

Indio Water Authority

Your Water. Our Responsibility.



ADOPTED OPERATING & CAPITAL IMPROVEMENT BUDGET

• FOR FISCAL YEAR 2019-2020



Adopted Operating and Capital Improvement Budget FY 2019-20

Commit 2 Conserve



Indio Water Authority

83-101 Avenue 45
Indio, CA 92201
(760) 391-4038

www.indiowater.org

Indio Water Authority Board of Directors



Lupe Ramos-Amith
President



Glenn Miller
Vice President



Elaine Holmes
Commissioner



Waymond Fermon
Commissioner



Oscar Ortiz
Commissioner

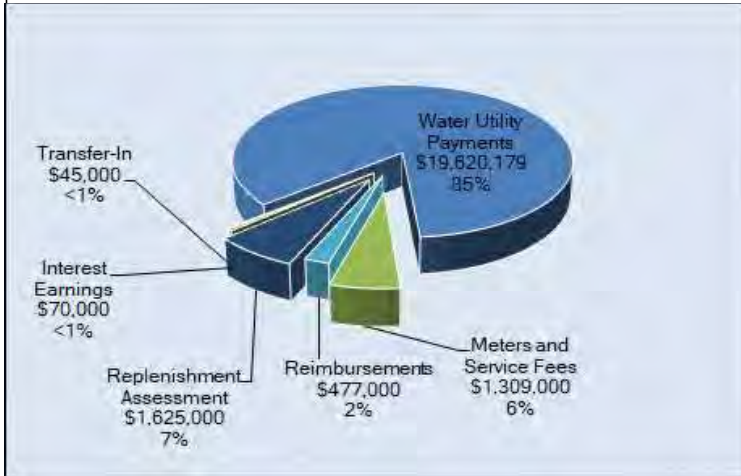
Mark Scott, Executive Director/City Manager
Trish Rhay, IWA General Manager
Cynthia Hernandez, Board Secretary/City Clerk

IWA Divisions and Managers

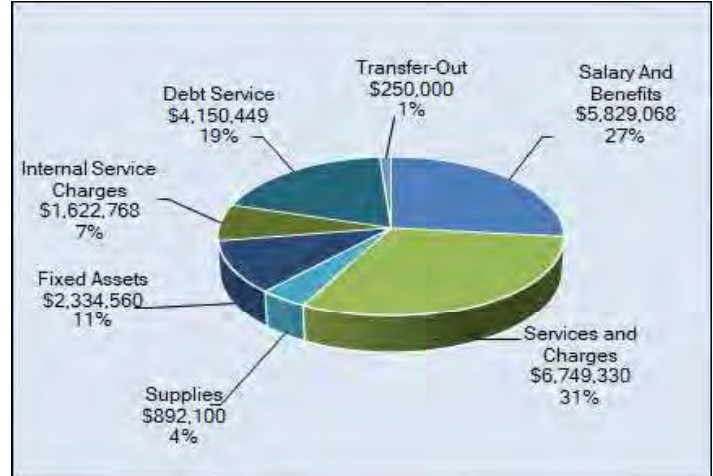
- Engineering & Water Quality Vacant
- Finance and Customer Service Brian M. Kinder
- Water Operations Miguel Peña

	FY 17-18 Actual	FY 18-19 Budget	FY 19-20 Adopted
Revenues	\$24,804,644	\$27,326,470	\$23,146,179
Expenditures	\$19,879,515	\$26,805,112	\$21,828,275
Budget Surplus	\$ 4,925,129	\$521,358	\$1,317,904

FY 19-20 Estimated Revenue by Sources



FY 19-20 Proposed Expenditures by Category



Revenue Assumptions:

- No water rate Increases; 2% increase in demand.
- Replenishment Assessment Increasing 11%.
- Meters and Service Fees Increasing by 1%.
- Interest Earnings increasing by 17%

Water Utility Payments	\$19,620,179	85%
Reimbursements/Other	\$477,000	2%
Replenishment/Assessment	\$1,625,000	7%
Meters and Service Fees	\$1,309,000	6%
Interest Earnings	\$70,000	<1%
Transfer-In	\$45,000	<1%
Total	\$23,146,179	100%

Expense Assumptions:

- Internal Service Charges increasing by 31%
- Fixed Asset expense decreasing by 67%.
- Salary & Benefit cost decreasing by 1%.
- Services and Supplies decreasing by 4%.

Salary & Benefits	\$5,829,068	27%
Services and Charges	\$6,749,330	31%
Supplies	\$892,100	4%
Fixed Assets	\$2,334,560	11%
Internal Service Charges	\$1,622,768	7%
Debt Service	\$4,150,449	19%
Transfer-Out	\$250,000	1%
Total	\$21,828,275	100%

Capital Improvement Budget

**Fund 015 - Supplemental Water Supply Fee
Account \$1,190,000**

- Non-Potable Program-Posse Park \$1,000,000
- Non-Potable Feasibility Study \$100,000
- Water Master Plan (Non-Potable) \$50,000
- Supplemental Water Supply Fee Analysis \$25,000
- Administration Transfer to Fund 010 \$15,000

**Fund 310 - Capital Impact Fee
Account \$3,549,000**

- Hwy. 111 Water Main from Oasis to Arabia St. Construction \$570,000
- Westward Ho Water Main \$900,000
- Well 13B Equipping \$1,024,000
- Well 8A Drilling \$1,000,000
- Impact Fee Study \$25,000
- Administration Transfer to Fund 010 \$30,000

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INTRODUCTION

Mark Scott
Executive Director



June 19, 2019

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

SUBJECT: FISCAL YEAR 2019-20 RECOMMENDED BUDGET

Commissioners:

Attached is the Fiscal Year 2019-20 Recommended Budget and spending plan for your consideration and approval. The budget incorporates direction provided by the Board during the budget study session held on May 29, 2019. Approval of this budget document and the associated resolution provides for needed spending authority as of July 1, 2019 for the Indio Water Authority (IWA).

The recommended budget has been developed to conservatively manage financial resources while providing for the highest level of customer service. The budget authorizes \$26.8 million in operating expenditures, inclusive of \$21.8 million in expenditures planned within IWA's operating fund. The budget document also included budgets for the equipment replacement fund, the supplemental water supply fund, and the capital impact fee fund exclusively used to fund capital improvement projects.

The revenue budget for fiscal year 2019-20 does not include any water rate increases. Revenue growth is projected to be about two percent. The growth is projected to come from increased consumption from current accounts and new customer growth.

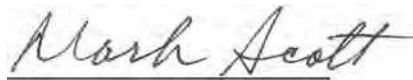
The expenditure budget includes a new senior accounting technician position, and a water operations supervisor position. The IWA workforce is budgeted at 49 full-time employees and 4 part-time positions. The City of Indio support staff allocation is remaining at 2.15 persons.

IWA will continue to take important steps to monitor, and safeguard the resources required to provide clean, reliable, and safe drinking water to our customers at a reasonable price. Staff is requesting that the IWA Board adopts the Fiscal Year 2019-20 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 2019-20 Operating and Capital Improvement Budget effective July 1, 2019, 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 2019-20 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,

A handwritten signature in cursive script that reads "Mark Scott". The signature is written in black ink and is positioned above a horizontal line.

Mark Scott
Executive Director

RESOLUTION NO. ____

A JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF INDIO AND THE INDIO WATER AUTHORITY ADOPTING THE FISCAL YEAR 2019-20 OPERATING AND CAPITAL IMPROVEMENT BUDGET AND AUTHORIZING EXPENDITURES AND APPROPRIATIONS RELATED THERETO

WHEREAS, at the May 29, 2019 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 2019-20, which begins July 1, 2019 and ends June 30, 2020; and

WHEREAS, the proposed fiscal year 2019-20 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 2019-20 budget, as detailed in the budget document entitled "Operating and Capital Improvement Budget Fiscal Year 2019-20 Indio Water Authority, California," and filed with the Secretary, and as summarized below is hereby adopted:

Year Ending June 30	Authorized Expenditures
FY 2019-20	\$26,822,302

Section 2. Appropriations in the amount not to exceed \$26,822,302 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 2019-20 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 19th day of June, 2019, by the following vote:

AYES:

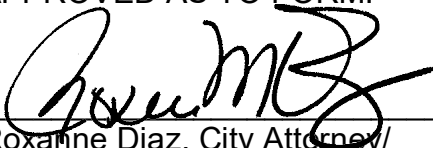
NOES:
ABSENT:
ABSTAIN:

Lupe Ramos-Amith, Mayor/President

ATTEST:

Cynthia Hernandez, City Clerk/Secretary

APPROVED AS TO FORM:



Roxanne Diaz, City Attorney/
General Counsel

AUTHORIZED POSITIONS

**Indio Water Authority FY 2019-20
Adopted Budget Summary of
Authorized Positions**

Budgeted Department and Title	FY 18/19 Adopted	FY 18/19 Changes	FY 19/20 Adopted
Department : Board Members			
Elected *			
WATER BOARD MEMBER	5.00	0.00	5.00
Department : 4711 - Administration			
Full-Time			
CITY MANAGER	0.25	0.00	0.25
CITY CLERK ADMINISTRATOR	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 PRINCIPAL MANAGEMENT ANALYST	1.00	0.00	1.00
WATER COMMUNICATIONS OUTREACH COORDINATOR	1.00	-1.00	0.00
WATER OFFICE ASSISTANT	2.00	0.00	2.00
WATER REGULATORY AFFAIRS MANAGER	0.00	1.00	1.00
WATER CONSERVATION SPECIALIST I	0.00	1.00	1.00
	8.15	1.00	9.15
Part-Time			
P/T WATER OFFICE ASSISTANT	1.00	0.00	1.00
Total	9.15	1.00	10.15
Department : 4712 - Production			
Full-Time			
SENIOR WATER PUMP OPERATOR	1.00	-1.00	0.00
IWA SENIOR WATER TREATMENT PLANT OPERATOR	0.00	1.00	1.00
WATER PUMP OPERATOR I	2.00	-2.00	0.00
IWA WATER TREATMENT PLANT OPERATOR I	0.00	1.00	1.00
IWA WATER TREATMENT PLANT OPERATOR II	0.00	2.00	2.00
WATER PROGRAMS SPECIALIST	0.00	0.00	0.50
WATER OPERATIONS SUPERINTENDENT	0.50	-0.50	0.00
WATER OPERATIONS MANAGER	0.00	0.50	0.50
Total	3.50	1.00	5.00

Budgeted Department and Title	FY 18/19 Adopted	FY 18/19 Changes	FY 19/20 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	-0.50	0.00
WATER OPERATIONS MANAGER	0.00	0.50	0.50
WATER OPERATIONS SUPERVISOR	0.00	0.00	1.00
WATER PROGRAMS SPECIALIST	0.00	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			
OFFICE ASSISTANT	0.00	1.00	1.00
P/T WATER INTERN	1.00	-1.00	0.00

Total	16.50	0.00	18.00
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Department : 4714 - Finance and Customer Service

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

Part-Time			
P/T ACCOUNTING TECH I	4.00	-3.00	1.00
P/T OFFICE ASSISTANT	1.00	-1.00	0.00

Total	16.0	-4.0	12.0
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Department : 4715 - Information Technology

Full-Time			
DATA AND SYSTEMS MANAGER	1.0	-1.0	0.0
IT SUPPORT TECHNICIAN	1.0	-1.0	0.0

Total	2.0	-2.0	0.0
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Budgeted Department and Title	FY 18/19 Adopted	FY 18/19 Changes	FY 19/20 Adopted
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Continued: Summary of Authorized Positions

Department : 4716 - Engineering and Water Quality

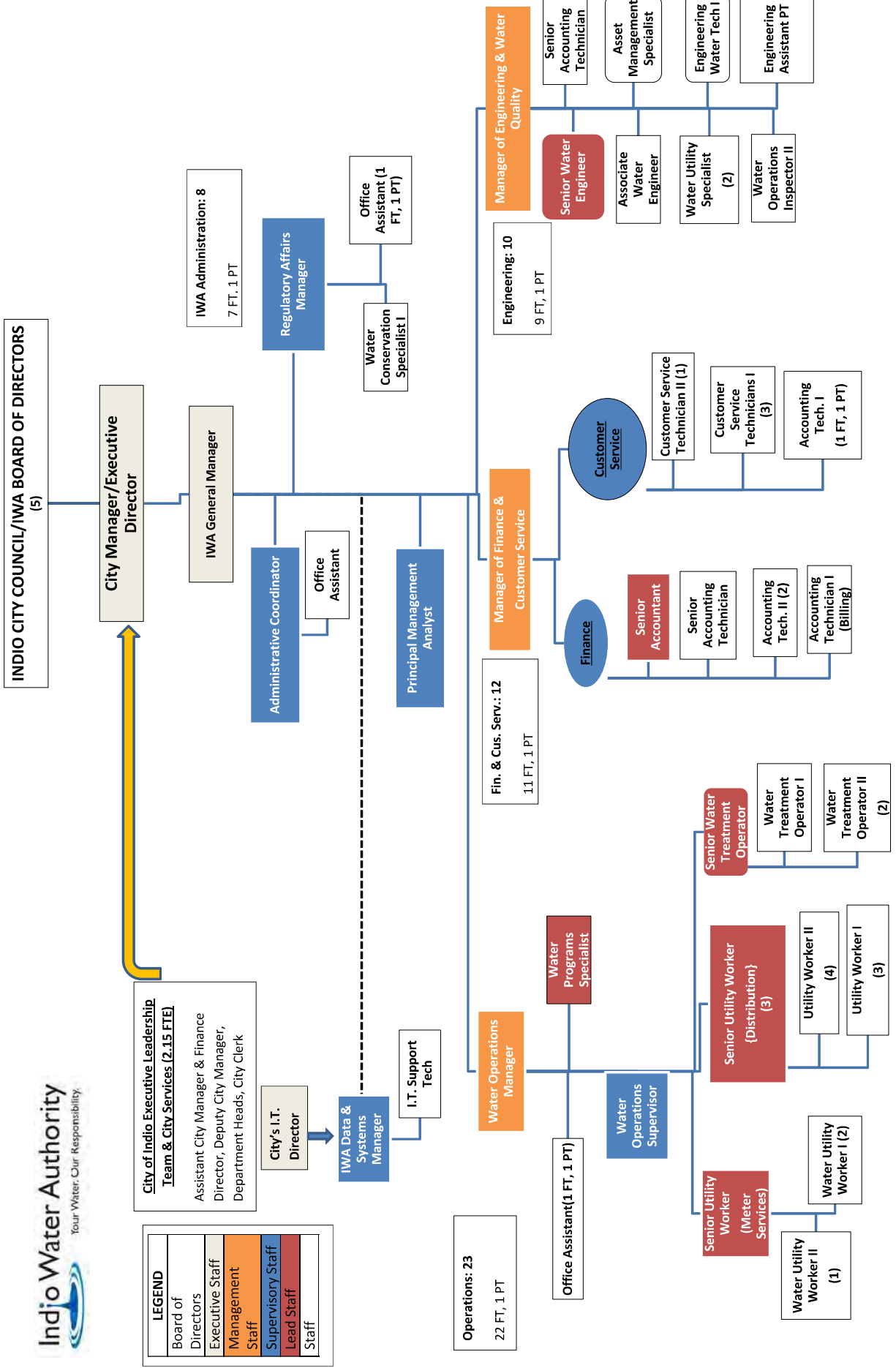
Full-Time			
SENIOR ENGINEER	0.0	1.0	1.0
PRINCIPAL CIVIL ENGINEER	1.0	-1.0	0.0
ENGINEERING TECHNICIAN II	1.0	-1.0	0.0
ENGINEERING TECHNICIAN I	0.0	1.0	1.0
ASSISTANT ENGINEER	1.0	-1.0	0.0
ASSOCIATE ENGINEER	0.0	1.0	1.0
ASST. GENERAL MGR. OF ENG. & WATER QUALITY	1.0	-1.0	0.0
MANAGER OF ENGINEERING & WATER QUALITY	0.0	1.0	1.0
WATER OPERATIONS INSPECTOR II	1.0	0.0	1.0
WATER UTILITY SPECIALIST	2.0	0.0	2.0
WATER PROGRAM SPECIALIST	1.0	-1.0	0.0
ASSET MANAGEMENT SPECIALIST	1.0	0.0	1.0
SENIOR ACCOUNTING TECH	0.0	1.0	1.0

Part-Time			
P/T ENGINEERING ASSISTANT	1.00	0.00	1.00

Total	10.0	0.0	10.0
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Total Authority			
Elected	5.00	0.00	5.00
Full Time	47.00	2.00	49.00
Partially-Funded City Positions	2.15	0.00	2.15
Part-Time	8.00	-4.00	4.00
	62.15	-2.00	60.15

* The elected positions are partially funded from the General Fund



LEGEND	
Board of Directors	Board of Directors
Executive Staff	Executive Staff
Management Staff	Management Staff
Supervisory Staff	Supervisory Staff
Lead Staff	Lead Staff
Staff	Staff

Operations: 23
22 FT, 1 PT

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 87,883¹ 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 20 wells with a capacity of 40 million gallons per day spread throughout the City of Indio. Three of the 20 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 four 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 declared

¹ Population rate from the Department of Finance January 2018 Estimates

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 DEMAND

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

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

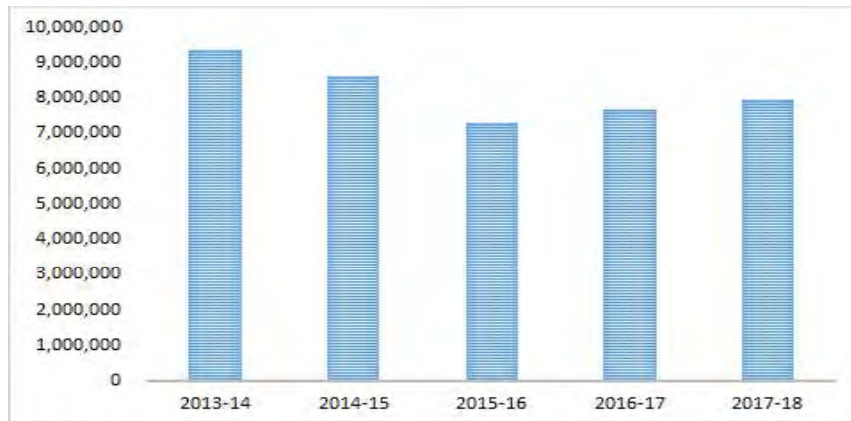
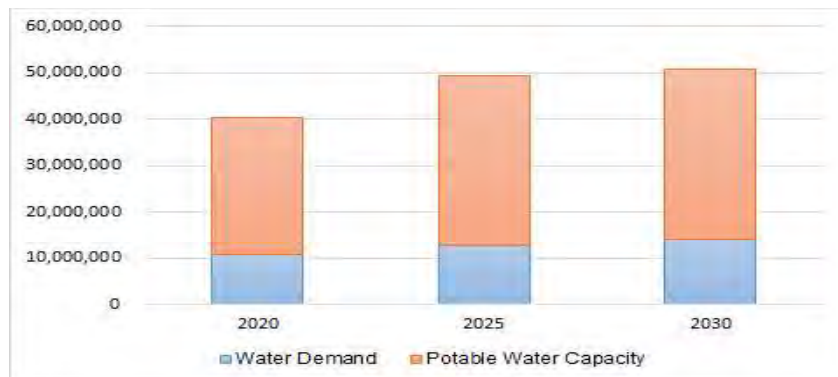


Table 2 below shows the City’s water demand reflecting actual figures for 2014 and projected demand through 2030 based on the 2012 Water Master Plan Update.

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



WATER QUALITY

The quality of our water is remarkably high based on annual data compiled and reported in 2017 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.

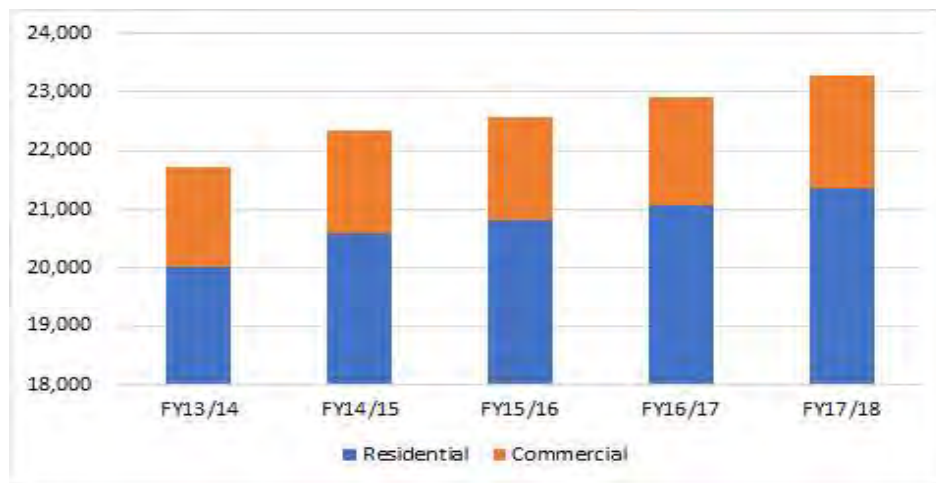
IWA uses state certified laboratories for bacteriological, physical, chemical, and radiological water analysis. Samples are collected from the entire water system weekly and submitted for testing to ensure the safety of the water and compliance with Federal Environmental Protection Agency’s Safe Drinking 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 2019-20, IWA expects to add approximately 300 water connections to the system, ending the fiscal year with about 23,300 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.

**Chart 3
Number of Water Meters**



**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 2018-19, 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 2018-19 HIGHLIGHTS AND ACCOMPLISHMENTS

Administration

- Execution of a \$5.5 million grant agreement with the State Water Resources Control Board (“State Water Board”) for the consolidation of the Boe Del Heights and Waller Tract mutual water associations into the Indio Water Authority.
- Completion of an Organization Performance Assessment to better understand current organizational performance and to address future organizational needs.
- Completion of reorganizations to address organizational needs in Engineering, Operations, and Conservation.
- Enhanced communication and outreach for the web portal, water quality, and capital improvement projects through the website, press releases, bill inserts, social media, and special events.
- Social media presence on YouTube, Facebook, and Twitter increased digital customer engagement by 20 percent.
- Led IWA’s regional involvement in the preparation and completion of the 2018 Coachella Valley Integrated Regional Water Management and Storm water Resource Plan which received approval from the California Department of Water Resources from the first review.
- Maintained working relationship with other water districts.
- Completion and submission of the second Annual Water Loss Report in compliance with Senate Bill 555.
- Cooperative preparation and submission of the second Annual Report for the Indio Sub-basin for water year 2017-18 in compliance with the Sustainable Groundwater Management Act of 2014.
- Completion of the \$1.3 million Proposition 84 Round 3 Drought Grant for turf reduction, as part of the \$5.2 million regional grant managed by IWA.
- Redesigned the applications for rebates to improve customer ease of use and internal review.
- 12.6 percent conservation (reduction in consumption) compared to 2013.

Engineering and Water Quality

- Completed Construction of water improvements regarding the consolidation of both Boe Del Heights and Waller Tract Mutual Water Associations to be integrated into IWA's potable water system.
- Utility relocations and water improvements on Highway 111 expansion project from Madison to Rubidoux (project completion during this fiscal year).
- Approval of several developer-funded water improvement projects.
- Performed over 2,000 water quality samples, testing and analysis as part of the regulatory requirements to meet drinking water standards.
- Purchased new GPS unit to continue to improve accuracy and reliability of IWA's GIS database and improve usage of GIS-based asset management system, Cityworks.
- Provided technical support for update of the Water Master Plan (Plan to be finalized during fiscal year 19-20)

Production and Distribution

- Repaired and replaced water services, including pavement repairs.
- Performed dead-end flushing to maintain water quality.
- Read meters for billing and collection of consumption data, which assists our customers to conserve water.
- Expanded Advance Metering Infrastructure (AMI).
- Performed valve exercising to maintain infrastructure operability and water quality.
- Worked with other divisions and consultants to optimize water system performance.
- Rehabilitated and activated two (2) standby wells.
- Replaced cathodic protection at Plant 2 and 3 steel tank reservoirs to increase longevity of the interior lining.

Finance and Customer Services

- Relocated and renovated Customer Service Area.
- Coordinated the annual audit of the Fiscal Year 2017-18 Financial Statements for IWA and EVRA.
- Timely processing of over 23,000 customer bills, payments and over 40,000 financial transactions.

- Coordinated the review with Standard and Poors of the IWA's credited rating related to the 2015 Revenue Bonds from A/Stable Outlook to A+/Stable Outlook.
- Started updating 2013 Long-Range Financial Plan with NBS Consulting.

Information Technology

- Completed full implementation of new virtual environment and decommissioning of old environment.
- Replaced AS400 hardware, implemented new tape changer and backup strategy to support weekend and holiday backups.
- Full upgrade of all Engineering workstations and software.
- Continued improvements in well and plant site connectivity including switch and wireless component upgrades/replacements.
- Implemented new backup system for physical and virtual machines.
- Upgraded or replaced multiple servers to bring operating systems up to more recent versions.
- Continued endpoint replacements and upgrades to phase out old operating systems and increase system performance.

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 2019-20, the Authority will focus on the following goals and objectives.

FY 2019-20 BUDGET SUMMARY

Operating Revenues

Revenue from water sales for FY 2019-20 is projected at \$19.6 million. Other revenues, including charges for services, interest earnings, reimbursements and service connection fees, totaled \$3.0 million. Grant revenue is projected at \$477,000 million for a combined total operating budget of \$23.1 million. The total revenue budget has decreased 15 percent compared to the prior fiscal year. This decrease is mostly due to a reduction in grant related revenue connected to the Boe Del Heights and Waller Tract projects.

Operating Expenses

Total expenses and outlay (including capital projects and equipment replacement) budgeted for FY 2019-20 is \$21.8 million, a decrease of 19 percent from FY 2018-19 due to decreases in Grant funded projects.

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 2019-20 totals \$4.7 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.

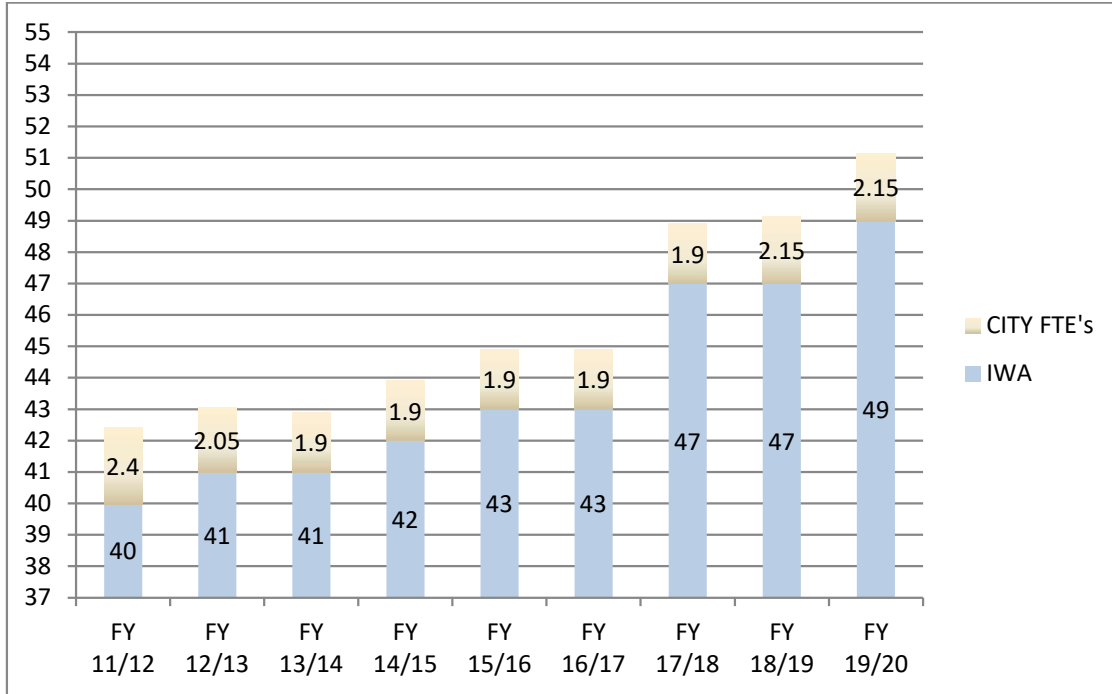
- The Water Capital Impact Fee (Fund 310) budget is \$3.5 million and will be used for:
 - Highway 111 water main from Oasis Street to Arabia
 - Well 13B Equipping
 - Well 8A Drilling and Equipping
 - Westward Ho Water Main Project
 - Impact Fee Study
 - Administrative Transfer to Operating Fund
- The Supplemental Water Supply Fund (Fund 015) budget is \$1,190,000 thousand and will be used for:
 - Non-Potable Program-Posse Park
 - Non-Potable Feasibility Study
 - Supplemental Water Supply Fee Analysis
 - Administrative Transfer to Operating Fund
- The Equipment Replacement Fund budget totals \$255,027 to cover anticipated equipment replacement needs.

STAFFING AND PERSONNEL

For FY 2019-20, there are 49 authorized IWA full-time positions, 4 part-time positions and 2.15 partially city funded positions. The chart below provides a historical summary of IWA funded full-time positions, and partially city funded positions.



IWA Full-Time Employees



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 \$521,358 for FY 2018-19 will help to fund the reserve funds based on their priority ranking.

DEBT ADMINISTRATION

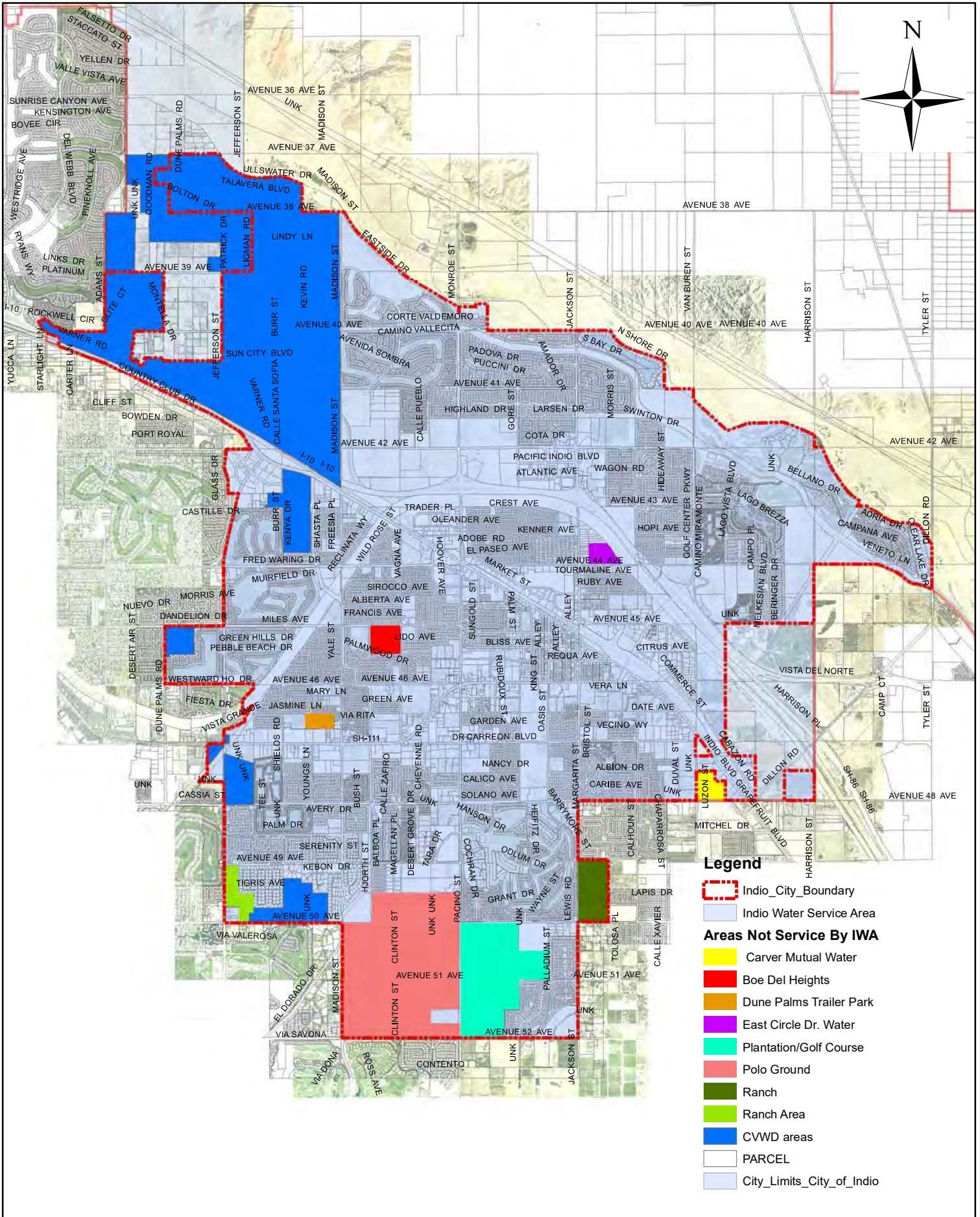
On October 1, 2006, the Indio Water Authority issued \$61,795,000 Water Lease Revenue Bond Series. Some of the proceeds were used to repay the 2004 Bond Series and the remainder were used for various capital maintenance and improvement projects to build new reservoirs, wells, boosters stations, pipelines, 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. On May 11, 2018 the Indio Water Authority credit rating of "A/Stable" was upgraded to "A+/Stable by Standard and Poor's for the 2015 bond issue. The upgraded rating reflected that the IWA's financial strength during last three fiscal years was very robust. According to the opinion of the Standard and Poor's, this trend is expected to continue given management' history of implementing timely rate increases. The rating shows that the IWA has a very strong risk profile and financial risk profile.

The FY 2019-20 debt service payments for the 2015 bond issue will total \$4,150,449.



INDIO WATER AUTHORITY



FINANCIAL SUMMARIES

Indio Water Authority Fund Balance Summary

Fund Name	Estimated Fund Balance as of June 30, 2019	Estimate Ending Fund Balance as of June 30, 2020	Fund Balance Components for the Budget Year				
			Total Nonspendable	Total Restricted	Total Committed	Total Assigned	Total Unassigned
010 Water Fund	13,025,439	13,025,439	6,891,743	545,920	5,587,776	-	-
010 Water Operating Reserve Fund	6,560,000	6,560,000	-	6,560,000	-	-	-
010 Emergency Reserve Fund	545,920	545,920	-	545,920	-	-	-
011 Equipment Replacement Fund	594	250,594	-	250,594	-	-	-
012 Capital Reserve Fund	679,323	679,323	-	679,323	-	-	-
013 Rate Stabilization Fund	350,000	350,000	-	350,000	-	-	-
014 Water Transfer Reserve Fund	51,154	51,154	-	51,154	-	-	-
015 Supplemental Water Supply Fund	4,277,674	3,788,413	-	3,788,413	-	-	-
310 Water Capital Impact Fee Fund	5,902,132	3,049,450	-	3,049,450	-	-	-
Total Funds	31,392,236	28,300,293	6,891,743	15,820,775	5,587,776	-	-



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

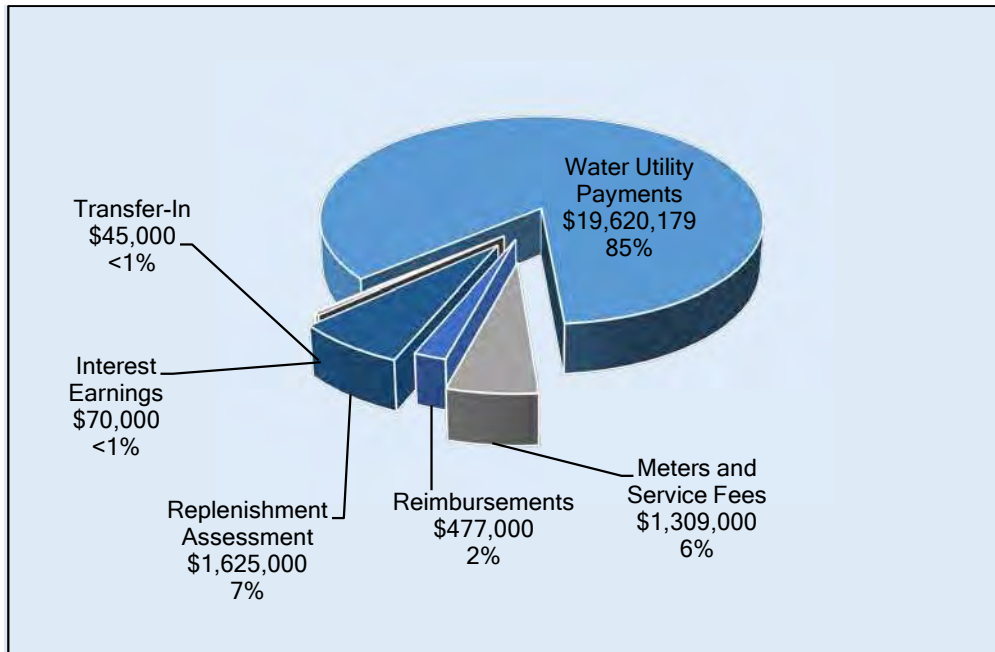
Fund Description	FY 2017-18 Actual Revenue	FY 2018-19 Final Budget Revenue	FY 2019-20 Recommended Budget Revenue	FY 2018-19 Adopted Budget Revenue
010 Operating Water Fund	22,744,797	27,326,470	23,146,179	23,146,179
Total Operating Water Fund	22,744,797	27,326,470	23,146,179	23,146,179
011 Equipment Replacement	150,000	150,000	250,000	250,000
015 Supplemental Water Supply Fund	1,114,135	518,200	518,200	518,200
310 Water Capital Impact Fee Fund	749,705	460,000	460,000	460,000
Total Capital Project Funds	2,013,840	1,128,200	1,228,200	1,228,200
Total Funds Revenue	24,758,637	28,454,670	24,374,379	24,374,379



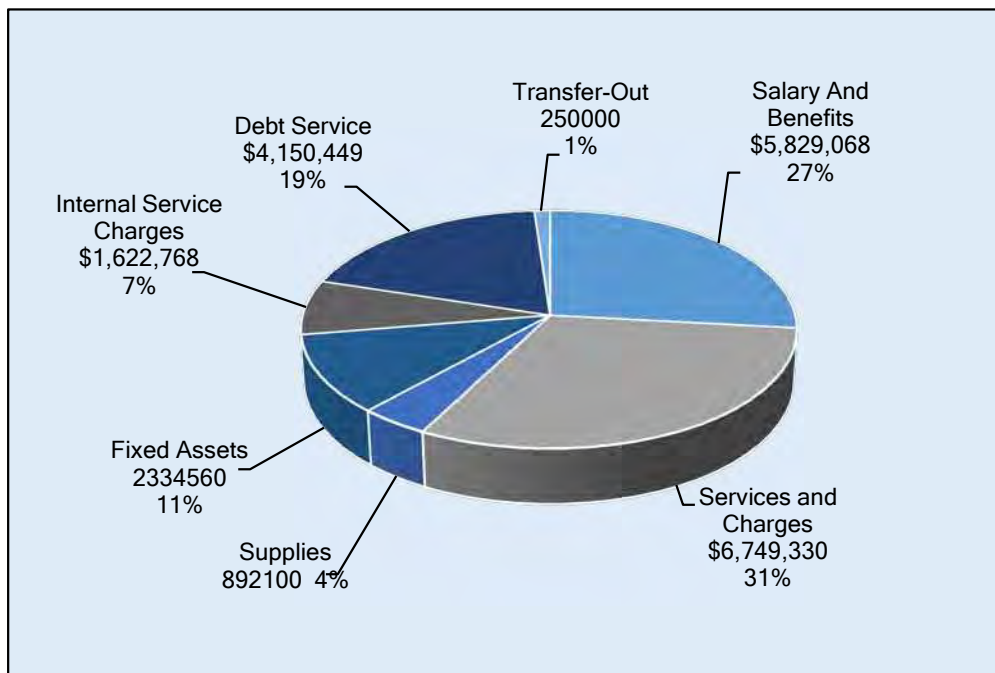
Indio Water Authority
Operating Fund
Revenue over Expenditures

Description	Budget FY 2018-19	Recommended Budget FY2019-20	Adopted Budget FY 2019-20
REVENUE			
Water Sales	19,235,470	19,620,179	19,620,179
Meter and Service Fees	1,316,000	1,309,000	1,309,000
Replenishment Assessment	1,460,000	1,625,000	1,625,000
Investment Income	60,000	70,000	70,000
Grant Funding	5,210,000	477,000	477,000
Transfer-Out	45,000	45,000	45,000
Total Budgeted Revenue	27,326,470	23,146,179	23,146,179
EXPENDITURES			
Salary and Benefits	5,863,109	5,829,068	5,829,068
Legal Services	90,000	90,000	90,000
Professional/Contract Services	1,940,903	1,762,000	1,762,000
Regulatory/Governmental Agency	1,606,000	1,764,000	1,764,000
Utilities	1,600,000	1,600,000	1,600,000
Outside Repair & Maintenance	357,625	352,625	352,625
Travel & Training	76,600	88,800	88,800
Dues & Subscriptions	38,700	38,100	38,100
Postage & Freight	126,500	134,500	134,500
Conservation Programs/Outreach	595,000	595,000	595,000
Advertising	15,000	15,000	15,000
Cell Phones	21,900	21,505	21,505
Rentals and Leases	12,000	80,000	80,000
Printing	89,000	102,800	102,800
Meter Change Out Program	250,000	250,000	250,000
Repair Parts/Supplies	448,000	448,000	448,000
Supplies & Safety Equipment	33,800	39,100	39,100
Chemical Lab	160,000	160,000	160,000
Contingency	100,000	100,000	100,000
Capital Outlay	7,289,335	2,334,560	2,334,560
Internal Service Funds	1,235,943	1,622,768	1,622,768
Transfer Outs	705,647	250,000	250,000
Total Expenditures	22,655,062	17,677,826	17,677,826
Debt Service	4,150,050	4,150,449	4,150,449
Total Budget Appropriation	26,805,112	21,828,275	21,828,275
Projected Revenue Over Expenditures (+/-)	521,358	1,317,904	1,317,904

FY 2019-20 REVENUE SUMMARY Projected - \$23,146,179



FY 2019-20 EXPENDITURE SUMMARY Projected - \$21,828,275



Indio Water Authority
Operating Fund Revenue Detail

Description	FY 2017-18 Actual Revenue	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 Adopted Budget
Water Fund				
Interest Earnings	84,486	60,000	70,000	70,000
Total Use of Money and Property	84,486	60,000	70,000	70,000
Delinquent Penalty Fees	300,722	275,000	290,000	290,000
Plan Checks	44,605	45,000	100,000	100,000
Inspection Fees	127,934	100,000	100,000	100,000
Water Utility Payments	19,758,241	19,235,470	19,620,179	19,620,179
Drought Rate Penalties	-	-	-	-
Service Connection Fee	-	-	-	-
Water Meters	152,137	150,000	150,000	150,000
Backflow Charges	312,413	300,000	300,000	300,000
Fire Protection Charges	149,910	145,000	145,000	145,000
Replenish Assessment Charge	1,259,818	1,460,000	1,625,000	1,625,000
Service Area Fee	44,538	40,000	40,000	40,000
NSF Returned Check Charge	7,775	4,000	4,000	4,000
Charges for Services	151,693	120,000	120,000	120,000
Establishment Fee	61,700	60,000	60,000	60,000
Total Charges for Services	22,371,486	21,934,470	22,554,179	22,554,179
Transfers In	71,139	45,000	45,000	45,000
Capital Contribution Other Funds	-	-	-	-
Capital Contribution Development	-	-	-	-
Cash Over/Short	-	-	-	-
Recovery of Labor	1,936	2,000	2,000	2,000
Reimbursements	102,604	75,000	75,000	75,000
Grant Reimbursements	113,146	5,210,000	400,000	400,000
Total Miscellaneous Services	288,825	5,332,000	522,000	522,000
Total Operating Revenue	22,744,797	27,326,470	23,146,179	23,146,179

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

Description	FY 2016-17 Actual Expenditures	FY 2017-18 Actual Expenditures	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 Adopted Budget
Water Authority Operations					
4711 Board of Directors	11,374	11,879	23,418	23,418	23,418
4711 Administration*	3,686,340	3,754,372	4,761,428	4,363,035	4,363,035
4712 Production	2,498,625	3,728,668	3,786,846	4,013,304	4,013,304
4713 Transmission and Distribution	4,021,815	4,127,060	8,637,529	4,100,315	4,100,315
4714 Finance and Customer Service	1,727,176	1,727,641	2,169,693	1,900,842	1,900,842
4715 Information Technology	850,749	879,521	868,889	831,164	831,164
4716 Engineering and Water Quality	3,216,441	1,151,274	2,105,279	2,143,768	2,143,768
Total Water Authority Operations	16,012,520	15,380,415	22,353,082	17,375,846	17,375,846
4720 Water Debt Service	4,194,431	4,197,120	4,150,050	4,150,449	4,150,449
Total Debt Service Funds	4,194,431	4,197,120	4,150,050	4,150,449	4,150,449
Total Operating Expenses	20,206,950	19,577,535	26,503,132	21,526,295	21,526,295
10 Water Bond	195,165	-	301,980	301,980	301,980
15 Supplemental Water Supply Fund	-	306,758	440,000	1,190,000	1,190,000
310 Water Capital Impact Fee Fund	474,823	483,700	1,320,000	3,549,000	3,549,000
Total Capital Projects Funds	669,988	790,458	2,061,980	5,040,980	5,040,980
11 Equipment Replacement	239,724	190,281	153,039	255,027	255,027
Total Equipment Replacement Fund	239,724	190,281	153,039	255,027	255,027
Total Expenditures	21,116,662	20,558,274	28,718,151	26,822,302	26,822,302

Indio Water Authority
Operating Fund Detail by Division

Appropriation Category	FY 2017-18 Actual Total	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 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 Wednesday 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	6,800	12,918	12,918	12,918
Services and Charges	5,079	10,500	10,500	10,500
Fixed Assets	-	-	-	-
Internal Service Fees	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Expenditures/Appropriations:	11,879	23,418	23,418	23,418

Funded Positions:				
Elected Board Members	5.00	5.00	5.00	5.00
	5.00	5.00	5.00	5.00

Indio Water Authority
FY 2019-2020

4711 Water Board

Account Number	Account Description	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Budget FY2018-19	Adopted FY 2019-20	Budget Change
Salaries & Benefits								
471-1201	Regular Pay	5,400	7,600	6,500	5,882	12,000	12,000	-
471-1370	Medical Insurance	-	-	-	-	-	-	-
471-1510	PERS-EMPLOYER	-	-	-	-	-	-	-
	PERS - EMPLOYEE	-	-	-	-	-	-	-
471-1610	Social Security	-	(24)	297	918	918	918	-
471-1730	Life Insurance	-	-	-	-	-	-	-
471-1750	LT Disability	-	-	-	-	-	-	-
	Subtotal	5,400	7,576	6,797	6,800	12,918	12,918	-
Operations								
471-2190	Professional Services	-	-	-	-	-	-	-
471-2610	Travel & Training	7,983	3,697	4,577	5,079	10,500	10,500	-
471-2615	Meetings	-	-	-	-	-	-	-
471-2630	Dues & Publications (Cert)	-	-	-	-	-	-	-
	Total Expenses	7,983	3,697	4,577	5,079	10,500	10,500	-
Total Expenses		13,383	11,273	11,374	11,879	23,418	23,418	-



Indio Water Authority
Operating Fund Detail by Division

Appropriation Category	FY 2017-18 Actual Total	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 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	1,352,921	1,353,080	1,331,993	1,331,993
Retiree Health OPEB Funding	-	-	-	-
Services and Charges	1,870,086	2,504,000	2,555,000	2,555,000
Lease Payment	5	-	5	5
Materials & Supplies	15,407	15,000	15,000	15,000
Fixed Assets	-	-	-	-
Internal Service Charges	205,395	183,701	211,037	211,037
Transfers to Other Funds	310,558	705,647	250,000	250,000
Total Expenditures/Appropriations:	3,754,372	4,761,428	4,363,035	4,363,035

Funded Positions:				
City Manager	0.25	0.25	0.25	0.25
City Clerk Administrator	-	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	1.00	1.00	1.00	1.00
Water Prin. Management Analyst	-	1.00	1.00	1.00
Water Management Analyst	1.00	-	-	-
Manager of Water Regulatory Affairs	-	-	1.00	1.00
Water Comm. Outreach Coord.	-	1.00	-	-
Water Conservation Specialist	-	-	1.00	1.00
Water Conservations Prog. Coord.	1.00	-	-	-
Water Office Assistant	2.00	2.00	2.00	2.00
P/TWater Office Assistant	1.00	1.00	1.00	<u>1.00</u>
	8.90	9.15	10.15	10.15

Indio Water Authority
FY 2019-2020

4711 Administration

Account Number	Account Description	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Budget FY 2018-19	Adopted FY 2019-20	Budget Change
Salaries & Benefits								
471-1201	Regular Pay	711,123	734,221	683,405	946,438	937,799	873,472	(64,327)
471-1220	Part-Time Salaries	557	20,446	12,969	-	-	-	-
471-1310	Overtime	167	816	69	5,193	-	-	-
471-1320	Call Back	-	-	-	628	-	-	-
471-1330	Standby	-	-	-	6,228	-	-	-
471-1360	Auto Allowance	10,051	10,410	9,774	8,939	10,200	11,100	900
471-1361	Uniform Allowance	1,643	1,503	431	1,249	-	-	-
471-1362	Communications Allowance	-	255	777	468	840	840	-
471-1370	Medical Insurance	93,854	111,187	111,526	126,449	109,978	139,852	29,874
471-1430	Comp/Vacation Cash Outs	16,501	16,389	28,326	23,461	-	-	-
471-1510	PERS-EMPLOYER	148,932	171,602	158,377	173,992	225,567	241,086	15,519
471-1610	Social Security	51,179	57,765	53,551	55,874	65,054	62,178	(2,876)
471-1730	Life Insurance	800	817	794	684	988	988	-
471-1750	LT Disability	4,567	4,676	4,199	3,318	2,654	2,477	(177)
	Subtotal	1,039,374	1,130,087	1,064,198	1,352,921	1,353,080	1,331,993	(21,087)
Operations								
471-2110	Legal Services	28,085	22,382	35,009	53,033	90,000	90,000	-
471-2190	Professional Services	66,192	79,171	96,447	124,986	90,000	90,000	-
471-2220	Contract Labor	1,907	5,361	-	-	-	-	-
471-2230	Outside Gov. Agencies	1,076,354	1,116,479	1,269,403	1,339,335	1,575,000	1,625,000	50,000
471-2235	City Payroll Charges	1,039,374	1,130,087	1,064,198	1,352,921	1,353,080	1,331,993	(21,087)
471-2281	Conservation	449,111	1,273,504	709,031	298,304	595,000	595,000	-
471-2430	Equip R & M Services	-	-	-	-	-	-	-
471-2450	Bldg & Grnds Repair	-	-	-	-	-	-	-
471-2610	Training	11,882	10,964	15,928	24,098	12,000	12,000	-
471-2615	Meetings	950	2,082	1,388	1,002	1,000	2,000	1,000
471-2630	Dues & Publications (Cert)	23,796	25,057	26,492	28,483	33,000	33,000	-
471-2720	Postage & Freight	2,348	1,621	1,104	564	5,000	5,000	-
471-2740	Advertising	-	-	-	-	-	-	-
471-2750	Cell Phones	-	-	-	-	-	-	-
471-2760	Pager Rentals	-	-	-	-	-	-	-
471-2810	Rentals & Leases	7,359,554	6,325	5	5	-	5	5
471-2820	Settlements	307	-	-	-	-	-	-
471-2825	Damage to City Property	-	-	-	-	-	-	-
471-2840	Taxes	-	-	-	-	-	-	-
471-2860	Printing & Reproduction	321	109	1,313	281	3,000	3,000	-
471-2880	Promotional Activities	-	-	-	-	-	-	-
471-2885	Software/Non-Capital	-	-	-	-	-	-	-
471-2895	Contingency	-	-	-	-	100,000	100,000	-
471-2896	OPEB Funding	-	-	-	-	-	-	-
471-2910	Depreciation Expense	-	-	-	-	-	-	-
	Total Services & Charges	10,060,181	3,673,141	3,220,318	3,223,012	3,857,080	3,886,998	29,918
471-5110	Small Tools & Equipment	-	-	-	-	-	-	-
471-5210	R & M Vehicles	-	-	-	-	-	-	-
471-5211	Inventory Over/Short	(15,944)	-	136	3,160	-	-	-
471-5510	Janitorial Supplies	-	-	-	-	-	-	-
471-5520	Office Supplies	23,107	17,169	15,512	12,247	15,000	15,000	-
471-5560	Clothing	-	-	-	-	-	-	-
471-5570	Safety Equipment	-	-	-	-	-	-	-
	Total Supplies	7,163	17,169	15,648	15,407	15,000	15,000	-
471-8101	Transfer Out	99,330	150,000	314,916	310,558	705,647	250,000	(455,647)
	Total Transfers	99,330	150,000	314,916	310,558	705,647	250,000	(455,647)
	Subtotal	10,166,674	3,840,310	3,550,882	3,548,977	4,577,727	4,151,998	(425,729)
Internal Service								
471-7911	Risk Management	97,338	96,705	94,653	119,389	140,236	164,441	24,205
471-7912	Buildings	10,481	2,862	19,496	33,270	28,097	30,389	2,292
471-7913	Information Technology	9,067	10,072	15,033	21,041	14,833	15,619	786
471-7914	Central Services	6,774	4,292	6,276	9,822	-	-	-
471-7915	Fleet Maintenance	-	-	-	21,873	535	588	53
471-7916	Vehicle Replacement	-	-	-	-	-	-	-
	Total Internal Service	123,660	113,931	135,458	205,395	183,701	211,037	27,336
	Total Expenses	10,290,334	3,954,242	3,686,340	3,754,372	4,761,428	4,363,035	(398,393)

Appropriation Category	FY 2017-18 Actual Total	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 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	422,878	373,891	555,004	555,004
Services and Charges	2,059,429	2,289,125	2,294,125	2,294,125
Materials & Supplies	188,696	243,500	243,500	243,500
Fixed Assets	900,611	730,000	730,000	730,000
Internal Service Fees	157,054	150,329	190,675	190,675
Transfers to Other Funds	-	-	-	-
Total Expenditures/Appropriations	3,728,668	3,786,845	4,013,304	4,013,304

Funded Positions:				
Senior Water Pump Operator	1.00	1.00	-	-
Senior Water Treatment Plant Operator	-	-	1.00	1.00
Water Pump Operator I	2.00	2.00	-	-
Water Plant Treatment Operator I	-	-	1.00	1.00
Water Plant Treatment Operator II	-	-	2.00	2.00
Water Programs Specialist	-	-	0.50	0.50
Water Operations Manager	-	-	0.50	0.50
Water Operations Superintendent	0.50	0.50	-	-
	3.50	3.50	5.00	5.00

Indio Water Authority
FY 2019-2020

4712 Production

Account Number	Account Description	Actuals FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Budget FY 2018-19	Adopted FY 2019-20	Budget Change
Salaries & Benefits								
471-1201	Regular Pay	228,593	230,571	205,156	260,067	257,497	354,186	96,689
471-1310	Overtime	5,879	10,538	9,875	9,669	-	-	-
471-1320	Call Back	6,123	6,535	5,562	6,385	-	-	-
471-1330	Standby	26,911	40,378	36,792	22,233	-	-	-
471-1361	Uniform Allowance	4,305	4,508	3,652	3,748	4,392	1,464	(2,928)
471-1370	Medical Insurance	51,123	51,871	45,712	42,948	28,420	72,000	43,580
471-1420	Comp/Vaction Cash Out	7,033	4,492	21,675	4,429	-	-	-
471-1510	PERS -EMPLOYER	49,369	53,325	47,742	52,336	62,437	98,611	36,174
471-1610	Social Security	21,858	23,774	22,429	19,739	20,034	27,207	7,173
471-1730	Life Insurance	441	378	323	277	378	540	162
471-1750	LT Disability	1,482	1,467	1,245	1,047	733	996	263
	Subtotal	403,117	427,837	400,163	422,878	373,891	555,004	181,113
Operations								
471-2181	Water Resource Management	-	-	-	-	-	-	-
471-2190	Professional Services	213,008	83,868	59,014	178,109	260,000	260,000	-
471-2220	Contract Labor	-	177,529	167,793	107,592	100,000	100,000	-
471-2230	Outside Government Agencies	5,506	8,032	6,746	11,012	6,000	6,000	-
471-2235	City Payroll Charges	403,117	427,837	400,163	422,878	373,891	555,004	181,113
471-2290	Contractual Services	-	-	-	-	-	-	-
471-2310	Utilities - Natural Gas	-	-	-	-	-	-	-
471-2320	Water	-	-	-	-	-	-	-
471-2330	Utilities - Electricity	1,392,963	1,251,231	1,307,365	1,338,762	1,600,000	1,600,000	-
471-2360	Sewer	-	-	-	-	-	5,000	-
471-2460	Bldg & Grnds-Pest Control	2,041	750	750	-	2,625	2,625	-
471-2490	Outside Repair & Maintenance	203,011	195,982	202,318	411,249	300,000	300,000	-
471-2610	Training	5,763	2,789	1,916	9,899	13,000	13,000	-
471-2630	Dues & Publications (Cert)	-	-	190	-	1,000	1,000	-
471-2710	Telephone	-	-	-	-	-	-	-
471-2750	Cell Phones	5,218	5,415	2,659	2,614	4,500	4,500	-
471-2810	Rentals & Leases	-	-	-	192	2,000	2,000	-
471-2885	Software/Non-Capital	-	-	-	-	-	-	-
471-2890	Outside Services	-	-	-	-	-	-	-
	Total Services & Charges	2,230,627	2,153,433	2,148,914	2,482,307	2,663,016	2,849,129	181,113
471-5110	Small Tools & Equipment	6,610	19,154	9,023	52,308	15,000	15,000	-
4-Jan-00	Water Meters	-	-	-	-	-	-	-
471-5290	R&M Supplies	44,637	28,257	35,514	63,980	60,000	60,000	-
471-5510	Janitorial Supplies	1,854	1,285	960	960	1,500	1,500	-
471-5520	Office Supplies	369	196	101	-	500	500	-
471-5530	Motor Fuel, Oil, Lubricant	1,049	1,163	1,441	887	3,000	3,000	-
471-5540	Chemical, Lab & Medical	70,425	80,698	101,296	69,131	160,000	160,000	-
471-5560	Clothing	-	-	-	-	500	500	-
471-5570	Safety Equipment	271	692	-	1,430	3,000	3,000	-
	Total Supplies	125,215	131,446	148,335	188,696	243,500	243,500	-
471-6210	Improvements Non-Building	15,545	4,346	77,723	898,616	640,000	640,000	-
471-6410	Machinery & Equipment	4,802	4,816	4,938	-	40,000	40,000	-
471-6990	Other Mach & Equip	-	-	-	1,995	50,000	50,000	-
	Total Fixed Assets	20,347	9,162	82,660	900,611	730,000	730,000	-
471-7910	Transfer Out	-	-	-	-	-	-	-
	Subtotal	2,376,189	2,294,041	2,379,909	3,571,614	3,636,516	3,822,629	181,113
Internal Service								
471-7911	Risk Management	55,692	58,775	55,852	36,655	42,131	70,233	28,102
471-7912	Buildings	6,269	13,904	11,565	10,214	8,441	9,130	689
471-7913	Information Technology	5,469	5,991	8,325	6,460	4,456	6,703	2,247
471-7914	Central Services	6,697	2,818	3,710	3,016	-	-	-
471-7915	Fleet Maintenance	35,061	40,466	39,264	100,709	95,301	104,609	9,308
471-7916	Vehicle Replacement	-	-	-	-	-	-	-
	Total Internal Service	109,188	121,955	118,716	157,054	150,329	190,675	40,346
	Total Expenses	2,485,377	2,415,995	2,498,625	3,728,668	3,786,846	4,013,304	221,459

Appropriation Category	FY 2017-18 Actual Total	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 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	1,645,889	1,529,604	1,744,361	1,744,361
Services and Charges	46,472	64,000	64,000	64,000
Materials & Supplies	627,548	599,000	599,000	599,000
Fixed Assets	1,370,593	6,036,355	1,196,580	1,196,580
Internal Service Fees	436,558	408,570	496,374	496,374
Transfers to Other Funds	-	-	-	-
Total Expenditures/Appropriations	4,127,060	8,637,529	4,100,315	4,100,315

Funded Positions:				
P/T Water Intern	1.00	1.00	-	-
Senior Water Utility Worker	4.00	4.00	4.00	4.00
Water Operations Supervisor	-	-	1.00	1.00
Water Operations Supintendent	0.50	0.50	-	-
Water Operations Mananger	-	-	0.50	0.50
Water Programs Specialist	-	-	0.50	0.50
Water Utility Worker I	5.00	5.00	5.00	5.00
Water Utility Worker II	5.00	5.00	5.00	5.00
P/T Office Assistant	-	-	1.00	1.00
Office Assistant	1.00	1.00	1.00	1.00
	16.50	16.50	18.00	18.00

4713 - Water Distribution

Account Number	Account Description	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Budget FY 2018-19	Adopted FY 2019-20	Budget Change
Salaries & Benefits								
471-1201	Regular Pay	885,983	891,408	885,122	960,335	1,012,428	1,116,284	103,856
471-1310	Overtime	75,937	80,341	127,783	168,328	-	-	-
471-1320	Call Back	17,980	14,918	19,125	10,912	-	-	-
471-1330	Standby	42,176	37,154	37,714	30,919	-	-	-
471-1361	Uniform Allowance	21,365	22,732	20,596	15,743	20,496	22,446	1,950
471-1370	Medical Insurance	225,873	232,266	225,383	197,281	174,453	206,303	31,850
471-1420	Comp/Vacation Cash Out	11,940	8,891	30,371	8,711	-	-	-
471-1510	PERS -EMPLOYER	192,806	207,285	203,724	183,332	239,864	308,129	68,265
471-1610	Social Security	81,045	83,281	88,418	65,581	77,850	86,215	8,365
471-1730	Life Insurance	1,964	1,700	1,635	1,108	1,674	1,836	162
471-1750	LT Disability	5,701	5,785	5,539	3,639	2,839	3,148	309
	Subtotal	1,562,770	1,585,761	1,645,410	1,645,889	1,529,604	1,744,361	214,757
Operations								
471-2180	Consulting Services	-	-	-	-	-	-	-
471-2190	Professional Services	-	-	-	-	-	-	-
471-2220	Contractual Services	-	-	-	-	-	-	-
471-2230	Other Gov. Agency Services	20,948	-	-	-	-	-	-
471-2235	City Payroll Charges	1,562,770	1,585,761	1,645,410	1,645,889	1,529,604	1,744,361	214,757
471-2325	Bulk Water Purchase	-	-	-	-	-	-	-
471-2340	Refuse Disposal	-	-	-	-	-	-	-
471-2490	Repair & Maintenance	27,614	15,797	43,903	17,653	40,000	40,000	-
471-2610	Training	12,966	11,095	18,475	22,589	12,000	12,000	-
471-2630	Dues & Publications (Cert)	394	513	904	705	2,000	2,000	-
471-2750	Cell Phones	-	-	-	-	-	-	-
471-2810	Rentals & Leases	8,979	4,336	12,661	5,525	10,000	10,000	-
471-2860	Printing & Reproduction	-	-	-	-	-	-	-
	Total Services & Charges	1,633,671	1,617,501	1,721,353	1,692,361	1,593,604	1,808,361	214,757
Supplies								
471-5110	Small Tools & Equipment	21,537	19,907	29,091	18,572	25,000	25,000	-
471-5250	Water Meters for IWA	626,120	452,173	2,442	18,238	100,000	100,000	-
471-5251	Water Meters for Developers	120,887	75,338	47,108	120,767	150,000	150,000	-
471-5260	Backflow Supplies	4,883	8,006	12,796	21,760	15,000	15,000	-
471-5290	R&M Other	276,099	301,868	310,331	442,445	300,000	300,000	-
471-5520	Office Supplies	-	-	-	-	-	-	-
471-5560	Clothing	-	-	-	-	-	-	-
471-5570	Safety Equipment	9,195	8,445	7,243	5,766	9,000	9,000	-
471-5590	Operating Supplies	-	-	-	-	-	-	-
	Total Supplies	1,058,721	865,737	409,011	627,548	599,000	599,000	-
Fixed Assets								
471-6210	Improvements Non Building	36,975	-	57,235	188,458	5,044,775	205,000	(4,839,775)
471-6410	Machinery & Equipment	20,427	20,427	20,427	27,496	95,000	95,000	-
471-6630	Vehicles	-	-	-	-	-	-	-
471-6990	Other Machine & Equipment	-	-	1,228,261	1,154,639	896,580	896,580	-
	Total Fixed Assets	57,402	20,427	1,305,923	1,370,593	6,036,355	1,196,580	(4,839,775)
	Subtotal	2,749,794	2,503,665	3,436,287	3,690,502	8,228,959	3,603,941	(4,625,018)
Internal Service								
471-7911	Risk Management	281,275	264,230	264,707	172,800	198,618	253,729	55,111
471-7912	Buildings	29,082	44,970	54,522	48,154	39,793	43,041	3,248
471-7913	Information Technology	24,959	28,099	39,245	30,454	21,008	24,132	3,124
471-7914	Central Services	7,114	10,798	17,645	14,216	-	-	-
471-7915	Fleet Maintenance	183,323	206,314	209,409	170,934	149,151	175,472	26,321
471-7916	Vehicle Replacement	-	-	-	-	-	-	-
	Total Internal Service	525,753	554,412	585,528	436,558	408,570	496,374	87,804
	Total Expenses	3,275,547	3,058,077	4,021,815	4,127,060	8,637,529	4,100,315	(4,537,214)

Indio Water Authority Operating Fund Detail by Division

Appropriation Category	FY 2017-18 Actual Total	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 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	954,440	1,268,925	1,054,572	1,054,572
Services and Charges	412,663	581,200	558,600	558,600
Materials and Supplies	1,292	7,000	7,000	7,000
Fixed Assets	27,005	-	-	-
Internal Service Fees	331,586	312,569	280,670	280,670
Transfers to Other Funds	655	-	-	-
Total Expenditures/Appropriations	1,727,641	2,169,694	1,900,842	1,900,842

Funded Positions:				
Accounting Tech I	2.00	2.00	2.00	2.00
Accounting Tech II	1.00	2.00	2.00	2.00
Mgr. of Finance & Customer Svc.	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	-
Accountant	1.00	1.00	-	-
Senior Accounting Tech	1.00	1.00	1.00	1.00
P/T Accounting Tech I	2.00	4.00	1.00	1.00
Customer Service Tech	2.00	3.00	3.00	3.00
Customer Service Tech II	-	1.00	1.00	1.00
P/T Office Assistant/Cashier	1.00	1.00	-	-
	12.00	17.00	12.00	12.00

Indio Water Authority

FY 2019-2020

4714 - Finance and Customer Service

Account Number	Account Description	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Budget FY 2018-19	Adopted FY 2019-20	Budget Change
Salaries & Benefits								
471-1201	Regular Pay	500,337	447,243	521,506	597,827	743,525	690,073	(53,452)
471-1220	Part-Time Salaries	96,592	120,303	136,525	46,208	149,821	21,379	(128,442)
471-1310	Overtime	1,962	2,640	-	1,437	-	-	-
471-1320	Call Back	-	-	-	-	-	-	-
471-1330	Standby	-	-	-	-	-	-	-
471-1361	Uniform Allowance	197	-	-	-	-	-	-
471-1370	Medical Insurance	103,473	91,004	107,100	116,382	122,205	99,898	(22,307)
471-1420	Comp/Vacation Cash Out	4,889	5,583	-	17,642	-	-	-
471-1510	PERS -EMPLOYER	117,931	125,180	149,959	129,904	183,523	185,672	2,149
471-1610	Social Security	44,822	42,799	51,249	41,744	66,586	54,426	(12,160)
471-1730	Life Insurance	882	675	756	717	1,188	1,188	-
471-1750	LT Disability	3,281	3,025	3,329	2,579	2,077	1,936	(141)
Subtotal		874,366	838,452	970,424	954,440	1,268,925	1,054,572	(214,353)
Operations								
471-2120	Auditing Services	11,275	14,290	20,000	3,306	15,000	15,000	-
471-2180	Consulting Services	4,562	27,466	23,000	7,870	30,000	30,000	-
471-2190	Professional Services	1,800	5,379	-	-	75,000	10,000	(65,000)
471-2220	Contract Labor	43,366	125,669	60,000	46,071	60,000	60,000	-
471-2235	City Payroll Charges	874,366	838,452	970,424	954,440	1,268,925	1,054,572	(214,353)
471-2270	Banking Services	141,457	160,355	154,600	251,129	180,000	200,000	20,000
471-2610	Training	4,691	657	8,400	2,952	9,400	14,400	5,000
471-2615	Meetings	-	-	1,000	60	600	600	-
471-2630	Dues & Publications (Cert)	550	370	800	675	1,200	600	(600)
471-2720	Postage & Freight	154,455	146,948	155,000	131,226	117,000	125,000	8,000
471-2730	Freight & Express	-	-	-	-	-	-	-
471-2740	Advertising	5,228	6,870	10,000	2,190	10,000	10,000	-
471-2860	Printing and Reproduction	19,688	26,166	90,000	34,783	83,000	93,000	10,000
471-3020	Bad Debt Expense	53,840	49,645	-	(67,599)	-	-	-
Total Services & Charges		1,315,278	1,402,268	1,493,224	1,367,103	1,850,125	1,613,172	(236,953)
471-5110	Small Tools & Equipment	4,267	3,166	6,000	1,292	7,000	7,000	-
471-5520	Office Supplies	-	2,059	-	-	-	-	-
471-5560	Clothing	-	-	-	-	-	-	-
Total Supplies		4,267	5,225	6,000	1,292	7,000	7,000	-
471-6110	Building Improvements	41,309	-	-	27,005	-	-	-
471-6530	Capital Software	18,900	-	-	-	-	-	-
471-6990	Other Mach & Equip	-	-	-	-	-	-	-
Total Fixed Assets		60,209	-	-	27,005	-	-	-
471-8201	Paid to IWA billed to COI	-	8,400	-	655	-	-	-
Subtotal		1,379,754	1,415,894	1,499,224	1,396,055	1,857,125	1,620,172	(236,953)
Internal Service								
471-7911	Risk Management	168,483	161,502	160,429	178,036	204,637	170,524	(34,113)
471-7912	Buildings	17,676	19,149	33,044	49,613	40,998	44,345	3,347
471-7913	Information Technology	15,214	17,045	23,785	31,377	21,645	16,088	(5,557)
471-7914	Central Services	6,906	6,808	10,694	14,647	-	-	-
471-7915	Fleet Maintenance	-	-	-	57,913	45,289	49,713	4,424
471-7916	Vehicle Replacement	-	-	-	-	-	-	-
Total Internal Service		208,279	204,504	227,952	331,586	312,569	280,670	(31,899)
Total Expenses		1,588,033	1,620,397	1,727,176	1,727,641	2,169,693	1,900,842	(268,852)

Indio Water Authority
Operating Fund Detail by Division

Appropriation Category	FY 2017-18 Actual Total	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 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	169,216	275,946	-	-
Services and Charges	438,728	321,784	448,300	448,300
Materials and Supplies	15,386	16,300	16,600	16,600
Fixed Assets	221,443	221,000	106,000	106,000
Internal Service Fees	34,748	33,859	260,264	260,264
Transfers to Other Funds	-	-	-	-
Total Expenditures/Appropriations	879,521	868,889	831,164	831,164

Funded Positions:				
Data and Systems Manager	-	1.00	-	-
Network System Engineer	1.00	-	Moved to City	-
Network Administrator	-	-	-	-
IT Support Technician	1.00	1.00	-	-
	2.00	2.00	-	-

Indio Water Authority
FY 2019-2020

4715 Information Technology

Account Number	Account Description	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Budget FY 2018-19	Adopted FY 2019-20	Budget Change
Salaries & Benefits								
471-1201	Regular Pay	146,895	135,254	127,477	117,946	190,394	-	(190,394)
471-1310	Overtime	1,125	2,917	-	36	-	-	-
471-1370	Medical Insurance	27,887	28,412	30,600	22,192	25,760	-	(25,760)
471-1420	Comp/Vacation Cash Out	1,801	5,569	-	-	-	-	-
471-1510	PERS -EMPLOYER	31,381	30,695	29,065	21,782	44,932	-	(44,932)
471-1610	Social Security	10,141	9,712	10,481	6,718	14,112	-	(14,112)
471-1730	Life Insurance	242	207	216	121	216	-	(216)
471-1750	LT Disability	874	851	816	421	532	-	(532)
	Total Payroll	220,346	213,617	198,655	169,216	275,946	-	(275,946)
Operations								
471-2130	Support Services	-	-	-	-	-	-	-
471-2180	Consulting Services	4,831	9,895	20,000	5,943	20,000	20,000	-
471-2190	Professional Services	-	5,509	95,000	163,310	107,884	75,000	(32,884)
471-2220	Contract Labor	243	270	5,000	-	2,000	2,000	-
471-2235	City Payroll Charges	220,346	213,617	198,655	169,216	275,946	-	(275,946)
471-2490	Repairs & Maintenance	59,907	81,117	80,000	3,132	15,000	10,000	(5,000)
471-2610	Training	5,695	4,344	8,000	1,106	9,000	12,000	3,000
471-2630	Dues & Publications (Cert)	-	355	500	-	500	500	-
471-27-10	Telephones	9,114	2,149	-	2,192	-	-	-
471-2750	Cell Phones	17,428	19,162	15,000	17,720	17,400	17,000	(400)
471-2810	Rentals and Leases	-	-	-	63,132	-	68,000	68,000
471-2860	Printing & Reproduction	-	-	-	-	-	3,800	3,800
471-2885	Software Non-Capital	155,346	184,985	240,315	182,193	150,000	240,000	90,000
	Total Services & Charges	472,910	521,402	662,470	607,944	597,730	448,300	(149,430)
471-5110	Small Tools & Equipment	14,461	5,446	17,000	14,265	16,000	16,000	-
471-5520	Office Supplies	493	388	300	1,121	300	600	300
	Total Supplies	14,954	5,834	17,300	15,386	16,300	16,600	300
471-6210	Improvements Non Building	-	-	-	-	-	-	-
471-6410	Machinery & Equipment	25,464	5,542	25,000	24,345	205,000	90,000	(115,000)
471-6530	Capital Software	-	-	-	-	-	-	-
471-6550	Computer Equipment	39,461	14,189	15,000	8,770	16,000	16,000	-
471-6630	Vehicles	-	-	-	-	-	-	-
471-6990	Other Machinery & Equipment	-	27,345	72,300	188,328	-	-	-
	Total Fixed Assets	64,925	47,077	112,300	221,443	221,000	106,000	(115,000)
	Subtotal	552,789	574,312	792,070	844,773	835,030	570,900	(264,130)
Internal Service								
471-7911	Risk Management	29,663	35,068	32,086	20,945	24,075	458	(23,617)
471-7912	Buildings	3,637	7,945	6,609	5,837	4,823	5,217	394
471-7913	Information Technology	3,220	3,440	4,757	3,691	2,546	251,939	249,393
471-7914	Central Services	6,648	1,898	2,139	1,723	-	-	-
471-7915	Fleet Maintenance	12,252	14,951	13,088	2,552	2,415	2,650	235
471-7916	Vehicle Replacement	-	-	-	-	-	-	-
	Total Internal Service	55,420	63,303	58,679	34,748	33,859	260,264	226,405
	Total Expenses	608,209	637,615	850,749	879,521	868,889	831,164	(37,725)

Indio Water Authority
Operating Fund Detail by Division

Appropriation Category	FY 2017-18 Actual Total	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 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	632,417	1,048,745	1,130,220	1,130,220
Services and Charges	364,668	898,620	818,800	818,800
Materials and Supplies	3,583	11,000	11,000	11,000
Fixed Assets	-	-	-	-
Internal Service Fees	150,606	146,914	183,748	183,748
Transfers to Other Funds	-	-	-	-
Total Expenditures/Appropriations	1,151,274	2,105,279	2,143,768	2,143,768

Funded Positions:				
Associate Water Engineer	1.00	-	1.00	1.00
Senior Engineer	-	-	1.00	1.00
Principal Civil Engineer	-	1.00	-	-
Engineering Technician II	1.00	1.00	-	-
Engineering Water Technician I	-	-	1.00	1.00
Junior Water Engineer	1.00	-	-	-
Senior Accounting Technician	-	-	1.00	1.00
Assistant Engineer	-	1.00	-	-
Manager of Engineering & Environmental Services	1.00	-	1.00	1.00
Water Operations Inspector II	1.00	1.00	1.00	1.00
Assistant General Mgr.	-	1.00	-	-
Water Utility Specialist	2.00	2.00	2.00	2.00
Water Utility Worker II	1.00	-	-	-
Water Program Specialist	-	1.00	-	-
Water Quality Specialist	1.00	-	-	-
Asset Management Specialist	-	1.00	1.00	1.00
P/T Engineering Assistant	1.00	1.00	1.00	1.00
	10.00	10.00	10.00	10.00

**Indio Water Authority
FY 2019-2020**

4716 Engineering and Water Quality

Account Number	Account Description	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Budget FY 2018-19	Adopted FY 2019-20	Budget Change
<u>Salaries & Benefits</u>								
471-1201	Regular Pay	535,825	676,092	640,122	393,780	675,778	698,619	22,841
471-1220	Part-Time Salaries	-	1,848	-	-	28,833	28,833	-
471-1310	Overtime	13,360	10,035	-	15,460	-	-	-
471-1320	Call Back	3,992	3,521	-	3,042	-	-	-
471-1330	Standby	7,608	7,069	-	15,658	-	-	-
471-1360	Auto Allowance	-	-	-	-	-	-	-
471-1361	Uniform Allowance	8,251	8,755	7,280	3,749	7,320	7,320	-
471-1370	Medical Insurance	110,261	130,414	122,400	66,518	102,410	139,590	37,180
471-1430	Comp/Vacation Cash Outs	11,714	7,885	-	16,830	-	-	-
471-1510	PERS-EMPLOYER	115,624	155,413	140,360	85,102	175,756	196,699	20,943
471-1610	Social Security	43,681	54,438	54,093	29,733	55,793	56,210	417
471-1730	Life Insurance	976	942	864	473	864	972	108
471-1750	LT Disability	3,460	4,227	3,889	2,072	1,991	1,977	(14)
Subtotal		854,752	1,060,639	969,008	632,417	1,048,745	1,130,220	81,475
<u>Operations</u>								
471-2190	Professional Services	158,258	399,251	1,805,000	342,201	851,020	660,000	(191,020)
471-2220	Contract Labor	-	6,094	25,000	-	-	-	-
471-2230	Outside Gov Agencies	1,050	1,200	25,000	15,299	25,000	133,000	108,000
471-2235	City Payroll Charges	854,752	1,060,639	969,008	632,417	1,048,745	1,130,220	81,475
471-2430	Equip R & M Services	-	-	-	-	-	-	-
471-2450	Bldg & Grnds Repair	-	-	-	-	-	-	-
471-2610	Training	6,161	12,827	9,100	5,821	9,100	12,300	3,200
471-2615	Meetings	-	-	-	-	-	-	-
471-2630	Dues & Publications (Cert)	-	546	1,000	21	1,000	1,000	-
471-2720	Postage & Freight	30	-	4,500	-	4,500	4,500	-
471-2740	Advertising	629	13,443	5,000	1,200	5,000	5,000	-
471-2750	Cell Phones	-	-	-	-	-	-	-
471-2810	Rentals & Leases	-	-	-	-	-	-	-
471-2860	Printing & Reproduction	1,691	734	3,000	126	3,000	3,000	-
471-2885	Software/Non-Capital	-	-	-	-	-	-	-
Total Services & Charges		1,022,571	1,494,734	2,846,608	997,085	1,947,365	1,949,020	1,655
471-5110	Small Tools & Equipment	2,381	1,332	5,000	3,444	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	4,000	-
471-5560	Clothing	-	-	-	-	-	-	-
471-5570	Safety Equipment	-	433	2,000	139	2,000	2,000	-
Total Supplies		5,885	4,892	11,000	3,583	11,000	11,000	-
Subtotal		1,028,456	1,499,626	2,857,608	1,000,668	1,958,365	1,960,020	1,655
<u>Internal Service</u>								
471-7911	Risk Management	168,483	161,502	160,429	94,255	108,337	140,922	32,585
471-7912	Buildings	17,676	19,149	33,044	26,266	21,705	23,477	1,772
471-7913	Information Technology	15,214	17,045	23,785	16,611	11,459	13,407	1,948
471-7914	Central Services	6,906	6,808	10,694	7,754	-	-	-
471-7915	Fleet Maintenance	114,895	129,769	130,881	5,720	5,413	5,942	529
471-7916	Vehicle Replacement	-	-	-	-	-	-	-
Total Internal Service		323,174	334,274	358,833	150,606	146,914	183,748	36,834
Total Expenses		1,351,630	1,833,900	3,216,441	1,151,274	2,105,279	2,143,768	38,489

Indio Water Authority Debt Service Fund Detail

Appropriations by Department	FY 2017-18 Actual Total	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 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	-	-	-	-
Total Revenue	-	-	-	-

Services and Charges	-	-	-	-
Principal	1,890,000	1,930,000	1,980,000	1,980,000
Interest	2,302,910	2,208,050	2,158,449	2,158,449
Fiscal Agent Expenses	4,210	12,000	12,000	12,000
Transfers to other Funds	-	-	-	-
Total Expenditures/Appropriations	4,197,120	4,150,050	4,150,449	4,150,449

Funded Positions:				
No Funded Positions	-	-	-	-



Indio Water Authority
 FY 2019-2020

4720- Debt Service

Account Number	Account Description	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Budget FY 2018-19	Adopted FY 2019-20	Budget Change
<u>Salaries & Benefits</u>								
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	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-
<u>Operations</u>								
472-2190	Professional Services	-	-	-	-	-	-	-
472-7110	Principal Expense	1,400,000	1,490,000	1,860,000	1,890,000	1,930,000	1,980,000	50,000
472-7210	Interest Expense	2,216,126	2,348,412	2,334,431	2,302,910	2,208,050	2,158,449	(49,601)
472-7310	Fiscal Agent Expense	9,722	7,829	-	4,210	12,000	12,000	-
472-7410	Issuance Costs	838,289	27,629	-	-	-	-	-
	Subtotal	4,464,137	3,873,870	4,194,431	4,197,120	4,150,050	4,150,449	399
<u>Internal Service</u>								
471-7911	Risk Management	-	-	-	-	-	-	-
471-7912	Buildings	-	-	-	-	-	-	-
471-7913	Information Technology	-	-	-	-	-	-	-
471-7914	Central Services	-	-	-	-	-	-	-
471-7915	Fleet Maintenance	-	-	-	-	-	-	-
471-7916	Vehicle Replacement	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-
Total Expenses		4,464,137	3,873,870	4,194,431	4,197,120	4,150,050	4,150,449	399

EQUIPMENT REPLACEMENT

Indio Water Authority Equipment Replacement Fund Detail

Appropriations by Department	FY 2017-18 Actual Total	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 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. The Manager of Fleet Services has identified assets that are in need of replacement.

Interest Earnings	-	-	-	-
Revenue	150,000	150,000	250,000	250,000
Transfer-In From Fund 10	-	-	-	-
Total Revenue	150,000	150,000	250,000	250,000

Salaries and Benefits	-	-	-	-
Services and Charges	-	-	-	-
Materials & Services	-	-	-	-
Fixed Assets	190,281	153,039	255,027	255,027
Internal Service Fees	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Expenditures/Appropriations	190,281	153,039	255,027	255,027

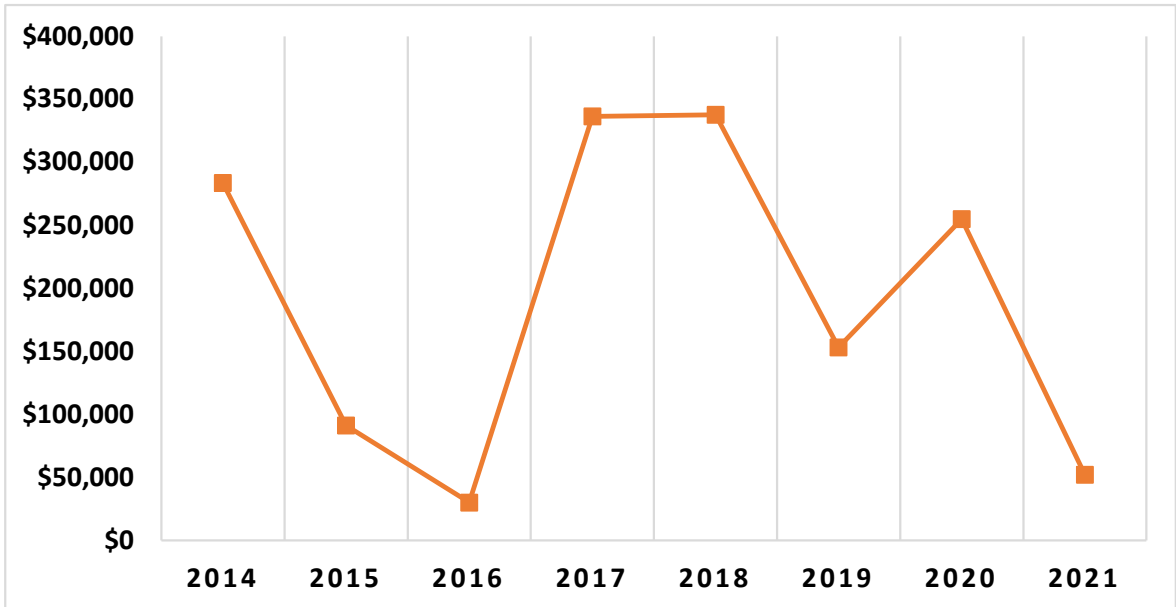
Funded Positions:				
No Funded Positions	-	-	-	-
	-	-	-	-



**Vehicle Replacement Costs Schedule
Fiscal Years 2013-14 to 2020-21**

Replacement Year	Estimated Beginning Fund Balance	Replacement Cost	Salvage Value	Transfers In (Fund 10)	Estimated Ending Fund Balance
2014	217,800	\$ 283,603	\$ 21,050	150,000	105,247
2015	105,247	\$ 91,130	6,940	150,000	171,057
2016	171,057	\$ 30,019	2,370	150,000	293,408
2017	293,408	\$ 336,415	28,104	239,724	224,821
2018	224,821	\$ 337,732	21,546	150,000	58,635
2019	58,635	\$ 153,039	11,041	150,000	66,637
2020	66,637	\$ 255,027	16,489	250,000	78,099
2021	78,099	\$ 52,014	3,794	200,000	229,880
		\$ 1,538,977	\$ 111,333		

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
45	FORKLIFT	2019/20	5,710	\$ 25,044	\$ 67,542	\$ 2,783	\$ 64,759
251	FORD F150	2019/20	100,000	\$ 32,077	\$ 45,149	\$ 3,564	\$ 41,585
282	GMC 2500	2019/20	100,000	\$ 29,649	\$ 41,731	\$ 3,294	\$ 38,437
283	GMC 2500	2019/20	100,000	\$ 29,649	\$ 41,731	\$ 3,294	\$ 38,437
469	Portable Light Plant	2019/20	815	\$ 8,489	\$ 19,749	\$ 943	\$ 18,806
531	PORTABLE AIR COMPRESSOR	2019/20	1,328	\$ 4,500	\$ 9,031	\$ 500	\$ 8,531
817	Ford F150 XL 4 X 4	2019/20	82,829	\$ 18,997	\$ 30,094	\$ 2,111	\$ 27,983
Total FY 2019/20						\$ 255,027	\$ 16,489



CAPITAL IMPROVEMENTS

Indio Water Authority Capital Project Fund Detail

Appropriations by Department	FY 2017-18 Actual	FY 2018-19 Budget	FY 2019-20 Recommended Budget	FY 2019-20 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	7,522	18,200	18,200	18,200
Impact Fee Revenue	1,106,613	500,000	500,000	500,000
Reimbursements	-	-	-	-
Total Revenue	1,114,135	518,200	518,200	518,200

Administrative Charges	15,000	15,000	15,000	15,000
Services and Supplies	291,758	425,000	1,175,000	1,175,000
Fixed Assets	-	-	-	-
Internal Service Transfers	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Expenditures/Appropriations:	306,758	440,000	1,190,000	1,190,000

Funded Positions:				
No Funded Positions	-	-	-	-
	-	-	-	-



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

Fund 015

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future (10 yrs)
Estimated Beginning SWS Fund Balance	\$ 4,244,671	\$ 3,572,871	\$ 2,826,071	\$ 2,579,271	\$ 2,332,471	
New Revenues	518,200	518,200	518,200	518,200	518,200	
Less Operational Expenses	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	
Total Available Resources	4,747,871	4,076,071	3,329,271	3,082,471	2,835,671	
Carryover Projects						
Non-Potable Program - Posse Park	1,000,000	1,000,000	500,000	500,000	750,000	5,000,000
Non-Potable Program - Distribution System		250,000	250,000	250,000	750,000	10,000,000
Non-Potable Feasibility Study - BOR	100,000					
Supplemental Water Supply Fee Analysis	25,000					
Water Master Plan Update (Non-Potable)	50,000					
Carryover Subtotal:	1,175,000					
New Projects						
Future Projects						
Non-Potable Program - Treatment Facility						20,000,000
Water Purchases						3,000,000
Future Project Subtotal:		-	-	-	-	-
Total Project Costs	1,175,000	1,250,000	750,000	750,000	1,500,000	38,000,000
Estimated Ending Fund Balance	\$ 3,572,871	\$ 2,826,071	\$ 2,579,271	\$ 2,332,471	\$ 1,335,671	

Fund 015 – Supplemental Water Supply Fund Projects: \$1,190,000

Non-Potable Program – Posse Park

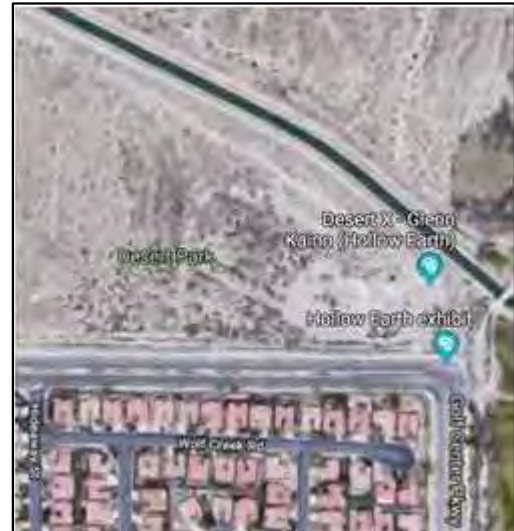
Project Location: Posse Park

Project Scope: The project is for the site design to maximize available space at Desert Park (Posse Park) for settlement ponds required to desilt canal water before supply to irrigation customers. The site is on the northwest corner of Avenue 42 and Golf Center Parkway, and adjacent to the Coachella Canal. The canal water can also be used for blending with water from the proposed recycled water project, to provide a larger supply of non-potable water to irrigation customers.

Schedule: 2019 - Future

FY 19-20 Budget: \$1,000,000

FY 20-21 Projected Budget: \$1,000,000



Non-Potable Feasibility Study Update

Project Location: Indio Water Authority Corporate Yard

Project Scope: The project will perform a U.S. Bureau of Reclamation (BOR)-compliant feasibility study for the non-potable water program, the implementation of which will help offset the demand for groundwater pumping. The completion of this study is a requirement to obtain some external funding for the non-potable water.

Schedule: To be determined

FY 19-20 Budget: \$100,000

Water Master Plan Update (Non-Potable)

Project Location: Indio Water Authority Corporate Yard

Project Scope: As part of the update process for the IWA Water Master Plan, a non-potable plan will be created for the proposed non-potable program.

Schedule: 2019-20

FY 19-20 Budget: \$50,000

Supplemental Water Supply Fee Analysis

Project Location: Indio Water Authority Corporate Yard

Project Scope: The Supplemental Water Supply Program (SWSP) provides the framework to alleviate the strain on IWA’s groundwater supply by collecting Supplemental Water Supply Fees (SWSF) on new developments, with the intent of using such fees towards infrastructure or programs that provide a new water source other than groundwater. The fees for the SWSP were established in 2012 and need to be reanalyzed and updated if necessary.

Schedule: To be determined

FY 19-20 Budget: \$25,000



Indio Water Authority Capital Project Fund Detail

Appropriation Category	FY 2017-18 Actual Total	FY 2018-19 Final Budget	FY 2019-20 Recommended Budget	FY 2019-20 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	17,643	11,815	10,000	10,000
Impact Fee Revenue	713,333	448,185	450,000	450,000
Reimbursements	18,729	-	-	-
Total Revenue	749,705	460,000	460,000	460,000

Administrative Charges	30,000	30,000	30,000	30,000
Services and Supplies	-	-	-	-
Fixed Assets	453,700	1,290,000	3,519,000	3,519,000
Internal Service Transfers	-	-	-	-
Transfers to Other Funds	-	-	-	-
Total Expenditures/Appropriations:	483,700	1,320,000	3,549,000	3,549,000

Funded Positions:

No Funded Positions	-	-	-	-
	-	-	-	-



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

Fund 310

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future (10 yrs)
Estimated Beginning CIP Fund Balance	\$ 5,628,281	\$ 2,539,281	\$ 1,172,281	\$ 592,281	\$ 162,281	
New Revenues	460,000	470,000	480,000	490,000	500,000	
Less Operational Expenses	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	
Total Available Resources	6,058,281	3,039,281	1,682,281	1,112,281	692,281	
Carryover Projects						
Highway 111 Water Main Arabia Street to Oasis Street	570,000					
Carryover Subtotal:	570,000	-	-	-	-	-
New Projects						
Westward Ho Water Main - Jefferson Street to Plant 4	900,000	400,000				
Well 13B Equipping	1,024,000					
Well 8A (Near Ave 43 and Calhoun St.) Drilling	1,000,000	400,000				
Development Impact Analysis	25,000					
plant 4 BPS Upgrade-Increase pumping capacity and VFD Control		139,000				
Fred Waring 18 inch Water Main (2,300 LF) starting on Jefferson St. Eastward		900,000				
New Project Subtotal:	2,949,000	1,839,000	-	-	-	-
Future Projects						
Avenue 50 Water Main - Jefferson Street to Hjorth Street			250,000	250,000		
Avenue 44 Water Main - Salpare Place to Dillon Road			700,000			
Chromuim 6 Treatment						
Plant 4 Reservoir Seismic Retrofit		28,000	140,000		150,000	10,000,000
Plant 2 BPS Replacement - New 6,000 gpm pump station, including new building, electrical, and generator				250,000		
Indio Hills Main Zone 3.5 MG Reservoir				200,000	200,000	
Indio Hills Main Zone 3.5 MG Reservoir Pipeline				250,000	250,000	
Future Project Subtotal:		28,000	1,090,000	950,000	600,000	10,000,000
Total Costs	3,519,000	1,867,000	1,090,000	950,000	600,000	10,000,000
Estimated Ending Fund Balance	\$ 2,539,281	\$ 1,172,281	\$ 592,281	\$ 162,281	\$ 92,281	\$ -

Fund 310 – Capital Impact Water Fund Projects: \$3,549,000

Highway 111 Water Main Improvements – Arabia St. to Oasis St.

Project Location: Central Indio, Arabia Street to Oasis Street; 1,200 linear feet

Project Scope: 12-inch water mains been constructed along the eastbound of Highway 111, from Madison St. to St. and from Oasis St. to Jackson St. project proposes to install approximately linear feet of 12-inch water main and appurtenances on Highway 111, from St. to Oasis St., to tie these existing mains together and to serve water to developments such as the East County Detention Center. This proposed project approximate size of 0.5 acres.



Schedule: Summer 2019

FY 19-20 Budget: \$570,000

Westward Ho Water Main – Jefferson Street to Plant 4

Project Location: Westward Ho Drive and Jefferson Street to Plant 4



Project Scope: This project will include the installation of 800 feet of 18-inch pipe, at 10 feet depth of cover. The project will increase transmission capabilities and provide redundancy to the western edge of the distribution system.

This project conforms to Policy DW-1.1 (Domestic Water Supply) of the City's General Plan.

Schedule: TBD

FY 19-20 Budget: \$900,000

FY 20-21 Projected Budget: \$400,000

Well 13B Equipping

Project Location: Southeast corner of Avenue 41 and Monroe Street

Project Scope: This project will add 2,500 gallons per minute of supply capacity to the main zone by adding a motor and pump to the existing groundwater extraction well. The existing well is impacted by Chromium-6 and equipping it will take into consideration future treatment when a new maximum contaminant level comes into effect tentatively in early 2020.

This project conforms to Policy DW-1.1 (Domestic Water Supply) of the City's General Plan and DW-1.2 (Funding for Water Improvements).

Schedule: TBD

FY 19-20 Budget: \$1,024,000



WELL 8A Drilling and Equipping

Project Scope: This project will add 2,000 gallons per minute of supply capacity to the main zone. A new groundwater extraction well will be drilled and equipped with new motor and pump within the well site location on the corner of Calhoun Street and Teton Way.

This project conforms to Policy DW-1.1 (Domestic Water Supply) of the City's General Plan and DW-1.2 (Funding of Water System Improvements).

Schedule: TBD

FY 19-20 Budget: \$1,000,000

FY 20-21 Projected Budget: \$400,000



Development Impact Fee Study

Project Scope: IWA will re-evaluate the development impact fees that customers have to pay on new developments receiving IWA water, based on Assembly Bill 1600.

Schedule: TBD

FY19-20 Budget: \$25,000

Administration Transfer to Fund 010 \$30,000

RESERVE FUNDS

Summary of Reserve Funds

Priority Ranking*	Reserve Fund Description	Target Level (Moderate)	Current Balance**	(Deficit)/ Surplus
1	Operating Reserve	\$ 6,560,000	\$ 6,560,000	\$ -
2	Capital Repair and Replacement/System Improvement Reserve	\$ 4,950,000	\$ 679,323	\$ (4,270,677)
3	Equipment Replacement Reserve	\$ 500,000	\$ 211,981	\$ (288,019)
4	Rate Stabilization Reserve	\$ 400,000	\$ 350,000	\$ (50,000)
5	Water Transfer Reserve	\$ 1,750,000	\$ 51,154	\$ (1,698,846)
6	Emergency Reserve	\$ 4,470,000	\$ 545,920	\$ (3,924,080)
	Total	\$ 18,630,000	\$ 8,398,378	\$ (10,231,622)

**Balance at the end of FY 2018/19

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

APPENDIX–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.