



PALMDALE WATER DISTRICT

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Board of Directors

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ALESHIRE & WYNDER LLP
Attorneys



November 18, 2014

*Agenda for a Workshop Meeting
of the Board of Directors of the Palmdale Water District
to be held at the District's office at 2029 East Avenue Q, Palmdale
Friday, November 21, 2014
2:30 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.

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 for non-agenda items.
- 4) Discussion and workshop on 2015 Budget.
- 5) Consideration and possible action on 2015 Budget.
- 6) Board members' requests for future agenda items.
- 7) Adjournment.

DENNIS D. LaMOREAUX, General Manager

DDL/dd

PALMDALE WATER DISTRICT BOARD MEMORANDUM

DATE: November 18, 2014 **November 21, 2014**
TO: Board of Directors **Budget Workshop**
FROM: Michael Williams, Finance Manager/CFO
VIA: Mr. Dennis LaMoreaux, General Manager
RE: *AGENDA ITEM 4 – DISCUSSION AND WORKSHOP ON 2015 BUDGET.*

Discussion:

Attached is the 2015 Budget worksheets (V4) of the Palmdale Water District's 2015 Budget. Staff would like to highlight some of the items contained in the proposed budget for your initial review.

1. Operating revenue is based on selling 18,800 acre feet of water with a 5.5% rate increase effective January 1, 2015. Alternative rate adjustment percentages are provided on page 3.
2. Cash operating expenses are \$1.9MM less than 2014 adopted budgeted.
3. The proposed budget will end the 2015 year with \$548K less in cash.
4. The current 2014 budget year will end with \$206K more in cash than projected in the adopted budget.
5. The proposed budget keeps the debt service coverage at 1.26.
6. The proposed budget is projected to end the year with operating revenues over expenditures by \$878K.
7. The cost of living allowance (COLA) in the amount of \$106,787 is included based on approval by Personnel Committee on October 23, 2014.
8. The proposed budget provides for \$61,329 for performance merit increases to eligible employees.
9. The proposed budget provides for \$94,453 for non-cumulative merit awards for eligible employees.
10. Cost reduction in PERS contribution of 1%, if implemented, will equal \$58,300.
11. All of 2015 departmental budgets have been updated through October for 2014 year end projections.
12. Project inclusions have been reduced by Assistant General Manager and department heads \$1.6 million. Another \$1.4 million was reduced by the General Manager to match the funds available for capital expenditures based on projected revenue.
13. The proposed budget includes the provision for funding the Rate Assistance Program in the amount of \$180K.
14. The proposed budget provides \$250K for water conservation rebates and activities.

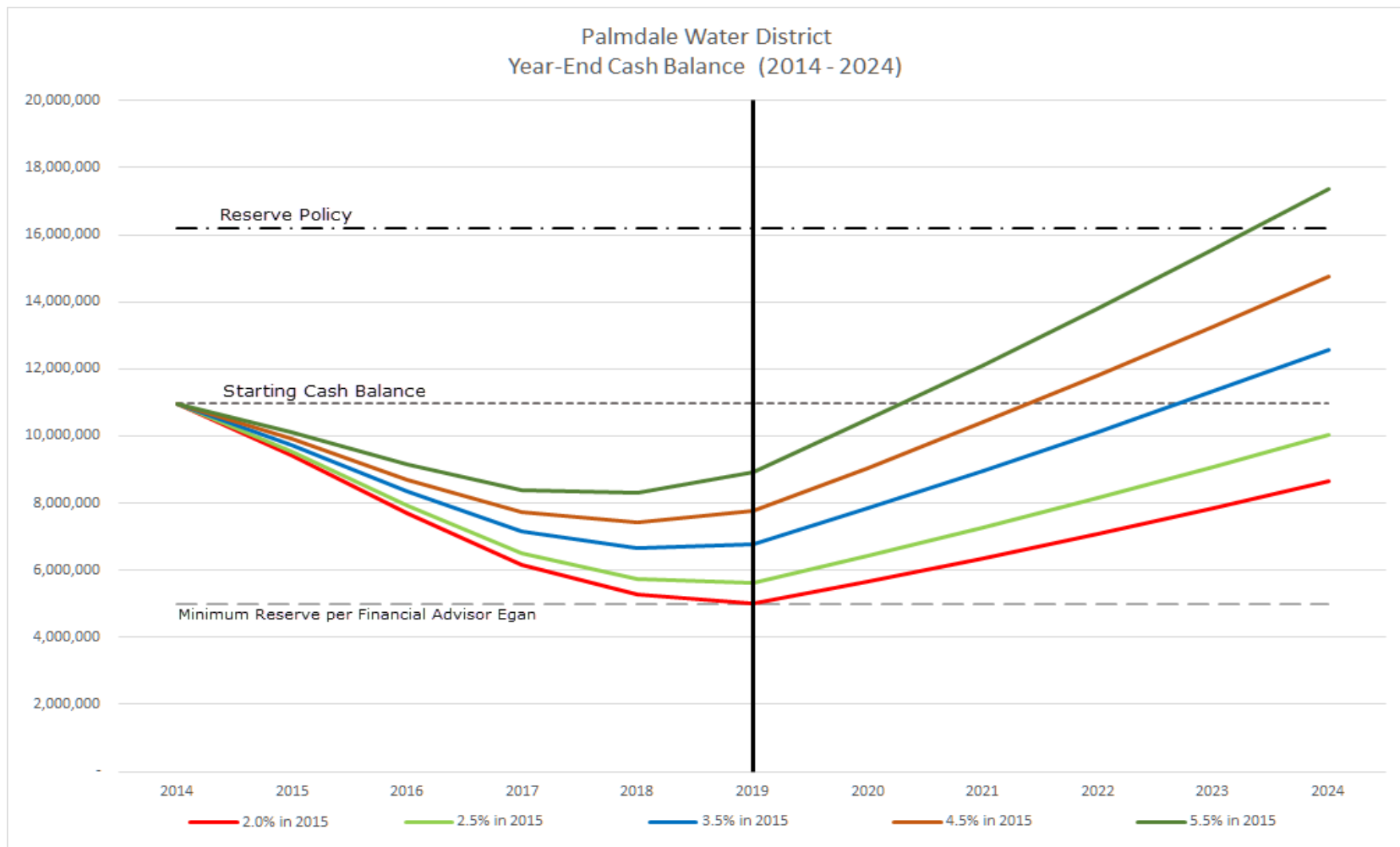
MONTHLY EFFECT OF PROPOSED RATE CHANGE TO CUSTOMER CLASSES

<u>Customer Class</u>	<u>Avg. 2014 Bill*</u>	<u>5.5% Increase</u>	<u>Proposed Avg. Bill</u>
Single Family	\$55.57	\$3.06	\$58.63
Multi-Family	\$203.48	\$11.19	\$214.67
Commercial	\$314.05	\$17.27	\$331.32
Irrigation	\$362.73	\$19.95	\$382.68

*Based on actual 2014 billing for period January – October

Palmdale Water District
Projected Revenue Generation Calculations
2015 Budget

	Meter Fees			Water Sales			Potential Additional Revenue	Debt Coverage		Net Increase (Decrease) in Cash Reserves
	2014 Revenue	2015 Projected	Difference	2014 Revenue	2015 Projected	Difference		Meets	DR	
2% Increase	11,337,941	11,451,922	113,981		8,493,255	107,213	221,194	No	1.09	(1,551,295)
2.5% Increase		11,506,088	168,147		8,550,379	164,337	332,484	Yes	1.12	(1,440,005)
3.5% Increase		11,617,446	279,505		8,645,233	259,192	538,697	Yes	1.17	(1,233,792)
4.5% Increase		11,731,983	394,042		8,707,493	321,451	715,493	Yes	1.21	(1,056,996)
5.5% Increase		11,843,420	505,479		8,804,960	418,918	924,397	Yes	1.26	(848,092)



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PALMDALE WATER DISTRICT 2015 BUDGET - FUNDS ANALYSIS 2015 Budget (Proposed) - 5.5% Increase

Sources of Cash		Projected Balance 12/31/2014	2015 Budget		Projected Balance 12/31/2015
			Sources	Uses	
Net Operating Income			\$ (6,358,350)		
Adjustment - Water Quality (GAC Media)			1,146,500		
Adjustment - Depreciation/Amortization Add Back			6,450,000		
Adjustment - Post Employment Benefits (GASB 45)			2,000,000		
Adjustment - Bad Debt			100,000		
Adjustment - Service Costs Construction			125,000		
Adjustment - Capitalized Construction			(1,000,000)		
Net Non-Operating Income			3,250,000		
Cash from Revenues above Expenses to place into funds			<u>\$ 5,713,150</u>		
Reserve Funds (Based on Resolution No. 13-13)					
1	Capital Improvement Fund (CIF)	\$ -	\$ 50,000	\$ 50,000	\$ -
2	Bond Proceeds Fund	5,787,416	-	3,816,236	1,971,180
3	Debt Service Reserve Fund	-	-	-	-
4	Rate Stabilization Fund (Operating Cash)	720,000	-	-	720,000
Total Legally Restricted		<u>\$ 6,507,416</u>	<u>\$ 50,000</u>	<u>\$ 3,866,236</u>	<u>\$ 2,691,180</u>
5	Dam Self Insurance	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000
6	O&M Operating Reserve (3-Months operating exp.)	5,896,063	5,960,150	7,162,390	4,693,823
7	O&M Emergency Reserve	-	-	-	-
8	Unrestricted Reserves	-	-	-	-
Total Board Restricted (Operating Cash)		<u>\$ 10,896,063</u>	<u>\$ 5,960,150</u>	<u>\$ 7,162,390</u>	<u>\$ 9,693,823</u>
Carry-over		(654,148)	Total Operating Cash		<u>\$ 10,413,823</u>
Total Operating Cash		<u>\$ 10,961,915</u>			
Operating Cash Reserve (Shortage)/Overage			(5,786,177)		

Reserve Fund Numbers

5,000,000
5,600,000
5,600,000
16,200,000
(5,786,177)

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PALMDALE WATER DISTRICT 2015 BUDGET - FUNDS ANALYSIS 2014 Estimated End of Year (Projected)

		2014 Budget		
		Actual Ending Balance 12/31/2013	Sources	Projected Balance 12/31/2014
Sources of Cash			Uses	
Net Operating Income		\$ (6,735,948)		
Adjustment - Water Quality (GAC Media)		1,240,000		
Adjustment - Depreciation/Amortization Add Back		7,136,500		
Adjustment - Post Employment Benefits (GASB 45)		2,002,500		
Adjustment - Bad Debt		(10,000)		
Adjustment - Service Costs Construction		(39,000)		
Adjustment - Capitalized Construction		(1,519,000)		
Net Non-Operating Income		2,895,250		
Cash from Revenues above Expenses to place into funds		\$ 4,970,302		
Reserve Funds (Based on Resolution No. 13-13)				
1	Capital Improvement Fund (CIF)	\$ -	\$ 13,250	\$ 13,250
2	Bond Proceeds Fund	7,761,000	-	1,973,584
3	Debt Service Reserve Fund	-	-	-
4	Rate Stabilization Fund (Operating Cash)	480,000	240,000	-
Total Legally Restricted		\$ 8,241,000	\$ 253,250	\$ 1,986,834
5	Dam Self Insurance	\$ -	\$ 5,000,000	\$ -
6	O&M Operating Reserve (3-Months operating exp.)	5,866,647	2,230,302	2,200,886
7	O&M Emergency Reserve	-	-	-
8	Unrestricted Reserves	5,869,827	(2,500,000)	3,369,827
Total Board Restricted		\$ 11,736,474	\$ 4,730,302	\$ 5,570,713
Total Operating Cash		\$ 12,216,474	Carry-over	(654,148)
			Total Operating Cash	\$ 10,961,915

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PALMDALE WATER DISTRICT 2015 BUDGET - FUNDS ANALYSIS 2014 Budget (Adopted)

		2014 Budget		
		Actual Ending Balance 12/31/2013	Sources	Projected Balance 12/31/2014
Sources of Cash			Uses	
Net Operating Income		\$	(8,367,550)	
Adjustment - Water Quality (GAC Media)			1,638,000	
Adjustment - Depreciation/Amortization Add Back			7,350,000	
Adjustment - Post Employment Benefits (GASB 45)			2,000,000	
Adjustment - Bad Debt			100,000	
Adjustment - Service Costs Construction			125,000	
Adjustment - Capitalized Construction			(1,000,000)	
Net Non-Operating Income			3,212,000	
Cash from Revenues above Expenses to place into funds		\$	5,057,450	
Reserve Funds (Based on Resolution No. 13-13)				
1	Capital Improvement Fund (CIF)	\$ -	\$ 150,000	\$ 150,000
2	Bond Proceeds Fund	7,761,000	-	5,678,500
3	Debt Service Reserve Fund	-	-	-
4	Rate Stabilization Fund (Operating Cash)	480,000	480,000	-
Total Legally Restricted		\$ 8,241,000	\$ 630,000	\$ 5,828,500
5	Dam Self Insurance	\$ -	\$ 5,000,000	\$ -
6	O&M Operating Reserve (3-Months operating exp.)	5,866,647	2,077,450	3,193,743
7	O&M Emergency Reserve	-	-	-
8	Unrestricted Reserves	5,869,827	(2,500,000)	3,325,000
Total Board Restricted		\$ 11,736,474	\$ 4,577,450	\$ 6,518,743
Total Operating Cash		\$ 12,216,474		\$ 10,755,181

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PALMDALE WATER DISTRICT 2015 BUDGET (18,800 Acre Foot) - 5.5% Increase

	PROPOSED 2015	PROJECTED 2014	BUDGET 2014	ACTUAL 2013	ACTUAL 2012
Operating Revenue					
Wholesale Water (AVEK & LCID)	225,000	195,000	225,000	192,316	50,345
Retail Water	22,319,500	21,680,500	22,471,000	22,289,376	21,272,059
Other Operating Revenue	1,450,000	1,325,000	1,700,000	1,670,371	1,339,084
	<u>23,994,500</u>	<u>23,200,500</u>	<u>24,396,000</u>	<u>24,152,063</u>	<u>22,661,487</u>
Operating Expenses					
Departmental Salaries (Includes Overtime)	7,109,250	6,815,100	6,902,600	6,525,528	6,581,456
Departmental Taxes & Program Benefits	705,000	669,250	667,500	638,641	533,543
Departmental Healthcare	1,443,000	1,381,400	1,408,400	1,442,138	1,500,491
Departmental CalPERS	1,351,750	1,284,850	1,284,700	1,065,484	1,190,148
Departmental Operating Expenses	6,476,350	7,072,848	7,593,850	6,032,849	5,980,632
Water Purchases & Recovery (OAP Included)	2,550,000	2,030,000	2,550,000	2,072,169	3,219,959
Water Quality (GAC Media)	1,146,500	1,240,000	1,638,000	1,133,176	1,550,184
Capitalized Expenditures	1,896,000	1,872,000	2,143,500	726,135	713,641
Cash Expenses	<u>22,677,850</u>	<u>22,365,448</u>	<u>24,188,550</u>	<u>19,636,120</u>	<u>21,270,054</u>
Non-Cash Expenses	<u>7,675,000</u>	<u>7,571,000</u>	<u>8,575,000</u>	<u>7,972,883</u>	<u>8,556,168</u>
Net Operating Income/(Loss)	<u>(6,358,350)</u>	<u>(6,735,948)</u>	<u>(8,367,550)</u>	<u>(3,456,940)</u>	<u>(7,164,735)</u>
Non-operating Revenues	7,420,000	7,404,000	7,145,000	6,584,573	8,090,243
Non-operating Expenses	<u>4,170,000</u>	<u>4,508,750</u>	<u>3,933,000</u>	<u>3,888,167</u>	<u>4,045,482</u>
Net Non-operating Income/(Loss)	<u>3,250,000</u>	<u>2,895,250</u>	<u>3,212,000</u>	<u>2,696,406</u>	<u>4,044,761</u>
Net Earnings(Loss)	<u>(3,108,350)</u>	<u>(3,840,698)</u>	<u>(5,155,550)</u>	<u>(760,535)</u>	<u>(3,119,974)</u>

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PALMDALE WATER DISTRICT 2015 BUDGET (18,800 Acre Foot) - New Rates 5.5%

	PROPOSED 2015	PROJECTED 2014	BUDGET ² 2014	ACTUAL 2013	ACTUAL 2012	ACTUAL 2011
Operating Revenue						
Wholesale Water (AVEK & LCID)	225,000	195,000	225,000	192,316	50,345	-
Water Sales	8,805,000	8,382,500	9,053,000	9,025,493	8,732,110	7,828,995
Meter Fees	11,843,000	11,313,000	11,255,000	11,059,700	10,318,032	10,331,401
Water Quality Fees	1,146,500	1,465,000	1,638,000	1,650,551	1,658,418	1,544,001
Elevation Fees	525,000	520,000	525,000	553,631	563,499	514,356
Other	1,450,000	1,325,000	1,700,000	1,670,371	1,339,084	1,586,910
	<u>23,994,500</u>	<u>23,200,500</u>	<u>24,396,000</u>	<u>24,152,063</u>	<u>22,661,487</u>	<u>21,805,664</u>
Operating Expenses						
Directors	118,500	140,750	114,500	102,406	109,815	144,707
Administration	2,678,250	3,214,620	3,450,000	2,195,303	2,499,320	3,601,954
Engineering	1,267,000	1,063,000	1,079,800	1,265,376	1,155,799	1,170,449
Facilities	6,016,000	3,354,250	3,408,500	2,926,478	3,305,594	3,215,769
Operations	2,645,000	5,231,750	5,453,500	5,230,842	4,738,208	4,681,601
Finance	2,985,750	3,020,500	2,968,750	2,907,898	2,840,351	2,790,709
Water Conservation	262,000	175,750	270,000	237,710	223,804	207,563
Human Resources	326,600	251,100	283,400	199,673	192,206	235,797
Information Technology	786,250	771,728	828,600	638,953	721,173	562,174
Water Purchases	2,400,000	2,670,000	2,400,000	2,247,247	3,614,861	2,657,610
OAP Chrg (Prior Year)	250,000	1,000	250,000	436,485	-	(591,517)
Water Recovery	(100,000)	(641,000)	(100,000)	(611,563)	(394,902)	(1,363,902)
Water Quality (GAC Media)	1,146,500	1,240,000	1,638,000	1,133,176	1,550,184	1,219,205
Plant Expenditures	1,896,000	1,872,000	2,143,500	726,135	713,641	297,937
Cash Expenses	<u>22,677,850</u>	<u>22,365,448</u>	<u>24,188,550</u>	<u>19,636,120</u>	<u>21,270,054</u>	<u>18,830,058</u>
Depreciation	6,450,000	7,136,500	7,350,000	7,483,036	7,768,448	7,285,492
Post Employment Benefit (GASB 45)	2,000,000	2,002,500	2,000,000	1,659,752	1,716,709	1,803,368
Bad Debts	100,000	(10,000)	100,000	(19,586)	(104,725)	49,729
Service Costs Construction	125,000	(39,000)	125,000	88,060	168,706	28,429
Capitalized Construction	(1,000,000)	(1,519,000)	(1,000,000)	(1,238,379)	(992,970)	(1,021,987)
Non-Cash Expenses	<u>7,675,000</u>	<u>7,571,000</u>	<u>8,575,000</u>	<u>7,972,883</u>	<u>8,556,168</u>	<u>8,145,031</u>
Net Operating Income/(Loss)	<u>(6,358,350)</u>	<u>(6,735,948)</u>	<u>(8,367,550)</u>	<u>(3,456,940)</u>	<u>(7,164,735)</u>	<u>(5,169,425)</u>
Non-operating Revenues						
Assessments (Debt Service)	5,100,000	4,977,000	4,400,000	4,899,758	4,394,572	5,562,065
Assessments (1%)	1,750,000	1,760,000	1,600,000	1,765,553	1,518,943	-
Successor Agency Component (Prop Tax)	200,000	248,000	200,000	651,377	185,432	-
DWR Fixed Charge Recovery	100,000	133,500	100,000	233,833	549,374	-
Interest	35,000	43,750	35,000	34,920	24,866	78,519
Market Adj. on Investments	-	3,500	(10,000)	(39,707)	-	-
Capital Improvement Fees	50,000	13,250	150,000	244,949	1,257,818	1,225,519
Grants - State & Federal	-	-	485,000	-	-	76,200
Sale of Real Property	-	-	-	-	-	-
Other	185,000	225,000	185,000	(1,206,109)	159,238	165,515
	<u>7,420,000</u>	<u>7,404,000</u>	<u>7,145,000</u>	<u>6,584,573</u>	<u>8,090,243</u>	<u>7,107,818</u>
Non-operating Expenses						
Interest Paid & Amortization on long-term debt	2,111,000	2,329,750	2,111,000	2,035,498	2,417,320	2,540,875
Amortization of SWP	1,679,000	1,914,000	1,679,000	1,737,506	1,578,940	1,453,125
Capital Leasing	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-
Low-Income Relief Fund	180,000	160,000	-	-	-	-
Water Conservation	200,000	105,000	143,000	115,163	49,222	95,662
	<u>4,170,000</u>	<u>4,508,750</u>	<u>3,933,000</u>	<u>3,888,167</u>	<u>4,045,482</u>	<u>4,089,662</u>
Net Non-operating Income/(Loss)	<u>3,250,000</u>	<u>2,895,250</u>	<u>3,212,000</u>	<u>2,696,406</u>	<u>4,044,761</u>	<u>3,018,155</u>
Net Earnings(Loss)	<u>(3,108,350)</u>	<u>(3,840,698)</u>	<u>(5,155,550)</u>	<u>(760,535)</u>	<u>(3,119,974)</u>	<u>(2,151,270)</u>

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PALMDALE WATER DISTRICT 5-YEAR CASH FLOW (Aggregate) - 5.5% Increase

	Proposed 2015	Projected 2014	Audited Numbers		
			2013	2012	2011
Beginning Cash	10,961,915	12,216,474	8,852,185	9,463,250	8,122,631
Operating Activities					
Net Operating Revenues	23,994,500	23,200,500	24,125,011	23,126,334	21,768,599
Net Operating Expenses	22,677,850	22,365,448	20,665,315	22,232,461	18,924,721
Net cash provided by operating activities	1,316,650	835,052	3,459,696	893,873	2,843,878
Other Sources and Uses of Cash					
Assessments received	7,050,000	6,985,000	7,316,688	5,903,403	4,826,073
Payments for State Water Project	(3,440,289)	(2,391,000)	(2,821,029)	(2,832,287)	(2,225,748)
Capital Improvement Fees Received	50,000	13,250	244,949	1,257,817	1,225,519
Water Conservation	(200,000)	(105,000)	-	-	-
Proceeds on Issuance of Long Term Debt					
Acquisition of Property, Plant & Equip. - Current Yr	(1,725,000)	(2,333,212)	(1,817,663)	(2,572,722)	(2,422,408)
Capital Leasing	(217,500)	(239,557)	(229,597)	(223,539)	-
Principal Paid on Long Term Debt	(1,518,421)	(1,472,774)	(1,778,719)	(1,220,000)	(1,170,000)
Interest Paid on Long Term Debt	(2,203,532)	(2,244,420)	(1,840,455)	(2,414,192)	(2,465,142)
State Grants and Other Income	5,000	65,000	315,499	571,895	655,472
Interest on Investments	35,000	47,250	34,920	24,687	72,975
Net Cash Provided by Other Sources and Uses	(2,164,742)	(1,675,463)	(575,407)	(1,504,938)	(1,503,259)
Net Increase (Decrease) in Cash	(848,092)	(840,411)	2,884,289	(611,065)	1,340,619
Rate Stabilization Fund	-	240,000	480,000	-	-
Cash End of Year	10,113,823	11,616,063	12,216,474	8,852,185	9,463,250
Less Restricted Cash	-	-	-	-	1,661,732
Acquisition of Property, Plant & Equip. - Carryover	-	(654,148)	-	-	-
Available Operating Cash	10,113,823	10,961,915	12,216,474	8,852,185	7,801,518

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PALMDALE WATER DISTRICT

Historical & Projected Debt Service Coverage (\$000s) - 5.5% Rate Increase (2015 thru 2019)

Fiscal Year Ending December 31	Audited	Audited	Audited	Audited	Audited	June	Projected	New Prop 218 Rate Period				
	2009	2010	2011	2012	2013	2014	2014	2015	2016	2017	2018	2019
OPERATING REVENUES	21,025	21,641	21,660	22,597	24,125	10,663	23,201	23,995	25,315	26,707	28,176	29,726
Rate increase	1,048											
Rate Stabilization Fund					(480)		(240)					
	22,073	21,641	21,660	22,597	23,645	10,663	22,961	23,995	25,315	26,707	28,176	29,726
OPERATING EXPENSES												
Gross operating expenses	20,814	23,092	20,481	22,216	20,665	10,672	23,019	22,699	23,380	24,081	24,804	25,548
Overhead adjustment	(1,494)	(576)	(477)	(43)	(217)							
SWP Fixed operations and maint	(1,151)	(1,094)	(905)	(915)	(720)	(1,252)	(363)	(147)	(1,000)	(1,000)	(1,000)	(1,000)
Capital portion included above	377						(1,872)	(1,817)	(2,500)	(2,500)	(2,500)	(2,500)
TOTAL EXPENSES	18,546	21,422	19,099	21,258	19,728	9,420	20,784	20,735	19,880	20,581	21,304	22,048
NET OPERATING REVENUES	3,527	219	2,561	1,339	3,917	1,243	2,176	3,260	5,435	6,126	6,872	7,678
NON-OPERATING REVENUE												
Ad valorem property taxes	2,447	1,932	1,519	1,704	2,417	1,121	1,750	1,750	1,750	1,750	1,750	1,750
Interest income	48	89	79	25	35	31	50	50	50	50	50	50
Capital improvement fees	37	149	1,226	1,258	245	3	13	50	50	50	50	50
Other income	405	1,243	529	843	434	153	225	185	185	185	185	185
Rate Assistance Program							(160)	(180)	(180)	(180)	(180)	(180)
TOTAL NON-OPERATING INCOME	2,937	3,413	3,353	3,830	3,131	1,307	1,878	1,855	1,855	1,855	1,855	1,855
NET REV AVAILABLE FOR DEBT SERVICE	6,464	3,632	5,914	5,169	7,048	2,550	4,054	5,115	7,290	7,981	8,727	9,533
NET DEBT SERVICE												
1998 Certificates of Participation	1,504	1,511	1,505	1,507								
2004A Certificates of Participation	2,131	2,126	2,130	2,127	1,373							
2012 Issue - Bank of Nevada						687	1,373	1,372	1,374	1,373	1,370	1,373
2013A Water Revenue Bond					2,247	944	2,056	2,466	2,468	2,466	2,468	2,464
2017 Issue										1,000	1,000	1,000
2012 Capital Lease					180	105	218	218	218	54		
TOTAL DEBT SERVICE	3,635	3,637	3,635	3,634	3,799	1,736	3,647	4,056	4,059	4,893	4,837	4,838
DEBT SERVICE COVERAGE	1.78	1.00	1.63	1.42	1.86	1.47	1.11	1.26	1.80	1.63	1.80	1.97
NET REV AVAILABLE AFTER D/S	2,829	(5)	2,278	1,535	3,249	814	407	1,059	3,230	3,088	3,890	4,695

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PALMDALE WATER DISTRICT 2015 BUDGET REVENUES AND EXPENDITURES COMPARISON

Activity	Proposed 2015		Change from 2014 Projected
	Revenues	Expenditures	
Net Water Sales	\$ 9,030,000		\$ 452,500
Meter Fees	11,843,000		530,000
Elevation Fees	525,000		5,000
Other Operating Revenue	1,450,000		125,000
Water Quality Fees (Restricted Use)	1,146,500		(318,500)
Directors		\$ 118,500	(22,250)
Administration		2,678,250	(536,370)
Engineering		1,267,000	204,000
Facilities		6,016,000	2,661,750
Operations		2,645,000	(2,586,750)
Finance		2,985,750	(34,750)
Water Conservation		262,000	86,250
Human Resources		326,600	75,500
Information Technology		786,250	14,522
Water Purchases		2,550,000	520,000
Capitalized Expenditures		1,896,000	24,000
Water Quality Expense (GAC)		1,146,500	(93,500)
SUBTOTAL OPERATING	\$ 23,994,500	\$ 22,677,850	
Operating Revenue Over/(Under) Expense	\$ 1,316,650		\$ 481,598
Assessments received	\$ 7,050,000		\$ 65,000
Capital Improvement Fees	50,000		36,750
State Grants	-		-
Interest on Investments	35,000		(12,250)
Other Income	5,000		(60,000)
Payments for State Water Project		\$ 3,440,289	1,049,289
Principal Paid on Long Term Debt		1,518,421	(725,999)
Interest Paid on Long Term Debt		2,203,532	730,758
Capital Leasing		217,500	(22,057)
Water Conservation		200,000	95,000
Rate Stabilization Fund (Addition)/Subtraction		-	(240,000)
Capitalized Projects		1,725,000	(1,262,360)
	\$ 31,134,500	\$ 31,982,592	
Increase/(Decrease) in Cash Balance	\$ (848,092)		\$ 406,467

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PALMDALE WATER DISTRICT 2015 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES - 2015 BUDGET

Cash Basis (18,800 Ac. Ft.) - 5.5% Increase

Activity	Estimated Cash Revenues	Estimated Cash Expenditures
Net Water Sales	\$ 9,030,000	
Meter Fees	11,843,000	
Elevation Fees	525,000	
Other Operating Revenue	1,450,000	
Water Quality Fees (Restricted Use)	1,146,500	
(Increase)/Decrease in Cash (From Operating)	(1,316,650)	
Directors		\$ 118,500
Administration		2,678,250
Engineering		1,267,000
Facilities		6,016,000
Operations		2,645,000
Finance		2,985,750
Water Conservation		262,000
Human Resources		326,600
Information Technology		786,250
Water Purchases		2,550,000
Capitalized Expenditures		1,896,000
Water Quality Expense (GAC)		1,146,500
SUBTOTAL OPERATING	\$ 22,677,850	\$ 22,677,850
Projected Beginning Cash - 01/01/2014	\$ 10,961,915	
Assessments received	7,050,000	
Capital Improvement Fees	50,000	
State Grants	-	
Interest on Investments	35,000	
Other Income	5,000	
Payments for State Water Project		3,440,289
Principal Paid on Long Term Debt		1,518,421
Interest Paid on Long Term Debt		2,203,532
Capital Leasing		217,500
Water Conservation		200,000
Acquisition of Property, Plant & Equipment		1,725,000
	\$ 18,101,915	\$ 9,304,742
Projected Ending Cash - Non-Operating	8,797,173	
Increase/(Decrease) in Cash (From Operating)	1,316,650	
Projected Ending Cash - 12/31/2015	10,113,823	
Less Restricted Cash	-	
Available Operating Cash - 12/31/2015	\$ 10,113,823	

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PALMDALE WATER DISTRICT 2015 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES - 2014 PROJECTED

Cash Basis		
Activity	Estimated Cash Revenues	Estimated Cash Expenditures
Net Water Sales	\$ 8,577,500	
Meter Fees	11,313,000	
Elevation Fees	520,000	
Other Operating Revenue	1,325,000	
Water Quality Fees (Restricted Use)	1,465,000	
(Increase)/Decrease in Cash (From Operating)	(835,052)	
Directors		\$ 140,750
Administration		3,214,620
Engineering		1,063,000
Facilities		3,354,250
Operations		5,231,750
Finance		3,020,500
Water Conservation		175,750
Human Resources		251,100
Information Technology		771,728
Water Purchases		2,030,000
Capitalized Expenditures		1,872,000
Water Quality Expense (GAC)		1,240,000
SUBTOTAL OPERATING	\$ 22,365,448	\$ 22,365,448
Actual Beginning Cash - 01/01/2013 (Audited)	\$ 12,216,474	
Assessments received	6,985,000	
Capital Improvement Fees	13,250	
State Grants	-	
Interest on Investments	47,250	
Other Income	65,000	
Payments for State Water Project		2,391,000
Principal Paid on Long Term Debt		2,244,420
Interest Paid on Long Term Debt		1,472,774
Capital Leasing		239,557
Water Conservation		105,000
Acquisition of Property, Plant & Equipment		2,333,212
	\$ 19,326,974	\$ 8,785,963
Projected Ending Cash - Non-Operating	10,541,011	
Rate Stabilization Fund	240,000	
Increase/(Decrease) in Cash (From Operating)	835,052	
Projected Ending Cash - 12/31/2014	11,616,063	
Less Restricted Cash	-	
Property, Plant & Equip. - Carryover	(654,148)	
Available Operating Cash - 12/31/2014	\$ 10,961,915	

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PALMDALE WATER DISTRICT 2015 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES - 2014 BUDGET

Cash Basis (18,800 Ac. Ft.) - 2.0% Increase (Adopted)

Activity	Estimated Cash Revenues	Estimated Cash Expenditures
Net Water Sales	\$ 9,278,000	
Meter Fees	11,255,000	
Elevation Fees	525,000	
Other Operating Revenue	1,700,000	
Water Quality Fees (Restricted Use)	1,638,000	
(Increase)/Decrease in Cash (From Operating)	(235,550)	
Directors		\$ 114,500
Administration		3,490,000
Engineering		1,079,800
Facilities		3,408,500
Operations		5,453,500
Finance		2,968,750
Water Conservation		270,000
Human Resources		215,300
Information Technology		828,600
Water Purchases		2,550,000
Capitalized Expenditures		2,143,500
Water Quality Expense (GAC)		1,638,000
SUBTOTAL OPERATING	\$ 24,160,450	\$ 24,160,450
Projected Beginning Cash - 01/01/2014	\$ 10,775,511	
Assessments received	6,200,000	
Capital Improvement Fees	150,000	
State Grants	485,000	
Interest on Investments	25,000	
Other Income	185,000	
Payments for State Water Project		2,336,380
Principal Paid on Long Term Debt		1,473,000
Interest Paid on Long Term Debt		2,245,000
Capital Leasing		217,500
Water Conservation		143,000
Acquisition of Property, Plant & Equipment		886,000
	\$ 17,820,511	\$ 7,300,880
Projected Ending Cash - Non-Operating	10,519,631	
Increase/(Decrease) in Cash (From Operating)	235,550	
Projected Ending Cash - 12/31/2014	10,755,181	
Less Restricted Cash	-	
Available Operating Cash - 12/31/2014	\$ 10,755,181	

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PALMDALE WATER DISTRICT 2015 BUDGET

Directors

PERSONNEL BUDGET:

	BUDGET 2015	PROJECTED 2014	BUDGET 2014	ACTUAL 2013	ACTUAL 2012	ACTUAL 2011
1-01-4000-000 Directors Fees	45,000	68,000	45,000	49,950	40,650	41,850
Benefits						
1-01-4005-000 Payroll Taxes	5,500	5,500	5,500	3,821	3,167	6,009
1-01-4010-000 Health Insurance	58,000	53,250	54,000	45,405	62,579	89,580
Subtotal (Benefits)	63,500	58,750	59,500	49,226	65,746	95,589
Personnel Expenses	108,500	126,750	104,500	99,176	106,396	137,439
OPERATING EXPENSES:						
1-01-4050-000 Director's Travel, Seminars & Meetings	10,000	14,000	10,000	3,229	3,419	7,268
Total Operating Expense	10,000	14,000	10,000	3,229	3,419	7,268
Total Departmental Expenses	118,500	140,750	114,500	102,406	109,815	144,707

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PALMDALE WATER DISTRICT FINANCE COMMITTEE - 2015 BUDGET (Departmental Overview)

Administration

Budget 2014: 3,450,000
Projected Actual 2014: 3,214,620
Requested 2015: 2,678,250

	BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2015	2014	2014	2013	2012	2011
DEPARTMENT PERSONNEL BUDGET:						
1-02-4000-000 Salaries	860,500	773,000	656,000	493,945	499,688	551,638
1-02-4000-100 Salaries - Departmental Overtime	8,250	8,000	7,500	7,450	8,678	6,217
Subtotal (Salaries - Departmental)	868,750	781,000	663,500	501,395	508,366	557,854
Employee Benefits (Departmental)						
1-02-4005-000 Payroll Taxes	66,000	51,000	41,500	30,878	30,681	35,497
1-02-4010-000 Health Insurance	134,000	110,500	96,000	80,560	82,661	104,849
1-02-4015-000 Pers	182,250	148,500	132,500	86,034	91,869	88,045
Subtotal (Benefits - Departmental)	382,250	310,000	270,000	197,472	205,211	228,391
Employee Salaries & Benefits (District Wide)						
1-02-4000-200 Salaries - District-wide Oncall/Standby	65,250	54,500	60,000	57,569	54,620	58,299
1-02-4020-000 Worker's Comp	125,000	108,000	125,000	110,558	126,579	157,099
1-02-4025-000 Vacation Benefit Expense	35,000	28,000	35,000	33,866	(91,399)	31,402
1-02-4030-000 Life Insurance/EAP Program	8,000	8,000	7,500	7,283	7,115	7,876
Subtotal (Salaries/Benefits - District Wide)	233,250	198,500	227,500	209,276	96,914	254,676
Personnel Expenses	1,484,250	1,289,500	1,161,000	908,143	810,492	1,040,921
OPERATING EXPENSES:						
Total Operating Expense	1,194,000	1,925,120	2,289,000	1,287,160	1,688,829	2,561,033
Total Departmental Expenses	2,678,250	3,214,620	3,450,000	2,195,303	2,499,320	3,601,954

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PALMDALE WATER DISTRICT 2015 BUDGET

Administration

<u>Administration</u>		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL	
PERSONNEL BUDGET:		2015	2014	2014	2013	2012	2011	
1-02-4000-000	Salaries	860,500	773,000	656,000	493,945	499,688	551,638	
1-02-4000-100	Salaries - Departmental Overtime	8,250	8,000	7,500	7,450	8,678	6,217	
1-02-4000-200	Salaries - District-wide Oncall/Standby	65,250	54,500	60,000	57,569	54,620	58,299	
Subtotal (Salaries)		934,000	835,500	723,500	558,963	562,986	616,153	
Employee Benefits								
1-02-4005-000	Payroll Taxes	66,000	51,000	41,500	30,878	30,681	35,497	
1-02-4010-000	Health Insurance	134,000	110,500	96,000	80,560	82,661	104,849	
1-02-4015-000	Pers	182,250	148,500	132,500	86,034	91,869	88,045	
1-02-4020-000	Worker's Comp (District-wide)	125,000	108,000	125,000	110,558	126,579	157,099	
1-02-4025-000	Vacation Benefit Expense (District-wide)	35,000	28,000	35,000	33,866	(91,399)	31,402	
1-02-4030-000	Life Insurance/EAP Program (District-wide)	8,000	8,000	7,500	7,283	7,115	7,876	
Subtotal (Benefits)		550,250	454,000	437,500	349,179	247,505	424,768	
Personnel Expenses		1,484,250	1,289,500	1,161,000	908,143	810,492	1,040,921	
OPERATING EXPENSES:								
1-02-4050-000	Staff Travel	1	-	7,500	8,000	6,058	8,537	7,001
1-02-4050-100	General Manager Travel		5,000	6,000	5,000	6,056	5,679	5,964
1-02-4060-000	Staff Conferences & Seminars	1	-	3,000	3,000	1,150	754	378
1-02-4060-100	General Manager Conferences & Seminars		4,000	3,600	4,500	2,631	2,184	1,905
1-02-4070-000	Employee Expense	1	-	-	-	24,014	41,677	37,458
1-02-4080-000	Other Operating		20,000	19,000	20,000	19,627	13,460	25,511
1-02-4110-000	Consultants		175,000	145,000	200,000	42,590	202,170	235,470
1-02-4125-000	Insurance		285,000	275,000	300,000	254,505	296,966	278,683
1-02-4130-000	Bank Charges		140,000	137,000	130,000	118,886	108,284	128,732
1-02-4135-000	Groundwater Adjudication		75,000	258,000	400,000	299,901	228,378	1,053,682
1-02-4135-100	Groundwater Adjudication - Woods Class		-	601,670	590,500	-	-	-
1-02-4140-000	Legal Services		160,000	165,000	200,000	121,927	395,212	349,197
1-02-4140-100	Legal Services - Consultants		-	-	-	-	25,000	140,275
1-02-4150-000	Accounting Services		25,000	22,500	25,000	23,692	22,304	25,745
1-02-4155-000	Contracted Services		-	-	-	27,955	25,057	26,856
1-02-4155-205	Contracted Services - Landscape Services		-	10,250	10,500	-	-	-
1-02-4155-210	Contracted Services - Janatorial Services	2	-	11,000	12,000	-	-	-
1-02-4155-215	Contracted Services - Elevator Services	2	-	3,100	3,250	-	-	-
1-02-4155-220	Contracted Services - GASB45 Actuarial	3	-	-	3,250	-	-	-
1-02-4165-000	Memberships/Subscriptions		210,000	110,000	210,000	207,832	106,298	92,884
1-02-4170-000	Elections		-	-	-	-	78,451	-
1-02-4175-000	Permits		10,000	11,000	15,000	9,230	9,111	10,713
1-02-4180-000	Postage		27,500	26,500	30,000	16,640	21,056	22,377
1-02-4190-100	Public Relations - Publications		35,000	30,000	40,000	33,949	25,928	38,094
1-02-4190-900	Public Relations - Other		1,000	1,000	1,000	1,201	1,437	1,102
1-02-4200-000	Advertising		3,500	3,500	5,000	2,095	4,325	2,745
1-02-4205-000	Office Supplies		18,000	22,000	18,000	17,886	17,878	18,833
1-02-4215-200	Natural Gas - Office Building	2	-	3,500	5,000	3,529	3,637	4,541
1-02-4220-200	Electricity - Office Building	2	-	50,000	50,000	45,805	45,048	46,495
1-02-4230-110	Mtce & Rep Office -Equipment		-	-	-	-	-	615
1-02-4255-000	Office Furniture		-	-	-	-	-	5,559
1-02-6300-100	Supplies - Janitorial		-	-	-	-	-	218
Total Operating Expense		1,194,000	1,925,120	2,289,000	1,287,160	1,688,829	2,561,033	
Total Departmental Expenses		2,678,250	3,214,620	3,450,000	2,195,303	2,499,320	3,601,954	

1 Moved employee expenses over to HR Department. This is being done to consolidate all employee related secondary expenses under one department for better reporting.

2 Re-aligned all expenses related to maintaining facilities to the Facilities Department. This will serve for consolidated reporting of the overall expense.

3 Moved GASB 45 Actuarial expenses over to Finance Department.

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PALMDALE WATER DISTRICT FINANCE COMMITTEE - 2015 BUDGET (Departmental Overview)

Engineering

Budget 2014: 1,079,800
Projected Actual 2014: 1,063,000
Requested 2015: 1,267,000

	BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2015	2014	2014	2013	2012	2011
DEPARTMENT PERSONNEL BUDGET:						
1-03-4000-000 Salaries	796,750	667,000	668,500	802,373	761,583	777,873
1-03-4000-100 Salaries - Departmental Overtime	6,750	8,000	6,500	5,977	1,173	10,758
Subtotal (Salaries - Departmental)	803,500	675,000	675,000	808,349	762,756	788,631
Employee Benefits (Departmental)						
1-03-4005-000 Payroll Taxes	61,000	54,000	51,500	60,690	57,388	57,608
1-03-4010-000 Health Insurance	154,000	134,000	134,800	165,163	157,833	151,270
1-03-4015-000 Pers	169,000	141,250	133,500	139,915	143,557	134,619
Subtotal (Benefits - Departmental)	384,000	329,250	319,800	365,768	358,778	343,496
Personnel Expenses	1,187,500	1,004,250	994,800	1,174,118	1,121,535	1,132,127
OPERATING EXPENSES:						
Total Operating Expense	79,500	58,750	85,000	91,259	34,264	38,322
Total Departmental Expenses	1,267,000	1,063,000	1,079,800	1,265,376	1,155,799	1,170,449

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PALMDALE WATER DISTRICT 2015 BUDGET

Engineering

		BUDGET	PROJECTED	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2015	2014	2014	HOLD	2013	2012	2011
PERSONNEL BUDGET:								
1-03-4000-000	Salaries	796,750	667,000	668,500		802,373	761,583	777,873
1-03-4000-100	Salaries - Departmental Overtime	6,750	8,000	6,500		5,977	1,173	10,758
	Subtotal (Salaries)	803,500	675,000	675,000		808,349	762,756	788,631
Employee Benefits								
1-03-4005-000	Payroll Taxes	61,000	54,000	51,500		60,690	57,388	57,608
1-03-4010-000	Health Insurance	154,000	134,000	134,800		165,163	157,833	151,270
1-03-4015-000	PERS	169,000	141,250	133,500		139,915	143,557	134,619
	Subtotal (Benefits)	384,000	329,250	319,800		365,768	358,778	343,496
	Personnel Expenses	1,187,500	1,004,250	994,800		1,174,118	1,121,535	1,132,127
OPERATING EXPENSES:								
1-03-4050-000	Staff Travel	-	2,500	3,000	-	4,218	4,239	4,275
1-03-4060-000	Staff Conferences & Seminars	-	2,500	2,500	-	1,460	1,415	2,557
1-03-4155-000	Contracted Services	-	-	-	-	11,023	4,186	9,513
1-03-4155-305	Contracted Services - GIS Services	40,000	40,000	40,000	-	-	-	-
1-03-4155-310	Contracted Services - Reproduction	18,000	-	18,000	-	-	-	-
1-03-4155-315	Contracted Services - Prod./Demand Database	-	-	-	67,000	-	-	-
1-03-4155-320	Contracted Services - Plotter/Scanner	2,500	-	2,500	-	-	-	-
1-03-4155-325	Contracted Services - Backflow Software	1,000	-	1,000	-	-	-	-
1-03-4165-000	Memberships/Subscriptions	2,000	1,500	2,000	-	1,390	2,798	2,763
1-03-4250-000	General Materials & Supplies	2,500	2,250	2,500	-	6,268	1,870	1,390
1-03-4230-110	Maintenance & Repair - Office Equipment	-	-	-	-	-	-	599
1-03-8100-100	Computer Software - Maint. & Support	13,500	10,000	13,500	-	66,900	19,757	17,226
	Total Operating Expense	79,500	58,750	85,000	67,000	91,259	34,264	38,322
	Total Departmental Expenses	1,267,000	1,063,000	1,079,800		1,265,376	1,155,799	1,170,449

1 Moved employee expenses over to HR Department. This is being done to consolidate all employee related secondary expenses under one department for better reporting.

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PALMDALE WATER DISTRICT FINANCE COMMITTEE - 2015 BUDGET (Departmental Overview)

Facilities

Budget 2014: 3,408,500
Projected Actual 2014: 3,354,250
Requested 2015: 6,016,000

	BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2015	2014	2014	2013	2012	2011
DEPARTMENT PERSONNEL BUDGET:						
1-04-4000-000 Salaries	2,049,000	1,571,000	1,450,000	1,307,909	1,423,089	1,370,889
1-04-4000-100 Salaries - Departmental Overtime	53,500	74,500	36,500	51,484	29,565	47,171
Subtotal (Salaries - Departmental)	2,102,500	1,645,500	1,486,500	1,359,393	1,452,654	1,418,060
Employee Benefits (Departmental)						
1-04-4005-000 Payroll Taxes	157,000	131,500	111,000	106,666	113,849	113,701
1-04-4010-000 Health Insurance	469,000	353,250	374,500	380,429	393,665	341,285
1-04-4015-000 Pers	388,500	307,250	278,000	224,502	269,180	243,376
Subtotal (Benefits - Departmental)	1,014,500	792,000	763,500	711,598	776,694	698,361
Personnel Expenses	3,117,000	2,437,500	2,250,000	2,070,991	2,229,348	2,116,421
OPERATING EXPENSES:						
Total Operating Expense	2,899,000	916,750	1,158,500	855,488	1,076,246	1,099,348
Total Departmental Expenses	6,016,000	3,354,250	3,408,500	2,926,478	3,305,594	3,215,769

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PALMDALE WATER DISTRICT 2015 BUDGET

Facilities

PERSONNEL BUDGET:

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2015	2014	2014	2013	2012	2011
1-04-4000-000	Salaries	³ 2,049,000	1,571,000	1,450,000	1,307,909	1,423,089	1,370,889
1-04-4000-100	Salaries - Departmental Overtime	³ 53,500	74,500	36,500	51,484	29,565	47,171
	Subtotal (Salaries)	2,102,500	1,645,500	1,486,500	1,359,393	1,452,654	1,418,060
Employee Benefits							
1-04-4005-000	Payroll Taxes	157,000	131,500	111,000	106,666	113,849	113,701
1-04-4010-000	Health Insurance	469,000	353,250	374,500	380,429	393,665	341,285
1-04-4015-000	PERS	388,500	307,250	278,000	224,502	269,180	243,376
	Subtotal (Benefits)	1,014,500	792,000	763,500	711,598	776,694	698,361
	Personnel Expenses	3,117,000	2,437,500	2,250,000	2,070,991	2,229,348	2,116,421

OPERATING EXPENSES:

1-04-4050-000	Staff Travel	¹ -	6,500	2,500	731	78	625
1-04-4060-000	Staff Conferences & Seminars	¹ -	1,500	3,000	2,225	449	2,081
1-04-4155-000	Contracted Services	-	-	-	65,671	27,017	25,060
1-04-4155-405	Contracted Services - Landscape Svcs (All Sites)	² 15,500	5,000	5,000	-	-	-
1-04-4155-410	Contracted Services - Landscape Svcs (Wells)	26,000	28,125	26,000	-	-	-
1-04-4155-415	Contracted Services - Alarm Services	5,000	3,125	5,000	-	-	-
1-04-4155-420	Contracted Services - Janitorial Services (All Sites)	² 24,000	5,750	6,000	-	-	-
1-04-4155-425	Contracted Services - Pest Control Svcs (Contracted)	5,500	5,250	5,500	-	-	-
1-04-4155-430	Contracted Services - Pest Control Svcs (Plm Dam)	23,000	23,000	23,000	1,920	-	-
1-04-4155-435	Contracted Services - Elevator Services	² 3,500	-	-	-	-	-
1-04-4155-440	Contracted Services - SCADA Software	³ 12,000	-	-	-	-	-
1-04-4155-445	Contracted Services - SCADA Hardware	³ 3,500	-	-	-	-	-
1-04-4155-450	Contracted Services - Seismic Valve Controllers	³ 6,000	-	-	-	-	-
1-04-4155-499	Contracted Services - Miscellaneous	1,000	2,000	1,000	-	-	-
1-04-4175-000	Permits (Littlerock & Palmdale Dams)	50,000	20,000	50,000	45,887	-	-
1-04-4215-100	Natural Gas - Wells & Boosters	³ 236,000	-	-	-	-	-
1-04-4215-200	Natural Gas - Buildings	² 9,000	3,500	4,500	3,185	3,093	3,749
1-04-4220-100	Electricity - Wells & Boosters	³ 1,515,000	-	-	-	-	-
1-04-4220-200	Electricity - Buildings	² 75,000	25,500	30,000	19,777	28,758	11,665
1-04-4225-000	Maint. & Repair - Vehicles	40,000	28,000	45,000	33,536	34,347	43,599
1-04-4230-100	Maint. & Rep. Operations - Office Building	15,000	9,000	18,000	4,036	79,565	10,315
1-04-4235-110	Maint. & Rep. Operations - Equipment	6,500	6,000	7,500	7,156	7,259	5,689
1-04-4235-400	Maint. & Rep. Operations - Wells	75,000	60,000	135,000	41,435	67,600	105,612
1-04-4235-405	Maint. & Rep. Operations - Boosters	50,000	29,000	65,000	56,137	39,274	53,599
1-04-4235-410	Maint. & Rep. Operations - Shop Bldgs	10,000	10,000	10,000	9,209	6,618	20,998
1-04-4235-415	Maint. & Rep. Operations - Facilities	15,000	8,500	15,000	13,145	18,919	9,912
1-04-4235-420	Maint. & Rep. Operations - Water Lines	240,000	240,000	275,000	242,173	342,999	404,457
1-04-4235-425	Maint. & Rep. Operations - Littlerock Dam	15,000	5,000	15,000	-	16,524	19,649
1-04-4235-430	Maint. & Rep. Operations - Palmdale Dam	7,500	-	15,000	-	27,339	26,539
1-04-4235-435	Maint. & Rep. Operations - Palmdale Canal	10,000	1,500	3,000	230	373	184
1-04-4235-445	Maint. & Rep. Operations - Telemetry	³ 2,250	-	-	-	-	-
1-04-4235-450	Maint. & Rep. Operations - Hypo Generators	³ 12,000	-	-	-	-	-
1-04-4235-455	Maint. & Rep. Operations - Heavy Equipment	35,000	53,000	35,000	29,289	33,212	30,061
1-04-4235-460	Maint. & Rep. Operations - Storage Reservoirs	5,000	500	5,000	223	104	3,917
1-04-4270-300	Telecommunication - Other	³ 2,750	-	-	-	-	-
1-04-4300-300	Testing - Edison Testing	³ 6,000	-	-	-	-	-
1-04-6000-000	Waste Disposal	25,000	15,000	40,000	21,687	39,172	20,468
1-04-6100-100	Fuel and Lube - Vehicle	130,000	130,000	130,000	114,837	135,193	126,814
1-04-6100-200	Fuel and Lube - Machinery	43,000	47,000	43,000	25,012	40,573	31,097
1-04-6200-000	Uniforms	22,500	23,000	21,000	20,783	17,031	16,884
1-04-6300-100	Supplies - Misc.	47,500	52,000	47,500	39,783	38,922	41,510
1-04-6300-200	Supplies - Hypo Generators	³ 6,500	-	-	-	-	-
1-04-6300-300	Supplies - Electrical	³ 3,000	-	-	-	-	-
1-04-6300-400	Supplies - Telemetry	³ 5,000	-	-	-	-	-
1-04-6300-800	Supplies - Construction Materials	35,000	45,000	45,000	33,398	46,509	65,251
1-04-6400-000	Tools	12,000	13,000	12,000	11,207	12,863	7,968
1-04-7000-100	Leases -Equipment	12,500	12,000	15,000	12,817	12,457	11,647
	Total Operating Expense	2,899,000	916,750	1,158,500	855,488	1,076,246	1,099,348
	Total Departmental Expenses	6,016,000	3,354,250	3,408,500	2,926,478	3,305,594	3,215,769

¹ Moved employee expenses over to HR Department. This is being done to consolidate all employee related secondary expenses under one department for better reporting.

² Re-aligned expenses related to maintaining facilities from other departments to the Facilities Department.

³ Re-aligned of duties transferred from the Operations Department to the Facilities Department. This reflects the move of personnel as well as the exepenses.

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PALMDALE WATER DISTRICT FINANCE COMMITTEE - 2015 BUDGET (Departmental Overview)

Operations

Budget 2014: 5,453,500
Projected Actual 2014: 5,231,750
Requested 2015: 2,645,000

	BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2015	2014	2014	2013	2012	2011
DEPARTMENT PERSONNEL BUDGET:						
1-05-4000-000 Salaries	1,104,500	1,497,250	1,734,000	1,620,378	1,643,361	1,571,485
1-05-4000-100 Salaries - Departmental Overtime	53,750	91,250	70,000	96,652	88,128	113,848
Subtotal (Salaries - Departmental)	1,158,250	1,588,500	1,804,000	1,717,029	1,731,489	1,685,334
Employee Benefits (Departmental)						
1-05-4005-000 Payroll Taxes	90,750	127,000	131,000	130,648	132,513	124,733
1-05-4010-000 Health Insurance	206,000	319,000	343,000	357,431	359,376	345,691
1-05-4015-000 Pers	218,000	300,000	324,000	274,670	308,076	273,221
Subtotal (Benefits - Departmental)	514,750	746,000	798,000	762,750	799,965	743,644
Personnel Expenses	1,673,000	2,334,500	2,602,000	2,479,779	2,531,453	2,428,978
OPERATING EXPENSES:						
Total Operating Expense	972,000	2,897,250	2,851,500	2,751,063	2,206,755	2,252,623
Total Departmental Expenses	2,645,000	5,231,750	5,453,500	5,230,842	4,738,208	4,681,601

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PALMDALE WATER DISTRICT 2015 BUDGET

Operations

PERSONNEL BUDGET:

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2015	2014	2014	2013	2012	2011
1-05-4000-000	Salaries	² 1,104,500	1,497,250	1,734,000	1,620,378	1,643,361	1,571,485
1-05-4000-100	Salaries - Departmental Overtime	² 53,750	91,250	70,000	96,652	88,128	113,848
	Subtotal (Salaries)	1,158,250	1,588,500	1,804,000	1,717,029	1,731,489	1,685,334
Employee Benefits							
1-05-4005-000	Payroll Taxes	90,750	127,000	131,000	130,648	132,513	124,733
1-05-4010-000	Health Insurance	206,000	319,000	343,000	357,431	359,376	345,691
1-05-4015-000	PERS	218,000	300,000	324,000	274,670	308,076	273,221
	Subtotal (Benefits)	514,750	746,000	798,000	762,750	799,965	743,644
	Personnel Expenses	1,673,000	2,334,500	2,602,000	2,479,779	2,531,453	2,428,978

OPERATING EXPENSES:

1-05-4050-000	Staff Travel	¹ -	6,000	8,000	9,618	7,329	11,061
1-05-4060-000	Staff Conferences & Seminars	¹ -	3,000	9,500	6,177	10,530	11,856
1-05-4120-100	Training - Lab Equipment	¹ -	7,000	4,500	-	1,962	1,962
1-05-4120-200	Training - SCADA Network Equipment	¹ -	4,500	9,000	3,729	-	-
1-05-4155-000	Contracted Services	-	-	-	127,564	57,871	62,870
1-05-4155-505	Contracted Services - Landscape Services	2,000	1,750	2,000	-	-	-
1-05-4155-510	Contracted Services - Alarm Services	1,000	1,000	1,000	-	-	-
1-05-4155-515	Contracted Services - Janitorial Services	² -	6,000	5,750	-	-	-
1-05-4155-520	Contracted Services - Pest Control Services	² -	500	500	-	-	-
1-05-4155-525	Contracted Services - Wind Turbine Services	20,000	12,500	35,000	3,507	-	-
1-05-4155-530	Contracted Services - CMMS Software	10,000	10,025	10,000	-	-	-
1-05-4155-535	Contracted Services - SCADA Software	² -	11,500	11,000	-	-	-
1-05-4155-540	Contracted Services - Lab Software	1,500	1,500	1,500	-	-	-
1-05-4155-545	Contracted Services - Lab Equipment Services	6,000	4,500	6,000	-	-	-
1-05-4155-550	Contracted Services - Water Quality Services	25,000	25,000	25,000	-	-	-
1-05-4155-555	Contracted Services - SCADA Hardware	² -	3,575	3,500	-	-	-
1-05-4155-560	Contracted Services - Seismic Valve Controllers	² -	-	6,000	-	-	-
1-05-4155-599	Contracted Services - Miscellaneous	2,000	-	2,000	-	-	-
1-05-4175-000	Permits	40,000	32,250	45,000	36,598	39,536	30,831
1-05-4215-100	Natural Gas - Wells & Boosters	² -	273,500	236,000	152,638	100,834	90,390
1-05-4215-200	Natural Gas - Water Treatment Plant	3,000	2,500	3,000	2,571	914	2,503
1-05-4220-100	Electricity - Wells & Boosters	² -	1,704,000	1,515,000	1,455,798	1,113,121	1,168,686
1-05-4220-200	Electricity - Water Treatment Plant	125,000	123,000	125,000	112,683	131,036	182,572
1-05-4230-110	Maint. & Rep. Office - Equipment	500	500	500	395	-	334
1-05-4235-110	Maint. & Rep. Operations - Equipment	11,500	11,500	22,500	10,787	12,475	5,597
1-05-4235-410	Maint. & Rep. Operations - Shop Bldgs	6,000	6,000	6,000	15,254	2,674	595
1-05-4235-415	Maint. & Rep. Operations - Facilities	45,000	67,000	45,000	49,150	43,234	41,815
1-05-4235-445	Maint. & Rep. Operations - Telemetry	² -	1,000	2,250	4,807	4,962	14,490
1-05-4235-450	Maint. & Rep. Operations - Hypo Generators	² 18,000	51,500	30,000	22,296	4,013	1,344
1-05-4235-500	Maint. & Repair - Wind Turbine	6,000	-	6,000	-	-	-
1-05-4236-000	Palmdale Lake Management	15,000	10,000	15,000	10,114	14,742	14,645
1-05-4250-000	General Material & Supplies	-	-	-	-	-	1,167
1-05-4270-300	Telecommunication - Other	² -	3,000	2,750	2,784	2,557	3,003
1-05-4300-300	Testing - Edison Testing	² -	-	9,000	5,385	11,700	5,385
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	14,000	25,500	14,000	23,904	3,161	36,357
1-05-6200-000	Uniforms	³ 12,000	15,150	12,000	12,355	9,973	7,862
1-05-6300-100	Supplies - Misc.	15,000	20,500	15,000	21,774	17,897	10,035
1-05-6300-200	Supplies - Hypo Generators	² -	6,500	6,750	3,750	5,785	5,590
1-05-6300-300	Supplies - Electrical	² -	-	3,500	2,414	4,145	2,304
1-05-6300-400	Supplies - Telemetry	² -	250	7,500	7,819	7,577	(3,926)
1-05-6300-600	Supplies - Lab	35,000	34,500	35,000	35,310	34,075	31,289
1-05-6300-700	Outside Lab Work	64,000	38,250	60,000	103,006	46,580	71,720
1-05-6400-000	Tools	6,500	8,000	6,500	5,807	4,190	6,677
1-05-6500-000	Chemicals	485,000	362,500	485,000	502,609	513,587	409,083
1-05-7000-100	Leases -Equipment	3,000	2,000	3,000	460	297	1,061
	Total Operating Expense	972,000	2,897,250	2,851,500	2,751,063	2,206,755	2,252,623
	Total Departmental Expenses	2,645,000	5,231,750	5,453,500	5,230,842	4,738,208	4,681,601

1 Moved employee expenses over to HR Department. This is being done to consolidate all employee related secondary expenses under one department for better reporting.

2 Re-aligned of duties transferred from the Operations Department to the Facilities Department. This reflects the move of personnel as well as the exepenses.

3 Re-aligned expenses related to uniforms has not been adjusted at present time.

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PALMDALE WATER DISTRICT FINANCE COMMITTEE - 2015 BUDGET (Departmental Overview)

Finance

Budget 2014: 2,968,750
Projected Actual 2014: 3,020,500
Requested 2015: 2,985,750

	BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2015	2014	2014	2013	2012	2011
DEPARTMENT PERSONNEL BUDGET:						
1-06-4000-000 Salaries	1,546,000	1,539,500	1,645,000	1,524,644	1,533,269	1,508,723
1-06-4000-100 Salaries - Departmental Overtime	19,000	17,500	19,000	32,826	18,656	30,945
Subtotal (Salaries - Departmental)	1,565,000	1,557,000	1,664,000	1,557,470	1,551,925	1,539,668
Employee Benefits (Departmental)						
1-06-4005-000 Payroll Taxes	118,500	121,250	123,000	119,116	117,568	119,983
1-06-4010-000 Health Insurance	328,000	333,000	317,000	344,111	369,836	366,021
1-06-4015-000 Pers	320,000	317,750	331,000	272,569	289,841	264,424
Subtotal (Benefits - Departmental)	766,500	772,000	771,000	735,796	777,245	750,428
Personnel Expenses	2,331,500	2,329,000	2,435,000	2,293,266	2,329,170	2,290,096
OPERATING EXPENSES:						
Total Operating Expense	654,250	691,500	533,750	614,632	511,180	500,613
Total Departmental Expenses	2,985,750	3,020,500	2,968,750	2,907,898	2,840,351	2,790,709

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PALMDALE WATER DISTRICT 2015 BUDGET

Finance

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2015	2014	2014	2013	2012	2011
1-06-4000-000	Salaries	1,546,000	1,539,500	1,645,000	1,524,644	1,533,269	1,508,723
1-06-4000-100	Salaries - Departmental Overtime	19,000	17,500	19,000	32,826	18,656	30,945
	Subtotal (Salaries)	1,565,000	1,557,000	1,664,000	1,557,470	1,551,925	1,539,668
Employee Benefits							
1-06-4005-000	Payroll Taxes	118,500	121,250	123,000	119,116	117,568	119,983
1-06-4010-000	Health Insurance	328,000	333,000	317,000	344,111	369,836	366,021
1-06-4015-000	PERS	320,000	317,750	331,000	272,569	289,841	264,424
	Subtotal (Benefits)	766,500	772,000	771,000	735,796	777,245	750,428
	Personnel Expenses	2,331,500	2,329,000	2,435,000	2,293,266	2,329,170	2,290,096
OPERATING EXPENSES:							
1-06-4050-000	Staff Travel	1	-	250	412	-	173
1-06-4060-000	Staff Conferences & Seminars	1	-	750	920	928	456
1-06-4155-100	Contracted Services - Infosend		205,000	205,000	185,652	215,422	215,438
1-06-4155-200	Contracted Services - Infosend Drought Related		-	5,000	-	-	-
1-06-4155-300	Contracted Services - Vendors		-	-	9,088	12,577	23,230
1-06-4160-605	Contracted Services - Assessor Data (Realquest)		10,000	10,000	-	-	-
1-06-4160-610	Contracted Services - Credit Reporting Services		4,000	4,000	262	-	-
1-06-4160-615	Contracted Services - AMR Services (Itron)		5,000	5,000	4,500	-	-
1-06-4160-620	Contracted Services - Letter Extractor (OPEX)		2,500	2,500	-	-	-
1-06-4160-625	Contracted Services - GASB45 Actuarial	2	3,250	-	-	-	-
1-06-4165-000	Memberships/Subscriptions		500	500	-	220	275
1-06-4230-110	Maintenance & Repair - Office Equipment		1,000	-	1,000	117	209
1-06-4235-440	Maint. & Rep. Operations - Large Meters		10,000	34,000	10,000	7,520	13,802
1-06-4235-470	Maint. & Rep. Operations - Meter Exchanges		350,000	370,000	225,000	351,146	210,001
1-06-4250-000	General Material & Supplies		6,000	4,000	6,000	8,056	2,810
1-06-4260-000	Business Forms		10,000	8,500	10,000	10,394	7,851
1-06-4270-100	Telecommunication - Office		12,000	13,000	12,000	10,863	13,995
1-06-4270-200	Telecommunication - Cellular Stipend		17,000	15,750	17,000	14,465	15,170
1-06-4270-300	Telecommunication - Cellular (District On-Call)		-	-	500	213	1,564
1-06-4300-200	Testing - Large Meter Testing		15,000	11,000	21,500	13,140	14,335
1-06-7000-100	Leases - Equipment		3,000	2,500	3,000	2,501	2,389
	Total Operating Expense		654,250	691,500	533,750	614,632	511,180
	Total Departmental Expenses		2,985,750	3,020,500	2,968,750	2,907,898	2,840,351

1 Moved employee expenses over to HR Department. This is being done to consolidate all employee related secondary expenses under one department for better reporting.

2 Moved GASB 45 Actuarial expenses from Administration to Finance Department.

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PALMDALE WATER DISTRICT FINANCE COMMITTEE - 2015 BUDGET (Departmental Overview)

Water Conservation

Budget 2014: 270,000
Projected Actual 2014: 175,750
Requested 2015: 262,000

	BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2015	2014	2014	2013	2012	2011
DEPARTMENT PERSONNEL BUDGET:						
1-07-4000-000 Salaries	175,000	113,500	168,500	159,129	152,210	149,794
1-07-4000-100 Salaries - Departmental Overtime	1,000	3,000	1,000	1,104	1,000	939
Subtotal (Salaries - Departmental)	176,000	116,500	169,500	160,233	153,210	150,733
Employee Benefits (Departmental)						
1-07-4005-000 Payroll Taxes	13,500	9,500	13,000	12,244	11,710	11,498
1-07-4010-000 Health Insurance	37,500	23,000	31,500	27,415	20,340	15,310
1-07-4015-000 Pers	20,500	17,000	34,000	28,866	29,602	26,469
Subtotal (Benefits - Departmental)	71,500	49,500	78,500	68,524	61,652	53,277
Personnel Expenses	247,500	166,000	248,000	228,757	214,862	204,010
OPERATING EXPENSES:						
Total Operating Expense	14,500	9,750	22,000	8,953	8,942	3,552
Total Departmental Expenses	262,000	175,750	270,000	237,710	223,804	207,563

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PALMDALE WATER DISTRICT 2015 BUDGET

Water Conservation

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2015	2014	2014	2013	2012	2011
PERSONNEL BUDGET:							
1-07-4000-000	Salaries	175,000	113,500	168,500	159,129	152,210	149,794
1-07-4000-100	Salaries - Departmental Overtime	1,000	3,000	1,000	1,104	1,000	939
	Subtotal (Salaries)	176,000	116,500	169,500	160,233	153,210	150,733
Employee Benefits							
1-07-4005-000	Payroll Taxes	13,500	9,500	13,000	12,244	11,710	11,498
1-07-4010-000	Health Insurance	37,500	23,000	31,500	27,415	20,340	15,310
1-07-4015-000	PERS	20,500	17,000	34,000	28,866	29,602	26,469
	Subtotal (Benefits)	71,500	49,500	78,500	68,524	61,652	53,277
	Personnel Expenses	247,500	166,000	248,000	228,757	214,862	204,010
OPERATING EXPENSES:							
1-07-4050-000	Staff Travel	¹ -	-	1,000	571	116	-
1-07-4060-000	Staff Conferences & Seminars	¹ -	-	1,000	1,338	399	35
1-07-4190-300	Public Relations - Landscape Workshop/Training	1,000	250	1,000	243	442	974
1-07-4190-400	Public Relations - Contests	1,000	-	1,000	709	-	58
1-07-4190-500	Public Relations - Education Programs	2,500	1,000	5,000	906	3,995	616
1-07-4190-700	Public Relations - General Media (Public Outreach)	3,000	3,000	3,000	1,535	875	-
1-07-4190-900	Public Relations - Other	2,000	500	5,000	180	3,116	-
1-07-6300-100	Supplies - Misc.	5,000	5,000	5,000	3,472	-	1,869
	Total Operating Expense	14,500	9,750	22,000	8,953	8,942	3,552
	Total Departmental Expenses	262,000	175,750	270,000	237,710	223,804	207,563

¹ Moved employee expenses over to HR Department. This is being done to consolidate all employee related secondary expenses under one department for better reporting.

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PALMDALE WATER DISTRICT FINANCE COMMITTEE - 2015 BUDGET (Departmental Overview)

Human Resources

Budget 2014: 283,400
Projected Actual 2014: 251,100
Requested 2015: 326,600

	BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2015	2014	2014	2013	2012	2011
DEPARTMENT PERSONNEL BUDGET:						
1-08-4000-000 Salaries	101,000	95,500	97,000	90,676	105,474	125,029
1-08-4000-100 Salaries - Departmental Overtime	-	9,600	9,600	-	-	-
Subtotal (Salaries - Departmental)	101,000	105,100	106,600	90,676	105,474	125,029
Employee Benefits (Departmental)						
1-08-4005-000 Payroll Taxes	7,750	8,500	7,500	6,677	8,432	7,693
1-08-4010-000 Health Insurance	18,500	17,000	19,200	-	14,396	20,343
1-08-4015-000 Pers	6,500	6,500	6,500	434	18,557	22,914
Subtotal (Benefits - Departmental)	32,750	32,000	33,200	7,110	41,384	50,950
Personnel Expenses	133,750	137,100	139,800	97,787	146,858	175,979
OPERATING EXPENSES:						
Total Operating Expense	192,850	114,000	143,600	101,887	45,348	59,818
Total Departmental Expenses	326,600	251,100	283,400	199,673	192,206	235,797

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PALMDALE WATER DISTRICT 2015 BUDGET

Human Resources

PERSONNEL BUDGET:

		BUDGET 2015	PROJECTED 2014	BUDGET 2014	ACTUAL 2013	ACTUAL 2012	ACTUAL 2011
1-08-4000-000	Salaries	101,000	95,500	97,000	90,676	105,474	125,029
1-08-4000-200	Salaries - Intern Program	-	9,600	9,600	-	-	-
	Subtotal (Salaries)	101,000	105,100	106,600	90,676	105,474	125,029
Employee Benefits							
1-08-4005-000	Payroll Taxes	7,750	8,500	7,500	6,677	8,432	7,693
1-08-4010-000	Health Insurance	18,500	17,000	19,200	-	14,396	20,343
1-08-4015-000	Pers	6,500	6,500	6,500	434	18,557	22,914
	Subtotal (Benefits)	32,750	32,000	33,200	7,110	41,384	50,950
	Personnel Expenses	133,750	137,100	139,800	97,787	146,858	175,979

OPERATING EXPENSES:

1-08-4050-000	Staff Travel	¹ 25,250	2,000	500	60	231	1,325
1-08-4060-000	Staff Conferences & Seminars	¹ 20,500	1,000	500	-	250	1,344
1-08-4070-000	Employee Expense	¹ 40,000	40,000	40,000	-	-	-
1-08-4090-000	Temporary Staffing	-	-	-	59,256	-	1,966
1-08-4095-000	Employee Recruitment	3,000	15,000	3,000	3,611	515	1,100
1-08-4100-000	Employee Retention	² 20,000	19,500	20,000	1,457	2,014	3,140
1-08-4105-000	Employee Relations	3,500	3,500	3,500	3,506	2,974	3,185
1-08-4110-000	Consultants	1,000	-	1,000	-	-	-
1-08-4120-100	Training - Safety	30,000	15,500	38,000	25,710	17,118	21,497
1-08-4120-200	Training - Speciality	¹ 26,000	-	-	-	-	-
1-08-4121-000	Safety/HR Program	1,000	250	1,000	-	-	-
1-08-4165-000	Memberships/Subscriptions	1,600	1,000	1,600	599	1,946	1,144
1-08-4165-100	HR/Safety Publications	1,000	250	1,000	289	348	1,246
1-08-4210-000	Office Furniture	-	-	-	-	-	196
1-08-6300-500	Supplies - Safety	20,000	16,000	33,500	7,400	19,952	23,677
	Total Operating Expense	192,850	114,000	143,600	101,887	45,348	59,818
	Total Departmental Expenses	326,600	251,100	283,400	199,673	192,206	235,797

1 Moved employee expenses over to HR Department. This is being done to consolidate all employee related secondary expenses under one department for better reporting.

2 During the year the Board of Directors approved reallocation of funds received from ACWA/JPIA refund to be utilized for an employee picnic, christmas party, and PWD logo shirts for the employees.

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PALMDALE WATER DISTRICT FINANCE COMMITTEE - 2015 BUDGET (Departmental Overview)

Information Technology

Budget 2014: 828,600
Projected Actual 2014: 771,728
Requested 2015: 786,250

	BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2015	2014	2014	2013	2012	2011
DEPARTMENT PERSONNEL BUDGET:						
1-09-4000-000 Salaries	221,500	222,000	226,000	220,881	218,357	196,681
1-09-4000-100 Salaries - Departmental Overtime	2,500	2,000	2,500	2,583	1,956	1,773
Subtotal (Salaries - Departmental)	224,000	224,000	228,500	223,463	220,313	198,453
Employee Benefits (Departmental)						
1-09-4005-000 Payroll Taxes	17,000	17,000	16,000	16,193	15,942	14,034
1-09-4010-000 Health Insurance	38,000	38,400	38,400	41,624	39,804	38,554
1-09-4015-000 Pers	47,000	46,600	45,200	38,495	39,467	33,431
Subtotal (Benefits - Departmental)	102,000	102,000	99,600	96,312	95,212	86,019
Personnel Expenses	326,000	326,000	328,100	319,775	315,525	284,472
OPERATING EXPENSES:						
Total Operating Expense	460,250	445,728	500,500	319,178	405,648	277,702
Total Departmental Expenses	786,250	771,728	828,600	638,953	721,173	562,174

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PALMDALE WATER DISTRICT 2015 BUDGET

Information Technology

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2015	2014	2014	2013	2012	2011
1-09-4000-000	Salaries	221,500	222,000	226,000	220,881	218,357	196,681
1-09-4000-100	Salaries - Departmental Overtime	2,500	2,000	2,500	2,583	1,956	1,773
	Subtotal (Salaries)	224,000	224,000	228,500	223,463	220,313	198,453
Employee Benefits							
1-09-4005-000	Payroll Taxes	17,000	17,000	16,000	16,193	15,942	14,034
1-09-4010-000	Health Insurance	38,000	38,400	38,400	41,624	39,804	38,554
1-09-4015-000	PERS	47,000	46,600	45,200	38,495	39,467	33,431
	Subtotal (Benefits)	102,000	102,000	99,600	96,312	95,212	86,019
	Personnel Expenses	326,000	326,000	328,100	319,775	315,525	284,472

OPERATING EXPENSES:

1-09-4050-000	Staff Travel	¹ -	500	3,000	997	500	1,324
1-09-4060-000	Staff Conferences & Seminars	¹ -	12,628	15,000	11,402	8,167	4,713
1-09-4120-100	Cogsdale Reimplementation and Templates	-	-	-	-	21,236	19,903
1-09-4155-300	Contracted Services - Computer Vendors	-	-	-	56,850	119,450	22,344
1-09-4155-905	Contracted Services - Offsite Services	5,000	5,000	2,000	-	-	-
1-09-4155-910	Contracted Services - Printer Services	1,500	2,000	1,500	-	-	-
1-09-4155-915	Contracted Services - Website Design Services	45,000	39,250	45,000	-	-	-
1-09-4155-920	Contracted Services - Telephony Services	3,500	-	10,500	-	-	-
1-09-4155-925	Contracted Services - Cloud Services	25,000	24,500	25,000	-	-	-
1-09-4155-930	Contracted Services - Network Services	45,000	43,500	45,000	-	-	-
1-09-4165-000	Memberships/Subscriptions	1,000	2,000	500	-	240	340
1-09-4270-100	Telecommunication - Office Phone	16,500	16,500	16,500	16,235	-	-
1-09-4270-125	Telecommunication - Office Backbone	18,750	13,200	13,500	13,188	-	-
1-09-4270-150	Telecommunication - WTP Backbone	13,500	13,200	13,500	13,188	-	-
1-09-4270-300	Telecommunication - Cellular (Data & On-Call)	29,000	22,200	12,000	12,199	-	-
1-09-8000-100	Computer Equipment - Computers	20,000	25,000	25,000	18,251	53,420	44,300
1-09-8000-200	Computer Equipment - Mobility	5,000	10,000	5,000	-	87	6,681
1-09-8000-300	Computer Equipment - Monitors	2,000	3,250	2,000	493	1,918	639
1-09-8000-400	Computer Equipment - Printers	-	-	15,000	12	1,905	1,911
1-09-8000-500	Computer Equipment - Printer Supplies	3,000	2,000	3,000	1,324	5,503	13,330
1-09-8000-550	Computer Equipment - Telephony	2,500	-	2,500	-	-	-
1-09-8000-600	Computer Equipment - Other	20,000	37,000	35,000	8,684	35,723	9,267
1-09-8100-000	Computer Software	-	-	-	-	-	-
1-09-8100-100	Computer Software - Maint. and Support	44,000	32,000	70,000	37,321	49,534	34,026
1-09-8100-140	Computer Software - Starnik Maint. & Support	110,000	98,500	95,000	94,800	39,500	-
1-09-8100-150	Computer Software - Dynamics GP Maint. & Support	36,000	30,000	30,000	27,795	43,124	109,439
1-09-8100-200	Computer Software - Software and Upgrades	14,000	13,500	15,000	6,441	25,339	9,486
	Total Operating Expense	460,250	445,728	500,500	319,178	405,648	277,702
	Total Departmental Expenses	786,250	771,728	828,600	638,953	721,173	562,174

¹ Moved employee expenses over to HR Department. This is being done to consolidate all employee related secondary expenses under one department for better reporting.

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PALMDALE WATER DISTRICT 2015 BUDGET

PROJECT EXPENDITURE SUMMARY			
BUDGETING YEAR AMOUNT			
	2015	2016	2017
Studies and Planning Documents	292,000	40,000	-
Safety & Regulatory Requirements	92,000	128,000	10,000
New Equipment	245,000	149,000	-
Replacement Equipment	148,000	20,000	-
General Projects	401,000	513,000	250,000
Replacement Capital Projects	2,765,000	2,465,000	1,925,000
New Capital Projects	-	-	-
New Capital Projects (CIF)	28,000	1,522,000	-
GAC Media Replacement	1,146,500	1,200,000	1,200,000
Annual Project Expenditures: ¹	5,117,500	6,037,000	3,385,000
3-Yr Total:	14,539,500		

- ¹ The 2015 total amount includes items classified under capital expense. This amount is removed for the fund analysis calculation due to the amount of \$1,725,000 being factored into the net operating income already.

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PALMDALE WATER DISTRICT 2015 BUDGET

	2015 FUND BREAKDOWN					
	O&M	CF	WS	AR	CON	WQ
Studies and Planning Documents	107,000	185,000	-	-	-	-
Safety & Regulatory Requirements	72,000	-	-	20,000	-	-
New Equipment	45,000	-	-	200,000	-	-
Replacement Equipment	8,000	-	-	140,000	-	-
General Projects	9,000	-	-	260,000	132,000	-
Replacement Capital Projects	1,655,000	-	75,000	685,000	-	-
New Capital Projects	-	-	-	-	-	-
New Capital Projects (CIF)	-	28,000	-	-	-	-
Series 2013A Water Revenue Bond Fund	-	-	-	-	-	-
GAC Media Replacement (4 Contactors)	-	-	-	-	-	1,146,500
	1,896,000	213,000	75,000	1,305,000	132,000	1,146,500
2015 Total Tie-out:	4,767,500					

Equipment	393,000
Capital Projects - General Fund	3,015,000
Capital Projects - CIF	213,000
Plant Expenditures	(1,896,000)
	1,725,000

Abbreviation Explanation	
O&M	= Plant Expensed
CF	= Capital Improvement Fund
WS	= Source Water Supply
AR	= Asset Replacement
CON	= Conservation Program
WQ	= Water Quality Fund
WRB	= 2013A Water Revenue Bond Fund

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PALMDALE WATER DISTRICT 2015 BUDGET

REQ. #	DESCRIPTION	Dept.	2015 FUND SOURCE BREAKDOWN		BUDGETING YEAR AMOUNT		
			O&M	CF	2015	2016	2017
Studies and Planning Documents							
PL01	2015 Urban Water Management Plan Update - Due June, 2016	ENG	40,000	-	40,000	40,000	-
PL02	2014 Water System Master Plan Update - CO	ENG	-	45,000	45,000	-	-
PL03	2014 Water System Master Plan Update - EIR	ENG	-	140,000	140,000	-	-
PL04	Hydrologic and Energy Database	ENG	67,000	-	67,000	-	-
			107,000	185,000	292,000	40,000	-
Total Fund Source:			292,000				

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PALMDALE WATER DISTRICT 2015 BUDGET

REQ. #		DESCRIPTION	Dept.	2015 FUND SOURCE BREAKDOWN		BUDGETING YEAR AMOUNT		
				O&M	AR	2015	2016	2017
Safety and Regulatory Compliance								
SF01	ARC Flash Hazard Analysis - Wells, Boosters, and WTP		FAC	62,000	-	62,000	-	-
SF02	Fire Doors and Fire Alarm Replacement - Administration Building		FAC	-	-	-	15,000	-
SF03	Fleet Lighting Improvements - Phase 1 of 3		FAC	10,000	-	10,000	10,000	10,000
SF04	AC Pipe Waste Disposal - JPIA Recommendation		FAC	-	-	-	28,000	-
SF05	Generator/Engine Emissions - Well No. 2A and 3A		FAC	-	20,000	20,000	-	-
SF06	Generator/Engine Emissions - 25th St & 45th St Booster Stations		FAC	-	-	-	20,000	-
SF07	Generator/Engine Emissions - WTP 250 kW		FAC	-	-	-	50,000	-
SF08	Crane Rigging		FAC	-	-	-	5,000	-
				72,000	20,000	92,000	128,000	10,000
Total Fund Source:				92,000				

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PALMDALE WATER DISTRICT 2015 BUDGET

REQ. #		DESCRIPTION	Dept.	2015 FUND SOURCE BREAKDOWN		BUDGETING YEAR AMOUNT		
				O&M	AR	2015	2016	2017
New Equipment								
NE01	Handheld GPS Data Collection Equipment		ENG	-	-	-	14,000	-
NE02	Shop Hand Tools and Service Truck Tools		FAC	25,000	-	25,000	-	-
NE03	3-inch Air Diaphragm Pump		FAC	5,000	-	5,000	-	-
NE04	Key Control System		FAC	-	-	-	15,000	-
NE05	Shop/Mechanic Truck w/ Crane and Compressor		FAC	-	100,000	100,000	-	-
NE06	Bucket Truck		FAC	-	-	-	75,000	-
NE07	Power Broom		FAC	-	-	-	35,000	-
NE08	Valve Exercising Truck		FAC	-	100,000	100,000	-	-
NE09	Submersible Mixer - Spare Solarbee Unit		FAC	-	-	-	10,000	-
NE10	Natural Gas Engine Emissions Analyzer		FAC	15,000	-	15,000	-	-
				45,000	200,000	245,000	149,000	-
Total Fund Source:				245,000				

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PALMDALE WATER DISTRICT 2015 BUDGET

REQ. #	DESCRIPTION	Dept.	2015 FUND SOURCE BREAKDOWN			BUDGETING YEAR AMOUNT		
			O&M	AR	WQ	2015	2016	2017
Replacement Equipment								
RE01	Replacement Rock Drill, Pavement Breaker & Clay Spade	FAC	8,000	-	-	8,000	-	-
RE02	Replacement Vehicles/Fleet (3, 1)	FAC	-	135,000	-	135,000	15,000	-
RE03	Diesel Powered Tamper (Qty. 1)	FAC	-	5,000	-	5,000	5,000	-
			8,000	140,000	-	148,000	20,000	-
		Total Fund Source:	148,000					

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PALMDALE WATER DISTRICT 2015 BUDGET

REQ. #	DESCRIPTION	Dept.	2015 FUND SOURCE BREAKDOWN			BUDGETING YEAR AMOUNT		
			O&M	AR	CON	2015	2016	2017
General Projects								
PRO01	Entry Way Buildings - GAC & Filter Galleries (Safety Issue)	OPS	-	-	-	-	21,000	-
PRO02	Additional Brine Tank - WTP	OPS	-	-	-	-	65,000	-
PRO03	GAC Staging Area (2000 Sq. Ft.)	OPS	-	-	-	-	35,000	-
PRO04	WTP Security System Upgrade	OPS	5,000	-	-	5,000	-	-
PRO05	Security System Upgrades - Admin and Facilities	FAC	-	250,000	-	250,000	-	-
PRO06	Sludge Pump Station Flow Meter	OPS	4,000	-	-	4,000	-	-
PRO07	Sed Basin Loading Docks/Access Improvements	OPS	-	-	-	-	21,000	-
PRO08	Customer Lobby Improvements/Remodel	ENG	-	-	-	-	65,000	-
PRO09	Office/Work Space Improvements for Electronic Techs.	OPS	-	-	-	-	35,000	-
PRO10	HVAC Unit at WTP	FAC	-	10,000	-	10,000	-	-
PRO11	Mass Notification / CSR Texting System	IT	-	-	-	-	21,000	-
PRO12	2015 Water Rebate Program - Controllers, Turf Replacement, etc.	WC	-	-	132,000	132,000	250,000	250,000
			9,000	260,000	132,000	401,000	513,000	250,000
Total Fund Source:			401,000					

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PALMDALE WATER DISTRICT 2015 BUDGET

REQ. #	DESCRIPTION	Dept.	2015 FUND SOURCE BREAKDOWN			BUDGETING YEAR AMOUNT		
			O&M	WS	AR	2015	2016	2017
Replacement Capital Projects								
RCP01	Meter Replacement Program - Purchase (Quantity = 4,732)	FIN	900,000	-	-	900,000	1,100,000	1,100,000
RCP02	Meter Replacement Program - Installation (Quantity = 8,652)	FIN	325,000	-	-	325,000	175,000	175,000
RCP03	Storage Tank Re-Coatings - Annual Maint. Contract (Year 2 of 6)	ENG	330,000	-	-	330,000	330,000	330,000
RCP04	Parking Lot Re-Surfacing - Administration and N.O.B.	FAC	100,000	-	-	100,000	-	-
RCP05	Palmdale Ditch Improvements	ENG	-	75,000	-	150,000	-	-
RCP06	WTP SCADA Radio Replacement	FAC	-	-	-	-	40,000	-
RCP07	Brine Storage Tanks - (6) Well Sites	FAC	-	-	125,000	250,000	150,000	-
RCP08	NaOCL Generator Replacement - (3) Well Sites and 45th Street Booster Station	FAC	-	-	150,000	300,000	300,000	300,000
RCP09	Production Flow Meter Replacements - All Well Sites	FAC	-	-	25,000	25,000	20,000	20,000
RCP10	Well 7A - Electrical Transformer	FAC	-	-	35,000	35,000	-	-
RCP11	Well 25 Rehabilitation	FAC	-	-	-	-	50,000	-
RCP12	Well 30 Rehabilitation	FAC	-	-	50,000	50,000	-	-
RCP13	Well 15 Rehabilitation	FAC	-	-	300,000	300,000	-	-
RCP14	Well 26 Rehabilitation	FAC	-	-	-	-	150,000	-
RCP15	Well 29 Rehabilitation	FAC	-	-	-	-	150,000	-
			1,655,000	75,000	685,000	2,765,000	2,465,000	1,925,000
Total Fund Source:			2,415,000					

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PALMDALE WATER DISTRICT 2015 BUDGET

REQ. #	DESCRIPTION	Dept.	2014 FUND SOURCE BREAKDOWN			BUDGETING YEAR AMOUNT		
			O&M	WS	AR	2015	2016	2017
New Capital Projects								
No New Capital Project items have been submitted for 2015								
			-	-	-	-	-	-
		Total Fund Source:	-					

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PALMDALE WATER DISTRICT 2015 BUDGET

REQ. #	DESCRIPTION	Dept.	2015 FUND SOURCE BREAKDOWN		BUDGETING YEAR AMOUNT		
			OM	CF	2015	2016	2017
New Capital Projects (CIF)							
NCC01	Well No. 34A - Design & Construction (Lanc. Subbasin)	ENG	-	-	-	1,500,000	-
NCC02	Acquisition of Tax Defaulted Properties	ENG	-	28,000	28,000	22,000	-
			-	28,000	28,000	1,522,000	-
		Total Fund Source:	28,000				

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PALMDALE WATER DISTRICT 2015 BUDGET

REQ. #	DESCRIPTION	Dept.	2015 FUND SOURCE BREAKDOWN	BUDGETING YEAR AMOUNT			
			WRB	2015	2016	Uncommitted	
Series 2013A Water Revenue Bond Fund							
WB01	Spec 1205 - Ave Q, 31st ST, & 32nd ST Vicinity Waterline Repl.		1,200,000	1,200,000	-	-	
WB02	Spec 1207 - 10th ST, Ave P5, & Ave P4 Vicinity Mainline Repl.		1,236,382	1,236,382	-	-	
WB03	Littlerock Dam Sediment Removal - EIR/EIS/Permits		288,771	288,771	-	209,075	
WB04	Littlerock Creek Groundwater Rechrq & Recvry - Feasibility Study		341,083	341,083	200,000	600,507	
WB05	Upper Amargosa Recharge (Project Capacity)		250,000	250,000	961,598	-	
WB06	Various Water Main Replacements		500,000	500,000	-	-	
			3,816,236	3,816,236	1,161,598	809,582	
Total Fund Source:			3,816,236				

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 18, 2014 **November 21, 2014**
TO: BOARD OF DIRECTORS **Workshop Meeting**
FROM: Mr. Randy Hardenbrook, Equipment Mechanic Spvsr.
VIA: Mr. Tim Moore, Facilities Manager
Mr. Matthew Knudson, Assistant General Manager
Mr. Dennis D. LaMoreaux, General Manager
RE: ***AGENDA ITEM NO. 4 – DISCUSSION AND WORKSHOP ON 2015
BUDGET – FLEET AGING COMPARISON***

For your information to use in the preparation of the 2015 budget, attached is a spreadsheet listing the District's current fleet of vehicles and equipment with age and mileage or hours included.

Our current light duty fleet has an average age slightly over 11 years and an average mileage of 79,579 as of November, 2014. Of those vehicles, nine are 14 or more years old, the oldest being 24 years old. Six vehicles have odometer readings exceeding 100,000 miles, including truck 26 which had 159,957 miles displayed.

Vehicle repairs at these higher mileages increase in cost and frequency due to wear and tear, especially in the stop and go service that our fleet receives. Additionally, after 10 years of age, procuring parts becomes an issue as parts become obsolete and stocks become depleted.

Four new trucks are currently on order, which are planned to replace truck 26, truck 30, truck 31 and truck 33. These replacements will reduce the average light-duty fleet age from 11.3 years to 10.6 years and projected 2014 mileage from 80,229 to 65,410.

For 2015, the plan is to replace four additional trucks (7, 22, 27, 35) and sedan 23. These replacements will reduce the average fleet age to 7.8 years and the projected 2015 mileage to 57,989.

These replacements will assist us in our goal to contain maintenance and repair costs as well as improve the District image of providing a high quality product through the use of a modern, well maintained fleet.

Strategic Plan Initiative:

This work is part of Strategic Initiative 3 – Improve Infrastructure

Supporting Documents:

- Current Fleet 2014-2015 Comparison

LIGHT-DUTY VEHICLES

CURRENT FLEET-2014-2015 COMPARISON

281	YEAR MODEL	LD AGE	HD AGE	MAKE	MODEL	DESCRIPTION	DEPARTMENT	GROUP	LOCATION	OPERATOR	2013 ODOMETER	2006-2013 AVG YEARLY MILES	NOVEMBER 2014 MILES	2014 PROJECTED MILES	2015 PROJECTED MILES	2016 PROJECTED MILES	2017 PROJECTED MILES	2018 PROJECTED MILES	2019 PROJECTED MILES	RETIREMENT AGE	PURCHASE PRICE	IN SERVICE DATE	UPFIT EXPENSE
7	2002	12		FORD	F150	1/2 T P/U	Engineering	Inspectors	Facilities	Tony Espinoza	88,438	7,440	94,886	95,878	103,317	110,757	118,197	125,636	133,076	10	\$16,718.00	7/10/2002	
17	1995	19		FORD	F350	Utility	Facilities	Mechanics	Facilities	Shop Mechanics	59,666	1,937	61,171	61,603	63,540	65,477	67,415	69,352	71,289	14	\$19,103.46	6/30/1995	\$6,630.31
22	1996	18		FORD	F150	1/2 T P/U	Facilities	Warehouse	Facilities	Frank Gonzales	87,171	2,420	91,008	89,591	92,012	94,432	96,852	99,272	101,693	10	\$15,783.21	4/30/1996	
23	1997	17		FORD	Crown Vic	Car	Facilities	Pool	Facilities		107,430	3,458	109,576	110,888	114,346	117,804	121,262	124,720	128,178	10	\$23,640.95	2/28/1997	
26	2001	13		CHEV	1500	1/2 T P/U	Operations	Pool	WTP		156,111	6,601	159,957	162,712	169,313	175,914	182,515	189,116	195,717	10	\$18,858.68	3/31/01 4/30/01	
27	2000	14		CHEV	C30	Utility	Facilities	Electrical	Facilities	Dan McKinsey	90,648	6,486	95,716	97,134	103,620	110,106	116,592	123,078	129,564	14	\$31,781.52	6/30/2000	
30	1998	16		FORD	F150	1/2 T P/U	Operations	WTP	WTP		106,123	3,543	108,505	109,666	113,209	116,752	120,295	123,838	127,381	10	\$16,580.60	5/31/1998	
31	2001	13		CHEV	1500	1/2 T P/U	Facilities	Crew	Facilities		141,649	7,420	144,709	149,069	156,489	163,909	171,330	178,750	186,170	10	\$18,858.68	3/31/01 4/30/01	
33	2000	14		CHEV	C30	Utility	Operations	WTP-Maint	WTP	Scott Mahoney	120,077	6,805	121,542	126,882	133,687	140,491	147,296	154,101	160,906	14	\$24,791.43	5/31/2000	
35	2002	12		FORD	F150	1/2 T P/U	Operations	WTP-Lab	WTP	Audel Narez	93,352	6,670	95,706	100,022	106,692	113,362	120,032	126,702	133,372	10	\$16,718.00	7/10/2002	
40	2002	12		BUICK	LeSabre	Car	Administration	DDL	Facilities	Dennis LaMareaux	75,532	2,042	76,374	77,574	79,617	81,659	83,701	85,743	87,786	10	\$29,797.11	2/28/2002	
43	1990	24		GMC	C30	Flatbed	Facilities	Pool	Facilities		44,396	514	44,735	44,910	45,423	45,937	46,451	46,964	47,478	14	\$19,646.68	5/31/1990	
60	1998	16		GMC	C30	Utility	Facilities	Pump Operators	Facilities	Richard Doubenmier	80,039	5,174	88,152	85,213	90,387	95,561	100,736	105,910	111,084	14	\$23,989.92	4/30/1998	
68	1999	15		CHEV	C20	Utility	Facilities	Electrical	Facilities	Dennis Trujillo	76,591	4,273	79,628	80,864	85,137	89,410	93,683	97,955	102,228	14	\$26,059.81	6/30/1999	
80	2003	11		CHEV	1500	1/2 T P/U	Facilities	Facilities	Facilities	Kelly Jeeters	48,231	2,890	50,336	51,121	54,011	56,900	59,790	62,680	65,570	10	\$18,429.44	5/6/2003	
81	2003	11		CHEV	1500	1/2 T P/U	Operations	WTP	WTP		81,619	5,738	86,595	87,357	93,095	98,833	104,572	110,310	116,048	10	\$18,066.51	5/21/2003	
82	2004	10		CHEV	1500	1/2 T P/U	Facilities	Crew	Facilities		67,322	6,378	71,604	73,700	80,078	86,456	92,834	99,211	105,589	10	\$19,650.00	06/04	
83	2004	10		CHEV	1500	1/2 T P/U	Finance	Customer Service	Facilities	John Albrecht	52,412	4,926	60,436	57,338	62,264	67,190	72,116	77,041	81,967	10	\$19,650.00	06/04	
84	2004	10		CHEV	1500	1/2 T P/U	Finance	Customer Service	Facilities	George Goodman	68,500	6,072	74,538	74,572	80,644	86,716	92,788	98,860	104,932	10	\$19,650.00	06/04	
85	2004	10		CHEV	1500	1/2 T P/U	Facilities	Crew	Facilities		79,940	7,956	97,974	87,896	95,852	103,807	111,763	119,719	127,675	10	\$19,650.00	06/04	
90	2005	9		CHEV	1500	1/2 T P/U	Facilities	Warehouse	Facilities	Bernie Fischnich	90,618	9,001	93,692	99,619	108,620	117,621	126,622	135,623	144,624	10	\$20,191.98	5/4/2005	
91	2005	9		CHEV	1500	1/2 T P/U	Finance	Customer Service	Facilities	Robert Rosati	105,767	12,175	119,539	117,942	130,117	142,291	154,466	166,641	178,816	10	\$20,191.98	5/4/2005	
92	2005	9		CHEV	2500	Utility	Facilities	Valve Exercise Crew	Facilities		59,357	6,631	64,917	65,988	72,618	79,249	85,879	92,510	99,140	14	\$30,038.92	4/11/2005	\$32,547.58
93	2005	9		CHEV	2500	Utility	Finance	Crew	Facilities		97,060	10,281	103,450	107,341	117,623	127,904	138,185	148,466	158,748	14	\$30,038.92	4/11/2005	
98	2006	8		CHEV	1500	1/2 T P/U	Finance	Customer Service	Facilities	Tara Berglund	91,451	11,194	102,738	102,645	113,839	125,032	136,226	147,420	158,614	10	\$17,055.60	10/31/2006	
99	2006	8		CHEV	1500	1/2 T P/U	Engineering	Inspectors	Facilities	Loren Dykes	50,146	6,126	55,650	56,272	62,399	68,525	74,652	80,778	86,904	10	\$17,055.60	10/31/2006	
100	2006	8		CHEV	1500	1/2 T P/U	Engineering	Cross Connection	Facilities	Loel Haviland	56,886	6,949	63,398	63,835	70,784	77,732	84,681	91,630	98,579	10	\$17,055.60	10/31/2006	
105	2007	7		CHEV	VERADO 1500	1/2 T P/U	Finance	Customer Service	Facilities	Barry Fear	89,982	11,918	99,265	101,900	113,818	125,736	137,653	149,571	161,489	10	\$19,551.84		
106	2007	7		CHEV	COLORADO	P/U	Finance	Customer Service	Facilities	Traci Astorga	49,097	6,636	55,379	55,733	62,369	69,005	75,640	82,276	88,912	10	\$19,273.64	8/1/2007	
107	2007	7		CHEV	COLORADO	P/U	Finance	Customer Service	Facilities	Chad Klein	60,137	8,014	69,286	68,151	76,164	84,178	92,192	100,206	108,219	10	\$19,273.64	8/1/2007	
108	2007	7		CHEV	COLORADO	P/U	Finance	Customer Service	Facilities	Bob Wallace	68,583	9,552	76,074	78,135	87,686	97,238	106,790	116,342	125,893	10	\$19,273.64	8/1/2007	
109	2007	7		CHEV	EXPRESS	VAN	Facilities	Pool	Facilities		30,042	4,024	36,891	34,066	38,090	42,114	46,139	50,163	54,187	10	\$21,411.58	8/1/2007	
110	2007	7		CHEV	COLORADO	P/U	Operations	WTP-lab	Facilities	Amanda Williams	22,729	3,040	25,283	25,769	28,809	31,849	34,888	37,928	40,968	10	\$19,273.64	8/1/2007	
113	2008	6		Ford	F150	P/U	Engineering	Inspectors	Facilities	John Mendenhall	37,416	6,085	40,951	43,501	49,585	55,670	61,755	67,839	73,924	10	\$18,928.12	6/11/2008	
114	2008	6		Ford	F450	Utility	Facilities	Electronic Techs	WTP	Eric Bouthillier	17,370	2,615	19,333	19,985	22,600	25,215	27,830	30,445	33,060	14	\$50,559.46	9/2/2008	
117	2008	6		Dodge	3500	Utility	Facilities	Crew	Facilities		22,645	3,464	28,404	26,109	29,573	33,038	36,502	39,966	43,430	14	\$44,675.00	9/25/2008	
122	1993	21		FORD	F450	Utility	Facilities	Mechanics	Facilities	Shop Mechanics	74,882	2,500	77,007	77,500	80,000	82,500	85,000	87,500	90,000	14	\$5,900.00	11/12/2013	
Fleet Average	11.297										74,309	5,917	79,579	80,229	86,147	92,064	97,981	103,899	109,816	11			
2014 Average	10.6										74309	5917	79579	65410	71327	77244	83162	89079	94997	11			
2015 Average	7.8										74309	5917	79579	52072	57989	63906	69824	75741	81659	11			

MEDIUM & HEAVY DUTY VEHICLES

	YEAR MODEL	LD AGE	HD AGE	MAKE	MODEL	DESCRIPTION	DEPARTMENT	GROUP	LOCATION	OPERATOR	2013 HOURMETER	2006-2013 AVG YEARLY HOURS	NOVEMBER 2014 HOURS	2014 PROJECTED HOURS	2015 PROJECTED HOURS	2016 PROJECTED HOURS	2017 PROJECTED HOURS	2018 PROJECTED HOURS	2019 PROJECTED HOURS	RETIREMENT AGE	PURCHASE PRICE	IN SERVICE DATE	UPFIT EXPENSE
4	1991		23	FORD	F800	Dumptruck	Facilities	Crew	Facilities	Crew	1,095	274	1,282	1,369	1,643	1,916	2,190	2,464	2,738	20	\$31,255.11	7/26/1991	
5	1994		20	CHEV	C8000	Watertruck	Facilities	Crew	Facilities	Out of Service	2,141	142	2,239	2,283	2,426	2,568	2,711	2,853	2,996	20	\$25,500.00	3/31/2001	
24	1988		26	FORD	F8000	Crane	Facilities	Pool	Facilities	Crane Operators	2,530	38	2,580	2,568	2,605	2,643	2,680	2,718	2,755	20	\$135,787.50	5/1/1990	
67	1999		15	CHEV	C7500	Watertruck	Facilities	Crew	Facilities	Crew	1,246	312	1,476	1,558	1,869	2,181	2,492	2,804	3,115	20	\$38,960.88	3/31/1999	
86	2004		10	CHEV	TC7500	Dumptruck	Facilities	Crew	Facilities	Crew	3,969	384	4,277	4,353	4,737	5,120	5,504	5,888	6,272	20	\$67,351.61	6/4/2004	
88	2005		9	Peterbilt	PB335	Utility	Facilities	Crew	Facilities	Crew	3,486	498	3,926	3,984	4,482	4,980	5,478	5,976	6,474	20	\$151,853.10	3/17/2005	
89	2005		9	Peterbilt	PB335	Utility	Facilities	Crew	Facilities	Crew	4,223	474	4,581	4,697	5,171	5,645	6,120	6,594	7,068	20	\$151,853.10	3/17/2005	
115	2008		6	Ford	F450	Utility	Facilities	Pump Operators	Facilities	Gibbons	3375	675	3,831	4,050	4,725	5,400	6,075	6,750	7,425	14	\$25,604.00	10/9/2008	\$44,496.00
116	2008		6	Ford	F450	Utility	Facilities	Crew	Facilities	Edgar	3294	659	3,766	3,953	4,612	5,270	5,929	6,588	7,247	14	\$26,177.50	10/21/2008	\$38,727.70
121	2000		14	Sterling	Acterra	Dumptruck	Facilities	Crew	Facilities	Crew	72	350	352	400	750	1,100	1,450	1,800	2,150	20	\$49,900.00	9/5/2013	
123	2005		9	FORD		Dumptruck	Facilities	Crew	Facilities	Crew		350	0	0	350	700	1,050	1,400	1,750	20	\$48,749.00		
Fleet Average			13.364								2,543	380		2,921	3,302	3,682	4,063	4,443	4,824	18.91			

Cars, Vans, Pickups

Utility Trucks

Medium & Heavy Duty

10 Years / 100,000

150,000

150,000

20 Years

150,000

150,000

200,000

200,000

HEAVY EQUIPMENT

281	YEAR MODEL	LD AGE	HD AGE	MAKE	MODEL	DESCRIPTION	DEPARTMENT	GROUP	LOCATION	OPERATOR	2013 HOURMETER	2006-2013 AVG YEARLY HOURS	NOVEMBER 2014 HOURS	2014 PROJECTED HOURS	2015 PROJECTED HOURS	2016 PROJECTED HOURS	2017 PROJECTED HOURS	2018 PROJECTED HOURS	2019 PROJECTED HOURS	RETIREMENT AGE	PURCHASE PRICE	IN SERVICE DATE	UPFIT EXPENSE
2	1991		23	JD	410D	Backhoe	Facilities	Crew	Facilities	Crew	6348	62	6,404	6,410	6,472	6,533	6,595	6,657	6,719	7500			
3	2000		14	CAT	416C	Backhoe	Facilities	Crew	Facilities	Crew	5,415	373	5,466	5,788	6,161	6,534	6,907	7,280	7,653	7500			
32	1988		26	Mitsubish	F17A	Forklift	Operations	WTP	Facilities	Pool	3543	23	3,573	3,566	3,589	3,612	3,635	3,657	3,680	4000			
39	1990		24	TCM		Forklift	Facilities	Facilities	Facilities	Crew	3730	130	3,920	3,860	3,990	4,120	4,250	4,379	4,509	4000			
66	1989		25	JD	644G	Loader	Operations	WTP	WTP	Pool	4659	124	4,780	4,783	4,908	5,032	5,156	5,280	5,405	7500			
77	1986		28	CAT	R80	Forklift	Facilities	Crew	Facilities	Pool	7510	12	7,574	7,522	7,534	7,546	7,558	7,569	7,581	7500			
78	2002		12	JD	250	Skid Steer	Operations	WTP	WTP	Pool	385	42	394	427	468	510	551	593	634	7500			
101	2007		7	CAT	420E	Backhoe	Facilities	Crew	Facilities	Crew	4354	622	4,972	4,976	5,598	6,220	6,842	7,464	8,086	7500	\$102,059.18	12/14/2006	
119	2008		6	CAT	420E	Backhoe	Facilities	Crew	Facilities	Crew	2659	665	3,198	3,324	3,989	4,653	5,318	5,983	6,648	7500	\$96,797.00	2/4/2010	
120	2008		6	CAT	420E	Backhoe	Facilities	Crew	Facilities	Crew	3195	91	3,516	3,286	3,376	3,467	3,557	3,648	3,738	7500	\$54,500.00	6/17/2013	
Est Average			17.1								4179.8	214		4,394	4,608	4,823	5,037	5,251	5,465	6800			

EQUIPMENT TRAILERS

281	YEAR MODEL	LD AGE	HD AGE	MAKE	MODEL	DESCRIPTION	DEPARTMENT	GROUP	LOCATION	OPERATOR	2013 HOURMETER	2006-2013 AVG YEARLY HOURS	NOVEMBER 2014 HOURS	2014 PROJECTED HOURS	2015 PROJECTED HOURS	2016 PROJECTED HOURS	2017 PROJECTED HOURS	2018 PROJECTED HOURS	2019 PROJECTED HOURS	RETIREMENT AGE	PURCHASE PRICE	IN SERVICE DATE	UPFIT EXPENSE	
57	1993		21	Trailking	2Axle	Trailer	Facilities	Crew	Facilities	Crew	*	*	*	*	*	*	*	*						
61	1998		16	Trailking	2Axle	Trailer	Facilities	Crew	Facilities	Crew	*	*	*	*	*	*	*	*						
103	2006		8	Interstate	2Axle	Trailer	Facilities	Crew	Facilities	Crew	*	*	*	*	*	*	*	*						
Net Average			15																			\$16,228.96	5/11/2007	

SPECIALTY EQUIPMENT

	YEAR	LD AGE	HD AGE	MAKE	MODEL	DESCRIPTION	DEPARTMENT	GROUP	LOCATION	OPERATOR	2013	2006-2013	NOVEMBER	2014	2015	2016	2017	2018	2019	RETIREMENT	PURCHASE PRICE	IN SERVICE DATE	UPFIT EXPENSE
281	MODEL										HOURLMETER	AVG YEARLY HOURS	2014 HOURS	PROJECTED HOURS	PROJECTED HOURS	PROJECTED HOURS	PROJECTED HOURS	PROJECTED HOURS	PROJECTED HOURS	AGE			
11	2004	10			TRI STATE	Trailer	Facilities	Crew	Facilities	Crew	*	*	*	*	*	*	*	*					
	1978	36		MILLER	MILLER	Welder 47	Facilities	Crew	281-11		58	2	65	60	63	65	67	69					
16	1990	24		Signal		Arrowboard	Facilities	Crew	Facilities	Crew	1364	95	1479	1459	1553	1648	1743	1837					
25	1992	22		SOUTHV	VAN TRAIL	MAT TRAIL	Production	Crew	Facilities	Pool	*	*	*	*	*	*	*	*			\$3,900.00	2/24/1997	
38	1989	25		IR		Air Compres	Facilities	Crew	Facilities	Crew	362	27	393	389	416	443	470	497					
44	1986	28		SPCNS		Utility Traile	Facilities	Crew	Facilities	Crew	*	*	*	*	*	*	*	*					
46	1952	62		SHPBLT	4Axle	Trailer	Facilities	Crew	Facilities	Crew	*	*	*	*	*	*	*	*					
49	1990	24		MillerBilt	1Axle	Chlorine Tra	Operations	WTP	WTP	Pool	*	0	0	0	0	0	0	0					
50	1991	23		Vermeer		Woodchippe	Facilities	Crew	Facilities	Crew	2087	2	2189	2089	2091	2093	2095	2097					
58	1988	26		HMDE	2Axle	Trailer, Wat	Facilities	Crew	Facilities	Crew	*	*	14	*	*	*	*	*					
59	1996	18		Gregor		Pontoon Bo	Operations	WTP	WTP	Pool	*	*	*	*	*	*	*	*					
	2000	14		Honda	BF50A	Outboard M	Operations	WTP	281-59	Pool	2120	247	2129	2367	2613	2860	3106	3353					
	1996	18				Boat Trailer	Operations	WTP	281-59	Pool	*	*	*	*	*	*	*	*					
75	1986	28			2Axle	Trailer, Fuel	Facilities	Crew	Facilities	Pool	*	*	*	*	*	*	*	*					
76	2001	13		Pacific T	1Axle	Vacuum Tra	Facilities	Crew	Facilities	Pool	118	13	136	131	143	156	168	181					
79	2002	12		John Bean		Weed Spray	Operations	WTP	WTP	Pool	*	*	*	*	*	*	*	*					
87	1978	36		Miller	1Axle	Trailer	Facilities	Crew	Facilities	Crew	*	*	*	*	*	*	*	*					
	2004	10		MILLER		Welder	Facilities	Crew	281-87	Crew	356	33	405	389	422	455	489	522					
95	1971	43		HMDE	1Axle	Hose Reel	Facilities	Crew	Facilities	Crew	*	*	*	*	*	*	*	*					
97	1990	24		Stone	1Axle	Mixer	Facilities	Crew	Facilities	Crew	83	11	84	94	105	116	128	139					
104	2006	8		KUBOTA		Utility Vehic	Operations	WTP	WTP	Pool	673	83	722	756	840	923	1006	1089					
111	2008	6		Wells Ca	TC581H	Utility Traile	Facilities	Crew	Facilities	Pool	*	*	*	*	*	*	*	*			\$2,606.91	4/8/2008	
112	2007	7		Trailmax	T-12-UT	Utility Traile	Facilities	Mechanics	Facilities	Pool	*	*	*	*	*	*	*	*			\$8,564.16	4/8/2008	
118	2005	9		Allmand	NLPRO	Light Tower	Facilities	Crew	Facilities	Crew	1262	3	1267	1265	1268	1270	1273	1276			\$3,500.00	3/13/2009	
st Average		21.917									848.3	47		818	865	912	959	1,005					

PORTABLE EMERGENCY GENERATORS

	YEAR	LD AGE	HD AGE	MAKE	MODEL	DESCRIPTION	DEPARTMENT	GROUP	LOCATION	OPERATOR	2013	2006-2013	NOVEMBER	2014	2015	2016	2017	2018	2019	RETIREMENT	PURCHASE PRICE	IN SERVICE DATE	UPFIT EXPENSE
281	MODEL										HOURLMETER	AVG YEARLY HOURS	2014 HOURS	PROJECTED HOURS	PROJECTED HOURS	PROJECTED HOURS	PROJECTED HOURS	PROJECTED HOURS	PROJECTED HOURS	AGE			
71	1989		25	Multiquip		Generator	Facilities	Facilities	Facilities	Pool	3768	8	3773	3776	3785	3793	3802	3810					
	1989		25	Balzer	3Axle	Trailer	Facilities	Facilities	Facilities	Pool	*	*	*	*	*	*	*	*					
73	1999		15	Volvo		Generator	Facilities	Facilities	Facilities	Pool	172	8	175	180	187	195	203	210					
	1999		15		2Axle	Trailer	Facilities	Facilities	Facilities	Pool	*	*	*	*	*	*	*	*					
74	1999		15	Volvo		Generator	Facilities	Facilities	Facilities	Pool	198	17	200	215	232	249	267	284					
	1999		15		2Axle	Trailer	Facilities	Facilities	Facilities	Pool	*	*	*	*	*	*	*	*					
st Average			18.333								1379.333	11		1,390	1,401	1,412	1,424	1,435					