previously entered into understandings with its Middle Managers Bargaining Unit that have been reflected in a memorandum of understanding and amended from time-to-time since the formation of the bargaining unit; and

WHEREAS, the current agreement with the Middle Managers Bargaining Unit terminated on December 31, 2024; and

WHEREAS, Agency negotiators and the Labor/Personnel ad hoc committee (Directors Cattani, Fast, and Lundquist) have recommended, and the Middle Managers Bargaining Unit has approved, the terms and conditions of the memorandum of understanding attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Kern County Water Agency that:

1. The foregoing recitals are true and correct.
2. The provisions set forth in Exhibit A, incorporated herein by reference, are approved, and the Board of Directors President, upon approval of General Counsel as to legal form, is authorized to execute the attached memorandum of understanding with the Middle Managers Bargaining Unit.

MEMORANDUM OF UNDERSTANDING
BETWEEN THE KERN COUNTY WATER AGENCY AND
THE MIDDLE MANAGERS BARGAINING UNIT

PREAMBLE

This Memorandum of Understanding (MOU), entered into by the Kern County Water Agency (Agency) and the Agency Middle Managers Bargaining Unit (MMBU), sets forth the full and entire understanding of the parties regarding the matters set forth herein, reached as the result of good faith negotiations regarding the wages, hours and other terms and conditions of employment of the employees covered hereby.

ARTICLE I - RECOGNITION

Section 1. Personnel Handbook, Full Understanding, Modifications, Waiver

- A. It is understood that the Agency Personnel Handbook provides the basic benefits and personnel policies affecting all Agency employees. To the extent that a conflict exists between an MOU provision and the Personnel Handbook, the MOU shall control.
- B. This MOU sets forth the full and entire understanding of the parties regarding the specific matters affecting the MMBU set forth herein, after meeting in good faith for negotiations on salaries and benefits. Any other prior or existing understanding or agreement by the parties, whether formal or informal, regarding any such matters are hereby superseded or terminated in their entirety.
- C. Except as specifically provided herein, it is agreed and understood that each party hereto voluntarily and unqualifiedly waives its right and agrees that the other shall not be required to negotiate with respect to any subject or matter covered herein, during the term of this MOU.
- D. No agreement, alteration, understanding, variation, waiver, or modification of any terms or provisions contained herein shall in any manner be binding upon the parties hereto unless made and executed in writing by all parties hereto, and if requested, approved and implemented by the Agency's Board of Directors.
- E. The waiver of any breach, term, or condition of this MOU by either party shall not constitute a precedent in future enforcement of all its terms and provisions.

Section 2. MMBU Recognition

The Agency recognizes the MMBU as the employee organization created for the purpose of representing the Agency's middle managers in all matters relating to employment conditions and employer-employee relations. The terms and conditions of this MOU apply to the classifications within the MMBU.

It is further understood that all employees may, to the extent permitted by law, represent themselves individually in their employment relations with the Agency.

Section 3. Authorized Agents

For purposes of administering the terms and provisions of the MOU:

- A. The Agency's principal authorized agent shall be the General Manager, or his duly authorized representative, except where a particular management representative is specifically designated in connection with the performance of a specified function or obligation set forth herein.
- B. The MMBU's principal representative shall be the Cross Valley Canal Fund designated representative.

ARTICLE II - GENERAL PROVISIONS

Section 1. Health/Safety

The Agency will provide safe and sanitary working conditions and equipment in compliance with and to the extent required by applicable federal, state and local statutes, regulations and ordinances. The Agency will maintain a safety work group.

Section 2. Confidential Employees

Confidential Positions - A confidential position is one in which the employee performs work which is related to the formulation and execution of management policies and administrative procedures and/or is privy to the decisions of the Agency's management decisions affecting employer-employee relations or confidential information relating to the Agency's budgetary process as it relates to negotiations. The following classifications are designated as confidential and are not included in the Middle Managers Bargaining Unit: Business Manager; Controller; Human Resources Manager.

ARTICLE III - RIGHTS OF PARTIES

Section 1. Strikes and Lockouts

- A. During the term of this MOU, the Agency agrees that it will not lock out employees, and the MMBU agrees that it will not engage in, encourage, or approve any strike, slowdown, or other work stoppage growing out of any dispute relating to the terms of the MOU. The MMBU will take whatever possible lawful steps necessary to prevent any interruption of work in violation of this MOU, recognizing with the Agency that all matters of controversy within the scope of this MOU shall be settled by established grievance procedures.

Section 2. Bulletin Boards and Agency Interoffice Mail System

- A. The Agency agrees that the MMBU may utilize space on standard Agency bulletin boards (not to exceed 25" x 33"). It is agreed between the Agency and the MMBU that the MMBU, on approved bulletin boards, may through its designated representatives post MMBU communications dealing with official MMBU business. A copy of each communication shall be filed with the Agency Human Resources Manager. The MMBU agrees not to post any notices that concern job actions or the political activities of the MMBU.
- B. The Agency reserves the right to remove any bulletin board notice that does not conform to the above standards. The MMBU will be given immediate notice of any material that is removed, and the Agency agrees, if requested by the MMBU, to meet and discuss this removal as soon as it is mutually convenient.
- C. The Agency and MMBU agree that the MMBU may continue to use the Agency interoffice mail system for official MMBU business. The interoffice mail system will not be used for any communications dealing with job actions or political activities of the MMBU.
- D. Failure to adhere to the use of the Agency's interoffice mail system in the above manner will result in its revocation as a privilege extended to the MMBU by the Agency.

Section 3. Discrimination

The Agency agrees not to discriminate against any employee for his or her activity on behalf of, or membership in, the MMBU.

Section 4. MMBU Designated Representatives

- A. The Agency agrees to allow designated MMBU representatives to assist and

represent MMBU employees in the grievance process. The Agency further agrees to recognize and deal with designated representatives in all matters related to this MOU.

- B. The number of designated representatives shall not exceed three.
- C. The MMBU shall provide the Agency Human Resources Manager with a list of the designated representatives on an annual basis. The MMBU shall keep the designated representative list current by notifying the Agency Human Resources Manager, in writing, of any additions or deletions to this list.
- D. The MMBU agrees that whenever investigation or processing of a formal grievance is transacted during working hours, the amount of time will be limited to only that which is necessary to bring about prompt disposition of the issue. Designated representatives desiring to leave their work locations to conduct MMBU business shall first obtain permission from their supervisor and inform them of the purpose of leaving work and expected return time. Permission to leave will be granted unless the absence would cause an undue interruption of work. In this event, release from work shall be made as soon as practicable.
- E. Prior to entering a work location to conduct a grievance investigation or to process a grievance, the designated representative shall inform the Supervisor of his/her presence. The affected employee will be released to meet with a designated representative unless leaving the job would cause an undue work interruption, in which case the employee will be released as soon as possible thereafter, or may make arrangements for a future meeting.
- F. The designated representatives shall perform aforementioned duties without loss of pay or other benefits.

Section 5. Release Time

- A. Designated representatives will be granted a reasonable use of Agency time to perform their MMBU duties.
- B. All MMBU employees may be allowed reasonable use of Agency time to attend MMBU meetings and functions, if the meetings occur during their normal work hours. Time will be granted without loss of pay or benefits unless the operational needs of the Agency prevent the absence of the employee.
- C. Employees who serve as designated members of the MMBU's meet and confer team will be allowed reasonable use of Agency time, when meeting with the Agency on successor MOUs or on other formal meet and confer matters within the scope of representation. Prior to the expiration of this MOU, members of the meet and confer

team may be allowed reasonable release time without loss of pay or benefits for preparation with appropriate notice to their department heads.

- D. All employees and designated MMBU representatives shall give maximum notice to their supervisor(s) when desiring to leave their work location to conduct MMBU business.

Section 6. Employee Information

The Agency will provide the MMBU with the name, job title, department, work location, phone numbers (work, home, personal cellular), personal email address and the home address for all newly hired MMBU employees (if on file with the Agency and the employee has not opted out or otherwise requested that non-work, personal information not be shared). This information will be provided within 30 days of hire or by the first pay period of the month after hire. In addition, the MMBU may request the same information for all MMBU employees, which will be provided every 120 days.

- A. Monthly, if not prohibited by urgency of Agency business, the Agency will provide the MMBU with the change of addresses of its members. The Agency shall deliver any mail from the MMBU to said new employees.
- B. If the MMBU receives the addresses of an employee that is not a middle manager, it agrees not to use them for any purpose, including MMBU business. The Agency shall deliver mail to said employees if addressed to the Agency's address.
- C. If the MMBU receives the phone numbers of middle managers or employees that are not middle managers, it agrees not to use them for any purpose, including MMBU business, unless permission has been granted by the employee.
- D. If the Union receives the personal email addresses of MMBU members, it agrees not to use them for any purpose, including Union business, unless permission has been granted by the member.
- E. Should any disputes arise regarding the application of this Section, they shall be discussed and resolved between the MMBU and the Agency General Manager.

Section 7. Job Descriptions

The MMBU and/or designated MMBU representatives shall have a maximum of two weeks to review new and modified Agency job descriptions for MMBU employees.

Section 8: New Employee Orientation

The Agency may hold orientations for new hires on an as needed basis throughout the year, either one-on-one or in small groups. The Agency will notify the MMBU of scheduled orientation sessions at least ten (10) days in advance, except that a shorter notice may be provided in a specific instance where there is an urgent need critical to the Agency's operations that was not reasonably foreseeable. The Agency shall provide one MMBU representative with one half hour to meet with new hires as part of the on boarding process. During this time, the Agency representative will excuse him/herself. New hires shall have the option to opt out of this portion of the on boarding process.

ARTICLE IV - COMPENSATION

Section 1. Longevity Pay

During the term of this MOU, a middle manager, who reaches an anniversary date for longevity pay, shall receive such pay effective on his or her anniversary date. Such longevity pay shall occur in the following increments:

- A. Middle managers who complete 10 years of continuous Agency service shall receive an additional 2% longevity pay based on base salary.
- B. Middle managers who complete 15 years of continuous Agency service shall receive an additional 2% longevity pay based on base salary. (total 4%)
- C. Middle managers who complete 20 years of continuous Agency service shall receive an additional 2% longevity pay based on base salary (total 6%).
- D. Middle managers who complete 25 years of continuous Agency service shall receive an additional 2% longevity pay based on base salary (total 8%).

Section 2. Salary Adjustment

The Agency agrees to provide a general salary adjustment as follows:

- Effective the first full pay period following January 1, 2025 – 14%;
- Effective the first full pay period following January 1, 2026 – 3%;
- Effective the first full pay period following January 1, 2027 – 3%

ARTICLE V - BENEFITS

Section 1. Medical/Dental/Vision Insurance

- A. Dental & Vision Insurance - The Agency shall continue to pay for dental and

vision insurance coverage during the term of this agreement subject to Association of California Water Agencies/Joint Powers Insurance Authority dental and vision plan rules.

- B. Medical Insurance (including Chiropractic benefits) – During the term of this MOU, the Agency's contribution to each medical plan will be equivalent to the previous year's contribution plus 75% of any increase or decrease to that medical plan's premium for the subsequent year. The employee contribution to each medical plan will be equivalent to the previous year's contribution plus 25% of any increase or decrease to that medical plan's premium for the subsequent year. However, calculated employee contributions for each medical plan shall not be less than zero and may result in a further adjustment to the Agency's contribution. The Agency's medical contributions are subject to Association of California Water Agencies/Joint Powers Insurance Authority medical plan rules.

Section 2. Employee Assistance Program

The Agency will continue to provide an Employee Assistance Program subject to Association of California Water Agencies/Joint Powers Insurance Authority plan rules.

Section 3. Disability Insurance

The Agency will provide disability insurance for members of the MMBU in an amount equal to 66-2/3% of each employee's monthly salary, up to \$15,000 per month until the employee is able to return to work or reaches retirement.

Section 4. Long Term Care Insurance

The Agency shall provide long term care insurance with a benefit of four thousand dollars (\$4,000) per month for a period of three (3) years for members of the MMBU.

Section 5. Term Group Life Insurance

The Agency shall provide term group life insurance for members of the MMBU in an amount of at least \$250,000 coverage per employee and \$10,000 per qualified dependent. Eligible employees retiring from Agency service may continue in the group term life insurance plan, at their own expense.

Section 6. Travel Insurance

The Agency will provide up to \$1,000,000 accidental death insurance while an employee is traveling on Agency business.

Section 7. Coffee Provision

During the term of this MOU, the Agency provision of coffee, tea, hot chocolate, sweeteners and creamers for employees' use during working hours shall remain in effect.

Section 8. Deferred Compensation Match

During the term of this MOU, for all MMBU employees hired before January 1, 2010, and participating in the Kern County Deferred Compensation Plan, the Agency shall provide matching funds to be deposited on the employees' behalf in the Agency's 401(a) Plan of up to \$50 per pay period on a cash basis (i.e. not on an accrual basis) for the duration of their employment.

For all MMBU employees hired on or after January 1, 2010, and participating in the Kern County Deferred Compensation Plan, the Agency shall provide matching funds to be deposited on the employees' behalf in the Agency's 401(a) Plan of up to six percent (6%) of their gross base biweekly salary for the duration of their employment.

Section 9. 401(a) Plan Contribution

During the term of this MOU, the Agency will contribute fifty dollars (\$50.00) per pay period toward an Internal Revenue Code section 401(a) plan on behalf of each member of the MMBU.

Section 10. Cafeteria Plan

All members of the MMBU shall be allowed to participate in an Internal Revenue Code section 125 plan provided by the Agency.

Section 11. Use of Agency Vehicles

Middle managers who primarily work in Kern County that are not required to take an Agency vehicle home shall be allowed to take home an Agency pool vehicle when available and not needed for Agency business.

Section 12. Supplemental Year-end Service Benefit

Effective calendar year 2025, the Agency shall stop providing the year-end ham or turkey and shall instead provide an additional floating holiday.

Section 13. Administrative Time Off

Middle managers are exempt from overtime compensation and are therefore unable to earn compensatory time off. During the term of this MOU, middle managers may be granted paid administrative time off (ATO) subject to the following:

- A. One (1) day of ATO may be taken with the advance approval of the middle manager's Department Head. The decision to grant one day's ATO is solely within the discretion of the Department Head.
- B. ATO for more than one (1) day may only be taken with the advance approval of the General Manager or his/her designee. The decision to grant more than one day's ATO is solely within the discretion of the General Manager.
- C. ATO is not routinely available, but is only to be given in recognition of dedication to the Agency's mission above and beyond the normal work performed by Agency middle managers.
- D. ATO is not to be scheduled if it would interfere with the successful performance of the job of the middle manager requesting ATO.

Section 14. Retirement Contributions

All employees hired before January 1, 2010 shall receive a defined benefit pension pursuant to Government Code section 31676.17, commonly referred to as 3% at 60, in accordance with Resolution 53-04 adopted on August 30, 2004. Employees hired and in service prior to August 22, 2004, shall not be required to pay their normal contributions to retirement and the Agency shall pay one hundred percent (100%) of those employees' normal contribution in accordance with Government Code sections 31630 and 31639.85. If, for any reason, an employee does not have a contribution requirement, the Agency would not contribute additional funds. If an employee is buying back service time, the Agency is not responsible for that payment. Employees not in service prior to August 22, 2004, shall pay the full employee share of any retirement contributions as determined by the Kern County Employees Retirement Association for the duration of their employment.

All employees hired after January 1, 2010 shall receive a defined benefit pension pursuant to Government Code section 31676.01, commonly referred to as 1.62% at 65, and shall pay the full employee share of any retirement contributions as determined by the Kern County Employees Retirement Association for the duration of their employment.

Section 15. Safety Shoes

Employees required to wear safety shoes for work shall: (a) be reimbursed for such shoes with the approval of the employee's supervisor and department head; or (b) complete a purchase order with the approval of the employee's supervisor and department head. The Agency shall pay an amount approved by the General Manager or his designee. If additional shoes are needed within a twelve-month period due to unusually excessive wear and tear, a department head may recommend an expenditure of an additional amount to the General Manager. The Agency will neither reimburse nor purchase steel toe hiking boots or tennis shoes.

ARTICLE VI - AT WILL EMPLOYMENT

All employees hired or promoted to a middle management position after April 1, 2006 are at-will, which means that either the employee or the Agency can terminate the employment relationship with or without cause or notice. No due process or appeal rights attach to the release of a middle manager hired or promoted to such position after April 1, 2006.

ARTICLE VII - SEVERABILITY

If any provisions of this MOU, or the application of such provision shall be rendered or declared invalid by any court action, or by reason of any existing or subsequently enacted legislation, the remaining parts or portions shall remain in full force and effect.

ARTICLE VIII - DURATION OF THE MOU

- A. Upon ratification by the MMBU membership and approval by the Board of Directors, this MOU shall become effective and binding upon the parties.
- B. The term of this MOU shall be from January 1, 2025, to December 31, 2027.

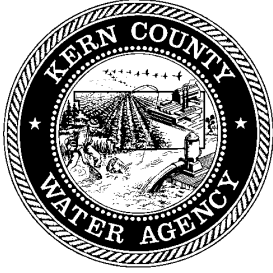
This MOU entered into and signed this ____ day of May 2025.

**MIDDLE MANAGERS BARGAINING
UNIT REPRESENTATIVES**

**KERN COUNTY WATER
AGENCY**

Steve Yoder, Operations & Maintenance
Superintendent

Eric L. Averett, Board President



MEMORANDUM

20.2.1

TO: Administrative Committee
Agenda Item No. 11

FROM: Thomas McCarthy

DATE: May 22, 2025

SUBJECT: Consideration of Setting Forth Terms and Conditions relating to Unrepresented Confidential Employees – Middle Managers

Issue:

Consider adopting Resolution No. 23-25 Setting Forth Terms and Conditions relating to Unrepresented Confidential Employees – Middle Managers.

Recommended Motion:

Adopt Resolution No. 23-25 setting the terms and conditions relating to Unrepresented Confidential Employees – Middle Managers.

Discussion:

Unrepresented Confidential Middle Management employees are those who hold a non-executive management position within the Kern County Water Agency (Agency) but are not part of a collective bargaining unit as their work involves access to sensitive information, making them ineligible for bargaining unit membership.

Unrepresented Confidential Middle Management employees shall continue to receive all applicable benefits and terms and conditions of employment provided in the Memorandum of Understanding (MOU) with the Middle Managers Bargaining Unit.

The agreement governing certain terms and conditions of employment with the Middle Managers Bargaining Unit expired on December 31, 2024. Agency staff, working with the Agency Board of Directors (Board) Labor/Personnel ad hoc committee (Directors Cattani, Fast, and Lundquist) Committee has been engaged in discussions with the Middle Managers Bargaining Unit regarding the terms of a MOU. The proposed terms for this MOU have been negotiated in conformance with guidance from the Committee and have been approved by vote of the Middle Managers Bargaining Unit.

Resolution No. 23-25 sets the terms and conditions relating to Unrepresented Confidential Employees – Middle Managers.

BEFORE THE BOARD OF DIRECTORS
OF THE
KERN COUNTY WATER AGENCY

In the matter of:

TERMS AND CONDITIONS	*
RELATING TO UNREPRESENTED	*
CONFIDENTIAL EMPLOYEES –	*
<u>MIDDLE MANAGERS</u>	*

I, Stephanie N. Prince, Secretary of the Board of Directors of the Kern County Water Agency, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director _____, and seconded by Director _____, was duly passed and adopted by said Board of Directors at an official meeting hereof this 22nd day of May, 2025, by the following vote, to wit:

Ayes:

Noes:

Absent:

Secretary of the Board of Directors
of the Kern County Water Agency

Resolution No. 23-25

WHEREAS, State law allows local Public Agencies to unilaterally establish wages, hours and terms and conditions of employment for unrepresented employees at the Agency; and

WHEREAS, the Agency has meet and conferred with the Middle Managers Bargaining Unit representing other middle management employees at the Agency and has a desire to maintain consistency with its unrepresented confidential middle management employees and avoid compaction in related classifications; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Kern County Water Agency that:

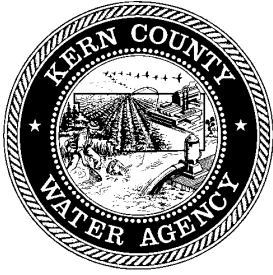
1. The Board approved the following proposed wage adjustments for unrepresented confidential middle management employees:

- Effective the first full pay period following January 1, 2025 – 14%;
- Effective the first full pay period following January 1, 2026 – 3%;
- Effective the first full pay period following January 1, 2027 – 3%

2. Unrepresented confidential middle management employees shall continue to receive all applicable benefits and terms and conditions of employment provided in the memorandum of understanding with the Middle Managers Bargaining Unit.

3. Agency staff is authorized and directed to take all necessary actions to implement this Resolution.

Policy Committee



MEMORANDUM

20.2.1

TO: Policy Committee
Agenda Item No. 1

FROM: Craig Wallace

DATE: May 22, 2025

SUBJECT: Update on Delta Conveyance Activities

Issue:

Update on Delta Conveyance Activities.

Recommended Motion:

None – information only.

Discussion:

The California Department of Water Resources (DWR) certified the Final Environmental Impact Report (EIR) for the Delta Conveyance Project (DCP) on December 21, 2023. The DCP would construct a tunnel under the Sacramento-San Joaquin Delta (Delta) to deliver water from the Sacramento River to State Water Project facilities in the South Delta.

On May 16, 2024, DWR released the updated cost estimate for the DCP. The total project cost for the 6,000 cubic feet per second Bethany Reservoir Alignment is \$20.12 billion in 2023 dollars.

DWR's Delta Conveyance Office is responsible for the EIR and other permitting activities and is coordinating with the Delta Conveyance Design and Construction Authority (DCA). DWR is continuing to take the next steps to pursue numerous state and federal permits for authorizations, including those required by the State Water Resources Control Board (SWB), the Delta Stewardship Council (DSC), and compliance with state and federal Endangered Species acts. The SWB hearing process started on February 18, 2025, with Policy Statements in the morning and a conference on procedural issues in the afternoon. The hearing will continue March 24, 2025 for multiple days in March and April. The California Department of Fish and Wildlife signed an Incidental Take Permit for the Delta Conveyance Project on February 14, 2025. The permit addresses construction, operations, and maintenance of the project. DWR is working with the U.S. Fish and Wildlife Service and National Marine Fisheries Service to complete consultation efforts on project construction for the federal Endangered Species Act. DWR submitted a certification of consistency to the DSC for the planned 2024-2026 geotechnical activities. Four groups appealed for the certification. The DSC affirmed that DWR's planned geotechnical investigations are not a "Covered Action" under the Delta Reform Act. Therefore, the DSC dismissed all appeals on the grounds that it does not have jurisdiction over these planned geotechnical activities.

The project schedule is further described in Attachment 1. On December 16, 2022, the United States Army Corps of Engineers released the public Draft Environmental Impact Statement (EIS) for the DCP. The Final EIS is expected to be released in summer 2025.

On January 14, 2025, DWR filed a second validation action with the Sacramento County Superior Court regarding DWR's authority to issue revenue bonds to finance the planning, design, construction and other capital costs of the proposed DCP.

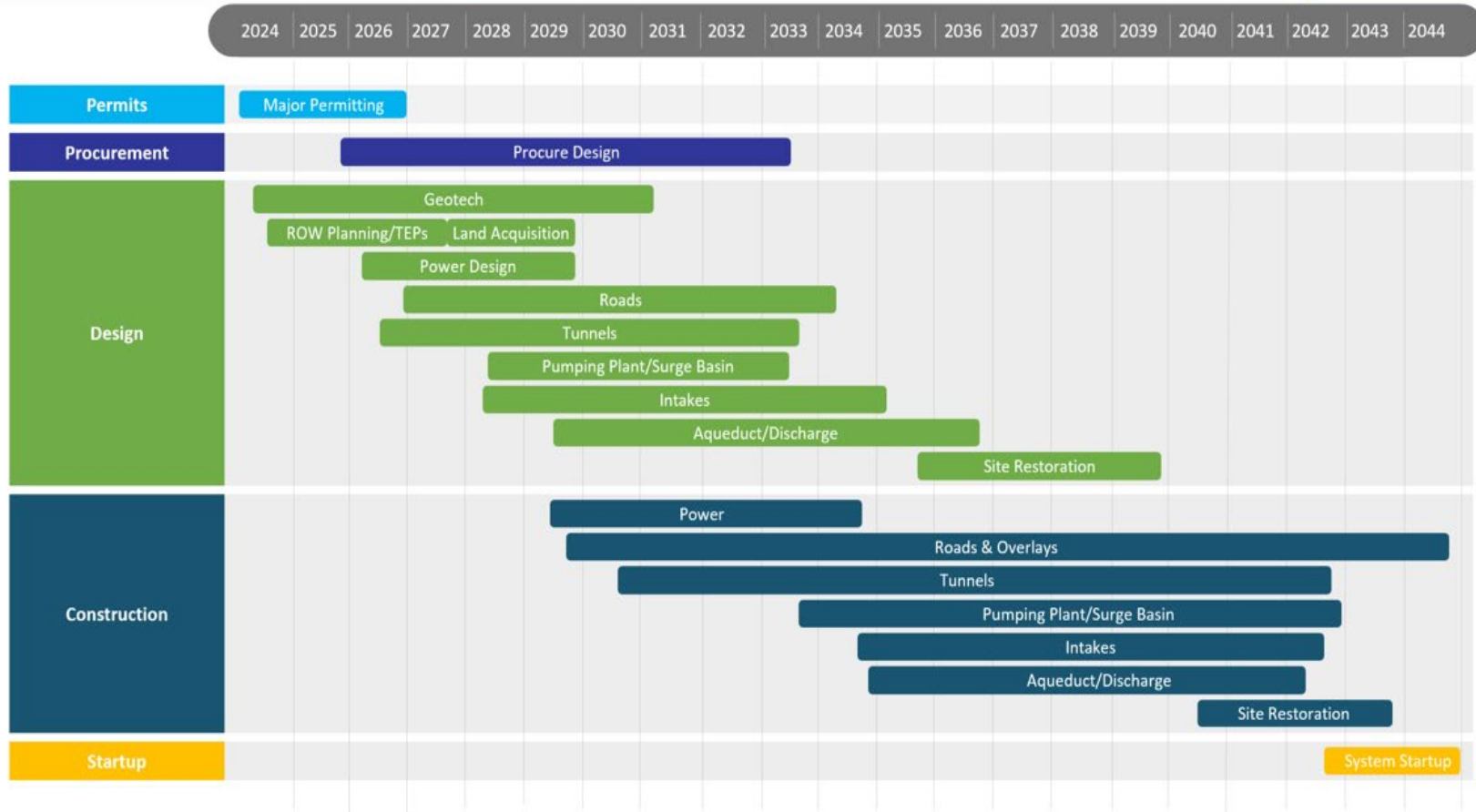
The DCA Board of Directors (Board) met on May 15, 2025 for a special meeting and on May 21, 2025 for a regular meeting. All regular DCA Board meetings are open to the public and are held on the third Thursday of every other month starting at 2:00 p.m.



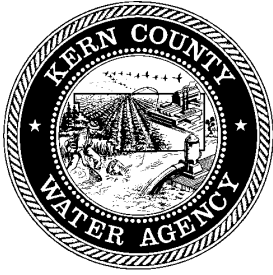
DCP Schedule



DCP Schedule Summary



Draft – Work in Progress; Subject to Change



MEMORANDUM

20.2.1

TO: Policy Committee
Agenda Item No. 2

FROM: Thomas McCarthy

DATE: May 22, 2025

SUBJECT: Update on Legislative Activities

Issue:

Current legislative activities in which Kern County Water Agency staff and/or consultants have been involved during the past month.

Recommended Motion:

None – information only.

Discussion:

The Bill Summary List is provided as Attachment 1.



Kern County Water Agency

Board of Directors Legislative Tracking Report



Updated: May 15, 2025
Prepared by: The Gualco Group, Inc.
Bills Considered By The Association of California Water Agencies

AB 43

(Schultz D) Wild and scenic rivers.

Current Text: Introduced: 12/2/2024 [html](#) [pdf](#)

Status: 4/9/2025-In committee: Set, first hearing. Referred to APPR. suspense file.

Summary: Existing law requires the Secretary of the Natural Resources Agency to take specified actions relating to the addition of rivers or segments of rivers to the state's wild and scenic rivers system if, among other things, the federal government enacts a statute that, upon enactment, would require the removal or delisting of any river or segment of a river in the state that was included in the national wild and scenic rivers system and not in the state wild and scenic rivers system. Existing law authorizes, only until December 31, 2025, the secretary to take action under these provisions to add a river or segment of a river to the state wild and scenic rivers system. Existing law requires those actions to remain in effect until December 31, 2025, except as otherwise provided. This bill would indefinitely extend the date by which the secretary is authorized to take the specified actions relating to the addition of rivers or segments of rivers to the state's wild and scenic rivers system, as described above. The bill would also indefinitely extend the date that these actions remain in effect, except as otherwise provided.

ACWA Position
Watch

AB 93

(Papan D) Water resources: demands: data centers.

Current Text: Amended: 5/5/2025 [html](#) [pdf](#)

Last Amend: 5/5/2025

Status: 5/14/2025-In committee: Set, first hearing. Referred to suspense file.

Summary: Existing law establishes the State Energy Resources Conservation and Development Commission with various responsibilities with respect to developing and implementing the state's energy policies. Existing law establishes the Department of Water Resources within the Natural Resources Agency and prescribes the powers and responsibilities of the department. This bill would require the department and the commission to develop guidelines and best practices, as specified, to maximize the use of natural resources to address the developing and emerging needs of technology in California that are consistent with urban water use objectives, as provided, and specified federal law. This bill contains other related provisions and other existing laws.

ACWA Position
Not Favor Unless
Amended

AB 259

(Rubio, Blanca D) Open meetings: local agencies: teleconferences.

Current Text: Amended: 4/21/2025 [html](#) [pdf](#)

Last Amend: 4/21/2025

Status: 5/14/2025-Referred to Coms. on L. GOV. and JUD.

Summary: Existing law, the Ralph M. Brown Act, requires, with specified exceptions, that all meetings of a legislative body, as defined, of a local agency be open and public and that all persons be permitted to attend and participate. The act authorizes the legislative body of a local agency to use teleconferencing, as specified, and requires a legislative body of a local agency that elects to use teleconferencing to comply with specified requirements, including that the local agency post agendas at all teleconference locations, identify each teleconference location in the notice and agenda of the meeting or proceeding, and have each teleconference location be accessible to the public. Existing law, until January 1, 2026, authorizes the legislative body of a local agency to use alternative teleconferencing if, during the teleconference meeting, at least a quorum of the members of the legislative body participates in person from a singular physical location clearly identified on the agenda that is open to the public and situated within the boundaries of the territory over which the local agency exercises jurisdiction, and the legislative body complies with prescribed requirements. Existing law requires a member to satisfy specified requirements to participate in a meeting remotely pursuant to these alternative teleconferencing provisions, including that specified circumstances apply. Existing law establishes limits on the number of meetings a member may participate in solely by teleconference from a remote location pursuant to these alternative teleconferencing provisions, including prohibiting such participation for more than 2 meetings per year if the legislative body regularly meets once per month or less. This bill would extend the alternative teleconferencing procedures until January 1, 2030. This bill contains other related provisions and other existing laws.

ACWA Position

Support

[AB 263](#)

([Rogers](#) D) Scott River: Shasta River: watersheds.

Current Text: Amended: 4/10/2025 [html](#) [pdf](#)

Last Amend: 4/10/2025

Status: 5/14/2025-Referred to Com. on N.R. & W.

Summary: Existing law provides that an emergency regulation adopted by the State Water Resources Control Board following a Governor's proclamation of a state of emergency based on drought conditions, for which the board makes specified findings, may remain in effect for up to one year, as provided, and may be renewed if the board determines that specified conditions relating to precipitation are still in effect. This bill would provide that specified emergency regulations adopted by the board for the Scott River and Shasta River watersheds shall remain in effect until January 1, 2031, or until permanent rules establishing and implementing long-term instream flow requirements are adopted for those watersheds, whichever occurs first. This bill would make legislative findings and declarations as to the necessity of a special statute for the Scott River and Shasta River watersheds.

ACWA Position

Oppose

[AB 269](#)

([Bennett](#) D) Dam Safety and Climate Resilience Local Assistance Program.

Current Text: Introduced: 1/17/2025 [html](#) [pdf](#)

Status: 5/1/2025-Failed Deadline pursuant to Rule 61(a)(2). (Last location was W.,P. & W. on 2/10/2025)(May be acted upon Jan 2026)

Summary: Existing law provides for the regulation and supervision of dams and reservoirs by the state, and requires the Department of Water Resources, under the police power of the state, to supervise the construction, enlargement, alteration, repair, maintenance, operation, and removal of dams and reservoirs for the protection of life and property, as prescribed. Existing law requires the department to, upon appropriation by the Legislature, develop and administer the Dam Safety and Climate Resilience Local Assistance Program to provide state funding for repairs, rehabilitation, enhancements, and other dam safety projects at existing state jurisdictional dams and associated facilities that were in service prior to January 1, 2023, subject to prescribed criteria. This bill would include the removal of project facilities as additional projects eligible to receive funding under the program.

ACWA Position

Oppose

[AB 293](#)

([Bennett](#) D) Groundwater sustainability agency: transparency.

Current Text: Introduced: 1/22/2025 [html](#) [pdf](#)

Status: 5/7/2025-Referred to Com. on N.R. & W.

Summary: Existing law, the Sustainable Groundwater Management Act, requires all groundwater basins designated as high- or medium-priority basins by the Department of Water Resources to be managed under a groundwater sustainability plan or coordinated groundwater sustainability plans, except as specified. Existing law requires a groundwater sustainability plan to be developed and implemented for each medium- or high-priority basin by a groundwater sustainability agency. Existing law authorizes any local agency or combination of local agencies overlying a groundwater basin to decide to become a groundwater sustainability agency for that basin, as provided. Existing law requires members of the board of directors and the executive, as defined, of a groundwater sustainability agency to file statements of economic interests with the Fair Political Practices Commission using the commission's online system for filing statements of economic interests. This bill would require each groundwater sustainability agency to publish the membership of its board of directors on its internet website, or on the local agency's internet website, as provided. The bill would also require each groundwater sustainability agency to publish a link on its internet website or its local agency's internet website to the location on the Fair Political Practices Commission's internet website where the statements of economic interests, filed by the members of the board and executives of the agency, can be viewed.

ACWA Position

Not Favor

AB 339

(Ortega D) Local public employee organizations: notice requirements.

Current Text: Introduced: 1/28/2025 [html](#) [pdf](#)

Status: 4/9/2025-In committee: Set, first hearing. Referred to APPR. suspense file.

Summary: Existing law, the Meyers-Milias-Brown Act, contains various provisions that govern collective bargaining of local represented employees and delegates jurisdiction to the Public Employment Relations Board to resolve disputes and enforce the statutory duties and rights of local public agency employers and employees. Existing law requires the governing body of a public agency to meet and confer in good faith regarding wages, hours, and other terms and conditions of employment with representatives of recognized employee organizations. Existing law requires the governing body of a public agency, and boards and commissions designated by law or by the governing body, to give reasonable written notice, except in cases of emergency, as specified, to each recognized employee organization affected of any ordinance, rule, resolution, or regulation directly relating to matters within the scope of representation proposed to be adopted by the governing body or the designated boards and commissions. This bill would require the governing body of a public agency, and boards and commissions designated by law or by the governing body of a public agency, to give the recognized employee organization no less than 120 days' written notice before issuing a request for proposals, request for quotes, or renewing or extending an existing contract to perform services that are within the scope of work of the job classifications represented by the recognized employee organization. The bill would require the notice to include specified information, including the anticipated duration of the contract. The bill would also require the public agency, if an emergency or other exigent circumstance prevents the public agency from providing the written notice described above, to provide as

much advance notice as is practicable under the circumstances. If the recognized employee organization demands to meet and confer within 30 days of receiving the written notice, the bill would require the public agency and recognized employee organization to promptly meet and confer in good faith, as specified. By imposing new duties on local public agencies, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

ACWA Position
Not Favor

AB 362

(Ramos D) Water policy: California tribal communities.

Current Text: Amended: 4/21/2025 [html](#) [pdf](#)

Last Amend: 4/21/2025

Status: 5/14/2025-In committee: Set, first hearing. Referred to suspense file.

Summary: The Porter-Cologne Water Quality Control Act establishes a statewide program for the control of the quality of all the waters in the state and makes certain legislative findings and declarations. Existing law defines the term “beneficial uses” for the purposes of water quality as certain waters of the state that may be protected against quality degradation, to include, among others, domestic, municipal, agricultural, and industrial supplies. This bill would add findings and declarations related to California tribal communities, as defined, and the importance of protecting tribal water use. The bill would add tribal water uses as waters of the state that may be protected against quality degradation for purposes of the defined term “beneficial uses.” The bill would require any project or regulatory program subject to approval by the State Water Quality Control Board or a regional water quality control board, within a specified environmental review, and in any findings and declarations presented for state board or a regional board approval, to describe, with both quantitative and qualitative information, how the project or regulatory program will impact tribal water uses, and would require, on or before December 1, 2026, and every 2 years thereafter, the state board to publish a report on implementation of this provision on its internet website. This bill contains other related provisions and other existing laws.

ACWA Position
Oppose Unless
Amended

AB 367

(Bennett D) Water: County of Ventura: fire suppression.

Current Text: Amended: 5/5/2025 [html](#) [pdf](#)

Last Amend: 5/5/2025

Status: 5/14/2025-In committee: Set, first hearing. Referred to suspense file.

Summary: Existing law provides generally for the regulation of wells, pumping plants, conduits, and streams. Existing law requires the State Fire Marshal to identify areas in the state as moderate, high, and very high fire

hazard severity zones based on consistent statewide criteria and based on the severity of fire hazard that is expected to prevail in those areas. This bill would, beginning July 1, 2027, require a water supplier that supplies water that is used for the suppression of fire in either a high or very high fire hazard severity zone to more than 20 total residential dwellings in those zones in the County of Ventura to have access to sufficient backup energy sources to operate critical wells and water pumps needed to supply water for at least 24 hours for the purpose of fire suppression in those zones, as provided. The bill would require the Ventura County Fire Department to annually inspect critical wells, water pumps, and generators, as specified. The bill would require a water supplier to take various actions, including notifying the Ventura County Office of Emergency Services within 3 business days of any reduction in its water delivery capacity that could hinder firefighting operations or significantly delay the replenishment of reservoirs. The bill would require, if any fire damages and makes uninhabitable more than 10 residential dwellings within the service area of a water supplier, a report be made by the Ventura County Fire Department in cooperation with the water supplier, as specified. By levying new requirements on the Ventura County Fire Department, this bill would create a state-mandated local program. This bill contains other related provisions and other existing laws.

ACWA Position
Oppose Unless
Amended

AB 372

(Bennett D) Office of Emergency Services: state matching funds: water system infrastructure improvements.

Current Text: Amended: 4/21/2025 [html](#) [pdf](#)

Last Amend: 4/21/2025

Status: 5/14/2025-In committee: Set, first hearing. Referred to suspense file.

Summary: Existing law establishes, within the office of the Governor, the Office of Emergency Services (OES), under the direction of the Director of Emergency Services. Existing law charges the OES with coordinating various emergency activities within the state. The California Emergency Services Act, contingent upon an appropriation by the Legislature, requires the OES to enter into a joint powers agreement pursuant to the Joint Exercise of Powers Act with the Department of Forestry and Fire Protection to develop and administer a comprehensive wildfire mitigation program relating to structure hardening and retrofitting and prescribed fuel modification activities. Existing law authorizes the joint powers authority to establish financial assistance limits and matching funding or other recipient contribution requirements for the program, as provided. This bill, contingent on funding being appropriated pursuant to a specified bond act, would establish the Rural Water Infrastructure for Wildfire Resilience Program within the OES for the distribution of state matching funds to urban wildland interface communities, as defined, in designated high fire hazard severity zones or very high fire hazard severity zones to improve water system infrastructure, as prescribed. The bill would require the OES to work in coordination with the Department of Water Resources, the State Water Resources Control Board, the Office of the State Fire Marshal, and other state entities as the OES determines to be appropriate, to achieve the purposes of the program. The bill would require the OES to develop criteria

and a scoring methodology to prioritize the distribution of state matching funds provided under the program to rural communities based upon specified criteria.

ACWA Position
Favor

AB 404

(Sanchez R) California Environmental Quality Act: exemption: prescribed fire, reforestation, habitat restoration, thinning, or fuel reduction projects.

Current Text: Introduced: 2/4/2025 [html](#) [pdf](#)

Status: 5/1/2025-Failed Deadline pursuant to Rule 61(a)(2). (Last location was NAT. RES. on 2/18/2025)(May be acted upon Jan 2026)

Summary: The California Environmental Quality Act (CEQA) requires a lead agency, as defined, to prepare, or cause to be prepared, and certify the completion of an environmental impact report on a project that it proposes to carry out or approve that may have a significant effect on the environment or to adopt a negative declaration if it finds that the project will not have that effect. CEQA also requires a lead agency to prepare a mitigated negative declaration for a project that may have a significant effect on the environment if revisions in the project would avoid or mitigate that effect and there is no substantial evidence that the project, as revised, would have a significant effect on the environment. Existing law, until January 1, 2028, except for the issuance of a permit or other permit approval, exempts from the requirements of CEQA prescribed fire, reforestation, habitat restoration, thinning, or fuel reduction projects, or related activities, undertaken, in whole or in part, on federal lands to reduce the risk of high-severity wildfire that have been reviewed under the federal National Environmental Policy Act of 1969 meeting certain requirements. Existing law requires a lead agency, if it determines that a project qualifies for the above exemption and it determines to approve or carry out the project, to file a notice of exemption with the Office of Land Use and Climate Innovation and with the county clerk in the county in which the project will be located and to post the notice of exemption on its internet website together with a description of where the documents analyzing the environmental impacts of the project under the federal act are available for review. Existing law requires the lead agency, if it is not the Department of Forestry and Fire Protection, to provide the notice of exemption and certain information to the department. This bill would extend the above exemption and requirements on the lead agency indefinitely. By extending the requirements on the lead agency, this bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

ACWA Position
Favor

AB 514

(Petrie-Norris D) Water: emergency water supplies.

Current Text: Amended: 5/1/2025 [html](#) [pdf](#)

Last Amend: 5/1/2025

Status: 5/14/2025-In committee: Set, first hearing. Referred to suspense file.

Summary: Existing law, the Urban Water Management Planning Act, requires every public and private urban water supplier that directly or indirectly provides water for municipal purposes to prepare and adopt an urban water management plan. The act requires an urban water management plan to include a water shortage contingency plan, as provided. This bill would declare that it is the established policy of the state to encourage, but not mandate, the development of emergency water supplies by both local and regional water suppliers, as defined, and to support their use during times of drought or unplanned service or supply disruption, as provided.

ACWA Position
Favor

AB 532 **(Ransom D) Water rate assistance program.**

Current Text: Amended: 5/5/2025 [html](#) [pdf](#)

Last Amend: 5/5/2025

Status: 5/14/2025-In committee: Set, first hearing. Referred to suspense file.

Summary: Existing federal law, the Consolidated Appropriations Act, 2021, among other things, requires the federal Department of Health and Human Services to carry out a Low-Income Household Drinking Water and Wastewater Emergency Assistance Program, which is also known as the Low Income Household Water Assistance Program, for making grants to states and Indian tribes to assist low-income households that pay a high proportion of household income for drinking water and wastewater services, as provided. Existing law requires the Department of Community Services and Development to administer the Low Income Household Water Assistance Program in this state, and to receive and expend moneys appropriated and allocated to the state for purposes of that program, pursuant to the above-described federal law. The Low Income Household Water Assistance Program was only operative until March 31, 2024. This bill would repeal the above-described requirements related to the Low Income Household Water Assistance Program. The bill would instead require, upon appropriation by the Legislature, the Department of Community Services and Development to establish and administer the California Low Income Household Water Assistance Program to provide water rate assistance to residential ratepayers of covered water systems, and urban retail water suppliers with a service area that is made up of at least 50% disadvantaged communities, as measured by population, as specified. This bill contains other related provisions and other existing laws.

ACWA Position
Favor

AB 580 **(Wallis R) Surface mining: Metropolitan Water District of Southern California.**

Current Text: Amended: 3/26/2025 [html](#) [pdf](#)

Last Amend: 3/26/2025

Status: 5/14/2025-From committee: Do pass. To Consent Calendar. (Ayes 15. Noes 0.) (May 14).

Calendar: 5/15/2025 #57 ASSEMBLY SECOND READING FILE -- ASSEMBLY BILLS

Summary: The Surface Mining and Reclamation Act of 1975 prohibits a person, with exceptions, from conducting surface mining operations unless, among other things, a permit is obtained from, a specified reclamation plan is submitted to and approved by, and financial assurances for reclamation have been approved by, the lead agency for the operation of the surface mining operation. Existing law authorizes the Metropolitan Water District of Southern California (MWD) to prepare a master reclamation plan, as provided, that identifies each individual surface mining operation in specified counties and satisfies all reclamation plan requirements for each individual surface mining site. Existing law requires the State Mining and Geology Board to act as the lead agency for surface mining operations conducted by the MWD and authorizes the board to conduct an inspection of an individual surface mining operation once every 2 calendar years during a period when that individual surface mining operation is idle or the site has no mineral production. Existing law requires the MWD to be the lead agency for any environmental review of the master reclamation plan. Existing law repeals the provisions authorizing the preparation and approval of the master reclamation plan for the MWD on January 1, 2026. This bill would extend the operation of those provisions until January 1, 2051. To the extent this bill would require a local government acting as a lead agency for environmental review of the master reclamation plan to perform those additional duties for a longer period of time, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

ACWA Position
Favor

AB 639

(Soria D) Dams: exceptions.

Current Text: Amended: 3/28/2025 [html](#) [pdf](#)

Last Amend: 3/28/2025

Status: 5/7/2025-Referred to Com. on N.R. & W.

Summary: Existing law defines a dam to mean any artificial barrier, together with appurtenant works, that does or may impound or divert water, and meets other specified criteria. Existing law excludes from the definition a barrier that is or will be not in excess of 6 feet in height, regardless of storage capacity, or that has or will have a storage capacity not in excess of 15 acre-feet, regardless of height. Existing law requires the Department of Water Resources to supervise the construction, enlargement, alteration, repair, maintenance, operation, and removal of dams and reservoirs for the protection of life and property. This bill would additionally exclude from the definition of a dam a barrier that does not impound water above the top of a levee where maximum storage behind the barrier has a minimum of 3 feet of freeboard on the levee and is a weir, as defined.

ACWA Position
Support

AB 660

(Wilson D) Planning and Zoning Law: postentitlement phase permits.

Current Text: Amended: 4/24/2025 [html](#) [pdf](#)

Last Amend: 4/24/2025

Status: 5/14/2025-In committee: Set, first hearing. Referred to suspense file.

Summary: The Planning and Zoning Law requires a local agency, as defined, to compile one or more lists that specify in detail the information required from any applicant for a postentitlement phase permit, as defined. Existing law also establishes time limits for completing reviews regarding whether an application for a postentitlement phase permit is complete and compliant, and whether to approve or deny an application. If a local agency finds that a complete application is noncompliant, existing law requires the local agency to provide the applicant with a list of items that are noncompliant and a description of how the application can be remedied by the applicant within specified time limits. Existing law requires the time limits to be tolled, if the local agency requires review of the application by an outside entity, until the outside entity completes the review and returns the application to the local agency, as specified. This bill would prohibit the local agency from requiring or requesting more than 2 plan check and specification reviews in connection with an application for a building permit, as part of its review, except as specified. The bill, if a local agency finds that a complete application is noncompliant, would prohibit a local agency from requesting or requiring any action or inaction as a result of a building inspection undertaken to assess compliance with the applicable building permit standards that would represent a deviation from a previously approved building plan or similar approval for the building permit, except as specified. The bill would remove the above-described tolling requirements relating to outside entity reviews. This bill contains other related provisions and other existing laws.

ACWA Position

Watch

AB 717

(Aguilar-Curry D) Water rights: appropriation: small restoration use.

Current Text: Amended: 3/10/2025 [html](#) [pdf](#)

Last Amend: 3/10/2025

Status: 4/30/2025-In committee: Set, first hearing. Referred to suspense file.

Summary: Existing law, the Water Rights Permitting Reform Act of 1988, authorizes any person to obtain a right to appropriate water for a small domestic, small irrigation, or livestock stockpond use, as defined, upon registering the use with the State Water Resources Control Board, as prescribed, payment of a registration fee, and application of the water to reasonable and beneficial use with due diligence. Existing law requires a person, in registering their water use to the board, to set forth a certification that the registrant has contacted the Department of Fish and Wildlife and to include a copy of any conditions required by the department. This bill would authorize any person to also obtain a right to appropriate water for a small restoration use, as defined. The bill would also authorize a person to apply for a restoration management permit from the Department of Fish and Wildlife, as provided, and if the permit is issued, the person would be required to include a copy of any conditions required by the restoration management permit with the required certification.

ACWA Position
Watch

AB 794

(Gabriel D) California Safe Drinking Water Act: emergency regulations.

Current Text: Amended: 4/10/2025 [html](#) [pdf](#)

Last Amend: 4/10/2025

Status: 4/23/2025-In committee: Set, first hearing. Referred to suspense file.

Summary: Existing law, the California Safe Drinking Water Act (state act), requires the State Water Resources Control Board to administer provisions relating to the regulation of drinking water to protect public health. The state board's duties include, but are not limited to, enforcing the federal Safe Drinking Water Act (federal act) and adopting and enforcing regulations. Existing law authorizes the state board to adopt as an emergency regulation, a regulation that is not more stringent than, and is not materially different in substance and effect than, the requirements of a regulation promulgated under the federal act, with a specified exception. This bill would provide that the authority of the state board to adopt an emergency regulation pursuant to these provisions includes the authority to adopt requirements of a specified federal regulation that was in effect on January 19, 2025, regardless of whether the requirements were repealed or amended to be less stringent. The bill would prohibit an emergency regulation adopted pursuant to these provisions from implementing less stringent drinking water standards, as provided, and would authorize the regulation to include monitoring requirements that are more stringent than the requirements of the federal regulation. The bill would prohibit maximum contaminant levels and compliance dates for maximum contaminant levels adopted as part of an emergency regulation from being more stringent than the maximum contaminant levels and compliance dates of a regulation promulgated pursuant to the federal act. The bill would require, on or before December 31, 2026, the state board to adopt an emergency regulation and to initiate a primary drinking water standard for perfluoroalkyl and polyfluoroalkyl substances, as provided. The bill would make other changes to proceedings initiated upon the adoption of an emergency regulation to establish a public health goal and primary drinking water standards, as specified.

ACWA Position
Oppose Unless
Amended

AB 810

(Irwin D) Local government: internet websites and email addresses.

Current Text: Amended: 4/10/2025 [html](#) [pdf](#)

Last Amend: 4/10/2025

Status: 5/7/2025-In committee: Set, first hearing. Referred to APPR. suspense file.

Summary: Existing law requires that a local agency that maintains an internet website for use by the public to ensure that the internet website uses a ".gov" top-level domain or a ".ca.gov" second-level domain no later than January 1, 2029. Existing law requires that a local agency that maintains public email addresses to

ensure that each email address provided to its employees uses a “.gov” domain name or a “.ca.gov” domain name no later than January 1, 2029. Existing law defines “local agency” for these purposes as a city, county, or city and county. This bill would recast these provisions by instead requiring a city, county, or city and county to comply with the above-described domain requirements and by deleting the term “local agency” from the above-described provisions. The bill would also require a special district, joint powers authority, or other political subdivision to comply with similar domain requirements no later than January 1, 2031. The bill would allow a community college district or community college to use a “.edu” domain to satisfy these requirements, and would specify that these requirements do not apply to a K–12 public school district. By adding to the duties of local officials, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

ACWA Position
Not Favor

AB 818

(Ávila Farías D) Permit Streamlining Act: local emergencies.

Current Text: Amended: 4/24/2025 [html](#) [pdf](#)

Last Amend: 4/24/2025

Status: 5/14/2025-From committee: Do pass. To Consent Calendar. (Ayes 15. Noes 0.) (May 14).

Calendar: 5/15/2025 #62 ASSEMBLY SECOND READING FILE -- ASSEMBLY BILLS

Summary: Existing law, the Permit Streamlining Act, requires a public agency to determine whether an application for a development project is complete within specified time periods, as specified. The act requires a public agency that is the lead agency for a development project to approve or disapprove that project within specified time periods. Existing law, the California Emergency Services Act, among other things, authorizes a local emergency to be proclaimed by the governing body of a city, county, or city and county, as specified, and grants political subdivisions various powers and authorities in periods of local emergency. This bill would require a local agency to approve or disapprove an application for a permit necessary to rebuild or repair an affected property, as defined and specified. The bill would require a local agency to approve an application, within 14 days of receipt of the application, for a construction permit for any of the specified structures intended to be used by a person until the rebuilding or repair of an affected property is complete. By imposing new duties on local agencies, this bill would impose a state-mandated local program. The bill would include findings that changes proposed by this bill address a matter of statewide concern rather than a municipal affair and, therefore, apply to all cities, including charter cities. This bill contains other related provisions and other existing laws.

ACWA Position
Watch/Amend

AB 846

(Connolly D) Endangered species: incidental take: wildfire preparedness activities.

Current Text: Amended: 3/27/2025 [html](#) [pdf](#)

Last Amend: 3/27/2025

Status: 4/30/2025-In committee: Set, first hearing. Referred to suspense file.

Summary: The California Endangered Species Act prohibits the taking of an endangered, threatened, or candidate species, except as specified. Under the act, the Department of Fish and Wildlife (department) may authorize the take of listed species by certain entities through permits or memorandums of understanding for specified purposes. Existing law requires the State Fire Marshal to identify areas in the state as moderate, high, and very high fire hazard severity zones based on consistent statewide criteria and based on the severity of fire hazard that is expected to prevail in those areas. Existing law requires a local agency to designate, by ordinance, moderate, high, and very high fire hazard severity zones in its jurisdiction within 120 days of receiving recommendations from the State Fire Marshal, as provided. This bill would authorize a city, county, city and county, special district, or other local agency to submit to the department a wildfire preparedness plan to conduct wildfire preparedness activities on land designated as a fire hazard severity zone, as defined, that minimizes impacts to wildlife and habitat for candidate, threatened, and endangered species. The bill would require the wildfire preparedness plan to include, among other things, a brief description of the planned wildfire preparedness activities, the approximate dates for the activities, and a description of the candidate, endangered, and threatened species within the plan area. The bill would authorize the department to impose a fee on a local agency for the cost of reviewing a wildfire preparedness plan submitted by that local agency, as specified. The bill would require the department, if sufficient information is included in the wildfire preparedness plan for the department to determine if an incidental take permit is required, to notify the local agency within 90 days of receipt of the wildfire preparedness plan if an incidental take permit or other permit is needed, or if there are other considerations, exemptions, or streamlined pathways that the wildfire preparedness activities qualify for, including, but not limited to, the State Board of Forestry and Fire Protection's California Vegetation Treatment Program. The bill would require the department to provide the local agency, in its notification, with guidance that includes, among other things, a description of the candidate, endangered, and threatened species within the plan area and measures to avoid, minimize, and fully mitigate the take of the candidate, threatened, and endangered species, as provided. The bill would require the department, on or before July 1, 2026, to make a standard wildfire preparedness plan submission form publicly available on its internet website. The bill also would require the department, commencing January 1, 2027, to annually post on its internet website a summary of the wildfire preparedness plans submitted and include specified information in that summary. This bill contains other related provisions.

ACWA Position
Favor

AB 874

(Ávila Farías D) Mitigation Fee Act: waiver of fees: affordable rental housing.

Current Text: Introduced: 2/19/2025 [html](#) [pdf](#)

Status: 5/1/2025-Failed Deadline pursuant to Rule 61(a)(2). (Last location was L. GOV. on 3/10/2025)(May be acted upon Jan 2026)

Summary: Existing law, the Mitigation Fee Act, imposes certain requirements on a local agency that imposes a fee as a condition of approval of a development project that is imposed to provide for an improvement to be constructed to serve the development project, or a fee for public improvements, as specified. The act also regulates fees for development projects and fees for specific purposes, including water and sewer connection fees, among others. The act, among other things, requires local agencies to comply with various conditions when imposing fees, extractions, or charges as a condition of approval of a proposed development or development project. The act prohibits a local agency that imposes fees or charges on a residential development for the construction of public improvements or facilities from requiring the payment of those fees or charges until the date of the final inspection or the date the certificate of occupancy is issued, whichever occurs first, except for utility service fees, as provided. This bill would require a local agency to waive fees or charges that are collected by a local agency to fund the construction of public improvements or facilities for residential developments subject to a regulatory agreement with a public entity, as provided, that includes certain income and affordability requirements. The bill would exclude from this requirement those fees or charges, as applicable, for the construction or reconstruction of school facilities or that cover the cost of code enforcement, inspection services, or other fees collected to pay for the cost of enforcement of local ordinances or state law.

ACWA Position
Oppose Unless
Amended

AB 929

(Connolly D) Sustainable groundwater management: managed wetlands.

Current Text: Amended: 5/1/2025 [html](#) [pdf](#)

Last Amend: 5/1/2025

Status: 5/14/2025-From committee: Do pass. (Ayes 11. Noes 4.) (May 14).

Calendar: 5/15/2025 #28 ASSEMBLY SECOND READING FILE -- ASSEMBLY BILLS

Summary: Existing law, the Sustainable Groundwater Management Act, requires all groundwater basins designated as high- or medium-priority basins by the Department of Water Resources to be managed under a groundwater sustainability plan or coordinated groundwater sustainability plans, except as specified. Existing law defines various terms for purposes of the act. This bill would add various defined terms for purposes of the act, including the terms “managed wetland” and “small community water system.” This bill contains other related provisions and other existing laws.

ACWA Position
Oppose

AB 1146

(Papan D) Water infrastructure: dams and reservoirs: water release: false pretenses.

Current Text: Amended: 5/1/2025 [html](#) [pdf](#)

Last Amend: 5/1/2025

Status: 5/14/2025-In committee: Set, first hearing. Referred to APPR. suspense file.

Summary: Existing law provides for the regulation and supervision of dams and reservoirs exclusively by the state. This bill would prohibit the release of stored water from a reservoir in this state if the release is done under false pretenses, which the bill would define to mean a release of water from a reservoir in a manner that is knowingly, designedly, and intentionally under any false or fraudulent representation as to the purpose and intended use of the water. The bill would authorize the State Water Resources Control Board to issue an interim relief order, as specified, to a reservoir operator to prohibit the release of stored water in violation of the above-described prohibition. The bill would authorize the board to commence an interim relief proceeding on its own motion. The bill would make any person who violates these provisions civilly liable in an amount not to exceed \$10,000 for each day in which the violation occurs. The bill would also require these penalties to apply to the United States to the extent authorized under federal law, as specified.

ACWA Position

Oppose

AB 1313

(Papan D) Water quality: permits.

Current Text: Amended: 3/24/2025 [html](#) [pdf](#)

Last Amend: 3/24/2025

Status: 5/14/2025-In committee: Hearing postponed by committee.

Summary: Under existing law, the State Water Resources Control Board and the 9 California regional water quality control boards regulate water quality and prescribe waste discharge requirements in accordance with the federal national pollutant discharge elimination system (NPDES) permit program established by the federal Clean Water Act and the Porter-Cologne Water Quality Control Act. Existing law requires each regional board to formulate and adopt water quality control plans for all areas within the region, as provided. The bill would require the state board, after making the necessary findings, to establish a statewide commercial, industrial, and institutional NPDES order, for properties of 5 acres or more, regulating stormwater and authorized nonstormwater discharges from facilities with impervious surfaces that are significant contributors of pollutants to federally protected surface waters, as determined by the state board. The bill would require the state board to publish a draft order of the statewide order for public comment on or before December 31, 2028, or 18 months after the reissuance of a specified statewide permit, as specified. The bill would require the state board to contemporaneously develop a model memorandum of understanding to issue with the publication of the draft statewide order for public comment that details the necessary components of an agreement between commercial, industrial, and institutional permittees and local municipalities for achieving offsite stormwater capture and use within the adopted final statewide commercial, industrial, and institutional NPDES order. The bill would require the NPDES order to include multiple options to achieve compliance with water quality standards, including, but not limited to, compliance options incentivizing onsite or offsite stormwater capture and use.

ACWA Position
Not Favor Unless
Amended

AB 1319

(Schultz D) Protected species: California Endangered Species Act.

Current Text: Amended: 5/6/2025 [html](#) [pdf](#)

Last Amend: 5/6/2025

Status: 5/14/2025-In committee: Set, first hearing. Referred to APPR. suspense file.

Summary: Existing law makes it unlawful to take a bird, mammal, fish, reptile, or amphibian, except as authorized by law. This bill would make it unlawful for a person in California to transport, sell, offer for sale, possess with the intent to sell, receive, acquire, or purchase any fish, wildlife, or plant that was taken, possessed, transported, or sold in violation of any statute of the United States with regard to national or international trade of fish, wildlife, or plants in effect on January 19, 2025. The bill would make these provisions inoperative on December 31, 2031, and would repeal them on January 1, 2032. This bill contains other related provisions and other existing laws.

ACWA Position
Oppose Unless
Amended

AB 1373

(Soria D) Water quality: state certification.

Current Text: Amended: 4/8/2025 [html](#) [pdf](#)

Last Amend: 4/8/2025

Status: 5/14/2025-In committee: Set, first hearing. Referred to APPR. suspense file.

Summary: Under existing law, the State Water Resources Control Board and the California regional water quality control boards prescribe waste discharge requirements in accordance with the Federal Water Pollution Control Act and the Porter-Cologne Water Quality Control Act. Under federal law, any applicant seeking a federal license or permit for an activity that may result in any discharge into the navigable waters of the United States is required to first seek a state water quality certification, as specified. The Porter-Cologne Water Quality Control Act authorizes the state board to certify or provide a statement to a federal agency, as required pursuant to federal law, that there is reasonable assurance that an activity of any person subject to the jurisdiction of the state board will not reduce water quality below applicable standards. The federal act provides that if a state fails or refuses to act on a request for this certification within a reasonable period of time, which shall not exceed one year after receipt of the request, then the state certification requirements are waived with respect to the federal application. This bill would require the state board to hold a public hearing at least 21 days before taking action on an application for certification for a license to operate a hydroelectric facility. The bill would prohibit the authority to issue a certification for a license to operate a hydroelectric facility from being delegated.

ACWA Position
Favor

AB 1413

(Papan D) Sustainable Groundwater Management Act: groundwater adjudication.

Current Text: Amended: 4/10/2025 [html](#) [pdf](#)

Last Amend: 4/10/2025

Status: 5/14/2025-From committee: Do pass. (Ayes 10. Noes 4.) (May 14).

Calendar: 5/15/2025 #46 ASSEMBLY SECOND READING FILE -- ASSEMBLY BILLS

Summary: Existing law, the Sustainable Groundwater Management Act, requires all groundwater basins designated as high- or medium-priority basins by the Department of Water Resources to be managed under a groundwater sustainability plan or coordinated groundwater sustainability plans, except as specified. Existing law requires the department to periodically review the groundwater sustainability plans developed by groundwater sustainability agencies pursuant to the act to evaluate whether a plan conforms with specified laws and is likely to achieve the sustainability goal for the basin covered by the plan. Existing law authorizes a groundwater sustainability agency that adopts a groundwater sustainability plan to file a court action to determine the validity of the plan no sooner than 180 days following the adoption of the plan, as provided. This bill would instead authorize groundwater sustainability agencies to file those actions within 180 days following the adoption of the plan. This bill contains other related provisions and other existing laws.

ACWA Position
Not Favor Unless
Amended

AB 1466

(Hart D) Groundwater adjudication: burden of proof.

Current Text: Amended: 4/1/2025 [html](#) [pdf](#)

Last Amend: 4/1/2025

Status: 5/8/2025-Read second time. Ordered to third reading.

Calendar: 5/15/2025 #144 ASSEMBLY THIRD READING FILE - ASSEMBLY BILLS

Summary: Existing law, the Sustainable Groundwater Management Act, requires all groundwater basins designated as high- or medium-priority basins by the Department of Water Resources to be managed under a groundwater sustainability plan or coordinated groundwater sustainability plans, except as specified. Existing law authorizes any local agency or combination of local agencies overlying a groundwater basin to decide to become a groundwater sustainability agency for that basin and imposes specified duties upon that agency or combination of agencies, as provided. Existing law establishes various methods and procedures for a comprehensive adjudication of groundwater rights in civil court. Generally, a party has the burden of proof as to each fact the existence or nonexistence of which is essential to the claim for relief or defense that the party is asserting, except as specified. This bill would provide that in any action to adjudicate groundwater rights, as

provided, if a party to the action is seeking judicial review of an action taken by a groundwater sustainability agency pursuant to a groundwater sustainability plan that has been approved by the department, that party has the burden of proof using substantial evidence standard of review. The bill would require the court to, in any adjudication in a basin where one or more groundwater sustainability agencies have adopted a groundwater sustainability plan that has been approved by the department, request that the groundwater sustainability agency provide a technical report that, at a minimum, quantifies and describes the groundwater use of parties that have not otherwise appeared before the court, as provided. The bill would provide for the payment or reimbursement of costs related to the technical report, as provided. The bill would provide that the technical report shall be prima facie evidence of the physical facts found in the report, as provided. This bill contains other existing laws.

ACWA Position
Watch

SB 31

(McNerney D) Water quality: recycled water.

Current Text: Amended: 5/12/2025 [html](#) [pdf](#)

Last Amend: 5/12/2025

Status: 5/12/2025-May 12 hearing: Placed on APPR. suspense file. From committee with author's amendments. Read second time and amended. Re-referred to Com. on APPR.

Summary: The Water Recycling Law generally provides for the use of recycled water. Existing law requires any person who, without regard to intent or negligence, causes or permits an unauthorized discharge of 50,000 gallons or more of recycled water in or on any waters of the state to immediately notify the appropriate regional water board. This bill would, for the purposes of the above provision, redefine "recycled water" and provide that water discharged from a decorative body of water during storm events is not to be considered an unauthorized discharge if recycled water was used to restore levels due to evaporation. This bill contains other related provisions and other existing laws.

ACWA Position
Favor

SB 72

(Caballero D) The California Water Plan: long-term supply targets.

Current Text: Amended: 4/10/2025 [html](#) [pdf](#)

Last Amend: 4/10/2025

Status: 4/28/2025-April 28 hearing: Placed on APPR. suspense file.

Summary: Existing law requires the Department of Water Resources to update every 5 years the plan for the orderly and coordinated control, protection, conservation, development, and use of the water resources of the state, which is known as "The California Water Plan." Existing law requires the department to include a discussion of various strategies in the plan update, including, but not limited to, strategies relating to the

development of new water storage facilities, water conservation, water recycling, desalination, conjunctive use, and water transfers, that may be pursued in order to meet the future needs of the state. Existing law requires the department to establish an advisory committee to assist the department in updating the plan. This bill would revise and recast certain provisions regarding The California Water Plan to, among other things, require the department to expand the membership of the advisory committee to include, among others, tribes, labor, and environmental justice interests. The bill would require the department, as part of the 2033 update to the plan, to update the interim planning target for 2050, as provided. The bill would require the target to consider the identified and future water needs for all beneficial uses, including, but not limited to, urban uses, agricultural uses, tribal uses, and the environment, and ensure safe drinking water for all Californians, among other things. The bill would require the plan to include specified components, including a discussion of the estimated costs, benefits, and impacts of any project type or action that is recommended by the department within the plan that could help achieve the water supply targets. The bill would require the department to report to the Legislature the amendments, supplements, and additions included in the updates of the plan, together with a summary of the department's conclusions and recommendations, in the session in which the updated plan is issued. The bill would also require the department to conduct public workshops to give interested parties an opportunity to comment on the plan.

ACWA Position
Support

SB 88

(Caballero D) Air resources: carbon emissions: biomass.

Current Text: Amended: 4/21/2025 [html](#) [pdf](#)

Last Amend: 4/21/2025

Status: 5/5/2025-May 5 hearing: Placed on APPR. suspense file.

Summary: Existing law requires the State Air Resources Board, in consultation with the Department of Forestry and Fire Protection, to develop a standardized system for quantifying the direct carbon emissions and decay from fuel reduction activities for purposes of meeting the accounting requirements for Greenhouse Gas Reduction Fund expenditures, as specified. This bill would require the state board, on or before January 1, 2027, to finalize the standardized system described above. The bill would require the state board, on or before January 1, 2028, to adopt a method of quantification of the life-cycle emissions from alternative uses of forest and agricultural biomass residues. The bill would require the state board, on or before January 1, 2028, to assess the suitability of developing a carbon credit or offset protocol for beneficial carbon removal products, including, but not limited to, biochar that are generated from agricultural biomass resources or forest biomass resources for inclusion in the state board's compliance offset program. The bill would require the state board, on or before January 1, 2029, to vote on a carbon credit or offset protocol for biochar or other carbon removal products and include that credit or protocol in the compliance offset program if the assessment determines that a carbon credit or offset protocol for production and use of biochar or other carbon removal products is appropriate. This bill contains other related provisions.

ACWA Position
Favor

SB 223

(Alvarado-Gil R) The Wildfire Smoke and Health Outcomes Data Act.

Current Text: Amended: 4/24/2025 [html](#) [pdf](#)

Last Amend: 4/24/2025

Status: 5/5/2025-May 5 hearing: Placed on APPR. suspense file.

Summary: Existing law establishes the State Department of Public Health and sets forth its powers and duties pertaining to, among other things, protecting, preserving, and advancing public health. Existing law requires the department, in consultation with specified stakeholders, to develop a plan, addressing specified issues, with recommendations and guidelines for counties to use in the case of a significant air quality event caused by wildfires or other sources. This bill, the Wildfire Smoke and Health Outcomes Data Act, would require the State Department of Public Health, in consultation with the Department of Forestry and Fire Protection and the Wildfire and Forest Resilience Task Force, to create, operate, and maintain a statewide integrated wildfire smoke and health data platform on or before July 1, 2028, that, among other things, would integrate wildfire smoke and health data from multiple databases. Under the bill, the purposes for the data platform would include providing adequate information to understand the negative health impacts on California's population caused by wildfire smoke and evaluating the effectiveness of investments in forest health and wildfire mitigation on health outcomes in California. This bill would require the State Department of Public Health, in consultation with the Department of Forestry and Fire Protection and the Wildfire and Forest Resilience Task Force, to develop, among other things, protocols for data sharing, documentation, quality control, and promotion of open-source platforms and decision support tools related to wildfire smoke and health data. This bill contains other related provisions.

ACWA Position
Favor

SB 239

(Arrequin D) Open meetings: teleconferencing: subsidiary body.

Current Text: Amended: 4/7/2025 [html](#) [pdf](#)

Last Amend: 4/7/2025

Status: 5/8/2025-Read second time. Ordered to third reading.

Calendar: 5/15/2025 #84 SENATE SENATE BILLS -THIRD READING FILE

Summary: Existing law, the Ralph M. Brown Act, requires, with specified exceptions, that all meetings of a legislative body, as defined, of a local agency be open and public and that all persons be permitted to attend and participate. The act generally requires for teleconferencing that the legislative body of a local agency that elects to use teleconferencing post agendas at all teleconference locations, identify each teleconference location in the notice and agenda of the meeting or proceeding, and have each teleconference location be

accessible to the public. Existing law also requires that, during the teleconference, at least a quorum of the members of the legislative body participate from locations within the boundaries of the territory over which the local agency exercises jurisdiction, except as specified. Existing law, until January 1, 2026, authorizes specified neighborhood city councils to use alternate teleconferencing provisions related to notice, agenda, and public participation, as prescribed, if, among other requirements, the city council has adopted an authorizing resolution and 2/3 of the neighborhood city council votes to use alternate teleconference provisions, as specified. This bill would authorize a subsidiary body, as defined, to use alternative teleconferencing provisions and would impose requirements for notice, agenda, and public participation, as prescribed. The bill would require the subsidiary body to post the agenda at each physical meeting location designated by the subsidiary body, as specified. The bill would require the members of the subsidiary body to visibly appear on camera during the open portion of a meeting that is publicly accessible via the internet or other online platform, as specified. The bill would also require the subsidiary body to list a member of the subsidiary body who participates in a teleconference meeting from a remote location in the minutes of the meeting. This bill contains other related provisions and other existing laws.

ACWA Position
Favor

SB 350

(Durazo D) Water Rate Assistance Program.

Current Text: Amended: 5/7/2025 [html](#) [pdf](#)

Last Amend: 5/7/2025

Status: 5/12/2025-May 12 hearing: Placed on APPR. suspense file.

Summary: Existing law requires the State Water Resources Control Board to develop a plan for the funding and implementation of the Low-Income Water Rate Assistance Program. Existing law requires the plan to include, among other things, a description of the method for collecting moneys to support and implement the program and a description of the method for determining the amount of moneys that may need to be collected from water ratepayers to fund the program. This bill would establish the Water Rate Assistance Program. As part of the program, the bill would establish the Water Rate Assistance Fund in the State Treasury, available upon appropriation by the Legislature, to provide water affordability assistance, for both residential water and wastewater services, to low-income residential ratepayers, as specified. The bill would require the state board to take various actions in administering the fund, including, among other things, tracking and managing revenue in the fund separately from all other revenue. The bill would require the state board, in consultation with relevant agencies and after a public hearing, to adopt guidelines for implementation of the program and to adopt an annual report to be posted on the state board's internet website identifying how the fund has performed, as specified. The bill would require the guidelines to include minimum requirements for eligible systems, including the ability to confirm eligibility for enrollment through a request for self-certification of eligibility under penalty of perjury. By expanding the crime of perjury, the bill would impose a state-mandated local program. The bill would require the state board to take various actions in administering the program, including, but not limited to, providing guidance, oversight, and funding for low-income rate assistance for

residential ratepayers of eligible systems. The bill would authorize the Attorney General, at the request of the state board, to bring an action in state court to restrain the use of any method, act, or practice in violation of these provisions, except as provided. The bill would make the implementation of all of these provisions contingent upon an appropriation by the Legislature. This bill contains other related provisions and other existing laws.

ACWA Position
Oppose Unless
Amended

SB 394

(Allen D) Water theft: fire hydrants.

Current Text: Introduced: 2/14/2025 [html](#) [pdf](#)

Status: 4/22/2025-Read second time. Ordered to third reading.

Calendar: 5/15/2025 #43 SENATE SENATE BILLS -THIRD READING FILE

Summary: Existing law authorizes a utility to bring a civil action for damages against any person who commits, authorizes, solicits, aids, abets, or attempts certain acts, including, diverting or causing to be diverted, utility services by any means whatsoever. Existing law creates a rebuttable presumption that there is violation of these provisions if, on premises controlled by the customer or by the person using or receiving the direct benefit of utility service, certain actions occur, including that there is an instrument, apparatus, or device primarily designed to be used to obtain utility service without paying the full lawful charge for the utility. This bill would add to the list of acts for which a utility may bring a civil cause of action under these circumstances to include tampering with a fire hydrant, fire hydrant meter, or fire detector check, or diverting water, or causing water to be diverted, from a fire hydrant with knowledge of, or reason to believe, that the diversion or unauthorized connection existed at the time of use for nonfirefighting purposes or without authorization from the appropriate water system or fire department. The bill would also expand the rebuttable presumption for a violation of these provisions to include, among other things, if a person tampers with or uses a fire hydrant, fire hydrant meter, or fire detector check without authorization to obtain water and without paying the full lawful charge of the water. This bill contains other related provisions and other existing laws.

ACWA Position
Sponsor/Support

SB 454

(McNerney D) State Water Resources Control Board: PFAS Mitigation Program.

Current Text: Amended: 4/8/2025 [html](#) [pdf](#)

Last Amend: 4/8/2025

Status: 4/21/2025-April 21 hearing: Placed on APPR. suspense file.

Summary: Existing law designates the State Water Resources Control Board as the agency responsible for administering specific programs related to drinking water, including, among others, the California Safe

Drinking Water Act and the Emerging Contaminants for Small or Disadvantaged Communities Funding Program. This bill would create the PFAS Mitigation Fund in the State Treasury and would authorize certain moneys in the fund to be expended by the state board, upon appropriation by the Legislature, for specified purposes. The bill would authorize the state board to seek out and deposit nonstate, federal, and private funds, require those funds to be deposited into the PFAS Mitigation Fund, and continuously appropriate the nonstate, federal, and private funds in the fund to the state board for specified purposes, thereby making an appropriation. The bill would authorize the state board to establish accounts within the PFAS Mitigation Fund. The bill would authorize the state board to expend moneys from the fund in the form of a grant, loan, or contract, or to provide assistance services to water suppliers and sewer system providers, as those terms are defined, for multiple purposes, including, among other things, to cover or reduce the costs for water suppliers associated with treating drinking water to meet the applicable state and federal maximum perfluoroalkyl and polyfluoroalkyl substances (PFAS) contaminant levels. The bill would require a water supplier or sewer system provider to include a clear and definite purpose for how the funds will be used to provide public benefits to their community related to safe drinking water, recycled water, or treated wastewater in order to be eligible to receive funds. The bill would require the state board, on or before July 1, 2027, to adopt guidelines to implement these provisions, as provided.

ACWA Position
Sponsor/Support

SB 466

(Caballero D) Drinking water: hexavalent chromium: civil liability: exemption.

Current Text: Amended: 5/1/2025 [html](#) [pdf](#)

Last Amend: 5/1/2025

Status: 5/9/2025-Set for hearing May 19.

Calendar: 5/19/2025 10 a.m. - 1021 O Street, Room 2200 SENATE APPROPRIATIONS, CABALLERO, ANNA, Chair

Summary: The California Safe Drinking Water Act provides for the operation of public water systems and imposes on the State Water Resources Control Board various duties and responsibilities for the regulation and control of drinking water in the State of California. The act requires the state board to adopt primary drinking water standards for contaminants in drinking water based upon specified criteria, and requires a primary drinking water standard to be established for hexavalent chromium. Existing law authorizes the state board to grant a variance from primary drinking water standards to a public water system. This bill would prohibit a public water system from being held liable in any civil action brought by an individual or entity that is not a governmental agency related to hexavalent chromium in drinking water while implementing and in compliance with a state board-approved hexavalent chromium maximum contaminant level (MCL) compliance plan, or during the period between when it has submitted a hexavalent chromium MCL compliance plan for approval to the state board and action on the proposed compliance plan by the state board is pending, except as specified.

ACWA Position
Support

SB 598

(Durazo D) Public contracts: local water infrastructure projects: Construction Manager/General Contractor project delivery method.

Current Text: Amended: 3/24/2025 [html](#) [pdf](#)

Last Amend: 3/24/2025

Status: 5/8/2025-Read third time. Passed. (Ayes 36. Noes 0.) Ordered to the Assembly. In Assembly. Read first time. Held at Desk.

Summary: Current law defines the Construction Manager/General Contractor project delivery method (CM/GC method) as a project delivery method in which a construction manager is procured to provide preconstruction services during the design phase of a project and construction services during the construction phase of the project. Under existing law, the method allows the contract for construction services to be entered into at the same time as the contract for preconstruction services or at a later time. Existing law authorizes the Metropolitan Water District of Southern California to utilize the CM/GC method for regional recycled water projects or other water infrastructure projects under specified conditions. Pursuant to existing law, certain information required to be submitted as part of the CM/GC method is required to be verified under oath. Existing law makes the provisions described above pertaining to the CM/GC method effective only until January 1, 2028, and inoperative as of that date. This bill would, until January 1, 2031, authorize a local agency, as defined, upon approval of its governing body, to similarly use the CM/GC method for a regional recycled water project or other water infrastructure project undertaken by the district to alleviate water supply shortages attributable to drought or climate change. Because the bill would expand the crime of perjury, it would impose a state-mandated local program.

ACWA Position
Favor

SB 599

(Caballero D) Atmospheric rivers: research: forecasting methods: experimental tools.

Current Text: Amended: 4/24/2025 [html](#) [pdf](#)

Last Amend: 4/24/2025

Status: 5/5/2025-May 5 hearing: Placed on APPR. suspense file.

Summary: Existing law establishes the Atmospheric Rivers Research and Forecast Improvement Program: Enabling Climate Adaptation Through Forecast-Informed Reservoir Operations and Hazard Resiliency (AR/FIRO) Program in the Department of Water Resources. Existing law requires the department to operate reservoirs in a manner that improves flood protection, and to reoperate flood control and water storage facilities to capture water generated by atmospheric rivers. Existing law requires the department to research, develop, and implement new observations, prediction models, novel forecasting methods, and tailored decision support systems to improve predictions of atmospheric rivers and their impacts on water supply,

flooding, post-wildfire debris flows, and environmental conditions. This bill would, for novel forecasting methods researched, developed, and implemented by the department, require the department to include the use of experimental tools that produce seasonal and subseasonal atmospheric river forecasts, as defined.

ACWA Position
Favor

SB 601

(Allen D) Water: waste discharge.

Current Text: Amended: 5/5/2025 [html](#) [pdf](#)

Last Amend: 5/5/2025

Status: 5/9/2025-Set for hearing May 19.

Calendar: 5/19/2025 10 a.m. - 1021 O Street, Room 2200 SENATE APPROPRIATIONS, CABALLERO, ANNA, Chair

Summary: Under existing law, the State Water Resources Control Board and the 9 California regional water quality control boards regulate water quality and prescribe waste discharge requirements in accordance with the Porter-Cologne Water Quality Control Act (act) and the National Pollutant Discharge Elimination System (NPDES) permit program. Existing law requires, when applying to a city or a county for an initial business license, equivalent instrument, or permit, or renewal thereof, a person who conducts a business operation that is a regulated industry, as defined, to demonstrate enrollment with the NPDES permit program by providing specified information, under penalty of perjury, on the application. Existing law includes in this specified information, among other things, the Standard Industrial Classification Codes for the business, and a Waste Discharger Identification number (WDID), as specified. This bill would revise the above-described requirement to demonstrate enrollment with NPDES to instead require demonstrating enrollment with NPDES or the Waste Discharge Requirements (WDR) permit programs by providing the specified information. The bill would require, when applying to a city or a county for a building or construction permit, a person who conducts a business operation that is a regulated industry and seeks permission for construction activities over one acre to demonstrate enrollment with the NPDES or WDR permit programs by providing specified information under penalty of perjury on the initial building or construction permit application, or renewal thereof. By expanding the crime of perjury, the bill would impose a state-mandated local program. The bill would include in this specified information, among other things, the total planned disturbed acreage and WDID or WDID application number issued for the construction or land disturbance activity by the State Water Resources Control Board. By increasing the duties of local officials to administer licenses and permits, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

ACWA Position
Oppose

SB 650

(Cabaldon D) The Sacramento-San Joaquin Delta Reform Act of 2009.

Current Text: Amended: 4/9/2025 [html](#) [pdf](#)

Last Amend: 4/9/2025

Status: 5/13/2025-Read second time. Ordered to consent calendar.

Calendar: 5/15/2025 #148 SENATE CONSENT CALENDAR SECOND LEGISLATIVE DAY

Summary: Existing law, the Sacramento-San Joaquin Delta Reform Act of 2009, provides that it is the intent of the Legislature to provide for the sustainable management of the Sacramento-San Joaquin Delta ecosystem, to provide for a more reliable water supply for the state, to protect and enhance the quality of water supply from the Delta, as defined, and to establish a governance structure that will direct efforts across state agencies to develop a legally enforceable Delta Plan. This bill would make the provisions of the Delta Plan severable. This bill contains other related provisions and other existing laws.

ACWA Position

Favor

SB 654

(Stern D) California Environmental Protection Agency: contract: registry: greenhouse gas emissions that result from the water-energy nexus.

Current Text: Introduced: 2/20/2025 [html](#) [pdf](#)

Status: 4/21/2025-April 21 hearing: Placed on APPR. suspense file.

Summary: Existing law establishes the California Environmental Protection Agency in state government and requires the agency to oversee the development of a registry for greenhouse gas emissions that result from the water-energy nexus using the best available data. Existing law provides that participation in the registry is voluntary and open to any entity conducting business in the state. Existing law authorizes the agency to enter into a contract with a qualified nonprofit organization to do specified things, including to recruit broad participation in the registry from all economic sectors and regions of the state. Existing law limits the term of the term of the contract to 3 years, except as provided. This bill would instead require the agency to oversee the administration of the above-described registry and would authorize the agency to enter into a new contract, limited to a term of 3 years and with a total budget of \$2,000,000, to do specified things, including to recruit broad participation in the registry from all economic sectors and regions of the state to meet the different needs of water users throughout the state by various means, as provided. The bill would remove obsolete language related to the development of the registry, as provided.

ACWA Position

Favor

SB 682

(Allen D) Environmental health: product safety: perfluoroalkyl and polyfluoroalkyl substances.

Current Text: Amended: 5/6/2025 [html](#) [pdf](#)

Last Amend: 5/6/2025

Status: 5/9/2025-Set for hearing May 19.

Calendar: 5/19/2025 10 a.m. - 1021 O Street, Room 2200 SENATE APPROPRIATIONS, CABALLERO,

ANNA, Chair

Summary: Existing law requires the Department of Toxic Substances Control, on or before January 1, 2029, to adopt regulations to enforce specified covered perfluoroalkyl and polyfluoroalkyl substances (PFAS) restrictions, which include prohibitions on the distribution, sale, or offering for sale of certain products that contain specified levels of PFAS. Existing law requires the department, on and after July 1, 2030, to enforce and ensure compliance with those provisions and regulations, as provided. Existing law requires manufacturers of these products, on or before July 1, 2029, to register with the department, to pay a registration fee to the department, and to provide a statement of compliance certifying compliance with the applicable prohibitions on the use of PFAS to the department, as specified. Existing law authorizes the department to test products and to rely on third-party testing to determine compliance with prohibitions on the use of PFAS, as specified. Existing law requires the department to issue a notice of violation for a product in violation of the prohibitions on the use of PFAS, as provided. Existing law authorizes the department to assess an administrative penalty for a violation of these prohibitions and authorizes the department to seek an injunction to restrain a person or entity from violating these prohibitions, as specified. This bill would, on and after January 1, 2027, prohibit a person from distributing, selling, or offering for sale a cleaning product, cookware, dental floss, juvenile product, food packaging, or ski wax, as provided, that contains intentionally added PFAS, as defined, except for previously used products and as otherwise preempted by federal law. This bill would, on and after January 1, 2040, prohibit a person from distributing, selling, or offering for sale certain products that contain intentionally added PFAS, including, but not limited to, refrigerants, solvents, propellants, and clean fire suppressants, as specified, unless the department has determined that the use of PFAS in the product is a currently unavoidable use, the prohibition is preempted by federal law, or the product is previously used. This bill contains other related provisions and other existing laws.

ACWA Position

Favor

SB 695

(Cortese D) Transportation: climate resiliency: projects of statewide and regional significance.

Current Text: Amended: 3/26/2025 [html](#) [pdf](#)

Last Amend: 3/26/2025

Status: 5/12/2025-May 12 hearing: Placed on APPR. suspense file.

Summary: Existing law establishes the State Transportation Infrastructure Climate Adaptation Program, administered by the Department of Transportation, for purposes of planning, developing, and implementing projects adapting state transportation infrastructure to climate change. Existing law requires the department, in consultation with, among others, the Transportation Agency and the California Transportation Commission, to develop a program of its top priority climate adaptation projects and to submit projects in this program to the commission for adoption. Existing law requires the department, in developing the program of projects, to consider specified criteria, including, but not limited to, the benefits of the project to preserving or enhancing regional or statewide mobility, economy, goods movement, and safety, and other benefits associated with

protecting the asset. This bill would require the department, in consultation with the commission and the agency, and on or before July 1, 2026, and annually thereafter, to create a prioritized list of projects of statewide and regional significance, as defined, to better prepare the state for extreme weather-related events, with priority based on specified criteria. The bill would require the department, on or before January 1, 2027, and annually thereafter, to submit to the Legislature a report containing the prioritized list of projects.

ACWA Position
Favor

SB 697

(Laird D) Determination of water rights: stream system.

Current Text: Amended: 5/1/2025 [html](#) [pdf](#)

Last Amend: 5/1/2025

Status: 5/13/2025-Read second time. Ordered to third reading.

Calendar: 5/15/2025 #115 SENATE SENATE BILLS -THIRD READING FILE

Summary: Existing law authorizes the State Water Resources Control Board to hold proceedings to determine all rights to water of a stream system whether based upon appropriation, riparian right, or other basis of right. Existing law provides various requirements for the board when determining adjudication of water rights, including, among other things, performing a detailed field investigation of a stream system, as defined, issuing an order of determination, providing notice and a hearing process, and filing a final order. This bill would revise the above-described provisions regarding the board's statutory adjudication of water rights during an investigation of a stream system to, among other things, require representatives of the board to investigate in detail the use of water with the authority, but no requirement, to conduct a field investigation, authorize the board, if the board determines that the information provided by the person, as specified, is inadequate, to issue information orders that require claimants to submit reports of water use from the stream system through a form provided by the board, and require claimants to respond to that order within 75 days of the date of issuance by the board. This bill contains other existing laws.

ACWA Position
Watch

SB 724

(Richardson D) Public housing: lead testing.

Current Text: Amended: 5/5/2025 [html](#) [pdf](#)

Last Amend: 5/5/2025

Status: 5/9/2025-Set for hearing May 19.

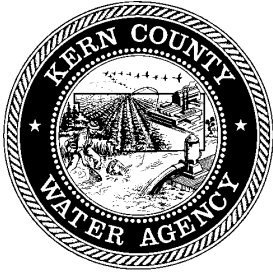
Calendar: 5/19/2025 10 a.m. - 1021 O Street, Room 2200 SENATE APPROPRIATIONS, CABALLERO, ANNA, Chair

Summary: Existing law prohibits a person from using any pipe, pipe or plumbing fitting or fixture, solder, or flux that is not lead free in the installation or repair of any public water system or any plumbing in a facility

providing water for human consumption, except when necessary for the repair of leaded joints of cast iron pipes. Existing law requires a community water system to compile an inventory of known lead user service lines in use in its distribution system and identify areas that may have lead user service lines in use in its distribution system, as provided. This bill would require the owner of a public housing unit that is owned or managed by a city, county, city and county, or city, county, or city and county housing authority, to provide information to the residents of the public housing unit regarding any applicable existing program that offers free testing of the water for lead. Because a local government would be required to provide a higher level of service by implementing its provisions, this bill would impose a state-mandated local program. This bill contains other existing laws.

ACWA Position
Watch/Amend

Water Resources Committee



MEMORANDUM

20.2.1

TO: Water Resources Committee
Agenda Item No. 1

FROM: Lauren Bauer

DATE: May 22, 2025

SUBJECT: Report of the Water Resources Manager

Issue:

Report on the Kern Fan banking projects bank accounts.

Recommended Motion:

None – information only.

Discussion:

The Kern County Water Agency's estimated summary of the Kern Fan banking projects bank and overdraft corrections accounts are provided as Attachments 1 and 2.

**Kern County Water Agency
Estimated Summary of Overdraft Correction Accounts
As of April 30, 2025**

Preliminary - Subject to Revision

Quantities in acre-feet

District	Estimated Balance as of December 31, 2024	Estimated Balance as of April 30, 2025				
		Pioneer Property	2800 Acres	Pioneer Project Subtotal	Berrenda Mesa	Kern Water Bank ^[1] Total
Buena Vista WSD	72,219	60,864	0	60,864	0	11,355
Henry Miller WD	90,206	63,106	375	63,481	2,584	24,141
Kern County Water Agency	55,030	35,356	7,121	42,477	0	12,553
Kern Delta WD	99,581	72,117	409	72,526	2,026	25,029
Rosedale-Rio Bravo WSD	242,463	184,774	5,120	189,894	3,220	49,349
Total	559,499	416,217	13,025	429,242	7,830	122,427

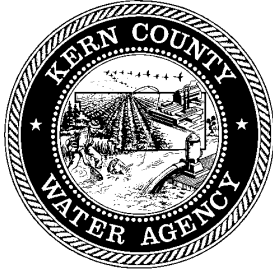
^[1] Does not include purchase of 2011 4% reserve water.

**Kern County Water Agency
Estimated Summary of Groundwater Bank Accounts
As of April 30, 2025**

Preliminary - Subject to Revision

Quantities in acre-feet

District	Estimated Balance as of December 31, 2024	Estimated Balance as of April 30, 2025					
		Pioneer Property	2800 Acres	Pioneer Project Subtotal	Berrenda Mesa	Kern Water Bank	Total
Belridge WSD	84,048	77,771	4,637	82,408	3,481	0	85,889
Berrenda Mesa WD	97,700	64,115	2,284	66,399	32,864	0	99,263
Buena Vista WSD	43,626	42,328	1,939	44,267	0	12	44,279
Cawelo WD	0	0	0	0	0	0	0
Dudley Ridge WD	61,316	0	0	0	0	66,027	66,027
Henry Miller WD	18,181	18,181	0	18,181	0	0	18,181
Improvement District No. 4	239,129	45,895	5,032	50,927	0	188,202	239,129
Kern County Water Agency	186,230	104,073	60,700	164,773	3,499	17,958	186,230
Kern Delta WD	20,559	20,559	0	20,559	0	0	20,559
Lost Hills WD	89,790	65,064	22,199	87,263	3,394	0	90,657
Rosedale-Rio Bravo WSD	39,561	39,561	0	39,561	0	0	39,561
Semitropic WSD	254,553	29,040	42	29,082	0	232,135	261,217
Tehachapi-Cummings CWD	5,820	0	0	0	0	5,820	5,820
Tejon-Castac WD	63,902	2,530	1,289	3,819	0	60,083	63,902
Westside Mutual Water Co.	500,784	0	0	0	0	500,784	500,784
Wheeler Ridge-Maricopa WSD	267,366	26,620	6,522	33,142	5,743	230,385	269,270
Total	1,972,565	535,737	104,644	640,381	48,981	1,301,406	1,990,768



MEMORANDUM

20.2.1

TO: Water Resources Committee
Agenda Item No. 2

FROM: Craig Wallace

DATE: May 22, 2025

SUBJECT: Report on the State Water Contractors Board Meeting

Issue:

Report on May 21, 2025 regular meeting of the State Water Contractors Board of Directors.

Recommended Motion:

None – information only.

Discussion:

The agenda for the May 21, 2025 regular meeting of the State Water Contractors Board of Directors is provided as Attachment 1.

**STATE WATER CONTRACTORS
BOARD OF DIRECTORS MEETING
MAY 21, 2025
9:30 a.m.**

In-Person Attendance:

Delta Conveyance Design and Construction Authority Board Room
980 9th Street, 1st Floor

Join Zoom Meeting

<https://zoom.us/j/97794625292?pwd=OVZCZHA0NlM2RUNBd3F4UGkwUE9nUT09>

Meeting ID: 977 9462 5292

Passcode: 617495

Via Teleconference: +1 669 444 9171

Meeting ID: 977 9462 5292

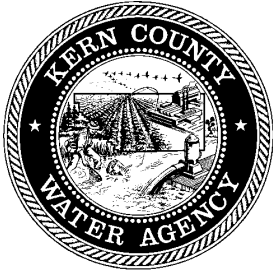
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One Tap Mobile: +16694449171,,97794625292#,,,*617495#

AGENDA

- | | |
|--|--------------|
| 1) REVISIONS TO AGENDA | 9:30 |
| 2) CONSENT CALENDAR | 9:30 |
| 3) REPORT OF FY 2025/26 NOMINATING COMMITTEE | 9:35 |
| 4) FY 2025/26 SWC FINAL BUDGET APPROVAL: Julie Ramsay | 9:45 |
| 5) SWP OPERATIONS REPORT: | 10:15 |
| a. Water Operations - Tracy Hinojosa (supplemental package) | |
| b. Water Quality – Daniel Wisheropp (supplemental package) | |
| c. Power – the written report is included in the Board package | |
| 6) BOARD ACTION: Jennifer Pierre | 10:30 |
| 7) GENERAL MANAGER’S REPORT: Jennifer Pierre | 10:40 |
| 8) COMMITTEE REPORT: | 10:50 |
| a. Audit Finance - the written report is included in the supplemental package | |
| b. Energy - the written report is included in the Board package | |
| c. OME - the written report is included in the Board package | |
| 9) SCIENCE REPORT: the written report is in the Board package | 10:50 |

Next Board Meeting: **Wednesday, June 18, 2025**
Delta Conveyance Design and Construction Authority or via Zoom



MEMORANDUM

20.2.1

TO: Water Resources Committee
Agenda Item No. 3

FROM: Craig Wallace

DATE: May 22, 2025

SUBJECT: Report on 2025 State Water Project and Central Valley Project Allocations and Operations

Issue:

Report on 2025 State Water Project and Central Valley Project allocations and operations.

Recommended Motion:

None – information only.

Discussion:

State Water Project Operations

On April 29, 2025, the California Department of Water Resources (DWR) notified State Water Project (SWP) contractors that it was approving an allocation increase to 50 percent of contracted 2025 SWP Table A water supplies. DWR will continue to evaluate 2025 hydrologic conditions and operational capabilities, but this is likely to be the final allocation increase for 2025.

As of May 20, 2025, the Northern Sierra Precipitation Eight-Station Index had received 54.8 inches of precipitation, or 109 percent of average-to-date. (See Attachments 1 and 2.) As of May 20, 2025, the Northern Sierra Snow Water content was 50 percent of average-to-date. (See Attachment 3.) The near-term forecast predicts no precipitation over the next ten days for the Feather River Basin. (See Attachments 4 and 5.) The long-term forecast predicts increased chances of above normal temperatures and equal chances of above or below normal precipitation for June 2025 through August 2025. (See Attachment 6.)

Through May 19, 2025, Lake Oroville storage increased to 3,394,287 acre-feet (af). (See Attachment 7.) As of May 19, 2025, the SWP share of San Luis Reservoir (San Luis) storage decreased to 745,960 af. (See Attachment 8.) Combined SWP and Central Valley Project (CVP) exports had been averaging about 3,000 af per day.

Central Valley Project Operations

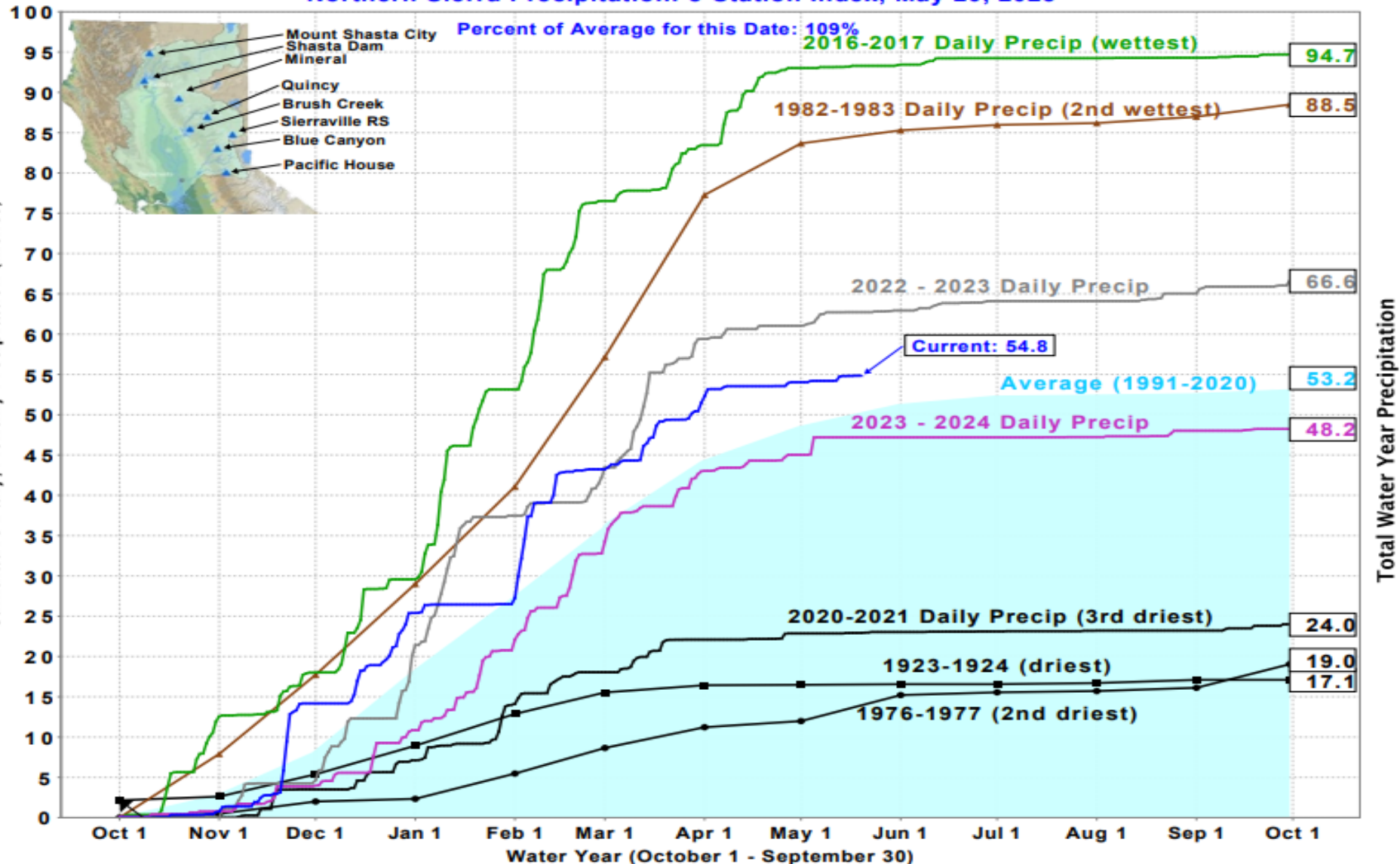
As of May 19, 2025, the CVP share of San Luis storage had decreased to 696,247 af. On April 28, 2025, the United States Bureau of Reclamation announced an increase in the allocation for CVP Contractors. South of Delta Ag Contractors allocation increased to 50 percent of their contracted supply. The Friant Division allocation is 100 percent of Class 1 supplies.



Northern Sierra Precipitation Eight-Station Index: May 20, 2025

Attachment 1

Northern Sierra Precipitation: 8-Station Index, May 20, 2025





Northern Sierra Precipitation Eight-Station Index: May 20, 2025

Attachment 2

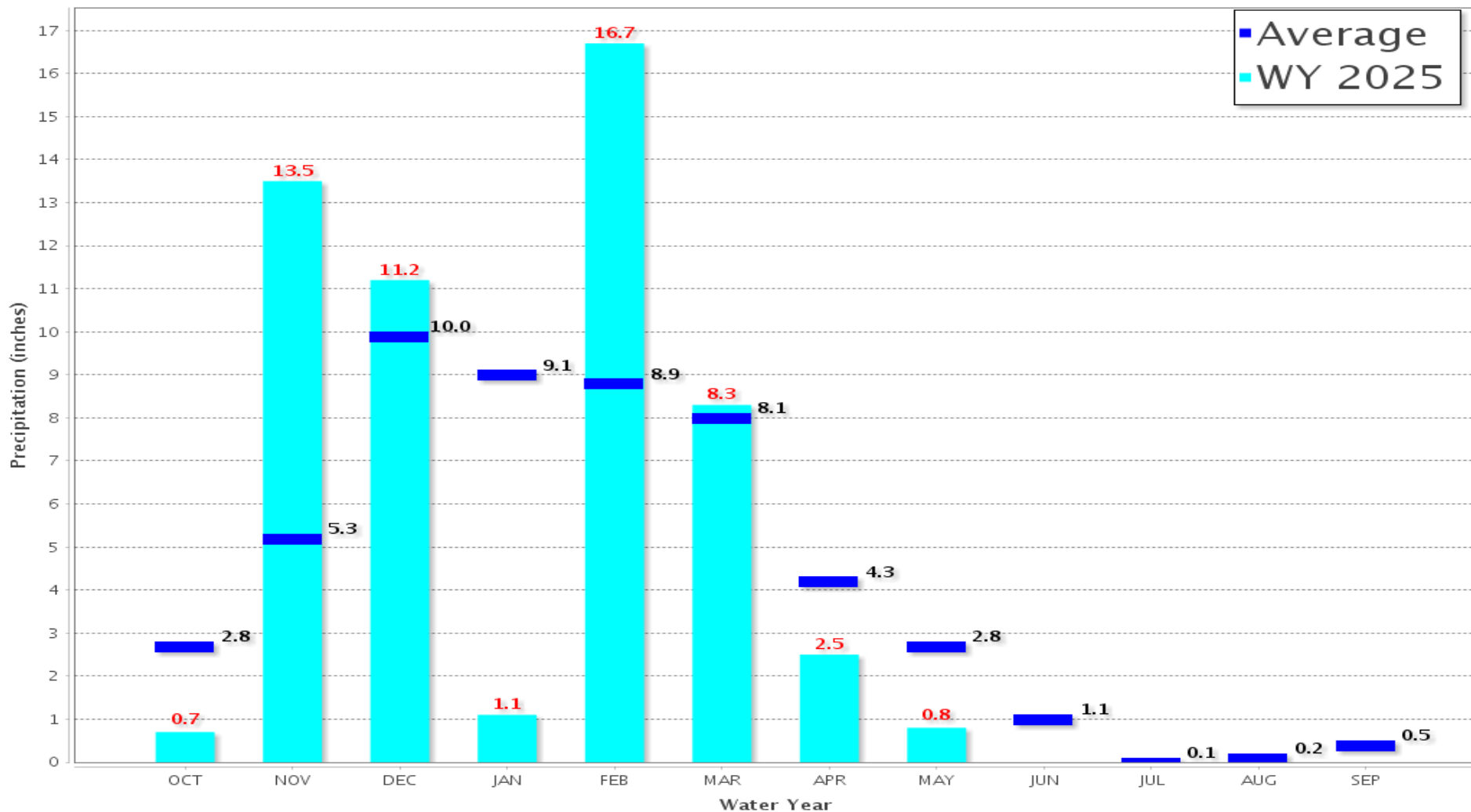


Northern Sierra 8-Station

Precipitation Index for Water Year 2025 – Updated on May 20, 2025 08:34 AM

Note: Monthly totals may not add up to seasonal total because of rounding

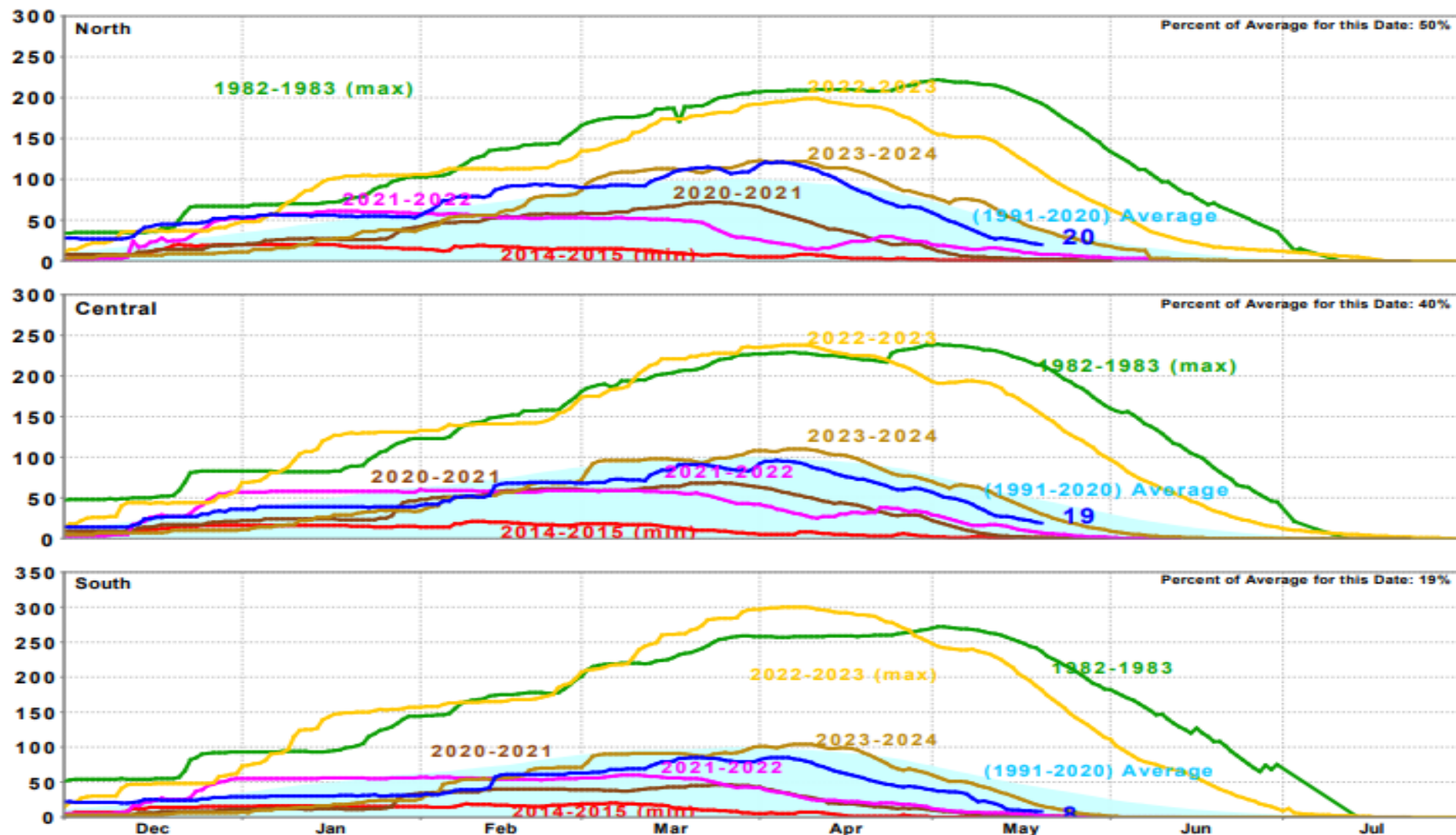
Water Year Monthly totals are calculated based on Daily precipitation data from 12am to 12am PST





California Snow Water Content: May 20, 2025

California Snow Water Content, May 20, 2025, Percent of April 1 Average



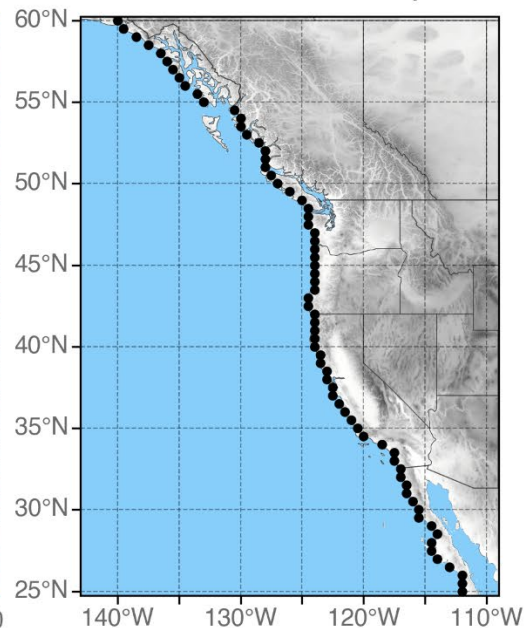
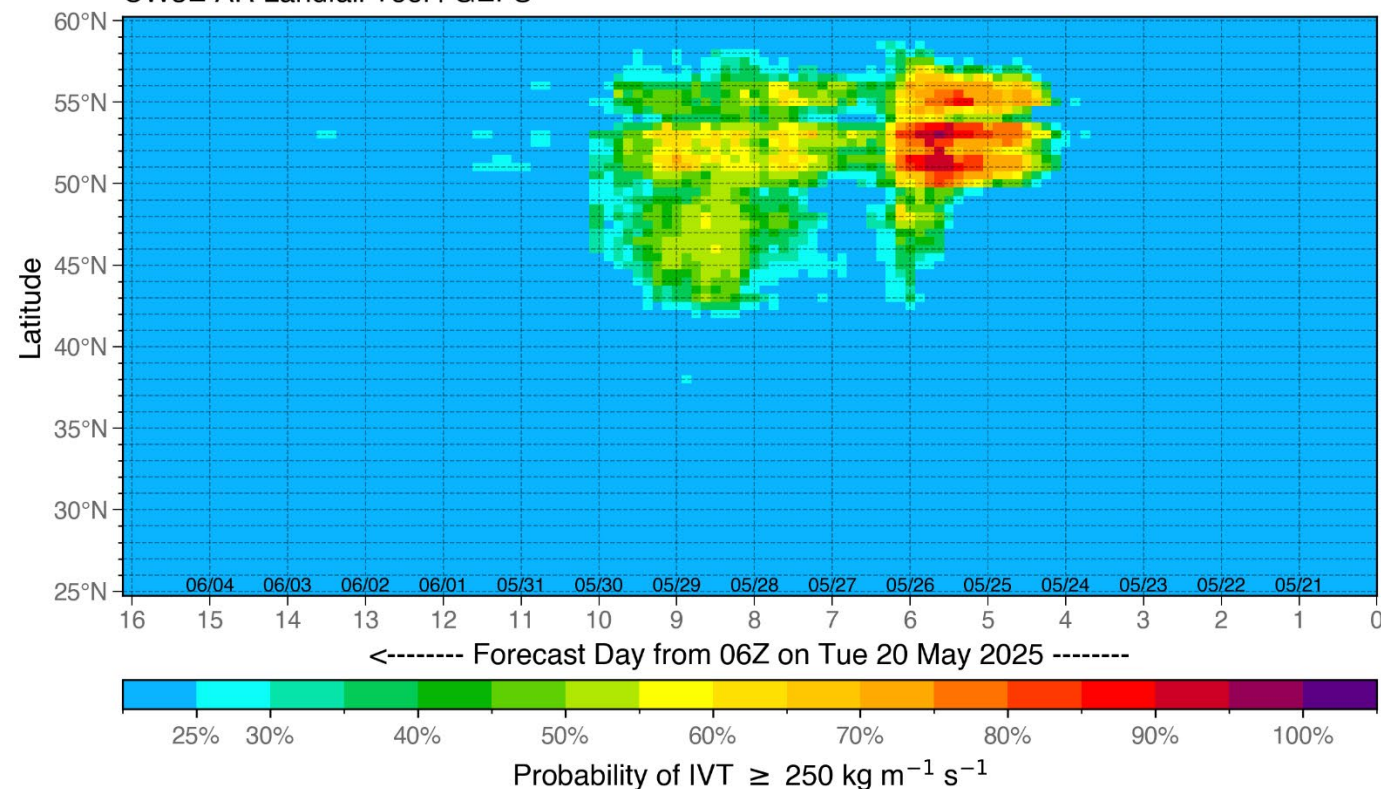


Atmospheric River Forecast

Attachment 5

CW3E AR Landfall Tool | GEFS

Model Run: 06Z Tue 20 May 2025



Center for Western Weather
and Water Extremes

Forecasts support FIRO/CA-AR Program and NSF #2052972 | Intended for research purposes only



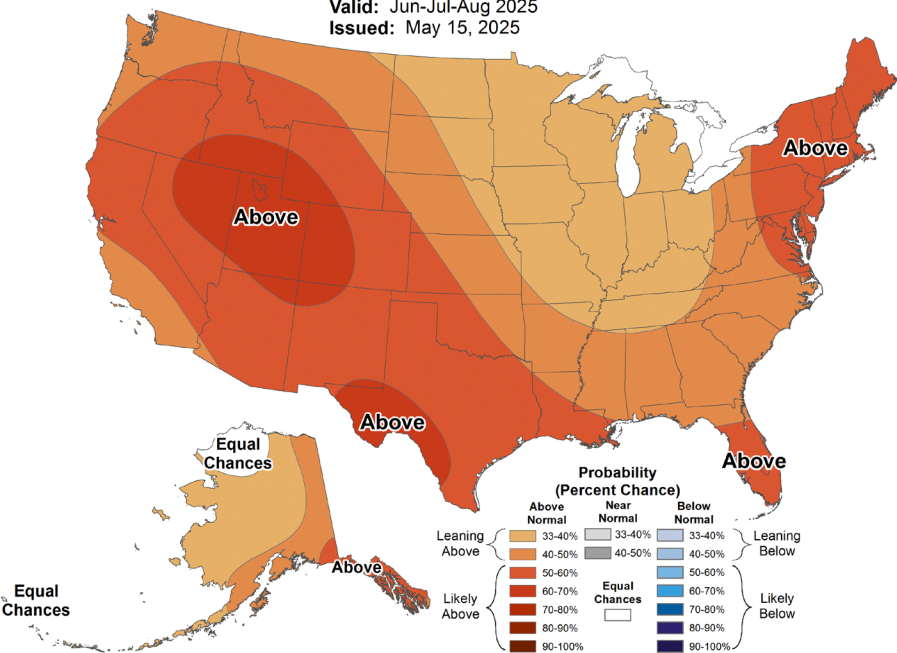
Long-term Forecast

Attachment 6



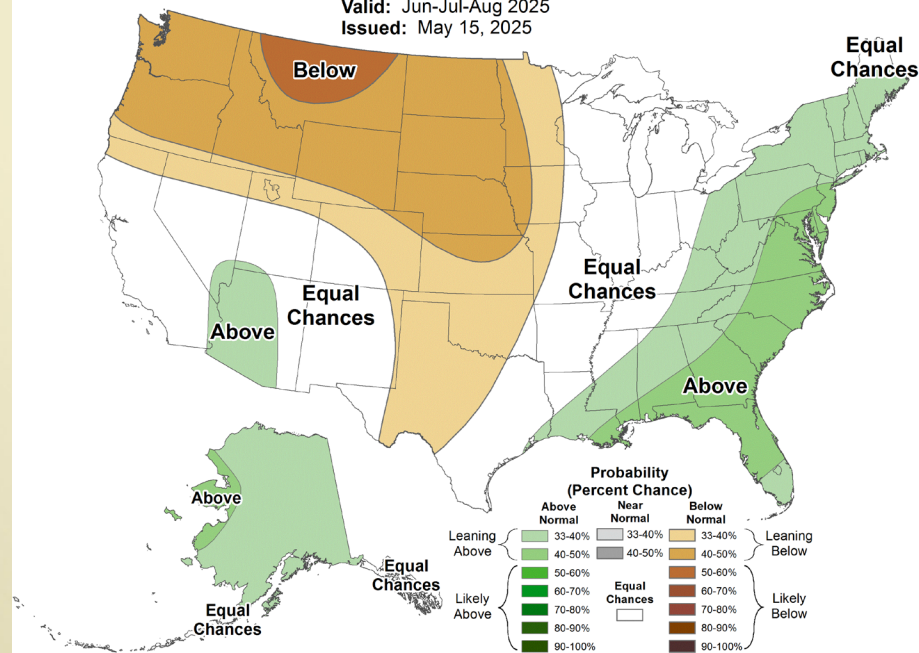
Seasonal Temperature Outlook

Valid: Jun-Jul-Aug 2025
Issued: May 15, 2025



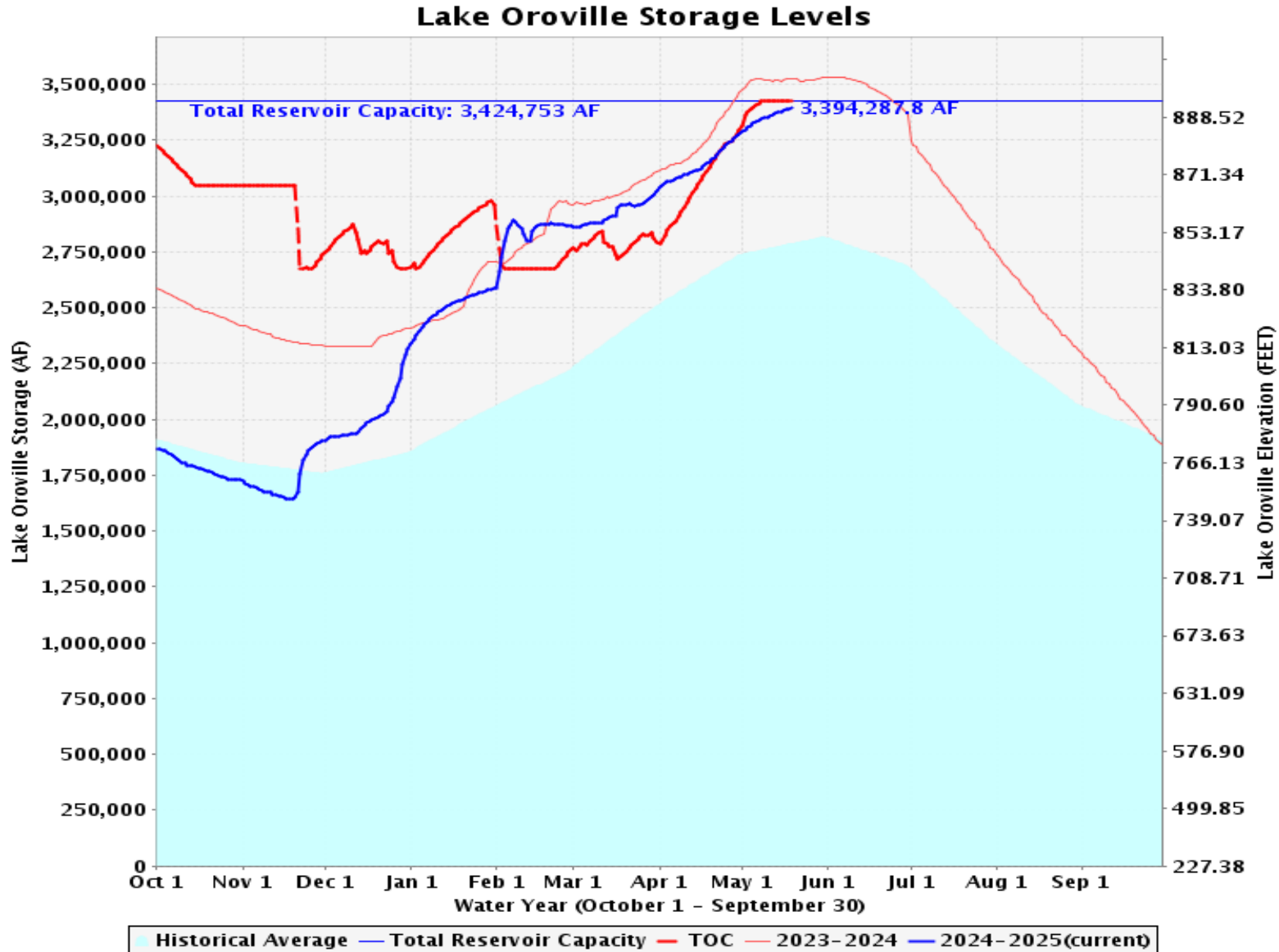
Seasonal Precipitation Outlook

Valid: Jun-Jul-Aug 2025
Issued: May 15, 2025



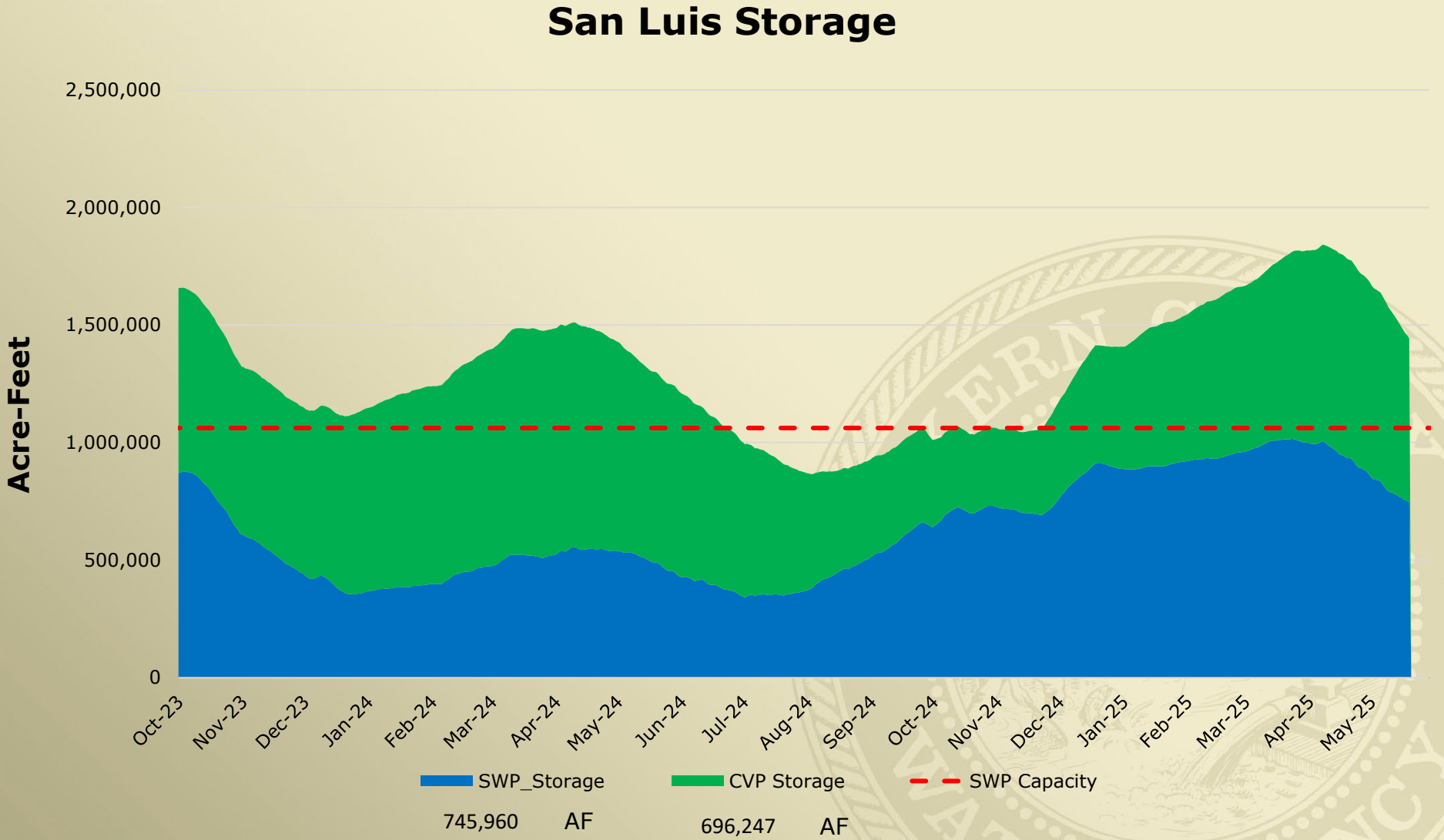


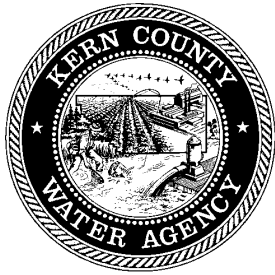
Lake Oroville Storage: May 19, 2025





San Luis Reservoir Storage: May 19, 2025





MEMORANDUM

20.2.1

TO: Water Resources Committee
Agenda Item No. 4a

FROM: Veronica Arreola

DATE: May 22, 2025

SUBJECT: Report on Kern County Water Agency California Aqueduct Deliveries

Issue:

Report on Kern County Water Agency California Aqueduct Deliveries.

Recommended Motion:

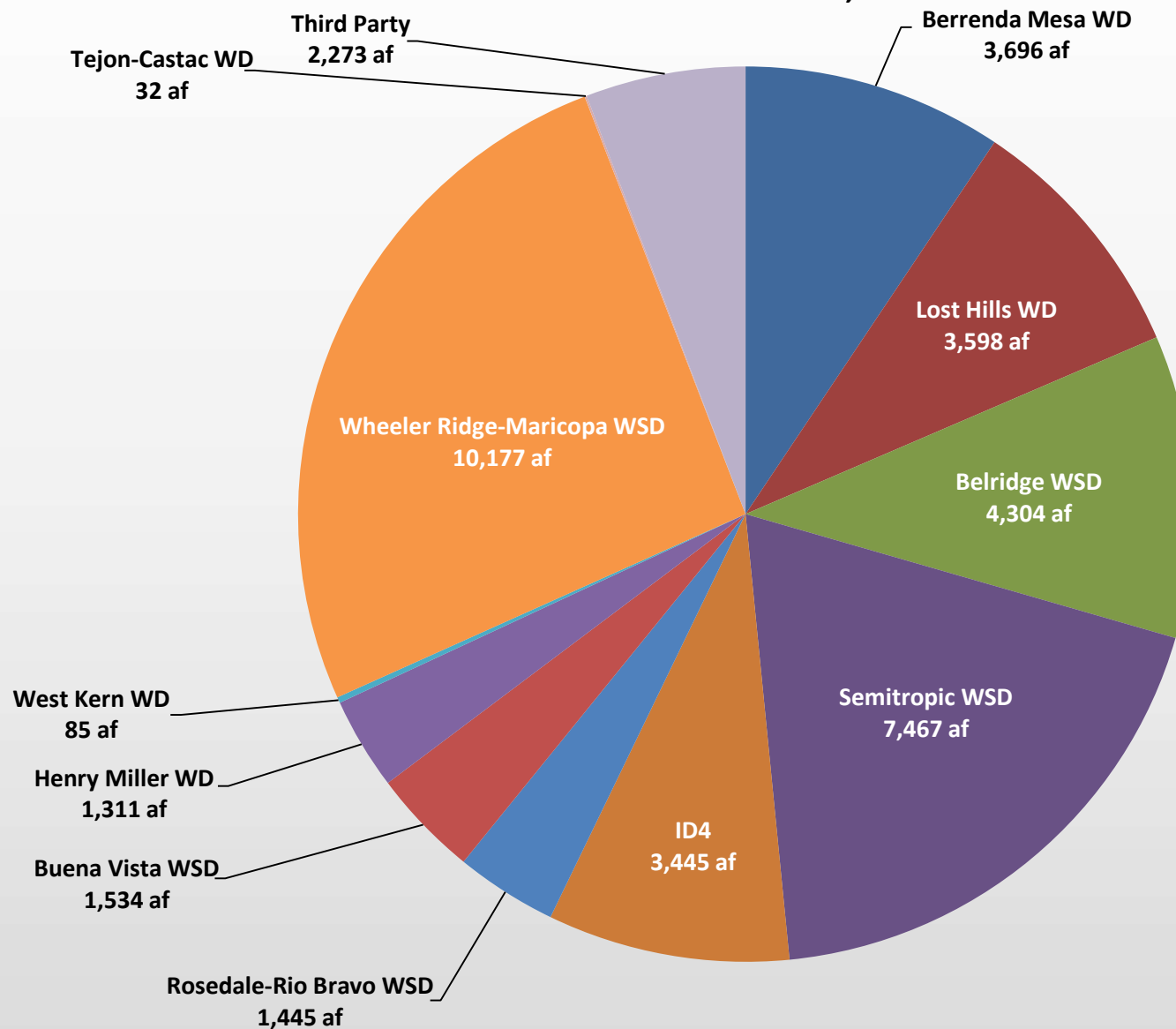
None – information only.

Discussion:

In April 2025, the Kern County Water Agency (Agency) delivered an estimated 39,367 acre-feet (af) via the California Aqueduct (Aqueduct). A summary of April 2025 estimated deliveries by entity is provided as Attachment 1. Through April 2025, the Agency has delivered an estimated 140,359 af via the Aqueduct. A summary of estimated cumulative deliveries by entity is provided as Attachment 2, and a summary of estimated cumulative deliveries by water type is provided as Attachment 3. The values presented are estimates as Agency staff continue the ongoing delivery reconciliation process.

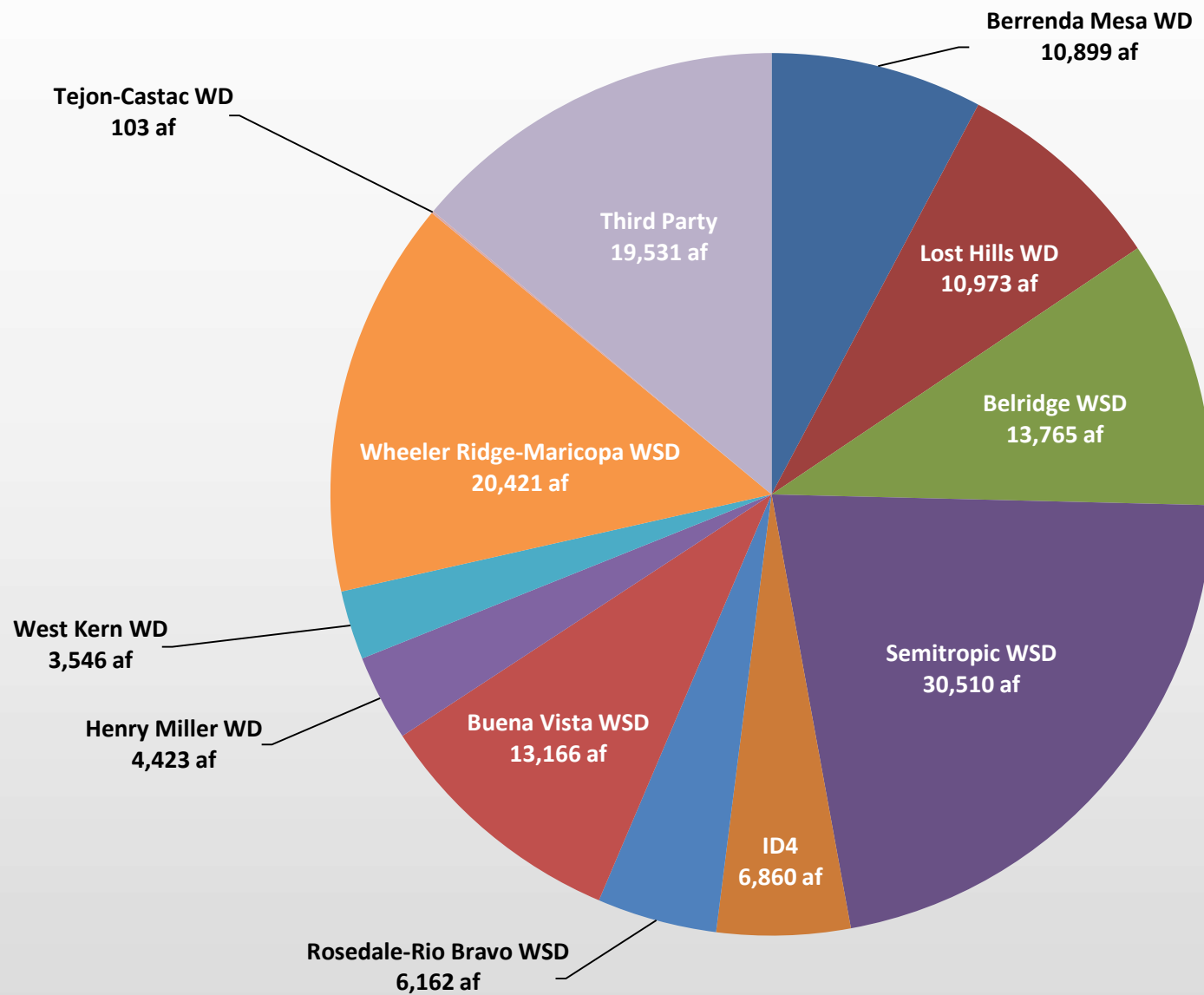
California Aqueduct Deliveries by Entity April 2025

Total Deliveries 39,367 af



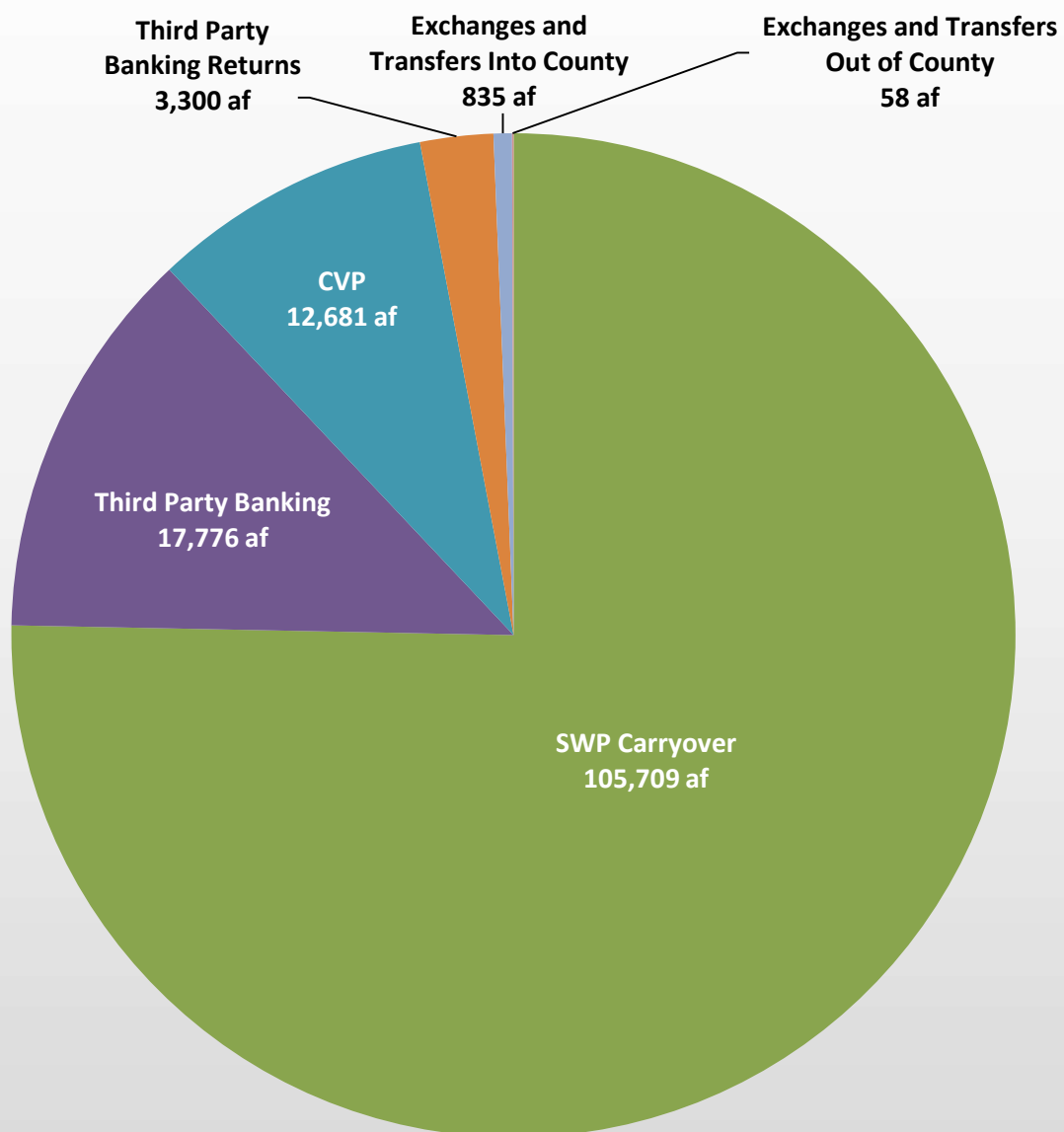
California Aqueduct Deliveries by Entity Through April 2025

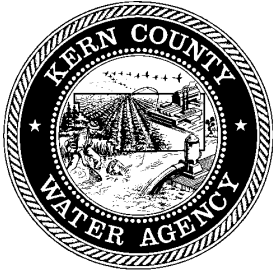
Total Estimated Deliveries 140,359 af



California Aqueduct Deliveries by Water Type Through April 2025

Total Estimated Deliveries 140,359 af





MEMORANDUM

20.2.1

TO: Water Resources Committee
Agenda Item No. 4b

FROM: Courtney Pasquini

DATE: May 22, 2025

SUBJECT: Update on Water Transfers, Exchanges and Purchases

Issue:

Update on water transfers, exchanges and purchases approved by the Water Resources Manager since the last Kern County Water Agency Board of Directors meeting.

Recommended Motion:

None – information only.

Discussion:

On December 18, 2024, the Kern County Water Agency (Agency) Board of Directors (Board) authorized the Water Resources Manager to approve and enter into contracts providing for the transfer, exchange and purchase of State Water Project (SWP) water, Central Valley Project water and other water through December 31, 2025, on behalf of Member Units and the Agency, and to expend up to \$300,000 from the Supplemental Water Fund to fund such purchases.

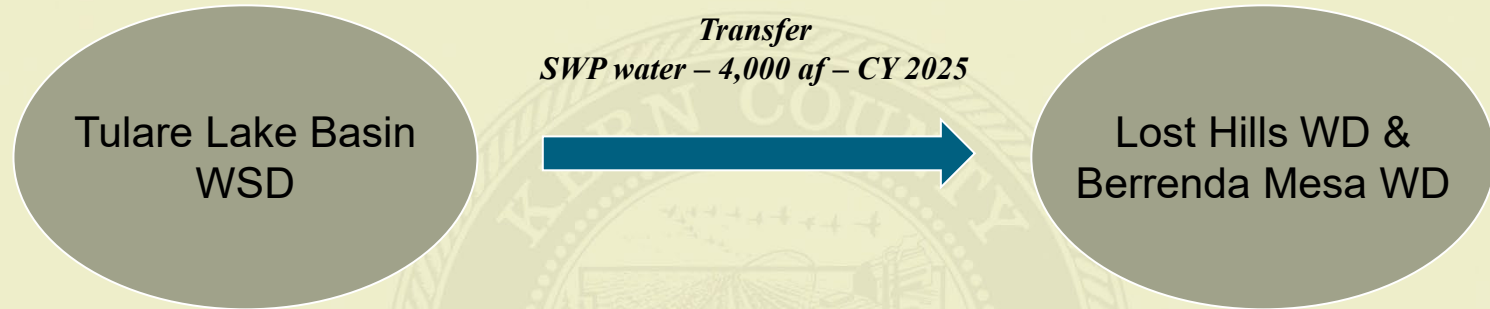
Summarized below, and in Attachment 1, are those activities that have been approved by the Water Resources Manager in 2025 pursuant to the Board authorization described above since the last Agency Board meeting or previously approved as a long-term program. Attachment 2 provides a summary of those activities in 2025 that have been approved by the Water Resources Manager or the Board, any pending requests and any previously approved requests since the last Agency Board meeting.

- **Tulare Lake Basin Water Storage District/Lost Hills Water District, Berrenda Mesa Water District – Transfer (4,000 acre-feet):**
Tulare Lake Basin Water Storage District (WSD) requested approval to transfer up to 4,000 acre-feet (af) of its 2025 SWP Table A water to Lost Hills Water District (WD) and Berrenda Mesa WD on behalf of common landowner Sandridge Partners.
- **Empire West Side Irrigation District/Lost Hills WD – Transfer (1,950 af):**
Empire West Side Irrigation District (ID) requested approval to transfer up to 1,950 af of its 2025 SWP Table A water to Lost Hills WD on behalf of common landowner Sandridge Partners.

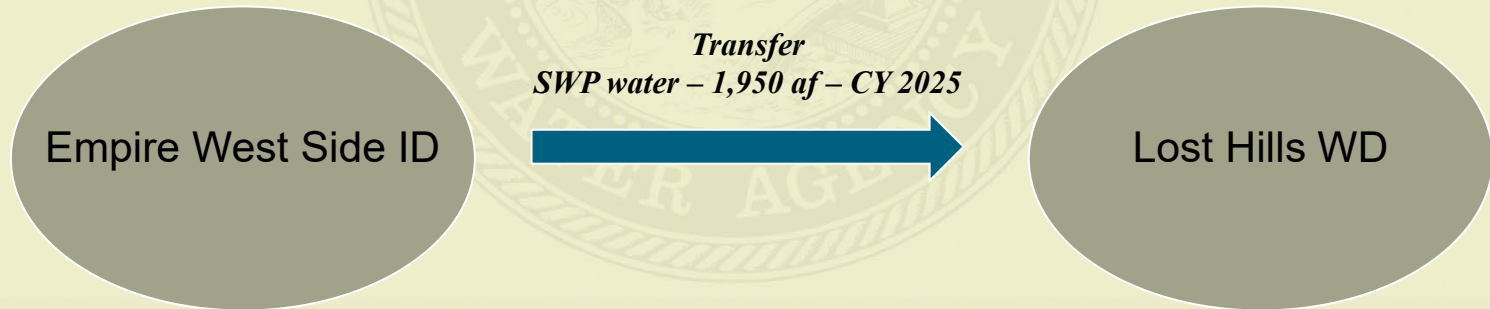
- **Empire West Side ID/Berrenda Mesa WD – Transfer (650 af):**
Empire West Side ID requested approval to transfer up to 650 af of its 2024 SWP Carryover water to Berrenda Mesa WD on behalf of common landowner Sandridge Partners.
- **Improvement District No. 4/Buena Vista WSD – Exchange (30,000 af):**
Improvement District No. 4 requested approval to exchange up to 30,000 af of its 2025 SWP Table 1 water and/or 2024 SWP Carryover water for a like amount of Buena Vista WSD's Kern River water.
- **Dudley Ridge WD/Semitropic WSD – Transfer (4,000 af):**
Dudley Ridge WD requested approval to transfer up to 4,000 af of its 2025 SWP Table A water to Semitropic WSD for banking pursuant to their long-term program.
- **Palmdale WD/Lost Hill WD, Berrenda Mesa WD, Belridge WSD and Wheeler Ridge-Maricopa WSD – Transfer (4,000 af):**
Palmdale WD requested approval to transfer up to 4,000 af of its 2025 SWP Table A water to Lost Hills WD, Berrenda Mesa WD, Belridge WSD and Wheeler Ridge-Maricopa WSD pursuant to their long-term program.

Update on Water Transfers, Exchanges and Purchases

Tulare Lake Basin WSD/Lost Hills WD, Berrenda Mesa WD – Transfer (4,000 af)

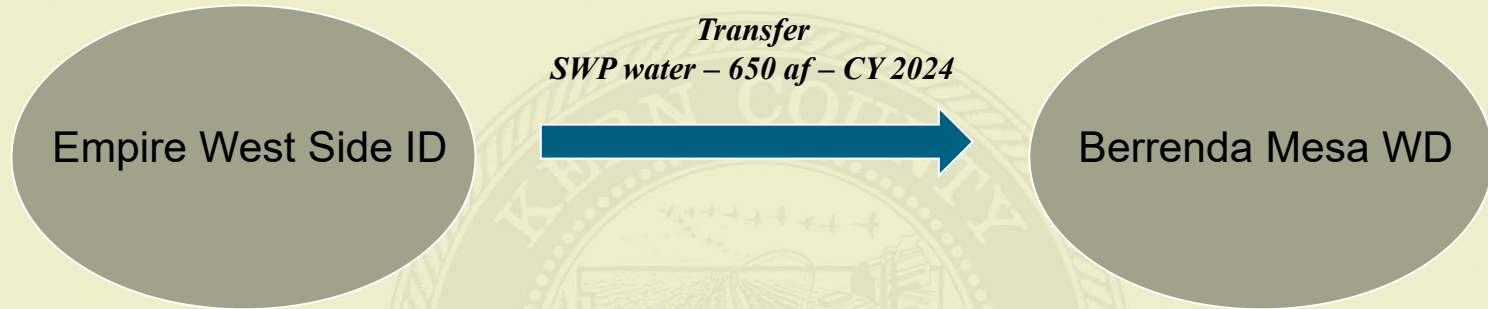


Empire West Side ID/Lost Hills WD – Transfer (1,950 af)

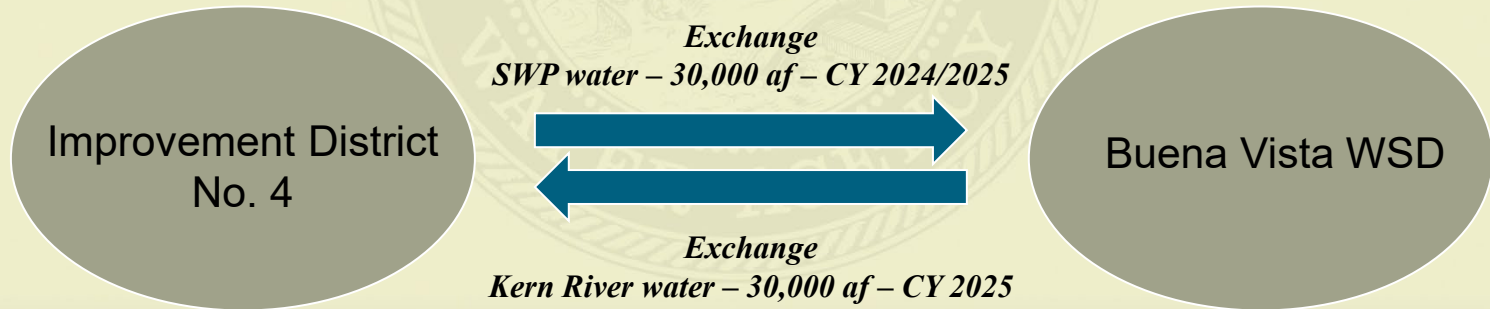


Update on Water Transfers, Exchanges and Purchases

Empire West Side ID/Berrenda Mesa WD – Transfer (650 af)

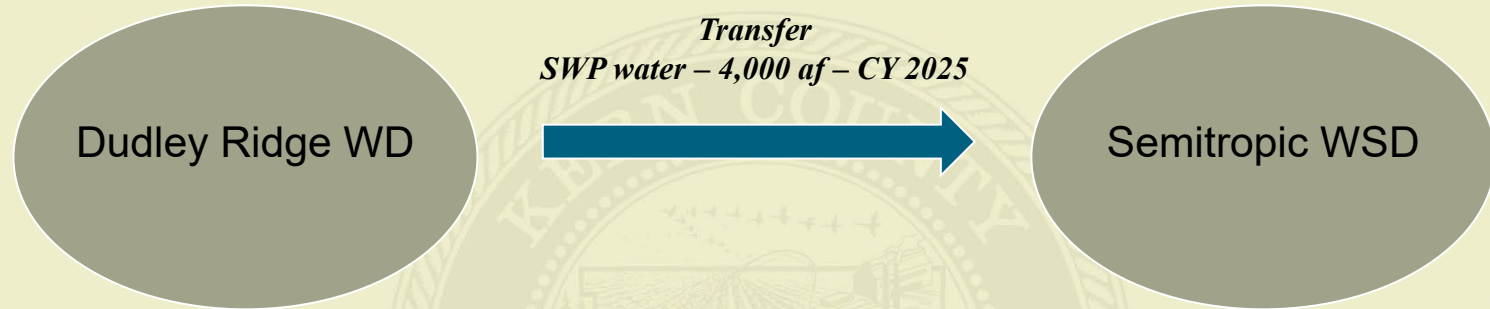


Improvement District No. 4/Buena Vista WSD – Exchange (30,000 af)

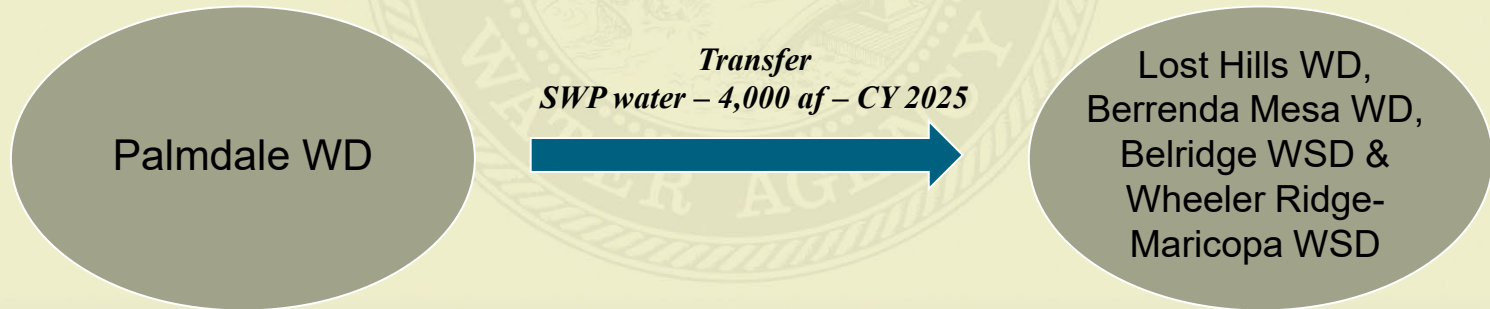


Update on Water Transfers, Exchanges and Purchases

Dudley Ridge WD/Semitropic WSD – Transfer (4,000 af)



Palmdale WD/Lost Hills WD, Berrenda Mesa WD, Belridge WSD, Wheeler Ridge-Maricopa WSD – Transfer (4,000 af)



2025 Water Management Program

Summary of Routine Water Transfers, Exchanges and Purchases Pursuant to the December 18, 2024 KCWA Board Authorization

<i>TRF #</i>	<i>Parties</i>	<i>Description</i>	<i>Quantity (AF)</i>	<i>Date of Request</i>	<i>Date Approved</i>
25014	Rosedale-Rio Bravo Water Storage District to Santa Clarita Valley Water Agency	Transfer of Kern River water	8,250	1/23/25	02/05/25
25015	Belridge Water Storage District and Lost Hills Water District to Kern-Tulare Water District	Exchange of 2025 SWP Table 1 for 2025 CVP water	2,500	1/28/25	02/27/25
25020	Kern Delta Water District to Buena Vista Water Storage District	Exchange of 2025 SWP Table 1 water for Kern River water	25,500	1/31/25	02/27/25
25026	Improvement District No.4 to Kern-Tulare Water District	Exchange of 2025 CVP water for 2025 SWP Table 1 water	3,000	2/18/25	02/25/25
25028	County of Butte to Belridge WSD, Berrenda Mesa WD, Lost Hills WD and Wheeler Ridge-Maricopa WSD	Transfer of 2025 SWP Table A water	16,000	2/28/25	03/27/25
25029	Buena Vista Water Storage District to Santa Clarita Valley Water Agency	Transfer of Kern River water	2,750	3/6/25	03/27/25
25031	Tejon-Castac Water District to Wheeler Ridge-Maricopa Water Storage District	Transfer of Nickel Kern River water	3,200	3/31/25	04/16/25
25018	Tulare Lake Basin Water Storage District to Lost Hills Water District and Berrenda Mesa Water District (Sandridge)	Transfer of 2025 Table A water	4,000	1/31/25	04/23/25
25034	Improvement District No. 4 to Buena Vista Water Storage District	Exchange of 2024/2025 Table 1 water for Kern River Water	30,000	4/18/25	04/23/25
25024	Empire West Side Irrigation District to Lost Hills Water District (Sandridge)	Transfer of 2025 Table A water	1,950	2/14/25	05/13/25
25025	Empire West Side Irrigation District to Berrenda Mesa Water District (Sandridge)	Transfer of 2024 SWP Carryover water	650	2/14/25	05/13/25

Summary of Non-Routine Water Transfers, Exchanges and Purchases Approved Pursuant to KCWA Board Authorization

<i>TRF #</i>	<i>Parties</i>	<i>Description</i>	<i>(AF)</i>	<i>Request</i>	<i>Approved</i>
25009	San Joaquin River Exchange Contractors to Rosedale-Rio Bravo Water Storage District	Transfer of 2025 CVP water for banking and future return	20,000	1/9/24	01/23/25
25010	Berrenda Mesa Water District to Henry Miller Water District	Transfer of 2024 SWP Table 1 water	2,000	1/9/25	01/23/25
25012	Belridge Water Storage District to Henry Miller Water District	Transfer of 2024 SWP Table 1 water	1,750	1/9/25	01/23/25
25011	Westlands Water District to Belridge Water Storage District (Westside Mutual Water Company)	Transfer of 2025 CVP water	10,000	1/9/24	02/18/25
25016	Semitropic Water Storage District to Kern-Tulare Water District	Return of previously banked 2019 CVP water	5,000	1/29/25	02/27/25
25022	Berrenda Mesa Water District to Semitropic Water Storage District (Homer)	Transfer of 2024 Table 1 water	2,500	2/6/25	02/27/25
25007	Antelope Valley-East Kern Water Agency to San Geronio Pass Water Agency	Transfer of Nickel Kern River water	1,700	1/6/24	03/27/25
25023	Plumas County Flood Control & Conservation District to Rosedale-Rio Bravo Water Storage District	Transfer of 2024 Table A water	2,025	2/7/25	03/27/25

Summary of Pending Water Transfers, Exchanges and Purchases

<i>TRF #</i>	<i>Parties</i>	<i>Description</i>	<i>(AF)</i>	<i>Request</i>	<i>Approved</i>
25005	Tulare Lake Basin Water Storage District to Rosedale-Rio Bravo Water Storage District	Transfer of 2025 SWP Table A water for banking	10,000	12/19/24	
25027	SJR Exchange Contractors to Belridge WSD, Berrenda Mesa WD, Lost Hills WD and Wheeler Ridge-Maricopa WSD	Transfer of 2025 CVP water	7,000	2/28/25	
25032	Metropolitan Water District to Semitropic Water Storage District	Transfer of previously banked 2024 Table A water	10,000	4/8/25	
25036	Santa Clara Valley Water District to Berrenda Mesa WD and Lost Hills WD (Westside Mutual Water Company)	Transfer of 2025 SWP Table A water	20,000	4/25/25	
25037	Metropolitan Water District to Belridge WSD, Berrenda Mesa WD, Lost Hills WD and Wheeler Ridge-Maricopa WSD	Transfer of 2025 SWP Table A water	100,000	4/25/25	

Summary of Previously Approved Annual, Long-Term Water Transfer, Exchange and Purchase Programs

<i>TRF #</i>	<i>Parties</i>	<i>Description</i>	<i>Quantity (AF)</i>	<i>Date of Request</i>	<i>Date Approved</i>
25006	Dudley Ridge Water District to Rosedale-Rio Bravo Water Storage District (Irvine Ranch Water District)	Transfer of 2025 SWP Table A water	5,500	1/3/25	N/A
25008	Kern-Tulare Water District to West Kern Water District	Transfer of 2025 CVP water	3,000	1/8/25	N/A
25021	Newall Land and Farming Company to Semitropic Water Storage District	Transfer of Nickel Kern River water	1,607	2/3/25	N/A
25030	Alameda County Water District to Semitropic Water Storage District	Transfer of 2024/2025 SWP Table A water for banking	12,000	3/13/25	N/A
25033	Rosedale-Rio Bravo Water Storage District to Antelope Valley-East Kern Water Agency	Transfer of 2025 SWP Table A water	5,333	4/9/25	N/A
25035	Dudley Ridge Water District to Semitropic Water Storage District	Transfer of 2025 SWP Table A water for banking	4,000	4/23/25	N/A
25038	Palmdale Water District to Belridge WSD, Berrenda Mesa WD, Lost Hills WD and Wheeler Ridge-Maricopa WSD	Transfer of 2025 SWP Table A water	4,000	5/6/25	N/A



MEMORANDUM

20.2.1

TO: Water Resources Committee
Agenda Item No. 4c

FROM: Lauren Bauer

DATE: May 22, 2025

SUBJECT: Authorization to Execute an Agreement Among the Department of Water Resources of the State of California, Tulare Lake Basin Water Storage District and Kern County Water Agency for Transfer and Storage of a Portion of Tulare Lake Basin Water Storage District's State Water Project Water in Rosedale-Rio Bravo Water Storage District's Water Banking and Exchange Program, SWP #25001

Issue:

Consider adopting Resolution No. 20-25 authorizing the Water Resources Manager to execute an Agreement Among the Department of Water Resources of the State of California, Tulare Lake Basin Water Storage District and Kern County Water Agency for Transfer and Storage of a Portion of Tulare Lake Basin Water Storage District's State Water Project Water in Rosedale-Rio Bravo Water Storage District's Water Banking and Exchange Program, SWP #25001.

Recommended Motion:

Adopt Resolution No. 20-25 authorizing the Water Resources Manager to execute an Agreement Among the Department of Water Resources of the State of California, Tulare Lake Basin Water Storage District and Kern County Water Agency for a Transfer and Storage of a Portion of Tulare Lake Basin Water Storage District's State Water Project Water in Rosedale-Rio Bravo Water Storage District's Water Banking and Exchange Program, SWP #25001.

Discussion:

County Sanitation District No. 2 of Los Angeles County (LACSD) is a landowner within the Tulare Lake Basin Water Storage District (Tulare Lake) and receives State Water Project (SWP) water supplies from Tulare Lake. LACSD anticipates the need for additional recharge capacity for its 2025 SWP Table A water to prevent potential loss of that water. Tulare Lake and LACSD have entered into an agreement with Rosedale-Rio Bravo Water Storage District (Rosedale) for a water banking and exchange program that provides for the delivery of up to 10,000 acre-feet of Tulare Lake's 2025 SWP Table A water to Rosedale for storage in the Rosedale Water Bank. For every two acre-feet of Tulare Lake's water delivered to Rosedale for storage, one acre-foot will be retained by Rosedale for its own use and one acre-foot will be stored for future recovery and return to Tulare Lake on behalf of LACSD.

Rosedale has requested that the Kern County Water Agency (Agency) facilitate the transfer of up to 10,000 acre-feet of Tulare Lake's 2025 SWP Table A water to the Agency for temporary storage in the Rosedale Water Bank. To facilitate the transfer to the Agency, the Agency and Tulare Lake must enter into an agreement with the California Department of Water Resources (Agreement). The Agreement is provided as Exhibit A. Agency staff have reviewed the Agreement and recommend its approval.

BEFORE THE BOARD OF DIRECTORS
OF THE
KERN COUNTY WATER AGENCY

In the matter of:

AUTHORIZING THE EXECUTION OF AN AGREEMENT *
AMONG THE DEPARTMENT OF WATER RESOURCES OF *
THE STATE OF CALIFORNIA, TULARE LAKE BASIN *
WATER STORAGE DISTRICT AND KERN COUNTY *
WATER AGENCY FOR TRANSFER AND STORAGE OF A *
PORTION OF TULARE LAKE BASIN WATER STORAGE *
DISTRICT’S STATE WATER PROJECT WATER IN *
ROSEDALE-RIO BRAVO WATER STORAGE DISTRICT’S *
WATER BANKING AND EXCHANGE PROGRAM, *
SWP #25001 *

I, Stephanie N. Prince, Secretary of the Board of Directors of the Kern County Water Agency, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director _____, and seconded by Director _____, was duly passed and adopted by said Board of Directors at an official meeting hereof this 22nd day of May, 2025 by the following vote, to wit:

Ayes:

Noes:

Absent:

Secretary of the Board of Directors of the
Kern County Water Agency

Resolution No. 20-25

WHEREAS, on December 2, 2024, Tulare Lake Basin Water Storage District (Tulare Lake), Sanitation District No. 2 of Los Angeles County (LACSD) and Rosedale-Rio Bravo Water Storage District (Rosedale) entered into an agreement entitled “Water Banking and Exchange Agreement between Rosedale-Rio Bravo Water Storage District and Tulare Lake Basin Water Storage District and Los Angeles County Sanitation Districts” (Agreement); and

WHEREAS, the Agreement provides for the delivery of up to 10,000 acre-feet of Tulare Lake's 2025 State Water Project (SWP) Table A water to Rosedale on behalf of LACSD for storage in the Rosedale Water Bank through December 31, 2025; and

WHEREAS, for every two acre-feet of Tulare Lake's 2025 SWP Table A water delivered for storage, one acre-foot of that water will be retained by Rosedale for its own use and one acre-foot of water will be stored for future recovery and return to Tulare Lake on behalf of LACSD; and

WHEREAS, Tulare Lake, as the lead agency, has determined that the delivery of Tulare Lake's 2025 SWP Table A water under this Agreement is categorically exempt from the California Environmental Quality Act and filed Notice of Exemption with the State Clearinghouse (SCH#2025010424); and

WHEREAS, an agreement is required by the California Department of Water Resources for the transfer of Tulare Lake's SWP water to the Agency; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Kern County Water Agency, that:

1. The foregoing recitals are true and correct.
2. The Water Resources Manager is authorized, subject to approval of General Counsel as to legal form, to execute the Agreement Among the Department of Water Resources of the State of California, Tulare Lake Basin Water Storage District and Kern County Water Agency for Transfer and Storage of a Portion of Tulare Lake Basin Water Storage District's State Water Project Water in Rosedale-Rio Bravo Water Storage District's Water Banking and Exchange Program, SWP #25001, attached hereto as Exhibit A.
3. The Water Resources Manager is further authorized, subject to approval of General Counsel as to legal form, to execute any necessary related agreements to effectuate the delivery of Tulare Lake's 2025 SWP Table A water to Rosedale.

State of California
The Resources Agency
DEPARTMENT OF WATER RESOURCES

AGREEMENT AMONG
THE DEPARTMENT OF WATER RESOURCES OF THE STATE OF CALIFORNIA,
TULARE LAKE BASIN WATER STORAGE DISTRICT
AND
KERN COUNTY WATER AGENCY
FOR
TRANSFER AND STORAGE OF A PORTION OF
TULARE LAKE BASIN WATER STORAGE DISTRICT'S
STATE WATER PROJECT WATER
IN
ROSEDALE-RIO BRAVO WATER STORAGE DISTRICT'S
WATER BANKING AND EXCHANGE PROGRAM

SWP #25001

THIS AGREEMENT is made under the provisions of the California Water Resources Development Bond Act, and other applicable laws of the State of California among the Department of Water Resources of the State of California, herein referred to as "DWR," Tulare Lake Basin Water Storage District, herein referred to as "Tulare," and Kern County Water Agency, herein referred to as "KCWA." DWR, Tulare, and KCWA may be referred to individually as "Party", or collectively as "Parties."

RECITALS

- A. DWR and Tulare have entered into a water supply contract, dated December 20, 1963, and subsequently amended, providing that DWR shall supply certain quantities of water to Tulare, providing that Tulare shall make certain payments to DWR, and setting forth the terms and conditions of such supply and payment, (hereinafter "Tulare's Water Supply Contract").
- B. DWR and KCWA have entered into a water supply contract, dated November 15, 1963, and subsequently amended, providing that DWR shall supply certain quantities of water to KCWA, providing that KCWA shall make certain payments to DWR, and setting forth the terms and conditions of such supply and payment (hereinafter "KCWA's Water Supply Contract").
- C. Rosedale-Rio Bravo Water Storage District (Rosedale) is a member unit of KCWA with groundwater storage/banking facilities (Rosedale Water Bank) within KCWA's service area.
- D. Sanitation District No. 2 of Los Angeles County (LACSD) is a landowner within Tulare and receives certain State Water Project (SWP) supplies from Tulare. LACSD anticipates needing additional recharge capacity for its 2024-2025 State Water Project (SWP) supplies to avoid possible loss of said water including possible spill of Article 56 Carryover water from San Luis Reservoir.
- E. On December 2, 2024, Rosedale, Tulare, and LACSD entered into an agreement entitled "Water Banking and Exchange Agreement between Rosedale-Rio Bravo Water Storage District and Tulare Lake Basin Water Storage District and Los Angeles County Sanitation Districts," hereinafter "Rosedale-Tulare Banking and Exchange Program". The Rosedale-Tulare Banking and Exchange Program provides for the delivery of up to 10,000 acre-feet of Tulare's approved SWP water (Tulare's SWP Water), on behalf of LACSD, to Rosedale for storage in the Rosedale Water Bank through December 31, 2025. In accordance with the Rosedale-Tulare Banking and Exchange Program, for every two acre-feet of Tulare's SWP Water delivered for storage, one acre-foot of that water will be retained by Rosedale for its own use. Rosedale will then store the remaining one acre-foot of water on behalf of Tulare and return it to Tulare for LACSD's use in Tulare's service area upon request by Tulare. The Rosedale-Tulare Banking and Exchange Program is valid through December 31, 2035, or until Tulare has recovered all of its stored water, whichever occurs sooner.
- F. Tulare, on behalf of LACSD, has requested DWR's approval for delivery and temporary storage of up to 10,000 acre-feet of Tulare's SWP Water in the Rosedale Water Bank within Kern County by December 31, 2025 and for transfer of half of that water to KCWA, on behalf of Rosedale, as provided in Rosedale-Tulare Banking and Exchange Program. Of the total volume of Tulare's SWP Water delivered to the Rosedale Water Bank, one-half will be stored in the Rosedale Water Bank pursuant to Article 56(b) of Tulare's Water Supply Contract for later recovery by December 31, 2035 and use within Tulare's service area,

and the other one-half will be transferred to KCWA, on behalf of Rosedale, pursuant to Article 56(d) of Tulare's Water Supply Contract.

- G. Tulare understands that, pursuant to Article 56 of Tulare's Water Supply Contract, DWR's approval for the transfer of Tulare's SWP Water to KCWA is limited to Tulare's approved annual Table A water and shall not be interpreted as allowing Tulare to transfer its Article 21 Interruptible Water and/or Article 56 Carryover Water. Therefore, at minimum, half of the total amount of Tulare's SWP Water delivered to the Rosedale Water Bank in each calendar year must be Tulare's Table A water, and all the water retained by KCWA, on behalf of Rosedale, must be sourced from Tulare's Table A water.
- H. Tulare and KCWA confirm that the transfer of a portion of Tulare's SWP Water to KCWA under this Agreement satisfies the criteria in Article 57(d) and Article 57(g) of Tulare's and KCWA's respective Water Supply Contracts. Tulare and KCWA have provided supporting documentation to DWR demonstrating compliance with Article 57(g), which DWR has considered in approving the transfer request.
- I. In compliance with the California Environmental Quality Act (CEQA), Tulare, as the lead agency, has determined that the delivery of Tulare's SWP Water under this Agreement is categorically exempt from CEQA and filed a Notice of Exemption (NOE) with the State Clearinghouse (SCH). DWR, as a responsible agency, will file a NOE based on CEQA Guidelines Section 15301 (Existing Facilities) with SCH upon execution of this Agreement.

AGREEMENT

DWR approves 1) the delivery of up to 10,000 acre-feet of Tulare's SWP Water to KCWA, 2) temporary storage of half of Tulare's SWP water, up to 5,000 acre-feet in the Rosedale Water Bank and later recovery for use within Tulare's service area, and 3) the transfer of half of Tulare's SWP water, up to 5,000 acre-feet, to KCWA upon delivery into storage, subject to the following terms and conditions:

TERM

1. This Agreement shall be effective as of January 1, 2025 and shall terminate on December 31, 2035 or upon final payment to DWR by Tulare and KCWA of all costs attributable to this Agreement, whichever occurs later. If all of the water delivered to the Rosedale-Tulare Banking and Exchange Program that is due to be returned to Tulare under this Agreement is not returned by December 31, 2035, the term of this Agreement may be extended to allow such return, subject to approval in writing by all the Parties. The liability, hold harmless and indemnification obligations in this Agreement shall remain in effect until the expiration of the applicable statute of limitations, or until any claim or litigation concerning this Agreement asserted to DWR, Tulare, or KCWA within the applicable statute of limitations is finally resolved, whichever occurs later.

UNIQUENESS OF AGREEMENT

2. DWR's approval under this Agreement is unique and shall not be considered a precedent for future agreements or DWR activities.

DELIVERY OF SWP WATER OUTSIDE OF SERVICE AREA

3. Under Articles 15(a), 56(b), and 56(d) of Tulare's Water Supply Contract, DWR hereby consents to the delivery of a portion of Tulare's SWP Water outside Tulare's service area to the Rosedale Water Bank, under the terms and conditions of this Agreement and finds that such delivery will not materially impair Tulare's capacity to make payments to DWR.
4. The amount of Tulare's Table A water delivered to KCWA's service area under this Agreement, plus the amount of Tulare's Table A water delivered to Tulare or stored outside of Tulare's service area under Article 56 of Tulare's Water Supply Contract or delivered under any transfer or exchange agreement, shall not exceed Tulare's approved Table A amount for that year.

USE OF CALIFORNIA AQUEDUCT CAPACITY

5. The delivery of water under this Agreement shall be in accordance with a schedule that has been reviewed and approved by DWR under applicable provisions of Tulare's and KCWA's respective Water Supply Contracts. Article 12(f) of Tulare's and KCWA's respective Water Supply Contracts shall govern the priority for delivery of such water.

APPROVALS

6. The delivery of water under this Agreement shall be contingent upon, and subject to, any necessary approvals and shall be governed by the terms and conditions of such approvals and any other applicable legal requirements. Tulare and KCWA shall be responsible for complying with all applicable laws and legal requirements and for securing any required consent, approvals, permits, or orders. Tulare and KCWA shall furnish to DWR copies of all approvals and agreements required for the delivery of water under this Agreement.

DELIVERY OF TULARE'S SWP WATER FOR STORAGE IN ROSEDALE WATER BANK

7. Through December 31, 2025, DWR will deliver up to 10,000 acre-feet of Tulare's SWP Water to KCWA's turnout(s) in Reach 12E of the California Aqueduct for temporary storage in the Rosedale Water Bank. At minimum, half of all water delivered to the Rosedale Water Bank must be Tulare's approved Table A Water.
 - a. Upon delivery to KCWA, half of Tulare's SWP Water, up to 5,000 acre-feet, will be stored by Rosedale in the Rosedale Water Bank on behalf of Tulare pursuant to Article 56(b) of Tulare's Water Supply Contract for later recovery and use within Tulare's service area, which is within the SWP place of use (Tulare's Stored Water).
 - b. Upon delivery to KCWA, half of Tulare's SWP water, up to 5,000 acre-feet, will be transferred to KCWA on behalf of Rosedale, pursuant to Article 56(d) of Tulare's Water Supply Contract.
 - i. DWR may reclassify Tulare's deliveries of SWP Water to ensure that all water transferred from Tulare to KCWA under this Agreement is Tulare's Table A water.
8. The delivery of Tulare's SWP Water to KCWA for temporary storage in the Rosedale Water Bank under this Agreement shall be in accordance with a schedule approved by DWR. DWR's approval is dependent upon the times and amounts of the delivery and the overall delivery capability of the SWP. DWR shall not be obligated to deliver the water at times when such delivery would adversely impact SWP operations or facilities, or other SWP contractors.
9. In any given year, the sum of deliveries scheduled under this Agreement, plus scheduled Tulare SWP water deliveries, plus deliveries to Tulare under any other agreements, shall not exceed the quantities on which the Proportionate Use-of-Facilities factors are based under Tulare's Water Supply Contract with DWR unless DWR determines that deliveries will not adversely impact SWP operations, facilities, or other SWP contractors.

RECOVERY OF TULARE'S STORED WATER FROM ROSEDALE WATER BANK

10. Tulare shall recover all of Tulare's Stored Water, minus applicable losses, by December 31, 2035, using any of the following mechanisms:

By Exchange of KCWA's Table A and/or Article 56 Carryover Water

- a. KCWA may retain a portion of Tulare's Stored Water in exchange for a like amount of KCWA's approved Table A water and/or Article 56 Carryover Water delivered by DWR to Tulare's turnout(s) in Reach 8C through 8D of the California Aqueduct.

By Pump-in to the California Aqueduct

- b. KCWA may pump in Tulare's Stored Water into Reach 12E of the California Aqueduct for delivery by DWR to Tulare's turnout(s) in Reach 8C through 8D of the California Aqueduct.
- i. Any turn-in facility used to pump in Tulare's Stored Water into the California Aqueduct must have an executed agreement with DWR for such an action to be allowed.
 - ii. Pump-in water shall meet DWR's water quality standards in effect when the water is pumped into the California Aqueduct. The quality of water introduced into the California Aqueduct under this Agreement shall be in conformance with DWR's water quality document entitled "Department of Water Resources Water Quality Policy and Implementation Process for Acceptance of Non-Project Water into the State Water Project," dated October 31, 2012 or a later date if modified by DWR. KCWA shall submit such data to:

Water Quality and Special Project Section Staff
E-mail: OMHQ_WaterQuality@water.ca.gov

11. Tulare may request that Tulare's Stored Water recovered under Paragraph 10 be placed into temporary storage at San Luis Reservoir pursuant to Article 56(c)(2) of Tulare's Water Supply Contract, instead of being delivered to Tulare's turnout(s) on the California Aqueduct.
- a. Tulare recognizes that, in the event San Luis Reservoir becomes full in any given year, water temporarily stored for Tulare in San Luis Reservoir will be displaced in accordance with Article 56(c)(3) of Tulare's Water Supply Contract.
12. The delivery of Tulare's Stored Water to Tulare under this Agreement shall be in accordance with a schedule approved by DWR. DWR's approval is dependent upon the times and amounts of the delivery and the overall delivery capability of the SWP. DWR shall not be obligated to deliver the water at times when such

delivery would adversely impact SWP operations or facilities, or other SWP contractors.

NO SALE OF TULARE'S STORED WATER

13. Tulare's Stored Water shall be recovered and used within Tulare's service area as provided in this Agreement and shall not be sold or otherwise transferred for use outside of Tulare's service area, unless Tulare requests and obtains DWR's approval to transfer such water to or exchange it with another SWP Contractor pursuant to Articles 56 and 57 of Tulare's Water Supply Contract.

WATER DELIVERY SCHEDULES

14. All water delivery schedules and revisions under this Agreement shall be in accordance with Article 12 of Tulare's and KCWA's respective Water Supply Contracts.
15. Tulare shall submit delivery schedules to KCWA for review and approval. KCWA shall review the proposed schedules and agrees to inform Tulare of its decision to either approve, propose modifications, or withhold approval as promptly as possible. KCWA agrees that it shall not arbitrarily withhold approval or propose modifications. KCWA may withhold approval of or propose modifications to the proposed schedule for the delivery of water into and out of Rosedale's Water Banking and Exchange Program under this Agreement if, on the basis of a with and without analysis, KCWA determines that such deliveries would adversely impact KCWA's finances, water supply or operations, and Tulare does not agree to mitigate for such impacts. The base case (without analysis) shall be those conditions estimated to occur in the absence of deliveries to KCWA. The KCWA analysis is a matter involving KCWA and Tulare, not DWR. DWR is not liable to Tulare for the determinations KCWA makes under this paragraph. DWR is not asserting the validity of KCWA's analysis, nor is it to be held liable by Tulare for any actions resulting from KCWA's analysis.
16. In coordination with KCWA, Tulare shall submit monthly water delivery schedules and revised monthly schedules, if any, for approval to the Division of Operation and Maintenance, Office of the Division Manager, Water Deliveries Reporting Unit, indicating timing and point of delivery requested under this Agreement with reference to SWP #25001. Monthly and revised monthly schedules shall be sent by electronic mail to SWP-SWDS@water.ca.gov.
17. In coordination with KCWA, Tulare shall submit weekly water schedules, indicating timing and point of delivery requested with reference to SWP #25001, by electronic mail by 10:00 am, Wednesday, for the following week, Monday through Sundays to the following:
 - a. Office of the Division Manager
Water Operation Scheduling Section
Water_deliv_sched@water.ca.gov

- b. Office of the Division Manager
Power Management and Optimization Section
POCOptimization@water.ca.gov
- c. Office of the Division Manager
Day-Ahead Scheduling Unit
Presched@water.ca.gov
- d. Office of the Division Manager
Operations Reporting Unit
OCO_car_reprt@water.ca.gov
Phone: (916) 574-2677
- e. San Joaquin Field Division
Water Operation Section
SJFDwaterschedule@water.ca.gov

WATER DELIVERY RECORDS

- 18. DWR will maintain monthly records accounting for the delivery of water under this Agreement.

CHARGES

- 19. Tulare and KCWA shall pay the following charges to DWR for the water delivered under this Agreement, including all future adjustments, which shall be calculated in the same manner as charges are calculated for SWP Table A deliveries and shall be in accordance with the provisions of Tulare's and KCWA's respective Water Supply Contracts. Charges/credits shall be determined for the year the water is delivered to Tulare and/or KCWA.

Delivery of Tulare's SWP Water to KCWA

- a. When DWR delivers Tulare's SWP water to KCWA, Tulare shall pay to DWR the charges associated with the delivery of each acre-foot of water under this Agreement from the Delta to KCWA's turnout(s) in Reach 12E of the California Aqueduct. Tulare shall pay to DWR the Variable Operation, Maintenance, Power, and Replacement Component of the Transportation Charge and the Off-Aqueduct Power Facilities cost that are in effect during the year water is delivered to KCWA.

Recovery of Tulare's Stored Water by Exchange with KCWA's Table A and/or Article 56 Carryover Water and delivery to Tulare's Service Area

- b. When DWR delivers KCWA's approved SWP Table A water and/or Article 56 Carryover Water to Tulare's service area in exchange for KCWA retaining a like amount of Tulare's Stored Water, the following charges/credits shall apply:

- i. KCWA shall pay to DWR the charges associated with each acre-foot of Tulare's Stored Water retained by KCWA as though it were delivered from the Delta to KCWA's turnout(s) in Reach 12E of the California Aqueduct. KCWA shall pay to DWR the Variable Operation, Maintenance, Power, and Replacement Component of the Transportation Charge and the Off-Aqueduct Power Facilities cost that are in effect during the year Tulare's Stored Water is retained in exchange for KCWA's SWP Table A water and/or Article 56 Carryover Water.
- ii. Tulare shall pay to DWR the charges associated with the delivery from the Delta to Tulare's turnout(s) of each acre-foot of KCWA's approved SWP Table A water and/or Article 56 Carryover Water that is exchanged for KCWA retaining Tulare's Stored Water. Tulare shall pay to DWR the Variable Operation, Maintenance, Power, and Replacement Component of the Transportation Charge and the Off-Aqueduct Power Facilities cost that are in effect for each acre-foot of water delivered.
- iii. Tulare shall receive from DWR a credit for the Variable Operation, Maintenance, Power and Replacement Component of the Transportation Charge and Off-Aqueduct Power Facilities costs associated with the delivery of each acre-foot of Tulare's SWP Water exchanged, from the Delta to KCWA's turnout(s) in Reach 12E of the California Aqueduct during the year KCWA's water is exchanged with Tulare's Stored Water.

Recovery of Tulare's Stored Water by Exchange with KCWA's Table A and/or Article 56 Carryover Water and delivery to San Luis Reservoir

- c. When DWR delivers KCWA's approved SWP Table A water and/or Article 56 Carryover Water to San Luis Reservoir on Tulare's behalf in exchange for KCWA retaining a like amount of Tulare's Stored Water, the following charges/credits shall apply:
 - i. KCWA shall pay to DWR the charges associated with each acre-foot of Tulare's Stored Water retained by KCWA as though it were delivered from the Delta to KCWA's turnout(s) in Reach 12E of the California Aqueduct. KCWA shall pay to DWR the Variable Operation, Maintenance, Power, and Replacement Component of the Transportation Charge and the Off-Aqueduct Power Facilities cost that are in effect during the year Tulare's Stored Water is retained in exchange for KCWA's SWP Table A water and/or Article 56 Carryover Water.
 - ii. Tulare shall pay to DWR the charges associated with the delivery from the Delta to San Luis Reservoir of each acre-foot of KCWA's approved SWP Table A water and/or Article 56 Carryover Water

that is exchanged for KCWA retaining Tulare's Stored Water. Tulare shall pay to DWR the Variable Operation, Maintenance, Power, and Replacement Component of the Transportation Charge and the Off-Aqueduct Power Facilities cost that are in effect for each acre-foot of water delivered.

- iii. Tulare shall receive from DWR a credit for the Variable Operation, Maintenance, Power and Replacement Component of the Transportation Charge and Off-Aqueduct Power Facilities costs associated with the delivery of each acre-foot of Tulare's SWP Water exchanged, from the Delta to KCWA's turnout(s) in Reach 12E of the California Aqueduct during the year KCWA's water is exchanged with Tulare's Stored Water.

Recovery of Tulare's Stored Water by Pump-in to the California Aqueduct and delivery to Tulare's Service Area

- d. When KCWA pumps Tulare's Stored Water into the California Aqueduct in Reach 12E and DWR delivers a like amount of SWP water to Tulare's service area, the following charges/credits shall apply:
 - i. Tulare shall pay to DWR the charges associated with each acre-foot of Tulare's Stored Water pumped in as though it were delivered from the Delta to Tulare's turnout(s). Tulare shall pay to DWR the Variable Operation, Maintenance, Power, and Replacement Component of the Transportation Charge and the Off-Aqueduct Power Facilities cost that are in effect for each acre-foot of water delivered.
 - ii. Tulare shall receive from DWR a credit for each acre-foot of Tulare's Stored Water pumped into the California Aqueduct in Reach 12E for the Variable Operation, Maintenance, Power and Replacement Component of the Transportation Charge and Off-Aqueduct Power Facilities cost from the Delta to Reach 12E of the California Aqueduct during the year of the pump-in.

Recovery of Tulare's Stored Water by Pump-in to the California Aqueduct and delivery to San Luis Reservoir

- e. When KCWA pumps Tulare's Stored Water into the California Aqueduct in Reach 12E and DWR delivers a like amount of SWP water to San Luis Reservoir on Tulare's behalf, the following charges/credits shall apply:
 - i. Tulare shall pay to DWR the charges associated with each acre-foot of Tulare's Stored Water pumped in as though it were delivered from the Delta to San Luis Reservoir. Tulare shall pay to DWR the Variable Operation, Maintenance, Power, and Replacement Component of the Transportation Charge and the Off-Aqueduct

Power Facilities cost that are in effect for each acre-foot of water delivered.

- ii. Tulare shall receive from DWR a credit for each acre-foot of Tulare's Stored Water pumped into the California Aqueduct at Reach 12E for the Variable Operation, Maintenance, Power and Replacement Component of the Transportation Charge and Off-Aqueduct Power Facilities cost from the Delta to Reach 12E of the California Aqueduct during the year of the pump-in.

Delivery of Tulare's water from San Luis Reservoir to Tulare's Service Area

- f. When DWR delivers Tulare's Stored Water from San Luis Reservoir to Tulare's service area, the following charges/credits shall apply:
 - i. Tulare shall pay to DWR the charges associated with each acre-foot of Tulare's Stored Water as though it were delivered from the Delta to Tulare's turnout(s). Tulare shall pay to DWR the Variable Operation, Maintenance, Power, and Replacement Component of the Transportation Charge and the Off-Aqueduct Power Facilities cost that are in effect for each acre-foot of water delivered.
 - ii. Tulare shall receive from DWR a credit for each acre-foot of Tulare's Stored Water delivered from San Luis Reservoir for the Variable Operation, Maintenance, Power, and Replacement Component of the Transportation Charge and the Off-Aqueduct Power Facilities cost that are in effect for each acre-foot of water delivered from the Delta to San Luis Reservoir during the year Tulare's Stored Water is delivered.
20. Currently, DWR does not have a method for charging and/or crediting SWP contractors for the costs associated with the water pumped into San Luis Reservoir through Gianelli Pumping-Generating Plant and associated generation credits for the water released from San Luis Reservoir through Gianelli Pumping-Generating Plant. Once DWR determines a method to charge and/or credit for such costs and/or credits, Tulare agrees to pay and/or be credited by DWR for such costs and/or credits under this Agreement after DWR's determination.
21. Tulare does not participate in the repayment of Reaches 9 through 12E of the California Aqueduct. However, since KCWA is participating in the repayment of those reaches, and because at least one of the SWP Contractors involved in this Agreement is participating in the repayment of costs of all aqueduct reaches involved, DWR will not charge a use-of-facilities charge for the transportation of water under this Agreement to Reaches 9 through 12E. Tulare will hold harmless and indemnify DWR for any increased costs that DWR may incur as a result of not requiring payment of a use-of-facilities charge for services under this Agreement.

22. In addition to the charges identified above, Tulare and KCWA agree to pay to DWR any additional identified demonstrable increase in costs that would otherwise be borne by DWR or by the SWP contractors not signatory to this Agreement as a result of DWR providing service under this Agreement.
23. Payment terms under this Agreement shall be in accordance with Tulare's and KCWA's respective Water Supply Contracts.

NO IMPACT

24. This Agreement shall not be administered or interpreted in any way that would cause adverse impacts to SWP approved Table A water or to any other SWP approved water allocations, water deliveries, or SWP operations or facilities. Tulare and KCWA shall be responsible, jointly and severally, as determined by DWR, for any adverse impacts that may result from water deliveries under this Agreement. If DWR determines that delivery under this Agreement results in unavoidable adverse impacts to the SWP or other SWP contractors not participating in this Agreement, DWR retains the right to review and reconsider its approval under this Agreement.

LIABILITY

25. DWR is not responsible for the use, effects, or disposal of water under this Agreement once the water is delivered to the designated turnout(s). Responsibility shall be governed by Article 13 of Tulare's and KCWA's respective Water Supply Contracts, as applicable, with responsibilities under the terms of that article shifting from DWR to Tulare and/or KCWA when the water is delivered to the designated turnout(s).
26. Tulare and KCWA agree to defend and hold DWR, its officers, employees, and agents harmless from any direct or indirect loss, liability, lawsuit, cause of action, judgment or claim, and shall indemnify DWR, its officers, employees, and agents from all lawsuits, costs, damages, judgments, attorneys' fees, and liabilities that DWR, its officers, employees, and agents incur as a result of DWR approving this Agreement or providing services under this Agreement, except to the extent resulting from the sole negligence or willful misconduct of DWR, its officers, employees, and agents.
27. If uncontrollable forces preclude DWR from delivery of water under this Agreement, either partially or completely, then DWR is relieved from the obligation to deliver the water under this Agreement to the extent that DWR is reasonably unable to complete the obligation due to the uncontrollable force. Uncontrollable forces shall include, but are not limited to, earthquakes, fires, tornadoes, floods, and other natural or human caused disasters. Tulare and KCWA shall not be entitled to recover any administrative costs or other costs associated with delivery of water under this Agreement if uncontrollable forces preclude DWR from delivering the water.

DISPUTE RESOLUTION

28. In the event of a dispute regarding interpretation or implementation of this Agreement, the Director of DWR and general managers of Tulare and KCWA, or their authorized representatives, shall endeavor to resolve the dispute by meeting within 30 days after the request of a Party. If the dispute remains unresolved, the Parties shall use the service of a mutually acceptable consultant in an effort to resolve the dispute. Parties involved in the dispute shall share the fees and expenses of the consultant equally. If a consultant cannot be agreed upon, or if the consultant's recommendations are not acceptable to the Parties, and unless the Parties otherwise agree, the matter may be resolved by litigation and any Party may, at its option, pursue any available legal remedy including, but not limited to, injunctive and other equitable relief.

ASSIGNMENT OF AGREEMENT

29. Without the prior written consent of DWR, Tulare, and KCWA, this Agreement is not assignable by Tulare or KCWA in whole or in part.

PARAGRAPH HEADINGS

30. The paragraph headings of this Agreement are for the convenience of the Parties and shall not be considered to limit, expand, or define the contents of the respective paragraphs.

OPINIONS AND DETERMINATION

31. Where the terms of this Agreement provide for actions to be based upon the opinion, judgment, approval, review, or determination of any Party, such terms are to be construed as providing that such opinion, judgment, approval, review, or determination be reasonable.

MODIFICATION OF AGREEMENT

32. No modification of the terms and conditions of this Agreement shall be valid unless made in writing and signed by the Parties to this Agreement.

NO MODIFICATION OF WATER SUPPLY CONTRACT

33. This Agreement shall not be interpreted to modify the terms or conditions of Tulare's and KCWA's respective Water Supply Contracts. Unless expressly provided herein, the terms and conditions of Tulare's and KCWA's respective Water Supply Contracts and any future amendments apply to this Agreement.

SIGNATURE CLAUSE

34. The signatories represent that they have been appropriately authorized to enter into this Agreement on behalf of the Party for whom they sign. A copy of any resolution or other documentation authorizing Tulare and KCWA to enter into this

Agreement, if such resolution or authorization is required, shall be provided to DWR before the execution of this Agreement.

EXECUTION

35. The Parties agree that this Agreement will be executed using DocuSign by electronic signature, which shall be considered an original signature for all purposes and shall have the same force and effect as an original signature.
36. All Parties will receive an executed copy of this Agreement via DocuSign after all Parties have signed.

SWP #25001

IN WITNESS WHEREOF, the Parties hereto have entered into this Agreement.

Approved as to Legal Form
and Sufficiency

STATE OF CALIFORNIA DEPARTMENT OF
WATER RESOURCES

Ann K. B. Carroll
General Counsel
Department of Water Resources

Molly White
Assistant Division Manager,
Water Management
Division of Operations and Maintenance
State Water Project

Date

Date

TULARE LAKE BASIN WATER
STORAGE DISTRICT

KERN COUNTY WATER AGENCY

Jacob Westra
Name

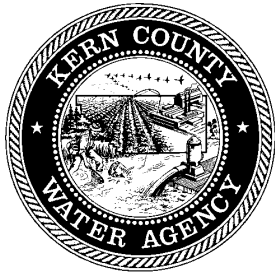
Name

General Manager
Title

Water Resources Manager
Title

4/10/2025
Date

Date



MEMORANDUM

20.2.1

TO: Water Resources Committee
Agenda Item No. 4d

FROM: Lauren Bauer

DATE: May 22, 2025

SUBJECT: Authorization to Execute an Article 55 Agreement Between the Department of Water Resources of the State of California and Kern County Water Agency for Conveyance of San Joaquin River Exchange Contractors Water Authority's 2025 Central Valley Project Water, SWP #25018

Issue:

Consider adopting Resolution No. 21-25 authorizing the Water Resources Manager to execute an Article 55 Agreement Between the Department of Water Resources of the State of California and Kern County Water Agency for Conveyance of San Joaquin River Exchange Contractors Water Authority's 2025 Central Valley Project Water, SWP #25018.

Recommended Motion:

Adopt Resolution No. 21-25 authorizing the Water Resources Manager to execute an Article 55 Agreement Between the Department of Water Resources of the State of California and Kern County Water Agency for Conveyance of San Joaquin River Exchange Contractors Water Authority's 2025 Central Valley Project Water, SWP #25018.

Discussion:

Berrenda Mesa Water District, Belridge Water Storage District, Lost Hills Water District and Wheeler Ridge-Maricopa Water Storage District (Westside Districts) have acquired up to 7,000 acre-feet of San Joaquin River Exchange Contractors Water Authority's 2025 Central Valley Project (CVP) water. In order to deliver this CVP water to the Westside Districts, the Kern County Water Agency (Agency) must enter into an agreement with the California Department of Water Resources (Agreement). The Agreement is provided as Exhibit A. Agency staff have reviewed the Agreement and recommend its approval.

BEFORE THE BOARD OF DIRECTORS
OF THE
KERN COUNTY WATER AGENCY

In the matter of:

AUTHORIZING THE EXECUTION OF AN ARTICLE *
55 AGREEMENT BETWEEN THE DEPARTMENT *
OF WATER RESOURCES OF THE STATE OF *
CALIFORNIA AND KERN COUNTY WATER *
AGENCY FOR CONVEYANCE OF SAN JOAQUIN *
RIVER EXCHANGE CONTRACTORS WATER *
AUTHORITY'S 2025 CENTRAL VALLEY PROJECT *
WATER, SWP #25018 *

I, Stephanie N. Prince, Secretary of the Board of Directors of the Kern County Water Agency,
of the County of Kern, State of California, do hereby certify that the following resolution proposed by
Director _____, and seconded by Director _____, was duly passed and adopted by said Board of
Directors at an official meeting hereof this 22nd day of May 2025, by the following vote, to wit:

Ayes:

Noes:

Absent:

Secretary of the Board of Directors
of the Kern County Water Agency

Resolution No. 21-25

WHEREAS, Berrenda Mesa Water District, Belridge Water Storage District, Lost Hills Water
District and Wheeler Ridge-Maricopa Water Storage District (Westside Districts) have acquired up to
7,000 acre-feet of San Joaquin River Exchange Contractors Water Authority's 2025 Central Valley
Project (CVP) water supplies; and

WHEREAS, the Kern County Water Agency Board of Directors adopted the Final Environmental Impact Statement/Environmental Impact Report for the Water Transfer Program for the San Joaquin River Exchange Contractors Water Authority, 2014-2038 as a responsible agency under the California Environmental Quality Act; and

WHEREAS, an agreement is required by the California Department of Water Resources for the delivery of CVP water supplies to the Westside Districts; and

NOW, THEREFORE, BE IT RESOLVED, by the Kern County Water Agency Board of Directors, that:

1. The foregoing recitals are true and correct.
2. The Water Resources Manager is authorized, subject to approval of General Counsel as to legal form, to execute an Article 55 Agreement Between the Department of Water Resources of the State of California and Kern County Water Agency for Conveyance of San Joaquin River Exchange Contractors Water Authority's 2025 Central Valley Project Water, SWP #25018, attached hereto as Exhibit A.
3. The Water Resources Manager is further authorized, subject to approval of General Counsel as to legal form, to execute any necessary related agreements to effectuate the delivery of the acquired CVP water to the Westside Districts.

STATE OF CALIFORNIA – CALIFORNIA NATURAL RESOURCES AGENCY

GAVIN NEWSOM, Governor

DEPARTMENT OF WATER RESOURCES

P.O. BOX 942836
SACRAMENTO, CA 94236-0001
(916) 653-5791



5/5/2025

Ms. Lauren Bauer
Water Resources Manager
Kern County Water Agency
3200 Rio Mirada Drive
Bakersfield, California 93308-4944

Subject: Conveyance of Non-Project Water to Kern County Water Agency
(SWP #25018)

This Letter Agreement, SWP #25018 (Agreement), is in response to Kern County Water Agency's (KCWA's) request, dated April 23, 2025, to the Department of Water Resources of the State of California (DWR) for approval to convey up to 7,000 acre-feet of the San Joaquin River Exchange Contractors Water Authority's (SJR Exchange Contractors') 2025 Central Valley Project (CVP) water (Non-Project Water) to KCWA under Article 55 of KCWA's Water Supply Contract with DWR. DWR and KCWA may be referred to individually as "Party" or collectively as "Parties."

This Non-Project Water will be delivered to multiple member units of KCWA. It will be made available by the United States Bureau of Reclamation (Reclamation) to DWR at O'Neill Forebay for subsequent delivery by DWR to KCWA for use in the CVP place of use.

In compliance with the National Environmental Policy Act (NEPA) and California Environmental Quality Act (CEQA), Reclamation and SJR Exchange Contractors prepared a Final Environmental Impact Statement/Environmental Impact Report (EIS/EIR) for the "Water Transfer Program for the San Joaquin River Exchange Contractors Water Authority, (2014-2038), which contemplates an annual transfer of up to 150,000 acre-feet of SJR Exchange Contractors' CVP water (State Clearinghouse (SCH) No. 2011061057). The SJR Exchange Contractors, as the lead agency under CEQA, filed a Notice of Determination (NOD) with the SCH on March 4, 2013. On October 28, 2019, KCWA, as a responsible agency under CEQA, filed a NOD, approving the project as it pertains to water transfers coming into Kern County for KCWA. DWR, as a responsible agency under CEQA, has considered the environmental effects of the project as shown in these CEQA documents prior to entering into this Agreement and will file a NOD with the SCH upon execution of this Agreement.

Ms. Lauren Bauer
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SWP #25018

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DWR is willing to approve the conveyance of up to 7,000 acre-feet of Non-Project Water to KCWA, in accordance with Article 55 of KCWA's Water Supply Contract with DWR, subject to the following terms and conditions:

TERM

1. This Agreement shall become effective as of May 1, 2025, and shall terminate on December 31, 2025, or upon final payment to DWR of all costs attributable to this Agreement, whichever occurs later. However, the liability, hold harmless, and indemnification obligations in this Agreement shall remain in effect until the expiration of the applicable statute of limitations, or until any claim or litigation concerning this Agreement asserted to any of the Parties within the applicable statute of limitations is finally resolved, whichever occurs later.

UNIQUENESS OF AGREEMENT

2. DWR's approval to convey Non-Project Water to KCWA under this Agreement is unique and shall not be considered a precedent for future agreements or DWR activities.

APPROVALS

3. The conveyance of water under this Agreement shall be contingent upon, and subject to, Reclamation's written approval, and any other necessary approvals and shall be governed by the terms and conditions of such approvals and any other applicable legal requirements. This Agreement shall terminate immediately if Reclamation refuses to grant any necessary approval for the delivery, or if Reclamation imposes any delivery conditions unacceptable to DWR. If such termination is required, all outstanding costs attributable to this Agreement are due within 30 days. KCWA shall be responsible for complying with all applicable laws and legal requirements and for securing any required consent, approvals, permits, or orders. KCWA shall furnish to DWR copies of all approvals and agreements required for the conveyance of water under this Agreement.

CONVEYANCE OF NON-PROJECT WATER TO KCWA

4. Reclamation will make available up to 7,000 acre-feet of the Non-Project Water to DWR at O'Neill Forebay for subsequent delivery by DWR to KCWA's turnout(s) in Reaches 9 through 16A of the California Aqueduct through December 31, 2025.
5. As required by the California State Water Resources Control Board, CVP water delivered to KCWA must be used within the CVP place of use. KCWA agrees that CVP water delivered to KCWA will not be utilized on lands outside the CVP place of use.

Ms. Lauren Bauer
5/5/2025

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6. DWR recognizes that the Non-Project Water may not be made available in O'Neill Forebay prior to the scheduled delivery. DWR will track and monitor deliveries under this Agreement and will coordinate with Reclamation for expeditious repayment of water in O'Neill Forebay if the delivery of water under this Agreement takes place before the Non-Project Water is made available by Reclamation. DWR will coordinate with KCWA should there be significant delays in repayment of Non-Project Water by Reclamation, and DWR may suspend deliveries under this Agreement until such repayment occurs.
7. Currently, DWR does not apply conveyance losses to Non-Project Water conveyed through State Water Project (SWP) facilities for SWP contractors. If DWR decides to implement a conveyance loss policy to DWR conveyance of Non-Project Water through SWP facilities for SWP contractors, the Parties agree that such losses shall apply to deliveries made under this Agreement after DWR's decision. In that case, DWR shall deliver to KCWA's turnout(s) the approved amount of Non-Project Water, minus applicable conveyance losses from the Delta to KCWA's turnout(s) in Reaches 9 through 16A of the California Aqueduct.
8. Water conveyed under this Agreement shall be in accordance with a schedule reviewed and approved by KCWA and DWR. DWR's approval depends on the times and amounts of the delivery and the overall delivery capability of the SWP. DWR shall not be obligated to deliver the water at times when such delivery would adversely impact SWP operations, facilities, or other SWP contractors.
9. The sum of deliveries scheduled to KCWA under this Agreement, plus scheduled KCWA SWP water deliveries, plus deliveries to KCWA under any other agreements, shall not exceed the quantities on which the Proportionate Use-of-Facilities factors are based under KCWA's Water Supply Contract with DWR unless DWR determines that deliveries will not adversely impact SWP operations, facilities, or other SWP contractors.

WATER DELIVERY SCHEDULES

10. All water delivery schedules and revisions shall be in accordance with Article 12 of KCWA's Water Supply Contract with DWR.
11. KCWA shall submit monthly water delivery schedules and revised monthly schedules, if any, for approval to the Division of Operation and Maintenance, Office of the Division Manager, Water Deliveries Reporting Unit, indicating timing and point of delivery requested under this Agreement with reference to SWP #25018. Monthly and revised schedules shall be sent by electronic mail to SWP-SWDS@water.ca.gov.

Ms. Lauren Bauer
5/5/2025

SWP #25018

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12. KCWA shall submit weekly water delivery schedules, indicating timing and point of delivery requested with reference to SWP #25018, by electronic mail by 10:00 am, Wednesday, for the following week, Monday through Sunday to the following:
 - a. Office of the Division Manager
Water Operation Scheduling Section
Water_deliv_sched@water.ca.gov
 - b. Office of the Division Manager
Power Management and Optimization Section
POCOptimization@water.ca.gov
 - c. Office of the Division Manager
Day-Ahead Scheduling Unit
Presched@water.ca.gov
 - d. San Joaquin Field Division
Water Operation Section
SJFDWaterSchedule@water.ca.gov

WATER DELIVERY RECORDS

13. DWR will maintain monthly records documenting the delivery of water under this Agreement.

CHARGES

14. KCWA shall pay to DWR any charges associated with deliveries under this Agreement from O'Neill Forebay to KCWA's turnout(s) in Reaches 9 through 16A of the California Aqueduct in accordance with Article 55 of KCWA's Water Supply Contract, including but not limited to:
 - a. The Variable Operation, Maintenance, Power, and Replacement Components of the Transportation Charge;
 - b. All other applicable payments under KCWA's Water Supply Contract, including the Off-Aqueduct Facilities Charges; and
 - c. Any identified demonstrable increase in non-power costs that would otherwise be borne by the SWP contractors not signatory to this Agreement or by DWR as a result of activities under this Agreement.
15. Payment terms shall be in accordance with KCWA's Water Supply Contract with DWR.

Ms. Lauren Bauer
5/5/2025

SWP #25018

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16. All payments under this Agreement not covered under KCWA's Water Supply Contract with DWR shall be due 30 days after the date of DWR's billing. DWR shall charge interest if payments are delinquent by more than 30 days. KCWA shall pay to DWR accrued interest on these overdue payments at the rate of one percent per month from the due date to the date of payment.

NO IMPACT

17. This Agreement shall not be administered or interpreted in any way that would cause adverse impacts to SWP approved Table A water or to any other SWP approved water allocations, water deliveries, or SWP operations or facilities. KCWA shall be responsible, as determined by DWR, for any adverse impacts that may result from the delivery of water under this Agreement.

LIABILITY

18. DWR is not responsible for the use, effects, or disposal of water under this Agreement once the water is delivered to the designated turnout(s). Responsibility shall be governed by Article 13 of KCWA's Water Supply Contract, with responsibilities under the terms of that article shifting from DWR to KCWA when the water is delivered to the designated turnout(s).
19. KCWA agrees to defend and hold DWR, its officers, employees, and agents harmless from any direct or indirect loss, liability, lawsuits, cause of action, judgment or claim, and shall indemnify DWR, its officers, employees, and agents from all lawsuits, costs, damages, judgments, attorneys' fees, and liabilities that DWR, its officers, employees, and agents incur as a result of DWR approving this Agreement or providing services under this Agreement, except to the extent resulting from the sole negligence or willful misconduct of DWR, its officers, employees, and agents.
20. If uncontrollable forces preclude DWR from delivering water under this Agreement, either partially or completely, then DWR is relieved from the obligation to deliver the water to the extent that DWR is reasonably unable to complete the obligation due to the uncontrollable forces. Uncontrollable forces shall include, but are not limited to, earthquakes, fires, tornadoes, floods, and other natural or human caused disasters. KCWA shall not be entitled to recover any administrative costs or other costs associated with delivery of water under this Agreement if uncontrollable forces preclude DWR from delivering the water.

EXECUTION

21. The signatories represent that they have been appropriately authorized to enter into this Agreement on behalf of the Party for whom they sign.

Ms. Lauren Bauer
5/5/2025

SWP #25018

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22. The Parties agree that this Agreement will be executed using DocuSign by electronic signature, which shall be considered an original signature for all purposes and shall have the same force and effect as an original signature.
23. All Parties will receive an executed copy of the Agreement via DocuSign after all Parties have signed.

If the terms and conditions in the Agreement are acceptable, please sign and date using DocuSign.

Sincerely,



John Yarbrough
Deputy Director
State Water Project

Ms. Lauren Bauer
5/5/2025

SWP #25018

Page 7

ACCEPTED:

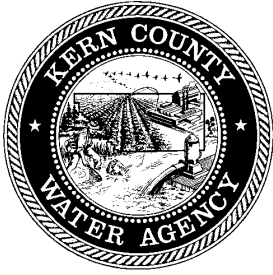
KERN COUNTY WATER AGENCY

Name

Water Resources Manager

Title

Date



MEMORANDUM

20.2.1

TO: Water Resources Committee
Agenda Item No. 5

FROM: Michelle Anderson / Lauren Bauer

DATE: May 22, 2025

SUBJECT: Report on the Kern Non-Districted Lands Authority Meeting

Issue:

Report on the April 28, 2025 meeting of the Kern Non-Districted Lands Authority Board of Directors.

Recommended Motion:

None – information only.

Discussion:

The Kern Non-Districted Lands Authority Board of Directors meeting agenda for April 28, 2025 is provided as Attachment 1.

KERN NON-DISTRICTED LAND AUTHORITY

(FORMERLY KERN GROUNDWATER AUTHORITY)

3200 Rio Mirada Drive Bakersfield, CA 93308

Meeting of the Board of Directors

April 28, 2025, 2:00 p.m.

To virtually attend the meeting and to be able to view any presentations or additional materials provided at the meeting, please join online using the link and information below:

<https://us02web.zoom.us/j/87916828311?pwd=MXovFd9w4lFdX8AnOTJBubbKBaglaC.1>

Telephone Dial-in: (669) 900-6833

Meeting ID: 879 1682 8311

Password: 795650

KERN NON-DISTRICTED LAND AUTHORITY BOARD OF DIRECTORS AGENDA

This meeting is held in accordance with the Brown Act pursuant to Section 54956 of the California Government Code and the Kern Non-Districted Land Authority Joint Powers Agreement.

1. Roll Call - Quorum Determination

In the absence of a quorum, the Board will handle only those items not needing a quorum.

2. Flag Salute

3. Public Input

This portion of the meeting is set aside to provide the public an opportunity to bring to the attention of the Board matters of which the Board may not be aware and which are not on the current agenda. No action can be taken on any matter raised during this portion of the meeting; however, a Board member may request that the matter be placed on any future agenda for further review and possible action. Members of the public may directly address the Board of Directors on any item of interest within the Board's subject matter jurisdiction, before or during the Board's consideration of the item. The President may limit the time allowed for comment.

4. Approval of Minutes

- a. *March 24, 2024 (Valerie)

5. Financial Report

- a. *Financial Report & Accounts Payable (Skye)
- b. *2023, 2024 Audit Engagement (Skye)
- c. *KNDLA Credit Card

6. Administration

- a. Executive Director Report (Jenny)
- b. *Insurance Coverage (Jenny)

c. June 2nd Special Meeting

7. DWR Grant Administration

- a. Report on DWR Grant Administration (Jason)

8. County of Kern Participation

- a. Kern County Participation Ad hoc Committee Report (Royce)

9. Kern Subbasin Groundwater Sustainability Plan

- a. GSP Update (Jenny)
b. DWR Portal GSA Name Change (Jenny)

10. Legal

- a. Statewide Update (Valerie)

11. New Business

12. Correspondence

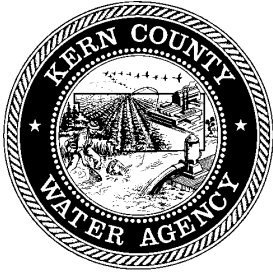
13. Closed Session

- a. Potential Litigation – Government Code Section 54956.9(d)(2)

14. Adjournment

A person with a qualifying disability under the Americans with Disabilities Act of 1990 may request the Authority provide disability-related modification or accommodation in order to participate in any public meeting of the Authority. Such assistance includes appropriate alternative formats for the agendas and agenda packets. Requests should be made in person, by telephone, facsimile and/or written correspondence to the Authority office, at least 48 hours before a public Authority meeting. Written materials related to an item on this agenda to be considered in open session that are public documents and that are distributed to board members after the posting of the agenda, will be made available for public inspection when they are so distributed at the location of the KNDLA meeting during normal business hours. Documents that are public documents provided by others during a meeting will be available at the same location during business hours after the meeting.

Water Management Committee



MEMORANDUM

20.2.1

TO: Water Management Committee
Agenda Item No. 2

FROM: Micah Clark / Michelle Anderson

DATE: May 22, 2025

SUBJECT: Report on 2025 Water Operations

Issue:

Summary of water operations for 2025.

Recommended Motion:

None – information only.

Discussion:

2025 Recharge Activities

Deliveries of 2024 and 2025 State Water Project water to the Kern Fan Banking Projects have ceased. Intermittent recharge operations for the Kern Water Bank (KWB) began on October 26, 2024 and continued until March 21, 2025, at which time the KWB Participants ceased operations. Recharge operations for the Pioneer Project (Pioneer) began on February 3, 2025, and continued until February 7, 2025, at which time the Pioneer Participants ceased operations. Recharge operations for the Berrenda Mesa Project began on February 5, 2025, and continued until February 7, 2025, at which time the Berrenda Mesa Participants ceased operations.

As of April 30, 2025, approximately 23,100 acre-feet have been delivered in 2025 to the Kern Fan banking projects. A summary of deliveries by water type is provided as Attachment 1, and a summary of deliveries by project is provided as Attachment 2.

Groundwater Levels – Kern Fan

A map identifying the location of groundwater measurements is provided as Attachment 3, and a depiction of current and historic groundwater level trends in the Kern Fan banking project area is provided as Attachment 4.

Other Activities

- Performed sounder repairs and calibration;
- Installed stainless steel security bars on various recovery well locations;
- Applied post-emergent herbicide at all Agency well sites and inter-basin structures;

Water Management Committee

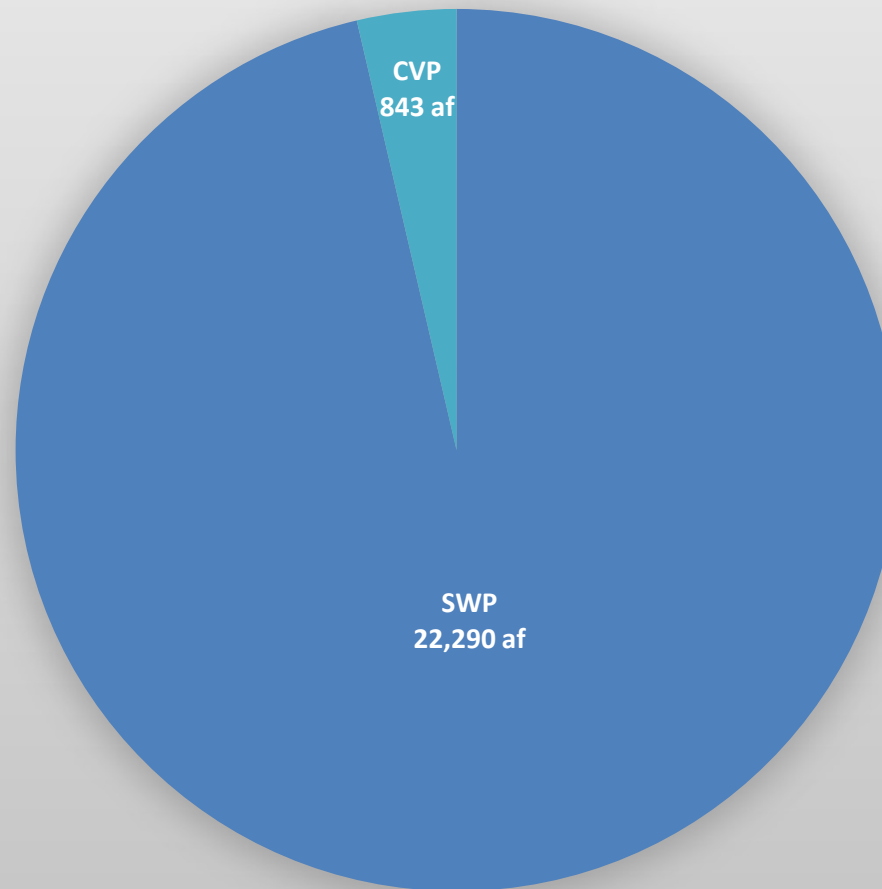
Agenda Item No. 2

May 22, 2025

Page 2 of 2

- Installed new rodent bait stations on the Pioneer North;
- Cleaned up weeds and debris at the KCWA 25, 26 and 27 well sites;
- Transported the purge pump to Hydraulic Controls for repairs;
- Replaced the electrical cabinet at the BK-5 well after vandalism;
- Identified and marked the pipeline for KCWA 39; and
- Repaired the fence on the Pioneer South.

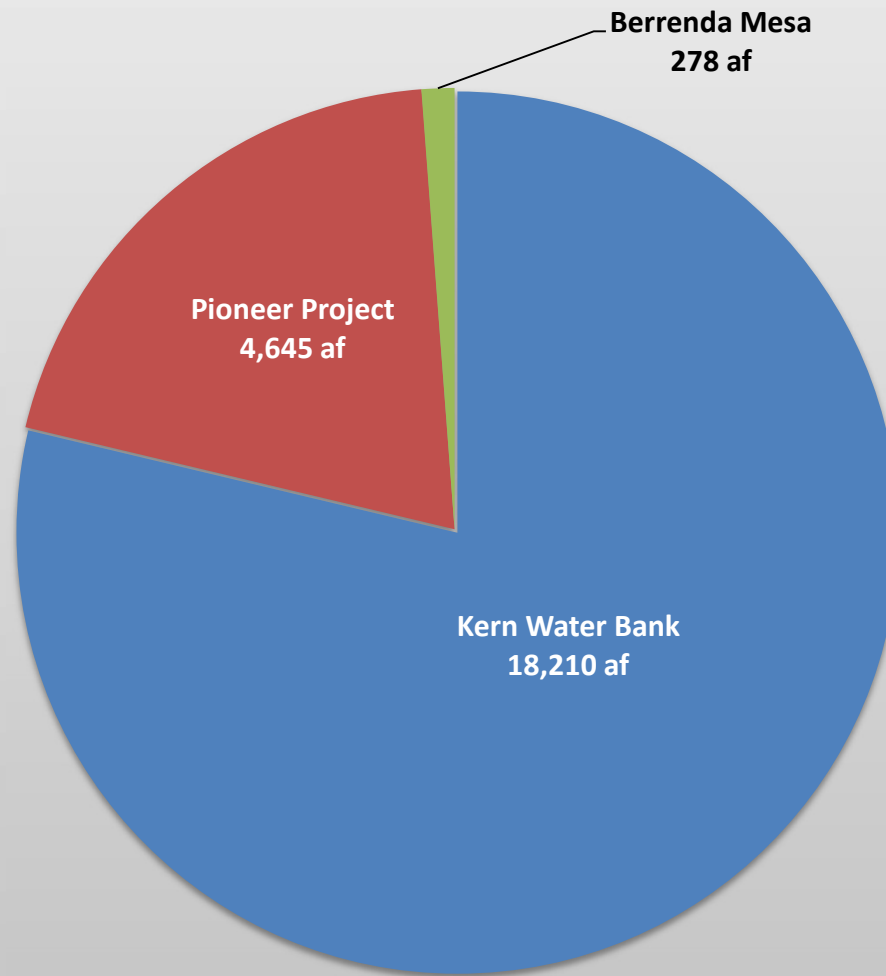
**2025 Estimated Kern Fan Banking Project Deliveries
(by Water Type)
Deliveries through April 30, 2025
Total Deliveries 23,133 af**

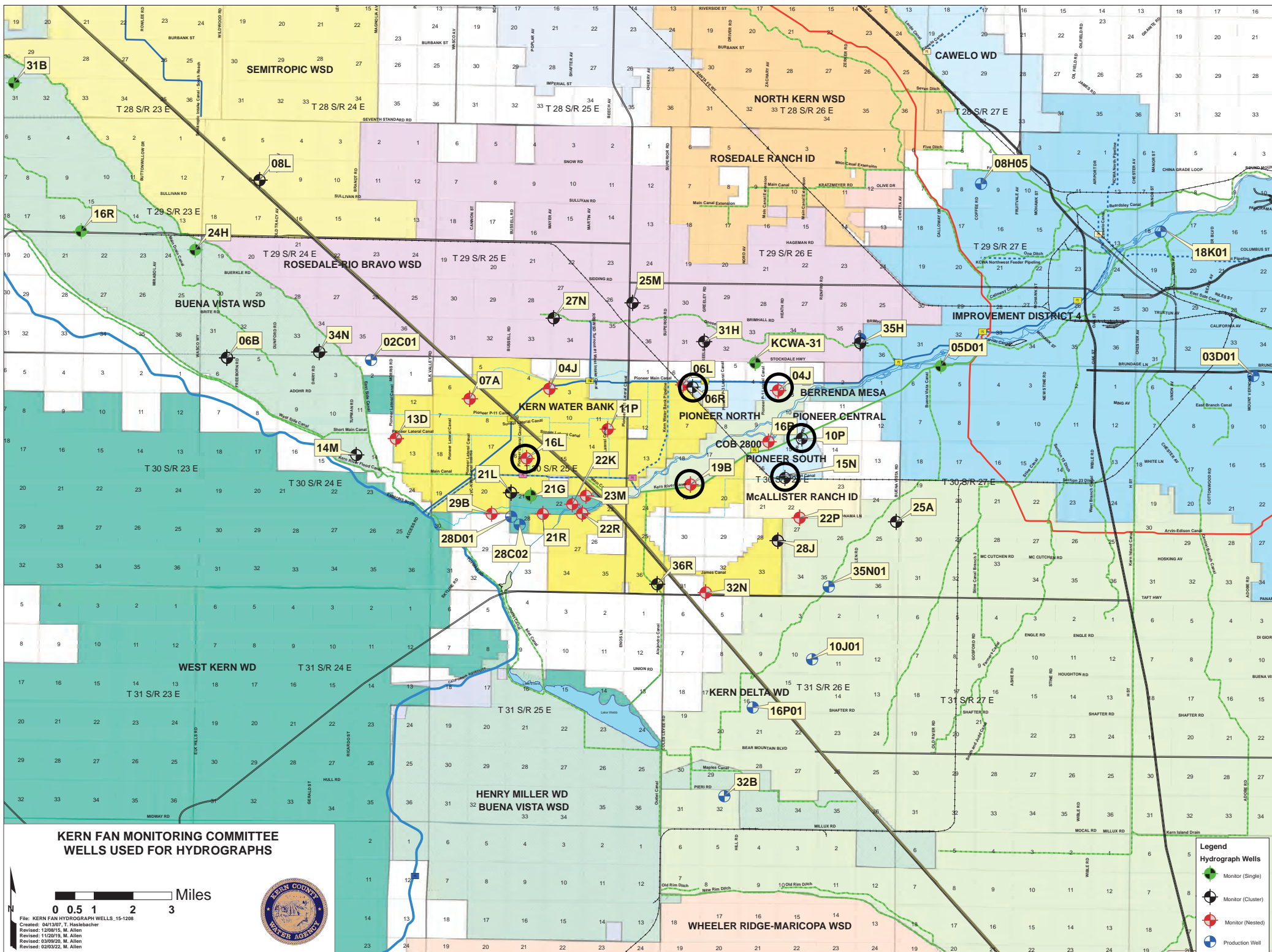


2025 Estimated Kern Fan Banking Project Deliveries (by Project)

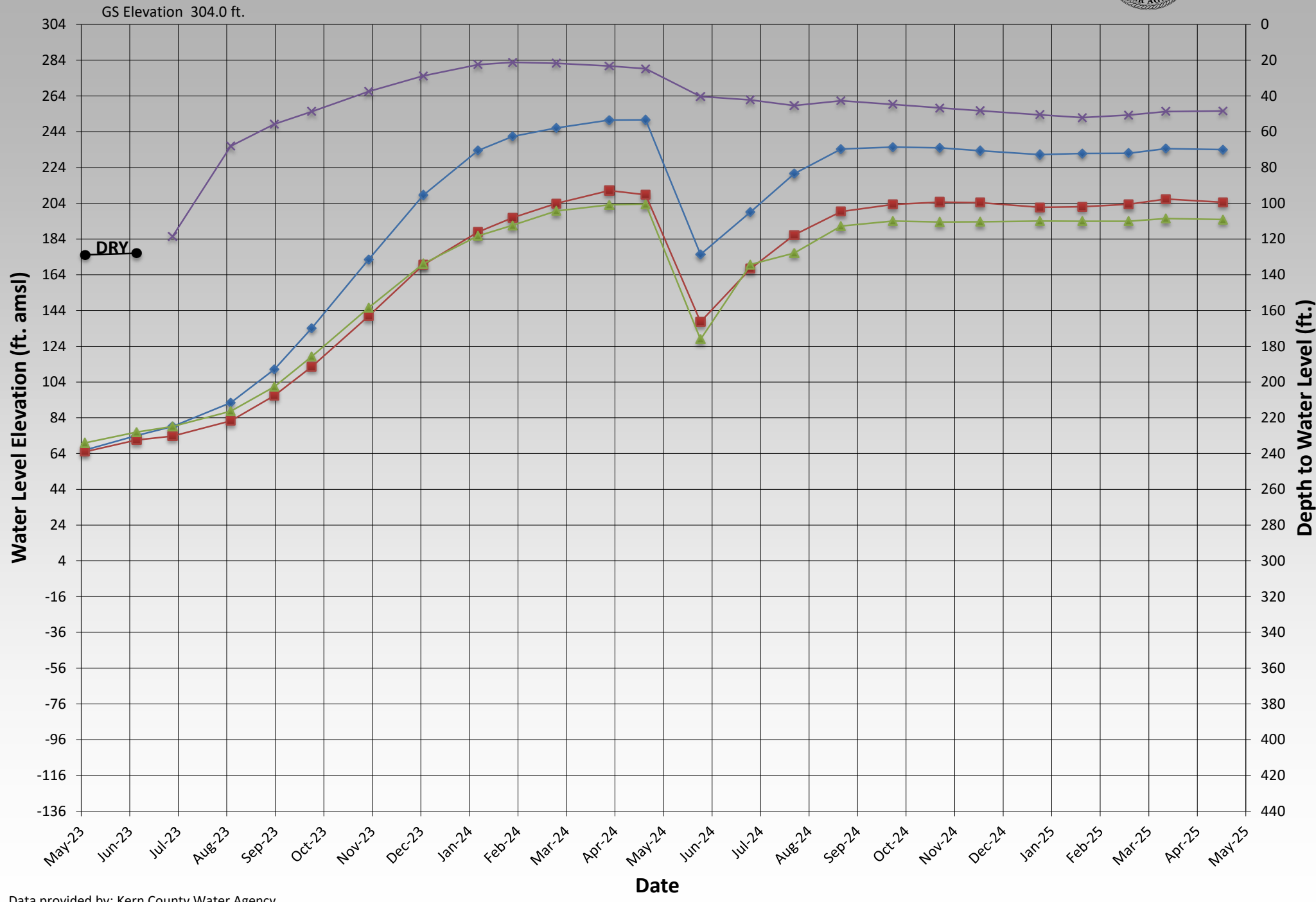
Deliveries through April 30, 2025

Total Deliveries 23,133 af





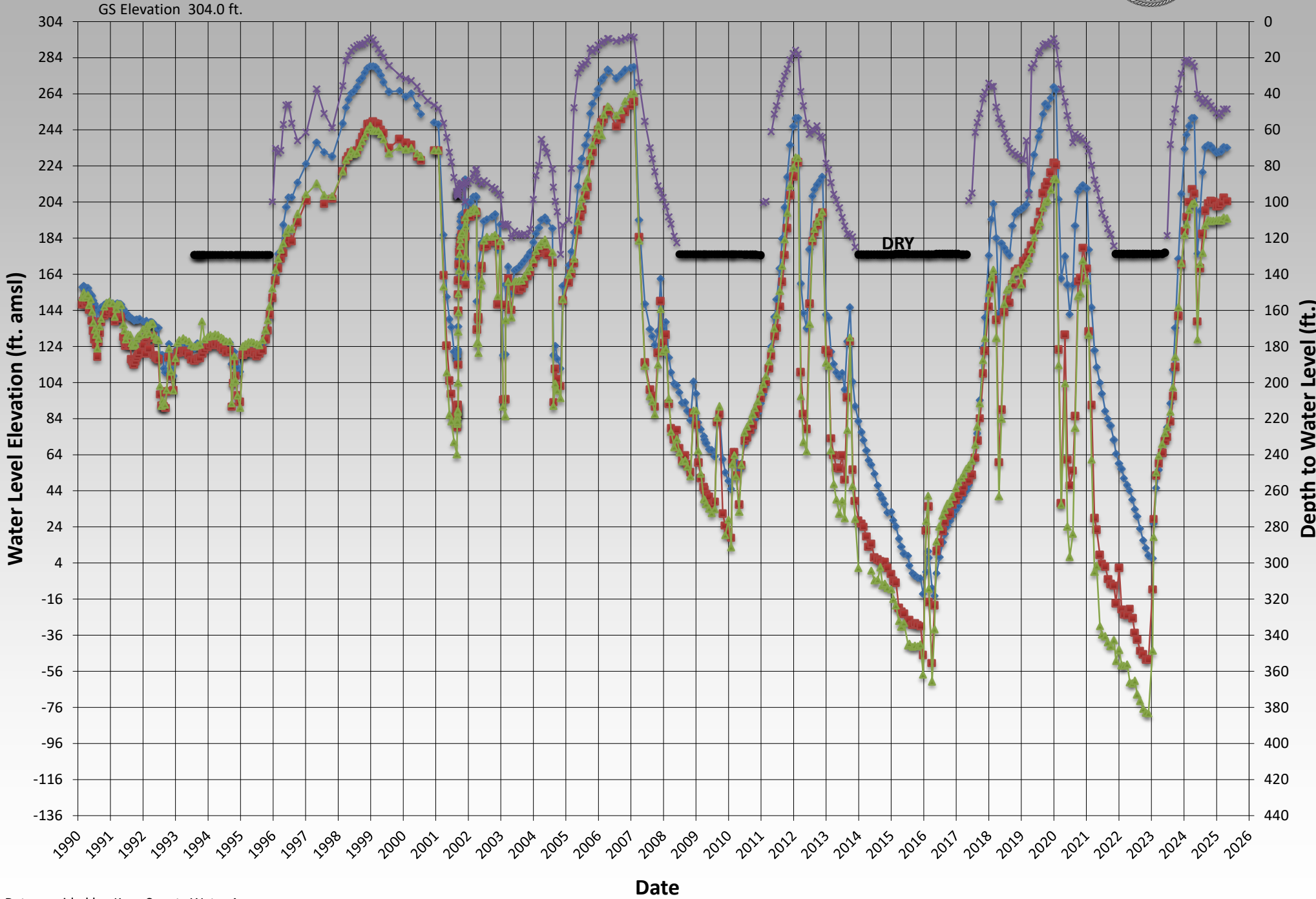
30S/25E-16L



Data provided by: Kern County Water Agency

16L01 PERF INT 285'-345' 16L02 PERF INT 515'-555' 16L03 PERF INT 645'-690' 16L04 PERF INT 100'-130' DRY 16L04

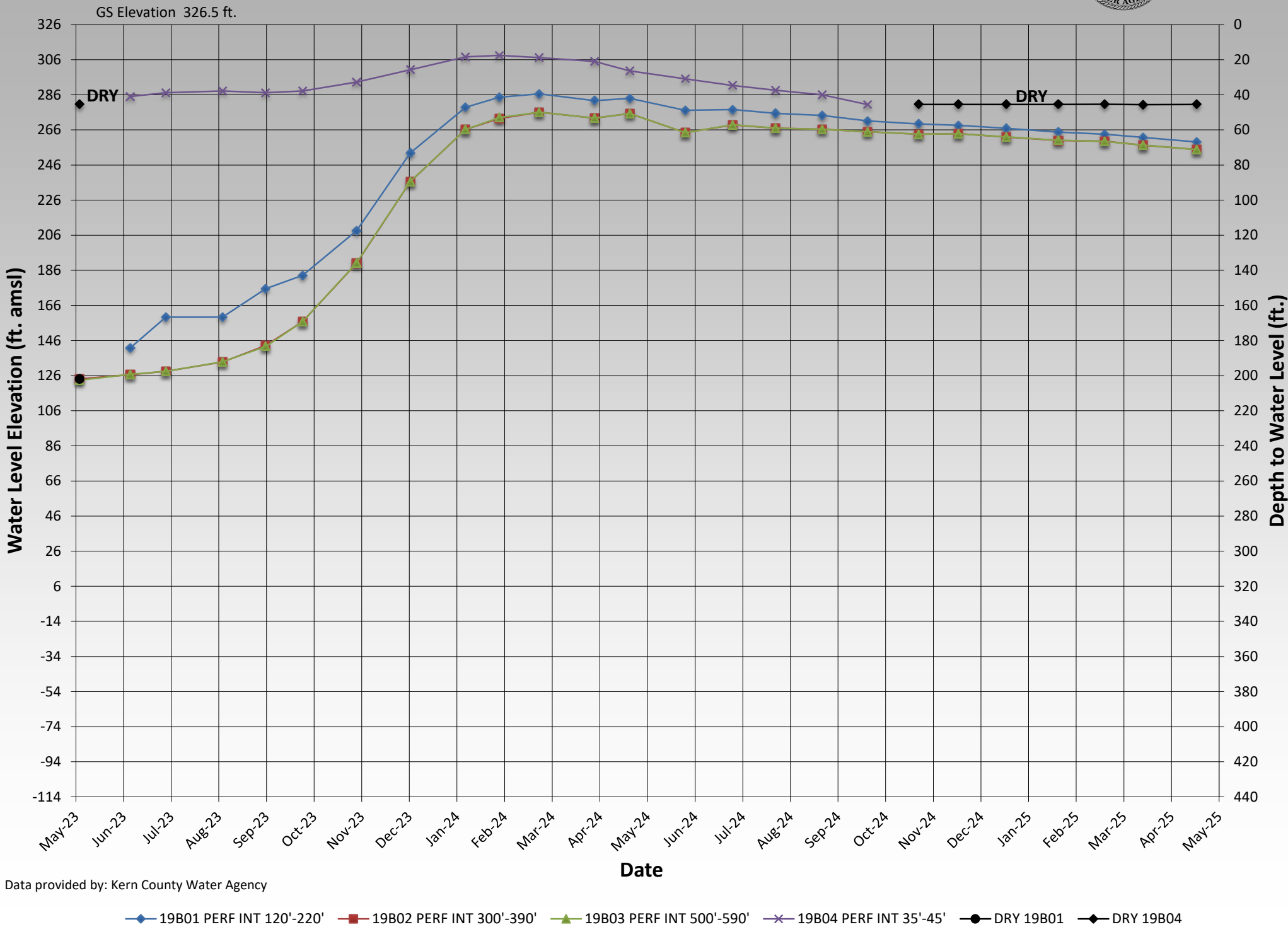
30S/25E-16L



Data provided by: Kern County Water Agency

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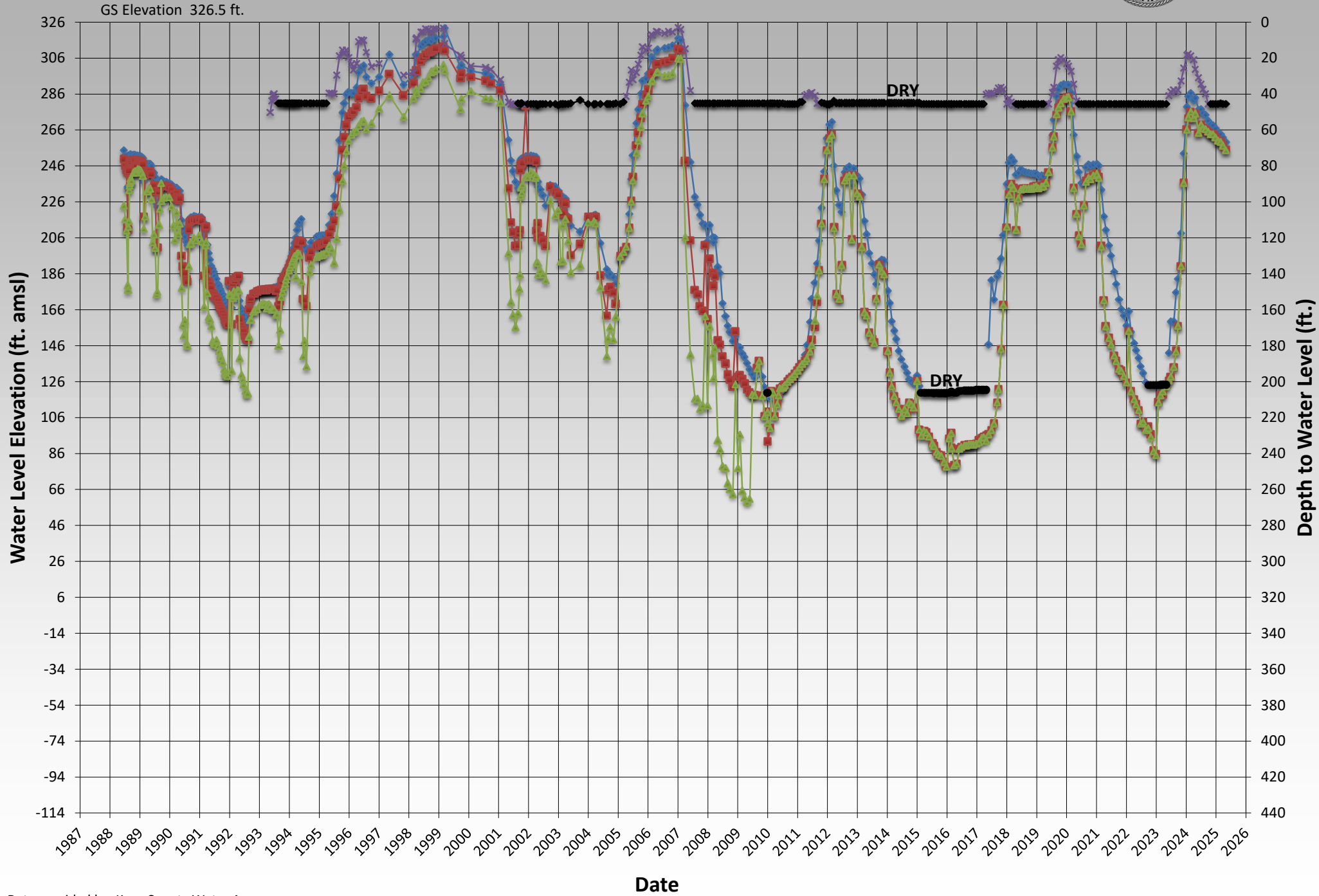
30S/26E-19B



30S/26E-19B



Attachment 4
KCWA
GROUNDWATER
DATABASE

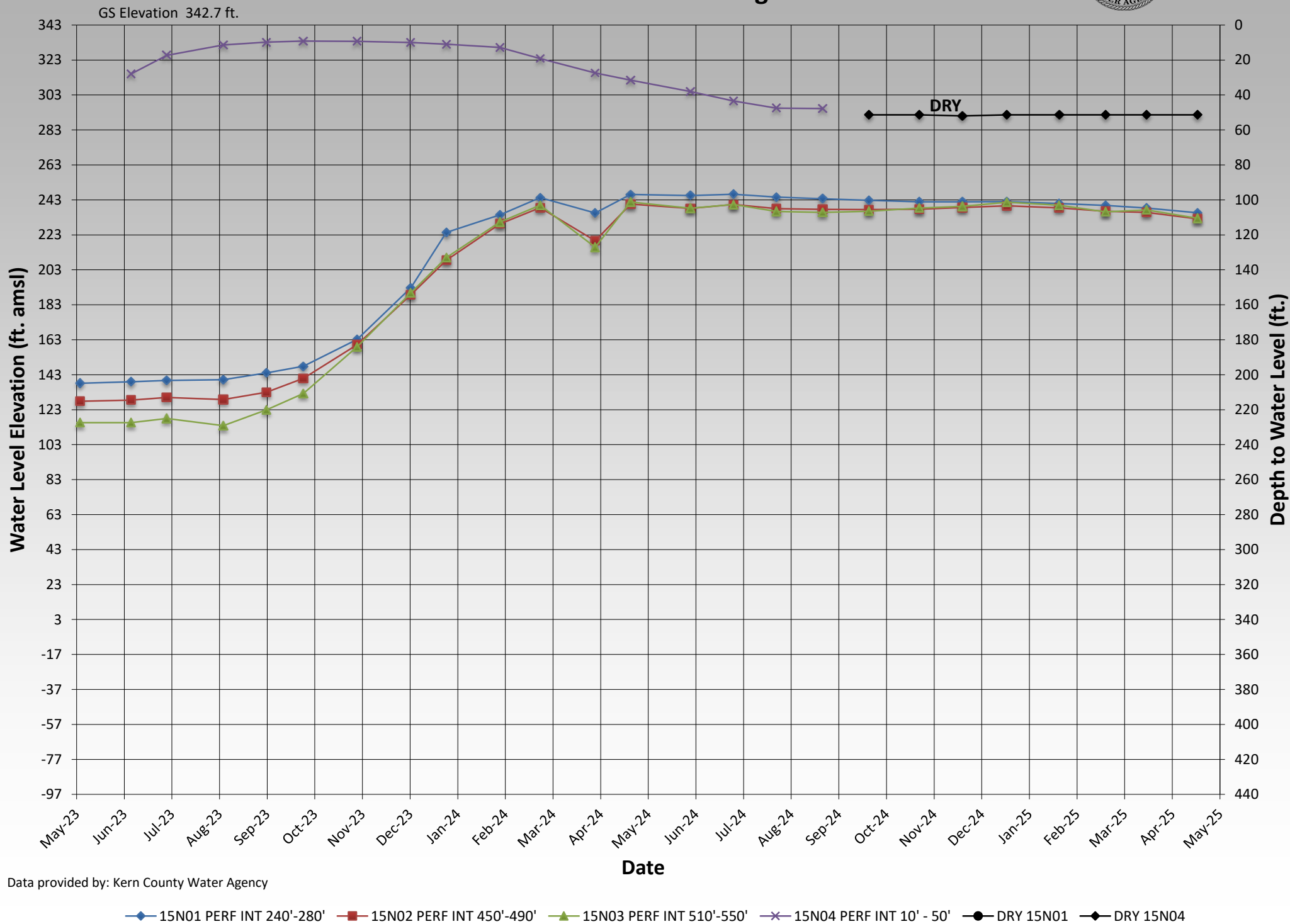


Data provided by: Kern County Water Agency

19B01 PERF INT 120'-220' 19B02 PERF INT 300'-390' 19B03 PERF INT 500'-590' 19B04 PERF INT 35'-45' DRY 19B01 DRY 19B04



30S/26E-15N South Pioneer Monitoring Well

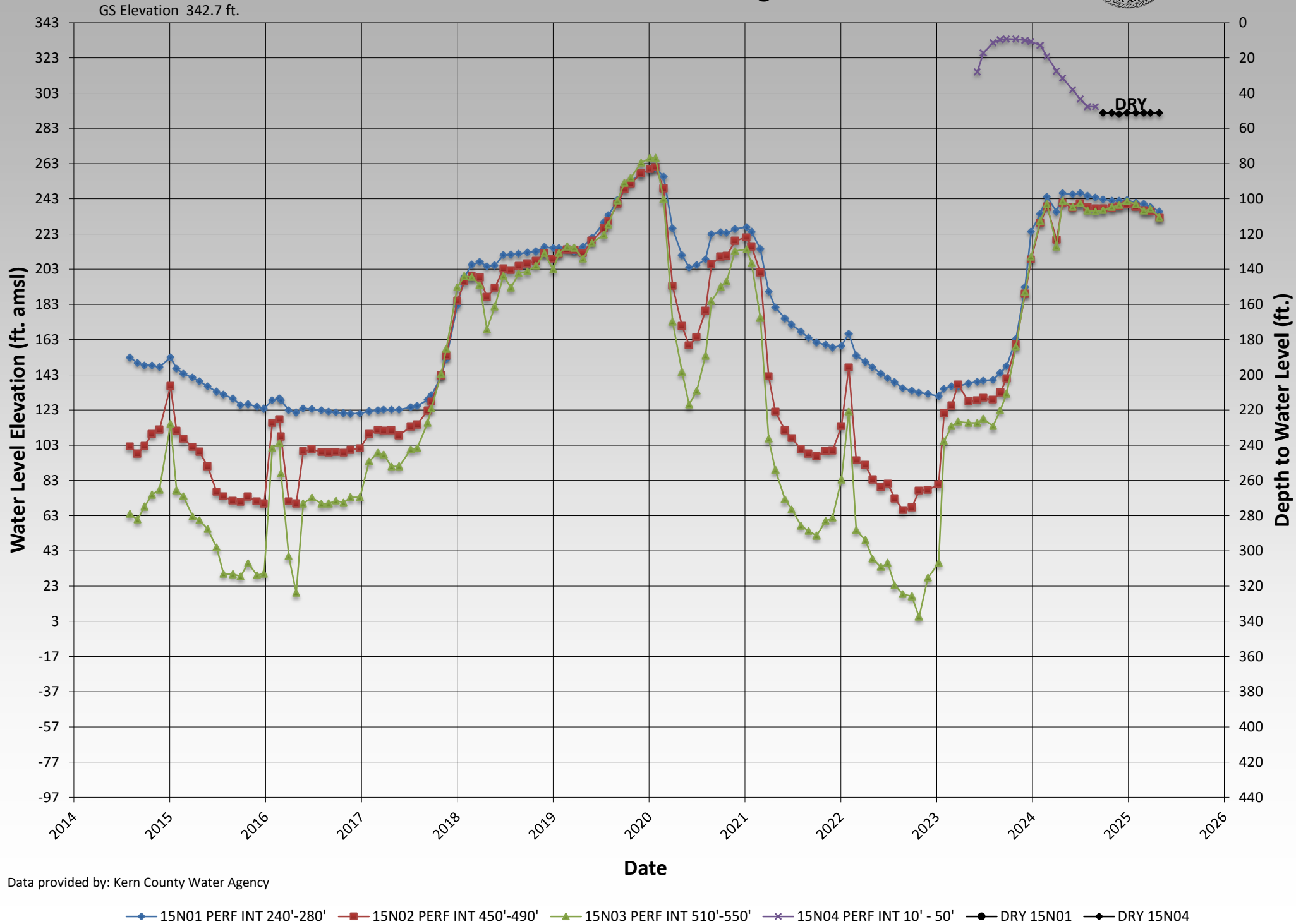


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30S/26E-15N South Pioneer Monitoring Well

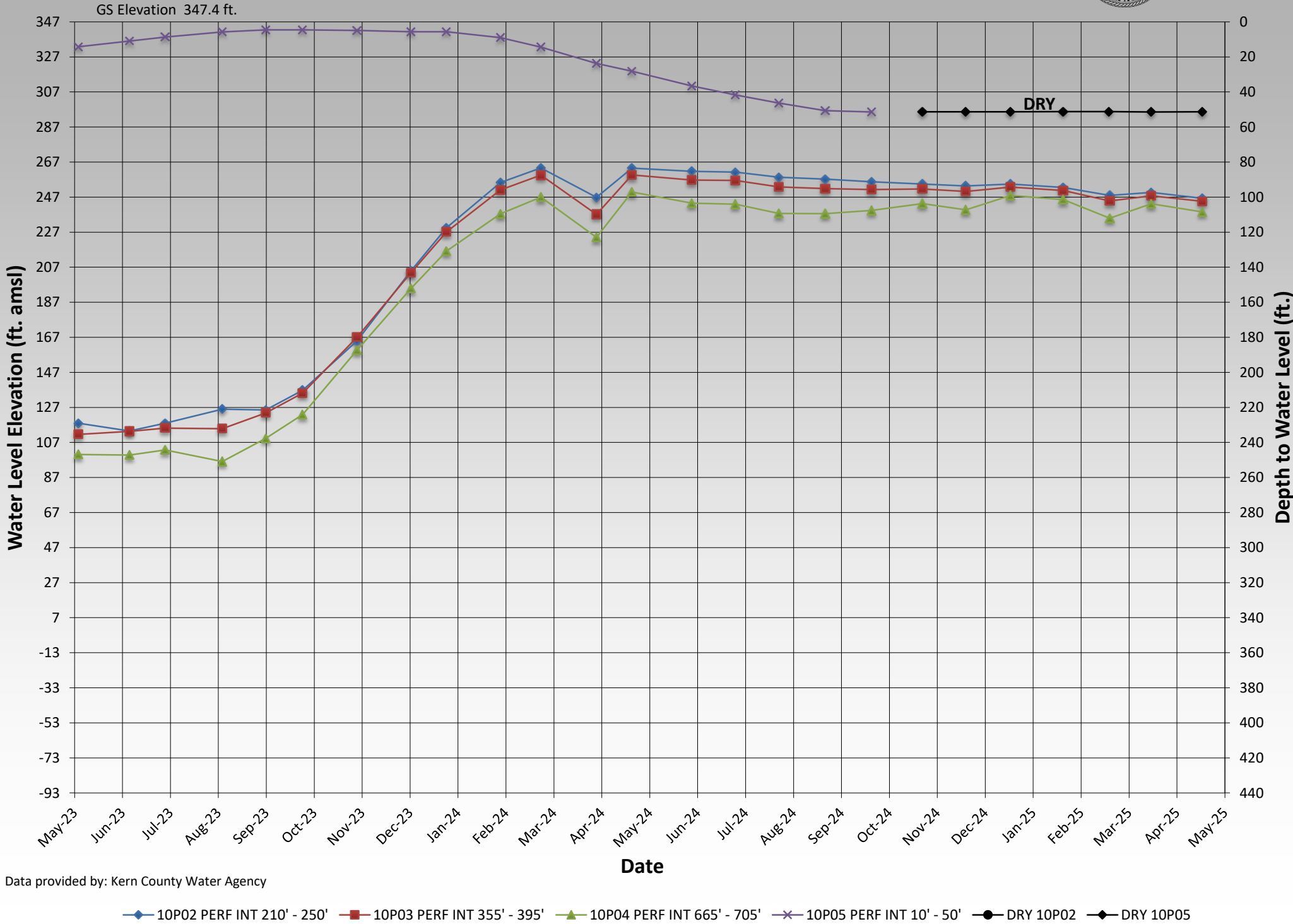


Attachment 4
KCWA
GROUNDWATER
DATABASE



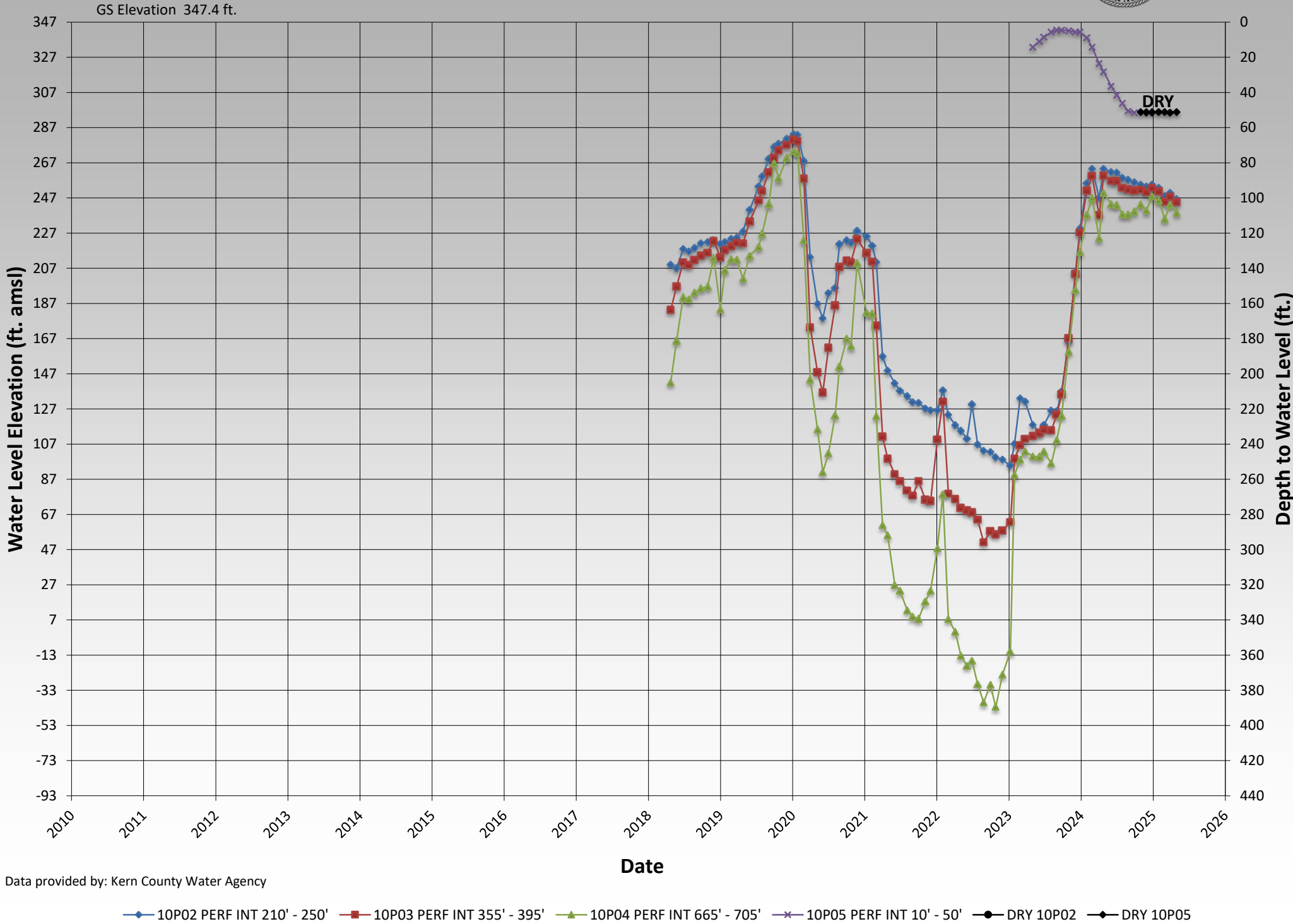
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30S/26E-10P



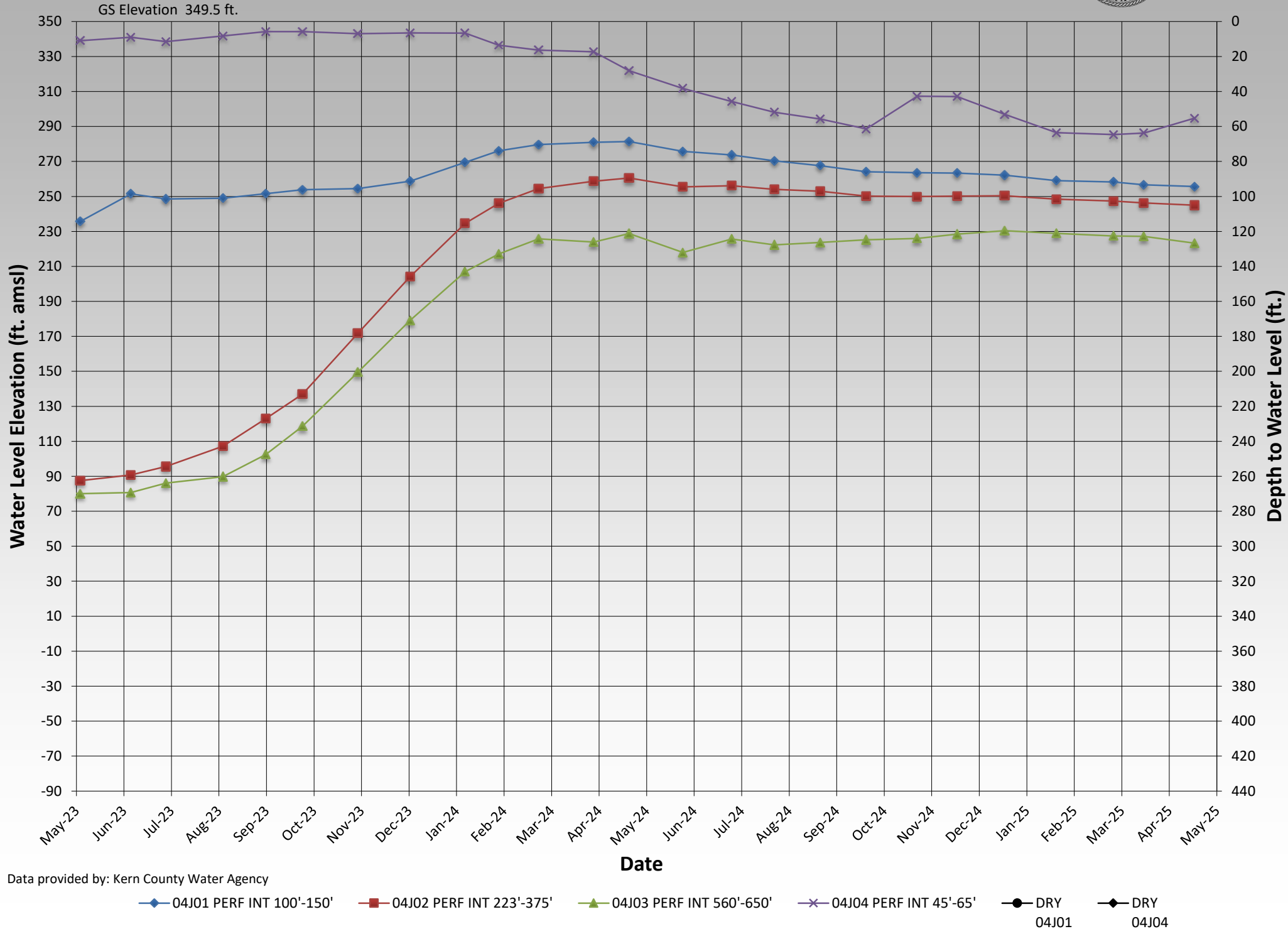
Data provided by: Kern County Water Agency

30S/26E-10P

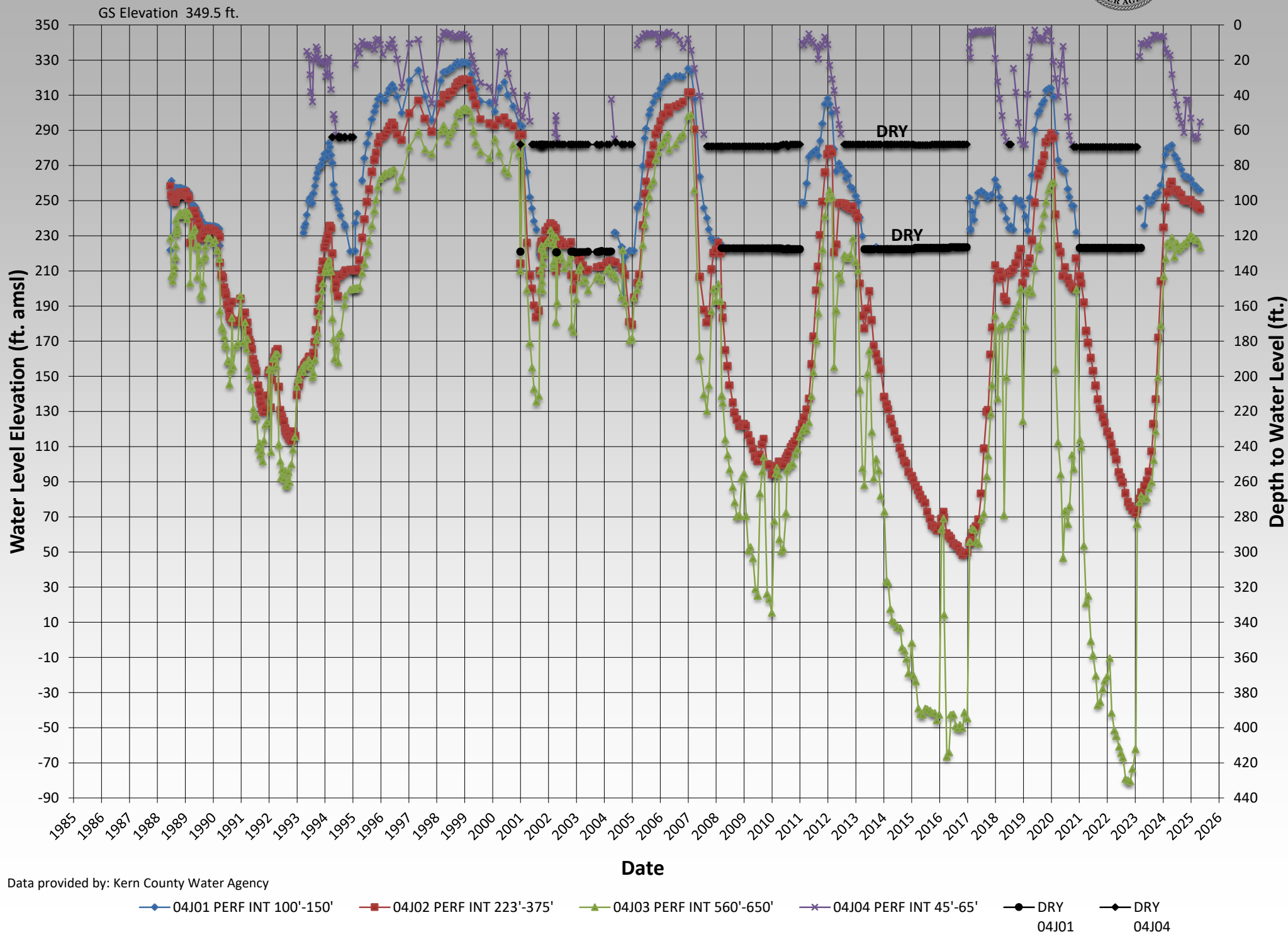


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30S/26E-04J

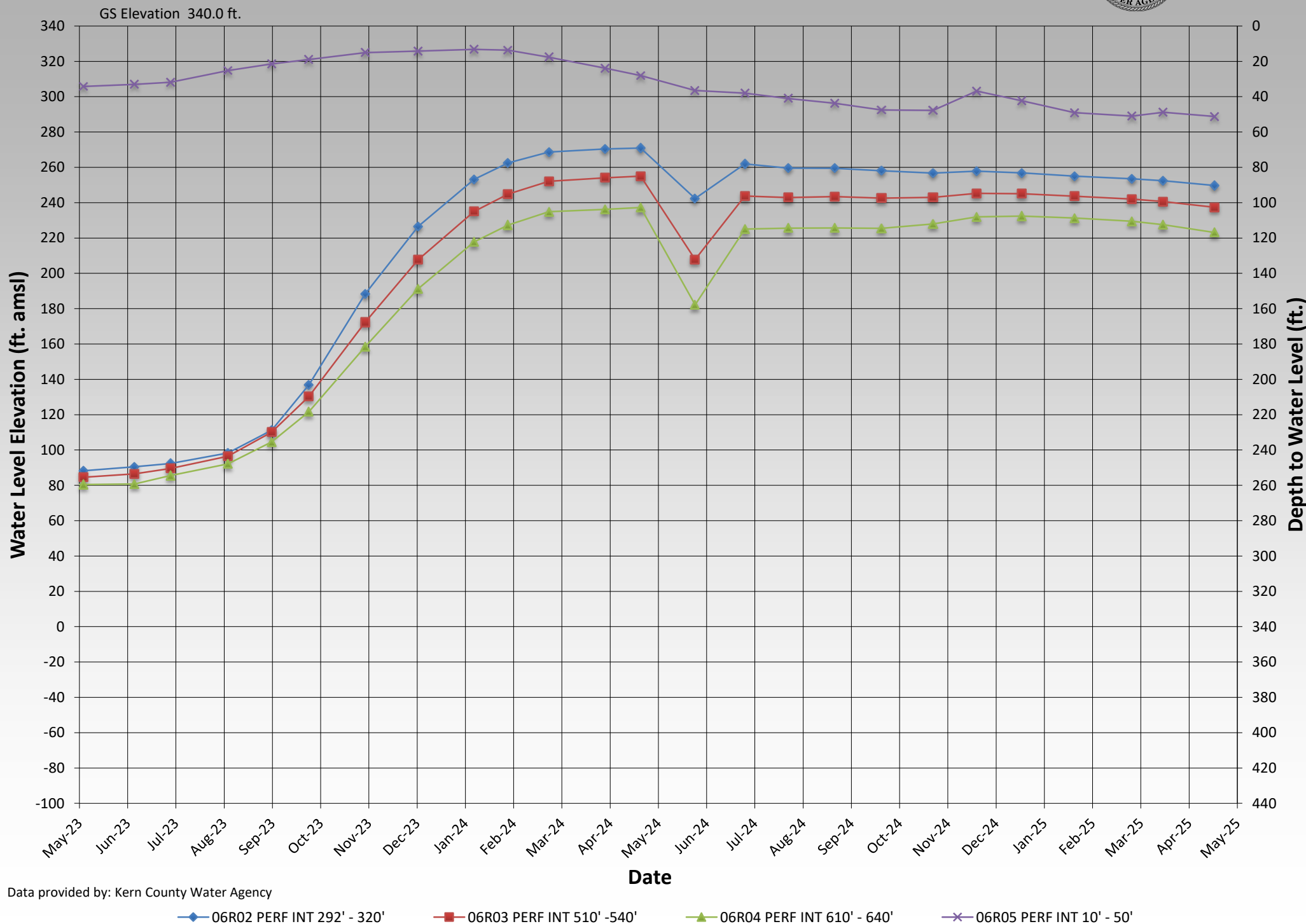


30S/26E-04J



Data provided by: Kern County Water Agency

30S/26E-06R

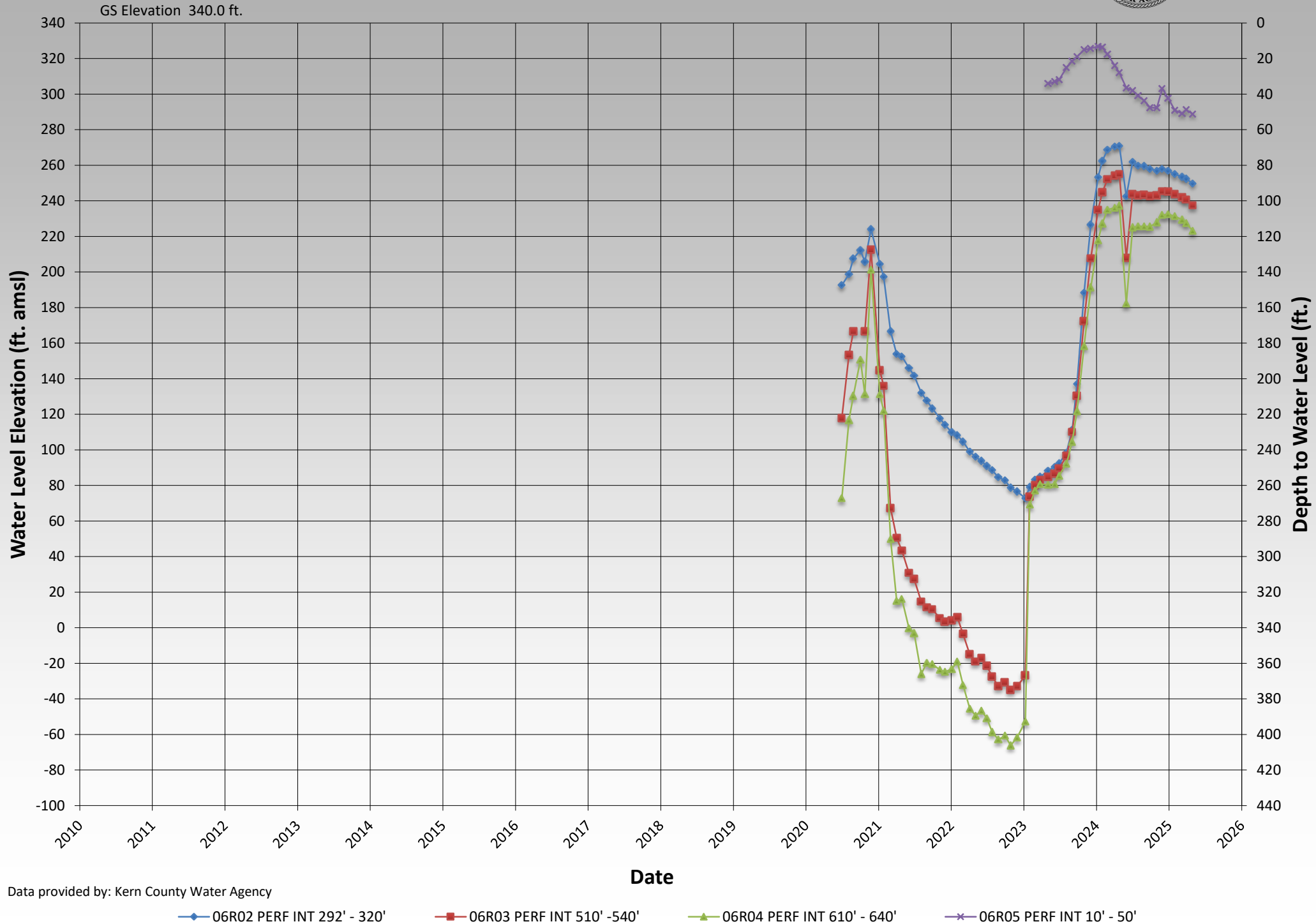


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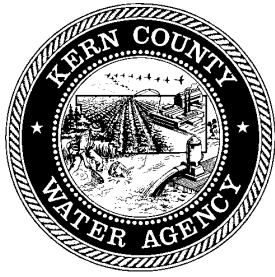
30S/26E-06R



Attachment 4
KCWA
GROUNDWATER
DATABASE



Data provided by: Kern County Water Agency



MEMORANDUM

20.2.1

TO: Water Management Committee
Agenda Item No. 4

FROM: Wes Shryock

DATE: May 22, 2025

SUBJECT: Report on Kern Water Bank Activities

Issue:

Report on Kern Water Bank activities.

Recommended Motion:

None – information only.

Discussion:

The Kern Water Bank Authority's May 6, 2025, Agenda and Monthly Status Report, and Groundwater Sustainability Agency Agenda are provided as Attachments 1, 2 and 3, respectively.

KERN WATER BANK AUTHORITY



**Regular Meeting of Board of Directors
of the Kern Water Bank Authority
Tuesday, May 6, 2025, 3:15 PM
Kern Water Bank Authority Conference Room¹
1620 Mill Rock Way, Suite 500, Bakersfield, California**

This meeting is held in accordance with the Brown Act pursuant to Section 54950, et seq. of the California Government Code and the Kern Water Bank Authority Joint Exercise of Powers Agreement.

1. Roll Call

2. Approval of Minutes

The Board will consider approval of April 8, 2025, Regular Board of Directors Meeting minutes.

3. Treasurer's Report

The Board will consider approval of the April 2025 Treasurer's Report.

4. Authorization to Pay Expenses of Authority

The Board will consider approval of the April 2025 accounts payable for payment.

5. Agricultural Energy Consumers Association (AECA)

The Board will consider membership to the AECA.

6. Ground Water Modeling Proposal

The Board will review and consider approval of a proposal for ground water modeling services.

7. Reports/Other Action Items

A. Staff Report

Review and possibly act on previously submitted Staff Report and staff recommendations regarding:

- (1) Water Bank Operations
- (2) 3rd Party Facilities on Kern Water Bank
- (3) Adjacent Properties
- (4) KWBA HCP/NCCP and Land Management
- (5) Retirement Plan Update
- (6) Capital Improvements/Maintenance and Funding
- (7) Power Matters
- (8) Well Automation
- (9) Loan Refinancing
- (10) Automated Check Signing

¹ Requests for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting should be made to the Board Secretary in advance of the meeting to ensure availability of the requested service or accommodation.

B. Directors, Counsel and Committee Reports

The Board of Directors will hear and possibly act on reports and recommendations:

(1) Kern Fan Monitoring Committee

8. Old Business

This portion of the meeting is set aside for the discussion of matters which have been addressed at previous Board meetings.

9. New Business

This portion of the meeting is set aside to provide the Board an opportunity to bring to the attention of the other Board members and the public matters which have come to their attention, subject to certain exceptions. No action can be taken on any matter discussed during this portion of the meeting; however, a Board member may request that a subject be placed on any future agenda.

10. Public Input

This portion of the meeting is set aside to provide the public an opportunity to bring to the attention of the Board members, matters of which the Board may not be aware, subject to certain exceptions. No action can be taken on any matter discussed during this portion of the meeting; however, a Board member may request that a subject be placed on any future agenda.

11. Closed Session

A) Conference with Legal Counsel – Pending Litigation (Gov. Code section 54956.9(d)(1)).

1) Various Applications to appropriate Kern River water, complaint and related proceedings before the State Water Resources Control Board.

B) Conference with Legal Counsel – Anticipated Litigation: Initiation of litigation pursuant to Gov. Code section 54956.9(d)(4). Two potential litigations.

C) Conference with Legal Counsel – Anticipated Litigation: Significant exposure to litigation pursuant to Gov. Code section 54956.9(d)(2). Two potential litigations.

D) Conference with Real property Negotiator – Gov. Code section 54956.8.

KWBA Representative: General Manager and Geologist

Under Negotiation: Price and Terms of payment

Negotiating Parties: Kern County Water Agency (KCWA) and KWBA

Property: Basin 11 and KCWA Pioneer Project – Easement and Joint Use and Construction Agreements.

E) Conference with Real Property Negotiator – Gov. Code section 54956.8.

KWBA Representative: General Manager and Geologist

Under Negotiation: Price and Terms of payment

Negotiating Parties: KWBA and Irvine Ranch WD/Rosedale Rio-Bravo WSD

Property: Strand Ranch - Encroachment Permit and Joint Use Agreement

- F) Conference with Real Property Negotiator – Gov. Code section 54956.8.

KWBA Representative: General Manager and Geologist

Under Negotiation: Price and Terms of payment

Negotiating Parties: KWBA and Pioneer Project

Property: Nord Turnout

- G) Conference with Real Property Negotiator – Gov. Code section 54956.8.

KWBA Representative: General Manager and Geologist

Under Negotiation: Price and Terms of payment

Negotiating Parties: KWBA and PG&E

Property: APN#s 160-030-03, 160-030-09, 160-020-05 and 160-020-07

- H) Conference with Real Property Negotiator - Gov. Code section 54956.8.

KWBA Representative: General Manager and Geologist

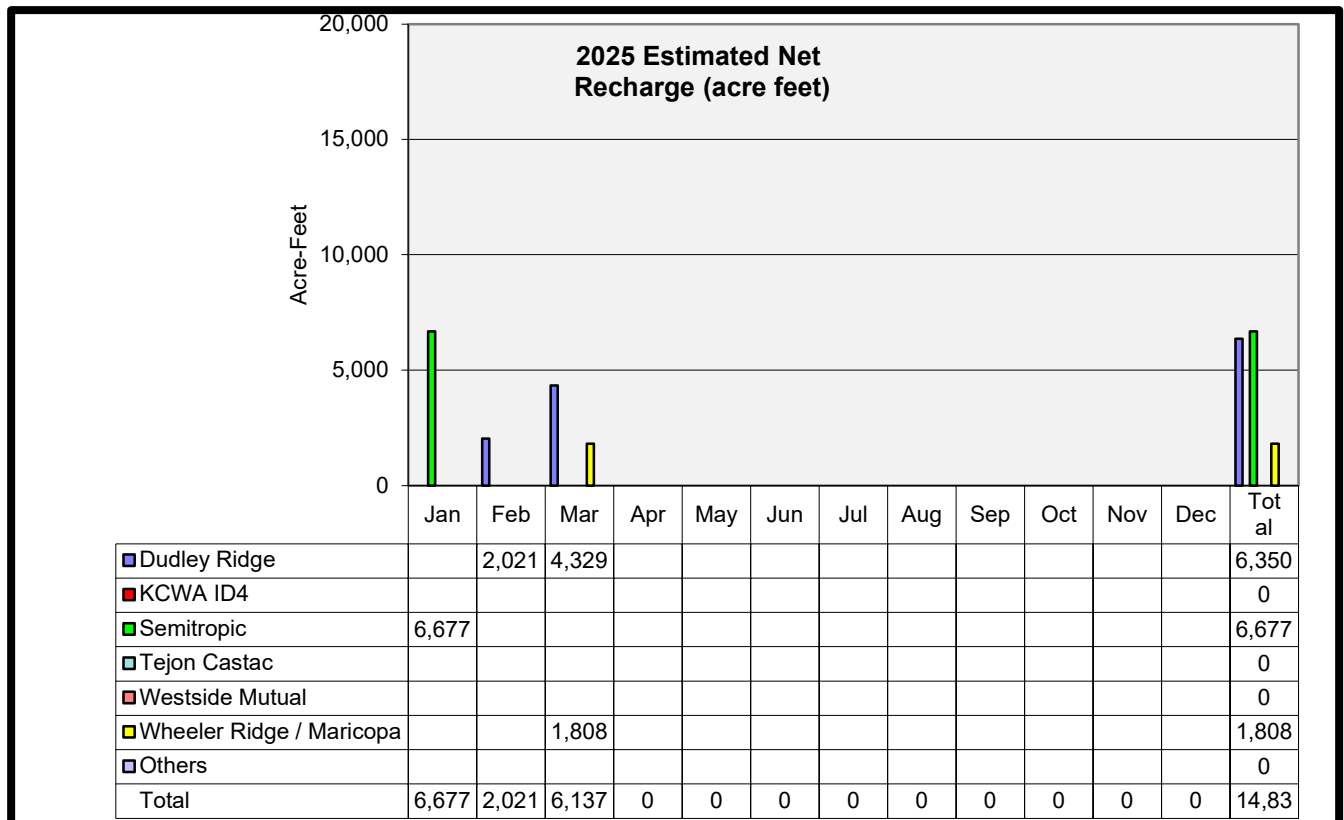
Under Negotiation: Price and Terms of payment

Negotiating Parties: KWBA and Tricor Energy, LLC

Property: Kern Water Bank Lands – Renewal of Various Easement and License Agreements

- 12. Reconvene and Report from Closed Session (Gov't Code section 54957.1)**

- 13. Adjourn**



FACILITIES

Facilities Maintenance

Routine maintenance continues on roads, water delivery structures, wells, pumping stations, and canals.

Vegetation Management and Grazing

Spraying, tumbleweed removal, mowing along fence lines, structures, and around wells continues. Grazing is occurring throughout all areas.

THIRD PARTIES

Rosedale and Irvine Ranch WD are looking for other participants for their Kern Fan Banking project proposed conveyance facility after being informed that the KWBA was not interested in participating in the conveyance facility.

ENVIRONMENTAL – GENERAL AND HCP ISSUES

Conservation Bank

Caltrans has expressed an interest in purchasing 99 credits this year.

CAPITAL IMPROVEMENTS/REPAIR AND REPLACEMENT

Capitalized Maintenance Program

Construction of replacement turnouts is currently in progress.

Replacement Wells

Well 30S/25E-18P02 – Well has been drilled, cased, swabbed, and developed. BWP has poured the well pad foundation, perimeter well pad slab, and installed the underground electrical conduits BWP has installed the column pipe, pump and motor, and WM Lyles has completed the discharge pipeline connection. Painting and perimeter fencing to follow.

Well Rehabilitation and Repairs

No current well rehabilitation. Electrical work on (8) wells that were vandalized due to copper wire theft is on hold until recovery operations resume.

Basin 11

Encroachment permit is in process. KCWA provided KWBA with a construction and joint use of facilities agreement and easement on June 25, which were reviewed and redlined by staff and counsel and returned to KCWA. KCWA returned the documents with revisions on March 25. There has been a further, recent exchange of documents between the parties. There is a closed-session item regarding this matter.

Strand Siphon Replacement

The Strand Siphons are not currently in use but are operational. Replacement facilities using a turnout from Strand Ranch to the KWB has been designed. A meeting was held with Rosedale and Irvine regarding necessary documents on June 18. KWBA forwarded redlined documents to Rosedale for review on June 21, 2024. Rosedale returned a further draft of the joint use agreement in December and both the joint use agreement and the encroachment permit have been returned to Rosedale with comments. Rosedale forwarded the documents to Irvine on January 9, 2025. After Irvine's review, Rosedale forwarded revised documents to KWBA on April 2. There has been a further, recent exchange of documents between the parties. There is a closed-session item regarding this matter.

Enos Lane Culvert

Meyer Engineering has completed the culvert design and submitted plans and an application to Caltrans for review to proceed with the Enos Lane Culvert. We are currently waiting for the geotechnical study report summary from Krazan which should be completed by May 6, 2025 to submit to Caltrans as per their requirements to proceed with the application.

ADMINISTRATIVE

Power Update

The KWBA's NEM2a application is still in the CAISO's cluster study process and the environmental review is in process. A call is scheduled with PG&E on May 5th to discuss extending the implementation deadline because of the approval process delay. Staff are also exploring grant opportunities relating to alternative energy projects as well as other solar projects that do not require NEM2a.

Data Management Progress

VH Automation and Grapevine MSP have completed the installation and configuration of the new server on the water bank. WH Automation and has completed the assembly of 60 control panels and will begin installing them on the wells. The Communications Enterprises Inc. (CEI) will begin installation of the water bank communications backbone.

Retirement Plan

The KWBA 401(a) and 457(b) plans have been transferred to the new custodian Charles Schwab and is now receiving participant contributions and employer match funds. Western Growers will be scheduling an onsite visit to provide an overview of the new plan and provide investment education to employees.

Automated Check Signing

Staff are researching various alternatives to the manual check signing process and will provide options to the Board for review and discussion.

Kern Water Bank Groundwater Sustainability Agency



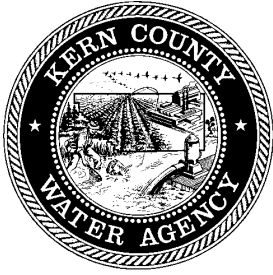
**Regular Meeting of Board of Directors
Tuesday, May 6, 2025, 3:00 P.M.
Kern Water Bank Authority Conference Room¹
1620 Mill Rock Way, Suite 500, Bakersfield, California**

This meeting is held in accordance with the Brown Act pursuant to Section 54950, et seq. of the California Government Code and the Joint Exercise of Powers Agreement for the Kern Water Bank Groundwater Sustainability Agency.

- 1. Roll Call**
- 2. Consider Approval of April 8, 2025 Board of Directors Meeting Minutes**
- 3. Consider Approval of April 2025 Treasurer's Report**
- 4. Consider Approval of Payment of GSA Expenses**
- 5. Consider Authorizing Payment of Additional Subbasin GSP Costs**
- 6. Reports**
 - a. Kern County Subbasin Amended GSP
 - b. SWRCB Notice of Continued Public Hearing Re Proposed Designation of Subbasin as a Probationary Basin
 - c. Kern County Subbasin Coordination Committee
 - d. Kern Non-Districted Land Authority (KNDLA)
 - e. SGMA Compliance
- 7. New Business**
- 8. Public Comment**
- 9. Closed Session Item Descriptions (Gov. Code, § 54956.8):**
 - a. Conference with Legal Counsel Regarding Litigation:
 - i. Gov. Code, § 54956.9(d)(2) [Potential: Significant Exposure to
a. Litigation]: Two Items.
 - ii. Gov. Code, § 54956.9(d)(4) [Potential: Initiation of
a. Litigation]: One Item.
- 10. Reconvene and Report from Closed Session (Gov't. Code section 54957.1)**
- 11. Adjourn**

¹ Requests for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting should be made to the Board Secretary in advance of the meeting to ensure availability of the requested service or accommodation.

Cross Valley Canal Committee



MEMORANDUM

20.2.1

TO: Cross Valley Canal Committee
Agenda Item No. 1a

FROM: Lauren Bauer

DATE: May 22, 2025

SUBJECT: Update on Cross Valley Canal Construction/Maintenance Projects

Issue:

Update on Cross Valley Canal construction/maintenance projects.

Recommended Motion:

None – information only.

Discussion:

An overview of the construction projects associated with the Cross Valley Canal is provided as Attachment 1.

**Monthly Facilities Improvement and Construction Project Update
May 2025**

1. HEC-RAS Model Compilation and Hydraulic Analysis

- Description: Aggregate the six existing post-expansion HEC-RAS hydraulic models representing Cross Valley Canal (CVC) Pools 1 through 6 into a single comprehensive model that can evaluate pump operations and canal hydraulics in forward and reverse flow.
- Consultant Contract: GEI – Task H
- Participant Group: CVC Integrated Canal Participants
- Progress to date:
 1. Draft technical memorandum distributed to the CVC Participants on January 28, 2021.
 2. Consultant presented the technical memorandum to the CVC Advisory Committee on February 24, 2021.
 3. Issued final technical memorandum on April 19, 2021.
 4. Conduct field verification of the model 1,000 cubic feet per second (cfs) flow test of CVC Pools 4 through 6.
 5. To be completed under Item No. 11.
- Next Project Milestone:
 1. Conduct field verification of CVC pump flow versus head (lift) data.
 - a. At the May 1, 2023 CVC Hydraulic Improvement Project ad hoc committee (HIP ad hoc) meeting, it was suggested Cascade Pump could perform the pump testing and create curves. This work was not part of the scope for this task.
 - b. More discussion is needed to determine the next step for this work.
 2. Prepare next steps for mitigation of the following:
 - a. Perform review of CVC pumping plant control philosophy.
 - Incorporated into Task J to discuss how CVC pumps are currently operated.
 - b. Pool 1 dependence on California Aqueduct (Aqueduct) operations.
 - Aqueduct graph updated in final report.
 - c. Explore impacts of adjusted Aqueduct water levels on CVC capacity.
 - The scope of work was to provide hydraulic analysis for the CVC canal and pumping plant facilities infrastructure improvements, not to evaluate the Aqueduct water levels and whether it could provide a consistent water surface elevation could be maintained to run the CVC at full capacity. There is no task dedicated to perform this analysis.
 - More discussion is needed to determine the next step.
 - d. Pool 1A reverse flow hydraulics (back siphonage).
 - EGS and WR Ops to continue discussion.
 - e. Prepare feasibility analysis and develop project schedule for proposed mitigations.
 - Spreadsheet developed and presented to HIP ad hoc on July 18, 2023.

2. Evaluation to Review the CVC Channel Freeboard and Pump Submergence

- Description: Evaluate the feasibility and potential risks of reducing the minimum pump submergence for infrequent operations when the CVC is approaching its capacity as a method of increasing the canal freeboard and thereby increasing canal capacity.
- Consultant Contract: GEI – Task J
- Participant Group: CVC Integrated Canal Participants
- Progress to date:
 1. Completed preparation of consultant proposal.
 2. Received Kern County Water Agency (Agency) Board of Directors (Board) authorization to execute task order on March 25, 2021.
 3. Completed data collection effort.
 4. Completed conceptual draft design review of A-Plant forebays technical memo on June 11, 2021.
 5. Finalized physical model testing and mitigation for all pools and utilize pertinent information in the submergence assessment and freeboard evaluation.

6. Performed review of CVC pumping plant control philosophy.
- Next Project Milestone:
 1. Prepare pump submergence assessment.
 - a. Multiple discussions occurred. It was determined that lowering the pump submergence water surface elevation will not help with achieving 1,422 cfs flow with how the CVC is operated.
 - b. Lowering water levels to increase velocity was not a viable solution.
 2. Prepare channel freeboard evaluation.
 - a. Freeboard mitigation covered under Item No. 8 – “Cross Valley Canal I-5 Siphon Outlet Freeboard Mitigation”.
 3. Coordinate technical study with findings from the Approach Channel and Water Level Fluctuation Hydraulic Analysis.
 4. Submit draft technical memorandum to the Agency.
 - a. Based on discussions with Agency staff, it was determined that trying to do this study with the model would not be beneficial as the canal would not be operated this way in the field. A draft technical memorandum was not developed.

3. Pumping Plant Forebay Approach Channel and Water Level Fluctuation Hydraulic Analysis

- Description: Develop a scaled physical model and analyze the water level fluctuations associated with the pumping plant bifurcation geometry that causes a diverging flow directly upstream of the pumping plant forebays when both the ‘A’ and ‘B’ Pumping Plants are in operation.
- Consultant Contract: GEI – Task K
- Participant Group: CVC Integrated Canal Participants
- Progress to date:
 1. Completed physical model internal workings.
 2. Completed physical model design and construction.
 3. Constructed physical model.
 4. Initiated physical model startup, testing and calibration.
 5. Conducted physical model testing for Pumping Plant Nos. 1 through 5.
 6. Completed testing of mitigation measures for Pumping Plant Nos. 1, through 5.
 7. Received draft technical memorandum.
 8. Dismantled the physical model.
 9. Completed staff review of draft technical memorandum.
 10. Staff and GEI-NHC reviewed HIP ad hoc comments on draft technical memorandum.
 11. Prepared and submitted final technical memorandum on June 29, 2023.
 12. Recommended dissipater block design included an array of six blocks in the A-Plant approach channel and three blocks in the B-Plant approach channel.
 13. The addition of blocks only in the B-Plant approach channel has not been confirmed using the physical model at Plants 1 through 5.
 - a. Adding the blocks in only one of the approach channels was shown to reduce the water level fluctuations, but having blocks on both shows the most significant reduction.
- Next Project Milestone:
 1. Determine if recommendations to install blocks in the A-side and B-side channel of the canal will be implemented.
 - a. At the May 1, 2023 HIP ad hoc meeting, there was a discussion regarding the concern of increasing headloss due to the addition of the blocks. If any action is taken, the ad hoc committee recommended adding blocks to CVC Pool 2 in phases and evaluate the headloss near the forebay based on adding the blocks.
 - b. More discussion is needed prior to moving forward.
 - c. The dissipator blocks project was removed from the current CVC Operations and Maintenance Budget (CVC O&M Budget) at the request of the CVC Budget Subcommittee in November 2023.

4. Pumping Plant B Spare Pump Procurement

- Description: Procure one spare 800-horsepower (hp) pump, two spare 700-hp pumps and one spare 600-hp pump for ‘B’ Pumping Plants.
- Consultant Contract: GEI – Task C
- Participant Group: CVC Integrated Canal Participants

- Progress to Date:
 1. Performed Agency staff review of Cascade Pump 600-hp spare pump proposal.
 2. Completed evaluation of existing 600-hp motor thrust values.
 3. Reviewed spare pump alternatives based on existing motor thrust rating limitations.
 4. Received updated Cascade Pump 600-hp spare pump price quotation.
 5. Completed review of updated Cascade Pump 600-hp spare pump price quotation.
 6. Received Agency Board approval to executed change order #4 on September 23, 2021.
 7. Issued the Notice to Proceed to Cascade Pumps.
 8. Performed field measurements of existing pump by Cascade Pumps.
 9. Received pump submittals and analysis from Cascade Pumps on February 2, 2022.
 10. Completed submittal review and provided Cascade review comments.
 11. Finalized submittal.
 12. Received completed pump design from Cascade Pump's engineering department.
 13. Finalized the casting machining process and fabricated the pump.
 14. Coordinated the delivery of the 600-hp motor to Cascade Pump, which occurred in December 2022.
 15. Inspected and tested the 600-hp pump.
 16. Received pump, bowl assembly and motor from Cascade Pump.
 17. Filed Notice of Completion in June 2023.
 18. Project complete.

5. Pumping Plant B Forebay Modifications

- Description: Prepare contract bidding documents to hydraulically isolate 'B' Pumping Plant forebays and install pump forebay vortex mitigation modifications.
- Consultant Contract: GEI – Task F
- Participant Group: CVC Expansion Participants
- Progress to Date:
 1. Received draft 100 percent complete project drawing set on April 6, 2021.
 2. Completed 100 percent complete contract bidding documents for Pumping Plant No. 2B.
 3. Completed review of engineer's cost estimate for Pumping Plant No. 2B.
 4. Completed partial value engineering analysis and procurement alternatives evaluation.
 5. Completed staff recommendation for initial project scope of work.
 6. Pumping Plant 'B' Forebay Vortex Reduction Project – Pumping Plant No. 2B project estimate of probable construction cost was estimated at \$760,208 in May 2021. The HIP ad hoc requested Agency staff postpone the Notice to Invite Bids and determine any cost-saving alternatives. A summary of alternatives and potential cost savings was developed by Agency staff.
 7. On June 21, 2021, the HIP ad hoc recommended proceeding with Alternative 2 to fabricate and install baffle walls at Pumping Plant No. 2B only.
 8. Completed review of removeable baffle wall system price quotations from fabrication shops for Pumping Plant No. 2B.
 9. Determined to delay purchase of inflatable dam system.
 10. Received Agency Board approval to purchase baffle wall system for Pumping Plant No. 2B on December 15, 2021.
 11. Approved purchase of CVC Pumping Plant No. 2B Forebay Baffle Wall Fabrication in December 2021.
 12. Received baffle walls from fabricator in November 2022.
 13. Installed baffle walls in Pumping Plant No. 2B in April 2024 and staff will monitor for reduction of vortices in the forebay.
- Next Project Milestone:
 1. Continue developing project procurement alternatives.
 - a. More discussion with the HIP ad hoc is needed to determine the next step for this work.
 2. Coordinate final design of pump forebay modifications with pump submergence analysis to verify elevational placement of proposed pump forebay modifications prior to the issuance of the project Notice of Award.
 - b. The Project was postponed in June 2021 in favor of purchasing baffle walls.
 - c. Agency staff will monitor forebay and baffle wall conditions at Pumping Plant No. 2B, report the results and reevaluate project based on the reported results.

6. Pumping Plant Power Outage Mitigation

- Description: Develop modifications to the pumping plant electrical control relays to provide more information to Agency staff during electrical outages and allow Agency staff to restore electrical power more quickly.
- Consultant Contract: GEI – Task E
- Electrical Field Consultants: Electrical Power Systems (EPS) and Northern Digital Inc. (NDI)
- Participant Group: CVC Integrated Canal Participants
- Progress to Date:
 1. Completed staff recommendation and implementation plan for mitigation measures.
 2. Completed evaluation facility scheduled outages for implementation of mitigation measures.
 3. Received engineering consultant design proposal for implementation of mitigation measures.
 4. Reviewed and evaluated the submitted proposals for all the pumping plants.
 5. Requested a revised proposal to focus on Pumping Plant Nos. 1B and 2B.
 6. Received consultant proposals for Pumping Plant Nos. 1B and 2B.
 7. Received electrical consultant recommended changes to engineering consultant's proposal that design was not needed and issues could be addressed with updated programming at the individual sites.
 8. Performed site evaluation at all 'B' Pumping Plants and modified programming.
 9. Operated 'B' Pumping Plants with programming modifications to determine if issues were addressed.
 10. Discussed 'A' Pumping Plants with consultants and developed a plan to address outage issues.
 11. Reviewed 'A' Pumping Plant plan and determined cost and schedule.
 12. Performed site evaluation at all 'A' Pumping Plants.
 13. Prepare construction plans for conduit and equipment installation.
 14. Project completed.

7. Pioneer Inlet Modifications and Repair

- Description: Prepare Computational Fluid Dynamics (CFD) model on the Pioneer Inlet (Inlet) to evaluate and provide final design parameters based on the selected alternative from the feasibility study. Once the CFD model is completed, the design to repair and modify the Inlet to minimize impacts of Inlet operations in CVC Pool 5. The project will also address structural damage to the Inlet and adjoining CVC concrete canal liner from 2017 high-flow operations.
- Consultant Contract: GEI
- Participant Group: CVC Integrated Canal Participants
- Progress to Date:
 1. Completed final conceptual design based on CFD model.
 2. Completed final inlet facility design.
 3. Received, reviewed and commented on 30, 60 and 99 percent complete drawings.
 4. Issued notice to proceed for the geotechnical analysis.
 5. Received and reviewed geotechnical investigation report.
 6. Authorized GEI proposal to finalize plans, specifications and cost estimate package, prepare construction schedule, provide bid, and design support during construction.
 7. Met with Agency staff to determine project schedule.
 8. Receive 100 percent complete plans and specifications.
 9. Finalize bid set.
 10. Received Agency Board approval for Notice to Invite Bids on September 22, 2022.
 11. Opened bids October 28, 2022.
 12. Presented and obtained recommendation to award contract at the November 14, 2022 CVC Advisory Committee meeting.
 13. Presented and obtained approval to award contract at the November 16, 2022 Agency Board meeting.
 14. Filed Notice of Completion recorded July 1, 2024.
 15. Project completed.

8. Cross Valley Canal I-5 Siphon Outlet Freeboard Mitigation

- Description: Prepare investigation and design of the CVC I-5 Siphon Outlet levees and canal liner to mitigate loss of freeboard during high-flow operations.
- Consultant Contract: Meyer Civil Engineering, Inc. (Meyer)
- Participant Group: CVC Integrated Canal Participants

- Progress to Date:
 1. Completed draft technical memorandum and feasibility analysis.
 2. Completed staff review of draft technical memorandum and feasibility analysis.
 3. Completed phased project feasibility analysis.
 4. Updated draft technical memorandum and feasibility analysis based on staff review.
 5. Finalized technical memorandum.
 6. Received first draft of construction drawings for Pool 2 Liner Raising Project.
 7. Received 90 percent complete plans for Pool 2 Liner Raising Project.
 8. Finalized the review of 90 percent completed plan submittal for Pool 2 Liner Raising Project.
 9. Received and reviewed 95 percent completed plans and specifications for Pool 2 Liner Raising Project.
- Next project milestone:
 1. Review and evaluate Pool 2 Liner Raising Project design based on Task M – Post-expansion (1,422 cfs) HEC-RAS model compilation and hydraulic analysis.
 - a. Meyer has completed 95 percent of the plans for the CVC Pool 2 Liner Raising - Phase 1 on December 23, 2021. Design was paused until the HEC-RAS model findings could be compared to Meyer's model. There was no direction given to Agency staff to continue completing the design of the CVC Pool 2 Liner Raising Project. Funds to complete the design are included in the 2025 CVC O&M Budget.
 - b. Agency staff recommend raising the CVC Pool 2 liner elevation.
 2. Request design proposal for CVC Pool 3 Liner Raising Project.
 - a. Funds for the project design are included in the 2025 CVC O&M Budget pending the CVC Advisory Committee's approval to proceed with the project. The CVC Pool 3 Liner Raising Project requires completion of the CVC Pool 2 Liner Raising Project.
 - b. Agency staff recommend raising the CVC Pool 3 liner elevation.

9. Pre-Expansion (922 cfs) Hydraulic Capacity Evaluation

- Description: Prepare a HEC-RAS model reflecting changes to the CVC between 1976 and 2007 to analyze the flow of the canal prior to Expansion.
- Consultant Contract: GEI – Task L
- Participant Group: CVC Integrated Canal Participants
- Progress to Date:
 1. Reviewed consultant proposal with HIP ad hoc.
 2. Received Agency Board approval to execute Task L on January 27, 2022.
 3. Held start-up meeting with HIP ad hoc on February 17, 2022.
 4. Performed hydraulic model testing and verification to validate parameters.
 - a. Reviewed Boyle Technical Memorandum No. 4 Final – 10/11/04.
 - b. Reviewed October 5, 2020 CVC Hydraulic Improvements Project CVC Original Construction Hydraulic Capacity Evaluation Final Technical Memorandum.
 5. Met with HIP ad hoc on March 23, 2022 to review hydraulic model testing and verification to validate parameters.
 6. Received proposal for out-of-scope work for additional analysis as requested by HIP ad hoc.
 7. Met with HIP ad hoc to review proposal for out-of-scope work (Task L -3A).
 8. Provided Task L general project update to CVC Advisory Committee on April 27, 2022.
 9. Received recommendation to approve Task L – 3A from CVC Advisory Committee on April 27, 2022.
 10. Received Agency Board approval to execute Task L – 3A on April 28, 2022.
 11. Presented Task L - 3A parameter recommendations to the HIP ad hoc on May 31, 2022.
 12. Received approval from HIP ad hoc on May 31, 2022 to use recommended parameters and move forward with model runs.
 13. Received additional questions about recommended parameters from HIP ad hoc on June 6, 2022.
 14. Hold work on the model runs until concurrence from HIP ad hoc.
 15. Received direction from HIP ad hoc on June 28, 2022 to present consultant findings and recommendations to CVC Advisory Committee and request direction.
 16. Presented Task L-3A parameter recommendations and general project update to CVC Advisory Committee on July 27, 2022.
 17. Received direction from CVC Advisory Committee on July 27, 2022 to move forward with Task 5 utilizing consultant recommendations for model parameters.

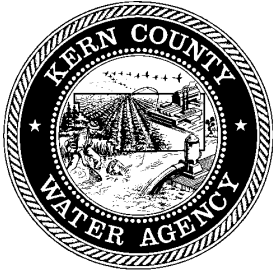
18. Completed Task 5, Pools 1 through 6 model runs using design flowrates and recommended parameters.
19. Discussed results with HIP ad hoc and developed additional eight model run scenarios.
20. Presented Task 5 final model run scenario results with HIP ad hoc on September 12, 2022.
21. Prepared draft hydraulic analysis report and submitted to HIP ad hoc on October 10, 2022 for review and comment.
22. Collected and compiled comments from HIP ad hoc review by November 1, 2022.
23. Presented Task 5 results and general project update at the November 14, 2022 CVC Advisory Committee meeting.
24. Finalized final hydraulic analysis report on December 1, 2022.
25. Distributed final report to the CVC Advisory Committee members.
26. Project complete.

10. Post-Expansion (1,422 cfs) Hydraulic Capacity Evaluation

- Description: Prepare a HEC-RAS model reflecting changes to the CVC based on the 2007 canal Expansion.
- Consultant Contract: GEI – Task M
- Participant Group: CVC Integrated Canal Participants
- Progress to Date:
 1. Reviewed consultant proposal with HIP ad hoc.
 2. Received Agency Board approval to execute Task M on November 16, 2022.
 3. Scheduled preparation meetings and HIP ad hoc meetings.
 4. Discussed Post-expansion parameters and geometry data, which will be used in the model runs, with the HIP ad hoc for concurrence.
 5. Completed Pools 1 through 6 model runs using design flowrates, recommended parameters and defined geometry.
 6. Discussed results with HIP ad hoc and developed additional eight model run scenarios.
 7. Presented final model run scenario results to HIP ad hoc.
 8. Presented Task M findings and general project update to CVC Advisory Committee on February 22, 2023.
 9. Prepared draft hydraulic analysis report and submitted to HIP ad hoc for review and comment.
 10. Collected and compiled comments from HIP ad hoc.
 11. Received final hydraulic analysis report on August 4, 2023.
 12. Final hydraulic analysis report completed August 4, 2023. All comments were addressed in an email and sent out to HIP ad hoc. Final report sent to the CVC Advisory Committee on May 5, 2025.

11. Field Verification of Model Evaluation

- Requested by the HIP ad hoc committee during the May 1, 2023 meeting.
- Description: Collect field data, including flow data, water surface elevations, Aqueduct deliveries and SCADA data for Pools 1 through 6 at a flow rate near or greater than 1,000 cfs.
- Work to be performed by Agency staff
- Participant Group: CVC Integrated Canal Participants
- Progress to Date:
 1. Scheduled preparation kick-off meeting.
 2. Discussed Agency staff roles and data collection process. Data collection work sheets and maps have been finalized for Pools 1 through 3.
 3. Completed water surface elevation and flow data for CVC Pools 1 through 3 in March 2019.
- Next project milestone:
 1. Conduct field verification on the model 1,000 cfs flow test of CVC Pools 4 through 6.
 - a. Completed data collection field sheets and maps for Pools 4 through 6.
 - b. Collected water surface elevations and flow data on December 19, 2023.
 2. Discuss field verification data following data collection.



MEMORANDUM

20.2.1

TO: Cross Valley Canal Committee
Agenda Item No. 2

FROM: Monica Tennant

DATE: May 22, 2025

SUBJECT: Report on Cross Valley Canal Operations and Deliveries

Issue:

Report on Cross Valley Canal operations and deliveries.

Recommended Motion:

None – information only.

Discussion:

A summary and graph of the Cross Valley Canal (CVC) operations, maintenance and deliveries for April 2025 is provided as Attachment 1. A table summarizing the year-to-date deliveries is provided as Attachment 2. Graphs illustrating deliveries by direction of flow and by source over the last 12 months are provided as Attachment 3. A schematic illustrating current CVC operations is provided as Attachment 4. A schematic illustrating the current maintenance and availability status of the pumps and motors at each pumping plant is provided as Attachment 5.

CROSS VALLEY CANAL
REPORT ON OPERATIONS, MAINTENANCE AND DELIVERIES
MAY 2025

CROSS VALLEY CANAL

OPERATIONS

Preliminary inflows and deliveries for the month of April were as follows:

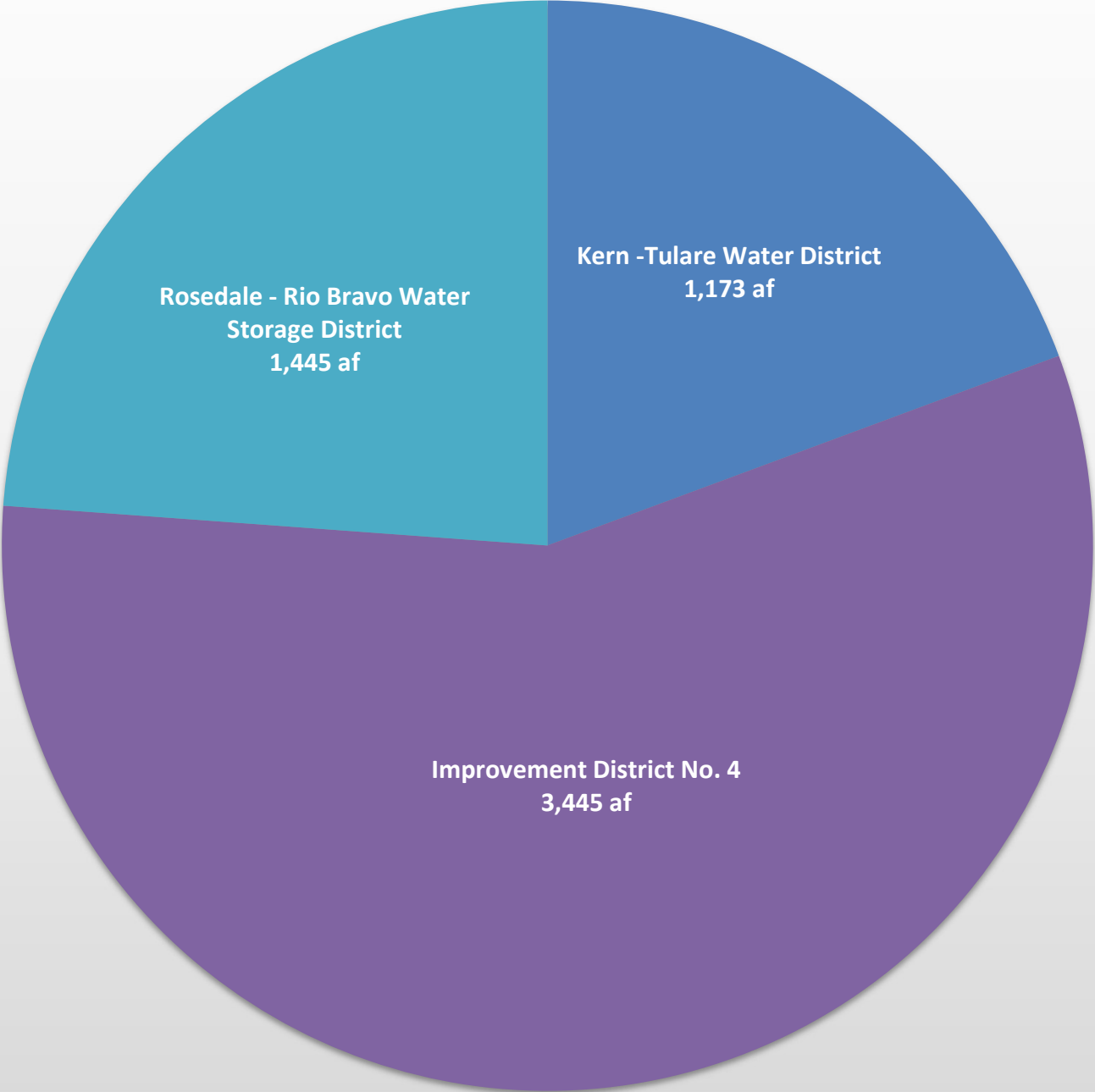
	California Aqueduct SWP (AF)	CVC Total (AF)
Deliveries by Turnout:		
Rosedale-Rio Bravo Turnout No. 1	1,424	1,424
Friant-Kern Canal Pump-in	1,123	1,123
Lined Losses - Pools 1-6	180	180
Lined Losses – Pool 7	30	30
Henry C. Garnett Water Purification Plant	3,276	3,276
Lined Losses – Pool 8	30	30
Total	6,063	6,063

MAINTENANCE AND REPAIRS

- Painted “DANGER” safety signs on the Cross Valley Canal (CVC) liner;
- Replaced the siphon breaker actuator on pump 4G (100 hp) at CVC Pumping Plant No. 4A;
- Replaced the ground fault circuit interruptor inside CVC Pumping Plant No. 5B;
- Transported multiple pieces of equipment to the auction yard;
- Performed preventative maintenance on air conditioners at all 13 CVC pumping plants;
- Assisted Improvement District No. 4 (ID4) in sediment removal from the channel;
- Assisted ID4 in the installation of new trashracks at the ARMCO gate;
- Removed weeds growing in the canal liner in CVC Pool 6;
- Performed multiple motor oil changes on CVC motors;
- Trimmed multiple trees adjacent to the CVC;
- Assisted the contractor in the repair of the air conditioner at CVC Pumping Plant No. 6B;
- Repaired a leaky siphon breaker on pump 6G (250 hp) at CVC Pumping Plant No. 6A;
- Replaced a portion of chain link fence in CVC Pool 8;
- Repaired the ram on the backhoe;
- Assembled the spare 400 hp CVC pump;
- Assisted Friant Water Authority in troubleshooting the flow meter from CVC;
- Re-painted the stairs and handrails at River Turnout No. 1;
- Reset all CVC Supervisory Control and Data Acquisition computers;
- Electrically disconnected pump 3G (100 hp) at CVC Pumping Plant No. 3A;
- Performed troubleshooting on pump 6A (100 hp) at CVC Pumping Plant No. 6A;
- Performed mechanical cleaning of pumping plant forebays and walk decks using Gradall excavator;
- Burned tumbleweeds along CVC fence lines and rights-of-way when permitted by San Joaquin Valley Air Pollution Control District;
- Assisted electrical staff with multiple motor control issues at various pumping plants;
- Continued to collect groundwater level measurements from CVC Pools 1-8 piezometers;
- Performed spare motor maintenance by spinning motor shafts on all spare motors at CVC Operations and Maintenance (O&M) Center;
- Performed post-emergent herbicide applications;

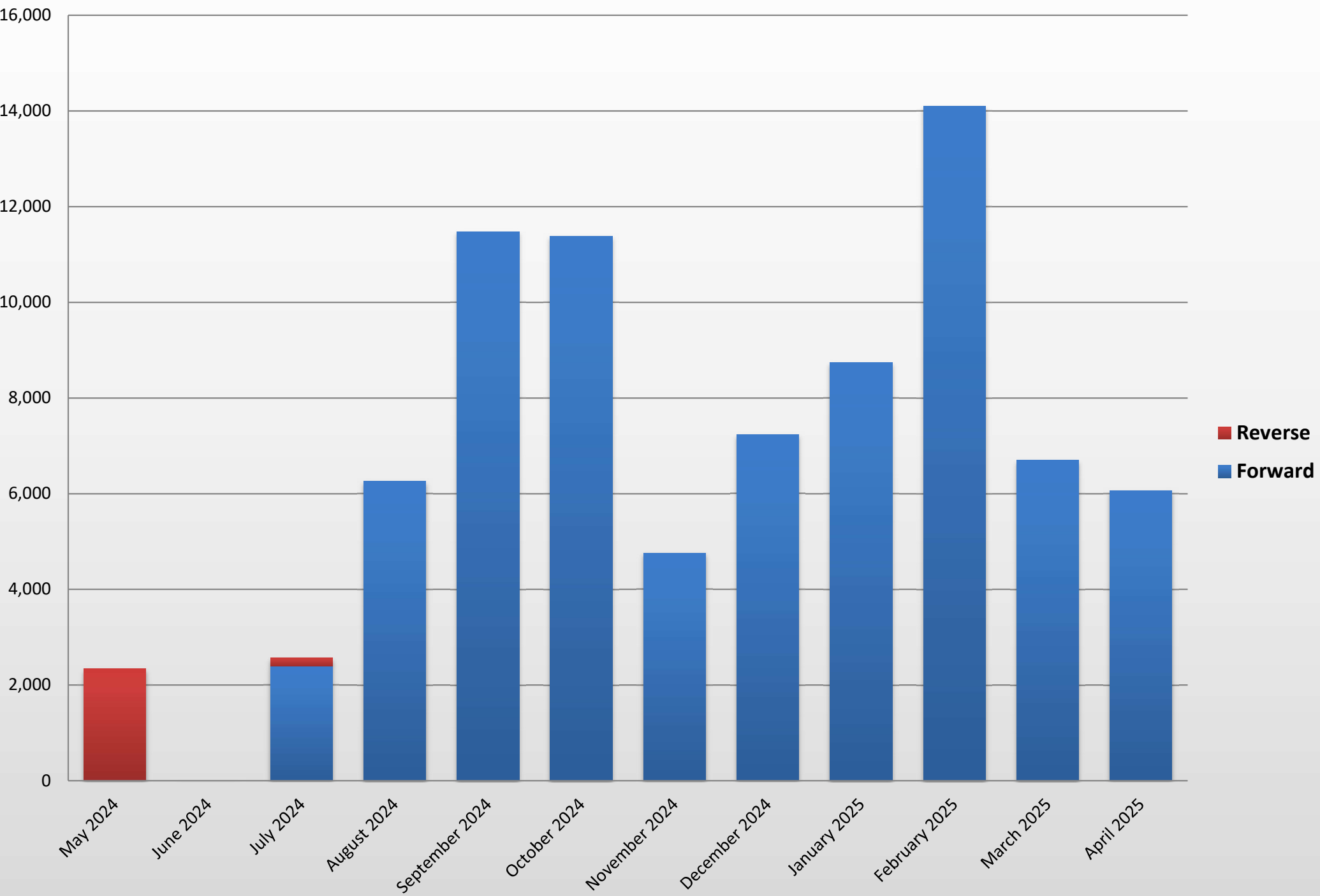
- Performed minor fence and gate repairs;
- Performed road and levee maintenance and washout repairs along CVC rights-of-way;
- Performed siphon breaker and compressor checks throughout entire CVC system;
- Performed electrical preventative maintenance checks and testing at all CVC Motor Control Centers (MCC);
- Performed routine maintenance activities that included vehicle and heavy equipment maintenance repairs, pump maintenance and interior MCC buildings cleaning; and
- Performed a monthly safety inspection at the CVC O&M Center.

Cross Valley Canal
April 2025 Deliveries
Total deliveries 6,063 af



Cross Valley Canal

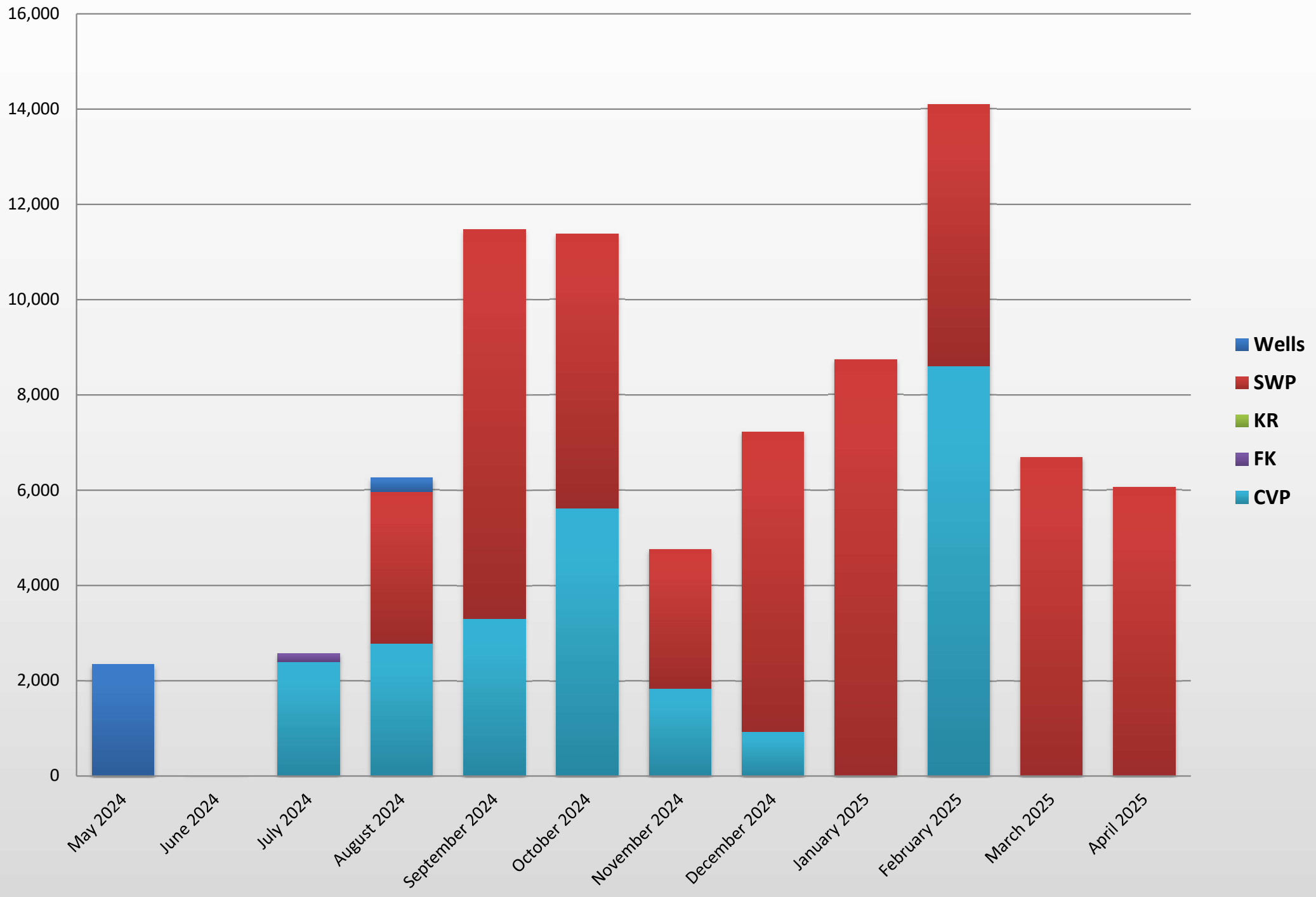
Twelve Month Delivery by Direction

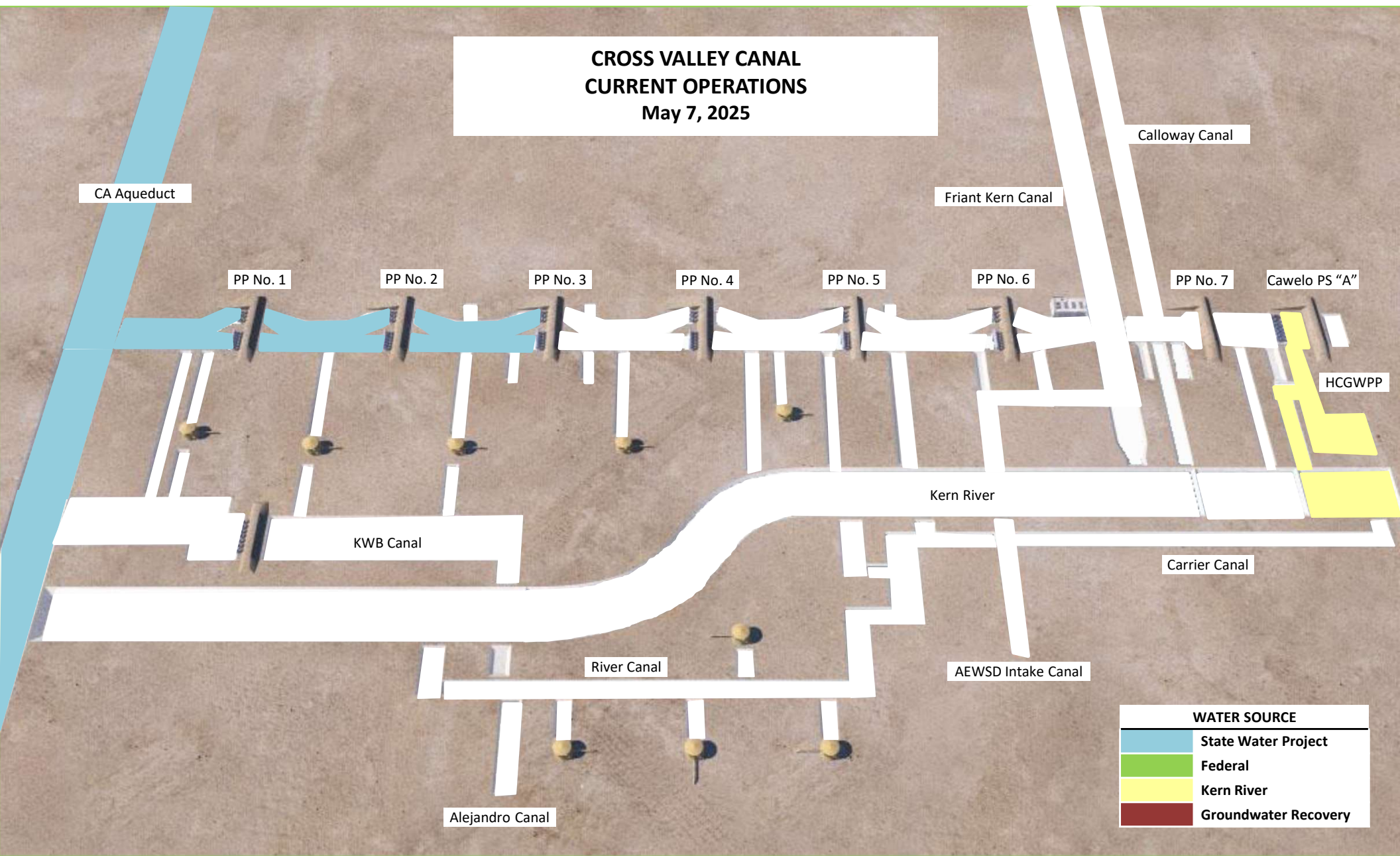


Cross Valley Canal

Twelve Month Delivery by Source

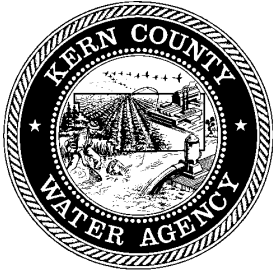
Attachment 3





Cross Valley Canal
Pump and Flow Configuration
 Last Updated on May 7, 2025

'A' Pumping Plants												'B' Pumping Plants					Total cfs
		A	B	C	D	E	F	G	H	J	Total cfs	K	L	M	N	Total cfs	
Pumping Plant No. 1	Estimated Horsepower	100	250	565	565	565	565	250	100			800	800	800			
	Estimated Flow Rate (cfs)	Service	70	180	180	180	180	70	31		891	167	167	167		500	1,391
Pumping Plant No. 2	Estimated Horsepower	100	250	565	565	565	565	250	100			700	700	700			
	Estimated Flow Rate (cfs)	31	70	180	180	180	180	70	31		922	167	167	167		500	1,422
Pumping Plant No. 3	Estimated Horsepower	100	250	565	565	565	250	100	250	100		700	700	700			
	Estimated Flow Rate (cfs)	31	70	180	180	180	70	Service	70	31	812	167	167	167		500	1,312
Pumping Plant No. 4	Estimated Horsepower	100	250	565	565	565	250	100	250	100		700	700	700			
	Estimated Flow Rate (cfs)	31	Service	180	180	180	70	31	70	31	773	167	167	167		500	1,273
Pumping Plant No. 5	Estimated Horsepower	100	250	565	565	565	250	100	250	100		700	700	700			
	Estimated Flow Rate (cfs)	31	70	180	180	180	70	31	70	31	843	167	Service	167		334	1,177
Pumping Plant No. 6	Estimated Horsepower	100	250	565	565	565	250	250	100			200	600	600	350		
	Estimated Flow Rate (cfs)	31	70	180	180	180	70	70	31		812	40	193	Service	90	323	1,135
Pumping Plant No. 7	Estimated Horsepower	100	250	250	250	250	100										
	Estimated Flow Rate (cfs)	31	70	70	70	70	31				342						342



MEMORANDUM

20.2.1

TO: Cross Valley Canal Committee
Agenda Item No. 3

FROM: Monica Tennant

DATE: May 22, 2025

SUBJECT: Authorization to Approve an Amendment to the 2025 Cross Valley Canal
Operations and Maintenance Budget

Issue:

Consider approving an amendment to the 2025 Cross Valley Canal Operations and Maintenance Budget.

Recommended Motion:

Approve an amendment to the 2025 Cross Valley Canal Operations and Maintenance Budget in the amount of \$206,600, as outlined in the May 22, 2025 staff memorandum to the Cross Valley Canal Committee, Agenda Item No. 3.

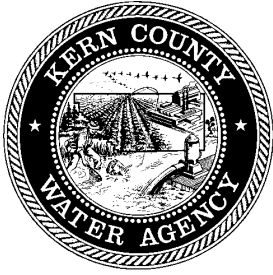
Discussion:

The 2025 Cross Valley Canal (CVC) Operations and Maintenance (O&M) Budget (Budget) includes \$300,000 for maintenance costs of CVC structures and \$80,000 for the purchase of mobile equipment. Due to delays in the acquisition of parts, the Kern County Water Agency (Agency) was not billed for modifications to the new service truck in 2024. Additionally, due to delays in invoicing, the Agency did not receive the final invoice for the 2024 sediment removal from the CVC until 2025. The service truck modifications and sediment removal were budgeted for in the 2024 O&M Budget, but not in the 2025 O&M Budget. The CVC Advisory Committee elected to rollover \$206,600 in unspent 2024 O&M Budget funds instead of refunding the 2024 funds and collecting additional 2025 funds.

Agency staff recommends increasing the Maintenance Structures and Improvement line item in the 2025 O&M Budget from \$300,000 to \$442,500 and the Mobile Equipment line item from \$80,000 to \$141,100 to cover previously approved repair costs and purchases and future maintenance and repair work as needed.

Approval of the amendment to the 2025 O&M Budget authorizes the expenditure of an additional \$206,600.

This item was discussed and recommended by the CVC Advisory Committee at the May 21, 2025 meeting.



MEMORANDUM

20.2.1

TO: Cross Valley Canal Committee
Agenda Item No. 4

FROM: J.T. Gardiner

DATE: May 22, 2025

SUBJECT: Authorization to Request Proposals for Engineering and Design Services for the Input/Output Card Modernization Project at the Cross Valley Canal Pumping Plants

Issue:

Consider authorizing the Water Resources Manager to request proposals for the Engineering and Design Services for the Input/Output Card Modernization Project at the Cross Valley Canal Pumping Plants.

Recommended Motion:

Authorize the Water Resources Manager to request proposals for the Engineering and Design Services for the Input/Output Card Modernization Project at the Cross Valley Canal Pumping Plants, subject to approval of General Counsel as to legal form, as outlined in the May 22, 2025 staff memorandum to the Cross Valley Canal Committee, Agenda Item No. 4.

Discussion:

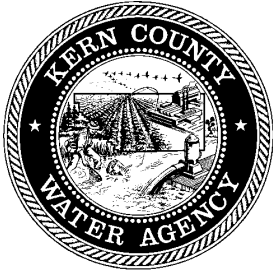
The Supervisory Control and Data Acquisition (SCADA) system for the 13 Cross Valley Canal (CVC) pumping plants relies on now outdated Programmable Logic Controllers (PLC) and Signal Line Circuit Input/Output (I/O) cards. Since the equipment is obsolete, obtaining replacement parts and service is very difficult. The Kern County Water Agency (Agency) requires a qualified electrical engineering consultant to develop a complete set of bid documents for public bidding of the work to upgrade all the existing PLCs and I/O cards at each of the 13 CVC pumping plants. The new equipment will be designed to communicate with the existing CVC SCADA system.

Agency staff are seeking authorization to request proposals from contractors for the Engineering and Design Services for the Input/Output Card Modernization Project at the Cross Valley Canal Pumping Plants.

Agency staff will notify qualified contractors to promote the Request for Proposal. Proposals will be opened in late June 2025. After the proposals are opened and reviewed, staff will present a recommendation to the Agency Board of Directors at the next regularly scheduled meeting following the bid opening. Money for this project will be expended from the 2025 CVC Operations and Maintenance Budget.

This item was discussed and recommended by the CVC Advisory Committee at the May 21, 2025 meeting.

Urban Bakersfield Committee



MEMORANDUM

20.2.1

TO: Urban Bakersfield Committee
Agenda Item No. 1a

FROM: Wes Shryock

DATE: May 22, 2025

SUBJECT: Report on the Kern River Groundwater Sustainability Agency Meeting

Issue:

Report on Kern River Groundwater Sustainability Agency activities.

Recommended Motion:

None – information only.

Discussion:

The Kern River Groundwater Sustainability Agency's May 1, 2025 meeting agenda is provided as Attachment 1.



Board Members:
Rodney Palla, Chair
Bob Smith, Vice-Chair
Gene Lundquist

KERN RIVER GSA REGULAR BOARD MEETING

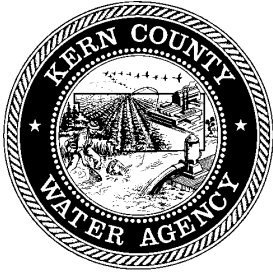
Thursday, May 1, 2025
10:00 a.m.

City of Bakersfield Water Resources Department
1000 Buena Vista Road, Bakersfield CA 93311
Large Conference Room

AGENDA

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PUBLIC STATEMENTS**
- 4. APPROVAL OF MINUTES** of the March 11, 2025, Special Board Meeting
- 5. NEW BUSINESS**
 - A. Election of Officers
 - B. Correspondence Received (City Clerk, Maldonado)
 - C. Finance Updates (Loveless)
 - i. Receive and File Financial Report
 - D. Management Group Updates (Maldonado, McCarthy, Teglia)
 - i. Basin Coordination Committee Updates
 - a. Community Outreach and Engagement
 - b. Kern County Subbasin Timeline
 - ii. Consideration and Approval of KRGSA cash call
 - E. 2024 Kern County Subbasin Annual Report
- 6. CLOSED SESSION**
 - A. Conference with Legal Counsel – **Potential Litigation**
 - i. Closed session pursuant to Government Code section 54956.9(d)(2),(e),(1)

7. **CLOSED SESSION ACTION**
8. **COMMITTEE COMMENTS**
9. **ADJOURNMENT**



MEMORANDUM

20.2.1

TO: Urban Bakersfield Committee
Agenda Item No. 1b

FROM: Wes Shryock

DATE: May 22, 2025

SUBJECT: Amend Appointment of Representatives to the Urban Bakersfield Advisory Committee

Issue:

Consider amending the appointment of representatives to the 2025 Urban Bakersfield Advisory Committee.

Recommended Motion:

Amend the appointment of representatives to the 2025 Urban Bakersfield Advisory Committee, as outlined in the May 22, 2025 staff memorandum to the Urban Bakersfield Committee, Agenda Item No. 1b.

Discussion:

On April 28, 2025, California Water Service Company advised Kern County Water Agency (Agency) staff they changed their recommended Delegate and Alternate for the Urban Bakersfield Advisory Committee.

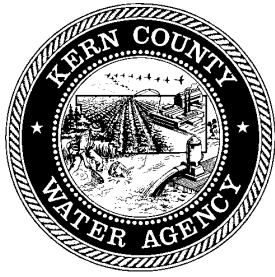
Agency staff recommends amending the previously approved Agency Board of Directors (Board) memo taken at the December 18, 2024 Board meeting to reflect this change as follows:

California Water Service Company

Rafael Molina

Tamara Johnson (Alternate)

This item was discussed and recommended by Urban Bakersfield Advisory Committee at the May 21, 2025 regular meeting.



MEMORANDUM

20.2.1

TO: Urban Bakersfield Committee
Agenda Item No. 2

FROM: Donna Semar

DATE: May 22, 2025

SUBJECT: Report on the Improvement District No. 4 2025 Water Supply and Management Plan

Issue:

A summary of the Improvement District No. 4 2025 Water Supply and Management Plan.

Recommended Motion:

None – information only.

Discussion:

A summary of the Improvement District No. 4 2025 water supply activities by source and point of delivery is provided as Attachment 1.

Units in Acre Feet unless otherwise noted.

Subject to revision.

Improvement District No. 4

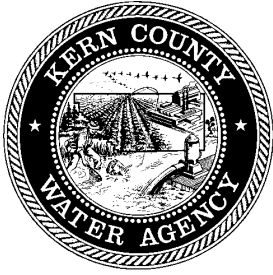
April 2025

Allocation: 50%

acre-feet

ID4 SUPPLIES		SWP	SWP by Exchange ¹	Kern River	Total
SWP (M&I)		38,500			38,500
SWP (Ag)		2,973			2,973
Carryover from 2024		12,538		6,361	18,899
Subtotal		54,011	-	6,361	60,372
ID4 EXCHANGES / OBLIGATIONS					
California Aqueduct		(5,000)			(5,000)
Buena Vista WSD (TRF25-034)		(30,000)	30,000		-
Operational Exchange - Semitropic		317			317
Total Exchanges/Obligations		(34,683)	30,000	-	(4,683)
Available Supplies		19,328	30,000	6,361	55,689
ID4 DELIVERIES		SWP	SWP by Exchange ¹	Kern River	Total
Month of	Henry C. Garnett Water Purification Plant	3,276			3,276
	In-District Transportation Recharge	74			74
	In-District Recharge				-
	Out of District Losses	95			95
	Total Deliveries Month to Date	3,445	-	-	3,445
YTD of	Henry C. Garnett Water Purification Plant	6,513	-	4,909	11,422
	In-District Transportation Recharge	126	-	1,145	1,271
	In-District Recharge	-	-	250	250
	Out of District Losses	153	-	57	210
	Total Deliveries Year to Date	6,792	-	6,361	13,153
Projected of	Henry C. Garnett Water Purification Plant	8,127	26,120		34,247
	In-District Transportation Recharge	225	3,880		4,105
	In-District Direct Recharge				-
	Out of District Losses	300			300
	Carryover to 2026	3,884		-	3,884
	Total Projected Deliveries	12,536	30,000	-	42,536
Deliveries Year To Date		6,792	-	6,361	13,153
Total Deliveries		19,328	30,000	6,361	55,689
Available Supplies		-	-	-	-
Projected Schedule:		Feb-Apr	May - Oct	Jan-Feb	

1 - SWP by Exchange with Kern River interests.



MEMORANDUM

20.2.1

TO: Urban Bakersfield Committee
Agenda Item No. 3

FROM: Gabriel Ornelas

DATE: May 22, 2025

SUBJECT: Report on the Henry C. Garnett Water Purification Plant

Issue:

Report on the Henry C. Garnett Water Purification Plant.

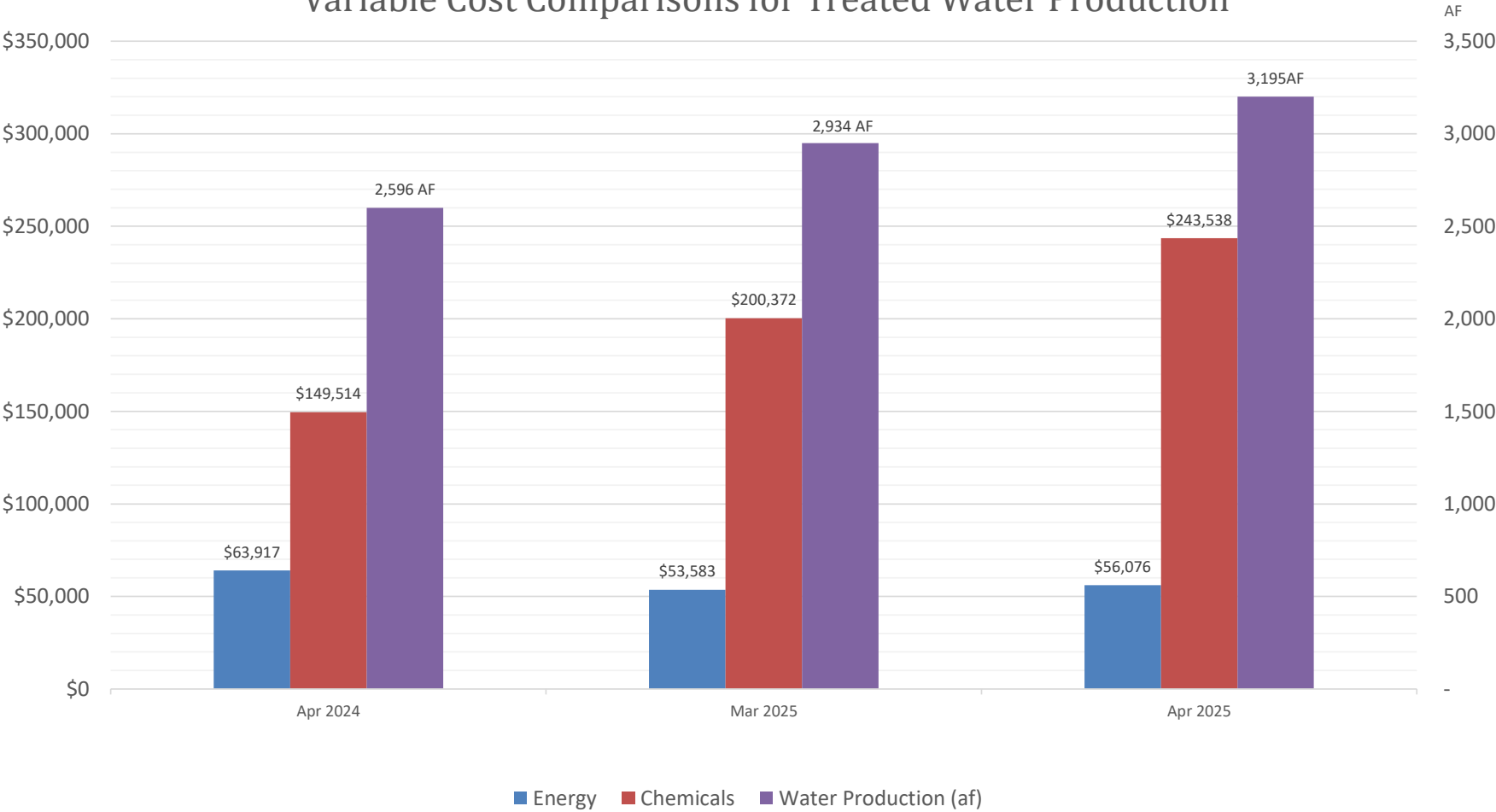
Recommended Motion:

None – information only.

Discussion:

During the month of April 2025, the Henry C. Garnett Water Purification Plant treated State Water Project water. Treated water production ranged from 28.3 million gallons per day (mgd) to 42.8 mgd. The average flow for the month was 35.6 mgd. A summary of variable cost comparisons for treated water production is provided as Attachment 1. Graphs illustrating monthly influent and filtered water total organic carbon concentrations, distribution system regulated Haloacetic Acids and Total Trihalomethane concentrations are provided as Attachment 2. A graph reflecting treated water deliveries for years 2021, 2022, 2023, 2024 and 2025 is provided as Attachment 3.

Variable Cost Comparisons for Treated Water Production



Current energy costs are estimated. Actual costs are determined when energy invoices are received.



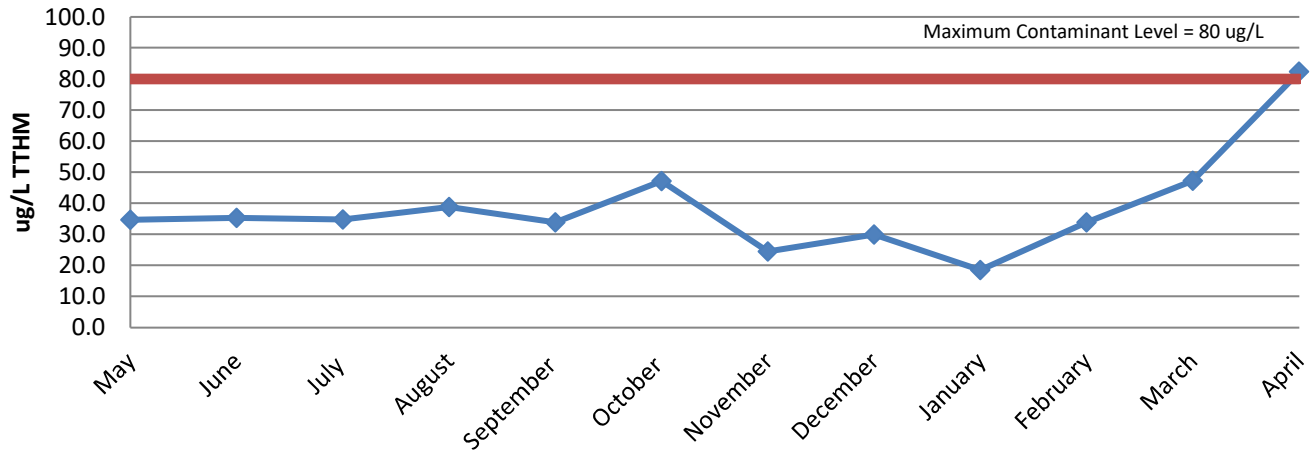
Kern County Water Agency

ID4 Water Quality Laboratory

The following graphs represent data collected from May 2024 to April 2025

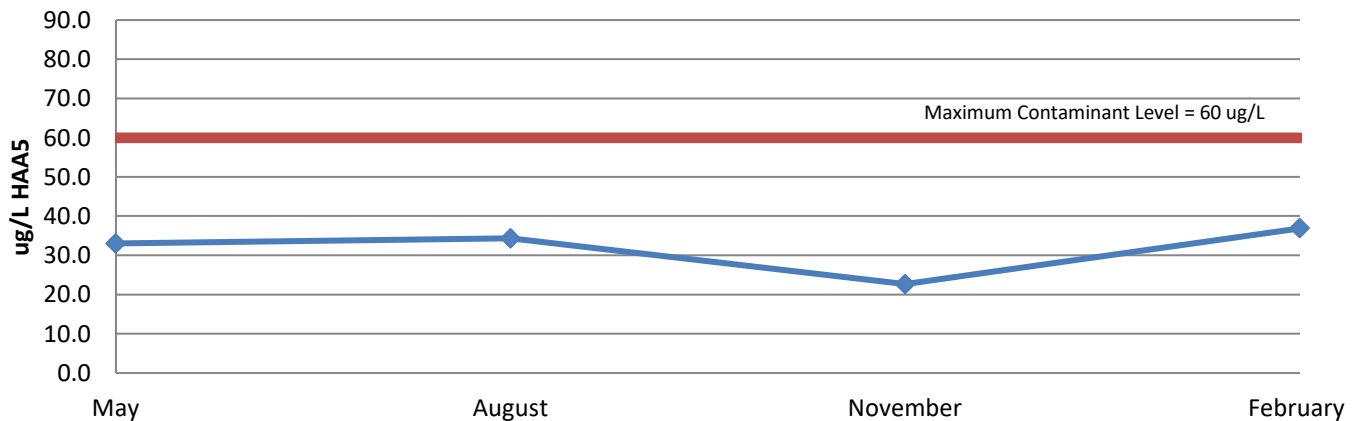
Total Trihalomethanes (TTHM)

Distribution System Monthly Average TTHM Concentration
May 2024 - April 2025



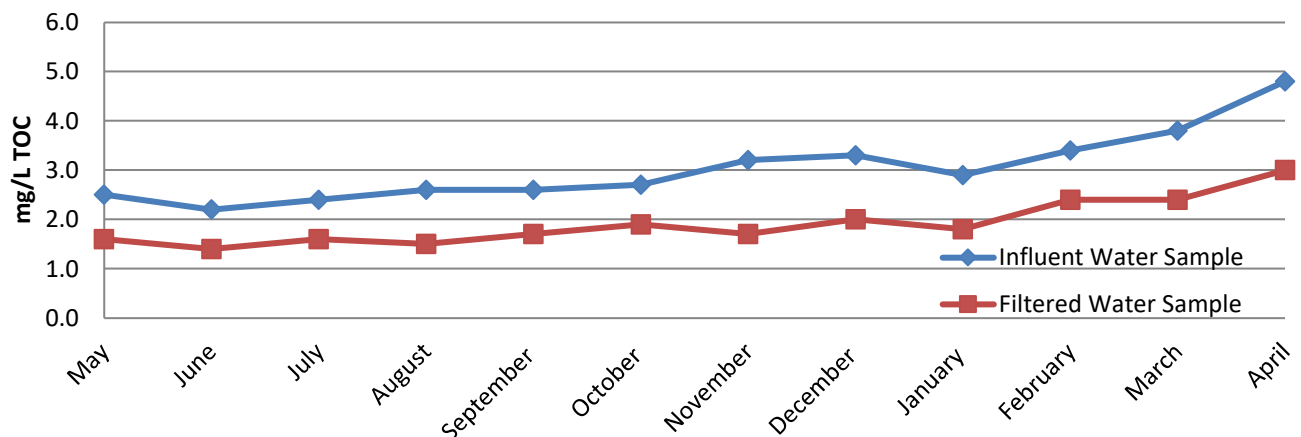
Regulated Haloacetic Acids (HAA5)

Distribution System Quarterly Average HAA5 Concentration
May 2024 - April 2025

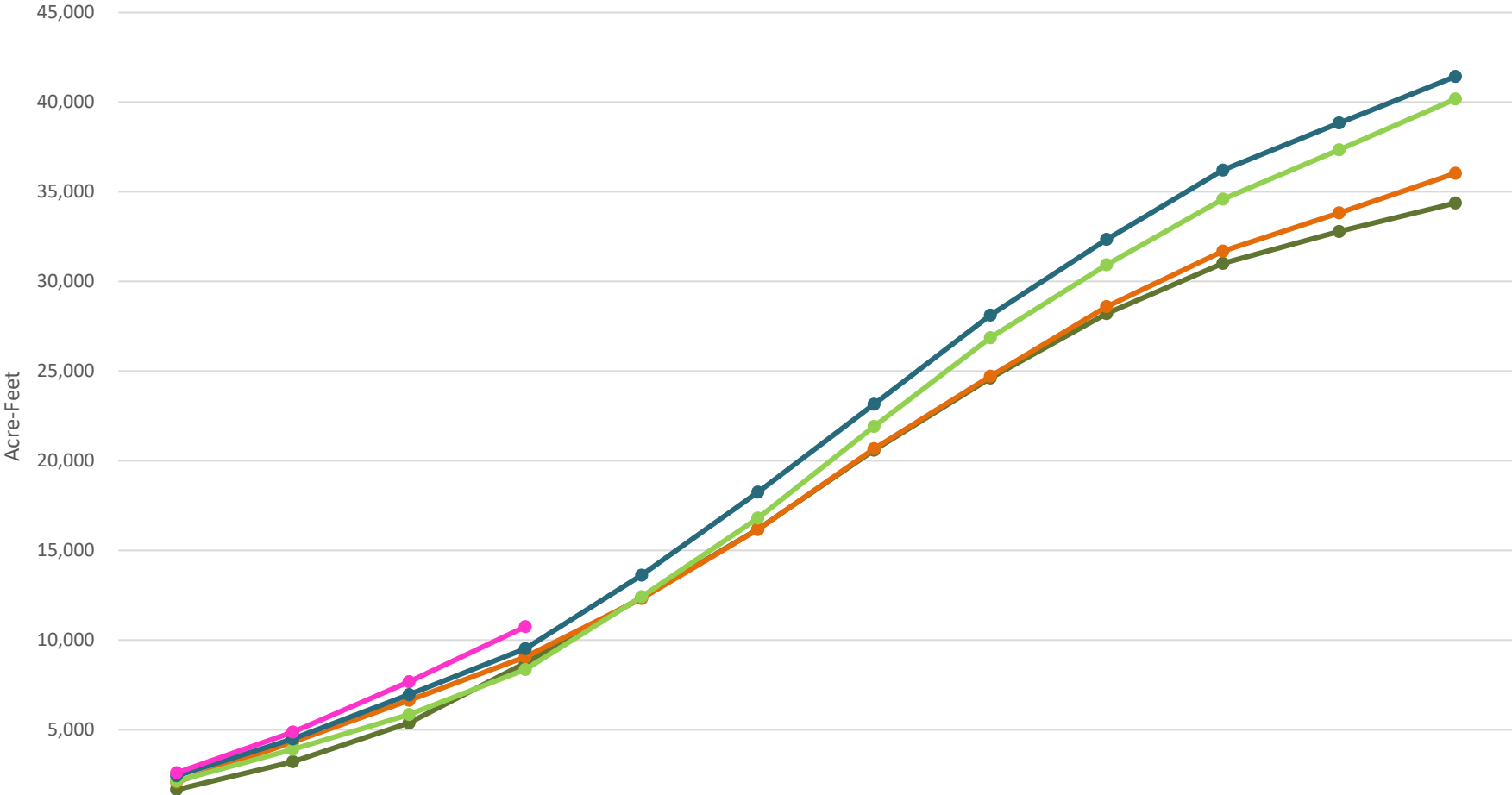


Total Organic Carbon (TOC)

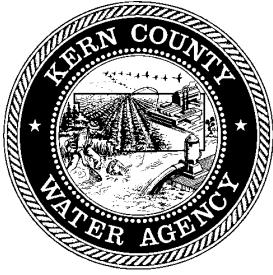
Monthly Influent Water and Filtered Water TOC Concentration
May 2024 - April 2025



Henry C. Garnett Water Purification Plant
Treated Water Delivery Comparison Year to Date



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	1,661	3,216	5,382	8,722	12,377	16,183	20,591	24,611	28,205	31,005	32,785	34,377
2022	2,079	4,316	6,638	9,061	12,317	16,168	20,671	24,708	28,596	31,689	33,820	36,032
2023	2,138	3,902	5,845	8,356	12,417	16,800	21,915	26,859	30,931	34,587	37,338	40,176
2024	2,429	4,489	6,959	9,520	13,621	18,248	23,152	28,118	32,343	36,206	38,835	41,430
2025	2,601	4,868	7,678	10,746								



MEMORANDUM

20.2.1

TO: Urban Bakersfield Committee
Agenda Item No. 4

FROM: David Pieper

DATE: May 22, 2025

SUBJECT: Authorization to Execute Amendment No. 1 to the Kern County Water Agency Agreement for an Electrical Engineering Consultant for Improvement District No. 4

Issue:

Consider an authorization to execute Amendment No. 1 to the Kern County Water Agency Agreement for an Electrical Engineering Consultant for Improvement District No. 4.

Recommended Motion:

Authorize the Engineering and Groundwater Services Manager to execute Amendment No. 1 to the Kern County Water Agency Agreement for an electrical engineering consultant for Improvement District No. 4, amending the Agreement termination date to June 30, 2026, subject to approval of General Counsel as to legal form, as outlined in the May 22, 2025, staff memorandum to the Urban Bakersfield Committee, Agenda Item No. 4.

Discussion:

On August 24, 2023, the Kern County Water Agency (Agency) Board of Directors, authorized the Engineering and Groundwater Services Manager to retain Electrical Power Systems, Inc. to provide electrical engineering consulting services for the Northwest Feeder Variable Frequency Drives Replacement and Facilities Upgrades Project and the Oswell Facility Motor Control Center Replacement Project.

The work related to the procurement and installation of the replacement motor control center for the Oswell Facility Motor Control Center Replacement Project will be implemented in Fiscal Year 2025-26. Therefore, Agency staff recommends that the Engineering and Groundwater Services Manager be authorized to execute Amendment No. 1 to the Agreement with Electrical Power Systems, Inc. to extend the terms of the Agreement to December 31, 2026. Amendment No. 1 is provided as Attachment 1.

This item was discussed and recommended by the Urban Bakersfield Advisory Committee at the May 21, 2025 meeting.

**AMENDMENT NO. 1 to
KERN COUNTY WATER AGENCY
AGREEMENT
FOR
PROFESSIONAL CONSULTING SERVICES**

This Amendment No. 1 is made this 22nd day of May, 2025, by and between the Kern County Water Agency, a political subdivision of the State of California, hereinafter referred to as “Agency”, and Electrical Power Systems, Inc., hereinafter referred to as “Consultant”.

WITNESSETH:

WHEREAS, the Agency and Consultant entered into an agreement for professional services dated August 24, 2023; and

WHEREAS, the Agency requires additional services for the Agency’s Improvement District No. 4’s electrical and control systems as related to Tasks A and B; and

WHEREAS, the Agency and Consultant desire to extend the time for such professional services; and

NOW, THEREFORE, in consideration of the covenants and conditions herein contained, the parties hereto agree as follows:

- I. Article III. A. of the Agreement with Kern County Water Agency for Professional Consulting Services dated August 24, 2023 is hereby amended to extend the termination date to June 30, 2026.
- II. All other provisions of the Kern County Water Agency Agreement for Professional Consulting Services dated August 24, 2023 shall remain in full force and effect.

IN WITNESS WHEREOF, the Agency and Consultant have executed this Amendment No. 1 on the day and year first herein above set forth.

KERN COUNTY WATER AGENCY

CONSULTANT

By: _____
Engineering and Groundwater Services Manager

By: _____
Electrical Power Systems, Inc.