

RESOLUTION 24-04

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 YEAR 2024-2025

WHEREAS, the General Manager and the Financial Advisor, Cindy Byerrum, have submitted a proposed budget and compensation plan for Fiscal Year 2024-2025, 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 2024-2025.
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 2024-2025 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 26th day of June 2024 by the following vote:

Ayes:	Directors Arthur, Coghill, Leazer, Woods, and Giannini
Noes:	None
Abstain:	None
Absent:	None



Carol Giannini, President
Board of Directors

Attest:



Matthew Shragge, Board Secretary
Twentynine Palms Water District



Exhibit “A”



Twentynine Palms Water District

Adopted Budget Summary

Fiscal Year 2024/25

Schedule A

	A	B	C
	Adopted Budget 2023/24	Projected Year-End 2023/24	Adopted Budget 2024/25
1 Operating Revenues	\$ 5,831,500	\$ 5,965,400	\$ 6,549,500
2 Non-Operating Revenues	795,100	1,228,000	1,068,200
3 Total Revenues Available to Fund Operations & Capital	6,626,600	7,193,400	7,617,700
4 Operating Expenses	5,112,000	5,083,900	5,670,800
5 Non-Operating Expenses	221,900	221,900	325,000
6 Total Debt Service	243,500	243,500	243,500
7 Total Expenses & Debt Service	5,577,400	5,549,300	6,239,300
8 Net Revenues Available to Fund Capital Expenditures	1,049,200	1,644,100	1,378,400
9 District Projects	(504,900)	(94,800)	(472,800)
10 Capital Improvement Projects	(1,809,400)	(4,700)	(1,695,300)
11 Repairs & Replacement	(764,600)	(148,900)	(819,800)
12 Capital Outlay	(538,800)	(148,300)	(650,000)
13 Sub-Total: Capital	(3,617,700)	(396,700)	(3,637,900)
14 Increase (Decrease) in Fund Balance	\$ (2,568,500)	\$ 1,247,400	\$ (2,259,500)
15 Projected Cash & Investments Beg. Balance - 7/1/24			\$ 8,625,000
16 Projected Cash & Investments End. Balance - 6/30/25			\$ 6,365,500



Twentynine Palms Water District

Adopted Budget Detail

Fiscal Year 2024/25

Schedule B

	A	B	C	D	E
	Adopted Budget 2023/24	Projected Year-End 2023/24	Adopted Budget 2024/25	\$ Difference (C - B)	% Difference (D / B)
1 Operating Revenues					
2 Water Sales (Volumetric)	\$ 3,780,300	\$ 3,906,300	\$ 4,296,900	\$ 390,600	10%
3 Readiness-To-Serve (Fixed)	1,809,100	1,817,300	1,999,100	181,800	10%
4 Other Operating Revenue	282,300	281,000	293,400	12,400	4%
5 Bad Debt Expense	(40,200)	(39,200)	(39,900)	(700)	2%
6 Total Operating Revenues	5,831,500	5,965,400	6,549,500	584,100	10%
7 Non-Operating Revenues					
8 Capital Impact Fees	75,000	107,300	75,000	(32,300)	-30%
9 Water Availability Assessment	592,000	592,000	592,000	-	0%
10 Interest Revenue	92,500	431,600	345,300	(86,300)	-20%
11 Other Penalties	20,600	29,400	25,900	(3,500)	-12%
12 Reimbursed Expenses	5,000	46,200	20,000	(26,200)	-57%
13 Miscellaneous Non-Operating Revenue	10,000	21,500	10,000	(11,500)	-53%
14 Total Non-Operating Revenues	795,100	1,228,000	1,068,200	(159,800)	-13%
15 Total Revenues	6,626,600	7,193,400	7,617,700	424,300	6%
16 Operating Expenses					
17 Source of Supply					
18 Labor & Benefits	5,300	8,700	9,100	400	5%
19 Direct Expenses	477,000	495,300	540,100	44,800	9%
20 Total Source of Supply	482,300	504,000	549,200	45,200	9%
21 Pumping					
22 Labor & Benefits	1,400	4,700	5,000	300	6%
23 Direct Expenses	190,500	175,200	196,700	21,500	12%
24 Total Pumping	191,900	179,900	201,700	21,800	12%
25 Transmission & Distribution					
26 Labor & Benefits	1,321,900	1,309,800	1,533,500	223,700	17%
27 Direct Expenses	445,200	438,500	459,500	21,000	5%
28 Total Transmission & Distribution	1,767,100	1,748,300	1,993,000	244,700	14%
29 Treatment Wells					
30 Labor & Benefits	90,900	90,700	95,600	4,900	5%
31 Direct Expenses	46,400	30,000	51,500	21,500	72%
32 Total Treatment Wells	137,300	120,700	147,100	26,400	22%
33 Treatment Facility					
34 Labor & Benefits	196,300	230,200	242,400	12,200	5%
35 Direct Expenses	430,200	398,400	471,000	72,600	18%
36 Total Treatment Facility	626,500	628,600	713,400	84,800	13%
37 Customer Accounts					
38 Labor & Benefits	334,000	313,600	342,200	28,600	9%
39 Direct Expenses	83,300	95,900	99,700	3,800	4%
40 Total Customer Accounts	417,300	409,500	441,900	32,400	8%
41 General & Administration					
42 Labor & Benefits	543,900	541,600	564,800	23,200	4%



Twentynine Palms Water District

Adopted Budget Detail

Fiscal Year 2024/25

Schedule B

	A	B	C	D	E
	Adopted Budget 2023/24	Projected Year-End 2023/24	Adopted Budget 2024/25	\$ Difference (C - B)	% Difference (D / B)
43 Outside Services	435,000	473,600	527,900	54,300	11%
44 Direct Expenses	375,600	337,600	383,200	45,600	14%
45 Total General & Administration	1,354,500	1,352,800	1,475,900	123,100	9%
46 Total District Labor (Informational)	1,779,300	1,780,300	1,982,100	201,800	11%
47 Total District Benefits (Informational)	750,300	747,700	840,400	92,700	12%
48 Payouts & Retiree Medical					
49 Vacation / Sick Payouts	73,100	107,700	100,100	(7,600)	-7%
50 Retiree Medical	31,500	12,100	23,000	10,900	90%
51 Total Payouts & Retiree Medical	104,600	119,800	123,100	3,300	3%
52 Board of Directors					
53 Director Fees	15,000	12,600	15,000	2,400	19%
54 Direct Expenses	15,500	7,700	10,500	2,800	36%
55 Total Board of Directors	30,500	20,300	25,500	5,200	26%
56 Total Operating Expenses	5,112,000	5,083,900	5,670,800	586,900	12%
57 Non-Operating Expenses					
58 Debt Service					
59 Debt Principal Payments	207,700	207,700	214,100	6,400	3%
60 Interest Expense / Issuance Costs	35,800	35,800	29,400	(6,400)	-18%
61 Total Debt Service	243,500	243,500	243,500	-	0%
62 CalPERS UAL Payment (Required)	221,900	221,900	275,000	53,100	24%
63 Pension & OPEB Trust Contribution	154,500	154,600	159,300	4,700	3%
64 Transfers In - Special Revenue Fund	(154,500)	(154,600)	(159,300)	(4,700)	3%
65 Election Expense	-	-	50,000	50,000	100%
66 Total Non-Operating Expenses	465,400	465,400	568,500	103,100	22%
67 Total Expenses	5,577,400	5,549,300	6,239,300	690,000	12%
68 Net Revenues Available to Fund CIP	1,049,200	1,644,100	1,378,400	(265,700)	-16%
69 District Projects	(504,900)	(94,800)	(472,800)		
70 Capital Improvement Projects	(1,809,400)	(4,700)	(1,695,300)		
71 Repair, Rehabilitation, & Maintenance	(764,600)	(148,900)	(819,800)		
72 Capital Outlay	(538,800)	(148,300)	(650,000)		
73 Increase/(Decrease) In Fund Balance	\$ (2,568,500)	\$ 1,247,400	\$ (2,259,500)		



TwentyNine Palms Water District

Adopted Budget - Personnel

Fiscal Year 2024/25

Schedule C

	A	B	C	D	E
	Adopted Budget 2023/24	Projected Year-End 2023/24	Adopted Budget 2024/25	\$ Difference (C - B)	% Difference (D / B)
1 Salary and Wages					
2 Total Regular Salary and Overtime	\$ 1,779,300	\$ 1,780,300	\$ 1,982,100	\$ 201,800	11%
3 Vacation and Sick Leave	73,100	107,700	100,100	(7,600)	-7%
4 Total Salary and Wages	1,852,400	1,888,000	2,082,200	194,200	10%
5 Benefits/Taxes					
6 CalPERS Pension Payments	198,400	201,900	217,200	15,300	8%
7 Social Security & Payroll Taxes	145,200	147,700	160,300	12,600	9%
8 Group Medical Insurance	313,700	308,600	351,700	43,100	14%
9 Group Dental and Vision Insurance	23,200	21,400	23,200	1,800	8%
10 Group Life Insurance	6,000	5,800	6,400	600	10%
11 Worker's Compensation Insurance	63,800	62,300	81,600	19,300	31%
12 Total Employee Benefits	750,300	747,700	840,400	92,700	12%
13 Total Salary and Benefits	\$ 2,602,700	\$ 2,635,700	\$ 2,922,600	\$ 286,900	11%



Twentynine Palms Water District

Adopted Budget - Capital Plan

Fiscal Year 2024/25

Schedule D

	A	B	C	D	E = C+D	F	G
	Adopted Budget 2023/24	Projected Year-End 2023/24	Carryover Budget 2023/24	Budget Addition / (Deletion)	Adopted Budget 2024/25	Projected 2025/26	Projected 2026/27
1 District Projects							
2 Treatment Feasibility & Exploration Costs	\$ 67,100	\$ 17,500	\$ 49,600	\$ -	\$ 49,600	\$ -	\$ -
3 Salt Nutrient Monitoring Wells/Sampling	65,500	22,900	42,600	-	42,600	-	100,000
4 USGS Study/Feasibility Study	100,000	-	100,000	-	100,000	100,000	50,000
5 Centralized Sewer Plan/Groundwater Analysis	92,300	5,000	87,300	(12,300)	75,000	50,000	-
6 Master Plan Updates	100,000	35,000	65,000	-	65,000	-	-
7 Campbell Reservoir Land Acquisition	35,000	2,900	32,100	-	32,100	-	-
8 Standard Drawings Update	25,000	11,500	13,500	-	13,500	-	-
9 Asset Management Plan	20,000	-	20,000	-	20,000	-	-
10 GW Mgmt. Plan & Urban Water Mgmt. Plan	-	-	-	75,000	75,000	75,000	-
11 Total District Projects	504,900	94,800	410,100	62,700	472,800	225,000	150,000
12 Capital Improvement Plan							
13 Chromium VI and Flouride for Well 11B	1,300,000	-	1,300,000	-	1,300,000	-	-
14 Water Reservoir & Booster at Treatment Plant	400,000	4,700	395,300	-	395,300	1,000,000	-
15 AMI/AMR* (see footnote)	59,400	-	59,400	(59,400)	-	-	-
16 New Well	-	-	-	-	-	-	1,000,000
17 Total Capital Improvement Plan	1,759,400	4,700	1,754,700	(59,400)	1,695,300	1,000,000	1,000,000
18 Repairs, Rehabilitation, & Maintenance							
19 Distribution SCADA System	200,000	4,900	195,100	-	195,100	-	50,000
20 Emergency Repairs, Unspecified	150,000	15,300	134,700	-	134,700	140,100	145,700
21 Campbell Reservoir Road Paving/Seal Coating	89,600	-	89,600	(39,600)	50,000	-	20,000
22 Treatment Plant Concrete	50,000	-	50,000	-	50,000	-	-
23 Repiping/Distribution System Upgrades	75,000	50,400	24,600	75,400	100,000	104,000	108,200
24 Cactus Booster Station (LHMP Generator)	40,000	-	40,000	60,000	100,000	-	-
25 Plant 6 Electrical and Well Upgrade	25,000	-	25,000	(25,000)	-	50,000	-
26 Reservoir Recoating/Cathodic Protection	20,000	-	20,000	-	20,000	-	-
27 Large Meter Replacement Program	20,000	-	20,000	(20,000)	-	-	-
28 Stockwell Booster Station	20,000	-	20,000	(20,000)	-	-	-
29 Fluoride Plant Instrument Coating/SCADA	15,000	-	15,000	(15,000)	-	-	-
30 Lupine Booster Station	10,000	11,000	-	-	-	-	-
31 Valve/CLA-Valve Replacement	-	-	-	100,000	100,000	50,000	-
32 Leer Booster (LHMP Generator)	-	-	-	40,000	40,000	-	-
33 Donnell Reservoir Altitude Valve	-	-	-	30,000	30,000	-	-
34 Hansen Booster Station	50,000	67,300	-	-	-	-	-
35 Total Repairs & Maintenance	764,600	148,900	634,000	185,800	819,800	444,100	323,900
36 Capital Outlay							
37 Vehicle/Equipment Replacements	225,000	74,800	150,200	69,800	220,000	75,000	75,000
38 Computer/Technology Replacements	48,600	49,000	-	100,000	100,000	50,000	50,000
39 Geographic Information System (GIS)	25,200	14,700	10,500	39,500	50,000	-	-
40 Administrative Building/Office Remodel	60,000	-	60,000	15,000	75,000	-	25,000
41 Energy Efficiency Projects	30,000	-	30,000	-	30,000	-	-
42 Parking Lot Seal/Paving	50,000	-	50,000	50,000	100,000	-	-
43 Electric Vehicle Station	150,000	9,800	140,200	(65,200)	75,000	-	75,000
44 Total Capital Outlay	588,800	148,300	440,900	209,100	650,000	125,000	225,000
45 Grand Total	\$ 3,617,700	\$ 396,700	\$ 3,239,700	\$ 398,200	\$ 3,637,900	\$ 1,794,100	\$ 1,698,900



Twentynine Palms Water District
Adopted Budget - Special Revenue Fund
Fiscal Year 2024/25

Schedule E

	A	B	C
	Adopted Budget 2023/24	Projected Year-End 2023/24	Adopted Budget 2024/25
1 Tower Revenues	\$ 154,500	154,600	159,300
2 Less Transfers Out To Water	(154,500)	(154,600)	(159,300)
3 Ending Balance	\$ -	\$ -	\$ -

TWENTYNINE PALMS WATER DISTRICT

COMPENSATION PLAN

Fiscal Year 2024-2025

	Minimum	Maximum
Leadworker	38.06	44.99
Service Worker III	32.53	38.42
Service Worker II	27.84	32.78
Service Worker I	23.91	28.08
Mechanic	32.53	38.42
Bookkeeper	32.53	38.42
Customer Service Representative 2	27.84	32.78
Customer Service Representative	23.91	28.08
Treatment Plant Operator II	38.06	44.99
Treatment Plant Operator I	32.53	38.42
Water Quality/Production Operator	27.84	32.78

MANAGEMENT\EXEMPT

Director of Operations	67.21	79.98
Maintenance Superintendent	52.37	62.08
Treatment/Production Superintendent	52.37	62.08
Office Manager	41.60	49.27
District Secretary	41.60	49.27
General Manager	81.96	98.34