PALMDALE WATER DISTRICT
A CENTURY OF SERVICE

November 6, 2018

BOARD OF DIRECTORS
ROBERT E. ALVARADO
Division 1
JOE ESTES
Division 2
MARCO HENRIQUEZ
Division 3
KATHY MAC LAREN
Division 4
VINCENT DINO
Division 5

DENNIS LaMOREAUX
General Manager
ALESHIRE & WYNDER LLP
Attorneys

ACWA
PROUD MEMBER

AGENDA FOR A SPECIAL MEETING OF THE FINANCE COMMITTEE OF THE PALMDALE WATER DISTRICT

Committee Members: Marco Henriquez-Chair, Robert Alvarado
to be held at the District's office at 2029 East Avenue Q, Palmdale

WEDNESDAY, NOVEMBER 7, 2018

4:30 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 (Government Code Section 54957.5). 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. (PWD Rules and Regulations, Appendix DD, Sec. IV.A.)**

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.

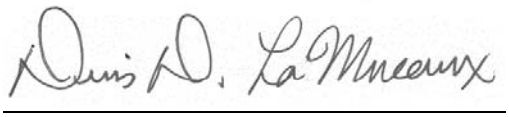
3) Public comments for non-agenda items.

4) 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 2019 annual Budget. (Finance Manager Williams)

5) Board members' requests for future agenda items.

6) Adjournment.



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 6, 2018 **November 7, 2018**

TO: FINANCE COMMITTEE **Finance Committee**

FROM: Mr. Michael Williams, Finance Manager/CFO

VIA: Mr. Dennis D. LaMoreaux, General Manager

RE: ***AGENDA ITEM NO. 4.1 – CONSIDERATION AND POSSIBLE ACTION ON 2019 ANNUAL BUDGET.***

Recommendation:

Staff recommends that the Finance Committee recommend approval of the 2019 Annual Budget to the full Board, as presented.

Background:

The **1st draft** of the 2019 budget was presented to the Finance Committee at the September 20th meeting. The revenue projection was based on a 4.25% rate adjustment that was adopted by the board on November 9, 2016 by way of Resolution 16-17, in which the rate adjustment for years 2017 through 2019 were set.

The revenue was based on projections of selling 16,800 acre feet of water, which would generate $24,983,000 of revenue.

The departmental expenses were discussed and some highlights were pointed out such as:

- Salaries were calculated at full work force for all departments for the year
- Merit and non-cumulative merit were included for all positions
- Provisions for sell back of sick and vacation were included
- Annual COLA calculated at 3.9%
- The inclusion of a rate study consultant
- CalPERS Unfunded Liability has increased $120,000
- Healthcare increases are relatively flat
- Facilities department has significant increase in O&M as the department continues its proactive maintenance program.

It was also noted that management was waiting for departments to submit their requests and then a review of those requests would take place.

The **2nd draft** of the 2019 budget was produced on October 10th after receiving the departmental requests and the expenses were $26,028,450, which exceeded the projected revenue by $1,045,450 and included a reduction in cash reserve balance to $8,481,402. This projected yearend balance was below our target of $10,000,000, and after management's review of this draft ,departments were asked to make reductions in their requests.

Management met again on October 16th after departmental adjustments and produced the **3rd draft** of the 2019 budget. Departments had made reductions of approximately $1,233,000 and revisited water sales projections with an increase to 17,250 acre feet. These adjustments changed the projected ending cash balance to $11, 412,930, which was significant in meeting debt service coverage.

On October 25th, the Finance Committee was presented with the **4th draft** of the 2019 budget, which included all the adjustments management and departments made over the month of review. That version is presented here with a couple of additional minor adjustments regarding our meter replacement project.

	PROPOSED 2019	BUDGET 2018
Operating Revenue		
Wholesale Water (AVEK & LCID)	295,000	160,000
Retail Water	24,568,500	22,627,500
Other Operating Revenue	875,000	800,000
	25,738,500	23,587,500

Operating revenues are projected to increase by $2,151,000, based on sales of 17,250 af with 4.25% rate adjustment.

	PROPOSED 2019	BUDGET 2018
Operating Expenses		
Departmental Salaries (Includes Overtime)	8,263,000	7,787,500
Departmental Taxes & Program Benefits	1,026,250	893,500
Departmental Healthcare	1,472,400	1,404,500
Departmental CalPERS	1,479,750	1,504,250
Departmental Personnel Expenses	12,241,400	11,589,750

Personnel cost are adjusted upwards by $651,650 due to the following factors:

- The budget funds 2 new positions for seven months of the year; a Lab Analyst and a Service Worker II.
- We will fill the three vacant positions beginning the first of the year; a Plant Operator, an Operations Technician, and a Maintenance Worker.
- Healthcare has been adjusted to match the allowance of $1,850 per employee. The blended increase in medical was only 0.15% for the District.
- COLA has been included at 3.93% with 2.67% of that going to employee's contribution. Employees will now pay their full 7% of contribution through payroll deduction.
- Provisions have been made for one vacation sell back with a cap of 80 hours.
- No provisions for merit and salary adjustments for 2019 evaluations.
- Includes adjustments based on market salary survey.

	PROPOSED 2019	BUDGET 2018
Operating Expenses		
Departmental Operating Expenses	7,798,100	8,461,757
Water Purchases & Recovery (OAP Included)	1,905,000	2,100,000
Water Quality (GAC Media)	800,000	840,000
Plant Expenditures	212,000	1,144,000
Cash Expenses	22,956,500	24,135,507

Operating expense will decrease by $1,179,000 with most of the decreases attributed to depreciating the meter exchange project and departmental adjustments downward as we prepare for the completion of committed projects that are carryover from previous years in the amount of $2,442,785.

The budget does include the provision for a new rate study at $100,000 and for election expense at $57,000.

Plant Expenditures: Plant expenditures has a significant decrease and only includes regulatory and critical projects:

1. Emergency Action Plan $ 25,000
2. LSRP-State Permits $ 60,000
3. System Valuation Study $ 30,000
4. Palmdale Canal Repairs $ 12,000
5. Replace Wifi Access Points $ 45,000
6. Enhanced Network Security $ 40,000

We did not include the expense of removing sediment from Littlerock Dam because we will not be ready for this in 2019 but will include the cost in our rate study for 2020-2024 rates.

Non-Operating Revenues and Expense:

	PROPOSED 2019	BUDGET 2018
Operating Revenue		
Non-operating Revenues	7,975,000	8,253,000
Non-operating Expenses	6,065,500	5,435,500
Net Non-operating Income/(Loss)	1,909,500	2,817,500

We are projecting a decrease in Non-operating revenue of $278,000 due to reduced Capital Improvement Fees and Grant Funding. And projecting an increase in Non-operating expense of $630,000 due to new debt service.

The effect on cash flow and reserves:

	Budget 2019	Projected 2018
Beginning Cash	12,171,171	14,327,027
Operating Activities		
Net Operating Revenues	25,738,500	24,252,000
Net Operating Expenses	22,956,500	23,086,496
Net cash provided by operating activities	2,782,000	1,165,504

Because of the completion of $2,798,800 on committed projects in 2018, we will begin the year with cash reserves of $12.1M. The difference in operating revenue over operating expense will increase that cash balance by $2.7M.

Other Sources and Uses of Cash		
Assessments received	7,425,000	7,661,000
Payments for State Water Project	(2,876,953)	(3,096,161)
Capital Improvement Fees Received	75,000	108,000
Water Conservation	(236,500)	(98,000)
Proceeds on Issuance of Long-Term Debt		
Acquisition of Property, Plant & Equip. - Current Yr	(801,000)	(2,798,802)
Acquisition of Property, Plant & Equip. - Carry-over	(1,427,000)	(857,761)
Committed Contract - Upper Amargosa Creek Project	(995,785)	(125,000)
Investments in PRWA	(300,000)	(302,000)
Capital Leasing - Principal & Interest	(178,953)	(178,953)
Principal Paid on Long-Term Debt	(1,706,595)	(1,657,084)
Interest Paid on Long-Term Debt	(2,581,365)	(2,210,599)
State Grants and Other Income	150,000	58,000
Interest on Investments	150,000	176,000
Net Cash Provided by Other Sources and Uses	(3,304,151)	(3,321,360)
Net Increase (Decrease) in Cash	(522,151)	(2,155,856)
Rate Stabilization Fund	-	-
Cash End of Year	11,649,020	12,171,171

Considering the other sources and uses of cash, completing the carryover projects and contract commitments, we will have $801,000 available for new capital projects which is the meter replacement project for 2019 and the purchase of tax defaulted properties. Our ending cash reserve balance would be $11.6M.

The budget package is presented with a “Big Picture” view beginning on page 1 and then drills down into a little more detail as you move through to page 2. Page 3 is the cash flow projections discussed, and pages 4 and 5 show summaries of revenues and expense for both 2018 and 2019. Pages 6 – 9 show the effect on our various fund accounts and reserve policy from 2017 through 2019 proposed budget.

Beginning on page 10 are the department budgets. We provide a summary page and then detailed line item pages for each department. A detailed listing of carryover projects and plant expenditures can be found on page 32 of the budget package.

Finally, as part of the rate adjustment, pursuant to Resolution No. 16-17 adopted November 9, 2016, part of the budget process for subsequent years 2018 and 2019 is for staff to address section 4 which reads as follows:

> Direct District staff to assess and report on the following parameters using actuals through August 31st and projecting through December 31st of the year as part of the annual budget process for 2018 and 2019. A "Yes" answer from the District staff analysis for any three (3) parameters will allow for the consideration of a reduced water rate adjustment provided the reduced water rate adjustment continues to satisfy the same "Yes" parameters:
>
> a. Do the District's reserves meet the following end of year target reserve levels while providing a minimum of $2.5M annually for projects?
> 2017 - $10.9M
> 2018 - $11.5M
> 2019 - $12.1M
>
> b. Can projects be funded at a level that is equal to the year's depreciation while maintaining a minimum reserve level of $10.5M?
>
> c. Does the Rate Stabilization Fund match or exceed the planned amounts of $1,080,000 in 2017, $1,080,000 in 2018, and $1,480,000 in 2019?
>
> d. Is the projected Debt Coverage Ratio adequate to meet current bond covenants?
>
> e. Has the District's bond rating been re-evaluated to AA or higher by either Standard & Poor's or Fitch rating agencies which are currently A- and A+ respectively?

Staff's responses for the 2019 budget process:

a. No
b. No
c. No
d. Yes at 1.21%
e. No

Supporting Documents:

- Substantive pages of the 2019 budget work papers.

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PALMDALE WATER DISTRICT

2019 BUDGET (17,250 Acre Foot)

	PROPOSED 2019	PROJECTED 2018	BUDGET 2018	ACTUAL 2017	ACTUAL 2016	ACTUAL 2015	ACTUAL 2014
Operating Revenue							
Wholesale Water (AVEK & LCID)	295,000	440,000	160,000	438,255	231,820	142,749	218,627
Retail Water	24,568,500	22,868,500	22,627,500	22,338,081	21,582,139	19,879,631	21,647,741
Other Operating Revenue	875,000	943,500	800,000	889,106	779,854	1,267,941	1,377,953
	25,738,500	24,252,000	23,587,500	23,665,442	22,593,813	21,290,321	23,244,320
Operating Expenses							
Departmental Salaries (Includes Overtime)	8,263,000	7,928,250	7,787,500	7,398,673	7,315,814	7,149,254	6,837,471
Departmental Taxes & Program Benefits	1,026,250	954,317	893,500	738,919	735,082	708,477	646,579
Departmental Healthcare	1,472,400	1,448,500	1,404,500	1,305,755	1,388,530	1,381,278	1,379,012
Departmental CalPERS	1,479,750	1,329,200	1,504,250	1,185,559	1,622,708	1,171,573	1,228,920
Departmental Personnel Expenses	12,241,400	11,660,267	11,589,750	10,628,906	11,062,134	10,410,581	10,091,983
Departmental Operating Expenses	7,798,100	7,647,376	8,461,757	6,780,305	6,909,422	6,385,446	7,002,691
Water Purchases & Recovery (OAP Included)	1,905,000	1,853,852	2,100,000	2,166,986	1,774,364	1,047,071	1,959,115
Water Quality (GAC Media)	800,000	1,300,000	840,000	923,815	690,541	596,045	1,204,922
Plant Expenditures	212,000	625,000	1,144,000	287,602	453,366	898,276	753,615
Cash Expenses	22,956,500	23,086,496	24,135,507	20,787,615	20,889,828	19,337,418	21,012,326
Non-Cash Expenses	6,350,000	6,304,000	7,875,000	8,055,317	7,014,716	8,965,479	7,651,539
Net Operating Income/(Loss)	(3,568,000)	(5,138,496)	(8,423,007)	(5,177,489)	(5,310,730)	(7,012,577)	(5,419,544)
Non-operating Revenues	7,975,000	8,203,000	8,253,000	8,952,140	8,181,224	8,110,323	7,367,714
Non-operating Expenses	6,065,500	5,248,000	5,435,500	3,899,495	4,645,813	4,589,862	4,982,994
Net Non-operating Income/(Loss)	1,909,500	2,955,000	2,817,500	5,052,645	3,535,411	3,520,461	2,384,720
Net Earnings(Loss)	(1,658,500)	(2,183,496)	(5,605,507)	(124,844)	(1,775,320)	(3,492,116)	(3,034,825)

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PALMDALE WATER DISTRICT
2019 BUDGET (17,250 Acre Foot)

		BUDGET 2019	PROJECTED 2018	BUDGET[1] 2018	ACTUAL 2017	ACTUAL 2016	ACTUAL 2015
Operating Revenue							
Wholesale Water (AVEK & LCID)		295,000	440,000	160,000	438,255	231,820	142,749
Water Sales	[2]	9,653,000	8,513,000	8,320,000	8,416,723	8,194,074	6,952,694
Meter Fees		13,719,000	13,163,500	13,006,500	12,710,215	12,176,890	11,658,904
Water Quality Fees		826,500	821,500	941,000	845,526	861,502	898,135
Elevation Fees		370,000	370,500	360,000	365,618	349,673	369,899
Other		875,000	943,500	800,000	889,106	779,854	1,267,941
		25,738,500	24,252,000	23,587,500	23,665,442	22,593,813	21,290,321
Operating Expenses							
Directors		140,500	123,250	140,500	111,057	162,939	139,276
Administration		4,286,200	3,579,450	3,687,200	3,200,269	3,258,302	2,884,658
Engineering		1,596,550	1,763,250	1,662,900	1,456,117	1,295,845	1,202,660
Facilities		6,598,000	6,491,067	7,091,750	5,940,131	6,503,297	5,795,731
Operations		3,012,000	3,333,250	3,032,007	2,993,156	2,682,263	2,540,998
Finance		1,289,750	1,223,700	1,291,250	1,206,440	1,257,585	1,570,286
Water Conservation		374,150	234,700	300,000	216,687	239,810	333,179
Human Resources		438,600	517,126	636,850	318,428	390,980	406,497
Information Technology		956,050	730,100	896,350	726,798	802,131	775,870
Customer Care		1,347,700	1,311,750	1,312,700	1,240,127	1,378,405	1,146,872
Water Purchases	[3]	2,000,000	1,961,000	2,200,000	2,248,897	2,007,254	1,789,229
OAP Chrg (Prior Year)		25,000	(5,148)	50,000	-	-	(36,045)
Water Recovery		(120,000)	(102,000)	(150,000)	(81,911)	(232,890)	(706,113)
Water Quality (GAC Media)	[4]	800,000	1,300,000	840,000	923,815	690,541	596,045
Plant Expenditures		212,000	625,000	1,144,000	287,602	453,366	898,276
Cash Expenses		22,956,500	23,086,496	24,135,507	20,787,615	20,889,828	19,337,418
Depreciation		5,050,000	5,350,000	6,000,000	6,113,751	5,599,740	7,957,867
Post-Employment Benefit (GASB 45)	[5]	1,750,000	1,532,500	2,300,000	2,224,242	2,069,452	2,022,850
Bad Debts		50,000	45,000	50,000	133,620	35,937	67,504
Service Costs Construction		100,000	94,500	125,000	111,524	82,905	13,861
Capitalized Construction		(600,000)	(718,000)	(600,000)	(527,821)	(773,318)	(1,096,604)
Non-Cash Expenses		6,350,000	6,304,000	7,875,000	8,055,317	7,014,716	8,965,479
Net Operating Income/(Loss)		(3,568,000)	(5,138,496)	(8,423,007)	(5,177,489)	(5,310,730)	(7,012,577)
Non-operating Revenues							
Assessments (Debt Service)		5,125,000	5,285,000	5,125,000	5,102,773	5,168,663	5,207,003
Assessments (1%)		1,750,000	1,747,000	1,825,000	1,665,813	1,665,002	1,634,459
Successor Agency Component (Prop Tax)		550,000	629,000	550,000	623,525	524,470	511,352
DWR Fixed Charge Recovery		175,000	200,000	175,000	266,638	285,255	332,957
Interest		150,000	190,000	90,000	146,306	105,487	45,786
Market Adj. on Investments		-	(14,000)	-	(90,252)	(62,759)	(3,081)
Capital Improvement Fees	[6]	75,000	108,000	250,000	1,021,406	41,017	367,481
Grants - State & Federal		100,000	48,000	178,000	110,669	306,915	-
Other		50,000	10,000	60,000	105,263	147,173	14,366
		7,975,000	8,203,000	8,253,000	8,952,140	8,181,224	8,110,323
Non-operating Expenses							
Interest Paid & Amortization on long-term debt		2,648,000	2,142,000	2,063,500	2,175,260	2,211,323	2,234,905
Amortization of SWP		2,881,000	2,706,000	2,851,000	2,600,856	2,362,788	2,074,524
Change in Investments in PRWA		300,000	302,000	300,000	(966,091)	14,559	59,831
Water Conservation		236,500	98,000	221,000	89,469	57,143	220,602
		6,065,500	5,248,000	5,435,500	3,899,495	4,645,813	4,589,862
Net Non-operating Income/(Loss)		1,909,500	2,955,000	2,817,500	5,052,645	3,535,411	3,520,461
Net Earnings(Loss)		(1,658,500)	(2,183,496)	(5,605,507)	(124,844)	(1,775,320)	(3,492,116)

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PALMDALE WATER DISTRICT
5-YEAR CASH FLOW (Aggregate)

	Budget 2019	Projected 2018	Audited Numbers 2017	2016	2015
Beginning Cash	12,171,171	14,327,027	12,853,749	12,243,990	12,989,419
Operating Activities					
Net Operating Revenues	25,738,500	24,252,000	23,693,095	22,586,801	21,248,419
Net Operating Expenses	22,956,500	23,086,496	22,059,825	20,871,018	20,094,952
Net cash provided by operating activities	2,782,000	1,165,504	1,633,270	1,715,783	1,153,467
Other Sources and Uses of Cash					
Assessments received	7,425,000	7,661,000	7,392,110	7,358,135	7,352,814
Payments for State Water Project	(2,876,953)	(3,096,161)	(2,996,405)	(3,195,974)	(3,278,807)
Capital Improvement Fees Received	75,000	108,000	1,021,406	234,747	367,481
Water Conservation	(236,500)	(98,000)	-	-	-
Acquisition of Property, Plant & Equip. - Current Yr	(801,000)	(2,798,802)	(2,039,688)	(2,264,386)	(2,631,537)
Acquisition of Property, Plant & Equip. - Carry-over	(1,427,000)	(857,761)	-	-	-
Committed Contract - Upper Amargosa Creek Project	(995,785)	(125,000)	-	-	-
Investments in PRWA	(300,000)	(302,000)	(320,680)	(105,316)	(224,334)
Capital Leasing - Principal & Interest	(178,953)	(178,953)	(120,948)	(229,597)	(229,597)
Principal Paid on Long-Term Debt	(1,706,595)	(1,657,084)	(1,610,453)	(1,557,553)	(1,518,412)
Interest Paid on Long-Term Debt	(2,581,365)	(2,210,599)	(2,175,260)	(2,161,369)	(2,203,532)
State Grants and Other Income	150,000	58,000	633,872	709,802	421,242
Interest on Investments	150,000	176,000	56,054	105,487	45,786
Net Cash Provided by Other Sources and Uses	(3,304,151)	(3,321,360)	(159,992)	(1,106,024)	(1,898,896)
Net Increase (Decrease) in Cash	(522,151)	(2,155,856)	1,473,278	609,759	(745,429)
Rate Stabilization Fund	-	-	-	-	-
Cash End of Year	11,649,020	12,171,171	14,327,027	12,853,749	12,243,990
Less Restricted Cash	-	-	-	-	-
Acquisition of Property, Plant & Equip. - Carry-over	-	(1,427,000)	-	(155,500)	(584,806)
Committed Contract - Upper Amargosa Creek Project	-	(995,785)	-	(681,709)	-
Available Operating Cash	11,649,020	9,748,386	14,327,027	12,016,540	11,659,184
Capital Funding					
Beginning Cash (Restricted)	5,547,869	-			
Proceeds on Issuance of Long-Term Debt		13,547,869			
Committed Contracts on 2018 WRB Projects	(5,547,869)	(8,000,000)			
Restricted Cash	-	5,547,869			

PALMDALE WATER DISTRICT
2019 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES - 2019 BUDGET
Cash Basis (17,250 Ac. Ft.)

Activity	Estimated Cash Revenues	Estimated Cash Expenditures
Net Water Sales	$ 9,948,000	
Meter Fees	13,719,000	
Elevation Fees	370,000	
Other Operating Revenue	875,000	
Water Quality Fees (Restricted Use)	826,500	
(Increase)/Decrease in Cash (From Operating)	**(2,782,000)**	
Directors		$ 140,500
Administration		4,286,200
Engineering		1,596,550
Facilities		6,598,000
Operations		3,012,000
Finance		1,289,750
Water Conservation		374,150
Human Resources		438,600
Information Technology		956,050
Customer Care		1,347,700
Water Purchases		1,905,000
Capitalized Expenditures		212,000
Water Quality Expense (GAC)		800,000
SUBTOTAL OPERATING	**$ 22,956,500**	**$ 22,956,500**
Projected Beginning Cash - 01/01/2019	**$ 12,171,171**	
Assessments received	7,425,000	
Capital Improvement Fees	75,000	
State Grants	100,000	
Interest on Investments	150,000	
Other Income	50,000	
Payments for State Water Project		2,876,953
Principal Paid on Long-Term Debt		1,706,595
Interest Paid on Long-Term Debt		2,581,365
Capital Leasing		178,953
Investments in PRWA		300,000
Water Conservation		236,500
Acquistion of Property, Plant & Equipment		3,223,785
	$ 19,971,171	$ 11,104,151
Projected Ending Cash - Non-Operating	8,867,020	
Rate Stabilization Fund	-	
Increase/(Decrease) in Cash (From Operating)	2,782,000	
Projected Ending Cash - 12/31/2019	11,649,020	
Less Restricted Cash	-	
Available Operating Cash - 12/31/2019	**$ 11,649,020**	

PALMDALE WATER DISTRICT
2019 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES - 2018 PROJECTED
Cash Basis (18,000 Ac. Ft. - Adopted)

Activity	Estimated Cash Revenues	Estimated Cash Expenditures
Net Water Sales	$ 8,953,000	
Meter Fees	13,163,500	
Elevation Fees	370,500	
Other Operating Revenue	943,500	
Water Quality Fees (Restricted Use)	821,500	
(Increase)/Decrease in Cash (From Operating)	**(1,165,504)**	
Directors		$ 123,250
Administration		3,579,450
Engineering		1,763,250
Facilities		6,491,067
Operations		3,333,250
Finance		1,223,700
Water Conservation		234,700
Human Resources		517,126
Information Technology		730,100
Customer Care		1,311,750
Water Purchases		1,853,852
Capitalized Expenditures		625,000
Water Quality Expense (GAC)		1,300,000
SUBTOTAL OPERATING	**$ 23,086,496**	**$ 23,086,496**
Projected Beginning Cash - 01/01/2017	**$ 14,327,027**	
Assessments received	7,661,000	
Capital Improvement Fees	108,000	
State Grants	48,000	
Interest on Investments	176,000	
Other Income	10,000	
Payments for State Water Project		3,096,161
Principal Paid on Long-Term Debt		1,657,084
Interest Paid on Long-Term Debt		2,210,598.61
Capital Leasing		178,953.40
Investments in PRWA		302,000
Water Conservation		98,000
Acquistion of Property, Plant & Equipment		3,781,563
	$ 22,330,027	$ 11,324,360
Projected Ending Cash - Non-Operating	11,005,667	
Increase/(Decrease) in Cash (From Operating)	1,165,504	
Projected Ending Cash - 12/31/2018	12,171,171	
Less Restricted Cash	-	
Available Operating Cash - 12/31/2018	**$ 12,171,171**	

PALMDALE WATER DISTRICT
2019 BUDGET - FUNDS ANALYSIS
2019 Budget (Proposed)

Sources of Cash		Projected Balance 12/31/2018	2019 Budget Sources	2019 Budget Uses	Projected Balance 12/31/2019
	Net Operating Income		$ (3,568,000)		
	Adjustment - Water Quality (GAC Media)		800,000		
	Adjustment - Depreciation/Amortization Add Back		5,050,000		
	Adjustment - Post-Employment Benefits (GASB 45)		1,750,000		
	Adjustment - Bad Debt		50,000		
	Adjustment - Service Costs Construction		100,000		
	Adjustment - Capitalized Construction		(600,000)		
	Net Non-Operating Income		1,909,500		
	Cash from Revenues above Expenses to place into funds		**$ 5,491,500**		
Reserve Funds (Based on Resolution No. 13-13)					
1	Capital Improvement Fund (CIF)	$ -	$ 75,000	$ 75,000	$ -
2	Bond Proceeds Fund	-	-	-	-
3	Debt Service Reserve Fund	-	-	-	-
4	Rate Stabilization Fund (Operating Cash)	493,327	4,870	-	498,197
	Total Legally Restricted	**$ 493,327**	**$ 79,870**	**$ 75,000**	**$ 498,197**
5	Dam Self-Insurance	$ 5,000,000	$ -	$ -	$ 5,000,000
6	O&M Operating Reserve (3-Month operating exp.)	5,600,000	3,873,150	3,873,150	5,600,000
7	O&M Emergency Reserve	-	-	-	-
8	Unrestricted Reserves	1,077,844	1,613,480	2,140,501	550,823
	Total Board Restricted (Operating Cash)	**$ 11,677,844**	**$ 5,486,630**	**$ 6,013,651**	**$ 11,150,823**
	Total Operating Cash	**$ 12,171,171**			**$ 11,649,020**
	Carry-over	**(2,422,785)**			
	Available Operating Cash	**$ 9,748,386**			

PALMDALE WATER DISTRICT

2019 BUDGET - FUNDS ANALYSIS

2018 Estimated End of Year (Projected)

			2018 Budget		
	Sources of Cash	**Actual Ending Balance 12/31/2017**	**Sources**	**Uses**	**Projected Balance 12/31/2018**
	Net Operating Income		$ (5,138,496)		
	Adjustment - Water Quality (GAC Media)		1,300,000		
	Adjustment - Depreciation/Amortization Add Back		5,350,000		
	Adjustment - Post-Employment Benefits (GASB 45)		1,532,500		
	Adjustment - Bad Debt		45,000		
	Adjustment - Service Costs Construction		94,500		
	Adjustment - Capitalized Construction		(718,000)		
	Net Non-Operating Income		2,955,000		
	Cash from Revenues above Expenses to place into funds		**$ 5,420,504**		
	Reserve Funds (Based on Resolution No. 13-13)				
1	Capital Improvement Fund (CIF)	$ -	$ 108,000	$ 108,000	$ -
2	Bond Proceeds Fund	-	-	-	-
3	Debt Service Reserve Fund	-	-	-	-
4	Rate Stabilization Fund (Operating Cash)	485,917	9,360	1,950	493,327
	Total Legally Restricted	**$ 485,917**	**$ 117,360**	**$ 109,950**	**$ 493,327**
5	Dam Self-Insurance	$ 5,000,000	$ -	$ -	$ 5,000,000
6	O&M Operating Reserve (3-Month operating exp.)	5,600,000	4,073,150	4,073,150	5,600,000
7	O&M Emergency Reserve	-	-	-	-
8	Unrestricted Reserves	3,241,110	1,337,994	3,501,260	1,077,844
	Total Board Restricted	**$ 13,841,110**	**$ 5,411,144**	**$ 7,574,410**	**$ 11,677,844**
	Total Operating Cash	**$ 14,327,027**			**$ 12,171,171**
				Carry-over	(2,422,785)
				Available Operating Cash	**$ 9,748,386**

PALMDALE WATER DISTRICT

2019 BUDGET - FUNDS ANALYSIS

2018 Budget (Adopted)

Sources of Cash		Projected Balance 12/31/2017	2018 Budget Sources	2018 Budget Uses	Projected Balance 12/31/2018
	Net Operating Income		$ (8,423,007)		
	Adjustment - Water Quality (GAC Media)		840,000		
	Adjustment - Depreciation/Amortization Add Back		6,000,000		
	Adjustment - Post-Employment Benefits (GASB 45)		2,300,000		
	Adjustment - Bad Debt		50,000		
	Adjustment - Service Costs Construction		125,000		
	Adjustment - Capitalized Construction		(600,000)		
	Net Non-Operating Income		2,817,500		
	Cash from Revenues above Expenses to place into funds		**$ 3,109,493**		
Reserve Funds (Based on Resolution No. 13-13)					
1	Capital Improvement Fund (CIF)	$ -	$ 250,000	$ 250,000	$ -
2	Bond Proceeds Fund	-	-	-	-
3	Debt Service Reserve Fund	-	-	-	-
4	Rate Stabilization Fund (Operating Cash)	486,383	1,000	-	487,383
	Total Legally Restricted	**$ 486,383**	**$ 251,000**	**$ 250,000**	**$ 487,383**
5	Dam Self-Insurance	$ 5,000,000	$ -	$ -	$ 5,000,000
6	O&M Operating Reserve (3-Month operating exp.)	5,400,000	2,187,785	1,987,785	5,600,000
7	O&M Emergency Reserve	-	-	-	-
8	Unrestricted Reserves	621,802	920,708	1,810,834	(268,324)
	Total Board Restricted	**$ 11,021,802**	**$ 3,108,493**	**$ 3,798,619**	**$ 10,331,676**
	Total Operating Cash	**$ 11,508,185**			**$ 10,819,059**
	Carry-over	**$ (1,733,000)**			
	Available Operating Cash	**$ 9,775,185**			

PALMDALE WATER DISTRICT

2019 BUDGET - FUNDS ANALYSIS

2017 End of Year (Actual)

Sources of Cash		Actual Ending Balance 12/31/2016	2017 Budget Sources	2017 Budget Uses	Actual Ending Balance 12/31/2017
	Net Operating Income		$ (5,177,489)		
	Adjustment - Water Quality (GAC Media)		923,815		
	Adjustment - Depreciation/Amortization Add Back		6,113,751		
	Adjustment - Post-Employment Benefits (GASB 45)		2,224,242		
	Adjustment - Bad Debt		133,620		
	Adjustment - Service Costs Construction		111,524		
	Adjustment - Capitalized Construction		(527,821)		
	Net Non-Operating Income		5,052,645		
	Cash from Revenues above Expenses to place into funds		**$ 8,854,288**		
Reserve Funds (Based on Resolution No. 13-13)					
1	Capital Improvement Fund (CIF)	$ -	$ 1,021,406	$ 1,021,406	$ -
2	Bond Proceeds Fund	403,920	80,045	483,965	-
3	Debt Service Reserve Fund	-	-	-	-
4	Rate Stabilization Fund (Operating Cash)	481,221	4,696	-	485,917
	Total Legally Restricted	**$ 885,141**	**$ 1,106,147**	**$ 1,505,371**	**$ 485,917**
5	Dam Self-Insurance	$ 5,000,000	$ -	$ -	$ 5,000,000
6	O&M Operating Reserve (3-Month operating exp.)	5,600,000	-	-	5,600,000
7	O&M Emergency Reserve	-	-	-	-
8	Unrestricted Reserves	1,772,528	8,849,592	7,381,010	3,241,110
	Total Board Restricted	**$ 12,372,528**	**$ 8,849,592**	**$ 7,381,010**	**$ 13,841,110**
	Total Operating Cash	**$ 12,853,749**			**$ 14,327,027**

PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2019 BUDGET (Departmental Overview)

Directors

Budget 2018: 140,500
Projected Actual 2018: 123,250
Requested 2019: 140,500

DEPARTMENT PERSONNEL BUDGET:		PROPOSED 2019	PROJECTED 2018	BUDGET 2018	ACTUAL 2017	ACTUAL 2016	ACTUAL 2015
1-01-4000-000	Directors Fees	-	-	-	-	64,200	57,000
Benefits (Departmental)							
1-01-4005-000	Payroll Taxes	5,500	4,750	5,500	4,705	4,533	4,346
1-01-4010-000	Health Insurance	-	-	-	-	75,765	57,956
	Subtotal (Benefits - Departmental)	5,500	4,750	5,500	4,705	80,297	62,303
	Personnel Expenses	5,500	4,750	5,500	4,705	144,497	119,303
OPERATING EXPENSES:							
	Total Operating Expense	135,000	118,500	135,000	106,353	18,442	19,973
	Total Departmental Expenses	140,500	123,250	140,500	111,057	162,939	139,276

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PALMDALE WATER DISTRICT
2019 BUDGET

Directors		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-01-4000-000	Directors Fees	-	-	-	-	64,200	57,000
Benefits							
1-01-4005-000	Payroll Taxes	5,500	4,750	5,500	4,705	4,533	4,346
1-01-4010-000	Health Insurance	-	-	-	-	75,765	57,956
	Subtotal (Benefits)	5,500	4,750	5,500	4,705	80,297	62,303
	Personnel Expenses	5,500	4,750	5,500	4,705	144,497	119,303
OPERATING EXPENSES:							
1-01-4050-000	Director's Travel, Seminars & Meetings	-	-	-	-	18,442	19,973
1-01-xxxx-007	Director's Expense Share - Alverado, Robert	27,000	27,000	27,000	20,512		
1-01-xxxx-008	Director's Expense Share - Mac Laren, Kathy	27,000	18,000	27,000	21,693		
1-01-xxxx-009	Director's Expense Share - Estes, Joe	27,000	27,000	27,000	22,843		
1-01-xxxx-010	Director's Expense Share - Dino, Vincent	27,000	19,500	27,000	21,275		
1-01-xxxx-011	Director's Expense Share - Henriquez, Marco	27,000	27,000	27,000	20,030		
	Total Operating Expense	135,000	118,500	135,000	106,353	18,442	19,973
	Total Departmental Expenses	140,500	123,250	140,500	111,057	162,939	139,276

PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2019 BUDGET (Departmental Overview)

Administration

Budget 2018: 3,687,200
Projected Actual 2018: 3,579,450
Requested 2019: 4,286,200

		PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
DEPARTMENT PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-02-4000-000	Salaries	1,350,000	1,152,000	1,215,500	1,078,885	1,059,738	909,109
1-02-4000-100	Salaries - Departmental Overtime	14,000	5,000	9,000	7,946	7,357	7,128
	Subtotal (Salaries - Departmental)	1,364,000	1,157,000	1,224,500	1,086,831	1,067,095	916,237
Employee Benefits (Departmental)							
1-02-4005-000	Payroll Taxes	96,500	80,500	86,500	74,016	67,781	58,665
1-02-4010-000	Health Insurance	194,000	166,000	171,500	151,134	141,074	133,752
1-02-4015-000	Pers	120,000	114,000	141,000	111,903	173,459	146,826
	Subtotal (Benefits - Departmental)	410,500	360,500	399,000	337,053	382,314	339,243
Employee Salaries & Benefits (District Wide)							
1-02-5070-001	Salaries - District-wide Oncall/Standby	105,000	75,000	90,000	68,836	78,783	89,297
1-02-5070-013	Salaries-Public Relations Overtime	-	-	-	-	-	-
1-02-5070-002	PERS-Unfunded Liability	699,000	572,000	568,500	472,523	405,575	189,408
1-02-5070-003	Worker's Comp	375,000	338,000	280,000	189,902	178,578	119,156
1-02-5070-004	Vacation Benefit Expense	25,000	5,000	25,000	(6,272)	12,321	54,578
1-02-5070-005	Life Insurance/EAP Program	6,500	6,500	6,500	6,312	6,379	6,949
	Subtotal (Salaries/Benefits - District Wide)	1,210,500	996,500	970,000	731,300	681,635	459,387
	Personnel Expenses	2,985,000	2,514,000	2,593,500	2,155,185	2,131,044	1,714,867
OPERATING EXPENSES:							
	Total Operating Expense	345,200	313,700	333,700	335,988	277,813	260,630
	Total District-wide Operating Expense	956,000	751,750	760,000	709,097	849,445	909,161
	Total Departmental Expenses	4,286,200	3,579,450	3,687,200	3,200,269	3,258,302	2,884,658

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PALMDALE WATER DISTRICT
2019 BUDGET

Administration		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-02-4000-000	Salaries	1,350,000	1,152,000	1,215,500	1,078,885	1,059,738	909,109
1-02-4000-100	Salaries - Departmental Overtime	14,000	5,000	9,000	7,946	7,357	7,128
	Subtotal (Salaries)	1,364,000	1,157,000	1,224,500	1,086,831	1,067,095	916,237
Employee Benefits							
1-02-4005-000	Payroll Taxes	96,500	80,500	86,500	74,016	67,781	58,665
1-02-4010-000	Health Insurance	194,000	166,000	171,500	151,134	141,074	133,752
1-02-4015-000	Pers	120,000	114,000	141,000	111,903	173,459	146,826
	Subtotal (Benefits)	410,500	360,500	399,000	337,053	382,314	339,243
District-wide Salaries & Benefits							
1-02-5070-001	Salaries-On-Call/Stand By Time	105,000	75,000	90,000	68,836	78,783	89,297
1-02-5070-002	PERS-Unfunded Liability	699,000	572,000	568,500	472,523	405,575	189,408
1-02-5070-003	Worker's Compensation	375,000	338,000	280,000	189,902	178,578	119,156
1-02-5070-004	Vacation Benefit Expense	25,000	5,000	25,000	(6,272)	12,321	54,578
1-02-5070-005	Life Insurance/EAP	6,500	6,500	6,500	6,312	6,379	6,949
	Subtotal (District-wide)	1,210,500	996,500	970,000	731,300	681,635	459,387
	Personnel Expenses	2,985,000	2,514,000	2,593,500	2,155,185	2,131,044	1,714,867
OPERATING EXPENSES:							
1-02-4050-000	Staff Travel	14,000	15,000	14,000	17,071	-	-
1-02-4050-100	General Manager Travel	5,000	6,000	5,000	7,091	5,821	8,209
1-02-4060-000	Staff Conferences & Seminars	6,000	2,500	6,000	1,683	-	-
1-02-4060-100	General Manager Conferences & Seminars	4,000	4,000	4,000	3,306	2,150	3,915
1-02-4130-000	Bank Charges	150,000	165,000	140,000	164,613	156,058	146,801
1-02-4150-000	Accounting Services	25,000	23,000	27,500	24,351	25,471	23,991
1-02-4175-000	Permits (Construction)	17,500	12,000	17,500	11,228	10,332	16,856
1-02-4180-000	Postage	25,000	14,000	25,000	13,006	11,783	18,268
1-02-4190-100	Public Relations - Publications	30,000	22,000	30,000	20,479	29,642	9,083
1-02-4190-700	Public Affairs - Marketing/Outreach	25,000	18,000	25,000	40,847	-	-
1-02-4190-710	Public Affairs - Advertising	4,000	250	4,000	-	-	-
1-02-4190-720	Public Affairs - Equipment	2,500	-	2,500	-	-	-
1-02-4190-730	Public Affairs - Conference/Seminar/Travel	2,500	1,500	2,500	-	-	-
1-02-4190-740	Public Affairs - Consultants	3,000	1,000	3,000	-	-	-
1-02-4190-750	Public Affairs - Memberships	700	700	700	-	-	-
1-02-4190-900	Public Relations - Other	-	-	-	-	6,555	1,000
1-02-4200-000	Advertising	4,000	4,250	4,000	1,902	3,833	3,617
1-02-4205-000	Office Supplies	22,000	24,500	18,000	24,494	20,836	20,709
1-02-4210-000	Office Furniture	5,000	-	5,000	5,917	5,333	8,180
	Total Operating Expense	345,200	313,700	333,700	335,988	277,813	260,630
District-wide Operating Expense							
1-02-5070-006	Other Operating	25,000	23,250	20,000	30,069	28,084	18,367
1-02-5070-007	Consultants	234,000	230,000	70,000	60,568	94,638	157,646
1-02-5070-008	Insurance	280,000	242,000	305,000	286,478	297,231	296,700
1-02-5070-009	Groundwater Adjudication - Legal	40,000	35,500	50,000	82,277	57,678	145,128
1-02-5070-010	Legal Services	125,000	96,000	150,000	85,014	139,168	167,712
1-02-5070-011	Memberships	125,000	125,000	125,000	124,247	127,763	123,609
1-02-5070-012	Elections	57,000	-	-	-	104,882	-
1-02-5070-013	Succession Planning	25,000	-	-	-	-	-
1-02-5070-014	Groundwater Adjudication - Pumping Assessment	45,000	-	-	-	-	-
1-02-5070-099	100th Anniversary	-	120,000	40,000	40,443	-	-
	Total District-wide Operating Expense	956,000	751,750	760,000	709,097	849,445	909,161
	Total Departmental Expenses	4,286,200	3,579,450	3,687,200	3,200,269	3,258,302	2,884,658

PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2018 BUDGET (Departmental Overview)

Engineering

Budget 2018: 1,662,900
Projected Actual 2018: 1,763,250
Requested 2019: 1,596,550

		PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
DEPARTMENT PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-03-4000-000	Salaries	1,092,500	1,099,000	1,058,750	1,025,227	870,400	815,814
1-03-4000-100	Salaries - Departmental Overtime	11,250	28,500	9,000	12,745	10,469	5,172
	Subtotal (Salaries - Departmental)	1,103,750	1,127,500	1,067,750	1,037,973	880,869	820,986
Employee Benefits (Departmental)							
1-03-4005-000	Payroll Taxes	82,000	87,000	78,750	77,032	65,930	62,068
1-03-4010-000	Health Insurance	211,000	207,000	209,750	181,559	152,691	139,686
1-03-4015-000	Pers	106,000	112,000	132,750	102,417	149,436	111,512
	Subtotal (Benefits - Departmental)	399,000	406,000	421,250	361,008	368,057	313,267
	Personnel Expenses	1,502,750	1,533,500	1,489,000	1,398,981	1,248,926	1,134,253
OPERATING EXPENSES:							
	Total Operating Expense	93,800	229,750	173,900	57,136	46,919	68,407
	Total Departmental Expenses	1,596,550	1,763,250	1,662,900	1,456,117	1,295,845	1,202,660

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PALMDALE WATER DISTRICT
2019 BUDGET

Engineering		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-03-4000-000	Salaries	1,092,500	1,099,000	1,058,750	1,025,227	870,400	815,814
1-03-4000-100	Salaries - Departmental Overtime	11,250	28,500	9,000	12,745	10,469	5,172
	Subtotal (Salaries)	1,103,750	1,127,500	1,067,750	1,037,973	880,869	820,986
Employee Benefits							
1-03-4005-000	Payroll Taxes	82,000	87,000	78,750	77,032	65,930	62,068
1-03-4010-000	Health Insurance	211,000	207,000	209,750	181,559	152,691	139,686
1-03-4015-000	PERS	106,000	112,000	132,750	102,417	149,436	111,512
	Subtotal (Benefits)	399,000	406,000	421,250	361,008	368,057	313,267
	Personnel Expenses	1,502,750	1,533,500	1,489,000	1,398,981	1,248,926	1,134,253
OPERATING EXPENSES:							
1-03-4050-000	Staff Travel	4,500	4,750	3,000	3,095	-	-
1-03-4060-000	Staff Conferences & Seminars	4,800	6,000	3,000	3,895	-	-
1-03-4060-001	Staff Training - Auto CAD Civil 3D	13,000	3,000	13,000	-	-	-
1-03-4155-305	Contracted Services - GIS Services	18,000	26,500	13,000	7,544	28,491	54,639
1-03-4155-310	Contracted Services - Reproduction	2,000	-	20,000	-	-	-
1-03-4155-315	Contracted Services - Prod./Demand Database	-	-	7,000	-	-	-
1-03-4155-320	Contracted Services - Plotter/Scanner	-	750	-	-	-	-
1-03-4165-000	Memberships/Subscriptions	2,500	2,500	2,500	4,470	3,897	2,065
1-03-4250-000	General Materials & Supplies	3,500	-	-	-	4,541	2,297
1-03-4250-100	Supplies - Plotter Paper/Toner	4,500	-	3,400	714	-	-
1-03-4250-150	Supplies - Surveying Total Station	2,500	7,250	7,000	-	-	-
1-03-4250-200	Supplies - Miscellaneous	-	1,000	-	746	-	-
1-03-8100-100	Computer Software - Maint. & Support	31,000	88,000	102,000	36,672	9,990	9,406
1-03-8100-200	Computer Software - SCADAWatch	7,500	90,000	-	-	-	-
	Total Operating Expense	93,800	229,750	173,900	57,136	46,919	68,407
	Total Departmental Expenses	1,596,550	1,763,250	1,662,900	1,456,117	1,295,845	1,202,660

PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2019 BUDGET (Departmental Overview)

Facilities

Budget 2018: **7,091,750**
Projected Actual 2018: **6,491,067**
Requested 2019: **6,598,000**

		PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
DEPARTMENT PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-04-4000-000	Salaries	2,251,500	2,147,000	2,134,500	2,047,671	2,019,399	1,907,672
1-04-4000-100	Salaries - Departmental Overtime	115,000	154,000	115,000	114,871	111,003	90,716
	Subtotal (Salaries - Departmental)	2,366,500	2,301,000	2,249,500	2,162,542	2,130,402	1,998,388
Employee Benefits (Departmental)							
1-04-4005-000	Payroll Taxes	181,000	180,067	178,000	167,159	164,677	154,694
1-04-4010-000	Health Insurance	473,000	514,500	491,750	464,206	443,728	434,173
1-04-4015-000	Pers	230,500	207,000	260,000	196,596	367,342	266,889
	Subtotal (Benefits - Departmental)	884,500	901,567	929,750	827,961	975,748	855,756
	Personnel Expenses	3,251,000	3,202,567	3,179,250	2,990,504	3,106,150	2,854,144
OPERATING EXPENSES:							
	Total Operating Expense	3,347,000	3,288,500	3,912,500	2,949,628	3,397,147	2,941,588
	Total Departmental Expenses	6,598,000	6,491,067	7,091,750	5,940,131	6,503,297	5,795,731

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PALMDALE WATER DISTRICT
2019 BUDGET

Facilities		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-04-4000-000	Salaries	2,251,500	2,147,000	2,134,500	2,047,671	2,019,399	1,907,672
1-04-4000-100	Salaries - Departmental Overtime	115,000	154,000	115,000	114,871	111,003	90,716
	Subtotal (Salaries)	2,366,500	2,301,000	2,249,500	2,162,542	2,130,402	1,998,388
Employee Benefits							
1-04-4005-000	Payroll Taxes	181,000	180,067	178,000	167,159	164,677	154,694
1-04-4010-000	Health Insurance	473,000	514,500	491,750	464,206	443,728	434,173
1-04-4015-000	PERS	230,500	207,000	260,000	196,596	367,342	266,889
	Subtotal (Benefits)	884,500	901,567	929,750	827,961	975,748	855,756
	Personnel Expenses	3,251,000	3,202,567	3,179,250	2,990,504	3,106,150	2,854,144
OPERATING EXPENSES:							
1-04-4050-000	Staff Travel	6,000	5,000	3,000	3,969	-	-
1-04-4060-000	Staff Conferences & Seminars	15,000	2,000	13,000	297	-	-
1-04-4155-000	Contracted Services	-	-	-	-	-	-
1-04-4155-405	Contracted Services - Landscape Svcs (All Sites)	15,500	10,500	15,500	10,325	11,353	12,087
1-04-4155-410	Contracted Services - Landscape Svcs (Wells)	38,000	35,000	38,000	33,659	35,804	31,424
1-04-4155-415	Contracted Services - Alarm Services	-	-	5,000	8,322	3,234	3,116
1-04-4155-420	Contracted Services - Janitorial Services (All Sites)	45,000	44,000	45,000	46,237	40,504	32,235
1-04-4155-425	Contracted Services - Pest Control Svcs (Contracted)	6,000	5,750	6,000	4,915	6,297	2,129
1-04-4155-430	Contracted Services - Pest Control Svcs (Plm Dam)	5,000	3,500	5,000	3,312	21,925	23,040
1-04-4155-435	Contracted Services - Elevator Services	46,500	3,500	3,500	11,815	3,318	3,213
1-04-4155-440	Contracted Services - SCADA Software	16,000	18,000	15,000	15,043	35,314	11,118
1-04-4155-445	Contracted Services - SCADA Hardware	25,000	1,250	25,000	24,118	-	668
1-04-4155-450	Contracted Services - Seismic Valve Controllers	7,500	-	7,500	6,415	6,085	5,790
1-04-4155-455	Contracted Services - Annual Tank Service	330,000	319,250	330,000	329,545	319,100	-
1-04-4155-460	Contracted Services - Fire Extinguisher Servicing	5,000	7,500	2,500	-	-	-
1-04-4155-465	Contracted Services - Firetide Radio	15,000	-	15,000	-	-	-
1-04-4155-466	Contracted Services - Clearscada	15,000	-	15,000	-	-	-
1-04-4155-467	Contracted Services - Fenway	-	-	1,000	-	-	-
1-04-4155-499	Contracted Services - Miscellaneous	2,000	-	1,000	1,639	2,444	6,299
1-04-4175-000	Permits (District Facilities including Dams)	40,000	56,000	25,000	7,433	18,301	3,508
1-04-4215-100	Natural Gas - Wells & Boosters	210,000	198,000	225,000	170,596	165,926	199,402
1-04-4215-200	Natural Gas - Buildings	9,000	6,000	9,000	6,613	6,619	7,434
1-04-4220-100	Electricity - Wells & Boosters	1,150,000	1,110,000	1,320,000	1,091,131	1,298,902	1,587,473
1-04-4220-200	Electricity - Buildings	88,000	78,000	88,000	73,376	70,681	86,925
1-04-4225-000	Maint. & Repair - Vehicles	32,500	23,500	35,000	21,897	40,706	34,192
1-04-4230-100	Maint. & Rep. Operations - Office Building	25,000	10,500	25,000	21,364	33,215	9,861
1-04-4235-110	Maint. & Rep. Operations - Equipment	12,000	2,500	12,000	8,512	2,955	5,365
1-04-4235-400	Maint. & Rep. Operations - Wells	80,000	73,500	100,000	55,508	78,836	89,886
1-04-4235-405	Maint. & Rep. Operations - Boosters	50,000	30,000	80,000	27,474	48,838	30,841
1-04-4235-410	Maint. & Rep. Operations - Shop Bldgs	25,000	23,500	25,000	20,786	12,844	1,560
1-04-4235-415	Maint. & Rep. Operations - Facilities	50,000	18,500	50,000	16,691	35,918	22,642
1-04-4235-420	Maint. & Rep. Operations - Water Lines	300,000	350,000	300,000	318,750	302,124	220,229
1-04-4235-425	Maint. & Rep. Operations - Littlerock Dam	15,000	1,000	15,000	1,642	23,134	-
1-04-4235-430	Maint. & Rep. Operations - Palmdale Dam	-	1,000	7,500	4,070	6,724	1,160
1-04-4235-435	Maint. & Rep. Operations - Palmdale Canal	10,000	2,000	10,000	4,837	-	3,823
1-04-4235-440	Maint. & Rep. Operations - Large Meters	25,000	12,750	35,000	34,420	28,942	3,504
1-04-4235-445	Maint. & Rep. Operations - Telemetry	-	1,000	5,000	2,125	2,933	6,160
1-04-4235-450	Maint. & Rep. Operations - Hypo Generators	10,000	3,500	10,000	2,645	4,056	2,426
1-04-4235-455	Maint. & Rep. Operations - Heavy Equipment	42,500	27,500	45,000	43,617	36,942	46,202
1-04-4235-460	Maint. & Rep. Operations - Storage Reservoirs	5,000	14,000	5,000	2,367	2,753	2,615
1-04-4235-461	Maint. & Rep. Operations - Air Vacs	15,000	48,000	28,000	-	-	-
1-04-4235-470	Maint. & Rep. Operations - Meter Exchanges	50,000	165,000	250,000	139,830	314,917	119,540

OPERATING EXPENSES *(Continued)*:							
1-04-4250-100	Materials - Hot Tapping	-	-	-	-	-	5,549
1-04-4270-300	Telecommunication - Other	5,000	7,000	4,000	5,732	6,292	3,707
1-04-4300-100	Testing - Regulatory Compliance	20,000	16,000	20,000	9,612	-	-
1-04-4300-200	Testing - Large Meter Testing	12,500	11,500	12,500	11,357	18,598	14,385
1-04-4300-300	Testing - Edison Testing	15,000	8,000	30,000	2,755	5,655	-
1-04-5070-009	Groundwater Adjudication - Pumping Assessment	-	60,500	50,000	19,552	-	-
1-04-6000-000	Waste Disposal	20,000	13,000	20,000	15,183	24,588	17,072
1-04-6100-100	Fuel - Gas and Diesel	134,000	130,000	105,000	84,621	84,737	83,938
1-04-6100-200	Lubricates District Wide	25,000	16,000	40,000	17,842	14,092	33,619
1-04-6200-000	Uniforms	28,000	20,000	28,000	20,803	26,242	27,451
1-04-6300-000	Supplies	-	-	-	-	-	-
1-04-6300-100	Supplies - General	55,000	81,000	47,500	52,867	63,234	53,658
1-04-6300-200	Supplies - Hypo Generators	7,500	7,000	7,500	3,340	6,094	2,114
1-04-6300-300	Supplies - Electrical	3,000	-	3,000	2,944	1,117	283
1-04-6300-400	Supplies - Telemetry	5,000	1,000	5,000	6,070	4,340	5,161
1-04-6300-800	Supplies - Construction Materials	35,000	28,000	35,000	37,608	51,447	43,356
1-04-6400-000	Tools	-	-	-	-	34,027	20,149
1-04-6400-100	Tools - Facilities	35,000	38,000	47,000	17,942	-	-
1-04-6400-200	Tools - Vehicles	10,000	17,000	5,000	10,122	-	-
1-04-6450-100	Equipment - Firetide Radios	8,000	1,000	8,000	-	-	-
1-04-6450-110	Equipment - GF Signet Flow Meters	7,500	-	7,500	-	-	-
1-04-6450-120	Equipment - SCADA Workstations	-	27,500	30,000	-	-	-
1-04-6450-130	Equipment - Compound Meters	-	-	72,000	-	-	-
1-04-7000-100	Leases - Equipment	15,000	13,000	15,000	22,460	17,387	15,280
1-04-7000-200	Leases - Fleet	70,000	82,000	70,000	33,524	17,652	-
	Total Operating Expense	3,347,000	3,288,500	3,912,500	2,949,628	3,397,147	2,941,588
	Total Departmental Expenses	6,598,000	6,491,067	7,091,750	5,940,131	6,503,297	5,795,731

PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2019 BUDGET (Departmental Overview)

Operations

Budget 2018: 3,032,007
Projected Actual 2018: 3,333,250
Requested 2019: 3,012,000

		PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
DEPARTMENT PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-05-4000-000	Salaries	1,006,500	1,044,000	937,750	953,323	988,198	1,067,180
1-05-4000-100	Salaries - Departmental Overtime	73,500	98,000	60,000	78,833	65,122	63,447
	Subtotal (Salaries - Departmental)	1,080,000	1,142,000	997,750	1,032,157	1,053,319	1,130,627
Employee Benefits (Departmental)							
1-05-4005-000	Payroll Taxes	81,000	91,000	68,750	79,405	80,923	85,764
1-05-4010-000	Health Insurance	179,000	154,000	159,250	160,866	180,467	206,300
1-05-4015-000	Pers	102,000	100,000	121,500	98,359	167,291	156,034
	Subtotal (Benefits - Departmental)	362,000	345,000	349,500	338,630	428,681	448,099
	Personnel Expenses	1,442,000	1,487,000	1,347,250	1,370,787	1,482,000	1,578,726
OPERATING EXPENSES:							
	Total Operating Expense	1,570,000	1,846,250	1,684,757	1,622,369	1,200,263	962,272
	Total Departmental Expenses	3,012,000	3,333,250	3,032,007	2,993,156	2,682,263	2,540,998

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PALMDALE WATER DISTRICT
2018 BUDGET

Operations		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-05-4000-000	Salaries	1,006,500	1,044,000	937,750	953,323	988,198	1,067,180
1-05-4000-100	Salaries - Departmental Overtime	73,500	98,000	60,000	78,833	65,122	63,447
	Subtotal (Salaries)	1,080,000	1,142,000	997,750	1,032,157	1,053,319	1,130,627
Employee Benefits							
1-05-4005-000	Payroll Taxes	81,000	91,000	68,750	79,405	80,923	85,764
1-05-4010-000	Health Insurance	179,000	154,000	159,250	160,866	180,467	206,300
1-05-4015-000	PERS	102,000	100,000	121,500	98,359	167,291	156,034
	Subtotal (Benefits)	362,000	345,000	349,500	338,630	428,681	448,099
	Personnel Expenses	1,442,000	1,487,000	1,347,250	1,370,787	1,482,000	1,578,726
OPERATING EXPENSES:							
1-05-4050-000	Staff Travel	3,000	2,500	2,500	3,875	-	-
1-05-4060-000	Staff Conferences & Seminars	3,000	-	2,500	1,855	-	-
1-05-4120-100	Training - Lab Equipment	5,000	-	-	-	-	-
1-05-4155-505	Contracted Services - Landscape Services	3,500	2,000	2,000	3,261	2,620	1,485
1-05-4155-510	Contracted Services - Alarm Services	-	1,000	1,750	1,732	975	825
1-05-4155-525	Contracted Services - Wind Turbine Services	30,000	40,000	30,000	38,805	2,150	32,352
1-05-4155-530	Contracted Services - CMMS Software	-	-	-	-	-	1,800
1-05-4155-540	Contracted Services - Lab Software	7,500	5,250	6,720	7,456	1,470	1,865
1-05-4155-545	Contracted Services - Lab Equipment Services	26,000	8,250	17,500	9,153	25,184	16,707
1-05-4155-550	Contracted Services - Water Quality Svcs (SolarBee)	30,000	29,500	32,000	28,016	28,016	27,200
1-05-4155-599	Contracted Services - Miscellaneous	-	-	-	-	986	-
1-05-4175-000	Permits (WTP Facilities Inclusive)	68,000	63,500	66,287	67,631	30,155	22,967
1-05-4215-200	Natural Gas - Water Treatment Plant	3,000	1,250	3,000	1,063	1,376	1,451
1-05-4220-200	Electricity - Water Treatment Plant	200,000	175,000	290,000	297,253	159,361	147,115
1-05-4230-110	Maint. & Rep. Office - Equipment	5,000	5,000	500	183	126	-
1-05-4235-110	Maint. & Rep. Operations - Equipment	20,000	17,500	20,000	18,068	18,394	15,489
1-05-4235-410	Maint. & Rep. Operations - Shop Bldgs	6,000	3,000	6,000	1,818	14,856	1,316
1-05-4235-415	Maint. & Rep. Operations - Facilities	70,000	54,000	86,000	81,972	89,129	88,688
1-05-4235-450	Maint. & Rep. Operations - Hypo Generators	-	60,000	65,000	52,898	67,315	17,250
1-05-4235-500	Maint. & Repair - Wind Turbine	10,000	6,000	10,000	1,345	39,603	15,719
1-05-4236-000	Palmdale Lake Management	100,000	95,000	100,000	65,913	-	30,104
3-05-4300-100	Filter Media Testing/Inspection	-	-	-	18,348	-	-
1-05-6000-000	Waste Disposal	20,000	26,500	20,000	3,678	10,417	11,899
1-05-6200-000	Uniforms	16,000	12,000	16,000	13,155	14,340	15,886
1-05-6300-100	Supplies - General	15,000	14,500	15,000	13,955	16,939	8,987
1-05-6300-600	Supplies - Lab	60,000	52,000	52,000	51,859	44,895	37,050
1-05-6300-700	Outside Lab Work	100,000	90,000	71,000	53,280	69,835	70,965
1-05-6400-000	Tools	6,000	4,500	6,000	6,504	5,234	9,610
1-05-6500-000	Chemicals	760,000	1,075,000	760,000	779,292	556,243	384,384
1-05-7000-100	Leases -Equipment	3,000	3,000	3,000	-	644	1,157
	Total Operating Expense	1,570,000	1,846,250	1,684,757	1,622,369	1,200,263	962,272
	Total Departmental Expenses	3,012,000	3,333,250	3,032,007	2,993,156	2,682,263	2,540,998

PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2019 BUDGET (Departmental Overview)

Finance

Budget 2018:	**1,291,250**
Projected Actual 2018:	**1,223,700**
Requested 2019:	**1,289,750**

		PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
DEPARTMENT PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-06-4000-000	Salaries	711,750	669,000	697,500	670,064	669,472	800,725
1-06-4000-100	Salaries - Departmental Overtime	3,000	1,000	3,000	1,808	236	4,124
	Subtotal (Salaries - Departmental)	714,750	670,000	700,500	671,872	669,709	804,849
Employee Benefits (Departmental)							
1-06-4005-000	Payroll Taxes	55,000	48,500	53,250	46,901	47,518	58,773
1-06-4010-000	Health Insurance	101,250	104,500	99,250	88,182	92,028	137,350
1-06-4015-000	Pers	72,500	72,000	94,750	70,754	118,395	138,886
	Subtotal (Benefits - Departmental)	228,750	225,000	247,250	205,836	257,941	335,009
	Personnel Expenses	943,500	895,000	947,750	877,709	927,650	1,139,858
OPERATING EXPENSES:							
	Total Operating Expense	346,250	328,700	343,500	328,732	329,935	430,428
	Total Departmental Expenses	1,289,750	1,223,700	1,291,250	1,206,440	1,257,585	1,570,286

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PALMDALE WATER DISTRICT
2019 BUDGET

Finance		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-06-4000-000	Salaries	711,750	669,000	697,500	670,064	669,472	800,725
1-06-4000-100	Salaries - Departmental Overtime	3,000	1,000	3,000	1,808	236	4,124
	Subtotal (Salaries)	714,750	670,000	700,500	671,872	669,709	804,849
Employee Benefits							
1-06-4005-000	Payroll Taxes	55,000	48,500	53,250	46,901	47,518	58,773
1-06-4010-000	Health Insurance	101,250	104,500	99,250	88,182	92,028	137,350
1-06-4015-000	PERS	72,500	72,000	94,750	70,754	118,395	138,886
	Subtotal (Benefits)	228,750	225,000	247,250	205,836	257,941	335,009
	Personnel Expenses	943,500	895,000	947,750	877,709	927,650	1,139,858
OPERATING EXPENSES:							
1-06-4050-000	Staff Travel	2,000	1,750	-	-	-	-
1-06-4060-000	Staff Conferences & Seminars	1,500	750	-	-	-	-
1-06-4155-100	Contracted Services - Infosend	270,000	258,000	280,000	261,932	272,395	221,470
1-06-4155-200	Contracted Services - Infosend Drought Related	-	-	-	-	-	5,492
1-06-4155-300	Contracted Services - Vendors	4,250	4,100	-	4,085	-	-
1-06-4155-605	Contracted Services - Assessor Data (Realquest)	-	-	-	-	-	1,650
1-06-4155-610	Contracted Services - Credit Reporting Services	-	-	-	-	-	290
1-06-4155-620	Contracted Services - Letter Extractor (OPEX)	3,000	2,750	2,500	2,805	2,720	2,640
1-06-4155-625	Contracted Services - GASB Actuarial Reports	5,000	5,050	5,000	5,850	3,000	3,150
1-06-4165-000	Memberships/Subscriptions	500	250	500	330	220	110
1-06-4230-110	Maintenance & Repair - Office Equipment	500	-	500	-	-	-
1-06-4235-440	Maint. & Rep. Operations - Large Meters	-	-	-	-	-	2,129
1-06-4235-470	Maint. & Rep. Operations - Meter Exchanges	-	-	-	-	-	138,045
1-06-4250-000	General Material & Supplies	3,000	-	3,000	-	366	2,111
1-06-4260-000	Business Forms	4,000	1,000	4,000	1,598	3,470	10,213
1-06-4270-100	Telecommunication - Office	25,000	30,000	25,000	29,872	24,796	18,200
1-06-4270-200	Telecommunication - Cellular Stipend	24,500	22,550	20,000	19,655	20,360	18,320
1-06-4300-200	Testing - Large Meter Testing	-	-	-	-	-	4,044
1-06-7000-100	Leases - Equipment	3,000	2,500	3,000	2,605	2,609	2,565
	Total Operating Expense	346,250	328,700	343,500	328,732	329,935	430,428
	Total Departmental Expenses	1,289,750	1,223,700	1,291,250	1,206,440	1,257,585	1,570,286

PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2019 BUDGET (Departmental Overview)

Water Conservation

Budget 2018: **300,000**
Projected Actual 2018: **234,700**
Requested 2019: **374,150**

		PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
DEPARTMENT PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-07-4000-000	Salaries	156,750	151,250	148,000	142,927	118,371	179,187
1-07-4000-100	Salaries - Departmental Overtime	3,000	2,000	2,500	540	316	812
	Subtotal (Salaries - Departmental)	159,750	153,250	150,500	143,467	118,687	179,999
Employee Benefits (Departmental)							
1-07-4005-000	Payroll Taxes	12,500	12,250	12,250	11,628	11,546	13,830
1-07-4010-000	Health Insurance	40,400	40,250	40,250	36,439	37,724	37,211
1-07-4015-000	Pers	16,000	17,200	20,000	16,189	18,245	11,369
	Subtotal (Benefits - Departmental)	68,900	69,700	72,500	64,256	67,515	62,410
	Personnel Expenses	228,650	222,950	223,000	207,723	186,202	242,410
OPERATING EXPENSES:							
	Total Operating Expense	145,500	11,750	77,000	8,963	53,609	90,769
	Total Departmental Expenses	374,150	234,700	300,000	216,687	239,810	333,179

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PALMDALE WATER DISTRICT
2019 BUDGET

Water Conservation		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-07-4000-000	Salaries	156,750	151,250	148,000	142,927	118,371	179,187
1-07-4000-100	Salaries - Departmental Overtime	3,000	2,000	2,500	540	316	812
	Subtotal (Salaries)	159,750	153,250	150,500	143,467	118,687	179,999
Employee Benefits							
1-07-4005-000	Payroll Taxes	12,500	12,250	12,250	11,628	11,546	13,830
1-07-4010-000	Health Insurance	40,400	40,250	40,250	36,439	37,724	37,211
1-07-4015-000	PERS	16,000	17,200	20,000	16,189	18,245	11,369
	Subtotal (Benefits)	68,900	69,700	72,500	64,256	67,515	62,410
	Personnel Expenses	228,650	222,950	223,000	207,723	186,202	242,410
OPERATING EXPENSES:							
1-07-4050-000	Staff Travel	2,500	1,500	2,000	703	-	-
1-07-4060-000	Staff Conferences & Seminars	3,000	1,500	3,000	470	-	-
1-07-4190-300	Public Relations - Landscape Workshop/Training	5,000	2,500	5,000	124	5,164	98
1-07-4190-400	Public Relations - Contests	3,000	1,000	2,000	-	-	602
1-07-4190-500	Public Relations - Education Programs	120,000	1,000	53,000	6,461	299	-
1-07-4190-700	Public Relations - General Media (Public Outreach)	-	-	-	-	39,672	37,343
1-07-4190-900	Public Relations - Other	5,000	3,500	5,000	546	5,717	44,616
1-07-4500-000	Drought Enforcement Expense	-	-	-	-	714	4,735
1-07-6300-100	Supplies - General	7,000	750	7,000	659	2,043	3,376
	Total Operating Expense	145,500	11,750	77,000	8,963	53,609	90,769
	Total Departmental Expenses	374,150	234,700	300,000	216,687	239,810	333,179

PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2019 BUDGET (Departmental Overview)

Human Resources

Budget 2018: 636,850
Projected Actual 2018: 516,376
Requested 2019: 437,600

		PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
DEPARTMENT PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-08-4000-000	Salaries	222,750	207,250	220,000	133,004	115,827	110,036
1-08-4000-200	Salaries - Intern Program	-	-	-	6,236	33,594	46,229
	Subtotal (Salaries - Departmental)	222,750	207,250	220,000	139,240	149,421	156,266
Employee Benefits (Departmental)							
1-08-4005-000	Payroll Taxes	17,000	16,500	16,750	10,749	11,490	11,999
1-08-4010-000	Health Insurance	31,750	28,500	21,000	19,570	18,080	17,698
1-08-4015-000	Pers	18,000	18,000	21,000	8,753	12,669	1,100
	Subtotal (Benefits - Departmental)	66,750	63,000	58,750	39,071	42,239	30,797
	Personnel Expenses	289,500	270,250	278,750	178,312	191,659	187,063
OPERATING EXPENSES:							
	Total Operating Expense	148,100	246,126	358,100	140,116	199,320	219,435
	Total Departmental Expenses	437,600	516,376	636,850	318,428	390,980	406,497

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PALMDALE WATER DISTRICT
2018 BUDGET

Human Resources		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-08-4000-000	Salaries	222750	207,250	220,000	133,004	115,827	110,036
1-08-4000-100	Salaries - Departmental Overtime	1000	750	-	-	-	-
1-08-4000-200	Salaries - Intern Program	-	-	-	6,236	33,594	46,229
	Subtotal (Salaries)	223,750	208,000	220,000	139,240	149,421	156,266
Employee Benefits							
1-08-4005-000	Payroll Taxes	17,000	16,500	16,750	10,749	11,490	11,999
1-08-4010-000	Health Insurance	31,750	28,500	21,000	19,570	18,080	17,698
1-08-4015-000	Pers	18,000	18,000	21,000	8,753	12,669	1,100
	Subtotal (Benefits)	66,750	63,000	58,750	39,071	42,239	30,797
	Personnel Expenses	290,500	271,000	278,750	178,312	191,659	187,063
OPERATING EXPENSES:							
1-08-4050-000	Staff Travel	1,500	500	1,500	1,433	40,694	36,944
1-08-4060-000	Staff Conferences & Seminars	1,500	-	1,500	749	14,097	20,796
1-08-4070-000	Employee Expense	50,000	75,000	50,000	59,183	49,291	58,725
1-08-4080-000	Succession Planning	-	-	200,000	-	-	-
1-08-4095-000	Employee Recruitment	3,000	10,000	3,000	5,036	1,822	1,847
1-08-4100-000	Employee Retention	5,000	30,000	5,000	3,009	12,836	15,774
1-08-4105-000	Employee Relations	3,500	2,500	3,500	3,752	2,181	2,727
1-08-4110-000	Consultants	-	-	-	-	3,797	-
1-08-4120-100	Training - Safety	35,000	37,500	35,000	24,220	24,112	40,551
1-08-4120-200	Training - Specialty	15,000	20,000	15,000	11,862	15,171	20,008
1-08-4121-000	Safety/HR Program	1,000	1,000	1,000	-	614	200
1-08-4165-000	Memberships/Subscriptions	1,600	1,250	1,600	1,535	947	964
1-08-4165-100	HR/Safety Publications	1,000	500	1,000	-	120	336
1-08-6300-500	Supplies - Safety	30,000	30,000	40,000	29,338	33,640	20,563
	Total Operating Expense	148,100	246,126	358,100	140,116	199,320	219,435
	Total Departmental Expenses	438,600	517,126	636,850	318,428	390,980	406,497

PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2019 BUDGET (Departmental Overview)

Information Technology

Budget 2018:	**896,350**
Projected Actual 2018:	**730,100**
Requested 2019:	**956,050**

		PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
DEPARTMENT PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-09-4000-000	Salaries	213,500	183,500	180,000	178,266	208,849	224,583
1-09-4000-100	Salaries - Departmental Overtime	3,000	1,500	2,500	981	1,761	3,292
	Subtotal (Salaries - Departmental)	216,500	185,000	182,500	179,247	210,611	227,875
Employee Benefits (Departmental)							
1-09-4005-000	Payroll Taxes	17,000	14,750	13,750	12,979	14,987	16,373
1-09-4010-000	Health Insurance	24,750	26,250	30,250	27,143	33,903	37,293
1-09-4015-000	Pers	21,750	19,000	23,250	17,825	35,653	37,295
	Subtotal (Benefits - Departmental)	63,500	60,000	67,250	57,947	84,542	90,961
	Personnel Expenses	280,000	245,000	249,750	237,194	295,153	318,836
OPERATING EXPENSES:							
	Total Operating Expense	676,050	485,100	646,600	489,605	506,978	457,034
	Total Departmental Expenses	956,050	730,100	896,350	726,798	802,131	775,870

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PALMDALE WATER DISTRICT
2018 BUDGET

Information Technology		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-09-4000-000	Salaries	213,500	183,500	180,000	178,266	208,849	224,583
1-09-4000-100	Salaries - Departmental Overtime	3,000	1,500	2,500	981	1,761	3,292
	Subtotal (Salaries)	216,500	185,000	182,500	179,247	210,611	227,875
Employee Benefits							
1-09-4005-000	Payroll Taxes	17,000	14,750	13,750	12,979	14,987	16,373
1-09-4010-000	Health Insurance	24,750	26,250	30,250	27,143	33,903	37,293
1-09-4015-000	PERS	21,750	19,000	23,250	17,825	35,653	37,295
	Subtotal (Benefits)	63,500	60,000	67,250	57,947	84,542	90,961
	Personnel Expenses	280,000	245,000	249,750	237,194	295,153	318,836
OPERATING EXPENSES:							
1-09-4050-000	Staff Travel	3,000	2,000	3,000	610	-	-
1-09-4060-000	Staff Conferences & Seminars	10,000	10,000	10,000	6,433	-	-
1-09-4155-801	Cloud Services-MS-Office 360	30,000	25,750	22,000	-	-	-
1-09-4155-802	Cloud Services-MS-Project	3,000	750	1,800	-	-	-
1-09-4155-803	Cloud Services-MS-Visio	1,000	150	300	-	-	-
1-09-4155-804	Cloud Services-Adobe-Creative Suite	5,000	-	4,200	-	-	-
1-09-4155-805	Cloud Services-SeamlessDocs	5,000	10,000	5,000	-	-	-
1-09-4155-806	Cloud Services-IPSwitch-Moveit	6,000	6,000	6,000	-	-	-
1-09-4155-807	Cloud Services-GFI Fax	2,500	2,600	2,000	-	-	-
1-09-4155-808	Cloud Services-KnowBe4-Security Awareness	1,500	-	1,400	-	-	-
1-09-4155-809	Cloud Services-Network Solutions-DNS, Web Registration	4,000	5,000	2,000	-	-	-
1-09-4155-810	Cloud Services-IBM-MaaS 360	6,000	2,750	5,400	-	-	-
1-09-4155-811	Cloud Services-MSP Portal-Bit Defender	3,150	3,150	2,800	-	-	-
1-09-4155-812	Cloud Services-Akins-WiFi	3,100	3,100	2,400	-	-	-
1-09-4155-813	Cloud Services-FleetMate	6,500	1,000	6,100	-	-	-
1-09-4155-814	Cloud Services-Security Metrics-PCI Compliance	3,000	3,100	2,600	-	-	-
1-09-4155-815	Cloud Services-Citrix	2,000	-	-	-	-	-
1-09-4155-905	Contracted Services - Offsite Services	5,000	-	5,000	3,420	3,420	4,098
1-09-4155-910	Contracted Services - Printer Services	2,500	2,500	2,500	-	6,994	4,695
1-09-4155-915	Contracted Services - Website Design Services	3,600	10,000	20,000	9,989	16,166	15,808
1-09-4155-920	Contracted Services - Telephony Services	5,000	2,500	3,500	3,154	248	-
1-09-4155-925	Contracted Services - Cloud Services	-	-	-	36,906	46,969	38,976
1-09-4155-930	Contracted Services - Network Services	35,000	15,000	35,000	19,953	58,793	43,783
1-09-4155-935	Contracted Services - Hardware Warranties	15,000	5,000	5,000	848	315	-
1-09-4155-940	Contracted Services - Access Control	55,000	30,000	30,000	-	-	-
1-09-4165-000	Memberships/Subscriptions	2,500	500	2,500	459	1,410	1,410
1-09-4230-120	Maintenance & Repair - Computer	-	-	-	-	-	-
1-09-4270-100	Telecommunication - Office Phone	17,500	15,500	16,500	14,878	15,260	16,469
1-09-4270-125	Telecommunication - Office Backbone	22,000	21,000	22,000	21,530	21,453	18,540
1-09-4270-150	Telecommunication - WTP Backbone	15,000	11,500	15,000	10,348	11,463	13,379
1-09-4270-300	Telecommunication - Cellular (Data & On-Call)	45,000	46,500	45,000	43,587	32,193	26,543
1-09-8000-100	Computer Equipment - Computers	45,000	38,000	45,000	40,143	30,158	17,426
1-09-8000-200	Computer Equipment - Mobility	45,000	15,000	45,000	37,199	23,883	6,549
1-09-8000-300	Computer Equipment - Monitors	2,000	2,500	2,000	1,470	192	-
1-09-8000-400	Computer Equipment - Printers	-	-	-	-	-	-
1-09-8000-500	Computer Equipment - Printer Supplies	3,000	3,750	3,000	159	350	1,494
1-09-8000-550	Computer Equipment - Telephony	3,000	-	3,000	840	300	362
1-09-8000-600	Computer Equipment - Other	25,000	15,000	40,000	27,649	22,330	18,473
1-09-8000-650	Computer Equiment - Warranty and Support	15,000	10,000	10,000	-	-	-
1-09-8100-100	Software - Maint. and Support	-	1,000	-	48,774	49,537	60,616

OPERATING EXPENSES *(Continued)*:

1-09-8100-101	Software M&S - Xtelesis-Phone	10,000	12,500	8,200	-	-	-
1-09-8100-102	Software M&S- Tredent-Appassure	8,000	7,500	7,900	-	-	-
1-09-8100-103	Software M&S- Condusive/V-locity-Diskeeper	4,500	4,250	4,100	-	-	-
1-09-8100-104	Software M&S- FWI	500	-	400	-	-	-
1-09-8100-105	Software M&S- Strategy 7	2,500	750	700	-	-	-
1-09-8100-106	Software M&S- Astria Solutions-Docstar	16,000	13,000	15,500	-	-	-
1-09-8100-107	Software M&S- NemoQ-Ticketing	2,500	2,000	2,100	-	-	-
1-09-8100-108	Software M&S- FMT-Management Reporter	1,500	250	1,100	-	-	-
1-09-8100-109	Software M&S- Neogov	8,000	8,000	8,000	-	-	-
1-09-8100-110	Software M&S- TruePoint	45,000	50,000	40,000	34,290	-	-
1-09-8100-111	Software M&S- Technology Unlimited	2,000	1,750	1,700	-	-	-
1-09-8100-112	Software M&S- Sierra Workforce-Timesheet	4,000	2,000	3,800	-	-	-
1-09-8100-113	Software M&S- Tredent-SAN Manager	3,000	-	2,600	-	-	-
1-09-8100-114	Software M&S- Faranics-Powersaver	200	-	200	-	-	-
1-09-8100-115	Software M&S- Netwrix-Monitoring	2,000	2,250	2,000	-	-	-
1-09-8100-116	Software M&S- VMWare-Virtualization	1,000	6,750	7,000	-	-	-
1-09-8100-117	Software M&S- iPrism-Web Filter	26,000	-	26,000	-	-	-
1-09-8100-118	Software M&S- Quest-VMWare Recovery	8,500	-	8,300	-	-	-
1-09-8100-140	SoftwareM&S - Starnik	-	-	-	63,274	94,800	108,675
1-09-8100-150	Software M&S- Dynamics GP	55,000	45,000	60,000	46,847	60,653	46,869
1-09-8100-200	Software - Software and Upgrades	20,000	8,500	20,000	16,845	10,094	12,869
	Total Operating Expense	676,050	485,100	646,600	489,605	506,978	457,034
	Total Departmental Expenses	956,050	730,100	896,350	726,798	802,131	775,870

PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2019 BUDGET (Departmental Overview)

Customer Care

Budget 2018: 1,312,700
Projected Actual 2018: 1,311,750
Requested 2019: 1,347,700

		PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
DEPARTMENT PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-10-4000-000	Salaries	921,500	903,500	897,000	871,635	886,578	760,523
1-10-4000-100	Salaries - Departmental Overtime	7,500	6,000	7,500	4,872	6,142	7,206
	Subtotal (Salaries - Departmental)	929,000	909,500	904,500	876,506	892,720	767,730
Employee Benefits (Departmental)							
1-10-4005-000	Payroll Taxes	72,250	69,500	68,500	64,404	68,418	61,283
1-10-4010-000	Health Insurance	217,250	207,500	181,500	176,657	213,071	179,858
1-10-4015-000	Pers	94,000	98,000	121,500	90,241	174,644	112,253
	Subtotal (Benefits - Departmental)	383,500	375,000	371,500	331,302	456,134	353,394
	Personnel Expenses	1,312,500	1,284,500	1,276,000	1,207,808	1,348,853	1,121,123
OPERATING EXPENSES:							
	Total Operating Expense	35,200	27,250	36,700	32,319	29,551	25,749
	Total Departmental Expenses	1,347,700	1,311,750	1,312,700	1,240,127	1,378,405	1,146,872

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PALMDALE WATER DISTRICT
2019 BUDGET

Customer Care		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2019	2018	2018	2017	2016	2015
1-10-4000-000	Salaries	921,500	903,500	897,000	871,635	886,578	760,523
1-10-4000-100	Salaries - Departmental Overtime	7,500	6,000	7,500	4,872	6,142	7,206
	Subtotal (Salaries)	929,000	909,500	904,500	876,506	892,720	767,730
Employee Benefits							
1-10-4005-000	Payroll Taxes	72,250	69,500	68,500	64,404	68,418	61,283
1-10-4010-000	Health Insurance	217,250	207,500	181,500	176,657	213,071	179,858
1-10-4015-000	PERS	94,000	98,000	121,500	90,241	174,644	112,253
	Subtotal (Benefits)	383,500	375,000	371,500	331,302	456,134	353,394
	Personnel Expenses	1,312,500	1,284,500	1,276,000	1,207,808	1,348,853	1,121,123
OPERATING EXPENSES:							
1-10-4050-000	Staff Travel	2,000	500	2,000	1,759	-	-
1-10-4060-000	Staff Conferences & Seminars	3,000	250	3,000	2,090	-	-
1-10-4155-005	Contracted Services - Assessor Data (Realquest)	10,000	10,000	10,000	9,900	9,900	8,250
1-10-4155-010	Contracted Services - Credit Reporting Services	4,000	4,000	4,000	3,917	3,952	4,167
1-10-4155-015	Contracted Services - AMR Services (Itron)	8,000	6,000	8,000	7,598	5,454	5,888
1-10-4155-020	Contracted Services - NEMO-Q System	-	-	-	-	1,945	-
1-10-4230-110	Mtce & Rep Office - Equipment	200	-	200	-	499	-
1-10-4250-000	General Material & Supplies	7,000	6,500	7,000	7,055	7,209	5,973
1-10-4260-000	Business Forms	1,000	-	2,500	-	592	1,471
	Total Operating Expense	35,200	27,250	36,700	32,319	29,551	25,749
	Total Departmental Expenses	1,347,700	1,311,750	1,312,700	1,240,127	1,378,405	1,146,872

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PALMDALE WATER DISTRICT

Calendar Year 2019 Budget

Capital & Plant Expenditures Project Summary (Carry-over)

Project No.	Budgeted (Carry-over)	Category	Project Type	CY 2019
Asset/Infrastructure Related Expense (District's Share)				
14-603	Upper Amargosa Recharge Project	NRCP	Potential 2018	125,000
	Portion to be carried over to 2019 Budget		Water Supply	995,785
	Portion to be paid out in 2018/2019 Budget			1,120,785
Asset/Infrastructure Related Expense				
12-400	PRGRRP - Construction & Monitor Wells/Test Basin	CES	Water Supply	20,000
12-400	PRGRRP - Geo-Technical Service	CES	Water Supply	48,500
12-400	PRGRRP - Consulting Services (Kennedy/Jenks)	CES	Water Supply	225,000
12-611	Water Main Replacement - Avenue P8 & 20th ST E	NRCP	Replacement Cap.	410,000
15-613	Avenue V-5 Water Main Replacement (Spec 1504)	NRCP	Replacement Cap.	60,000
16-602	Water Main Replacement - Avenue P and 25th (Spec 1601)	NRCP	Replacement Cap.	350,000
16-605	Additional Brine Tank @ WTP	NRCP	New Capital	78,000
16-607	Clearwell #3 Booster	NRCP	Replacement Cap.	42,000
	Brine tanks @ Well #7 & Well #3	NRE	Replacement Equip.	84,000
	PRV Replacements 25th St; 37th St; 40th St	NRE	Replacement Equip.	25,000
	Altitude Valve - 25th St East	NRE	Replacement Equip.	22,000
	T-8 Booster Station Pump Skids	NRE	Replacement Equip.	18,000
	Intellispark @ Well #15 & #11	NRE	Replacement Equip.	13,000
	Tax Defaulted Properties (Approved 10/22/2018)	NCF	Land	31,500
			Subtotal:	1,427,000
Plant Expenditure Related Expense				
	Emergency Action Plan	CES	Planning	25,000
	Littlerock Sediment Removal - Permitting	CES	Permitting	60,000
	System Valuation Study	CES	Planning	30,000
			Subtotal:	115,000

Total Asset/Infrastructure Projects	2,547,785
Total Plant Expenditures	115,000

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PALMDALE WATER DISTRICT

Calendar Year 2019 Budget

Capital & Plant Expenditures Project Summary

Project No.	Project Budget Requests (Committed)	Category	Project Type	CY 2019
Asset/Infrastructure Related Expense				
	Meter Replacement Program (Quantity = 2,700)	NRCP	Replacement Cap.	750,000
	Vault Access Issues - WTP	NRCP	Safety	44,000
	Sampling Dock at Inlet Structure	NRCP	Safety	7,000
			Subtotal:	801,000

	Plant Expenditure Budget Requests (Committed)	Category	Project Type	CY 2019
Plant Expenditure Related Expense				
	Bentonite blanket for Palmdale Canal Repairs	OM	Operational Maint.	12,000
	Replace End of Life Wifi Access Points	NRE	Replacement Equip.	45,000
	Enhanced network security & analytics	CES	Reporting	40,000
			Subtotal:	97,000

Total Asset/Infrastructure Project Requests	801,000
Total Plant Expenditures	97,000

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PALMDALE WATER DISTRICT

Calendar Year 2019 Budget

Deferred Capital & Plant Expenditures Project Summary

Project No.	Project Budget Requests (Not Committed)	Priority	Category	Project Type	CY 2019
Asset/Infrastructure Related Expense					
Pipeline Projects					
15-611	Camares and Avenue S14 Water Main Replacement (Spec 1502)		NRCP	Replacement Cap.	110,000
16-608	Ave. Q1, Q2, Q3, Q4, & Q5 @ 5th St. E. Wtr Main Repl. (Spec 1603)		NRCP	Replacement Cap.	86,000
14-600	Sierra Hwy. Tie-In and Abandonment (Harold Streets)		NRCP	Replacement Cap.	69,000
	Ave. Q14 and 17th Street East Water Main Replacement		NRCP	Replacement Cap.	45,000
	Ave. Q10 and 12th Street East Water Main Replacement		NRCP	Replacement Cap.	15,000
	Ave. P-12, Division, 2nd, 3rd, Stanridge Water Main Repl.		NRCP	Replacement Cap.	
	Ave. Q-14 and 17th Street East Water Main Replacement		NRCP	Replacement Cap.	
	Ave. Q-10 and 12th Street East Water Main Replacement		NRCP	Replacement Cap.	
	26th St, Rudall, & 27th St @ Avenue Water Main Replacement		NRCP	Replacement Cap.	91,000
	Water Main and Service Line Replacement Projects		NRCP	Replacement Cap.	300,000
				Subtotal:	716,000
Well Projects					
16-611	CL2 Monitoring @ Well Sites		NRCP	Regulatory	110,000
	Well 2 Rehabilitation		NRCP	Replacement Cap.	180,000
	Well 6A Rehabilitation		NRCP	Replacement Cap.	
	NaOCL Generator Replacement - (3 Wells and 45th St. Bstr Stn)		NRCP	Replacement Cap.	265,000
	Well 16 Rehabilitation		NRCP	Replacement Cap.	65,000
	Well 33 Rehabilitation		NRCP	Replacement Cap.	75,000
	Brine Storage Tanks - Well Sites (Qty. 8)		NRCP	Replacement Cap.	130,000
				Subtotal:	535,000
Booster Projects					
	45th St. Booster #3		NRCP	Replacement Cap.	25,000
	25th St. Booster #3		NRCP	Replacement Cap.	18,000
	45th St. Booster #3		NRCP	Replacement Cap.	23,000
	Well 5 Booster #3		NRCP	Replacement Cap.	15,000
	Well 14 Booster		NRCP	Replacement Cap.	12,000
				Subtotal:	93,000
Water Treatment Plant Projects					
15-614	Drainage Improvements @ WTP		NRCP	New Capital	80,000
17-600	Entry Buildings @ Filter and GAC Pipe Gallery Entrance		NRCP	Safety	20,000
16-613	Flow Meter for WTP Domestic and Process Tracking		NRCP	New Capital	10,000
	WTP Kitchen Remodel		NRCP	Replacement Cap.	20,000
	WTP Infrastructure and Process/Equipment Repairs		NRCP	Replacement Cap.	75,000
	Protective Coatings on WTP Structures		NRCP	Replacement Cap.	100,000
	Replacement of Structural Support Beams - WTP Sed. Basins		NRCP	Replacement Cap.	300,000
	GAC Staging Area (2000 Sq. Ft.)		NRCP	New Capital	20,000
	Sedimentation Basin Loading Docks/Access Improvements		NRCP	New Capital	20,000
	Sludge Pump Station Flow Meter		NRCP	New Capital	4,000
				Subtotal:	649,000

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Project No.	Project Budget Requests (Not Committed)	Priority	Category	Project Type	CY 2019
Asset/Infrastructure Related Expense *(Continued)*					
Facility Projects					
	Littlerock Insertion Mag Meter		NRE	Replacement Equip.	32,000
	Palmdale Ditch Improvements		NRCP	Replacement Cap.	75,000
	District Office - Stucco Repair & Painting		NRCP	Replacement Cap.	200,000
	Carpet, Tile and Painting of District Building		NRCP	Replacement Cap.	121,000
	Parking Lot Resurfacing (Main Office)		NRCP	Replacement Cap.	110,000
	Parking Lot Re-Surfacing - Administration and N.O.B.		NRCP	Replacement Cap.	115,000
				Subtotal:	653,000
Equipment					
	R75 Mega Concrete Mix, hydraulic unit for skid steer		NRE	New Equipment	5,600
	Truck mounted welder for truck 115		NRE	New Equipment	4,950
	HX50 Vacuum Excavator		NRE	New Equipment	94,000
	Water Meter Calibration Bench		NRE	New Equipment	10,000
	Bucket Truck (Looking at Lease Option)		NRE	New Equipment	75,000
	Handheld GPS Data Collection Equipment		NRE	New Equipment	20,000
	Trailered Hot Water Pressure Washer		NRE	New Equipment	20,000
	Submersible Mixer - Spare Solarbee Unit (GridBee)		NRE	Replacement Equip.	14,000
	R-134A A/C Service System		NRE	New Equipment	4,000
	Hydraulic Post Hole Digger (Skid Steer Attachment)		NRE	New Equipment	3,000
				Subtotal:	250,550
Information Technology					
	Citrix - Seamless apps across multiple platforms		CES	Reporting	50,000
	Replace EOL Oasis recorder		NRE	Replacement Equip.	25,000
	Data Center UPS System (Symmetra)		NRE	New Equipment	20,000
	WTP SCADA Radio Replacement		NRE	Replacement Equip.	50,000
				Subtotal:	145,000

Total Asset/Infrastructure Project Requests 3,041,550