

Tehachapi-Cummings County Water District

Fiscal Year 2019-20

Preliminary Budget

Regular Board Meeting

June 19, 2019

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TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

2019-20 PRELIMINARY BUDGET

BOARD OF DIRECTORS

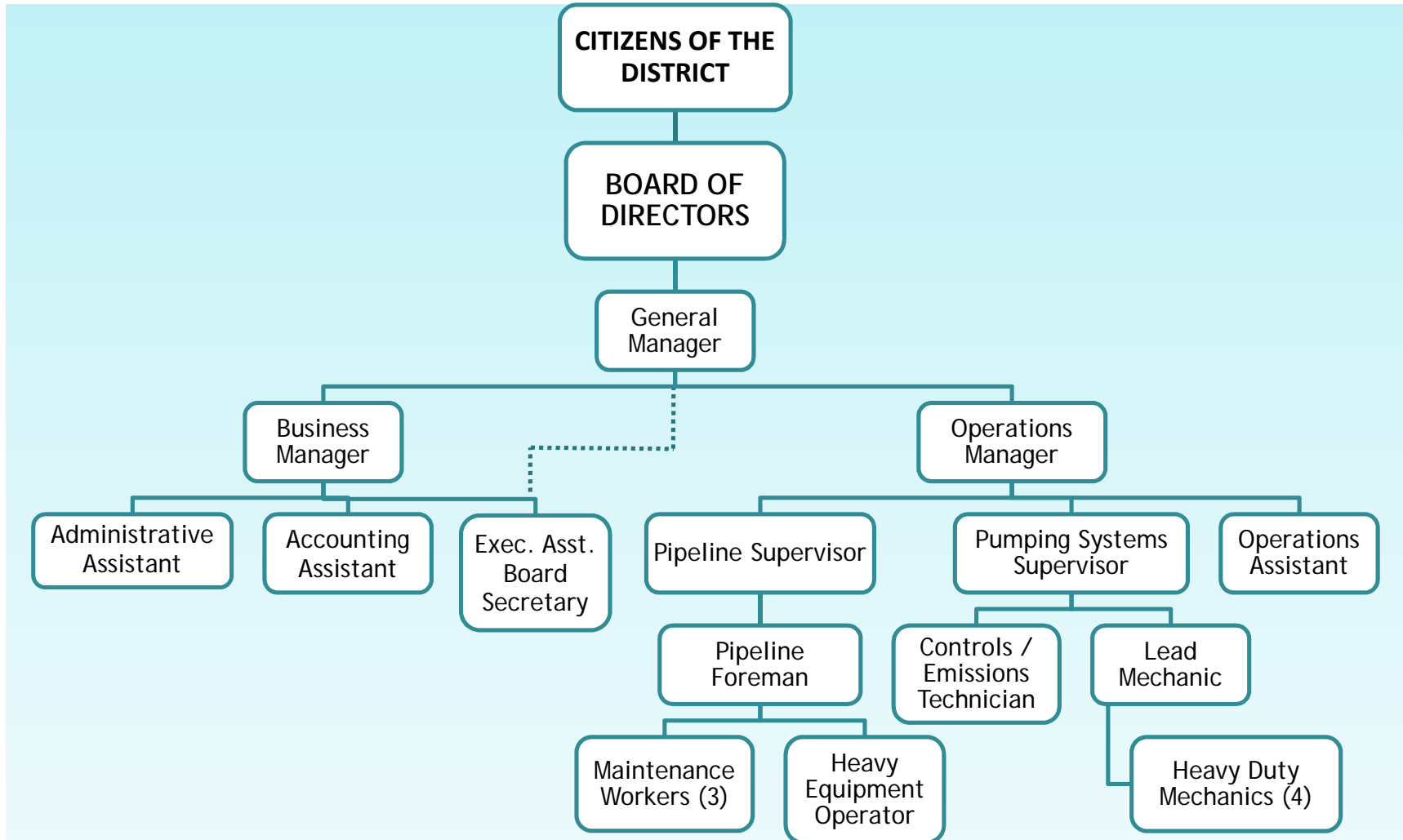
President	James Pack
Vice-President	Robert W. Schultz
Director	Kathy Cassil
Director	Jonathan Hall
Director	Rick Zanutto

MANAGEMENT STAFF

General Manager	Thomas P. Neisler
Business Manager/Treasurer	La Minda Madenwald
Operations Manager	Troy DePriest

BOARD SECRETARY
Catherine Adams

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT ORGANIZATION CHART



INVESTMENT POLICY

Purpose: The purpose of this statement of investment policy (the “Policy”) is to set forth the investment policy of the District with respect to investments of District funds under Article 1 (commencing with section 53600) and Article 2 (commencing with section 53630) of Chapter 4 of Part 1 of Division 2 of Title 5 of Government Code. This investment policy shall be reviewed at least annually.

Objectives: The primary objective of the District in the management of District funds shall be to safeguard the principal of the funds. The secondary objective shall be to meet the liquidity needs of the District. The third objective shall be to achieve a return on the funds. (See, § 53600.5.)

Legal Investments: To the extent feasible, the district shall invest its surplus monies (cash in the treasury not required for the immediate needs of the district) in the Kern County Treasury Pool of the county or in the Local Agency Investment Fund (LAIF) of the state.

Reporting Requirements: The Treasurer shall present a quarterly investment report showing the status of all District investments as required by Section 53646 and shall be received and considered by the Board pursuant to subdivisions (a) and (b).

Authorized Signers for KCTP and LAIF Transfers: The Treasurer, General Manager and District Secretary are authorized to transfer monies between the district’s investment accounts and operating bank accounts. Transfers may be made by any one of the authorized persons.

2019-20 APPROPRIATIONS LIMIT

Section 1.5 of Article 13B of the California Constitution requires each local governmental entity to establish an appropriations limit for each fiscal year. The appropriations limit for fiscal year 2019-20 calculated pursuant to State guidelines and with data provided by the California Department of Finance is \$13,515,923.

1.	2018-19 Appropriations Limit	\$12,867,406
2.	California Per-Capita Personal Income	3.85%
3.	Population Change (Kern County)	1.15%
4.	Combined Growth Factor	5.04%
5.	2019-20 Appropriations Limit	\$13,515,923

**TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT
RESERVES POLICY**

A. PURPOSE

The purpose of this policy is to establish various reserve targets, funding priorities, and accomplish prudent financial planning to ensure sufficient funding is available for current operating, capital, and debt service needs. Additionally, fiscal responsibility requires anticipating the likelihood of, and preparing for, unforeseen events. This reserves policy serves to ensure Tehachapi-Cummings County Water District's (TCCWD's) reserves are accumulated, managed, and maintained to protect the District's creditworthiness; to provide for continuing operations including cash flow requirements, maintenance and eventual replacement of existing facilities and infrastructure, addition of new capital assets, unforeseen and unexpected emergencies; to ensure certain financial resources are used only for specified purposes; and, to facilitate stable services and fees.

The policy directives outlined in this reserve policy are intended to ensure TCCWD has sufficient funds available to meet current and future needs. The Board of Directors of TCCWD ("Board") shall designate the specific fund accounts and maintain minimum fund balances consistent with the Fund definitions and funding levels outlined in the Policy. The Board will annually review the level of Funds. For purposes of compliance with this Policy, TCCWD will use Working Capital (current assets less current liabilities) as of the final day of each fiscal year to calculate the fund levels. Working Capital is a better measure than either cash or net position to determine the District's ability to meet its financial obligations and to accomplish its financial plans.

Through this Policy and the Strategic Plan document. TCCWD has set forth a number of its short-term, mid-term and long-term goals. A fundamental purpose of the Policy and Plan is to link what must be accomplished with the necessary resources to successfully do so. Upon Board adoption of this Reserve Funds Policy, TCCWD will take the necessary actions to comply with this Policy.

B. GENERAL PROVISIONS

TCCWD will maintain its Funds in separate, designated sub-accounts in a clearly identifiable manner that provides transparency to its ratepayers. Moneys that are legally restricted will be held in Restricted Reserves. Moneys that are not legally restricted will be held in unrestricted Designated Reserves and General Fund accounts.

Money will be accumulated in the reserve funds in the order presented until the interim target is achieved, at which time the next designated reserve will begin to accumulate. Once all four interim reserve targets have been achieved, money will accumulate in each fund in the order presented until the full target for each fund has been reached. Once a Designated Reserve's working capital target is funded, any surplus unrestricted funds may be reallocated.

In assessing the funding of future capital facilities and maintaining and replacing existing assets, TCCWD will analyze the benefits and tradeoffs of utilizing pay-as-you-go and/or debt financing and determine the optimal funding strategy. The analysis will consider TCCWD's current and projected working capital fund levels.

In the event the Designated Liquidity Funds balances exceed the established levels, excess moneys will be transferred annually into the Designated Capital Funds. Moneys from the

Designated Capital Fund can be moved to pay for operating **emergencies** to supplement the Designated Liquidity Funds. In addition, in the event the Capital Fund balances exceed the established maximum, the Board will make a determination regarding the reallocation of excess moneys.

Interest income will be credited to the fund on which it was earned until the funds maximum balance is achieved. Once the maximum balance is reached within a specific reserve fund, the surplus interest earnings will be reallocated to other reserve funds whose funding level is below the minimum or maximum requirement recommended by this Policy.

C. TYPES OF RESERVES and FUNDS

The district maintains two types of reserves: 1) **Designated Reserves**, and 2) **Restricted Reserves**. Designated Reserves include two types of Funds: 1) **Liquidity Funds**, and 2) **Capital Funds**.

1. **Designated Reserves**. Designated Reserves are unrestricted reserve funds established by an action of the Board of Directors and set aside for a designated, specific purpose to ensure flexibility and stability. The source of their money is the general fund; therefore, the Designated purpose may be changed by the Board. **Liquidity Fund Reserves** may be changed or made available for short-term operating loans, when deemed appropriate. **Capital Fund Reserves** may be changed or made available for borrowing when deemed necessary in **emergency** situations resulting from extreme, unforeseen, or unexpected circumstances.

2. **Restricted Reserves**. Restrictions on the use of these funds are imposed by an outside source such as creditors, grantors, contributors, statutes, court orders, contracts, or bond covenants governing use. These reserves must remain in their respective funds, except for Board-approved short-term borrowing (with full interest repayment).

D. DESIGNATED RESERVES

1. Liquidity Funds

General Fund. The district maintains a general fund, which is the district's water enterprise fund. Although it is an enterprise fund, its primary funding source is general property taxes. The fiscal year 2019-20 budget forecasts that 59% of general fund revenues will be from property taxes and 41% will be operating revenues from water sales and services. Costs to perform the district's Watermaster duties under the three judgments are also paid from the general fund.

The Government Finance Officers Association recommends that for enterprise funds "governments should start with a baseline of ninety (90) days worth of working capital and then adjust the target based on the particular characteristics of the enterprise fund in question (using 45 days as the minimum acceptable level)." Because the District's General Fund is primarily tax supported and the first installment of property tax revenue is received five months after the start of the fiscal year, the fund's July 1 beginning working capital will be equal to or greater than 90 days of operating expenses and at no point during the year will the working capital fall to less than 45 days of operating expenses. From time-to-time, moneys in excess of 90 days operating expenses may be set aside within the General Fund Reserve and earmarked

by the Board as **Water Banking Reserve** to cover the cost to replace or extract the District's banked water.

An anticipated 70% State Water Project allocation in 2019 is adequate to meet the District's customer demand with some surplus. In addition to our 70% Table A allocation, the District has also purchased approximately 900 acre feet of Article 21 (high flow) water and approximately 300 acre feet of Lower Kern River water. These two sources provide very low cost water that the District anticipates banking against future shortages. All of these supplies, along with 48 acre feet of 2018 Table A water carried over into 2019, will provide an imported water supply in excess of 14,000 acre feet. We will enter into a cooperative agreement(s) with one or more Kern County Water Agency Member Units to bank water that we won't be physically able to import into our district in 2019.

In addition to the General Fund Reserve, the District has established four (4) Designated Liquidity Fund Reserves and one (1) Designated Capital Fund Reserve. Full reserve targets and interim targets are established herein. All expenditures or transfers from these reserve funds will be replaced as quickly as possible in the manner of priority as described in the above General Provisions.

1. Liquidity Funds, continued

Tax Revenue Liability Fund. This fund was established to continue normal operations in the aftermath of property tax revenue losses resulting from taxpayer appeals. Its working capital balance as of June 30, 2019 is estimated at \$605,700. Each year Kern County publishes a tax revenue liability estimate for the District's General Fund. Since it is unlikely that all taxpayer appeals will be granted, the District will fund this reserve at 50% of the County's estimate. The interim target shall be set at 50% of the full target.

Emergency Fund. This fund was established in 1986 to mitigate the fact that the district does not carry insurance coverage for earthquake or flood damage. Its purpose is to set aside money for (1) repair, restoration or replacement of district facilities damaged as the result of natural disasters, (2) matching fund payments for cost sharing required under federal or state disaster assistance programs, and (3) district personnel overtime costs and supplies used during eligible disaster response and recovery activities, including the cost of administering those activities. In 1986, it was funded in the amount of \$50,000. It now has an estimated balance of \$385,700. It shall be the policy of this district to maintain working capital in this fund at 5% of the general fund's operating expenses. The interim target shall be set at 50% of the full target.

Major Repairs and Overhaul Fund. This fund is for the purpose of major, unanticipated repairs or replacement of the District's water importation system components. Of particular concern is the failure or replacement of one or more natural gas engines at one of the pump plants; however, the funds may be used for the unexpected replacement of other system components, as well. This fund's June 30, 2019 estimated balance is \$1,592,900. It shall be the policy of this district to maintain working capital in this fund at 5% of the book value of the General Fund's capital assets. The interim target shall be set at 50% of the full target.

Rate Stabilization Fund. This reserve is used to normalize fluctuations in revenues so that water rates will be more stable over time. The money is used as a buffer to reduce the frequency of changes to the District's water rates. The amount is intended to fluctuate

between 1% and 5% of the General Fund's operating expenses. The 6/30/19 estimated balance is \$601,500. The interim target shall be set at 50% of the full target.

2. Capital Funds

Equipment/Infrastructure – Replacement/Upgrade. This fund was established and designated for future capital needs to fund the cost of both new and replacement projects as a part of the District's Strategic Planning. The fund was created with the approval of the FY 2019-2020 budget. The Strategic Plan document sets out a short-term (1-2 years), mid-term (3-5 years), and long-term (6-10 years) capital improvement plan. The current fiscal year capital improvement needs shall be funded from the General Fund and included in the annual budget process. The full reserve target shall be equal to 20% of the mid-term capital improvement plan. The interim target shall be set at 50% of the full target. Any water rate revenues greater than debt service obligations and the cost of natural gas shall be designated for transfer to this fund annually. The Designated purpose of this fund may be changed or made available for borrowing when deemed necessary in **emergency** situations resulting from extreme, unforeseen, or unexpected circumstances. Any expenditure or transfer from this fund will be replaced as quickly as possible to ensure funding stability.

The District has attained its goal of 90 days working capital in the General Fund and intends to maintain this minimum funding level in perpetuity. As of June 30, 2019, all four (4) of the generally funded, Designated Liquidity Funds' reserve targets are fully funded. The generally funded, Designated Capital Fund reserve targets are being funded in the manner described in the General Provisions. The budget for fiscal year 2019-20 shows that costs will be controlled and sufficient revenues will be generated such that all General Fund Designated Reserves will continue to be funded in accordance with this Policy to meet the targets and manner of priority set out in the General Provisions.

E. RESTRICTED RESERVES

The District maintains five (5) Restricted Reserve Funds:

State Payment Fund. This fund is for the purpose of paying the obligations of the Kern County Water Agency contracts for State Water Project costs. The District levies a special **Ad-Valorem** tax sufficient to cover all current costs under its two water supply contracts. The reserve balance is maintained at a level sufficient to cover six-months of operating expense obligation and one-half (1/2) of the Fund's **tax revenue liability** as determined by the Kern County Auditor-Controller. All unspent moneys in this fund remain in the fund.

Prop 1 Grant Fund. This fund is for separating the 2019-20 anticipated grant-related expenditures and reimbursement revenues from the Department of Water Resources for the District's Westerly Cummings Basin Recharge Project. If awarded, this fund will require a cash-flow reserve to accommodate DWR's reimbursement schedule. **Note**, this fund was previously named the **Prop 84 Grant Fund**. As of 6/30/19, the project associated with Prop 84 was completed and the remaining fund balances were closed to the General Fund.

Improvement District No. 2. This fund is for the purpose of providing flood control within the discrete area known as ID2. Property within ID2 is subject to property taxes which fund this service. All unspent moneys in this fund remain in the fund for future maintenance and replacement of its flood control facilities. The District sets a reserve target for this fund at 50%

of the estimated replacement cost of the facilities. The estimated replacement cost is calculated as the original construction cost adjusted for inflation.

Improvement District No. 3. This fund is for the purpose of providing flood control within the discrete area known as ID3. Property within ID3 is subject to property taxes which fund this service. All unspent moneys in this fund remain in the fund for future maintenance and replacement of its flood control facilities. The District sets a reserve target for this fund at 50% of the estimated replacement cost of the facilities. The estimated replacement cost is calculated as the original construction cost adjusted for inflation.

Benefit Assessment District No. 1. This fund is for the purpose of providing flood control within the discrete area known as AD1. Property within AD1 is subject to a special benefit assessment which funds this service. All unspent moneys in this fund remain in the fund for future maintenance and replacement of its flood control facilities. The District shall maintain working capital in this fund equal to 50% of the estimated replacement cost of the facilities. The estimated replacement cost is calculated as the original construction cost adjusted for inflation.

Reserve targets for the three (3) flood control districts are not fully funded and are not anticipated to be so for quite some time. Ideally, these reserves should be adequate to repair or replace structures damaged in a flood event. Flood control assets tend to stay in place for long periods of time and function without damage under normal conditions. However, they can be damaged or destroyed by natural disaster events requiring rebuilding. Some funds may become available from federal or state agencies in a declared disaster event, but it is possible that facilities could be damaged in a localized flood event that is not part of a declared disaster. In the event of a declared disaster, it is likely that FEMA and CalEMA would provide funding assistance to the District to rebuild the flood control facilities. Under this scenario, the District's reserves would be used for matching funds (typically 10-20% of total cost) to secure the disaster assistance funds.

F. MANAGEMENT OF RESERVE FUNDS

Fund balances will be reviewed, at a minimum, on an annual basis to ensure compliance with this Policy. The General Manager will be responsible for managing the accumulation of reserves in the various funds in accordance with Board policy. Only the Board shall approve any reallocation of funds or any transfers between Funds. The Board will work collaboratively with the General Manager to ensure the accuracy of the annual report, and evaluate the goals and purposes of each reserve fund and adopt policy changes as may be necessary or desirable.

The minimum established for each Fund represents the baseline financial condition that is acceptable to TCCWD from risk and long-term financial planning perspectives. Maintaining Reserve Funds at appropriate levels is a prudent, ongoing business process that consists of an iterative, dynamic assessment and application of various revenue generating alternatives. These alternatives (either alone or in combination with each other) include, but are not limited to: fees and charges, energy usage, capital financing, investment of funds, and levels of capital expenditures.

Reserves	Reserve Formula	Full Reserve Target	Interim Reserve Target	Actual Reserve 6/30/18	Forecast Reserve 6/30/19	Reserve Target Met?
Designated Reserves:						
<u>General Fund</u>						
Working capital	90 days of operating expenses (prior year audit)	\$ 1,688,800	\$ 1,688,800	\$ 4,691,300	\$ 4,456,000	Full - Yes
Water banking reserve	Cost to replace or extract banked water	-	-	179,600	181,800	Full - Yes
<u>Tax Revenue Liability Fund</u>						
Tax revenue liability reserve	50% of Kern County's liability estimate	251,800	125,900	597,700	605,700	Full - Yes
<u>Emergency Fund</u>						
Emergency reserve	5% of general fund operating expenses (prior year audit)	337,800	168,900	380,900	385,700	Full - Yes
<u>Major Repairs / Overhaul Fd</u>						
Asset maintenance / replacement reserve	5% of capital assets' book value (prior year audit)	1,592,900	796,450	1,533,300	1,592,900	Full - Yes
<u>Rate Stabilization Fund</u>						
Rate stabilization reserve	1 to 5% of general fund operating expenses	337,800	168,900	544,200	601,500	Full - Yes
<u>Equipment/Infrastructure - Replacemnet/Upgrade</u>						
Strategic planning capital improvements	20% mid-term CIP	2,000,000	1,000,000	-	50,000	n/a
Restricted Reserves:						
<u>State Payment Fund</u>						
Six-month operating reserve	50% of current year expenditure budget	1,518,941	1,518,941	2,354,200	2,070,000	Full - Yes
Tax revenue liability reserve	50% of Kern County's liability estimate	90,490	90,490	90,490	90,490	Full - Yes
<u>Prop 84 Grant Fund</u>						
Matching funds	closed as of 6/30/19	-	-	41,330	-	n/a
<u>Prop 1 Grant Fund</u>						
Matching funds	TBD per grant	TBD	TBD	-	-	n/a
<u>Improvement District No. 2</u>						
Asset maintenance / replacement reserve	50% of construction cost indexed for inflation	241,700	241,700	103,400	101,000	No
<u>Improvement District No. 3</u>						
Asset maintenance / replacement reserve	50% of construction cost indexed for inflation	537,200	537,200	363,400	172,600	No
<u>Assessment District No. 1</u>						
Asset maintenance / replacement reserve	50% of construction cost indexed for inflation	1,540,200	1,540,200	860,700	854,000	No

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District Total Summary

Tehachapi-Cummings County Water District
 Revenues & Expenditures - District Total Summary

Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
Revenues						
Operating Revenues						
Water Sales - Imported	3,118,019	3,153,993	2,950,000	3,064,000	114,000	4%
Water Sales - Surplus	247,291	0	0	70,000	70,000	100%
Water Sales - Recycled	46,139	42,453	43,000	43,000	0	0%
Water Sales - Recharge BWRA	0	0	0	326,000	326,000	100%
Water Services	86,641	84,610	121,200	113,900	(7,300)	-6%
Other Operating Revenues	68,729	24,708	115,000	34,500	(80,500)	-70%
Total Operating Revenues	3,566,820	3,305,763	3,229,200	3,651,400	422,200	13%
Non-Operating Revenues						
General Taxes	5,042,365	5,086,162	5,372,900	5,218,800	(154,100)	-3%
Special Taxes	2,998,226	3,257,077	2,540,306	2,449,000	(91,306)	-4%
Benefit Assessments	96,180	101,702	110,000	110,000	0	0%
Other Revenues	115,964	144,687	156,600	211,900	55,300	35%
Loan Proceeds	5,753,761	0	0	0	0	0%
Capital Contributions	52,389	6,100	20,000	20,000	0	0%
Operating Grants	2,000	0	0	0	0	0%
Total Non-Operating Revenues	14,060,883	8,595,728	8,199,806	8,009,700	(190,106)	-2%
Total Revenues	17,627,703	11,901,491	11,429,006	11,661,100	232,094	2%
Expenditures						
Salaries & Benefits						
Salaries & Wages	1,650,134	1,737,029	1,727,700	1,762,200	34,500	2%
Benefits	868,959	970,248	978,500	1,025,000	46,500	5%
Total Salaries & Benefits	2,519,093	2,707,277	2,706,200	2,787,200	81,000	3%
Operations & Maintenance						
Administrative/General	356,092	382,036	408,500	520,100	111,600	27%
Utilities	32,119	38,390	37,500	40,000	2,500	7%
Automobiles & Equipment	94,636	131,124	125,000	131,500	6,500	5%
System Operations	4,547,545	4,308,406	4,745,580	5,214,000	468,420	10%
Maintenance	742,549	736,719	743,900	812,900	69,000	9%
Services	166,287	223,067	293,300	236,000	(57,300)	-20%
Government & Regulatory	225,449	227,409	254,400	263,600	9,200	4%
Non-Cash Expenses	0	125	500	500	0	0%
Total Operations & Maintenance	6,164,676	6,047,275	6,608,680	7,218,600	609,920	9%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - District Total Summary

Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
Debt Service						
Principal Payments	655,421	672,258	672,300	689,200	16,900	3%
Interest Expense	110,863	94,091	94,100	77,100	(17,000)	-18%
Total Debt Service	<u>766,284</u>	<u>766,350</u>	<u>766,400</u>	<u>766,300</u>	<u>(100)</u>	<u>0%</u>
Capital Outlay						
Pumping Plants	6,509,682	359,907	547,000	793,000	246,000	45%
Mainline Pipeline	0	1,976	10,000	0	(10,000)	-100%
Dam & Reservoir	0	0	20,000	20,000	0	0%
Transmission System	89,241	102	200,000	25,000	(175,000)	-88%
General Office, Shop & Equipment	865,452	183,643	214,000	354,000	140,000	65%
Water Reclamation	19,160	35,603	150,000	162,500	12,500	8%
Total Capital Outlay	<u>7,483,535</u>	<u>581,230</u>	<u>1,121,000</u>	<u>1,354,500</u>	<u>213,500</u>	<u>19%</u>
Total Expenditures	<u>16,933,589</u>	<u>10,102,131</u>	<u>11,182,280</u>	<u>12,126,600</u>	<u>924,320</u>	<u>8%</u>
Income Before Transfers	<u>694,114</u>	<u>1,799,360</u>	<u>246,726</u>	<u>(465,500)</u>	<u>(692,226)</u>	
Transfers In	<u>471,840</u>	<u>0</u>	<u>620,000</u>	<u>3,487,500</u>	<u>2,867,500</u>	
Transfers Out	<u>(266,040)</u>	<u>0</u>	<u>2,380,000</u>	<u>(3,487,500)</u>	<u>(5,867,500)</u>	
Total Transfers	<u>205,800</u>	<u>0</u>	<u>3,000,000</u>	<u>0</u>	<u>(3,000,000)</u>	
Net To (From) Reserves	<u>899,914</u>	<u>1,799,360</u>	<u>3,246,726</u>	<u>(465,500)</u>	<u>(3,692,226)</u>	

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District Total Account Detail

Tehachapi-Cummings County Water District
 Revenues & Expenditures - District Total (All Funds)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
Operating Revenues							
Water Sales							
40101	Water Sales - Agriculture	1,978,773	1,902,380	1,900,000	1,816,000	(84,000)	-4%
40102	Water Sales - Term M & I	834,901	904,158	700,000	919,000	219,000	31%
40103	Water Sales - Regular M & I	90,826	92,075	100,000	83,000	(17,000)	-17%
40104	Water Sales - Wheeled Water	213,519	255,379	250,000	246,000	(4,000)	-2%
40105	Water Sales - Surplus	247,291	0	0	70,000	70,000	100%
40106	Water Sales - Recycled Water	46,139	42,453	43,000	43,000	0	0%
40107	Water Sales - Recharge BWRA	0	0	0	326,000	326,000	100%
Water Services							
40111	Recurring Service Charges	10,031	10,022	9,200	9,300	100	1%
40112	Recharge Surcharge - Cummings	16,094	16,382	15,000	22,300	7,300	49%
40113	Recharge Surcharge - Tehachapi	25	1	15,000	6,700	(8,300)	-55%
40114	Standby Fees	33,000	31,614	30,000	30,000	0	0%
40115	Connection Fees	3,165	2,065	3,000	2,000	(1,000)	-33%
40116	Delinquent Charges	720	499	1,000	1,000	0	0%
40117	Spreading Loss Surcharge	23,606	24,028	48,000	42,600	(5,400)	-11%
40118	Capital Recovery Surcharge	0	0	0	0	0	0%
Other Operating Revenues							
40122	Reimbursement - Health Insurance	21,026	19,485	36,000	21,500	(14,500)	-40%
40123	Reimbursement - Flood Control Maint.	1,665	1,665	15,000	10,000	(5,000)	-33%
40124	Reimbursement - ACWA-JPIA Premium	7,994	0	0	0	0	0%
40125	Reimbursement - Insurance Claims	276	0	0	0	0	0%
40126	Reimbursement - Other Operating	750	842	10,000	1,000	(9,000)	-90%
40127	Other Operating Revenue	217	2,716	4,000	2,000	(2,000)	-50%
40128	Reimbursement - Groundwater Studies	36,801	0	50,000	0	(50,000)	-100%
Non-Operating Revenues							
General Taxes							
40201	Current Year Property Taxes	4,952,975	4,996,437	5,310,100	5,159,000	(151,100)	-3%
40202	Prior Year Property Taxes	(10,430)	(12,354)	(20,000)	(20,000)	0	0%
40203	Homeowners Property Tax Relief	38,572	38,371	40,000	37,000	(3,000)	-8%
40204	Redevelopment Agency Pass-through	59,557	61,534	40,300	40,300	0	0%
40205	Property Tax - Penalties/Other	1,691	2,174	2,500	2,500	0	0%
Special Taxes							
40211	Current Year State Payment Tax	2,907,933	3,238,104	2,463,306	2,400,000	(63,306)	-3%
40212	Prior Year State Payment Tax	45,758	(13,815)	43,000	15,000	(28,000)	-65%
40213	Homeowners Property Tax Relief	24,903	20,037	17,000	19,000	2,000	12%
40214	Redevelopment Agency Pass-through	0	0	0	0	0	0%
40215	State Payment Tax - Penalties/Other	19,632	12,751	17,000	15,000	(2,000)	-12%
Benefit Assessments							
40221	Current Year Benefit Assessments	88,774	98,266	99,000	99,000	0	0%
40222	Prior Year Benefit Assessments	5,619	2,296	7,000	7,000	0	0%
40224	Benefit Assessment - Penalties/Other	1,787	1,141	4,000	4,000	0	0%
Other Revenues							
40231	Interest Earnings	106,809	144,580	151,100	211,900	60,800	40%
40233	Loan Proceeds	5,753,761	0	0	0	0	0%
40234	Rents and Royalties	9,105	0	0	0	0	0%
40236	Gain/Loss on Sale of Equipment	0	0	5,500	0	(5,500)	-100%
40239	Other Non-Operating Revenue	50	107	0	0	0	0%
Capital Contributions							
40244	Reimbursement - New Connections	52,389	6,100	20,000	20,000	0	0%
Operating Grants							
40252	Operating Grant - State	2,000	0	0	0	0	0%
TOTAL REVENUES		17,627,703	11,901,491	11,429,006	11,661,100	232,094	2%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - District Total (All Funds)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
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EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	1,598,474	1,678,967	1,679,500	1,713,000	33,500	2%
50114	Overtime & Holiday	51,660	58,061	48,200	49,200	1,000	2%
	Benefits						
50121	FICA	128,092	133,445	132,200	134,800	2,600	2%
50122	Workers Compensation	50,486	57,403	58,700	54,580	(4,120)	-7%
50123	Unemployment	9,085	0	0	0	0	0%
50124	Health Insurance	390,374	435,918	418,600	454,500	35,900	9%
50125	Health Insurance - Reimbursable	20,909	25,658	48,900	21,000	(27,900)	-57%
50127	Retirement	259,903	304,281	304,800	344,820	40,020	13%
50128	Tuition Reimbursements	0	332	2,000	2,000	0	0%
50131	Retiree Medical Annual Req'd Contribution	10,111	13,210	13,300	13,300	0	0%
	TOTAL SALARIES & BENEFITS	2,519,093	2,707,277	2,706,200	2,787,200	81,000	3%

	OPERATIONS & MAINTENANCE						
	Administrative/General						
50201	Public Information & Notices	5,434	3,177	3,200	3,500	300	9%
50202	Books/Periodicals/Subscriptions	440	633	1,000	1,000	0	0%
50203	Printing	1,377	508	1,500	2,800	1,300	87%
50204	Postage & Shipping	3,833	2,793	4,000	4,000	0	0%
50205	Office Supplies	9,977	12,370	15,000	15,000	0	0%
50206	Office Computer & Machinery	40,123	44,701	50,000	50,000	0	0%
50207	Bank & Administrative Services	2,379	1,441	4,000	3,000	(1,000)	-25%
50208	County Collection Charges	72,710	71,049	73,700	73,700	0	0%
50209	Memberships	27,324	29,767	29,000	29,000	0	0%
50210	Directors' Fees	11,848	11,070	16,000	16,000	0	0%
50211	Training & Travel	22,617	25,592	40,000	40,000	0	0%
50212	Special Events	0	13,482	0	0	0	0%
50213	Recruitment	4,824	250	1,500	3,300	1,800	120%
50214	Awards & Recognition	1,117	1,951	6,000	3,000	(3,000)	-50%
50215	Safety Program & Supplies	18,162	17,632	18,600	18,600	0	0%
50216	Legal	101,186	118,835	115,000	130,000	15,000	13%
50217	Audit	19,885	16,770	20,000	20,000	0	0%
50218	CB Westerly Recharge Project	0	0	0	96,200	96,200	100%
50219	Water Conservation Program	12,857	10,017	10,000	11,000	1,000	10%
	Utilities						
50221	Electricity - Office/Shops	12,311	16,204	16,000	17,000	1,000	6%
50222	Natural Gas - Office/Shops	2,849	2,677	3,000	3,000	0	0%
50226	Phone - Facility & Cellular	16,982	19,429	18,000	20,000	2,000	11%
50227	Phone - Control System	(23)	80	500	0	(500)	-100%
	Automobiles & Equipment						
50231	Auto/Equipment - Gas & Oil	67,366	69,959	70,000	75,500	5,500	8%
50232	Automobile Repair	15,488	38,448	38,000	35,000	(3,000)	-8%
50233	Equipment Repairs	7,740	17,141	9,000	13,000	4,000	44%
50234	Equipment Rentals	3,041	4,021	5,000	5,000	0	0%
50238	Shop Supplies	1,002	1,554	3,000	3,000	0	0%

Tehachapi-Cummings County Water District
Revenues & Expenditures - District Total (All Funds)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
System Operations							
50240	Cumm. Vly Adjudication	0	72,154	0	50,000	50,000	100%
50241	Source of Supply - KCWA Contract	2,569,249	2,211,412	2,403,580	3,000,000	596,420	25%
50242	Natural Gas - Pumping	1,550,284	1,277,706	1,600,000	1,600,000	0	0%
50243	Engine Oil & Fluids- Pumping	169,715	153,005	160,000	185,000	25,000	16%
50244	Electricity - Pumping	179,411	181,333	160,000	180,000	20,000	13%
50245	Electricity - Pipeline	4,223	15,992	15,000	17,000	2,000	13%
50246	Well Leases	0	3,332	10,000	10,000	0	0%
50247	Operation of Joint Turnout	1,555	24,544	3,000	3,000	0	0%
50248	Cross Valley Canal O & M	10,964	7,550	9,000	9,000	0	0%
50249	Source of Supply - Recycled & Other	62,143	353,041	360,000	150,000	(210,000)	-58%
50250	Delta Conveyance (f.n.a. CA Water Fix)	0	8,337	25,000	10,000	(15,000)	-60%
Maintenance							
50251	Maintenance - Pump Plants	534,725	434,488	440,000	440,000	0	0%
50252	Maintenance - Nat Gas Pipeline	13,665	50,000	50,000	50,000	0	0%
50253	Maintenance - Pipeline	10,118	36,985	25,000	60,000	35,000	140%
50254	Maintenance - Reservoir	8,318	17,525	15,000	20,000	5,000	33%
50255	Maintenance - Access Roads	4,799	1,000	6,000	6,000	0	0%
50256	Maintenance - Control System	48,713	72,157	50,000	60,000	10,000	20%
50257	Maintenance - Cogeneration Plant	0	150	900	900	0	0%
50258	Maintenance - System Wells & Boosters	8,408	12,546	10,000	12,000	2,000	20%
50259	Maintenance - Flood Control Facilities	8,459	19,098	35,000	35,000	0	0%
50260	Maintenance - Recharge Facilities	13,136	6,711	6,000	6,000	0	0%
50261	Maintenance - Office & Grounds	15,504	15,679	15,000	17,000	2,000	13%
50262	Maintenance - Public Water System	0	0	0	5,000	5,000	100%
50264	Customer Meters	58,573	47,501	70,000	60,000	(10,000)	-14%
50266	Welding Supplies	1,278	4,355	5,600	5,600	0	0%
50267	Pipeline Materials	0	0	0	20,000	20,000	100%
50268	Small Tools - Pumping	12,514	13,948	11,000	11,000	0	0%
50269	Small Tools - Pipeline	4,340	4,576	4,400	4,400	0	0%
Services							
50271	Outside Service	10,396	18,131	20,500	20,500	0	0%
50273	Pipeline Rental	315	0	0	0	0	0%
50275	Engineering	14,242	34,757	42,000	13,000	(29,000)	-69%
50276	Consulting	16,547	13,955	42,000	22,000	(20,000)	-48%
50277	Uniforms	8,419	12,476	10,000	16,000	6,000	60%
50278	Lab Analysis	170	1,260	300	1,000	700	233%
50279	Insurance & Bonds	116,196	97,816	123,500	123,500	0	0%
Government & Regulatory							
50281	Emissions Compliance	46,644	54,671	59,000	59,000	0	0%
50282	Government Fees/Taxes - Pumping	142,931	121,408	150,000	150,000	0	0%
50283	CA Use Tax	0	2,153	0	3,000	3,000	100%
50284	Regulatory Fees - Other	35,074	45,857	43,800	45,000	1,200	3%
50285	Certification Fees	800	421	1,600	1,600	0	0%
50286	Elections	0	18	0	0	0	0%
50288	Integrated Regional Water Mgmt Plan	0	2,880	0	5,000	5,000	100%
Non-Cash Expenses							
50291	Bad Debt Expense	0	125	500	500	0	0%
TOTAL OPERATIONS & MAINTENANCE		6,164,676	6,047,275	6,608,680	7,218,600	609,920	9%

Tehachapi-Cummings County Water District
Revenues & Expenditures - District Total (All Funds)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
	DEBT SERVICE						
	Principal Payments						
50303	Principal - Engine Replacement Financing	655,421	672,258	672,300	689,200	16,900	3%
	Interest Expense						
50313	Interest - Engine Replacement Financing	110,863	94,091	94,100	77,100	(17,000)	-18%
	TOTAL DEBT SERVICE	766,284	766,350	766,400	766,300	(100)	0%
	CAPITAL OUTLAY						
	Pumping Plants						
50411	Replacement Pumps	127,180	0	0	0	0	0%
50412	Pump Plant Improvements	369,329	162,840	180,000	105,000	(75,000)	-42%
50413	Control System Improvements	1,964,374	7,739	10,000	100,000	90,000	900%
50415	Engine Overhauls	181,039	82,029	132,000	80,000	(52,000)	-39%
50416	Pump Overhauls	0	107,299	225,000	283,000	58,000	26%
50418	Tank Maint/Rehab	0	0	0	225,000	225,000	100%
	Mainline Pipeline						
50422	Pump Plant Road Improvements	0	1,976	10,000	0	(10,000)	-100%
	Transmission System						
50445	Transmission System Meters	60,145	102	0	0	0	0%
50446	Pipeline Extensions	29,096	0	0	0	0	0%
50448	Upgrade/R&M/Rebld Wells & Tanks	0	0	200,000	0	(200,000)	-100%
	General Office, Shop & Equipment						
50451	Vehicles	96,719	85,498	90,000	0	(90,000)	-100%
50452	Shop Building Construction	31,121	0	0	200,000	200,000	100%
50455	Equipment	50,305	40,774	54,000	23,000	(31,000)	-57%
50456	Building Improvements	687,307	57,370	70,000	20,000	(50,000)	-71%
50457	Public Water System - Office/Campground	0	0	0	66,000	66,000	100%
50458	CMMS Software	0	0	0	20,000	20,000	100%
50466	Engineering - Consulting	0	0	0	25,000	25,000	100%
	Water Reclamation						
50482	Groundwater Studies	0	0	100,000	100,000	0	0%
50485	Recovery Well Improvements	1,124	0	0	62,500	62,500	100%
50486	Recharge Ponds - Cummings Valley	18,037	9,718	30,000	0	(30,000)	-100%
50487	Pipeline to Gravel Pit Recharge	0	25,885	20,000	0	(20,000)	-100%
	TOTAL CAPITAL OUTLAY	7,483,535	581,230	1,121,000	1,354,500	213,500	19%
	TOTAL EXPENDITURES	16,933,589	10,102,131	11,182,280	12,126,600	924,320	8%
	NET INCOME (LOSS)	694,114	1,799,360	246,726	(465,500)	(692,226)	
	TRANSFERS IN	471,840	0	620,000	3,487,500	2,867,500	
	TRANSFERS OUT	(266,040)	0	2,380,000	(3,487,500)	(5,867,500)	
	NET TO (FROM) RESERVES	899,914	1,799,360	3,246,726	(465,500)	(3,692,226)	

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General Fund Summary

Tehachapi-Cummings County Water District
 Revenues & Expenditures - General Fund Summary

Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
Revenues						
Operating Revenues						
Water Sales - Imported	3,118,019	3,153,993	2,950,000	3,064,000	114,000	4%
Water Sales - Surplus	247,291	0	0	70,000	70,000	100%
Water Sales - Recycled	46,139	42,453	43,000	43,000	0	0%
Water Sales - Recharge BWRA	0	0	0	326,000	326,000	100%
Water Services	86,641	84,610	121,200	113,900	(7,300)	-6%
Other Operating Revenues	68,729	24,708	115,000	34,500	(80,500)	-70%
Total Operating Revenues	3,566,820	3,305,763	3,229,200	3,651,400	422,200	13%
Non-Operating Revenues						
General Taxes	5,031,534	5,074,736	5,362,500	5,209,500	(153,000)	-3%
Other Revenues	54,199	63,435	56,500	58,000	1,500	3%
Loan Proceeds	5,753,761	0	0	0	0	0%
Capital Contributions	52,389	6,100	20,000	20,000	0	0%
Operating Grants	2,000	0	0	0	0	0%
Total Non-Operating Revenues	10,893,883	5,144,270	5,439,000	5,287,500	(151,500)	-3%
Total Revenues	14,460,703	8,450,033	8,668,200	8,938,900	270,700	3%
Expenditures						
Salaries & Benefits						
Salaries & Wages	1,650,134	1,737,029	1,727,700	1,759,200	31,500	2%
Benefits	868,959	970,248	978,500	1,024,200	45,700	5%
Total Salaries & Benefits	2,519,093	2,707,277	2,706,200	2,783,400	77,200	3%
Operations & Maintenance						
Administrative/General	344,150	372,579	397,500	412,900	15,400	4%
Utilities	32,119	38,390	37,500	40,000	2,500	7%
Automobiles & Equipment	94,636	131,124	125,000	131,500	6,500	5%
System Operations	1,978,296	2,096,994	2,342,000	2,214,000	(128,000)	-5%
Maintenance	734,091	717,621	708,900	777,900	69,000	10%
Services	130,825	180,334	239,300	217,000	(22,300)	-9%
Government & Regulatory	204,732	202,551	229,400	238,600	9,200	4%
Non-Cash Expenses	0	125	500	500	0	0%
Total Operations & Maintenance	3,518,848	3,739,718	4,080,100	4,032,400	(47,700)	-1%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - General Fund Summary

Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
Debt Service						
Principal Payments	655,421	672,258	672,300	689,200	16,900	3%
Interest Expense	110,863	94,091	94,100	77,100	(17,000)	-18%
Total Debt Service	<u>766,284</u>	<u>766,350</u>	<u>766,400</u>	<u>766,300</u>	<u>(100)</u>	<u>0%</u>
Capital Outlay						
Pumping Plants	6,509,682	359,907	547,000	793,000	246,000	45%
Mainline Pipeline	0	1,976	10,000	0	(10,000)	-100%
Dam & Reservoir	0	0	20,000	20,000	0	0%
Transmission System	89,241	102	200,000	25,000	(175,000)	-88%
General Office, Shop & Equipment	865,452	183,643	214,000	354,000	140,000	65%
Water Reclamation & Recovery	19,160	35,603	150,000	162,500	12,500	8%
Total Capital Outlay	<u>7,483,535</u>	<u>581,230</u>	<u>1,121,000</u>	<u>1,354,500</u>	<u>213,500</u>	<u>19%</u>
Total Expenditures	<u>14,287,761</u>	<u>7,794,574</u>	<u>8,653,700</u>	<u>8,936,600</u>	<u>262,900</u>	<u>3%</u>
Income Before Transfers	<u>172,942</u>	<u>655,460</u>	<u>14,500</u>	<u>2,300</u>	<u>7,800</u>	<u>54%</u>
Transfers In	266,040	0	310,000	487,500	177,500	
Transfers Out	0	0	2,690,000	(3,000,000)	(5,690,000)	
Total Transfers	<u>266,040</u>	<u>0</u>	<u>3,000,000</u>	<u>(2,512,500)</u>	<u>(5,512,500)</u>	
Net To (From) Reserves	<u>438,982</u>	<u>655,460</u>	<u>3,014,500</u>	<u>(2,510,200)</u>	<u>(5,504,700)</u>	

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Projected Reserves, Revenues and Expenditures
General Fund

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT
 Projected Reserves, Revenues & Expenditures - General Fund
 July 1, 2019 to June 30, 2020

Fund:	General (fund 70)	Emergency (fund 71)	Water Banking (fund 72)	Major Repair & Overhaul (fund 81)	Tax Rev. Liability (fund 85)	Rate Stabiliz'n (fund 87)	Equipment Infrastructure Rplc/Upgrd (fund 83)	Total General Fund
BEGINNING BALANCE ON JULY 1, 2019	\$ 4,456,000	\$ 385,660	\$ 181,800	\$ 1,592,932	\$ 605,718	\$ 601,533	\$ -	\$ 7,823,643
REVENUES								
Operating Revenues								
Water Sales	3,503,000	-	-	-	-	-	-	3,503,000
Water Services	113,900	-	-	-	-	-	-	113,900
Other Operating Revenue	34,500	-	-	-	-	-	-	34,500
Total Operating Revenues	<u>3,651,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,651,400</u>
Non-Operating Revenues								
General Taxes	5,209,500	-	-	-	-	-	-	5,209,500
Special Taxes	-	-	-	-	-	-	-	-
Benefit Assessments	-	-	-	-	-	-	-	-
Other Revenue	58,000	7,000	-	31,500	6,000	12,000	41,000	155,500
Capital Contributions	20,000	-	-	-	-	-	-	20,000
Operating Grants	-	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-	-
Total Non-Operating Revenues	<u>5,287,500</u>	<u>7,000</u>	<u>-</u>	<u>31,500</u>	<u>6,000</u>	<u>12,000</u>	<u>41,000</u>	<u>5,385,000</u>
TOTAL REVENUES	<u>8,938,900</u>	<u>7,000</u>	<u>-</u>	<u>31,500</u>	<u>6,000</u>	<u>12,000</u>	<u>41,000</u>	<u>9,036,400</u>
TRANSFERS FROM OTHER FUNDS:								
Repayment from Prop 1 Grant (fd 84)	-	-	-	-	-	-	-	-
Replenish banked groundwater (fd 72)	-	-	-	-	-	-	-	-
Dedicated Reserve from General Fund	487,500	-	-	-	-	-	2,000,000	2,487,500
TOTAL TRANSFERS IN	<u>487,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000,000</u>	<u>2,487,500</u>
TOTAL AVAILABLE DURING BUDGET YEAR	<u>13,882,400</u>	<u>392,660</u>	<u>181,800</u>	<u>1,624,432</u>	<u>611,718</u>	<u>613,533</u>	<u>2,041,000</u>	<u>19,347,543</u>
EXPENDITURES:								
Salaries/Benefits	2,783,400	-	-	-	-	-	-	2,783,400
Maintenance/Operations	4,032,400	-	-	-	-	-	-	4,032,400
Debt Service	766,300	-	-	-	-	-	-	766,300
Capital Outlay	1,354,500	-	-	-	-	-	-	1,354,500
TOTAL EXPENDITURES	<u>8,936,600</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,936,600</u>
TRANSFERS TO OTHER FUNDS:								
Cash Flow to Prop 1 Grant (fd 84)	-	-	-	-	-	-	-	-
Replenish banked groundwater (fd 72)	-	-	-	-	-	-	-	-
To Dedicated Reserve Funds	3,000,000	-	181,800	-	305,700	-	-	3,487,500
TOTAL TRANSFERS OUT	<u>3,000,000</u>	<u>-</u>	<u>181,800</u>	<u>-</u>	<u>305,700</u>	<u>-</u>	<u>-</u>	<u>3,487,500</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>11,936,600</u>	<u>-</u>	<u>181,800</u>	<u>-</u>	<u>305,700</u>	<u>-</u>	<u>-</u>	<u>12,424,100</u>
ENDING BALANCE ON JUNE 30, 2020	<u>1,945,800</u>	<u>392,660</u>	<u>-</u>	<u>1,624,432</u>	<u>306,018</u>	<u>613,533</u>	<u>2,041,000</u>	<u>6,923,443</u>
DESIGNATIONS								
Minimum of 90 days Working Capital	1,703,950	-	-	-	-	-	-	1,703,950
Capital Improvement	-	-	-	-	-	-	2,041,000	2,041,000
Asset Replacement	-	-	-	1,624,432	-	-	-	1,624,432
Rate Stabilization	-	-	-	-	-	340,790	-	340,790
Contingency	-	-	-	-	-	-	-	-
Tax Revenue Liability	-	-	-	-	306,018	-	-	306,018
Emergency	-	340,790	-	-	-	-	-	340,790
Total Designated	<u>1,703,950</u>	<u>340,790</u>	<u>-</u>	<u>1,624,432</u>	<u>306,018</u>	<u>340,790</u>	<u>2,041,000</u>	<u>6,356,980</u>
Undesignated	<u>241,850</u>	<u>51,870</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,743</u>	<u>-</u>	<u>566,463</u>

Capital Expenditure Budget

TEHACHAPI - CUMMINGS COUNTY WATER DISTRICT
 CAPITAL EXPENDITURE BUDGET FY 2019-20

Fund / Department	Preliminary Budget	Purpose of Expenditure
General / Administration		
50455	15,000	Shop work stations, storage, equip, tools
50456	20,000	Warehouse Restroom (\$15,000 carryover)
50458	20,000	Maintenance/Inventory Phase 1
50466	25,000	SOP's and O&M Manual
50482	100,000	Tehachapi Basin Groundwater Model Update (carryover)
Subtotal	<u>\$ 180,000</u>	
General / Pipeline		
50431	20,000	Security gates/flood control dam roads
50447	25,000	Cogen Building Repairs
50452	200,000	Parking Lot Paving/Reconstruction (carryover)
50457	25,000	Fencing: Office Wells/Antelope Dam
50457	6,000	Dedicated sample stations PWS
50485	62,500	Well Motor Protection
Subtotal	<u>\$ 338,500</u>	
General / Pumping		
50412	35,000	Pump Plant Light Upgrades (PP 1&4)
50412	30,000	Air Compressors/PP3
50412	20,000	PP overhead crane replacement motor & hoist assy.
50412	20,000	PP1 Pressure Transmitters @ Heat Exch.
50413	5,000	(4) Replace NG Isolation valves
50413	45,000	Inst 5.5 GHz radios @ 4 PP, CoGen, Ridge, Office
50413	30,000	Real Time Vibration Analysis (SCADA)
50413	20,000	Control Room Cabinet/Install (net carryover from 70-01-50456)
50415	80,000	Rebuild parts/Superior 2406
50416	60,000	(2) Split Design Discharge Heads
50416	80,000	7 stage pump - Ruhr Pumpen
50416	80,000	Pump & Discharge Head Repairs
50416	30,000	Gear Drive Repairs 2:3 ratio
50416	33,000	(4) Replace PP3 gear drive couplers
50418	225,000	STS Tank Program (19-20 Sched, move from 70-03-50448)
50455	8,000	Portable Vibration Analyzer
50457	35,000	Automate Public Water System
Subtotal	<u>\$ 836,000</u>	
District Total	<u>\$ 1,354,500</u>	

General Fund Account Detail

Tehachapi-Cummings County Water District
 Revenues & Expenditures - General Fund (fund 70)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Operating Revenues						
	Water Sales						
40101	Water Sales - Agriculture	1,978,773	1,902,380	1,900,000	1,816,000	(84,000)	-4%
40102	Water Sales - Term M & I	834,901	904,158	700,000	919,000	219,000	31%
40103	Water Sales - Regular M & I	90,826	92,075	100,000	83,000	(17,000)	-17%
40104	Water Sales - Wheeled Water	213,519	255,379	250,000	246,000	(4,000)	-2%
40105	Water Sales - Surplus	247,291	0	0	70,000	70,000	100%
40106	Water Sales - Recycled Water	46,139	42,453	43,000	43,000	0	0%
40107	Water Sales - Recharge BWRA	0	0	0	326,000	326,000	100%
	Water Services						
40111	Recurring Service Charges	10,031	10,022	9,200	9,300	100	1%
40112	Recharge Surcharge - Cummings	16,094	16,382	15,000	22,300	7,300	49%
40113	Recharge Surcharge - Tehachapi	25	1	15,000	6,700	(8,300)	-55%
40114	Standby Fees	33,000	31,614	30,000	30,000	0	0%
40115	Connection Fees	3,165	2,065	3,000	2,000	(1,000)	-33%
40116	Delinquent Charges	720	499	1,000	1,000	0	0%
40117	Spreading Loss Surcharge	23,606	24,028	48,000	42,600	(5,400)	-11%
	Other Operating Revenues						
40122	Reimbursement - Health Insurance	21,026	19,485	36,000	21,500	(14,500)	-40%
40123	Reimbursement - Flood Control Maint.	1,665	1,665	15,000	10,000	(5,000)	-33%
40124	Reimbursement - ACWA-JPIA Premium	7,994	0	0	0	0	0%
40125	Reimbursement - Insurance Claims	276	0	0	0	0	0%
40126	Reimbursement - Other Operating	750	842	10,000	1,000	(9,000)	-90%
40127	Other Operating Revenue	217	2,716	4,000	2,000	(2,000)	-50%
40128	Reimbursement - Groundwater Studies	36,801	0	50,000	0	(50,000)	-100%
	Non-Operating Revenues						
	General Taxes						
40201	Current Year Property Taxes	4,942,507	4,985,373	5,300,000	5,150,000	(150,000)	-3%
40202	Prior Year Property Taxes	(10,430)	(12,354)	(20,000)	(20,000)	0	0%
40203	Homeowners Property Tax Relief	38,572	38,371	40,000	37,000	(3,000)	-8%
40204	Redevelopment Agency Pass-through	59,195	61,172	40,000	40,000	0	0%
40205	Property Tax - Penalties/Other	1,691	2,174	2,500	2,500	0	0%
	Other Revenues						
40231	Interest Earnings	45,044	63,328	51,000	58,000	7,000	14%
40233	Loan Proceeds	5,753,761	0	0	0	0	0%
40234	Rents and Royalties	9,105	0	0	0	0	0%
40236	Gain/Loss on Sale of Equipment	0	0	5,500	0	(5,500)	-100%
40239	Other Non-Operating Revenue	50	107	0	0	0	0%
	Capital Contributions						
40244	Reimbursement - New Connections	52,389	6,100	20,000	20,000	0	0%
	Operating Grants						
40252	Operating Grant - State	2,000	0	0	0	0	0%
	TOTAL REVENUES	14,460,703	8,450,033	8,668,200	8,938,900	270,700	3%

Tehachapi-Cummings County Water District
Revenues & Expenditures - General Fund (fund 70)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
EXPENDITURES							
SALARIES & BENEFITS							
Salaries & Wages							
50112	Salaries & Wages	1,598,474	1,678,967	1,679,500	1,710,000	30,500	2%
50114	Overtime & Holiday	51,660	58,061	48,200	49,200	1,000	2%
Benefits							
50121	FICA	128,092	133,445	132,200	134,600	2,400	2%
50122	Workers Compensation	50,486	57,403	58,700	54,500	(4,200)	-7%
50123	Unemployment	9,085	0	0	0	0	0%
50124	Health Insurance	390,374	435,918	418,600	454,200	35,600	9%
50125	Health Insurance - Reimbursable	20,909	25,658	48,900	21,000	(27,900)	-57%
50127	Retirement	259,903	304,281	304,800	344,600	39,800	13%
50128	Tuition Reimbursements	0	332	2,000	2,000	0	0%
50131	Retiree Medical Annual Req'd Contribution	10,111	13,210	13,300	13,300	0	0%
TOTAL SALARIES & BENEFITS		2,519,093	2,707,277	2,706,200	2,783,400	77,200	3%
OPERATIONS & MAINTENANCE							
Administrative/General							
50201	Public Information & Notices	2,198	1,559	1,200	1,500	300	25%
50202	Books/Periodicals/Subscriptions	440	633	1,000	1,000	0	0%
50203	Printing	1,122	288	1,200	2,500	1,300	108%
50204	Postage & Shipping	3,833	2,793	4,000	4,000	0	0%
50205	Office Supplies	9,977	12,370	15,000	15,000	0	0%
50206	Office Computer & Machinery	40,123	44,701	50,000	50,000	0	0%
50207	Bank & Administrative Services	2,379	1,441	4,000	3,000	(1,000)	-25%
50208	County Collection Charges	64,259	63,431	65,000	65,000	0	0%
50209	Memberships	27,324	29,767	29,000	29,000	0	0%
50210	Directors' Fees	11,848	11,070	16,000	16,000	0	0%
50211	Training & Travel	22,617	25,592	40,000	40,000	0	0%
50212	Special Events	0	13,482	0	0	0	0%
50213	Recruitment	4,824	250	1,500	3,300	1,800	120%
50214	Awards & Recognition	1,117	1,951	6,000	3,000	(3,000)	-50%
50215	Safety Program & Supplies	18,162	17,632	18,600	18,600	0	0%
50216	Legal	101,186	118,835	115,000	130,000	15,000	13%
50217	Audit	19,885	16,770	20,000	20,000	0	0%
50218	CB Westerly Recharge Project	0	0	0	0	0	100%
50219	Water Conservation Program	12,857	10,017	10,000	11,000	1,000	10%
Utilities							
50221	Electricity - Office/Shops	12,311	16,204	16,000	17,000	1,000	6%
50222	Natural Gas - Office/Shops	2,849	2,677	3,000	3,000	0	0%
50226	Phone - Facility & Cellular	16,982	19,429	18,000	20,000	2,000	11%
50227	Phone - Control System	(23)	80	500	0	(500)	-100%
Automobiles & Equipment							
50231	Auto/Equipment - Gas & Oil	67,366	69,959	70,000	75,500	5,500	8%
50232	Automobile Repair	15,488	38,448	38,000	35,000	(3,000)	-8%
50233	Equipment Repairs	7,740	17,141	9,000	13,000	4,000	44%
50234	Equipment Rentals	3,041	4,021	5,000	5,000	0	0%
50238	Shop Supplies	1,002	1,554	3,000	3,000	0	0%

Tehachapi-Cummings County Water District
Revenues & Expenditures - General Fund (fund 70)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
System Operations							
50240	Cumm. Vly Adjudication	0	72,154	0	50,000	50,000	100%
50242	Natural Gas - Pumping	1,550,284	1,277,706	1,600,000	1,600,000	0	0%
50243	Engine Oil & Fluids- Pumping	169,715	153,005	160,000	185,000	25,000	16%
50244	Electricity - Pumping	179,411	181,333	160,000	180,000	20,000	13%
50245	Electricity - Pipeline	4,223	15,992	15,000	17,000	2,000	13%
50246	Lease - Wells	0	3,332	10,000	10,000	0	0%
50247	Operation of Joint Turnout	1,555	24,544	3,000	3,000	0	0%
50248	Cross Valley Canal O & M	10,964	7,550	9,000	9,000	0	0%
50249	Source of Supply - Recycled & Other	62,143	353,041	360,000	150,000	(210,000)	-58%
50250	Delta Conveyance (f.n.a. CA Water Fix)	0	8,337	25,000	10,000	(15,000)	-60%
Maintenance							
50251	Maintenance - Pump Plants	534,725	434,488	440,000	440,000	0	0%
50252	Maintenance - Nat Gas Pipeline	13,665	50,000	50,000	50,000	0	0%
50253	Maintenance - Pipeline	10,118	36,985	25,000	60,000	35,000	140%
50254	Maintenance - Reservoir	8,318	17,525	15,000	20,000	5,000	33%
50255	Maintenance - Access Roads	4,799	1,000	6,000	6,000	0	0%
50256	Maintenance - Control System	48,713	72,157	50,000	60,000	10,000	20%
50257	Maintenance - Cogeneration Plant	0	150	900	900	0	0%
50258	Maintenance - Wells & Boosters	8,408	12,546	10,000	12,000	2,000	20%
50260	Maintenance - Recharge Facilities	13,136	6,711	6,000	6,000	0	0%
50261	Maintenance - Office & Grounds	15,504	15,679	15,000	17,000	2,000	13%
50262	Maintenance - Public Water System	0	0	0	5,000	5,000	100%
50264	Customer Meters	58,573	47,501	70,000	60,000	(10,000)	-14%
50266	Welding Supplies	1,278	4,355	5,600	5,600	0	0%
50267	Pipeline Materials	0	0	0	20,000	20,000	100%
50268	Small Tools - Pumping	12,514	13,948	11,000	11,000	0	0%
50269	Small Tools - Pipeline	4,340	4,576	4,400	4,400	0	0%
Services							
50271	Outside Service	10,396	18,131	18,500	18,500	0	0%
50272	GIS System and Service	0	44,672	30,000	40,000	10,000	33%
50274	Digital Records Transfer Service	0	0	25,000	0	(25,000)	-100%
50275	Engineering	5,555	838	5,000	11,000	6,000	120%
50276	Consulting	16,547	13,955	42,000	22,000	(20,000)	-48%
50277	Uniforms	8,419	12,476	10,000	16,000	6,000	60%
50278	Lab Analysis	170	1,260	300	1,000	700	233%
50279	Insurance & Bonds	89,422	89,002	108,500	108,500	0	0%
Government & Regulatory							
50281	Emissions Compliance	46,644	54,671	59,000	59,000	0	0%
50282	Government Fees/Taxes - Pumping	142,931	121,408	150,000	150,000	0	0%
50283	CA Use Tax	0	2,153	0	3,000	3,000	100%
50284	Regulatory Fees - Other	14,357	20,999	18,800	20,000	1,200	6%
50285	Certification Fees	800	421	1,600	1,600	0	0%
50286	Elections	0	18	0	0	0	0%
50288	Integrated Regional Water Mgmt Plan	0	2,880	0	5,000	5,000	100%
Non-Cash Expenses							
50291	Bad Debt Expense	0	125	500	500	0	0%
TOTAL OPERATIONS & MAINTENANCE		3,518,848	3,739,718	4,080,100	4,032,400	(47,700)	-1%

Tehachapi-Cummings County Water District
Revenues & Expenditures - General Fund (fund 70)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
	DEBT SERVICE						
	Principal Payments						
50303	Principal - Engine Replacement Financing	655,421	672,258	672,300	689,200	16,900	3%
	Interest Expense						
50313	Interest - Engine Replacement Financing	110,863	94,091	94,100	77,100	(17,000)	-18%
	TOTAL DEBT SERVICE	766,284	766,350	766,400	766,300	(100)	0%
	CAPITAL OUTLAY						
	Pumping Plants						
50411	Replacement Pumps	127,180	0	0	0	0	0%
50412	Pump Plant Improvements	369,329	162,840	180,000	105,000	(75,000)	-42%
50413	Control System Improvements	1,964,374	7,739	10,000	100,000	90,000	900%
50414	Engine Replacement	3,867,760	0	0	0	0	0%
50415	Engine Overhauls	181,039	82,029	132,000	80,000	(52,000)	-39%
50416	Pump Overhauls	0	107,299	225,000	283,000	58,000	26%
50418	Tank Maint/Rehab	0	0	0	225,000	225,000	100%
	Mainline Pipeline						
50422	Pump Plant Road Improvements	0	1,976	10,000	0	(10,000)	-100%
	Dam & Reservoir						
50431	Road Repair	0	0	20,000	20,000	0	0%
	Transmission System						
50445	Transmission System Meters	60,145	102	0	0	0	0%
50446	Pipeline Extensions	29,096	0	0	0	0	0%
50447	Cogen Plant Improvements	0	0	0	25,000	25,000	100%
50448	Upgrade/R&M/Rebld Wells & Tanks	0	0	200,000	0	(200,000)	-100%
	General Office, Shop & Equipment						
50451	Vehicles	96,719	85,498	90,000	0	(90,000)	-100%
50452	Shop Building Construction	31,121	0	0	200,000	200,000	100%
50455	Equipment	50,305	40,774	54,000	23,000	(31,000)	-57%
50456	Building Improvements	687,307	57,370	70,000	20,000	(50,000)	-71%
50457	Public Water System - Office/Campground	0	0	0	66,000	66,000	100%
50458	CMMS Software	0	0	0	20,000	20,000	100%
50466	Engineering - Consulting	0	0	0	25,000	25,000	100%
	Water Reclamation & Recovery						
50482	Groundwater Studies	0	0	100,000	100,000	0	0%
50485	Recovery Well Improvements	1,124	0	0	62,500	62,500	100%
50486	Recharge Ponds - Cummings Valley	18,037	9,718	30,000	0	(30,000)	-100%
50487	Pipeline to Gravel Pit Recharge	0	25,885	20,000	0	(20,000)	-100%
	TOTAL CAPITAL OUTLAY	7,483,535	581,230	1,121,000	1,354,500	213,500	19%
	TOTAL EXPENDITURES	14,287,761	7,794,574	8,653,700	8,936,600	242,900	3%
	NET INCOME (LOSS)	172,942	655,460	14,500	2,300	27,800	
	TRANSFERS IN	266,040	0	310,000	487,500	177,500	
	TRANSFERS OUT	0	0	2,690,000	(3,000,000)	(5,690,000)	
	NET TO (FROM) RESERVES	438,982	655,460	3,014,500	(2,510,200)	(5,524,700)	

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Administration Department

Tehachapi-Cummings County Water District
Expenditures - Administration Dept. (dept 01)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	640,036	616,376	619,700	584,000	(35,700)	-6%
50114	Overtime & Holiday	538	1,041	200	200	0	0%
	Benefits						
50121	FICA	50,768	47,200	47,400	44,700	(2,700)	-6%
50122	Workers Compensation	4,963	6,868	9,000	5,000	(4,000)	-44%
50123	Unemployment	7,057	0	0	0	0	0%
50124	Health Insurance	123,032	123,320	125,600	125,000	(600)	0%
50125	Health Insurance - Reimbursable	20,909	25,658	48,900	21,000	(27,900)	-57%
50127	Retirement	89,431	84,888	87,000	99,500	12,500	14%
50128	Tuition Reimbursements	0	168	1,000	1,000	0	0%
50131	Retiree Medical Annual Req'd Contribution	10,111	13,210	13,300	13,300	0	0%
	TOTAL SALARIES & BENEFITS	946,844	918,730	952,100	893,700	(58,400)	-6%
OPERATIONS & MAINTENANCE							
	Administrative/General						
50201	Public Information & Notices	2,198	1,559	1,200	1,500	300	25%
50202	Books/Periodicals/Subscriptions	440	633	1,000	1,000	0	0%
50203	Printing	1,122	288	1,200	2,500	1,300	108%
50204	Postage & Shipping	3,833	2,793	4,000	4,000	0	0%
50205	Office Supplies	9,977	12,370	15,000	15,000	0	0%
50206	Office Computer & Machinery	40,123	44,701	50,000	50,000	0	0%
50207	Bank & Administrative Services	2,379	1,441	4,000	3,000	(1,000)	-25%
50208	County Collection Charges	64,259	63,431	65,000	65,000	0	0%
50209	Memberships	27,324	29,767	29,000	29,000	0	0%
50210	Directors' Fees	11,848	11,070	16,000	16,000	0	0%
50211	Training & Travel	19,555	19,331	28,000	28,000	0	0%
50212	Special Events	0	13,482	0	0	0	0%
50213	Recruitment	2,150	166	1,000	1,000	0	0%
50214	Awards & Recognition	1,117	1,951	6,000	3,000	(3,000)	-50%
50215	Safety Program & Supplies	15,947	15,091	15,000	15,000	0	0%
50216	Legal	101,186	118,835	115,000	130,000	15,000	13%
50217	Audit	19,885	16,770	20,000	20,000	0	0%
50219	Water Conservation Program	12,857	10,017	10,000	11,000	1,000	10%
	Utilities						
50221	Electricity - Office/Shops	12,311	16,204	16,000	17,000	1,000	6%
50222	Natural Gas - Office/Shops	2,849	2,677	3,000	3,000	0	0%
50226	Phone - Facility & Cellular	16,982	19,429	18,000	20,000	2,000	11%
	Automobiles & Equipment						
50231	Auto/Equipment - Gas & Oil	4,543	4,018	7,500	7,500	0	0%
50232	Automobile Repair	1,249	2,092	2,000	2,000	0	0%
50234	Equipment Rentals	82	80	500	500	0	0%
	System Operations						
50240	Cumm. Vly Adjudication	0	72,154	0	50,000	50,000	100%
50248	Cross Valley Canal O & M	10,964	7,550	9,000	9,000	0	0%
50249	Source of Supply - Recycled & Other	62,143	353,041	360,000	150,000	(210,000)	-58%
50250	Delta Conveyance (f.n.a. CA Water Fix)	0	8,337	25,000	10,000	(15,000)	-60%
	Maintenance						
50261	Maintenance - Office & Grounds	15,504	15,679	15,000	17,000	2,000	13%

Tehachapi-Cummings County Water District
Expenditures - Administration Dept. (dept 01)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
	Services						
50271	Outside Service	4,377	11,960	10,600	11,000	400	4%
50272	GIS System and Service	0	44,672	30,000	40,000	10,000	33%
50274	Digital Records Transfer Service	0	0	25,000	0	(25,000)	-100%
50275	Engineering	3,110	420	2,500	2,500	0	0%
50276	Consulting	15,160	13,617	40,000	20,000	(20,000)	-50%
50279	Insurance & Bonds	89,422	89,002	108,500	108,500	0	0%
	Government & Regulatory						
50283	CA Use Tax	0	2,153	0	3,000	3,000	100%
50284	Regulatory Fees - Other	2,001	2,401	4,000	4,000	0	0%
50285	Certification Fees	800	261	1,300	1,300	0	0%
50286	Elections	0	18	0	0	0	0%
50288	Integrated Regional Water Mgmt Plan	0	2,880	0	5,000	5,000	100%
	Non-Cash Expenses						
50291	Bad Debt Expense	0	125	500	500	0	0%
	TOTAL OPERATIONS & MAINTENANCE	577,695	1,032,462	1,059,800	876,800	(183,000)	-17%
	DEBT SERVICE						
	Principal Payments						
50303	Principal - Engine Replacement Financing	655,421	672,258	672,300	689,200	16,900	3%
	Interest Expense						
50313	Interest - Engine Replacement Financing	110,863	94,091	94,100	77,100	(17,000)	-18%
	TOTAL DEBT SERVICE	766,284	766,350	766,400	766,300	(100)	0%
	CAPITAL OUTLAY						
	General Office, Shop & Equipment						
50455	Equipment	0	34,891	40,000	15,000	(25,000)	-63%
50456	Building Improvements	680,448	57,483	70,000	20,000	(50,000)	-71%
50458	CMMS Software	0	0	0	20,000	20,000	100%
50466	Engineering - Consulting	0	0	0	25,000	25,000	100%
	Water Reclamation						
50482	Groundwater Studies	0	0	100,000	100,000	0	0%
	TOTAL CAPITAL OUTLAY	725,945	92,373	210,000	180,000	(30,000)	-14%
	TOTAL EXPENDITURES	3,016,769	2,809,916	2,988,300	2,716,800	(271,500)	-9%

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Pipeline Department

Tehachapi-Cummings County Water District
Expenditures - Pipeline Dept. (dept 02)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
EXPENDITURES							
SALARIES & BENEFITS							
Salaries & Wages							
50112	Salaries & Wages	403,016	485,342	476,300	550,000	73,700	15%
50114	Overtime & Holiday	26,417	32,315	24,000	25,000	1,000	4%
Benefits							
50121	FICA	32,901	39,600	38,300	44,000	5,700	15%
50122	Workers Compensation	22,256	23,514	21,700	23,000	1,300	6%
50123	Unemployment	2,029	0	0	0	0	0%
50124	Health Insurance	150,594	152,967	160,200	151,200	(9,000)	-6%
50127	Retirement	83,785	118,228	115,700	130,100	14,400	12%
50128	Tuition Reimbursements	0	84	500	500	0	0%
	TOTAL SALARIES & BENEFITS	720,998	852,051	836,700	923,800	87,100	10%
OPERATIONS & MAINTENANCE							
Administrative/General							
50211	Training & Travel	922	1,448	3,000	3,000	0	0%
50213	Recruitment	0	34	200	2,000	1,800	900%
50215	Safety Program & Supplies	1,098	1,335	2,000	2,000	0	0%
Automobiles & Equipment							
50231	Auto/Equipment - Gas & Oil	53,966	33,047	31,250	36,000	4,750	15%
50232	Automobile Repair	6,451	9,592	13,000	13,000	0	0%
50233	Equipment Repairs	6,381	14,246	8,000	10,000	2,000	25%
50234	Equipment Rentals	406	945	1,500	1,500	0	0%
50238	Shop Supplies	890	1,426	2,600	2,600	0	0%
System Operations							
50245	Electricity - Pipeline	4,223	15,992	15,000	17,000	2,000	13%
50246	Lease - Wells	0	3,332	10,000	10,000	0	0%
50247	Operation of Joint Turnout	1,555	24,544	3,000	3,000	0	0%
Maintenance							
50253	Maintenance - Pipeline	10,118	36,985	25,000	60,000	35,000	140%
50254	Maintenance - Reservoir	8,318	17,525	15,000	20,000	5,000	33%
50255	Maintenance - Access Roads	4,799	1,000	6,000	6,000	0	0%
50257	Maintenance - Cogeneration Plant	0	150	900	900	0	0%
50258	Maintenance - System Wells & Boosters	8,408	12,546	10,000	12,000	2,000	20%
50260	Maintenance - Recharge Facilities	13,136	6,711	6,000	6,000	0	0%
50262	Maintenance - Public Water System	0	0	0	5,000	5,000	100%
50264	Customer Meters	58,573	47,501	70,000	60,000	(10,000)	-14%
50266	Welding Supplies	563	2,172	2,800	2,800	0	0%
50267	Pipeline Materials	0	0	0	20,000	20,000	100%
50269	Small Tools - Pipeline	4,340	4,576	4,400	4,400	0	0%
Services							
50271	Outside Service	0	316	1,900	1,500	(400)	-21%
50275	Engineering	0	168	1,000	7,000	6,000	600%
50276	Consulting	715	168	1,000	1,000	0	0%
50277	Uniforms	1,821	2,720	1,300	5,000	3,700	285%
50278	Lab Analysis	170	1,260	300	1,000	700	233%
Government & Regulatory							
50284	Regulatory Fees - Other	12,356	17,719	14,800	15,000	200	1%
50285	Certification Fees	0	160	300	300	0	0%
Non-Cash Expenses							
	TOTAL OPERATIONS & MAINTENANCE	199,524	257,615	250,250	328,000	77,750	31%

Tehachapi-Cummings County Water District
Expenditures - Pipeline Dept. (dept 02)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
	CAPITAL OUTLAY						
	Dam & Reservoir						
50431	Road Repair	0	0	0	20,000	20,000	100%
	Transmission System						
50447	Cogen Plant Improvements	0	0		25,000	25,000	100%
50449	Pipeline Replacement/Rehabilitation	633,907	0	0	0	0	0%
	General Office, Shop & Equipment						
50451	Vehicles	51,221	85,498	90,000	0	(90,000)	-100%
50452	Shop Building Construction	31,121	0	0	200,000	200,000	100%
50455	Equipment	12,441	0	7,000	0	(7,000)	-100%
50457	Public Water System - Office/Campground	0	0	0	31,000	31,000	100%
	Water Reclamation & Recovery						
50485	Recovery Well Improvements	1,124	0	0	62,500	62,500	100%
50487	Pipeline to Gravel Pit Recharge	0	25,885	20,000	0	(20,000)	-100%
	TOTAL CAPITAL OUTLAY	776,947	113,358	127,000	338,500	211,500	167%
	TOTAL EXPENDITURES	1,697,469	1,223,025	1,213,950	1,590,300	376,350	31%

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Pumping Department

Tehachapi-Cummings County Water District
Expenditures - Pumping Dept. (dept 03)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	555,422	577,249	583,500	576,000	(7,500)	-1%
50114	Overtime & Holiday	24,705	24,705	24,000	24,000	0	0%
	Benefits						
50121	FICA	44,424	46,645	46,500	45,900	(600)	-1%
50122	Workers Compensation	23,267	27,020	28,000	26,500	(1,500)	-5%
50123	Unemployment	0	0	0	0	0	0%
50124	Health Insurance	116,748	159,631	132,800	178,000	45,200	34%
50127	Retirement	86,686	101,164	102,100	115,000	12,900	13%
50128	Tuition Reimbursements	0	80	500	500	0	0%
	TOTAL SALARIES & BENEFITS	851,252	936,495	917,400	965,900	48,500	5%

	OPERATIONS & MAINTENANCE						
	Administrative/General						
50211	Training & Travel	2,141	4,814	9,000	9,000	0	0%
50213	Recruitment	2,674	50	300	300	0	0%
50215	Safety Program & Supplies	1,117	1,207	1,600	1,600	0	0%
	Utilities						
50227	Phone - Control System	(23)	80	500	0	(500)	-100%
	Automobiles & Equipment						
50231	Auto/Equipment - Gas & Oil	8,858	32,895	31,250	32,000	750	2%
50232	Automobile Repair	7,787	26,764	23,000	20,000	(3,000)	-13%
50233	Equipment Repairs	1,359	2,895	1,000	3,000	2,000	200%
50234	Equipment Rentals	2,553	2,996	3,000	3,000	0	0%
50238	Shop Supplies	111	129	400	400	0	0%
	System Operations						
50242	Natural Gas - Pumping	1,550,284	1,277,706	1,600,000	1,600,000	0	0%
50243	Engine Oil & Fluids- Pumping	169,715	153,005	160,000	185,000	25,000	16%
50244	Electricity - Pumping	179,411	181,333	160,000	180,000	20,000	13%
	Maintenance						
50251	Maintenance - Pump Plants	534,725	434,488	440,000	440,000	0	0%
50252	Maintenance - Nat Gas Pipeline	13,665	50,000	50,000	50,000	0	0%
50256	Maintenance - Control System	48,713	72,157	50,000	60,000	10,000	20%
50266	Welding Supplies	714	2,184	2,800	2,800	0	0%
50268	Small Tools - Pumping	12,514	13,948	11,000	11,000	0	0%
	Services						
50271	Outside Service	6,019	5,856	6,000	6,000	0	0%
50275	Engineering	2,445	250	1,500	1,500	0	0%
50276	Consulting	673	170	1,000	1,000	0	0%
50277	Uniforms	6,599	9,756	8,700	11,000	2,300	26%
	Government & Regulatory						
50281	Emissions Compliance	46,644	54,671	59,000	59,000	0	0%
50282	Government Fees/Taxes - Pumping	142,931	121,408	150,000	150,000	0	0%
50284	Regulatory Fees - Other	0	880	0	1,000	1,000	100%
	Non-Cash Expenses						0%
	TOTAL OPERATIONS & MAINTENANCE	2,741,628	2,449,640	2,770,050	2,827,600	57,550	2%

Tehachapi-Cummings County Water District
Expenditures - Pumping Dept. (dept 03)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
	CAPITAL OUTLAY						
	Pumping Plants						
50411	Replacement Pumps	127,180	0	0	0	0	0%
50412	Pump Plant Improvements	369,329	162,840	180,000	105,000	(75,000)	-42%
50413	Control System Improvements	1,964,374	7,739	10,000	100,000	90,000	900%
50414	Engine Replacement	3,867,760	0	0	0	0	0%
50415	Engine Overhauls	181,039	82,029	132,000	80,000	(52,000)	-39%
50416	Pump Overhauls	0	107,299	225,000	283,000	58,000	26%
50418	Tank Maint/Rehab	0	0	0	225,000	225,000	100%
	Transmission System						
50445	Transmission System Meters	60,145	102	0	0	0	0%
50448	Upgrade/R&M/Rebld Wells & Tanks	0	197,621	200,000	0	(200,000)	-100%
	General Office, Shop & Equipment						
50455	Equipment	37,864	5,884	7,000	8,000	1,000	14%
50456	Building Improvements	6,859	(112)	0	0	0	0%
50457	Public Water System - Office/Campground	0	0	0	35,000	35,000	100%
	Water Reclamation						
50486	Cummings Ponds Recharge Automation	0	9,718	30,000	0	(30,000)	-100%
	TOTAL CAPITAL OUTLAY	6,614,551	573,119	784,000	836,000	52,000	7%
	TOTAL EXPENDITURES	10,207,430	3,959,254	4,471,450	4,629,500	158,050	4%

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Board-designated Reserve Funds

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Emergency (fund 71) [formerly Self-Insurance Quake]

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	2,717	4,267	4,500	7,000	2,500	56%
	TOTAL REVENUES	2,717	4,267	4,500	7,000	2,500	56%
EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	2,717	4,267	4,500	7,000	2,500	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	2,717	4,267	4,500	7,000	2,500	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Water Banking Reserve (fund 72)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Water Services						
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	8,513	2,124	2,500	0	(2,500)	-100%
	TOTAL REVENUES	8,513	2,124	2,500	0	(2,500)	-100%
EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	8,513	2,124	2,500	0	(2,500)	
	TRANSFERS IN	0	0	310,000	0	(310,000)	
	TRANSFERS OUT	(266,040)	0	(310,000)	(181,800)	128,200	
	NET TO (FROM) RESERVES	(257,527)	2,124	2,500	(181,800)	(184,300)	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Major Repair & Overhaul (fund 81)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	11,537	18,545	21,000	31,500	10,500	50%
	TOTAL REVENUES	11,537	18,545	21,000	31,500	10,500	50%
EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	11,537	18,545	21,000	31,500	10,500	
	TRANSFERS IN	15,800	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	27,337	18,545	21,000	31,500	10,500	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Equipment/Infrastructure - Replacement/Upgrade (fund 83) (f.n.a. Emissions Reduction Debt Service)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	0	0	0	41,000	41,000	100%
	TOTAL REVENUES	0	0	0	41,000	41,000	100%
EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	0	0	0	41,000	41,000	
	TRANSFERS IN	0	0	0	2,000,000	2,000,000	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	0	0	0	2,041,000	2,041,000	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Tax Revenue Liability (fund 85)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	4,049	7,537	8,500	6,000	(2,500)	-29%
	TOTAL REVENUES	4,049	7,537	8,500	6,000	(2,500)	-29%
EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	4,049	7,537	8,500	6,000	(2,500)	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	(305,700)	(305,700)	
	NET TO (FROM) RESERVES	4,049	7,537	8,500	(299,700)	(308,200)	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Rate Stabilization (fund 87)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	3,437	6,959	8,000	12,000	4,000	50%
	TOTAL REVENUES	3,437	6,959	8,000	12,000	4,000	50%
EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	3,437	6,959	8,000	12,000	4,000	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	3,437	6,959	8,000	12,000	4,000	

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Projected Reserves – Restricted Funds

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT
 Projected Reserves, Revenues & Expenditures - Restricted Funds
 July 1, 2019 to June 30, 2020

Fund:	Improvem't District #2 (fund 76)	Improvem't District #3 (fund 77)	State Payment (fund 82)	Prop. 1 Grant (fund 84)	Flood Cont Assessm't (fund 86)	Total Restricted Funds
BEGINNING BALANCE ON JULY 1, 2019	\$ 100,987	\$ 172,617	\$ 2,160,490	\$ -	\$ 853,942	\$ 3,288,036
REVENUES						
Operating Revenues						
Water Sales	-	-	-	-	-	-
Water Services	-	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Non-Operating Revenues						
General Taxes	3,000	6,300	-	-	-	9,300
Special Taxes	-	-	2,449,000	-	-	2,449,000
Benefit Assessments	-	-	-	-	110,000	110,000
Other Revenue	2,000	3,400	37,000	-	14,000	56,400
Capital Contributions	-	-	-	-	-	-
Operating Grants	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Total Non-Operating Revenues	5,000	9,700	2,486,000	-	124,000	2,624,700
TOTAL REVENUES	5,000	9,700	2,486,000	-	124,000	2,624,700
TRANSFERS FROM OTHER FUNDS:						
Cash Flow for Grant from General Fund (fd 70)	-	-	-	1,000,000	-	1,000,000
TOTAL TRANSFERS IN	-	-	-	1,000,000	-	1,000,000
TOTAL AVAILABLE DURING BUDGET YEAR	105,987	182,317	4,646,490	1,000,000	977,942	6,912,736
EXPENDITURES:						
Salaries/Benefits	-	-	-	3,800	-	3,800
Maintenance/Operations	100	10,200	3,008,000	96,200	71,700	3,186,200
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	100	10,200	3,008,000	100,000	71,700	3,190,000
TRANSFERS TO OTHER FUNDS:						
Cash Flow for Grant to General Fund (fd 70)	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS OUT	100	10,200	3,008,000	100,000	71,700	3,190,000
ENDING BALANCE ON JUNE 30, 2020	105,887	172,117	1,638,490	900,000	906,242	3,722,736
RESERVATIONS						
Reserved for Debt Service Obligations	-	-	-	-	-	-
Reserved for State Water Contract Obligations	-	-	1,638,490	-	-	1,638,490
Reserved for Grant Programs	-	-	-	900,000	-	900,000
Reserved for Flood Control Maintenance	105,887	172,117	-	-	906,242	1,184,246
Total Reserved	105,887	172,117	1,638,490	900,000	906,242	3,722,736
UNRESERVED	-	-	-	-	-	-

Restricted Funds Account Detail

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Improvement District No. 2 (fund 76)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	General Taxes						
40201	Current Year Property Taxes	3,574	3,705	3,500	3,000	(500)	-14%
	Other Revenues						
40231	Interest Earnings	824	1,187	1,300	2,000	700	54%
	TOTAL REVENUES	4,398	4,891	4,800	5,000	200	4%
EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	95	45	100	100	0	0%
	TOTAL OPERATIONS & MAINTENANCE	95	45	100	100	0	0%
	TOTAL EXPENDITURES	95	45	100	100	0	0%
	NET INCOME (LOSS)	4,303	4,846	4,700	4,900	200	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	4,303	4,846	4,700	4,900	200	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Improvement District No. 3 (fund 77)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	General Taxes						
40201	Current Year Property Taxes	6,894	7,360	6,600	6,000	(600)	-9%
40204	Redevelopment Agency Pass-through	362	362	300	300	0	0%
	Other Revenues						
40231	Interest Earnings	1,444	2,048	2,300	3,400	1,100	48%
	TOTAL REVENUES	8,701	9,770	9,200	9,700	500	5%
EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	233	119	200	200	0	0%
	Maintenance						
50259	Maintenance - Flood Control Facilities	1,749	1,706	10,000	10,000	0	0%
	TOTAL OPERATIONS & MAINTENANCE	1,982	1,825	10,200	10,200	0	0%
	TOTAL EXPENDITURES	1,982	1,825	10,200	10,200	0	0%
	NET INCOME (LOSS)	6,719	7,945	(1,000)	(500)	500	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	6,719	7,945	(1,000)	(500)	500	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - State Payment (fund 82)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Special Taxes						
40211	Current Year State Payment Tax	2,907,933	3,238,104	2,463,306	2,400,000	(63,306)	-3%
40212	Prior Year State Payment Tax	45,758	(13,815)	43,000	15,000	(28,000)	-65%
40213	Homeowners Property Tax Relief	24,903	20,037	17,000	19,000	2,000	12%
40215	State Payment Tax - Penalties/Other	19,632	12,751	17,000	15,000	(2,000)	-12%
	Other Revenues						0%
40231	Interest Earnings	22,322	28,262	40,000	37,000	(3,000)	-8%
	TOTAL REVENUES	3,020,547	3,285,339	2,580,306	2,486,000	(94,306)	-4%
EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	7,752	7,455	8,000	8,000	0	0%
	System Operations						
50241	Source of Supply - KCWA Contract	2,569,249	2,211,412	2,403,580	3,000,000	596,420	25%
	TOTAL OPERATIONS & MAINTENANCE	2,577,001	2,218,867	2,411,580	3,008,000	596,420	25%
	TOTAL EXPENDITURES	2,577,001	2,218,867	2,411,580	3,008,000	596,420	25%
	NET INCOME (LOSS)	443,547	1,066,472	168,726	(522,000)	(690,726)	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	443,547	1,066,472	168,726	(522,000)	(690,726)	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Prop 1 IRWM Grant (fund 84) (f.n.a. Prop 84 IRWM Grant)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	0	0	0	0	0	0%
	Operating Grants						
40252	Operating Grant - State	0	0	0	0	0	0%
	TOTAL REVENUES	0	0	0	0	0	0%
EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	0	0	0	3,000	3,000	100%
50114	Overtime & Holiday	0	0	0	0	0	0%
	Benefits						
50121	FICA	0	0	0	200	200	100%
50122	Workers Compensation	0	0	0	80	80	100%
50124	Health Insurance	0	0	0	300	300	100%
50127	Retirement	0	0	0	220	220	100%
50128	Tuition Reimbursements	0	0	0	0	0	0%
	TOTAL SALARIES & BENEFITS	0	0	0	3,800	3,800	100%
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	0	0	0	0	0	0%
50218	CB Westerly Recharge Project	0	0	0	96,200	96,200	100%
	TOTAL OPERATIONS & MAINTENANCE	0	0	0	96,200	96,200	100%
	TOTAL EXPENDITURES	0	0	0	100,000	100,000	100%
	NET INCOME (LOSS)	0	0	0	(100,000)	(100,000)	
	TRANSFERS IN	190,000	0	0	1,000,000	1,000,000	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	190,000	0	0	900,000	900,000	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Flood Control Benefit Assessment (fund 86)

Acct. No.	Account Description	2017-18 Actual	2018-19 Estimated	2018-19 Budget	2019-20 Request	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Benefit Assessments						
40221	Current Year Benefit Assessments	88,774	98,266	99,000	99,000	0	0%
40222	Prior Year Benefit Assessments	5,619	2,296	7,000	7,000	0	0%
40224	Benefit Assessment - Penalties/Other	1,787	1,141	4,000	4,000	0	0%
	Other Revenues					0	
40231	Interest Earnings	6,923	10,324	12,000	14,000	2,000	17%
	TOTAL REVENUES	103,102	112,026	122,000	124,000	2,000	2%
EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50201	Public Information & Notices	3,236	1,618	2,000	2,000	0	0%
50203	Printing	255	220	300	300	0	0%
50208	County Collection Charges	371	0	400	400	0	0%
	Maintenance						
50259	Maintenance - Flood Control Facilities	6,710	17,392	25,000	25,000	0	0%
	Services						
50271	Outside Service	0	0	2,000	2,000	0	0%
50275	Engineering	8,688	33,919	37,000	2,000	(35,000)	-95%
50279	Insurance & Bonds	26,774	8,814	15,000	15,000	0	0%
	Government & Regulatory						
50284	Regulatory Fees - Other	20,717	24,858	25,000	25,000	0	0%
	Non-Cash Expenses						0%
	TOTAL OPERATIONS & MAINTENANCE	66,751	86,820	106,700	71,700	(35,000)	-33%
	TOTAL EXPENDITURES	66,751	86,820	106,700	71,700	(35,000)	-33%
	NET INCOME (LOSS)	36,351	25,205	15,300	52,300	37,000	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	36,351	25,205	15,300	52,300	37,000	