

**Twentynine Palms Water Department
 Summary Water Budget
 Fiscal Year 2014-2015**

Schedule A

	FY 12/13 Actual	FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Budget
1 Operating Revenues	\$ 4,024,274	\$ 3,914,500	\$ 3,763,915	\$ 3,763,900
2 Non-Operating Revenues	688,980	707,500	691,444	678,100
3 Total Revenue Available to Fund Operations & Capital/R&R	4,713,254	4,622,000	4,455,359	4,442,000
4 Operating Expenses	2,948,015	3,427,390	3,024,131	3,364,011
5 Non-Operating Expenses	3,014,548	-	1,473,438	1,511,600
6 Net Revenues Available to Fund Capital Related Expenditures	(1,249,309)	1,194,610	(42,210)	(433,611)
7 Carryover Projects	-	(1,350,000)	(977,981)	(1,275,000)
8 Current Year CIP Projects	-	(300,000)	(80,000)	(300,000)
9 Current Year R&R	-	(100,000)	(92,714)	(100,000)
10 Current Year Capital Outlay	-	(230,000)	(180,167)	(300,000)
11 Transfers out to CalPERS Side Fund	-	(253,258)	(253,258)	(253,258)
12 Transfers in from Special Revenue Fund (SRF)	-	40,000	40,000	51,650
13 Transfers in from SRF for Election	-	17,500	17,500	-
14 Debt Financing	-	-	-	-
15 Increase (Decrease) in Fund Balance	\$ (1,249,309)	\$ (981,148)	\$ (1,568,830)	\$ (2,610,219)
16 Add Back Non-Cash Expenses				
17 Depreciation Expense	-	-	1,364,336	1,391,600
18 Unfunded PERS Liability	-	-	-	-
19 OPEB Expense	-	-	109,103	120,000
20 Projected Change in Cash/Reserves	(1,249,309)	(981,148)	(95,392)	(1,098,619)
21 Projected Reserve Balance at 7/1/14				5,600,000
22 Projected Reserve Balance at 6/30/15				<u>\$ 4,501,381</u>

Twentynine Palms Water Department
Line Item Water Budget
Fiscal Year 2014-2015

Schedule B

	FY 12/13	FY 13/14	FY 13/14	FY 14/15
	Actual	Budget	Projected	Budget
1 Operating Revenues				
2 Residential Water	\$ 2,127,492	\$ 2,071,600	\$ 2,028,200	\$ 2,028,200
3 Business Water	385,156	438,600	366,800	366,800
4 Construction Water	134,018	50,000	7,200	7,200
5 Water Sales, Other	34,598	30,600	30,600	30,600
6 Fire Line	83,341	75,200	85,500	85,500
7 RTS	1,128,369	1,113,000	1,125,000	1,125,000
8 Penalties	64,858	66,200	55,515	55,500
9 Meter Installation Fees	12,778	18,000	11,200	11,200
10 New Account Fees	41,425	39,000	41,600	41,600
11 Reconnection Fees	12,240	12,300	12,300	12,300
12 Total Operating Revenues	4,024,274	3,914,500	3,763,915	3,763,900
13 Non-Operating Revenues				
14 Capital Impact Fees	27,494	40,000	44,340	30,800
15 Water Availability Assessment	594,771	613,900	613,900	613,900
16 Interest Revenue	11,449	15,000	12,700	12,700
17 Other Penalties	28,847	25,000	10,900	11,100
18 Reimbursed Expenses	10,584	8,500	4,000	4,000
19 Other Non-Operating Revenue	15,834	5,100	5,604	5,600
20 Total Non-Operating Revenues	688,980	707,500	691,444	678,100
21 Total Revenues	4,713,254	4,622,000	4,455,359	4,442,000
22 Operating Expenditures				
23 Source of Supply				
24 Direct Labor	3,501	-	3,700	3,900
25 Employee Benefits, Allocated	3,055	-	1,400	1,500
26 Field Supplies	8,217	12,500	10,200	12,500
27 Telemetry Supplies	2,968	5,800	2,700	5,800
28 Outside Repair and Maintenance	9,703	10,300	2,721	11,700
29 Electric	226,312	250,150	245,000	264,600
30 Total Source of Supply	253,756	278,750	265,721	300,000
31 Pumping				
32 Direct Labor	1,137	-	1,100	1,200
33 Employee Benefits, Allocated	834	-	400	400
34 Field Supplies	626	5,200	5,200	5,300
35 Outside Services, Other	18,990	5,000	5,000	5,100
36 Electric	76,309	78,150	74,600	80,600
37 Total Pumping	97,896	88,350	86,300	92,600
38 Transmission & Distribution				
39 Direct Labor	380,786	-	373,200	391,900
40 Labor Charged to Capital/R & R Projects	-	-	-	-
41 Labor Charged to Other Programs	(74,230)	-	(64,200)	(65,500)
42 Employee Benefits, Allocated	374,204	-	133,700	169,729

Twentynine Palms Water Department
Line Item Water Budget
Fiscal Year 2014-2015

Schedule B

	FY 12/13	FY 13/14	FY 13/14	FY 14/15
	Actual	Budget	Projected	Budget
43 Equipment Cost	149,078	130,000	114,500	116,800
44 Field Supplies	141,087	112,300	98,200	103,400
45 Tools & Other Supplies	3,660	12,000	10,000	15,100
46 Outside Services	25,365	22,200	6,700	20,500
47 Uniforms & Safety	12,712	12,000	11,100	11,300
48 Utilities	-	4,500	-	-
49 Permits, Fees, & Certifications	16,628	22,400	50,304	22,400
50 Engineering Fees	1,601	12,500	-	-
51 Inventory, (Gain)/Loss	(1,627)	-	1,500	1,500
52 Miscellaneous, Other	2,911	6,500	5,174	8,000
53 Total Transmission & Distribution	1,032,176	334,400	740,178	795,129
54 Treatment Wells				
55 Direct Labor	18,444	-	27,600	28,900
56 Employee Benefits, Allocated	12,627	-	8,800	9,200
57 Chemicals and Other Field Supplies	16,307	18,700	18,700	19,100
58 Lab Services	14,470	40,000	40,000	40,800
59 Total Treatment Wells	61,847	58,700	95,100	98,000
60 Treatment Facility				
61 Direct Labor	89,753	-	100,700	105,700
62 Employee Benefits, Allocated	-	-	34,000	35,400
63 Bulk Chemicals and Media	267,109	214,500	206,841	261,000
64 Testing and Other Supplies	54,692	41,600	41,600	42,400
65 Aresenic Treatment	-	-	3,100	3,200
66 Repairs and Maintenance	1,325	30,000	30,000	30,600
67 Outside Services	17,666	12,000	10,200	12,000
68 Telephone	4,005	5,000	5,000	5,100
69 Electric	12,128	10,600	10,200	11,000
70 Permits and Fees	10,873	15,000	15,000	20,300
71 Total Treatment Facility	457,551	328,700	456,641	526,700
72 Customer Accounts				
73 Direct Labor	68,350	-	98,600	103,600
74 Employee Benefits, Allocated	67,044	-	26,600	27,700
75 Office Supplies	8,247	8,000	4,000	8,000
76 Outside Services, Other	2,216	3,000	1,800	3,000
77 Uncollectable Account Expense	26,929	50,000	75,000	25,000
78 Total Customer Accounts	172,785	61,000	206,000	167,300
79 General Administration				
80 Office Supplies	19,603	20,000	17,291	20,000
81 Outside Services, Legal	68,469	51,500	51,500	52,500
82 Outside Professional Fees-Finance	104,855	126,000	80,400	63,500
83 Outside Services, Audit/Rate Study	13,683	15,000	15,000	40,300
84 Outside Services, Banking Fees/LAFCO	43,388	48,800	48,800	49,800

Twentynine Palms Water Department
Line Item Water Budget
Fiscal Year 2014-2015

Schedule B

	FY 12/13	FY 13/14	FY 13/14	FY 14/15
	Actual	Budget	Projected	Budget
85 Outside Services, Other	54,765	50,000	43,000	43,900
86 Equipment Rental	1,071	2,000	3,500	3,600
87 Electricity	13,967	15,000	13,800	14,900
88 Other Utilities	13,489	14,500	15,000	15,300
89 Postage	15,017	29,100	25,100	25,600
90 Dues and Subscriptions	8,026	17,900	17,900	18,300
91 Training & Travel	5,244	3,500	11,300	11,600
92 Insurance	56,004	54,300	55,500	56,600
93 Printing and Publications	12,663	10,000	2,400	10,000
94 Public Information	-	-	-	-
95 Miscellaneous, Other	3,105	10,000	7,000	10,000
96 Fire Department Reimbursements	(42,161)	(45,608)	(45,600)	(46,236)
97 Total General Admin.	391,188	421,992	361,891	389,664
98 Employee Salaries				
99 Direct Labor	807,162	1,074,398	885,400	987,734
100 Less Transfer to Operations	(561,972)	-	(604,900)	(635,200)
101 Total General & Admin. Salaries	245,190	1,074,398	280,500	352,534
102 Employee Benefits				
103 Employee Benefits-General & Admin.	233,292	-	95,400	102,804
104 Paid Leave	113,844	120,300	120,300	124,871
105 FICA & Payroll Tax Expense	75,138	82,300	83,900	84,878
106 Group Medical Expense	234,891	281,300	271,800	323,807
107 Dental and Vision Expense	20,893	28,600	25,000	28,566
108 Group Life Insurance	4,840	3,900	3,400	3,880
109 Workers Compensation Expense	31,608	34,600	29,200	35,895
110 Retirement Expense	194,218	209,900	188,500	227,182
111 Employee Benefit Clearing	(691,339)	-	(300,300)	(306,300)
112 Total Employee Benefits	217,385	760,900	517,200	625,583
113 Board of Directors				
114 Directors' Fees	12,785	6,000	6,300	6,400
115 Conferences and Seminars	2,149	6,100	1,900	1,900
116 Travel Expense	3,115	6,100	6,100	6,200
117 Miscellaneous, Other	192	2,000	300	2,000
118 Total Board of Directors	18,240	20,200	14,600	16,500
119 Total Operating Expenditures	2,948,015	3,427,390	3,024,131	3,364,011
120 Non-Operating Expenditures				
121 Debt Service, Principle	1,546,498	-	-	-
122 Debt Service, Interest	4,530	-	-	-
123 Total Debt Service	1,551,028	-	-	-

Twentynine Palms Water Department
Line Item Water Budget
Fiscal Year 2014-2015

Schedule B

	FY 12/13	FY 13/14	FY 13/14	FY 14/15
	Actual	Budget	Projected	Budget
124 Depreciation Expense	1,364,336	-	1,364,336	1,391,600
125 Unfunded PERS	-	-	-	-
126 Unfunded OPEB Liability	99,184	-	109,103	120,000
127 Total Non-Operating Expenditures	3,014,548	-	1,473,438	1,511,600
128 Total Expenditures	5,962,563	3,427,390	4,497,569	4,875,611
Net Revenues Available to Fund Capital				
129 Related Expenditures	(1,249,309)	1,194,610	(42,210)	(433,611)
130 Carryover Projects	-	(1,350,000)	(977,981)	(1,275,000)
131 Capital Improvement Projects	-	(300,000)	(80,000)	(300,000)
132 Replacement & Rehabilitation	-	(100,000)	(92,714)	(100,000)
133 Capital Outlay	-	(230,000)	(180,167)	(300,000)
134 Transfer To CalPERS	-	(253,258)	(253,258)	(253,258)
135 Transfer From Special Revenue	-	40,000	40,000	51,650
136 Transfers in from SRF for election	-	17,500	17,500	-
137 Debt Financing	-	-	-	-
138 Increase (Decrease) In Fund Balance	\$ (1,249,309)	\$ (981,148)	\$ (1,568,830)	\$ (2,610,219)
139 Add Back Non-Cash Expenses				
140 Depreciation Expense	-	-	1,364,336	1,391,600
141 Unfunded PERS Liability	-	-	-	-
142 OPEB Expense	-	-	109,103	120,000
143 Projected Change in Cash/Reserves			\$ (95,392)	\$ (1,098,619)

**Twentynine Palms Water Department
 Personnel Costs
 Fiscal Year 2014-2015**

Schedule C

	FY 12/13 Actual	FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Budget	
Salary and Wages					
1	Total Regular Salary and Overtime	\$ 807,162	\$ 1,074,398	\$ 885,400	\$ 987,734
2	Vacation and Sick Leave	113,844	120,300	120,300	124,871
3	Total Salary and Wages	921,006	1,194,698	1,005,700	1,112,605
Benefits/Taxes					
5	PERS Payments	194,218	209,900	188,500	227,182
6	FICA & Payroll Taxes	75,138	82,300	83,900	84,878
7	Group Medical Insurance	234,891	281,300	271,800	323,807
8	Group Dental and Vision Insurance	20,893	28,600	25,000	28,566
9	Group Life Insurance	4,840	3,900	3,400	3,880
10	Worker's Compensation Insurance	31,608	34,600	29,200	35,895
11	Total Employee Benefits	561,588	640,600	601,800	704,208
12	Total Salary and Benefits	\$ 1,482,594	\$ 1,835,298	\$ 1,607,500	\$ 1,816,813

Twentynine Palms Water District
Carryover CIP/Current CIP and R&M/Capital Outlay

Schedule D

Carryover Capital Approved in Previous Years	FY 2013-2014 Projected Total	FY 2014-2015 Budget	FY 2015-2016 Estimated
1 Water Water Master Plan/Salt Nutrient	\$ 107,235	\$ -	\$ -
2 Engineering, Treatment Plant Expansion	486,750	-	486,750
3 Urban Water Management Plan	133,996	125,000	-
4 Land Purchase/Secondary Reservoir	-	-	75,000
5 Plant 6 Rehabilitation - Chrome 6	150,000	150,000	-
6 Repiping/Distribution System Upgrades	-	50,000	50,000
7 Additional Reservoirs & Related Pipeline	-	-	1,800,000
8 Treatment Plant Expansion, Additional 3 MGD	-	-	10,000,000
9 Treatment Plan Pond 3	100,000	900,000	-
10 Salt Nutrient Monitoring Wells	-	-	150,000
11 GIS	-	50,000	-
12 Total Carryover Capital Approved in Previous Years	977,981	1,275,000	12,561,750
 <i>Capital Improvement Plan</i>			
13 Chromium IV Wells Upgrade	-	250,000	-
14 Chromium IV Electrical Repiping	-	50,000	-
15 Updates to Groundwater Management Plan	80,000	-	-
16 Total Capital Improvement Projects	80,000	300,000	-
 <i>Repairs & Maintenance</i>			
17 Emergency Repairs, Unspecified	10,000	50,000	50,000
18 Reservoir Recoating and/or Cathodic Protection	13,714	50,000	-
19 Reservoir or Pipeline Replacement	-	-	250,000
20 Valve Exercisor	57,000	-	-
21 Treatment Plant Asphalt Repair	12,000	-	-
22 Total Repairs & Maintenance	92,714	100,000	300,000
 <i>Capital Outlay</i>			
23 Vehicle Replacements	30,167	-	-
24 Emergency Generator	-	150,000	-
25 Computer/Technology Replacements	150,000	150,000	-
26 Total Capital Outlay	\$ 180,167	\$ 300,000	\$ -

**Twentynine Palms Water District
 Fire Department Allocation
 Fiscal Year 2014-2015**

Schedule E

	CATEGORY	TOTAL COST	PERCENT ALLOCATION	ALLOCATION AMOUNT
1	General Manager Salary & Benefits	\$ 180,399	5.0%	\$ 9,020
2	Administrative Assistant Salary & Benefit	93,728	15.0%	14,059
3	Office Manager-Accounting Services	103,410	15.0%	15,512
4	Building/General Admin expenses	152,900	5.0%	7,645
	<i>TOTAL</i>			<u>\$ 46,236</u>

Twentynine Palms Water District
Water Rates
Fiscal Year 2014-2015

Schedule F

Monthly User Rates

Ready to Serve (RTS)	Monthly Charge	Volumetric Water Charges:	
Meter Size:		Water Sales	\$2.33 per 100 Cubic Feet (HCF)
5/8" X 3/4"	11.00		
1" Dual Service-Residential	11.00		
1.0"	27.50	Pay Station, Utah Trail	\$0.0076 per Gallon
1.5"	55.00		
2.0"	88.00		
3.0"	247.50		
4.0"	550.00		
6.0"	825.00	Non-Potable Water Sales	\$0.80 per 100 Cubic Feet (HCF)
Fireline Charges:			
2" FL	23.00		
3" FL	46.00		
4" FL	86.00		
6" FL	184.00		
8" FL	338.00		
10" FL	522.00		
WATER AVAILABILITY ASSESSMENT (WAA)			
Each parcel, improved or unimproved, not over one-acre in size		\$	30.00
Plus: For each acre over one-acre up to five-acres		\$	8.00
Plus: For each acre over five-acres		\$	7.50
Maximum Assessment per parcel		\$	1,200

Budgeted water availability assessment revenue represents an estimate based upon the assumption that the Board will approve Fiscal Year 2013-2014 water availability assessments at the levels existing in Fiscal Year 2012-2013.

**Twentynine Palms Water Department
Special Revenue Fund
Fiscal Year 2014-2015**

Schedule G

	FY 12/13 Actual	FY 13/14 Budget	FY 13/14 Projected	FY 14/15 Budget
1 Tower Revenues	\$ 110,918	\$ 115,000	\$ 115,000	\$ 103,300
2 Less Transfers Out To Water For Election	-	(17,500)	(17,500)	-
3 Less Transfers Out to Fire For Election	-	(17,500)	(17,500)	(20,000)
4 Less Transfers Out To Water	(55,459)	(40,000)	(40,000)	(51,650)
5 Less Transfers Out to Fire	(55,459)	(40,000)	(40,000)	(31,650)
Ending Balance To Retain In LAIF	\$ -	\$ -	\$ -	\$ -