

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: GENERAL SERVICES
UNIT NAME: CONTRACT ADMINISTRATION 965300

| UNIT COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 482,293 | \$ 489,900 | \$ 499,400 | \$ 450,273 | \$ 509,500 | \$ 519,700 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | - | - | - | - | - | - |
| OPEB | 59,835 | 68,600 | 69,900 | 58,361 | 71,200 | 72,600 |
| Benefits | 161,384 | 215,600 | 219,800 | 175,420 | 224,100 | 228,600 |
| Subtotal Resource Payroll | 703,512 | 774,100 | 789,100 | 684,054 | 804,800 | 820,900 |
| Transportation | 481 | 1,000 | 1,000 | 593 | 1,000 | 1,000 |
| Contract Services | 18,183 | 8,000 | 8,000 | 7,940 | 8,000 | 8,000 |
| Material | 2,669 | 5,000 | 5,000 | 4,608 | 5,000 | 5,000 |
| Travel and Training | 3,228 | 10,000 | 10,000 | 9,307 | 10,000 | 10,000 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 3,591 | 4,000 | 4,000 | 4,046 | 4,000 | 4,000 |
| Memberships/Services | 260 | 1,000 | 1,000 | 980 | 1,000 | 1,000 |
| Minor Equipment | 592 | 12,000 | 12,000 | 11,849 | 12,000 | 12,000 |
| TOTAL | \$ 732,516 | \$ 815,100 | \$ 830,100 | \$ 723,376 | \$ 845,800 | \$ 861,900 |

PROGRAM DESCRIPTION

Contract Administration Unit provides contract administration services to departmental personnel in drafting, negotiating, and administering resource contract needs, professional service agreements, and construction contracts. Additionally, Contract Administration receives, processes and generates service acceptance 'goods receipts' in the SAP system to ensure proper payment on invoicing. Monthly reports are issued to all departments for overview and visibility on service agreement encumbrance values. Contract Administration assists departments in assembling and evaluating formal solicitation packages, performing project risk assessment and ensuring all requirements are met in accordance with IID's policies and procedures.

CONTRACT SERVICES

Contract, legal and risk assessment \$ 8,000

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Increase in payroll costs due to board approved cost of living increase.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---------------------------|------------------------|-------------------------------------|------------------------|------------------------|
| Regular positions: | | | | |
| Contract Administrator | 1 | 1 | 1 | 1 |
| Clerical Technician | 1 | 1 | 1 | 1 |
| Contract Specialist | 2 | 2 | 2 | 2 |
| Contract Specialist Sr. | 2 | 2 | 2 | 2 |
| TOTAL | 6 | 6 | 6 | 6 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: GENERAL SERVICES
SECTION NAME: ASSET MANAGEMENT 965510

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|----------------|----------------------------|-----------------------------|-------------------|-------------------|
| Staffing | \$ 407,620 | \$ 442,500 | \$ 464,500 | \$ 448,775 | \$ 479,400 | \$ 489,000 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 8,642 | 3,200 | 3,200 | 3,200 | 8,600 | 8,800 |
| OPEB | 49,801 | 62,000 | 63,900 | 57,921 | 67,100 | 68,400 |
| Benefits | 148,648 | 196,200 | 202,100 | 178,774 | 214,700 | 219,000 |
| Subtotal Resource Payroll | 614,710 | 703,900 | 733,700 | 688,670 | 769,800 | 785,200 |
| Transportation | 224 | 500 | 11,000 | 7,874 | 11,000 | 11,000 |
| Contract Services | - | 40,000 | 40,000 | 30,024 | 30,000 | 30,000 |
| Material | 865 | 1,200 | 1,200 | 1,119 | 1,200 | 1,200 |
| Travel and Training | 2,377 | 6,000 | 6,000 | 5,232 | 6,000 | 6,000 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | 1,700 | 1,700 | 1,312 | 1,700 | 1,700 |
| Membership/Services | - | 1,000 | 1,000 | 914 | 1,000 | 1,000 |
| Minor Equipment | 992 | 2,000 | 2,000 | 1,816 | 2,000 | 2,000 |
| Total | 619,168 | 756,300 | 796,600 | \$ 736,961 | \$ 822,700 | \$ 838,100 |

PROGRAM DESCRIPTION

Asset Management section is responsible for managing the General Services Asset Management program, primarily for Facilities Management and Fleet Services Sections. The section provides strategic direction, reporting on program initiatives, and manages the department's capital projects. This section plays an active role in evaluating the needs of the department's facilities and equipment and in promoting proactive maintenance and capital renewal programs.

CONTRACT SERVICES

Asset management consulting \$ 30,000

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| | 2018 <u>BUDGET</u> | 2018 ADJUSTED <u>BUDGET</u> | 2019 <u>BUDGET</u> | 2020 <u>BUDGET</u> |
|---|-----------------------|-----------------------------------|-----------------------|-----------------------|
| STAFFING SUMMARY | | | | |
| Regular positions: | | | | |
| General Services Asset Mgr | 1 | 1 | 1 | 1 |
| Department Analyst | 1 | 1 | 0 | 0 |
| Project Coordinator | 0 | 0 | 1 | 1 |
| Project Manager | 1 | 1 | 0 | 0 |
| Project Manager Sr | 1 | 0 | 1 | 1 |
| Supt Customer Dvlpmnt Srv | 0 | 1 | 1 | 1 |
| TOTAL | 4 | 4 | 4 | 4 |
| Summer Student (not included in staffing count) | 0 | 1 | 0 | 0 |
| Promotional Opportunity (not to be included in staffing count) | | | | |
| Project Coordinator | 1 | 1 | 0 | 0 |
| Project Manager Sr | 1 | 1 | 0 | 0 |

| | 2018 <u>BUDGET</u> | 2018 ADJUSTED <u>BUDGET</u> | 2019 <u>BUDGET</u> | 2020 <u>BUDGET</u> |
|--------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------|
| VEHICLE SUMMARY | | | | |
| Vehicle by class: | | | | |
| TPU2 - 1/2 Ton Pickup | 0 | 1 | 1 | 1 |
| TOTAL | 0 | 1 | 1 | 1 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: GENERAL SERVICES
SECTION NAME: MATERIAL RESOURCES & DISPERSAL 966000

| SECTION COSTS | 2017 | 2018 BUDGET | 2018 | 2018 | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | ACTUAL COSTS | | ADJUSTED BUDGET | PROJECTED ACTUAL | | |
| Staffing | \$ 1,099,586 | \$ 1,143,000 | \$ 1,198,500 | \$ 1,106,912 | \$ 1,149,500 | \$ 1,172,500 |
| Overtime | 39,549 | 36,400 | 36,700 | 22,418 | 38,900 | 39,700 |
| Sick & Vacation Payout | 1,259 | 5,800 | 5,800 | 5,800 | 1,500 | 1,500 |
| OPEB | 130,725 | 166,100 | 172,500 | 139,991 | 166,600 | 169,900 |
| Benefits | 484,609 | 521,500 | 542,400 | 564,483 | 523,500 | 534,000 |
| Subtotal Resource Payroll | 1,755,729 | 1,872,800 | 1,955,900 | 1,839,604 | 1,880,000 | 1,917,600 |
| Transportation | 51,633 | 52,500 | 52,500 | 53,663 | 56,200 | 56,200 |
| Contract Services | 40,533 | 30,400 | 30,400 | 29,695 | 30,700 | 30,700 |
| Material | 25,920 | 35,000 | 35,000 | 32,865 | 35,800 | 35,800 |
| Travel and Training | 1,284 | 7,400 | 7,400 | 7,398 | 10,000 | 10,000 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 5,153 | 11,000 | 11,000 | 9,996 | 13,000 | 13,000 |
| Membership/Services | 9,200 | 10,000 | 10,000 | 10,042 | 12,200 | 12,200 |
| Minor Equipment | 7,824 | 19,800 | 19,800 | 18,903 | 32,500 | 32,500 |
| TOTAL | \$ 1,897,277 | \$ 2,038,900 | \$ 2,122,000 | \$ 2,002,166 | \$ 2,070,400 | \$ 2,108,000 |

PROGRAM DESCRIPTION

The Material Resources Section is responsible for the receipt, issuance and storage of all materials purchased by the District. The unit has facilities in both Imperial and Riverside counties that provide logistical capabilities for all district construction sections. These facilities also provide materials and office supplies for the remainder of IID personnel. Material Resources staff are responsible for "first responder" hazmat responses, and dispose of all obsolete, scrap, and other materials that are deemed to be of no further use to the district. The unit has a large forklift fleet that is used to load and unload all materials that are either shipped to or received by the IID. This section has over 750,000 square feet of open and enclosed storage areas in which district materials are stored and maintained.

CONTRACT SERVICES

| | |
|-------------------------------|------------------|
| Security for vehicle auctions | \$ 1,500 |
| Temporary workers | 6,000 |
| Tire disposal & misc service | 23,200 |
| | <u>\$ 30,700</u> |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 | 2018 | 2019 | 2020 |
|---|-----------|--------------------|-----------|-----------|
| | BUDGET | ADJUSTED BUDGET | BUDGET | BUDGET |
| Regular positions: | | | | |
| Superintendent | 1 | 1 | 1 | 1 |
| Clerical Technician | 2 | 2 | 2 | 2 |
| Materials & Stores General Foreman | 1 | 1 | 1 | 1 |
| Materials Coordinator | 1 | 1 | 1 | 1 |
| Materials Technician | 10 | 10 | 11 | 11 |
| Materials Technician, Foreman | 1 | 1 | 1 | 1 |
| Materials Technician, Leader | 1 | 1 | 1 | 1 |
| Superintendent, Asst. | 1 | 1 | 0 | 0 |
| TOTAL | 18 | 18 | 18 | 18 |
| Summer Student (not included in staffing count) | 0 | 1 | 0 | 0 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: GENERAL SERVICES
SECTION NAME: MATERIAL RESOURCES & DISPERSAL 966000

| VEHICLE SUMMARY | <u>2018</u> <u>BUDGET</u> | <u>2018</u> <u>ADJUSTED</u> <u>BUDGET</u> | <u>2019</u> <u>BUDGET</u> | <u>2020</u> <u>BUDGET</u> |
|-----------------------------|--------------------------------------|--|--------------------------------------|--------------------------------------|
| Vehicle by class: | | | | |
| TPU2 - 1/2 Ton Pickup | 5 | 5 | 4 | 4 |
| TPU34X - 3/4 Ton Pickup 4x4 | 0 | 0 | 1 | 1 |
| TOTAL | 5 | 5 | 5 | 5 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: GENERAL SERVICES
SECTION NAME: REGULATORY & ENVIRONMENTAL COMPLIANCE 967300

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 382,389 | \$ 390,200 | \$ 397,900 | \$ 397,725 | \$ 414,300 | \$ 422,600 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 9,364 | 8,800 | 8,800 | 8,800 | 9,400 | 9,600 |
| OPEB | 47,094 | 54,600 | 55,700 | 51,550 | 58,000 | 59,200 |
| Benefits | 137,906 | 175,500 | 179,000 | 165,543 | 186,500 | 190,200 |
| Subtotal Resource Payroll | 576,754 | 629,100 | 641,400 | 623,618 | 668,200 | 681,600 |
| Transportation | 19,454 | 19,500 | 19,500 | 19,922 | 19,500 | 19,500 |
| Contract Services | 70,540 | 400,000 | 400,000 | 282,000 | 300,000 | 300,000 |
| Materials | 2,257 | 4,200 | 4,200 | 3,045 | 3,200 | 3,200 |
| Travel and Training | 1,034 | 7,000 | 7,000 | 4,809 | 4,500 | 4,500 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 1,372 | 2,500 | 2,500 | 1,449 | 1,500 | 1,500 |
| Membership/Services | 22,530 | 44,200 | 44,200 | 42,323 | 44,200 | 44,200 |
| Minor Equipment | - | 2,000 | 2,000 | 1,925 | 4,500 | 4,500 |
| TOTAL | \$ 693,941 | \$ 1,108,500 | \$ 1,120,800 | \$ 979,090 | \$ 1,045,600 | \$ 1,059,000 |

PROGRAM DESCRIPTION

The Regulatory and Environmental Compliance Section has evolved from the Regulatory Compliance section which provides regulatory compliance services to include regulatory compliance development, implementation and monitoring that meets the expected goals of complying with mandated regulatory agency requirements. The section has grown to include the Environmental Unit which provides environmental assessment and permitting for all district projects, review of external environmental documents for potential impacts to the district and consultation with regulatory and resource agencies on behalf of the district. The Hazardous Materials Unit includes hazard assessments, hazardous materials and waste identification, handling, storage, emergency response and final disposal of regulated wastes.

CONTRACT SERVICES

| | |
|--|-------------------|
| Environmental Assessments & Demonstration Projects | \$ 10,000 |
| Source Test - Generator | 10,000 |
| Imperial Dam Revised SPCC (Electrical) | 10,000 |
| Headquarters Revised SPCC (Fleet Shops) | 20,000 |
| Dump site/vacant lot maintenance | 250,000 |
| TOTAL | \$ 300,000 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|--|----------------|----------------------------|----------------|----------------|
| Regular positions: | | | | |
| Superintendent, Real Estate and Environmental Compliance | 1 | 1 | 1 | 1 |
| Clerical Technician | 1 | 1 | 1 | 1 |
| Compliance Administrator | 1 | 1 | 1 | 1 |
| Program Development Spc | 1 | 1 | 1 | 1 |
| TOTAL | 4 | 4 | 4 | 4 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: GENERAL SERVICES
SECTION NAME: REGULATORY & ENVIRONMENTAL COMPLIANCE 967300

| VEHICLE SUMMARY | <u>2018 BUDGET</u> | <u>2018 ADJUSTED BUDGET</u> | <u>2019 BUDGET</u> | <u>2020 BUDGET</u> |
|-----------------------------|-------------------------------|--|-------------------------------|-------------------------------|
| Vehicle by class: | | | | |
| TPU2 - 1/2 Ton Pickup | 1 | 1 | 1 | 1 |
| TPU24X - 1/2 Ton Pickup 4x4 | 1 | 1 | 1 | 1 |
| TOTAL | 2 | 2 | 2 | 2 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: GENERAL SERVICES
SECTION NAME: HAZMAT 967200

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 412,497 | \$ 405,600 | \$ 413,800 | \$ 425,642 | \$ 430,000 | \$ 438,600 |
| Overtime | 18,047 | 15,200 | 15,400 | 19,125 | 32,100 | 32,700 |
| Sick & Vacation Payout | 9,961 | 10,200 | 10,200 | 10,200 | 10,100 | 10,300 |
| OPEB | 43,512 | 52,200 | 53,100 | 48,850 | 55,200 | 56,300 |
| Benefits | 161,113 | 189,800 | 193,500 | 194,150 | 207,600 | 211,800 |
| Subtotal Resource Payroll | 645,130 | 673,000 | 686,000 | 697,967 | 735,000 | 749,700 |
| Transportation | 82,898 | 81,600 | 81,600 | 82,398 | 78,600 | 78,600 |
| Contract Services | 467,063 | 408,000 | 408,000 | 392,717 | 518,000 | 518,000 |
| Materials | 6,666 | 23,400 | 23,400 | 20,978 | 23,400 | 23,400 |
| Travel and Training | 16,436 | 31,500 | 31,500 | 25,837 | 26,000 | 26,000 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | - | - | - | - | - |
| Membership/Services | 88,256 | 101,500 | 101,500 | 100,399 | 101,500 | 101,500 |
| Minor Equipment | 3,133 | 5,000 | 5,000 | 4,687 | 5,000 | 5,000 |
| TOTAL | \$ 1,309,582 | \$ 1,324,000 | \$ 1,337,000 | \$ 1,324,983 | \$ 1,487,500 | \$ 1,502,200 |

PROGRAM DESCRIPTION

The Hazardous Materials section provides regulatory compliance services for all district departments. Those services include regulatory assessments, oversight and auditing for all district facilities and projects, consultation with regulatory and resource agencies, hazardous materials and waste identification, including handling, storage and disposal, emergency response as well as regulatory training.

CONTRACT SERVICES

| | |
|-------------------------------|-------------------|
| Hazmat asbestos sampling | \$ 1,500 |
| Biological waste disposal | 1,500 |
| PCB samples lab analysis | 5,000 |
| Hazmat samples analytical lab | 25,000 |
| PCB waste disposal | 60,000 |
| Unscheduled Waste Cleanup | 150,000 |
| Regulated hazwaste | 275,000 |
| | \$ 518,000 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Increase in contract services for unanticipated waste cleanup.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|--------------------------------|----------------|----------------------------|----------------|----------------|
| Regular positions: | | | | |
| Supervisor HazMat & Waste | 1 | 1 | 1 | 1 |
| Hazardous Materials Tech I | 2 | 2 | 2 | 2 |
| Hazardous Materials Specialist | 2 | 2 | 2 | 2 |
| TOTAL | 5 | 5 | 5 | 5 |

| VEHICLE SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---------------------------|----------------|----------------------------|----------------|----------------|
| Vehicle by class: | | | | |
| TPU2-1/2 Ton Pickup | 2 | 3 | 0 | 0 |
| TPU24X-1/2 Ton Pickup 4X4 | 2 | 1 | 4 | 4 |
| TPU34X-3/4 Ton Pickup 4X4 | 3 | 3 | 3 | 3 |
| TOTAL | 7 | 7 | 7 | 7 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
COST CENTER GROUP: 902100

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 8,434,690 | \$ 8,150,000 | \$ 8,294,400 | \$ 7,879,711 | \$ 9,994,400 | \$ 10,206,000 |
| Overtime | 88,034 | 53,600 | 54,900 | 55,964 | 97,500 | 98,600 |
| Sick & Vacation Payout | 73,427 | 65,800 | 64,000 | 64,000 | 75,500 | 76,900 |
| OPEB | 992,739 | 1,125,400 | 1,140,800 | 982,575 | 1,368,400 | 1,397,500 |
| Benefits | 3,318,643 | 3,638,500 | 3,690,600 | 3,471,428 | 4,474,000 | 4,575,000 |
| Subtotal Resource Payroll | 12,907,533 | 13,033,300 | 13,244,700 | 12,453,679 | 16,009,800 | 16,354,000 |
| Transportation | 327,766 | 203,800 | 203,800 | 219,070 | 229,300 | 229,500 |
| Contract Services | 3,336,679 | 3,652,300 | 3,652,300 | 3,528,921 | 3,679,600 | 3,752,200 |
| Materials | 218,017 | 164,200 | 164,200 | 186,806 | 166,700 | 170,000 |
| Travel and Training | 137,394 | 269,000 | 269,000 | 143,953 | 197,600 | 200,800 |
| Utilities/Phones | 66,264 | 67,600 | 67,600 | 63,083 | 97,600 | 99,000 |
| Leases/Repairs | 12,553 | 26,100 | 26,100 | 11,213 | 24,100 | 24,600 |
| Membership/Services/Fees | 43,217 | 75,500 | 75,500 | 52,554 | 57,300 | 58,400 |
| Minor Equipment | 133,704 | 123,200 | 123,200 | 209,748 | 720,000 | 733,100 |
| Total Resource | 17,183,126 | 17,615,000 | 17,826,400 | 16,869,027 | 21,182,000 | 21,621,600 |
| Clearing Charges to Ops | (2,547,913) | (1,742,400) | (1,365,900) | (1,357,309) | (1,520,900) | (1,549,300) |
| TOTAL | \$ 14,635,213 | \$ 15,872,600 | \$ 16,460,500 | \$ 15,511,717 | \$ 19,661,100 | \$ 20,072,300 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: MANAGEMENT ADMINISTRATION 902100

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 514,717 | \$ 483,600 | \$ 491,300 | \$ 468,348 | \$ 488,100 | \$ 497,900 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 10,380 | 12,800 | 12,800 | 12,800 | 10,500 | 10,700 |
| OPEB | 63,902 | 67,700 | 68,900 | 60,644 | 68,400 | 69,800 |
| Benefits | 211,022 | 218,400 | 221,800 | 222,143 | 219,400 | 223,800 |
| Subtotal Resource Payroll | 800,021 | 782,500 | 794,800 | 763,935 | 786,400 | 802,200 |
| Transportation | 93 | - | - | - | - | - |
| Contract Services | 350 | 100,000 | 100,000 | 500 | 25,000 | 25,500 |
| Materials | 852 | 1,000 | 1,000 | 727 | 1,000 | 1,000 |
| Travel and Training | 5,188 | 106,000 | 106,000 | 37,421 | 10,000 | 10,200 |
| Utilities/Phones | 66,264 | 67,600 | 67,600 | 63,083 | 67,600 | 69,000 |
| Leases/Repairs | 448 | - | - | 511 | - | - |
| Membership/Services/Fees | 107 | - | - | - | - | - |
| Minor Equipment | 594 | - | - | 1,241 | - | - |
| TOTAL | \$ 873,916 | \$ 1,057,100 | \$ 1,069,400 | \$ 867,417 | \$ 890,000 | \$ 907,900 |

PROGRAM DESCRIPTION

The primary responsibility of this group is to manage the department's resources, provide strategic direction, report on department initiatives and manage the District's Information Technology systems.

CONTRACT SERVICES

Data Center maintenance \$ 25,000

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Reduction to travel and training due to completion of IT projects in 2018. Contract services were reduced for data center maintenance.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---|------------------------|-------------------------------------|------------------------|------------------------|
| Regular Positions: | | | | |
| Chief Information Officer | 1 | 1 | 1 | 1 |
| Administrative Assistant I | 1 | 1 | 0 | 0 |
| Administrative Assistant II | 0 | 0 | 1 | 1 |
| Project Manager Sr | 1 | 1 | 1 | 1 |
| Supervisor Mgmt Information Sys | 1 | 1 | 1 | 1 |
| TOTAL | 4 | 4 | 4 | 4 |
| Promotional Opportunity (not included in staffing count) | | | | |
| Administrative Assistant II | 1 | 1 | 0 | 0 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: NETWORKS AND PC SUPPORT 902110

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 708,359 | \$ 566,600 | \$ 851,700 | \$ 843,702 | \$ 993,300 | \$ 1,013,200 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 14,406 | 12,600 | 13,600 | 13,600 | 14,400 | 14,700 |
| OPEB | 83,157 | 76,000 | 115,700 | 106,233 | 134,200 | 136,900 |
| Benefits | 261,200 | 254,800 | 380,600 | 350,312 | 443,400 | 452,300 |
| Subtotal Resource Payroll | 1,067,122 | 910,000 | 1,361,600 | 1,313,847 | 1,585,300 | 1,617,100 |
| Transportation | 201 | - | - | 107 | 10,500 | 10,700 |
| Contract Services | 12 | 251,000 | 251,000 | 233,422 | 342,200 | 349,000 |
| Materials | 1,763 | 1,000 | 1,000 | 975 | 1,000 | 1,000 |
| Travel and Training | 10,890 | 14,000 | 14,000 | 11,622 | 24,000 | 24,500 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | - | - | - | - | - |
| Membership/Services/Fees | 20 | - | - | - | - | - |
| Minor Equipment | 32,018 | - | - | 80,596 | 100,000 | 102,000 |
| TOTAL | \$ 1,112,026 | \$ 1,176,000 | \$ 1,627,600 | \$ 1,640,569 | \$ 2,063,000 | \$ 2,104,300 |

PROGRAM DESCRIPTION

This section is comprised of the Network Support unit and PC Support unit which provide IID technology users support services for desktop PCs, laptops, tablets, IP telephones, multifunction printers, smartphones and projectors along with network connection and protection services. PC Support serves as a centralized point for the organization to report all IT issues while providing remote assistance when possible. Tickets for tracking, logging, and escalating purposes are all generated by the PC Support Help Desk personnel. If the Help Desk is unable to remotely resolve customer problems then the ticket gets assigned to one of the field personnel or to the next level of support. The network information specialists provide design, configuration, administration, maintenance and support of Local Area Networks (LAN), Wide Area networks (WAN), Wireless Local Area Networks (WLAN), Virtual Private Networks (VPN), voice over Internet Protocol (VOIP) technologies and Energy Management Systems network support. Focused attention is also towards network resiliency and meeting reliability compliance security measures for documenting NERC CIPS standards. Evidential documentation and monitoring for pertinent Compliance standards are all maintained up to date for Western Electrical Coordinating Council (WECC) audits.

CONTRACT SERVICES

| | |
|--------------------------------|-------------------|
| Solarwinds application support | \$ 1,200 |
| IPAM application support | 2,000 |
| Netflow support | 2,000 |
| Red Hat support | 3,000 |
| SSL certificates | 9,000 |
| ISE License | 12,000 |
| Fluke devices | 15,000 |
| SMA license | 18,000 |
| F5 appliance support | 35,000 |
| Email and web appliances | 45,000 |
| Ciscos smartnet support | 200,000 |
| | \$ 342,200 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

One position was reassigned from cost center 902200 PC support. Increase in contract services for additional support & also in training and travel. Minor equipment increased due to shifting of costs between Capital to operations and maintenance per Asset Policy.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|-----------------------------------|----------------|----------------------------|----------------|----------------|
| Regular Positions: | | | | |
| Supt Gen IT Infr & Ops | 1 | 1 | 1 | 1 |
| Administrative Assistant I | 0 | 0 | 0 | 1 |
| Compliance Administrator | 1 | 1 | 1 | 1 |
| Information Systems Specialist I | 2 | 2 | 2 | 1 |
| Information Systems Specialist II | 1 | 1 | 2 | 3 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: NETWORKS AND PC SUPPORT 902110

| | <u>2018 BUDGET</u> | <u>2018 ADUSTED BUDGET</u> | <u>2019 BUDGET</u> | <u>2020 BUDGET</u> |
|---|------------------------|------------------------------------|------------------------|------------------------|
| STAFFING SUMMARY (continued) | | | | |
| Secretary Admin | 0 | 1 | 1 | 0 |
| Telecommunications Spec | 0 | 2 | 2 | 2 |
| TOTAL | 5 | 8 | 9 | 9 |
| Promotional Opportunity (not included in staffing count) | | | | |
| Administrative Assistant I | 0 | 0 | 1 | 0 |
| Information Systems Specialist II | 2 | 2 | 1 | 0 |
| | <u>2018 BUDGET</u> | <u>2018 ADUSTED BUDGET</u> | <u>2019 BUDGET</u> | <u>2020 BUDGET</u> |
| VEHICLE SUMMARY | | | | |
| TPU2 Pickup 1/2 Ton | 0 | 0 | 1 | 1 |
| TOTAL | 0 | 0 | 1 | 1 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: GIS 902130

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 842,986 | \$ 908,200 | \$ 926,500 | \$ 878,441 | \$ 978,000 | \$ 997,600 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 5,712 | 2,300 | 2,300 | 2,300 | 5,700 | 5,800 |
| OPEB | 103,203 | 127,200 | 129,700 | 112,383 | 137,100 | 139,800 |
| Benefits | 376,975 | 400,500 | 408,800 | 426,857 | 432,800 | 441,500 |
| Subtotal Resource Payroll | 1,328,876 | 1,438,200 | 1,467,300 | 1,419,981 | 1,553,600 | 1,584,700 |
| Transportation | 18,410 | 18,000 | 18,000 | 18,277 | 18,000 | 18,000 |
| Contract Services | 64,171 | 81,000 | 81,000 | 73,554 | 80,000 | 81,600 |
| Materials | 7,608 | 7,500 | 7,500 | 9,608 | 7,500 | 7,700 |
| Travel and Training | 14,194 | 26,000 | 26,000 | 24,937 | 26,000 | 26,500 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 210 | 2,500 | 2,500 | 332 | 2,500 | 2,600 |
| Membership/Services/Fees | 1,187 | - | - | 2,066 | - | - |
| Minor Equipment | 1,062 | - | - | 752 | - | - |
| TOTAL | \$ 1,435,718 | \$ 1,573,200 | \$ 1,602,300 | \$ 1,549,507 | \$ 1,687,600 | \$ 1,721,100 |

PROGRAM DESCRIPTION

The GIS unit is responsible for developing and adhering to consistent business practices and processes throughout the organization to meet customers' needs. The unit's mission is to:

- 1) Develop strategies to align IID with enterprise goals set by board and general manager.
- 2) Develop and adhere to consistent business practices and processes throughout IID to meet customers' and staff needs.
- 3) Provide a robust and high quality geographic information system that empowers users to efficiently access, manage, maintain and share accurate, reliable and consistent geographic data, easily and quickly analyze and obtain information in various formats on demand.
- 4) Create and implement an applications strategy to address specialized application requirements including real time, mobile and responsive application design.

CONTRACT SERVICES

GIS support \$ 80,000

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---|----------------|----------------------------|----------------|----------------|
| Regular Positions: | | | | |
| Supv GIS Administration | 1 | 1 | 1 | 1 |
| Clerical Technician | 0 | 0 | 1 | 1 |
| GIS Analyst I | 2 | 2 | 3 | 3 |
| GIS Analyst II | 2 | 2 | 2 | 1 |
| GIS Analyst III | 0 | 0 | 0 | 1 |
| GIS Technician I | 6 | 6 | 4 | 4 |
| GIS Technician II | 2 | 2 | 2 | 2 |
| TOTAL | 13 | 13 | 13 | 13 |
| Promotional Opportunity (not included in staffing count) | | | | |
| GIS Analyst III | 0 | 0 | 1 | 0 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: GIS 902130

| VEHICLE SUMMARY | <u>2018 BUDGET</u> | <u>2018 ADJUSTED BUDGET</u> | <u>2019 BUDGET</u> | <u>2020 BUDGET</u> |
|-----------------------------|-------------------------------|--|-------------------------------|-------------------------------|
| TPU24X - 1/2 Ton Pickup 4x4 | 3 | 2 | 2 | 2 |
| TOTAL | 3 | 2 | 2 | 2 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: EMS CIPS COMPLIANCE 902140

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|----------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ - | \$ - | \$ - | \$ - | \$ 1,498,300 | \$ 1,528,300 |
| Overtime | - | - | - | - | 42,800 | 42,800 |
| Sick & Vacation Payout | - | - | - | - | 10,200 | 10,200 |
| OPEB | - | - | - | - | 196,800 | 200,700 |
| Benefits | - | - | - | - | 682,700 | 696,400 |
| Subtotal Resource Payroll | - | - | - | - | 2,430,800 | 2,478,400 |
| Transportation | - | - | - | - | 25,500 | 25,500 |
| Contract Services | - | - | - | - | - | - |
| Materials | - | - | - | - | 4,500 | 4,600 |
| Travel and Training | - | - | - | - | 14,600 | 14,600 |
| Utilities/Phones | - | - | - | - | 30,000 | 30,000 |
| Leases/Repairs | - | - | - | - | 1,600 | 1,600 |
| Membership/Services/Fees | - | - | - | - | 500 | 500 |
| Minor Equipment | - | - | - | - | 63,000 | 63,000 |
| TOTAL | \$ - | \$ - | \$ - | \$ - | \$ 2,570,500 | \$ 2,618,200 |

PROGRAM DESCRIPTION

This section is responsible for the operation of the computer systems used for the control, operation and scheduling of the electric system including the operation of the automatic generation control (AGC), energy trading and accounting systems, NERC electronic tagging system and other computer hardware and software. EMS is responsible for NERC CIPS compliance for Energy Department's System Operations (SOC).

CONTRACT SERVICES

None

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

This section moved from Energy Department to Support Services, Information Technology Department.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---------------------------------|----------------|----------------------------|----------------|----------------|
| Regular positions: | | | | |
| Supv CIPS Security & Compliance | 0 | 0 | 1 | 1 |
| Supv Computer System Appl | 0 | 0 | 1 | 1 |
| Comp Sys & Appl Spec I | 0 | 0 | 8 | 8 |
| Comp Sys & Appl Spec II | 0 | 0 | 2 | 2 |
| Compliance Administrator I | 0 | 0 | 1 | 1 |
| Department Analyst | 0 | 0 | 1 | 1 |
| Project Coordinator | 0 | 0 | 1 | 1 |
| TOTAL | 0 | 0 | 15 | 15 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: EMS CIPS COMPLIANCE 902140

| VEHICLE SUMMARY | <u>2018 BUDGET</u> | <u>2018 ADJUSTED BUDGET</u> | <u>2019 BUDGET</u> | <u>2020 BUDGET</u> |
|------------------------------|-------------------------------|--|-------------------------------|-------------------------------|
| Vehicle by class: | | | | |
| TPU2 - 1/2 ton pickups (van) | 0 | 0 | 1 | 1 |
| TPU24X | 0 | 0 | 1 | 1 |
| TSEDAN | 0 | 0 | 1 | 1 |
| TOTAL | 0 | 0 | 3 | 3 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: CUSTOMER SUPPORT CENTER 902200

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 712,913 | \$ 724,900 | \$ 739,300 | \$ 741,419 | \$ 657,100 | \$ 670,200 |
| Overtime | 27,803 | 17,900 | 18,400 | 18,400 | 18,600 | 19,000 |
| Sick & Vacation Payout | 4,919 | 4,100 | 4,100 | 4,100 | 2,800 | 2,900 |
| OPEB | 85,541 | 99,200 | 101,000 | 93,898 | 89,500 | 91,300 |
| Benefits | 272,405 | 328,800 | 335,300 | 318,253 | 298,400 | 304,400 |
| Subtotal Resource Payroll | 1,103,582 | 1,174,900 | 1,198,100 | 1,176,069 | 1,066,400 | 1,087,800 |
| Transportation | 41,852 | 42,000 | 42,000 | 42,401 | 42,000 | 42,000 |
| Contract Services | 79,417 | 104,800 | 104,800 | 101,700 | 228,800 | 233,400 |
| Materials | 121,994 | 91,800 | 91,800 | 93,362 | 91,800 | 93,600 |
| Travel and Training | 8,847 | 9,000 | 9,000 | 9,009 | 9,000 | 9,200 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 1,300 | - | - | 1,047 | - | - |
| Membership/Service/Fees | 2,416 | 1,500 | 1,500 | 803 | 3,300 | 3,400 |
| Minor Equipment | 54,404 | 100,000 | 100,000 | 99,832 | 200,000 | 204,000 |
| TOTAL | \$ 1,413,813 | \$ 1,524,000 | \$ 1,547,200 | \$ 1,524,223 | \$ 1,641,300 | \$ 1,673,400 |

PROGRAM DESCRIPTION

The major area of responsibility for this section is to serve as a single point of contact for the organization's information technology needs. An improved Service Desk will be a strategic asset to the organization, and will be used to identify areas of improvement to help keep District employees performing at the highest possible level. The Service Desk will continually implement and improve processes and procedures to ensure consistent cost effective service support.

CONTRACT SERVICES

| | |
|-------------------------------|-------------------|
| Big Bang UIU, laplink, | \$ 1,500 |
| HDI CSI service | 6,200 |
| BMC help desk licenses | 6,300 |
| Netsupport manager | 7,000 |
| Belarc | 8,000 |
| Blanco | 10,000 |
| Wide format services | 12,000 |
| Granicus | 16,800 |
| McGarahan consulting services | 20,000 |
| A/V services, Cisco, Webex | 32,000 |
| FootPrints maintenance, RAS | 34,000 |
| Leased employee | 75,000 |
| | \$ 228,800 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Increase in contract services for Granicus and leased employee; one position was reassigned to cost center 902110 Networks & PC support. Minor equipment increased due to shifting of costs to resource budget from capital per Asset Policy.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---------------------------------|------------------------|-------------------------------------|------------------------|------------------------|
| Regular Positions: | | | | |
| Supervisor Mgmt Information Sys | 1 | 1 | 1 | 1 |
| Information Specialist I | 1 | 1 | 0 | 0 |
| PC Technician | 7 | 7 | 7 | 7 |
| TOTAL | 9 | 9 | 8 | 8 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: CUSTOMER SUPPORT CENTER 902200

| VEHICLE SUMMARY | <u>2018</u> <u>BUDGET</u> | <u>2018</u> <u>ADJUSTED</u> <u>BUDGET</u> | <u>2019</u> <u>BUDGET</u> | <u>2020</u> <u>BUDGET</u> |
|-----------------------------|--------------------------------------|--|--------------------------------------|--------------------------------------|
| Vehicle by class: | | | | |
| TPU2 - 1/2 Ton Pickup | 3 | 3 | 3 | 3 |
| TPU2 - 1/2 Ton Pickup (Van) | 1 | 1 | 1 | 1 |
| TOTAL | 4 | 4 | 4 | 4 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: CUSTOMER APPLICATIONS 902300

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|-------------------|----------------------------|-----------------------------|-------------------|-------------------|
| Staffing | \$ 380,577 | \$ 367,700 | \$ 375,000 | \$ 379,371 | \$ 382,700 | \$ 390,400 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 4,794 | 5,100 | 5,100 | 5,100 | 5,100 | 5,200 |
| OPEB | 44,218 | 51,500 | 52,400 | 46,631 | 53,700 | 54,800 |
| Benefits | 126,067 | 164,000 | 167,200 | 143,508 | 170,600 | 176,000 |
| Subtotal Resource Payroll | 555,655 | 588,300 | 599,700 | 574,609 | 612,100 | 626,400 |
| Transportation | - | - | - | - | - | - |
| Contract Services | 41,805 | 40,000 | 40,000 | 40,000 | 18,000 | 18,400 |
| Materials | 558 | 800 | 800 | 689 | 800 | 800 |
| Travel and Training | 6,849 | 10,000 | 10,000 | 5,413 | 10,000 | 10,200 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | - | - | - | - | - |
| Membership/Services/Fees | - | - | - | - | - | - |
| Minor Equipment | 742 | 1,200 | 1,200 | 646 | - | - |
| TOTAL | \$ 605,610 | \$ 640,300 | \$ 651,700 | \$ 621,357 | \$ 640,900 | \$ 655,800 |

PROGRAM DESCRIPTION

This section provides management support, standards, methods, coordination and software engineering development to specifically support all Customer Applications operations in the development of user requirements. The section develops testing methods, process improvements, and configuration of applications such as but not limited to SAP and TruePoint, and designs application improvements to enhance functional area processes and reduce costs. The section also diagnoses, fixes, maintains, designs, installs, tests, and develops computer applications, document management and third party computer applications which support over 20,000 different database tables of information.

CONTRACT SERVICES

Billing and dunning related issues \$ 18,000

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---|----------------|----------------------------|----------------|----------------|
| Regular Positions: | | | | |
| Supervisor Management Information Systems | 1 | 1 | 1 | 1 |
| Business Analyst I | 2 | 2 | 1 | 1 |
| Business Analyst III | 0 | 0 | 1 | 1 |
| Programmer Analyst I | 1 | 1 | 1 | 1 |
| TOTAL | 4 | 4 | 4 | 4 |
| Promotional Opportunity not to be included in Staffing Count | | | | |
| Business Analyst II | 0 | 1 | 0 | 0 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: DEVELOPMENT & PORTALS SUPPORT 902400

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 639,956 | \$ 632,200 | \$ 644,900 | \$ 632,243 | \$ 664,700 | \$ 678,000 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 3,603 | 1,900 | 1,900 | 1,900 | 3,600 | 3,700 |
| OPEB | 63,731 | 88,700 | 90,100 | 67,881 | 93,100 | 95,000 |
| Benefits | 233,319 | 279,000 | 284,600 | 265,273 | 294,100 | 300,000 |
| Subtotal Resource Payroll | 940,608 | 1,001,800 | 1,021,500 | 967,297 | 1,055,500 | 1,076,700 |
| Transportation | - | - | - | - | - | - |
| Contract Services | - | - | - | - | - | - |
| Materials | 1,711 | 1,600 | 1,600 | 1,545 | 1,600 | 1,600 |
| Travel and Training | 16,259 | 18,000 | 18,000 | 15,150 | 16,000 | 16,300 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 331 | - | - | 437 | - | - |
| Membership/Services/Fees | 500 | - | - | - | - | - |
| Minor Equipment | 79 | 2,000 | 2,000 | 2,568 | 2,000 | 2,000 |
| TOTAL | \$ 959,488 | \$ 1,023,400 | \$ 1,043,100 | \$ 986,997 | \$ 1,075,100 | \$ 1,096,600 |

PROGRAM DESCRIPTION

This section provides management support, standards, methods, and coordination of application development to help improve or automate business processes. The section proposes testing methods for new or enhanced applications and designs application improvements to enhance functional area processes and reduce costs. The section diagnoses, fixes, maintains, designs, installs, tests, and develops computer applications.

CONTRACT SERVICES

None

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---|------------------------|-------------------------------------|------------------------|------------------------|
| Regular Positions: | | | | |
| Supervisor Management Information Systems | 1 | 1 | 1 | 1 |
| Programmer Analyst I | 2 | 2 | 2 | 2 |
| Programmer Analyst II | 4 | 4 | 4 | 4 |
| TOTAL | 7 | 7 | 7 | 7 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: CORPORATE INFRASTRUCTURE ENG 902500

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 1,331,698 | \$ 1,363,000 | \$ 1,391,000 | \$ 1,317,654 | \$ 1,431,800 | \$ 1,460,400 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 6,429 | 3,100 | 3,100 | 3,100 | - | - |
| OPEB | 153,264 | 183,700 | 187,200 | 163,323 | 192,700 | 196,600 |
| Benefits | 473,202 | 601,000 | 613,300 | 526,257 | 630,000 | 642,600 |
| Subtotal Resource Payroll | 1,964,593 | 2,150,800 | 2,194,600 | 2,010,334 | 2,254,500 | 2,299,600 |
| Transportation | 10,884 | 10,500 | 10,500 | 10,463 | - | - |
| Contract Services | 2,898,567 | 2,937,900 | 2,937,900 | 2,901,292 | 2,893,000 | 2,950,900 |
| Materials | 10,989 | 6,000 | 6,000 | 9,673 | 4,000 | 4,100 |
| Travel and Training | 52,148 | 30,000 | 30,000 | 18,430 | 30,000 | 30,600 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 1,799 | - | - | 646 | - | - |
| Membership/Services/Fees | 881 | 5,000 | 5,000 | 10,235 | 2,000 | 2,000 |
| Minor Equipment | 38,465 | 15,000 | 15,000 | 19,622 | 165,000 | 168,300 |
| TOTAL | \$ 4,978,326 | \$ 5,155,200 | \$ 5,199,000 | \$ 4,980,696 | \$ 5,348,500 | \$ 5,455,500 |

PROGRAM DESCRIPTION

This section is responsible for the engineering design, strategic alignment, lifecycle management, security, and administration of all server-based computing and network systems. The section is also responsible for the management of the data center and for the delivery of technical support to IID technology users and to certain contracted partners utilizing IID's technology infrastructure. The section also provides tier two and above desktop support, which includes deployment and support of applications, workstations, monitors, laptops, UPS devices, and other associated peripherals. Enterprise systems/environments include SAP, GIS, Netweaver, WIS, Sharepoint, Intranet, Oracle, File & Print services, Microsoft Windows Servers, Microsoft Exchange email system, Blackberry Server, backup & recovery, user identity management, physical access systems, Active Directory (LDAP), and other application servers located in the IID's IT data center. Networks include Local Area Networks (LAN), Wide Area Networks (WAN), Wireless Local Area Networks (WLAN), Storage Area Networks (SAN), Virtual Private Networks (VPN), and Voice over Internet Protocol (VoIP) technologies. Beginning in 2014, this section additionally provides technical, network engineering, and systems engineering support to the Energy Systems Operations Center (SOC) and associated facilities.

CONTRACT SERVICES

| | |
|------------------------------------|---------------------|
| Admin support services | \$ 18,000 |
| OpenText licensing/support | 29,000 |
| Emergency operations applications | 31,000 |
| Printing support | 41,000 |
| Penetration testing/analysis | 50,000 |
| AutoCAD licensing/support | 74,000 |
| Oracle systems licensing | 87,000 |
| Energy applications | 125,000 |
| Water applications | 142,000 |
| Security systems licensing/support | 277,000 |
| GIS licenses/support | 301,000 |
| Hardware maintenance support | 413,000 |
| Microsoft licenses/support | 414,000 |
| System tools support/licensing | 445,000 |
| SAP applications licensing/support | 446,000 |
| | \$ 2,893,000 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Materials increased due to new 2019 data center. Travel and training increased for SAP upgrade to HANA database and Linux operating systems. Minor equipment increased due to shifting of costs between Capital to operations and maintenance per Asset Policy.

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: CORPORATE INFRASTRUCTURE ENG 902500

| STAFFING SUMMARY | <u>2018 BUDGET</u> | <u>2018 ADJUSTED BUDGET</u> | <u>2019 BUDGET</u> | <u>2020 BUDGET</u> |
|---|-------------------------------|--|-------------------------------|-------------------------------|
| Regular Positions: | | | | |
| Superintendent General Business Information System | 1 | 1 | 1 | 1 |
| Information Systems Architect | 2 | 2 | 2 | 2 |
| Information Systems Specialist I | 7 | 7 | 5 | 5 |
| Information Systems Specialist II | 2 | 2 | 4 | 4 |
| Project Manager Sr | 1 | 1 | 1 | 1 |
| TOTAL | 13 | 13 | 13 | 13 |
| Promotional Opportunity (not to be included in staffing count) | | | | |
| Information Systems Architect | 1 | 0 | 0 | 0 |
| VEHICLE SUMMARY | | | | |
| Vehicle by class: | | | | |
| TPU2 - 1/2 Ton Pickup | 1 | 1 | 0 | 0 |
| TOTAL | 1 | 1 | 0 | 0 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: WORK & ASSET MANAGEMENT APPLICATIONS 902600

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|-------------------|----------------------------|-----------------------------|-------------------|-------------------|
| Staffing | \$ 504,003 | \$ 539,600 | \$ 524,600 | \$ 513,959 | \$ 541,200 | \$ 552,000 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 1,359 | 2,300 | 500 | 500 | 1,400 | 1,400 |
| OPEB | 58,893 | 75,600 | 73,400 | 66,615 | 75,900 | 77,400 |
| Benefits | 220,248 | 238,400 | 231,000 | 235,277 | 238,800 | 243,600 |
| Subtotal Resource Payroll | 784,503 | 855,900 | 829,500 | 816,352 | 857,300 | 874,400 |
| Transportation | 9,272 | 9,000 | 9,000 | 9,205 | 9,000 | 9,000 |
| Contract Services | 9,756 | 25,000 | 25,000 | 15,024 | 10,000 | 10,200 |
| Materials | 2,471 | 1,200 | 1,200 | 1,148 | 1,200 | 1,200 |
| Travel and Training | 11,240 | 12,000 | 12,000 | 11,706 | 12,000 | 12,200 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 287 | - | - | 335 | - | - |
| Membership/Services/Fees | 45 | 500 | 500 | - | 500 | 500 |
| Minor Equipment | 1,070 | 2,300 | 2,300 | 2,181 | 2,300 | 2,300 |
| TOTAL | \$ 818,645 | \$ 905,900 | \$ 879,500 | \$ 855,951 | \$ 892,300 | \$ 909,800 |

PROGRAM DESCRIPTION

This section provides management support, standards, methods, and coordination to support Work & Asset Management related applications. The section also develops testing methods, process improvements, SAP configuration, and design of application improvements to enhance functional area processes and reduce costs. The section diagnoses, fixes, maintains, designs, installs, tests, and develops computer applications, document management, and third party computer applications.

CONTRACT SERVICES

SAP Support \$ 10,000

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---|----------------|----------------------------|----------------|----------------|
| Regular Positions: | | | | |
| Supervisor Management Information Systems | 1 | 1 | 1 | 1 |
| Business Analyst I | 2 | 4 | 4 | 4 |
| Business Analyst II | 3 | 0 | 0 | 0 |
| Business Analyst III | 0 | 1 | 1 | 1 |
| TOTAL | 6 | 6 | 6 | 6 |
| Promotional Opportunity not to be included in staffing count | | | | |
| Business Analyst III | 1 | 0 | 0 | 0 |
| VEHICLE SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
| TPU24X - 1/2 Ton Pickup 4x4 | 1 | 1 | 1 | 1 |
| TOTAL | 1 | 1 | 1 | 1 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: ENTERPRISE APPLICATIONS 902650

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 330,087 | \$ 383,400 | \$ 390,000 | \$ 342,431 | \$ 388,800 | \$ 408,200 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 7,765 | 9,900 | 9,900 | 9,900 | 7,800 | 8,200 |
| OPEB | 40,090 | 53,700 | 54,600 | 44,057 | 54,400 | 57,100 |
| Benefits | 125,277 | 173,000 | 175,900 | 144,846 | 174,600 | 187,400 |
| Subtotal Resource Payroll | 503,219 | 620,000 | 630,400 | 541,234 | 625,600 | 660,900 |
| Transportation | 321 | - | - | - | - | - |
| Contract Services | 12,057 | - | - | 52,280 | - | - |
| Materials | 533 | 600 | 600 | 992 | 600 | 600 |
| Travel and Training | 6,759 | 6,000 | 6,000 | 5,000 | 6,000 | 6,300 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 1,093 | - | - | (773) | - | - |
| Membership/Services/Fees | - | - | - | - | - | - |
| Minor Equipment | 2,355 | 1,000 | 1,000 | 500 | 1,000 | 1,100 |
| TOTAL | \$ 526,337 | \$ 627,600 | \$ 638,000 | \$ 599,233 | \$ 633,200 | \$ 668,900 |

PROGRAM DESCRIPTION

This section manages the definition, design, configuration, development, testing, implementation and on-going support of new or improved existing enterprise applications such as SAP, TruePoint, Water Information System, and other systems. The section provides management support, business analysis, operational assessments, process documentation, technological and functional solutions recommendations, training and change management to support the design and implementation of application and/or process improvements to enhance productivity.

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|--|------------------------|-------------------------------------|------------------------|------------------------|
| Regular Positions: | | | | |
| Chief Info Office Asst | 1 | 1 | 1 | 1 |
| Business Analyst III | 1 | 1 | 1 | 1 |
| Information Technology Systems Analyst | 1 | 1 | 1 | 1 |
| TOTAL | 3 | 3 | 3 | 3 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: FINANCE & HR APPLICATIONS 902660

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|-------------------|----------------------------|-----------------------------|-------------------|-------------------|
| Staffing | \$ 271,107 | \$ 350,500 | \$ 357,600 | \$ 237,727 | \$ 375,400 | \$ 382,900 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | - | 2,100 | 2,100 | 2,100 | - | - |
| OPEB | 32,369 | 49,100 | 50,100 | 30,812 | 52,600 | 53,700 |
| Benefits | 93,456 | 155,200 | 158,300 | 98,461 | 165,200 | 168,500 |
| Subtotal Resource Payroll | 396,932 | 556,900 | 568,100 | 369,101 | 593,200 | 605,100 |
| Transportation | - | - | - | - | - | - |
| Contract Services | 139,304 | 65,000 | 65,000 | 40,817 | 25,000 | 25,500 |
| Materials | 298 | 600 | 600 | 590 | 600 | 600 |
| Travel and Training | 4,706 | 8,000 | 8,000 | 5,264 | 10,000 | 10,200 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | - | - | - | - | - |
| Membership/Services/Fees | - | 1,000 | 1,000 | - | 1,000 | 1,000 |
| Minor Equipment | 665 | 700 | 700 | 738 | 700 | 700 |
| TOTAL | \$ 541,906 | \$ 632,200 | \$ 643,400 | \$ 416,509 | \$ 630,500 | \$ 643,100 |

PROGRAM DESCRIPTION

This section provides management support, business analysis, operational assessments, process documentation, technological and functional solutions recommendations, training and change management to support the design and implementation of applications and/or process improvements to enhance productivity.

CONTRACT SERVICES

To resolve finance, payroll, recruitment, compensation, & other related issues \$ 25,000

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

A portion of contract services was moved to HR for Halogen.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---|----------------|----------------------------|----------------|----------------|
| Regular Positions: | | | | |
| Supervisor Management Information Systems | 1 | 1 | 1 | 1 |
| Business Analyst III | 1 | 1 | 1 | 1 |
| Programmer Analyst I | 2 | 2 | 1 | 1 |
| Programmer Analyst II | 0 | 0 | 1 | 0 |
| Programmer Analyst III | 0 | 0 | 0 | 1 |
| TOTAL | 4 | 4 | 4 | 4 |
| Promotional Opportunity not to be included in staffing count | | | | |
| Programmer Analyst II | 1 | 1 | 0 | 0 |
| Programmer Analyst III | 0 | 0 | 1 | 0 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: TELECOMMUNICATIONS 902700

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 1,451,918 | \$ 997,300 | \$ 768,600 | \$ 748,922 | \$ 735,100 | \$ 749,800 |
| Overtime | 60,168 | 35,700 | 36,500 | 37,564 | 36,100 | 36,800 |
| Sick & Vacation Payout | 7,430 | 2,300 | 1,300 | 1,300 | 7,400 | 7,500 |
| OPEB | 173,557 | 136,600 | 100,900 | 90,861 | 99,700 | 101,700 |
| Benefits | 587,434 | 455,500 | 343,600 | 348,124 | 342,600 | 349,500 |
| Subtotal Resource Payroll | 2,280,507 | 1,627,400 | 1,250,900 | 1,226,770 | 1,220,900 | 1,245,300 |
| Transportation | 225,421 | 103,300 | 103,300 | 117,691 | 103,300 | 103,300 |
| Contract Services | 25,820 | 2,600 | 2,600 | 2,144 | 2,600 | 2,700 |
| Materials | 11,310 | 4,100 | 4,100 | 8,692 | 4,100 | 4,200 |
| Travel and Training | - | - | - | - | - | - |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 3,421 | 5,000 | 5,000 | 1,948 | 5,000 | 5,100 |
| Membership/Services/Fees | 100 | - | - | - | - | - |
| Minor Equipment | 1,333 | - | - | 65 | 185,000 | 188,700 |
| TOTAL | \$ 2,547,913 | \$ 1,742,400 | \$ 1,365,900 | \$ 1,357,309 | \$ 1,520,900 | \$ 1,549,300 |

PROGRAM DESCRIPTION

Telecommunications provides SCADA and data communications for substations, generation facilities and interconnections; provides communication networks for system protection circuits; installs and maintains generation and interconnect meters; upgrades and maintains the two-way radio system, telephone, video surveillance and substation security systems.

CONTRACT SERVICES

Uniform Expenses \$ 2,600

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Three positions were reassigned to Networks & PC support unit. Minor equipment increased due to shifting of costs between Capital to operations and maintenance per Asset Policy.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|--|------------------------|-------------------------------------|------------------------|------------------------|
| Regular Positions: | | | | |
| Administrative Secretary | 1 | 0 | 0 | 0 |
| Telecom Technician Apprentice | 1 | 1 | 2 | 2 |
| Telecom Technician Apprentice Sr | 1 | 1 | 1 | 1 |
| Telecom Technician Foreman | 1 | 1 | 1 | 1 |
| Telecom Technician Journeyman | 5 | 5 | 4 | 4 |
| Telecommunications Specialist | 2 | 0 | 0 | 0 |
| TOTAL | 11 | 8 | 8 | 8 |
| Summer Student (not included in staffing count) | 0 | 3 | 0 | 0 |

| VEHICLE SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|-----------------------------|------------------------|-------------------------------------|------------------------|------------------------|
| Vehicle by class: | | | | |
| TPU2 - 1/2 ton pickups | 1 | 1 | 1 | 1 |
| TPU24X - 1/2 ton pickup 4x4 | 4 | 4 | 4 | 4 |
| TPU34X - 3/4 ton pickup 4x4 | 4 | 4 | 4 | 4 |
| TOTAL | 9 | 9 | 9 | 9 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: INFORMATION TECHNOLOGY
SECTION NAME: RECORDS MANAGEMENT 964000

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 746,369 | \$ 833,000 | \$ 833,900 | \$ 775,493 | \$ 859,900 | \$ 877,100 |
| Overtime | 64 | - | - | - | - | - |
| Sick & Vacation Payout | 6,628 | 7,300 | 7,300 | 7,300 | 6,600 | 6,600 |
| OPEB | 90,816 | 116,400 | 116,800 | 99,238 | 120,300 | 122,700 |
| Benefits | 338,037 | 369,900 | 370,200 | 392,119 | 381,400 | 389,000 |
| Subtotal Resource Payroll | 1,181,914 | 1,326,600 | 1,328,200 | 1,274,150 | 1,368,200 | 1,395,400 |
| Transportation | 21,310 | 21,000 | 21,000 | 20,926 | 21,000 | 21,000 |
| Contract Services | 65,418 | 45,000 | 45,000 | 68,188 | 55,000 | 55,000 |
| Materials | 57,931 | 48,000 | 48,000 | 58,805 | 48,000 | 49,000 |
| Travel and Training | 314 | 30,000 | 30,000 | - | 30,000 | 30,000 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 3,664 | 18,600 | 18,600 | 6,731 | 15,000 | 15,300 |
| Membership/Services/Fees | 37,961 | 67,500 | 67,500 | 39,451 | 50,000 | 51,000 |
| Minor Equipment | 916 | 1,000 | 1,000 | 1,008 | 1,000 | 1,000 |
| TOTAL | \$ 1,369,429 | \$ 1,557,700 | \$ 1,559,300 | \$ 1,469,258 | \$ 1,588,200 | \$ 1,617,700 |

PROGRAM DESCRIPTION

This section is responsible for the administration of company-wide records management activities (records management, mail services and electronic document management) and provides efficient and excellent customer service to IID's internal and external customers.

CONTRACT SERVICES

| | |
|-----------------------------|------------------|
| Retention Schedule Services | \$ 10,000 |
| Mobile shredding services | 15,000 |
| Offsite storage services | 30,000 |
| | \$ 55,000 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 <u>BUDGET</u> | 2018 ADJUSTED <u>BUDGET</u> | 2019 <u>BUDGET</u> | 2020 <u>BUDGET</u> |
|--------------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------|
| Regular positions: | | | | |
| Corporate Records Officer | 1 | 1 | 1 | 1 |
| Business Analyst II | 2 | 2 | 2 | 2 |
| Clerical Technician | 5 | 4 | 4 | 4 |
| Clerk Senior | 2 | 3 | 3 | 3 |
| Records Specialist I | 2 | 2 | 2 | 2 |
| Supervisor, Records Specialist | 1 | 1 | 1 | 1 |
| TOTAL | 13 | 13 | 13 | 13 |

| VEHICLE SUMMARY | 2018 <u>BUDGET</u> | 2018 ADJUSTED <u>BUDGET</u> | 2019 <u>BUDGET</u> | 2020 <u>BUDGET</u> |
|------------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------|
| Vehicle by class: | | | | |
| TPU2 - 1/2 ton pickups (van) | 2 | 2 | 2 | 2 |
| TOTAL | 2 | 2 | 2 | 2 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: FINANCE
COST CENTER GROUP: 920000

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 8,404,091 | \$ 9,551,200 | \$ 9,629,000 | \$ 8,881,503 | \$ 9,921,200 | \$ 10,119,700 |
| Overtime | 111,756 | 222,100 | 225,400 | 100,815 | 229,900 | 116,100 |
| Sick & Vacation Payout | 57,969 | 60,200 | 60,200 | 57,400 | 56,800 | 57,900 |
| OPEB | 1,004,607 | 1,231,700 | 1,239,900 | 1,113,688 | 1,285,900 | 1,311,700 |
| Benefits | 3,675,040 | 4,259,400 | 4,282,000 | 4,234,286 | 4,423,300 | 4,511,800 |
| Subtotal Resource Payroll | 13,253,463 | 15,324,600 | 15,436,500 | 14,387,691 | 15,917,100 | 16,117,200 |
| Transportation | 332,878 | 338,000 | 338,000 | 336,464 | 326,600 | 326,600 |
| Contract Services | 804,298 | 1,328,300 | 1,328,300 | 1,056,756 | 1,317,600 | 1,333,000 |
| Materials | 236,386 | 296,800 | 296,800 | 291,054 | 284,900 | 290,600 |
| Travel and Training | 24,754 | 82,400 | 82,400 | 48,378 | 94,300 | 96,100 |
| Utilities/Phones | 22,819 | 19,000 | 19,000 | 27,185 | 25,500 | 25,500 |
| Leases/Repairs | 27,155 | 72,000 | 72,000 | 33,231 | 44,600 | 45,400 |
| Memberships/Services/Fees | 953,134 | 978,000 | 978,000 | 953,237 | 988,000 | 1,007,600 |
| Minor Equipment | 11,189 | 30,500 | 30,500 | 23,963 | 134,400 | 42,300 |
| TOTAL FINANCE | \$ 15,666,076 | \$ 18,469,600 | \$ 18,581,500 | \$ 17,157,958 | \$ 19,133,000 | \$ 19,284,300 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: FINANCE
SECTION NAME: CHIEF FINANCIAL OFFICE ADMINISTRATION 901310

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 338,643 | \$ 366,900 | \$ 372,300 | \$ 371,581 | \$ 382,600 | \$ 390,300 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 9,047 | 9,600 | 9,600 | 9,600 | 9,300 | 9,500 |
| OPEB | 40,820 | 51,400 | 52,100 | 48,161 | 53,600 | 54,700 |
| Benefits | 111,754 | 165,700 | 168,100 | 146,730 | 172,500 | 176,000 |
| Subtotal Resource Payroll | 500,263 | 593,600 | 602,100 | 576,073 | 618,000 | 630,500 |
| Transportation | 160 | 700 | 700 | 307 | 700 | 700 |
| Contract Services | 151,917 | 327,000 | 327,000 | 300,692 | 320,500 | 323,700 |
| Materials | 2,165 | 3,000 | 3,000 | 3,341 | 3,000 | 3,100 |
| Travel and Training | 884 | 15,500 | 15,500 | 9,995 | 15,500 | 15,700 |
| Utilities/Phones | 22,819 | 18,500 | 18,500 | 26,857 | 25,000 | 25,000 |
| Leases/Repairs | 4,094 | 10,000 | 10,000 | 3,026 | 10,000 | 10,100 |
| Membership/Services/Fees | 5,699 | 20,000 | 20,000 | - | 20,000 | 20,200 |
| Minor Equipment | 816 | - | - | 835 | - | - |
| TOTAL | \$ 688,818 | \$ 988,300 | \$ 996,800 | \$ 921,126 | \$ 1,012,700 | \$ 1,029,000 |

PROGRAM DESCRIPTION

The Chief Financial Office is responsible for the administration of the Finance Department to include controlling, accounting, treasury, financing, budgeting and enterprise risk management. This section interfaces with other departments, the Board of Directors and the public to ensure budget compliance, cost controls, risk assessment, cost effective financing, and proper accounting. The Chief Financial Office also ensures that all sections within the Finance Department meet their goals and objectives established by and for the Finance Department and the Imperial Irrigation District according to the Strategic Plan.

CONTRACT SERVICES

| | |
|---------------------|-------------------|
| Accounting Services | \$ 89,500 |
| Financial Services | 106,000 |
| Insurance Services | 125,000 |
| | \$ 320,500 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|-----------------------------|------------------------|-------------------------------------|------------------------|------------------------|
| Regular positions: | | | | |
| Chief Financial Officer | 1 | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 | 1 |
| Financial Analyst Principal | 1 | 1 | 1 | 1 |
| TOTAL | 3 | 3 | 3 | 3 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: FINANCE
SECTION NAME: BUSINESS SYSTEMS & SUPPORT 921100

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 105,269 | \$ 290,300 | \$ 294,800 | \$ 146,516 | \$ 327,900 | 334,500 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 2,382 | 1,800 | 1,800 | 1,800 | 2,300 | 2,300 |
| OPEB | 12,732 | 40,600 | 41,300 | 18,773 | 45,900 | 46,800 |
| Benefits | 38,028 | 128,500 | 130,500 | 60,552 | 145,300 | 148,200 |
| Subtotal Resource Payroll | 158,412 | 461,200 | 468,400 | 227,640 | 521,400 | 531,800 |
| Transportation | 94 | 200 | 200 | 158 | 200 | 200 |
| Contract Services | - | 5,000 | 5,000 | - | 2,000 | 2,000 |
| Materials | 28 | 1,000 | 1,000 | 563 | 1,000 | 1,000 |
| Travel and Training | 246 | 3,000 | 3,000 | 2,973 | 6,000 | 6,100 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 262 | 1,500 | 1,500 | 742 | 1,500 | 1,500 |
| Memberships/Services/Fees | 69 | - | - | - | - | - |
| Minor Equipment | - | - | - | 746 | - | - |
| TOTAL | \$ 159,111 | \$ 471,900 | \$ 479,100 | \$ 232,822 | \$ 532,100 | \$ 542,600 |

PROGRAM DESCRIPTION

This section provides business analysis, operational assessments, process documentation, technological and functional solutions recommendations, training and change management to support the design and implementation of applications and/or process improvements to enhance productivity for the Finance Department.

CONTRACT SERVICES

Misc services \$ 2,000

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---------------------------------------|------------------------|-------------------------------------|------------------------|------------------------|
| Regular positions: | | | | |
| Supervisor Business Systems & Support | 1 | 1 | 1 | 1 |
| Business Control Analyst I | 0 | 0 | 1 | 1 |
| Business Control Analyst II | 2 | 2 | 1 | 1 |
| TOTAL | 3 | 3 | 3 | 3 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: FINANCE
SECTION NAME: TREASURY 922000

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 173,299 | \$ 171,700 | \$ 171,700 | \$ 172,212 | \$ 173,400 | 176,900 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 7,273 | 7,300 | 7,300 | 7,300 | 7,300 | 7,400 |
| OPEB | 21,298 | 24,000 | 24,000 | 22,321 | 24,300 | 24,800 |
| Benefits | 56,111 | 78,800 | 78,800 | 66,874 | 79,500 | 81,100 |
| Subtotal Resource Payroll | 257,981 | 281,800 | 281,800 | 268,706 | 284,500 | 290,200 |
| Transportation | - | 400 | 400 | 214 | 400 | 400 |
| Contract Services | 5,323 | 6,200 | 6,200 | 6,146 | 6,200 | 6,300 |
| Materials | 272 | 500 | 500 | 410 | 500 | 500 |
| Travel and Training | 623 | 7,500 | 7,500 | 3,830 | 7,500 | 7,700 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | - | - | - | - | - |
| Memberships/Services/Fees | 506 | 600 | 600 | 416 | 600 | 600 |
| Minor Equipment | - | 300 | 300 | 208 | 300 | 300 |
| TOTAL | \$ 264,706 | \$ 297,300 | \$ 297,300 | \$ 279,930 | \$ 300,000 | \$ 306,000 |

PROGRAM DESCRIPTION

Treasury is responsible for IID's cash management and investment and objectives include investing IID's cash safely and in conformance with IID's investment policy and Government Code through monitoring, managing, projecting and reporting the district's operating cash requirements to ensure that the district's liquidity needs are met;

CONTRACT SERVICES

| | |
|--------------------------|-----------------|
| Interactive Data Pricing | \$ 1,900 |
| Sympro | 4,300 |
| | \$ 6,200 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---------------------------|------------------------|-------------------------------------|------------------------|------------------------|
| Regular positions: | | | | |
| Treasurer | 1 | 1 | 1 | 1 |
| TOTAL | 1 | 1 | 1 | 1 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: FINANCE
SECTION NAME: GENERAL ACCOUNTING 923000

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 975,939 | \$ 1,076,000 | \$ 1,018,400 | \$ 983,695 | \$ 1,005,800 | 1,025,900 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 7,623 | 7,000 | 7,000 | 4,200 | 4,200 | 4,300 |
| OPEB | 123,310 | 150,600 | 140,200 | 137,717 | 138,400 | 141,200 |
| Benefits | 391,480 | 476,500 | 443,600 | 413,152 | 437,200 | 445,900 |
| Subtotal Resource Payroll | 1,498,352 | 1,710,100 | 1,609,200 | 1,538,764 | 1,585,600 | 1,617,300 |
| Transportation | 27 | 200 | 200 | 102 | 200 | 200 |
| Contract Services | 174,116 | 142,400 | 142,400 | 142,000 | 142,400 | 143,800 |
| Materials | 7,775 | 17,800 | 17,800 | 15,846 | 17,800 | 18,200 |
| Travel and Training | 7,379 | 11,000 | 11,000 | 8,905 | 11,000 | 11,200 |
| Utilities/Phones | - | 500 | 500 | 328 | 500 | 500 |
| Leases/Repairs | 4,060 | 4,400 | 4,400 | 4,363 | 4,400 | 4,500 |
| Memberships/Services/Fees | 107 | 2,700 | 2,700 | 2,128 | 2,700 | 2,800 |
| Minor Equipment | - | 1,300 | 1,300 | 1,100 | 1,300 | 1,300 |
| TOTAL | \$ 1,691,616 | \$ 1,890,400 | \$ 1,789,500 | \$ 1,713,536 | \$ 1,765,900 | \$ 1,799,800 |

PROGRAM DESCRIPTION

General Accounting is responsible for IID's general accounting, payroll, accounts payable and objectives include creating, maintaining, balancing and reporting the district's general ledger and financial statements, disbursing accounts payable and payroll funds accurately and in a timely manner.

CONTRACT SERVICES

| | |
|-----------------------------|-------------------|
| Bank Cash Management Sympro | \$ 10,000 |
| Audit Services | 132,400 |
| | <u>\$ 142,400</u> |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

One position reassigned to Energy Department.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---|----------------|----------------------------|----------------|----------------|
| Regular positions: | | | | |
| Officer, Financial Controller | 1 | 1 | 1 | 1 |
| Accts Payable Specialist | 3 | 3 | 3 | 3 |
| Accts Payable Specialist Lead | 1 | 1 | 1 | 1 |
| Financial Accountant | 4 | 3 | 2 | 2 |
| Financial Accountant Sr | 0 | 0 | 1 | 1 |
| Payroll Administrative Asst | 1 | 1 | 1 | 1 |
| Payroll and AP Administrator | 1 | 1 | 1 | 1 |
| Supv, General Accounting | 1 | 1 | 1 | 1 |
| TOTAL | 12 | 11 | 11 | 11 |
| Summer Student (not included in staffing count) | 0 | 2 | 2 | 2 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: FINANCE
SECTION NAME: ENTERPRISE BUDGET, FINANCIAL PERFORMANCE & RATES 924100

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 902,216 | \$ 1,357,800 | \$ 1,380,900 | \$ 1,123,916 | \$ 1,435,100 | \$ 1,463,800 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 4,175 | 7,000 | 7,000 | 7,000 | 6,000 | 6,100 |
| OPEB | 107,845 | 190,100 | 193,100 | 141,133 | 201,100 | 205,100 |
| Benefits | 329,027 | 600,700 | 610,600 | 458,729 | 634,200 | 646,900 |
| Subtotal Resource Payroll | 1,343,263 | 2,155,600 | 2,191,600 | 1,730,779 | 2,276,400 | 2,321,900 |
| Transportation | - | 300 | 300 | 193 | 300 | 300 |
| Contract Services | 13,741 | 313,500 | 313,500 | 74,318 | 312,500 | 312,500 |
| Material | 5,685 | 6,000 | 6,000 | 5,561 | 6,000 | 6,100 |
| Travel and Training | 3,433 | 25,500 | 25,500 | 3,912 | 25,500 | 26,000 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | - | - | - | - | - |
| Membership/Services/Fees | - | - | - | - | - | - |
| Minor Equipment | 1,506 | 700 | 700 | 698 | 1,700 | 1,700 |
| TOTAL | \$ 1,367,628 | \$ 2,501,600 | \$ 2,537,600 | \$ 1,815,461 | \$ 2,622,400 | \$ 2,668,500 |

PROGRAM DESCRIPTION

The Enterprise Budget, Financial Performance and Rates Section is responsible for budgeting, financial and economic analysis, controlling and process analysis and rates and contracts functions. Objectives include: 1) budgetary control of expenditures for the Energy, Water and Support Departments. 2) budgeting that is understandable to the public, the board and staff. 4) processes that are efficient and improve productivity. 5) performing cost-of-service analyses, rate design, demand analyses and evaluating and negotiating competitive performance based rate structures with retail customers; 6) preparation of rate and financial reports and developing and maintaining computer models and databases of the utility rate information; and 7) preparation and presentation of rate study findings and recommendations to the Board of Directors and public.

CONTRACT SERVICES

| | |
|-------------------------|-------------------|
| Misc. services | \$ 30,000 |
| Web settlement services | 45,000 |
| SAP Modifications | 75,000 |
| Rate Analysis Services | 162,500 |
| | \$ 312,500 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---|----------------|----------------------------|----------------|----------------|
| Regular positions: | | | | |
| Officer, Enterprise Budget, Financial Performance and Rates | 1 | 1 | 1 | 1 |
| Budget Coordinator | 3 | 3 | 3 | 3 |
| Business Control Analyst II | 4 | 4 | 5 | 5 |
| Controller | 2 | 2 | 2 | 2 |
| Financial Accountant | 2 | 2 | 0 | 0 |
| Pblc Benefits Prog Specs | 1 | 1 | 0 | 0 |
| Settlement Analyst | 0 | 0 | 2 | 2 |
| TOTAL | 13 | 13 | 13 | 13 |

VEHICLE SUMMARY

None

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: FINANCE
SECTION NAME: CUSTOMER SERVICE 925000

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 5,908,725 | \$ 6,288,500 | \$ 6,390,900 | \$ 6,083,583 | \$ 6,596,400 | \$ 6,728,300 |
| Overtime | 111,756 | 222,100 | 225,400 | 100,815 | 229,900 | 116,100 |
| Sick & Vacation Payout | 27,469 | 27,500 | 27,500 | 27,500 | 27,700 | 28,300 |
| OPEB | 698,602 | 775,000 | 789,200 | 745,583 | 822,600 | 839,100 |
| Benefits | 2,748,641 | 2,809,200 | 2,850,400 | 3,088,249 | 2,954,600 | 3,013,700 |
| Subtotal Resource Payroll | 9,495,192 | 10,122,300 | 10,283,400 | 10,045,729 | 10,631,200 | 10,725,500 |
| Transportation | 332,598 | 336,200 | 336,200 | 335,490 | 324,800 | 324,800 |
| Contract Services | 459,201 | 534,200 | 534,200 | 533,599 | 534,000 | 544,700 |
| Materials | 220,460 | 268,500 | 268,500 | 265,333 | 256,600 | 261,700 |
| Travel and Training | 12,188 | 19,900 | 19,900 | 18,763 | 28,800 | 29,400 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 18,738 | 56,100 | 56,100 | 25,101 | 28,700 | 29,300 |
| Memberships/Services/Fees | 946,753 | 954,700 | 954,700 | 950,693 | 964,700 | 984,000 |
| Minor Equipment | 8,867 | 28,200 | 28,200 | 20,375 | 131,100 | 39,000 |
| TOTAL | \$ 11,493,998 | \$ 12,320,100 | \$ 12,481,200 | \$ 12,195,083 | \$ 12,899,900 | \$ 12,938,400 |

PROGRAM DESCRIPTION

Customer Service is responsible for the meter to cash processes, including bill print, mail, call center, credit and collections. The section is comprised of the following four core functions:

- 1) Service Reps/Meter Reading - read meters on established routes for billing purposes. Connect and disconnect power meters for residential, commercial and agricultural customers for delinquent accounts and customer service orders (notifications). Schedules and coordinates customer notifications and maintains customer account information; 2) Bill, Print, and Mail - provide electric, miscellaneous and water billing services. Maintains customer account information and billing adjustments, prints and mails customer billing. Responsible for customer accounting function; 3) Call Center - Provide one-stop service for the customer; taking service orders, making payment arrangements, answering process/procedure questions, etc.; and 4) Credit and Collections - responsibilities include division office operations, paystations, payment processing and credit. This section handles court subpoenas, liens, bankruptcies, bad debt, works with agencies for customer funding and monitors/contacts delinquent commercial accounts for payment or disconnect.

CONTRACT SERVICES

| | |
|---|-------------------|
| Connect3000 | \$ 2,000 |
| Capture Technologies-Voice Recording | 7,500 |
| Falcon Opex | 10,700 |
| RTL Lawrence Corporation | 12,800 |
| Infoprint solutions bill printer maint. | 14,000 |
| Outside training for the section | 15,000 |
| Pitney Bowes-maintenance renewal | 17,000 |
| Uniform services/car wash | 17,000 |
| Customer ID & credit worthiness | 18,000 |
| Pay stations cost | 19,000 |
| Itron Software Maintenance | 26,000 |
| Return mail process - Novitex | 34,000 |
| Pinnacle Business Solutions Inc | 40,000 |
| CCS (IVR support agreement) | 45,000 |
| Brinks | 52,000 |
| SATEC-hosting fees | 84,000 |
| Temp Agency Employees | 120,000 |
| | \$ 534,000 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Minor equipment increased for new partitions and is a one time expense in 2019.

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: FINANCE
SECTION NAME: CUSTOMER SERVICE 925000

| STAFFING SUMMARY | <u>2018 BUDGET</u> | <u>2018 ADJUSTED BUDGET</u> | <u>2019 BUDGET</u> | <u>2020 BUDGET</u> |
|--|-------------------------------|--|-------------------------------|-------------------------------|
| Regular positions: | | | | |
| Supt General Customer Service | 1 | 1 | 1 | 1 |
| Accounting Technician | 8 | 8 | 4 | 4 |
| Accounting Technician Sr | 2 | 2 | 7 | 7 |
| Business Control Analyst II | 1 | 1 | 1 | 1 |
| Clerical Technician | 1 | 1 | 1 | 1 |
| Customer Account & Services Rep I | 39 | 39 | 39 | 39 |
| Customer Account & Services Rep II | 2 | 2 | 2 | 2 |
| Customer Account & Services Rep III | 1 | 1 | 1 | 1 |
| Customer Account & Services Rep Leader | 3 | 3 | 3 | 3 |
| Customer Billing Service Technician | 2 | 2 | 2 | 2 |
| Meter Reader | 11 | 11 | 10 | 10 |
| Meter Reader Sr | 2 | 2 | 2 | 2 |
| Meter Route Technician | 1 | 1 | 1 | 1 |
| Service Desk Technician | 7 | 7 | 7 | 7 |
| Service Representative I | 6 | 6 | 6 | 6 |
| Service Representative II | 12 | 12 | 12 | 12 |
| Supervisor Billing | 1 | 1 | 1 | 1 |
| Supervisor Credit & Collections | 1 | 1 | 1 | 1 |
| Supervisor Customer Field Services | 3 | 2 | 2 | 2 |
| Supervisor Customer Service | 2 | 3 | 3 | 3 |
| TOTAL | 106 | 106 | 106 | 106 |
| Summer Student (not included in staffing count) | 0 | 1 | 0 | 0 |
| VEHICLE SUMMARY | <u>2018 BUDGET</u> | <u>2018 ADJUSTED BUDGET</u> | <u>2019 BUDGET</u> | <u>2020 BUDGET</u> |
| Vehicle by class: | | | | |
| TPU2 - 1/2 Ton Pickup | 31 | 31 | 30 | 30 |
| TSEDAN - Sedan | 1 | 1 | 1 | 1 |
| TOTAL | 32 | 32 | 31 | 31 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: ALL HUMAN RESOURCES

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 3,800,225 | \$ 3,815,900 | \$ 3,859,500 | \$ 3,752,559 | \$ 3,953,900 | \$ 4,033,000 |
| Overtime | 79,464 | 53,200 | 54,100 | 67,390 | 79,700 | 81,300 |
| Sick & Vacation Payout | 33,313 | 27,900 | 27,900 | 27,900 | 34,100 | 34,800 |
| OPEB | 454,344 | 528,300 | 534,200 | 466,860 | 544,200 | 555,100 |
| Benefits | 1,536,178 | 1,720,800 | 1,739,900 | 1,732,219 | 1,791,800 | 1,827,500 |
| Subtotal Resource Payroll | 5,903,524 | 6,146,100 | 6,215,600 | 6,046,929 | 6,403,700 | 6,531,700 |
| Transportation | 272,390 | 268,400 | 268,400 | 272,314 | 257,900 | 257,900 |
| Contract Services | 1,475,034 | 1,525,300 | 1,525,300 | 1,436,487 | 1,815,200 | 1,851,500 |
| Materials | 275,124 | 388,500 | 388,500 | 264,975 | 351,300 | 354,400 |
| Travel and Training | 72,895 | 85,000 | 85,000 | 40,455 | 71,200 | 72,600 |
| Utilities/Phones | 40,338 | 46,500 | 46,500 | 43,256 | 46,000 | 47,000 |
| Leases/Repairs | 32,919 | 38,900 | 38,900 | 41,100 | 34,800 | 35,500 |
| Membership/Services/Fees | 107,351 | 258,500 | 258,500 | 237,255 | 262,300 | 267,400 |
| Minor Equipment | 177,787 | 64,600 | 64,600 | 58,211 | 55,400 | 56,500 |
| TOTAL | \$ 8,357,362 | \$ 8,821,800 | \$ 8,891,300 | \$ 8,440,981 | \$ 9,297,800 | \$ 9,474,500 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: ADMINISTRATION 911100

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 369,704 | \$ 361,500 | \$ 366,800 | \$ 292,883 | \$ 355,900 | \$ 363,000 |
| Overtime | 781 | 1,000 | 1,000 | - | - | - |
| Sick & Vacation Payout | 10,367 | 9,700 | 9,700 | 9,700 | 10,400 | 10,600 |
| OPEB | 43,947 | 50,600 | 51,300 | 37,961 | 49,800 | 50,800 |
| Benefits | 122,807 | 163,800 | 166,000 | 134,898 | 161,200 | 164,400 |
| Subtotal Resource Payroll | 547,606 | 586,600 | 594,800 | 475,441 | 577,300 | 588,800 |
| Transportation | 8,603 | 6,000 | 6,000 | 5,988 | 6,000 | 6,000 |
| Contract Services | 84 | 200 | 200 | 124 | 200 | 200 |
| Materials | 16,039 | 12,800 | 12,800 | 13,435 | 13,300 | 13,600 |
| Travel and Training | 1,659 | - | - | - | 2,000 | 2,000 |
| Utilities/Phones | 31,055 | 34,000 | 34,000 | 33,251 | 33,500 | 34,200 |
| Leases/Repairs | 5,689 | 5,000 | 5,000 | 4,907 | 5,000 | 5,100 |
| Membership/Services/Fees | 11,607 | 11,500 | 11,500 | 10,291 | 11,000 | 11,200 |
| Minor Equipment | 36 | - | - | 947 | - | - |
| TOTAL | \$ 622,379 | \$ 656,100 | \$ 664,300 | \$ 544,385 | \$ 648,300 | \$ 661,100 |

PROGRAM DESCRIPTION

The Administration office manages functions, activities and personnel engaged in employment and compensation, training and employee development, employee benefits and workers' compensation, human resource records and employee relations, conducts human resources research studies and directs the maintenance of personnel files.

CONTRACT SERVICES

Car Washes \$ 200

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Added travel and training budget and increased utilities/phones to reflect actual charges.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---------------------------|------------------------|-------------------------------------|------------------------|------------------------|
| Regular positions: | | | | |
| Manager, Human Resources | 1 | 1 | 1 | 1 |
| Administrative Assistant | 1 | 1 | 1 | 1 |
| Business Analyst III | 1 | 1 | 1 | 1 |
| TOTAL | 3 | 3 | 3 | 3 |

| VEHICLE SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|--------------------------|------------------------|-------------------------------------|------------------------|------------------------|
| Vehicle by class: | | | | |
| TSEDAN - Sedan | 1 | 1 | 1 | 1 |
| TOTAL | 1 | 1 | 1 | 1 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: EMPLOYEE RELATIONS 912100

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|-------------------|----------------------------|-----------------------------|-------------------|---------------------|
| Staffing | \$ 573,614 | \$ 572,700 | \$ 582,600 | \$ 582,930 | \$ 602,000 | \$ 614,000 |
| Overtime | 374 | 500 | 500 | 500 | 500 | 500 |
| Sick & Vacation Payout | 10,020 | 5,700 | 5,700 | 5,700 | 10,000 | 10,200 |
| OPEB | 70,805 | 80,200 | 81,500 | 75,554 | 83,000 | 84,700 |
| Benefits | 213,768 | 260,500 | 264,900 | 243,258 | 271,500 | 276,900 |
| Subtotal Resource Payroll | 868,581 | 919,600 | 935,200 | 907,942 | 967,000 | 986,300 |
| Transportation | 10,463 | 10,500 | 10,500 | 10,463 | 10,500 | 10,500 |
| Contract Services | 49 | - | - | 48 | 600 | 600 |
| Materials | 11,006 | 8,000 | 8,000 | 8,042 | 7,000 | 7,100 |
| Travel and Training | 6,551 | 8,500 | 8,500 | 5,300 | 6,000 | 6,100 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | 3,000 | 3,000 | 3,000 | 2,000 | 2,000 |
| Membership/Services/Fees | 587 | 1,100 | 1,100 | 700 | 2,100 | 2,100 |
| Minor Equipment | 46 | - | - | 409 | - | - |
| TOTAL | \$ 897,283 | \$ 950,700 | \$ 966,300 | \$ 935,905 | \$ 995,200 | \$ 1,014,700 |

PROGRAM DESCRIPTION

The Employee Relations section's main responsibility is to provide professional human resources services to both internal and external customers in a prompt and effective manner. In addition to employment relations and training we are also responsible for compensation management, Affirmative Action and labor compliance regarding state and federal regulations, performance management, organizational management, payroll records including HRIS, statistical reporting, submitting mandated reports and surveys to state and federal agencies, responding to discrimination complaints and assisting legal with litigation in an effort to reduce the financial risks and liability, conducting exit interviews and responding to unemployment insurance claims.

CONTRACT SERVICES

Car Washes \$ 600

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|--|----------------|----------------------------|----------------|----------------|
| Regular positions: | | | | |
| Officer EE Relations/Personnel Development | 1 | 1 | 1 | 1 |
| Business Analyst II | 1 | 1 | 1 | 1 |
| Human Resources Analyst | 1 | 1 | 1 | 1 |
| Human Resources Specialist II | 1 | 1 | 1 | 1 |
| Human Resources Technician III | 2 | 2 | 2 | 2 |
| TOTAL | 6 | 6 | 6 | 6 |
| Summer Student (not included in staffing count) | 0 | 0 | 1 | 0 |
| VEHICLE SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
| Vehicle by class: | | | | |
| TPU2 - 1/2 Ton Pickup (van) | 1 | 1 | 1 | 1 |
| TOTAL | 1 | 1 | 1 | 1 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: RECRUITMENT & SELECTION SERVICES 912110

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|-------------------|----------------------------|-----------------------------|-------------------|-------------------|
| Staffing | \$ 387,976 | \$ 390,900 | \$ 372,300 | \$ 382,449 | \$ 385,900 | \$ 393,600 |
| Overtime | 406 | 3,000 | 3,000 | 3,000 | 3,000 | 3,100 |
| Sick & Vacation Payout | 2,797 | 1,700 | 1,700 | 1,700 | 2,800 | 2,900 |
| OPEB | 47,150 | 54,700 | 52,100 | 48,249 | 54,000 | 55,100 |
| Benefits | 209,278 | 174,000 | 165,900 | 206,991 | 172,400 | 175,800 |
| Subtotal Resource Payroll | 647,606 | 624,300 | 595,000 | 642,389 | 618,100 | 630,500 |
| Transportation | 5,988 | 6,000 | 6,000 | 5,988 | 6,000 | 6,000 |
| Contract Services | 4,295 | 27,000 | 27,000 | 3,504 | 22,000 | 22,400 |
| Materials | 4,934 | 5,500 | 5,500 | 5,482 | 5,500 | 5,600 |
| Travel and Training | 688 | 4,800 | 4,800 | 2,610 | 1,800 | 1,800 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 4,130 | 1,500 | 1,500 | 5,064 | 4,400 | 4,500 |
| Membership/Services/Fees | 7,588 | 18,000 | 18,000 | 7,847 | 10,000 | 10,200 |
| Minor Equipment | 86 | - | - | - | - | - |
| TOTAL | \$ 675,314 | \$ 687,100 | \$ 657,800 | \$ 672,883 | \$ 667,800 | \$ 681,000 |

PROGRAM DESCRIPTION

This section is responsible for the administration of all recruitment and selection activities such as, but not limited to, screening and reviewing all employment applications and employee personnel files, administering written tests, face-to-face interviews, reference checks and detailed background checks for all initial hires, ensuring renewal of background checks for all employees and initiating background checks for consultants/contractors working in critical areas pursuant to CIPS regulations.

CONTRACT SERVICES

Pre-Employment Physicals & Drug Tests \$ 22,000

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---|----------------|----------------------------|----------------|----------------|
| Regular positions: | | | | |
| Officer, Recruitment & Selection Services | 1 | 1 | 1 | 1 |
| Human Resources Specialist I | 1 | 1 | 1 | 1 |
| Human Resources Technician I | 1 | 1 | 1 | 1 |
| Human Resources Technician II | 1 | 1 | 1 | 1 |
| Human Resources Technician III | 1 | 1 | 1 | 1 |
| TOTAL | 5 | 5 | 5 | 5 |

| VEHICLE SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|--------------------------|----------------|----------------------------|----------------|----------------|
| Vehicle by class: | | | | |
| TSEDAN - Sedan | 1 | 1 | 1 | 1 |
| TOTAL | 1 | 1 | 1 | 1 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: EMPLOYEE BENEFITS & DISABILITY SERVICES 912200

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|-------------------|----------------------------|-----------------------------|-------------------|-------------------|
| Staffing | \$ 466,008 | \$ 471,300 | \$ 480,900 | \$ 480,969 | \$ 494,200 | \$ 504,100 |
| Overtime | 191 | - | - | 81 | - | - |
| Sick & Vacation Payout | 2,532 | 1,500 | 1,500 | 1,500 | 2,500 | 2,600 |
| OPEB | 57,990 | 66,000 | 67,300 | 62,339 | 69,100 | 70,500 |
| Benefits | 199,584 | 208,200 | 212,300 | 225,231 | 218,500 | 222,900 |
| Subtotal Resource Payroll | 726,304 | 747,000 | 762,000 | 770,121 | 784,300 | 800,100 |
| Transportation | 6,135 | 10,500 | 10,500 | 6,068 | - | - |
| Contract Services | 9,891 | 30,000 | 30,000 | 10,676 | 22,500 | 23,000 |
| Materials | 23,932 | 25,000 | 25,000 | 10,551 | 10,000 | 10,200 |
| Travel and Training | 11,785 | 12,000 | 12,000 | 4,824 | 5,000 | 5,100 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 3,767 | 8,400 | 8,400 | 7,014 | 7,000 | 7,100 |
| Membership/Services/Fees | 7,720 | 8,000 | 8,000 | 7,017 | 8,500 | 8,700 |
| Minor Equipment | 53,665 | 50,000 | 50,000 | 42,245 | 43,000 | 43,900 |
| TOTAL | \$ 843,198 | \$ 890,900 | \$ 905,900 | \$ 858,515 | \$ 880,300 | \$ 898,100 |

PROGRAM DESCRIPTION

This section is responsible for the administration of all district health, retirement and benefit plans along with the Integrated Disability Management Program. The staff works with plan administrators, carriers, consultants, advisory groups, management, the Board of Directors, employees, supervisors, retirees, dependents, legal counsel and others to provide customer service responses to inquiries and provide information. The focus is to provide services in a professional manner and to educate employees, retirees and dependents on the value of their benefits dollars and through this process encourage prudent benefits utilization. This contributes to a reduction in benefits costs and in meeting the overall goals of the district.

CONTRACT SERVICES

| | |
|------------------|------------------|
| Ricochet | \$ 7,500 |
| Buck Consultants | 15,000 |
| | <u>\$ 22,500</u> |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|-----------------------------------|------------------------|-------------------------------------|------------------------|------------------------|
| Regular positions: | | | | |
| Offcr Ben & Disability Mgmt | 1 | 1 | 1 | 1 |
| Disability Management Coordinator | 1 | 1 | 1 | 1 |
| Human Resources Tech I | 3 | 3 | 3 | 3 |
| Human Resources Tech III | 1 | 1 | 1 | 1 |
| TOTAL | 6 | 6 | 6 | 6 |
| VEHICLE SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
| Vehicle by class: | | | | |
| TPU2 - 1/2T Pickup | 1 | 1 | 0 | 0 |
| TOTAL | 1 | 1 | 0 | 0 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: PERSONNEL DEVELOPMENT 912300

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------------------------|------------------------|-------------------------------------|--------------------------------------|------------------------|------------------------|
| Staffing | \$ 286,465 | \$ 309,500 | \$ 315,800 | \$ 312,112 | \$ 329,000 | \$ 335,600 |
| Overtime | 106 | 500 | 500 | 500 | 500 | 500 |
| Sick & Vacation Payout | 1,467 | 1,600 | 1,600 | 1,600 | 1,500 | 1,500 |
| OPEB | 35,106 | 43,300 | 44,200 | 40,382 | 46,100 | 47,000 |
| Benefits | 86,046 | 137,200 | 139,800 | 112,176 | 145,700 | 148,600 |
| Subtotal Resource Payroll | 409,189 | 492,100 | 501,900 | 466,769 | 522,800 | 533,200 |
| Transportation | 20,926 | 21,000 | 21,000 | 20,926 | 21,000 | 21,000 |
| Contract Services | 3,486 | 1,500 | 1,500 | 1,474 | 2,000 | 2,000 |
| Materials | 19,418 | 16,500 | 16,500 | 14,544 | 14,000 | 14,300 |
| Travel and Training | 16,713 | 6,300 | 6,300 | 5,526 | 2,900 | 3,000 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 8,925 | 12,000 | 12,000 | 8,398 | 7,200 | 7,300 |
| Membership/Services/Fees | 21,907 | 135,000 | 135,000 | 128,159 | 146,000 | 148,900 |
| Minor Equipment | 6,265 | 11,700 | 11,700 | 7,761 | 10,000 | 10,200 |
| TOTAL | \$ 506,828 | \$ 696,100 | \$ 705,900 | \$ 653,559 | \$ 725,900 | \$ 739,900 |

PROGRAM DESCRIPTION

The primary responsibility of this section is the administration and coordination of all personnel development functions for the district. The section is responsible for the administration of the following programs: tuition reimbursement, software instruction, State of California apprentice program for eleven trades for the Energy and Water departments, SAP training & curriculum development, academic & career counseling and planning, Imperial Valley public employer training consortium-LCW, educational services, speaker's bureau, supervisory training, CIPS compliance and awareness training and documentation, employee self service training (ESS/MSS), continuous measurement improvement (CMI) training and coordination of all training delivered throughout the district.

CONTRACT SERVICES

| | |
|------------------|-----------------|
| Car Wash Service | \$ 500 |
| Rent Space | 1,500 |
| TOTAL | \$ 2,000 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Increase in memberships/fees for Halogen annual fee and testing site.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|--|------------------------|-------------------------------------|------------------------|------------------------|
| Regular positions: | | | | |
| Human Resources Specialist I | 1 | 1 | 1 | 1 |
| Human Resources Technician I | 1 | 1 | 1 | 1 |
| Trainer/Employee Development Facilitator | 2 | 2 | 2 | 2 |
| TOTAL | 4 | 4 | 4 | 4 |
| VEHICLE SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
| Vehicle by class: | | | | |
| TPU2 - 1/2 Ton Pickup | 2 | 2 | 2 | 2 |
| TOTAL | 2 | 2 | 2 | 2 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: SAFETY SERVICES 913100

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 510,275 | \$ 489,000 | \$ 495,900 | \$ 517,377 | \$ 508,000 | \$ 518,200 |
| Overtime | 1,029 | - | - | 1,286 | - | - |
| Sick & Vacation Payout | 4,455 | 4,600 | 4,600 | 4,600 | 4,500 | 4,600 |
| OPEB | 59,693 | 68,500 | 69,400 | 63,768 | 71,100 | 72,500 |
| Benefits | 218,724 | 217,100 | 220,100 | 243,800 | 225,600 | 230,100 |
| Subtotal Resource Payroll | 794,176 | 779,200 | 790,000 | 830,831 | 809,200 | 825,400 |
| Transportation | 70,437 | 63,700 | 63,700 | 70,542 | 63,700 | 63,700 |
| Contract Services | 122,110 | 94,500 | 94,500 | 85,386 | 94,500 | 96,400 |
| Materials | 98,051 | 211,000 | 211,000 | 104,810 | 194,000 | 194,000 |
| Travel and Training | 17,512 | 24,000 | 24,000 | 2,202 | 14,000 | 14,300 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 4,592 | 2,500 | 2,500 | 5,752 | 2,500 | 2,600 |
| Membership/Services/Fees | 2,847 | 7,300 | 7,300 | 7,309 | 7,300 | 7,400 |
| Minor Equipment | 4,831 | 1,400 | 1,400 | 1,354 | 1,400 | 1,400 |
| TOTAL | \$ 1,114,556 | \$ 1,183,600 | \$ 1,194,400 | \$ 1,108,186 | \$ 1,186,600 | \$ 1,205,200 |

PROGRAM DESCRIPTION

This section has seven primary goals: 1. Take an aggressive role in minimizing the human suffering associated with workplace safety. 2. Minimize District liability as it relates to accidents, illnesses and injuries. 3. Take a proactive approach to accident and injury prevention. 4. Minimize the possibility of accidents and injuries through intensive training and effective review of workplace practices and activities and lessen the impact of these incidents when they occur. 5. Minimize the risk to employees by providing safety awareness, education and training. 6. Assist/train supervisors in performance of their safety related duties. 7. Coordinate the Safety Committee activities and act as their support group. In support of these goals, the section administers almost 100 mandated programs and over 100 certifications.

CONTRACT SERVICES

| | |
|---|------------------|
| MVR's | \$ 1,000 |
| DMV & FFD/RTW Physicals & Misc. | 23,500 |
| Industrial Hygienist (lab analysis/exposure | 30,000 |
| First Aid/CPR Service Agrmt | 40,000 |
| TOTAL | \$ 94,500 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|-------------------------------|----------------|----------------------------|----------------|----------------|
| Regular positions: | | | | |
| Human Resources Technician II | 1 | 1 | 1 | 1 |
| Industrial Hygienist | 1 | 1 | 1 | 1 |
| Safety Program Spc | 1 | 1 | 1 | 1 |
| Safety Technician I | 3 | 3 | 3 | 3 |
| TOTAL | 6 | 6 | 6 | 6 |

| VEHICLE SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|-----------------------------|----------------|----------------------------|----------------|----------------|
| Vehicle by class: | | | | |
| TPU2 - 1/2 ton pickup | 3 | 3 | 3 | 3 |
| TPU24X - 1/2 ton pickup 4x4 | 2 | 2 | 2 | 2 |
| TPU34X - 1 ton pickup 4x4 | 1 | 1 | 1 | 1 |
| TOTAL | 6 | 6 | 6 | 6 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: RISK MANAGEMENT/SECURITY, CLAIMS AND INVESTIGATIONS 915100

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Staffing | \$ 838,579 | \$ 791,400 | \$ 807,200 | \$ 754,286 | \$ 825,900 | \$ 842,400 |
| Overtime | 29,571 | 30,000 | 30,500 | 30,500 | 50,800 | 51,800 |
| Sick & Vacation Payout | 554 | 1,700 | 1,700 | 1,700 | 700 | 700 |
| OPEB | 97,024 | 105,000 | 107,100 | 89,918 | 109,600 | 111,800 |
| Benefits | 306,411 | 362,300 | 369,400 | 318,360 | 386,000 | 393,700 |
| Subtotal Resource Payroll | 1,272,138 | 1,290,400 | 1,315,900 | 1,194,765 | 1,373,000 | 1,400,400 |
| Transportation | 75,650 | 76,500 | 76,500 | 78,199 | 76,500 | 76,500 |
| Contract Services | 1,316,360 | 1,318,700 | 1,318,700 | 1,318,506 | 1,644,900 | 1,677,800 |
| Materials | 10,499 | 8,200 | 8,200 | 7,136 | 6,000 | 6,100 |
| Travel and Training | 5,176 | 6,000 | 6,000 | 5,221 | 5,000 | 5,100 |
| Utilities/Phones | - | 2,500 | 2,500 | - | 2,500 | 2,600 |
| Leases/Repairs | 2,083 | 2,500 | 2,500 | 3,095 | 2,500 | 2,600 |
| Membership/Services/Fees | 1,273 | 1,100 | 1,100 | 924 | 900 | 900 |
| Minor Equipment | 110,197 | 500 | 500 | 2,658 | 1,000 | 1,000 |
| TOTAL | \$ 2,793,377 | \$ 2,706,400 | \$ 2,731,900 | \$ 2,610,503 | \$ 3,112,300 | \$ 3,173,000 |

PROGRAM DESCRIPTION

The primary functions of this section are the following: 1. Provide security in the form of contract security personnel and assist in maintaining all of the physical security needs of the district. This includes ensuring the IID meets physical security portions of WECC CIP requirements and BOR/Homeland Security measures at Imperial Dam and the AAC. 2. Investigate all incidents involving property damage, theft, vandalism or any other activity requiring investigations. 3. Work with our legal counsel on all damage claims against the district or when requested on litigation involving the district. 4. Work with outside agencies, particularly law enforcement agencies, both in district matters, as well as on-going criminal investigations as the law permits. 5. Receive and execute all subpoenas for information served on the district, as well as most summons and complaints. 6. Oversee and maintain drug and alcohol testing programs. 7. Place specific emphasis on meter tampering/energy theft through the Revenue Protection Program.

CONTRACT SERVICES

| | |
|-------------------------------|---------------------|
| Legal-Small Claims | \$ 2,000 |
| Alarm Services | 14,000 |
| Drug testing services | 15,000 |
| Background Screening Services | 38,000 |
| Security guard service | 1,575,900 |
| TOTAL | \$ 1,644,900 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Increase to overtime based on 2016/2017 costs. Contract services increased for security guard services due to state minimum wage increase scheduled for January 1, 2019.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|--------------------------------|----------------|----------------------------|----------------|----------------|
| Regular positions: | | | | |
| Claims Investigator I | 5 | 5 | 5 | 5 |
| Human Resources Technician I | 2 | 2 | 2 | 2 |
| Human Resources Technician III | 1 | 1 | 1 | 1 |
| Revenue Protection Coordinator | 1 | 1 | 1 | 1 |
| Security Guard | 1 | 1 | 1 | 1 |
| TOTAL | 10 | 10 | 10 | 10 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: RISK MANAGEMENT/SECURITY, CLAIMS AND INVESTIGATIONS 915100

| VEHICLE SUMMARY | 2018 <u>BUDGET</u> | 2018 ADJUSTED <u>BUDGET</u> | 2019 <u>BUDGET</u> | 2020 <u>BUDGET</u> |
|---------------------------|-------------------------------|--|-------------------------------|-------------------------------|
| Vehicle by class: | | | | |
| TPU2 - 1/2 T pickup | 1 | 1 | 3 | 3 |
| TPU24X - 1/2 T 4x4 pickup | 7 | 7 | 5 | 5 |
| TOTAL | 8 | 8 | 8 | 8 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: OCCUPATIONAL HEALTH NURSE 901204

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|-------------------|----------------------------|-----------------------------|-------------------|-------------------|
| Staffing | \$ 82,143 | \$ 80,700 | \$ 82,300 | \$ 82,581 | \$ 84,000 | \$ 85,700 |
| Overtime | - | - | - | - | - | - |
| Sick & Vacation Payout | 784 | 500 | 500 | 500 | 800 | 800 |
| OPEB | 10,078 | 11,300 | 11,500 | 10,704 | 11,800 | 12,000 |
| Benefits | 55,891 | 35,700 | 36,400 | 95,544 | 37,300 | 38,000 |
| Subtotal Resource Payroll | 148,896 | 128,200 | 130,700 | 189,328 | 133,900 | 136,500 |
| Transportation | 10,463 | 10,500 | 10,500 | 10,463 | 10,500 | 10,500 |
| Contract Services | 1,762 | 42,000 | 42,000 | 5,096 | 15,000 | 15,300 |
| Materials | 11,161 | 12,000 | 12,000 | 11,571 | 12,000 | 12,200 |
| Travel and Training | 4,500 | 6,000 | 6,000 | 4,322 | 5,000 | 5,100 |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 2,684 | 3,000 | 3,000 | 2,658 | 3,000 | 3,100 |
| Membership/Services/Fees | 225 | 1,000 | 1,000 | 280 | 1,000 | 1,000 |
| Minor Equipment | 75 | - | - | 882 | - | - |
| TOTAL | \$ 179,767 | \$ 202,700 | \$ 205,200 | \$ 224,600 | \$ 180,400 | \$ 183,700 |

PROGRAM DESCRIPTION

The primary functions of this section are the following: 1) Provide health services to employees who are injured or become ill on the job; 2) Minimize the district's liability as it relates to accidents, illnesses, and injuries; and 3) Assist in developing and administering wellness programs, including employee physicals.

CONTRACT SERVICES

| | |
|--------------------------------|------------------|
| AED Training & Maint. Contract | \$ 7,500 |
| Bee Sensitization | 7,500 |
| | <u>\$ 15,000</u> |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

None

| STAFFING SUMMARY | 2018 <u>BUDGET</u> | 2018 ADJUSTED <u>BUDGET</u> | 2019 <u>BUDGET</u> | 2020 <u>BUDGET</u> |
|---------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------|
| Regular positions: | | | | |
| Occupational Health Nurse | 1 | 1 | 1 | 1 |
| TOTAL | 1 | 1 | 1 | 1 |

| VEHICLE SUMMARY | 2018 <u>BUDGET</u> | 2018 ADJUSTED <u>BUDGET</u> | 2019 <u>BUDGET</u> | 2020 <u>BUDGET</u> |
|-----------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------|
| Vehicle by class: | | | | |
| TPU2 - 1/2 Ton Pickup (van) | 1 | 1 | 1 | 1 |
| TOTAL | 1 | 1 | 1 | 1 |

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: HUMAN RESOURCES
SECTION NAME: OFFICE OF EMERGENCY PLANNING 967301

| SECTION COSTS | 2017 ACTUAL COSTS | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|-------------------------|-------------------|----------------------------|-----------------------------|-------------------|-------------------|
| Staffing | \$ 285,462 | \$ 348,900 | \$ 355,700 | \$ 346,972 | \$ 369,000 | \$ 376,400 |
| Overtime | 47,006 | 18,200 | 18,600 | 31,523 | 24,900 | 25,400 |
| Sick & Vacation Payout | 338 | 900 | 900 | 900 | 900 | 900 |
| OPEB | 32,552 | 48,700 | 49,800 | 37,985 | 49,700 | 50,700 |
| Benefits | 123,669 | 162,000 | 165,100 | 151,962 | 173,600 | 177,100 |
| Subtotal Resource Payroll | 489,027 | 578,700 | 590,100 | 569,342 | 618,100 | 630,500 |
| Transportation | 63,725 | 63,700 | 63,700 | 63,678 | 63,700 | 63,700 |
| Contract Services | 16,997 | 11,400 | 11,400 | 11,672 | 13,500 | 13,800 |
| Materials | 80,085 | 89,500 | 89,500 | 89,404 | 89,500 | 91,300 |
| Travel and Training | 8,311 | 17,400 | 17,400 | 10,450 | 29,500 | 30,100 |
| Utilities/Phones | 9,282 | 10,000 | 10,000 | 10,005 | 10,000 | 10,200 |
| Leases/Repairs | 1,050 | 1,000 | 1,000 | 1,213 | 1,200 | 1,200 |
| Membership/Services/Fees | 53,597 | 75,500 | 75,500 | 74,727 | 75,500 | 77,000 |
| Minor Equipment | 2,587 | 1,000 | 1,000 | 1,955 | - | - |
| TOTAL | \$ 724,661 | \$ 848,200 | \$ 859,600 | \$ 832,447 | \$ 901,000 | \$ 917,800 |

PROGRAM DESCRIPTION

The Office of Emergency Planning provides emergency and disaster preparedness services for all district departments. Those services include emergency and disaster preparedness, mitigation and recovery through Emergency Operation Plan development, training, exercises and mutual aid implementation. The Office of Emergency Planning is responsible for the Underwater Recovery Dive Team. The surface and underwater operations by the district's dive team will include, but are not limited to, maintenance of water conveyance systems and structures, removal of vehicles within the district's water system, underwater recoveries of foreign objects within the district's water system, all related calls for services, and assist and support law enforcement agencies and first responders.

CONTRACT SERVICES

| | | |
|--|-----------|---------------|
| Car washes | \$ | 500 |
| Dive team physicals (Imp Cnty Health Dept) | | 13,000 |
| | \$ | 13,500 |

SIGNIFICANT EXPENDITURE AND STAFFING CHANGES

Increase in materials and travel and training for the dive team.

| STAFFING SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|---------------------------|----------------|----------------------------|----------------|----------------|
| Regular positions: | | | | |
| Supv Emergency Management | 1 | 1 | 1 | 1 |
| Clerk Senior | 1 | 1 | 1 | 1 |
| Reg & Emgcy Plan Coord I | 2 | 2 | 2 | 2 |
| Reg & Emgcy Plan Coord II | 1 | 1 | 1 | 1 |
| TOTAL | 5 | 5 | 5 | 5 |

| VEHICLE SUMMARY | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2019 BUDGET | 2020 BUDGET |
|-------------------------------|----------------|----------------------------|----------------|----------------|
| Vehicle by class: | | | | |
| TPU24X- 1/ t pickup 4x4 | 2 | 2 | 2 | 2 |
| TPU34X - 3/4 T pickup 4x4 | 2 | 2 | 2 | 2 |
| TTRMED - Trucks 15-26,000 GVW | 1 | 1 | 1 | 1 |
| TOTAL | 5 | 5 | 5 | 5 |

SECTION E
CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN

OVERVIEW

All of the district's construction projects and major capital purchases are included in the Capital Improvement Plan. Major capital equipment purchases have a threshold of \$5,000 per unit. Through the Capital Improvement Plan, the district systematically plans and finances projects to ensure cost-effectiveness, efficiency and conformance with established policies. The Capital Improvement Plan is a two-year plan organized into the same functional departments as the operating programs.

- Water
- Energy
- Executive
- Information Technology
- General Services
- Finance
- Human Resources

ORGANIZATION

The Capital Improvement Plan is composed of the following:

1. Description
2. Total estimated cost
3. Funding Source
4. Proposed year of construction or purchase

Energy projects included in the Capital Improvement Plan are developed based on a standardized format for electrical projects. Transmission and distribution projects requested by customers are designated as "Customer Service Proposals" for Imperial and Coachella Valleys. Small transmission and distribution energy jobs of a routine nature are classified in a lump sum as "Routine Capital".

IMPERIAL IRRIGATION DISTRICT
Water System
2019 - 2020 Capital Plan (\$000s)

| Line No. | Department | Actual 2017 | Budget 2018 | Adj Budget 2018 | Projected 2018 | Budget 2019 | Budget 2020 |
|-----------------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Capital Expenditures | | | | | | | |
| 1 | Replacement | \$ 5,691 | \$ 8,285 | \$ 8,285 | \$ 7,891 | \$ 8,653 | \$ 9,354 |
| 2 | Other | 6,574 | 22,939 | 22,939 | 13,656 | 22,845 | 18,337 |
| 3 | Sub Total Water Capital Expenditures | <u>12,265</u> | <u>31,224</u> | <u>31,224</u> | <u>21,548</u> | <u>31,498</u> | <u>27,691</u> |
| 4 | Water Transfer Capital | 11,490 | 46,346 | 46,346 | 5,002 | 33,798 | 45,704 |
| | Funded by Rates | 12,418 | 4,380 | 4,380 | 4,269 | 3,415 | 2,986 |
| | Debt Service | | 10,485 | 10,274 | 4,748 | 10,086 | 4,980 |
| 5 | Support Services Capital | <u>12,418</u> | <u>14,865</u> | <u>14,654</u> | <u>9,017</u> | <u>13,500</u> | <u>7,966</u> |
| 6 | Total Water Capital Expenditures | <u><u>\$ 36,173</u></u> | <u><u>\$ 92,436</u></u> | <u><u>\$ 92,224</u></u> | <u><u>\$ 35,567</u></u> | <u><u>\$ 78,796</u></u> | <u><u>\$ 81,361</u></u> |

IMPERIAL IRRIGATION DISTRICT
Water System
2019 Capital Plan (\$000s)

| Line No. | Capital Expenditures | Budget | Funding Sources | | |
|----------------------------|--------------------------------------|------------------|-----------------|------------------|------------------|
| | | 2019 | Rate | Debt | Customer/Fund |
| Replacements | | | | | |
| 1 | Lateral Canals | 2,852 | 2,852 | | |
| 2 | Concrete Lining | \$ 3,784 | \$ 3,784 | | |
| 3 | Drain Structures | 2,017 | 2,017 | | |
| 4 | Sub Total Replacements | 8,653 | 8,653 | | |
| Equipment Purchases | | | | | |
| 5 | Automation Equipment | 275 | 275 | | |
| 6 | Water Equipment | 287 | 287 | | |
| 7 | Sub Total Equipment Purchases | 562 | 562 | | |
| Special Projects | | | | | |
| 8 | Imperial Dam Upgrades | 5,789 | 4,399 | | 1,389 |
| 9 | Pipelining/Customer Projects | 10,057 | | | 10,057 |
| 10 | New Briar Flume | 5,981 | 5,981 | | |
| 11 | Beech Canal Pipeline | 457 | 457 | | |
| 12 | Sub Total Special Projects | 22,283 | 10,837 | | 11,446 |
| 13 | Total Water Capital | 31,498 | 20,052 | | 11,446 |
| Water Transfer | | | | | |
| 14 | SCADA Upgrade | 294 | | | 294 |
| 15 | Spill Monitoring | 763 | | | 763 |
| 16 | Lateral Heading | 3,096 | | | 3,096 |
| 17 | Inter-ties | 4,159 | | | 4,159 |
| 18 | AAC Seepage Deep Wells | 10,916 | | 10,916 | |
| 19 | Seepage Recovery | 3,334 | | 2,500 | 834 |
| 20 | Rose Canal Extension to Reservoir | 202 | | | 202 |
| 21 | Operational Reserviors | 4,305 | | 4,305 | |
| 22 | Mid-lateral Reservoir | 4,565 | | 4,565 | |
| 22 | Red Hill Bay | 1,204 | | | 1,204 |
| 23 | Mitigation Equipment | 960 | | | 960 |
| 24 | Total Water Transfer | \$ 33,798 | \$ | \$ 22,285 | \$ 11,512 |

IMPERIAL IRRIGATION DISTRICT
Electric System
2019 - 2020 Capital Plan (\$000)

| Line No. | Department | Actual 2017 | Budget 2018 | Adj Budget 2018 | Projected 2018 | Budget 2019 | Budget 2020 |
|-----------------------------|--|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Capital Expenditures | | | | | | | |
| 1 | Generation | \$ 19,673 | \$ 12,699 | \$ 95,523 | \$ 90,783 | \$ 8,091 | \$ 10,226 |
| 2 | Transmission | 17,287 | 35,626 | 24,799 | 17,215 | 55,052 | 51,600 |
| 3 | Distribution | 22,498 | 31,878 | 28,699 | 24,204 | 29,920 | 25,168 |
| 4 | Other | 7,367 | 11,018 | 7,024 | 6,524 | 8,696 | 4,025 |
| 5 | Sub Total Energy Capital Expenditures | <u>66,824</u> | <u>91,221</u> | <u>156,045</u> | <u>138,726</u> | <u>101,758</u> | <u>91,019</u> |
| | Funded by Rates | 15,154 | 13,042 | 11,042 | 10,866 | 11,473 | 12,284 |
| | Debt Service | <u>15,154</u> | <u>8,343</u> | <u>6,930</u> | <u>2,881</u> | <u>17,142</u> | <u>11,674</u> |
| 6 | Support Services Capital | <u>15,154</u> | <u>21,385</u> | <u>17,972</u> | <u>13,748</u> | <u>28,614</u> | <u>23,958</u> |
| 7 | Total Energy Capital Expenditures | <u><u>\$ 81,979</u></u> | <u><u>\$ 112,606</u></u> | <u><u>\$ 174,017</u></u> | <u><u>\$ 152,473</u></u> | <u><u>\$ 130,373</u></u> | <u><u>\$ 114,977</u></u> |

IMPERIAL IRRIGATION DISTRICT
Electric System
2019 Capital Plan (\$000)

| Line No. | Capital Expenditures | Budget 2019 | Funding Source | | |
|---|--|------------------|------------------|-----------------|------------------|
| | | | Rate | PBC | Customer |
| Generation | | | | | |
| Steam | | | | | |
| 1 | Unit 2 CEMS Analyzer | 472 | 472 | | |
| 2 | Unit 2 DCS Upgrade | 603 | 603 | | |
| 3 | ECGS Roof Replacement | 1,710 | 1,710 | | |
| 4 | Yucca HMI Replacement | 795 | 795 | | |
| 5 | Sub Total Steam | 3,580 | 3,580 | | |
| Hydro | | | | | |
| 6 | Drop 5 - Plant Protection & Controls Upgrade | 2,190 | 2,190 | | |
| 7 | Drop 2 Unit 1 Major Refurbishment | 93 | 93 | | |
| 8 | Sub Total Hydro | 2,282 | 2,282 | | |
| Other | | | | | |
| 9 | Coachella GT's 1-4 relay upgrades | 614 | 614 | | |
| 10 | NGTP Chiller System Retrofit/Mod | 1,579 | 1,579 | | |
| 11 | Rockwood Unit 1 controls Upgrade | 36 | 36 | | |
| 12 | Sub Total Other | 2,229 | 2,229 | | |
| 13 | Total Generation Capital Expenditures | \$ 8,091 | \$ 8,091 | \$ | \$ |
| Transmission | | | | | |
| Existing Substations/Transmission Lines Upgrades | | | | | |
| 14 | S-Line | \$ 204 | \$ 204 | | |
| 15 | Bermuda Dunes Substation | 2,243 | 2,243 | | |
| 16 | CA & CE line relocation | 995 | 995 | | |
| 17 | Path 42 RAS | 3,676 | 3,676 | | |
| 18 | Sub Total Existing Substations/Transmission Lines Upgrade | 7,119 | 7,119 | | |
| Substation Capacitor Banks/Breaker Upgrades | | | | | |
| 19 | ECSS 92kV Bus Splitting | 3,316 | 3,316 | | |
| 20 | Sub Total Substation Capacitor Banks/Breaker Upgrades | 3,316 | 3,316 | | |
| Reliability Transmission | | | | | |
| 21 | Spare 230/92KV Transformer | 2,822 | 2,822 | | |
| 22 | Sub Total Reliability Transmission | 2,822 | 2,822 | | |
| Substation Construction & Maintenance Capital Programs | | | | | |
| 23 | Breaker Replacement Program | 4,566 | 4,566 | | |
| 24 | Potential Transformer Replacement Program | 357 | 357 | | |
| 25 | Substation Battery and Charger Replacements | 496 | 496 | | |
| 26 | Substation Regulator Replacement Program | 541 | 541 | | |
| 27 | Power Transformer Replacements | 1,095 | 1,095 | | |
| 28 | Substation Air Conditioning Replacement | 461 | 461 | | |
| 29 | Sub Construction & Maintenance Capital Programs | 7,514 | 7,514 | | |
| Transmission Operations | | | | | |
| 30 | BES Generation PMU Meters | 181 | 181 | | |
| 31 | DPU Replacements | 349 | 349 | | |
| 32 | Relay Replacement | 2,788 | 2,788 | | |
| 33 | Sub Total Transmission Operations | 3,317 | 3,317 | | |
| 34 | Transmission - Pole Replacement/Reliability | 1,464 | 1,464 | | |
| Committed Strategic Transmission Projects | | | | | |
| 35 | Third Party Upgrades (ATS/SRP/SDGE) | 300 | 300 | | |
| 36 | Sub Total Committed Strategic Transmission Projects | 300 | 300 | | |
| Externally Driven Transmission¹ | | | | | |
| 37 | OATT Interconnection Projects | 6,500 | 1,000 | | 5,500 |
| 38 | K-Line relocation | 779 | 464 | | 315 |
| 39 | CI 92kV Transmission Line Upgrade | 2,594 | 365 | | 2,229 |
| 40 | Kloke Substation | 8,565 | 4,283 | | 4,283 |
| 41 | Citizens Solar Project | 1,785 | | 1,785 | |
| 42 | Valencia 2 | 1,317 | | | 1,317 |
| 43 | Valencia 3 | 351 | | | 351 |
| 44 | Wister - Ormat | 7,309 | | | 7,309 |
| 45 | Sub Total Externally Driven Transmission | 29,200 | 6,112 | 1,785 | 21,303 |
| 46 | Total Transmission Capital Expenditures | \$ 55,052 | \$ 31,964 | \$ 1,785 | \$ 21,303 |

IMPERIAL IRRIGATION DISTRICT
Electric System
2019 Capital Plan (\$000)

| Line No. | Capital Expenditures | Budget 2019 | Funding Source | | |
|----------------------------|--|-------------------|------------------|-----------------|------------------|
| | | | Rate | PBC | Customer |
| Distribution | | | | | |
| 47 | Imperial Valley | \$ 4,277 | \$ 4,277 | | |
| 48 | Coachella Valley | 5,205 | 5,205 | | |
| 49 | Routine Distribution | 7,965 | 7,965 | | |
| 50 | Sub Total IID Funded Distribution | 17,447 | 17,447 | | |
| 51 | IV Customer Service Projects (CSP) | 4,562 | 852 | | 3,710 |
| 52 | LQ Customer Service Projects (CSP) | 7,911 | 1,438 | | 6,473 |
| 53 | Sub Total Cust. Funded Distribution | 12,472 | 2,290 | | 10,182 |
| 54 | Total Distribution Capital Expenditures | \$ 29,920 | \$ 19,737 | \$ | \$ 10,182 |
| Other General Plant | | | | | |
| 55 | System Operations | \$ 1,852 | \$ 1,852 | | |
| 56 | Telecom | 990 | 990 | | |
| 57 | Other General Plant | 4,784 | 4,784 | | |
| 58 | Capital Equipment | 1,070 | 1,070 | | |
| 59 | Total Other Plant Capital Expenditures | \$ 8,696 | \$ 8,696 | \$ | \$ |
| 60 | Total Energy Capital | \$ 101,758 | \$ 68,488 | \$ 1,785 | \$ 31,485 |

* Customer funded interconnection projects may be rate funded once future transmission credits are applied.

IMPERIAL IRRIGATION DISTRICT
Support Services
2019- 2020 Capital Plan (\$000s)

| Line No. | Department | Actual 2017 | Budget 2018 | Adj Budget 2018 | Projected 2018 | Budget 2019 | Budget 2020 |
|------------------------------|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Capital Expenditures | | | | | | | |
| 1 | Environmental & Equipment | \$ 1,688 | \$ 2,381 | \$ 2,381 | \$ 2,246 | \$ 2,024 | \$ 1,635 |
| 2 | Facilities | 13,252 | 5,815 | 3,815 | 3,763 | 2,392 | 12,205 |
| 3 | Information Technology | 6,806 | 11,226 | 11,226 | 11,126 | 10,472 | 6,430 |
| 4 | Vehicles | 5,825 | 16,828 | 15,204 | 5,629 | 27,227 | 11,654 |
| 5 | Total SS Capital Expenditures | <u>\$ 27,572</u> | <u>\$ 36,251</u> | <u>\$ 32,626</u> | <u>\$ 22,765</u> | <u>\$ 42,115</u> | <u>\$ 31,924</u> |
| Department Allocation | | | | | | | |
| Water Department | | | | | | | |
| 6 | Revenues | 10,983 | 4,380 | 4,380 | 4,269 | 3,415 | 2,986 |
| 7 | Debt Service | 1,434 | 10,485 | 10,274 | 4,748 | 10,086 | 4,980 |
| 8 | Water Department | <u>12,418</u> | <u>14,865</u> | <u>14,654</u> | <u>9,017</u> | <u>13,500</u> | <u>7,966</u> |
| Energy Department | | | | | | | |
| 9 | Revenues | 7,601 | 13,042 | 11,042 | 10,866 | 11,473 | 12,284 |
| 10 | Debt Service | 7,554 | 8,343 | 6,930 | 2,881 | 17,142 | 11,674 |
| 11 | Energy Department | <u>15,154</u> | <u>21,385</u> | <u>17,972</u> | <u>13,748</u> | <u>28,614</u> | <u>23,958</u> |
| 12 | Total SS Allocated | <u>27,572</u> | <u>36,251</u> | <u>32,626</u> | <u>22,765</u> | <u>42,115</u> | <u>31,924</u> |
| 13 | Ending Balance | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

IMPERIAL IRRIGATION DISTRICT
Support Services
2019 Capital Plan (\$000s)

| Line No. | Capital Expenditures | Budget - 2019 | | | Funding Sources | |
|--|--|------------------|------------------|------------------|------------------|------------------|
| | | Total | Energy | Water | Rate | Debt |
| Environmental & Equipment | | | | | | |
| 1 | Support Services Equip | \$ 389 | \$ 213 | \$ 175 | \$ 389 | \$ |
| 2 | Information Technology Equipment | 1,635 | 1,311 | 324 | 1,635 | |
| 3 | Sub Total Environmental & Equip | 2,024 | 1,525 | 499 | 2,024 | |
| Facilities | | | | | | |
| 4 | Parking Lot Paving/Refurbishments/Shades | 332 | 106 | 226 | 332 | |
| 5 | Building Upgrades | 2,060 | 894 | 1,166 | 2,060 | |
| 6 | Sub Total Facilities | 2,392 | 1,000 | 1,392 | 2,392 | |
| Information Technology Projects | | | | | | |
| 7 | Other IID Database Projects | 1,875 | 1,613 | 263 | 1,875 | |
| 8 | Emergency Planning Projects | 1,000 | 500 | 500 | 1,000 | |
| 9 | Water Department Driven Projects | 385 | | 385 | 385 | |
| 10 | Energy Department Driven Projects | 850 | 850 | | 850 | |
| 11 | Support Services Department Driven Projects | 1,270 | 1,105 | 165 | 1,270 | |
| 12 | SAP Operating System Projects | 1,110 | 999 | 111 | 1,110 | |
| 13 | IT Upgrades to Facilities | 400 | 300 | 100 | 400 | |
| 14 | Telecommunications | 3,582 | 3,582 | | 3,582 | |
| 15 | Sub Total IT Projects | 10,472 | 8,948 | 1,524 | 10,472 | |
| Vehicle Purchases | | | | | | |
| 16 | Support Services | 2,422 | 1,211 | 1,211 | | 2,422 |
| 17 | Energy ¹ | 15,930 | 15,930 | | | 15,930 |
| 18 | Water ² | 8,875 | | 8,875 | | 8,875 |
| 19 | Sub Total Vehicle Purchases | 27,227 | 17,142 | 10,086 | | 27,227 |
| 20 | Total Support Services Capital Expenditures | \$ 42,115 | \$ 28,614 | \$ 13,500 | \$ 14,887 | \$ 27,227 |

¹ 2019 amount excludes \$3,220,000 of heavy equipment to be ordered in 2019 but not received until 2020.

² 2019 amount excludes \$790,000 of heavy equipment to be ordered in 2019 but not received until 2020.

SECTION F
DEBT SERVICE REQUIREMENTS

DEBT SERVICE REQUIREMENTS

OVERVIEW

This section summarizes the debt service obligations of the Imperial Irrigation District for the financial plan period January 1, 2019 to December 31, 2019. These obligations represent the district's annual installment payments of principal and interest for previous and proposed capital improvement plan projects or acquisitions funded through debt financing. The following schedules are included in this section:

- Annual Payments by Type
- Summary of Debt by Department

DEBT SERVICE REQUIREMENTS

ANNUAL PAYMENTS BY TYPE

| | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED | 2019 BUDGET | 2020 BUDGET |
|--------------------------------|----------------------|----------------------|----------------------------|----------------------|----------------------|----------------------|
| WATER DEPARTMENT | | | | | | |
| Automotive Equipment | | | | | | |
| Principal | \$ 2,053,737 | \$ 4,645,100 | \$ 3,928,300 | \$ 2,576,789 | \$ 4,118,100 | \$ 5,271,700 |
| Interest | 108,919 | 369,000 | 235,500 | 146,523 | 363,700 | 552,300 |
| Headquarters Upgrades | | | | | | |
| Principal | - | 67,800 | 33,900 | - | - | - |
| Interest | - | 209,000 | 104,500 | - | - | - |
| Subtotal Support Services Debt | 2,162,656 | 5,290,900 | 4,302,200 | 2,723,312 | 4,481,800 | 5,824,000 |
| Water Transfer | | | | | | |
| Principal | - | 640,000 | 640,000 | - | 458,200 | 944,000 |
| Interest | - | 3,035,700 | 3,035,700 | - | 2,173,700 | 4,319,900 |
| Subtotal Water Transfer Debt | - | 3,675,700 | 3,675,700 | - | 2,631,900 | 5,263,900 |
| TOTAL WATER DEPARTMENT | \$ 2,162,656 | \$ 8,966,600 | \$ 7,977,900 | \$ 2,723,312 | \$ 7,113,700 | \$ 11,087,900 |
| ENERGY DEPARTMENT | | | | | | |
| Revenue Bonds | | | | | | |
| Principal | \$ 11,665,000 | \$ 12,549,500 | \$ 12,495,000 | \$ 12,495,000 | \$ 14,135,000 | \$ 14,830,000 |
| Interest | 24,011,537 | 25,804,600 | 24,664,400 | \$ 23,248,733 | 26,661,300 | 26,177,200 |
| Interest Subsidy | (272,000) | (260,600) | (272,000) | (272,000) | (272,000) | (272,000) |
| Automotive Equipment | | | | | | |
| Principal | 2,327,099 | 4,382,100 | 3,037,300 | 2,573,788 | 4,103,300 | 6,090,800 |
| Interest | 123,491 | 310,100 | 181,900 | 124,989 | 423,700 | 755,900 |
| Headquarters Upgrades | | | | | | |
| Principal | - | 67,800 | 33,900 | - | - | - |
| Interest | - | 209,000 | 76,000 | - | - | - |
| Calexico Paystation | | | | | | |
| Principal | - | 17,800 | - | - | - | - |
| Interest | - | 40,000 | - | - | - | - |
| Power Dock & Transformer Shops | | | | | | |
| Principal | - | - | - | - | - | 122,900 |
| Interest | - | - | - | - | - | 337,500 |
| CP Program | | | | | | |
| Principal | - | - | - | - | - | - |
| Interest | 2,376 | 60,000 | 61,800 | 61,753 | - | - |
| TOTAL ENERGY DEPARTMENT | \$ 37,857,503 | \$ 43,180,300 | \$ 40,278,300 | \$ 38,232,264 | \$ 45,051,300 | \$ 48,042,300 |

DEBT SERVICE REQUIREMENTS

SUMMARY OF DEBT BY DEPARTMENT

| ENERGY | Maturity Date | Interest Rate | 1/1/2019 | 2019 Debt Service | | | Total |
|---|---------------|---------------|-----------------------|----------------------|----------------------|---------------------|----------------------|
| | | | Principal Outstanding | Principal | Interest | Interest Subsidy | |
| 2011D Refunding Revenue Bonds | 2023 | 2.61% | \$ 17,110,000 | \$ 3,095,000 | \$ 855,500 | | \$ 3,950,500 |
| 2012A Refunding Revenue Bonds | 2028 | 3.29% | 21,770,000 | - | \$ 1,023,600 | | 1,023,600 |
| 2015A Refunding Revenue Bonds | 2035 | 4.40% | 19,275,000 | - | \$ 963,800 | | 963,800 |
| 2015B Refunding Revenue Bonds | 2045 | 4.08% | 17,630,000 | \$ 805,000 | \$ 669,500 | | 1,474,500 |
| 2015C Refunding Revenue Bonds | 2038 | 3.39% | 161,175,000 | \$ 2,585,000 | \$ 7,404,400 | | 9,989,400 |
| 2015D Refunding Revenue Bonds (CREBs) ¹ | 2040 | 4.53% | 8,875,000 | - | \$ 399,400 | (272,000) | 127,400 |
| 2016A Refunding Revenue Bonds | 2029 | 2.68% | 22,155,000 | \$ 1,205,000 | \$ 572,700 | | 1,777,700 |
| 2016B-1 Refunding Revenue Bonds | 2046 | 3.56% | 48,380,000 | - | \$ 2,419,000 | | 2,419,000 |
| 2016B-2 Refunding Revenue Bonds | 2041 | 3.02% | 111,510,000 | - | \$ 5,256,100 | | 5,256,100 |
| 2017 Refunding Revenue Bonds | 2037 | 3.24% | 90,215,000 | \$ 4,805,000 | \$ 3,754,900 | | 8,559,900 |
| 2018 Refunding Revenue Bonds (new) | 2041 | 3.53% | 69,880,000 | \$ 1,640,000 | \$ 3,342,400 | | 4,982,400 |
| Total Energy Bonds Debt | | | \$ 587,975,000 | \$ 14,135,000 | \$ 26,661,300 | \$ (272,000) | \$ 40,524,300 |
| Water Transfer | 2049 | 6.00% | 72,456,600 | 458,200 | 2,173,700 | | 2,631,900 |
| Support Services | | | | | | | |
| Existing Automotive Equipment (W 81.4% / E 18.6%) | 2020 | 1.94% | 1,168,705 | 696,700 | 16,500 | | 713,200 |
| Existing Automotive Equipment (W 100%) | 2020 | 1.68% | 1,060,856 | 526,000 | 13,800 | | 539,800 |
| Existing Automotive Equipment (W 16% / E 84%) | 2021 | 1.48% | 4,577,053 | 1,810,600 | 55,500 | | 1,866,100 |
| Existing Automotive Equipment (W 55% / E 45%) | 2019 | 1.59% | 978,100 | 978,100 | 8,500 | | 986,600 |
| 2018 Automotive Equipment (W 73% / E 27%) | 2021 | 3.50% | 3,402,651 | 1,114,600 | 99,900 | | 1,214,500 |
| 2018 Automotive Equipment (W 57% / E 43%) | 2023 | 4.50% | 2,226,213 | 416,100 | 91,000 | | 507,100 |
| 2019 Automotive Equipment (W 53% / E 47%) | 2022 | 4.00% | 8,102,400 | 1,297,800 | 162,100 | | 1,459,900 |
| 2019 Automotive Equipment (W 33% / E 67%) | 2024 | 4.50% | 15,114,900 | 1,381,500 | 340,100 | | 1,721,600 |
| Total Automotive Equipment | | | 36,630,878 | 8,221,400 | 787,400 | - | 9,008,800 |
| Total Support Services Capital Debt | | | 36,630,878 | 8,221,400 | 787,400 | - | 9,008,800 |
| 2001 Pension Obligation Bond (W 48.5%/E 51.5%) ² | 2031 | 6.98% | 50,230,000 | 2,505,000 | 3,410,400 | | 5,915,400 |
| Total Support Services Debt | | | \$ 86,860,878 | \$ 10,726,400 | \$ 4,197,800 | \$ - | \$ 14,924,200 |
| Total District Debt | | | \$ 747,292,478 | \$ 25,319,600 | \$ 33,032,800 | \$ (272,000) | \$ 58,080,400 |

¹ CREBs 70% federal subsidy assumed to be subject to 6.6% sequestration.

² The Pension Bonds are an operating expense and the debt service is included under benefits in the operating budgets.

SECTION G
FUND POSITIONS

FUNDS POSITION

OVERVIEW

This section summarizes revenues, expenditures and changes in fund balances for each of the district's fund positions. Changes in fund balances are provided for the projected 2018 year-end and the 2019 budget plan.

The following schedules are included in this section:

Water Department

- All Water Funds
- Unrestricted Funds
- Restricted Funds

Energy Department

- All Energy Funds
- Unrestricted Funds
- Restricted Funds

ORGANIZATION OF THE DISTRICT'S FUNDS

The district's various fund accounts have been established in order to segregate and identify those financial transactions and resources associated with providing specific activities or programs in conformance with special regulations, restrictions or limitations. The following funds are included in the Budget Plan:

Unrestricted Funds

Most of the district's programs and functions are provided and financed through the following fund accounts, which are distinguished by their measurement of revenue or budget allocation versus expenditures.

- | | |
|---------------------------|---------------------------------|
| Operating and Maintenance | Capital/Construction |
| Insurance | Unrestricted/Monitored Programs |

Restricted Funds

Restricted funds are distinguished from operating funds by the restricted nature of the expenditure. In most instances, there is a board resolution or action segregating these funds as to revenue, allocation and expenditures.

- | | |
|--------------|-------------------------------|
| Deposits | Bond Proceeds |
| Debt Service | Restricted/Regulated Programs |

Imperial Irrigation District
Water department
Cash & Investment Statement
2019 Budget
(Dollars in Thousands)

| Line No. | Projected cash balance at the end of December 2018 | Water O&M | Western Farms | MWD | WT O&M | WT Capital | Water Capital | Projected cash balance at the end of December 2019 |
|---|--|---------------|---------------|----------|----------------|------------|-----------------|--|
| Water Unrestricted Accounts | | | | | | | | |
| 1 Operation and Maintenance | \$ 7,981 | | | | | | | \$ 11,373 |
| Operation and Maintenance | 7,977 | 3,392 | | | | | | 11,369 |
| Peity Cash | 4 | | | | | | | 4 |
| 2 Insurance Reserve | 29,576 | | | | | | | 26,576 |
| Medical Benefits Account | 145 | | | | | | | 145 |
| Medical Subsidy Account | 981 | | | | | | | 981 |
| Workers Compensation | 129 | | | | | | | 129 |
| Self-Insurance Contingency | 4,200 | | | | | | | 4,200 |
| Other Post Employment Benefits | 24,122 | | | | | | | 21,122 |
| 3 Indirect Fund | 16,577 | (3,000) | | | | | | 16,577 |
| 4 Indirect Pipeline Fund | 13,333 | | | | | | | 13,333 |
| 5 MWD Project Fund | 2,380 | | | | | | | 2,380 |
| 6 Water Transfer | 18,325 | | | | (8,322) | | | 10,854 |
| Water Transfer Reserve | 18,411 | | | | 851 | | | 10,090 |
| Western Farms | (86) | | | | | | | 765 |
| Total Water Unrestricted Funds | 88,172 | 392 | | | (7,470) | | | 81,093 |
| Water Restricted Funds | | | | | | | | |
| 5 Customer deposits | 5,719 | | | | | | | 5,719 |
| 6 Debt Service Installments | 2,063 | 43 | | | | | | 2,106 |
| 7 AAC Lining/Imperial Dam Replmt | 451 | | | | | | | 451 |
| AAC Lining - SDCWA | 356 | | | | | | | 356 |
| AAC Lining - SLR | 72 | | | | | | | 72 |
| AAC/Imperial Dam Replacement | 23 | | | | | | | 23 |
| 8 Local Entity | 3,179 | | | | (3,072) | | | 107 |
| 9 MWD-SCADA Capital Replacement | 2,668 | | | | | | | 2,668 |
| 10 SDCWA Capital Projects | 16,786 | | | | | | | 5,274 |
| SDCWA AAC Advance | 43 | | | | | | (11,512) | 43 |
| SDCWA Capital Projects | 16,743 | | | | | | | 5,231 |
| Water Restricted Total | 30,867 | 43 | | | (3,072) | | (11,512) | 16,325 |
| Total Water Cash | \$ 119,039 | \$ 435 | - | - | 10,542 | - | 11,512 | \$ 97,419 |

Imperial Irrigation District
 Energy Department
 Cash & Investment Statement
 Budget 2019
 (Dollars in Thousands)

| Line No. | Projected cash balance at the end of December 2018 | Energy O&M | Energy PBC | Energy Cap | Projected cash balance at the end of December 2019 |
|-------------------------------------|--|-----------------------|--------------------|----------------|--|
| Energy Unrestricted Accounts | | | | | |
| 1 | Operation and Maintenance | | | | |
| | Operation and Maintenance | 66,464 (\$ | 10,556) | | \$ 88,971 |
| | Electric Plant | 33,058 | | | 55,908 |
| | Petty cash | 5 | | | 33,058 |
| | | | | | 5 |
| 2 | Insurance Reserve | 53,053 | | | 48,053 |
| | Medical Benefits | 257 | | | 257 |
| | Medical Subsidy | 990 | | | 990 |
| | Other Post Employment Benefits | | (5,000) | | 37,237 |
| | Self-Insurance Contingency | 42,237 | | | 9,398 |
| | Workers Compensation | 9,398 | | | 171 |
| 3 | Rural Dist Sys BO Projects | 6,263 | | | 6,263 |
| | | | | | |
| | Total Energy Unrestricted Funds | 158,843 | (15,556) | | 143,286 |
| Energy Restricted Funds | | | | | |
| 4 | Customer deposits | 43,689 | | | 43,689 |
| 5 | Debt Service | 14,591 | | | 14,637 |
| | Debt Service Installments | 8,595 | 46 | | 8,641 |
| | Debt Service Reserve Funds | 5,996 | | | 5,996 |
| 6 | Financing Energy Proceeds | 13,704 | | | 13,704 |
| 7 | ECA | 75,014 | (15,560) | | 59,454 |
| | ECA Over Collection Balance | 8,200 | (8,200) | | 59,454 |
| | Rate Stabilization Reserve | 66,814 | (7,360) | | 4,601 |
| 8 | Public Benefit Charge | 6,386 | (1,785) | | 4,601 |
| | | | | | |
| | Total Energy Restricted Funds | 153,384 | (31,074) | (1,785) | 136,085 |
| | | | | | |
| | Total Energy Cash | \$ 312,227 (\$ | 46,630) (\$ | 1,785) | - \$ 279,371 |

SECTION H
BUDGET AND STATISTICAL TABLES

BUDGET AND STATISTICAL TABLES

OVERVIEW

This section provides summaries, which integrate the other Budget Plan sections as well as provide supplemental budget and statistical information. Generally, each schedule provides information for four fiscal years. Actual costs for 2017, projected costs for 2018, and budgeted costs for 2018 through 2020. The following schedules are included in this section:

Revenue Summaries

- Revenue and Funding by Major Category
- Summary of Key Revenue Assumptions
- Acre Feet Sales by Major Category
- Megawatt Hour Sales by Major Category

Expenditure Summaries

- Water Allocation of Support Services Expenditures by Department
- Energy Allocation of Support Services Expenditures by Department
- Summary of Key Administrative/Service (Support Services) Expenditure Allocation Assumptions
- Summary of Fleet Purchases and Replacements
- Interdepartmental Transactions

Staffing Summaries

- Regular Positions by Department

Other Statistical and Budget Summaries

- Demographic and Statistical Summary

BUDGET AND STATISTICAL TABLES

REVENUE AND FUNDING BY MAJOR CATEGORY

| | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|---|--------------------|-----------------------|----------------------------|-----------------------------|-----------------------|-----------------------|
| WATER SALES | | | | | | |
| Agricultural | 45,929,472 | \$ 47,890,000 | \$ 47,890,000 | \$ 47,890,000 | \$ 46,900,000 | \$ 46,644,000 |
| Cities | 645,258 | 640,000 | 640,000 | 640,000 | 644,000 | 648,000 |
| Industrial | 1,958,082 | 2,116,500 | 2,116,500 | 2,116,500 | 2,057,000 | 2,065,500 |
| Small Acreage | 486,480 | 465,000 | 465,000 | 465,000 | 469,700 | 469,700 |
| Pipe Service | 567,601 | 540,000 | 540,000 | 540,000 | 540,000 | 540,000 |
| Total Water Sales | 49,586,892 | 51,651,500 | 51,651,500 | 51,651,500 | 50,610,700 | 50,367,200 |
| WATER AVAILABILITY | 1,937,345 | 1,924,000 | 1,924,000 | 1,924,000 | 1,924,000 | 1,924,000 |
| RENTAL INCOME | | | | | | |
| Operations | 793,066 | 1,100,000 | 1,100,000 | 1,100,000 | 1,000,000 | 1,000,000 |
| Trust Lands | 1,691,215 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Total Rental Income | 2,484,281 | 2,600,000 | 2,600,000 | 2,600,000 | 2,500,000 | 2,500,000 |
| ALL-AMERICAN CANAL | | | | | | |
| Energy Benefit | 7,401,300 | 7,466,800 | 7,466,800 | 7,466,800 | 7,450,000 | 7,450,000 |
| Other Agencies | 2,926,961 | 3,200,000 | 3,200,000 | 3,100,000 | 3,243,000 | 3,275,400 |
| Total All-American Canal | 10,328,261 | 10,666,800 | 10,666,800 | 10,566,800 | 10,693,000 | 10,725,400 |
| FUNDING FROM OTHER SOURCES | | | | | | |
| MWD Funding | 7,960,475 | 14,228,500 | 14,236,100 | 14,169,264 | 17,383,200 | 14,670,900 |
| Water Transfer | 95,284,384 | 108,609,700 | 108,648,200 | 108,779,070 | 127,713,900 | 157,148,700 |
| Local Entity | 13,396,574 | 3,067,100 | 3,067,100 | 2,137,492 | 3,072,100 | - |
| Grant Funded Mitigation (non JPA) | 275,646 | 3,711,900 | 3,711,900 | 3,711,900 | 2,781,400 | - |
| Lost Water Sales | 5,000,000 | 2,600,000 | 2,600,000 | 2,600,000 | 3,200,000 | 3,850,000 |
| Total Funding from Other Sources | 121,917,078 | 132,217,200 | 132,263,300 | 131,397,726 | 154,150,600 | 175,669,600 |
| OTHER INCOME | 3,016,648 | 2,000,000 | 2,000,000 | 3,500,000 | 2,000,000 | 2,000,000 |
| WATER SALES & OTHER INCOME | 189,270,504 | \$ 201,059,500 | \$ 201,105,600 | \$ 201,640,026 | \$ 221,878,300 | \$ 243,186,200 |
| INTEREST INCOME | 1,590,078 | \$ 1,200,000 | \$ 1,200,000 | \$ 1,113,183 | \$ 1,200,000 | \$ 1,300,000 |
| CAPITAL FUNDING FROM OTHER SOURCES | | | | | | |
| Water Transfer Capital (settlement) | 8,466,649 | 10,400,000 | 10,400,000 | 3,837,430 | - | - |
| Water Transfer Capital Loan (CP/COP) | - | 31,743,100 | 31,743,100 | - | 31,633,600 | 44,804,000 |
| Capital Loans (Support Services) | - | 10,485,200 | 10,485,200 | 4,747,632 | 10,085,800 | 4,980,000 |
| Customer Funding/Grants | 1,169,469 | 13,725,800 | 13,725,800 | 7,494,320 | 12,649,900 | 11,808,000 |
| Total Funding from Other Sources | 9,636,118 | 66,354,100 | 66,354,100 | 16,079,382 | 54,369,300 | 61,592,000 |
| RESERVES | 17,207,490 | 9,664,400 | 9,618,300 | 3,000,000 | 3,000,000 | 3,000,000 |
| TOTAL WATER REVENUE & FUNDING | 217,704,190 | 278,278,000 | 278,278,000 | 221,832,591 | 280,447,600 | 309,078,200 |

BUDGET AND STATISTICAL TABLES**REVENUE AND FUNDING BY MAJOR CATEGORY - (Continued)**

| | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|---|-----------------------|-----------------------|----------------------------|-----------------------------|-----------------------|-----------------------|
| ENERGY SALES | | | | | | |
| Residential | \$ 224,302,993 | \$ 232,129,300 | \$ 232,129,300 | \$ 223,074,521 | \$ 238,647,200 | \$ 235,391,400 |
| Agricultural | 9,036,665 | 9,099,100 | 9,099,100 | 8,840,024 | 9,453,500 | 9,330,200 |
| Commercial | 174,896,574 | 179,204,500 | 179,204,500 | 178,247,588 | 186,972,800 | 182,288,300 |
| Industrial | 2,795,791 | 3,021,200 | 3,021,200 | 2,875,197 | 3,099,400 | 3,004,500 |
| All Lights | 2,021,180 | 1,689,800 | 1,689,800 | 1,657,943 | 1,776,600 | 1,763,100 |
| Public Authorities | 8,199,495 | 7,824,800 | 7,824,800 | 7,602,506 | 8,514,700 | 8,465,100 |
| Interdepartmental | 2,565,994 | 2,414,400 | 2,414,400 | 2,453,389 | 2,468,600 | 2,414,400 |
| Public Benefit Charge | 12,410,466 | 12,408,400 | 12,408,400 | 11,910,998 | 12,581,500 | 12,615,700 |
| Unbilled December Revenues (Deferred Revenue)/Rate Stabilization | 572,568 0 | 8,177,100 | 8,177,100 | 1,362,850 | 15,560,000 | 10,877,000 |
| Total Energy Sales | 436,801,726 | 455,968,600 | 455,968,600 | 438,025,015 | 479,074,300 | 466,149,700 |
| RENTAL INCOME | 1,324,733 | 1,000,000 | 1,000,000 | 585,392 | 800,000 | 800,000 |
| OTHER INCOME | | | | | | |
| Wheeling | 19,248,251 | 15,830,900 | 15,830,900 | 18,982,061 | 20,514,700 | 22,171,200 |
| Dispatching | 1,963,239 | 1,765,500 | 1,765,500 | 1,993,873 | 2,154,700 | 2,328,500 |
| Wholesale | 8,147,762 | 2,500,000 | 2,500,000 | 21,783,615 | 10,015,000 | 7,000,000 |
| Service Establishment | 911,535 | 1,000,000 | 1,000,000 | 955,396 | 1,000,000 | 1,000,000 |
| Other | 20,634,786 | 2,000,000 | 2,000,000 | 3,920,400 | 1,800,000 | 1,800,000 |
| Total Other Income | 50,905,574 | 23,096,400 | 23,096,400 | 47,635,345 | 35,484,400 | 34,299,700 |
| ENERGY SALES & OTHER INCOME | 489,032,033 | 480,065,000 | 480,065,000 | 486,245,752 | 515,358,700 | 501,249,400 |
| FUNDING FROM OTHER SOURCES | | | | | | |
| Public Benefit Fund | 811,886 | 0 | 0 | | 1,785,300 | |
| COP Proceeds/CP | 4,489,678 | 98,249,400 | 90,514,100 | 86,477,398 | - | 2,777,000 |
| Capital Loans (Support Services) | 0 | 8,343,000 | 6,929,900 | 2,881,232 | 17,141,500 | 11,674,000 |
| Government/Other Reimbursements | (1,123,970) | 5,943,500 | 5,943,500 | 3,288,544 | 21,302,700 | 28,900,000 |
| Total Funding from Other Sources | 4,177,594 | 112,535,900 | 103,387,500 | 92,647,174 | 40,229,500 | 43,351,000 |
| INTEREST INCOME | 3,472,994 | 2,801,000 | 2,801,000 | 2,406,015 | 2,800,000 | 2,800,000 |
| CAPITAL CONTRIBUTIONS | | | | | | |
| Engineering & Regulation Fees | 775,576 | 980,000 | 980,000 | 773,970 | 950,200 | 959,700 |
| Connect Charges | 974,209 | 1,650,000 | 1,650,000 | 1,192,107 | 1,472,900 | 1,487,600 |
| Line Extensions & Project Revenue | 7,867,813 | 7,543,600 | 7,681,800 | 6,746,971 | 7,759,200 | 4,552,700 |
| | 9,617,598 | 10,173,600 | 10,311,800 | 8,713,048 | 10,182,300 | 7,000,000 |
| RESERVES | 18,831,146 | 5,000,000 | 5,000,000 | 5,000,000 | 17,920,400 | 5,000,000 |
| TOTAL ENERGY REVENUE & FUNDING | \$ 525,131,365 | \$ 610,575,500 | \$ 601,565,300 | \$ 595,011,989 | \$ 586,490,900 | \$ 559,400,400 |

BUDGET AND STATISTICAL TABLES - REVENUE

SUMMARY OF KEY REVENUE ASSUMPTIONS

The revenue projections included in the 2019-2020 Budget Plan are primarily based on historical trends for water sales and expected growth in energy sales. It is intended that the projections be somewhat conservative to ensure that expenditures are funded.

WATER

Water sales have averaged 2.4 million acre-feet (MAF) over the last ten years. The 2019 - 2020 Budget Plan includes 2.4 MAF of water sales for 2019 and 2.4 MAF for 2020. Water sales are based on \$20/AF for both 2019 and 2020.

There can be wide fluctuations in water sales from year to year caused by weather, farm economy and pestilence. The primary effect of weather is rain. Above average rainfall can reduce the acre-feet sold by hundreds of thousands of acre-feet. For every 100,000 AF of sales, water revenues are impacted by approximately \$2,000,000. The farm economy can have the biggest impact on water sales. If the economy is good, farmers may plant additional crops or order additional water to take advantage of the market. A bad farm economy will often result in fewer crops and less irrigation. Pestilence is much more intermittent but potentially devastating as was the case with the onset of the whitefly infestation. The farmers in the Imperial Valley have learned to cope with the whitefly, but there will always be another challenge ahead.

Agricultural water sales amount to approximately 90 percent (90%) of total sales. The other classes of water sales, while only approximately 10 percent (10%) of total sales, tend to be more predictable and stable than agricultural sales.

The water availability charge is \$4 per acre, less a right-of-way allowance. This is projected to remain stable over the next few years because legal counsel has advised that an increase in the charge would have to be voted on by the customers in the water service area.

All-American Canal revenue is based on two components. The energy benefit is a canal space rental fee paid by the Energy Department to the Water Department based on the formula approved by the Board of Directors on June 23, 2009. The Other Agencies charge is the portion of the costs of operating and maintaining the All-American Canal and headworks allocated to other agencies.

Operational rental income is based primarily on projected rent from geothermal companies and overriding royalties on geothermal leases. Interest income includes all interest projected to be earned on Water Department funds.

BUDGET AND STATISTICAL TABLES - REVENUE

SUMMARY OF KEY REVENUE ASSUMPTIONS (Continued)

WATER (Continued)

Metropolitan Water District funding, customer funding, San Diego County Water Authority and California Department of Water Resources are projected sources of funds to cover costs of projects specifically requested or agreed to by the funding agencies or customers.

Certificates of Participation and bond proceeds are funds borrowed through financing. The other category is used for miscellaneous revenue, for such items as sale of assets.

ENERGY

Energy sales projections for the next two years are expected to be relatively flat. In 2019, there is a slight decrease in sales projected at 0.68 percent and a flat growth in 2020, thus reflecting the increasing cost of energy and the impact of an increase to customer onsite renewable system installations.

Weather can be a significant factor in energy sales. Very hot and long summers can greatly increase kilowatt sales in excess of two to three percent. Cooler and shorter summers can result in little or no growth in kilowatt sales. The two largest customer classes are commercial and residential at 43 percent (43%) and 52 percent (52%) of sales, respectively. This data is based on the total annual budgeted kWh sales for each customer class divided by the total annual budgeted kWh sales.

Rental Income is primarily contact pole agreements with cable and telephone companies.

Interest income includes all interest projected to be earned on Energy Department funds.

Funding from other sources is comprised of Public Benefits Reserves and committed Capital Reserves. Public Benefits Reserves are those funds set aside in prior years and designated to specific projects in the Energy Department that qualify under state guidelines. Committed Capital Reserves are those funds set aside in previous years and designated to specific capital projects.

Other Income is comprised of various funding sources. Wheeling and dispatching is based on the megawatts of energy dispatched and wheeled over IID transmission lines for customers. The Service Establishment charge is the fee charged to customers to connect service. The Connect Charge is the installation of a new service. Line Extensions are customer projects to extend service to a new location. The other category is used as a catchall for such items as sale of assets.

BUDGET AND STATISTICAL TABLES

ACRE FEET SALES BY MAJOR CATEGORY

| | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|--------------------------|------------------|------------------|----------------------------|-----------------------------|------------------|------------------|
| WATER SALES | | | | | | |
| Agricultural | 2,299,472 | 2,394,500 | 2,394,500 | 2,394,500 | 2,345,000 | 2,332,200 |
| Cities | 32,263 | 32,000 | 32,000 | 32,000 | 32,200 | 32,400 |
| Industrial | 23,196 | 24,900 | 24,900 | 24,900 | 24,200 | 24,300 |
| Total Water Sales | 2,354,931 | 2,451,400 | 2,451,400 | 2,451,400 | 2,401,400 | 2,388,900 |

MEGAWATT HOUR SALES BY MAJOR CATEGORY

| | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|---------------------------|------------------|------------------|----------------------------|-----------------------------|------------------|------------------|
| ENERGY SALES | | | | | | |
| Residential | 1,786,016 | 1,784,600 | 1,784,600 | 1,755,834 | 1,759,900 | 1,766,100 |
| Agricultural | 131,469 | 75,800 | 75,800 | 75,814 | 75,900 | 76,600 |
| Commercial | 1,415,462 | 1,440,200 | 1,440,200 | 1,470,600 | 1,436,300 | 1,423,200 |
| Industrial | 5,723 | 7,600 | 7,600 | 5,973 | 8,100 | 8,000 |
| All Lights | 12,437 | 11,100 | 11,100 | 11,123 | 12,000 | 12,000 |
| Public Authorities | 70,625 | 64,500 | 64,500 | 64,504 | 67,500 | 68,200 |
| Interdepartmental | 19,899 | 18,000 | 18,000 | 17,979 | 19,200 | 18,900 |
| Total Energy Sales | 3,441,631 | 3,401,800 | 3,401,800 | 3,401,827 | 3,378,900 | 3,373,000 |

BUDGET AND STATISTICAL TABLES - OPERATING BUDGETS

EXPENDITURE SUMMARIES BY DEPARTMENT- WATER ALLOCATION

| | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|--|----------------------|----------------------|----------------------------|-----------------------------|----------------------|----------------------|
| EXECUTIVE | | | | | | |
| Board of Directors | \$ 286,955 | \$ 300,200 | \$ 300,200 | \$ 281,414 | \$ 305,200 | \$ 305,200 |
| Internal Audit | 348,079 | 406,200 | 411,200 | 442,252 | 418,500 | 439,400 |
| General Manager | 766,069 | 777,400 | 788,300 | 750,590 | 791,900 | 807,700 |
| General Counsel's Office | 566,687 | 628,300 | 635,500 | 611,066 | 760,900 | 776,100 |
| Government Affairs | 349,441 | 430,700 | 434,200 | 358,301 | 432,600 | 441,100 |
| Communications | 624,667 | 690,700 | 697,900 | 639,500 | 791,300 | 806,900 |
| Real Estate | 575,641 | 745,900 | 756,700 | 661,263 | 768,500 | 783,100 |
| Project Management | 195,610 | 202,700 | 0 | 0 | 0 | 0 |
| Total Executive | 3,713,149 | 4,182,100 | 4,024,000 | 3,744,385 | 4,268,900 | 4,359,500 |
| GENERAL SERVICES | | | | | | |
| General Services Administration | 293,084 | 355,200 | 359,200 | 349,071 | 378,700 | 384,800 |
| Facilities Management | 1,772,200 | 2,973,000 | 3,002,000 | 2,890,521 | 3,132,000 | 3,192,600 |
| Purchasing | 570,732 | 607,500 | 624,100 | 554,825 | 559,900 | 571,100 |
| Contract Administration | 278,356 | 309,700 | 315,400 | 274,883 | 422,900 | 431,000 |
| Asset Management | 247,667 | 325,200 | 342,500 | 316,893 | 345,500 | 352,000 |
| Materials & Stores | 664,047 | 693,200 | 721,500 | 680,736 | 641,800 | 653,500 |
| Regulatory Compliance | 208,182 | 388,000 | 392,300 | 342,682 | 366,000 | 370,700 |
| Hazmat | 458,354 | 463,400 | 468,000 | 463,744 | 520,600 | 525,800 |
| Total General Services | 4,492,622 | 6,115,200 | 6,225,000 | 5,873,356 | 6,367,400 | 6,481,500 |
| INFORMATION TECHNOLOGY | | | | | | |
| IT Management Administration | 297,131 | 380,600 | 385,000 | 312,270 | 311,500 | 317,800 |
| Networks & PC Support | 378,089 | 423,400 | 585,900 | 590,605 | 722,100 | 736,500 |
| GIS | 215,358 | 236,000 | 240,300 | 232,426 | 253,100 | 258,200 |
| Customer Support Center | 438,282 | 472,400 | 479,600 | 472,509 | 525,200 | 535,500 |
| Customer Applications | 48,449 | 51,200 | 52,100 | 49,709 | 51,300 | 52,500 |
| Development & Portals Support | 748,400 | 798,300 | 813,600 | 769,858 | 838,600 | 855,300 |
| Corporate Infrastructure Eng | 1,991,330 | 2,062,100 | 2,079,600 | 1,992,278 | 2,139,400 | 2,182,200 |
| Work & Asset Management Applications | 188,288 | 217,400 | 211,100 | 205,428 | 214,200 | 218,400 |
| Enterprise Applications | 231,588 | 276,100 | 280,700 | 263,663 | 246,900 | 260,900 |
| Finance & HR Applications | 157,153 | 183,300 | 186,600 | 120,788 | 182,800 | 186,500 |
| Records Management | 684,715 | 778,900 | 779,700 | 734,629 | 794,100 | 808,900 |
| Total Information Technology | 5,378,783 | 5,879,700 | 6,094,200 | 5,744,162 | 6,279,200 | 6,412,700 |
| FINANCE DEPARTMENT | | | | | | |
| Chief Financial Office Administration | 344,409 | 494,200 | 498,400 | 460,563 | 506,400 | 514,500 |
| Business Systems & Support | 79,556 | 236,000 | 239,600 | 116,400 | 266,100 | 271,300 |
| Treasury | 132,353 | 148,700 | 148,700 | 140,000 | 150,000 | 153,000 |
| General Accounting | 778,235 | 869,600 | 823,200 | 788,200 | 812,300 | 827,900 |
| Enterprise Budget, Financial Performance & Rates | 0 | 120,400 | 121,400 | 36,100 | 142,400 | 144,900 |
| Water & Support Services Budget & Controls | 247,057 | 501,500 | 642,000 | 462,200 | 649,400 | 660,800 |
| Rates & Contracts | 49,337 | 112,900 | 114,200 | 56,100 | 112,300 | 114,300 |
| Customer Accounting | 229,880 | 123,200 | 124,800 | 121,951 | 129,000 | 129,400 |
| Total Finance Department | 1,860,827 | 2,606,500 | 2,712,300 | 2,181,514 | 2,767,900 | 2,816,100 |
| TELEPHONE AND RADIO | 824,192 | 820,000 | 820,000 | 820,000 | 820,000 | 820,000 |
| HUMAN RESOURCES DEPARTMENT | | | | | | |
| Administration | 236,504 | 249,300 | 252,400 | 206,866 | 246,400 | 251,200 |
| Employee Relations | 394,804 | 408,800 | 415,500 | 402,439 | 427,900 | 436,300 |
| Recruitment and Selection Services | 297,138 | 295,500 | 282,900 | 289,340 | 287,200 | 292,800 |
| Employee Benefits & Disability Services | 371,007 | 383,100 | 389,500 | 369,161 | 378,500 | 386,200 |
| Personnel Development | 223,004 | 299,300 | 303,500 | 281,030 | 312,100 | 318,200 |
| Safety Services | 334,367 | 355,100 | 358,300 | 332,456 | 356,000 | 361,600 |
| Risk Management and SCI | 838,013 | 811,900 | 819,600 | 783,151 | 933,700 | 951,900 |
| Occupational Health Nurse | 79,097 | 87,200 | 88,200 | 96,578 | 77,600 | 79,000 |
| Office of Emergency Planning | 362,331 | 424,100 | 429,800 | 416,223 | 450,500 | 458,900 |
| Total Human Resources Department | 3,136,266 | 3,314,300 | 3,339,700 | 3,177,244 | 3,469,900 | 3,536,100 |
| TOTAL EXPENDITURES BY DEPARTMENT-WATER | \$ 19,405,839 | \$ 22,917,800 | \$ 23,215,200 | \$ 21,540,661 | \$ 23,973,300 | \$ 24,425,900 |

BUDGET AND STATISTICAL TABLES - OPERATING BUDGETS

EXPENDITURE SUMMARIES BY DEPARTMENT - ENERGY ALLOCATION

| | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|--|----------------------|----------------------|----------------------------|-----------------------------|----------------------|----------------------|
| EXECUTIVE | | | | | | |
| Board of Directors | \$ 286,955 | \$ 300,200 | \$ 300,200 | \$ 281,414 | \$ 305,200 | \$ 305,200 |
| Internal Audit | 348,079 | 406,100 | 411,200 | 442,252 | 418,400 | 439,400 |
| General Manager | 766,069 | 777,300 | 788,300 | 750,590 | 791,800 | 807,600 |
| General Counsel's Office | 566,687 | 628,200 | 635,400 | 611,066 | 760,800 | 776,000 |
| Reliability Compliance | 745,994 | 1,025,000 | 1,036,800 | 910,986 | 1,063,800 | 1,079,000 |
| Government Affairs | 349,441 | 430,600 | 434,100 | 358,301 | 432,500 | 441,100 |
| Communications | 828,048 | 1,127,000 | 1,138,800 | 1,043,448 | 1,048,900 | 1,069,700 |
| Real Estate | 575,641 | 745,800 | 756,700 | 661,263 | 768,500 | 783,100 |
| Risk Management | 220,835 | 279,700 | 282,000 | 247,070 | 290,100 | 300,200 |
| Project Management | 195,610 | 202,600 | 0 | 0 | 0 | 0 |
| Total Executive | 4,883,358 | 5,922,500 | 5,783,500 | 5,306,389 | 5,880,000 | 6,001,300 |
| GENERAL SERVICES | | | | | | |
| General Services Administration | 293,084 | 355,100 | 359,200 | 349,071 | 378,600 | 384,700 |
| Facilities Management | 6,770,728 | 6,937,100 | 7,004,600 | 6,744,550 | 7,308,000 | 7,449,300 |
| Purchasing | 1,059,931 | 1,179,200 | 1,211,600 | 1,077,014 | 1,246,300 | 1,271,100 |
| Contract Administration | 454,160 | 505,400 | 514,700 | 448,493 | 422,900 | 430,900 |
| Asset Management | 371,501 | 431,100 | 454,100 | 420,068 | 477,200 | 486,100 |
| Materials & Stores | 1,233,230 | 1,345,700 | 1,400,500 | 1,321,429 | 1,428,600 | 1,454,500 |
| Regulatory Compliance | 485,759 | 720,500 | 728,500 | 636,409 | 679,600 | 688,300 |
| Hazmat | 851,228 | 860,600 | 869,000 | 861,239 | 966,900 | 976,400 |
| Total General Services | 11,519,621 | 12,334,700 | 12,542,200 | 11,858,272 | 12,908,100 | 13,141,300 |
| INFORMATION TECHNOLOGY | | | | | | |
| IT Management Administration | 576,784 | 676,500 | 684,400 | 555,147 | 578,500 | 590,100 |
| Networks & PC Support | 733,937 | 752,600 | 1,041,700 | 1,049,964 | 1,340,900 | 1,367,800 |
| GIS | 1,220,360 | 1,337,200 | 1,362,000 | 1,317,081 | 1,434,500 | 1,462,900 |
| EMS CIPS Compliance | 0 | 0 | 0 | 0 | 2,570,500 | 2,618,200 |
| Customer Support Center | 975,531 | 1,051,600 | 1,067,600 | 1,051,714 | 1,116,100 | 1,137,900 |
| Customer Applications | 557,161 | 589,100 | 599,600 | 571,648 | 589,600 | 603,300 |
| Development & Portals Support | 211,087 | 225,100 | 229,500 | 217,139 | 236,500 | 241,300 |
| Corporate Infrastructure Eng | 2,986,996 | 3,093,100 | 3,119,400 | 2,988,418 | 3,209,100 | 3,273,300 |
| Work & Asset Management Applications | 630,357 | 688,500 | 668,400 | 650,523 | 678,100 | 691,400 |
| Enterprise Applications | 294,749 | 351,500 | 357,300 | 335,571 | 386,300 | 408,000 |
| Finance & HR Applications | 384,753 | 448,900 | 456,800 | 295,722 | 447,700 | 456,600 |
| Records Management | 684,715 | 778,800 | 779,600 | 734,629 | 794,100 | 808,800 |
| Total Information Technology | 9,256,430 | 9,992,900 | 10,366,300 | 9,767,555 | 13,381,900 | 13,659,600 |
| FINANCE DEPARTMENT | | | | | | |
| Chief Financial Office Administration | 344,409 | 494,100 | 498,400 | 460,563 | 506,300 | 514,500 |
| Business Systems & Support | 79,556 | 235,900 | 239,500 | 116,422 | 266,000 | 271,300 |
| Treasury | 132,353 | 148,600 | 148,600 | 139,930 | 150,000 | 153,000 |
| General Accounting | 913,580 | 1,020,800 | 966,300 | 925,336 | 953,600 | 971,900 |
| Enterprise Budget, Financial Performance & Rates | 0 | 120,300 | 121,400 | 36,097 | 142,300 | 144,800 |
| Water & Support Services Budget & Controls | 247,057 | 158,400 | 202,700 | 145,996 | 216,400 | 220,200 |
| Energy Budget & Controls | 626,828 | 1,036,300 | 879,100 | 854,374 | 910,400 | 926,400 |
| Rates & Contracts | 197,349 | 451,800 | 456,800 | 224,595 | 449,200 | 457,100 |
| Customer Accounting | 11,264,118 | 12,196,900 | 12,356,400 | 12,073,132 | 12,770,900 | 12,809,000 |
| Total Finance Department | 13,805,249 | 15,863,100 | 15,869,200 | 14,976,444 | 16,365,100 | 16,468,200 |
| TELEPHONE AND RADIO | 157,478 | 180,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| HUMAN RESOURCES DEPARTMENT | | | | | | |
| Administration | 385,875 | 406,800 | 411,900 | 337,518 | 401,900 | 409,900 |
| Employee Relations | 502,478 | 541,900 | 550,800 | 533,466 | 567,300 | 578,400 |
| Recruitment and Selection Services | 378,176 | 391,600 | 374,900 | 383,544 | 380,600 | 388,200 |
| Employee Benefits & Disability Services | 472,191 | 507,800 | 516,400 | 489,353 | 501,800 | 511,900 |
| Personnel Development | 283,824 | 396,800 | 402,400 | 372,528 | 413,800 | 421,700 |
| Safety Services | 780,189 | 828,500 | 836,100 | 775,730 | 830,600 | 843,600 |
| Risk Management and SCI | 1,955,364 | 1,894,500 | 1,912,300 | 1,827,352 | 2,178,600 | 2,221,100 |
| Occupational Health Nurse | 100,669 | 115,500 | 117,000 | 128,022 | 102,800 | 104,700 |
| Office of Emergency Planning | 362,331 | 424,100 | 429,800 | 416,223 | 450,500 | 458,900 |
| Total Human Resources Department | 5,221,096 | 5,507,500 | 5,551,600 | 5,263,737 | 5,827,900 | 5,938,400 |
| TOTAL EXPENDITURES BY DEPARTMENT-ENERGY | \$ 44,843,233 | \$ 49,800,700 | \$ 50,292,800 | \$ 47,352,398 | \$ 54,543,000 | \$ 55,388,800 |

**SUMMARY OF SUPPORT SERVICES EXPENDITURES ALLOCATION
ASSUMPTIONS**

All of the district's Support Services programs are initially accounted and budgeted for in their own departments. However, these support administrative and service programs directly benefit the district's Water and Energy functions, and accordingly, allocations are made from these programs to the Water and Energy functions. These allocations are based on criteria developed by the Chief Financial Officer for this purpose which distributes these shared costs in a uniform, consistent manner. The following is a summary of these administrative and service programs and percentage of allocation:

| DESCRIPTION | PERCENTAGE | |
|--|------------|--------|
| | WATER | ENERGY |
| EXECUTIVE | | |
| Board of Directors | 50 | 50 |
| Internal Audit | 50 | 50 |
| General Manager | 50 | 50 |
| General Counsel's Office | 50 | 50 |
| Reliability Compliance | 0 | 100 |
| Government Affairs | 50 | 50 |
| Real Estate | 50 | 50 |
| Communications | 43 | 57 |
| Enterprise Risk Management | 0 | 100 |
| Project Management | 50 | 50 |
| FINANCE | | |
| Chief Financial Office Administration | 50 | 50 |
| Business Systems & Support | 50 | 50 |
| Treasury | 50 | 50 |
| General Accounting | 46 | 54 |
| Enterprise Budget, Financial Perf & Rt | 50 | 50 |
| Water & Support Services Budget & Controls | 75 | 25 |
| Energy Budget & Controls | 0 | 100 |
| Rates & Contracts | 20 | 80 |
| Customer Service | 1 | 99 |
| HUMAN RESOURCES | | |
| Administration | 38 | 62 |
| Empl. Relations & Personnel Dev. | 43 | 57 |
| Recruitment & Selection Services | 43 | 57 |
| Employee Benefits & Disability Svcs. | 43 | 57 |
| Personnel Development | 43 | 57 |
| Safety Services | 30 | 70 |
| Risk Management and SCI | 30 | 70 |
| Occupational Health Nurse | 43 | 57 |
| Office of Emergency Planning | 50 | 50 |

**SUMMARY OF SUPPORT SERVICES EXPENDITURES ALLOCATION
ASSUMPTIONS**

| DESCRIPTION | PERCENTAGE | |
|--------------------------------------|------------|--------|
| | WATER | ENERGY |
| GENERAL SERVICES | | |
| Administration | 50 | 50 |
| General Services Asset Management | 42 | 58 |
| Fleet Services | 53 | 47 |
| Facilities Management | 30 | 70 |
| Regulatory Compliance | 35 | 65 |
| Hazmat | 35 | 65 |
| Purchasing | 31 | 69 |
| Contract Administration | 50 | 50 |
| Material Resources & Dispersal | 31 | 69 |
| INFORMATION TECHNOLOGY | | |
| Management Administration | 35 | 65 |
| Customer Support Center | 32 | 68 |
| Customer Applications | 8 | 92 |
| Development & Portals Support | 78 | 22 |
| Corporate Infrastructure Engineering | 40 | 60 |
| Work & Asset Management Applications | 24 | 76 |
| Enterprise Applications | 39 | 61 |
| Finance & HR Applications | 29 | 71 |
| Telecommunications | 21 | 79 |
| Records Management | 50 | 50 |
| Geographic Information Systems | 15 | 85 |
| Networks and PC Support | 35 | 65 |
| EMS CIPS Compliance | 0 | 100 |

BUDGET AND STATISTICAL TABLES

SUMMARY OF FLEET PURCHASES AND REPLACEMENTS

| LINE No. | DESCRIPTION | QUANTITY | AVERAGE | | 2019 BUDGET | WATER | ENERGY | JOINT |
|--|------------------------------------|------------|------------|----------------------|----------------------|----------------------|------------------|-------|
| | | | UNIT PRICE | | | | | |
| AUTOMOTIVE - REPLACEMENT | | | | | | | | |
| 1 | Sedans | 5 | \$ 33,600 | \$ 168,000 | \$ - | \$ 36,000 | \$ 132,000 | |
| 2 | 1/2 Ton Pickup | 61 | 23,100 | 1,407,000 | 828,000 | 322,000 | 257,000 | |
| 3 | 3/4 Ton Pickup | 8 | 55,000 | 440,000 | 55,000 | 385,000 | - | |
| 4 | 3/4 Ton Pickup - 4 x 4 SB | 21 | 61,600 | 1,293,100 | 186,000 | 425,100 | 682,000 | |
| 5 | 1/2 Ton Pickup - 4 x 4 | 24 | 35,400 | 848,600 | 288,400 | 420,200 | 140,000 | |
| 6 | Truck 15K - 26K GVW | 13 | 102,900 | 1,337,500 | 867,500 | 230,000 | 240,000 | |
| 7 | Truck w/Special Body | 8 | 240,200 | 1,921,200 | 800,000 | 150,000 | 971,200 | |
| 8 | C&M Bucket Truck | 1 | 280,300 | 280,300 | - | 280,300 | - | |
| 9 | Line Construction Truck | 5 | 298,000 | 1,490,000 | - | 1,490,000 | - | |
| 10 | Digger Truck, 3 Axle | 7 | 400,000 | 2,800,000 | - | 2,800,000 | - | |
| 11 (a) | Bucket Truck Material Handler | 9 | 402,600 | 3,623,400 | - | 3,623,400 | - | |
| 12 | Division Boom Truck | 8 | 266,300 | 2,130,000 | 800,000 | 1,330,000 | - | |
| 13 | Water Truck | 6 | 250,000 | 1,770,700 | 1,770,700 | - | - | |
| 14 (b) | Dump Truck | 5 | 163,000 | 814,900 | 814,900 | - | - | |
| 15 | Move Truck | 4 | 163,000 | 652,000 | 477,000 | 175,000 | - | |
| 16 | Bucket Truck, Troubleshooter | 12 | 160,500 | 1,926,000 | - | 1,926,000 | - | |
| 17 | Semi-trailer Lowboy | 1 | 108,000 | 108,000 | 108,000 | - | - | |
| 18 (c) | Truck Crane 825 | 1 | 450,000 | 450,000 | 450,000 | - | - | |
| 19 | Backhoe | 7 | 151,700 | 1,062,200 | 1,062,200 | - | - | |
| 20 | Wheel Excavator | 1 | 280,000 | 280,000 | 280,000 | - | - | |
| 21 | Single Reel Turret Trailer | 2 | 55,300 | 110,600 | - | 110,600 | - | |
| 22 | Puller/Tensioner Trailer | 1 | 131,800 | 131,800 | - | 131,800 | - | |
| 23 | Kawasaki Mule | 1 | 15,000 | 15,000 | 15,000 | - | - | |
| 24 | SUBTOTAL | 211 | | 25,060,300 | 8,802,700 | 13,835,400 | 2,422,200 | |
| AUTOMOTIVE - ADDITIONS | | | | | | | | |
| 25 | 1/2 Ton Pickup - 4 x 4 | 1 | 35,000 | 35,000 | - | 35,000 | - | |
| 26 | Truck 15K - 26K GVW | 2 | 115,000 | 230,000 | - | 230,000 | - | |
| 27 | Hydraulic Dump Trailer | 1 | 10,000 | 10,000 | 10,000 | - | - | |
| 28 (d) | 145' Line Wash Truck | 1 | 820,000 | 820,000 | - | 820,000.00 | - | |
| 29 | SUBTOTAL | 5 | | 1,095,000 | 10,000 | 1,085,000 | - | |
| AUTOMOTIVE - ADDITIONS (2018 CARRYOVER) | | | | | | | | |
| 30 | 1/2 Ton Pickup | 2 | 25,000 | 50,000 | - | 50,000 | - | |
| 31 | 3/4 Ton Pickup - 4 x 4 | 6 | 62,000 | 372,000 | 62,000 | 310,000 | - | |
| 32 | 105' Bucket Truck Material Handler | 1 | 650,000 | 650,000 | - | 650,000 | - | |
| 33 | SUBTOTAL | 9 | | 1,072,000 | 62,000 | 1,010,000 | - | |
| 34 | Joint Allocation | | | | 1,211,100 | 1,211,100 | (2,422,200) | |
| 35 | TOTAL AUTOMOTIVE | 225 | | \$ 27,227,300 | \$ 10,085,800 | \$ 17,141,500 | \$ - | |

(a) Six (6) pieces of equipment totaling \$2,400,000 will be received in 2020; included for ordering purposes only

(b) Two (2) pieces of equipment totaling \$340,000 will be received in 2020; included for ordering purposes only

(c) One (1) piece of equipment totaling \$450,000 will be received in 2020; included for ordering purposes only

(d) One (1) piece of equipment totaling \$820,000 will be received in 2020; included for ordering purposes only

BUDGET AND STATISTICAL TABLES

INTERDEPARTMENTAL TRANSACTIONS

The district is a political subdivision of the State of California and therefore is a single governmental entity. Board policy, however, has been to account for Water and Energy separately. This includes assets, liabilities, retained earnings, revenues, expenses, capital improvements and debt service. Allocation of Support Services expenditures is necessary to maintain the separation of Water and Energy.

In addition to allocation of Support Services expenditures, there is one instance where there is a direct interdepartmental transfer. It is a falling water charge paid by the Energy Department to the Water Department, historically based on 1.3 cents per average kilowatt hour of hydroelectric energy on the All-American Canal generated over the preceding 30 years. For 2005 and 2006, the formula was based on actual costs from the year proceeding the last budget year applied to the average kilowatt hours. For years 2007 through 2009, the interdepartmental transfer remained static at \$7,340,000. On June 23, 2009, the Board of Directors voted to change the falling water charge to a canal space rental fee. The formula for calculating this cost was also changed. Following is the new, approved formula.

$$\text{Canal Space Rental Fee} = (A + (A * B)) * (1 + C)$$

Where:

A = Base Canal Fee = \$7,340,000

B = Reduction for Loss of Hydro Production:

$$\frac{\text{SDCWA Prior Year Water Transfer (AF)} - \text{SDCWA Current Year Water Transfer (AF)}}{\text{Prior Year Water Decree Accounting (AF)}}$$

C = Consumer Price Index (CPI) Adjustment:

$$\frac{\text{July, Current Year CPI} - \text{July, Prior Year CPI}}{\text{July, previous budget year CPI}}$$

Based on the new formula, the charge will increase or decrease each year based on the adjustments for loss of hydro production and CPI.

BUDGET AND STATISTICAL TABLES

STAFFING SUMMARIES OF REGULAR POSITIONS BY DEPARTMENT

| | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 *ACTUAL | 2019 BUDGET | 2020 BUDGET |
|--|----------------|----------------------------|-----------------|----------------|----------------|
| EXECUTIVE DEPARTMENT | | | | | |
| Board of Directors | 5 | 5 | 5 | 5 | 5 |
| Internal Audit | 4 | 4 | 3 | 4 | 4 |
| General Manager | 5 | 5 | 5 | 5 | 5 |
| General Counsel's Office | 7 | 7 | 7 | 8 | 8 |
| Risk Management | 1 | 1 | 1 | 1 | 1 |
| Reliability Compliance | 4 | 4 | 4 | 4 | 4 |
| Government Affairs/Communications | 10 | 10 | 10 | 10 | 10 |
| Real Estate | 10 | 10 | 8 | 10 | 10 |
| Project Management | 2 | 0 | 0 | 0 | 0 |
| Total Executive Department | 48 | 46 | 43 | 47 | 47 |
| WATER DEPARTMENT | | | | | |
| Administration | 6 | 6 | 5 | 6 | 6 |
| Engineering Services | 112 | 112 | 109 | 112 | 112 |
| Ag Water Management | 17 | 10 | 10 | 10 | 10 |
| Water Environmental | 0 | 14 | 14 | 13 | 13 |
| Farm Unit Programs | 16 | 16 | 16 | 18 | 18 |
| System Control/Monitor/Data Management | 27 | 27 | 28 | 29 | 29 |
| AAC/Dam O&M | 34 | 34 | 33 | 34 | 34 |
| Operational Reporting | 22 | 22 | 20 | 20 | 20 |
| South End O&M | 132 | 125 | 123 | 125 | 125 |
| North End O&M | 108 | 108 | 107 | 108 | 108 |
| Total Water Department | 474 | 474 | 465 | 475 | 475 |
| ENERGY DEPARTMENT | | | | | |
| Energy Administration | 10 | 7 | 3 | 6 | 6 |
| Business Development Support | 5 | 5 | 6 | 0 | 0 |
| Energy Material Management | 4 | 4 | 4 | 0 | 0 |
| System Operations | 65 | 65 | 64 | 50 | 50 |
| Energy Optimization | 16 | 16 | 12 | 17 | 17 |
| Energy Production | 85 | 85 | 80 | 85 | 85 |
| Power Construction & Maintenance | 138 | 138 | 131 | 139 | 139 |
| Planning & Engineering | 101 | 94 | 89 | 87 | 87 |
| Transmission Planning | 0 | 9 | 6 | 0 | 0 |
| Energy Business, Regulatory & Transactions | 0 | 5 | 5 | 14 | 14 |
| Substation C&M | 56 | 54 | 54 | 68 | 68 |
| Total Energy Department | 480 | 482 | 454 | 466 | 466 |

* 2018 Actual data as of 09/25/18

BUDGET AND STATISTICAL TABLES

STAFFING SUMMARIES OF REGULAR POSITIONS BY DEPARTMENT (CONTINUED)

| | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 *ACTUAL | 2019 BUDGET | 2020 BUDGET |
|--|----------------|----------------------------|-----------------|----------------|----------------|
| GENERAL SERVICES DEPARTMENT | | | | | |
| General Services Administration | 3 | 3 | 3 | 3 | 3 |
| General Services Asset Management | 3 | 4 | 4 | 4 | 4 |
| Fleet Services | 49 | 49 | 49 | 49 | 49 |
| Facilities Management | 38 | 38 | 38 | 38 | 38 |
| Regulatory Compliance | 4 | 4 | 4 | 4 | 4 |
| Hazmat | 5 | 5 | 5 | 5 | 5 |
| Purchasing | 13 | 13 | 11 | 13 | 13 |
| Contract Administration | 6 | 6 | 7 | 6 | 6 |
| Materials & Stores | 18 | 18 | 17 | 18 | 18 |
| Total General Services Department | 139 | 140 | 138 | 140 | 140 |
| INFORMATION TECHNOLOGY DEPARTMENT | | | | | |
| Management Administration | 4 | 4 | 5 | 4 | 4 |
| Networks & PC Support | 5 | 8 | 8 | 9 | 9 |
| GIS | 13 | 13 | 12 | 13 | 13 |
| EMS CIPS Compliance | 0 | 0 | 0 | 15 | 15 |
| Customer Support Center | 9 | 9 | 9 | 8 | 8 |
| Customer Applications | 4 | 4 | 4 | 4 | 4 |
| Development & Portals Support | 7 | 7 | 6 | 7 | 7 |
| Corporate Infrastructure Engineering | 13 | 13 | 13 | 13 | 13 |
| Work & Asset Management Applications | 6 | 6 | 6 | 6 | 6 |
| Enterprise Applications | 3 | 3 | 3 | 3 | 3 |
| Finance & HR Applications | 4 | 4 | 4 | 4 | 4 |
| Telecommunications | 11 | 8 | 7 | 8 | 8 |
| Records Management | 13 | 13 | 13 | 13 | 13 |
| Total Information Technology Department | 92 | 92 | 90 | 107 | 107 |
| FINANCE DEPARTMENT | | | | | |
| Chief Financial Office Administration | 4 | 3 | 3 | 3 | 3 |
| Business Systems & Support | 3 | 3 | 1 | 3 | 3 |
| Treasury | 1 | 1 | 1 | 1 | 1 |
| General Accounting | 11 | 11 | 10 | 11 | 11 |
| Enterprise Budget, Financial Perform & Rates | 13 | 13 | 11 | 13 | 13 |
| Customer Service | 106 | 106 | 104 | 106 | 106 |
| Total Finance Department | 138 | 137 | 130 | 137 | 137 |
| HUMAN RESOURCES DEPARTMENT | | | | | |
| Administration | 3 | 3 | 2 | 3 | 3 |
| Employment Relations & Personnel Dev. | 6 | 6 | 6 | 6 | 6 |
| Recruitment and Selection Services | 5 | 5 | 5 | 5 | 5 |
| Benefits and Disability Services | 6 | 6 | 6 | 6 | 6 |
| Personnel Development | 4 | 4 | 4 | 4 | 4 |
| Safety Services | 6 | 6 | 6 | 6 | 6 |
| Risk Mgmt/Security, Claims and Investigations | 10 | 10 | 10 | 10 | 10 |
| Occupational Health Nurse | 1 | 1 | 1 | 1 | 1 |
| Office of Emergency Planning | 5 | 5 | 5 | 5 | 5 |
| Total Human Resources Department | 46 | 46 | 45 | 46 | 46 |
| TOTAL STAFFING BY DEPARTMENT | 1417 | 1417 | 1365 | 1418 | 1418 |

* 2018 Actual data as of 09/25/18

BUDGET AND STATISTICAL TABLES

DEMOGRAPHIC AND STATISTICAL SUMMARY

LOCATION

Located in Southern California's Imperial County, 100 miles east of San Diego, CA and 60 miles west of Yuma, AZ shares the border with Mexico and extending north into Riverside County.

ESTABLISHED

July 25, 1911

FORM OF GOVERNMENT

Elected Five-Member Board
President of the Board
General Manager

PHYSICAL SIZE

1,658 Square Miles - Water Service
6,471 Square Miles - Energy Service

| WATER | 2017 |
|------------------------------------|-------------|
| Total Area Receiving Water (acres) | 520,307 |
| Acre Feet of Water Sold | 2,341,200 |
| Estimated Miles of: | |
| Canals | 1,668 |
| Drains | 1,456 |

| ENERGY | 2017 |
|--------------------------|-------------|
| Megawatt Hour Production | 3,741,558 |
| Megawatt Hours Sold | 3,441,631 |
| Peak Demand in Megawatts | 1,073 |
| Customer Accounts: | |
| Residential | 132,632 |
| Commercial | 20,999 |
| Industrial | 834 |
| Total | 149,431 |
| Miles of Line: | |
| Transmission | 1,425 |
| Distribution | 6,148 |

**IMPERIAL IRRIGATION DISTRICT
TOTAL LEGAL BUDGET/COSTS**

| DESCRIPTION | Budget Page | 2017 ACTUAL | 2018 BUDGET | 2018 | | 2019 BUDGET | 2020 BUDGET |
|-----------------------|-------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | ADJUSTED BUDGET | 2018 PROJECTED | | |
| General Legal Counsel | D - 60 | \$ 1,133,374 | \$ 1,256,500 | \$ 1,270,900 | \$ 1,222,132 | \$ 1,521,700 | \$ 1,552,100 |
| Energy Dept. Legal | H-17 | 8,428,916 | 2,590,000 | 2,590,000 | 3,911,354 | 2,590,000 | 2,641,800 |
| Water Dept. Legal | H-17 | 2,514,827 | 3,655,000 | 3,655,000 | 3,655,000 | 3,600,000 | 3,600,000 |
| TOTAL LEGAL | | \$ 12,077,117 | \$ 7,501,500 | \$ 7,515,900 | \$ 8,788,486 | \$ 7,711,700 | \$ 7,793,900 |

IID Estimated Legal Budget 2019

[Firms and amounts are only estimates of future requirements as many legal issues are unforeseeable.
Budget figures do not include reimbursement through insurance or other third party sources.]

| Firm | Litigation/ Disputes | GSA, | | | | | | | Overall Totals | Water | Energy |
|------------------------|-------------------------|-------------------|------------------------------|-------------------|-----------------------|----------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| | | General | Conservation & Salton Sea | Colorado River | Private Generation | Internal Projects | Systems | Regulatory | | | |
| Aguirre & Severson | \$ 50,000 | \$ 175,000 | | | | | | | | | \$ 225,000 |
| Andrews Lagasse | | | | | | | | | | | \$ 250,000 |
| Buchanan | 50,000 | | | | | | | | | | 125,000 |
| Cox Castle | | 50,000 | | | | | | | | | 50,000 |
| Daley Heft | 125,000 | | 100,000 | | | | | | | | 275,000 |
| Davis Wright Trem | | 50,000 | | | | | | | | | 50,000 |
| DLA Piper | 150,000 | | | | | | | | | | 125,000 |
| Downey Brand | 35,000 | 150,000 | | | | | | | | | 75,000 |
| Duncan Weinberg | 200,000 | | | | | 200,000 | | | | | 50,000 |
| Greenberg Glusker | | | 5,000 | | | 300,000 | | | | | 300,000 |
| Klundeinst | | | | | | | | | | | 5,000 |
| Kostant, Ralph | | | | | | | | | | | 30,000 |
| Lewis Brisbois | 260,000 | | | | | | | | | | 30,000 |
| Liebert Cassidy | | | | | | | | | | | 135,000 |
| LRPA | 125,000 | | | | | | | | | | 260,000 |
| Mary Beth Martin | 150,000 | | | | | | | | | | 170,000 |
| Nossaman | 85,000 | | | | | | | | | | 1,500,000 |
| Oswalt | | 125,000 | | | | | | | | | 1,500,000 |
| Padraic McCoy (Tribal) | | | | | | | | | | | 75,000 |
| Richards Watson | | | | | | | | | | | 175,000 |
| Schroeder | 175,000 | | | | | | | | | | 175,000 |
| Shields, Dennis | 15,000 | | | | | | | | | | 15,000 |
| Somach | | | | | | | | | | | 25,000 |
| Todd Kobernick | | | | | | | | | | | 25,000 |
| Other | 115,000 | 115,000 | 100,000 | 10,000 | 10,000 | 130,000 | | | | | 420,000 |
| Overall Total | \$ 1,535,000 | \$ 875,000 | \$ 785,000 | \$ 775,000 | \$ 10,000 | \$ 955,000 | \$ 875,000 | \$ 360,000 | \$ 6,190,000 | \$ 3,600,000 | \$ 2,590,000 |

SECTION I
BUDGET REFERENCE MATERIALS

BUDGET REFERENCE MATERIALS

OVERVIEW

Complementing the general budget policies provided in Section B are a number of major policy documents that also guide the preparation and execution of the district's budget plan. A brief narrative summary for each of the following documents is provided in this section of the 2019-2020 Budget Plan:

District-wide Policy Documents

- Strategic Plan
- Statement of Major District Goals

Operations Documents

- Water Regulations
- Energy Regulations

The following materials are also included in this section to facilitate the reader's understanding of the Budget Plan document and preparation process:

Budget Glossary

Defines terms that may be used in a manner unique to public finance or the district's budgetary process in order to provide a common terminology in discussing the district's financial operations.

Major Preparation Guidelines

- Calendar of Key Budget Dates

MSCP Allocation Based on 2017 Data

Calculation of the allocation rate for the Lower Colorado River Multi-Species Conservation Program.

Canal Space Rental Fee Formula

Calculation of canal space rental fee as approved by the Board of Directors on June 23, 2009.

BUDGET REFERENCE MATERIALS

SUMMARY OF MAJOR DISTRICT POLICY DOCUMENTS

District-wide Documents

Strategic Plan

The district's Strategic Plan covers internal and external issues as well as individual departmental goals. The Budget Plan must be consistent with the Strategic Plan.

Policies and Procedures

The district's Policies and Procedures is a compilation of documents covering all aspects of district operations.

Water Code of the State of California

This document is the basis for the district's existence and purpose. It outlines the governance of the district.

Operations Documents

Water Regulations

A set of rules and regulations compiled and published in accordance with Section 22257, of the Water Code, State of California, which reads in part as follows: "Each District shall establish equitable rules for the distribution and use of water, which shall be printed in convenient form for distribution in the District."

Energy Regulations

A set of rules, regulations and tariffs compiled and published to establish equitable and understandable rules for energy customers.

BUDGET REFERENCE MATERIALS

BUDGET GLOSSARY

Activities

Specific services performed to accomplish program objectives and goals.

Audit

Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the district's financial statements present fairly the district's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the district's internal controls as well as recommending improvements to the district's financial management practices.

Bonds

A form of borrowing (debt financing) which reflects a written promise from the district to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects.

Budget

A financial plan for a specified period of time that matches planned revenues and expenditures to services.

Budget Amendment

The Board of Directors has the sole responsibility for adopting the district's budget, and may amend or supplement the budget at any time after adoption by majority vote.

Budget Message

Included in the opening section of the budget, the Budget Message provides the Board of Directors and public with a general summary of the most important aspects of the budget, changes from previous years, and views and recommendations of the district general manager.

Capital Improvement Plan

A plan to provide for the maintenance or replacement of existing facilities and assets and for the construction or acquisition of new ones.

Cash Account

An accounting entity that records all financial transactions for specific activities or district functions. Generic examples of cash accounts are operating, construction, debt service, and insurance.

BUDGET REFERENCE MATERIALS

BUDGET GLOSSARY (CONTINUED)

Cash Balance

Represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

Construction Cash

This cash account type is used to account for financial resources used in the acquisition or construction of major capital facilities.

Certificates of Participation (COP)

Form of debt financing used in lieu of revenue bonds.

Debt Financing

Borrowing funds as needed and pledging future revenues to make current expenditures. The Imperial Irrigation District uses debt financing only for one-time capital improvements whose life will exceed the term of the financing and where expected revenues are sufficient to cover the long-term debt.

Debt Instrument

Methods of borrowing funds, including certificates of participation, lease/purchase agreements and bonds.

Debt Service

Payments of principal and interest on certificates of participation and other debt instruments according to a predetermined schedule.

Debt Service Cash

This cash account type is used to account for the payment and accumulation of resources related to general long-term debt principal and interest.

Department

A major organizational unit of the district, which has been assigned overall management responsibility.

Expenditure

The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid.

Fixed Assets

Assets of long-term nature such as land, buildings, furniture, canal structures, substations, and other equipment. The district has defined such assets as those with an expected life in excess of one year and an acquisition cost of more than \$5,000.

BUDGET REFERENCE MATERIALS

BUDGET GLOSSARY (CONTINUED)

Function

A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal or accomplishing a major service. The five functions in the district's budget plan are: Operation and Maintenance, Fuel and Purchased Energy, Capital, Projects, and Debt Service.

Goal

A statement of broad direction, purpose, or intent.

Investment Revenue

Revenue received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

Line-Item Budget

A budget that lists detailed expenditure categories (salary, materials, utilities, travel, etc.) separately, along with the amount budgeted for each specified category. The district uses a program rather than line-item budget, although detail line-item accounts are maintained and recorded for financial reporting and control purposes.

Objective

A statement of specific direction, purpose, or intent based on the needs of the rate-payers and the goals established for a specific program.

Operating Budget

The portion of the budget that pertains to daily operations providing basic services. The program budgets in the budget plan for the operating budget.

Operations

A grouping of related programs within a functional area.

Program

A grouping of activities organized to accomplish basic goals and objectives.

Reserve

An account designation used to indicate that a cash balance is restricted for a specific purpose and is, therefore, not available for general purposes.

Trust and Agency Cash

Also known as Fiduciary Cash Types, these accounts are used to account for assets held by the district in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies.

BUDGET REFERENCE MATERIALS

MAJOR PREPARATION GUIDELINES

| CALENDAR OF KEY BUDGET DATES | WHEN |
|---|------------------|
| • Strategic planning meetings | Throughout 2018 |
| • Budget instructions and templates issued | April 2018 |
| • Preparation begins by departments | April-May 2018 |
| • Preparation of departmental budgets complete | May 31, 2018 |
| • Compilation of departmental budgets | July-August 2018 |
| • Preparation of functional budgets complete | August 2018 |
| • Compilation of functional budgets | September 2018 |
| • Review of budget by management staff | September 2018 |
| • Review of budget in relation to the Strategic Plan | October 2018 |
| • Distribute proposed budget to Board, ECAC, and WCAB | October 1, 2018 |
| • Present Budget to the ECAC | October 2, 2018 |
| • Budget Review – Imperial Valley | October 9, 2018 |
| • Present Budget to WCAB | October 11, 2018 |
| • Budget Review – La Quinta | October 23, 2018 |
| • Present Budget to the ECAC | November 5, 2018 |
| • Budget Approval | November 6, 2018 |

2019 MSCP ALLOCATION BASED ON 2017 DATA

The Lower Colorado River Multi-Species Conservation Program (LCRMSCP) is a cooperative effort between the states of Arizona, California, Nevada and the Federal government to provide the basis for compliance with section 10 (a)(1)(B) of the Federal Endangered Species Act (ESA) by the State Parties and Section 7 of the ESA by the Federal Parties. The purposes for development and implementation of the LCRMSCP are to 1) conserve habitat and work toward the recovery of threatened and endangered species, as well as reduce the likelihood of additional species being listed; 2) accommodate present water diversions and power production and optimize opportunities for future water and power development, to the extent consistent with the law; and 3) provide the basis for incidental take authorizations.

ENERGY PORTION

| | | |
|---|----|-------------|
| 2017 Hydroelectric KWH Produced Internally | | 151,690,000 |
| 2017 WAPA KWH Produced (IID's Portion Only) | | 155,746,000 |
| | | 307,436,000 |
| | | |
| Average Revenue per KWH | \$ | 0.1269 |
| Less Energy Cost Adjustment | | 0.0007 |
| | | 0.1263 |

| | | |
|--|---------------------------|-------------------|
| Total Revenue from Hydroelectric Generation | \$ | 38,813,795 |
| | Energy Allocation: | 44% |

WATER PORTION

| | | |
|-----------------------------------|----|------------|
| 2017 Water Sales, Agricultural | \$ | 45,929,472 |
| 2017 Water Sales, City Land | | 645,258 |
| 2017 Water Sales, Industrial | | 1,958,082 |
| 2017 Small Acreage & Pipe Service | | 1,054,081 |

| | | |
|---------------------------------------|--------------------------|-------------------|
| Total Revenue from Water Sales | \$ | 49,586,892 |
| | Water Allocation: | 56% |

| | | |
|--|-----------|-------------------|
| Total Revenue From Hydroelectric Generation and Water Sales | \$ | 88,400,687 |
|--|-----------|-------------------|

Canal Space Rental Fee Formula¹

$$\text{Canal Space Rental Fee} = (A + (A * B)) * (1+C)$$

Where:

A = Base Canal Fee = \$7,340,000

B = Reduction for Loss of Hydro Production:

$$\frac{\text{SDCWA Prior Year Water Transfer (AF)} - \text{SDCWA Current Year Water Transfer (AF)}}{\text{Prior Year Water Decree Accounting (AF)}}$$

C = CPI Adjustment:

$$\frac{\text{July, Current Year CPI}^2 - \text{July, Prior Year CPI}^2}{\text{July, previous budget year CPI}^2}$$

2019 Canal Rental Fee Calculation

A = \$7,340,000

B = $\frac{2017 \text{ SDCWA Transfer (AF)} - 2018 \text{ SDCWA Transfer (AF)}}{2017 \text{ Water Decree Accounting (AF)}}$

2018 SDCWA Transfer (AF) = 100,000
2017 SDCWA Transfer (AF) = 100,000
2017 Water Decree Accounting (AF) = 2,642,226

$$\frac{130,000 - 100,000}{2,642,226} = \frac{30,000}{2,642,226} = 1.1275\%$$

C = $\frac{\text{July, 2018 CPI} - \text{July, 2017 CPI}}{\text{July, 2017 CPI}}$

July, 2017 CPI = 244.786
July, 2018 CPI = 252.006

$$\frac{252.006 - 244.786}{244.786} = \frac{7.220}{244.786} = 2.9495\%$$

$$\begin{aligned} \text{Canal Rental Fee} &= (\$7,340,000 - (\$7,340,000 * 1.1275\%)) * (100\% + 2.9495\%) \\ &= (\$7,340,000 - 82,800) * 102.9495\% \\ &= \$7,471,300 \end{aligned}$$

¹ Formula change approved by Board of Directors on June 23, 2009

² CPI is based on Consumer Price Index, All Urban Consumers, U.S. City Average, All Items, 1982-1984=100

³ All dollar figures are rounded to the nearest hundred

Definitions of Water Acronyms

AAC – All American Canal

Ag – Agriculture

AWM – Agriculture Water Management

DWR – Department of Water Resources

HCP – Habitat Conservation Program

NCCP – National Conservation Community Plan

JPA – Joint Powers Authority

MAF – Million Acre-Feet

MSCP – Multi-Species Conservation Program

MWD – Metropolitan Water District

QSA – Quantification Settlement Agreement

SCADA – Supervisory Control and Data Acquisition

SDCWA – San Diego County Water Authority

TMDL – Total Maximum Daily Load

WCAB – Water Conservation Advisory Board

WFL – Western Farm Lands

Definitions of Energy Acronyms

CSP – Customer Service Projects

DOC – Distribution system Operation Center

ECA – Energy Cost Adjustment

ECAC – Energy Consumer Advisory Committee

FERC – Federal Energy Regulatory Commission

GWh – Gigawatt-hour

HVAC – Heating, Ventilation and Air Conditioning

kWh – Kilowatt-hour

NERC – North American Electric Reliability Corporation

OATT – Open Access Transmission Tariff

OH/UG – Overhead/Underground

SCPPA – Southern California Public Power Authority

SOC – transmission System Operation Center

T&D – Transmission and Distribution

WAPA – Western Area Power Administration

WECC – Western Electricity Coordinating Council

Definitions of Other Acronyms

CIPS – Critical Infrastructure Protection Standard

COP – Certificates of Participation

CP – Commercial Paper

CPI – Consumer Price Index

DOL – Department of Labor

EOC – Emergency Operation Center

ESS/MSS – Employee Self Service/Management Self Service

G&A – General and Administration

GIS – Geographical Information System

HQYD – Head Quarter Yard

IT – Information Technology

MWA – Major Work Authorization

O&M – Operation and Maintenance

OH – Overhead

OPEB – Other Post-Employment Benefits

P&I – Principal and Interest

PMO – Project Management Office

POB – Pension Obligation Bond

RFP – Request For Proposal

SCI – Security, Claims and Investigations

WIS – Water Information System

SECTION J
WATER TRANSFER PROGRAM DETAIL

WATER TRANSFER OPERATING & MAINTENANCE PROGRAM

OVERVIEW – PURPOSE AND ORGANIZATION

The Water Transfer operating and maintenance program described in this section of the Budget Plan provides for the activities to accomplish the conservation of water. There are five major programs:

- Mitigation
 - JPA
 - Local Entity
 - Miscellaneous
- Fallowing
- Efficiency
- Program Management
- Western Farm Lands

Each operating program narrative provides the following information:

Program Title

The function and program name are shown at the top of the page.

Program Costs

Four years of historical and projected expenditure information (2017 through 2020) is provided in this part divided into categories:

- Staffing - All costs associated with district employees, including salaries for all regular, temporary, part-time and contract employees as well as related costs for overtime and including leave.
- G&A Overhead - A loading factor added to labor to cover the costs of Support Services excluding purchasing and storing of material.
- Material - Material charges generally represent consumable supplies. This includes materials requisitioned from inventory as well as material purchased from outside vendors. Material charges include the cost of supplies to complete operation and maintenance projects and do not include equipment costs, which are capitalized. A loading factor of 7.6 percent is added to materials to cover the costs of purchasing and storing the material.
- Transportation - All costs associated with the operation of automotive vehicles and heavy equipment.

WATER TRANSFER OPERATING & MAINTENANCE PROGRAM

OVERVIEW – PURPOSE AND ORGANIZATION (CONTINUED)

- **Travel and Training** - All costs associated with travel and training to include, conferences, seminars, negotiations, meals, lodging and local transportation. Labor costs for time spent in training and meetings are included in staffing.
- **Contract Services** - All expenditures related to outside services.
- **Legal Fees** - All legal costs associated with litigation, contracts and counsel for protection of water rights.
- **Utilities and Phones** - All expenditures related to electricity, water, telephone and cable.
- **Leases and Repairs** - All costs associated with leasing and repairing equipment used in the course of business.
- **Memberships and Services** - All expenditures related to dues, subscriptions and other operating costs.
- **Minor Capital Equipment** - New capital acquisitions with a life in excess of one year and costs up to \$5,000.

Program Description

Program purpose, goals and activities are described in this part.

Contract Services

Provides a list of the services being contracted by each section.

Membership/Services/Fees

Provides a list of the memberships and services being used by each section.

Staffing and Transportation Summary

This part provides a three-year summary of authorized or proposed regular positions and vehicles allocated to this program.

**OPERATION & MAINTENANCE BUDGET

IMPERIAL IRRIGATION DISTRICT

DEPARTMENT: WATER TRANSFER O&M

PROGRAM NAME: ALL WATER TRANSFER PROGRAMS

| SECTION COSTS | 2017 | 2018 | 2018 | 2018 | 2019 | 2020 |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | ACTUAL | BUDGET | ADJUSTED BUDGET | PROJECTED ACTUAL | BUDGET | BUDGET |
| Labor | \$ 3,934,220 | \$ 4,735,700 | \$ 4,801,800 | \$ 6,112,564 | \$ 6,941,300 | \$ 7,944,700 |
| G&A Overhead | 977,328 | 1,347,100 | 1,356,100 | 1,583,113 | 2,183,100 | 2,401,500 |
| Material | 227,419 | 511,800 | 511,800 | 208,547 | 938,200 | 968,800 |
| Material Overhead | 2,910 | 11,500 | 11,500 | 3,875 | 13,200 | 14,500 |
| Transportation | 153,331 | 258,800 | 258,800 | 240,408 | 613,100 | 350,900 |
| Travel and Training | 5,620 | 54,000 | 54,000 | 2,572 | 40,000 | 40,000 |
| Contract Services | 4,675,469 | 20,275,900 | 20,275,900 | 14,161,215 | 15,757,100 | 17,801,000 |
| Contract Services Overhead | 26,232 | 132,000 | 132,000 | 47,406 | 109,800 | 55,000 |
| Legal Fees | - | - | - | - | - | - |
| Utilities/Phones | 223,819 | 368,000 | 368,000 | 292,830 | 322,000 | 328,400 |
| Leases/Repairs | 8,001 | 15,000 | 15,000 | 7,843 | 3,000 | 15,200 |
| Membership/Services/Fees | 85,761,180 | 52,257,900 | 52,257,900 | 57,243,711 | 63,746,200 | 65,116,200 |
| Minor Equipment | 160,058 | 136,800 | 136,800 | 52,500 | 64,200 | 77,100 |
| Total O&M WT & WFL | \$ 96,155,589 | \$ 80,104,500 | \$ 80,179,600 | \$ 79,956,583 | \$ 90,731,200 | \$ 95,113,300 |

**OPERATION & MAINTENANCE BUDGET

IMPERIAL IRRIGATION DISTRICT
 DEPARTMENT: WATER TRANSFER O&M
 PROGRAM NAME: MITIGATION - JPA

| SECTION COSTS | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|-------------------------------------|---------------------|----------------------|----------------------------|-----------------------------|----------------------|----------------------|
| Labor | \$ 1,091,263 | \$ 1,470,200 | \$ 1,508,800 | \$ 1,219,722 | \$ 2,043,000 | \$ 2,084,000 |
| G&A Overhead | - | - | - | - | - | - |
| Material | 187,942 | 360,700 | 360,700 | 157,566 | 764,400 | 779,700 |
| Material Overhead | 5 | - | - | - | - | - |
| Transportation | 55,800 | 109,300 | 109,300 | 29,388 | 322,800 | 56,000 |
| Travel and Training | 5,540 | 24,000 | 24,000 | 2,137 | 10,000 | 10,000 |
| Contract Services | 3,563,526 | 13,612,800 | 13,612,800 | 7,671,406 | 10,190,200 | 15,052,000 |
| Contract Services Overhead | - | - | - | - | - | - |
| Legal Fees | - | - | - | - | - | - |
| Utilities/Phones | 12,816 | 12,000 | 12,000 | 9,191 | - | - |
| Leases/Repairs | 4,491 | 12,000 | 12,000 | 6,707 | - | 12,100 |
| Membership/Services/Fees | 3,170 | - | - | 9,586 | - | - |
| Minor Equipment | 843 | 118,000 | 118,000 | 50,000 | 60,900 | 62,100 |
| Total JPA Mitigation O&M | \$ 4,925,396 | \$ 15,719,000 | \$ 15,757,600 | \$ 9,155,703 | \$ 13,391,300 | \$ 18,055,900 |

PROGRAM DESCRIPTION

The Mitigation - JPA section is responsible for the QSA-JPA environmental mitigation requirements as tasked by the JPA. Tasks include annual worker education program, burrowing owl inspections, managed marsh complex, species specific surveys and Salton Sea air quality mitigation. All section costs are paid by the QSA-JPA.

Contract Services

| | |
|---|----------------------|
| Task 4 - Salton Sea Salinity Monitoring | \$ 6,000 |
| Task 6 - Tamarisk Scrub Habitat | 162,200 |
| Task 8 - Managed Marsh | 2,752,600 |
| Task 11 - Desert Habitat Surveys | 32,000 |
| Task 16 - Burrowing Owl Studies | 159,400 |
| Task 17 - Farmer & Public Education Program | 3,100 |
| Task 19 - Pupfish Selenium Studies | 321,000 |
| Task 20 - Pupfish O&M | 122,800 |
| Task 23 - Baseline Surveys | 641,900 |
| Task 24 - Salton Sea Air Quality | 5,979,200 |
| Task 43 - Shoreline Strand Study | 10,000 |
| | <u>\$ 10,190,200</u> |

Note: The positions and vehicles listed below may not be charged 100% to this project; they may also be charged to other projects, IID O&M or Capital.

| LABOR SUMMARY | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------|----------------|----------------|
| Positions: | | | |
| Business Control Analyst | 1 | 1 | 1 |
| Environmental Project Manager Sr | 1 | 1 | 1 |
| Environmental Specialist I | 4 | 4 | 4 |
| Environmental Specialist II | 1 | 1 | 1 |
| Water Conservation Data Tech | 1 | 1 | 1 |
| CM Worker | 3 | 3 | 3 |
| Const Resources Wrk Frm | 1 | 1 | 1 |
| Hvy Equip Opr | 6 | 6 | 6 |
| Hvy transport Truck Driver | 1 | 1 | 1 |

**OPERATION & MAINTENANCE BUDGET

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: WATER TRANSFER O&M
PROGRAM NAME: MITIGATION - JPA

| LABOR SUMMARY (continued) | <u>2018</u> <u>BUDGET</u> | <u>2019</u> <u>BUDGET</u> | <u>2020</u> <u>BUDGET</u> |
|----------------------------------|--|--|--|
| Engineer | 2 | 2 | 2 |
| Engineer Assistant | 1 | 1 | 1 |
| Engineering Tech | 2 | 2 | 2 |
| Survey Party Chief | 1 | 1 | 1 |
| Survey Technician | 1 | 1 | 1 |
| Hatchery Worker | 1 | 1 | 1 |
| Hatchery Operations Coord | 1 | 1 | 1 |
| Ag Pest Control Advisor | 1 | 1 | 1 |
| TOTAL | 29 | 29 | 29 |

| TRANSPORTATION SUMMARY | <u>2018</u> <u>BUDGET</u> | <u>2019</u> <u>BUDGET</u> | <u>2020</u> <u>BUDGET</u> |
|--------------------------------|--|--|--|
| Vehicle by Class: | | | |
| TPU24X - 1/2 Ton Pickup 4x4 | 5 | 5 | 5 |
| TPU2 - 1/2 Ton Pickup | 1 | 1 | 1 |
| TPU3 - 3/4 Ton Pickup | 2 | 2 | 2 |
| TPU4 - 3/4 Ton Pickup 4x4 | 2 | 2 | 2 |
| TTRMED - Trucks 15-26k GVW | 1 | 1 | 1 |
| TTRSPR - Water Truck | 1 | 1 | 1 |
| TTRDRO - Dump Truck | 1 | 1 | 1 |
| TBCKHO - Backhoe | 1 | 1 | 1 |
| TEXCWH - Excavator, Wheel | 1 | 1 | 1 |
| TEXCTR - Excavator, Track | 1 | 1 | 1 |
| TEXCLG - Excavator, Long Reach | 1 | 1 | 1 |
| TOTAL | 17 | 17 | 17 |

**OPERATION & MAINTENANCE BUDGET

IMPERIAL IRRIGATION DISTRICT

DEPARTMENT: WATER TRANSFER O&M

PROGRAM NAME: MITIGATION - LOCAL ENTITY

| SECTION COSTS | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|------------------------------------|----------------------|---------------------|----------------------------|-----------------------------|---------------------|----------------|
| Labor | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| G&A Overhead | - | - | - | - | - | - |
| Material | 475 | 1,000 | 1,000 | - | 1,000 | - |
| Material Overhead | - | 100 | 100 | - | 100 | - |
| Transportation | - | - | - | - | - | - |
| Travel and Training | - | - | - | - | - | - |
| Contract Services | 188,591 | 65,000 | 65,000 | 54,968 | 70,000 | - |
| Contract Services Overhead | - | - | - | - | - | - |
| Legal Fees | - | - | - | - | - | - |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | - | - | - | - | - |
| Membership/Services/Fees | 13,295,599 | 3,001,000 | 3,001,000 | 2,082,525 | 3,001,000 | - |
| Minor Equipment | 294 | - | - | - | - | - |
| Total LE Mitigation O&M | \$ 13,484,959 | \$ 3,067,100 | \$ 3,067,100 | \$ 2,137,493 | \$ 3,072,100 | \$ - |

PROGRAM DESCRIPTION

The Local Entity program is responsible for the distribution of socio-economic mitigation payments due to the effects of following. The program is expected to finish the final awarded distributions in 2018.

Contract Services

Coordinators (local entity) \$ 70,000

Membership/Services/Fees

Bank Fees/advertising (local entity) \$ 1,000
 Local Entity Mitigation Payments 3,000,000
 \$ 3,001,000

**OPERATION & MAINTENANCE BUDGET

IMPERIAL IRRIGATION DISTRICT
 DEPARTMENT: WATER TRANSFER O&M
 PROGRAM NAME: MITIGATION - MISCELLANEOUS

| SECTION COSTS | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|--------------------------------------|---------------------|----------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Labor | \$ 15,987 | \$ 13,100 | \$ 13,100 | \$ 16,526 | \$ 10,400 | \$ 13,200 |
| G&A Overhead | 2,937 | 4,300 | 4,300 | 5,399 | 3,700 | 4,500 |
| Material | - | - | - | - | - | - |
| Material Overhead | - | - | - | - | - | - |
| Transportation | 5,783 | 600 | 600 | - | 600 | 600 |
| Travel and Training | - | - | - | - | - | - |
| Contract Services | 70,605 | 4,193,000 | 4,193,000 | 4,193,000 | 2,976,900 | 150,000 |
| Contract Services Overhead | 392 | 83,800 | 83,800 | 2,569 | 59,400 | 3,000 |
| Legal Fees | - | - | - | - | - | - |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | - | - | - | - | - |
| Membership/Services/Fees | 6,672,037 | 6,361,500 | 6,361,500 | 6,361,500 | 6,034,600 | 5,482,100 |
| Minor Equipment | 149,829 | - | - | - | - | - |
| Total Misc Mitigation O&M | \$ 6,917,570 | \$ 10,656,300 | \$ 10,656,300 | \$ 10,578,993 | \$ 9,085,600 | \$ 5,653,400 |

PROGRAM DESCRIPTION

The Mitigation section's activities include: Scheduled QSA agreement payments for the Salton Sea Restoration Fund and QSA-JPA, the Habitat Conservation Plan (HCP)/Natural Community Conservation Plan (HCCP) to obtain environmental permits, and non QSA mitigation projects which will be grant and state funded.

Contract Services

| | |
|------------------------|---------------------|
| HCP/NCCP - (documents) | \$ 250,000 |
| Red Hill Bay - project | 2,726,900 |
| | <u>\$ 2,976,900</u> |

Membership/Services/Fees

| | |
|---|---------------------|
| Salton Sea Restoration Payment (schedule) | \$ 761,000 |
| JPA Payment (schedule) with advanced pmt | 5,273,600 |
| | <u>\$ 6,034,600</u> |

Note: The positions and vehicles listed below may not be charged 100% to this project; they may also be charged to other projects, IID O&M or Capital.

| LABOR SUMMARY | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET |
|----------------------------------|----------------|----------------|----------------|
| Positions: | | | |
| Environmental Project Manager Sr | 1 | 1 | 1 |
| Environmental Specialist I | 1 | 1 | 1 |
| Environmental Specialist II | 1 | 1 | 1 |
| Project Manager Sr. | 1 | 1 | 1 |
| TOTAL | 4 | 4 | 4 |
| | | | |
| TRANSPORTATION SUMMARY | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET |
| Vehicle by Class: | | | |
| TPU24X - 1/2 Ton Pickup 4x4 | 1 | 1 | 1 |
| TPU2 - 1/2 Ton Pickup | 2 | 2 | 2 |
| TOTAL | 3 | 3 | 3 |

**OPERATION & MAINTENANCE BUDGET

IMPERIAL IRRIGATION DISTRICT
 DEPARTMENT: WATER TRANSFER O&M
 PROGRAM NAME: FALLOWING

| SECTION COSTS | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|--------------------------------|----------------------|----------------|----------------------------|-----------------------------|----------------|----------------|
| Labor | \$ 62,425 | \$ - | \$ - | \$ - | \$ - | \$ - |
| G&A Overhead | 21,801 | - | - | - | - | - |
| Material | - | - | - | - | - | - |
| Material Overhead | - | - | - | - | - | - |
| Transportation | 161 | - | - | - | - | - |
| Travel and Training | - | - | - | - | - | - |
| Contract Services | - | - | - | - | - | - |
| Contract Services Overhead | - | - | - | - | - | - |
| Legal Fees | - | - | - | - | - | - |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | - | - | - | - | - | - |
| Membership/Services/Fees | 11,105,954 | - | - | - | - | - |
| Minor Equipment | - | - | - | - | - | - |
| Total Fallowing O&M | \$ 11,190,341 | \$ - | \$ - | \$ - | \$ - | \$ - |

PROGRAM DESCRIPTION

The Fallowing section of the Water Transfer is responsible for the implementation of the annual fallowing programs instituted as part of the QSA. Per the agreement the fallowing program ended in 2017.

Contract Services

None

Note: The positions and vehicles listed below may not be charged 100 percent to this project; they may also be charged to other projects, IID O&M or capital.

| LABOR SUMMARY | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET |
|---------------------------------|----------------|----------------|----------------|
| Positions: | | | |
| Construction Maintenance Worker | 0 | 0 | 0 |
| Operations Analyst Water | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 |

| TRANSPORTATION SUMMARY | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET |
|--------------------------|----------------|----------------|----------------|
| Vehicle by Class: | | | |
| TTRMED - Trucks GVW | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 |

**OPERATION & MAINTENANCE BUDGET

IMPERIAL IRRIGATION DISTRICT
 DEPARTMENT: WATER TRANSFER O&M
 PROGRAM NAME: EFFICIENCY

| SECTION COSTS | 2017 | 2018 | 2018 | 2018 | 2019 | 2020 |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | ACTUAL | BUDGET | ADJUSTED BUDGET | PROJECTED ACTUAL | BUDGET | BUDGET |
| Labor | \$ 2,149,884 | \$ 2,798,700 | \$ 2,819,900 | \$ 4,364,559 | \$ 4,768,200 | \$ 5,721,800 |
| G&A Overhead | 742,209 | 923,500 | 930,500 | 1,440,305 | 1,668,800 | 1,831,000 |
| Material | 37,586 | 137,100 | 137,100 | 46,173 | 159,800 | 175,800 |
| Material Overhead | 2,856 | 10,400 | 10,400 | 3,509 | 12,100 | 13,400 |
| Transportation | 76,422 | 138,400 | 138,400 | 198,594 | 289,700 | 294,400 |
| Travel and Training | - | - | - | - | - | - |
| Contract Services | 276,082 | 1,100,100 | 1,100,100 | 1,002,195 | 1,245,000 | 1,420,000 |
| Contract Services Overhead | 10,662 | 22,100 | 22,100 | 20,044 | 24,900 | 28,400 |
| Legal Fees | - | - | - | - | - | - |
| Utilities/Phones | 211,003 | 276,000 | 276,000 | 207,088 | 282,000 | 287,600 |
| Leases/Repairs | 1,856 | - | - | - | - | - |
| Membership/Services/Fees | 49,198,757 | 39,909,900 | 39,909,900 | 45,909,900 | 51,300,000 | 55,575,000 |
| Minor Equipment | 6,884 | - | - | - | - | - |
| Total Efficiency O&M | \$ 52,714,202 | \$ 45,316,200 | \$ 45,344,400 | \$ 53,192,367 | \$ 59,750,500 | \$ 65,347,400 |

PROGRAM DESCRIPTION

The Efficiency section covers operation and maintenance of system conservation projects, such as the seepage pump interceptors, and also includes the development and implementation of the on-farm conservation program.

Contract Services

| | |
|---|---------------------|
| GIS support | \$ 80,000 |
| Weather stations | 100,000 |
| Database support | 200,000 |
| Seepage - vegetation management | 200,000 |
| Construction contractor (system repairs/replace | 265,000 |
| On-call ag engineering consulting firms | 400,000 |
| | \$ 1,245,000 |

Membership/Services/Fees

| | |
|--------------------------|---------------|
| On-Farm Program Payments | \$ 51,300,000 |
|--------------------------|---------------|

Note: The positions and vehicles listed below may not be charged 100% to this project; they may also be charged to other projects, IID O&M or Capital.

| LABOR SUMMARY | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET |
|-------------------------------|-------------|-------------|-------------|
| Positions: | | | |
| Const & Maint Wkr | 1 | 1 | 1 |
| Control Systems Specialist | 1 | 1 | 1 |
| Engineer Assistant | 4 | 4 | 4 |
| Engineering Technician | 4 | 4 | 4 |
| Heavy Equipment Opr | 2 | 2 | 2 |
| Hydrographic Technician | 2 | 2 | 2 |
| Machinist III | 1 | 1 | 1 |
| Mechanic Equipment Maint | 1 | 1 | 1 |
| Operations Analyst Water | 3 | 3 | 3 |
| Planner Water Resources | 1 | 1 | 1 |
| Programmer Senior | 1 | 1 | 1 |
| Project Manager Sr | 2 | 2 | 2 |
| SCADA/Telecom Frm | 1 | 1 | 1 |
| SCADA/Telecom Jny | 6 | 6 | 6 |
| Supt Gen Eff Conservation Prg | 0 | 1 | 1 |

****OPERATION & MAINTENANCE BUDGET**

IMPERIAL IRRIGATION DISTRICT
DEPARTMENT: WATER TRANSFER O&M
PROGRAM NAME: EFFICIENCY

| LABOR SUMMARY (continued) | <u>2018</u> <u>BUDGET</u> | <u>2019</u> <u>BUDGET</u> | <u>2020</u> <u>BUDGET</u> |
|----------------------------------|--|--|--|
| Water Conservation Data Tech | 7 | 7 | 7 |
| Zanjero | 0 | 7 | 7 |
| TOTAL | 2055 | 2064 | 2065 |

| TRANSPORTATION SUMMARY | <u>2018</u> <u>BUDGET</u> | <u>2019</u> <u>BUDGET</u> | <u>2020</u> <u>BUDGET</u> |
|-------------------------------|--|--|--|
| Vehicle by Class: | | | |
| TPU34X - 3/4 Ton Pickup 4x4 | 6 | 6 | 6 |
| TPU24X - 1/2 Ton Pickup 4x4 | 4 | 4 | 4 |
| TPU2 - 1/2 Ton Pickup | 10 | 10 | 10 |
| TTRMED - Truck GVW | 1 | 1 | 1 |
| TTRSPR - Water Truck | 1 | 1 | 1 |
| TTRSPB - Truck w/Special Body | 1 | 1 | 1 |
| TANDOZ - Angeldozer | 1 | 1 | 1 |
| TGRADR - Grader | 1 | 1 | 1 |
| TEXCLG - Excavator Long Reach | 1 | 1 | 1 |
| TOTAL | 26 | 26 | 26 |

**OPERATION & MAINTENANCE BUDGET

IMPERIAL IRRIGATION DISTRICT
 DEPARTMENT: WATER TRANSFER O&M
 PROGRAM NAME: PROGRAM MANAGEMENT

| SECTION COSTS | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|-----------------------------------|---------------------|---------------------|----------------------------|-----------------------------|---------------------|---------------------|
| Labor | \$ 404,363 | \$ 261,700 | \$ 268,000 | \$ 323,352 | \$ 119,700 | \$ 125,700 |
| G&A Overhead | 137,485 | 355,900 | 357,900 | 75,236 | 311,400 | 327,000 |
| Material | 773 | 8,000 | 8,000 | 749 | 8,000 | 8,200 |
| Material Overhead | - | 600 | 600 | 57 | 600 | 600 |
| Transportation | 4,878 | - | - | 2,201 | - | - |
| Travel and Training | 80 | 30,000 | 30,000 | 435 | 30,000 | 30,000 |
| Contract Services | 380,136 | 1,075,000 | 1,075,000 | 1,051,688 | 1,075,000 | 975,000 |
| Contract Services Overhead | 7,021 | 21,500 | 21,500 | 21,034 | 21,500 | 19,500 |
| Legal Fees | - | - | - | - | - | - |
| Utilities/Phones | - | - | - | - | - | - |
| Leases/Repairs | 757 | 3,000 | 3,000 | 1,135 | 3,000 | 3,100 |
| Membership/Services/Fees | 5,416,562 | 2,610,500 | 2,610,500 | 2,610,500 | 3,210,500 | 3,855,100 |
| Minor Equipment | 2,208 | 18,800 | 18,800 | 2,500 | 3,300 | 15,000 |
| Total Program Mgmt O&M | \$ 6,354,264 | \$ 4,385,000 | \$ 4,393,300 | \$ 4,088,888 | \$ 4,783,000 | \$ 5,359,200 |

PROGRAM DESCRIPTION

The Program Management section includes the general support and administration of Water Transfer related activities. The planning, oversight and direction of general activities, including budgeting and reporting needs for the Water Transfer activities are included in this section.

Contract Services

| | |
|--|---------------------|
| Support & Reporting needs | \$ 75,000 |
| Professional Hydrologist & Database Consulting | 200,000 |
| QSA issues | 400,000 |
| Verification/Tech Support | 400,000 |
| | <u>\$ 1,075,000</u> |

Membership/Services/Fees

| | |
|----------------------------|---------------------|
| Advertising/Dues/Bank fees | \$ 10,500 |
| Lost Water Sales | 3,200,000 |
| | <u>\$ 3,210,500</u> |

Note: The positions and vehicles listed below may not be charged 100% to this project; they may also be charged to other projects, IID O&M or Capital.

| LABOR SUMMARY | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET |
|--------------------------|----------------|----------------|----------------|
| Positions: | | | |
| Business Control Analyst | 1 | 0 | 0 |
| Engineer | 1 | 1 | 1 |
| TOTAL | 2 | 1 | 1 |

TRANSPORTATION SUMMARY

Vehicle by Class:

None

**OPERATION & MAINTENANCE BUDGET

IMPERIAL IRRIGATION DISTRICT
 DEPARTMENT: WESTERN FARM LANDS O&M
 PROGRAM NAME: LAND MANAGEMENT

| SECTION COSTS | 2017 ACTUAL | 2018 BUDGET | 2018 ADJUSTED BUDGET | 2018 PROJECTED ACTUAL | 2019 BUDGET | 2020 BUDGET |
|----------------------------|-------------------|-------------------|----------------------------|-----------------------------|-------------------|-------------------|
| Labor | \$ 210,298 | \$ 192,000 | \$ 192,000 | \$ 188,405 | \$ - | \$ - |
| G&A Overhead | 72,896 | 63,400 | 63,400 | 62,174 | 199,200 | 239,000 |
| Material | 644 | 5,000 | 5,000 | 4,058 | 5,000 | 5,100 |
| Material Overhead | 49 | 400 | 400 | 308 | 400 | 500 |
| Transportation | 10,287 | 10,500 | 10,500 | 10,225 | - | (100) |
| Travel and Training | - | - | - | - | - | - |
| Contract Services | 196,529 | 230,000 | 230,000 | 187,958 | 200,000 | 204,000 |
| Contract Services Overhead | 8,157 | 4,600 | 4,600 | 3,759 | 4,000 | 4,100 |
| Legal Fees | - | - | - | - | - | - |
| Utilities/Phones | - | 80,000 | 80,000 | 76,551 | 40,000 | 40,800 |
| Leases/Repairs | 896 | - | - | - | - | - |
| Membership/Services/Fees | 69,100 | 375,000 | 375,000 | 269,700 | 200,000 | 204,000 |
| Minor Equipment | - | - | - | - | - | - |
| Total WFL O&M | \$ 568,857 | \$ 960,900 | \$ 960,900 | \$ 803,138 | \$ 648,600 | \$ 697,400 |

PROGRAM DESCRIPTION

The Land Management section is responsible for the management of the Western Farm Lands. The activities for this section include the maintenance, rental and any costs associated with the sale of these properties.

Contract Services

Land Maintenance \$ 200,000

Membership/Services/Fees

In-Lieu Property Taxes/Grants \$ 200,000

Note: The positions and vehicles listed below may not be charged 100% to this project; they may also be charged to other projects, IID O&M or Capital.

| LABOR SUMMARY | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET |
|-------------------------------|------------------------|------------------------|------------------------|
| Positions: | | | |
| Ag Property Mgt Liaison | 1 | 1 | 1 |
| Business Control Analyst | 1 | 0 | 0 |
| TOTAL | 2 | 1 | 1 |
| TRANSPORTATION SUMMARY | 2018 BUDGET | 2019 BUDGET | 2020 BUDGET |
| Vehicle by Class: | | | |
| TPU24X - 1/2 Ton Pickup 4x4 | 1 | 1 | 1 |
| TOTAL | 1 | 1 | 1 |

