

Indian Wells Valley Water District
General Fund Budget
2010-2011

| Description | 2010 Estimated Actuals | 2010 Revised Budget | 2011 Approved Budget | % Δ Approved v. Revised | \$ Δ Approved v. Revised |
|---|------------------------------|---------------------------|----------------------------|-------------------------------|--------------------------------|
| Residential | \$5,565,502 | \$5,729,300 | \$6,085,000 | | \$355,700 |
| China Lake Acres | 149,391 | 152,900 | 166,000 | | 13,100 |
| Master-Metered Res. | 580,561 | 577,800 | 626,000 | | 48,200 |
| Commercial/Public/Ind. | 1,047,639 | 1,208,000 | 1,184,000 | | -24,000 |
| Bulk Rate | 7,698 | 8,500 | 9,000 | | 500 |
| Construction Water | 21,074 | 33,200 | 67,000 | | 33,800 |
| Fire Prevention | 61,791 | 58,800 | 67,000 | | 8,200 |
| B-Zone Charge | 56,686 | 58,600 | 63,000 | | 4,400 |
| C-Zone Charge | 30,335 | 29,600 | 33,000 | | 3,400 |
| D-Zone Charge | 5,701 | 5,800 | 6,000 | | 200 |
| E-Zone Charge | 34,266 | 47,400 | 43,000 | | -4,400 |
| Arsenic Charges | 126,819 | 0 | 663,000 | | 663,000 |
| Total Water Sales | 7,687,463 | 7,909,900 | 9,012,000 | 113.93% | 1,102,100 |
| Customer Service Charges | \$40,905 | \$40,000 | \$44,000 | | \$4,000 |
| Delinquent Billing Charge | 111,680 | 126,500 | 121,000 | | -5,500 |
| 48-Hour Notice Charge | 33,684 | 37,600 | 34,000 | | -3,600 |
| Turn-Off Charge | 15,366 | 20,200 | 18,000 | | -2,200 |
| New Service Installation Chrgs | 7,350 | 11,000 | 8,000 | | -3,000 |
| Plan Check & Processing Fee | 1,400 | 6,800 | 3,000 | | -3,800 |
| Inspection Fees | 1,170 | 800 | 800 | | 0 |
| Total Water Service Revenue | 211,555 | 242,900 | 228,800 | 94.20% | -14,100 |
| Total Operating Revenues | 7,899,018 | 8,152,800 | 9,240,800 | 113.35% | 1,088,000 |
| Pumping Plant - Supervision | \$75,420 | \$76,700 | \$76,900 | 100.26% | \$200 |
| Pumping Plant - Labor | 191,948 | 197,200 | 198,000 | 100.41% | 800 |
| Pumping Plant - Overtime | 670 | 3,000 | 1,500 | 50.00% | -1,500 |
| Pumping Plant - Standby OT | 5,518 | 6,500 | 5,070 | 78.01% | -1,430 |
| Pumping Plant - Emp Benefits | 78,855 | 104,400 | 106,900 | 102.39% | 2,500 |
| Pumping Plant - Vehicles | 16,511 | 23,000 | 23,500 | 102.17% | 500 |
| Maintenance Of Structures | 2,295 | 4,000 | 4,000 | 100.00% | 0 |
| Maintenance of Pumping Equipment | 49,849 | 150,000 | 159,000 | 106.00% | 9,000 |
| Maintenance Standby Generators | 9,258 | 12,500 | 12,500 | 100.00% | 0 |
| Maintenance & Care Of Grounds | 5,391 | 6,500 | 6,600 | 101.54% | 100 |
| Maintenance Automated Controls | 4,911 | 15,000 | 15,000 | 100.00% | 0 |
| Air Pollution Control Permits | 4,323 | 3,750 | 4,500 | 120.00% | 750 |
| Purchased Power Wells, Etc. | 635,572 | 650,000 | 681,000 | 104.77% | 31,000 |
| Natural Gas | 509 | 400 | 600 | 150.00% | 200 |
| Pumping Plant - Training & Conferences | 3,099 | 4,000 | 4,000 | 100.00% | 0 |
| Total Pumping Plant Expenditures | 1,084,129 | 1,257,050 | 1,299,070 | 103.34% | 42,020 |
| Bacteriological Lab Analysis | \$7,440 | \$9,000 | \$9,000 | 100.00% | \$0 |
| Physical Lab Analysis | 14,867 | 17,000 | 15,000 | 88.24% | -2,000 |
| SDWR Compliance Notices | 4,217 | 8,000 | 9,400 | 117.50% | 1,400 |
| Water Treatment Arsenic Notices | 19,645 | 14,000 | 9,400 | - | -4,600 |
| Water Treatment Chemicals | 71,319 | 96,000 | 77,000 | 80.21% | -19,000 |
| Arsenic Treatment Chemicals | 0 | 0 | 159,000 | - | 159,000 |
| Arsenic Solids Disposal | 0 | 0 | 3,000 | - | 3,000 |
| Total Water Treatment Expenditures | 117,488 | 144,000 | 281,800 | 195.69% | 137,800 |

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| T&D - Supervision | \$140,600 | \$144,200 | \$145,000 | 100.55% | \$800 |
| T&D - Labor | 457,855 | 458,300 | 468,500 | 102.23% | 10,200 |
| T&D - Temp Labor | 19,804 | 0 | 20,280 | - | 20,280 |
| T&D - Capital Project Credit | -238,000 | -238,000 | -248,000 | 104.20% | -10,000 |
| T&D - Overtime | 19,991 | 19,200 | 21,700 | 113.02% | 2,500 |
| T&D - Benefits | 298,323 | 263,700 | 272,700 | 103.41% | 9,000 |
| T&D - Vehicles | 44,542 | 40,000 | 42,000 | 105.00% | 2,000 |
| Maint Heavy & Light Equipment | 37,449 | 35,000 | 35,000 | 100.00% | 0 |
| Maintenance of T&D | 1,534 | 12,500 | 12,500 | 100.00% | 0 |
| Maint Reservoirs & Tanks | 975 | 0 | 125,000 | - | 125,000 |
| Maint of Fire Hydrants | 1,484 | 10,000 | 10,000 | 100.00% | 0 |
| Maint Laterals & Meters | 50,214 | 33,000 | 43,000 | 130.30% | 10,000 |
| Maint Valves & Boxes | 14,291 | 3,000 | 10,000 | 333.33% | 7,000 |
| Maintenance Of Street | 201,333 | 225,000 | 225,000 | 100.00% | 0 |
| Maint Misc Parts & Materials | 39,951 | 43,500 | 43,500 | 100.00% | 0 |
| Equipment Rental | 15,142 | 10,000 | 10,000 | 100.00% | 0 |
| Capital Equipment Credit | -61,314 | -85,000 | -85,000 | 100.00% | 0 |
| T&D - Training and Conferences | 1,503 | 8,500 | 8,500 | 100.00% | 0 |
| Total Transmission & Distribution Expenditures | 1,045,677 | 982,900 | 1,159,680 | 117.99% | 176,780 |
| Engineering - Labor | \$193,803 | \$196,300 | \$197,900 | 100.82% | \$1,600 |
| Engineering - Intern | 11,210 | 7,000 | 11,600 | 165.71% | 4,600 |
| Engineering Capital Project Credit | -7,900 | -7,900 | -8,000 | 101.27% | -100 |
| Engineering - Overtime | 2,000 | 2,000 | 2,000 | 100.00% | 0 |
| Engineering - Benefits | 72,251 | 77,900 | 80,600 | 103.47% | 2,700 |
| Engineering - Vehicles | 15,721 | 17,000 | 17,000 | 100.00% | 0 |
| Engineering - Training and Conferences | 2,724 | 2,600 | 2,600 | 100.00% | 0 |
| Engineering - IT Training | 9,420 | 9,250 | 9,250 | 100.00% | 0 |
| Total Engineering Expenditures | 299,229 | 304,150 | 312,950 | 102.89% | 8,800 |
| Customer Accts - Supervision | \$58,388 | \$63,100 | \$65,300 | 103.49% | \$2,200 |
| Customer Accts - Labor | 88,179 | 89,500 | 93,200 | 104.13% | 3,700 |
| Customer Accts - Temp Labor | 0 | 0 | 1,000 | - | 1,000 |
| Customer Accts - Overtime | 1,470 | 350 | 1,000 | 285.71% | 650 |
| Customer Accts - Benefits | 70,796 | 66,800 | 71,000 | 106.29% | 4,200 |
| Interest Paid on Deposits | 838 | 1,000 | 1,000 | 100.00% | 0 |
| Uncollectible Accounts | 88,081 | 65,000 | 65,000 | 100.00% | 0 |
| Postage & Supplies | 63,266 | 53,000 | 66,000 | 124.53% | 13,000 |
| Printing & Reproduction | 10,490 | 14,000 | 14,000 | 100.00% | 0 |
| Language Assistance | 1,575 | 2,040 | 2,040 | 100.00% | 0 |
| Customer Accounts - Training & Confs. | 1,825 | 1,500 | 3,000 | 200.00% | 1,500 |
| Cash Short/Over | 49 | 100 | 100 | 100.00% | 0 |
| Total Customer Accounts Expenditures | 384,957 | 356,390 | 382,640 | 107.37% | 26,250 |

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| Field Services - Supervision | \$70,261 | \$69,700 | \$70,500 | 101.15% | \$800 |
| Field Services - Labor | 185,600 | 180,200 | 186,800 | 103.66% | 6,600 |
| Field Services - Temp Labor | 21,720 | 35,000 | 0 | - | -35,000 |
| Field Services - Overtime | 1,846 | 600 | 1,000 | 166.67% | 400 |
| Field Services - Capital Proj Credit | -84,300 | -84,300 | -68,200 | 80.90% | 16,100 |
| Field Services - Benefits | 105,559 | 107,000 | 118,000 | 110.28% | 11,000 |
| Field Services - Vehicles | 23,897 | 25,000 | 28,000 | 112.00% | 3,000 |
| Maintenance of Meters | 116,159 | 115,000 | 115,000 | 100.00% | 0 |
| Field Services - Training and Conferences | 3,626 | 5,000 | 6,000 | 120.00% | 1,000 |
| Total Field Services Expenditures | 444,368 | 453,200 | 457,100 | 100.86% | 3,900 |
| Administration - Supervision | \$496,906 | \$477,700 | \$511,400 | 107.05% | \$33,700 |
| Administration - Capital Project Credit | -23,300 | -23,300 | -25,400 | | -2,100 |
| Administration - Labor | 96,571 | 104,200 | 113,200 | 108.64% | 9,000 |
| Administration - Part Time Lbr | 5,490 | 0 | 70,000 | - | 70,000 |
| Administration - Overtime | 3,500 | 4,500 | 4,500 | 100.00% | 0 |
| Administration - Benefits | 164,639 | 179,500 | 186,500 | 103.90% | 7,000 |
| Administration - Vehicles | 5,740 | 5,500 | 5,500 | 100.00% | 0 |
| Accounting - Labor | 123,725 | 124,200 | 125,000 | 100.64% | 800 |
| Accounting - Overtime | 200 | 200 | 200 | 100.00% | 0 |
| Accounting - Benefits | 58,518 | 43,500 | 47,500 | 109.20% | 4,000 |
| Stationery & Supplies | 24,149 | 23,100 | 24,000 | 103.90% | 900 |
| Printing & Reproduction | 402 | 1,000 | 1,000 | 100.00% | 0 |
| Postage | 5,575 | 6,000 | 6,000 | 100.00% | 0 |
| Administrative Memberships & Subscriptions | 6,453 | 6,000 | 6,000 | 100.00% | 0 |
| Travel & Convention Management | 10,915 | 20,500 | 20,500 | 100.00% | 0 |
| Travel & Convention Admin & Accounting | 2,354 | 4,000 | 4,000 | 100.00% | 0 |
| Total Administrative Expenditures | 981,837 | 976,600 | 1,099,900 | 112.63% | 123,300 |
| Maintenance of Structures | \$1,391 | \$5,000 | \$5,000 | 100.00% | \$0 |
| Office & Shop Utilities | 37,989 | 46,000 | 46,000 | 100.00% | 0 |
| Telephones | 34,238 | 35,000 | 32,500 | 92.86% | -2,500 |
| Internet Service Provider | 2,720 | 2,900 | 7,000 | 241.38% | 4,100 |
| Security Services | 3,956 | 4,200 | 4,200 | 100.00% | 0 |
| Custodian/Caretaker | 12,042 | 12,200 | 12,200 | 100.00% | 0 |
| Misc/Film/Allowances Etc. | 8,689 | 6,000 | 17,000 | 283.33% | 11,000 |
| Employment Verification | 115 | 200 | 200 | 100.00% | 0 |
| Ins Liability, Property, Compe | 86,254 | 81,695 | 88,000 | 107.72% | 6,305 |
| Deductible Adjustments | 0 | 3,000 | 3,000 | 100.00% | 0 |
| Medical Examinations | 547 | 500 | 500 | 100.00% | 0 |
| Safety Materials and Equipment | 30,099 | 39,400 | 32,700 | 82.99% | -6,700 |
| Education Reimbursement | 327 | 140 | 0 | - | -140 |
| Misc. Sundries | 7,892 | 8,000 | 8,000 | 100.00% | 0 |
| Employee Assistance Program | 1,000 | 1,500 | 1,500 | 100.00% | 0 |
| Legal Services | 176,773 | 170,000 | 138,000 | 81.18% | -32,000 |
| Auditing Services | 23,333 | 17,500 | 18,500 | 105.71% | 1,000 |
| Consulting Engineer Services | 178,904 | 155,000 | 155,000 | 100.00% | 0 |
| Financial Services | 9,559 | 13,100 | 14,000 | 0.00% | 900 |
| Appraisal Services | 5,420 | 3,200 | 0 | 0.00% | -3,200 |
| WaterTrax Services | 10,642 | 9,000 | 10,000 | 0.00% | 1,000 |

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| Misc. Consultants | 15,455 | 5,700 | 15,000 | 0.00% | 9,300 |
| Hydrogeologist Consultant | 71,901 | 137,000 | 42,000 | 30.66% | -95,000 |
| Underground Service Alert | 658 | 600 | 600 | 100.00% | 0 |
| District Memberships & Subscriptions | 29,966 | 30,000 | 30,000 | 100.00% | 0 |
| Rents/Lease Equipment | 4,025 | 3,900 | 8,000 | 205.13% | 4,100 |
| Leases Real Estate BLM | 0 | 1,000 | 1,000 | 100.00% | 0 |
| Maintenance Equipment | 17,327 | 21,000 | 21,000 | 100.00% | 0 |
| Computer Maintenance | 36,395 | 19,000 | 19,000 | 100.00% | 0 |
| Springbrook Software Maintenan | 16,026 | 18,000 | 18,000 | 100.00% | 0 |
| LAFCO Expense | 2,829 | 2,000 | 2,200 | 110.00% | 200 |
| After Hours | 44,393 | 29,000 | 45,000 | 155.17% | 16,000 |
| Total General Expenditures | 934,399 | 943,235 | 795,100 | 84.30% | -148,135 |
| Director's Fees | \$26,887 | \$23,000 | \$23,000 | 100.00% | \$0 |
| Health Insurance Director's | 59,485 | 57,800 | 61,400 | 106.23% | 3,600 |
| Director's Workers Comp | 1,050 | 1,100 | 1,100 | 100.00% | 0 |
| Recording Secretary | 1,200 | 1,200 | 1,200 | 100.00% | 0 |
| Travel & Convention - Directors | 11,512 | 14,000 | 10,000 | 71.43% | -4,000 |
| Elections | 0 | 0 | 10,000 | - | 10,000 |
| Total Legislative Expenditures | 100,134 | 97,100 | 106,700 | 109.89% | 9,600 |
| Depreciation | \$2,237,312 | \$2,328,732 | \$2,409,000 | 103.45% | \$80,268 |
| Total Depreciation and Amortization | 2,347,144 | 2,438,732 | 2,409,000 | 98.78% | -29,732 |
| Total Operating Expenditures | 7,739,362 | 7,953,357 | 8,303,940 | 4.41% | 350,583 |
| Operating Revenues over Expenditures | 159,656 | 199,443 | 936,860 | 569.74% | 737,417 |
| Capital Facility Fee | \$228,840 | \$215,400 | \$289,000 | 134.17% | \$73,600 |
| Basic Facility Charges Refund | -2,000 | 0 | 0 | - | 0 |
| Dist Syst Connect Chrg/Frnt Ft | 39,000 | 20,500 | 34,000 | 165.85% | 13,500 |
| Interest Income | 102,876 | 255,700 | 103,000 | 40.28% | -152,700 |
| Interest Income - COP | 65,511 | 4,100 | 76,000 | 1853.66% | 71,900 |
| Assessment Int Income AD #87-1 | 86,000 | 86,000 | 60,000 | 69.77% | -26,000 |
| Interest Income Prop44/55 | 4,078 | 13,600 | 4,000 | 29.41% | -9,600 |
| Miscellaneous Revenues | 417,306 | 510,300 | 133,000 | 26.06% | -377,300 |
| Olancha Farm Rent | 19,200 | 19,200 | 19,200 | 100.00% | 0 |
| Total Non-Operating Income | 960,811 | 1,124,800 | 718,200 | 63.85% | -406,600 |
| Interest on 2003 Bonds | \$163,500 | \$159,100 | \$161,000 | 101.19% | \$1,900 |
| Interest on Loan Prop 44 | 5,800 | 4,600 | 3,800 | 82.61% | -800 |
| Interest on Loan Prop 55 | 104,800 | 99,300 | 96,000 | 96.68% | -3,300 |
| 2003 Bond Sweep Fee/Admin Fee | 2,000 | 3,500 | 1,500 | 42.86% | -2,000 |
| COP 2009 Admin/Mis Fees | 4,318 | 2,000 | 2,000 | - | 0 |
| COP 2009 Interest Expense | 646,096 | 646,096 | 892,000 | - | 245,904 |
| Misc Service Charges/Penalties | 6,362 | 6,000 | 6,000 | 100.00% | 0 |
| Credit Card Service Charges | 15,077 | 8,500 | 15,000 | 176.47% | 6,500 |
| Non-Operating Expense, Interest | 1,012,106 | 993,471 | 1,177,300 | 118.50% | 183,829 |

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| Dept Health Service Annual Fee | \$24,107 | \$15,000 | \$25,000 | 166.67% | \$10,000 |
| Recruitment & Relocation | 0 | 0 | 30,000 | - | 30,000 |
| Public Information | 49,552 | 30,000 | 30,000 | 100.00% | 0 |
| Water Conservation Programs | 65,418 | 80,000 | 52,000 | 65.00% | -28,000 |
| Water Conservation Advertising | 0 | 0 | 28,000 | - | 28,000 |
| 20x2020 Development | 0 | 0 | 5,000 | - | 5,000 |
| Xeriscape Special Projects | 0 | 5,000 | 10,000 | - | 5,000 |
| Conservation/Public Education Salary | 73,245 | 79,000 | 85,200 | 107.85% | 6,200 |
| Conservation/Public Education Benefits | 11,471 | 17,300 | 19,000 | 109.83% | 1,700 |
| Conservation/Public Education OT | 270 | 800 | 800 | 100.00% | 0 |
| Conservation/Public Education Travel | 7,423 | 5,000 | 7,400 | 148.00% | 2,400 |
| Non-Operating Expense, Conservation | <u>231,486</u> | <u>232,100</u> | <u>292,400</u> | 125.98% | 60,300 |
| Well Monitoring Program | \$0 | \$2,800 | \$2,800 | 100.00% | \$0 |
| Kern County Property Tax | 3,917 | 2,900 | 3,500 | 120.69% | 600 |
| Inyo County Property Tax | 4,876 | 3,700 | 3,700 | 100.00% | 0 |
| Alternate Water Supply - General | 139,929 | 119,000 | 50,000 | 42.02% | -69,000 |
| AWS - Butterworth Ranch Olancha | 22,835 | 11,200 | 11,500 | 102.68% | 300 |
| AWS - Stine Property | 3,828 | 3,800 | 3,900 | 102.63% | 100 |
| AWS - Ground Water Flow Model | 2,541 | 2,500 | 10,000 | - | 7,500 |
| AWS - Aquifer Storage and Recovery* | 0 | 100,000 | 100,000 | 100.00% | 0 |
| AWS - Brackish Water Resource Study | 0 | 214,000 | 0 | - | -214,000 |
| Cooperative Water Mgmt Project | 0 | 5,000 | 5,000 | 100.00% | 0 |
| Outreach Assessment for Groundwater Mgmt | 0 | 0 | 40,000 | 0.00% | 40,000 |
| Non-Oper Expense, Alternate Water Supply | <u>309,082</u> | <u>614,900</u> | <u>230,400</u> | 37.47% | -424,500 |
| Total Non-Operating Expenditures | <u>1,552,674</u> | <u>1,840,471</u> | <u>1,700,100</u> | 92.37% | -140,371 |
| Non-Operating Expenditures over Revenues | <u>-591,863</u> | <u>-715,671</u> | <u>-981,900</u> | 137.20% | -266,229 |
| Total Revenues over Expenditures | <u><u>-\$432,207</u></u> | <u><u>-\$516,228</u></u> | <u><u>-\$45,040</u></u> | 8.72% | 471,188 |

| | |
|--------------------------------------|--------------------|
| Alternate Water Supply | \$ - |
| Conservation & New Source of Supply* | \$ - |
| Other Reserves | \$ - |
| | <u><u>\$ -</u></u> |