

**Borrego Springs Watermaster
Board of Directors Meeting
June 14, 2023
AGENDA ITEM V.B**

To: Board of Directors
From: Samantha Adams, Executive Director
Date: June 13, 2023
Subject: Draft Water Year 2024 Budget (possible adoption)

<input checked="" type="checkbox"/> Recommended Action	<input checked="" type="checkbox"/> Provide Direction to Staff	<input type="checkbox"/> Information and Discussion
<input checked="" type="checkbox"/> Fiscal Impact	<input type="checkbox"/> Cost Estimate: \$	

Recommended Action

Consider approval of the Water Year (WY) 2024 Budget or recommend changes to be brought back for consideration of approval at a Special Board meeting on or before June 30, 2023.

Approval of the WY 2024 Budget includes approval of the following:

- WY 2024 Pumping Assessment of \$458,0000
- An Overproduction Penalty Assessment of \$500 per acre-foot
- Operating expenditures in the amount of \$1,527,952, of which \$1,100,904 is grant-reimbursable work.

Fiscal Impact: The operating budget includes expenditures of \$1,527,952. The expenditures will be funded by pumping assessments (\$458,000), payment on pass-through expenses (\$6,664), and grant reimbursements from DWR (\$1,100,904). During WY 2024, cash reserves will be maintained at or near target levels (7 months of operating expenses) by continuing to utilize the Extended Payment Term agreements executed with West Yost and Land IQ

Background

Section IV.E.3 of the Judgment provides for a process and schedule for developing the Watermaster’s annual budget and collecting assessments to fund it. The Board has reviewed and discussed the process during the May Board meeting and reviewed and refined the scope of work at the April¹ and May Board meetings. Staff has prepared the enclosed draft budget package for WY 2024 based on the feedback from the Board. The purpose of this memo is to present the draft WY 2024 budget.

¹ The scope of work was discussed as part of the WY 2023 Budget amendment, which included revising the budget to defer certain tasks to begin in WY 2024, and as part of the Groundwater Monitoring Program, which included recommendations for new work for WY 2024 and beyond.

Watermaster Financial Planning Model

In 2022, to support the development of the WY 2023 Budget, Watermaster staff developed a financial model to project the monthly revenues, expenditures, vendor invoices, deferred payment balances under extended payment terms, interest charges on deferred payments, and payments to vendors. The model was used to prepare a projection for WY 2024 through WY 2028 to support the development of the WY 2024 Budget. For WY 2024, the financial model assumed the following:

- Staff's best judgement as to the approximate monthly schedule of:
 - accrued expenditures on all Watermaster operations
 - assessment invoicing and reimbursement requests
 - payments on vendor invoices
- DWR will reimburse the BWD six months after receiving each quarterly SGM grant report and BWD will issue the reimbursement to Watermaster within 60 days of receiving funds from DWR.
- For each WY, a monthly and average reserve balance target was established that generally represents a balance that would be needed to support the leading seven months of operating expenses. This amount was used each month to determine how much is paid out to West Yost and Land IQ each month. The model is set to always pay on invoices from any non-West Yost/Land IQ vendors in the month following receipt of the invoice (such as RWG Law, auditors, insurance).
- Payments will generally only be made to West Yost and/or Land IQ when the cash reserve balance exceeds the monthly target amount. If the cash reserve is below the target amount, payments will only be made to West Yost and/or Land IQ if the total deferred payment amount with the vendor is projected to exceed the vendor financing limit of \$550,000 established for each vendor.
- Interest will accrue on past-due invoices (over 31 days) at the Wall Street Journal Prime Rate plus 2%. Prime rates were assumed to be 8% over the grant implementation period.

WY 2024 Budget

Table 1 summarizes the proposed line-item operating budget, including revenues, expenditures, deferred payment liabilities, and reserves for WY 2024 and the projected budgets in these categories for WYs 2025 through 2028. The table also shows the approved WY 2023 Budget and the expected WY 2023 year-end balances for each category.

Attachment A, enclosed with this memo is the line-item cost estimate for the West Yost administrative and technical services assumed in the WY 2024 budget.²

² The WY 2024 Statement of Work and Contract Amendment for West Yost services will be considered by the Board after the Budget is approved and no later than the September 2023 meeting.

Table 1

Detailed Five-Year Projection of Borrego Springs Watermaster Operating Budget: Water Years 2024 through 2028
Assuming Vendor Extended Payment Terms, 8-Month Delay in DWR Grant Request Reimbursements, and Target for 7-month Operating Reserve

Revenues, Expenditures, and Reserves	Amended WY 2023 Budget	Projected Actual WY 2023	WY 2024	Projected Budget ¹			
				WY 2025	WY 2026	WY 2027	WY 2028
Revenues²	\$ 649,281	\$ 1,679,164	\$ 1,561,374	\$ 1,138,324	\$ 256,863	\$ 557,069	\$ 557,281
Pumping Assessments Collected	\$ 658,000	\$ 658,000	\$ 458,000	\$ 250,000	\$ 250,000	\$ 550,000	\$ 550,000
Bad Debt (non-payment on Assessments)	\$ (15,000)	\$ (15,000)	\$ (4,000)	\$ -	\$ -	\$ -	\$ -
Overproduction Penalty Assessments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Collected for Pass thru Expenses	\$ 6,281	\$ 6,281	\$ 6,469	\$ 6,664	\$ 6,863	\$ 7,069	\$ 7,281
DWR Prop 68 Grant Reimbursements ³	\$ -	\$ 1,029,883	\$ 1,100,904	\$ 881,661	\$ -	\$ -	\$ -
Total Expenditures⁴	\$ 1,241,730	\$ 1,179,205	\$ 1,527,952	\$ 1,109,903	\$ 561,203	\$ 552,022	\$ 567,308
Administrative Services	\$ 333,973	\$ 318,223	\$ 405,695	\$ 377,630	\$ 245,373	\$ 227,317	\$ 233,461
Watermaster Staff Admin Services	\$ 237,772	\$ 228,035	\$ 280,284	\$ 263,872	\$ 188,242	\$ 193,890	\$ 199,706
Board Meetings	\$ 92,508	\$ 93,858	\$ 101,120	\$ 104,153	\$ 80,000	\$ 82,400	\$ 84,872
Technical Advisory Committee Meetings	\$ 29,590	\$ 29,590	\$ 45,326	\$ 30,000	\$ 23,175	\$ 23,870	\$ 24,586
Court Hearings	\$ 5,668	\$ 2,239	\$ 4,016	\$ 4,136	\$ 4,261	\$ 4,388	\$ 4,520
Stakeholder Outreach/Workshops	\$ 12,206	\$ 12,206	\$ 12,590	\$ 12,954	\$ 6,000	\$ 6,180	\$ 6,365
Administration and Management	\$ 67,800	\$ 62,651	\$ 72,628	\$ 72,628	\$ 74,807	\$ 77,051	\$ 79,363
Prop 68 Project Admin and Grant Reporting	\$ 30,000	\$ 27,491	\$ 44,604	\$ 40,000	\$ -	\$ -	\$ -
Other Administrative or Vendor Services	\$ 93,226	\$ 87,213	\$ 125,411	\$ 113,759	\$ 57,130	\$ 33,427	\$ 33,755
Financial Audit	\$ 8,555	\$ 8,425	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	\$ 11,255
Insurance	\$ 35,651	\$ 33,197	\$ 40,474	\$ 41,688	\$ 42,939	\$ 20,000	\$ 20,000
Misc. Expenses	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Meter Accuracy Testing Vendors	\$ 13,000	\$ 12,600	\$ 13,500	\$ 14,000	\$ -	\$ -	\$ -
Interest on Vendor Terms During Prop 68 Grant Period ⁵	\$ 31,020	\$ 30,492	\$ 58,937	\$ 45,271	\$ 1,083	\$ -	\$ -
Pass Through Expenses	\$ 2,975	\$ 2,975	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursement to Settling Parties	\$ 716	\$ 716	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursement to BWD for GSP	\$ 2,259	\$ 2,259	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Services	\$ 100,000	\$ 100,000	\$ 100,000	\$ 103,000	\$ 106,090	\$ 109,273	\$ 112,551

Table 1

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 Assuming Vendor Extended Payment Terms, 8-Month Delay in DWR Grant Request Reimbursements, and Target for 7-month Operating Reserve

Revenues, Expenditures, and Reserves	Amended WY 2023 Budget	Projected Actual WY 2023	WY 2024	Projected Budget ¹			
				WY 2025	WY 2026	WY 2027	WY 2028
Technical/Engineering Services	\$ 417,406	\$ 418,248	\$ 744,298	\$ 457,068	\$ 182,877	\$ 188,363	\$ 194,014
General Technical Consultant Services	\$ 203,762	\$ 204,604	\$ 403,556	\$ 369,923	\$ 172,429	\$ 177,602	\$ 182,930
<i>Coordinate/Implement meter reading program</i>	\$ 30,893	\$ 27,739	\$ 30,388	\$ 31,634	\$ 26,889	\$ 27,696	\$ 28,526
<i>Groundwater Monitoring Program</i>	\$ 87,180	\$ 87,351	\$ 99,151	\$ 101,940	\$ 60,000	\$ 61,800	\$ 63,654
<i>Data Management and Data Reporting</i>	\$ 18,083	\$ 18,083	\$ 19,890	\$ 16,567	\$ 14,910	\$ 15,357	\$ 15,818
<i>Annual Report to the Court and DWR</i>	\$ 52,442	\$ 53,028	\$ 50,936	\$ 52,464	\$ 54,038	\$ 55,659	\$ 57,329
<i>Address Inactive Wells via Abandonment/Conversion</i>	\$ -	\$ 3,239	\$ 187,551	\$ 151,210	\$ -	\$ -	\$ -
<i>As-needed technical support</i>	\$ 15,164	\$ 15,164	\$ 15,640	\$ 16,109	\$ 16,592	\$ 17,090	\$ 17,603
<i>Grant services</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consulting Services with TAC Support/Input	\$ 213,644	\$ 213,644	\$ 340,742	\$ 87,144	\$ 10,448	\$ 10,761	\$ 11,084
<i>Technical Work to Support Sustainable Yield Updates</i>	\$ 146,322	\$ 146,322	\$ 200,240	\$ 17,655	\$ -	\$ -	\$ -
<i>Development of Work Plan for an Expanded Groundwater Quality & Level Monitoring Workplan</i>	\$ 46,392	\$ 46,392	\$ -	\$ -	\$ -	\$ -	\$ -
<i>TSS Grant Implementation (new monitoring well)</i>	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -
<i>5-Year Update of the GMP (required by DWR)</i>	\$ -	\$ -	\$ 130,654	\$ 59,346	\$ -	\$ -	\$ -
<i>Address Ad Hoc Requests from the Board</i>	\$ 9,930	\$ 9,930	\$ 9,848	\$ 10,143	\$ 10,448	\$ 10,761	\$ 11,084
Environmental Working Group	\$ 384,070	\$ 336,453	\$ 271,490	\$ 165,541	\$ 20,000	\$ 20,000	\$ 20,000
<i>Biological Restoration of Fallowed Lands</i>	\$ 378,301	\$ 330,684	\$ 265,394	\$ 159,262	\$ -	\$ -	\$ -
<i>Ad Hoc Requests and EWG Meetings</i>	\$ 5,769	\$ 5,769	\$ 6,096	\$ 6,279	\$ 20,000	\$ 20,000	\$ 20,000
Services to Parties with Manual Read Meters	\$ 6,281	\$ 6,281	\$ 6,469	\$ 6,664	\$ 6,863	\$ 7,069	\$ 7,281

Table 1
Detailed Five-Year Projection of Borrego Springs Watermaster Operating Budget: Water Years 2024 through 2028
Assuming Vendor Extended Payment Terms, 8-Month Delay in DWR Grant Request Reimbursements, and Target for 7-month Operating Reserve

Revenues, Expenditures, and Reserves	Amended WY 2023 Budget	Projected Actual WY 2023	WY 2024	Projected Budget ¹			
				WY 2025	WY 2026	WY 2027	WY 2028
Liabilities on Payment Terms⁶							
Beginning Balance	\$ -	\$ -	\$ 877,108	\$ 305,790	\$ -	\$ -	\$ -
Minimum Monthly Balance	\$ -		\$ 305,790	\$ -	\$ -	\$ -	\$ -
Maximum Monthly Balance	\$ 877,108		\$ 871,840	\$ 633,433	\$ -	\$ -	\$ -
Year-End Balance	\$ 877,108	\$ 803,450	\$ 305,790	\$ 185,580	\$ -	\$ -	\$ -
Cash Reserves⁸							
Beginning Cash Reserves	\$ 523,518	\$ 523,518	\$ 842,513	\$ 619,387	\$ 619,387	\$ 397,911	\$ 404,890
Year-End Cash Reserve Balance	\$ 810,229	\$ 842,513	\$ 619,387	\$ 619,387	\$ 397,911	\$ 404,890	\$ 405,950
<u>Average Reserve Needed During the Year to Maintain Target Operating Expenses (7-9 months)</u>	\$ 723,330	\$ 723,330	\$ 758,197	\$ 619,387	\$ 348,557	\$ 416,883	\$ 425,481
Minimum Month-End Reserve Balance	\$ 581,550		\$ 609,228	\$ 589,838	\$ 335,703	\$ 312,768	\$ 312,768
Average Month-End Reserve Balance	\$ 691,162		\$ 732,374	\$ 610,339	\$ 431,066	\$ 405,765	\$ 409,444
Variance from Desired Reserve	\$ (32,168)	\$ 119,183	\$ (25,822)	\$ (9,048)	\$ 82,509	\$ (11,118)	\$ (16,037)

Notes

- 1-- The projected budget is estimated based on Staff's best professional judgement as to how the cost of each line item will change over time. Some tasks increase at an assumed inflation rate of 3%; some tasks decrease in cost with efficiencies, followed by annual inflation increases; and some tasks fluctuate year to year based on the level of effort for non-routine work such as Sustainable Yield updates. For grant funded work, the projection matches the total allowable grant reimbursement.
- 2 -- Revenues shown are the amounts invoiced by Watermaster to pumpers, or in the case of the DWR grant, they are the amounts that are eligible for reimbursement, during the Water Year. In the case of the DWR Reimbursements, payment on the reimbursement requests are actually delayed by 8 months from request date. This delay in payment is taken into consideration in the financial model to determine when to defer or pay on vendor invoices to maintain the target cash reserves.
- 3 -- A total of \$2,738,590 was awarded for Watermaster projects. See also Note 2.
- 4 -- Expenditures highlighted in green will be **partially reimbursed** by the Prop 68 grant. Expenditures highlighted in blue will be **fully reimbursed** by the Prop 68 grant. Expenditures shown in bold, purple text are **costs that would not have been incurred (in part or in full)** absent the Prop 68 grant.
- 5 -- Combined interest to West Yost and Land IQ under proposed Payment Terms allowing an outstanding balance of up to \$550,000 per vendor in any 30-day period.
- 6 -- Reflects the balance owed to West Yost and Land IQ under Payment Terms allowing outstanding balance of up to \$550,000 each in any 30-day period.
- 7 -- The cash reserve projections are based on the monthly financial model prepared by Watermaster Staff to support extended payment terms with West Yost and Land IQ, based on expected timing of receipt of payment on Watermaster assessments and reimbursement requests and deferred payments to West Yost and Land IQ.

The information presented in Table 1 is described below:

Revenues³. Total WY 2024 revenue is **\$1,561,374**. Revenues will be derived from four sources:

- **Pumping Assessments: \$458,000**. Due to the grant, the Pumping Assessments for WY 2025 and WY 2026 are projected to be lower and likely around \$250,000.
- **Bad Debt: -\$4,000**. It is assumed that up to \$4,000 in pumping assessments will be written off as bad debt.
- **Overproduction Penalty Assessments: \$0**. This is revenue received from any Pumpers who exceed their pumping limits defined in the Judgment. It is not yet know the amount of Overproduction, if any, that will incur penalty assessments in WY 2024. The amount will not be known until the start of WY 2024 when the Water Rights Accounting for WY 2023 is completed. The Overproduction Penalty Assessment Rate is assumed to be \$500 per acre-foot. The budget assumes that any Overproduction will be cured by Pumpers to avoid the penalty assessment.
- **Revenues for Pass-thru Expenses: \$6,469**. In WY 2024 pass thru revenues will include collection of fees from Parties with manual-read meters for Watermaster services related to reading the meters.
- **DWR Prop 68 Grant Funds: \$1,100,904**. The grant-related revenue is based on Watermaster staff's best estimate of the amount of reimbursable work that will be performed each year.⁴

Expenditures. Total expenditures are **\$1,527,952**. The expenditures include the following categories. Tasks that are grant-reimbursable (partial or full) are annotated as bold text.

- **Administrative Services: \$405,695**. The services include:
 - Watermaster Staff administrative services provided by West Yost: Board meetings, **TAC meetings**, Court hearings, **stakeholder outreach meetings**, administration and management (budget development, financial services, management of records, **website**, support to BPA parties, as-needed support for implementation of the Judgment, project management), and **grant management and reporting**.
 - Other administrative expenses: financial audit, liability insurance, miscellaneous expenses, and **meter accuracy testing**.
 - Interest expenses on Payment Terms with West Yost and Land IQ

³ Revenues shown are the amounts invoiced by Watermaster to pumpers, or in the case of the DWR grant, they are the expenditure amounts that are eligible for reimbursement, during the Water Year.

⁴ Note that due to the assumed 8-month lag between submittal of quarterly reimbursement requests and receipt of the funds from BWD, the actual payments received from DWR in WY 2024 is projected to be \$1,346,295. . This is taken into consideration in the financial model to determine when to defer or pay on vendor invoices to maintain the target cash reserves.

- Legal Services: \$100,000. This is for all as-needed legal services from RWG Law, which includes at a minimum attending and support of all Watermaster Board meetings and Court hearings. There are no anticipated changes to the level of service for WY 2024.
- Technical and Engineering Services: \$744,298. New technical work tasks not performed in prior water years is denoted with an asterisk (*). The technical and engineering services include:
 - General Technical Consultant services (\$406,556):
 - **Coordinate and implement meter reading/verification program**
 - **Implement the Groundwater Monitoring Plan***. Additional work compared to WY 2023 is included to implement the *Final Groundwater Monitoring Plan for the Borrego Springs Subbasin*, including performing public outreach efforts, canvassing and sampling additional monitoring locations added through public outreach efforts, additional time to support improving monitoring protocols and data documentation with cooperators (BWD), re-assessing the distribution of groundwater level monitoring probes (transducers that continuously record water level data).
 - **Data management and reporting to the DWR Monitoring Network Module (MNM)**
 - **WY 2023 Water Rights Accounting Report and Annual Report to the Court/DWR**
 - **Address inactive wells via proper abandonment or conversion to monitoring wells***
 - As-needed technical services
 - TAC-supported technical work (\$340,742):
 - **Redetermination of the Sustainable Yield**
 - **Five-year review and update of the Groundwater Management Plan***
 - Address ad-hoc requests from the Board
- Environmental Working Group: \$271,490. This includes the **Biological Restoration of Fallowed Lands project** and as-requested EWG meetings. Consulting services for the EWG work are provided by Land IQ and West Yost.
- Services to Parties with Manual-Read Meters: \$6,469. This work includes Watermaster staff services (provided by West Yost) and contract services by the BWD to perform the manual meter reading in the field. This work is funded solely by Parties with manual-read meters (see matching revenue line-item).

Liabilities on Payment Terms. This section summarizes the estimated balance of payments owed to West Yost under the proposed payment terms. It shows the beginning balance, minimum and maximum monthly balance, and year-end balance. The total liability on Payment Terms with West Yost and Land IQ will be \$877,108 at the beginning of WY 2024 and \$306,597 at the end of WY 2024. The actual balances will vary based on actual monthly spending and timing of DWR reimbursements.

Cash Reserves. This section of Table 1 summarizes the projected reserve balances and targets based on the monthly financial model. The reserve targets represent the average reserve needed during the year to maintain a balance that would be needed to support the next seven months of spending. The table shows the beginning cash reserves, the average reserve target, the minimum month-end reserve balance during the year, the average month-end reserve balance, and the variance of the average month-end reserve balance from the desired average reserve balance. From WYs 2024 through 2028, the average month-end reserves range from about \$26,000 less than the average monthly reserve target to 81,000 greater than the target. Overall, although the minimum monthly reserve occasionally dips below the target during this period, the year-end reserve balances are sufficient to support future work in the subsequent fiscal year, under the assumed pumping assessments for the five-year projection.

Next Steps

Based on review and discussion of the draft WY 2024 Budget, they Board may consider approval or request staff to refine the budget for approval at a Special Meeting to occur on or before June 30, 2023.

As a reminder, approval of the WY 2024 Budget includes approval of the following:

- WY 2024 Pumping Assessment of \$458,0000
- An Overproduction Penalty Assessment of \$500 per acre-foot
- Operating expenditures in the amount of \$1,527,952, of which \$1,100,904 is grant-reimbursable work.

Table 2 below summarizes the next steps and schedule for implementing Watermaster’s annual budget and collecting assessments to fund it pursuant to Section IV.E.3 of the Judgment, following approval of the WY 2024 Budget.

Table 2		
Milestones and Schedule to Publish the WY 2023 Budget and Collect Assessments to Fund the Budget		
Judgment Defined Due Dates	WY Action Dates	Milestones
June 30	Jun 30, 2023	Watermaster publishes Budget for ensuing Water Year
July 31	Jul 31, 2023	Any challenge to the budget by a Party must be initiated by notice to the Watermaster
August 30	Aug 30, 2023	Mediation of any challenge to the budget is completed pursuant to Section VII.A(1) of Judgment
October 15	Oct. 16, 2023	Any challenge to the budget by a Party unresolved by mediation will be heard by the Court

<p align="center">Table 2 Milestones and Schedule to Publish the WY 2023 Budget and Collect Assessments to Fund the Budget</p>		
Judgment Defined Due Dates	WY Action Dates	Milestones
October 15	Oct. 16, 2023	Watermaster issues notice to each Party of: prior year pumping allocation and pumping, max amount eligible for carryover, estimate of the pumping assessment.
October 31	Oct. 31, 2023	Court order is entered on any Party’s challenge to budget heard by the Court
October 31	Oct. 31, 2023	Each Party informs Watermaster of its elections for: carryover, foregoing pumping, or resuming pumping
November	Nov. 22, 2023	Watermaster provides Pumping Assessment invoice to each Party for first installment of Pumping Assessment
December	Dec. 22, 2023	First installment of Pumping Assessment due
May 31	May 31, 2024	Watermaster provides Pumping Assessment invoice to each Party for second installment of Pumping Assessment
June 30	June 30, 2024	Second installment of Pumping Assessment due

Following Board approval of the entire budget package (ether on June 14 or a Special Meeting), Staff will:

- Publish the WY 2024 budget to the Watermaster website.
- Report to the Board if any challenges to the Budget are noticed to Watermaster by July 31, 2023.
- Prepare “Statement of Work” (Number 6) based on the proposed scope of services to be provided by West Yost during WY 2024. The Statement of Work No. 6 will be presented to the Board for consideration of approval as an amendment to the existing West Yost Professional Services Agreement (expected August or September 2023).

Enclosures

Attachment A - West Yost Labor Hours and Fee Estimate to Provide Professional Services to the Borrego Springs Watermaster: Executive Director and Technical Consultant Services for Water Year 2024

Attachment A: West Yost Labor Hours and Fee Estimate to Provide Professional Services to the Borrego Springs Watermaster: Executive Director and Technical Consultant Services for Water Year 2024

Task and Subtask Descriptions	Labor Hours and Cost											Other Direct Costs				Total Project Costs		Reimbursable Costs Included in Prop 68 Grant Award					
	Executive Director	Lead Technical Consultant	Principal Sci/Eng II	Principal Sci/Eng I	Senior Sci/Geo/Eng II	Associate Sci/Geo/Eng I	Staff Sci/Geo/Eng II	Staff Sci/Geo/Eng I	Field Technician	Administrative III/IV	Task Repetition Multiplier	Total Person Hours	West Yost Labor Cost		Travel	Field Equipment Rental or Purchase	Laboratory		Sub-contractor	Total Direct Costs		Sub-Task	Task
													Sub-Task	Task						Sub-Task	Task		
Task 1 - Meetings and Court Hearings												\$161,174						\$1,878		\$163,052		\$57,916	
1.1 Watermaster Board meetings												\$99,322						\$1,798				\$0	
Prepare for and attend 10 Regular Board meetings (Virtual)	12	5				10			1	10	280	\$77,610							\$0	\$77,610			
Prepare for and attend 2 Regular Board meetings (In Person)	16	8				14			1	2	78	\$21,712	\$1,798						\$1,798	\$23,510			
1.2 Technical Advisory Committee meetings												\$45,326						\$0				\$45,326	
Prepare for and attend 5 TAC meetings (Virtual)	2.5	10	3			8			1	5	122.5	\$34,235							\$0	\$34,235			
Prepare TAC Recommendation Reports and Memos	2	8				8	1.5		2	2	43	\$11,091							\$0	\$11,091			
1.3 Court Hearings												\$3,936						\$80				\$0	
As-needed attendance at Court hearings	3									4	12	\$3,936	\$80						\$80	\$4,016			
1.4 Stakeholder Outreach (Prop 68 Grant)												\$12,590						\$0				\$12,590	
Stakeholder Open House	7	7				8				2	44	\$12,590							\$0	\$12,590			
Task 2 - Watermaster Administration and Management												\$117,232						\$0		\$117,232		\$51,684	
2.1 Prepare the draft and final Watermaster budget for WY 2023 (including collaboration with the TAC)	20	8				8	4			1	40	\$11,716							\$0	\$11,716			
2.2 Insurance, accounting, and financial services	12					8			90	1	110	\$19,244							\$0	\$19,244			
2.3 Management of Records, Documents, and Website	0.3					1.8			0.8	12	33	\$7,080							\$0	\$7,080			
2.4 Track/respond to public communications and requests	0.3					0.3			0.3	12	9	\$2,112							\$0	\$2,112			
2.5 As-needed support to the BPA Parties	2					1				12	36	\$10,584							\$0	\$10,584			
2.6 As-requested admin. of the Judgment, Rules & Regs, and GMP	24					10			4	1	38	\$10,732							\$0	\$10,732			
2.7 General administration and project managements tasks	1					2			1	12	48	\$11,160							\$0	\$11,160			
2.8 Prop 68 Grant project management and reporting	4					5			8.5	12	210	\$44,604							\$0	\$44,604			

Attachment A: West Yost Labor Hours and Fee Estimate to Provide Professional Services to the Borrego Springs Watermaster: Executive Director and Technical Consultant Services for Water Year 2024

Task and Subtask Descriptions	Labor Hours and Cost												Other Direct Costs				Total Project Costs		Reimbursable Costs Included in Prop 68 Grant Award						
	Executive Director	Lead Technical Consultant	Principal Sci/Eng II	Principal Sci/Eng I	Senior Sci/Geo/Eng II	Associate Sci/Geo/Eng I	Staff Sci/Geo/Eng II	Staff Sci/Geo/Eng I	Field Technician	Administrative III/IV	Task Repetition Multiplier	Total Person Hours	West Yost Labor Cost		Travel	Field Equipment Rental or Purchase	Laboratory	Sub-contractor		Total Direct Costs		Sub-Task	Task		
													Sub-Task	Task						Sub-Task	Task				
Task 3 - Engineering and Technical Services													\$554,637					\$189,661	\$744,298	\$712,410					
3.1 Coordinate and implement meter program													\$30,388					\$0				\$0	\$6,346	\$30,388	\$30,388
a Collect and review annual meter calibration/accuracy reports	2	2				24					1	28	\$6,346						\$0		\$6,346				
b Collect, catalog monthly meter reads and calculate pumping	0.5					7.5				12	120	\$24,042							\$0		\$24,042				
3.2 Implement Groundwater Monitoring Program													\$71,251					\$27,900				\$27,900	\$76,200	\$99,151	\$93,751
a Semi-annual field collection of groundwater level and quality, including inspections of new sites	4	8				5	14	130		2	322	\$48,300	\$5,400	\$1,000	\$7,500	\$14,000	\$27,900		\$27,900	\$76,200	\$99,151	\$93,751			
b Review, QA/QC, and upload of field/lab data to HydroDaVE	1	3.5				8	4	40		2	113	\$22,951						\$0	\$0	\$22,951	\$19,890	\$19,890			
3.3 Data Management and Data Reporting													\$19,890					\$0				\$0		\$19,890	\$19,890
a Annual collection, process, and upload of other hydrologic and water quality data	1	2			4			40		1	47	\$9,462							\$0		\$9,462				
b Improve DMS (develop custom reports, upload newly identified legacy data from parties, build out library)	2	4	8			10				1	24	\$6,762							\$0		\$6,762				
c MNW Compliance (fall and spring reporting) and other reporting to						6		12		1	18	\$3,666							\$0		\$3,666				
3.4 Combined Annual Report to the Court and DWR (including water rights accounting)	48	28	6			70	30		16	1	198	\$50,936							\$0		\$50,936	\$50,936			
3.5 Address inactive wells via proper abandonment or conversion to monitoring well (outreach and cost estimating)	12	30				12	32	24		1	110	\$25,790	\$1,000			\$160,761		\$161,761		\$187,551	\$186,551				
3.6 As-needed support for implementation of the Judgment, Rules & Regs, and GMP	10	24			4	10	8			1	56	\$15,640							\$0		\$15,640	\$0			
TAC Recommended Scope of Work WY 2022																									
3.7 Technical Work to Support Update of Sustainable Yield	60	110	90	90		100	200	120	30	1	800	\$200,240							\$0		\$200,240	\$200,240			
3.80 5-Year Update of the GMP	90	120	38		20		140	80	12	1	500	\$130,654							\$0		\$130,654	\$130,654			
3.90 Address Ad Hoc Requests from the Board	2	16				8	6	6		1	38	\$9,848							\$0		\$9,848	\$0			
Task 4 - Environmental Working Group													\$24,017					\$185	\$24,202	\$18,106					
4.1 Biological Restoration of Fallowed Lands	6	30				18		6	12	1	72	\$17,921	\$185						\$185		\$18,106	\$18,106			
4.2 Ad Hoc Requests or EWG Meetings	3	12				6				1	21	\$6,096							\$0		\$6,096	\$0			
Task 5 - Services Reimbursed by Parties with Manual-read Meters													\$2,916					\$0	\$2,916	\$0					
5.1 Consulting services to Parties with manual-read meters					0.5	0.5		0.3	12	15		\$2,916							\$0		\$2,916	\$0			
Task Totals	593	555	157	90	28	514	600	445	290	314	2,991	\$859,976	\$8,463	\$1,000	\$7,500	\$174,761	\$191,724	\$1,051,700	\$840,116						