

# Hi-Desert Water District

**Fiscal Year 2010-11 Budget  
Proposed**



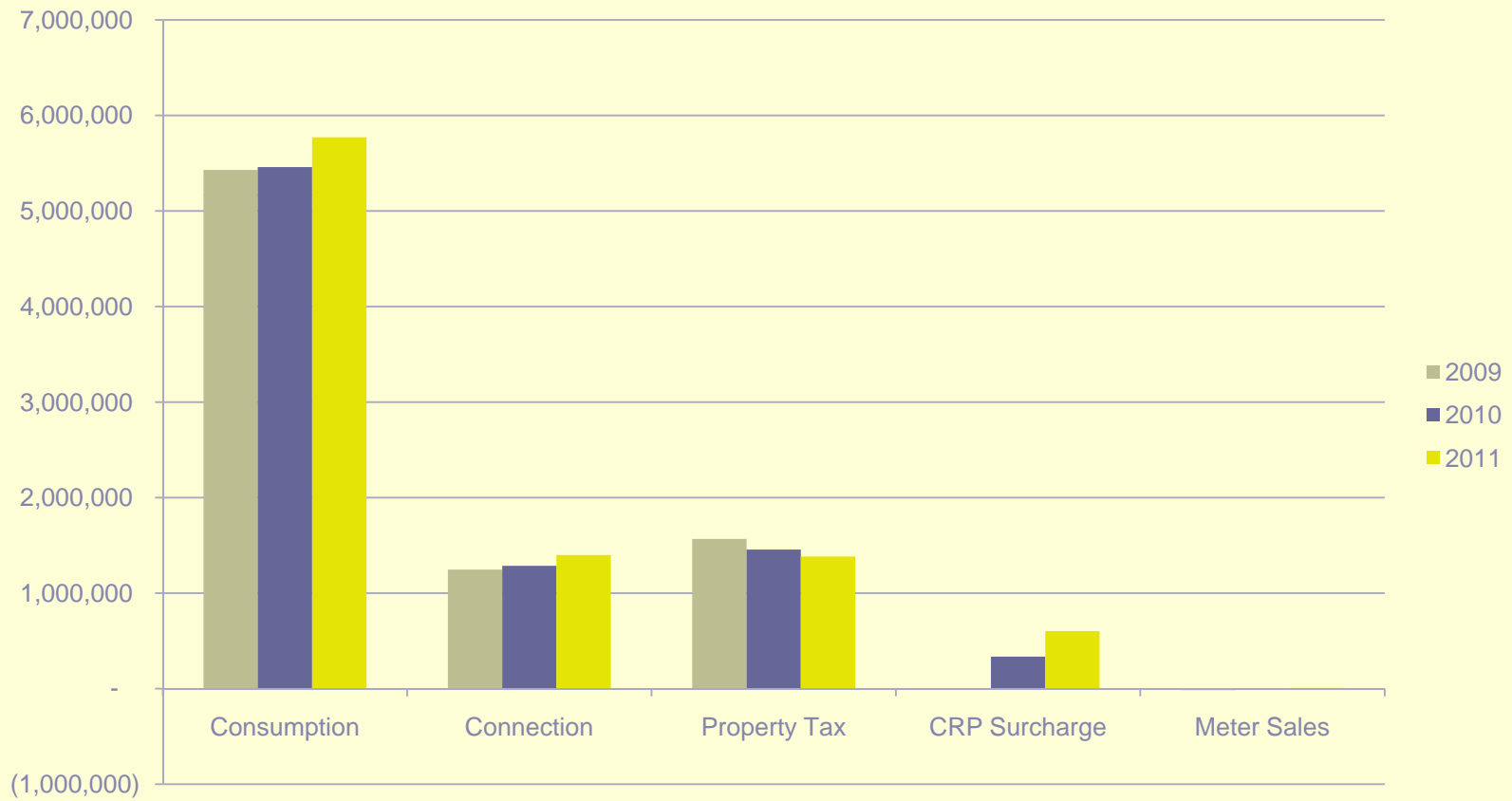
# Budget Overview - Revenue

- The budget includes an increase in consumption revenue of \$310,724 or 6% or \$2.20 per month on an average water bill (using 8 units)
- The budget includes an increase in basic service charge of \$112,784 or 9% or \$.70 per month for a 5/8 meter
- The budget includes an increase to CRP surcharge of \$267,800 from \$2.50 to \$5.00 for a 5/8 meter. The fee will not take effect until 9/1/2010. The CRP surcharge generates \$603,410 in revenue versus \$876,587 that the district expends for CRP
- The cumulative revenue impact is \$691,308 or \$5.40 per month on a 5/8 meter
- The budget includes a 5% or \$72,789 decrease in property tax revenue

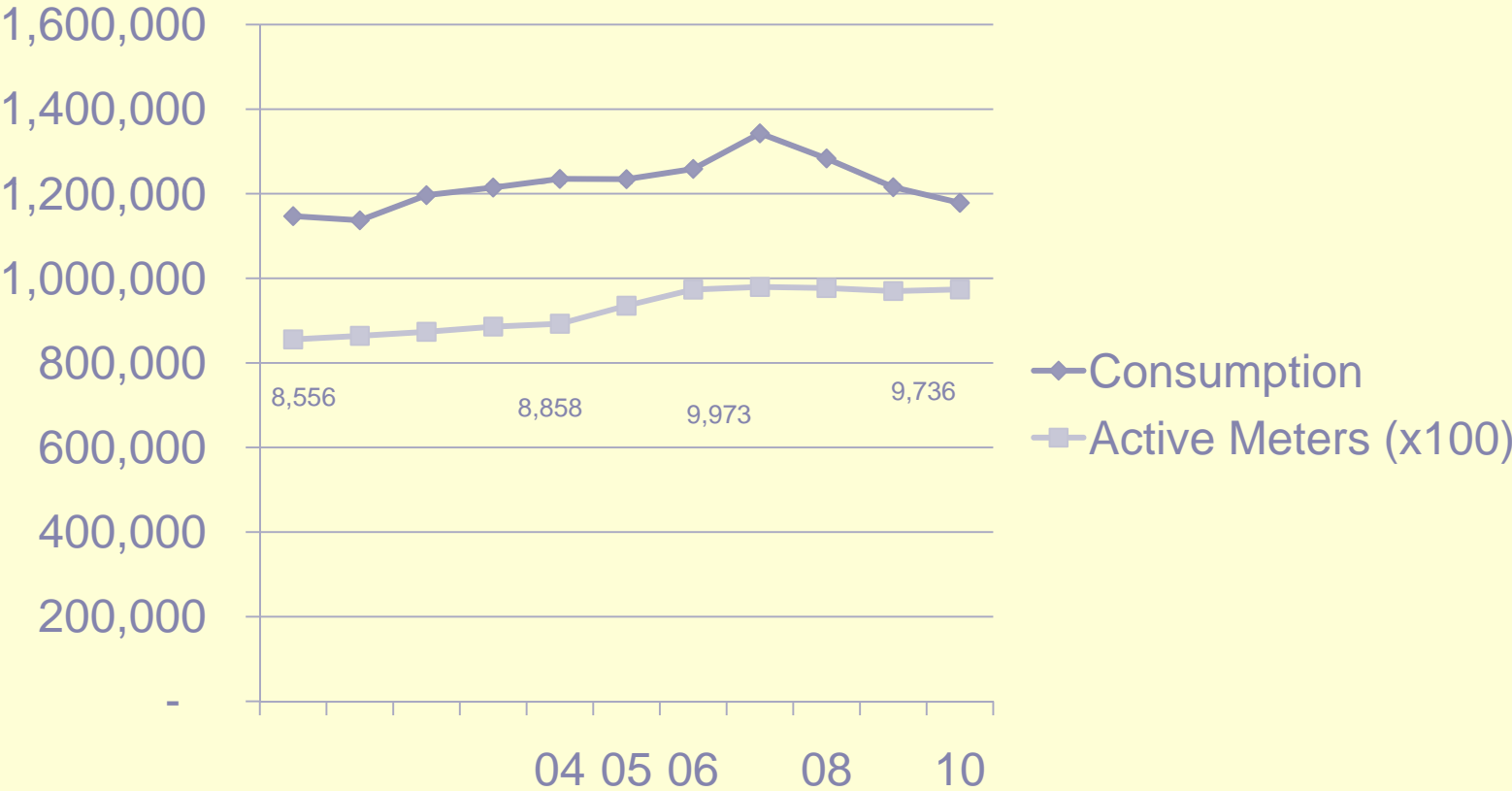
# Water Bills

	Units of Consumption	Current		TOTAL	New		TOTAL	Increase	
		Cons	Basic		Cons	Basic		\$	%
Example 1	4	12.72	16.90	29.62	13.60	20.10	33.70	4.08	14%
Example 2	10	42.54	16.90	59.44	45.40	20.10	65.50	6.06	10%
Example 3	28	150.72	16.90	167.62	160.78	20.10	180.88	13.26	8%
Example 4	50	327.60	16.90	344.50	349.10	20.10	369.20	24.70	7%

# Revenue



# Water Consumption



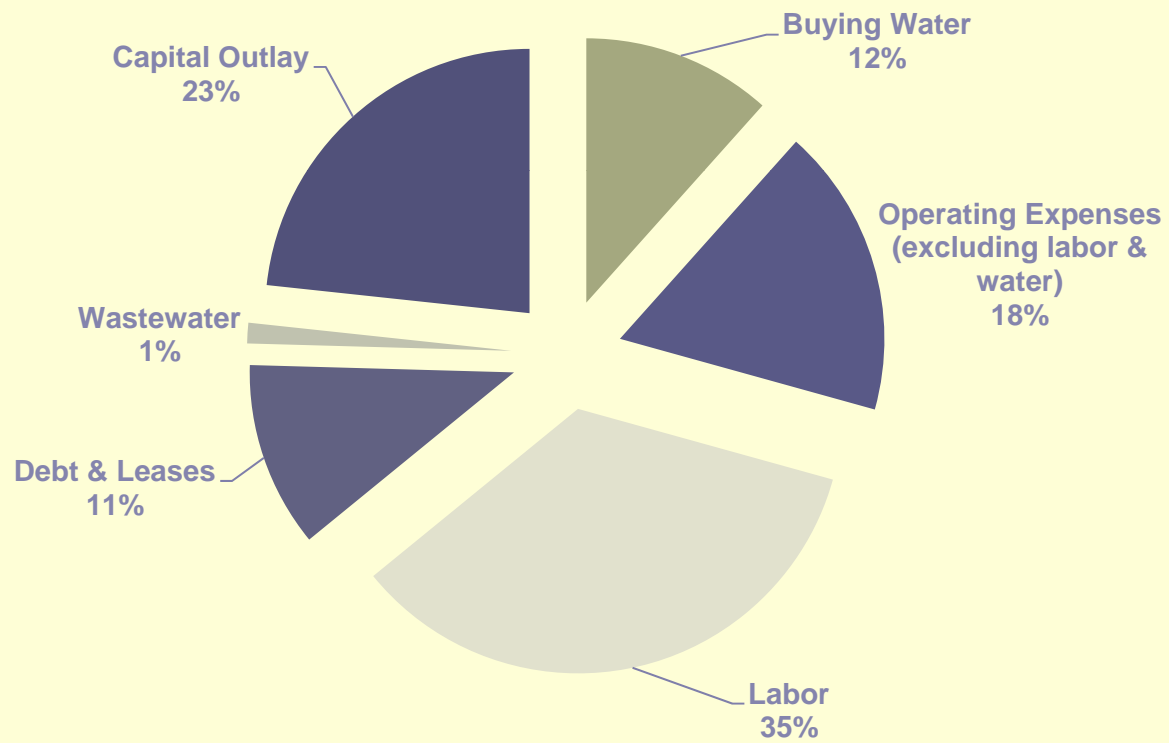
The years displayed are dates of rate increases



# Budget Overview - Expenses

- Reduced payroll (net) by \$391,453 or 5% or 4 less FTEE (full time equivalent employees) from the preliminary budget
- Reduced CRP (capital replacement program) by \$217,104 or 3%. CRP will install approximately 16,980 feet of replacement pipe
- Excluding water purchases, the District has reduced operating expenses from 2009 actual by \$367,921 or 5%
- Water purchases are budgeted at \$1,293,000 (\$431/acre foot x 3,000 acre feet). There is a possibility that additional water may be available which the district would take out of water reserves
- An additional \$134,692 of other spending reductions or 2% vs. preliminary budget

# Cash Outlay





# Budget Overview

- Preliminary budget had a deficit of (\$956,486)
- Added \$214,316 (net of additional CRP charge and less of property taxes) in additional revenue
- Reduced cash outlay by \$743,249

## Proposed 10/11 Budget vs Forecasted 11/12

				<b>10/11</b>	<b>11/12</b>
Operating revenues				7,610,112	8,033,620
Operating expenses				(7,145,892)	(7,431,728)
Non-operating revenues				2,568,792	2,568,792
Non-operating expenses				<u>(802,421)</u>	<u>(802,421)</u>
Net income / (loss) before contributions				2,230,591	2,368,263
Depreciation/Amortization				(1,373,910)	(1,373,910)
Capital contributions				<u>119,168</u>	<u>131,085</u>
<b>Change in net assets</b>				<b>975,849</b>	<b>1,125,438</b>
Depreciation/Amortization				1,373,910	1,373,910
Principal Payments				(462,251)	(462,251)
Capital Expenditures				(1,746,825)	(2,000,000)
Wastewater Loan				(139,604)	0
Net Cash Impact				1,079	37,097

**Hi- Desert Water District**  
**Statement of Revenues and Expenses**  
**Fiscal Year 2010-11**  
**Budget**

	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>
	<b><u>2009-10</u></b>	<b><u>2009-10</u></b>	<b><u>2010-11</u></b>
Operating revenues:			
Water consumption sales	5,921,396	5,460,162	\$5,770,886
Connection fees	1,308,755	1,285,460	1,398,244
Readiness to serve fees (standby)	175,000	164,688	174,192
Other revenue	<u>220,888</u>	<u>290,781</u>	<u>266,791</u>
Total operating revenues	7,626,039	7,201,092	7,610,112
Operating expenses:			
Source of supply	1,039,500	905,593	1,293,000
Pumping and water treatment	2,103,621	1,857,975	1,750,375
Transmission and distribution	1,467,360	1,204,453	1,293,717
Customer service/Billing	876,208	856,220	785,275
General and administrative	2,360,195	2,292,709	2,163,129
(G&A Wage Allocation for Wastewater)	<u>(476,278)</u>	<u>(467,185)</u>	<u>(139,604)</u>
Total operating expenses	7,370,607	6,649,765	7,145,892
Operating income before depreciation	255,432	551,327	464,220
Less depreciation and amortization	<u>(1,267,966)</u>	<u>(1,373,910)</u>	<u>(1,373,910)</u>
Operating income / (loss)	(1,012,534)	(822,584)	(909,690)
Non-operating revenue (expense)			
Property taxes and assessments	1,033,675	1,455,776	1,382,987
Mojave Water Agency Maintenance Funds	800,000	1,308,753	0
Interest income	105,526	53,293	38,436
CRP Surcharge	336,320	335,610	603,410
Morongo Basin Project surcharge (note )	527,912	524,210	528,488
Lease payment – Morongo Basin Project	(473,457)	(479,855)	(479,191)
Interest expense – long-term debt	(352,388)	(359,634)	(323,230)
Other revenue / (expense)	<u>13,698</u>	<u>25,949</u>	<u>15,471</u>
Total non-operating revenues, net	<u>1,991,286</u>	<u>2,864,102</u>	<u>1,766,372</u>
Net income before capital contributions	978,752	2,041,518	856,681
<b>Capital contributions</b>			
Grant Revenue	0	164,816	100,000
Meter sales	26,424	(1,485)	7,668
New installations	<u>15,062</u>	<u>3,285</u>	<u>11,500</u>
<b>Total capital contributions</b>	<b><u>41,486</u></b>	<b><u>166,616</u></b>	<b><u>119,168</u></b>
<b>Change in net assets</b>	<b>1,020,238</b>	<b>2,208,135</b>	<b>975,849</b>

\*\*\*Wastewater Expenses excluded

100- Source of Supply - Dept 100	Acct #	Actual FY2008-09	Budget FY2009-10	Projected 6/30/2010	Budget FY2010-11
Purch water	6090	671,306	1,039,500	828,198	1,293,000
Election Fees	9250				0
					1,293,000
<b>101- Operations - Dept 101</b>					
Supervision	4110				
Oper wages	4200	459,481	524,714	464,135	444,434
Standby Pay	4240	0	0	0	0
Flood Expenses	4250	0	0	0	0
Overtime	4330	110,635	96,124	63,462	57,600
Vacation	4610	41,666	39,218	35,365	28,745
Sick time	4630	29,982	28,802	25,912	23,076
Vacation/Sick					-38,866
Admin	4640	0	0	0	0
Health	4700	178,013	167,285	165,722	134,871
EE Medical Reimbursement	4701			-1,487	-2,007
Dental	4710	20,837	17,571	18,285	15,928
Vision	4720	2,585	2,383	2,135	1,919
Life ins	4730	5,258	1,237	4,125	2,080
LTD	4740	0	1,367	0	978
EAP	4750	0	526	473	425
PERS	4800	129,627	160,367	137,963	106,854
FICA	4810	51,039	54,993	47,584	38,406
Subtotal Payroll		1,029,124	1,094,586	963,674	814,441
Oper supplies	5010	72,090	65,045	114,618	83,918
Workers' comp	4820	25,160	29,787	38,457	31,135
Uniforms	4830	13,920	12,960	11,506	12,795
Bereavement Lve	4660	93	0	0	0
Jury duty	4650	0	0	315	105
Holiday	4620	31,267	30,000	33,862	31,710
Retro pay	4410	0	0	2,011	670
Printed forms	5011	0	0	0	0
computer supplies	5015	0	0	121	0
Small tools	5020	3,358	5,397	6,392	5,049
Furniture & fix	5030	3,637	2,819	772	2,409
Postage	5040	108	114	44	89
Fuel	5050	36,289	42,407	28,223	35,640
Chemicals	5060	6,648	16,324	10,502	11,158
Training & education	5085	0	0	0	0
Misc supplies	5090	1,999	2,250	0	1,416
1001 Plant F8	5501	0	0	0	0
TANK 26 PT #2 84 CHOLLA	5502	1,329	1,507	1,113	1,158
Telemetry PT#18 58328 S.	5503	153	227	339	352
Telemetry 8908 Sage	5504	207	200	212	220
1303 Plant L5 TANK 19	5505	1,307	1,413	1,086	1,129
56876 COBALT	5506	207	200	294	306
53732 UPPRE RIDGE TANK	5507	217	212	278	289
6955 OWS RD TP705-010283	5508	4,831	5,125	4,888	5,083
6955 OWS RDn SHOP 885-030	5509	5,057	4,723	4,044	4,205
Electric General	5510	0	0	0	0
Sunland/Piontwn Well #2	5512	10,654	10,318	7,824	10,000
Well #3 504 Plant F6	5513	0	0	0	0
5 GLF CRS Well #5	5514	0	0	0	0
505 Plant C6 Well #6	5515	13,777	16,417	21,471	22,330
55479 Yucca Trl Well #8	5516	5,918	2,992	11,646	12,112
Well #9 55865 Sunland	5517	42,980	43,029	39,345	40,919
55527 Sunland Dr Well #1	5518	4,900	3,882	6,828	7,101
Well #11 56650 Cassiaa Dr	5519	63,285	63,864	55,504	60,000
7961 Fox Trl Lower Fox	5520	10,193	10,046	10,871	11,306

100- Source of Supply - Dept 100	Acct #	Actual FY2008-09	Budget FY2009-10	Projected 6/30/2010	Budget FY2010-11
54484 Pinon Fairway Boos	5523	0	0		0
57350 Encelia Drive/Blend Fac.	5524	78,692	74,006	56,123	75,000
56125 Luna Vista Tie in	5525	0	0	1,796	1,868
55189 29 Palms Hwy Booste	5526	15,472	15,824	15,742	16,371
54075 Homestead Wy Boost	5527	4,855	4,898	5,148	5,353
501 Plant N3 Well #5	5528	1,002	980	450	468
503 Plant J5 W7 Well #7	5529	1,005	972	448	466
516 PLANT J5	5530	0	0	0	0
1801 Plant F5 Well #10	5531	0	0	0	0
514 Plant well #12	5532	31,502	35,808	20,789	30,000
7020 Sage Ave Well 16 & 1	5533	14,514	19,220	7,008	7,288
1114 Plant I 6 Booster #5	5534	7,483	7,717	8,243	8,572
604 Plant M5 Booster #11	5535	30,666	31,916	26,324	27,377
1304 Plant 18 Booster #12	5536	38,983	40,974	37,011	38,492
1103 Plant K6 Booster #13	5537	19,877	23,459	23,703	24,651
1309 Plant Tank 14	5538	4,630	4,838	4,909	5,105
53871 Ridge Booster	5539	3,291	3,550	2,240	2,330
Gas Costs	5540	0	0	0	0
Electric Wells Time Use	5541	0	0	0	0
57626 Crestview well #18	5542	33,869	31,021	24,052	25,014
404 Warren Vista Well 24E	5543	53,784	50,789	53,408	55,544
55694 Desert Gold	5544	7,739	7,549	8,490	8,830
57377 Crestview	5545	209	207	223	232
57107 Sunnyslope Dr	5546	4,162	14,717	3,912	4,068
55439 29 Palms Hwy	5547	0	0	0	0
55441 29 Palms Hwy	5548	0	0	0	0
55439 & 41 29 Palms Hwy	5549	23,806	20,393	17,831	18,545
Communications Telephone	5550	3,575	4,252	3,282	3,703
Water analysis	6010	72,504	56,252	37,244	55,333
Engr serv fee	6040	0	0	0	0
Oper ser fee	6050	0	0		0
Government fee	6060	8,130	11,565	14,279	11,325
Watermaster	6080	28,214	38,111	30,168	32,164
Watermaster	6081	0	0	0	0
Pipline fee	6091	0	0	0	0
Misc contracts	6200	0	3,750	0	1,250
Seminars/Training	6510	1,428	3,214	13,020	5,887
Meals Out of Town	6560	0	125	0	42
Mileage Reimb	6570	223	862	0	362
Material serv	7010	20,383	33,192	29,848	27,808
Tank inspection, cleaning & repr	7016	0	1,250	0	417
Nitrate maint	7018	1,495	5,747	47	2,430
Services	7030	48,042	41,505	12,324	22,500
Auto Services	7040	15,748	13,357	15,254	14,786
Auto Supplies	7050	4,932	5,196	4,316	4,815
Equip contracts	7060	1,346	2,173	4,969	2,829
Misc maintenance	7070	0	0	0	0
Int paid deposits	8000	0	0	0	0
Membership Dues	8020	165	583	0	249
Subscriptions	8030	0	300	0	100
Leases & rents	8040	249	300	0	183
Misc exp	8090	<u>2,808</u>	<u>1,904</u>	<u>0</u>	<u>1,571</u>
Subtotal		944,368	983,735	895,167	935,933
GRAND TOTAL		1,973,491	2,078,321	1,858,841	1,750,375

Trans. & Distr.	Department	Actual	Budget	Projected	Budget	Fiscal 11 vs 10
Construction	Acct #	FY2008-09	FY2009-10	6/30/2010	FY2010-11	Variance
Exec salaries	4100	0	0	0	0	0
Supervision	4110	0	0	0	0	0
Oper wages	4200	365,130	393,577	364,579	393,104	(28,525)
Clerical	4320	0	0	0	0	0
Overtime	4330	25,031	28,881	35,354	40,573	(5,218)
Retro pay	4410	0	0	0	0	0
Vacation	4610	30,905	27,770	29,412	27,158	2,255
Sick time	4630	23,247	21,856	21,352	20,411	941
					-35,677	
Admin	4640	0	0	0	0	0
Health	4700	119,289	129,498	118,220	105,432	12,788
EE Medical Reimbursr	4701	0	0	-965	-1,323	358
Dental	4710	13,778	13,259	12,740	11,978	762
Vision	4720	1,891	1,787	1,676	1,626	50
Life ins	4730	3,870	855	3,470	1,840	1,630
LTD	4740	0	945	0	865	(865)
EAP	4750	0	394	287	360	(73)
PERS	4800	104,668	110,836	108,642	95,399	13,242
FICA	4810	36,337	36,263	37,689	33,176	4,512
Unemploy ins	4815	0	0	0	0	0
Subtotal		724,146	765,920	732,455	694,923	1,856
Oper supplies	5010	90,614	85,307	66,570	80,830	(14,260)
Bereavment	4660	1,081	1,135	860	1,025	(165)
Workers' comp	4820	25,160	22,604	21,892	23,219	(1,327)
Uniforms	4830	8,441	7,971	5,892	7,434	(1,543)
Jury duty	4650	1,955	2,053	1,642	1,884	(241)
Holiday	4620	25,572	27,362	25,260	26,065	(805)
Standby pay	4240	31,988	23,794	29,236	22,500	6,736
Printed forms	5011	654	327	0	327	(327)
computer supplies	5015	95	48	0	48	(48)
Small tools	5020	2,641	5,071	2,345	3,352	(1,007)
Furniture & fixtures	5030	2,602	2,301	0	1,634	(1,634)
Postage	5040	0	0	0	0	0
Fuel	5050	31,476	40,884	21,879	31,413	(9,534)
Misc supplies	5060	194	1,347	0	514	(514)
Training & education	5085	0	0	0	0	0
Electric	5508	0	0	0	0	0
Electric	5509	0	0	0	0	0
Telephone	5550	3,575	4,287	3,282	3,714	(433)
Govern fees	6060	418	1,709	0	709	(709)
Misc contracts	6200	0	0	0	0	0
Seminars & training	6510	1,030	765	998	931	67
Ground transportation	6530	106	53	0	53	(53)
Meals in Town	6550	91	96	41	76	(35)
Meals out of town	6560	0	50	0	0	0
Material / service	7010	200,553	200,000	171,679	125,000	46,679
Services	7030	5,130	10,065	4,721	6,639	(1,917)
Auto services	7040	29,760	37,380	13,862	27,001	(13,139)
Auto supplies	7050	7,849	8,174	8,936	8,320	616
Misc maint	7070	0	0	0	0	0
New Install/Serv	7075	18,937	26,968	3,285	16,397	(13,112)
Memb Dues	8020	772	586	0	453	(453)
Leases	8040	0	50	0	0	0
Misc exp	8090	<u>1,180</u>	<u>1,090</u>	<u>589</u>	<u>953</u>	<u>(364)</u>
Subtotal		491,873	511,476	382,969	390,489	(7,520)
GRAND TOTAL		1,216,019	1,277,396	1,115,424	1,085,412	(5,664)

CRP	Department	Acct #	Actual	Budget	Projected	Budget	Fiscal 11 vs 10
			06/30/09	FY2009-10	FY2009-10	FY2010-11	Variance
Exec salaries	4100	0	0	0	0	0	
Supervision	4110	0	0	0	0	0	
Oper wages	4200	275,427	266,843	242,907	302,656	(59,748)	
Standby pay	4240	0	0	0	0	0	
Clerical	4320	0	0	0	0	0	
Overtime	4330	45,574	41,847	33,446	31,237	2,208	
Retro pay	4410	0	0	0	0	0	
Vacation	4610	19,438	16,253	16,752	20,909	(4,157)	
Sick time	4630	17,637	14,955	14,041	15,715	(1,674)	
					-27,468		
Admin	4640	0	0	0	0	0	
Jury duty	4650	0	0	0	0	0	
Health	4700	92,387	83,176	84,789	81,173	3,616	
EE Medical Reimbuser	4701	0	0	-325	-1,019	694	
Dental	4710	10,148	8,381	8,914	9,222	(308)	
Vision	4720	1,471	1,191	1,284	1,252	32	
Life ins	4730	3,554	627	2,359	1,416	942	
LTD	4740	0	693	0	666	(666)	
EAP	4750	0	263	223	277	(54)	
PERS	4800	92,867	81,280	73,596	73,449	147	
FICA	4810	29,520	24,858	26,266	25,543	723	
Physical	4815	0	0	0	0	0	
Less: Amt Capitalized	8041	-540,000	-520,863	-520,863	-486,047	(34,816)	
Subtotal		48,024	19,503	-16,610	48,982	(93,061)	
Oper supplies	5010	37,155	36,577	20,947	31,560	(10,612)	
Uniforms	4830	7,148	5,324	5,335	5,936	(600)	
Workers' comp	4820	25,160	15,466	17,527	19,385	(1,858)	
Bereavment	4660	443	0	0	148	(148)	
Holiday	4620	20,171	21,180	19,424	20,258	(834)	
computer supplies	5015	0	0	0	0	0	
Small tools	5020	1,128	2,064	1,407	1,533	(126)	
Furniture & fix	5030	584	1,292	0	625	(625)	
Postage	5040	0	50	0	17	(17)	
Fuel	5050	33,580	32,698	28,431	31,570	(3,139)	
Training & education	5085	0	0	0	0	0	
Misc Supplies	5090	0	0	0	0	0	
Telephone	5550	3,575	4,287	3,282	3,714	(433)	
Government fees	6060	0	0	0	0	0	
Misc contracts	6200	0	0	0	0	0	
Seminars & training	6510	1,095	1,361	1,616	1,357	258	
Travel	6550	0	0	0	0	0	
Material / service	7010	7,410	9,705	2,915	6,677	(3,762)	
Services	7030	6,258	4,129	3,388	4,592	(1,204)	
Auto Services	7040	16,587	15,794	10,028	14,136	(4,108)	
Auto supplies	7050	4,161	13,830	16,670	11,554	5,116	
Equipment Contracts	7060	371	186	0	186	(186)	
Leases and Rent	8040	0	0	0	0	0	
Misc	8090	<u>6,334</u>	<u>6,517</u>	<u>5,377</u>	<u>6,076</u>	<u>(699)</u>	
Subtotal		171,161	170,461	136,347	159,323	(22,976)	
GRAND TOTAL		219,185	189,964	119,737	208,306	(116,037)	

Customer Service/IT

Department		Actual	Budget	Projected	Budget	Fiscal 11 vs 10
Acct #	06/30/09	FY2009-010	FY2009-10	FY2010-11	Variance	
Exec salaries	4100	0	0	0		
Oper wages	4200	226,440	215,826	166,122	123,594	42,528
Clerical	4320	0	0	0	0	0
Overtime	4330	5,369	3,447	483	290	193
Retro pay	4410	1,272	0	0	0	0
Vacation	4610	19,546	16,254	15,157	9,280	5,876
Sick time	4630	14,614	11,752	10,951	6,417	4,533
					-11,773	
Admin	4640	0	0	2,639	0	2,639
Health	4700	80,132	77,825	59,246	30,536	28,710
EE Medical Reimburse	4701	0	0	-358	-669	312
Insurance Opt Out	4702	0	0	1,716	5,935	(4,218)
Dental	4710	11,470	8,669	9,665	6,050	3,615
Vision	4720	1,240	993	1,001	576	425
Life ins	4730	2,412	437	1,645	578	1,067
LTD	4740	0	483	0	272	(272)
EAP	4750	0	219	149	127	21
PERS	4800	68,382	56,616	48,713	30,487	18,226
FICA	4810	21,057	18,821	16,844	9,477	7,367
Subtotal		451,934	411,341	333,972	211,177	111,022
Oper supplies	5010	1,576	2,288	636	1,500	(864)
Workers' comp	4820	2,516	1,771	1,559	1,949	(390)
Jury duty	4650	1,062	1,115	0	725	(725)
Bereavement leave	4660	0	0	776	259	517
Holiday	4620	16,331	10,500	10,647	12,493	(1,846)
Printed forms	5011	405	328	0	244	(244)
Computer paper	5012	0	0	0	0	0
computer supplies	5015	6,789	13,395	2,184	10,000	(7,816)
Computer Hardware	5016	12,503	11,251	4,067	10,000	(5,933)
Computer Software	5017	30,766	30,766	46,777	37,766	9,011
IT Equipment & Supplies	5018	0	0	0	0	0
Furniture & fixtures	5030	0	250	0	83	(83)
Postage	5040	51	26	0	26	(26)
Training & education	5085	0	1,600	600	3,000	(2,400)
Misc supplies	5090	44	147	0	64	(64)
DataProc services	6030	34,954	22,000	16,156	18,300	(2,144)
Misc. contracts	6200	0	0	8,145	52,715	(44,570)
Seminars & train	6500	3,333	1,667	0	1,667	(1,667)
Seminars & train	6510	0	0	0	0	0
Airline Tickets	6520	0	0	0	0	0
Lodging	6540	0	0	0	0	0
Meals in town	6550	0	0	0	0	0
Meals out of town	6560	0	0	0	0	0
Mileage Reimb	6570	0	0	0	0	0
Material/Serv	7010	0	250	0	83	(83)
Services	7030	333	272	213	273	(60)
Misc maintenance	7070	0	250	430	227	203
Bad debt exp	8060	0	0	0	0	0
Misc Expenses	8090	<u>1,052</u>	<u>776</u>	<u>2,061</u>	<u>240</u>	<u>1,821</u>
Subtotal		111,716	98,651	94,249	151,613	(57,363)
GRAND TOTAL		563,650	509,991	428,221	362,789	53,659

Department		Actual	Budget	Projected	Budget	Fiscal 11 vs 10
Accounting / Billing	Acct #	6/30/2009	FY2009-10	FY2009-10	FY2010-11	Variance
Exec salaries	4100	0	0			
Oper wages	4200	113,206	124,928	151,965	174,699	(22,734)
Overtime	4330	2,172	3,265	272	453	(181)
Retro pay	4410	0	0	0	0	0
Vacation	4610	14,177	9,125	11,792	15,450	(3,658)
Sick time	4630	7,279	6,909	7,256	9,071	(1,815)
					-18,391	
Admin	4640	0	0	0	0	0
Jury duty	4650	0	0	0	0	0
Health	4700	37,691	47,254	48,971	43,051	5,920
EE Medical Reimbursen	4701	0	0	-386	-669	283
Insurance Opt Out	4702	0	0	1,716	5,935	(4,218)
Dental	4710	5,362	5,687	5,993	7,150	(1,157)
Vision	4720	630	596	676	768	(92)
Life ins	4730	1,662	259	1,385	818	567
LTD	4740	0	286	0	384	(384)
EAP	4750	0	131	149	170	(21)
PERS	4800	34,104	33,592	46,360	43,093	3,267
FICA	4810	10,409	11,127	14,333	13,399	934
Uniforms	4830	0	0	0	0	0
Subtotal		226,693	243,159	290,482	295,381	(23,289)
Oper supplies	5010	0	350	1,437	596	841
Bereavement leave	4660	0	0	328	109	219
Workers' comp	4820	2,516	793	1,203	1,504	(301)
Holiday	4620	7,604	8,137	10,439	8,726	1,712
Printed forms	5011	658	579	626	621	5
Computer paper	5012	0	0	0	0	0
computer supplies	5015	999	499	0	499	(499)
Small tools	5020	0	0	0	0	0
Furniture & fix	5030	3,599	3,299	0	2,299	(2,299)
Postage	5040	692	4,846	3,084	3,084	0
Training & education	5085	0	0	0	0	0
Misc supplies	5090	0	0	0	0	0
Outsource billing	6010	67,013	68,507	67,198	69,000	(1,802)
Acct Service Fees	6020	0	0	0	0	0
Acct Services	6070	0	0	0	0	0
Misc Contracts	6200	0	0	0	0	0
Seminars & training	6510	67	33	0	0	0
Mileage reimb.	6570	29	15	0	0	0
Material service	7010	0	0	0	0	0
Services	7030	0	0	0	0	0
Misc maintenance	7070	0	0	0	0	0
	8040	0	0	0	0	0
Bad debt exp	8060	36,000	36,000	50,000	40,667	9,333
Misc Expenses	<u>8090</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal		119,177	123,058	134,314	127,106	7,208
GRAND TOTAL		345,870	366,217	424,796	422,486	(16,081)

Administration		Actual	Budget	Projected	Budget	Fiscal 11 vs 10
	Acct #	6/30/2009	FY2009-10	FY2009-10	FY2010-11	Variance
Exec salaries	4100	0	0			
Oper wages	4200	681,554	774,796	717,913	595,254	122,658
Wage Rebate/Training	4320	0	-20,000	0	0	0
Overtime	4330	9,238	8,227	3,806	5,327	(1,521)
Vacation	4610	55,805	56,367	54,970	47,293	7,677
Sick time	4630	44,309	43,157	40,520	30,907	9,613
					-58,650	
Admin	4640	17,512	14,302	20,049	9,396	10,653
Health	4700	97,633	121,895	111,159	79,305	31,854
EE Medical Reimburseme	4701	0	0	-676	-1,338	663
Dental	4710	11,486	13,503	12,273	10,611	1,661
Vision	4720	1,660	1,787	1,676	1,151	525
Life ins	4730	5,943	1,595	5,922	2,786	3,136
LTD	4740	0	1,763	0	1,310	(1,310)
EAP	4750	1,966	394	823	255	568
PERS	4800	207,839	206,826	209,998	146,831	63,167
FICA	4810	56,469	71,391	59,382	38,921	20,461
Def comp	4850	0		0	0	0
Wastewater environ.	6046	-426,313	-476,278	-476,280	-139,604	(336,676)
Director fees	8010	29,500	37,500	36,731	34,375	2,356
Dir P/R tax exp	8011	0	2,869	0	0	0
Dir Medical Bene	8012	65,727	75,028	68,034	55,779	12,254
Dir Dental					5,500	
Dir Vision					959	
Dir Life					161	
Dir LTD					76	
Dir EAP					212	
Dir FICA					2,630	
Auto allow	4860	22,800	25,200	24,728	15,600	9,128
Subtotal		883,128	960,322	891,028	885,048	-43,132
Oper supplies	5010	43,892	31,946	25,524	25,000	524
Unemploy ins	4815	10,580	7,015	10,350	41,400	(31,050)
Workers' comp	4820	3,355	5,695	11,150	6,733	4,417
Jury duty	4650	0	0	1,549	516	1,033
Bereavement leave	4660	4,327	4,544	0	2,957	(2,957)
Holiday	4620	49,000	56,367	49,117	51,495	(2,378)
Retro pay	4410	813	0	998	604	394
Printed forms	5011	3,674	2,087	505	2,089	(1,584)
Computer paper	5012	0	0	0	0	0
computer supplies	5015	0	0	0	0	0
Computer hardware	5016	0	0	0	0	0
Computer software	5017	97	48	0	0	0
Furniture & fix	5030	4,347	4,674	1,378	3,466	(2,088)
Postage	5040	1,968	1,234	51	1,084	(1,033)
Fuel	5050	79	39	0	0	0
Training & education	5085	359	2,679	2,655	1,898	757
Misc supplies	5090	0	0	0	0	0
Janitorial services	5100	22,229	23,115	22,641	23,436	(795)
Landscape services	5110	12,583	12,292	3,647	9,507	(5,860)
Building maintenance	5120	0	0	0	0	0
Waste management	5130	4,626	4,713	4,890	4,743	147
Gas costs	5540	2,473	3,737	2,771	2,994	(222)
Gas costs	5541	0	0	0	0	0
55439 29 Palms	5547	0	0	0	0	0
55441 29 Palms	5548	0	0	0	0	0
55439 & 41	5549	0	0	0	0	0

Comm telephone	5550	33,084	36,707	28,958	32,916	(3,958)
Comm fax & modem	5560	0	1,250	0	417	(417)
Accounting serv	6020	31,222	30,611	31,562	31,132	430
DP service fees	6030	0	0	0	0	0
Engr serv fees	6040	0	0	0	0	0
Century Homes exp	6045	0	0	0	0	0
Century Homes reimb	6047	0	0	0	0	0
Oper serv fees	6050	0	0	0	0	0
Government fees	6060	3,312	2,406	3,456	3,058	398
Legal fees	6070	146,823	96,000	77,848	75,000	2,848
Lobbyist	6080	118,607	47,625	62,576	90,000	(27,424)
Misc contracts	6200	0	12,000	34,500	15,500	19,000
Conventions	6500	2,053	4,527	0	2,193	(2,193)
Seminars & train	6510	9,629	7,314	4,904	7,282	(2,379)
Airline tickets	6520	2,136	2,818	364	1,773	(1,409)
Ground transp	6530	335	418	0	251	(251)
Lodging	6540	6,696	4,848	2,113	4,552	(2,439)
Meals in town	6550	4,132	2,816	2,465	3,138	(673)
Meals out of town	6560	508	504	30	347	(317)
Mileage reimb	6570	2,102	2,301	822	1,741	(920)
Tolls parking	6580	217	258	12	162	(150)
Material serv	7010	6,111	6,305	1,299	4,572	(3,273)
Services	7030	14,007	27,003	14,364	18,458	(4,094)
Auto Services	7040	170	335	89	198	(109)
Auto Supplies	7050	866	433	77	459	(382)
Equip contracts	7060	0	0	0	0	0
Misc maint	7070	0	0	0	0	0
P/R newsletter	7500	12,177	19,000	18,423	15,800	2,623
P/R mailings	7510	0	6,000	6,000	6,000	0
PI Consulting	7515	0	500	500	0	500
P/R Media	7520	16,329	20,000	19,231	8,060	11,171
P/R radio	7530	0	0	0	0	0
P/R Bottled Water	7535	0	0	0	0	0
Water Conservation	7540	2,000	4,000	352	2,117	(1,766)
P/R misc	7550	3,295	2,500	2,070	500	1,570
Water Awareness	7600	12,925	6,000	5,422	2,300	3,122
Dir Travel & Ent	8013	26,272	23,636	13,808	21,239	(7,431)
Retiree's Benefits	8014	176,789	177,445	156,706	165,975	(9,268)
Retirees Health Reimb	8015	-55,103	-55,824	-33,718	-29,351	(4,367)
Membership dues	8020	32,837	25,918	34,590	31,115	3,475
Subscriptions	8030	1,978	1,489	30,908	20,605	10,303
Leases & rents	8040	13,638	9,819	8,712	10,723	(2,011)
Deposit int exp	8051	2,026	3,513	2,519	2,686	(167)
Low inc cred prog	8070	54,869	0	6,766	0	6,766
Ins exp - auto	8080	70,760	78,098	76,296	75,051	1,245
Ins exp - liability	8081	17,256	20,608	20,608	24,390	(3,782)
Paychex Exp	8085	7,589	10,300	11,091	11,424	(333)
Standby exp	8086	2,013	4,006	2,249	2,756	(507)
Misc exp	8090	501	1,500	181	728	(546)
Bank charges	8091	9,830	5,145	13,286	9,420	3,866
Credit card chrg	8092	40,632	40,316	21,930	34,293	(12,362)
Collection fee	8094	325	607	593	508	85
Property tax exp	8095	2,386	2,093	2,351	2,276	74
Annexation fee	8096	0	0	0	0	0
Subtotal		997,732	853,333	823,540	889,687	(66,147)
GRAND TOTAL		1,880,860	1,813,655	1,714,568	1,774,734	(109,279)

Engineering	Department	Acct #	Actual	Budget	Projected	Budget	Fiscal 11 vs 10
			06/30/09	FY2009-010	06/30/010	FY2010-11	Variance
Exec salaries	4100						0
Supervision	4110						0
Oper wages	4200				69,368		(69,368)
Standby pay	4240						0
Clerical	4320						0
Overtime	4330						0
Retro pay	4410						0
Vacation	4610				3,002		(3,002)
Sick time	4630				3,602		(3,602)
					-4,952		
Admin	4640				-		0
Jury duty	4650						0
Bereavment	4660						0
Health	4700				12,515		(12,515)
EE Medical Reimbursen	4701				-		0
Dental	4710				1,100		(1,100)
Vision	4720				192		(192)
Life ins	4730				325		(325)
LTD	4740				153		(153)
EAP	4750				42		(42)
PERS	4800				17,111		(17,111)
FICA	4810				5,307		(5,307)
Auto Allowance	4860				-		0
Subtotal			0	0	0	107,763	(112,716)
Engr serv fees	6040		<u>95,179</u>	<u>122,590</u>	<u>66,027</u>	<u>141,027</u>	<u>(75,000)</u>
GRAND TOTAL			95,179	122,590	66,027	248,790	(187,716)

**Fiscal Year 2010-11 Budget  
Simplified Cash Flow**

	<b>New Budget 2010-11</b>
<b>Change in net Assets</b>	975,849
<b>Sources:</b> Depreciation expense	1,373,910
Capital Reserve	850,232
<b>Uses:</b> Capital programs	(2,597,057)
Wastewater Loan	(139,604)
Principal payments	<u>(462,251)</u>
<b>Impact to reserves</b>	<b>1,079</b>

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**Fiscal Year 2009-10 Budget  
Simplified Cash Flow**

	<b>Budget 2009-10</b>
<b>Change in net Assets</b>	2,208,135
<b>Sources:</b> Depreciation expense	1,373,910
<b>Uses:</b> Capital programs	(1,882,778)
Wastewater Loan	(275,000)
Principal payments	<u>(440,128)</u>
<b>Impact to reserves</b>	<b>984,139</b>

<b>Capital Reserve</b>	<b>850,232</b>
<b>Supplemental Water Reserve</b>	<b>133,907</b>

**Hi-Desert Water District  
Current Debt Analysis  
FY 2010-11**

1 The primary source of non-operating expenditures are the following notes, loans and leases.  
The schedule below reflects the original loan amount, current outstanding principal and annual payments.

<b>The payments are summarized as follows:</b>	<u><b>Budget</b></u>
Principal payments on debt	462,251
Interest payments on debt	323,230
Mojave Water pipeline payment	<u>479,191</u>
<b>Total payments</b>	<b>1,264,671</b>

GL Account	Type of Debt	Name of Debt	Original Amount	Interest Rate	Maturity	Outstanding Principal	Principal & Lease Payments	Interest Expense	Total Payments
01-000-2120 01-000-9030	Loan # 1 Note	Rural Development 77 -Loan # 01	\$ 1,735,600	5%	2018	660,600	70,000	31,280	101,280
01-000-2130 01-000-9040	Loan # 2 Loan	DWR - SDWBL	\$ 5,200,000	4.14%	2024	3,131,446	177,251	126,726	303,977
01-000-2160 01-000-9100	Loan # 3 Bond	Improvement Corp Lease Loan #03	\$ 1,867,700	5%	2022	965,000	60,000	47,250	107,250
01-000-2170 01-000-9070	Loan # 4 Loan	DWR - Recharge Facilities	\$ 3,665,000	3%	2015	-	-	-	-
01-000-2180 01-000-9061	Loan # 5 Bond	Revenue Refunding Bond BNY	\$ 3,590,000	4.88%	2021	2,170,000	155,000	103,459	258,459
	Loan # 6 Note	Basin Water Note Payable	\$ 1,103,000	3%	2007	-	-	-	-
01-000-2103 01-000-9020	Loan #9 Note	Town of Yucca Valley	\$ 350,000	4%	2013	350,000	-	14,514	14,514
		<b>Subtotal</b>	<b>\$ 17,511,300</b>			<b>7,277,046</b>	<b>462,251</b>	<b>323,230</b>	<b>785,480</b>
	Lease	Mojave Water Agency Pipeline Payment			2023	<u>5,995,230</u>	<u>479,191</u>	<u>-</u>	<u>479,191</u>
					<b>Total</b>	<b>\$13,272,276</b>	<b>\$ 941,442</b>	<b>\$ 323,230</b>	<b>\$ 1,264,671</b>

# Wastewater Enterprise Operating Expense Analysis - 2010-11 Budget

## **2010-11 Budget**

### **Funding**

United States Bureau of Reclamation - 25% Match	-
EPA - 55% Match	170,628

<b>Total Funding</b>	<b>170,628</b>
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### **Personnel Allocation**

Ed Muzik	25%	75,925
Joe Glowitz	0%	-
Frank J. Luckino	25%	42,032
Jennifer Cusack	25%	30,770
Tanya Gruwell	3%	2,646

<b>Subtotal Allocation District Personnel</b>	<b>151,372</b>
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<b>Subtotal Engineering Expenditures</b>	<b>-</b>
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<b>Subtotal Construction/Services Exp.</b>	<b>-</b>
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### **Administration Expenditures**

Outreach - Jennifer	55,788
Lobbyist	-
Legal	25,000
Assessment District Outreach - Webb	28,072
Miscellaneous Planning	50,000

<b>Subtotal Administration</b>	<b>158,860</b>
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<b>TOTAL EXPENDITURES</b>	<b>310,232</b>
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<b>Net Income/(Loss)</b>	<b>(139,604)</b>
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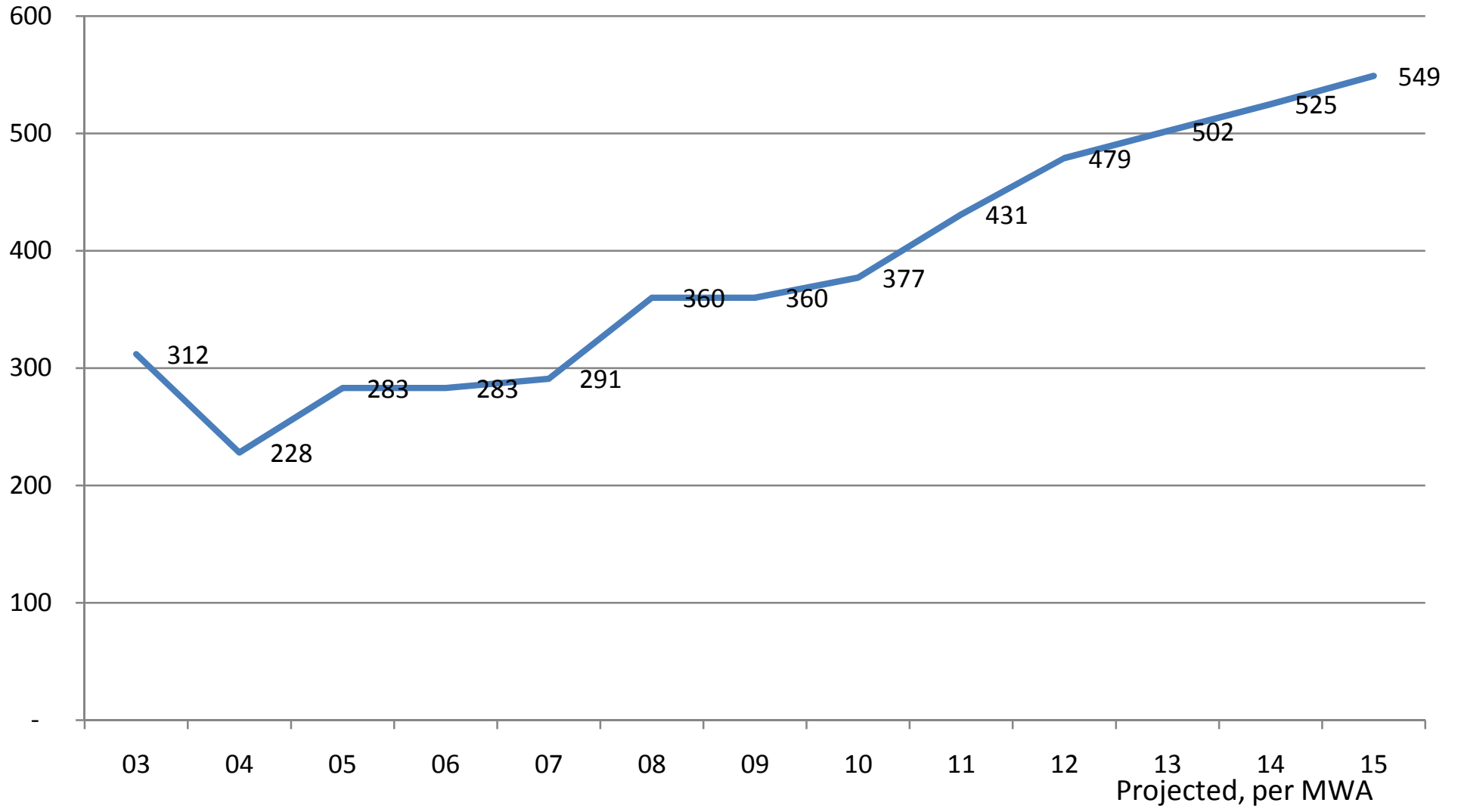
**Hi-Desert Water District**  
**Capital Program FY 2010 11**

<b>Description</b>	<b><u>10/11</u></b>
<b>Operations</b>	
1 Production well - 20W	1,208,964
2 Replace Lower Ridge Reservoir	313,565
3 Pneumatic Station 26 Rehab	89,000
4 Lobby Security Remodel	15,000
5 Complete Clayton Valves and parts for the rehab and replacement	38,941
<b>CRP (Capital Replacement Program)</b>	
6 CRP project FY 2010-11 - 16,980 Installation of feet of water main.	
Labor	486,047
Material	390,540
<b>Information Technology</b>	
7 Work Order software - CMM	40,000
8 MS SQL Server	15,000
<b>Total</b>	<b>\$ 2,597,057</b>

**Hi-Desert Water District  
2010-11 Revenue Analysis  
11-May-09**

	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>	<b>Budget 10/11</b>	<b>Budget 10/11</b>
	<b><u>FY 2009-10</u></b>	<b><u>FY 2009-10</u></b>	<b><u>FY2011</u></b>	<b><u>vs. Forecast 09/10</u></b>	<b><u>vs. Budget 09/10</u></b>
<b>Operating revenue</b>					
Consumption revenue (1)	5,260,800	4,714,542	5,114,028	399,486	-146,772
Apartments (1)	335,041	213,886	337,067	123,180	2,026
Mobile home (1)	127,694	89,392	139,242	49,851	11,548
Irrigation (1)	<u>197,860</u>	<u>183,915</u>	<u>180,549</u>	<u>-3,365</u>	<u>-17,311</u>
<b>Subtotal consumption revenue</b>	<b>5,921,396</b>	<b>5,201,734</b>	<b>5,770,886</b>	<b>569,152</b>	<b>-150,509</b>
Connection fees (2)	1,308,755	1,296,307	1,398,244	101,936	89,489
Delinquent fees	144,992	173,620	162,865	-10,755	17,873
DWR loan recharge/CRP charge	336,320	334,860	603,410	268,550	267,090
Returned checks	3,335	3,180	3,395	215	60
Disconnect/reconnect	46,286	56,121	56,500	379	10,215
New account & changes	4,275	2,268	4,031	1,763	-244
Turn on fee	22,001	38,378	40,000	1,622	17,999
Standby (4)	175,000	172,183	174,192	2,008	-808
Meter sales (5)	26,424	3,354	7,668	4,314	-18,756
New installations	<u>15,062</u>	<u>2,439</u>	<u>11,500</u>	<u>9,061</u>	<u>-3,562</u>
<b>Total operating revenue</b>	<b>8,003,845</b>	<b>7,284,446</b>	<b>8,232,690</b>	<b>948,245</b>	<b>228,845</b>
<b>Non-operating revenue</b>					
Property tax (6)	1,033,675	1,455,776	1,382,987	-72,789	349,311
Mojave Water Agency Maintenance Funds	800,000	1,308,753	0	-1,308,753	-800,000
Pipeline (8)	527,912	523,721	528,488	4,767	576
Rental income	0	0	0	0	0
Unpaid balances	8,605	9,182	11,209	2,027	2,605
Water bottle sales	0	0	0	0	0
Interest income	6,902	56	2,920	2,864	-3,981
Interest income - LAIF (9)	98,624	49,593	35,516	-14,077	-63,108
LAIF - FMV adjustment account	0	0	0	0	0
Other	<u>29,594</u>	<u>38,685</u>	<u>31,262</u>	<u>-7,423</u>	<u>1,668</u>
<b>Total non-operating revenue</b>	<b>2,505,311</b>	<b>3,385,766</b>	<b>1,992,382</b>	<b>-1,393,384</b>	<b>-512,929</b>
<b>Total revenue</b>	<b>10,509,156</b>	<b>10,670,211</b>	<b>10,225,072</b>	<b>-445,139</b>	<b>-284,084</b>

# Cost per Acre Foot from MWA (Mojave Water Agency)



# 2010/2011 Budgeted Cash Outlay

