PALMDALE WATER DISTRICT
2029 East Avenue Q • Palmdale, California 93550 • Telephone (661) 947-4111
Fax (661) 947-8604
www.palmdalewater.org

November 7, 2013

Agenda for a Meeting
of the Finance Committee of the Palmdale Water District
Committee Members: Gloria Dizmang-Chair, Steve Cordova
to be held at the District's office at 2029 East Avenue Q, Palmdale

Wednesday, November 13, 2013

4:00 p.m.

NOTE: To comply with the Americans with Disabilities Act, to participate in any Board meeting please contact Dawn Deans at 661-947-4111 x1003 at least 48 hours prior to a Board meeting to inform us of your needs and to determine if accommodation is feasible.

Agenda item materials, as well as materials related to agenda items submitted after distribution of the agenda packets, are available for public review at the District's office located at 2029 East Avenue Q, Palmdale. Please call Dawn Deans at 661-947-4111 x1003 for public review of materials.

PUBLIC COMMENT GUIDELINES: The prescribed time limit per speaker is three-minutes. Please refrain from public displays or outbursts such as unsolicited applause, comments, or cheering. Any disruptive activities that substantially interfere with the ability of the District to carry out its meeting will not be permitted and offenders will be requested to leave the meeting.

Each item on the agenda shall be deemed to include any appropriate motion, resolution, or ordinance to take action on any item.

1) Roll call.

2) Adoption of agenda.

3) Public comments.

4) Action Items: (The public shall have an opportunity to comment on any action item as each item is considered by the Committee prior to action being taken.)

4.1) Consideration and possible action on approval of minutes of meeting held October 9, 2013.

4.2) Discussion and overview of Cash Flow Statement and Current Cash Balances as of September 30, 2013. (Financial Advisor Egan)

4.3) Discussion and overview of Financial Statements, Revenue and Expense and Departmental Budget Reports for September 30, 2013. (Finance Manager Williams)

4.4) Discussion and overview of committed contracts issued. (Engineering Manager Knudson)

4.5) Discussion and review of 2014 Budget. (Finance Manager Williams)

4.6) Consideration and possible action on Request for Proposals for preparing a rate study. (General Manager LaMoreaux)

5) Information items.

6) Board members' requests for future agenda items.

7) Adjournment.

Dennis D. LaMoreaux

DENNIS D. LaMOREAUX,
General Manager

DDL/dd

P A L M D A L E
W A T E R   D I S T R I C T

B O A R D   M E M O R A N D U M

DATE:	November 7, 2013	**November 13, 2013**
TO:	FINANCE COMMITEE	**Committee Meeting**
FROM:	Mr. Bob Egan, Financial Advisor	
RE:	***AGENDA ITEM NO. 4.2 – DISCUSSION AND OVERVIEW OF CASH FLOW STATEMENT AND CURRENT CASH BALANCES AS OF SEPTEMBER 30, 2013***	

Attached is the Investment Funds Report and current cash balance as of September 30, 2013. The reports will be reviewed in detail at the Finance Committee meeting.

PALMDALE WATER DISTRICT
INVESTMENT FUNDS REPORT

				September 30, 2013				
DESCR							**September-13**	**August-13**
A/C #							**VALUE**	**VALUE**
CASH								
0-0103	**Citizens/US Bank - Checking**						**662,421.21**	**188,488.64**
0-0104	**Citizens- Merchant**						**132,208.50**	**71,531.35**
						Bank cash	**794,629.71**	**260,019.99**
0-0119	**PETTY CASH**						**300.00**	**300.00**
0-0120	**CASH ON HAND**						**3,400.00**	**3,400.00**
	TOTAL CASH						**798,329.71**	**263,719.99**
INVESTMENTS								
0-0110	**UBS ACCOUNT SS 11469 GG**							
	UBS RMA Government Portfolio						**3,339,986.04**	**5,430,799.65**
	UBS Bank USA Dep acct						**250,000.00**	**250,000.00**
	1998 Debt Reserve Fund							
		FHLB par 1.4Mil matures 10/18/13 3.625% interest					**1,402,324.00**	**1,406,160.00**
	Accrued interest						**22,837.50**	**18,608.38**
							5,015,147.54	**7,105,568.03**
0-1110	**UBS ACCOUNT SS 11475 GG**							
	UBS Bank USA Dep acct						**203,598.22**	**203,592.73**
	UBS RMA Government Portfolio						**0.00**	**0.00**
							203,598.22	**203,592.73**
0-0115	**LAIF**						**11,690.59**	**11,690.59**
0-0111	**UBS ACCOUNT SS 11432 GG**							
	UBS Bank USA Dep acct						**56,762.80**	**56,761.15**
	UBS RMA Government Portfolio						**2.53**	**2.53**
		Accrued interest					**9,167.35**	**6,284.00**
	US GOVERNMENT SECURITIES:							
		ISSUE DATE	**ISSUER**	**EXPIR DATE**	**RATE**	**PAR**	**MARKET VALUE**	**MARKET VALUE**
			FNMA	**10/26/15**	**1.625**	**500,000**	**512,230.00**	**511,830.00**
			FNMA	**06/28/17**	**1.125**	**500,000**	**495,315.00**	**494,940.00**
			FNMA	**07/17/17**	**1.2**	**500,000**	**499,310.00**	**488,865.00**
			FHLB	**12/28/17**	**0.95**	**500,000**	**490,405.00**	**485,930.00**
			FHLMC	**07/25/18**	**2.00**	**500,000**	**500,595.00**	499,460.00
						2,500,000.00	**2,497,855.00**	**2,481,025.00**
	TOTAL MANAGED ACCOUNT						**2,563,787.68**	**2,544,072.68**
	TOTAL INVESTMENTS						**7,794,224.03**	**9,864,924.03**
	GRAND TOTAL CASH AND RESTRICTED CASH						**8,592,553.74**	**10,128,644.02**
						Incr (Decr)	**(1,536,090.28)**	**109,300.50**
		Checking		**798,330**				
		UBS MM		**5,218,746**		**BNY Mellon**		
		LAIF		**11,691**		**Construction**	**7,989,545.97**	**8,222,485.96**
		UBS Investment		**2,563,788**		**Issuance**	**0.00**	**0.00**
		Restricted		**0**			**7,989,545.97**	**8,222,485.96**
			Total	**8,592,554**				

REVISED 10/09/13	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	
	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Water Sales	1,650,519	1,596,949	1,675,412	1,839,852	1,983,700	2,140,418	2,277,708	2,431,328	2,478,205	2,221,000	2,054,200	1,759,700	24,108,990
	1,650,519	1,596,949	1,675,412	1,839,852	1,983,700	2,140,418	2,277,708	2,431,328	2,478,205	2,221,000	2,054,200	1,759,700	
`													
Beginning Balance	9,001,455	9,043,624	9,364,314	7,809,930	10,211,620	10,779,452	11,006,048	10,019,343	10,128,644	8,592,553	8,070,371	8,246,470	
Water Receipts	2,428,492	1,596,949	1,905,179	1,839,852	1,931,246	2,072,882	2,277,708	2,270,293	2,513,011	2,221,000	2,054,200	1,759,700	24,870,512
Other													
Total Operating Revenue	2,428,492	1,596,949	1,905,179	1,839,852	1,931,246	2,072,882	2,277,708	2,270,293	2,513,011	2,221,000	2,054,200	1,759,700	
Operating Expenses:													
Total Operating Expenses excl GAC	1,953,262	1,477,034	1,514,430	1,096,787	1,588,065	1,618,182	1,764,877	1,781,171	1,771,481	1,839,550	1,794,100	2,255,100	20,454,039
													3,654,951
Non-Operating Revenue Expensess:													
Assessments, net	620,213	287,572	2,234	1,883,965	585,806	5,790	287,658	134,539			113,500	2,383,600	6,304,877
Special Avek CIF Payment													0
Interest	(5,316)	(6,054)	1,396	(424)	835	5,250	(66)	8,950	7,332	2,100	2,100	2,100	18,203
Mkt adj					(16,104)	(16,532)	7,269	(15,534)	12,994				
Grant Re-imbursement												485,000	485,000
Capital Improvement Fees		44,176	(116,241)	0	48,031	0	0	22,053		12,500	12,500		23,019
													0
DWR Refund/(payment)				59,514	35,285		(436,485)						(341,686)
Other /Palmdale Redevel Agncy	9,828	54,653	6,774	13,488	16,165	9,849	41,835		16,344	138,460			307,396
Total Non-Operating Revenues	624,724	380,347	(105,836)	1,956,543	670,018	4,358	(99,789)	150,008	36,670	153,060	128,100	2,870,700	6,796,809
Capital Expenditures	(194,434)		(61,168)	(103,645)	(54,481)	(52,617)	(82,411)	(99,088)	(49,900)	(448,220)			(1,145,964)
GAC	(233,893)				(216,776)		(216,829)	(216,829)		(434,776)	(38,405)		(1,357,508)
SWP Capitalized	(629,459)	(156,354)	(180,606)	(156,354)	(156,354)	(156,354)	(575,348)	(156,281)	(156,281)	(156,400)	(156,400)	(156,400)	(2,792,591)
Prepaid Insurance (paid) refunded			(65,835)					(34,140)					(99,975)
Bond Payments Interest			(1,010,820)						(829,635)				(1,840,455)
Principal			(517,540)						(1,261,179)				(1,778,719)
System Work for AVEK													0
Butte payments							(507,402)					(507,402)	(1,014,804)
Capital leases		(23,218)	(3,327)	(37,919)	(17,756)	(23,491)	(17,756)	(23,491)	(17,296)	(17,296)	(17,296)	(17,296)	(216,142)
Legal adjudication fees													0
Total Cash Ending Balance	9,043,624	9,364,314	7,809,930	10,211,620	10,779,452	11,006,048	10,019,343	10,128,644	8,592,553	8,070,371	8,246,470	9,940,672	(10,246,158)
											Budget	8,193,078	205,603
											diff	1,747,594	

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE:	November 5, 2013	**November 13, 2013**
TO:	FINANCE COMMITTEE	**Committee Meeting**
FROM:	Michael Williams, Finance Manager/CFO	
VIA:	Mr. Dennis LaMoreaux, General Manager	
RE:	***AGENDA ITEM 4.3 – DISCUSSION AND OVERVIEW OF FINANCIAL STATEMENTS, REVENUE AND EXPENSE AND DEPARTMENTAL BUDGET REPORTS FOR SEPTEMBER 30, 2013***	

Discussion:

Presented here are the Balance Sheet and Profit/Loss Statement for the period ending September 30, 2013. Also included are Year-To-Year Comparisons and Month-To-Month Comparisons for both revenue and expense. Finally, I have provided individual departmental budget reports for the month of September, 2013.

This is the ninth month of the District's Budget Year 2013. The target percentage is 75%. Revenues ideally are at or above, and expenditures ideally are below.

Balance Sheet:

- Page 1 is our balance sheet on September 30, 2013.
- Investments have decreased by $2MM due to principal and interest payments on bonds.

Profit/Loss Statement:

- Page 3 is our profit/loss statement on September 30, 2013.
- Operating revenue is at 78% of budget.
- Cash operating expense is at 72% of budget.
- Looking at cash operations only, revenue is at $18MM, expense is at $15.3MM, that's net $2.7MM profit from operations. In 2012, nine months operations was at net $1.1MM.
- Three departments are over the target 75%. Those are Engineering, Operations and Finance. We have discussed the reasons in prior month reviews for Engineering and Operations; Finance is due to meter exchanges. Remaining departments are under the 75% target.

Year-To-Year Comparison P&L:

- Page 7 is our comparison of September 2012 to September 2013.
- Total operating revenue is up by $78K, or 3.2%.
- Operating expenditures are up by $400K, or 27%.
- Page 8 is a graphic presentation of the water consumption comparison. Units billed in acre feet were up by 46, or 2%. Total revenue per unit sold is up $0.03, or 1.2%, and total revenue per connection is up $3.06, or 3.36%.

Revenue Analysis Year-To-Date:

- Page 9 is our comparison of revenue, year to date.
- Operating revenue through September 2013 is up by $1.37MM, or 8%, compared to 2012.
- Retail water related sales are up by $960K over last year.
- As mentioned, we are at 78% of budget; last year this time we were at 76%.
- Total revenue is up $159K. or just under 1%.

Expense Analysis Year-To-Date:

- Page 11 is our comparison of expense, year to date.
- Cash Operating Expenses through September, 2013 are down by $265K, or 1.7%, compared to 2012.
- Total Expenses are up $53K.

Departments:

- Pages 14 through 22 are detailed budgets of each department. As stated earlier, all departments are below the target 75% with the exception of Engineering, Operations and Finance.
- Finance is over budget due to meter exchanges.

Non-Cash Definitions:

Depreciation: This is the spreading of the total expense of a capital asset over the expected life of that asset.

OPEB Accrual Expense: Other Post Employment Benefits (OPEB) is the recognized annual required contribution to the benefit. The amount is actuarially determined in accordance with the parameters of GASB 45. The amount represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year.

Bad Debt: The uncollectible accounts receivable that has been written off.

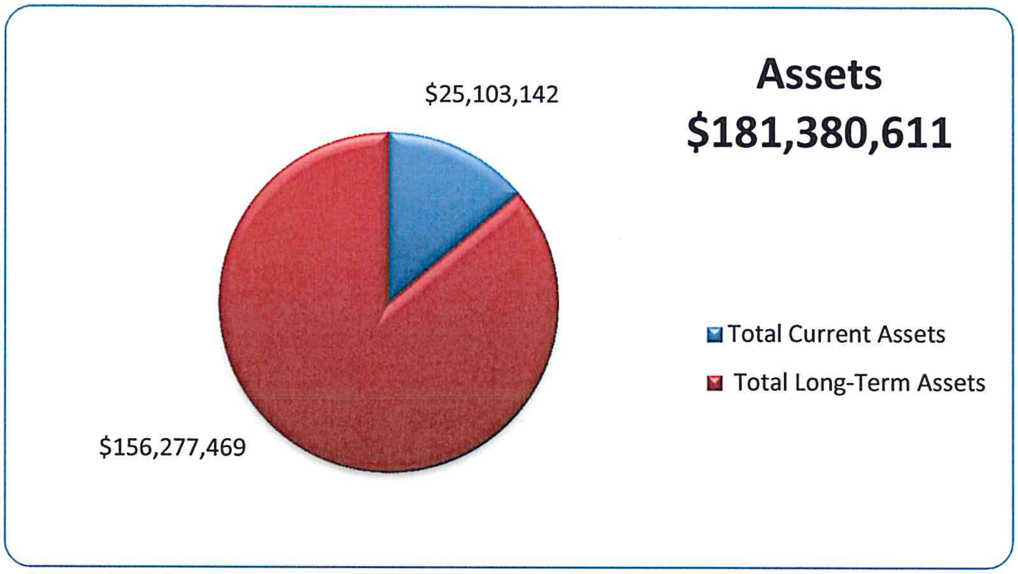
Service Cost Construction: The value of material, parts & supplies from inventory used to construct, repair and maintain our asset infrastructure.

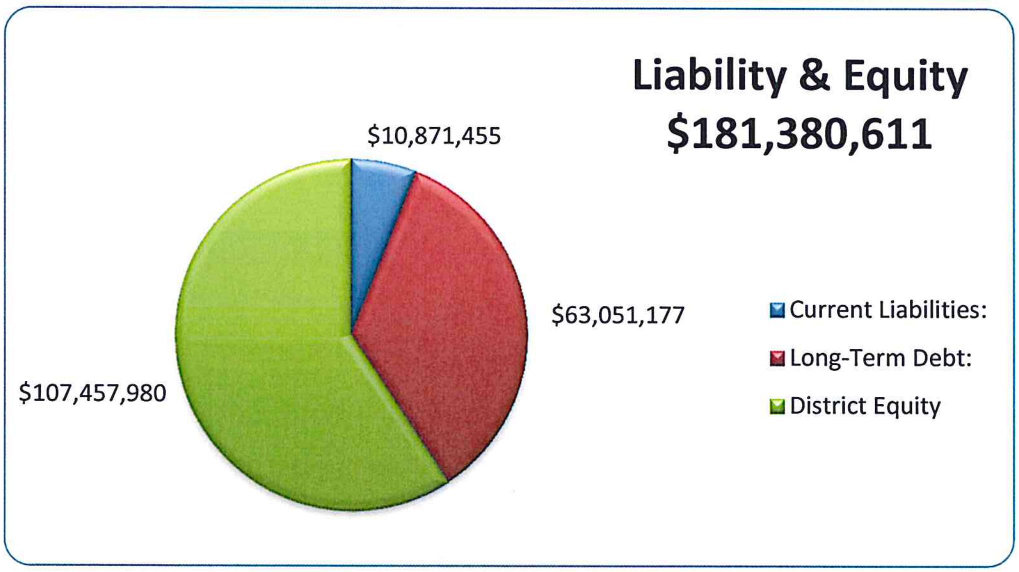
Capitalized Construction: The value of our labor force used to construct our asset infrastructure.

Palmdale Water District
Balance Sheet Report
For the Nine Months Ending 9/30/2013

	September 2013	August 2013
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 798,330	$ 263,720
Investments	7,794,231	9,864,931
2013A Bonds - Project Funds	7,989,546	8,222,486
	$ 16,582,107	$ 18,351,137
Receivables:		
Accounts Receivables - Water Sales	$ 1,946,233	$ 1,925,145
Accounts Receivables - Miscellaneous	257,201	255,213
Allowance for Uncollected Accounts	(49,317)	(49,317)
	$ 2,154,117	$ 2,131,042
Interest Receivable	$ 9	$ 9
Assessments Receivables	5,419,745	5,419,745
Meters, Materials and Supplies	885,827	793,260
Prepaid Expenses	61,337	82,006
Total Current Assets	**$ 25,103,142**	**$ 26,777,200**
Long-Term Assets:		
Property, Plant, and Equipment, net	$ 116,435,467	$ 116,567,356
Participation Rights in State Water Project, net	38,188,414	38,148,580
Bond Issuance Cost, Net	253,874	256,225
2013A Bonds - Cost of Issuance	1,159,832	1,159,832
2013A Bonds - Insurance & Surity Bond	239,882	240,548
Total Long-Term Assets	**$ 156,277,469**	**$ 156,372,541**
Total Assets	**$ 181,380,611**	**$ 183,149,741**
LIABILITIES AND DISTRICT EQUITY		
Current Liabilities:		
Current Interest Installment of Long-term Debt	$ -	$ 638,046
Current Principal Installment of Long-term Debt	1,424,665	1,424,665
Accounts Payable and Accrued Expenses	5,530,128	5,220,449
Deferred Assessments	3,916,661	3,916,661
Total Current Liabilities	**$ 10,871,455**	**$ 11,199,821**
Long-Term Debt:		
Pension-Related Debt	$ 1,141,041	$ 1,141,041
OPEB Liability	7,301,605	7,153,477
2013A Water Revenue Bonds	43,680,233	44,422,483
2012 - Certificates of Participation	10,471,166	10,985,547
2011 - Capital Lease Payable	457,132	470,870
Total Long-Term Liabilities	**$ 63,051,177**	**$ 64,173,418**
Total Liabilities	**$ 73,922,631**	**$ 75,373,239**
District Equity		
Revenue from Operations	$ (1,974,725)	$ (1,656,202)
Retained Earnings	109,432,704	109,432,704
Total Liabilities and District Equity	**$ 181,380,611**	**$ 183,149,741**

BALANCE SHEET AS OF SEPTEMBER 30, 2013



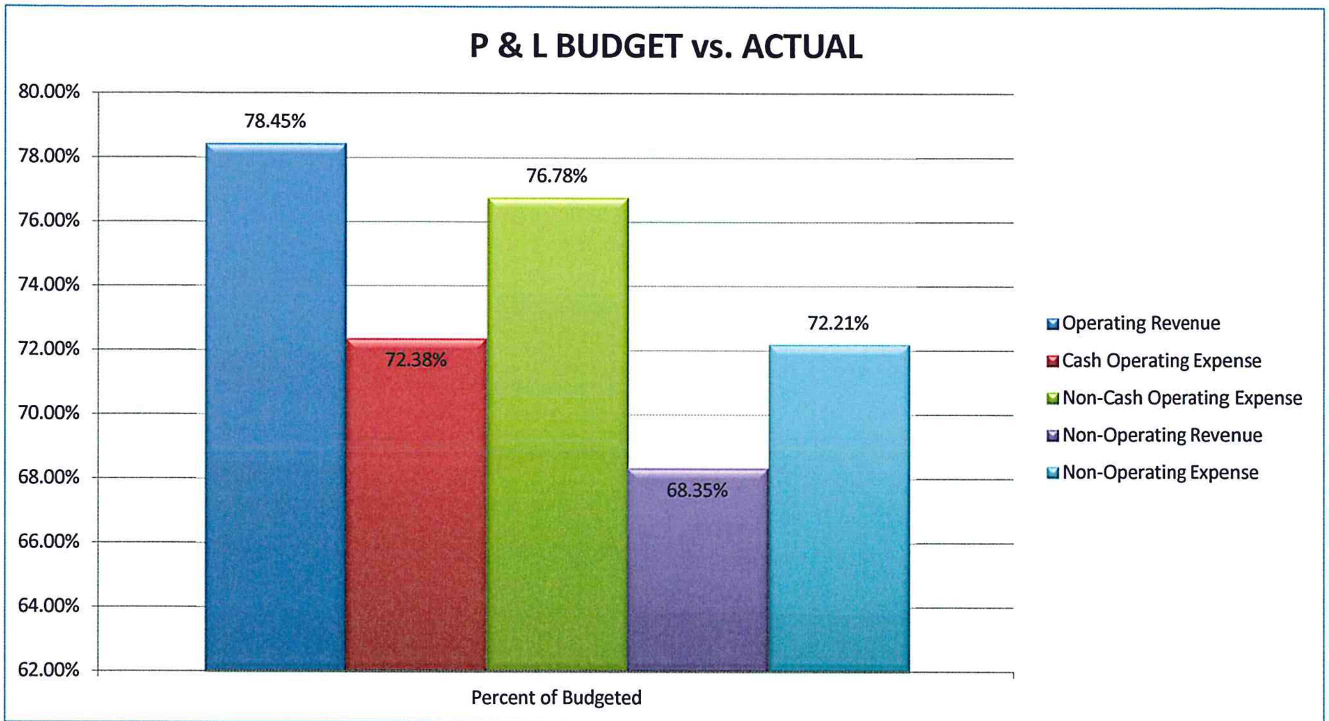


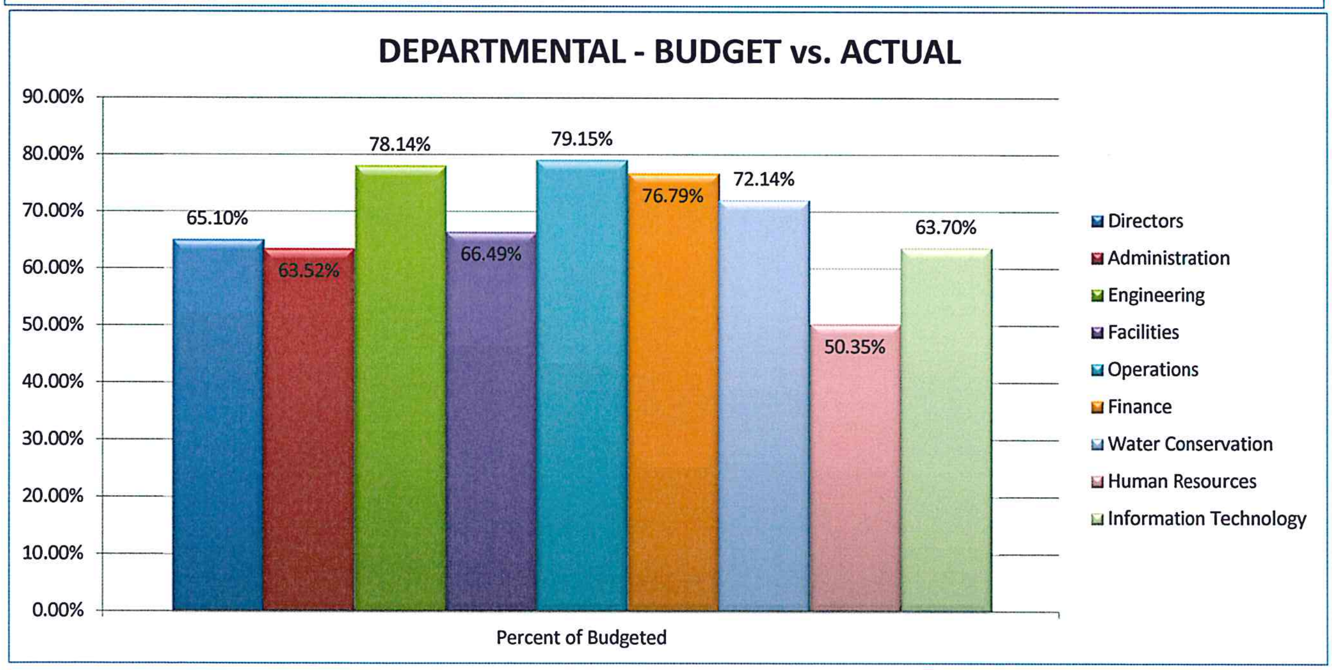
Palmdale Water District
Consolidated Profit and Loss Statement
For the Nine Months Ending 9/30/2013

	Thru August	September	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
Operating Revenue:						
Wholesale Water	$ 89,071	$ 45,447	$ 134,519		$ 175,000	76.87%
Water Sales	5,544,885	1,116,813	6,661,698		8,198,000	81.26%
Meter Fees	7,362,528	923,012	8,285,541		11,232,000	73.77%
Water Quality Fees	1,058,585	199,141	1,257,726		1,638,000	76.78%
Elevation Fees	351,222	69,805	421,027		550,000	76.55%
Other	1,192,114	125,016	1,317,130		1,250,000	105.37%
Total Water Sales	**$ 15,598,405**	**$ 2,479,235**	**$ 18,077,641**	**$ -**	**$ 23,043,000**	**78.45%**
Cash Operating Expenses:						
Directors	$ 66,117	$ 10,377	$ 76,494		$ 117,500	65.10%
Administration	1,509,092	143,711	1,652,803		2,602,000	63.52%
Engineering	844,916	105,027	949,942		1,215,750	78.14%
Facilities	1,961,017	232,301	2,193,318		3,298,500	66.49%
Operations	3,415,180	498,348	3,913,528		4,944,250	79.15%
Finance*	1,823,871	299,246	2,123,117	(24,300)	2,764,700	76.79%
Water Conservation	152,220	20,738	172,958		239,750	72.14%
Human Resources*	109,164	8,599	117,763	24,300	233,900	50.35%
Information Technology	421,068	42,683	463,751		728,000	63.70%
Water Purchases	1,922,764	74,873	1,997,637		2,600,000	76.83%
Water Purchases-Prior Year OAP	436,485	-	436,485		-	
Water Recovery	(535,297)	-	(535,297)		(100,000)	535.30%
Capitalized Expenditures	615,199	19,372	634,571		836,500	75.86%
GAC Filter Media Replacement	653,896	435,697	1,089,593		1,638,000	66.52%
Total Cash Operating Expenses	**$ 13,395,692**	**$ 1,890,971**	**$ 15,286,663**	**$ -**	**$ 21,118,850**	**72.38%**
Non-Cash Operating Expenses:						
Depreciation	$ 5,237,478	$ 577,874	$ 5,815,352		$ 7,250,000	80.21%
OPEB Accrual Expense	1,321,781	165,223	1,487,004		2,000,000	74.35%
Bad Debts	5,426	155	5,581		100,000	5.58%
Service Costs Construction	90,140	3,188	93,328		125,000	74.66%
Capitalized Construction	(737,698)	(156,643)	(894,341)		(1,000,000)	89.43%
Total Non-Cash Operating Expenses	**$ 5,917,126**	**$ 589,797**	**$ 6,506,923**	**$ -**	**$ 8,475,000**	**76.78%**
Net Operating Profit/(Loss)	**$ (3,714,412)**	**$ (1,533)**	**$ (3,715,946)**	**$ -**	**$ (6,550,850)**	**56.72%**
Non-Operating Revenues:						
Assessments (Debt Service)	$ 3,047,176	$ -	$ 3,047,176		$ 4,300,000	70.86%
Assessments (1%)	$ 1,275,992	-	1,275,992		1,500,000	85.07%
DWR Fixed Charge Recovery	94,799	-	94,799		100,000	94.80%
Interest	(28,028)	20,326	(7,702)		25,000	-30.81%
Capital Improvement Fees	(1,981)	-	(1,981)		150,000	-1.32%
State Grants	-	-	-		485,000	0.00%
Other	161,500	16,343	177,843		150,000	118.56%
Total Non-Operating Revenues	**$ 4,549,459**	**$ 36,669**	**$ 4,586,127**	**$ -**	**$ 6,710,000**	**68.35%**
Non-Operating Expenses:						
Interest on Long-Term Debt	$ 1,250,216	$ 201,283	$ 1,451,499		$ 2,111,000	68.76%
Amortization of SWP	1,155,344	144,745	1,300,089		1,679,000	77.43%
Water Conservation Programs	85,604	7,715	93,318		150,000	62.21%
Total Non-Operating Expenses	**$ 2,491,164**	**$ 353,743**	**$ 2,844,906**	**$ -**	**$ 3,940,000**	**72.21%**
Net Earnings	**$ (1,656,117)**	**$ (318,607)**	**$ (1,974,725)**	**$ -**	**$ (3,780,850)**	**52.23%**

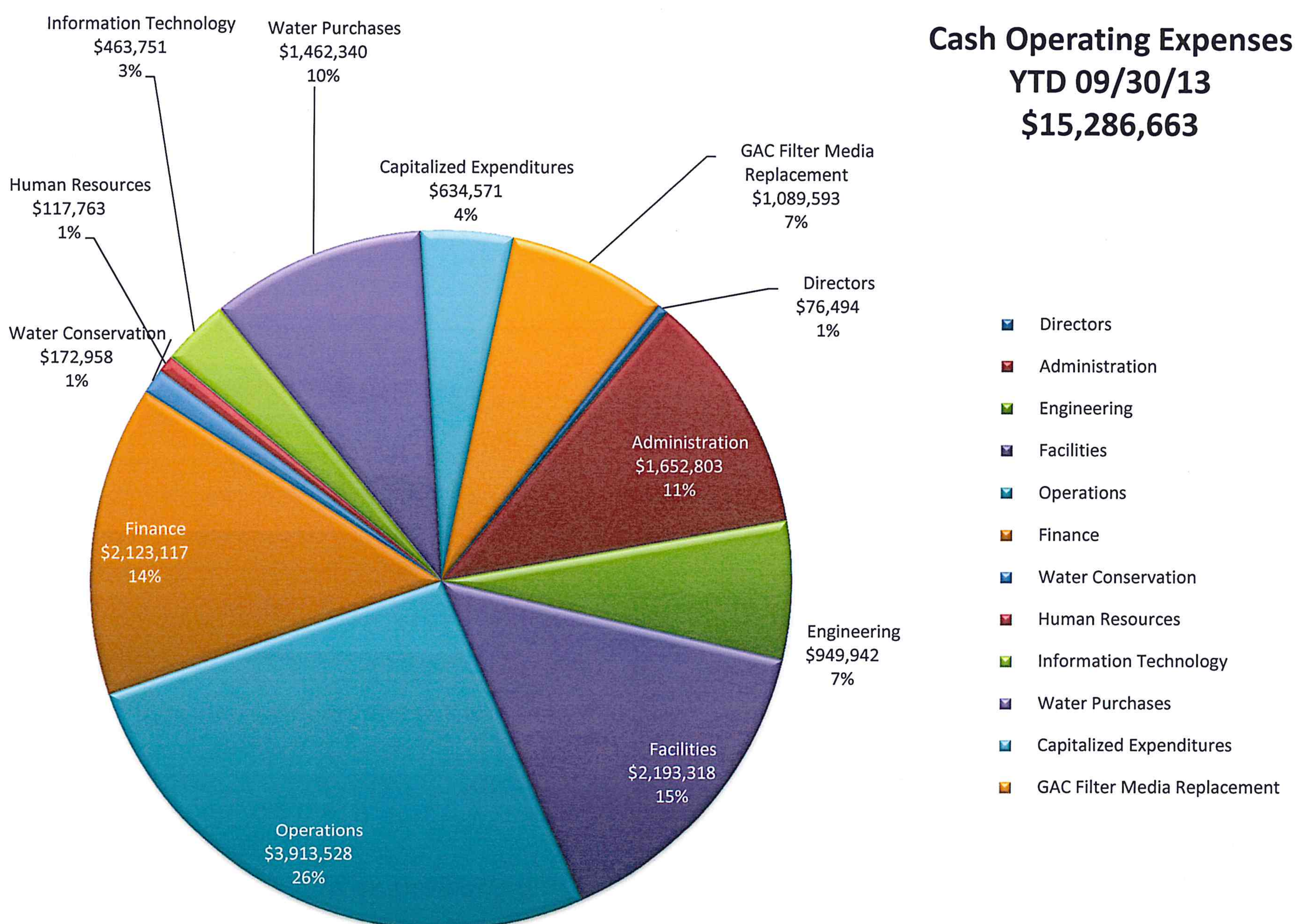
* Budget adjustments by General Manager per Appendix A

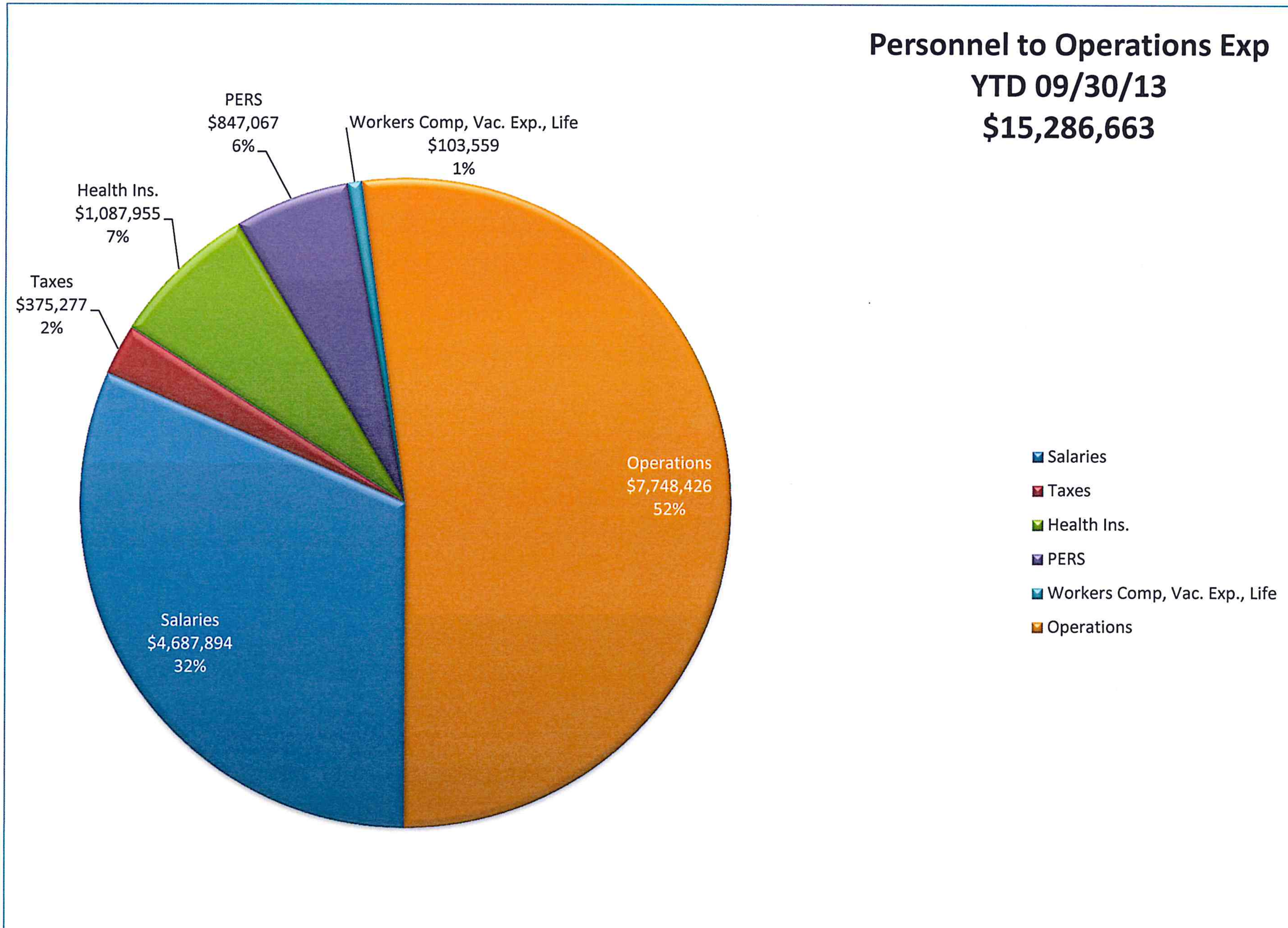
OTHER OPERATING REVENUE	
Account Setup Charge($25)	$3,400.00
Account Setup Charge/CC ($35)	$2,380.00
After Hours Service Call	$80.00
Construction Meter Install($250)	$500.00
Credit Check($10)	$10.00
Door Tag Fee($20)	$49,640.00
Lock Broken or Missing($15)	$165.00
Meter Exchange 1" to 5/8"($240)	$720.00
Miscellaneous Charge	$160.00
Pulled Meter Service Charge($60)	$300.00
Repair Angle Stop($440.00)	$2,640.00
Shut-Off Charge($30)	$8,340.00
Shut-Off Processing Fee($20)	$40.00
Standard Trip Charge($15)	$360.00
Late Fees	$57,066.03
NSF Fee	$1,500.00
	$127,301.03


P & L BUDGET vs. ACTUAL
80.00%
78.00%
76.00%
74.00%
72.00%
70.00%
68.00%
66.00%
64.00%
62.00%
78.45%
72.38%
76.78%
68.35%
72.21%
Percent of Budgeted
Operating Revenue
Cash Operating Expense
Non-Cash Operating Expense
Non-Operating Revenue
Non-Operating Expense


DEPARTMENTAL - BUDGET vs. ACTUAL
90.00%
80.00%
70.00%
60.00%
50.00%
40.00%
30.00%
20.00%
10.00%
0.00%
65.10%
63.52%
78.14%
66.49%
79.15%
76.79%
72.14%
50.35%
63.70%
Percent of Budgeted
Directors
Administration
Engineering
Facilities
Operations
Finance
Water Conservation
Human Resources
Information Technology

Cash Operating Expenses YTD 09/30/13 $15,286,663




Personnel to Operations Exp
YTD 09/30/13
$15,286,663
PERS
$847,067
6%
Workers Comp, Vac. Exp., Life
$103,559
1%
Health Ins.
$1,087,955
7%
Taxes
$375,277
2%
Operations
$7,748,426
52%
Salaries
$4,687,894
32%
Salaries
Taxes
Health Ins.
PERS
Workers Comp, Vac. Exp., Life
Operations

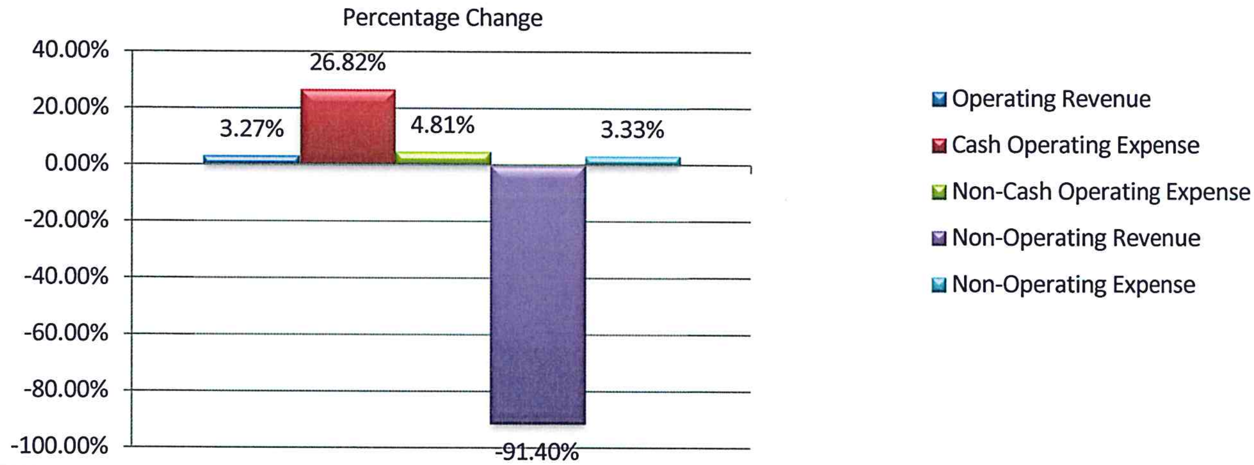
Palmdale Water District
Profit and Loss Statement
Year-To-Year Comparison - September

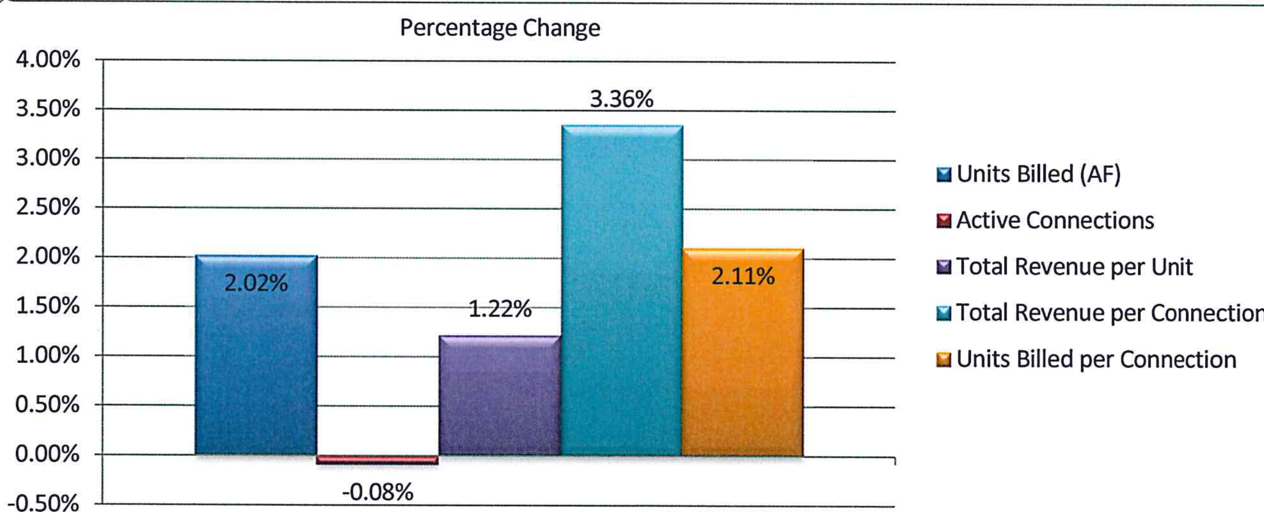
	2012 September	2013 September	Change	% Change
Operating Revenue:				
Wholesale Water	$ -	$ 45,447	$ 45,447	
Water Sales	1,144,659	1,116,813	(27,846)	-2.43%
Meter Fees	867,347	923,012	55,666	6.42%
Water Quality Fees	195,914	199,141	3,226	1.65%
Elevation Fees	70,163	69,805	(358)	-0.51%
Other	122,648	125,016	2,368	1.93%
Total Water Sales	**$ 2,400,731**	**$ 2,479,235**	**$ 78,504**	**3.27%**
Cash Operating Expenses:				
Directors	$ 9,259	$ 10,377	$ 1,118	12.07%
Administration	113,647	143,711	30,064	26.45%
Engineering	92,426	105,027	12,600	13.63%
Facilities	259,287	232,301	(26,985)	-10.41%
Operations	408,230	498,348	90,118	22.08%
Finance	252,977	299,246	46,269	18.29%
Water Conservation	18,022	20,738	2,715	15.07%
Human Resources	4,379	8,599	4,220	96.36%
Information Technology	46,368	42,683	(3,685)	-7.95%
Water Purchases	55,873	74,873	19,000	34.01%
Water Purchases-Prior Year OAP	-	-	-	
Water Recovery	-	-	-	
Capitalized Expenditures	12,569	19,372	6,803	54.12%
GAC Filter Media Replacement	217,991	435,697	217,705	99.87%
Total Cash Operating Expenses	**$ 1,491,029**	**$ 1,890,971**	**$ 399,942**	**26.82%**
Non-Cash Operating Expenses:				
Depreciation	$ 565,587	$ 577,874	$ 12,287	2.17%
OPEB Accrual Expense	147,678	165,223	17,545	11.88%
Bad Debts	(54)	155	209	-386.98%
Service Costs Construction	(48,273)	3,188	51,461	-106.60%
Capitalized Construction	(102,213)	(156,643)	(54,430)	53.25%
Total Non-Cash Operating Expenses	**$ 562,725**	**$ 589,797**	**$ 27,072**	**4.81%**
Net Operating Profit/(Loss)	**$ 346,976**	**$ (1,533)**	**$ (348,509)**	**-100.44%**
Non-Operating Revenues:				
Assessments	$ 416,668	$ -	$ (416,668)	-100.00%
DWR Fixed Charge Recovery	-	-	-	
Interest	183	20,326	20,143	10985.23%
Capital Improvement Fees	-	-	-	
State Grants	-	-	-	
Other	9,639	16,343	6,704	69.55%
Total Non-Operating Revenues	**$ 426,490**	**$ 36,669**	**$ (389,821)**	**-91.40%**
Non-Operating Expenses:				
Interest on Long-Term Debt	$ 208,555	$ 201,283	$ (7,272)	-3.49%
Amortization of SWP	128,945	144,745	15,800	12.25%
Water Conservation Programs	4,847	7,715	2,867	59.15%
Total Non-Operating Expenses	**$ 342,347**	**$ 353,743**	**$ 11,396**	**3.33%**
Net Earnings	**$ 431,119**	**$ (318,607)**	**$ (749,726)**	**-173.90%**

Consumption Comparison

	2012	2013
Units Billed	980,257	1,000,094
Active	26,367	26,345
Vacant	1,275	1,008
Rev/unit	$ 2.45	$ 2.48
Rev/con	$ 91.05	$ 94.11
Unit/con	37.18	37.96

YEAR-TO-YEAR COMPARISON
September '12 -To- September '13





	2012	**2013**	**Change**	
Units Billed (AF)	2,250	2,296	46	2.02%
Active Connections	26,367	26,345	-22	-0.08%
Non-Active	1,275	1,008	-267	-20.94%
Total Revenue per Unit	$2.45	$2.48	$0.03	1.22%
Total Revenue per Connection	$91.05	$94.11	$3.06	3.36%
Units Billed per Connection	37.18	37.96	1	2.11%

Palmdale Water District
Revenue Analysis
For the Nine Months Ending 9/30/2013

2013 | 2012 to 2013 Comparison

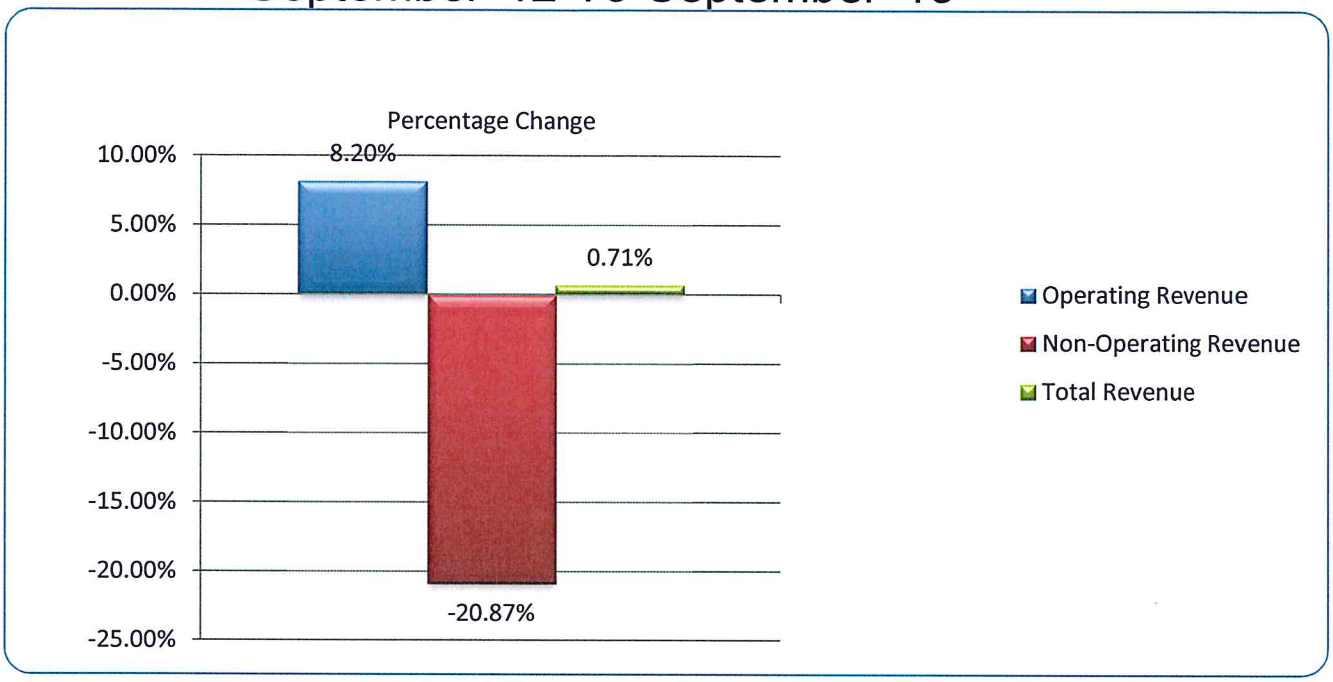
	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget	Thru August	September	Year-to-Date	% Change
Operating Revenue:									
Wholesale Water	$ 89,071	$ 45,447	$ 134,519	$ 175,000	76.87%	$ 89,071	45,447	134,519	
Water Sales	5,544,885	1,116,813	6,661,698	8,198,000	81.26%	466,583	(27,846)	438,737	7.05%
Meter Fees	7,362,528	923,012	8,285,541	11,232,000	73.77%	466,488	55,666	522,154	6.73%
Water Quality Fees	1,058,585	199,141	1,257,726	1,638,000	76.78%	5,829	3,226	9,056	0.73%
Elevation Fees	351,222	69,805	421,027	550,000	76.55%	(9,041)	(358)	(9,399)	-2.18%
Other	1,192,114	125,016	1,317,130	1,250,000	105.37%	272,008	2,368	274,376	26.31%
Total Water Sales	**$ 15,598,405**	**$ 2,479,235**	**$18,077,641**	**$23,043,000**	**78.45%**	**$ 1,290,938**	**$ 78,504**	**$ 1,369,443**	**8.20%**
Non-Operating Revenues:									
Assessments (Debt Service)	$ 3,047,176	$ -	$ 3,047,176	$ 4,300,000	70.86%	$ 421,814	$ (309,643)	$ 112,171	3.82%
Assessments (1%)	1,275,992	-	1,275,992	2,775,992	45.97%	368,560	(107,025)	261,535	25.78%
DWR Fixed Charge Recovery	94,799	-	94,799	100,000	94.80%	(341,119)	-	(341,119)	
Interest	(28,028)	20,326	(7,702)	25,000	-30.81%	(51,527)	20,143	(31,385)	-132.52%
Capital Improvement Fees	(1,981)	-	(1,981)	150,000	-1.32%	(1,257,408)	-	(1,257,408)	-100.16%
State Grants	-	-	-	485,000	0.00%	-	-	-	
Other	161,500	16,343	177,843	150,000	118.56%	39,806	6,704	46,509	35.41%
Total Non-Operating Revenues	**$ 4,549,459**	**$ 36,669**	**$ 4,586,127**	**$ 7,985,992**	**57.43%**	**$ (819,874)**	**$ (389,821)**	**$ (1,209,696)**	**-20.87%**
Total Revenue	**$ 20,147,864**	**$ 2,515,904**	**$22,663,768**	**$31,028,992**	**73.04%**	**$ 471,064**	**$ (311,317)**	**$ 159,747**	**0.71%**

2012

	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget
Operating Revenue:					
Wholesale Water	$ -	$ -	$ -	$ 175,000	0.00%
Water Sales	5,078,302	1,144,659	6,222,961	8,145,000	76.40%
Meter Fees	6,896,040	867,347	7,763,387	10,400,000	74.65%
Water Quality Fees	1,052,756	195,914	1,248,670	1,550,000	80.56%
Elevation Fees	360,263	70,163	430,426	525,000	81.99%
Other	920,106	122,648	1,042,754	1,250,000	83.42%
Total Water Sales	**$ 14,307,467**	**$ 2,400,731**	**$16,708,198**	**$21,870,000**	**76.40%**
Non-Operating Revenues:					
Assessments (Debt Service)	$ 2,625,362	$ 309,643	$ 2,935,005	$ 4,000,000	73.38%
Assessments (1%)	907,432	107,025	1,014,457	1,500,000	67.63%
DWR Fixed Charge Recovery	435,918	-	435,918	-	
Interest	23,499	183	23,682	60,000	39.47%
Capital Improvement Fees	1,255,427	-	1,255,427	1,286,848	97.56%
State Grants	-	-	-	250,000	0.00%
Other	121,695	9,639	131,334	100,000	131.33%
Total Non-Operating Revenues	**$ 5,369,333**	**$ 426,490**	**$ 5,795,823**	**$ 7,196,848**	**80.53%**
Total Revenue	**$ 19,676,800**	**$ 2,827,221**	**$22,504,021**	**$29,066,848**	**77.42%**

REVENUE COMPARISON YEAR-TO-DATE

September '12-To-September '13



Palmdale Water District
Operating Expense Analysis
For the Nine Months Ending 9/30/2013

	2013 Thru August	2013 September	2013 Year-to-Date	2013 Adjusted Budget	2013 % of Budget	2012 to 2013 Comparison Thru August	2012 to 2013 Comparison September	2012 to 2013 Comparison Year-to-Date	2012 to 2013 Comparison % Change
Cash Operating Expenses:									
Directors	$ 66,117	$ 10,377	$ 76,494	$ 117,500	65.10%	$ (7,956)	$ 1,118	$ (6,838)	-8.21%
Administration	1,509,092	143,711	1,652,803	2,602,000	63.52%	(333,697)	30,064	(303,633)	-15.52%
Engineering	844,916	105,027	949,942	1,215,750	78.14%	75,984	12,600	88,585	10.28%
Facilities	1,961,017	232,301	2,193,318	3,298,500	66.49%	(224,189)	(26,985)	(251,175)	-10.28%
Operations	3,415,180	498,348	3,913,528	4,944,250	79.15%	287,969	90,118	378,087	10.69%
Finance	1,823,871	299,246	2,123,117	2,789,000	76.12%	(75,708)	46,269	(29,439)	-1.37%
Water Conservation	152,220	20,738	172,958	239,750	72.14%	5,182	2,715	7,898	4.78%
Human Resources	109,164	8,599	117,763	209,600	56.18%	(70,292)	4,220	(66,072)	-35.94%
Information Technology	421,068	42,683	463,751	728,000	63.70%	5,837	(3,685)	2,152	0.47%
Water Purchases	1,922,764	74,873	1,997,637	2,600,000	76.83%	(480,453)	19,000	(461,453)	-18.77%
Water Purchases-Prior Year OAP	436,485	-	436,485	-		436,485	-	436,485	
Water Recovery	(535,297)	-	(535,297)	(100,000)	535.30%	(416,508)	-	(416,508)	350.63%
Capitalized Expenditures	615,199	19,372	634,571	836,500	75.86%	128,524	6,803	135,327	27.11%
GAC Filter Media Replacement	653,896	435,697	1,089,593	1,638,000	66.52%	3,568	217,705	221,273	25.48%
Total Cash Operating Expenses	**$ 13,395,692**	**$ 1,890,971**	**$ 15,286,663**	**$ 21,118,850**	**72.38%**	**$ (665,253)**	**$ 399,942**	**$ (265,311)**	**-1.74%**
Non-Cash Operating Expenses:									
Depreciation	$ 5,237,478	$ 577,874	$ 5,815,352	$ 7,250,000	80.21%	$ 594,907	$ 12,287	$ 607,194	11.66%
OPEB Accrual Expense	1,321,781	165,223	1,487,004	3,487,004	42.64%	(20,532)	17,545	(2,987)	-0.20%
Bad Debts	5,426	155	5,581	105,581	5.29%	1,818	209	2,027	57.03%
Service Costs Construction	90,140	3,188	93,328	218,328	42.75%	26,103	51,461	77,563	492.02%
Capitalized Construction	(737,698)	(156,643)	(894,341)	(1,894,341)	47.21%	(74,536)	(54,430)	(128,966)	16.85%
Total Non-Cash Operating Expenses	**$ 5,917,126**	**$ 589,797**	**$ 6,506,923**	**$ 9,166,572**	**70.99%**	**$ 527,760**	**$ 27,072**	**$ 554,832**	**8.53%**
Non-Operating Expenses:									
Interest on Long-Term Debt	$ 1,250,216	$ 201,283	$ 1,451,499	$ 2,111,000	68.76%	$ (418,223)	$ (7,272)	$ (425,495)	-22.67%
Amortization of SWP	1,155,344	144,745	1,300,089	1,679,000	77.43%	123,784	15,800	139,584	12.03%
Water Conservation Programs	85,604	7,715	93,318	150,000	62.21%	47,437	2,867	50,304	1.63%
Total Non-Operating Expenses	**$ 2,491,164**	**$ 353,743**	**$ 2,844,906**	**$ 3,940,000**	**72.21%**	**$ (247,002)**	**$ 11,396**	**$ (235,607)**	**-7.65%**
Total Expenses	**$ 21,803,981**	**$ 2,834,511**	**$ 24,638,493**	**$ 34,225,422**	**71.99%**	**$ (384,495)**	**$ 438,409**	**$ 53,914**	**0.22%**

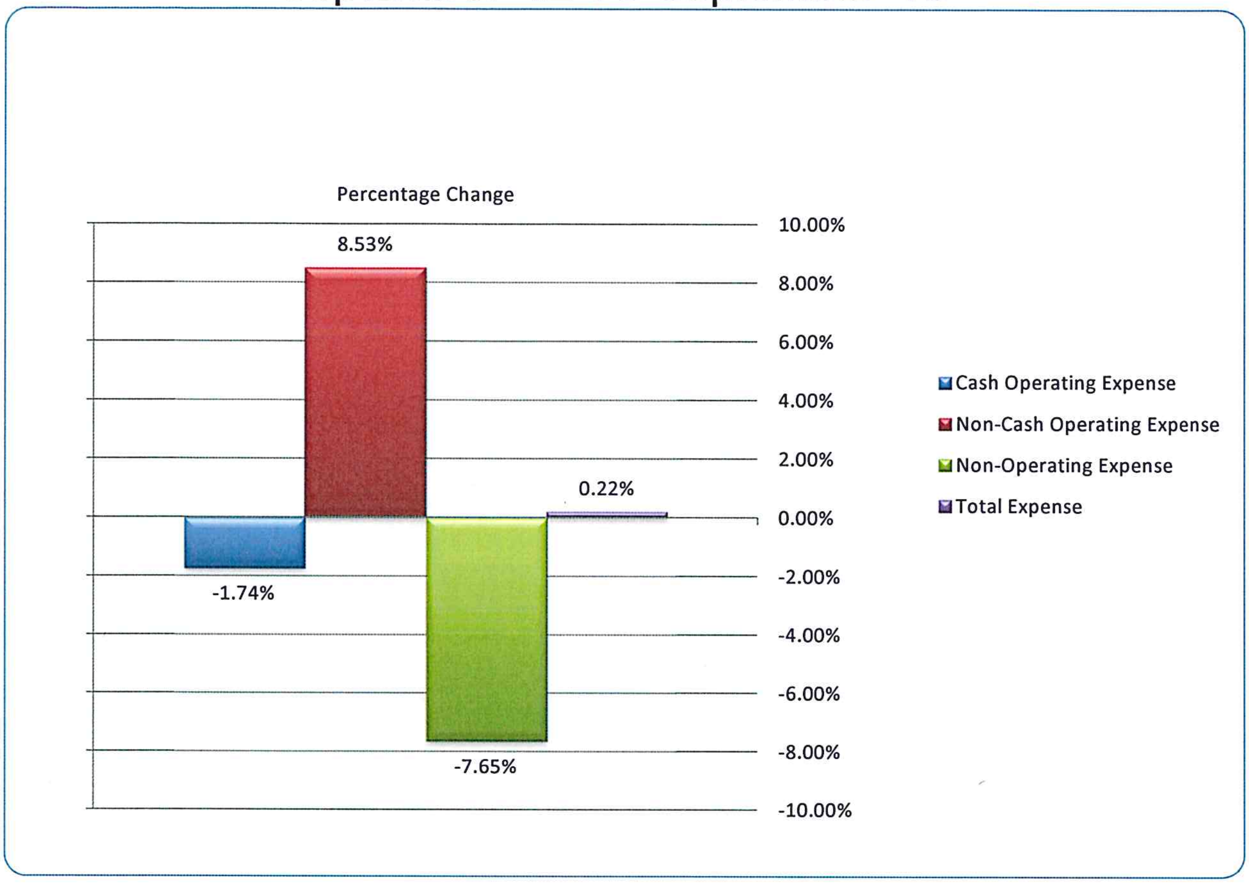
Palmdale Water District
Operating Expense Analysis
For the Nine Months Ending 9/30/2013

2012

	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget
Cash Operating Expenses:					
Directors	$ 74,073	$ 9,259	$ 83,331	$ 154,000	54.11%
Administration	1,842,789	113,647	1,956,436	3,547,000	55.16%
Engineering	768,931	92,426	861,357	1,169,000	73.68%
Facilities	2,185,206	259,287	2,444,493	3,490,500	70.03%
Operations	3,127,211	408,230	3,535,441	5,113,750	69.14%
Finance	1,899,579	252,977	2,152,556	2,788,750	77.19%
Water Conservation	147,038	18,022	165,060	223,500	73.85%
Human Resources	179,455	4,379	183,835	267,850	68.63%
Information Technology	415,231	46,368	461,600	736,750	62.65%
Water Purchases	2,403,217	55,873	2,459,090	2,800,000	87.82%
Water Purchases-Prior Year OAP	-	-	-	-	
Water Recovery	(118,789)	-	(118,789)	(200,000)	59.39%
Capitalized Expenditures	486,675	12,569	499,244	412,500	121.03%
GAC Filter Media Replacement	650,328	217,991	868,320	1,550,000	56.02%
Total Cash Operating Expenses	**$ 14,060,945**	**$ 1,491,029**	**$ 15,551,974**	**$ 22,053,600**	**70.52%**
Non-Cash Operating Expenses:					
Depreciation	$ 4,642,570	$ 565,587	$ 5,208,157	$ 7,800,000	66.77%
OPEB Accrual Expense	1,342,313	147,678	1,489,991	2,000,000	74.50%
Bad Debts	3,608	(54)	3,554	100,000	3.55%
Service Costs Construction	64,037	(48,273)	15,764	125,000	12.61%
Capitalized Construction	(663,162)	(102,213)	(765,375)	(1,000,000)	76.54%
Total Non-Cash Operating Expenses	**$ 5,389,366**	**$ 562,725**	**$ 5,952,092**	**$ 9,025,000**	**65.95%**
Non-Operating Expenses:					
Interest on Long-Term Debt	$ 1,668,439	$ 208,555	$ 1,876,993	$ 2,490,000	75.38%
Amortization of SWP	1,031,560	128,945	1,160,505	1,680,000	69.08%
Capital Lease	-	-	-	212,000	
Water Conservation Programs	38,167	4,847	43,014	150,000	28.68%
Total Non-Operating Expenses	**$ 2,738,166**	**$ 342,347**	**$ 3,080,513**	**$ 4,532,000**	**67.97%**
Total Expenses	**$ 22,188,477**	**$ 2,396,102**	**$ 24,584,579**	**$ 35,610,600**	**69.04%**

EXPENSE COMPARISON YEAR-TO-DATE

September '12-To-September '13



Palmdale Water District
2013 Directors Budget
For the Nine Months Ending Monday, September 30, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	$ 37,350	$ 45,000	$ -	$ 7,650	83.00%
Employee Benefits					
1-01-4005-000 Payroll Taxes	2,857	5,500		2,643	51.95%
1-01-4010-000 Health Insurance	34,569	57,000		22,431	60.65%
Subtotal (Benefits)	37,426	62,500	-	22,431	59.88%
Total Personnel Expenses	$ 74,776	$ 107,500	$ -	$ 30,081	69.56%
OPERATING EXPENSES:					
1-01-4050-000 Directors Travel, Seminars & Meetings	1,717	10,000		8,283	17.17%
Subtotal Operating Expenses	1,717	10,000	-	8,283	17.17%
Total O & M Expenses	$ 76,494	$ 117,500	$ -	$ 38,364	65.10%

Palmdale Water District
2013 Administration Budget
For the Nine Months Ending Monday, September 30, 2013

		YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-02-4000-000	Salaries	$ 362,765	$ 471,500		$ 108,735	76.94%
1-02-4000-100	Overtime	5,911	5,000		(911)	118.22%
1-02-4000-200	On-Call	42,955	60,000		17,045	71.59%
	Subtotal (Salaries)	$ 411,631	$ 536,500		$ 124,869	76.73%
Employee Benefits						
1-02-4005-000	Payroll Taxes	26,815	41,000		14,185	65.40%
1-02-4010-000	Health Insurance	60,420	80,750		20,330	74.82%
1-02-4015-000	PERS	69,292	90,750		21,458	76.36%
1-02-4020-000	Worker's Compensation	53,832	160,000		106,168	33.65%
1-02-4025-000	Vacation Benefit Expense	43,948	35,000		(8,948)	125.57%
1-02-4030-000	Life Insurance	5,779	7,500		1,721	77.05%
	Subtotal (Benefits)	$ 260,086	$ 415,000	$ -	$ 154,914	62.67%
	Total Personnel Expenses	$ 671,717	$ 951,500	$ -	$ 279,783	70.60%
OPERATING EXPENSES:						
1-02-4050-000	Staff Travel	$ 5,711	$ 8,000		$ 2,289	71.39%
1-02-4050-100	General Manager Travel	4,160	5,000		840	83.21%
1-02-4060-000	Staff Conferences & Seminars	1,150	3,000		1,850	38.33%
1-02-4060-100	General Manager Conferences & Seminars	2,575	4,500		1,925	57.22%
1-02-4070-000	Employee Expense	18,674	40,000		21,326	46.69%
1-02-4080-000	Other Operating	15,197	20,000		4,803	75.99%
1-02-4110-000	Consultants	36,334	134,000		97,666	27.12%
1-02-4125-000	Insurance	188,794	325,000		136,206	58.09%
1-02-4130-000	Bank Charges	87,316	130,000		42,684	67.17%
1-02-4135-000	Groundwater Adjudication	194,026	400,000		205,974	48.51%
1-02-4140-000	Legal Services	104,134	250,000		145,866	41.65%
1-02-4150-000	Accounting Services	21,089	20,000		(1,089)	105.45%
1-02-4155-000	Contracted Services	21,929	40,000		18,071	54.82%
1-02-4165-000	Memberships/Subscriptions	172,615	110,000		(62,615)	156.92%
1-02-4175-000	Permits	7,483	20,000		12,517	37.42%
1-02-4180-000	Postage	14,128	30,000		15,872	47.09%
1-02-4190-100	Public Relations - Publications	33,351	30,000		(3,351)	111.17%
1-02-4190-900	Public Relations - Other	706	1,000		294	70.60%
1-02-4200-000	Advertising	1,698	5,000		3,302	33.96%
1-02-4205-000	Office Supplies	11,000	20,000		9,000	55.00%
1-02-4215-200	Natural Gas - Office Building	1,967	5,000		3,033	39.34%
1-02-4220-200	Electricity - Office Building	37,046	50,000		12,954	74.09%
	Subtotal Operating Expenses	$ 981,085	$ 1,650,500	$ -	$ 669,415	59.44%
	Total Departmental Expenses	$ 1,652,803	$ 2,602,000	$ -	$ 949,197	63.52%

Palmdale Water District
2013 Engineering Budget
For the Nine Months Ending Monday, September 30, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-03-4000-000 Salaries	$ 582,379	$ 749,000		$ 166,621	77.75%
1-03-4000-100 Overtime	3,634	6,000		2,366	60.57%
Subtotal (Salaries)	$ 586,013	$ 755,000		$ 168,987	77.62%
Employee Benefits					
1-03-4005-000 Payroll Taxes	47,203	58,000		10,797	81.38%
1-03-4010-000 Health Insurance	123,942	165,500		41,558	74.89%
1-03-4015-000 PERS	111,981	143,250		31,269	78.17%
Subtotal (Benefits)	$ 283,125	$ 366,750	$ -	$ 83,625	77.20%
Total Personnel Expenses	$ 869,138	$ 1,121,750	$ -	$ 252,612	77.48%
OPERATING EXPENSES:					
1-03-4050-000 Staff Travel	$ 3,742	$ 3,000		$ (742)	124.73%
1-03-4060-000 Staff Conferences & Seminars	1,460	2,500		1,040	58.40%
1-03-4155-000 Contracted Services	8,260	12,000		3,740	68.83%
1-03-4165-000 Memberships/Subscriptions	1,073	2,000		927	53.67%
1-03-4250-000 General Materials & Supplies	4,897	2,500		(2,397)	195.89%
1-03-8100-100 Computer Software - Maint. & Support	61,371	72,000		10,629	85.24%
Subtotal Operating Expenses	$ 80,804	$ 94,000	$ -	$ 13,196	85.96%
Total Departmental Expenses	$ 949,942	$ 1,215,750	$ -	$ 265,808	78.14%

Palmdale Water District
2013 Facilities Budget
For the Nine Months Ending Monday, September 30, 2013

		YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-04-4000-000	Salaries	$ 939,899	$ 1,339,000		$ 399,101	70.19%
1-04-4000-100	Overtime	41,676	40,000		(1,676)	104.19%
	Subtotal (Salaries)	$ 981,575	$ 1,379,000		$ 397,425	71.18%
Employee Benefits						
1-04-4005-000	Payroll Taxes	81,308	105,000		23,692	77.44%
1-04-4010-000	Health Insurance	294,593	384,000		89,407	76.72%
1-04-4015-000	PERS	179,295	254,500		75,205	70.45%
	Subtotal (Benefits)	$ 555,196	$ 743,500	$ -	$ 188,305	74.67%
	Total Personnel Expenses	$ 1,536,770	$ 2,122,500	$ -	$ 587,405	72.40%
OPERATING EXPENSES:						
1-04-4050-000	Staff Travel	$ 731	$ 2,500		1,769	29.23%
1-04-4060-000	Staff Conferences & Seminars	2,225	3,000		775	74.17%
1-04-4155-000	Contracted Services	57,950	28,500		(29,450)	203.33%
1-04-4175-000	Permits-Dams	38,842	-		(38,842)	
1-04-4215-200	Natural Gas - Buildings	1,429	4,500		3,071	31.76%
1-04-4220-200	Electricity - Buildings	15,644	30,000		14,356	52.15%
1-04-4225-000	Maint. & Repair - Vehicles	18,721	45,000		26,279	41.60%
1-04-4230-100	Maint. & Rep. Office Building	3,624	18,000		14,376	20.13%
1-04-4235-110	Maint. & Rep. Equipment	6,422	7,500		1,078	85.62%
1-04-4235-400	Maint. & Rep. Operations - Wells	34,351	150,000		115,649	22.90%
1-04-4235-405	Maint. & Rep. Operations - Boosters	50,511	50,000		(511)	101.02%
1-04-4235-410	Maint. & Rep. Operations - Shop Bldgs	8,084	10,000		1,916	80.84%
1-04-4235-415	Maint. & Rep. Operations - Facilities	15,720	15,000		(720)	104.80%
1-04-4235-420	Maint. & Rep. Operations - Water Lines	167,629	350,000		182,371	47.89%
1-04-4235-425	Maint. & Rep. Operations - Littlerock Dam	-	20,000		20,000	0.00%
1-04-4235-430	Maint. & Rep. Operations - Palmdale Dam	-	26,500		26,500	0.00%
1-04-4235-435	Maint. & Rep. Operations - Palmdale Canal	230	3,000		2,770	7.66%
1-04-4235-455	Maint. & Rep. Operations - Heavy Equipment	21,269	35,000		13,731	60.77%
1-04-4235-460	Maint. & Rep. Operations - Storage Reservoirs	-	5,000		5,000	0.00%
1-04-6000-000	Waste Disposal	18,600	40,000		21,400	46.50%
1-04-6100-100	Fuel and Lube - Vehicle	87,140	130,000		42,860	67.03%
1-04-6100-200	Fuel and Lube - Machinery	19,830	43,000		23,170	46.12%
1-04-6200-000	Uniforms	16,162	20,000		3,838	80.81%
1-04-6300-100	Supplies - Misc.	28,618	47,500		18,882	60.25%
1-04-6300-800	Supplies - Construction Materials	25,236	65,000		39,764	38.82%
1-04-6400-000	Tools	8,403	12,000		3,597	70.03%
1-04-7000-100	Leases -Equipment	9,179	15,000		5,821	61.19%
	Subtotal Operating Expenses	$ 656,548	$ 1,176,000	$ -	$ 519,452	55.83%
	Total Departmental Expenses	$ 2,193,318	$ 3,298,500	$ -	$ 1,106,858	66.49%

Palmdale Water District
2013 Operation Budget
For the Nine Months Ending Monday, September 30, 2013

		YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-05-4000-000	Salaries	$ 1,146,566	$ 1,608,500		$ 461,934	71.28%
1-05-4000-100	Overtime	67,944	61,500		(6,444)	110.48%
	Subtotal (Salaries)	$ 1,214,510	$ 1,670,000		$ 455,490	72.73%
Employee Benefits						
1-05-4005-000	Payroll Taxes	97,927	128,000		30,073	76.51%
1-05-4010-000	Health Insurance	265,673	378,500		112,827	70.19%
1-05-4015-000	PERS	216,616	307,000		90,384	70.56%
	Subtotal (Benefits)	$ 580,216	$ 813,500	$ -	$ 233,284	71.32%
	Total Personnel Expenses	$ 1,794,725	$ 2,483,500	$ -	$ 695,219	72.27%
OPERATING EXPENSES:						
1-05-4050-000	Staff Travel	$ 3,418	$ 8,000		$ 4,582	42.73%
1-05-4060-000	Staff Conferences & Seminars	3,237	9,500		6,263	34.07%
1-05-4120-100	Training - Lab Equipment	-	4,500		4,500	0.00%
1-05-4120-200	Training - SCADA Network	-	9,000			
1-05-4155-000	Contracted Services	117,174	59,000		(58,174)	198.60%
1-05-4175-000	Permits	33,399	45,000		11,601	74.22%
1-05-4215-100	Natural Gas - Wells & Boosters	107,752	160,000		52,248	67.34%
1-05-4215-200	Natural Gas - WTP	2,116	3,000		884	70.53%
1-05-4220-100	Electricity - Wells & Boosters	1,147,228	1,285,000		137,772	89.28%
1-05-4220-200	Electricity - WTP	71,004	125,000		53,996	56.80%
1-05-4230-110	Maint. & Rep. - Office Equipment	147	500		353	29.49%
1-05-4235-110	Maint. & Rep. Operations - Equipment	9,128	15,000		5,872	60.86%
1-05-4235-410	Maint. & Rep. Operations - Shop Bldgs	14,295	6,000		(8,295)	238.25%
1-05-4235-415	Maint. & Rep. Operations - Facilities	39,394	38,000		(1,394)	103.67%
1-05-4235-445	Maint. & Rep. Operations - Telemetry	3,809	2,250		(1,559)	169.27%
1-05-4235-450	Maint. & Rep. Operations - Hypo Generator	21,715	10,000		(11,715)	217.15%
1-05-4236-000	Palmdale Lake Management	9,894	15,000		5,106	65.96%
1-05-4270-300	Telecommunication - Other	2,070	2,750		680	75.29%
1-05-4300-300	Testing - Edison	5,385	9,000		3,615	59.83%
1-05-6000-000	Waste Disposal	2,625	22,000		19,375	11.93%
1-05-6200-000	Uniforms	8,866	10,000		1,134	88.66%
1-05-6300-100	Supplies - Misc.	8,692	15,000		6,308	57.95%
1-05-6300-200	Supplies - Hypo Generator	3,750	6,750		3,000	55.56%
1-05-6300-300	Supplies - Electrical	629	3,500		2,871	17.97%
1-05-6300-400	Supplies - Telemetry	1,300	7,500		6,200	17.33%
1-05-6300-600	Supplies - Lab	29,365	35,000		5,635	83.90%
1-05-6300-700	Outside Lab Work	93,578	60,000		(33,578)	155.96%
1-05-6400-000	Tools	3,205	6,500		3,295	49.31%
1-05-6500-000	Chemicals	375,417	485,000		109,583	77.41%
1-05-7000-100	Leases -Equipment	209	3,000		2,791	6.98%
	Subtotal Operating Expenses	$ 2,118,803	$ 2,460,750	$ -	$ 332,947	86.10%
	Total Departmental Expenses	$ 3,913,528	$ 4,944,250	$ -	$ 1,028,166	79.15%

Palmdale Water District
2013 Finance Budget
For the Nine Months Ending Monday, September 30, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-06-4000-000 Salaries*	$ 1,098,482	$ 1,482,000	$ (24,300)	$ 383,518	74.12%
1-06-4000-100 Overtime	24,745	20,000		(4,745)	123.73%
Subtotal (Salaries)	$ 1,123,228	$ 1,502,000	$ (24,300)	$ 378,772	74.78%
Employee Benefits					
1-06-4005-000 Payroll Taxes	92,509	115,000.00		291,241	24.11%
1-06-4010-000 Health Insurance	257,934	383,750		24,566	91.30%
1-06-4015-000 PERS	216,401	282,500		564,849	27.70%
Subtotal (Benefits)	$ 566,845	$ 781,250	$ -	$ 880,655	72.56%
Total Personnel Expenses	$ 1,690,073	$ 2,283,250	$ (24,300)	$ 1,259,427	74.02%
OPERATING EXPENSES:					
1-06-4050-000 Staff Travel	$ 212	$ 250		38	84.71%
1-06-4060-000 Staff Conferences & Seminars	575	1,000		425	57.48%
1-06-4155-300 Contracted Services	5,538	24,500		18,962	22.61%
1-06-4155-100 Contracted Services - Infosend	137,885	205,000		67,115	67.26%
1-06-4165-000 Memberships/Subscriptions	-	500		500	0.00%
1-06-4230-110 Maintenance & Repair - Office Equipment	-	1,000		1,000	0.00%
1-06-4235-440 Maint. & Rep. Operations - Large Meters	5,859	10,000		4,141	58.59%
1-06-4235-470 Maint. & Rep. Operations - Meter Exchanges	240,217	175,000		(65,217)	137.27%
1-06-4250-000 General Material & Supplies	5,361	4,000		(1,361)	134.03%
1-06-4260-000 Business Forms	8,646	10,000		1,354	86.46%
1-06-4270-100 Telecommunication - Office	7,770	30,000		22,230	25.90%
1-06-4270-200 Telecommunication - Cellular Stipend	10,710	17,000		6,290	63.00%
1-06-4270-300 Telecommunication - Cellular	213	3,000		2,787	7.11%
1-06-4300-200 Testing - Large Meter Testing	8,155	21,500		13,345	37.93%
1-06-7000-100 Leases - Equipment	1,903	3,000		1,097	63.43%
Subtotal Operating Expenses	$ 433,044	$ 505,750	$ -	$ 72,706	85.62%
Total Departmental Expenses	$ 2,123,117	$ 2,789,000	$ (24,300)	$ 1,332,133	76.79%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2013 Water Conservation Budget
For the Nine Months Ending Monday, September 30, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-07-4000-000 Salaries	$ 114,319	$ 153,000		$ 38,681	74.72%
1-07-4000-100 Overtime	926	1,000		74	92.63%
Subtotal (Salaries)	$ 115,246	$ 154,000		$ 38,754	74.83%
Employee Benefits					
1-07-4005-000 Payroll Taxes	9,267	11,750		2,483	78.86%
1-07-4010-000 Health Insurance	19,605	22,750		3,145	86.18%
1-07-4015-000 PERS	22,918	29,250		6,332	78.35%
Subtotal (Benefits)	$ 51,790	$ 63,750	$ -	$ 11,960	81.24%
Total Personnel Expenses	$ 167,035	$ 217,750	$ -	$ 50,641	76.71%
OPERATING EXPENSES:					
1-07-4050-000 Staff Travel	$ -	$ 1,000		$ 1,000	0.00%
1-07-4060-000 Staff Conferences & Seminars	638	1,000		362	63.80%
1-07-4190-300 Public Relations - Landscape Workshop/Training	243	1,000		757	24.29%
1-07-4190-400 Public Relations - Contests	709	1,000		291	70.86%
1-07-4190-500 Public Relations - Education Programs	906	5,000		4,094	18.13%
1-07-4190-700 Public Relations -General Media	1,535	3,000		1,465	51.17%
1-07-4190-900 Public Relations - Other	180	5,000		4,820	3.60%
1-07-6300-100 Supplies - Misc.	1,712	5,000		3,288	34.23%
Subtotal Operating Expenses	$ 5,922	$ 22,000	$ -	$ 16,078	26.92%
Total Departmental Expenses	$ 172,958	$ 239,750	$ -	$ 66,719	72.14%

Palmdale Water District
2013 Human Resources Budget
For the Nine Months Ending Monday, September 30, 2013

		YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-08-4000-000	Salaries	$ 60,416	$ 84,000		$ 23,584	71.92%
Employee Benefits						
1-08-4005-000	Payroll Taxes	4,622	6,500		1,878	71.11%
1-08-4010-000	Health Insurance	-	18,000		18,000	0.00%
1-08-4015-000	PERS	-	16,000		16,000	0.00%
	Subtotal (Benefits)	$ 4,622	$ 40,500	$ -	$ 35,878	11.41%
	Total Personnel Expenses	$ 65,037	$ 124,500	$ -	$ 59,463	52.24%
OPERATING EXPENSES:						
1-08-4050-000	Staff Travel	$ -	$ 500		$ 500	0.00%
1-08-4060-000	Staff Conferences & Seminars	-	500		500	0.00%
1-08-4090-000	Temporary Staffing*	38,980	-	24,300	(14,680)	
1-08-4095-000	Employee Recruitment	2,225	3,000		775	74.17%
1-08-4100-000	Employee Retention	1,385	1,500		115	92.35%
1-08-4105-000	Employee Relations	3,276	3,500		224	93.61%
1-08-4110-000	Consultants	-	1,000		1,000	0.00%
1-08-4120-100	Training-Safety Consultants	2,638	38,000		35,362	6.94%
1-08-4121-000	Safety Program	-	1,000		1,000	0.00%
1-08-4165-000	Membership/Subscriptions	449	1,600		1,151	28.06%
1-08-4165-100	HR/Safety Publications	-	1,000		1,000	0.00%
1-08-6300-500	Supplies - Safety	3,772	33,500		29,728	11.26%
	Subtotal Operating Expenses	$ 52,725	$ 85,100	$ 24,300	$ 56,675	48.20%
	Total Departmental Expenses	$ 117,763	$ 209,600	$ 24,300	$ 116,137	50.35%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2013 Information Technology Budget
For the Nine Months Ending Monday, September 30, 2013

		YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-09-4000-000	Salaries	$ 156,266	$ 204,000		$ 47,734	76.60%
1-09-4000-100	Overtime	1,660	2,500		840	66.41%
	Subtotal (Salaries)	$ 157,926	$ 206,500		$ 48,574	76.48%
Employee Benefits						
1-09-4005-000	Payroll Taxes	12,771	16,000		3,229	79.82%
1-09-4010-000	Health Insurance	31,218	41,250		10,032	75.68%
1-09-4015-000	PERS	30,564	39,250		8,686	77.87%
	Subtotal (Benefits)	$ 74,552	$ 96,500	$ -	$ 21,948	77.26%
	Total Personnel Expenses	$ 232,478	$ 303,000	$ -	$ 69,682	76.73%
OPERATING EXPENSES:						
1-09-4050-000	Staff Travel	$ 514	$ 3,000		2,486	17.13%
1-09-4060-000	Staff Conferences & Seminars	11,402	15,000		3,598	76.01%
1-09-4155-300	Contracted Services - Computer Vendors	39,426	108,000	(55,500)	13,074	75.10%
1-09-4165-000	Memberships/Subscriptions	-	500		500	0.00%
1-09-4270-000	Telecommunications	38,881	-	55,500	16,619	70.06%
1-09-8000-100	Computer Equipment - Computers	4,719	45,000		40,281	10.49%
1-09-8000-200	Computer Equipment - Laptops	-	10,000		10,000	0.00%
1-09-8000-300	Computer Equipment - Monitors	493	2,000		1,507	24.67%
1-09-8000-400	Computer Equipment - Printers	12	2,500		2,488	0.48%
1-09-8000-500	Computer Equipment - Toner Cartridges	1,125	3,000		1,875	37.50%
1-09-8000-600	Computer Equipment - Other	7,279	35,000		27,721	20.80%
1-09-8100-100	Computer Software - Maint. and Support	24,098	70,000		45,902	34.43%
1-09-8100-140	Computer Software - Starnik	71,100	86,000		14,900	82.67%
1-09-8100-150	Computer Software - Cogsdale Maint and Support	27,489	30,000		2,511	91.63%
1-09-8100-200	Computer Software - Software and Upgrades	4,735	15,000		10,265	31.57%
	Subtotal Operating Expenses	$ 231,273	$ 425,000	$ -	$ 193,727	54.42%
	Total Departmental Expenses	$ 463,751	$ 728,000	$ -	$ 263,409	63.70%

ENGINEERING DEPARTMENT COMMITTED CONTRACTS AND PAYOUT SCHEDULE - NOVEMBER, 2013

Project Commitment and Payout Summary

Work Order No.	Description	Contractor/Consultant/ Supplier	Contractual Commitment	Payout to Date
401-13	Water Supply Fee Analysis	Carollo Engineers	$ 23,851	$ 23,840
600-12	3600' Hydro-Pneaumatic Tank Replacement	Superior Tank Solutions	$ 79,900	$ 79,900
RCP04	Annual Tank Maintenance Program	Superior Tank Solutions	$ 319,100	$ 0
600-09	16th, 17th, 18th St. E. Water Main Replacement Project - Material Cost Only	HD Supply	$ 113,352	$ 113,352
401-12	Water Meter Exchange Program	Tejon Constructors	$ 50,000	$ 48,890

Project Payout Detail (Actual/Projected)

Work Order No.	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
401-13								**$ 14,953**			**$ 8,887**	
600-12								**$ 79,900**				
RCP04												*$ 319,100*
600-09							**$ 113,352**					
401-12	**$ 21,895**	**$ 11,438**					**$ 15,557**					
Totals:	**$ 21,895**	**$ 11,438**	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 128,909**	**$ 94,853**	**$ 0**	**$ 0**	**$ 8,887**	**$ 319,100**

WATER QUALITY FUND COMMITTED CONTRACTS AND PAYOUT SCHEDULE - NOVEMBER, 2013

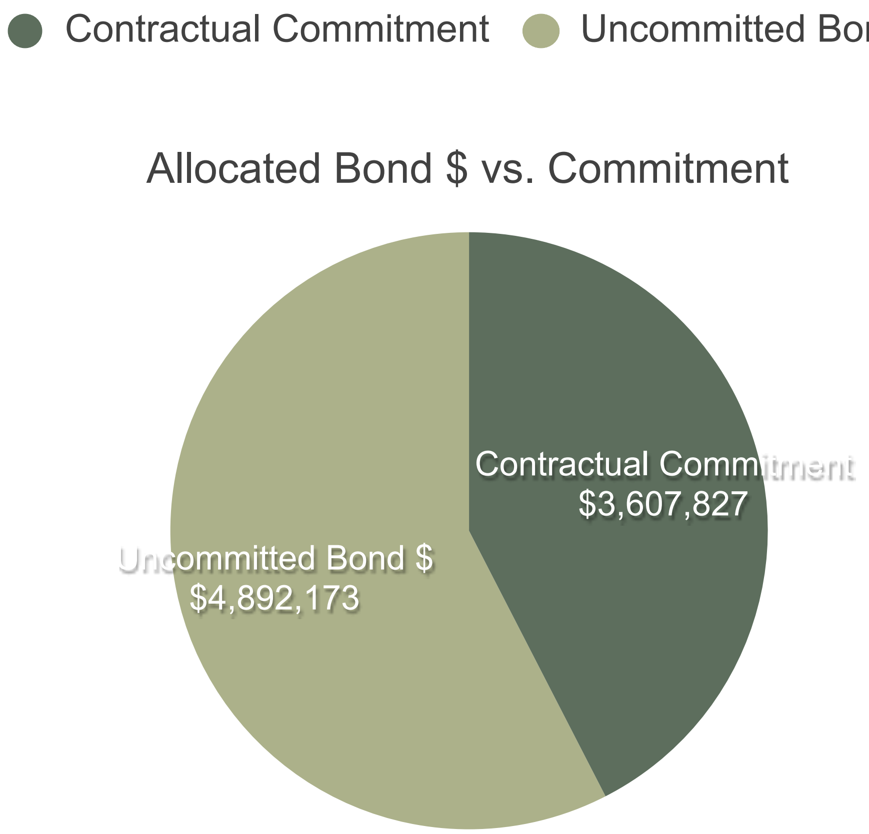
Water Quality Fund - Commitment and Payout Summary

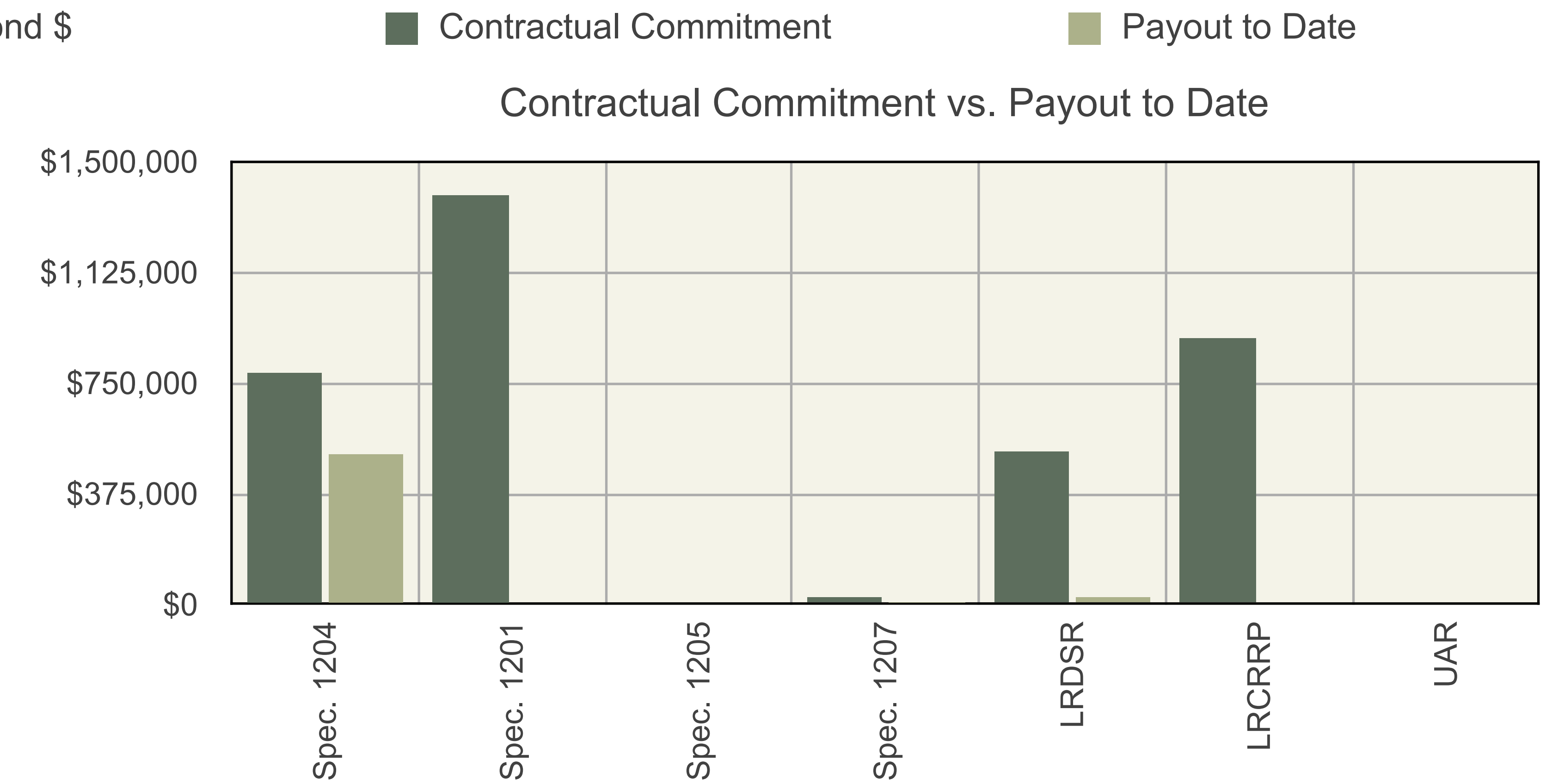
Project ID	Description	Contractor/Consultant/ Supplier	Contractual Commitment	Payout to Date
WQF-1	GAC Replacement @ WTP - CX Reactivated	Siemens	$ 217,705	$ 217,705
WQF-2	GAC Replacement @ WTP	Calgon Carbon	$ 868,432	$ 868,432
WQF-3	Localized GAC @ Underground Booster Station - Vessel	Prominent	$ 88,812	$ 0
WQF-4	Localized GAC @ Underground Booster Station - Site Improvements	BV Construction	$ 108,969	$ 94,042
WQF-5	Localized GAC @ Underground Booster Station - Structural Design	JT/AESI	$ 7,000	$ 6,075
WQF-6	Localized GAC @ Underground Booster Station - Initial GAC Supply	Siemens	$ 38,405	$ 0

Water Quality Fund - Payout Detail (Actual/Projected)

Project ID	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
WQF-1										**$ 217,705**		
WQF-2					**$ 216,776**		**$ 216,828**	**$ 216,828**		**$ 218,000**		
WQF-3											*$ 88,812*	
WQF-4						**$ 46,542**					**$ 47,500**	*$ 14,927*
WQF-5						**$ 6,075**						
WQF-6											*$ 38,405*	
Totals:	**$ 0**	**$ 0**	**$ 0**	**$ 0**	**$ 216,776**	**$ 52,617**	**$ 216,828**	**$ 216,828**	**$ 0**	**$ 435,705**	**$ 174,717**	**$ 14,927**

PWD WATER REVENUE BONDS - SERIES 2013A





Project Commitment and Payout Summary

Project	Work Order No.	Description	CEQA	Allocated Bond $	Contractual Commitment	Payout to Date	Uncommitted Bond $
Spec. 1204	603-12	Ave. Q - Q-3, Division and Sumac	4/28/13	$725,000	$781,857	$509,433	($56,857)
Spec. 1201	606-11	20th, Puerta, Sweetbriar, and 22nd St. E.	5/8/13	$1,450,000	$1,387,042	$0	$62,958
Spec. 1205	605-12	Frontier, 31st St. E., etc. between Ave. Q and Q-4	5/8/13	$1,200,000	$0	$0	$1,200,000
Spec. 1207	607-12	10th St. E. between Ave. P and Palmdale Blvd.	6/16/13	$1,400,000	$23,510	$9,108	$1,376,490
LRDSR	501-04	Littlerock Sediment Removal (EIR/EIS/Permits)	TBD	$975,000	$515,925	$26,910	$459,075
LRCRRP	400-12	Littlerock Recharge and Recovery (Feasibility)	TBD	$1,500,000	$899,493	$0	$600,507
UAR	TBD	Upper Amargosa Recharge (Project Capacity)	11/20/12	$1,250,000	$0	$0	$1,250,000
Totals:				$8,500,000	$3,607,827	$545,450	$4,892,173

Project Payout Detail

Date	Project	Description	Invoice No.	Requisition No.	Payment Amount
Jul 8, 2013	WRB	Issuance Costs	N/A	2	$ 24,815.84
Jul 9, 2013	Spec. 1204	BV Construction - Progress Payment #1	1	3	$ 98,552.53
Jul 17, 2013	Spec. 1207	JT Eng. - Design Progress Payment	5187	4	$ 9,108.00
Aug 5, 2013	Spec. 1204	BV Construction - Progress Payment #2	2	5	$ 145,175.44
Sep 4, 2013	Spec. 1204	BV Construction - Progress Payment #3-4	3 and 4	6	$ 167,790.43
Sep 30, 2013	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-01	7	$ 18,499.60
Sep 30, 2013	Spec. 1204	BV Construction - Progress Payment #5	5	8	$ 46,862.08
Oct 24, 2013	Spec. 1204	BV Construction - Progress Payment #6	6	9	$ 51,052.05
Oct 24, 2013	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-02	10	$ 8,410.32

PALMDALE WATER DISTRICT
BOARD MEMORANDUM

DATE: November 6, 2013 **November 13, 2013**

TO: FINANCE COMMITTEE **Committee Meeting**

FROM: Mr. Michael Williams, Finance Manager

VIA: Mr. Dennis D. LaMoreaux, General Manager

RE: ***AGENDA ITEM NO. 4.5 – DISCUSSION AND REVIEW OF 2014 BUDGET***

Recommendation:

Staff makes no recommendation.

Discussion:

Current proposed 2014 budget is $371,000 Revenue over Expense in Operations and an Investment Back in the District of $(196,380).

The significant changes since our last meeting are:
- Capitalized Expenditures increased $798,000
- Increase in Administration of $590,500 for possible settlement
- Increase in Operations of $230,000 for Electricity

Upcoming events include;
- Finalize salary and benefit costs based on outcome of Personnel Committee.
- Meeting with General Manager and Department Heads to trim and fine tune Capital Expenditures and Capital Projects.
- Finalize any rate change.
- Finalize department accomplishments and goals for 2014.
- Budget included in November 27, 2013 Board meeting agenda packet for information purposes.
- Budget Workshop on December 11, 2013.

Strategic Plan Element:

This work is part of Strategic Element 6.0 Financial Management.

Supporting Documents:

- Summary 2014 budget

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PALMDALE WATER DISTRICT
2014 BUDGET
REVENUES AND EXPENDITURES COMPARISON

Activity	Proposed 2014 Revenues	Proposed 2014 Expenditures	Change from 2013 Projected
Net Water Sales	$ 8,714,000		$ (621,000)
Meter Fees	11,200,000		175,000
Elevation Fees	550,000		(35,000)
Other Operating Revenue	1,700,000		-
Water Quality Fees (Restricted Use)	1,638,000		(87,000)
Directors		$ 117,500	18,750
Administration		3,256,300	1,087,550
Engineering		1,268,000	40,000
Facilities		3,342,000	465,000
Operations		5,315,000	390,000
Finance		2,826,750	40,750
Water Conservation		261,750	30,250
Human Resources		222,800	74,550
Information Technology		797,900	122,650
Water Purchases		2,750,000	313,515
Capitalized Expenditures		1,635,000	965,000
Water Quality Expense (GAC)		1,638,000	293,000
SUBTOTAL OPERATING	**$ 23,802,000**	**$ 23,431,000**	
Operating Revenue Over/(Under) Expense	**$ 371,000**		**$ (4,409,015)**
Assessments received	$ 5,850,000		$ (463,338)
Capital Improvement Fees	150,000		152,000
Water Supply Connection Fees	-		-
State Grants	-		(485,000)
Interest on Investments	25,000		44,500
Other Income	185,000		16,000
Payments for State Water Project		$ 2,336,380	(484,649)
Principal Paid on Long Term Debt		2,000,000	159,545
Interest Paid on Long Term Debt		2,048,000	269,281
Capital Leasing		250,000	10,443
Water Conservation		143,000	283,000
Investment Back in District Capital		**(196,380)**	**(4,116,134)**
	$ 30,012,000	$ 30,012,000	
Increase/(Decrease) in Cash Balance	**$ -**		**$ (1,266,339)**

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PALMDALE WATER DISTRICT
2014 BUDGET (18,800 Acre Foot) - 1.3% Increase

	PROPOSED 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012
Operating Revenue				
Wholesale Water (AVEK & LCID)	225,000	200,000	175,000	50,345
Retail Water	21,877,000	22,470,000	21,618,000	21,272,059
Other Operating Revenue	1,700,000	1,700,000	1,250,000	1,339,084
	23,802,000	24,370,000	23,043,000	22,661,487
Operating Expenses				
Departmental Salaries (Includes Overtime)	6,625,000	6,190,750	6,332,000	6,581,456
Departmental Taxes & Program Benefits	653,250	642,625	689,250	533,543
Departmental Healthcare	1,411,400	1,480,625	1,531,500	1,500,491
Departmental CalPERS	1,261,500	1,100,750	1,162,500	1,190,148
Departmental Operating Expenses	7,456,850	5,723,750	6,414,600	5,980,632
Water Purchases & Recovery (OAP Included)	2,750,000	2,436,485	2,500,000	3,219,959
Water Quality (GAC Media)	1,638,000	1,345,000	1,638,000	1,550,184
Capitalized Expenditures	1,635,000	670,000	200,000	713,641
Cash Expenses	23,431,000	19,589,985	20,467,850	21,270,054
Non-Cash Expenses	8,575,000	8,870,000	8,475,000	8,556,168
Net Operating Income/(Loss)	(8,204,000)	(4,089,985)	(5,899,850)	(7,164,735)
Non-operating Revenues	6,310,000	7,065,500	6,710,000	8,090,243
Non-operating Expenses	3,933,000	3,931,000	3,940,000	4,045,482
Net Non-operating Income/(Loss)	2,377,000	3,134,500	2,770,000	4,044,761
Net Earnings(Loss)	(5,827,000)	(955,485)	(3,129,850)	(3,119,974)

PALMDALE WATER DISTRICT
5-YEAR CASH FLOW (Aggregate) - 1.3% Increase

	Proposed 2014	Projected 2013	Audited Numbers 2012	2011	2010
Beginning Cash	9,838,524	8,852,185	9,463,250	8,122,631	8,663,548
Operating Activities					
Net Operating Revenues	23,802,000	24,370,000	23,126,334	21,768,599	21,684,514
Net Operating Expenses	23,431,000	19,589,985	22,232,461	18,924,721	20,610,956
Net cash provided by operating activities	371,000	4,780,015	893,873	2,843,878	1,073,558
Other Sources and Uses of Cash					
Assessments received	5,850,000	6,313,338	5,903,403	4,826,073	5,790,877
Payments for State Water Project	(2,336,380)	(2,821,029)	(2,832,287)	(2,225,748)	(2,535,815)
Capital Improvement Fees Received	150,000	(2,000)	1,257,817	1,225,519	148,777
Water Conservation	(143,000)	(140,000)	-	-	-
Proceeds on Issuance of Long Term Debt					
Acquisition of Property, Plant & Equip. - Current Yr	196,380	(3,919,754)	(2,572,722)	(2,422,408)	(3,514,159)
Acquisition of Property, Plant & Equip. - Carryover	-	-	-		
Capital Leasing	(250,000)	(239,557)	(223,539)	-	-
Principal Paid on Long Term Debt	(2,000,000)	(1,840,455)	(1,220,000)	(1,170,000)	(1,125,000)
Interest Paid on Long Term Debt	(2,048,000)	(1,778,719)	(2,414,192)	(2,465,142)	(2,561,976)
State Grants and Other Income	185,000	654,000	571,895	655,472	2,094,050
Interest on Investments	25,000	(19,500)	24,687	72,975	88,771
Net Cash Provided by Other Sources and Uses	(371,000)	(3,793,676)	(1,504,938)	(1,503,259)	(1,614,475)
Net Increase (Decrease) in Cash	-	986,339	(611,065)	1,340,619	(540,917)
Cash End of Year	9,838,524	9,838,524	8,852,185	9,463,250	8,122,631
Less Restricted Cash	-	-	-	1,661,732	1,626,295
Available Operating Cash	9,838,524	9,838,524	8,852,185	7,801,518	6,496,336

Directors		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL	10-Yr. Average
PERSONNEL BUDGET:		2014	2013	2013	2012	2011	2010	2001 - 2010
1-01-4000-000	Directors Fees	45,000	45,000	45,000	40,650	41,850	49,388	76,818
Benefits								
1-01-4005-000	Payroll Taxes	5,500	4,250	5,500	3,167	6,009	3,514	351
1-01-4010-000	Health Insurance	57,000	46,000	57,000	62,579	89,580	73,749	17,881
	Subtotal (Benefits)	62,500	50,250	62,500	65,746	95,589	77,263	
	Personnel Expenses	107,500	95,250	107,500	106,396	137,439	126,652	
OPERATING EXPENSES:								
1-01-4050-000	Director's Travel, Seminars & Meetings	10,000	3,500	10,000	3,419	7,268	9,403	23,690
	Total Operating Expense	10,000	3,500	10,000	3,419	7,268	9,403	
	Total Departmental Expenses	117,500	98,750	117,500	109,815	144,707	136,055	

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PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2014 BUDGET (Departmental Overview)
Administration

Budget 2013: 2,602,000
Projected Actual 2013: 2,168,750
Requested 2014: 3,256,300

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010
DEPARTMENT PERSONNEL BUDGET:							
1-02-4000-000	Salaries	496,000	468,000	471,500	499,688	551,638	719,742
1-02-4000-100	Salaries - Departmental Overtime	7,500	7,500	5,000	8,678	6,217	7,677
	Subtotal (Salaries - Departmental)	503,500	475,500	476,500	508,366	557,854	727,419
Employee Benefits (Departmental)							
1-02-4005-000	Payroll Taxes	40,000	33,000	41,000	30,681	35,497	34,540
1-02-4010-000	Health Insurance	76,800	80,625	80,750	82,661	104,849	124,138
1-02-4015-000	Pers	100,500	90,000	90,750	91,869	88,045	105,019
	Subtotal (Benefits - Departmental)	217,300	203,625	212,500	205,211	228,391	263,697
Employee Salaries & Benefits (District Wide)							
1-02-4000-200	Salaries - District-wide Oncall/Standby	60,000	57,500	60,000	54,620	58,299	56,329
1-02-4020-000	Worker's Comp	125,000	104,000	160,000	126,579	157,099	176,082
1-02-4025-000	Vacation Benefit Expense	35,000	50,000	35,000	(91,399)	31,402	8,597
1-02-4030-000	Life Insurance/EAP Program	7,500	7,625	7,500	7,115	7,876	4,994
	Subtotal (Salaries/Benefits - District Wide)	227,500	219,125	262,500	96,914	254,676	246,002
	Personnel Expenses	948,300	898,250	951,500	810,492	1,040,921	1,237,118
OPERATING EXPENSES:							
	Total Operating Expense	2,308,000	1,270,500	1,650,500	1,688,829	2,561,033	2,794,759
	Total Departmental Expenses	3,256,300	2,168,750	2,602,000	2,499,320	3,601,954	4,031,877

REVISED DRAFT

PALMDALE WATER DISTRICT
2014 BUDGET

Administration		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2014	2013	2013	2012	2011	2010
1-02-4000-000	Salaries	496,000	468,000	471,500	499,688	551,638	719,742
1-02-4000-100	Salaries - Departmental Overtime	7,500	7,500	5,000	8,678	6,217	7,677
1-02-4000-200	Salaries - District-wide Oncall/Standby	60,000	57,500	60,000	54,620	58,299	56,329
	Subtotal (Salaries)	563,500	533,000	536,500	562,986	616,153	783,748
Employee Benefits							
1-02-4005-000	Payroll Taxes	40,000	33,000	41,000	30,681	35,497	34,540
1-02-4010-000	Health Insurance	76,800	80,625	80,750	82,661	104,849	124,138
1-02-4015-000	Pers	100,500	90,000	90,750	91,869	88,045	105,019
1-02-4020-000	Worker's Comp (District-wide)	125,000	104,000	160,000	126,579	157,099	176,082
1-02-4025-000	Vacation Benefit Expense (District-wide)	35,000	50,000	35,000	(91,399)	31,402	8,597
1-02-4030-000	Life Insurance/EAP Program (District-wide)	7,500	7,625	7,500	7,115	7,876	4,994
	Subtotal (Benefits)	384,800	365,250	415,000	247,505	424,768	453,370
	Personnel Expenses	948,300	898,250	951,500	810,492	1,040,921	1,237,118
OPERATING EXPENSES:							
1-02-4050-000	Staff Travel	8,000	6,750	8,000	8,537	7,001	9,365
1-02-4050-100	General Manager Travel	5,000	5,000	5,000	5,679	5,964	3,029
1-02-4060-000	Staff Conferences & Seminars	3,000	2,000	3,000	754	378	1,793
1-02-4060-100	General Manager Conferences & Seminars	4,500	3,500	4,500	2,184	1,905	1,980
1-02-4070-000	Employee Expense	40,000	27,500	40,000	41,677	37,458	67,524
1-02-4080-000	Other Operating	20,000	18,000	20,000	13,460	25,511	27,774
1-02-4110-000	Consultants	134,000	90,000	134,000	202,170	235,470	289,920
1-02-4115-100	Settlements - City of Palmdale	-	-	-	-	-	20,000
1-02-4115-200	Settlements - Mr. Hill's Contract	-	-	-	-	-	377,900
1-02-4125-000	Insurance	300,000	260,000	325,000	296,966	278,683	287,883
1-02-4130-000	Bank Charges	130,000	116,500	130,000	108,284	128,732	147,385
1-02-4135-000	Groundwater Adjudication	400,000	220,000	400,000	228,378	1,053,682	676,467
1-02-4135-100	Groundwater Adjudication - Woods Class	590,500	-	-	-	-	-
1-02-4140-000	Legal Services	250,000	140,000	250,000	395,212	349,197	502,651
1-02-4140-100	Legal Services - Consultants	-	-	-	25,000	140,275	-
1-02-4150-000	Accounting Services	25,000	21,500	20,000	22,304	25,745	25,913
1-02-4155-000	Contracted Services	-	30,500	40,000	25,057	26,856	28,222
1-02-4155-205	Contracted Services - Landscape Services	10,500	-	-	-	-	-
1-02-4155-210	Contracted Services - Janatorial Services	12,000	-	-	-	-	-
1-02-4155-215	Contracted Services - Elevator Services	3,250	-	-	-	-	-
1-02-4155-220	Contracted Services - GASB45 Actuarial	3,250	-	-	-	-	-
1-02-4165-000	Memberships/Subscriptions	200,000	192,000	110,000	106,298	92,884	118,381
1-02-4170-000	Elections	-	-	-	78,451	-	77,032
1-02-4175-000	Permits	20,000	11,000	20,000	9,111	10,713	10,750
1-02-4180-000	Postage	30,000	18,500	30,000	21,056	22,377	18,629
1-02-4190-100	Public Relations - Publications	40,000	40,000	30,000	25,928	38,094	29,728
1-02-4190-900	Public Relations - Other	1,000	1,000	1,000	1,437	1,102	1,194
1-02-4200-000	Advertising	5,000	2,500	5,000	4,325	2,745	3,740
1-02-4205-000	Office Supplies	18,000	14,000	20,000	17,878	18,833	19,068
1-02-4215-200	Natural Gas - Office Building	5,000	3,750	5,000	3,637	4,541	2,387
1-02-4220-200	Electricity - Office Building	50,000	46,500	50,000	45,048	46,495	44,819
1-02-4230-110	Mtce & Rep Office -Equipment	-	-	-	-	615	-
1-02-4255-000	Office Furniture	-	-	-	-	5,559	
1-02-6300-100	Supplies - Janitorial	-	-	-	-	218	1,224
	Total Operating Expense	2,308,000	1,270,500	1,650,500	1,688,829	2,561,033	2,794,759
	Total Departmental Expenses	3,256,300	2,168,750	2,602,000	2,499,320	3,601,954	4,031,877

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PALMDALE WATER DISTRICT

FINANCE COMMITTEE - 2014 BUDGET (Departmental Overview)

Engineering

Budget 2013: 1,215,750

Projected Actual 2013: 1,228,000

Requested 2014: 1,268,000

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010
DEPARTMENT PERSONNEL BUDGET:							
1-02-4000-000	Salaries	794,750	755,000	749,000	761,583	777,873	769,680
1-02-4000-100	Salaries - Departmental Overtime	6,750	6,000	6,000	1,173	10,758	5,381
	Subtotal (Salaries - Departmental)	801,500	761,000	755,000	762,756	788,631	775,061
Employee Benefits (Departmental)							
1-02-4005-000	Payroll Taxes	58,000	60,750	58,000	57,388	57,608	56,784
1-02-4010-000	Health Insurance	154,000	165,250	165,500	157,833	151,270	126,171
1-02-4015-000	Pers	160,500	147,000	143,250	143,557	134,619	120,295
	Subtotal (Benefits - Departmental)	372,500	373,000	366,750	358,778	343,496	303,250
	Personnel Expenses	1,174,000	1,134,000	1,121,750	1,121,535	1,132,127	1,078,311
OPERATING EXPENSES:							
	Total Operating Expense	94,000	94,000	94,000	34,264	38,322	27,619
	Total Departmental Expenses	1,268,000	1,228,000	1,215,750	1,155,799	1,170,449	1,105,929

Engineering

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010
PERSONNEL BUDGET:							
1-03-4000-000	Salaries	794,750	755,000	749,000	761,583	777,873	769,680
1-03-4000-100	Salaries - Departmental Overtime	6,750	6,000	6,000	1,173	10,758	5,381
	Subtotal (Salaries)	801,500	761,000	755,000	762,756	788,631	775,061
Employee Benefits							
1-03-4005-000	Payroll Taxes	58,000	60,750	58,000	57,388	57,608	56,784
1-03-4010-000	Health Insurance	154,000	165,250	165,500	157,833	151,270	126,171
1-03-4015-000	PERS	160,500	147,000	143,250	143,557	134,619	120,295
	Subtotal (Benefits)	372,500	373,000	366,750	358,778	343,496	303,250
	Personnel Expenses	1,174,000	1,134,000	1,121,750	1,121,535	1,132,127	1,078,311
OPERATING EXPENSES:							
1-03-4050-000	Staff Travel	3,000	4,250	3,000	4,239	4,275	3,425
1-03-4060-000	Staff Conferences & Seminars	2,500	2,250	2,500	1,415	2,557	2,055
1-03-4155-000	Contracted Services	-	11,000	12,000	4,186	9,513	-
1-03-4155-305	Contracted Services - GIS Services	8,500	-	-	-	-	-
1-03-4155-310	Contracted Services - Plotter/Scanner	2,500	-	-	-	-	-
1-03-4155-315	Contracted Services - Backflow Software	1,000	-	-	-	-	-
1-03-4165-000	Memberships/Subscriptions	2,000	1,500	2,000	2,798	2,763	2,854
1-03-4250-000	General Materials & Supplies	2,500	5,000	2,500	1,870	1,390	918
1-03-4230-110	Maintenance & Repair - Office Equipment	-	-	-	-	599	69
1-03-8100-100	Computer Software - Maint. & Support	72,000	70,000	72,000	19,757	17,226	18,297
	Total Operating Expense	94,000	94,000	94,000	34,264	38,322	27,619
	Total Departmental Expenses	1,268,000	1,228,000	1,215,750	1,155,799	1,170,449	1,105,929

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PALMDALE WATER DISTRICT

FINANCE COMMITTEE - 2014 BUDGET (Departmental Overview)

Facilities

Budget 2013: 3,298,500
Projected Actual 2013: 2,877,000
Requested 2014: 3,342,000

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010
DEPARTMENT PERSONNEL BUDGET:							
1-02-4000-000	Salaries	1,360,000	1,225,000	1,339,000	1,423,089	1,370,889	1,345,077
1-02-4000-100	Salaries - Departmental Overtime	38,000	52,000	40,000	29,565	47,171	46,025
	Subtotal (Salaries - Departmental)	1,398,000	1,277,000	1,379,000	1,452,654	1,418,060	1,391,102
Employee Benefits (Departmental)							
1-02-4005-000	Payroll Taxes	105,000	104,000	105,000	113,849	113,701	99,084
1-02-4010-000	Health Insurance	374,500	405,000	384,000	393,665	341,285	276,349
1-02-4015-000	Pers	267,000	223,000	254,500	269,180	243,376	207,987
	Subtotal (Benefits - Departmental)	746,500	732,000	743,500	776,694	698,361	583,419
	Personnel Expenses	2,144,500	2,009,000	2,122,500	2,229,348	2,116,421	1,974,521
OPERATING EXPENSES:							
	Total Operating Expense	1,197,500	868,000	1,176,000	1,076,246	1,099,348	1,327,440
	Total Departmental Expenses	3,342,000	2,877,000	3,298,500	3,305,594	3,215,769	3,301,961

PALMDALE WATER DISTRICT
2014 BUDGET

Facilities		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2014	2013	2013	2012	2011	2010
1-04-4000-000	Salaries	1,360,000	1,225,000	1,339,000	1,423,089	1,370,889	1,345,077
1-04-4000-100	Salaries - Departmental Overtime	38,000	52,000	40,000	29,565	47,171	46,025
	Subtotal (Salaries)	1,398,000	1,277,000	1,379,000	1,452,654	1,418,060	1,391,102
Employee Benefits							
1-04-4005-000	Payroll Taxes	105,000	104,000	105,000	113,849	113,701	99,084
1-04-4010-000	Health Insurance	374,500	405,000	384,000	393,665	341,285	276,349
1-04-4015-000	PERS	267,000	223,000	254,500	269,180	243,376	207,987
	Subtotal (Benefits)	746,500	732,000	743,500	776,694	698,361	583,419
	Personnel Expenses	2,144,500	2,009,000	2,122,500	2,229,348	2,116,421	1,974,521
OPERATING EXPENSES:							
1-04-4050-000	Staff Travel	2,500	1,500	2,500	78	625	835
1-04-4060-000	Staff Conferences & Seminars	3,000	3,000	3,000	449	2,081	625
1-04-4155-000	Contracted Services	-	61,000	28,500	27,017	25,060	12,367
1-04-4155-405	Contracted Services - Landscape Svcs (NOB-Shop)	5,000	-	-	-	-	-
1-04-4155-410	Contracted Services - Landscape Svcs (Wells)	26,000	-	-	-	-	-
1-04-4155-415	Contracted Services - Alarm Services	5,000	-	-	-	-	-
1-04-4155-420	Contracted Services - Janatorial Services	6,000	-	-	-	-	-
1-04-4155-425	Contracted Services - Pest Control Svcs (NOB-Shop)	5,500	-	-	-	-	-
1-04-4155-430	Contracted Services - Pest Control Svcs (Plm Dam)	23,000	-	-	-	-	-
1-04-4155-499	Contracted Services - Miscellaneous	1,000	-	-	-	-	-
1-04-4175-000	Permits (Littlerock & Palmdale Dams)	40,000	39,000	-	-	-	-
1-04-4215-200	Natural Gas - Buildings	4,500	3,000	4,500	3,093	3,749	4,195
1-04-4220-200	Electricity - Buildings	30,000	22,500	30,000	28,758	11,665	12,385
1-04-4225-000	Maint. & Repair - Vehicles	45,000	28,000	45,000	34,347	43,599	32,035
1-04-4230-100	Maint. & Rep. Operations - Office Building	18,000	6,000	18,000	79,565	10,315	60,534
1-04-4230-110	Maint. & Rep. Office - Equipment	-	-	-	-	-	357
1-04-4235-110	Maint. & Rep. Operations - Equipment	7,500	8,000	7,500	7,259	5,689	3,578
1-04-4235-400	Maint. & Rep. Operations - Wells	150,000	60,000	150,000	67,600	105,612	57,249
1-04-4235-405	Maint. & Rep. Operations - Boosters	50,000	54,000	50,000	39,274	53,599	36,749
1-04-4235-410	Maint. & Rep. Operations - Shop Bldgs	10,000	11,000	10,000	6,618	20,998	2,206
1-04-4235-415	Maint. & Rep. Operations - Facilities	15,000	18,000	15,000	18,919	9,912	27,763
1-04-4235-420	Maint. & Rep. Operations - Water Lines	325,000	225,000	350,000	342,999	404,457	633,952
1-04-4235-425	Maint. & Rep. Operations - Littlerock Dam	15,000	2,500	20,000	16,524	19,649	39,979
1-04-4235-430	Maint. & Rep. Operations - Palmdale Dam	15,000	1,000	26,500	27,339	26,539	26,139
1-04-4235-435	Maint. & Rep. Operations - Palmdale Canal	3,000	1,000	3,000	373	184	-
1-04-4235-455	Maint. & Rep. Operations - Heavy Equipment	35,000	28,000	35,000	33,212	30,061	72,012
1-04-4235-460	Maint. & Rep. Operations - Storage Reservoirs	5,000	-	5,000	104	3,917	35
1-04-4250-100	Materials - Hot Tapping	-	-	-	-	-	1,029
1-04-6000-000	Waste Disposal	40,000	30,000	40,000	39,172	20,468	19,594
1-04-6100-100	Fuel and Lube - Vehicle	130,000	124,000	130,000	135,193	126,814	78,549
1-04-6100-200	Fuel and Lube - Machinery	43,000	24,000	43,000	40,573	31,097	27,321
1-04-6200-000	Uniforms	20,000	20,500	20,000	17,031	16,884	12,660
1-04-6300-100	Supplies - Misc.	47,500	40,000	47,500	38,922	41,510	141,820
1-04-6300-800	Supplies - Construction Materials	45,000	35,000	65,000	46,509	65,251	-
1-04-6400-000	Tools	12,000	11,000	12,000	12,863	7,968	8,297
1-04-7000-100	Leases -Equipment	15,000	11,000	15,000	12,457	11,647	15,174
	Total Operating Expense	1,197,500	868,000	1,176,000	1,076,246	1,099,348	1,327,440
	Total Departmental Expenses	3,342,000	2,877,000	3,298,500	3,305,594	3,215,769	3,301,961

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PALMDALE WATER DISTRICT

FINANCE COMMITTEE - 2014 BUDGET (Departmental Overview)

Operations

Budget 2013: 4,944,250
Projected Actual 2013: 4,925,000
Requested 2014: 5,315,000

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010
DEPARTMENT PERSONNEL BUDGET:							
1-02-4000-000	Salaries	1,664,500	1,550,000	1,608,500	1,643,361	1,571,485	1,527,312
1-02-4000-100	Salaries - Departmental Overtime	84,000	82,000	61,500	88,128	113,848	67,947
	Subtotal (Salaries - Departmental)	1,748,500	1,632,000	1,670,000	1,731,489	1,685,334	1,595,259
Employee Benefits (Departmental)							
1-02-4005-000	Payroll Taxes	128,000	125,000	128,000	132,513	124,733	120,429
1-02-4010-000	Health Insurance	343,000	370,000	378,500	359,376	345,691	290,849
1-02-4015-000	Pers	320,000	286,750	307,000	308,076	273,221	234,153
	Subtotal (Benefits - Departmental)	791,000	781,750	813,500	799,965	743,644	645,430
	Personnel Expenses	2,539,500	2,413,750	2,483,500	2,531,453	2,428,978	2,240,689
OPERATING EXPENSES:							
	Total Operating Expense	2,775,500	2,511,250	2,460,750	2,206,755	2,252,623	2,311,304
	Total Departmental Expenses	5,315,000	4,925,000	4,944,250	4,738,208	4,681,601	4,551,993

Operations

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010
PERSONNEL BUDGET:							
1-05-4000-000	Salaries	1,664,500	1,550,000	1,608,500	1,643,361	1,571,485	1,527,312
1-05-4000-100	Salaries - Departmental Overtime	84,000	82,000	61,500	88,128	113,848	67,947
	Subtotal (Salaries)	1,748,500	1,632,000	1,670,000	1,731,489	1,685,334	1,595,259
Employee Benefits							
1-05-4005-000	Payroll Taxes	128,000	125,000	128,000	132,513	124,733	120,429
1-05-4010-000	Health Insurance	343,000	370,000	378,500	359,376	345,691	290,849
1-05-4015-000	PERS	320,000	286,750	307,000	308,076	273,221	234,153
	Subtotal (Benefits)	791,000	781,750	813,500	799,965	743,644	645,430
	Personnel Expenses	2,539,500	2,413,750	2,483,500	2,531,453	2,428,978	2,240,689
OPERATING EXPENSES:							
1-05-4050-000	Staff Travel	8,000	5,000	8,000	7,329	11,061	4,914
1-05-4060-000	Staff Conferences & Seminars	9,500	5,500	9,500	10,530	11,856	2,420
1-05-4120-100	Training - Lab Equipment	4,500	-	4,500	1,962	1,962	-
	Training - SCADA Network Equipment	9,000	-	9,000	-	-	-
1-05-4155-000	Contracted Services	-	125,000	59,000	57,871	62,870	53,483
1-05-4155-505	Contracted Services - Landscape Services	2,000	-	-	-	-	-
1-05-4155-510	Contracted Services - Alarm Services	1,000	-	-	-	-	-
1-05-4155-515	Contracted Services - Janatorial Services	5,750	-	-	-	-	-
1-05-4155-520	Contracted Services - Pest Control Services	500	-	-	-	-	-
1-05-4155-525	Contracted Services - Wind Turbine Services	35,000	-	-	-	-	-
1-05-4155-530	Contracted Services - CMMS Software	10,000	-	-	-	-	-
1-05-4155-535	Contracted Services - SCADA Software	11,000	-	-	-	-	-
1-05-4155-540	Contracted Services - Lab Software	1,500	-	-	-	-	-
1-05-4155-545	Contracted Services - Lab Equipment Services	6,000	-	-	-	-	-
1-05-4155-550	Contracted Services - Water Quality Services	25,000	-	-	-	-	-
1-05-4155-555	Contracted Services - SCADA Hardware	3,500	-	-	-	-	-
1-05-4155-599	Contracted Services - Miscellaneous	2,000	-	-	-	-	-
1-05-4165-000	Memberships/Subscriptions	-	-	-	-	-	-
1-05-4175-000	Permits	45,000	40,000	45,000	39,536	30,831	67,367
1-05-4215-100	Natural Gas - Wells & Boosters	160,000	132,500	160,000	100,834	90,390	119,255
1-05-4215-200	Natural Gas - Water Treatment Plant	3,000	3,000	3,000	914	2,503	1,623
1-05-4220-100	Electricity - Wells & Boosters	1,515,000	1,325,000	1,285,000	1,113,121	1,168,686	1,302,564
1-05-4220-200	Electricity - Water Treatment Plant	125,000	95,000	125,000	131,036	182,572	173,859
1-05-4230-110	Maint. & Rep. Office - Equipment	500	500	500	-	334	255
1-05-4235-110	Maint. & Rep. Operations - Equipment	22,500	12,500	15,000	12,475	5,597	10,040
1-05-4235-410	Maint. & Rep. Operations - Shop Bldgs	6,000	16,000	6,000	2,674	595	2,954
1-05-4235-415	Maint. & Rep. Operations - Facilities	45,000	44,000	38,000	43,234	41,815	29,048
1-05-4235-445	Maint. & Rep. Operations - Telemetry	2,250	5,000	2,250	4,962	14,490	507
1-05-4235-450	Maint. & Rep. Operations - Hypo Generators	30,000	24,000	10,000	4,013	1,344	10,318
1-05-4236-000	Palmdale Lake Management	15,000	9,000	15,000	14,742	14,645	9,048
1-05-4240-000	Maint. & Repair - Wind Turbine	6,000	-	-	-	-	-
1-05-4250-000	General Material & Supplies	-	-	-	-	1,167	-
1-05-4270-300	Telecommunication - Other	2,750	2,750	2,750	2,557	3,003	2,622
1-05-4300-300	Testing - Edison Testing	9,000	7,500	9,000	11,700	5,385	11,610
1-05-5011-000	Emergency Repair & Recovery	-	-	-	-	12,492	-
3-05-4300-100	R&D - Filter Media Testing	-	-	-	-	10,975	-
1-05-6000-000	Waste Disposal	22,000	4,000	22,000	3,161	36,357	2,696
1-05-6200-000	Uniforms	10,000	11,000	10,000	9,973	7,862	5,669
1-05-6300-100	Supplies - Misc.	15,000	11,500	15,000	17,897	10,035	13,704
1-05-6300-200	Supplies - Hypo Generators	6,750	5,000	6,750	5,785	5,590	8,719
1-05-6300-300	Supplies - Electrical	3,500	1,500	3,500	4,145	2,304	5,202
1-05-6300-400	Supplies - Telemetry	7,500	2,250	7,500	7,577	(3,926)	6,428
1-05-6300-600	Supplies - Lab	35,000	35,000	35,000	34,075	31,289	32,182
1-05-6300-700	Outside Lab Work	60,000	104,000	60,000	46,580	71,720	66,354
1-05-6400-000	Tools	6,500	4,250	6,500	4,190	6,677	4,397
1-05-6500-000	Chemicals	485,000	480,000	485,000	513,587	409,083	347,746
1-05-7000-100	Leases -Equipment	3,000	500	3,000	297	1,061	1,226
1-05-8100-200	Computer Software - Software and Upgrades	-	-	-	-	-	15,095
	Total Operating Expense	2,775,500	2,511,250	2,460,750	2,206,755	2,252,623	2,311,304
	Total Departmental Expenses	5,315,000	4,925,000	4,944,250	4,738,208	4,681,601	4,551,993

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PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2014 BUDGET (Departmental Overview)
Finance

Budget 2013: 2,774,500
Projected Actual 2013: 2,786,000
Requested 2014: 2,826,750

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010
DEPARTMENT PERSONNEL BUDGET:							
1-02-4000-000	Salaries	1,574,250	1,480,000	1,482,000	1,533,269	1,508,723	1,679,094
1-02-4000-100	Salaries - Departmental Overtime	18,750	29,000	20,000	18,656	30,945	12,214
	Subtotal (Salaries - Departmental)	1,593,000	1,509,000	1,502,000	1,551,925	1,539,668	1,691,308
Employee Benefits (Departmental)							
1-02-4005-000	Payroll Taxes	115,000	119,000	115,000	117,568	119,983	122,180
1-02-4010-000	Health Insurance	317,000	342,000	383,750	369,836	366,021	337,125
1-02-4015-000	Pers	317,500	282,750	282,500	289,841	264,424	259,728
	Subtotal (Benefits - Departmental)	749,500	743,750	781,250	777,245	750,428	719,033
	Personnel Expenses	2,342,500	2,252,750	2,283,250	2,329,170	2,290,096	2,410,341
OPERATING EXPENSES:							
	Total Operating Expense	484,250	533,250	491,250	511,180	500,613	373,651
	Total Departmental Expenses	2,826,750	2,786,000	2,774,500	2,840,351	2,790,709	2,783,992

Finance

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010	10-Yr. Average 2001 - 2010
PERSONNEL BUDGET:								
1-06-4000-000	Salaries	1,574,250	1,480,000	1,482,000	1,533,269	1,508,723	1,679,094	1,146,231
1-06-4000-100	Salaries - Departmental Overtime	18,750	29,000	20,000	18,656	30,945	12,214	1,221
	Subtotal (Salaries)	1,593,000	1,509,000	1,502,000	1,551,925	1,539,668	1,691,308	1,147,452
Employee Benefits								
1-06-4005-000	Payroll Taxes	115,000	119,000	115,000	117,568	119,983	122,180	88,552
1-06-4010-000	Health Insurance	317,000	342,000	383,750	369,836	366,021	337,125	210,760
1-06-4015-000	PERS	317,500	282,750	282,500	289,841	264,424	259,728	150,163
	Subtotal (Benefits)	749,500	743,750	781,250	777,245	750,428	719,033	
	Personnel Expenses	2,342,500	2,252,750	2,283,250	2,329,170	2,290,096	2,410,341	
OPERATING EXPENSES:								
1-06-4050-000	Staff Travel	250	250	250	-	173	757	4,813
1-06-4060-000	Staff Conferences & Seminars	1,000	750	1,000	928	456	330	3,527
1-06-4155-100	Contracted Services - Infosend	205,000	180,000	205,000	215,422	215,438	229,475	192,665
1-06-4155-300	Contracted Services - Vendors	-	10,000	10,000	12,577	23,230	-	-
1-06-4160-605	Contracted Services - Assessor Data (Realquest)	10,000	-	-	-	-	-	-
1-06-4160-610	Contracted Services - Credit Reporting Services	4,000	-	-	-	-	-	-
1-06-4160-615	Contracted Services - AMR Services (Itron)	4,500	-	-	-	-	-	-
1-06-4160-620	Contracted Services - Letter Extractor (OPEX)	2,500	-	-	-	-	-	-
1-06-4165-000	Memberships/Subscriptions	500	500	500	220	275	435	124
1-06-4230-110	Maintenance & Repair - Office Equipment	1,000	-	1,000	117	209	8,700	4,417
1-06-4235-440	Maint. & Rep. Operations - Large Meters	10,000	8,500	10,000	13,802	8,648	34,517	11,624
1-06-4235-470	Maint. & Rep. Operations - Meter Exchanges	175,000	278,000	175,000	210,001	174,009	-	-
1-06-4250-000	General Material & Supplies	4,000	6,000	4,000	2,810	5,993	2,687	2,661
1-06-4260-000	Business Forms	10,000	10,000	10,000	7,851	7,163	22,125	12,698
1-06-4270-100	Telecommunication - Office	12,000	10,500	30,000	13,995	28,144	29,620	27,476
1-06-4270-200	Telecommunication - Cellular Stipend	17,000	14,500	17,000	15,170	15,845	23,602	9,956
1-06-4270-300	Telecommunication - Cellular (District On-Call)	3,000	500	3,000	1,564	2,426	245	1,527
1-06-4300-100	Testing - Meter Testing	-	-	-	-	-	152	34
1-06-4300-200	Testing - Large Meter Testing	21,500	11,000	21,500	14,335	15,575	19,300	8,452
1-06-7000-100	Leases - Equipment	3,000	2,750	3,000	2,389	3,030	1,707	1,321
	Total Operating Expense	484,250	533,250	491,250	511,180	500,613	373,651	
	Total Departmental Expenses	2,826,750	2,786,000	2,774,500	2,840,351	2,790,709	2,783,992	

- Salaries and Benefits are reduced for 2011 due to shift of staff members into the new Information Technology Department.
- Maintenance related to the repair of large meters has increased due to the need to replace obsolete Neptune compound meters. These meters will be phased out and replaced with newer units over the course of the year.
- Maintenance related to the general repair of meters, registers, and Itron ERTs have been separated out from the Maintenance & Repair Operations - Water Lines account in the Facilities Department. This is to better track the associated expenses during the year and better project water line repair costs in the Facilities Department. Currently the field service personnel carry out the repair on the meters and related components.
- Business forms included a one time charge for angle stop hanger tags for the 2010 year. The amount of this charge was $11,523.75 and will not be necessary for the 2011 budget.
- Telecommunications - Cellular includes all costs related to cellular phone stipends for employees as well as two District owned cellular phones. The two District owned phones are used by the oncall agent (after hours) and the on-duty water treatment plant operator. The water treatment plant phone is used when the on-duty operator goes out to do tasks related to Palmdale Lake and DWR outlet stucture.
- The Testing - Meter Testing account has been consolidated into the Testing - Large Meter Testing account. No increase in the 2011 budget is needed for this consolidation.

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PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2014 BUDGET (Departmental Overview)
Water Conservation

Budget 2013: 239,750
Projected Actual 2013: 231,500
Requested 2014: 261,750

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010
DEPARTMENT PERSONNEL BUDGET:							
1-02-4000-000	Salaries	162,500	151,000	153,000	152,210	149,794	153,005
1-02-4000-100	Salaries - Departmental Overtime	1,000	1,250	1,000	1,000	939	946
	Subtotal (Salaries - Departmental)	163,500	152,250	154,000	153,210	150,733	153,951
Employee Benefits (Departmental)							
1-02-4005-000	Payroll Taxes	11,750	11,500	11,750	11,710	11,498	11,355
1-02-4010-000	Health Insurance	31,500	28,000	22,750	20,340	15,310	12,635
1-02-4015-000	Pers	33,000	29,250	29,250	29,602	26,469	23,670
	Subtotal (Benefits - Departmental)	76,250	68,750	63,750	61,652	53,277	47,661
	Personnel Expenses	239,750	221,000	217,750	214,862	204,010	201,612
OPERATING EXPENSES:							
	Total Operating Expense	22,000	10,500	22,000	8,942	3,552	4,437
	Total Departmental Expenses	261,750	231,500	239,750	223,804	207,563	206,048

Water Conservation		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2014	2013	2013	2012	2011	2010
1-07-4000-000	Salaries	162,500	151,000	153,000	152,210	149,794	153,005
1-07-4000-100	Salaries - Departmental Overtime	1,000	1,250	1,000	1,000	939	946
	Subtotal (Salaries)	163,500	152,250	154,000	153,210	150,733	153,951
Employee Benefits							
1-07-4005-000	Payroll Taxes	11,750	11,500	11,750	11,710	11,498	11,355
1-07-4010-000	Health Insurance	31,500	28,000	22,750	20,340	15,310	12,635
1-07-4015-000	PERS	33,000	29,250	29,250	29,602	26,469	23,670
	Subtotal (Benefits)	76,250	68,750	63,750	61,652	53,277	47,661
	Personnel Expenses	239,750	221,000	217,750	214,862	204,010	201,612
OPERATING EXPENSES:							
1-07-4050-000	Staff Travel	1,000	500	1,000	116	-	579
1-07-4060-000	Staff Conferences & Seminars	1,000	1,000	1,000	399	35	285
1-07-4190-300	Public Relations - Landscape Workshop/Training	1,000	500	1,000	442	974	478
1-07-4190-400	Public Relations - Contests	1,000	1,000	1,000	-	58	-
1-07-4190-500	Public Relations - Education Programs	5,000	2,000	5,000	3,995	616	438
1-07-4190-700	Public Relations - General Media (Public Outreach)	3,000	2,500	3,000	875	-	-
1-07-4190-900	Public Relations - Other	5,000	500	5,000	3,116	-	-
1-07-6300-100	Supplies - Misc.	5,000	2,500	5,000	-	1,869	2,656
	Total Operating Expense	22,000	10,500	22,000	8,942	3,552	4,437
	Total Departmental Expenses	261,750	231,500	239,750	223,804	207,563	206,048

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PALMDALE WATER DISTRICT

FINANCE COMMITTEE - 2014 BUDGET (Departmental Overview)

Human Resources

Budget 2013:	**209,600**
Projected Actual 2013:	**148,250**
Requested 2014:	**222,800**

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010
DEPARTMENT PERSONNEL BUDGET:							
1-02-4000-000	Salaries	93,000	75,000	84,000	105,474	125,029	111,469
1-02-4000-100	Salaries - Departmental Overtime	-	-	-	-	-	-
	Subtotal (Salaries - Departmental)	93,000	75,000	84,000	105,474	125,029	111,469
Employee Benefits (Departmental)							
1-02-4005-000	Payroll Taxes	6,500	6,000	6,500	8,432	7,693	8,178
1-02-4010-000	Health Insurance	19,200	2,000	18,000	14,396	20,343	13,658
1-02-4015-000	Pers	19,000	2,000	16,000	18,557	22,914	17,296
	Subtotal (Benefits - Departmental)	44,700	10,000	40,500	41,384	50,950	39,132
	Personnel Expenses	137,700	85,000	124,500	146,858	175,979	150,601
OPERATING EXPENSES:							
	Total Operating Expense	85,100	63,250	85,100	45,348	59,818	65,495
	Total Departmental Expenses	222,800	148,250	209,600	192,206	235,797	216,096

PALMDALE WATER DISTRICT
2014 BUDGET

Human Resources		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2014	2013	2013	2012	2011	2010
1-08-4000-000	Salaries	93,000	75,000	84,000	105,474	125,029	111,469
1-08-4000-100	Salaries - Departmental Overtime	-	-	-	-	-	-
	Subtotal (Salaries)	93,000	75,000	84,000	105,474	125,029	111,469
Employee Benefits							
1-08-4005-000	Payroll Taxes	6,500	6,000	6,500	8,432	7,693	8,178
1-08-4010-000	Health Insurance	19,200	2,000	18,000	14,396	20,343	13,658
1-08-4015-000	Pers	19,000	2,000	16,000	18,557	22,914	17,296
	Subtotal (Benefits)	44,700	10,000	40,500	41,384	50,950	39,132
	Personnel Expenses	137,700	85,000	124,500	146,858	175,979	150,601
OPERATING EXPENSES:							
1-08-4050-000	Staff Travel	500	-	500	231	1,325	1,591
1-08-4060-000	Staff Conferences & Seminars	500	-	500	250	1,344	1,380
1-08-4090-000	Temporary Staffing	-	45,000	-	-	1,966	-
1-08-4095-000	Employee Recruitment	3,000	3,000	3,000	515	1,100	4,309
1-08-4100-000	Employee Retention	1,500	1,500	1,500	2,014	3,140	1,032
1-08-4105-000	Employee Relations	3,500	3,500	3,500	2,974	3,185	1,938
1-08-4110-000	Consultants	1,000	-	1,000	-	-	500
1-08-4120-000	Training	-	-	-	-	-	-
1-08-4120-100	Training - Safety/HR Consultants	38,000	5,000	38,000	17,118	21,497	25,623
1-08-4121-000	Safety/HR Program	1,000	-	1,000	-	-	540
1-08-4165-000	Memberships/Subscriptions	1,600	750	1,600	1,946	1,144	145
1-08-4165-100	HR/Safety Publications	1,000	-	1,000	348	1,246	388
1-08-4210-000	Office Furniture	-	-	-	-	196	-
1-08-6300-500	Supplies - Safety	33,500	4,500	33,500	19,952	23,677	28,047
	Total Operating Expense	85,100	63,250	85,100	45,348	59,818	65,495
	Total Departmental Expenses	222,800	148,250	209,600	192,206	235,797	216,096

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PALMDALE WATER DISTRICT

FINANCE COMMITTEE - 2014 BUDGET (Departmental Overview)

Information Technology

Budget 2013: **728,000**

Projected Actual 2013: **675,250**

Requested 2014: **797,900**

		BUDGET 2014	PROJECTED 2013	BUDGET 2013	ACTUAL 2012	ACTUAL 2011	ACTUAL 2010
DEPARTMENT PERSONNEL BUDGET:							
1-02-4000-000	Salaries	216,500	204,250	204,000	218,357	196,681	-
1-02-4000-100	Salaries - Departmental Overtime	2,500	2,250	2,500	1,956	1,773	-
	Subtotal (Salaries - Departmental)	219,000	206,500	206,500	220,313	198,453	-
Employee Benefits (Departmental)							
1-02-4005-000	Payroll Taxes	16,000	17,500	16,000	15,942	14,034	-
1-02-4010-000	Health Insurance	38,400	41,750	41,250	39,804	38,554	-
1-02-4015-000	Pers	44,000	40,000	39,250	39,467	33,431	-
	Subtotal (Benefits - Departmental)	98,400	99,250	96,500	95,212	86,019	-
	Personnel Expenses	317,400	305,750	303,000	315,525	284,472	-
OPERATING EXPENSES:							
	Total Operating Expense	480,500	369,500	425,000	405,648	277,702	405,872
	Total Departmental Expenses	797,900	675,250	728,000	721,173	562,174	405,872

PALMDALE WATER DISTRICT
2014 BUDGET

Information Technology		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2014	2013	2013	2012	2011	2010
1-09-4000-000	Salaries	216,500	204,250	204,000	218,357	196,681	-
1-09-4000-100	Salaries - Departmental Overtime	2,500	2,250	2,500	1,956	1,773	-
	Subtotal (Salaries)	219,000	206,500	206,500	220,313	198,453	-
Employee Benefits							
1-09-4005-000	Payroll Taxes	16,000	17,500	16,000	15,942	14,034	-
1-09-4010-000	Health Insurance	38,400	41,750	41,250	39,804	38,554	-
1-09-4015-000	PERS	44,000	40,000	39,250	39,467	33,431	-
	Subtotal (Benefits)	98,400	99,250	96,500	95,212	86,019	-
	Personnel Expenses	317,400	305,750	303,000	315,525	284,472	-
OPERATING EXPENSES:							
1-09-4050-000	Staff Travel	3,000	1,000	3,000	500	1,324	-
1-09-4060-000	Staff Conferences & Seminars	15,000	14,000	15,000	8,167	4,713	-
1-09-4120-100	Cogsdale Reimplementation and Templates	-	-	-	21,236	19,903	63,798
1-09-4155-200	Contracted Services - ACS	-	-	-	-	-	97,863
1-09-4155-300	Contracted Services - Computer Vendors	-	47,500	52,500	119,450	22,344	36,324
1-09-4155-905	Contracted Services - Offsite Storage Services	2,000	-	-	-	-	-
1-09-4155-910	Contracted Services - Printer Services	1,500	-	-	-	-	-
1-09-4155-915	Contracted Services - Website Design Services	45,000	-	-	-	-	-
1-09-4155-920	Contracted Services - Telephony Services	10,500	-	-	-	-	-
1-09-4155-925	Contracted Services - Cloud Services	25,000	-	-	-	-	-
1-09-4165-000	Memberships/Subscriptions	500	-	500	240	340	-
1-09-4270-100	Telecommunication - Office Phone	16,500	16,500	16,500	-	-	-
1-09-4270-125	Telecommunication - Office Backbone	13,500	13,500	13,500	-	-	-
1-09-4270-150	Telecommunication - WTP Backbone	13,500	13,500	13,500	-	-	-
1-09-4270-300	Telecommunication - Cellular (Data)	12,000	11,750	12,000	-	-	-
1-09-8000-100	Computer Equipment - Computers	45,000	12,000	45,000	53,420	44,300	30,568
1-09-8000-200	Computer Equipment - Laptops	10,000	-	10,000	87	6,681	-
1-09-8000-300	Computer Equipment - Monitors	2,000	1,000	2,000	1,918	639	631
1-09-8000-400	Computer Equipment - Printers	15,000	250	2,500	1,905	1,911	3,525
1-09-8000-500	Computer Equipment - Toner Cartridges	3,000	1,500	3,000	5,503	13,330	11,683
1-09-4230-130	Computer Equipment - Telephony	2,500	-	-	-	-	-
1-09-8000-600	Computer Equipment - Other	35,000	35,000	35,000	35,723	9,267	25,205
1-09-8100-100	Computer Software - Maint. and Support	70,000	70,000	70,000	49,534	34,026	43,640
1-09-8100-140	Computer Software - Starnik Maint. & Support	95,000	95,000	86,000	39,500	-	-
1-09-8100-150	Computer Software - Dynamics GP Maint. & Support	30,000	30,000	30,000	43,124	109,439	43,135
1-09-8100-200	Computer Software - Software and Upgrades	15,000	7,000	15,000	25,339	9,486	49,500
	Total Operating Expense	480,500	369,500	425,000	405,648	277,702	405,872
	Total Departmental Expenses	797,900	675,250	728,000	721,173	562,174	405,872