

Indian Wells Valley Water District

2020-2021 General Fund Budget

Approved Budget

	2019-20 Approved Budget	2019-20 Year-End Estimate	2020-21 Approved Budget	Δ
Revenues				
Total Water Sales	10,829,850	10,582,684	10,929,811	99,960
Total Water Service Revenue	290,000	298,547	295,000	5,000
Total Capital Contributions	392,000	684,318	587,000	195,000
Total Non-Operating Income	487,100	232,084	167,100	-320,000
Total Revenues	11,998,950	11,797,633	11,978,911	-20,040
Expenses				
Water Supply	1,106,600	1,019,729	1,126,400	19,800
Arsenic Treatment Plants	266,800	177,373	280,300	13,500
Transmission & Distribution	1,784,690	1,416,541	1,817,690	33,000
Engineering	397,600	385,142	390,300	-7,300
Customer Service	408,200	388,698	399,200	-9,000
Field Services	437,900	373,042	574,770	136,870
Administration	1,896,600	1,935,521	2,026,175	129,575
Legislative	99,300	92,637	112,000	12,700
Depreciation	3,500,000	3,500,000	3,500,000	0
Non-Operating, Interest	1,664,067	1,372,789	1,564,067	-100,000
Non-Operating, Miscellaneous	871,100	633,336	760,600	-110,500
Non-Operating, Conservation	346,600	40,003	129,600	-217,000
Non-Operating, Alternate Water	123,700	53,743	160,200	36,500
Total Expenses	12,903,157	11,388,553	12,841,302	-61,855
Total Revenues over Expenses	-904,207	409,079	-862,392	41,815

Indian Wells Valley Water District

2020-2021 General Fund Budget

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2020-2021 Cash Flow Projection

BEGINNING CASH	23,562,479
CASH RECIEPTS	
Operating Revenues	11,224,811
Capital Contributions	587,000
Non-Operating Revenues	167,100
Total Revenues	11,978,911
Loan Proceeds	-
TOTAL CASH RECEIPTS	11,978,911
EXPENSES	
Operating Exp - Water Supply	1,126,400
Operating Exp - Arsenic Treatment Plants	280,300
Operating Exp - Transmission & Distribution	1,817,690
Operating Exp - Engineering	390,300
Operating Exp - Customer Service	399,200
Operating Exp - Field Services	574,770
Operating Exp - Administration	2,026,175
Operating Exp - Legislative	112,000
Total Operating Expenses	6,726,835
Capital Improvement Projects	11,491,500
Misc Non-Op Expenses	760,600
Conservation	129,600
Alternate Water Supply	160,200
Debt Principle	1,173,299
Long Term Debt	1,564,067
Total Non-Operating Expenses	15,279,265
TOTAL EXPENSES	22,006,101
NET CASH FLOW	(10,027,190)
ENDING CASH	13,535,289
LESS: Emergency Reserve	3,363,418
LESS: Capital Replacement Reserve	7,205,987
LESS: Vehicle Replacement Reserve	350,000
LESS: Computer Replacement Reserve	100,000
LESS: Future Source of Supply Reserve	1,094,546
LESS: Other Assigned Balances	421,338
LESS: Bond Project Funds	-
UNRESTRICTED CASH	1,000,000

Debt Service Coverage (Min 1.20x)	1.32
Meet Debt Service Coverage?	yes
Fund Reserve Target - 6 months of O&M	3,363,418
Meet Fund Reserve Target	yes
Capital Replacement Target - 1 Tank, Well, Boost	10,800,000
Meet Fund Reserve Target	no

Account #	Account Classification & Description	2021 Approved Budget
Water Sales Revenue		
1-0-4110-100	Residential Usage	\$2,849,779
1-0-4110-101	Residential RTS	3,578,318
1-0-4110-300	Master-Metered Res. Usage	375,881
1-0-4110-301	Master-Metered Res. RTS	264,092
1-0-4110-400	Commercial/Public/Ind Usage	903,820
1-0-4110-401	Commercial/Public/Ind RTS	453,110
1-0-4110-500	Bulk Rate	-
1-0-4110-501	Bulk Station	16,881
1-0-4110-600	Construction Water	84,242
1-0-4110-700	Fire Prevention	171,746
1-0-4110-800	GSA Pump Fee	180,000
1-0-4110-801	B-Zone Charge	93,526
1-0-4110-802	C-Zone Charge	47,557
1-0-4110-803	D-Zone Charge	11,337
1-0-4110-804	E-Zone Charge	46,481
1-0-4110-900	Arsenic Charge 5/8" Meter	-
1-0-4110-901	Arsenic Charge 3/4" Meter	1,547,622
1-0-4110-902	Arsenic Charge 1" Meter	88,775
1-0-4110-903	Arsenic Charge 1-1/2" Meter	22,290
1-0-4110-904	Arsenic Charge 2" Meter	94,923
1-0-4110-905	Arsenic Charge 3" Meter	11,622
1-0-4110-906	Arsenic Charge 4" Meter	22,613
1-0-4110-907	Arsenic Charge 6" Meter	36,172
1-0-4110-908	Arsenic Charge 8" Meter	29,023
	Sub-Total Water Sales	<u>10,929,811</u>
Water Service Revenues		
1-0-4230-000	Customer Service Charges	\$45,000
1-0-4231-100	Delinquent Billing Charge	185,000
1-0-4231-200	48-Hour Notice Charge	30,000
1-0-4231-300	Turn-Off Charge	16,000
1-0-4232-000	New Service Installation Chrgs	19,000
	Sub-Total Water Service	<u>295,000</u>

Account #	Account Classification & Description	2021 Approved Budget
Capital Contributions		
1-0-4233-000	Capital Facility Fee	\$260,000
1-0-4233-100	Basic Facility Charges Refund	-
1-0-4233-200	Capital Contributions - Developer	105,000
1-0-4233-300	Capital Contributions - Federal	-
1-0-4233-400	Capital Contributions - State	200,000
1-0-4233-500	Capital Contributions - Local	2,500
1-0-4234-000	Plan Check & Processing Fee	2,500
1-0-4235-000	Inspection Fees	2,000
1-0-4236-000	Dist Syst Connect Chrg/Frnt Ft	15,000
	Sub-Total Capital	<u>587,000</u>
Non-Operating Revenues		
1-0-4920-000	Interest Income	\$100,000
1-0-4920-103	Interest Income - 2018 COP	4,600
1-0-4920-209	Assessment Revenue AD 87-1	-
1-0-4920-210	Assessment Int Income AD #87-1	2,500
1-0-4960-000	Miscellaneous Revenues	50,000
1-0-4960-300	Cash-for-Grass	-
1-0-4970-000	Olancha Farm Rent	10,000
	Sub-Total Non-Operating	<u>167,100</u>
	Total Revenue	<u><u>11,978,911</u></u>

REVENUE ASSUMPTIONS

* Assumed water use remaining flat, 3% rate increase

* Capital Facility Fees, Capital Contributions, Plan Check Fees, Inspection Fees and Distribution Fees were adjusted for anticipated new services

* State Contributions increase for State reimbursement of Earthquake damage

* Cash-for-Grass Grant has ended

Account #	Account Classification & Description	2021 Approved Budget
	Water Supply Expenses	
1-1-4500-000	PERS ER Contributions	-\$36,000
1-1-5211-000	Supervision	95,000
1-1-5211-500	Capital Credit	0
1-1-5212-000	Labor	285,000
1-1-5213-000	Overtime	2,000
1-1-5213-100	Standby Time	5,000
1-1-5214-000	Benefits	155,000
1-1-5215-000	Vehicle Maintenance	20,000
1-1-5215-500	Vehicle Fuel	11,000
1-1-5221-000	Maintenance Of Structures	8,000
1-1-5222-000	Maintenance of Equipment	27,000
1-1-5222-002	Well Destruction	0
1-1-5222-200	Maintenance Standby Generators	20,000
1-1-5222-655	Equipment Maintenance	0
1-1-5222-300	IP Radio System Maintenance	500
1-1-5223-000	Maintenance & Care Of Grounds	15,000
1-1-5224-000	Maintenance Automated Controls	5,000
1-1-5224-500	Automated Controls Maint Agreement	10,000
1-1-5225-000	Operating Permits	10,000
1-1-5231-000	Purchased Power	330,000
1-1-5231-001	Water Bills	8,800
1-1-5231-500	Solar Expenses	40,000
1-1-5233-000	Natural Gas	500
1-1-5246-000	Training & Conferences	10,000
1-1-5250-000	Bulk Water Station Expenses	5,000
1-1-5332-000	Lab Analysis & Equipment	10,000
1-1-5334-000	Water Treatment Chemicals	25,000
1-1-5422-000	Maint Reservoirs & Tanks	40,000
1-1-5429-000	Misc Parts & Materials	10,000
1-1-5621-000	Stationery & Computer Supplies	2,000
1-1-5627-050	Cell Phones	2,600
1-1-5641-500	PERS Cost by Function	10,000
	Sub-Total Pumping Plant	<u>1,126,400</u>
	Arsenic Plant Expenses	
1-2-4500-000	PERS ER Contributions	-\$7,000

Account #	Account Classification & Description	2021 Approved Budget
1-2-5211-000	Supervision	16,000
1-2-5212-000	Labor	48,000
1-2-5213-200	Overtime	1,000
1-2-5213-201	Standby Time	8,000
1-2-5214-000	Benefits	27,000
1-2-5221-000	Maintenance of Structures	3,000
1-2-5222-000	Maintenance of Equipment	20,000
1-2-5222-100	IP Radio System Maintenance	500
1-2-5223-000	Maintenance Arsenic Plant Grounds	1,000
1-2-5224-000	Maintenance Automated Controls	10,000
1-2-5224-500	Automated Controls Maint Agreement	2,800
1-2-5231-000	Purchased Power	40,000
1-2-5231-500	Solar Expense	26,000
1-2-5332-000	Lab Analysis & Equipment	15,000
1-2-5335-100	Treatment Chemicals	50,000
1-2-5335-200	Solids Disposal	15,000
1-2-5429-000	Misc Parts & Materials	2,000
1-2-5641-500	PERS Cost by Function	2,000
	Sub-Total Arsenic Plant	<u>280,300</u>
	Transmission & Distribution Expenses	
1-3-4500-000	PERS ER Contributions	-\$47,000
1-3-5411-000	Supervision	94,000
1-3-5412-000	Labor	423,000
1-3-5412-001	No-DES Labor	130,790
1-3-5412-050	Temporary Labor	10,000
1-3-5412-500	Capital Project Credit	-55,000
1-3-5413-000	Overtime	15,000
1-3-5413-001	Standby Time	40,000
1-3-5414-000	Benefits	366,000
1-3-5415-000	Vehicle Maintenance	25,000
1-3-5415-500	Vehicle Fuel	30,000
1-3-5416-000	Maintenance Heavy & Light Equipment	30,000
1-3-5421-000	Maintenance of T&D	33,000
1-3-5424-000	Maintenance of Fire Hydrants	6,000
1-3-5425-000	Maintenance Laterals & Meters	210,000
1-3-5426-000	Maintenance Valves & Boxes	13,000

Account #	Account Classification & Description	2021 Approved Budget
1-3-5427-000	Maintenance Of Streets	450,000
1-3-5427-500	Maintenance Of Streets - Permits	3,000
1-3-5428-000	Welding Supplies	2,000
1-3-5429-000	Misc Parts & Materials	12,000
1-3-5433-000	Equipment Rental	5,000
1-3-5434-000	Capital Equipment Credit	-9,000
1-3-5446-000	Training and Conferences	10,000
1-3-5447-000	Meal Tickets	1,000
1-3-5621-000	Stationery & Computer Supplies	2,000
1-3-5627-050	Cell Phones	1,900
1-3-5641-500	PERS Cost by Function	16,000
	Sub-Total T&D	<u>1,817,690</u>

Engineering Expenses

1-4-4500-000	PERS ER Contributions	-\$18,000
1-4-5412-100	Labor	204,000
1-4-5412-600	Capital Project Credit	-44,000
1-4-5413-100	Overtime	4,000
1-4-5414-100	Benefits	81,000
1-4-5415-100	Vehicle Maintenance	2,000
1-4-5415-300	Vehicle Fuel	4,000
1-4-5415-400	Water Treatment Lab Analysis	20,000
1-4-5415-500	Consumer Confidence Reports	7,600
1-4-5446-000	Training and Conferences (Engineering)	2,000
1-4-5464-200	Training and Conferences (IT)	5,000
1-4-5621-000	Stationery & Computer Supplies	4,500
1-4-5627-050	Cell Phones	2,100
1-4-5641-500	PERS Cost by Function	5,000
1-4-5652-000	Miscellaneous Consultant - GIS	20,000
1-4-5653-000	Consulting Engineer Services	40,000
1-4-5655-000	Professional Services	0
1-4-5656-000	Water Trax Subscription	11,100
1-4-5675-200	Computer Maintenance	40,000
	Sub-Total Engineering	<u>390,300</u>

Customer Service Expenses

Account #	Account Classification & Description	2021 Approved Budget
1-5-4500-000	PERS ER Contributions	-\$16,000
1-5-5511-000	Supervision	93,000
1-5-5512-000	Labor	104,000
1-5-5512-100	Temporary Labor	0
1-5-5513-000	Overtime	1,000
1-5-5514-000	Benefits	84,000
1-5-5520-000	Uncollectible Accounts	30,000
1-5-5541-000	Postage & Supplies	70,000
1-5-5542-000	Printing & Reproduction	16,000
1-5-5546-000	Training & Conferences	2,000
1-5-5550-000	Cash Short/Over	200
1-5-5621-000	Stationery & Computer Supplies	10,000
1-5-5627-050	Cell Phones Customer Accounts	0
1-5-5641-500	PERS Cost by Function	5,000
	Sub-Total Customer Service	<u>399,200</u>

Field Service Expenses

1-6-4500-000	PERS ER Contributions	-\$20,000
1-6-5429-000	Misc Parts & Materials	3,000
1-6-5561-000	Supervision	97,000
1-6-5562-000	Labor	179,000
1-6-5562-100	Temporary Labor	0
1-6-5563-000	Overtime	2,700
1-6-5564-000	Capital Project Credit	0
1-6-5565-000	Benefits	151,000
1-6-5566-000	Vehicle Maintenance	16,000
1-6-5566-500	Vehicle Fuel	13,000
1-6-5567-000	Maintenance of Meters	50,000
1-6-5567-100	AMI	67,870
1-6-5568-000	Training and Conferences	5,000
1-6-5621-000	Stationery & Computer Supplies	1,700
1-6-5627-050	Cell Phones	2,500
1-6-5641-500	PERS Cost by Function	6,000
	Sub-Total Field Service	<u>574,770</u>

Admin, Accounting & General Expenses

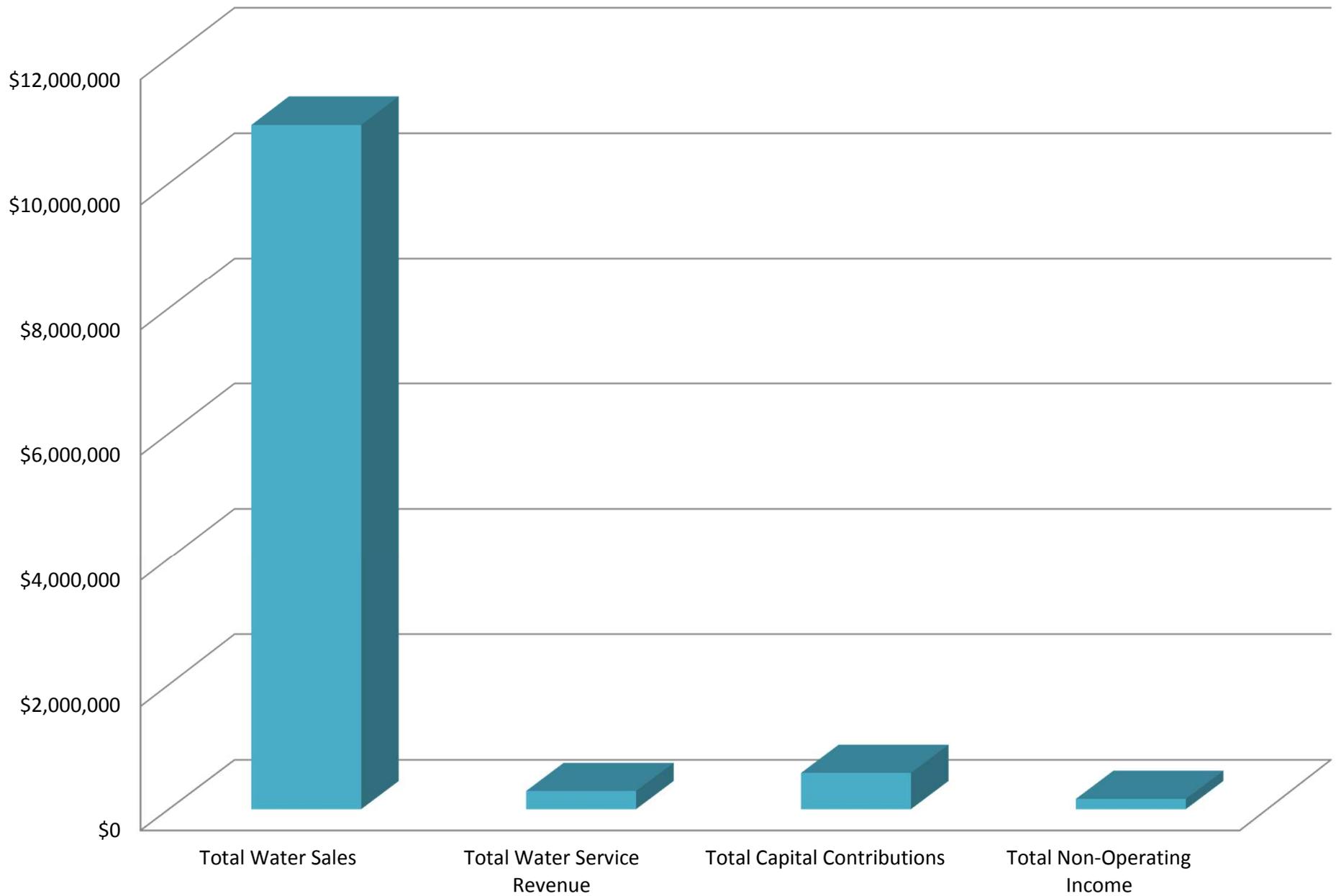
Account #	Account Classification & Description	2021 Approved Budget
1-7-4500-000	PERS ER Contributions	-\$80,000
1-7-5611-000	Supervision	569,000
1-7-5611-500	Capital Project Credit	0
1-7-5612-000	Administration - Labor	104,000
1-7-5612-100	Accounting - Labor	127,000
1-7-5613-000	Administration - Overtime	2,000
1-7-5613-100	Accounting - Overtime	1,000
1-7-5614-000	Administration - Benefits	277,000
1-7-5614-100	Accounting - Benefits	52,000
1-7-5615-100	Vehicle Maintenance	5,000
1-7-5615-200	Vehicle Fuel	5,000
1-7-5621-000	Stationery & Computer Supplies	11,000
1-7-5622-000	Printing & Reproduction	500
1-7-5623-000	Postage	4,000
1-7-5624-000	Memberships & Subscriptions	50,000
1-7-5625-000	Travel & Conference (Management)	6,000
1-7-5625-001	Travel & Conference (Admin/Accounting)	5,000
1-7-5625-100	Maintenance of Structures	5,000
1-7-5626-000	Office & Shop Utilities	25,000
1-7-5626-001	Hazardous Waste Disposal	4,000
1-7-5626-500	Solar Expenses	1,500
1-7-5627-000	Telephones	11,500
1-7-5627-050	Cell Phones	3,000
1-7-5627-100	Internet Service Provider	11,500
1-7-5627-500	Security Services	5,000
1-7-5628-000	Custodian/Caretaker	17,000
1-7-5631-000	Ins Property & Liability	133,000
1-7-5631-100	Deductible Adjustments	3,000
1-7-5632-000	New Employee Verification	1,000
1-7-5641-000	Public Employees Retirement	212,675
1-7-5641-500	PERS Cost by Function	24,000
1-7-5642-501	Workers' Comp Previous FY	5,000
1-7-5645-001	Accrued Sick/Vacation Leave	5,000
1-7-5646-200	Safety Materials and Equipment	46,000
1-7-5648-000	Miscellaneous Supplies	15,000
1-7-5649-000	Warehouse Supplies	15,000
1-7-5651-000	Legal Services	200,000

Account #	Account Classification & Description	2021 Approved Budget
1-7-5652-000	Auditing Services	24,000
1-7-5654-000	Financial Services	2,500
1-7-5658-100	Hydrogeologist Consultant	40,000
1-7-5659-000	Underground Service Alert	3,000
1-7-5661-000	Rents/Lease Equipment	4,000
1-7-5662-000	Leases Real Estate BLM	7,000
1-7-5672-000	Office Equipment Maintenance	16,000
1-7-5675-001	Server Maintenance Agreement	2,000
1-7-5676-000	Springbrook Software Maintenance	40,000
1-7-5690-000	Answering Service	6,000
	Sub-Total Admin, Accounting & General	<u>2,026,175</u>
	Legislative Expenses	
1-8-5691-000	Director's Fees	\$25,000
1-8-5691-500	Director's Health Insurance	63,000
1-8-5691-600	Director's Workers' Comp	2,000
1-8-5691-700	Director's Payroll Taxes	2,000
1-8-5692-000	Recording Secretary	2,000
1-8-5694-000	Travel & Convention - Directors	6,000
1-8-5695-000	Elections	12,000
	Sub-Total Legislative	<u>112,000</u>
	Depreciation Expenses	
1-0-5710-000	Depreciation	<u>\$3,500,000</u>
	Sub-Total Depreciation	<u>3,500,000</u>
	Non-Operating Expense, Interest	
1-9-5927-104	Admin Fees AD 87-1	\$17,400
1-9-5927-105	2018 COP Interst Expense	1,255,917
1-9-5927-106	2018 COP Admin/Misc Fees	1,500
1-9-5927-107	2018 COP Premium Exp	-100,000
1-9-5927-200	2016 Solar Loan Trustee Fees	1,250
1-9-5927-202	2016 Solar Loan Interest Payable	250,000

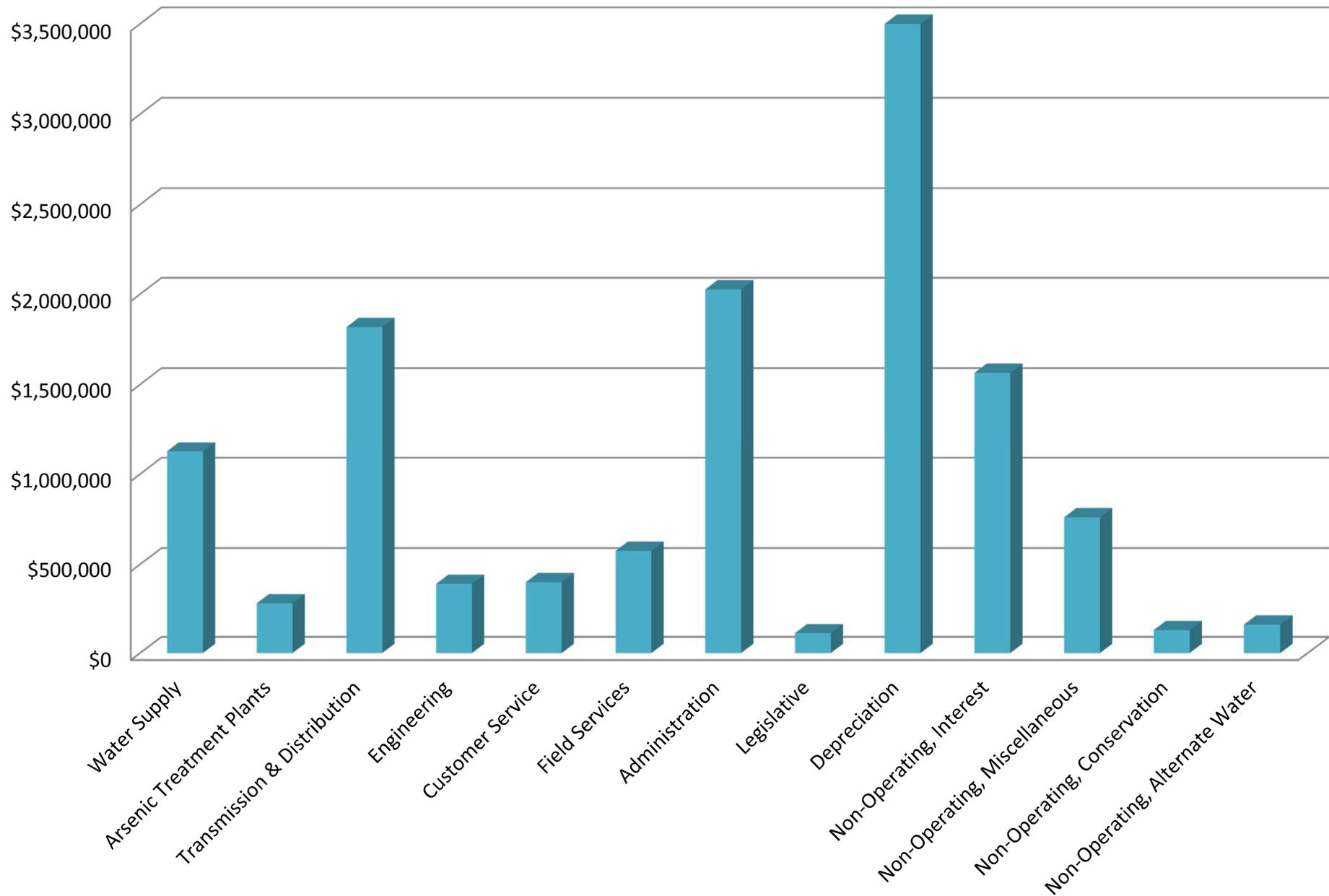
Account #	Account Classification & Description	2021 Approved Budget
1-9-5928-000	OPEB Expense	138,000
	Sub-Total Non-Operating, Interest	<u>1,564,067</u>
	Non-Operating Expense, Miscellaneous	
1-9-5929-000	Misc Service Charges/Penalties	\$11,000
1-9-5929-001	Credit Card Service Charges	116,000
1-9-5929-102	Web Payments	59,000
1-9-5929-200	Misc State & County Fees	10,000
1-9-5933-000	SWRCB Annual Fee	39,000
1-9-5944-000	Public Information	10,000
1-9-5961-200	IWVCGWMG Expenses	0
1-9-5961-201	GSA	125,000
1-9-5961-204	GSA Pump Fee	180,000
1-9-5962-000	LAFCO Expense	3,100
1-9-5963-000	WSIP Monitoring	7,500
1-9-5999-000	Audit Adjustment	0
1-9-5999-100	General Plan Exp	200,000
	Sub-Total Non-Operating, Miscellaneous	<u>760,600</u>
	Non-Operating Expense, Conservation	
1-9-5000-004	Conservation - Web Payments Svc Chg	\$3,600
1-9-5949-000	Water Conservation Programs	28,000
1-9-5949-001	Water Conservation Advertising	41,000
1-9-5949-002	Cash for Grass Grant Program	0
1-9-5949-100	Xeriscape Special Projects	5,000
1-9-5949-300	Conservation Salaries	50,000
1-9-5949-500	Conservation OT	2,000
	Sub-Total Non-Operating, Conservation	<u>129,600</u>
	Non-Operating Expense, Alt Water Supply	
1-9-5952-000	Well Monitoring Program	\$1,000
1-9-5953-000	Kern County Property Tax	11,000
1-9-5954-000	Inyo County Property Tax	4,200
1-9-5960-001	AWS - Butterworth Ranch Olancha	15,000
1-9-5960-003	AWS - Stine Property	5,000
1-9-5960-102	AWS - Ground Water Flow Model	0

Account #	Account Classification & Description	2021 Approved Budget
1-9-5960-200	AWS - Flight Survey	0
1-9-5960-300	Groundwater Storage Study	35,000
1-9-5961-201	Groundwater Sustainability Act (GSA)	0
1-9-5961-202	Salt Nutrient Program	0
1-9-5961-203	GSA Salaries	89,000
	Sub-Total Non-Operating, Alt Water Supply	<u>160,200</u>
	Total Expenditures	<u><u>\$12,841,302</u></u>

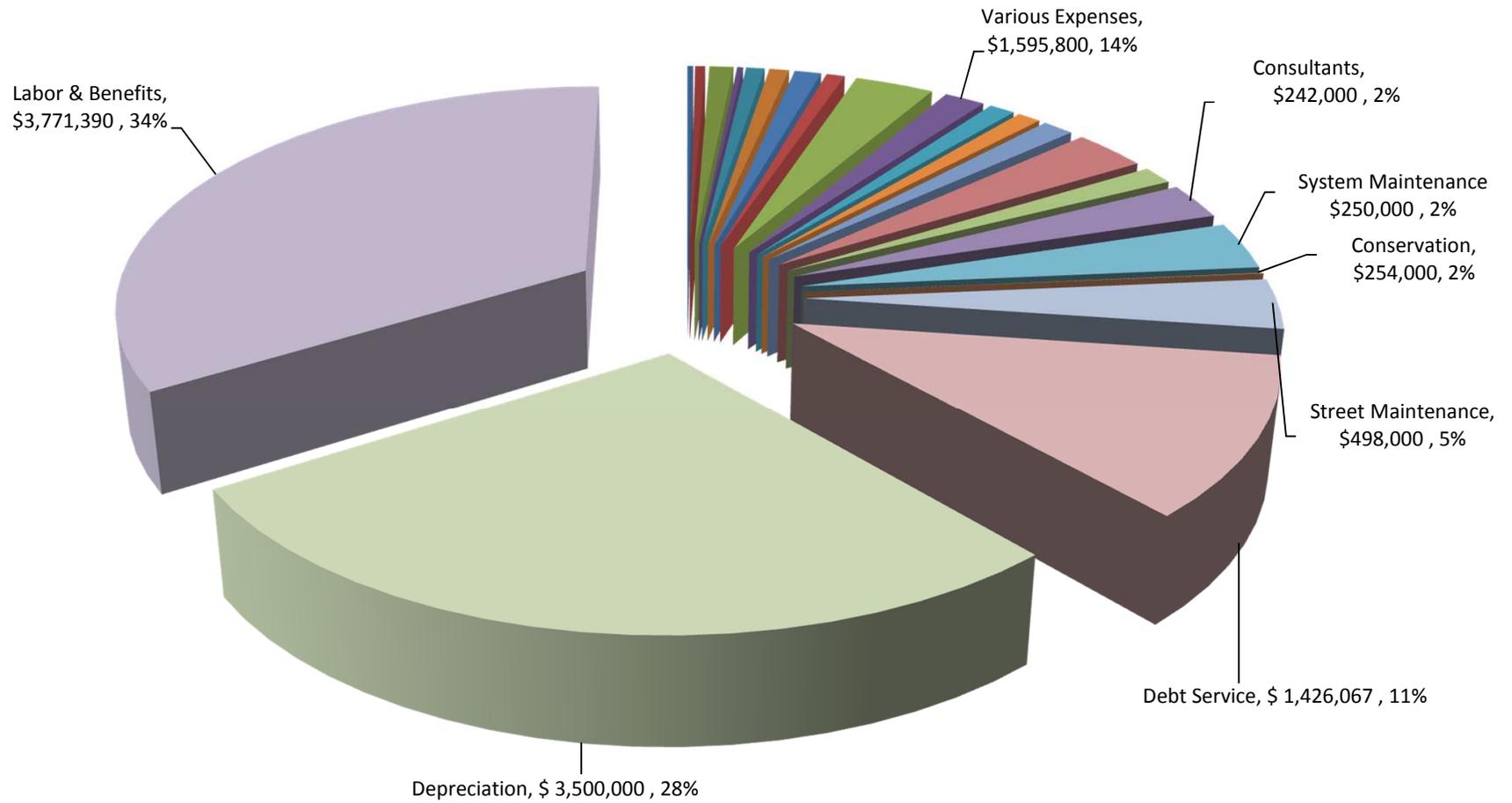
2020-2021 General Fund Approved Budget Revenue Distribution by Department



2020-2021 General Fund Approved Budget Expense Distribution by Department



Indian Wells Valley Water District
Approved Budget - Expenses per Category



- | | | | |
|----------------------------|---------------------------------------|--|--------------------------|
| ■ Telephones | ■ Safety & Security | ■ Facilities Maintenance | ■ Uncollectible Accounts |
| ■ Regulatory Requirements | ■ Training/Certifications/Memberships | ■ Insurance | ■ Legislative |
| ■ Utilities | ■ Miscellaneous | ■ Office Supplies, Postage & Equipment | ■ Chemicals & Treatment |
| ■ Fleet Fuel & Maintenance | ■ Alternate Water | ■ Computer Supplies & Maintenance | ■ Consultants |
| ■ System Maintenance | ■ Conservation | ■ Street Maintenance | ■ Debt Service |
| ■ Depreciation | ■ Labor & Benefits | | |

2020-2021 Approved Budget Expense Distribution by Type

