

# **TwentyNine Palms Water District**

## **Annual Budget**

**Fiscal Year 2020 / 2021**



# TwentyNine Palms Water District

## Proposed Budget Summary

### Fiscal Year 2020/21

Schedule A

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>Adopted Budget 2019/20</b>	<b>Projected Year-End 2019/20</b>	<b>Proposed Budget 2020/21</b>
1 Operating Revenues	\$ 4,486,800	\$ 4,083,300	\$ 4,294,100
2 Non-Operating Revenues	780,300	814,300	728,000
<b>3 Total Revenue Available to Fund Operations &amp; Capital</b>	<b>5,267,100</b>	<b>4,897,600</b>	<b>5,022,100</b>
4 Operating Expenses	4,381,800	4,171,700	4,399,600
5 Non-Operating Expenses	366,700	428,000	269,500
6 Total Debt Service	249,200	249,200	243,500
<b>7 Total Expenses &amp; Debt Service</b>	<b>4,997,700</b>	<b>4,848,900</b>	<b>4,912,600</b>
<b>8 Net Revenues Available to Fund Capital Expenditures</b>	<b>269,400</b>	<b>48,700</b>	<b>109,500</b>
9 Debt Proceeds	2,000,000	2,000,000	-
10 District Projects	(205,000)	(70,000)	(415,000)
11 CIP Projects	(3,000,000)	(2,242,500)	(2,300,000)
12 Repairs & Replacement	(795,000)	(115,000)	(385,000)
13 Capital Outlay	(295,000)	(203,000)	(195,000)
<b>14 Sub-Total: Net Debt Proceeds / Capital</b>	<b>(2,295,000)</b>	<b>(630,500)</b>	<b>(3,295,000)</b>
15 Transfers in - Special Revenue Fund (Net)	95,100	93,400	97,400
<b>16 Increase (Decrease) in Fund Balance</b>	<b>\$ (1,930,500)</b>	<b>\$ (488,400)</b>	<b>\$ (3,088,100)</b>
<b>17 Projected Cash &amp; Investments Beg. Balance - July 1st</b>			<b>\$ 7,300,000</b>
<b>18 Projected Cash &amp; Investments End Balance - June 30th</b>			<b>\$ 4,211,900</b>

## Proposed Budget Detail Fiscal Year 2020/21

	A	B	C	D	E
	Adopted Budget 2019/20	Projected Year-End 2019/20	Proposed Budget 2020/21	\$ Difference (C - B)	% Difference (D / B)
<b>1 Operating Revenues</b>					
2 Water Sales (Volumetric)	\$ 3,055,500	\$ 3,003,600	\$ 3,213,200	\$ 209,600	7%
3 Readiness-To-Serve (Fixed)	1,342,300	1,333,500	1,427,200	93,700	7%
4 Other Operating Revenue	114,000	105,500	85,000	(20,500)	-19%
5 Bad Debt Expense	(25,000)	(359,300)	(431,300)	(72,000)	20%
<b>6 Total Operating Revenues</b>	<b>4,486,800</b>	<b>4,083,300</b>	<b>4,294,100</b>	<b>210,800</b>	<b>5%</b>
<b>7 Non-Operating Revenues</b>					
8 Capital Impact Fees	-	21,700	-	(21,700)	-100%
9 Water Availability Assessment	591,100	578,900	578,900	-	0%
10 Interest Revenue	124,300	146,700	110,000	(36,700)	-25%
11 Other Penalties	34,900	24,100	24,100	-	0%
12 Reimbursed Expenses	5,000	30,400	5,000	(25,400)	-84%
13 Miscellaneous Non-Op Revenue	25,000	12,500	10,000	(2,500)	-20%
<b>14 Total Non-Operating Revenues</b>	<b>780,300</b>	<b>814,300</b>	<b>728,000</b>	<b>(86,300)</b>	<b>-11%</b>
<b>15 Total Revenues</b>	<b>5,267,100</b>	<b>4,897,600</b>	<b>5,022,100</b>	<b>124,500</b>	<b>3%</b>
<b>16 Operating Expenditures</b>					
<b>17 Source of Supply</b>					
18 Labor & Benefits	19,400	8,300	8,600	300	4%
19 Direct Expenses	362,200	311,600	326,500	14,900	5%
<b>20 Total Source of Supply</b>	<b>381,600</b>	<b>319,900</b>	<b>335,100</b>	<b>15,200</b>	<b>5%</b>
<b>21 Pumping</b>					
22 Labor & Benefits	5,800	2,200	2,400	200	9%
23 Direct Expenses	125,000	130,500	134,000	3,500	3%
<b>24 Total Pumping</b>	<b>130,800</b>	<b>132,700</b>	<b>136,400</b>	<b>3,700</b>	<b>3%</b>
<b>25 Transmission &amp; Distribution</b>					
26 Labor & Benefits	993,900	1,050,000	1,196,400	146,400	14%
27 Direct Expenses	353,500	355,000	345,600	(9,400)	-3%
<b>28 Total Transmission &amp; Distribution</b>	<b>1,347,400</b>	<b>1,405,000</b>	<b>1,542,000</b>	<b>137,000</b>	<b>10%</b>
<b>29 Treatment Wells</b>					
30 Labor & Benefits	67,200	62,400	63,800	1,400	2%
31 Direct Expenses	41,400	25,600	26,200	600	2%
<b>32 Total Treatment Wells</b>	<b>108,600</b>	<b>88,000</b>	<b>90,000</b>	<b>2,000</b>	<b>2%</b>
<b>33 Treatment Facility</b>					
34 Labor & Benefits	261,400	237,900	243,300	5,400	2%
35 Direct Expenses	514,700	540,400	479,400	(61,000)	-11%
<b>36 Total Treatment Facility</b>	<b>776,100</b>	<b>778,300</b>	<b>722,700</b>	<b>(55,600)</b>	<b>-7%</b>
<b>37 Customer Accounts</b>					
38 Labor & Benefits	256,500	241,800	198,800	(43,000)	-18%
39 AMI Temporary Labor	55,000	49,400	-	(49,400)	
40 Direct Expenses	33,300	34,900	55,500	20,600	59%
<b>41 Total Customer Accounts</b>	<b>344,800</b>	<b>326,100</b>	<b>254,300</b>	<b>(71,800)</b>	<b>-22%</b>

## Proposed Budget Detail Fiscal Year 2020/21

	A	B	C	D	E
	Adopted Budget 2019/20	Projected Year-End 2019/20	Proposed Budget 2020/21	\$ Difference (C - B)	% Difference (D / B)
<b>42 General &amp; Administration</b>					
43 Labor & Benefits	461,100	460,600	501,400	40,800	9%
44 Outside Services	412,400	303,600	416,400	112,800	37%
45 Direct Expenses	306,500	288,700	299,700	11,000	4%
<b>46 Total General &amp; Administration</b>	<b>1,180,000</b>	<b>1,052,900</b>	<b>1,217,500</b>	<b>164,600</b>	<b>16%</b>
<b>47 Total District Labor (Informational)</b>	<b>1,451,900</b>	<b>1,474,000</b>	<b>1,509,800</b>	<b>35,800</b>	<b>2%</b>
<b>48 District Benefits (Informational)</b>					
49 Health, Dental & Vision Insurance	380,600	354,800	385,100	30,300	9%
50 Payroll Taxes	117,500	118,700	121,600	2,900	2%
51 Workers Compensation Insurance	52,700	57,800	61,700	3,900	7%
52 CalPERS Retirement	164,500	158,700	189,000	30,300	19%
<b>53 Total District Benefits (Informational)</b>	<b>715,300</b>	<b>690,000</b>	<b>757,400</b>	<b>67,400</b>	<b>10%</b>
<b>54 Payouts &amp; Retiree Medical</b>					
55 Vacation / Sick Payouts	58,000	58,000	66,500	8,500	15%
56 Retiree Medical	22,500	3,300	2,600	(700)	-21%
<b>57 Total Payouts &amp; Retiree Medical</b>	<b>80,500</b>	<b>61,300</b>	<b>69,100</b>	<b>7,800</b>	<b>13%</b>
<b>58 Board of Directors</b>					
59 Directors' Fees	17,000	7,100	17,000	9,900	139%
60 Direct Expenses	15,000	400	15,500	15,100	3775%
<b>61 Total Board of Directors</b>	<b>32,000</b>	<b>7,500</b>	<b>32,500</b>	<b>25,000</b>	<b>333%</b>
<b>62 Total Operating Expenditures</b>	<b>4,381,800</b>	<b>4,171,700</b>	<b>4,399,600</b>	<b>717,500</b>	<b>17%</b>
<b>63 Non-Operating Expenditures</b>					
<b>64 Debt Service</b>					
65 Principal	189,700	189,700	189,700	-	0%
66 Interest / Issuance Costs	59,500	59,500	53,800	(5,700)	-10%
<b>67 Total Debt Service</b>	<b>249,200</b>	<b>249,200</b>	<b>243,500</b>	<b>(5,700)</b>	<b>0%</b>
68 Unfunded PERS Annual Payment	146,700	149,400	169,500	20,100	13%
69 Unfunded Pension & OPEB Trust Payments	200,000	200,000	100,000	(100,000)	-50%
70 Election Expense	20,000	78,600	-	(78,600)	-100%
<b>71 Total Non-Operating Expenditures</b>	<b>615,900</b>	<b>677,200</b>	<b>513,000</b>	<b>(164,200)</b>	<b>-24%</b>
<b>72 Total Expenditures</b>	<b>4,997,700</b>	<b>4,848,900</b>	<b>4,912,600</b>	<b>63,700</b>	<b>1%</b>
<b>Net Revenues Available to Fund Capital</b>					
<b>73 Related Expenditures</b>	<b>269,400</b>	<b>48,700</b>	<b>109,500</b>	<b>60,800</b>	<b>125%</b>
74 Debt Proceeds	2,000,000	2,000,000	-	(2,000,000)	
75 District Projects	(205,000)	(70,000)	(415,000)	(345,000)	
76 Capital Improvement Projects	(3,000,000)	(2,242,500)	(2,300,000)	(57,500)	
77 Repair, Rehabilitation, & Maintenance	(795,000)	(115,000)	(385,000)	(270,000)	
78 Capital Outlay	(295,000)	(203,000)	(195,000)	8,000	
79 Transfers In - Special Revenue Fund	95,100	133,400	137,400	4,000	
80 Transfers Out - PARS Trust Obligation	-	(40,000)	(40,000)	-	
<b>81 Increase/(Decrease) In Fund Balance</b>	<b>\$ (1,930,500)</b>	<b>\$ (488,400)</b>	<b>\$ (3,088,100)</b>	<b>\$ (2,599,700)</b>	<b>532%</b>



# TwentyNine Palms Water District

## Proposed Budget - Personnel

### Fiscal Year 2020/21

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>Adopted Budget 2019/20</b>	<b>Projected Year-End 2019/20</b>	<b>Proposed Budget 2020/21</b>
<b>1 Salary and Wages</b>			
2 Total Regular Salary and Overtime	\$ 1,451,900	\$ 1,474,000	\$ 1,509,800
3 Temporary AMI Labor	55,000	49,400	-
4 Vacation and Sick Leave	58,000	58,000	66,500
<b>5 Total Salary and Wages</b>	<b>1,564,900</b>	<b>1,581,400</b>	<b>1,576,300</b>
<b>6 Benefits/Taxes</b>			
7 CalPERS Pension Payments	164,500	158,700	189,000
8 Social Security & Payroll Taxes	117,500	118,700	121,600
9 Group Medical Insurance	348,800	323,900	352,100
10 Group Dental and Vision Insurance	26,100	24,200	25,600
11 Group Life Insurance	5,700	6,700	7,400
12 Worker's Compensation Insurance	52,700	57,800	61,700
<b>13 Total Employee Benefits</b>	<b>715,300</b>	<b>690,000</b>	<b>757,400</b>
<b>14 Total Salary and Benefits</b>	<b>\$ 2,280,200</b>	<b>\$ 2,271,400</b>	<b>\$ 2,333,700</b>

# TwentyNine Palms Water District

## Proposed Budget - Capital Plan

### Fiscal Year 2020/21

	A	B	C	D	E = C+D	F	G
	Adopted Budget 2019/20	Projected 2019/20	Carryover 2019/20	Budget Adjustment 2020/21	Proposed Budget 2020/21	Projected 2021/22	Projected 2022/23
<b>1 District Projects</b>							
2 GW Mgmt. Plan & Urban Water Mgmt. Plan	\$ 45,000	\$ -	\$ 45,000	\$ 55,000	\$ 100,000	\$ -	\$ 45,000
3 Treatment Feasibility & Exploration Costs	35,000	-	35,000	-	35,000	-	-
4 Vulnerability Assesment AWIA	-	-	-	45,000	45,000	-	-
5 Standard Drawings Update	25,000	-	25,000	-	25,000	-	-
6 Salt Nutrient Monitoring Wells\Sampling	50,000	20,000	30,000	20,000	50,000	-	100,000
7 Asset Management Plan	50,000	50,000	-	50,000	50,000	-	-
8 USGS Study\Feasibility Study	-	-	-	25,000	25,000	-	-
9 Centralized Sewer Plan\Groundwater Analysis	-	-	-	-	-	-	100,000
10 Master Plan Updates	-	-	-	85,000	85,000	-	-
<b>11 Total District</b>	<b>205,000</b>	<b>70,000</b>	<b>135,000</b>	<b>280,000</b>	<b>415,000</b>	<b>-</b>	<b>245,000</b>
<b>12 Capital Improvement Plan</b>							
13 Chromium VI and Flouride for Well 11B	650,000	25,000	625,000	375,000	1,000,000	-	-
14 Fluoride Variance (Expiring) - TP2/W12/W16	1,350,000	800,000	550,000	450,000	1,000,000	-	-
15 AMI/AMR* (see footnote)	1,000,000	1,400,000	(400,000)	700,000	300,000	-	-
16 Well 11-B Construction/Professional Services	-	17,500	-	-	-	-	-
17 Emergency Intertie Connection	-	-	-	-	-	250,000	-
18 Pay Meter Station Upgrade	-	-	-	-	-	-	125,000
<b>19 Capital Improvement Plan</b>	<b>3,000,000</b>	<b>2,242,500</b>	<b>775,000</b>	<b>1,525,000</b>	<b>2,300,000</b>	<b>250,000</b>	<b>125,000</b>
<b>20 Repairs, Rehabilitation, &amp; Maintenance</b>							
21 Plant 6 Electrical and Well Upgrade	25,000	-	25,000	-	25,000	-	-
22 Emergency Repairs, Unspecified	50,000	50,000	-	75,000	75,000	60,000	75,000
23 Repiping/Distribution System Upgrades	50,000	50,000	-	75,000	75,000	75,000	75,000
24 Reservoir Recoating / Cathodic Protection	30,000	10,000	20,000	-	20,000	-	-
25 Large Meter Replacement Program	20,000	-	20,000	10,000	30,000	-	-
26 Well Rehabilitation	10,000	-	10,000	(10,000)	-	90,000	-
27 Fluoride Plant Instr.\Coating\SCADA	10,000	5,000	5,000	5,000	10,000	25,000	100,000
28 Distribution SCADA System	-	-	-	-	-	-	-
29 Treated Water Reservoir Coating	500,000	-	500,000	(450,000)	50,000	600,000	-
30 Campbell Reservoir Road Paving\Seal Coating	100,000	-	100,000	-	100,000	-	-
31 Hansen Booster Station	-	-	-	-	-	-	150,000
32 Stockwell Booster Station	-	-	-	-	-	35,000	-
33 Cactus Booster Station	-	-	-	-	-	-	40,000
34 Paymeter Upgrade	-	-	-	-	-	125,000	-
<b>35 Total Repairs &amp; Maintenance</b>	<b>795,000</b>	<b>115,000</b>	<b>680,000</b>	<b>(295,000)</b>	<b>385,000</b>	<b>1,010,000</b>	<b>440,000</b>
<b>36 Capital Outlay</b>							
37 Vehicle/Equipment Replacements	125,000	120,000	5,000	35,000	40,000	45,000	60,000
38 Computer/Technology Replacements	30,000	15,000	15,000	15,000	30,000	10,000	10,000
39 GIS	30,000	20,000	10,000	10,000	20,000	10,000	20,000
40 Administrative Building\Office Remodel	25,000	15,000	10,000	25,000	35,000	10,000	10,000
41 Energy Efficiency Projects	50,000	15,000	35,000	-	35,000	-	-
42 One-Time Existing Conditions Sampling	-	-	-	20,000	20,000	-	-
43 Parking Lot Seal\Paving	35,000	18,000	17,000	(2,000)	15,000	25,000	-
<b>44 Total Capital Outlay</b>	<b>295,000</b>	<b>203,000</b>	<b>92,000</b>	<b>103,000</b>	<b>195,000</b>	<b>100,000</b>	<b>100,000</b>
<b>45 Total All</b>	<b>\$ 4,295,000</b>	<b>\$ 2,630,500</b>	<b>\$ 1,682,000</b>	<b>\$ 1,613,000</b>	<b>\$ 3,295,000</b>	<b>\$ 1,360,000</b>	<b>\$ 910,000</b>

\*Line 15 for the AMI / AMR project is funded by debt proceeds received by the District in May 2019.



**TwentyNine Palms Water District**  
**Proposed Budget - Special Revenue Fund**  
**Fiscal Year 2020/21**

*Schedule E*

	<b>A</b>	<b>B</b>	<b>C</b>
	<b>Adopted Budget 2019/20</b>	<b>Projected Year-End 2019/20</b>	<b>Proposed Budget 2020/21</b>
1 Tower Revenues	\$ 120,900	120,900	137,400
2 Less Transfers Out to Fire	-	-	-
3 Less Transfers Out To Water	(80,900)	(80,900)	(97,400)
4 Less Transfers Out to PARS Trust	(40,000)	(40,000)	(40,000)
5 <b>Ending Balance</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>