



## Adopted Operating and Capital Improvement Budget FY 2017-18



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Commissioner**



**Glenn Miller  
Commissioner**

**Dan Martinez, Executive Director/City Manager**  
**Brian Macy, IWA General Manager**  
**Cynthia Hernandez, Board Secretary/City Clerk**

### **IWA Divisions and Managers**

- Engineering & Water Quality ..... Erick Del Bosque
- Finance and Customer Service ..... Brian Kinder
- Water Operations ..... Miguel Peña



## **Acknowledgements**

A special thank you to the following staff for their support in producing this document:

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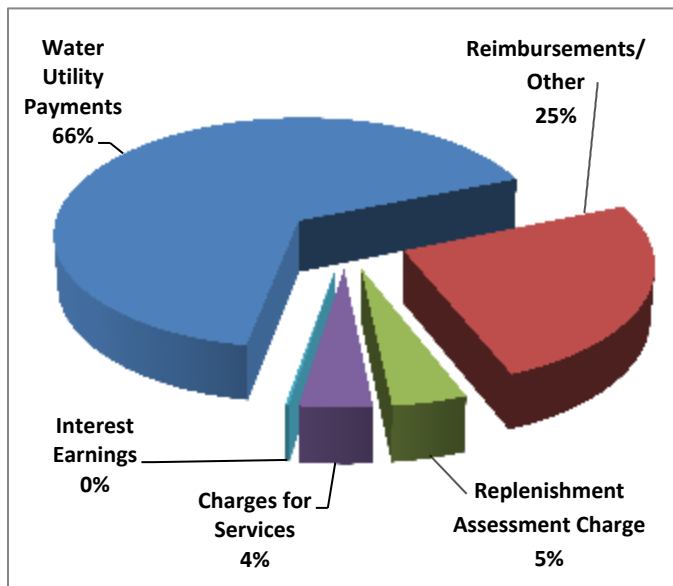
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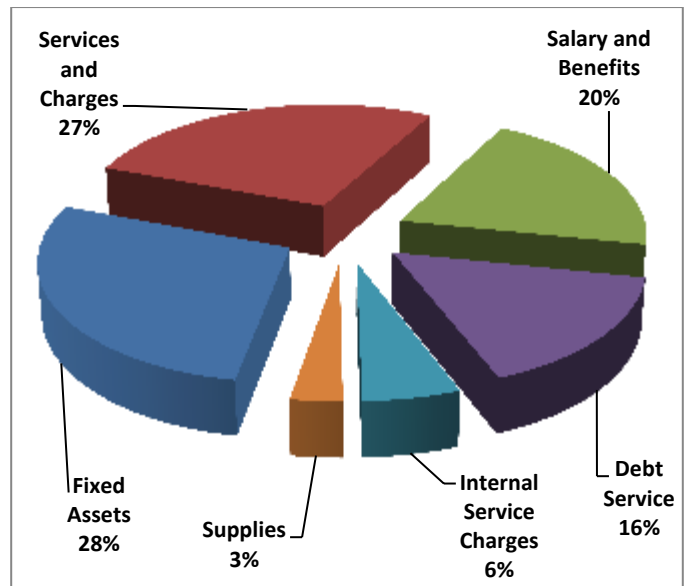
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	<b>FY 15-16 Actual</b>	<b>FY 16-17 Adopted</b>	<b>FY 17-18 Adopted</b>
<b>Revenues</b>	\$20,508,819	\$22,709,951	\$28,866,855
<b>Expenditures</b>	\$17,416,532	\$22,295,783	\$26,191,154
<b>Fund Balance</b>	<b>\$3,092,287</b>	<b>\$414,168</b>	<b>\$2,675,701</b>

**FY 17-18 Estimated Revenue by Sources**



**FY 17-18 Adopted Expenditures by Category**



**Revenue Assumptions:**

- 15% increase in water sales due to reduced conservation
- Grant reimbursements increase from Boe Del Heights and Waller Tract construction

Water Utility Payments	\$19,045,000	66%
Reimbursements/Other	\$7,288,855	25%
Replenishment Assessment Charge	\$1,254,000	5%
Charges for Services	\$1,219,000	4%
Interest Earnings	\$60,000	0%
<b>Total Revenue</b>	<b>\$28,866,855</b>	<b>100%</b>

**Expense Assumptions:**

- 2 Additional Employees (Customer Service & Finance)
- Replenishment Assessment Charge, CVWD - \$66/AF
- Minimal Hexavalent Chromium Treatment Costs

Fixed Assets	\$7,326,355	28%
Services and Charges	\$7,103,440	27%
Salary and Benefits	\$5,338,440	20%
Debt Service	\$4,149,588	16%
Internal Service Charges	\$1,484,530	6%
Supplies	\$788,800	3%
<b>Total Expenditures</b>	<b>\$26,191,154</b>	<b>100%</b>

**Capital Improvement Budget**

**Fund 015 - Supplemental Water Supply Fee Account  
\$1,292,000**

- Recycled Water Master Plan Update - \$65,000
- Development Impact Fee Study - \$25,000
- Recycled Water Project Phase 1A - \$500,000
- Non-Potable Water Project - \$687,000
- Administrative Costs - \$15,000

**Fund 310 - Capital Impact Fee Account  
\$1,270,000**

- Hwy. 111 Water Main from Oasis to Arabia St. Construction - \$375,000
- Ave. 44 Water Main Improvements- Salpare Pl. to Dillon Rd. - \$700,000
- Master Plan and Hydraulic Model Update - \$165,000
- Administrative Costs - \$30,000

# TABLE OF CONTENTS

	<u>Page</u>
<b>INTRODUCTION:</b>	
Executive Director's Budget Message.....	1
Budget Resolution.....	3
<b>BUDGET OVERVIEW:</b>	
Summary of Authorized Positions.....	5
IWA Organizational Chart.....	9
Recommended Budget Overview.....	10
Profile of the Indio Water Authority.....	11
IWA Service Area.....	20
<b>FINANCIAL SUMMARIES:</b>	
Fund Balance Summary (Schedule 1).....	22
Operating Funds Summary of Revenue by Fund (Schedule 2).....	23
Operating Fund Revenue over Expenditures (Schedule 3).....	24
Graphs – Revenue Summary and Expense Summary.....	25
Operating Fund Revenue Detail (Schedule 4).....	26
Summary of Expenditures and Appropriations by Fund and Department (Schedule 5).....	27
Operating Fund Detail by Division (Schedule 6).....	28
Board of Directors.....	28
Administration.....	30
Operations- Production.....	32
Operations- Transmissions/Distribution.....	34
Finance & Customer Service.....	36
Information Technology.....	38
Engineering & Water Quality.....	40
Debt Service Fund Detail (Schedule 7).....	42

**EQUIPMENT REPLACEMENT:**

Equipment Replacement Fund Detail (Schedule 8)..... 44

**CAPITAL IMPROVEMENTS:**

Supplemental Water Supply Fund (Schedule 9)..... 49  
Supplemental Water Capital Improvement Program (Fund 015)..... 50  
Capital Project Fund Detail (Schedule 9) ..... 51  
CIF Capital Improvement Program (Fund 310)..... 52

**RESERVE FUNDS:**

Summary of Reserve Funds..... 53

**APPENDIX:**

List of Acronyms ..... 56  
Glossary..... 57

**Dan Martinez**  
Executive Director



June 6, 2017

Honorable Commissioners  
Indio Water Authority  
83101 Avenue 45  
Indio, CA 92201

***SUBJECT: FISCAL YEAR 2017-18 RECOMMENDED BUDGET***

Commissioners:

On behalf of the Indio Water Authority (IWA), we are pleased to present the Fiscal Year 2017-18 Operating and Capital Improvement Budget. This budget reflects operating expenses and appropriations totaling \$26.1 million, which is an increase of approximately \$3.8 million or 17% from last fiscal year's Board final budget, an increase largely driven by capital outlays funded by grants and two capital improvement funds.

The goal of IWA's budgeting process remains to fund the resources required to provide reliable drinking water to customers as cost-efficiently as possible. Since 2013, IWA's operating budget has aggressively pursued reductions in expenses to offset revenue decline arising from the statewide drought and mandated conservation. During Fiscal Year 2013-14, the IWA Board approved a five-year water rate plan and a new budget tiered rate structure. The projected revenue for FY 2017-18 reflects the final year of the adopted rate adjustments, as well as increased water sales revenue due to City and customer growth.

IWA has taken and will continue to take important steps to contain costs and provide adequate resources to ensure sustainability and dependable services. The fifth scheduled rate adjustment to be implemented in FY 2017-18 will ensure operating expenses are met with ongoing revenue, excellent debt service coverage, and other key financial metrics necessary to maintain IWA's "A/Stable" municipal credit/bond rating issued in May 2015 by Standard and Poor's. In addition, the projected revenues and expenditures will produce a surplus estimated at \$2.6 million to rebuild IWA's reserves.

In Fiscal Year 2017-18, IWA workforce is budgeted to increase from 45 full-time employees to 47 to increase the capacity in Finance and Customer Service. The City of Indio support staff allocation remains unchanged at 1.9 persons.

At a joint budget study session of the Indio Water Authority and the Indio City Council on May 26<sup>th</sup>, the Commissioners reviewed the staff recommended budget. The Board is now

IWA Commissioners  
June 6, 2017  
Page 2

asked to approve and adopt the final Fiscal Year 2017-18 budget. As such, the following action is requested:

**IT IS RECOMMENDED** that the Board of the Indio Water Authority and Indio City Council:

- Approve the IWA Fiscal Year 2017-18 Operating and Capital Improvement Budget effective July 1, 2017, including:
  - Appropriations and estimated revenue,
  - Reserves and transfers, and
  - Resolution (Exhibit A) of the Board of the Indio Water Authority, California, adopting the fiscal year 2017-18 budget and authorizing expenditures and appropriations related thereto.
- Direct the Executive Director to make the allocation of personnel as reflected in the budget document.

Respectfully submitted,



Dan Martinez  
Executive Director



**RESOLUTION NO. 9945**

**JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF INDIO, CALIFORNIA, AND THE INDIO WATER AUTHORITY ADOPTING THE FISCAL YEAR 2017-18 OPERATING AND CAPITAL IMPROVEMENT BUDGET AND AUTHORIZING EXPENDITURES AND APPROPRIATIONS RELATED THERETO**

**WHEREAS**, at the May 26, 2017 meeting of the Indio Water Authority and the Indio City Council, a study session was held to consider a proposed fiscal year operating and capital improvement budget for fiscal year 2017-18, which begins July 1, 2017 and ends June 30, 2018; and

**WHEREAS**, the proposed fiscal year 2017-18 Operating and Capital Improvement Budget provides for service levels necessary to respond to the high standards of the community which are deemed appropriate by the Board and concurrently provides a workforce to accomplish them;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF INDIO AND THE BOARD OF THE INDIO WATER AUTHORITY DO HEREBY RESOLVE AS FOLLOWS:**

**Section 1.** The proposed 2017-18 budget, as detailed in the budget document entitled "Operating and Capital Improvement Budget Fiscal Year 2017-18 Indio Water Authority, California," and filed with the Secretary, and as summarized below is hereby adopted:

<b>Year Ending June 30</b>	<b>Authorized Expenditures</b>
FY 2017-18	\$26,191,154

**Section 2.** Appropriations in the amount not to exceed \$26,191,154 are authorized for the purpose of carrying on the business of the Indio Water Authority.

**Section 3.** The Board recognizes that the adopted fiscal year 2017-18 budget will require adjustments from time to time, and accordingly, the General Manager or his designee is authorized to redistribute allocated budgeted amounts within or between divisions. The General Manager or his designee is authorized to transfer up to \$75,000 of any unallocated fund balance to or between divisions. Any transfer above this amount must be approved by the Council/Board.

**Section 4.** The Secretary shall attest and certify to the passage and adoption thereof.

**PASSED, APPROVED AND ADOPTED** this 6<sup>th</sup> day of June, 2017, by the following vote:

**AYES:** Miller, Strange, Ramos Watson, Wilson, Holmes  
**NOES:** None



**ELAINE HOLMES, MAYOR/PRESIDENT**

**ATTEST:**



**CYNTHIA HERNANDEZ, CMC  
CITY CLERK/SECRETARY**



## **Fiscal Year 2017-18 Adopted Budget Authorized Positions**



**Indio Water Authority FY 2017-18**  
**\*\*\*\*\*5 XcdhX Budget**  
**Summary of Authorized Positions**

Budgeted Department and Title	FY 16/17 Adopted	FY 16/17 Changes	FY 17/18 Adopted
<b>Department :</b> Board Members			
<b>Elected *</b>			
WATER BOARD MEMBER	5.00	0.00	5.00
<b>Department :</b> 4711 - Administration			
<b>Full-Time</b>			
CITY MANAGER	0.25	0.00	0.25
DEPUTY CITY CLERK	0.25	0.00	0.25
CITY FINANCE DEPARTMENT	0.55	0.00	0.55
EXECUTIVE ASSISTANT TO THE CITY MANAGER	0.25	0.00	0.25
CITY HUMAN RESOURCES DEPARTMENT	0.60	0.00	0.60
GENERAL MANAGER	1.00	0.00	1.00
WATER ADMINISTRATION COORDINATOR	1.00	0.00	1.00
WATER MANAGEMENT ANALYST	1.00	0.00	1.00
WATER CONSERVATION PROGRAMS COORDINATOR	1.00	0.00	1.00
WATER PROGRAMS COORDINATOR	0.00	0.00	0.00
WATER OFFICE ASSISTANT	2.00	0.00	2.00
	7.90	0.00	7.90
<b>Part-Time</b>			
P/T WATER OFFICE ASSISTANT	0.00	0.00	0.00
<b>Total</b>	<b>7.90</b>	<b>0.00</b>	<b>7.90</b>
<b>Department :</b> 4712 - Production			
<b>Full-Time</b>			
SENIOR WATER PUMP OPERATOR	1.00	0.00	1.00
WATER PUMP OPERATOR I	2.00	0.00	2.00
WATER OPERATIONS SUPERINTENDENT	0.50	0.00	0.50
<b>Total</b>	<b>3.50</b>	<b>0.00</b>	<b>3.50</b>

Budgeted Department and Title	FY 16/17 Adopted	FY 16/17 Changes	FY 17/18 Adopted
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Continued: Summary of Authorized Positions

**Department :** 4713 - Distribution

Full-Time			
SENIOR WATER UTILITY WORKER	4.00	0.00	4.00
WATER OPERATIONS SUPERINTENDENT	0.50	0.00	0.50
WATER UTILITY WORKER I	5.00	0.00	5.00
WATER UTILITY WORKER II	5.00	0.00	5.00
OFFICE ASSISTANT	1.00	0.00	1.00

Part-Time			
P/T WATER INTERN	0.00	0.00	0.00

<b>Total</b>	<b>15.50</b>	<b>0.00</b>	<b>15.50</b>
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**Department :** 4714 - Finance and Customer Service

Full-Time			
ACCOUNTING TECH I	2.00	1.00	3.00
ACCOUNTING TECH II	1.00	0.00	1.00
MANAGER OF FINANCE AND CUSTOMER SERVICE	1.00	0.00	1.00
SENIOR ACCOUNTANT	1.00	0.00	1.00
ACCOUNTANT	1.00	0.00	1.00
CUSTOMER SERVICE TECH	2.00	1.00	3.00
SENIOR ACCOUNTING TECH	1.00	0.00	1.00

Part-Time			
P/T ACCOUNTING TECH I	2.00	0.00	2.00
P/T OFFICE ASSISTANT	1.00	0.00	1.00

<b>Total</b>	<b>12.0</b>	<b>2.0</b>	<b>14.0</b>
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**Department :** 4715 - Information Technology

Full-Time			
NETWORK SYSTEM ENGINEER	0.0	0.0	0.0
NETWORK ADMINISTRATOR	1.0	0.0	1.0
IT SUPPORT TECHNICIAN	1.0	0.0	1.0

<b>Total</b>	<b>2.0</b>	<b>0.0</b>	<b>2.0</b>
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Budgeted Department and Title	FY 16/17 Adopted	FY 16/17 Changes	FY 17/18 Adopted
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Continued: Summary of Authorized Positions

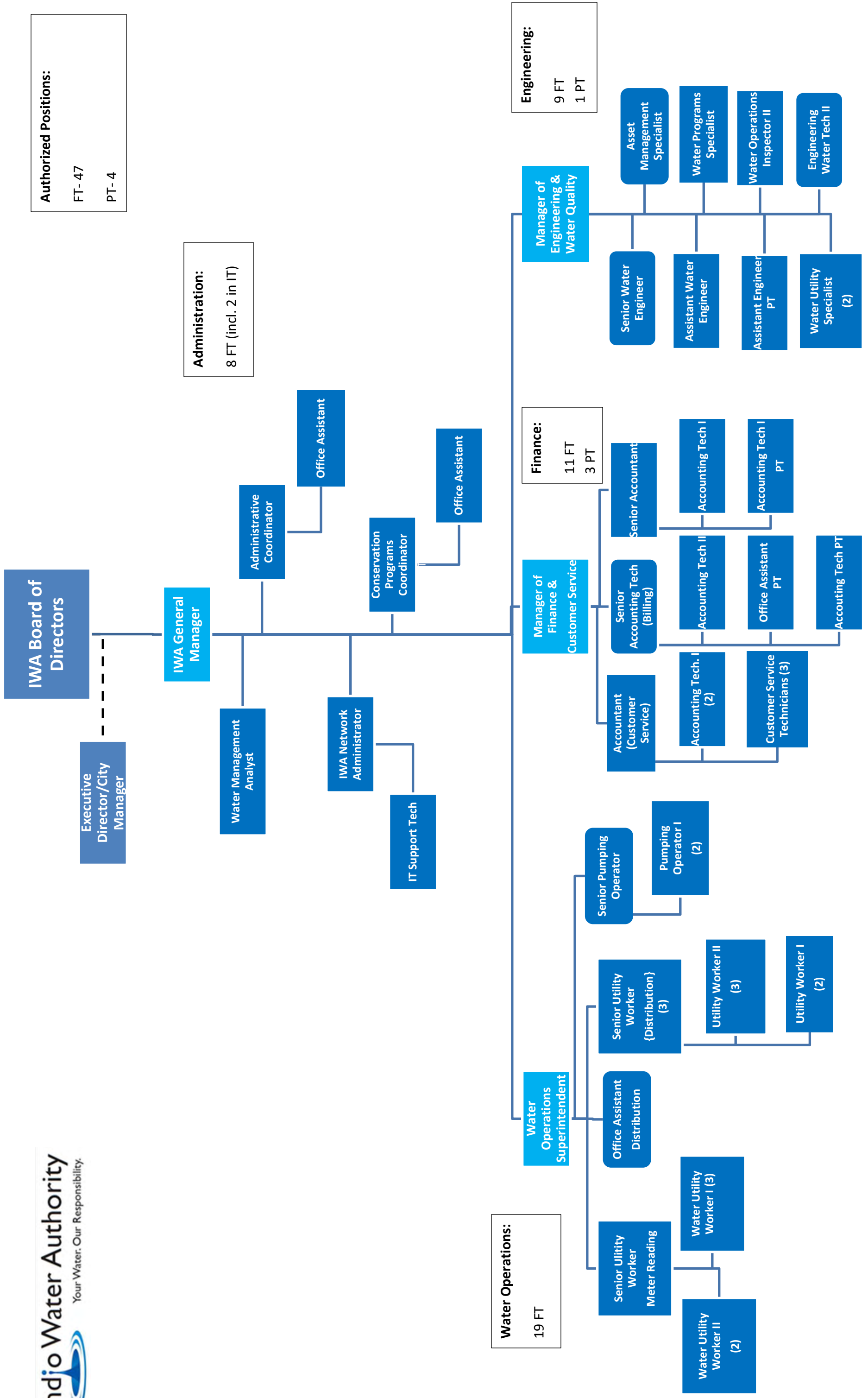
Department : 4716 - Engineering and Water Quality

<b>Full-Time</b>			
SENIOR ENGINEER	1.0	0.0	1.0
ENGINEERING TECHNICIAN II	1.0	0.0	1.0
ASSISTANT ENGINEER	1.0	0.0	1.0
MANAGER OF ENGINEERING & WATER QUALITY	1.0	0.0	1.0
WATER OPERATIONS INSPECTOR II	1.0	0.0	1.0
WATER UTILITY SPECIALIST	2.0	0.0	2.0
WATER UTILITY WORKER II	0.0	0.0	0.0
WATER PROGRAM SPECIALIST	1.0	0.0	1.0
ASSET MANAGEMENT SPECIALIST	0.0	1.0	1.0
<b>Part-Time</b>			
P/T ENGINEERING ASSISTANT	1.00	0.00	1.00
<b>Total</b>	<b>9.0</b>	<b>1.0</b>	<b>10.0</b>

<b>Total Authority</b>			
Elected	5.00	0.00	5.00
Full Time	45.90	3.00	47.00
Partially-Funded City Positions	1.90	0.00	1.90
Part-Time	4.00	0.00	4.00
	<b>56.80</b>	<b>3.00</b>	<b>57.90</b>

\* The elected positions are partially funded from the General Fund

**Authorized Positions:**  
FT - 47  
PT - 4





# Fiscal Year 2017-18 Adopted Budget Overview





## **PROFILE OF THE INDIO WATER AUTHORITY**

### **FORMATION AND SERVICE AREA**

The Indio Water Authority (IWA) was formed as a Joint Powers Authority on April 19, 2000 to deliver water to the City of Indio. Its mission is to provide the City's residents, visitors and businesses with safe and reliable water, while ensuring the long-term viability of the City's water services for its users. IWA is governed by a five (5) member board consisting of the City's five (5) elected City Council members.

IWA provides water to a population of approximately 88,718<sup>1</sup> within its current 38 square mile service area, which is located 120 miles east of Los Angeles in the Coachella Valley of Riverside County, California. IWA encompasses the majority of the community of Indio and some of the unincorporated areas of Indio Hills.

### **WATER SUPPLY, MANAGEMENT AND CAPACITY**

IWA's potable groundwater is pumped from deep aquifers in the Coachella Valley Whitewater Sub-basin (the "Groundwater Basin"). The City possesses non-adjudicated groundwater rights, which means that the City may use and sell water from the Groundwater Basin within its service area, but may not sell its water rights. Other agencies also have water rights to the Groundwater Basin. Currently water from the basin is pumped to the surface using 10 wells with a capacity of 40 million gallons per day spread throughout the City of Indio. Three of the ten wells utilize Strong Based Anion exchange (SBA) to treat for Hexavalent Chromium (Chromium 6).

The groundwater wells pump water to above ground storage reservoirs at four production plants. Each production plant has a storage reservoir, booster pump station, disinfection equipment, and hydro-pneumatic tank to maintain system pressure when the pumps are turned off. The deep groundwater wells supplying these plants for storage and distribution are controlled by various instrumentations through the Supervisory Control and Data Acquisition (SCADA) system. Five deep groundwater wells supply water directly into the distribution system and are controlled by SCADA.

To ensure long-term reliability of the water basin, recharge of the Groundwater Basin is managed by the Coachella Valley Water District (CVWD). CVWD was formed in 1918 under the County Water District Act and is currently a multi-faceted water agency. For the past three years, California has experienced extremely dry weather resulting in drought conditions affecting the State. In response to Governor Brown's January 17, 2014 declaration of a drought emergency in California, the City codified its "Water Shortage Contingency Plan," which establishes voluntary and imposed water conservation standards intended to alter behavior related to water use efficiency and further established four stages of action to be implemented during times of declared water shortage or

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<sup>1</sup> Population rate from the Department of Finance January 2017 Estimates

declared water shortage emergency, with increasing restrictions on water use, in order to better implement and enforce conservation measures. On April 7, 2017, Gov. Jerry Brown declared an end to California's historic drought, lifting emergency orders that had forced Californians to aggressively conserve water.

## **WATER PRODUCTION**

Table 1 below shows a five-year history of groundwater pumped by the Authority.

**Table 1**  
**Historical Annual Pumping**  
**(Hundred Cubic Feet – CCF)**

<u>Fiscal Year</u>	<u>Total Groundwater Pumped</u>
2011-12	9,630,863
2012-13	9,187,250
2013-14	9,369,946
2014-15	8,609,799
2015-16	7,348,996

Table 2 below shows the City's water demand reflecting actual figures for 2014 and projected demand through 2030 based on the 2012 Water Master Plan Update.

**Table 2**  
**Projected Water Demand and Capacity**  
**(Hundred Cubic Feet – CCF)**

<u>Calendar Year</u>	<u>Water Demand</u>	<u>Potable Water Capacity<sup>(1)</sup></u>
2014	9,355,303	33,228,505 (actual)
2015	9,219,136	19,566,190
2020	10,877,292	29,349,285
2025	12,731,395	36,686,606
2030	14,096,935	36,686,606

(1) The projected potable water capacity is based on three Chromium 6 Treatment units installed in 2015 and additional treatment units to be installed before 2020.

## **WATER QUALITY**

The quality of our water is remarkably high based on annual data compiled and reported in 2016 to the State Water Resources Control Board, Division of Drinking Water. The City of Indio (City) continues to provide extremely high quality drinking water. In 2015, IWA installed three (3) SBA well head treatment units to treat Chromium 6. In August 2015, IWA completed a Chromium Compliance Study which recommended a plan to reduce stranded assets (stand-by wells). IWA continued to evaluate each of its stranded assets to determine

the best method of bringing these stand-by wells back into service. IWA and other water providers across the state may get a temporary relief from the Chromium-6 standard after a judge ruled on May 5, 2017 that the state did not take into account economic impacts when setting the Chromium-6 drinking water standard to a level more stringent than the federal standard. The State is expected to appeal the decision.

IWA uses state certified laboratories for bacteriological, physical, chemical, and radiological water analysis. Samples are collected from the entire water system weekly and submitted for testing to ensure the safety of the water and compliance with Federal Environmental Protection Agency’s Safe Drinking Water Act and the California drinking water standards. Sodium hypochlorite solution is used to disinfect and maintain chlorine residual throughout the distribution system.

**CUSTOMER BASE**

During FY 2017-18, IWA expects to add approximately 250 water connections to the system, ending the fiscal year with about 23,000 water connections. The majority of the water system connections are residential, with the remaining connections representing commercial and other uses. The water system does not supply water for agricultural irrigation purposes. The City does not currently sell water to other municipalities, but there are three interconnections within the City to other utilities for emergency purposes.

Table 3 below is a historical illustration of IWA’s total water meters by fiscal year.

**Table 3  
Number of Water Meters**

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Residential	18,908	19,533	20,036	20,596	20,832
Commercial*	2,081	1,714	1,699	1,896	1,921
<b>Total Meters</b>	<b>20,989</b>	<b>21,247</b>	<b>21,735</b>	<b>22,492</b>	<b>22,753</b>

*\*Commercial category include all non-residential meters*

Residential customers comprise 92% of IWA’s customer base and consumed approximately 72% of the water produced.

**FISCAL MANAGEMENT**

IWA’s Board of Directors annually adopts an operating and capital budget prior to the new fiscal year. The budget authorizes and provides the basis for reporting control of financial operations and accountability for IWA enterprise functions, including the water fund, supplemental water supply fund, water capital impact fee fund, and equipment replacement fund.

The budget and the reporting treatment are applied to funds consistent with the accrual basis of accounting. Since its inception, IWA has adopted a balanced budget annually.

During FY 2016-17, IWA was able to complete projects which will continue to enhance customer service, technology, production, and provide efficiencies in operations to meet future demands.

## **FY 2016-17 HIGHLIGHTS AND ACCOMPLISHMENTS**

### Administration

- Implementation of policies and direction provided by the Board of Directors
- Development and advocacy for policies at the federal, state and local levels that promote a reliable, high quality and cost effective water supply to customers
- Implementation of the Supplemental Environment Project and fulfillment of the \$61,000 Settlement Agreement and Stipulated Administrative Civil Liability Order
- Water recycling planning and development efforts with the Valley Sanitary District through the East Valley Reclamation Authority
- Promotion of beneficial intergovernmental relations for regional water management issues through the Coachella Valley Regional Water Management Group
- Ongoing administration of the Proposition 84 Round Three Grants of \$5,270,636
- Establishment of the Groundwater Sustainability Agency and submission of the Alternative Groundwater Sustainability Plan

### Conservation

- Enhancement of the water conservation education program and partnership with the Desert Sands Unified School District
- Rebates for Turf Removal, Irrigation Equipment, Smart Controllers, Toilets, Evaporative Coolers, and Washing Machines
- Free Outdoor Irrigation Audits for Residential and Commercial Customers
- Website/Social Media tools regarding Water Conservation Campaign through CV Water Counts
- Direct water conservation outreach campaign to community groups such as HOA's/businesses/schools/service organizations, and at special events

### Engineering and Water Quality

- Design and construction of the seismic joint on the 12-inch waterline underneath the Indio Boulevard southbound bridge crossing the Whitewater Storm Channel and the 12-inch waterline on Highway 111 from Oasis to Arabia St.
- Approval and reapproval of several developer-funded water improvements
- Continues to provide sampling and testing analysis as required by the State Division of Drinking Water
- Continues to maintain the Geographical Information Systems database by including new water infrastructure and updating outdated information.
- Performed sample collection and water quality testing analysis.
- Technical support for compliance with the requirements of the Sustainable Groundwater Management Act and Chromium-6 maximum contaminant level standard
- Highway 111 Monroe to Rubidoux Street Construction started
- Updated the Development Services Procedural Guidelines

### Production and Distribution

- Repaired and replaced water services, including pavement repairs.
- Replaced inefficient water meters with new efficient meters.
- Performed dead-end flushes and valve exercises.
- Read meters for billing and collection of consumption data, which assists our customers to conserve water.
- Performed valve exercising to maintain water quality.
- Worked with other divisions and consultants to optimize our Chromium-6 removal treatment facilities and reduce stranded assets.
- Upgraded SCADA servers.

### Production and Distribution (continued)

- Upgraded booster pumps.
- Produced and delivered safe drinking water to customers.

### Finance and Customer Services

- Updated, verified, and tested water rate increase (of 8%) effective January 1, 2017.
- Implemented the administrative tasks necessary to end the Drought Rate Penalty.

- Coordinated the annual audit of the Fiscal Year 2015-16 Financial Statements for IWA and EVRA.
- Timely processing of customer bills, payments and financial transactions

#### Information Technology

- Technical support for the implementation of the Customer Web Portal and Advanced Metering Infrastructure
- Hardware and software upgrades for enterprise applications, servers and workstations at the Corporate Yard
- Implemented a completely new IVR system for customers to pay their bills, get account information, review payment history, pending payments and account state, etc.
- Worked with Finance and Customer Service on the online payment system upgrades.

IWA's budget is developed with goals and objectives in mind to meet the needs of the community and enhance operational efficiencies. Looking forward to FY 2017-18, the Authority will focus on the following goals and objectives.

### **FY 2017-18 GOALS AND OBJECTIVES**

#### Key Business Objectives

- Complete ongoing strategic plan objectives
- Review and update of the Water Master Plan, Hydraulic Model, and the Recycled Water Master Plan
- Secure grant funding for expansion of the service territory and capital expenses
- Optimize the deployment and functionality of the Customer Web Portal and the Advanced Metering Infrastructure
- Engage in the next phase of the long-range financial planning to ensure sufficient funding for future operational and capital needs
- Meets and exceeds water quality standards and maintain 100% compliance with all regulatory permits
- Engage and shape policies and regulations put forth by local, state and federal agencies
- Maximize water use efficiency in the community

#### Capital Improvement and Replacement Projects

- Construction of Highway 111 Water Main Improvements from Oasis Street to Arabia Street
- Construction of Avenue 44 Water Improvements from Salpare Place to Dillon Road
- Consolidation of Boe Del Heights Mutual Water Association into IWA and construction of new water distribution system in the area

- Consolidation of Waller Tract Mutual Water Association into IWA and construction of the water distribution system in the area

## **FY 2017-18 BUDGET SUMMARY**

### **Revenues**

Revenue from water sales for FY 2017-18 is projected at \$19 million, an increase of 15% compared to the prior fiscal year. The increase in water sales is tied to increased consumption after the statewide drought declaration and mandated conservation came to an end. Other revenues, including charges for services, interest earned reimbursements, service connection fees, and fund balance, total \$4.5 million. Grant revenue is projected at \$5.2 million for a combined total operating revenue budget of \$28.8 million, an increase of 27% compared to the FY 2016-17.

### **Operating Expenses**

Total expenses and outlay (including capital projects and equipment replacement) budgeted for FY 2017-18 is \$26.1 million, an increase of 17% or \$3.8 million from FY 2016-17 primarily due to Phase II of the Advanced Metering Infrastructure implementation, the interior coating of two reservoirs, and grant-funded construction of water distribution improvements at Boe Del Heights and Waller Tract.

### **Capital Expenditures**

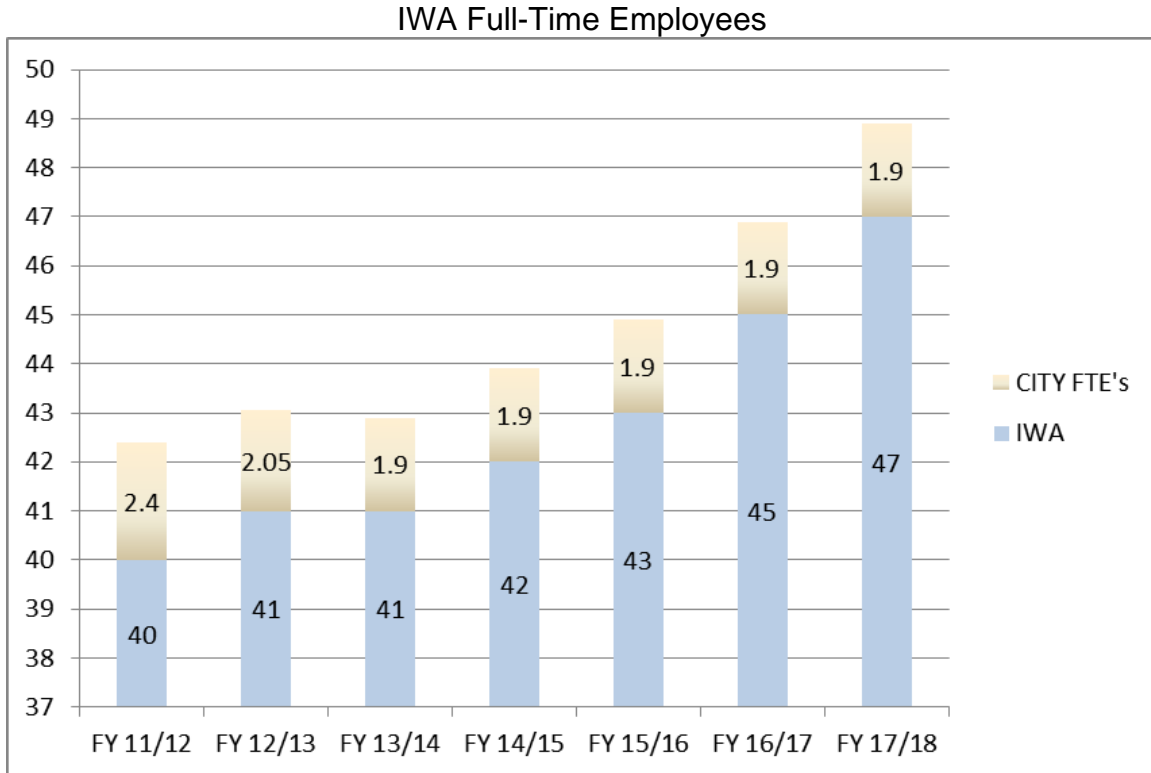
IWA's capital outlay program includes two capital improvement project funds along with the vehicle and equipment replacement fund. Total capital outlays from all these funds in FY 2017-18 totals \$2.7 million.

The primary objective of the capital outlay program is to replace assets that have reached or surpassed their useful life, to construct new projects that assist IWA in achieving higher service and reliability standards and improve long-term operating efficiencies.

- The Water Capital Impact Fee (Fund 310) budget is \$1.2 million and will be used for:
  - Highway 111 water main from Oasis Street to Arabia
  - Avenue 44 water main from Salpare Place to Dillon Road
- The Supplemental Water Supply Fund (Fund 015) budget is \$1.2 million and will be used for phase 1A of a recycled water facility and a non-potable water project.
- The Equipment Replacement Fund budget totals \$150,000, funded by transfers from the Operating Fund, and incorporates anticipated replacement needs.

## STAFFING AND PERSONNEL

For FY 2017-18, there are 47 authorized IWA full-time positions, four part-time positions and 1.9 partially city funded positions. The chart below provides a historical summary of IWA funded full-time positions, and partially city funded positions.



Increases in salaries and benefits for FY 2017/18 are anticipated and contingent on the outcomes of ongoing labor negotiations.

## RESERVE FUNDS

Currently, IWA has six (6) reserve funds with varied target levels of funding dependent upon operational needs and the Board's approval. The funding of these reserves reflects the importance of the adopted policies to ensure prudent fiscal management, long-term operational solvency, along with the preservation of adequate service levels.

Two of these reserves are restricted, which are the rate stabilization and water transfer reserve funds. The equipment or capital reserve funds can be used with authorization through the budgetary process, and are administered by IWA's General Manager. The remaining two reserve funds are for operational needs and emergencies. These two funds are administered by the General Manager to meet day-to-day operational needs or respond to a natural disaster or other



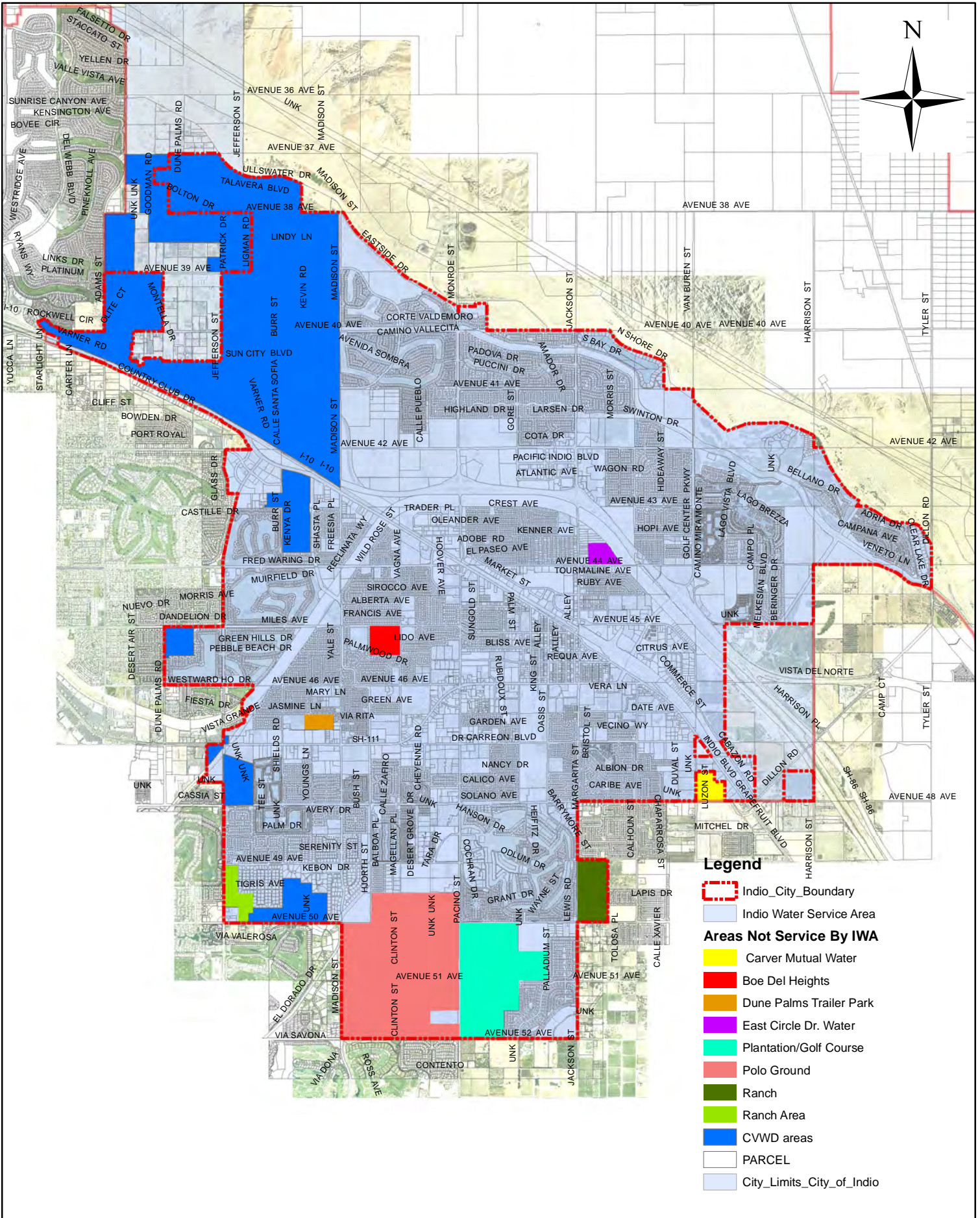
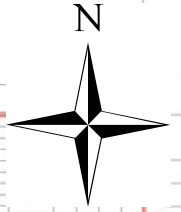
emergency if needed. The budgeted surplus of \$2.6 million for FY 2017-18 will help replenish the reserve funds based on their priority ranking.

## **DEBT ADMINISTRATION**

On October 1, 2006, the Indio Water Authority issued \$61,795,000 Water Lease Revenue Bond Series. Some of the proceeds were used to repay the 2004 Bond Series and the remainder were used for various capital maintenance and improvement projects to build new reservoirs, wells, boosters stations, pipelines, a corporate facility building, and system administration.

On June 2, 2015, the Indio Water Authority issued \$60,215,000 of Water Revenue Bonds. The 2015 bond issue refunded the outstanding bonds from the 2006 bond issue. In addition to refunding the 2006 bond issue, the 2015 bond issue generated approximately \$4.8 million in new proceeds to fund necessary project improvements to insure treatment of Hexavalent Chromium within the required maximum containment level. The Bonds are paid from IWA net revenues and from certain funds held under the indenture. Indio Water Authority was issued a debt rating of "A/Stable" from Standard and Poor's for the 2015 bond issue.

The FY 2017-18 debt service payments for the 2015 bond issue total \$4,149,588.





# **Fiscal Year 2017-18 Adopted Budget Financial Summaries**



**Indio Water Authority  
Fund Balance Summary**

Fund Name	Estimated Fund Balance as of June 30, 2017	Estimate Ending Fund Balance as of June 30, 2018	Fund Balance Components for the Budget Year				
			Total Nonspendable	Total Restricted	Total Committed	Total Assigned	Total Unassigned
010 Water Fund	2,729,000	2,729,000	2,729,000	-	-	-	-
010 Water Operating Reserve Fund	1,349,500	4,025,201	4,025,201	-	-	-	-
010 Emergency Reserve Fund	545,920	545,920	-	545,920	-	-	-
011 Equipment Replacement Fund	329,032	479,032	-	329,032	-	150,000	-
012 Capital Reserve Fund	123,676	123,676	-	123,676	-	-	-
013 Rate Stabilization Fund	330,316	330,316	-	330,316	-	-	-
014 Water Transfer Reserve Fund	51,154	51,154	-	51,154	-	-	-
015 Supplemental Water Supply Fund	3,398,466	2,624,666	-	1,332,666	-	1,292,000	-
310 Water Capital Impact Fee Fund	7,031,475	6,221,475	-	4,951,475	-	1,270,000	-
<b>Total Funds</b>	<b>15,888,539</b>	<b>17,130,440</b>	<b>6,754,201</b>	<b>7,664,239</b>	<b>-</b>	<b>2,712,000</b>	<b>-</b>



**Indio Water Authority  
Operating Funds  
Summary of Revenue by Fund**

Fund Description	FY 2015-16 Actual Revenue	FY 2016-17 Adopted Budget Revenue	FY 2017-18 Adopted Budget Revenue
010 Operating Water Fund	20,508,817	22,709,951	28,866,855
<b>Total Operating Water Fund</b>	<b>20,508,817</b>	<b>22,709,951</b>	<b>28,866,855</b>
011 Equipment Replacement	150,471	152,000	150,000
015 Supplemental Water Supply Fund	1,031,833	500,300	518,200
310 Water Capital Impact Fee Fund	482,993	460,000	460,000
<b>Total Capital Project Funds</b>	<b>1,665,297</b>	<b>1,112,300</b>	<b>1,128,200</b>
<b>Total Funds Revenue</b>	<b>22,174,114</b>	<b>23,822,251</b>	<b>29,995,055</b>

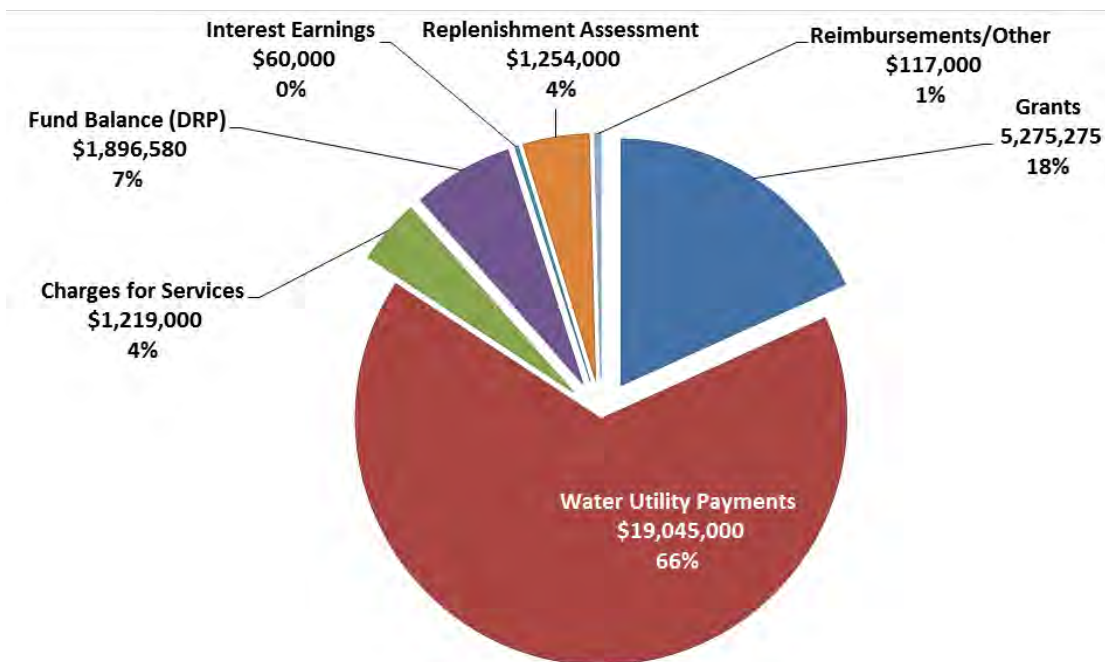


**Indio Water Authority  
Operating Fund  
Revenue over Expenditures**

Description	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
<b>REVENUE</b>		
Water Sales	16,577,551	19,045,000
Meter and Service Fees	3,779,900	2,590,000
Investment Income	7,500	60,000
Grant Funding	2,345,000	5,275,275
Fund Balance Drought Rate Penalties	-	1,896,580
<b>Total Budgeted Revenue</b>	<b>22,709,951</b>	<b>28,866,855</b>
<b>EXPENDITURES</b>		
Salary and Benefits	5,235,399	5,338,440
Retiree Health OPEB Funding	-	-
Legal Services	60,000	60,000
Professional/Contract Services	3,104,515	2,186,515
Regulatory/Governmental Agency	1,331,000	1,425,000
Utilities	1,500,000	1,600,000
Outside Repair & Maintenance	422,625	357,625
Travel & Training	71,000	73,600
Dues & Subscriptions	30,300	38,700
Postage & Freight	164,500	126,500
Conservation Programs/Outreach	1,325,000	1,000,000
Advertising	15,000	15,000
Cell Phones	21,500	19,500
Rentals and Leases	22,750	12,000
Printing	96,000	89,000
Meter Change Out Program	750,000	150,000
Repair Parts/Supplies	442,000	445,000
Supplies & Safety Equipment	35,800	33,800
Chemical Lab	160,000	160,000
Contingency	100,000	100,000
Capital Outlay	1,625,427	7,176,355
Internal Service Funds	1,484,530	1,484,530
Transfer Outs	150,000	150,000
<b>Total Expenditures</b>	<b>18,147,346</b>	<b>22,041,565</b>
Debt Service	4,148,437	4,149,588
<b>Total Budget Appropriations</b>	<b>22,295,783</b>	<b>26,191,154</b>
Projected Revenue Over Expenditures (+/-)	414,168	2,675,701

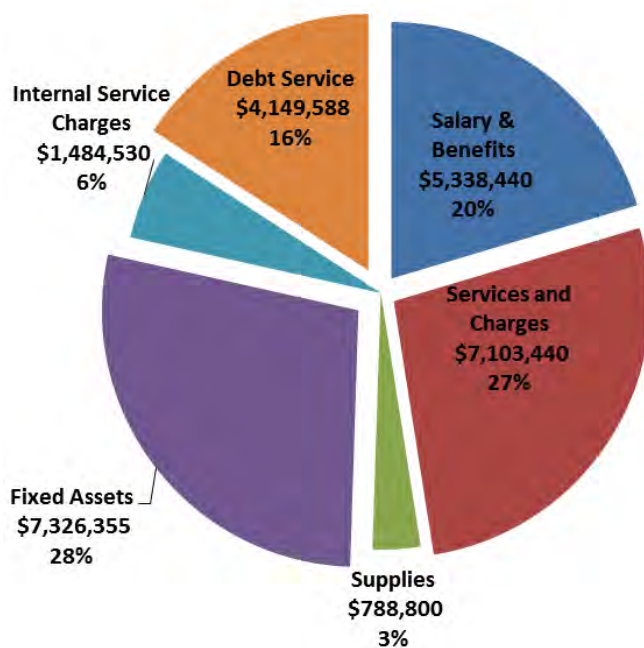
### FY 2017-18 REVENUE SUMMARY

Projected- \$28, 866,855



### FY 2017-18 EXPENDITURES SUMMARY

Projected- \$26,191,154



**Indio Water Authority**  
**Operating Fund Revenue Detail**

Description	FY 2015-16 Actual Revenue	FY 2016-17 Adopted Budget	FY 2017-18 Adopted Budget
<b>Water Fund</b>			
Interest Earnings	59,211	7,500	60,000
<b>Total Use of Money and Property</b>	<b>59,211</b>	<b>7,500</b>	<b>60,000</b>
Delinquent Penalty Fees	252,763	245,000	275,000
Plan Checks	34,060	40,000	40,000
Inspection Fees	123,513	125,000	100,000
Water Utility Payments	15,685,683	16,577,551	19,045,000
Drought Rate Penalties	1,288,617	-	-
Service Connection Fee	-	-	-
Water Meters	106,013	115,000	150,000
Backflow Charges	303,562	275,000	300,000
Fire Protection Charges	143,180	140,000	145,000
Replenish Assessment Charge	964,110	1,300,000	1,254,000
Service Area Fee	41,209	35,000	40,000
NSF Returned Check Charge	4,525	4,900	4,000
Charges for Services	110,563	115,000	105,000
Establishment Fee	62,780	65,000	60,000
<b>Total Charges for Services</b>	<b>19,120,578</b>	<b>19,037,451</b>	<b>21,518,000</b>
Transfers In	347,750	1,245,000	45,000
Capital Contribution Other Funds	-	-	-
Capital Contribution Development	-	-	-
Cash Over/Short	(955)	-	-
Recovery of Labor	3,243	10,000	7,000
Reimbursements	72,492	65,000	65,000
Grant Reimbursements	906,498	2,345,000	5,275,275
Fund Balance Drought Rate Penalties	-	-	1,896,580
<b>Total Miscellaneous Services</b>	<b>1,329,028</b>	<b>3,665,000</b>	<b>7,288,855</b>
<b>Total Operating Revenue</b>	<b><u>20,508,817</u></b>	<b><u>22,709,951</u></b>	<b><u>28,866,855</u></b>



**Indio Water Authority**  
**Summary of Expenditures and Appropriations by Fund and Department**

Description	FY 2014-15 Actual Expenditures	FY 2015-16 Actual Expenditures	FY 2016-17 Adopted Budget	FY 2017-18 Adopted Budget
<b>Water Authority Operations</b>				
4711 Board of Directors	13,383	11,273	23,418	23,418
4711 Administration*	10,290,334	3,954,242	4,413,202	4,039,676
4712 Production	2,485,377	2,415,995	3,218,491	4,154,508
4713 Transmission and Distribution	3,275,547	3,058,077	4,697,869	8,592,091
4714 Finance and Customer Service	1,588,033	1,620,397	1,727,176	1,989,930
4715 Information Technology	608,209	637,615	850,749	747,776
4716 Engineering and Water Quality	1,351,630	1,833,900	3,216,441	2,494,167
<b>Total Water Authority Operations</b>	<b>19,612,513</b>	<b>13,531,499</b>	<b>18,147,346</b>	<b>22,041,565</b>
4720 Lease Revenue Bond	4,464,137	3,873,870	4,148,437	4,149,588
<b>Total Debt Service Funds</b>	<b>4,464,137</b>	<b>3,873,870</b>	<b>4,148,437</b>	<b>4,149,588</b>
<b>Total Operating Expenses</b>	<b>24,076,650</b>	<b>17,405,369</b>	<b>22,295,783</b>	<b>26,191,154</b>
10 Water Bond	-	1,113,514	500,000	-
15 Supplemental Water Supply Fund	650,000	-	665,000	1,292,000
310 Water Capital Impact Fee Fund	3,559,164	1,060,806	1,555,000	1,270,000
<b>Total Capital Projects Funds</b>	<b>4,209,164</b>	<b>2,174,320</b>	<b>2,720,000</b>	<b>2,562,000</b>
11 Equipment Replacement	-	-	220,000	150,000
<b>Total Equipment Replacement Fund</b>	<b>-</b>	<b>-</b>	<b>220,000</b>	<b>150,000</b>
<b>Total Expenditures</b>	<b>28,285,814</b>	<b>19,579,689</b>	<b>25,235,783</b>	<b>28,903,154</b>

\* Prepayment of Lease to the City of Indio of \$6,000,000 in FY 2014-15

**Indio Water Authority  
Operating Fund Detail by Division**

Appropriation Category	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Water Authority  
**Budget Unit:** Administration  
**Function:** Board of Directors

**Fund:** 010  
**Department:** 4711

The Indio Water Authority is governed by a Board of Directors consisting of the City's five elected City Council members. The Board meets every first Tuesday of the month at the City's Council Chambers located at 100 Civic Center in Indio. The Board's activities relate to the governing of the Authority, establishing policy through approval of the budget, resolutions and ordinances, and participating in community affairs, intergovernmental relations and participation at selected water organization activities.

Salaries and Benefits	7,576	12,918	12,918	12,918
Services and Charges	3,697	10,500	10,500	10,500
Fixed Assets	-	-	-	-
Internal Service Fees	-	-	-	-
Transfers to Other Funds	-	-	-	-
<b>Total Expenditures/Appropriations:</b>	<b>11,273</b>	<b>23,418</b>	<b>23,418</b>	<b>23,418</b>

Funded Positions:				
Elected Board Members	5.00	5.00	5.00	5.00
	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>



**Indio Water Authority  
Operating Fund Detail by Division**

Appropriation Category	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Water Authority  
**Budget Unit:** Administration  
**Function:** Administration

**Fund:** 010  
**Department:** 4711

Administration is responsible for the overall day-to-day management of the IWA. Daily management includes the planning, control, direction and evaluation of the Authority's programs and resources. Administration staff researches and prepares recommendations for consideration by the Board on issues facing the Authority. Vested in Administration is the primary responsibility for assuring that Board policies are properly administered. The operating cost of Administration goes towards conservation, legal services, water resource services, training, professional memberships, policies, procedures, analysis and reporting of goals and outcomes of the agency. Other costs include the Replenishment Assessment Charge paid to the Coachella Valley Water District (CVWD).

Salaries and Benefits	1,130,087	1,142,961	1,042,185	
Retiree Health OPEB Funding	-	-	-	-
Services and Charges	2,536,729	2,958,000	2,698,000	2,698,000
Lease Payment	6,325	12,750	-	-
Materials & Supplies	17,169	15,000	15,000	15,000
Fixed Assets	-	-	-	-
	113,931	134,491	134,491	134,491
Transfers to Other Funds	150,000	150,000	150,000	150,000
<b>Total Expenditures/Appropriations:</b>	<b>3,954,242</b>	<b>4,413,202</b>	<b>4,039,676</b>	<b>4,039,676</b>

Funded Positions:				
City Manager	0.25	0.25	0.25	0.25
Deputy City Clerk	0.25	0.25	0.25	0.25
City Finance Department	0.55	0.55	0.55	0.55
Ex. Assist. to the City Manager	0.25	0.25	0.25	0.25
City H.R. Department	0.60	0.60	0.60	0.60
General Manager	1.00	1.00	1.00	1.00
Water Admin. Coordinator I	1.00	1.00	1.00	1.00
Water Management Analyst	1.00	1.00	1.00	1.00
Water Conservations Prog. Coord.	1.00	1.00	1.00	1.00
Water Programs Coordinator	-	-	-	-
Water Office Assistant	2.00	2.00	2.00	2.00
Water Operations Inspector II	-	-	-	-
Water Operations Superintendent	-	-	-	-
P/T Water Office Assistant	-	-	-	-
Water Quality Specialist	-	-	-	-
Water Utility Specialist	-	-	-	-
	<b>7.90</b>	<b>7.90</b>	<b>7.90</b>	<b>7.90</b>

Indio Water Authority  
FY 2017-2018

4711 Administration

Account Number	Account Description	Actual FY 2013-14	Actual FY 2014-15	Budget FY 2014-15	Actual FY 2015-16	Budget 2016-17	Adopted FY 2017-18	Budget Change
<b>Salaries &amp; Benefits</b>								
471-1201	Regular Pay	1,078,543	711,123	645,709	734,221	747,021	679,596	(67,425)
471-1220	Part-Time Salaries	16,138	557	-	20,446	23,444	-	(23,444)
471-1310	Overtime	10,447	167	-	-	-	-	-
471-1320	Call Back	2,193	-	-	816	-	-	-
471-1330	Standby	9,004	-	-	-	-	-	-
471-1360	Auto Allowance	8,434	10,051	9,000	10,410	10,200	10,200	-
471-1361	Uniform Allowance	7,633	1,643	-	1,503	1,456	-	(1,456)
471-1362	Communications Allowance	-	-	-	255	-	-	-
471-1370	Medical Insurance	193,753	93,854	86,910	111,187	120,870	125,610	4,740
471-1430	Comp/Vacation Cash Outs	33,633	16,501	-	16,389	-	-	-
471-1510	PERS-EMPLOYER	241,055	148,932	140,311	171,602	175,873	170,734	(5,139)
471-1610	Social Security	91,139	51,179	41,093	57,765	58,468	50,848	(7,620)
471-1730	Life Insurance	1,637	800	1,324	817	853	853	0
471-1750	LT Disability	7,255	4,567	4,118	4,676	4,776	4,344	(432)
	<b>Subtotal</b>	<b>1,700,864</b>	<b>1,039,374</b>	<b>928,465</b>	<b>1,130,087</b>	<b>1,142,961</b>	<b>1,042,185</b>	<b>(100,776)</b>
<b>Operations</b>								
471-2110	Legal Services	186,897	28,085	75,000	22,382	60,000	60,000	-
471-2190	Professional Services	73,047	66,192	124,185	79,171	125,000	90,000	(35,000)
471-2220	Contract Labor	-	1,907	-	5,361	-	-	-
471-2230	Outside Gov. Agencies	1,015,191	1,076,354	1,193,000	1,116,479	1,300,000	1,394,000	94,000
471-2235	City Payroll Charges	1,700,864	1,039,374	928,465	1,130,087	1,142,961	1,042,185	(100,776)
471-2281	Conservation	-	449,111	400,000	1,273,504	1,325,000	1,000,000	(325,000)
471-2430	Equip R & M Services	-	-	-	-	-	-	-
471-2450	Bldg & Grnds Repair	3,945	-	-	-	-	-	-
471-2610	Training	12,248	11,882	4,000	10,964	12,000	12,000	-
471-2615	Meetings	1,534	950	1,000	2,082	1,000	1,000	-
471-2630	Dues & Publications ( Cert)	23,586	23,796	20,000	25,057	25,000	33,000	8,000
471-2720	Postage & Freight	1,766	2,348	8,000	1,621	5,000	5,000	-
471-2740	Advertising	4,350	-	-	-	-	-	-
471-2750	Cell Phones	6,113	-	-	-	2,000	-	(2,000)
471-2760	Pager Rentals	2,593	-	-	-	-	-	-
471-2810	Rentals & Leases	1,357,620	7,359,554	7,343,916	6,325	12,750	-	(12,750)
471-2820	Settlements	50,000	307	-	-	-	-	-
471-2840	Taxes	-	-	-	-	-	-	-
471-2860	Printing & Reproduction	527	321	3,000	109	3,000	3,000	-
471-2880	Promotional Activities	-	-	-	-	-	-	-
471-2895	Software/Non-Capital	24,745	-	-	-	-	-	-
471-2895	Contingency	-	-	100,000	-	100,000	100,000	-
471-2896	OPEB Funding	-	-	-	-	-	-	-
	<b>Total Services &amp; Charges</b>	<b>4,465,027</b>	<b>10,060,181</b>	<b>10,200,566</b>	<b>3,673,141</b>	<b>4,113,711</b>	<b>3,740,185</b>	<b>(373,526)</b>
471-5110	Small Tools & Equipment	814	-	-	-	-	-	-
471-5210	R & M Vehicles	-	-	-	-	-	-	-
471-5211	Inventory Over/Short	-	(15,944)	-	-	-	-	-
471-5510	Janitorial Supplies	-	-	-	-	-	-	-
471-5520	Office Supplies	3,861	23,107	10,000	17,169	15,000	15,000	-
471-5560	Clothing	584	-	-	-	-	-	-
471-5570	Safety Equipment	2,000	-	-	-	-	-	-
	<b>Total Supplies</b>	<b>7,259</b>	<b>7,163</b>	<b>10,000</b>	<b>17,169</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
471-8101	Transfer Out to Fund 011	150,000	99,330	50,000	150,000	150,000	150,000	-
	<b>Total Transfers</b>	<b>150,000</b>	<b>99,330</b>	<b>50,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>
	<b>Subtotal</b>	<b>4,622,286</b>	<b>10,166,674</b>	<b>10,260,566</b>	<b>3,840,310</b>	<b>4,278,711</b>	<b>3,905,185</b>	<b>(373,526)</b>
<b>Internal Service</b>								
471-7911	Risk Management	333,591	97,338	102,380	96,705	94,653	94,653	-
471-7912	Buildings	11,912	10,481	10,354	2,862	19,496	19,496	-
471-7913	Information Technology	28,551	9,067	8,845	10,072	14,033	14,033	-
471-7914	Central Services	6,903	6,774	190	4,292	6,309	6,309	-
471-7915	Fleet Maintenance	25,299	-	-	-	-	-	-
471-7916	Vehicle Replacement	-	-	-	-	-	-	-
	<b>Total Internal Service</b>	<b>406,256</b>	<b>123,660</b>	<b>121,769</b>	<b>113,931</b>	<b>134,491</b>	<b>134,491</b>	<b>-</b>
	<b>Total Expenses</b>	<b>5,028,542</b>	<b>10,290,334</b>	<b>10,382,335</b>	<b>3,954,242</b>	<b>4,413,202</b>	<b>4,039,676</b>	<b>(373,526)</b>

**Indio Water Authority  
Operating Fund Detail by Division**

Appropriation Category	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Water Authority  
**Budget Unit:** Operations  
**Function:** Production

**Fund:** 010  
**Department:** 4712

Production is responsible for water treatment, storage, production, pumping, and distribution systems. Responsibilities include maintenance of the water production system including: 20 wells, seven storage tanks, and six booster stations.

Salaries and Benefits	427,837	365,219	372,836	372,836
Services and Charges	1,725,596	2,360,725	2,289,125	2,289,125
Materials & Supplies	131,446	243,500	243,500	243,500
Fixed Assets	9,162	130,000	1,130,000	1,130,000
Internal Service Fees	121,955	119,047	119,047	119,047
Transfers to Other Funds	-	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>2,415,995</b>	<b>3,218,491</b>	<b>4,154,508</b>	<b>4,154,508</b>

Funded Positions:				
Senior Water Pump Operator	1.00	1.00	1.00	1.00
Water Pump Operator I	2.00	2.00	2.00	2.00
Water Operations Superintendent	0.50	0.50	0.50	0.50
	3.50	3.50	3.50	3.50

Indio Water Authority  
FY 2017-2018

## 4712 Production

Account Number	Account Description	Actuals FY 2013-14	Actuals FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Adopted FY 2017-18	Budget Change
<b>Salaries &amp; Benefits</b>							
471-1201	Regular Pay	225,857	228,593	230,571	231,131	231,131	-
471-1310	Overtime	3,783	5,879	10,538	-	-	-
471-1320	Call Back	3,184	6,123	6,535	-	-	-
471-1330	Standby	27,502	26,911	40,378	-	-	-
471-1361	Uniform Allowance	4,874	4,305	4,508	4,368	4,368	-
471-1370	Medical Insurance	62,729	51,123	51,871	53,550	55,650	2,100
471-1420	Comp/Vacation Cash Out	1,924	7,033	4,492	-	-	-
471-1510	PERS -EMPLOYER	54,795	49,369	53,325	53,694	59,211	5,517
471-1610	Social Security	22,630	21,858	23,774	20,619	20,619	-
471-1730	Life Insurance	520	441	378	378	378	-
471-1750	LT Disability	1,597	1,482	1,467	1,479	1,479	-
	<b>Subtotal</b>	<b>409,395</b>	<b>403,117</b>	<b>427,837</b>	<b>365,219</b>	<b>372,838</b>	7,617
<b>Operations</b>							
471-2181	Water Resource Management	-	-	-	-	-	-
471-2190	Professional Services	86,980	213,008	83,868	240,000	260,000	20,000
471-2220	Contract Labor	-	-	177,529	291,600	100,000	(191,600)
471-2230	Outside Government Agencies	8,015	5,506	8,032	6,000	6,000	-
471-2235	City Payroll Charges	409,395	403,117	427,837	365,219	372,838	7,617
471-2290	Contractual Services	-	-	-	-	-	-
471-2310	Utilities - Natural Gas	-	-	-	-	-	-
471-2320	Water	-	-	-	-	-	-
471-2330	Utilities - Electricity	1,456,880	1,392,963	1,251,231	1,500,000	1,600,000	100,000
471-2460	Bldg & Grnds-Pest Control	-	2,041	750	2,625	2,625	-
471-2490	Outside Repair & Maintenance	340,184	203,011	195,982	300,000	300,000	-
471-2610	Training	510	5,763	2,789	13,000	13,000	-
471-2630	Dues & Publications ( Cert)	-	-	-	1,000	1,000	-
471-2710	Telephone	3,785	-	-	-	-	-
471-2750	Cell Phones	4,295	5,218	5,415	4,500	4,500	-
471-2810	Rentals & Leases	-	-	-	2,000	2,000	-
471-2880	-	58,163	-	-	-	-	-
471-2885	Software/Non-Capital	-	-	-	-	-	-
471-2890	Outside Services	-	-	-	-	-	-
	<b>Total Services &amp; Charges</b>	<b>2,368,207</b>	<b>2,230,627</b>	<b>2,153,433</b>	<b>2,725,944</b>	<b>2,661,961</b>	(63,983)
471-5110	Small Tools & Equipment	17,703	6,610	19,154	15,000	15,000	-
471-5250	Water Meters	198,670	-	-	-	-	-
471-5290	R&M Supplies	279,852	44,637	28,257	60,000	60,000	-
471-5510	Janitorial Supplies	-	1,854	1,285	1,500	1,500	-
471-5520	Office Supplies	248	369	196	500	500	-
471-5530	Motor Fuel, Oil, Lubricant	-	1,049	1,163	3,000	3,000	-
471-5540	Chemical, Lab & Medical	77,544	70,425	80,698	160,000	160,000	-
471-5560	Clothing	137	-	-	500	500	-
471-5570	Safely Equipment	1,303	271	692	3,000	3,000	-
	<b>Total Supplies</b>	<b>575,455</b>	<b>125,215</b>	<b>131,446</b>	<b>243,500</b>	<b>243,500</b>	-
471-6210	Improvements Non-Building	-	15,545	4,346	40,000	1,040,000	1,000,000
471-6410	Machinery & Equipment	394,418	4,802	4,816	40,000	40,000	-
471-6990	Other Mach & Equip	-	-	-	50,000	50,000	-
	<b>Total Fixed Assets</b>	<b>394,418</b>	<b>20,347</b>	<b>9,162</b>	<b>130,000</b>	<b>1,130,000</b>	1,000,000
471-7910	Transfer Out	-	-	-	-	-	-
	<b>Subtotal</b>	<b>3,338,080</b>	<b>2,376,189</b>	<b>2,294,041</b>	<b>3,089,444</b>	<b>4,035,461</b>	936,017
<b>Internal Service</b>							
471-7911	Risk Management	39,835	55,692	58,775	56,150	56,150	-
471-7912	Buildings	447	6,269	13,904	11,565	11,565	-
471-7913	Information Technology	3,415	5,469	5,991	8,325	8,325	-
471-7914	Central Services	826	6,697	2,818	3,743	3,743	-
471-7915	Fleet Maintenance	40,656	35,061	40,466	39,264	39,264	-
471-7916	Vehicle Replacement	-	-	-	-	-	-
	<b>Total Internal Service</b>	<b>85,179</b>	<b>109,188</b>	<b>121,955</b>	<b>119,047</b>	<b>119,047</b>	-
	<b>Total Expenses</b>	<b>3,423,259</b>	<b>2,485,377</b>	<b>2,415,995</b>	<b>3,218,491</b>	<b>4,154,508</b>	936,017

**Indio Water Authority  
Operating Fund Detail by Division**

Appropriation Category	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Water Authority  
**Budget Unit:** Operations  
**Function:** Transmission/Distribution

**Fund:** 010  
**Department:** 4713

Water Transmission / Distribution provides customers with high quality potable water. The distribution system requires a team effort of daily operation and regular maintenance to ensure a reliable and consistent water supply. The Water and Transmission/Distribution division maintains and replaces: service lines, valves and fire hydrants. Water Transmission/Distribution also includes meter readers which read approximately 22,700 meters per month using manual and automated meter reading technology.

Salaries and Benefits	1,585,761	1,576,214	1,443,208	1,443,208
Services and Charges	31,740	60,000	62,000	62,000
Materials & Supplies	865,737	1,093,000	495,000	495,000
Fixed Assets	20,427	1,383,127	6,006,355	6,006,355
Internal Service Fees	554,412	585,528	585,528	585,528
Transfers to Other Funds	-	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>3,058,077</b>	<b>4,697,869</b>	<b>8,592,091</b>	<b>8,592,091</b>

<b>Funded Positions:</b>				
P/T Water Intern	-	-	-	-
Senior Water Utility Worker	4.00	4.00	4.00	4.00
Water Operations Supintendent	0.50	0.50	0.50	0.50
Water Program Coordinator	-	-	-	-
Water Utility Worker I	5.00	5.00	5.00	5.00
Water Utility Worker II	5.00	5.00	5.00	5.00
Office Assistant	1.00	1.00	1.00	1.00
	<b>15.50</b>	<b>15.50</b>	<b>15.50</b>	<b>15.50</b>



**Indio Water Authority  
FY 2017-2018**

**4713 - Water Distribution**

Account Number	Account Description	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Adopted FY 2017-18	Budget Change
<b>Salaries &amp; Benefits</b>							
471-1201	Regular Pay	648,864	885,983	891,408	979,406	868,817	(110,589)
471-1310	Overtime	46,869	75,937	80,341	-	-	-
471-1320	Call Back	11,620	17,980	14,918	-	-	-
471-1330	Standby	41,511	42,176	37,154	-	-	-
471-1361	Uniform Allowance	17,615	21,365	22,732	23,296	20,384	(2,912)
471-1370	Medical Insurance	190,517	225,873	232,266	252,450	246,450	(6,000)
471-1420	Comp/Vacation Cash Out	16,391	11,940	8,891	-	-	-
471-1510	PERS -EMPLOYER	161,375	192,806	207,285	228,616	223,571	(5,045)
471-1610	Social Security	66,467	81,045	83,281	84,505	76,760	(7,745)
471-1730	Life Insurance	1,585	1,964	1,700	1,782	1,674	(108)
471-1750	LT Disability	4,517	5,701	5,785	6,159	5,552	(607)
	<b>Subtotal</b>	<b>1,207,331</b>	<b>1,562,770</b>	<b>1,585,761</b>	<b>1,576,214</b>	<b>1,443,208</b>	<b>(133,006)</b>
<b>Operations</b>							
471-2180	Consulting Services	-	-	-	-	-	-
471-2190	Professional Services	2,059	-	-	-	-	-
471-2220	Contractual Services	-	-	-	-	-	-
471-2230	Other Gov. Agency Services	-	20,948	-	-	-	-
471-2235	City Payroll Charges	1,207,331	1,562,770	1,585,761	1,576,214	1,443,208	(133,006)
471-2325	Bulk Water Purchase	-	-	-	-	-	-
471-2340	Refuse Disposal	-	-	-	-	-	-
471-2490	Repair & Maintenance	29,612	27,614	15,797	40,000	40,000	-
471-2610	Training	2,937	12,966	11,095	10,000	10,000	-
471-2630	Dues & Publications ( Cert)	295	394	513	2,000	2,000	-
471-2750	Cell Phones	5,664	-	-	-	-	-
471-2810	Rentals & Leases	2,048	8,979	4,336	8,000	10,000	2,000
471-2860	Printing & Reproduction	-	-	-	-	-	-
	<b>Total Services &amp; Charges</b>	<b>1,249,947</b>	<b>1,633,671</b>	<b>1,617,501</b>	<b>1,636,214</b>	<b>1,505,208</b>	<b>(131,006)</b>
471-5110	Small Tools & Equipment	1,956	21,537	19,907	25,000	25,000	-
471-5250	Water Meters for IWA	-	626,120	452,173	500,000	-	(500,000)
471-5251	Water Meters for Developers	-	120,887	75,338	250,000	150,000	(100,000)
471-5260	Backflow Supplies	3,065	4,883	8,006	9,000	11,000	2,000
471-5290	R&M Other	22,911	276,099	301,868	300,000	300,000	-
471-5520	Office Supplies	43	-	-	-	-	-
471-5560	Clothing	2,250	-	-	-	-	-
471-5570	Safety Equipment	4,223	9,195	8,445	9,000	9,000	-
471-5590	Operating Supplies	302	-	-	-	-	-
	<b>Total Supplies</b>	<b>34,751</b>	<b>1,058,721</b>	<b>865,737</b>	<b>1,093,000</b>	<b>495,000</b>	<b>(598,000)</b>
471-6210	Improvements Non Building	38,641	36,975	-	205,000	5,044,775	4,839,775
471-6410	Machinery & Equipment	23,883	20,427	20,427	50,427	65,000	14,573
471-6630	Vehicles	-	-	-	-	-	-
471-6990	Other Machine & Equipment	-	-	-	1,127,700	896,580	(231,120)
	<b>Total Fixed Assets</b>	<b>62,524</b>	<b>57,402</b>	<b>20,427</b>	<b>1,383,127</b>	<b>6,006,355</b>	<b>4,623,228</b>
	<b>Subtotal</b>	<b>1,347,222</b>	<b>2,749,794</b>	<b>2,503,665</b>	<b>4,112,341</b>	<b>8,006,563</b>	<b>3,894,222</b>
<b>Internal Service</b>							
471-7911	Risk Management	194,403	281,275	264,230	264,707	264,707	-
471-7912	Buildings	48,169	29,082	44,970	54,522	54,522	-
471-7913	Information Technology	16,393	24,959	28,099	39,245	39,245	-
471-7914	Central Services	3,964	7,114	10,798	17,645	17,645	-
471-7915	Fleet Maintenance	176,613	183,323	206,314	209,409	209,409	-
471-7916	Vehicle Replacement	-	-	-	-	-	-
	<b>Total Internal Service</b>	<b>439,541</b>	<b>525,753</b>	<b>554,412</b>	<b>585,528</b>	<b>585,528</b>	<b>-</b>
	<b>Total Expenses</b>	<b>1,786,763</b>	<b>3,275,547</b>	<b>3,058,077</b>	<b>4,697,869</b>	<b>8,592,091</b>	<b>3,894,222</b>

**Indio Water Authority  
Operating Fund Detail by Division**

Appropriation Category	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Water Authority  
**Budget Unit:** Finance and Customer Service  
**Function:** Finance and Customer Service

**Fund:** 010  
**Department:** 4714

The Finance and Customer Service Division establishes new water services, records customer water consumption, generates utility statements, handles customer service inquiries, and maintains accurate account records. Responsibilities include: budget preparation and development, accounting, auditing, financial reporting, debt management, and revenue collection.

Salaries and Benefits	838,452	970,424	1,173,778	1,173,778
Services and Charges	563,816	522,800	581,200	581,200
Materials and Supplies	5,225	6,000	7,000	7,000
Fixed Assets	-	-	-	-
Internal Service Fees	204,504	227,952	227,952	227,952
Transfers to Other Funds	-	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>1,611,997</b>	<b>1,727,176</b>	<b>1,989,930</b>	<b>1,989,930</b>

<b>Funded Positions:</b>				
Accounting Tech I	2.00	2.00	3.00	3.00
Accounting Tech II	1.00	1.00	1.00	1.00
Manager of Finance & Customer Svc.	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Senior Accounting Tech	1.00	1.00	1.00	1.00
P/T Accounting Tech I	2.00	2.00	2.00	2.00
P/T Water Intern	-	-	-	-
Customer Service Tech	2.00	2.00	3.00	3.00
P/T Office Assistant/Cashier	1.00	1.00	1.00	1.00
	<b>12.00</b>	<b>12.00</b>	<b>14.00</b>	<b>14.00</b>

Indio Water Authority  
FY 2017-2018

4714 - Finance and Customer Service

Account Number	Account Description	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Adopted FY 2017-18	Budget Change
<b>Salaries &amp; Benefits</b>								
471-1201	Regular Pay	724,947	645,460	500,337	447,243	521,506	696,548	175,042
471-1220	Part-Time Salaries	-	65,559	96,592	120,303	136,525	53,285	(83,240)
471-1310	Overtime	5,624	24,492	1,962	2,640	-	-	-
471-1320	Call Back	-	2,741	-	-	-	-	-
471-1330	Standby	-	5,451	-	-	-	-	-
471-1361	Uniform Allowance	7,221	7,633	197	-	-	-	-
471-1370	Medical Insurance	184,177	175,054	103,473	91,004	107,100	174,900	67,800
471-1420	Comp/Vacation Cash Out	-	27,802	4,889	5,583	-	-	-
471-1510	PERS -EMPLOYER	157,761	156,548	117,931	125,180	149,959	185,495	35,536
471-1610	Social Security	62,092	64,269	44,822	42,799	51,249	58,826	7,577
471-1730	Life Insurance	1,478	1,524	882	675	756	972	216
471-1750	LT Disability	4,348	4,393	3,281	3,025	3,329	3,751	422
	<b>Subtotal</b>	<b>1,147,648</b>	<b>1,180,926</b>	<b>874,366</b>	<b>838,452</b>	<b>970,424</b>	<b>1,173,778</b>	<b>203,354</b>
<b>Operations</b>								
471-2120	Auditing Services	4,273	3,264	11,275	14,290	20,000	15,000	(5,000)
471-2180	Consulting Services	85,125	32,897	4,562	27,466	23,000	30,000	7,000
471-2190	Professional Services	-	22,077	1,800	5,379	-	75,000	75,000
471-2220	Contract Labor	11,804	45,310	43,366	125,669	60,000	60,000	-
471-2235	City Payroll Charges	1,147,648	1,180,926	874,366	838,452	970,424	1,173,778	203,354
471-2270	Banking Services	85,068	126,898	141,457	160,355	154,600	180,000	25,400
471-2430	Outside Repair & Maint	666	443	-	-	-	-	-
471-2610	Training	3,963	3,912	4,691	657	8,400	9,400	1,000
471-2615	Meetings	36	176	-	-	1,000	600	(400)
471-2630	Dues & Publications ( Cert)	90	383	550	370	800	1,200	400
471-2720	Postage & Freight	133,793	148,382	154,455	146,948	155,000	117,000	(38,000)
471-2730	Freight & Express	187	-	-	-	-	-	-
471-2740	Advertising	-	9,207	5,228	6,870	10,000	10,000	-
471-2750	Cell Phones	3,011	4,303	-	-	-	-	-
471-2860		30,671	47,309	19,688	26,166	90,000	83,000	(7,000)
471-2880	Promotional Activities	-	4,830	-	-	-	-	-
471-2885	Software Non-Capital	-	-	-	-	-	-	-
471-3020	Bad Debt Expense	-	148,875	53,840	49,645	-	-	-
	<b>Total Services &amp; Charges</b>	<b>1,506,335</b>	<b>1,779,194</b>	<b>1,315,278</b>	<b>1,402,268</b>	<b>1,493,224</b>	<b>1,754,978</b>	<b>261,754</b>
471-5110	Small Tools & Equipment	2,128	4,973	4,267	3,166	6,000	7,000	1,000
471-5520	Office Supplies	7,017	10,311	-	2,059	-	-	-
471-5560	Clothing	-	481	-	-	-	-	-
	<b>Total Supplies</b>	<b>9,145</b>	<b>15,764</b>	<b>4,267</b>	<b>5,225</b>	<b>6,000</b>	<b>7,000</b>	<b>1,000</b>
471-6110	Building Improvements	-	-	41,309	-	-	-	-
471-6530	Capital Software	-	-	18,900	-	-	-	-
471-6990	Other Mach & Equip	35,340	27,510	-	-	-	-	-
	<b>Total Fixed Assets</b>	<b>35,340</b>	<b>27,510</b>	<b>60,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
471-8201	Paid to IWA billed to COI	-	-	-	8,400	-	-	-
		-	-	-	8,400	-	-	-
	<b>Subtotal</b>	<b>1,550,820</b>	<b>1,822,468</b>	<b>1,379,754</b>	<b>1,415,894</b>	<b>1,499,224</b>	<b>1,761,978</b>	<b>262,754</b>
<b>Internal Service</b>								
471-7911	Risk Management	232,980	215,801	168,483	161,502	160,429	160,429	-
471-7912	Buildings	13,224	12,359	17,676	19,149	33,044	33,044	-
471-7913	Information Technology	17,580	18,442	15,214	17,045	23,785	23,785	-
471-7914	Central Services	5,412	4,459	6,906	6,808	10,694	10,694	-
471-7915	Fleet Maintenance	33,780	28,883	-	-	-	-	-
471-7916	Vehicle Replacement	-	-	-	-	-	-	-
	<b>Total Internal Service</b>	<b>302,976</b>	<b>279,943</b>	<b>208,279</b>	<b>204,504</b>	<b>227,952</b>	<b>227,952</b>	<b>-</b>
	<b>Total Expenses</b>	<b>3,001,444</b>	<b>2,102,412</b>	<b>1,588,033</b>	<b>1,620,397</b>	<b>1,727,176</b>	<b>1,989,930</b>	<b>262,754</b>

**Indio Water Authority  
Operating Fund Detail by Division**

Appropriation Category	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Water Authority  
**Budget Unit:** Administration  
**Function:** Information Technology

**Fund:** 010  
**Department:** 4715

Information Technology (IT) Unit was established in FY 2012-13 and is responsible for the administration and coordination of the Authority's computer systems, including the Geographic Information System (GIS), and Supervisory Control and Data Acquisition (SCADA). The IT Unit provides ongoing support for future planning, employee technical training, and coordinates related services with contract consultants. Information systems supported by IT include: telephones, cell phones, ERICA radio communication system, voice-mail, routers, switches, VPN, and firewalls. IT also maintains internet and intranet connections including the monitoring and security of IWA's computer network data traffic.

Salaries and Benefits	213,617	198,655	188,322	188,322
Services and Charges	307,785	463,815	443,475	443,475
Materials and Supplies	5,834	17,300	17,300	17,300
Fixed Assets	47,077	112,300	40,000	40,000
Internal Service Fees	63,303	58,679	58,679	58,679
Transfers to Other Funds	-	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>637,615</b>	<b>850,749</b>	<b>747,776</b>	<b>747,776</b>

Funded Positions:				
Network System Engineer	1.00	-	-	-
Network Administrator	-	1.00	1.00	1.00
IT Support Technician	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	2.00

Indio Water Authority  
FY 2017-2018

## 4715 Information Technology

Account Number	Account Description	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Adopted FY 2017-18	Budget Change
<b>Salaries &amp; Benefits</b>							
471-1201	Regular Pay	150,730	146,895	135,254	127,477	116,066	(11,411)
471-1310	Overtime	957	1,125	2,917	-	-	-
471-1370	Medical Insurance	31,587	27,887	28,412	30,600	31,800	1,200
471-1420	Comp/Vacation Cash Out	-	1,801	5,569	-	-	-
471-1510	PERS -EMPLOYER	32,831	31,381	30,695	29,065	29,182	117
471-1610	Social Security	11,726	10,141	9,712	10,481	10,315	(166)
471-1730	Life Insurance	273	242	207	216	216	-
471-1750	LT Disability	815	874	851	816	743	(73)
	<b>Total Payroll</b>	<b>228,919</b>	<b>220,346</b>	<b>213,617</b>	<b>198,655</b>	<b>188,322</b>	<b>(10,333)</b>
<b>Operations</b>							
471-2130	Support Services	303	-	-	-	-	-
471-2180	Consulting Services	-	4,831	9,895	20,000	20,000	-
471-2190	Professional Services	172	-	5,509	95,000	95,000	-
471-2220	Contract Labor	1,915	243	270	5,000	5,000	-
471-2235	City Payroll Charges	228,919	220,346	213,617	198,655	188,322	(10,333)
471-2490	Repairs & Maintenance	33,593	59,907	81,117	80,000	15,000	(65,000)
471-2610	Training	1,286	5,695	4,344	8,000	8,000	-
471-2630	Dues & Publications ( Cert)	200	-	355	500	500	-
471-27-10	Telephones	-	9,114	2,149	-	-	-
471-2750	Cell Phones	1,931	17,428	19,162	15,000	15,000	-
471-2860	Printing & Reproduction	106	-	-	-	-	-
471-2885	Software Non-Capital	-	155,346	184,985	240,315	284,975	44,660
	<b>Total Services &amp; Charges</b>	<b>268,425</b>	<b>472,910</b>	<b>521,402</b>	<b>662,470</b>	<b>631,797</b>	<b>(30,673)</b>
471-5110	Small Tools & Equipment	167,278	14,461	5,446	17,000	17,000	-
471-5520	Office Supplies	372	493	388	300	300	-
	<b>Total Supplies</b>	<b>167,650</b>	<b>14,954</b>	<b>5,834</b>	<b>17,300</b>	<b>17,300</b>	<b>-</b>
471-6210	Improvements Non Building	-	-	-	-	-	-
471-6410	Machinery & Equipment	-	25,464	5,542	25,000	25,000	-
471-6530	Capital Software	141,889	-	-	-	-	-
471-6550	Computer Equipment	-	39,461	14,189	15,000	15,000	-
471-6630	Vehicles	-	-	-	-	-	-
471-6990	Other Machinery & Equipment	-	-	27,345	72,300	-	(72,300)
	<b>Total Fixed Assets</b>	<b>141,889</b>	<b>64,925</b>	<b>47,077</b>	<b>112,300</b>	<b>40,000</b>	<b>(72,300)</b>
	<b>Subtotal</b>	<b>577,964</b>	<b>552,789</b>	<b>574,312</b>	<b>792,070</b>	<b>689,097</b>	<b>(102,973)</b>
<b>Internal Service</b>							
471-7911	Risk Management	31,843	29,663	35,068	32,086	32,086	-
471-7912	Buildings	-	3,637	7,945	6,609	6,609	-
471-7913	Information Technology	-	3,220	3,440	4,757	4,757	-
471-7914	Central Services	-	6,648	1,898	2,139	2,139	-
471-7915	Fleet Maintenance	-	12,252	14,951	13,088	13,088	-
471-7916	Vehicle Replacement	-	-	-	-	-	-
	<b>Total Internal Service</b>	<b>31,843</b>	<b>55,420</b>	<b>63,303</b>	<b>58,679</b>	<b>58,679</b>	<b>-</b>
	<b>Total Expenses</b>	<b>609,808</b>	<b>608,209</b>	<b>637,615</b>	<b>850,749</b>	<b>747,776</b>	<b>(102,973)</b>

**Indio Water Authority**  
**Operating Fund Detail by Division**

Appropriation Category	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Water Authority  
**Budget Unit:** Engineering and Water Quality  
**Function:** Engineering and Water Quality

**Fund:** 010  
**Department:** 4716

The Engineering and Water Quality Division is responsible for designing and building water infrastructure improvements to ensure adequate water supply and pressure for the current and future needs of the City of Indio. Water is sampled weekly to ensure water quality and ongoing reporting is completed to outside environmental agencies.

Salaries and Benefits	1,060,639	969,008	1,105,194	1,105,194
Services and Charges	434,095	1,877,600	1,019,140	1,019,140
Materials and Supplies	4,892	11,000	11,000	11,000
Fixed Assets	-	-	-	-
Internal Service Fees	334,274	358,833	358,833	358,833
Transfers to Other Funds	-	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>1,833,900</b>	<b>3,216,441</b>	<b>2,494,167</b>	<b>2,494,167</b>

Funded Positions:				
Associate Water Engineer	1.00	-	-	-
Senior Engineer	-	1.00	1.00	1.00
Engineering Technician II	1.00	1.00	1.00	1.00
Junior Water Engineer	1.00	-	-	-
Assistant Engineer	-	1.00	1.00	1.00
Manager of Engineering & Environmental Services	1.00	1.00	1.00	1.00
Water Operations Inspector II	1.00	1.00	1.00	1.00
Water Utility Specialist	2.00	2.00	2.00	2.00
Water Utility Worker II	1.00	-	-	-
Water Program Specialist	-	1.00	1.00	1.00
Water Quality Specialist	1.00	-	-	-
Asset Management Specialist	-	-	1.00	1.00
P/T GIS Specialist or Engineering Assistant	1.00	1.00	1.00	1.00
	<b>10.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>

Indio Water Authority  
FY 2017-2018

4716 - Engineering and Water Quality

Account Number	Account Description	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Adopted FY 2017-18	Budget Change
<b>Salaries &amp; Benefits</b>							
471-1201	Regular Pay	-	535,825	676,092	640,122	646,505	6,383
471-1220	Part-Time Salaries	-	-	1,848	-	46,452	46,452
471-1310	Overtime	-	13,360	10,035	-	-	-
471-1320	Call Back	-	3,992	3,521	-	-	-
471-1330	Standby	-	7,608	7,069	-	-	-
471-1360	Auto Allowance	-	-	-	-	-	-
471-1361	Uniform Allowance	-	8,251	8,755	7,280	8,736	1,456
471-1370	Medical Insurance	-	110,261	130,414	122,400	159,000	36,600
471-1430	Comp/Vacation Cash Outs	-	11,714	7,885	-	-	-
471-1510	PERS-EMPLOYER	-	115,624	155,413	140,360	176,427	36,067
471-1610	Social Security	-	43,681	54,438	54,093	62,563	8,470
471-1730	Life Insurance	-	976	942	864	1,080	216
471-1750	LT Disability	-	3,460	4,227	3,889	4,431	542
	<b>Subtotal</b>	-	<b>854,752</b>	<b>1,060,639</b>	<b>969,008</b>	<b>1,105,194</b>	136,186
<b>Operations</b>							
471-2190	Professional Services	-	158,258	399,251	1,805,000	971,540	(833,460)
471-2220	Contract Labor	-	-	6,094	25,000	-	(25,000)
471-2230	Outside Gov Agencies	-	1,050	1,200	25,000	25,000	-
471-2235	City Payroll Charges	-	<b>854,752</b>	<b>1,060,639</b>	<b>969,008</b>	<b>1,105,194</b>	136,186
471-2430	Equip R & M Services	-	-	-	-	-	-
471-2450	Bldg & Grnds Repair	-	-	-	-	-	-
471-2610	Training	-	6,161	12,827	9,100	9,100	-
471-2615	Meetings	-	-	-	-	-	-
471-2630	Dues & Publications ( Cert)	-	-	546	1,000	1,000	-
471-2720	Postage & Freight	-	30	-	4,500	4,500	-
471-2740	Advertising	-	629	13,443	5,000	5,000	-
471-2750	Cell Phones	-	-	-	-	-	-
471-2810	Rentals & Leases	-	-	-	-	-	-
471-2860	Printing & Reproduction	-	1,691	734	3,000	3,000	-
471-2885	Software/Non-Capital	-	-	-	-	-	-
	<b>Subtotal</b>	-	<b>1,022,671</b>	<b>1,494,734</b>	<b>2,846,608</b>	<b>2,124,334</b>	(722,274)
471-5110	Small Tools & Equipment	-	2,381	1,332	5,000	5,000	-
471-5210	R & M Vehicles	-	-	-	-	-	-
471-5510	Janitorial Supplies	-	-	-	-	-	-
471-5520	Office Supplies	-	3,504	3,128	4,000	4,000	-
471-5560	Clothing	-	-	-	-	-	-
471-5570	Safety Equipment	-	-	433	2,000	2,000	-
	<b>Total Supplies</b>	-	<b>5,885</b>	<b>4,892</b>	<b>11,000</b>	<b>11,000</b>	-
	<b>Subtotal</b>	-	<b>1,028,456</b>	<b>1,499,626</b>	<b>2,857,608</b>	<b>2,135,334</b>	(722,274)
<b>Internal Service</b>							
471-7911	Risk Management	-	168,483	161,502	160,429	160,429	-
471-7912	Buildings	-	17,676	19,149	33,044	33,044	-
471-7913	Information Technology	-	15,214	17,045	23,785	23,785	-
471-7914	Central Services	-	6,906	6,808	10,694	10,694	-
471-7915	Fleet Maintenance	-	114,895	129,769	130,881	130,881	-
471-7916	Vehicle Replacement	-	-	-	-	-	-
	<b>Total Internal Service</b>	-	<b>323,174</b>	<b>334,274</b>	<b>358,833</b>	<b>358,833</b>	-
	<b>Total Expenses</b>	-	<b>1,351,630</b>	<b>1,833,900</b>	<b>3,216,441</b>	<b>2,494,167</b>	(722,274)

**Indio Water Authority  
Debt Service Fund Detail**

Appropriations by Department	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Debt Service  
**Budget Unit:** N/A

**Fund:** 010  
**Department:** Water Debt Service

On June 2, 2015, the Indio Water Authority (IWA) issued \$60,215,000 of Water Revenue Bonds. The 2015 bond issue refunded the outstanding bonds from the 2006 bond issue. In addition to refunding the 2006 bond issue, the 2015 bond issue generated approximately \$4.9 million in new proceeds to fund necessary project improvements to insure treatment of Chromium 6 to the required maximum containment level. The Bonds are paid from IWA net revenues and from certain funds held under the indenture. The Water Authority has an A rating from Standards and Poor's which makes utilizing bond financing to fund large capital projects an efficient method to do so. Bond utilization allows the Water Authority to maintain flexibility in managing cash flow to cover internal and external costs and achieving a smoothing effect on water rates.

Interest Earnings	-	-	-	-
Revenue	-	-	-	-
Transfer-In	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Services and Charges	-	-	-	-
Principal	1,490,000	1,860,000	1,890,000	1,890,000
Interest	2,348,412	2,276,437	2,247,588	2,247,588
Fiscal Agent Expenses	35,458	12,000	12,000	12,000
Transfers to other Funds	-	-	-	-
<b>Total Expenditures/Appropriations</b>	<b>3,873,870</b>	<b>4,148,437</b>	<b>4,149,588</b>	<b>4,149,588</b>

Funded Positions:				
No Funded Positions	-	-	-	-





Indio Water Authority  
FY 2017-2018

4720- Debt Service

Account Number	Account Description	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Adopted FY 2017-18	Budget Change
<b><u>Salaries &amp; Benefits</u></b>							
471-1201	Regular Pay	-	-	-	-	-	-
471-1310	Overtime	-	-	-	-	-	-
471-1370	Medical Insurance	-	-	-	-	-	-
471-1510	PERS	-	-	-	-	-	-
471-1610	Social Security	-	-	-	-	-	-
471-1730	Life Insurance	-	-	-	-	-	-
471-1750	LT Disability	-	-	-	-	-	-
471-1850	Workers Comp	-	-	-	-	-	-
	<b>Subtotal</b>	-	-	-	-	-	-
<b><u>Operations</u></b>							
472-2190	Professional Services	3,420	-	-	-	-	-
472-7110	Principal Expense	1,400,000	1,400,000	1,490,000	1,860,000	1,890,000	30,000
472-7210	Interest Expense	2,690,403	2,216,126	2,348,412	2,276,437	2,247,588	(28,849)
472-7310	Fiscal Agent Expense	5,407	9,722	7,829	12,000	12,000	-
472-7410	Issuance Costs	-	838,289	27,629	-	-	-
	<b>Subtotal</b>	<b>4,099,230</b>	<b>4,464,137</b>	<b>3,873,870</b>	<b>4,148,437</b>	<b>4,149,588</b>	<b>1,151</b>
<b><u>Internal Service</u></b>							
471-7911	Risk Management	-	-	-	-	-	-
471-7912	Buildings	-	-	-	-	-	-
471-7913	Information Technology	-	-	-	-	-	-
471-7914	Central Services	-	-	-	-	-	-
471-7915	Fleet Maintenance	-	-	-	-	-	-
471-7916	Vehicle Replacement	-	-	-	-	-	-
	<b>Subtotal</b>	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>4,099,230</b>	<b>4,464,137</b>	<b>3,873,870</b>	<b>4,148,437</b>	<b>4,149,588</b>	<b>1,151</b>



**Fiscal Year 2017-18  
Adopted Budget  
Vehicle and Equipment  
Replacement Fund**



**Indio Water Authority  
Equipment Replacement Fund Detail**

Appropriations by Department	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Equipment Replacement Fund  
**Budget Unit:** Administration

**Fund:** 011

Equipment replacement fund is used to fund the replacement of capital assets and equipment. For FY 2015-16 the equipment replacement schedule has identified assets are in need of replacement. In fiscal years 2011-12, 2012-13, and 2013-14 IWA had considerable savings from extended useful lives of vehicles and equipment.

Interest Earnings	471	2,000	-	-
Revenue	150,000	150,000	150,000	150,000
Transfer-In From Fund 10				
Total Revenue	150,471	152,000	150,000	150,000

Salaries and Benefits	-	-	-	-
Services and Charges	-	-	-	-
Materials & Services	-	-	-	-
Fixed Assets	297,145	220,000	150,000	150,000
Internal Service Fees	-	-	-	-
Transfers to Other Funds	-	-	-	-
<b>Total Expenditures/Appropriations</b>	297,145	220,000	150,000	150,000

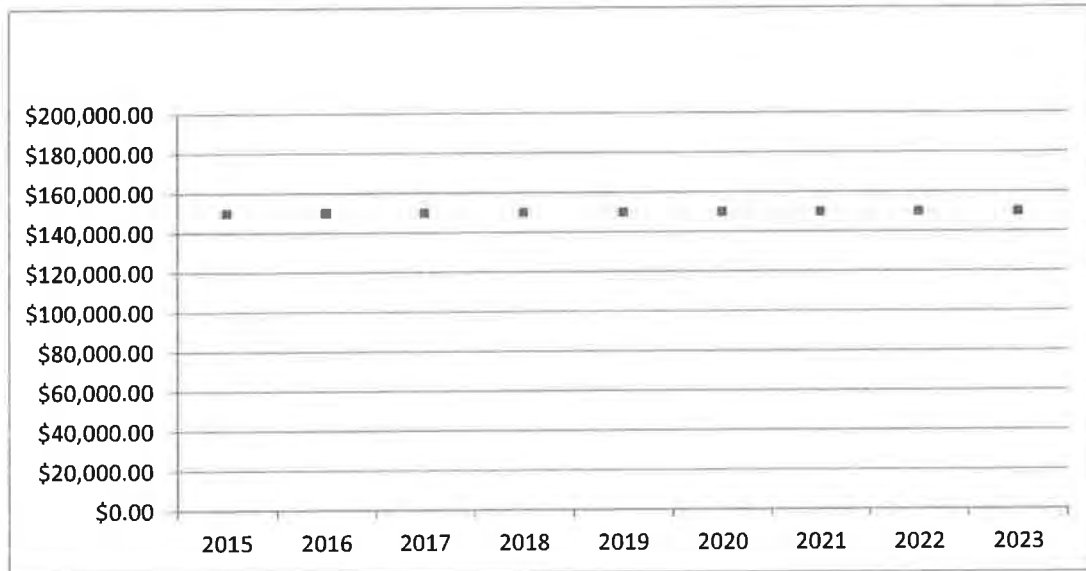
Funded Positions:				
No Funded Positions	-	-	-	-



**Vehicle Replacement Costs Schedule  
Fiscal Years 2013-14 to 2022-23**

Replacement Year	Estimated Beginning Fund Balance	Replacement Cost	Salvage Value	Transfers In (Fund 10)	Estimated Ending Fund Balance
2015	730,000	\$ 150,000	\$ 21,050	50,000	651,050
2016	651,050	\$ 150,000	6,940	50,000	557,990
2017	557,990	\$ 150,000	2,370	50,000	460,360
2018	460,360	\$ 150,000	28,104	50,000	388,464
2019	388,464	\$ 150,000	21,546	50,000	310,010
2020	310,010	\$ 150,000	11,041	50,000	221,051
2021	221,051	\$ 150,000	-	50,000	121,051
2022	121,051	\$ 150,000	16,489	50,000	37,540
2023	37,540	\$ 150,000	3,794	50,000	(58,666)
2024	(58,666)	\$ 150,000	-	50,000	(158,666)
		<b>\$ 1,500,000</b>	<b>\$ 111,334</b>		

**Replacement Cost by Fiscal Year**



Vehicle Number	Vehicle Description	Replacement Year	Estimated Miles/Hrs	Estimated Net Value	Estimated Replacement Cost	Estimated Salvage Value	Net Cost After Salvage
269	GMC 4500	2013/14	50,377	\$ 41,338	\$ 61,729	\$ 4,593	\$ 57,134
270	GMC 4500	2013/14	52,502	\$ 39,016	\$ 58,260	\$ 4,335	\$ 53,925
463	Ford F350 Utility Body	2013/14	100,000	\$ 27,902	\$ 41,664	\$ 3,100	\$ 38,564
464	FORD F350 XL Super Duty Utility Body	2013/14	55,983	\$ 27,902	\$ 41,664	\$ 3,100	\$ 38,564
251	FORD F150	2013/14	100,000	\$ 22,498	\$ 35,641	\$ 2,500	\$ 33,141
197	GMC 2500	2013/14	60,747	\$ 30,794	\$ 44,644	\$ 3,422	\$ 41,223
<b>Total FY 2013/14</b>					<b>\$ 283,603</b>	<b>\$ 21,050</b>	
494	FORD RANGER	2014/15	100,000	\$ 12,967	\$ 18,799	\$ 1,441	\$ 17,358
495	FORD RANGER	2014/15	80,936	\$ 12,401	\$ 17,978	\$ 1,378	\$ 16,600
670	Ford Ranger XLT	2014/15	100,000	\$ 15,687	\$ 21,437	\$ 1,743	\$ 19,694
963	FORD F250 Utility Body	2014/15	69,290	\$ 21,402	\$ 32,916	\$ 2,378	\$ 30,538
<b>Total FY 2014/15</b>					<b>\$ 91,130</b>	<b>\$ 6,940</b>	
657	FORD F150	2015/16	100,000	\$ 21,327	\$ 30,019	\$ 2,370	\$ 27,649
<b>Total FY 2015/16</b>					<b>\$ 30,019</b>	<b>\$ 2,370</b>	
639	GMC 1500	2016/17	67,340	\$ 24,088	\$ 35,969	\$ 2,676	\$ 33,293
647	Ford F250 4X4 Super Duty	2016/17	66,824	\$ 34,658	\$ 50,245	\$ 3,851	\$ 46,394
653	10 Yard Dump Truck	2016/17	100,000	\$ 115,601	\$ 136,268	\$ 12,845	\$ 123,423
654	ASPHALT MILLING MACHINE	2016/17	42	\$ 78,588	\$ 113,933	\$ 8,732	\$ 105,201
<b>Total FY 2016/17</b>					<b>\$ 336,415</b>	<b>\$ 28,104</b>	
655	Backhoe	2017/18	3,500	\$ 15,500	\$ 95,219	\$ 4,500	\$ 90,719
271	GMC 4500 Crew Cab with Utility Body	2017/18	67,188	\$ 41,337	\$ 69,474	\$ 4,593	\$ 64,881
633	Mid Size Sedan Hybrid SULEV	2017/18	31,899	\$ 33,612	\$ 53,248	\$ 3,735	\$ 49,513
634	GMC 1500	2017/18	100,000	\$ 24,088	\$ 37,048	\$ 2,676	\$ 34,372
649	Ford F250 4WD XL	2017/18	64,029	\$ 34,658	\$ 53,305	\$ 3,851	\$ 49,454
652	FORD RANGER	2017/18	86,142	\$ 19,715	\$ 29,439	\$ 2,191	\$ 27,248
<b>Total FY 2017/18</b>					<b>\$ 337,732</b>	<b>\$ 21,546</b>	\$ 316,187
659	FORD F150 4WD	2018/19	100,000	\$ 21,327	\$ 33,786	\$ 2,370	\$ 31,416
662	GOLF CART	2018/19	101	\$ 9,455	\$ 12,179	\$ 1,051	\$ 11,128
665	F-450 4 X 4 Valve Turning Unit	2018/19	66,176	\$ 34,346	\$ 54,410	\$ 3,816	\$ 50,594
859	FORD F250	2018/19	100,000	\$ 34,241	\$ 52,664	\$ 3,805	\$ 48,859
<b>Total FY 2018/19</b>					<b>\$ 153,039</b>	<b>\$ 11,041</b>	
45	FORKLIFT	2020/21	5,710	\$ 25,044	\$ 67,542	\$ 2,783	\$ 64,759
251	FORD F150	2020/21	100,000	\$ 32,077	\$ 45,149	\$ 3,564	\$ 41,585
282	GMC 2500	2020/21	100,000	\$ 29,649	\$ 41,731	\$ 3,294	\$ 38,437
283	GMC 2500	2020/21	100,000	\$ 29,649	\$ 41,731	\$ 3,294	\$ 38,437
469	Portable Light Plant	2020/21	815	\$ 8,489	\$ 19,749	\$ 943	\$ 18,806
531	PORTABLE AIR COMPRESSOR	2020/21	1,328	\$ 4,500	\$ 9,031	\$ 500	\$ 8,531
817	Ford F150 XL 4 X 4	2020/21	82,829	\$ 18,997	\$ 30,094	\$ 2,111	\$ 27,983
<b>Total FY 2020/21</b>					<b>\$ 255,027</b>	<b>\$ 16,489</b>	
284	GMC 2500	2021/22	100,000	\$ 29,649	\$ 42,983	\$ 3,294	\$ 39,689
537	PORTABLE AIR COMPRESSOR	2021/22	1,290	\$ 4,500	\$ 9,031	\$ 500	\$ 8,531
<b>Total FY 2021/22</b>					<b>\$ 52,014</b>	<b>\$ 3,794</b>	
<b>Overall Total</b>					<b>\$1,538,977</b>	<b>\$111,333</b>	

***Fiscal Year 2017-18  
Adopted Budget  
Capital Improvements***



**Indio Water Authority  
Capital Project Fund Detail**

Appropriations by Department	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Supplemental Water Supply  
**Budget Unit:** Indio Water Authority

**Fund:** 015

As of March 1, 2013, a Supplemental Water Supply Fee is assessed on development projects in the City of Indio. The fee provides a framework to alleviate the strain on IWA's groundwater supply and is based on future water demands for new developments. Funds will be used to pursue the development of recycled water for future growth in Indio through indirect potable water reuse through injection. In fiscal year 2016-17, IWA began a recycled water project design.

Interest Earnings	257	300	18,200	18,200
Impact Fee Revenue	1,031,576	500,000	500,000	500,000
Reimbursements	-	-	-	-
<b>Total Revenue</b>	<b>1,031,833</b>	<b>500,300</b>	<b>518,200</b>	<b>518,200</b>

Administrative Charges	-	-	-	-
Services and Supplies	-	665,000	1,277,000	1,277,000
Fixed Assets	-	-	-	-
Internal Service Transfers	-	-	-	-
Transfers to Other Funds	-	-	15,000	15,000
<b>Total Expenditures/Appropriations:</b>	<b>-</b>	<b>665,000</b>	<b>1,292,000</b>	<b>1,292,000</b>

<b>Funded Positions:</b>	-	-	-	-
<b>No Funded Positions</b>	-	-	-	-



**Indio Water Authority  
Capital Improvement Program  
Supplemental Water Supply Fund**

**Fund 015**

	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>
<b>Estimated Beginning SWS Fund Balance</b>	\$ 3,238,013	\$ 2,464,213	\$ (650,787)	\$ (10,165,787)	\$ (31,680,787)
<b>New Revenues</b>	518,200	500,000	500,000	500,000	500,000
<b>Less Operational Expenses</b>	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
<b>Total Available Resources</b>	3,741,213	2,949,213	(165,787)	(9,680,787)	(31,195,787)
<b>Carryover Projects</b>					
Recycled Water Facility - Phase 1	500,000	3,500,000	10,000,000	22,000,000	
Cadiz Valley Water Conservation		100,000	-		
Non Potable and Groundwater Recharge Project	687,000				
<b>Carryover Subtotal:</b>	<b>1,187,000</b>	<b>3,600,000</b>	<b>10,000,000</b>	<b>22,000,000</b>	
<b>New Projects</b>					
Recycled Water Master Plan Update	65,000				
Supplemental Water Supply Fee Analysis	25,000				
<b>Future Projects</b>					
Recycled Water Facility - Phase 1B					10,000,000
Water Purchases					3,000,000
<b>Total Project Costs</b>	<b>1,277,000</b>	<b>3,600,000</b>	<b>10,000,000</b>	<b>22,000,000</b>	<b>13,000,000</b>
<b>Estimated Ending Fund Balance</b>	\$ 2,464,213	\$ (650,787)	\$ (10,165,787)	\$ (31,680,787)	\$ (44,195,787)



**Indio Water Authority  
Capital Project Fund Detail**

Appropriations by Department	FY 2015-16 Actual Totals	FY 2016-17 Final Budget	FY 2017-18 Recommended Budget	FY 2017-18 Adopted Budget
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**Fund Group:** Capital Impact Fee  
**Budget Unit:** Indio Water Authority

**Fund:** 310

Water Development Impact Fee Fund accounts for fees collected from developers and the costs associated with the construction of water facilities and water mains. Projects are Adopted and coordinated by IWA.

Interest Earnings	11,815	10,000	10,000	10,000
Impact Fee Revenue	471,178	450,000	450,000	450,000
Reimbursements	-	-	-	-
<b>Total Revenue</b>	<b>482,993</b>	<b>460,000</b>	<b>460,000</b>	<b>460,000</b>

Administrative Charges	28,167	-	-	-
Services and Supplies	-	-	-	-
Fixed Assets	317,750	1,525,000	1,240,000	1,240,000
Internal Service Transfers	-	-	-	-
Transfers to Other Funds	30,000	30,000	30,000	30,000
<b>Total Expenditures/Appropriations:</b>	<b>375,917</b>	<b>1,555,000</b>	<b>1,270,000</b>	<b>1,270,000</b>

<b>Funded Positions:</b>				
No Funded Positions	-	-	-	-
	-	-	-	-



**Indio Water Authority  
Capital Improvement Program  
Water Development Impact Fees**

**Fund 310**

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
<b>Estimated Beginning CIP Fund Balance</b>	\$ 4,604,412	\$ 3,794,412	\$ 3,274,412	\$ 3,146,912	\$ 3,019,412
<b>New Revenues</b>	460,000	450,000	450,000	450,000	450,000
<b>Less Operational Expenses</b>	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
<b>Total Available Resources</b>	5,034,412	4,274,412	3,754,412	3,626,912	3,499,412
<b>Carryover Projects</b>					
Highway 111 water main from Oasis to Arabi	375,000				
Avenue 44 water main from Salpare Place to Dillo Road	700,000				
<b>Carryover Subtotal:</b>	<b>1,075,000</b>	-	-	-	-
<b>New Projects</b>					
Master Plan and Hydraulic Model Update	165,000				
Development Impact Fee Analysis	-				
<b>New Project Subtotal:</b>	<b>165,000</b>				
<b>Future Projects</b>					
Jackson St. Water Main Improvements - Well BB to Plant 1		1,000,000			
Ave 50 Water Main Improvements - Jefferson St to Hjorth St			607,500	607,500	-
<b>Future Project Subtotal:</b>		<b>1,000,000</b>	<b>607,500</b>	<b>607,500</b>	<b>1,000,000</b>
<b>Total Costs</b>	<b>1,240,000</b>	<b>1,000,000</b>	<b>607,500</b>	<b>607,500</b>	<b>1,000,000</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 3,794,412</b>	<b>\$ 3,274,412</b>	<b>\$ 3,146,912</b>	<b>\$ 3,019,412</b>	<b>\$ 2,499,412</b>

***Fiscal Year 2017-18  
Adopted Budget  
Reserve Funds***



### Summary of Reserve Funds

Priority Ranking*	Reserve Fund Description	Target Level (Moderate)	Current Balance**	(Deficit)/ Surplus
1	Operating Reserve	\$ 5,510,391.37	\$ 1,349,500.00	\$ (4,160,891.37)
2	Capital Repair and Replacement/System Improvement Reserve	\$ 1,258,578.00	\$ 123,676.00	\$ (1,134,902.00)
3	Equipment Replacement Reserve	\$ 500,000.00	\$ 329,032.00	\$ (170,968.00)
4	Rate Stabilization Reserve	\$ 380,900.00	\$ 330,315.77	\$ (50,584.23)
5	Water Transfer Reserve	\$ 1,750,000.00	\$ 51,154.16	\$ (1,698,845.84)
6	Emergency Reserve	\$ 3,190,709.40	\$ 545,920.00	\$ (2,644,789.40)
	<b>Total</b>	<b>\$ 12,590,578.77</b>	<b>\$ 2,729,597.93</b>	<b>\$ (9,860,980.84)</b>

\*\*Balance at the end of FY 2015/16

#### Description of Reserve Funds

##### 1 - Operating Reserve

90 days of operating budget, preserve credit worthiness of IWA, provide liquidity

##### 2 - Capital Repair and Replacement/System Improvement Reserve

Provides timely acquisition, replacement, and upgrades of water system, should be funded at minimum of 40% of capital maintenance budget over the previous five years

##### 3 - Equipment Replacement Reserve

For safe, reliable, functioning, and up-to-date vehicles and equipment; fund at required replacement for the following years budgeted or maintain minimum balance of \$500,000

##### 4 - Rate Stabilization Reserve

Provide more stable water service charges to IWA customers such as for periods of drought and natural disasters; should be funded at 2% of water sales revenue

##### 5 - Water Transfer Reserve

To purchase new water sources and ensure adequate water for future growth as water demands increase or droughts occur, should be funded at minimum of \$1,750,000

##### 6 - Emergency Reserves

For responding to natural disasters and/or other emergencies; should be funded at minimum of 2.5% of current net depreciated assets, but no greater than 5% of current depreciated assets

\* As per policy approved by the IWA Board of Directors on February 7, 2012

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# **Acronyms and Glossary**

## LIST OF ACRONYMS

**ACWA** – Association of California Water Agencies  
**AF (af)** – Acre Foot (1af = 325,851 gallons of water)  
**AMP** - Asset Management Plan  
**AQMD** – Air Quality Management District  
**AWWA** – American Water Works Association  
**BMP** – Best Management Practices  
**CAFR** – Comprehensive Annual Financial Report  
**CalPERS** – California Public Employee’s Retirement System  
**CCR** – Consumer Confidence Report  
**ccf** – 100 cubic feet (volume equal to approximately 748 gallons of water).  
**CDPH** – California Department of Public Health  
**CEQA** – California Environmental Quality Act  
**cf** – cubic feet (volume equal to 7.48 gallons of water)  
**CIP** – Capital Improvement Project  
**CJPIA** – California Joint Powers Insurance Authority  
**CVWD** – Coachella Valley Water District  
**EOC** – Emergency Operations Center  
**EOP** – Emergency Operations Plan  
**EPA** – Environmental Protection Agency (Federal)  
**ERP** – Emergency Response Plan  
**EVRA** – East Valley Reclamation Authority  
**FEMA** – Federal Emergency Management Agency  
**FTE** – Full-Time Equivalent (number of employees)  
**FY** – Fiscal Year  
**GFOA** – Government Finance Officers Association  
**GIS** – Geographic Information System  
**GPM** – Gallons Per Minute  
**IRWMP** – Integrated Regional Water Management Plan  
**IT** – Information Technology  
**IWA** – Indio Water Authority  
**JPA** – Joint Powers Authority  
**MCL** – Maximum Contaminant Level  
**OPEB** – Other Post-Employment Benefits  
**RAC** – Replenishment Assessment Charge  
**SCADA** – Supervisory Control and Data Acquisition  
**SOI** – Sphere of Influence  
**TDB** – To Be Determined  
**VPN** – Virtual Private Network

## **GLOSSARY**

**ACCRUAL BASIS OF ACCOUNTING** – The basis of accounting under which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements

**ADOPTED EXPENDITURE** – The amount of expenditures approved by the Board of Directors to be spent during the fiscal year

**ADOPTED REVENUE** – The amount of revenues approved by the Board to be collected during the fiscal year

**APPROPRIATION** – A funding authorization made by the Board of Directors, which permits the IWA to incur obligations and to make expenditures of resources

**ASSETS** – Resources owned or held by the Authority that have monetary value

**BOARD** – Comprised of the City of Indio's five elected City Council members with a rotating president, collectively acting as the legislative and policy-making body of the IWA

**BOND** – A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate

**BONDED DEBT** – That portion of indebtedness represented by outstanding bonds

**BUDGET** – A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services provided to the residents of the City of Indio

**BUDGET DOCUMENT** – The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the IWA Board of Directors

**BUDGET MESSAGE** – The opening section of the budget from the General Manager, which provides the Board and the public with a general summary of the most important aspects of the budget

**BUDGET ORDINANCE** – The official enactment by the IWA Board to legally authorize IWA staff to obligate and expend revenues

**CAPITAL IMPROVEMENTS** – Expenses related to the construction, rehabilitation and modernization of the Authority's owned and operated infrastructure

**CAPITAL PROJECTS FUND** – A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment. These expenditures are separate from regular operating items, such as salaries and office supplies

**CHARGES FOR SERVICES** – Revenue from charges for all activities of the Authority

**CONTRACT SERVICES** – The costs related to services performed for the Authority by individuals, businesses or utilities

**DEBT SERVICE FUND** – A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest

**DEPARTMENT** – A major administrative organizational unit of the Authority that indicates overall management responsibility for one or more divisions

**DEPRECIATION** – The decrease in value of physical assets due to use and the passage of time; in accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset, and each year is charged with a portion of such cost; through this process, the entire cost of the asset is ultimately charged off as an expense; this is done in proprietary funds, which allows the calculation of net income for each fund

**DIVISION** – A major administrative organizational unit of the IWA that indicates overall management responsibility for one or more activities

**ENCUMBRANCE** – The commitment of appropriated funds to purchase an item or service; to encumber funds means to set aside or commit funds for a future expenditure

**EXPENDITURES/EXPENSE** – A decrease in the net financial resources of the IWA due to the acquisition of goods and services

**FISCAL YEAR** – A 12-month period to which the annual operating budget applies; the Indio Water Authority has specified July 1 through June 30 as its fiscal year

**FUND** – An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government function

**FUND BALANCE** – The excess of assets over liabilities

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Accounting and financial reporting standards, conventions, and practices that have authoritative support from standards-setting bodies such as the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB)

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)** – National advisory board of accounting standards for public agencies. Identifies procedures, methods and standards for presenting the financial condition of public agencies

**GOALS** – Broad, general statements of each division's desired community or organizational outcomes



**INFRASTRUCTURE** – The accumulated pipelines and storage facilities of the Authority, including meters, valves, pumps, and other appurtenances, whether constructed by IWA or dedicated by private entities

**INTEREST EARNINGS** – The earnings from available funds invested during the year in US Treasury Bonds, government agencies and Certificates of Deposit

**INTERNAL SERVICE FUND** – This fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost reimbursement basis

**LIABILITIES** – Present obligations of the Authority arising from past events

**MATERIALS AND SUPPLIES** – Expendable materials and operating supplies necessary to conduct department activity

**OPERATING TRANSFER** – A transfer of revenues from one fund to another fund

**OPERATING BUDGET** – The annual budget and process that provides a financial plan for the operation of government and the provision of services for the year; excluded from the operating budget are capital projects, which are determined by a separate, but interrelated process

**ORDINANCE** – A formal legislative enactment by the governing board of a municipality; if it is not in conflict with any higher form of law such as a state statute or constitutional provision, it has full force and effect of law within the boundaries of the municipality to which it applies; the difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status; revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances

**PROGRAM** – An activity or set of activities that provides a particular service to the citizens

**PUBLIC HEARING** – The portions of open meetings held to present evidence and provide information on both sides of an issue

**REPLENISHMENT ASSESSMENT CHARGE (RAC)** – An assessment collected and paid to Coachella Valley Water District (CVWD) based upon the amount of groundwater pumped by the Authority

**RESERVE FUND** – The Authority maintains six (6) reserve funds with varied funding levels as established by the Board of Directors. Reserves are prudent fiscal management tools with flexibility to continually adapt to change, ensure continued operational solvency, and preserve adequate levels of services

**RTA - RESERVE** – An account used to indicate that a portion of a fund balance is restricted to a specific purpose or not available for appropriation and subsequent spending

**RESOLUTION** – An order of a legislative body requiring less formality than an ordinance or statute

**RESTRICTED FUNDS** – These funds are used to account for specific revenues that are legally restricted from expenditure and are for particular purposes

**REVENUE** – Funds that the government receives as income

**SPHERE OF INFLUENCE (SOI)** – Is an area or region over which an organization or state exerts some kind of indirect cultural, economic, military or political domination.