

RESOLUTION 17-10

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TWENTYNINE PALMS WATER DISTRICT APPROVING AND ADOPTING THE PROPOSED BUDGET AND COMPENSATION PLAN OF THE TWENTYNINE PALMS WATER DISTRICT FOR FISCAL 2017-2018

WHEREAS, the General Manager and the Financial Advisor, Cindy Byerrum, have submitted a proposed budget and compensation plan for Fiscal Year 2017-2018, a copy of which is attached as Exhibit "A" hereto and copies of which are in the possession of the General Manager and the Financial Advisor;

WHEREAS, the said proposed budget contains estimates of the services, activities and projects comprising the budget and contains expenditure requirements and the resources available to the District; and,

WHEREAS, the proposed budget, as herein approved, will enable the Board of Directors to make adequate financial plans and will ensure that the District's management staff can administer their respective functions in accordance with such plans.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Twentynine Palms Water District as follows:

That the appropriation-expenditure budgeting system is hereby adopted. The system consists of:

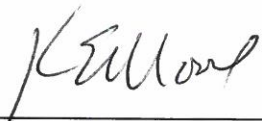
1. An appropriation-expenditure system which shows budgetary categories by department.
2. This system applies to operations and maintenance, replacement and rehabilitation and capital improvement expenditures as intended for use in Fiscal Year 2017-2018.
3. The General Manager is authorized to transfer operations and maintenance funds between activities and/or departments when he/she deems necessary to do so; however, he/she is not authorized to transfer funds between replacement and rehabilitation nor capital improvement projects or activities.
4. The budget system assumes existing service levels; Board of Directors approval will be required for any significant changes involving increased or decreased service levels.

5. The Financial Advisor shall be responsible for constant monitoring of the budget and shall establish and implement appropriate control mechanisms necessary for said purpose, after approval of the General Manager.
6. In the event that the General Manager or the Financial Advisor determines that revenues will be less than the amounts provided in the budget, the Board of Directors shall be provided with that information and revised revenue estimates at the next scheduled meeting of the Board so that the approved budget appropriations may be revised.
7. A monthly status report will be provided to the Board of Directors reflecting budget, year-to-date expenditures, and percentage of budget used to date by the District.

BE IT RESOLVED FURTHER, that the budget and compensation plan of the Twentynine Palms Water District for Fiscal Year 2017-2018 as set forth in Exhibit "A" hereof is hereby approved and adopted and the amounts of proposed expenditures as specified are appropriated for the programs and departments as specified.

PASSED, APPROVED AND ADOPTED this 28th day of June 2017 by the following vote:

Ayes:	Directors Coghill, Giannini, Horn, Shinaver, and Moore
Noes:	None
Abstain:	None
Absent:	None



Kerron E. Moore, President
Board of Directors

Attest:



Ray Kolisz, Board Secretary
Twentynine Palms Water District



Water Department's Budget Schedules and Line Items: Proposed Budget

SCHEDULE A: SUMMARY BUDGET

This schedule summarizes the operating and non-operating revenues, operating and non-operating expenses, capital related expenditures, debt financing or payments, and transfers in and out of the Water Department. Line 3 is the total of Operating and Non-Operating Revenues. Line 4&5 are the Operating and Non-Operating Expenses. Line 6 is the difference between the revenues and expenses; essentially the net revenues remaining to fund the District's Capital Improvement Program.

Lines 7-10 detail the District's Capital Improvement Program (CIP) expenses. Line 11 adds in the transfer of the cell tower revenues from the Special Revenue Fund. This amount represents the total cell tower revenue expected to be received, less the \$40,000 per year transfer to the pension trust fund (for the next 3 fiscal years) to contribute towards the funding of the CalPERS unfunded accrued actuarial liability for the past Fire Department employees.

Line 14 depicts the increase or decrease in fund balance planned for the year. The amount will fluctuate each year, with some years positive and some negative, primarily as the District's CIP fluctuates.

Line 16 depicts the projected ending Cash & Investments balance for FY 17/18.

SCHEDULE B: LINE ITEM BUDGET

This Schedule is the detailed budget for the District, and will be used in FY 17/18 to report monthly operating results to the Board.

The first column (A) is the Adopted Budget for Fiscal Year 16/17. The second column (B) is the Projected Balances for the Fiscal Year Ending 16/17. These amounts are estimates of how we will end the year; actual results will vary. The third column (C) is the Proposed Budget for FY 17/18. The fourth (D) and fifth (E) columns are the \$ and % changes from the Projected 16/17 results to the Proposed FY 17/18.

REVENUES

Line 2: Water Sales

- This category consists of all water sales including residential, commercial, construction water, and the Aqua Loader sales. FY 16/17 revenues are projected to be lower than budgeted due to a delay in the implementation of the rate increase to consumption after January 1st as opposed to billing after January 1st. Therefore, two months of the rate increase did not materialize. Overall, though, rate revenue is projected to increase 9% in FY 17/18, due to a 6% rate increase adopted for consumption after January 1, 2017, and an additional 6% projected for consumption after January 1, 2018. The budget assumes the same water consumption as FY 16/17.

Line 3: RTS Revenues:

- The Readiness-To-Serve (RTS) revenues are the flat charges to customers each month and are based on water meter size. Overall RTS charges are budgeted to be \$1.15 million. This budget contemplates billing only active meters. Billing inactive meters is common in other agencies, and is a Board policy decision that can be contemplated in the future. Additionally, many water agencies bill the landlord for the RTS charge when a renter moves out. The argument for this is that the fixed costs of the District remain the same where the property is rented or not. This is another area of revenue that the Board could consider in the future.

Line 4: Other Operating Revenues:

- This includes fees such as Late Penalties, Meter Installation Fees, New Account fees, Application Fees and Reconnection related fees. These revenues were budgeted overall to be consistent with the prior year and a 2% increase in volume. The District will be evaluating its fees structures in FY 17/18, however, it is not known at this time if fee increases will be proposed.

Line 7: Capital Impact Fees:

- Capital Impact Fees are fees imposed on developers or homeowners for new development. FY 17/18 is conservatively budgeted since the receipt of the fees are not guaranteed.

Line 8: Water Availability Assessment Fees.

- These fees are the annual property tax fees assessed on home owners for making water available to property owners. Budgeted the same as prior year since no increase is proposed. As a point of reference, these fees have not increased for over the past 20 years.

Line 9: Interest Revenues

- Interest is primarily earned on the District's Checking account, investments in the State of California's Local Agency Investment Fund (LAIF) and CalTRUST. Interest revenues are projected to increase based on rising interest rates and higher rate of return earned in the Checking account.

Line 10: Other Penalties

- Other Penalties includes property tax penalty collections by the County of San Bernardino. These revenues are hard to predict and can vary greatly from year to year. FY 17/18 is projected to be the same as FY 16/17 projections to be conservative.

Line 11: Reimbursed Expenses

- The District bills customers or persons for reimbursements for various things like damaging a fire hydrant to damaging a meter. These revenues are hard to predict and are conservatively budgeted since timing and frequency of incidents are unknown. Generally, these revenues are minimum of \$5,000 per year.

Line 12: Other Non-Operating Expense

- Includes money received for insurance reimbursements from ACWA JPIA, grants, scrap sales of inventory, proceeds from the sale of assets, and non-sufficient fund charges. These revenues are hard to predict and are conservatively budgeted at 16/17 levels since receipt of funds is uncertain.

EXPENDITURES

Line 16-19: Total Source of Supply: Includes costs associated with pumping the water from the aquifers into the water system.

- This category includes labor and benefits costs, and other direct expenses such as electricity (budgeted for a 4.4% increase per Edison), field supplies, radio equipment, permits and fees, and outside services.

Line 20-23: Pumping: Includes costs associated with pumping water through the system to the various reservoirs and then to the customer.

- This category includes labor and benefits costs, and other direct expenses such as electricity (budgeted for a 4.4% increase per Edison), field supplies, and outside services which are budgeted for 2% increases.

Line 24-26: Transmission and Distribution: Includes costs to maintain the assets in the District's transmission and distribution system as well as general operations costs.

- This category includes labor and benefits costs, and other direct expenses such as minor replacements to the distribution system (pipeline, meters, valves, meters, etc...), vehicle costs, uniforms and licensing costs, engineering fees, small tools, and other expenses to operate the distribution system. The main increases in this category were a \$26,000 increase in Field Supplies, \$10,000 increase in Safety Equipment that was not purchased as planned in FY 16/17, an increase in Engineering Fees for various projects, and an increase in Outside Services to update injury and illness plan. Most other expenses are budgeted for 2-3% increases.

Line 28-31: Treatment Wells: Includes costs to treat water at the well sites.

- The primary costs in this category are chemicals and lab testing, which are budgeted for 3% and 2% increases respectively.

Line 32-35: Treatment Facilities: Includes costs to treat water at the fluoride removal plant and the arsenic treatment.

- The primary costs in this category are chemicals and supplies to treat water, costs to operate the treatment plant, permits and fees, and repairs and maintenance. The increased costs are due to more production from this facility to compensate for the Well 11B closure, which increases chemical costs, electricity, and other modest costs increases for inflation.

Line 36-39: Customer Accounts: Includes costs to read customer meters, labor and benefits, postage and supplies to maintain customer accounts, and uncollectible accounts expense.

- Postage is the highest expense in this category due to the costs associated with mailing bills and notices to District customers. Uncollectible accounts is the second highest expense in this category. The District is exploring the most cost effective options to get uncollectible accounts to a minimum.

Line 40-44: Total General Administration: This category includes costs to operate the water system that cannot be attributed to the other functions already identified above.

- Labor costs are mainly District office staff and 50% of the General Manager's salary and benefits. See Schedule C for the Personnel Budget details.
- The main Outside Services in this category are accounting fees, audit fees, legal fees, other professional fees, and banking fees. The increase in FY 17/18 is due to a change in accounting procedures to record the bank charges before the interest revenue, instead of netting with the interest revenue.
- Direct Expenses included are costs to operate the District headquarters, property and liability insurance, office supplies, postage, and LAFCO annual fees. The main reasons for the increase are:
 - \$105,000 is budgeted for the District's conservation and SMART program.
 - \$10,000 for landscaping
- Also included in Direct Expenses is a grant writer for \$25,000. External grant writers are crucial to securing funding for some of the District's capital projects, which will ease pressure on the budget.
- Most of the other expenses are budgeted to remain the same as the prior year, or have modest increases for inflation.

Line 45-53: Total Employee Salaries & Benefits: Includes all salaries, benefits, and taxes for employees. Please note that the transfers out to the different operations categories is merely an estimate and may actually be more or less in each department than projected based on operational activity during the year. See Schedule C for the detail and assumptions for salaries and benefits.

Line 54-57: Total Board of Directors: Includes costs related to the Board of Directors meetings, training, and travel. There is no increase in Board stipends contemplated in this Budget.

Line 60-62: Total Debt Service: The category accounts for all principal and interest payments for District debt. The District is proud to say that it has no debt and does not plan to issue debt in the foreseeable future.

Line 63: Unfunded PERS: This is the amount the District is required to send CalPERS each year to work towards paying down the District's Unfunded Accrued Actuarial Liability (UAAL). As of June 30, 2015 (the last valuation date provided by CalPERS), the District's plan was 80% funded.

Line 64: Unfunded OPEB Liability: This is the amount to transfer to the CERBT (California Employment Retirement Benefit Trust) irrevocable trust to pay for the Unfunded Actuarial Liability (UAL) for retiree health benefits.

Line 68-71: Capital Related: See Schedule D for explanations.

Line 72: Transfer in from Special Revenue Fund: Cell Tower Revenues are accounted for in a Special Revenue Fund. The funds are transferred to the Water Fund, less the \$40,000 per year transfer to the pension trust fund (for the next 3 fiscal years) that contributes towards the funding of the CalPERS unfunded accrued actuarial liability for the past Fire Department employees.

Line 75: Increase (Decrease) in Fund Balance: This is the amount the District projects to increase or decrease fund balance during the fiscal year. Some years will be positive and some years will be negative, mainly based

on Capital Improvement Projects spending for the year. The decrease in Fund Balance is primarily caused by the District's Capital Plan.

SCHEDULE C: PERSONNEL COSTS

This schedule lists the detail of salaries and wages, paid leave, employee benefits, payroll taxes and worker's compensation.

Major assumptions include:

- Line 1: Salaries and Wages are increasing due to:
 - The addition of one new operations staff member and one new customer service staff member.
 - Merit increases averaging 3%
 - A Cost of Living Adjustment (COLA) of 1.7%
 - Vacation and Sick time used is now accounted for in this line.
- Line 2: Vacation and Sick Leave is budgeted to be the same as FY 16/17.
- Line 5: CalPERS rates are 11.995% of base salary for Classic members, and 6.237% for Public Employee Pension Reform Act (PEPRA) employees, which are generally employees hired after January 1, 2013. District employees contribute their full 8% Employee Contribution.
- Line 7: Health Care costs expenses are estimated to increase 10% per preliminary estimates from ACWA. Costs will also increase as the District adds staffing.
- Line 8&9: Dental and Group Life are estimated to increase by 2% or less. Costs will also increase as the District adds staffing.

SCHEDULE D: CAPITAL/REPAIRS & MAINTENANCE

The schedule represents four categories of capital related spending (capital and repairs & maintenance):

- Line 1-8 are overall general District Projects that do not involve capital construction or repairs and replacement.
- Line 9-16: Capital Improvement Plan is the plan for new capital improvements. These assets may be constructed or procured by the District.
- Line 17-30: Repairs & Maintenance are expenses to maintain and repair the District's assets, and costs to replace existing assets.
- Line 31-42: Capital Outlay are costs to purchase fixed assets for the Water Department (such as vehicles, furniture, radios, etc...) that are over the District's minimum capitalization policy of \$5,000.

SCHEDULE E: SPECIAL REVENUE FUND

This schedule is the Special Revenue Fund, which will be used to account for telecommunication lease revenues. The District has entered into an agreement to transfer \$40,000 per year, beginning on 7/1/16 and ending on 7/1/20, to the Pars Pension Retirement Irrevocable Trust, which will be used to the fund the CalPERS Unfunded Accrued Actuarial Liabilities for the past Fire employees' retirement.

**Twentynine Palms Water Department
Proposed Summary Water Budget
Fiscal Year 2017-18**

Schedule A

	A	B	C	D	E
	Adopted Budget 16/17	Projected 16/17	Proposed Budget 17/18	\$ Change	% Change
1 Operating Revenues	\$ 3,799,900	\$ 3,662,560	\$ 3,880,260	\$ 217,700	6%
2 Non-Operating Revenues	663,400	724,650	654,200	(70,450)	-11%
Total Revenue Available to				-	0%
3 Fund Operations & Capital/R&R	4,463,300	4,387,210	4,534,460	147,250	3%
4 Operating Expenses	3,235,304	3,305,570	3,709,380	403,810	11%
5 Non-Operating Expenses	177,309	177,500	199,400	21,900	11%
Net Revenues Available to Fund Capital					
6 Related Expenditures	1,050,687	904,140	625,680	(278,460)	-45%
7 District Projects	(280,000)	-	(425,000)	(425,000)	100%
8 CIP Projects	-	(268,000)	(2,350,000)	(2,082,000)	89%
9 Repairs & Replacement	(605,000)	(268,000)	(185,000)	83,000	-45%
10 Capital Outlay	(180,000)	(162,900)	(300,000)	(137,100)	46%
11 Transfers in from Special Revenue Fund (SRF)	77,400	-	80,700	80,700	100%
12 Transfers in from SRF for Election	-	-	-	-	0%
13 Debt Financing	-	-	-	-	0%
14 Increase (Decrease) in Fund Balance	\$ 63,087	\$ 205,240	\$ (2,553,620)	\$ (2,758,860)	108%
15 Projected Cash & Investments Beginning Balance			\$ 6,500,000		
16 Projected Cash & Investments Ending Balance			<u>\$ 3,946,380</u>		

**Twentynine Palms Water District
Proposed Budget FY 17/18**

Schedule B

	A	B	C	D	E
	Adopted	Projected	Proposed	\$ Change	%
	Budget 16/17	16/17	Budget 17/18		Change
1 Operating Revenues					
2 Water Sales	\$ 2,529,800	\$ 2,434,400	\$ 2,580,500	\$ 146,100	6%
3 RTS	1,161,200	1,116,400	1,185,800	69,400	6%
4 Other Operating Revenue	108,900	111,760	113,960	2,200	2%
5 Total Operating Revenues	3,799,900	3,662,560	3,880,260	217,700	6%
6 Non-Operating Revenues					
7 Capital Impact Fees	4,000	7,150	-	(7,150)	-100%
8 Water Availability Assessment	591,100	591,100	591,100	-	0%
9 Interest Revenue	37,500	30,100	30,700	600	2%
10 Other Penalties	22,600	23,700	23,700	-	0%
11 Reimbursed Expenses	4,600	15,900	5,000	(10,900)	-69%
12 Other Non-Operating Revenue	3,600	56,700	3,700	(53,000)	-93%
13 Total Non-Operating Revenues	663,400	724,650	654,200	(70,450)	-10%
14 Total Revenues	4,463,300	4,387,210	4,534,460	147,250	3%
15 Operating Expenditures					
16 Source of Supply					
17 Labor & Benefits	7,800	8,200	9,700	1,500	18%
18 Direct Expenses	292,670	318,400	323,300	4,900	2%
19 Total Source of Supply	300,470	326,600	333,000	6,400	2%
20 Pumping					
21 Labor & Benefits	100	1,900	2,000	100	5%
22 Direct Expenses	109,100	135,300	139,100	3,800	3%
23 Total Pumping	109,200	137,200	141,100	3,900	3%
24 Transmission & Distribution					
25 Labor & Benefits	600,320	614,000	835,700	221,700	36%
26 Direct Expenses	294,800	253,000	294,900	41,900	17%
27 Total Transmission & Distribution	895,120	867,000	1,130,600	263,600	30%
28 Treatment Wells					
29 Labor & Benefits	41,000	38,800	50,700	11,900	31%
30 Direct Expenses	29,349	20,300	25,800	5,500	27%
31 Total Treatment Wells	70,349	59,100	76,500	17,400	29%
32 Treatment Facility					
33 Labor & Benefits	161,900	143,700	186,000	42,300	29%
34 Direct Expenses	382,865	329,800	401,400	71,600	22%
35 Total Treatment Facility	544,765	473,500	587,400	113,900	24%

**Twentynine Palms Water District
Proposed Budget FY 17/18**

Schedule B

	A	B	C	D	E
	Adopted	Projected	Proposed	\$ Change	%
	Budget 16/17	16/17	Budget 17/18		Change
36 Customer Accounts					
37 Labor & Benefits	132,800	147,700	241,500	93,800	64%
38 Direct Expenses	33,400	55,600	51,700	(3,900)	-7%
39 Total Customer Accounts	166,200	203,300	293,200	89,900	44%
40 General Administration					
41 Outside Services	290,200	277,200	299,400	22,200	8%
42 Direct Expenses	190,300	232,370	319,780	87,410	38%
43 Fire Department Reimbursements	-	-	-	-	0%
44 Total General Admin.	480,500	509,570	619,180	109,610	22%
45 Employee Salaries					
46 Direct Labor	1,053,100	1,111,800	1,169,500	57,700	5%
47 Less Transfer to Operations	785,400	827,700	894,400	66,700	8%
48 Total General & Admin. Salaries	267,700	284,100	275,100	(9,000)	-3%
49 Employee Benefits					
50 Health Benefits	72,700	78,900	149,900	71,000	90%
51 Payroll Taxes	156,200	169,500	34,300	(135,200)	-80%
52 Retirement Expenses (includes Retiree Medical)	157,500	175,600	47,600	(3,000)	(1)
53 Total Employee Benefits	386,400	424,000	231,800	(192,200)	-45%
54 Board of Directors					
55 Directors' Fees	7,400	12,400	12,600	200	2%
56 Direct Expenses	7,200	8,800	8,900	100	1%
57 Total Board of Directors	14,600	21,200	21,500	300	1%
58 Total Operating Expenditures	3,235,304	3,305,570	3,709,380	403,810	12%
59 Non-Operating Expenditures					
60 Debt Service, Principle	-	-	-	-	0%
61 Debt Service, Interest	-	-	-	-	0%
62 Total Debt Service	-	-	-	-	0%
63 Unfunded PERS	80,738	80,900	97,000	16,100	20%
64 Unfunded OPEB Liability Payment	96,571	96,600	102,400	5,800	6%
65 Total Non-Operating Expenditures	177,309	177,500	199,400	21,900	12%
66 Total Expenditures	3,412,613	3,483,070	3,908,780	425,710	12%
Net Revenues Available to Fund Capital					
67 Related Expenditures	1,050,687	904,140	625,680	(278,460)	-31%

**Twentynine Palms Water District
Proposed Budget FY 17/18**

Schedule B

	A	B	C	D	E
	Adopted	Projected	Proposed		%
	Budget 16/17	16/17	Budget 17/18	\$ Change	Change
68 District Projects	(280,000)	-	(425,000)	(425,000)	
69 Capital Improvement Projects	-	(268,000)	(2,350,000)	(2,082,000)	
70 Repair, Rehabilitation, & Maint.	(605,000)	(268,000)	(185,000)	83,000	
71 Capital Outlay	(180,000)	(162,900)	(300,000)	(137,100)	
72 Transfer From Special Revenue	77,400	-	80,700	80,700	
74 Debt Retirement	-	-	-	-	
75 Inc/(Dec) In Fund Balance	\$ 63,087	\$ 205,240	\$ (2,553,620)	\$ (2,758,860)	

**Twentynine Palms Water Department
Personnel Costs
Fiscal Year 2017-18**

Schedule C

	A	B	C
	Adopted Budget 16/17	Projected 16/17	Proposed Budget 17/18
Salary and Wages			
1	\$ 1,053,100	\$ 1,111,800	\$ 1,169,500
2	14,300	34,300	34,300
3	1,067,400	1,146,100	1,203,800
Benefits/Taxes			
4			
5	115,800	132,300	125,000
6	85,000	82,100	94,400
7	260,700	236,000	338,200
8	21,600	20,400	24,600
9	4,000	4,200	5,200
10	56,900	53,100	50,000
11	544,000	528,100	637,400
12	\$ 1,611,400	\$ 1,674,200	\$ 1,841,200

Twentynine Palms Water District
Carryover CIP/Current CIP and R&M/Capital Outlay
Fiscal Year 2017-18

Schedule D

	A	B	C	D	E
	Adopted Budget 16/17	Projected 16/17	Proposed Budget 17/18	Projected 18/19	Projected 19/20
District Projects					
1 Urban Water Management & GW Management Plan	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
2 USGS Study	150,000	5,000	150,000	-	-
3 Treatment Feasibility & Exploration Costs	-	-	100,000	-	-
4 Hazard Mitigation Plan	30,000	25,000	-	-	-
5 SGMA	-	-	75,000	40,000	40,000
6 Asset Management Plan	-	-	-	75,000	-
7 Salt Nutrient Monitoring Wells	100,000	20,000	100,000	100,000	100,000
8 Total District	280,000	50,000	425,000	290,000	215,000
9 Capital Improvement Plan					
10 Treatment Plan Pond 3	-	-	-	-	-
11 Treatment Plan Pond 3 - additional funding needed	-	-	-	-	-
12 Chromium VI Wells Rehabilitation	-	-	-	-	-
13 Chromium VI and Flouride for Well 11B	-	-	1,000,000	-	-
14 Fluoride Variance (Expiring) - TP-2, W12, W16	-	-	600,000	600,000	100,000
15 Well 11B	-	-	750,000	-	-
16 Capital Improvement Plan	-	-	2,350,000	600,000	100,000
17 Repairs, Rehabilitation, & Maintenance					
18 Plant 6 Electrical and Well Upgrade	250,000	110,000	-	-	-
19 Emergency Repairs, Unspecified	50,000	40,000	50,000	50,000	50,000
20 Repiping/Distribution System Upgrades	50,000	25,000	50,000	50,000	50,000
21 Reservoir Recoating and/or Cathodic Protection	175,000	47,000	-	200,000	150,000
22 Reservoir or Pipeline Replacement	-	-	-	75,000	-
23 Fuel Tank Upgrade	-	-	-	-	-
24 Administrative Office Roof Repair	30,000	10,000	-	-	-
25 Meter Replacement Program	-	-	75,000	75,000	75,000
26 Booster Station Upgrade	-	-	-	100,000	-
27 Treatment Plant Asphalt Seal Coat	20,000	16,000	-	25,000	-
28 Well Rehabilitation	-	-	-	45,000	75,000
29 Fluoride Plant Instrumentation\Coating	30,000	20,000	10,000	10,000	10,000
30 Total Repairs & Maintenance	605,000	268,000	185,000	630,000	410,000
31 Capital Outlay					
32 Vehicle/Equipment Replacements	50,000	52,000	100,000	60,000	45,000
33 Emergency Generator	-	-	-	-	-
34 Additional Emergency Generators	-	-	-	-	-
35 Computer/Technology Replacements	-	-	-	-	-
36 Computer/Technology Replacements	40,000	30,000	30,000	10,000	10,000
37 GIS	50,000	25,000	30,000	30,000	30,000
38 Lobby Remodel	-	-	100,000	-	-
39 Fencing Upgrade	15,000	-	15,000	-	-
40 One-Time Existing Conditions Sampling Event	25,000	-	25,000	-	-
41 Telephone Purchase	-	-	-	-	-
42 Total Capital Outlay	180,000	107,000	300,000	100,000	85,000
43 TOTAL	\$ 1,065,000	\$ 425,000	\$ 3,260,000	\$ 1,620,000	\$ 810,000

Twentynine Palms Water Department
Special Revenue Fund
Fiscal Year 2017-18

Schedule E

	A	B	C
	16/17	16/17	17/18
1 Tower Revenues	\$ 114,000	\$ 114,000	\$ 117,400
2 Less Transfers Out to Fire	(57,000)	-	-
3 Less Transfers Out To Water	(57,000)	(74,000)	(77,400)
4 Less Transfers Out to PARS Trust	-	(40,000)	(40,000)
5 Ending Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>