



PALMDALE WATER DISTRICT

A CENTURY OF SERVICE

BOARD OF DIRECTORS

W. SCOTT KELLERMAN
Division 1

DON WILSON
Division 2

GLORIA DIZMANG
Division 3

KATHY MAC LAREN-GOMEZ
Division 4

VINCENT DINO
Division 5

October 27, 2022

AGENDA FOR A SPECIAL MEETING OF THE FINANCE COMMITTEE OF THE PALMDALE WATER DISTRICT TO BE HELD AT 2029 EAST AVENUE Q, PALMDALE OR VIA TELECONFERENCE

Committee Members: Don Wilson-Chair, Gloria Dizmang

FOR THE PUBLIC: VIA TELECONFERENCE ONLY

DIAL-IN NUMBER: 571-748-4021 ATTENDEE PIN: 990-061-582#

Submit Public Comments at: <https://www.gomeet.com/990-061-582>

WEDNESDAY, NOVEMBER 2, 2022

1:30 p.m.

DENNIS D. LaMOREAUX
General Manager

ALESHIRE & WYNDER LLP
Attorneys

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 a recommendation on the 2023 Budget.
(Finance Manager Hoffmeyer/Financial Advisor Egan)
- 5) Board members' requests for future agenda items.
- 6) Adjournment.



DENNIS D. LaMOREAUX,
General Manager

DDL/dd

**PALMDALE WATER DISTRICT
BOARD MEMORANDUM**

DATE: October 27, 2022 **November 2, 2022**
TO: FINANCE COMMITTEE **Special Committee Meeting**
FROM: Dennis J. Hoffmeyer, Finance Manager
VIA: Mr. Dennis D. LaMoreaux, General Manager
RE: *AGENDA ITEM 4.1 – CONSIDERATION AND POSSIBLE ACTION ON A RECOMMENDATION ON THE 2023 BUDGET. (FINANCE MANAGER HOFFMEYER/FINANCIAL ADVISOR EGAN)*

Discussion:

Attached is the draft 2023 Budget presented in summary form (page 1) as an overview for general discussion.

- The revenue is based on selling 14,500 AF of water. This is revised from the projections out of the 2019 Water Rate Study. This amount is based on the State's 20% mandatory water conservation.
- Operating revenue is preliminarily budgeted at \$32,599,000, which is \$851,400 higher than the 2022 budgeted figure.
- Operating expense is preliminarily budgeted at \$29,862,686, which is \$2,330,707 higher than the 2022 budgeted figure.
- Personnel expense accounts for \$1,754,613 of the \$2,330,707 increase. The personnel expense includes a 7.0% COLA, step and merit increases, and increased CalPERS and healthcare expenses. This also factors in the additional costs associated with added positions approved on October 24, 2022 and potential changes to the Finance Department staffing (unapproved).
- Departmental operating expense accounts for \$576,094 of the operating expense increase mostly related to water production.
- The cash flow (page 3) has been adjusted to current assumptions for related revenue and expenses for the remainder of CY 2022. Finance has allocated a \$100,000 transfer in December to the Rate Stabilization Fund. We are projecting year end cash for CY 2022 at \$12,871,979.
- The CY 2023 cash flow has assumptions based on revenues and operating expenses yielding net cash of \$2,161,314. This also includes assessments received of \$10,000,000 and potential capital improvement fees received of \$550,000.

FINANCE COMMITTEE
PALMDALE WATER DISTRICT

VIA: Mr. Dennis D. LaMoreaux, General Manager

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October 27, 2022

- The line labeled Payments for the State Water Project has two components making up the \$6,598,816. The breakdown has the fixed capital costs from DWR of \$4,599,371 and \$1,999,445 (estimated) for the Table A transfer allotment from the Butte County Agreement.
- Finance has initial capital project allocation of \$1,755,716 for acquisition costs and \$400,000 as plant expenditures. The latter portion is part of the operating expense due to the expenditures being non-depreciable and not meeting the District's capital asset policy requirements.
- Shown at the bottom of the cash flow is the District's Capital Funding which consists of approximately \$5.95M in remaining bond proceeds (YE 2022). These funds will continue to be utilized for those projects that were identified at the time of issuance of the bonds. The District is slated to go out for an additional \$13.0M in bond funds in CY2023 to finish the equipping of Well 36 and to start the Pure Water AV demonstration facility.
- Projected YE 2023 operating cash has been adjusted from the projected actual identified in the 2019 Water Rate Study report to the amount of \$12,886,500. This is mainly due to increased operational costs and reduced water usage related to the mandatory drought restrictions. Staff will continue to work on adhering to the plan established under the report and any additional funding received over and above this figure will go to reserve building.
- Pages 4 through 25 contain both the summary and detailed departmental budgets.

Finance will include all the same pages in this packet, with corrections, to the full Board at the meeting on November 14. We will also include listings identifying all carryover projects, potential new projects, and deferred projects (related to 2023-24) at that time. Also included will be the cash basis presentation of the summary of revenues and expenditures for the 2023 budget year and 2022 projected, year-to-year Funds Analysis for Actual 2021, Budget and Projected 2022, and Budget 2023.

PALMDALE WATER DISTRICT
2023 BUDGET (14,500 Acre Foot)

	PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2022	2021	2020	2019
Operating Revenue						
Wholesale Water (AVEK & LCID)	425,000	450,000	500,000	561,298	467,776	524,847
Retail Water	30,974,000	29,141,500	30,347,600	28,804,109	26,159,016	23,647,991
Other Operating Revenue	1,200,000	1,276,000	900,000	995,791	926,428	992,810
	<u>32,599,000</u>	<u>30,867,500</u>	<u>31,747,600</u>	<u>30,361,197</u>	<u>27,553,220</u>	<u>25,165,648</u>
Operating Expenses						
Departmental Salaries (Includes Overtime)	10,806,750	9,551,147	9,535,244	9,388,064	9,160,665	8,638,227
Departmental Taxes & Program Benefits	1,180,750	1,066,196	1,100,080	957,410	1,067,338	1,013,568
Departmental Healthcare	1,705,320	1,623,787	1,509,250	1,610,037	1,563,101	1,513,701
Departmental CalPERS	2,022,882	1,767,129	1,836,263	1,655,630	1,560,246	1,383,347
Departmental Personnel Expenses	15,715,702	14,008,260	13,980,837	13,611,142	13,351,350	12,548,844
Departmental Operating Expenses	10,341,984	9,288,376	8,309,915	8,546,454	7,345,875	7,608,386
Water Purchases & Recovery (OAP Included)	2,455,000	1,998,375	3,402,921	4,695,603	2,074,943	2,139,779
Water Quality (GAC Media)	750,000	435,600	750,000	589,415	220,572	439,601
Littlerock Dam Sediment Removal Project	200,000	2,794,000	600,000	-	-	-
Plant Expenditures	400,000	160,000	488,305	270,233	196,783	120,745
Cash Expenses	29,862,686	28,684,611	27,531,979	27,712,847	23,189,522	22,857,354
Non-Cash Expenses	6,225,000	6,090,000	6,025,000	5,580,905	6,290,860	6,085,977
Net Operating Income/(Loss)	<u>(3,488,686)</u>	<u>(3,907,111)</u>	<u>(1,809,379)</u>	<u>(2,932,555)</u>	<u>(1,927,162)</u>	<u>(3,777,683)</u>
Non-operating Revenues	11,980,000	11,754,990	8,580,000	12,054,575	9,371,277	9,141,055
Non-operating Expenses	6,635,351	3,295,165	6,076,030	5,324,625	5,877,434	5,531,889
Net Non-operating Income/(Loss)	5,344,649	8,459,825	2,503,970	6,729,950	3,493,843	3,609,166
Net Earnings(Loss)	<u>1,855,963</u>	<u>4,552,714</u>	<u>694,591</u>	<u>3,797,395</u>	<u>1,566,681</u>	<u>(168,517)</u>

**PALMDALE WATER DISTRICT
2023 BUDGET (14,500 Acre Foot)**

	BUDGET	PROJECTED	BUDGET¹	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2022	2021	2020	2019
Operating Revenue						
Wholesale Water (AVEK & LCID)	425,000	450,000	500,000	561,298	467,776	524,847
Water Sales	11,884,000	11,350,000	12,615,350	12,501,007	11,138,571	8,583,797
Meter Fees	18,140,000	16,800,000	16,490,000	15,218,790	13,832,147	13,967,724
Water Quality Fees	600,000	629,500	851,700	704,782	824,429	760,376
Elevation Fees	350,000	362,000	390,550	379,529	363,869	336,093
Other	1,200,000	1,276,000	900,000	995,791	926,428	992,810
	<u>32,599,000</u>	<u>30,867,500</u>	<u>31,747,600</u>	<u>30,361,197</u>	<u>27,553,220</u>	<u>25,165,648</u>
Operating Expenses						
Directors	164,124	149,436	162,914	139,057	90,695	115,958
Administration	5,028,764	4,633,371	4,683,935	4,420,240	4,309,624	4,100,699
Engineering	1,964,775	1,640,162	1,667,211	1,552,263	1,596,160	1,708,963
Facilities	8,461,136	7,655,836	6,278,142	7,158,094	6,560,658	6,341,115
Operations	3,786,873	3,552,887	3,578,644	3,426,680	3,308,087	3,421,758
Finance	1,966,077	1,822,066	1,696,930	1,799,510	1,365,372	1,259,199
Water-Use Efficiency	354,172	279,173	406,847	252,480	253,009	383,933
Human Resources	734,412	481,068	535,607	499,511	446,718	487,087
Information Technology	1,981,477	1,622,521	1,825,946	1,546,425	1,383,052	994,857
Customer Care	1,615,876	1,460,115	1,454,576	1,363,337	1,383,851	1,343,660
Water Purchases	2,400,000	2,000,000	3,403,964	\$4,719,411	2,086,760	2,019,787
OAP Chrg (Prior Year)	25,000	(645)	25,000	(\$23,103)	(8,399)	(7,294)
Water Recovery	30,000	(980)	(26,043)	(\$705)	(3,418)	127,286
Water Quality (GAC Media)	750,000	435,600	750,000	\$589,415	220,572	439,601
Littlerock Dam Sediment Removal Project	200,000	2,794,000	600,000	\$626,846	-	-
Plant Expenditures	400,000	160,000	488,305	\$270,233	196,783	120,745
Cash Expenses	<u>29,862,686</u>	<u>28,684,611</u>	<u>27,531,979</u>	<u>28,339,693</u>	<u>23,189,522</u>	<u>22,857,354</u>
Depreciation	5,250,000	5,175,000	5,050,000	5,270,174	5,144,969	5,257,262
Post-Employment Benefit (GASB 75)	1,600,000	1,530,000	1,600,000	920,142	1,880,773	1,983,447
Bad Debts	25,000	5,000	125,000	6,477	19,520	15,258
Service Costs Construction	450,000	490,000	150,000	294,667	269,575	190,777
Capitalized Construction	(1,100,000)	(1,110,000)	(900,000)	(910,555)	(1,023,978)	(1,360,768)
Non-Cash Expenses	<u>6,225,000</u>	<u>6,090,000</u>	<u>6,025,000</u>	<u>5,580,905</u>	<u>6,290,860</u>	<u>6,085,977</u>
Net Operating Income/(Loss)	<u>(3,488,686)</u>	<u>(3,907,111)</u>	<u>(1,809,379)</u>	<u>(3,559,401)</u>	<u>(1,927,162)</u>	<u>(3,777,683)</u>
Non-operating Revenues						
Assessments (Debt Service)	7,000,000	6,350,000	5,400,000	5,179,076	5,194,911	4,790,480
Assessments (1%)	2,500,000	2,506,000	1,750,000	1,660,944	1,678,388	1,783,332
Successor Agency Component (Prop Tax)	500,000	836,500	450,000	840,880	731,045	724,594
DWR Fixed Charge Recovery	175,000	349,339	175,000	368,950	299,879	247,469
Interest	130,000	128,000	130,000	121,220	154,869	366,283
Market Adj. on Investments	-	(104,000)	-	(122,287)	15,891	85,548
Capital Improvement Fees	550,000	1,576,651	550,000	3,369,397	1,235,438	984,101
Grants - State & Federal	1,100,000	54,000	75,000	468,798	-	9,185
Sale of Real Property	-	-	-	-	-	-
Other	25,000	58,500	50,000	167,597	60,857	150,062
	<u>11,980,000</u>	<u>11,754,990</u>	<u>8,580,000</u>	<u>12,054,575</u>	<u>9,371,277</u>	<u>9,141,055</u>
Non-operating Expenses						
Interest Paid & Amortization on long-term debt	2,046,000	2,153,763	2,106,446	2,858,856	2,877,180	2,611,015
Amortization of SWP	4,464,351	4,008,235	3,658,084	4,222,272	2,854,227	2,854,227
Capital Contributions	-	(3,089,833)	-	(1,878,141)	-	-
Change in Investments in PRWA	25,000	18,000	75,000	14,457	68,277	16,723
Water-Use Efficiency	100,000	205,000	236,500	107,181	77,750	49,924
	<u>6,635,351</u>	<u>3,295,165</u>	<u>6,076,030</u>	<u>5,324,625</u>	<u>5,877,434</u>	<u>5,531,889</u>
Net Non-operating Income/(Loss)	<u>5,344,649</u>	<u>8,459,825</u>	<u>2,503,970</u>	<u>6,729,950</u>	<u>3,493,843</u>	<u>3,609,166</u>
Net Earnings(Loss)	<u>1,855,963</u>	<u>4,552,714</u>	<u>694,591</u>	<u>3,170,549</u>	<u>1,566,681</u>	<u>(168,517)</u>

PALMDALE WATER DISTRICT
5-YEAR CASH FLOW (Aggregate)

	Audited Numbers				
	Budget 2023	Projected 2022	2021	2020	2019
Beginning Cash	12,871,979	14,583,450	11,736,595	12,518,408	11,785,007
Operating Activities					
Net Operating Revenues	32,599,000	30,867,500	30,361,197	27,553,220	25,165,648
Net Operating Expenses	(29,862,686)	(28,539,411)	(28,339,693)	(23,189,522)	(22,857,354)
Carry-over Expense	(575,000)	(645,200)	-	-	-
Net cash provided by operating activities	2,161,314	1,682,889	2,021,504	4,363,698	2,308,294
Other Sources and Uses of Cash					
Assessments received	10,000,000	9,692,500	7,680,900	7,604,344	7,298,406
Payments for State Water Project	(6,598,816)	(7,176,456)	(4,804,822)	(5,238,207)	(4,236,121)
Capital Improvement Fees Received	550,000	1,576,651	3,369,397	1,235,438	984,101
Water-Use Efficiency	(100,000)	(205,000)	(107,181)	(77,750)	(49,924)
Acquisition of Property, Plant & Equip. - Current Yr	(1,755,716)	(2,055,413)	(1,501,344)	(3,685,474)	(1,946,267)
Acquisition of Property, Plant & Equip. - Carry-over	(400,000)	(795,615)	-	-	-
Committed Contract - Upper Amargosa Creek Project	-	-	(720,579)	(1,024,374)	-
Investments in PRWA	(25,000)	(18,000)	(14,457)	(68,277)	(16,723)
Capital Leasing - Principal & Interest	(527,401)	(89,477)	(178,953)	(178,953)	(178,953)
Principal Paid on Long-Term Debt	(2,615,645)	(2,516,139)	(1,838,503)	(1,790,001)	(1,706,595)
Interest Paid on Long-Term Debt	(2,004,215)	(2,164,751)	(2,063,385)	(2,453,751)	(2,581,365)
DWR Refund (Capital Related)	175,000	349,339	368,950	299,879	247,469
State Grants and Other Income	1,125,000	112,500	636,394	60,857	159,247
Interest on Investments	130,000	24,000	(1,067)	170,759	451,831
Net Cash Provided by Other Sources and Uses	(2,046,794)	(3,265,860)	825,351	(5,145,511)	(1,574,893)
Net Increase (Decrease) in Cash	114,521	(1,582,971)	2,846,855	(781,813)	733,400
Rate Stabilization Fund	(100,000)	(128,500)	-	-	-
Cash End of Year	12,886,500	12,871,979	14,583,450	11,736,595	12,518,408
Less Restricted Cash	-	-	-	-	-
Acquisition of Property, Plant & Equip. - Carry-over	-	(400,000)	(795,615)	(2,388,533)	(447,000)
Committed Contract - Upper Amargosa Creek Project	-	-	-	(720,579)	(1,120,785)
Available Operating Cash	12,886,500	12,471,979	13,787,835	8,627,483	10,950,623
Capital Funding					
Beginning Cash (Restricted)	5,950,265	11,012,597	2,254,741	4,366,086	11,706,447
Proceeds on Issuance of Long-Term Debt	13,000,000	-	10,000,000	-	-
Committed Contracts on 2018 WRB Projects	-	(2,130,529)	(124,212)	(2,111,345)	(7,340,361)
Committed Contracts on 2021 WRB Projects	(4,753,135)	(2,931,802)	(1,117,932)	-	-
Committed Contracts on 2023 WRB Projects	-	-	-	-	-
Restricted Cash	14,197,130	5,950,265	11,012,597	2,254,741	4,366,086

**PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2023 BUDGET (Departmental Overview)**

Directors

Budget 2022: 162,914
Projected Actual 2022: 149,436
Requested 2023: 164,124

	PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2022	2021	2020	2019
DEPARTMENT PERSONNEL BUDGET:						
Benefits (Departmental)						
1-01-4005-000 Payroll Taxes	9,500	8,862	6,064	5,761	5,711	4,382
1-01-4010-000 Health Insurance	30,000	29,533	51,250	-	-	-
Subtotal (Benefits - Departmental)	39,500	38,395	57,314	5,761	5,711	4,382
Personnel Expenses	39,500	38,395	57,314	5,761	5,711	4,382
OPERATING EXPENSES:						
Total Operating Expense	124,624	111,041	105,600	133,296	84,984	111,576
Total Departmental Expenses	164,124	149,436	162,914	139,057	90,695	115,958

**PALMDALE WATER DISTRICT
2023 BUDGET**

Directors

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2023	2022	2022	2021	2020	2019
1-01-4000-000	Directors Fees		-	-	-	-	-
Benefits							
1-01-4005-000	Payroll Taxes	9,500	8,862	6,064	5,761	5,711	4,382
1-01-4010-000	Health Insurance	30,000	29,533	51,250	-	-	-
	Subtotal (Benefits)	39,500	38,395	57,314	5,761	5,711	4,382
	Personnel Expenses	39,500	38,395	57,314	5,761	5,711	4,382

OPERATING EXPENSES:

1-01-4050-000	Director's Travel, Seminars & Meetings	-	-	-	-	-	-
1-01-xxxx-006	Director's Expense Share - Dizmag, Gloria	31,156	31,111		21,478	11,754	7,228
1-01-xxxx-007	Director's Expense Share - Alverado, Robert	-	-		-	16,335	26,857
1-01-xxxx-008	Director's Expense Share - Mac Laren, Kathy	31,156	16,630		28,116	22,215	25,840
1-01-xxxx-009	Director's Expense Share - Estes, Joe	-	-		-	-	-
1-01-xxxx-010	Director's Expense Share - Dino, Vincent	31,156	26,992		23,392	18,355	24,198
1-01-xxxx-011	Director's Expense Share - Henriquez, Marco	-	-		-	-	3,990
1-01-xxxx-012	Director's Expense Share - Wilson, Don	31,156	17,858		17,751	16,026	23,464
1-01-xxxx-013	Director's Expense Share - Merino, Amberrose	-	4,190		42,559	300	-
1-01-xxxx-014	Director's Expense Share - Kellerman, Scott	31,156	14,260		-	-	-
	Total Operating Expense	124,624	111,041	105,600	133,296	84,984	111,576
	Total Departmental Expenses	164,124	149,436	162,914	139,057	90,695	115,958

**PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2023 BUDGET (Departmental Overview)**

Administration

Budget 2022: 4,683,935
Projected Actual 2022: 4,633,371
Requested 2023: 5,028,764

	PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2023	2021	2020	2019
DEPARTMENT PERSONNEL BUDGET:						
1-02-4000-000 Salaries	1,597,250	1,435,665	1,437,000	1,391,783	1,344,451	1,285,197
1-02-4000-100 Salaries - Departmental Overtime	5,000	4,000	6,284	3,079	2,469	3,878
Subtotal (Salaries - Departmental)	1,602,250	1,439,665	1,443,284	1,394,862	1,346,920	1,289,075
Employee Benefits (Departmental)						
1-02-4005-000 Payroll Taxes	126,250	115,133	102,000	84,984	88,304	82,787
1-02-4010-000 Health Insurance	180,000	176,226	166,500	186,329	175,727	189,419
1-02-4015-000 Pers	165,250	123,724	134,500	115,250	106,200	98,751
Subtotal (Benefits - Departmental)	471,500	415,084	403,000	386,563	370,232	370,957
Employee Salaries & Benefits (District Wide)						
1-02-5070-001 Salaries - District-wide Oncall/Standby	90,000	89,500	85,000	85,361	73,814	79,894
1-02-5070-013 Salaries-Public Relations Overtime	-	-	-	-	-	-
1-02-5070-002 PERS-Unfunded Liability	955,882	938,763	938,763	851,851	790,669	699,416
1-02-5070-003 Worker's Comp	230,000	226,000	280,000	300,337	206,831	325,844
1-02-5070-004 Vacation Benefit Expense	85,000	25,000	86,934	(20,507)	154,870	59,412
1-02-5070-005 Life Insurance/EAP Program	7,000	6,672	7,332	6,087	6,825	6,385
Subtotal (Salaries/Benefits - District Wide)	1,367,882	1,285,935	1,398,029	1,223,129	1,233,010	1,170,951
Personnel Expenses	3,441,632	3,140,683	3,244,313	3,004,554	2,950,162	2,830,983
OPERATING EXPENSES:						
Total Operating Expense	461,380	375,291	416,722	325,404	333,885	384,323
Total District-wide Operating Expense	1,125,753	1,117,396	1,022,900	1,090,282	1,025,577	885,393
Total Departmental Expenses	5,028,764	4,633,371	4,683,935	4,420,240	4,309,624	4,100,699

**PALMDALE WATER DISTRICT
2023 BUDGET**

Administration

PERSONNEL BUDGET:		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2023	2022	2022	2021	2020	2019
1-02-4000-000	Salaries	1,597,250	1,435,665	1,437,000	1,391,783	1,344,451	1,285,197
1-02-4000-100	Salaries - Departmental Overtime	5,000	4,000	6,284	3,079	2,469	3,878
	Subtotal (Salaries)	1,602,250	1,439,665	1,443,284	1,394,862	1,346,920	1,289,075
Employee Benefits							
1-02-4005-000	Payroll Taxes	126,250	115,133	102,000	84,984	88,304	82,787
1-02-4010-000	Health Insurance	180,000	176,226	166,500	186,329	175,727	189,419
1-02-4015-000	Pers	165,250	123,724	134,500	115,250	106,200	98,751
	Subtotal (Benefits)	471,500	415,084	403,000	386,563	370,232	370,957
District-wide Salaries & Benefits							
1-02-5070-001	Salaries-On-Call/Stand By Time	90,000	89,500	85,000	85,361	73,814	79,894
1-02-5070-002	PERS-Unfunded Liability	955,882	938,763	938,763	851,851	790,669	699,416
1-02-5070-003	Worker's Compensation	230,000	226,000	280,000	300,337	206,831	325,844
1-02-5070-004	Vacation Benefit Expense	85,000	25,000	86,934	(20,507)	154,870	59,412
1-02-5070-005	Life Insurance/EAP	7,000	6,672	7,332	6,087	6,825	6,385
	Subtotal (District-wide)	1,367,882	1,285,935	1,398,029	1,223,129	1,233,010	1,170,951
	Personnel Expenses	3,441,632	3,140,683	3,244,313	3,004,554	2,950,162	2,830,983
OPERATING EXPENSES:							
1-02-4050-000	Staff Travel	16,285	10,500	15,888	4,686	3,355	15,867
1-02-4050-100	General Manager Travel	5,463	5,500	5,330	4,478	-	6,839
1-02-4060-000	Staff Conferences & Seminars	6,514	8,500	6,355	3,684	774	10,398
1-02-4060-100	General Manager Conferences & Seminars	4,308	2,500	4,203	1,754	1,319	3,414
1-02-4130-000	Bank Charges	210,125	195,064	205,000	193,978	197,407	184,167
1-02-4150-000	Accounting Services	27,316	30,000	26,650	26,545	26,339	25,736
1-02-4175-000	Permits (Construction)	19,016	8,000	18,553	14,652	15,281	13,554
1-02-4180-000	Postage	17,861	12,317	17,425	12,134	13,627	11,227
1-02-4190-100	Public Relations - Publications	36,000	32,500	31,980	12,748	20,303	21,155
1-02-4190-700	Public Affairs - Marketing/Outreach	42,000	29,470	41,000	27,094	29,636	46,627
1-02-4190-705	Public Affairs - Drought Outreach	30,000	16,174	-	-	-	-
1-02-4190-710	Public Affairs - Advertising	5,253	500	5,125	895	450	3,134
1-02-4190-720	Public Affairs - Equipment	2,539	-	2,520	-	60	1,333
1-02-4190-730	Public Affairs - Conference/Seminar/Travel	4,000	4,114	3,075	435	405	1,389
1-02-4190-740	Public Affairs - Consultants	2,101	1,600	2,050	1,179	450	-
1-02-4190-750	Public Affairs - Memberships	1,500	1,000	1,230	1,325	1,360	865
1-02-4200-000	Advertising	4,308	1,000	4,203	716	85	2,242
1-02-4205-000	Office Supplies	26,791	16,552	26,138	19,103	23,035	30,893
1-02-4210-000	Office Furniture	-	-	-	-	-	5,482
	Total Operating Expense	461,380	375,291	416,722	325,404	333,885	384,323
District-wide Operating Expense							
1-02-5070-006	Other Operating	63,038	92,000	61,500	52,317	68,376	23,179
1-02-5070-007	Consultants	288,922	280,000	281,875	329,015	280,748	243,954
1-02-5070-008	Insurance	273,163	379,036	266,500	304,396	268,764	230,945
1-02-5070-009	Groundwater Adjudication - Legal	43,076	15,000	42,025	40,674	28,996	63,390
1-02-5070-010	Legal Services	137,632	170,000	134,275	143,886	153,792	121,969
1-02-5070-011	Memberships	173,353	140,000	169,125	178,078	168,273	110,031
1-02-5070-012	Elections	50,000	-	-	-	202	51,671
1-02-5070-013	Succession Planning	26,266	-	-	-	-	-
1-02-5070-014	Groundwater Adjudication - Pumping Assessment	70,304	41,360	67,600	41,916	41,286	40,251
1-02-5070-015	Computer Software - Info 360	-	-	-	-	15,140	-
	Total District-wide Operating Expense	1,125,753	1,117,396	1,022,900	1,090,282	1,025,577	885,393
	Total Departmental Expenses	5,028,764	4,633,371	4,683,935	4,420,240	4,309,624	4,100,699

**PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2023 BUDGET (Departmental Overview)**

Engineering

Budget 2022: 1,667,211
Projected Actual 2022: 1,640,162
Requested 2023: 1,964,775

	PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2022	2021	2020	2019
DEPARTMENT PERSONNEL BUDGET:						
1-03-4000-000 Salaries	1,450,500	1,170,566	1,180,000	1,136,360	1,146,396	1,204,273
1-03-4000-100 Salaries - Departmental Overtime	16,000	18,500	15,711	21,988	22,778	43,529
Subtotal (Salaries - Departmental)	1,466,500	1,189,066	1,195,711	1,158,347	1,169,174	1,247,802
Employee Benefits (Departmental)						
1-03-4005-000 Payroll Taxes	111,500	101,862	91,500	82,135	88,467	90,342
1-03-4010-000 Health Insurance	212,500	196,271	208,500	187,708	205,350	213,728
1-03-4015-000 Pers	136,750	96,363	112,000	91,581	98,063	100,184
Subtotal (Benefits - Departmental)	460,750	394,496	412,000	361,424	391,881	404,253
Personnel Expenses	1,927,250	1,583,562	1,607,711	1,519,772	1,561,054	1,652,055
OPERATING EXPENSES:						
Total Operating Expense	37,525	56,600	59,500	32,492	35,106	56,907
Total Departmental Expenses	1,964,775	1,640,162	1,667,211	1,552,263	1,596,160	1,708,963

**PALMDALE WATER DISTRICT
2023 BUDGET**

Engineering

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2023	2022	2022	2021	2020	2019
PERSONNEL BUDGET:							
1-03-4000-000	Salaries	1,450,500	1,170,566	1,180,000	1,136,360	1,146,396	1,204,273
1-03-4000-100	Salaries - Departmental Overtime	16,000	18,500	15,711	21,988	22,778	43,529
	Subtotal (Salaries)	1,466,500	1,189,066	1,195,711	1,158,347	1,169,174	1,247,802
Employee Benefits							
1-03-4005-000	Payroll Taxes	111,500	101,862	91,500	82,135	88,467	90,342
1-03-4010-000	Health Insurance	212,500	196,271	208,500	187,708	205,350	213,728
1-03-4015-000	PERS	136,750	96,363	112,000	91,581	98,063	100,184
	Subtotal (Benefits)	460,750	394,496	412,000	361,424	391,881	404,253
	Personnel Expenses	1,927,250	1,583,562	1,607,711	1,519,772	1,561,054	1,652,055
OPERATING EXPENSES:							
1-03-4050-000	Staff Travel	5,253	3,000	5,000	1,595	489	6,090
1-03-4060-000	Staff Conferences & Seminars	7,880	9,000	8,000	5,650	974	1,590
1-03-4060-001	Staff Training - Auto CAD Civil 3D	10,506	-	10,000	-	-	-
1-03-4155-305	Contracted Services - GIS Services	-	-	-	-	-	2,432
1-03-4155-310	Contracted Services - Reproduction	1,576	3,100	3,000	-	-	49
1-03-4165-000	Memberships/Subscriptions	3,677	6,000	5,000	4,431	3,715	5,670
1-03-4250-000	General Materials & Supplies	4,063	3,000	4,500	3,592	874	-
1-03-4250-100	Supplies - Plotter Paper/Toner	4,570	-	1,000	226	488	3,186
1-03-4250-175	Supplies - GPS Plotting Tool	-	23,000	23,000	-	-	-
1-03-4250-200	Supplies - Miscellaneous	-	-	-	-	-	479
1-03-8100-100	Computer Software - Maint. & Support	-	9,500	-	16,998	28,566	5,539
1-03-8100-200	Computer Software - SCADAWatch	-	-	-	-	-	31,873
	Total Operating Expense	37,525	56,600	59,500	32,492	35,106	56,907
	Total Departmental Expenses	1,964,775	1,640,162	1,667,211	1,552,263	1,596,160	1,708,963

**PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2023 BUDGET (Departmental Overview)**

Facilities

Budget 2022: 6,278,142
Projected Actual 2022: 7,655,836
Requested 2023: 8,461,136

	PROPOSED 2023	PROJECTED 2022	BUDGET 2022	ACTUAL 2021	ACTUAL 2020	ACTUAL 2019
DEPARTMENT PERSONNEL BUDGET:						
1-04-4000-000 Salaries	2,532,750	2,156,051	2,272,500	2,230,404	2,404,492	2,286,419
1-04-4000-100 Salaries - Departmental Overtime	150,000	170,000	150,826	147,785	172,009	178,224
Subtotal (Salaries - Departmental)	2,682,750	2,326,051	2,423,326	2,378,189	2,576,501	2,464,644
Employee Benefits (Departmental)						
1-04-4005-000 Payroll Taxes	215,500	202,484	191,250	180,549	208,166	187,297
1-04-4010-000 Health Insurance	513,500	485,067	408,500	459,412	518,839	527,797
1-04-4015-000 Pers	236,500	193,822	210,750	195,696	212,300	191,029
Subtotal (Benefits - Departmental)	965,500	881,373	810,500	835,657	939,305	906,122
Personnel Expenses	3,648,250	3,207,424	3,233,826	3,213,846	3,515,805	3,370,766
OPERATING EXPENSES:						
Total Operating Expense	4,812,886	4,448,411	3,044,316	3,944,248	3,044,852	2,970,349
Total Departmental Expenses	8,461,136	7,655,836	6,278,142	7,158,094	6,560,658	6,341,115

**PALMDALE WATER DISTRICT
2023 BUDGET**

Facilities

PERSONNEL BUDGET:		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2023	2022	2022	2021	2020	2019
1-04-4000-000	Salaries	2,532,750	2,156,051	2,272,500	2,230,404	2,404,492	2,286,419
1-04-4000-100	Salaries - Departmental Overtime	150,000	170,000	150,826	147,785	172,009	178,224
	Subtotal (Salaries)	2,682,750	2,326,051	2,423,326	2,378,189	2,576,501	2,464,644
Employee Benefits							
1-04-4005-000	Payroll Taxes	215,500	202,484	191,250	180,549	208,166	187,297
1-04-4010-000	Health Insurance	513,500	485,067	408,500	459,412	518,839	527,797
1-04-4015-000	PERS	236,500	193,822	210,750	195,696	212,300	191,029
	Subtotal (Benefits)	965,500	881,373	810,500	835,657	939,305	906,122
	Personnel Expenses	3,648,250	3,207,424	3,233,826	3,213,846	3,515,805	3,370,766

OPERATING EXPENSES:

1-04-4050-000	Staff Travel	6,514	-	6,355	452	2,932	8,363
1-04-4060-000	Staff Conferences & Seminars	16,285	500	15,888	50	1,413	4,313
1-04-4155-405	Contracted Services - Landscape Svcs (All Sites)	16,810	12,259	16,400	12,385	14,035	11,450
1-04-4155-410	Contracted Services - Landscape Svcs (Wells)	40,974	42,533	39,975	31,800	30,109	33,855
1-04-4155-420	Contracted Services - Janitorial Services (All Sites)	49,379	39,624	48,175	46,039	51,477	46,204
1-04-4155-425	Contracted Services - Pest Control Svcs (All Loc)	6,514	7,641	6,355	7,424	6,146	4,732
1-04-4155-430	Contracted Services - Pest Control Svcs (Plm Dam)	5,463	4,529	5,330	3,770	4,959	3,648
1-04-4155-435	Contracted Services - Elevator Services	4,308	2,965	4,203	2,871	2,780	47,905
1-04-4155-450	Contracted Services - Seismic Valve Controllers	8,195	-	7,995	6,987	6,683	6,683
1-04-4155-455	Contracted Services - Annual Tank Service	112,500	223,516	106,600	2,615	-	319,100
1-04-4155-460	Contracted Services - Fire Extinguisher Servicing	5,463	3,308	5,330	-	2,490	6,187
1-04-4155-466	Contracted Services - Clearscada	-	-	-	-	-	14,796
1-04-4155-468	Contracted Services - Fuel Serve	2,627	2,657	2,563	2,420	-	-
1-04-4155-499	Contracted Services - Miscellaneous	2,206	-	2,153	-	2,420	2,420
1-04-4175-000	Permits (District Facilities including Dams)	44,126	67,074	43,050	43,678	37,856	42,780
1-04-4215-100	Natural Gas - Wells & Boosters	500,000	455,896	235,806	539,616	266,610	222,292
1-04-4215-200	Natural Gas - Buildings	10,400	11,500	9,940	11,333	6,618	10,010
1-04-4220-100	Electricity - Wells & Boosters	2,300,000	2,156,187	901,304	2,049,526	1,516,979	1,061,023
1-04-4220-200	Electricity - Buildings	104,001	106,279	99,399	75,888	83,840	71,542
1-04-4225-000	Maint. & Repair - Vehicles	37,628	22,500	35,768	26,109	28,792	22,923
1-04-4230-100	Maint. & Rep. Operations - Office Building	29,328	7,042	27,878	7,720	10,132	6,284
1-04-4230-120	Maint. & Rep. Operations - Two-way Radios	5,534	650	5,260	470	-	-
1-04-4235-110	Maint. & Rep. Operations - Equipment	14,055	9,500	13,360	8,933	3,737	8,557
1-04-4235-400	Maint. & Rep. Operations - Wells	93,865	96,000	89,041	60,316	80,721	53,640
1-04-4235-405	Maint. & Rep. Operations - Boosters	58,652	86,000	55,637	52,552	37,165	52,497
1-04-4235-410	Maint. & Rep. Operations - Shop Bldgs	28,774	8,000	27,352	15,027	11,780	10,411
1-04-4235-415	Maint. & Rep. Operations - Facilities	57,549	12,000	54,704	12,533	38,245	18,567
1-04-4235-420	Maint. & Rep. Operations - Water Lines	348,612	400,000	331,380	266,240	234,639	252,498
1-04-4235-425	Maint. & Rep. Operations - Littlerock Dam	17,154	26,000	16,306	1,794	8,282	9,551
1-04-4235-430	Maint. & Rep. Operations - Palmdale Dam	-	-	-	-	-	670
1-04-4235-435	Maint. & Rep. Operations - Palmdale Canal	7,747	3,000	7,364	537	3,144	4,884
1-04-4235-440	Maint. & Rep. Operations - Large Meters	17,154	3,500	16,306	6,813	7,968	13,638
1-04-4235-445	Maint. & Rep. Operations - Telemetry	-	-	-	-	-	893
1-04-4235-450	Maint. & Rep. Operations - Hypo Generators	8,743	5,000	8,311	3,961	6,416	1,443
1-04-4235-455	Maint. & Rep. Operations - Heavy Equipment	48,695	42,803	46,288	33,634	32,112	60,783
1-04-4235-460	Maint. & Rep. Operations - Storage Reservoirs	5,755	2,588	5,470	1,295	1,020	2,807
1-04-4235-461	Maint. & Rep. Operations - Air Vacs	5,755	5,450	5,470	3,488	5,760	14,815
1-04-4235-470	Maint. & Rep. Operations - Meter Exchanges	171,539	32,000	163,060	68,566	49,498	91,293
1-04-4270-300	Telecommunication - Other	-	-	-	-	-	8,015
1-04-4300-100	Testing - Regulatory Compliance	21,538	10,000	21,013	8,234	9,467	8,725
1-04-4300-200	Testing - Large Meter Testing	13,658	16,500	13,325	14,460	12,940	16,220
1-04-4300-300	Testing - Edison Testing	12,608	-	12,300	-	6,250	5,800
1-04-6000-000	Waste Disposal	22,990	16,528	21,972	14,109	15,532	18,290
1-04-6100-100	Fuel - Gas and Diesel	152,732	184,000	147,268	147,382	110,759	100,360
1-04-6100-200	Lubricates District Wide	27,965	25,000	26,965	31,267	19,256	24,608
1-04-6200-000	Uniforms	28,439	24,577	28,218	21,650	23,487	21,403
1-04-6300-100	Supplies - General	66,018	61,000	65,507	54,085	42,127	31,635
1-04-6300-200	Supplies - Hypo Generators	-	-	-	-	-	7,091
1-04-6300-300	Supplies - Electrical	3,047	-	3,023	2,237	584	577
1-04-6300-400	Supplies - Telemetry	-	-	-	-	-	1,894
1-04-6300-800	Supplies - Construction Materials	35,548	28,000	35,273	36,073	33,777	32,428
1-04-6400-100	Tools - Facilities	35,548	22,500	35,273	29,104	28,650	35,314
1-04-6400-200	Tools - Vehicles	10,258	3,407	10,179	9,490	13,320	11,907
1-04-7000-100	Leases - Equipment	15,235	10,399	15,117	12,117	15,583	19,342
1-04-7000-200	Leases - Fleet	175,000	148,000	143,108	157,196	116,362	83,284
	Total Operating Expense	4,812,886	4,448,411	3,044,316	3,944,248	3,044,852	2,970,349
	Total Departmental Expenses	8,461,136	7,655,836	6,278,142	7,158,094	6,560,658	6,341,115

**PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2023 BUDGET (Departmental Overview)**

Operations

Budget 2022: 3,578,644
Projected Actual 2022: 3,552,887
Requested 2023: 3,786,873

	PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2022	2021	2020	2019
DEPARTMENT PERSONNEL BUDGET:						
1-05-4000-000 Salaries	1,299,250	1,278,180	1,197,000	1,178,134	1,175,217	1,066,200
1-05-4000-100 Salaries - Departmental Overtime	100,000	109,000	103,693	99,235	111,276	117,094
Subtotal (Salaries - Departmental)	1,399,250	1,387,180	1,300,693	1,277,369	1,286,493	1,183,294
Employee Benefits (Departmental)						
1-05-4005-000 Payroll Taxes	107,250	112,638	95,500	95,066	101,750	88,433
1-05-4010-000 Health Insurance	190,000	173,302	160,500	193,486	191,677	167,240
1-05-4015-000 Pers	129,750	112,224	122,500	109,453	106,224	91,630
Subtotal (Benefits - Departmental)	427,000	398,164	378,500	398,005	399,651	347,303
Personnel Expenses	1,826,250	1,785,344	1,679,193	1,675,374	1,686,144	1,530,597
OPERATING EXPENSES:						
Total Operating Expense	1,960,623	1,767,543	1,899,451	1,751,305	1,621,943	1,891,161
Total Departmental Expenses	3,786,873	3,552,887	3,578,644	3,426,680	3,308,087	3,421,758

**PALMDALE WATER DISTRICT
2023 BUDGET**

Operations

	BUDGET		PROJECTED		BUDGET	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2022	2021	2022	2021	2020	2019
PERSONNEL BUDGET:								
1-05-4000-000 Salaries	1,299,250	1,278,180	1,197,000	1,178,134	1,175,217	1,066,200		
1-05-4000-100 Salaries - Departmental Overtime	100,000	109,000	103,693	99,235	111,276	117,094		
Subtotal (Salaries)	1,399,250	1,387,180	1,300,693	1,277,369	1,286,493	1,183,294		
Employee Benefits								
1-05-4005-000 Payroll Taxes	107,250	112,638	95,500	95,066	101,750	88,433		
1-05-4010-000 Health Insurance	190,000	173,302	160,500	193,486	191,677	167,240		
1-05-4015-000 PERS	129,750	112,224	122,500	109,453	106,224	91,630		
Subtotal (Benefits)	427,000	398,164	378,500	398,005	399,651	347,303		
Personnel Expenses	1,826,250	1,785,344	1,679,193	1,675,374	1,686,144	1,530,597		

OPERATING EXPENSES:

1-05-4050-000 Staff Travel	3,257	563	3,178	2,707	-	5,944		
1-05-4060-000 Staff Conferences & Seminars	3,257	-	3,178	-	-	1,145		
1-05-4120-100 Training - Lab Equipment	5,463	-	5,330	-	-	-		
1-05-4155-505 Contracted Services - Landscape Services	3,677	1,620	3,588	1,620	3,492	2,195		
1-05-4155-525 Contracted Services - Wind Turbine Services	32,569	-	31,775	-	5,165	7,913		
1-05-4155-540 Contracted Services - Lab Software	8,090	7,569	7,893	6,698	6,624	6,307		
1-05-4155-545 Contracted Services - Lab Equipment Services	27,316	30,000	30,000	28,362	25,962	26,552		
1-05-4155-550 Contracted Services - Water Quality Svcs (SolarBee)	32,990	37,600	32,185	-	29,228	29,228		
1-05-4155-599 Contracted Services - Miscellaneous	-	38,300	-	-	-	-		
1-05-4175-000 Permits (WTP Facilities Inclusive)	85,416	90,000	83,333	91,586	69,689	69,263		
1-05-4215-200 Natural Gas - Water Treatment Plant	3,503	3,000	3,348	4,148	1,257	1,580		
1-05-4220-200 Electricity - Water Treatment Plant	400,000	380,000	224,955	397,866	153,414	257,450		
1-05-4230-110 Maint. & Rep. Office - Equipment	5,866	3,475	5,576	2,364	638	1,705		
1-05-4235-110 Maint. & Rep. Operations - Equipment	23,241	20,000	22,092	27,734	19,036	16,241		
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	6,972	6,500	6,628	5,970	6,347	7,038		
1-05-4235-415 Maint. & Rep. Operations - Facilities	81,896	78,000	77,848	26,909	74,648	85,594		
1-05-4235-450 Maint. & Rep. Operations - Hypo Generators	-	-	-	-	-	6,221		
1-05-4235-500 Maint. & Repair - Wind Turbine	11,067	-	10,520	4,589	5,995	53,615		
1-05-4236-000 Palmdale Lake Management	142,616	85,000	136,162	134,998	98,031	111,708		
1-05-6000-000 Waste Disposal	22,990	24,916	21,972	29,587	21,710	22,839		
1-05-6200-000 Uniforms	16,251	15,000	16,125	13,831	15,804	12,993		
1-05-6300-100 Supplies - General	15,438	12,500	15,319	16,223	18,710	26,382		
1-05-6300-600 Supplies - Lab	78,822	75,000	75,334	67,158	66,356	44,469		
1-05-6300-700 Outside Lab Work	65,685	72,000	115,000	68,550	52,880	74,198		
1-05-6400-000 Tools	6,196	6,500	6,148	4,989	4,726	3,550		
1-05-6500-000 Chemicals	875,000	780,000	958,946	814,780	941,914	1,006,489		
1-05-7000-100 Leases -Equipment	3,047	-	3,023	638	318	10,542		
Total Operating Expense	1,960,623	1,767,543	1,899,451	1,751,305	1,621,943	1,891,161		
Total Departmental Expenses	3,786,873	3,552,887	3,578,644	3,426,680	3,308,087	3,421,758		

**PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2023 BUDGET (Departmental Overview)**

Finance

Budget 2022: 1,696,930
Projected Actual 2022: 1,822,066
Requested 2023: 1,966,077

	PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2022	2021	2020	2019
DEPARTMENT PERSONNEL BUDGET:						
1-06-4000-000 Salaries	1,054,500	1,028,875	980,500	1,053,965	779,173	705,236
1-06-4000-100 Salaries - Departmental Overtime	6,000	6,500	2,095	8,088	1,363	807
Subtotal (Salaries - Departmental)	1,060,500	1,035,375	982,595	1,062,053	780,536	706,042
Employee Benefits (Departmental)						
1-06-4005-000 Payroll Taxes	92,000	85,219	76,500	72,935	56,529	48,357
1-06-4010-000 Health Insurance	181,070	181,070	160,500	178,652	124,813	101,355
1-06-4015-000 Pers	130,000	100,163	104,000	102,478	75,194	63,912
Subtotal (Benefits - Departmental)	403,070	366,451	341,000	354,065	256,535	213,624
Personnel Expenses	1,463,570	1,401,826	1,323,595	1,416,118	1,037,072	919,666
OPERATING EXPENSES:						
Total Operating Expense	502,508	420,240	373,335	383,391	328,300	339,533
Total Departmental Expenses	1,966,077	1,822,066	1,696,930	1,799,510	1,365,372	1,259,199

**PALMDALE WATER DISTRICT
2023 BUDGET**

Finance

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2023	2022	2022	2021	2020	2019
PERSONNEL BUDGET:							
1-06-4000-000	Salaries	1,054,500	1,028,875	980,500	1,053,965	779,173	705,236
1-06-4000-100	Salaries - Departmental Overtime	6,000	6,500	2,095	8,088	1,363	807
	Subtotal (Salaries)	1,060,500	1,035,375	982,595	1,062,053	780,536	706,042
Employee Benefits							
1-06-4005-000	Payroll Taxes	92,000	85,219	76,500	72,935	56,529	48,357
1-06-4010-000	Health Insurance	181,070	181,070	160,500	178,652	124,813	101,355
1-06-4015-000	PERS	130,000	100,163	104,000	102,478	75,194	63,912
	Subtotal (Benefits)	403,070	366,451	341,000	354,065	256,535	213,624
	Personnel Expenses	1,463,570	1,401,826	1,323,595	1,416,118	1,037,072	919,666
OPERATING EXPENSES:							
1-06-4050-000	Staff Travel	3,000	-	2,050	1,450	58	357
1-06-4060-000	Staff Conferences & Seminars	2,500	-	1,538	329	-	547
1-06-4155-100	Contracted Services - Infosend	340,000	307,687	290,075	262,528	246,295	265,550
1-06-4155-300	Contracted Services - AdComp Systems	4,518	4,085	4,408	4,085	4,085	4,085
1-06-4155-620	Contracted Services - Letter Extractor (OPEX)	3,257	3,178	3,178	3,045	5,940	-
1-06-4155-625	Contracted Services - GASB Actuarial Reports	8,500	12,450	5,330	4,650	4,650	10,750
1-06-4155-630	Contracted Services -Payroll/HR	50,000	-	-	-	-	-
1-06-4165-000	Memberships/Subscriptions	525	250	513	220	220	220
1-06-4230-110	Maintenance & Repair - Office Equipment	553	-	526	-	-	-
1-06-4250-000	General Material & Supplies	2,031	500	2,016	-	-	-
1-06-4260-000	Business Forms	1,576	1,000	1,538	175	314	-
1-06-4270-100	Telecommunication - Office	53,000	59,000	32,800	59,726	32,120	31,206
1-06-4270-200	Telecommunication - Cellular Stipend	30,000	29,340	26,343	25,605	32,040	24,215
1-06-7000-100	Leases - Equipment	3,047	2,750	3,023	2,025	2,577	2,603
1-06-4155-200	Contracted Services - Infosend Drought Related	-	-	-	19,554	-	-
	Total Operating Expense	502,508	420,240	373,335	383,391	328,300	339,533
	Total Departmental Expenses	1,966,077	1,822,066	1,696,930	1,799,510	1,365,372	1,259,199

**PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2023 BUDGET (Departmental Overview)**

Water Efficiency

Budget 2022: 406,847
Projected Actual 2022: 279,173
Requested 2023: 354,172

	PROPOSED 2023	PROJECTED 2022	BUDGET 2022	ACTUAL 2021	ACTUAL 2020	ACTUAL 2019
DEPARTMENT PERSONNEL BUDGET:						
1-07-4000-000 Salaries	190,250	177,869	172,000	173,926	171,419	171,500
1-07-4000-100 Salaries - Departmental Overtime	10,500	10,500	5,237	2,473	3,061	4,797
Subtotal (Salaries - Departmental)	200,750	188,369	177,237	176,399	174,480	176,297
Employee Benefits (Departmental)						
1-07-4005-000 Payroll Taxes	15,500	16,551	14,250	13,674	14,662	13,670
1-07-4010-000 Health Insurance	34,000	41,145	41,000	37,924	37,655	45,490
1-07-4015-000 Pers	23,750	18,707	19,500	17,590	17,006	16,426
Subtotal (Benefits - Departmental)	73,250	76,403	74,750	69,189	69,323	75,587
Personnel Expenses	274,000	264,772	251,987	245,588	243,803	251,883
OPERATING EXPENSES:						
Total Operating Expense	80,172	14,402	154,860	6,893	9,207	132,049
Total Departmental Expenses	354,172	279,173	406,847	252,480	253,009	383,933

**PALMDALE WATER DISTRICT
2023 BUDGET**

Water-Use Efficiency

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2023	2022	2022	2021	2020	2019
PERSONNEL BUDGET:							
1-07-4000-000	Salaries	190,250	177,869	172,000	173,926	171,419	171,500
1-07-4000-100	Salaries - Departmental Overtime	10,500	10,500	5,237	2,473	3,061	4,797
	Subtotal (Salaries)	200,750	188,369	177,237	176,399	174,480	176,297
Employee Benefits							
1-07-4005-000	Payroll Taxes	15,500	16,551	14,250	13,674	14,662	13,670
1-07-4010-000	Health Insurance	34,000	41,145	41,000	37,924	37,655	45,490
1-07-4015-000	PERS	23,750	18,707	19,500	17,590	17,006	16,426
	Subtotal (Benefits)	73,250	76,403	74,750	69,189	69,323	75,587
	Personnel Expenses	274,000	264,772	251,987	245,588	243,803	251,883

OPERATING EXPENSES:

1-07-4050-000	Staff Travel	2,732	268	2,665	634	414	2,280
1-07-4060-000	Staff Conferences & Seminars	3,257	1,133	3,178	670	150	1,145
1-07-4190-300	Public Relations - Landscape Workshop/Training	5,463	500	5,330	383	458	89
1-07-4190-400	Public Relations - Contests	3,257	-	3,178	1,140	852	390
1-07-4190-500	Public Relations - Education Programs	50,000	1,000	128,125	-	6,701	119,294
1-07-4190-900	Public Relations - Other	5,463	500	5,330	629	395	1,880
1-07-6300-100	Supplies - General	10,000	11,000	7,055	3,437	236	6,970
	Total Operating Expense	80,172	14,402	154,860	6,893	9,207	132,049
	Total Departmental Expenses	354,172	279,173	406,847	252,480	253,009	383,933

**PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2023 BUDGET (Departmental Overview)**

Human Resources

Budget 2022: 535,607
Projected Actual 2022: 481,068
Requested 2023: 734,412

	PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2022	2021	2020	2019
DEPARTMENT PERSONNEL BUDGET:						
1-08-4000-000 Salaries	383,750	251,027	260,000	299,976	264,929	241,493
1-08-4000-100 Salaries - Departmental Overtime	5,250	5,000	1,047	268	584	613
1-08-4000-200 Salaries - Intern Program	54,000	3,000	-	-	-	-
Subtotal (Salaries - Departmental)	443,000	259,027	261,047	300,245	265,513	242,106
Employee Benefits (Departmental)						
1-08-4005-000 Payroll Taxes	34,500	23,750	20,500	20,601	19,286	17,466
1-08-4010-000 Health Insurance	42,250	16,783	27,500	33,493	26,866	31,281
1-08-4015-000 Pers	34,250	23,000	23,500	22,210	18,731	16,595
Subtotal (Benefits - Departmental)	111,000	63,533	71,500	76,304	64,883	65,342
Personnel Expenses	554,000	322,561	332,547	376,549	330,396	307,448
OPERATING EXPENSES:						
Total Operating Expense	180,412	158,507	203,060	122,962	116,321	179,638
Total Departmental Expenses	734,412	481,068	535,607	499,511	446,718	487,087

**PALMDALE WATER DISTRICT
2023 BUDGET**

Human Resources

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2023	2022	2022	2021	2020	2019
PERSONNEL BUDGET:							
1-08-4000-000	Salaries	383,750	251,027	260,000	299,976	264,929	241,493
1-08-4000-100	Salaries - Departmental Overtime	5,250	5,000	1,047	268	584	613
1-08-4000-200	Salaries - Intern Program	54,000	3,000	-	-	-	-
	Subtotal (Salaries)	443,000	259,027	261,047	300,245	265,513	242,106
Employee Benefits							
1-08-4005-000	Payroll Taxes	34,500	23,750	20,500	20,601	19,286	17,466
1-08-4010-000	Health Insurance	42,250	16,783	27,500	33,493	26,866	31,281
1-08-4015-000	Pers	34,250	23,000	23,500	22,210	18,731	16,595
	Subtotal (Benefits)	111,000	63,533	71,500	76,304	64,883	65,342
	Personnel Expenses	554,000	322,561	332,547	376,549	330,396	307,448
OPERATING EXPENSES:							
1-08-4050-000	Staff Travel	1,576	2,000	1,538	-	582	3,261
1-08-4060-000	Staff Conferences & Seminars	1,576	1,000	1,538	-	199	1,574
1-08-4070-000	Employee Expense	80,000	76,000	85,000	67,485	64,130	91,048
1-08-4095-000	Employee Recruitment	8,000	7,878	3,178	8,457	8,455	8,392
1-08-4100-000	Employee Retention	4,500	307	5,330	1,239	1,681	5,046
1-08-4105-000	Employee Relations	-	-	-	-	-	1,384
1-08-4120-100	Training - Safety	35,000	17,742	36,900	21,975	13,581	5,986
1-08-4120-200	Training - Specialty	15,000	-	15,888	3,265	1,206	16,649
1-08-4121-000	Safety/HR Program	1,051	-	1,025	-	35	35
1-08-4165-000	Memberships/Subscriptions	1,681	1,300	1,640	754	1,268	1,474
1-08-4165-100	HR/Safety Publications	1,051	104	1,025	-	499	-
1-08-6300-500	Supplies - Safety	30,978	52,176	50,000	19,787	24,685	44,789
	Total Operating Expense	180,412	158,507	203,060	122,962	116,321	179,638
	Total Departmental Expenses	734,412	481,068	535,607	499,511	446,718	487,087

**PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2023 BUDGET (Departmental Overview)**

Information Technology

Budget 2022: 1,825,946
Projected Actual 2022: 1,622,521
Requested 2023: 1,981,477

	PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2022	2021	2020	2019
DEPARTMENT PERSONNEL BUDGET:						
1-09-4000-000 Salaries	714,000	608,657	617,500	590,289	483,950	295,522
1-09-4000-100 Salaries - Departmental Overtime	6,500	5,800	21,995	22,947	26,855	731
Subtotal (Salaries - Departmental)	720,500	614,457	639,495	613,237	510,806	296,252
Employee Benefits (Departmental)						
1-09-4005-000 Payroll Taxes	59,250	53,557	48,750	44,487	38,935	21,331
1-09-4010-000 Health Insurance	94,500	94,123	80,000	96,749	65,776	31,509
1-09-4015-000 Pers	89,500	63,236	65,750	58,989	47,031	25,993
Subtotal (Benefits - Departmental)	243,250	210,915	194,500	200,226	151,742	78,833
Personnel Expenses	963,750	825,372	833,995	813,462	662,547	375,085
OPERATING EXPENSES:						
Total Operating Expense	1,017,727	797,149	991,951	732,963	720,504	619,772
Total Departmental Expenses	1,981,477	1,622,521	1,825,946	1,546,425	1,383,052	994,857

**PALMDALE WATER DISTRICT
2023 BUDGET**

Information Technology

PERSONNEL BUDGET:		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
		2023	2022	2022	2021	2020	2019
1-09-4000-000	Salaries	714,000	608,657	617,500	590,289	483,950	295,522
1-09-4000-100	Salaries - Departmental Overtime	6,500	5,800	21,995	22,947	26,855	731
	Subtotal (Salaries)	720,500	614,457	639,495	613,237	510,806	296,252
Employee Benefits							
1-09-4005-000	Payroll Taxes	59,250	53,557	48,750	44,487	38,935	21,331
1-09-4010-000	Health Insurance	94,500	94,123	80,000	96,749	65,776	31,509
1-09-4015-000	PERS	89,500	63,236	65,750	58,989	47,031	25,993
	Subtotal (Benefits)	243,250	210,915	194,500	200,226	151,742	78,833
	Personnel Expenses	963,750	825,372	833,995	813,462	662,547	375,085

OPERATING EXPENSES:

1-09-4050-000	Staff Travel	3,257	-	3,178	1,345	147	2,968
1-09-4060-000	Staff Conferences & Seminars	10,927	3,748	10,660	6,353	3,456	2,017
1-09-4155-801	Cloud Services-MS-Office 360	36,772	42,672	35,875	32,015	3,504	58,855
1-09-4155-804	Cloud Services-Adobe-Creative Suite	5,463	-	8,000	10,393	7,610	7,610
1-09-4155-805	Cloud Services-SeamlessDocs	5,463	5,500	9,000	6,167	-	5,833
1-09-4155-806	Cloud Services-IPSwitch-Moveit	11,032	10,027	10,763	161	10,027	10,027
1-09-4155-807	Cloud Services-GFI Fax	2,732	2,001	2,665	1,650	1,650	600
1-09-4155-808	Cloud Services-KnowBe4-Security Awareness	1,576	2,298	2,300	2,298	2,000	2,000
1-09-4155-809	Cloud Services-Network Solutions-DNS, Web Registration	4,308	2,000	2,500	2,077	816	2,465
1-09-4155-810	Cloud Services-IBM-MaaS 360	6,514	5,700	6,355	5,118	3,672	-
1-09-4155-811	Cloud Services-MSP Portal-Bit Defender	5,358	5,094	7,000	5,094	5,094	6,488
1-09-4155-812	Cloud Services-Akins-WIFI	-	-	-	523	1,383	-
1-09-4155-813	Cloud Services-FleetMate	525	500	513	500	-	-
1-09-4155-814	Cloud Services-Security Metrics-PCI Compliance	4,728	4,400	4,613	4,400	8,792	3,796
1-09-4155-815	Cloud Services-Citrix	2,101	1,916	2,050	1,825	1,750	1,755
1-09-4155-816	Cloud Services - Azure Services	26,476	36,687	25,830	2,033	-	-
1-09-4155-905	Contracted Services - Offsite Services	5,253	6,925	5,125	3,704	-	75
1-09-4155-910	Contracted Services - Printer Services	7,354	2,500	7,175	3,577	4,993	4,786
1-09-4155-915	Contracted Services - Website Design Services	4,203	350	4,100	4,171	5,108	7,958
1-09-4155-920	Contracted Services - Telephony Services	5,463	-	5,330	-	2,794	-
1-09-4155-925	Contracted Services - TDS (Network & Software Support)	42,025	22,500	41,000	25,659	-	-
1-09-4155-930	Contracted Services - Network Services	-	-	-	-	1,114	14,342
1-09-4155-935	Contracted Services - Hardware Warranties	16,285	-	15,888	-	-	295
1-09-4155-940	Contracted Services - Access Control & Fire Services	63,038	75,000	61,500	70,596	61,059	48,823
1-09-4155-945	Contracted Services - LA County Dataset	1,051	250	1,025	-	-	-
1-09-4155-950	Contracted Services - ESRI Customer Care	5,253	-	5,125	-	3,487	-
1-09-4155-955	Contracted Services - SCADA Software	18,911	17,743	18,450	22,215	-	-
1-09-4155-960	Contracted Services - SCADA Hardware	10,506	-	10,250	-	14,952	-
1-09-4155-965	Contracted Services - ClearSCADA	15,759	-	15,375	-	-	-
1-09-4165-000	Memberships/Subscriptions	2,732	2,500	2,665	3,399	360	1,455
1-09-4235-445	Maint. & Rep - Telemetry	5,568	1,000	5,433	3,870	1,046	-
1-09-4270-100	Telecommunication - Office Phone	18,911	20,000	18,450	18,607	23,622	17,528
1-09-4270-125	Telecommunication - Office Backbone	24,164	20,580	23,575	20,580	21,866	20,580
1-09-4270-150	Telecommunication - WTP Backbone	16,285	11,400	15,888	11,400	11,400	10,450
1-09-4270-300	Telecommunication - Cellular (Data & On-Call)	57,784	61,000	56,375	49,926	52,198	47,122
1-09-4270-350	Telecommunication - Other	7,985	19,700	7,790	15,212	7,094	-
1-09-6300-400	Supplies - Telemetry	1,500	750	-	636	406	-
1-09-6450-110	Equipment - GF Signet Flow Meters	7,719	-	7,659	-	-	-
1-09-7000-100	Leases - Equipment (Printers)	56,877	53,799	56,437	52,735	48,706	49,961
1-09-8000-100	Computer Equipment - Computers	45,705	25,000	45,351	47,363	59,732	54,264
1-09-8000-200	Computer Equipment - Mobility	45,705	25,000	45,351	17,901	31,183	44,756
1-09-8000-300	Computer Equipment - Monitors	12,188	-	12,094	10,576	-	2,214
1-09-8000-500	Computer Equipment - Printer Supplies	2,539	-	2,520	125	-	157
1-09-8000-550	Computer Equipment - Telephony	3,047	-	3,023	-	-	-
1-09-8000-600	Computer Equipment - Other	30,470	12,500	30,234	15,417	31,150	17,158
1-09-8000-650	Computer Equipment - Warranty and Support	15,235	17,029	15,117	15,495	22,560	6,000
1-09-8100-100	Software - Maint. and Support	-	-	-	4,963	32,270	-
1-09-8100-101	Software M&S - Xtelesis-Phone	11,032	9,344	10,763	8,899	-	9,679
1-09-8100-102	Software M&S - Tredent-Veam	12,000	12,684	-	13,467	18,836	-
1-09-8100-103	Software M&S - Conduive/V-locity-Diskeeper	8,405	6,242	8,200	6,148	5,128	5,128
1-09-8100-104	Software M&S - FWI	525	500	513	403	397	388
		-	-	-	-	-	-

OPERATING EXPENSES (Continued):		-	-	-	-	-	-
1-09-8100-105	Software M&S- Strategy 7	-	-	-	-	-	-
1-09-8100-106	Software M&S- Astria Solutions-Docstar	19,962	13,275	19,475	12,643	12,643	12,643
1-09-8100-107	Software M&S- NemoQ-Ticketing	2,627	-	2,563	-	-	1,945
1-09-8100-109	Software M&S- Neogov	5,253	7,505	5,125	3,392	-	8,240
1-09-8100-110	Software M&S- TruePoint	42,025	47,500	41,000	33,990	35,310	31,920
1-09-8100-111	Software M&S- Technology Unlimited	2,206	2,000	2,153	1,723	1,673	1,762
1-09-8100-112	Software M&S- Sierra Workforce-Timesheet	4,308	4,250	4,203	4,034	4,034	4,717
1-09-8100-114	Software M&S- Faranics-Powersaver	210	-	205	-	-	-
1-09-8100-115	Software M&S- Network Monitoring	66,189	45,000	64,575	44,706	44,582	2,348
1-09-8100-116	Software M&S- VMWare-Virtualization	14,709	9,225	14,350	9,225	9,225	6,788
1-09-8100-117	Software M&S- iPrism-Web Filter	-	-	-	-	-	27,734
1-09-8100-119	Software M&S - Palitto Consulting (IVR)	-	-	-	-	-	2,599
1-09-8100-120	Software M&S - ESRI GIS Software	26,266	25,000	25,625	300	25,000	-
1-09-8100-121	Software M&S - ESRI Drone2Map	1,576	2,251	1,538	-	2,000	-
1-09-8100-122	Software M&S - Info360 (SCADA Watch)	16,810	-	16,400	16,204	-	-
1-09-8100-123	Software M&S - InfoWatch (Innovyze)	16,810	14,064	16,400	-	-	-
1-09-8100-124	Software M&S - BAMBOO HR	11,032	10,500	10,763	10,577	-	-
1-09-8100-125	Software M&S - Syncta Backflow	6,000	3,408	8,000	-	-	-
1-09-8100-126	Software M&S - ProcureNow (OpenGov)	10,000	9,000	9,000	-	-	-
1-09-8100-150	Software M&S- Dynamics GP	42,025	38,179	41,000	54,567	62,430	40,731
1-09-8100-200	Software - Software and Upgrades	21,013	19,153	20,500	12,606	12,244	10,812
	Total Operating Expense	1,017,727	797,149	991,951	732,963	720,504	619,772
	Total Departmental Expenses	1,981,477	1,622,521	1,825,946	1,546,425	1,383,052	994,857

**PALMDALE WATER DISTRICT
FINANCE COMMITTEE - 2023 BUDGET (Departmental Overview)**

Customer Care

Budget 2022: 1,454,576
Projected Actual 2022: 1,460,115
Requested 2023: 1,615,876

	PROPOSED	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
	2023	2022	2022	2021	2020	2019
DEPARTMENT PERSONNEL BUDGET:						
1-10-4000-000 Salaries	1,134,250	1,015,456	1,019,000	937,636	972,537	948,953
1-10-4000-100 Salaries - Departmental Overtime	7,000	7,000	7,856	4,367	3,891	3,867
Subtotal (Salaries - Departmental)	1,141,250	1,022,456	1,026,856	942,003	976,429	952,821
Employee Benefits (Departmental)						
1-10-4005-000 Payroll Taxes	87,500	88,468	79,500	71,300	77,001	67,863
1-10-4010-000 Health Insurance	227,500	230,268	205,000	236,285	216,399	205,882
1-10-4015-000 Pers	121,250	97,127	105,000	90,531	88,826	79,411
Subtotal (Benefits - Departmental)	436,250	415,864	389,500	398,115	382,226	353,157
Personnel Expenses	1,577,500	1,438,319	1,416,356	1,340,118	1,358,655	1,305,977
OPERATING EXPENSES:						
Total Operating Expense	38,376	21,796	38,221	23,219	25,196	37,683
Total Departmental Expenses	1,615,876	1,460,115	1,454,576	1,363,337	1,383,851	1,343,660

**PALMDALE WATER DISTRICT
2023 BUDGET**

Customer Care

		BUDGET	PROJECTED	BUDGET	ACTUAL	ACTUAL	ACTUAL
PERSONNEL BUDGET:		2023	2022	2022	2021	2020	2019
1-10-4000-000	Salaries	1,134,250	1,015,456	1,019,000	937,636	972,537	948,953
1-10-4000-100	Salaries - Departmental Overtime	7,000	7,000	7,856	4,367	3,891	3,867
	Subtotal (Salaries)	1,141,250	1,022,456	1,026,856	942,003	976,429	952,821
Employee Benefits							
1-10-4005-000	Payroll Taxes	87,500	88,468	79,500	71,300	77,001	67,863
1-10-4010-000	Health Insurance	227,500	230,268	205,000	236,285	216,399	205,882
1-10-4015-000	PERS	121,250	97,127	105,000	90,531	88,826	79,411
	Subtotal (Benefits)	436,250	415,864	389,500	398,115	382,226	353,157
	Personnel Expenses	1,577,500	1,438,319	1,416,356	1,340,118	1,358,655	1,305,977

OPERATING EXPENSES:

1-10-4050-000	Staff Travel	2,101	-	2,050	870	(20)	4,646
1-10-4060-000	Staff Conferences & Seminars	3,257	634	3,178	349	-	3,082
1-10-4155-005	Contracted Services - Assessor Data (Realquest)	10,506	9,900	10,250	9,900	9,900	9,906
1-10-4155-010	Contracted Services - Credit Reporting Services	4,308	3,688	4,203	4,326	3,225	4,514
1-10-4155-015	Contracted Services - AMR Services (Itron)	8,720	2,287	9,200	4,574	8,712	12,210
1-10-4155-020	Contracted Services - NEMO-Q System	3,152	2,003	3,075	1,945	1,945	-
1-10-4230-110	Mtce & Rep Office - Equipment	203	-	202	-	331	-
1-10-4250-000	General Material & Supplies	5,078	3,284	5,039	1,255	1,102	2,454
1-10-4260-000	Business Forms	1,051	-	1,025	-	-	871
	Total Operating Expense	38,376	21,796	38,221	23,219	25,196	37,683
	Total Departmental Expenses	1,615,876	1,460,115	1,454,576	1,363,337	1,383,851	1,343,660