

Indian Wells Valley Water District

2019-2020 General Fund Budget

Approved Budget

	2018-2019 Approved Budget	2018-19 Year-End Estimate	2019-2020 Proposed Budget	Δ
Revenues				
Total Water Sales	10,371,000	10,588,805	10,829,850	458,850
Total Water Service Revenue	265,000	286,173	290,000	25,000
Total Capital Contributions	443,000	402,577	392,000	-51,000
Total Non-Operating Income	731,400	692,876	487,100	-244,300
Total Revenues	11,810,400	11,970,431	11,998,950	188,550
Expenses				
Water Supply	775,600	959,422	1,106,600	331,000
Arsenic Treatment Plants	257,800	176,208	266,800	9,000
Transmission & Distribution	1,732,690	1,201,856	1,784,690	52,000
Engineering	398,100	305,421	397,600	-500
Customer Service	398,100	356,338	408,200	10,100
Field Services	381,850	469,880	437,900	56,050
Administration	1,839,000	1,853,440	1,896,600	57,600
Legislative	99,007	116,609	99,300	293
Depreciation	3,478,477	3,478,477	3,500,000	21,523
Non-Operating, Interest	1,263,050	2,014,846	1,664,067	401,017
Non-Operating, Miscellaneous	256,600	357,382	721,100	464,500
Non-Operating, Conservation	366,600	57,869	346,600	-20,000
Non-Operating, Alternate Water	723,700	233,573	273,700	-450,000
Total Expenses	11,970,574	11,581,322	12,903,157	932,583
Total Revenues over Expenses	-160,174	389,109	-904,207	-744,033

Indian Wells Valley Water District

2018-2019 General Fund Budget

Approved Budget

**2018-2019
Cash Flow
Projection**

BEGINNING CASH **13,778,372**

CASH RECIEPTS

Operating Revenues	10,874,978
Capital Contributions	402,577
Non-Operating Revenues	692,876
Total Revenues	11,970,431

Loan Proceeds 14,000,000

TOTAL CASH RECEIPTS **25,970,431**

EXPENSES

Operating Exp - Water Supply	959,422
Operating Exp - Arsenic Treatment Plants	176,208
Operating Exp - Transmission & Distribution	1,201,856
Operating Exp - Engineering	305,421
Operating Exp - Customer Service	356,338
Operating Exp - Field Services	469,880
Operating Exp - Administration	1,853,440
Operating Exp - Legislative	116,609
Total Operating Expenses	5,439,175

Capital Improvement Projects	2,074,094
Misc Non-Op Expenses	357,382
Conservation	57,869
Alternate Water Supply	233,573
Debt Principle	2,290,950
Long Term Debt	2,014,846
Total Non-Operating Expenses	7,028,714

TOTAL EXPENSES **12,467,889**

NET CASH FLOW **13,502,542**

ENDING CASH **27,280,914**

LESS: Emergency Reserve **2,719,587**

LESS: Capital Replacement Reserve **2,000,000**

LESS: Vehicle Replacement Reserve **350,000**

LESS: Computer Replacement Reserve **100,000**

LESS: Future Source of Supply Reserve **708,921**

LESS: Other Assigned Balances **2,212,834**

LESS: Bond Project Funds **13,000,000**

UNRESTRICTED CASH **6,189,572**

Debt Service Coverage (Min 1.20x)	1.27
Meet Debt Service Coverage?	yes
Fund Reserve Target - 6 months of O&M	2,719,587
Meet Fund Reserve Target	yes

Account #	Account Classification & Description	2020 Approved Budget
Water Sales Revenue		
1-0-4110-100	Residential Usage	\$2,467,456
1-0-4110-101	Residential RTS	3,983,913
1-0-4110-300	Master-Metered Res. Usage	375,389
1-0-4110-301	Master-Metered Res. RTS	375,109
1-0-4110-400	Commercial/Public/Ind Usage	888,456
1-0-4110-401	Commercial/Public/Ind RTS	517,391
1-0-4110-500	Bulk Rate	-
1-0-4110-501	Bulk Station	19,200
1-0-4110-600	Construction Water	50,000
1-0-4110-700	Fire Prevention	155,000
1-0-4110-800	GSA Pump Fee	180,000
1-0-4110-801	B-Zone Charge	64,537
1-0-4110-802	C-Zone Charge	35,495
1-0-4110-803	D-Zone Charge	8,605
1-0-4110-804	E-Zone Charge	38,722
1-0-4110-900	Arsenic Charge 5/8" Meter	-
1-0-4110-901	Arsenic Charge 3/4" Meter	1,393,972
1-0-4110-902	Arsenic Charge 1" Meter	80,594
1-0-4110-903	Arsenic Charge 1-1/2" Meter	19,900
1-0-4110-904	Arsenic Charge 2" Meter	85,569
1-0-4110-905	Arsenic Charge 3" Meter	10,945
1-0-4110-906	Arsenic Charge 4" Meter	19,900
1-0-4110-907	Arsenic Charge 6" Meter	32,834
1-0-4110-908	Arsenic Charge 8" Meter	26,865
	Sub-Total Water Sales	<u>10,829,850</u>
Water Service Revenues		
1-0-4230-000	Customer Service Charges	\$48,000
1-0-4231-100	Delinquent Billing Charge	179,000
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	17,000
	Sub-Total Water Service	<u>290,000</u>

Account #	Account Classification & Description	2020 Approved Budget
Capital Contributions		
1-0-4233-000	Capital Facility Fee	\$225,000
1-0-4233-100	Basic Facility Charges Refund	0
1-0-4233-200	Capital Contributions - Developer	85,000
1-0-4233-300	Capital Contributions - Federal	0
1-0-4233-400	Capital Contributions - State	0
1-0-4233-500	Capital Contributions - Local	40,000
1-0-4234-000	Plan Check & Processing Fee	25,000
1-0-4235-000	Inspection Fees	2,000
1-0-4236-000	Dist Syst Connect Chrg/Frnt Ft	15,000
	Sub-Total Capital	<u>392,000</u>
Non-Operating Revenues		
1-0-4920-000	Interest Income	\$150,000
1-0-4920-101	Interest Income - 2012 Loan	0
1-0-4920-102	Interest Income - 2009 COP	0
1-0-4920-103	Interest Income - 2018 COP	4,600
1-0-4920-209	Assessment Revenue AD 87-1	0
1-0-4920-210	Assessment Int Income AD #87-1	2,500
1-0-4920-700	Interest Income Prop 55	0
1-0-4960-000	Miscellaneous Revenues	140,000
1-0-4960-002	Energy Curtailment Credit	0
1-0-4960-300	Cash-for-Grass	180,000
1-0-4970-000	Olancha Farm Rent	10,000
	Sub-Total Non-Operating	<u>487,100</u>
	Total Revenue	<u><u>11,998,950</u></u>

REVENUE ASSUMPTIONS

* Assumed growth of .08% with water use remaining flat

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

* Assessment revenue eliminated as debt has been retired

* Miscellaneous revenues were increased to reflect anticipated revenues GSA

Account #	Account Classification & Description	2020 Approved Budget
	Water Supply Expenses	
1-1-4500-000	PERS ER Contributions	-\$36,000
1-1-5211-000	Supervision	89,000
1-1-5211-500	Capital Credit	0
1-1-5212-000	Labor	275,000
1-1-5213-000	Overtime	2,000
1-1-5213-100	Standby Time	4,000
1-1-5214-000	Benefits	153,000
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
1-1-5223-000	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	8,500
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>1,106,600</u>
	Arsenic Plant Expenses	
1-2-4500-000	PERS ER Contributions	-\$7,000
1-2-5211-000	Supervision	15,000

Account #	Account Classification & Description	2020 Approved Budget
1-2-5212-000	Labor	46,000
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
1-2-5223-000	Maintenance Arsenic Plant Grounds	1,000
1-2-5224-000	Maintenance Automated Controls	5,000
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	10,000
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>266,800</u>
Transmission & Distribution Expenses		
1-3-4500-000	PERS ER Contributions	-\$47,000
1-3-5411-000	Supervision	97,000
1-3-5412-000	Labor	414,000
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	340,000
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
1-3-5427-000	Maintenance Of Streets	450,000
1-3-5427-500	Maintenance Of Streets - Permits	3,000

Account #	Account Classification & Description	2020 Approved Budget
1-3-5428-000	Welding Supplies	1,000
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>1,784,690</u>
	Engineering Expenses	
1-4-4500-000	PERS ER Contributions	-\$18,000
1-4-5412-100	Labor	197,000
1-4-5412-600	Capital Project Credit	-43,000
1-4-5413-100	Overtime	4,000
1-4-5414-100	Benefits	78,000
1-4-5415-100	Vehicle Maintenance	2,000
1-4-5415-300	Vehicle Fuel	4,000
1-4-5415-400	Water Treatment Lab Analysis	32,000
1-4-5415-500	Consumer Confidence Reports	7,500
1-4-5446-000	Training and Conferences (Engineering)	2,000
1-4-5464-200	Training and Conferences (IT)	4,500
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	25,000
1-4-5653-000	Consulting Engineer Services	40,000
1-4-5656-000	Water Trax Subscription	11,000
1-4-5675-200	Computer Maintenance	40,000
	Sub-Total Engineering	<u>397,600</u>
	Customer Service Expenses	
1-5-4500-000	PERS ER Contributions	-\$16,000
1-5-5511-000	Supervision	93,000
1-5-5512-000	Labor	104,000

Account #	Account Classification & Description	2020 Approved Budget
1-5-5512-100	Temporary Labor	16,000
1-5-5513-000	Overtime	1,000
1-5-5514-000	Benefits	93,000
1-5-5520-000	Uncollectible Accounts	25,000
1-5-5541-000	Postage & Supplies	60,000
1-5-5542-000	Printing & Reproduction	15,000
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
1-5-5641-500	PERS Cost by Function	5,000
	Sub-Total Customer Service	<u>408,200</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	90,000
1-6-5562-000	Labor	143,000
1-6-5562-100	Temporary Labor	42,000
1-6-5563-000	Overtime	2,700
1-6-5564-000	Capital Project Credit	-83,000
1-6-5565-000	Benefits	141,000
1-6-5566-000	Vehicle Maintenance	16,000
1-6-5566-500	Vehicle Fuel	13,000
1-6-5567-000	Maintenance of Meters	45,000
1-6-5567-001	Itron Software	0
1-6-5567-100	AMI	30,000
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>437,900</u>
	Admin, Accounting & General Expenses	
1-7-4500-000	PERS ER Contributions	-\$80,000
1-7-5611-000	Supervision	538,000
1-7-5611-500	Capital Project Credit	0

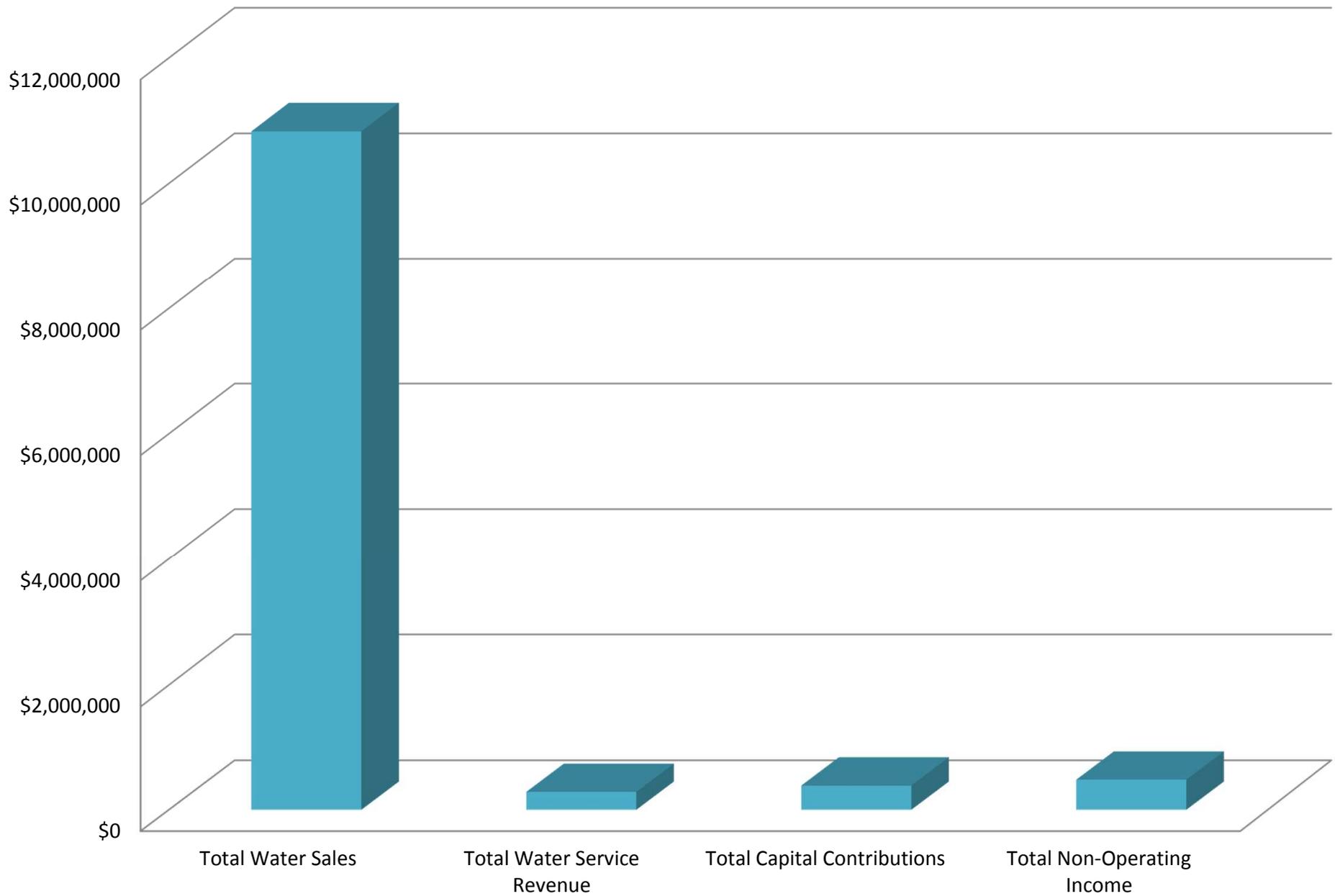
Account #	Account Classification & Description	2020 Approved Budget
1-7-5612-000	Administration - Labor	111,000
1-7-5612-100	Accounting - Labor	134,000
1-7-5613-000	Administration - Overtime	2,000
1-7-5613-100	Accounting - Overtime	1,000
1-7-5614-000	Administration - Benefits	286,000
1-7-5614-100	Accounting - Benefits	75,000
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	40,000
1-7-5625-000	Travel & Conference (Management)	8,000
1-7-5625-001	Travel & Conference (Admin/Accounting)	3,000
1-7-5625-100	Maintenance of Structures	6,000
1-7-5626-000	Office & Shop Utilities	27,500
1-7-5626-001	Hazardous Waste Disposal	1,500
1-7-5626-500	Solar Expenses	1,500
1-7-5627-000	Telephones	10,000
1-7-5627-050	Cell Phones	3,000
1-7-5627-100	Internet Service Provider	9,100
1-7-5627-500	Security Services	6,000
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	140,000
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	40,000
1-7-5648-000	Miscellaneous Supplies	17,500
1-7-5649-000	Warehouse Supplies	15,000
1-7-5651-000	Legal Services	125,000
1-7-5652-000	Auditing Services	24,000
1-7-5654-000	Financial Services	8,000
1-7-5656-000	Salary Survey Consultant	0

Account #	Account Classification & Description	2020 Approved Budget
1-7-5658-000	Misc Consultant	0
1-7-5658-100	Hydrogeologist Consultant	60,000
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	35,000
1-7-5677-000	VoteLynx Equipment Maintenance	0
1-7-5678-000	Solar Maintenance Agreement	0
1-7-5679-300	Cost of Service Study	0
1-7-5690-000	Answering Service	4,000
	Sub-Total Admin, Accounting & General	<u>1,896,600</u>
	Legislative Expenses	
1-8-5691-000	Director's Fees	\$24,300
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	0
	Sub-Total Legislative	<u>99,300</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	
1-9-5923-500	2012 Loan - Interest	\$0
1-9-5925-000	Prop 55 Loan - Interest Payable	0
1-9-5927-100	COP 2009 Admin/Mis Fees	0
1-9-5927-102	COP 2009 Interest Payable	0

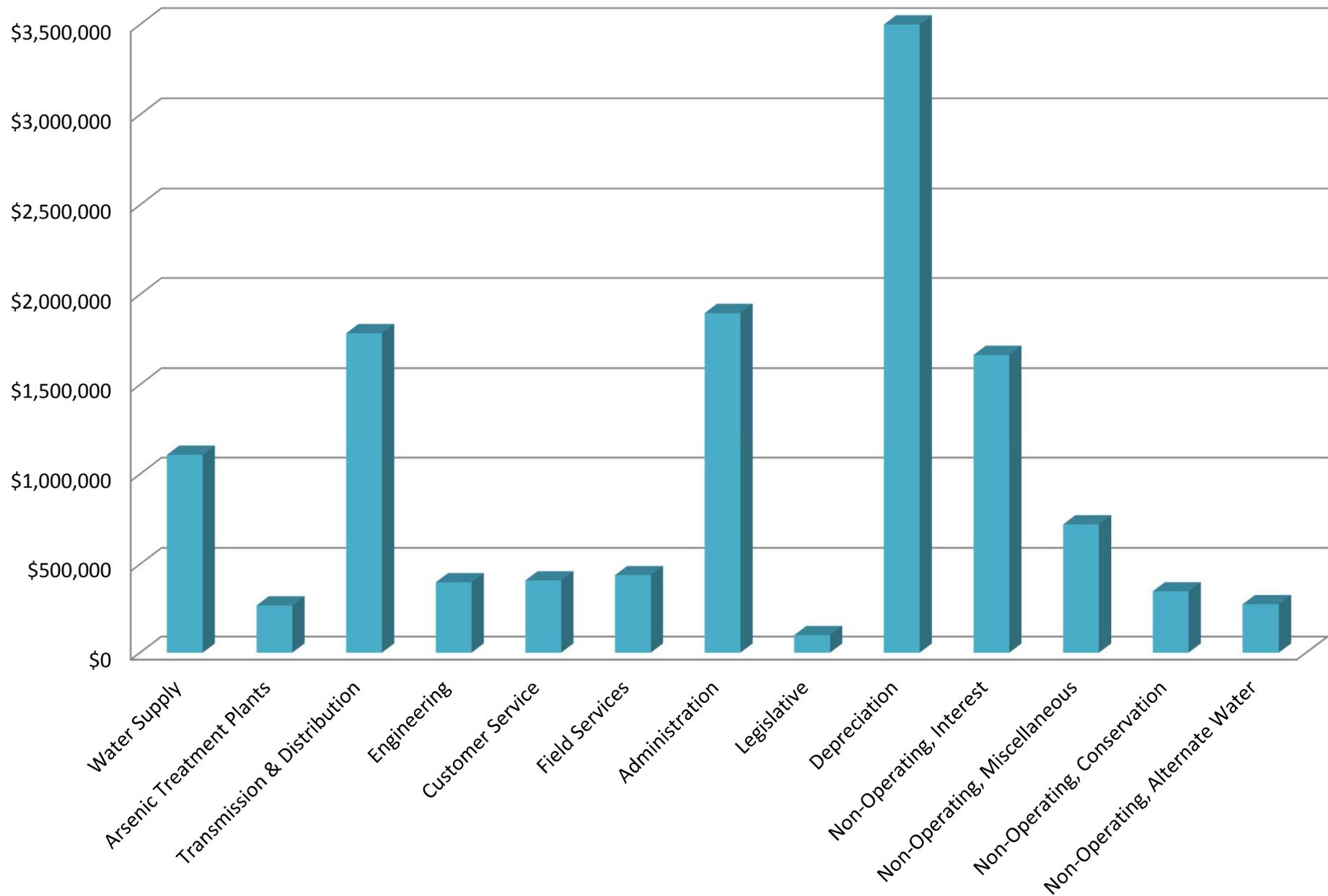
Account #	Account Classification & Description	2020 Approved Budget
1-9-5927-104	Admin Fees AD 87-1	17,400
1-9-5927-105	2018 COP Ineterst Expense	1,255,917
1-9-5927-106	2018 COP Admin/Misc Fees	1,500
1-9-5927-200	2016 Solar Loan Trustee Fees	1,250
1-9-5927-202	2016 Solar Loan Interest Payable	250,000
1-9-5928-000	OPEB Expense	138,000
	Sub-Total Non-Operating, Interest	<u>1,664,067</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	68,000
1-9-5933-000	SWRCB Annual Fee	39,000
1-9-5944-000	Public Information	15,000
1-9-5961-200	IWVCGWMG Expenses	0
1-9-5961-204	GSA Pump Fee	180,000
1-9-5961-205	General Plan	230,000
1-9-5962-000	LAFCO Expense	3,100
1-9-5999-000	Audit Adjustment	0
	Sub-Total Non-Operating, Miscellaneous	<u>721,100</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	180,000
1-9-5949-100	Xeriscape Special Projects	5,000
1-9-5949-300	Conservation Salaries	89,000
1-9-5949-500	Conservation OT	0
	Sub-Total Non-Operating, Conservation	<u>346,600</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

Account #	Account Classification & Description	2020 Approved Budget
1-9-5960-001	AWS - Butterworth Ranch Olancha	17,000
1-9-5960-003	AWS - Stine Property	4,500
1-9-5960-102	AWS - Ground Water Flow Model	0
1-9-5960-200	AWS - Flight Survey	0
1-9-5961-201	Groundwater Sustainability Act (GSA)	150,000
1-9-5961-202	Salt Nutrient Program	0
1-9-5961-203	GSA Salaries	86,000
	Sub-Total Non-Operating, Alt Water Supply	<u>273,700</u>
	Total Expenditures	<u><u>\$12,903,157</u></u>

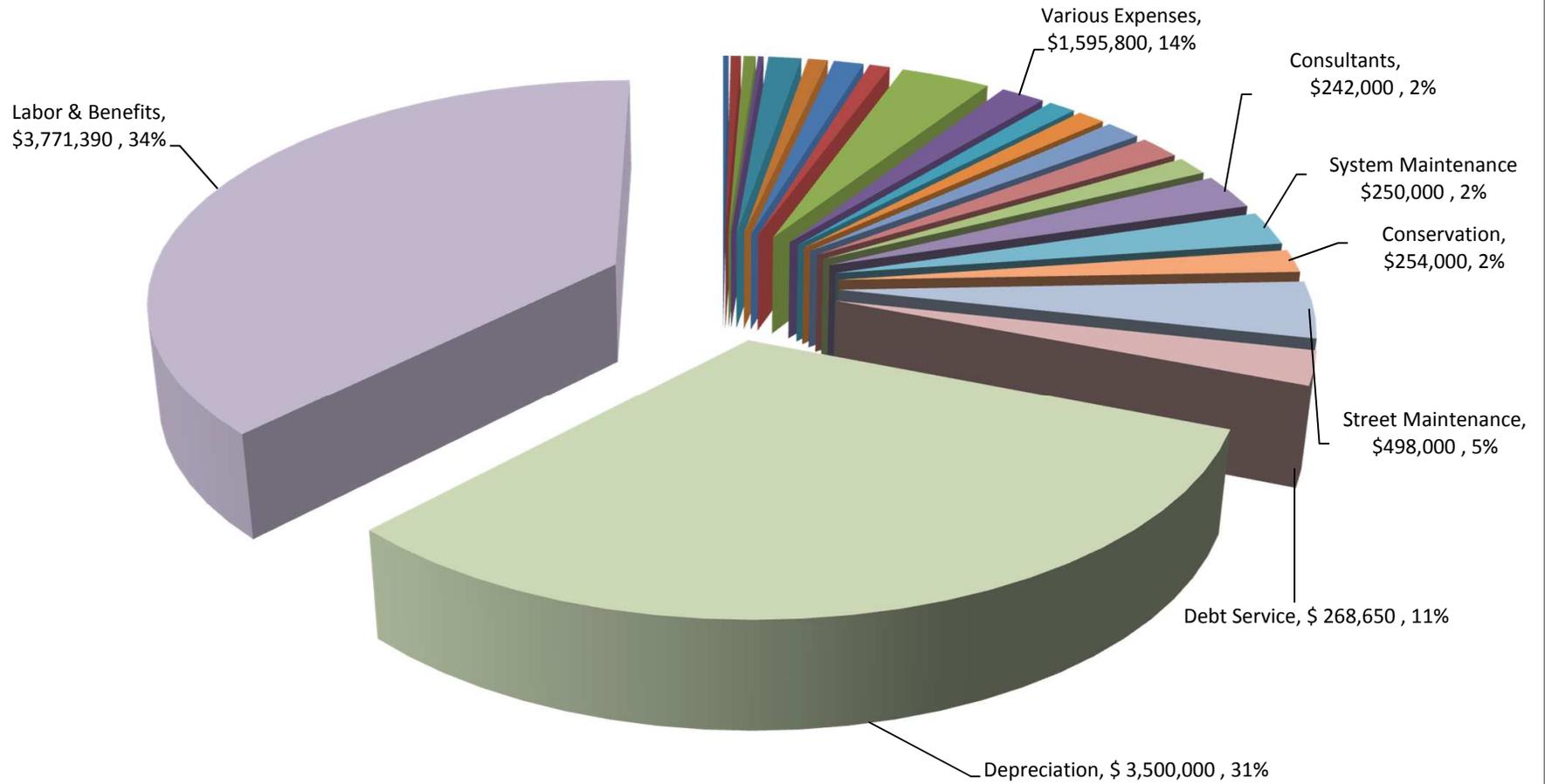
2019-2020 General Fund Proposed Budget Revenue Distribution by Department



2019-2020 General Fund Proposed Budget Expense Distribution by Department



Indian Wells Valley Water District
 Proposed Budget - Expenses per Category
 \$11,085,700



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|----------------------------|---------------------------------------|--|--------------------------|
| ■ 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 | | |