

**WEST VALLEY WATER DISTRICT**  
855 W. Base Line Road, Rialto, CA 92376  
PH: (909) 875-1804 FAX: (909) 875-1849

**FINANCE COMMITTEE MEETING  
AGENDA**

**TUESDAY, JUNE 4, 2024 - 6:00 PM**

**NOTICE IS HEREBY GIVEN** that West Valley Water District has called a meeting of the Finance Committee to meet in the Administrative Conference Room, 855 W. Base Line Road, Rialto, CA 92376.

**BOARD OF DIRECTORS**

**President Gregory Young, Chair  
Vice President Daniel Jenkins**

Members of the public may attend the meeting in person at 855 W. Base Line Road, Rialto, CA 92376, or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8402937790>. Public comment may be submitted via Zoom, by telephone by calling the following number and access code: Dial: (888) 475-4499, Access Code: 840-293-7790, or via email to [administration@wvwd.org](mailto:administration@wvwd.org).

If you require additional assistance, please contact [administration@wvwd.org](mailto:administration@wvwd.org).

## **I. CALL TO ORDER**

## **II. PUBLIC PARTICIPATION**

*The public may address the Board on matters within its jurisdiction. Speakers are requested to keep their comments to no more than three (3) minutes. However, the Board of Directors is prohibited by State Law to take action on items not included on the printed agenda.*

## **III. DISCUSSION ITEMS**

1. Updates to the Finance Committee
2. April 24, 2024 Meeting Minutes and May 23, 2024 Meeting Minutes
3. Approve Agreement for Treasury Services.
4. Transfer of Unclaimed Funds into District General Fund.
5. Budget Discussion.

## **IV. ADJOURN**

### **DECLARATION OF POSTING:**

**I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Finance Committee Agenda at the District Offices on May 30, 2024.**

*Elvia Dominguez*

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**Elvia Dominguez, Board Secretary**

**MINUTES**  
**FINANCE COMMITTEE MEETING**  
**of the**  
**WEST VALLEY WATER DISTRICT**  
**April 24, 2024**

**I. CALL TO ORDER**

Chair Young called the Finance Committee Meeting of the West Valley Water District to order at 6:00 p.m.

<b>Attendee Name</b>	<b>Present</b>	<b>Absent</b>
Gregory Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>
William Fox	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Gustavo Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Haydee Sainz	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**II. PUBLIC PARTICIPATION**

Chair Young inquired if anyone from the public would like to speak. No requests were received, therefore Chair Young closed the public comment period.

**III. DISCUSSION ITEMS**

**1. Updates to the Finance Committee.**

General Manager Thiel provided an update on the Water Rate Study and indicated it could take approximately 4 to 6 months to complete, and provided an update on the Prop 218 process that would potentially begin next year. Staff was directed to contact the District’s consultant, Raftelis, to update the contract and continue the Water Rate Study. Chair Young recommended hiring a Public Relations firm to assist with the Prop 218 process.

Human Resources and Risk Manager Sainz provided an update on a new contract with Navex to implement an employee HR Hotline and Ethics and Whistleblower platform.

Chief Financial Officer Fox provided an update on an Auditing Services RFP and a Treasure Services RFP currently open due to the District’s need to request proposals since the current consultants have been performing those services for several years.

Finance Manager Gutierrez informed the Committee that the District was awarded the GFOA Budget Award for Fiscal Year 2023-24. The Committee recommended acquiring a display to showcase such awards.

Chief Financial Officer Fox provided an update on the budget preparation for Fiscal Year 2024-25. Chair Young recommended a budget workshop be scheduled in preparation of the budget.

- 2. March 27, 2024 Regular Meeting Minutes, and April 18, 2024 Regular Meeting Minutes

The Finance Committee approved the minutes.

**RESULT: APPROVED [UNANIMOUS]**  
**AYES:** Gregory Young, Daniel Jenkins

- 3. Monthly Revenue & Expenditures Report – March 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the May 2, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 5/2/2024 6:00 PM**

- 4. Cash Disbursements Report - March 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the May 2, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 5/2/2024 6:00 PM**

- 5. Purchase Order Report - March 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the May 2, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 5/2/2024 6:00 PM**

- 6. Monthly Transfer Report - March 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the May 2, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 5/2/2024 6:00 PM**

WVWD

Minutes: 4/24/24

## 7. Treasurer's Report - March 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the May 2, 2024 Board Meeting for approval.

**RESULT:        REFERRED TO BOARD**

**Next: 5/2/2024 6:00 PM**

## IV.    ADJOURN

Chair Young adjourned the meeting at 6:45 p.m.

## ATTEST:

\_\_\_\_\_  
**Elvia Dominguez, Board Secretary**

Minutes were approved on \_\_\_\_\_ by the Finance Committee of the West Valley Water District.

**MINUTES**  
**FINANCE COMMITTEE MEETING**  
**of the**  
**WEST VALLEY WATER DISTRICT**  
**May 23, 2024**

**I. CALL TO ORDER**

Chair Young called the Finance Committee Meeting of the West Valley Water District to order at 6:00 p.m.

<b>Attendee Name</b>	<b>Present</b>	<b>Absent</b>
Gregory Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>
William Fox	<input checked="" type="checkbox"/>	<input type="checkbox"/>
John Thiel	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Gustavo Gutierrez	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**II. PUBLIC PARTICIPATION**

Chair Young inquired if anyone from the public would like to speak. No requests were received, therefore Chair Young closed the public comment period.

**III. DISCUSSION ITEMS**

1. Updates to the Finance Committee.  
Chief Financial Officer reported that staff is currently reviewing the proposals received for Auditing Services RFP and Treasury Services RFP.
2. Monthly Transfer Report - April 2024  
Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the June 6, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**

**Next: 6/6/2024 6:00 PM**

3. Monthly Treasurer's Report - April 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the June 6, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 6/6/2024 6:00 PM**

4. Cash Disbursements Report - April 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the June 6, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 6/6/2024 6:00 PM**

5. Monthly Revenue & Expenditures Report - April 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the June 6, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 6/6/2024 6:00 PM**

6. Purchase Order Report - April 2024

Chief Financial Officer Fox presented the staff report. Staff was directed to present the item at the June 6, 2024 Board Meeting for approval.

**RESULT: REFERRED TO BOARD**  
**Next: 6/6/2024 6:00 PM**

**IV. ADJOURN**

Chair Young adjourned the meeting at 6:30 p.m.

**ATTEST:**

\_\_\_\_\_  
**Elvia Dominguez, Board Secretary**

Minutes were approved on \_\_\_\_\_ by the Finance Committee of the West Valley Water District.

WVWD

Minutes: 5/23/24



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** June 4, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** APPROVE AGREEMENT FOR TREASURY SERVICES

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**BACKGROUND:**

On April 25, 2024 the District issued a Request For Proposal (RFP) for Treasury Services. This RFP had a closing date of May 9, 2024. There was one responder, CliftonLarsenAllen LLP (CLA), who is a professional services firm and the eighth-largest accountancy firm in the United States. CLA has been performing the Treasury Services for the District since August 1, 2018. The RFP for Treasury Services was initiated to ensure that best practices are being followed regarding obtaining competitive pricing through an RFP process that is open to interested parties. Although CLA was the sole submitter, there were five other professional firms that obtained the RFP document from PlanetBids for review. Two of the five firms contacted the District and indicated that they were not planning on submitting a proposal, after a review and determination that the work scope was outside that of their normal core business activity of a Financial Advisor. The District has been pleased with the past Treasury Services provided by CLA and desire to enter into a new three-year professional services agreement.

**DISCUSSION:**

The District has outsourced the Treasurer's reporting and compliance duties due to staffing considerations, independent perspective, and expertise in the field of financial investment reporting. On a monthly basis, CLA prepares the monthly Treasurer's Report. This is an independent report that opines on the investment balances, classifications, and activity. This report also examines the District's investment policy to ensure that it follows the State of California's Local Agency Investment Guidelines (Government Code Section 53601b). Each month the Treasurer's Report is presented to the Finance Committee for review and approval. After the Finance Committee approval has been obtained, the monthly report is then forwarded to the full Board of Directors for approval.

Elements of the Treasurer's report include an examination of the District's total cash accounts and financial investment portfolio. This includes a comparison of the current month's activity to that of the prior month. Significant changes from month to month are assessed and discussed as to their appropriateness. All investments are examined to ensure they comply with the District's investment policy. Any deviations that are noted are reported for District for follow up and correction. Recommendations are periodically provided when operational enhancements or compliance matters are observed. The Treasurer's report has been provided on a timely basis each month for review and



discussion at the Finance Committee Meeting. The Treasurer's report is relied upon by the External Auditor in the performance of the annual audit in the attestation of investment compliance as required by the State of California.

Currently, the District is paying \$2,950 per month for Treasury Services. Under the proposed fee schedule the rate effective July 1, 2024 will increase \$50 per month to \$3,000. The proposed fees for the three-year period of July 1, 2024 through June 30, 2027 are as follows:

- \$3,000 per month for the period of July 1, 2024 to June 30, 2025
- \$3,150 per month for the period of July 1, 2025 to June 30, 2026
- \$3,300 per month for the period of July 1, 2026 to June 30, 2027

**FISCAL IMPACT:**

The fiscal impact of this new agreement will commence at the beginning of the new fiscal year. The annual amount to be budgeted in Fiscal Year 2024-25 will be \$36,000. This is based upon the new contract monthly rate of \$3,000. This is an increase of \$50 per month or \$600 over the current fiscal year's commitment.

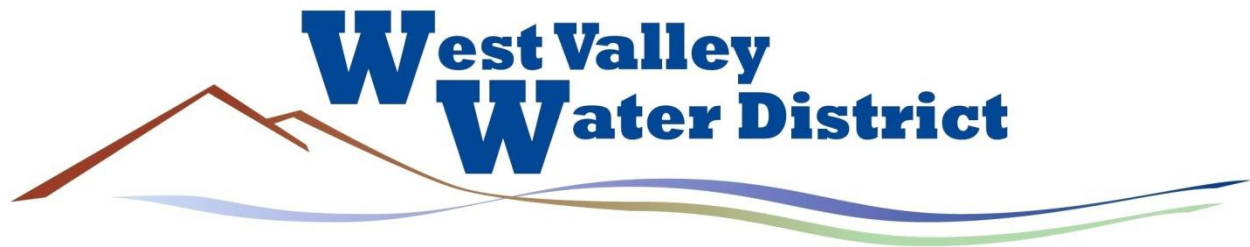
**STAFF RECOMMENDATION:**

Staff recommends that the Finance Committee forward a recommendation to the Board of Directors to:

1. Authorize entering into an Agreement with CliftonLarsenAllen LLP to provide Treasure Services for the next three fiscal years.
2. Authorize the General Manager to execute all necessary documents.

**ATTACHMENT(S):**

1. Agreement for Professional Services - CLA Clifton Larson Allen LLP



# ***West Valley Water District***

***AGREEMENT FOR PROFESSIONAL SERVICES***

***With***

***Clifton Larson Allen LLP***

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## AGREEMENT FOR PROFESSIONAL SERVICES

This AGREEMENT FOR PROFESSIONAL SERVICES (“Agreement”) effective as of this \_\_\_\_\_ day of June, 2024 (“Effective Date”) is by and between West Valley Water District (“District”) and Clifton Larson Allen LLP (“Consultant”). The District and Consultant may be collectively referred to as the “Parties” and individually as a “Party.”

### RECITALS

**A.** The Parties desire to enter into this Agreement for the purpose of setting forth the terms and conditions upon which Consultant shall provide certain services to District.

NOW, THEREFORE, THE PARTIES HEREBY AGREE AS FOLLOWS:

#### **Section 1. Term of Agreement.**

(a) Subject to subsection (b) below, the term of this Agreement will be for a period of one (1) year commencing on the Effective Date and terminating one (1) year after the Effective Date.

(b) This Agreement shall renew automatically for continuous one (1) year periods for no more than two (2) additional years, unless either Party, prior to the end of the existing one (1) year period, delivers written notice to the other Party, that the Agreement shall not be extended.

(c) If a Task Order (as defined herein) is in effect at the expiration of the term of this Agreement, the term of this Agreement will automatically extend until Consultant completes the services under said Task Order, or until the Agreement is otherwise terminated, as set forth herein.

#### **Section 2. Scope and Performance of Services.**

**2.1** (a) District may, from time to time, by written instructions from the District’s General Manager or Assistant General Manager, or their designee, (“Authorized Representative”) issue task orders (“Task Orders”) to the Consultant. The Task Order shall be in such form and content as shall be set forth on Exhibit “A” attached hereto and by this reference incorporated herein. The Task Order shall set forth: (1) the scope of services to be performed by Consultant; (2) the compensation to be paid to Consultant; and (3) the time to complete the Task Order. The provisions of this Agreement shall apply to all such Task Orders.

(b) For each Task Order, Consultant shall confer, as requested, with District representatives to review progress of work elements, adherence to work schedule, coordination of work, scheduling of review and resolution of problems which may develop.

- 2.2** Consultant will furnish all of the labor, technical, administrative, professional and other personnel, all supplies and materials, equipment, printing, vehicles, transportation, office space and facilities, and all tests, testing and analyses, calculation, and all other means whatsoever, except as otherwise expressly specified in this Agreement, necessary or proper to perform and complete the services required of Consultant under this Agreement.
- 2.3** Consultant's designated representative(s) who are authorized to act on its behalf and to make all decisions in connection with the performance of services under this Agreement are listed in Exhibit "B" attached hereto and by this reference incorporated herein ("Key Personnel"). Consultant shall not substitute or remove Key Personnel without the prior written consent of District.
- 2.4** Consultant represents and warrants that it has the qualifications, experience, and facilities necessary to properly perform the services required under this Agreement in a thorough, competent, and professional manner. Notwithstanding Section 3 below, in the event Consultant utilizes the services of subcontractors or sub-consultants, Consultant assumes sole and complete responsibility for the performance of the subcontractor or sub-consultant to the specifications provided hereunder for Consultant's work, and no adjustment will be made to Consultant's requirements under this Agreement for timely completion of services, complete performance of services, or delivery of products or deliverables in a timely fashion, and no adjustment will be made to performance deadlines, or compensation due to Consultant, due to or arising from issues Consultant may have with any subcontractor or sub-consultant. Consultant will at all times faithfully, competently and to the best of its ability, experience and talent, perform all services described in this Agreement. In meeting its obligations under this Agreement, Consultant shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to those required of Consultant under this Agreement.

Consultant warrants it will perform its services, as more particularly described in this Agreement and each Task Order in accordance with generally accepted professional practices and current standards of care and diligence normally practiced by members of the profession currently practicing under conditions of a similar nature. Consultant shall perform, at its own cost and expense and without reimbursement from the District, any services necessary to correct errors or omissions which are caused by the Consultant's failure to comply with the standard of care provided for herein.

- 2.5** Neither District nor Consultant shall be considered in default of this Agreement for delays in performance caused by circumstances beyond the reasonable control of the non-performing party. For purposes of this Agreement, such circumstances include a Force Majeure Event. A Force

Majeure Event shall mean an event that materially affects the Consultant's performance and is one or more of the following: (1) Acts of God or other natural disasters occurring at the project site; (2) terrorism or other acts of a public enemy; (3) orders of governmental authorities (including, without limitation, unreasonable and unforeseeable delay in the issuance of permits or approvals by governmental authorities that are required for the services); and (4) pandemics, epidemics or quarantine restrictions. For purposes of this section, "orders of governmental authorities," includes ordinances, emergency proclamations and orders, rules to protect the public health, welfare and safety. Should such a Force Majeure Event occur, the non-performing party shall, within a reasonable time of being prevented from performing, give written notice to the other party describing the circumstances preventing continued performance and the efforts being made to resume performance of this Agreement. Delays shall not entitle Consultant to any additional compensation regardless of the Party responsible for the delay. Notwithstanding the foregoing, District may still terminate this Agreement in accordance with the termination provisions of this Agreement.

### **Section 3. Additional Services and Changes in Services**

- 3.1** Consultant will not be compensated for any services rendered in connection with its performance of this Agreement that are in addition to or outside of those set forth in the Task Orders unless such additional services are authorized in advance and in writing by District.
- 3.2** If Consultant believes that additional services are needed to complete a Task Order, Consultant will provide the Authorized Representative with written notification describing the proposed additional services, the reasons for such services, and a detailed proposal regarding cost.
- 3.3** District may order changes to a Task Order, consisting of additions, deletions, or other revisions, and the compensation to be paid Consultant will be adjusted accordingly. All such changes must be authorized in writing and executed by Consultant and District. The cost or credit to District resulting from changes in a Task Order will be determined by the written agreement between the Parties.

### **Section 4. Familiarity with Services and Site.**

- 4.1** By executing this Agreement, Consultant warrants that Consultant shall, prior to undertaking a Task Order:
  - (a) investigate and consider the services to be performed;
  - (b) carefully consider how and within what time frame the services should be performed;

- (c) understand the facilities, difficulties, and restrictions attending performance of the services under a Task Order; and
- (d) possesses all licenses required under local, state or federal law to perform the services contemplated by a Task Order and maintain all required licenses during the performance of such Task Order.

**4.2** If services involve work upon any site, Consultant warrants that Consultant has or will investigate the site and will be fully acquainted with the conditions there existing, before commencing its services under a Task Order. Should Consultant discover any latent or unknown conditions that may materially affect the performance of services, Consultant will immediately inform District of such fact and will not proceed except at Consultant's own risk until written instructions are received from the District.

## **Section 5. Compensation and Payment.**

- 5.1** In no event shall the total amount paid for services rendered by Consultant under this Agreement and all Task Orders issued hereunder exceed the sum of the Task Orders. Subject to any limitations set forth in this Agreement, District agrees to pay Consultant the amounts shown in a Task Order.
- 5.2** Consultant shall furnish District monthly with an original invoice for all services performed and expenses incurred under a Task Order during the preceding month in accordance with the fee schedule set forth in the Task Order. The invoice must detail charges by the following categories: labor (by subcategory), reimbursable costs, subcontractor contracts and miscellaneous expenses. The invoice must list, as applicable, the hours worked and hourly rates for each personnel category, the tasks performed, the percentage of the task completed during the billing period, the cumulative percentage completed for each task, and the total cost of the services.
- 5.3** District will independently review each invoice submitted by Consultant to determine whether the work performed and expenses incurred are in compliance with this Agreement and the Task Order. In the event that no charges or expenses are disputed, the invoice will be approved and paid. In the event any charges or expenses are disputed by District, the original invoice will be returned by District to Consultant for correction and resubmission.
- 5.4** Except as to any charges for work performed or expenses incurred by Consultant that are disputed by District, District will use its best efforts to cause Consultant to be paid within thirty (30) days of receipt of Consultant's invoice.

- 5.5 No payment or partial payment to Consultant shall constitute acceptance of any work completed by Consultant or waive any claims by the District for any reason whatsoever.

**Section 6. Required Documentation Prior to Performance.**

- 6.1 Consultant will not perform any services under this Agreement until:
- (a) Consultant furnishes proof of insurance (“Insurance”) as required under Exhibit “C” attached hereto and by this reference incorporated herein; and
  - (b) Consultant provides District with a Taxpayer Identification Number.
- 6.2 The District will have no obligation to pay for any services rendered by Consultant in advance of receiving written authorization to proceed for each Task Order, and Consultant acknowledges that any such services are at Consultant’s own risk.

**Section 7. Project Documents.**

- 7.1 All original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer programs, files and other documents (collectively, “Project Documents”) prepared, developed or discovered by Consultant in the course of providing services under this Agreement will become the sole property of District and may be used, reused or otherwise disposed of by District without the permission of Consultant. Consultant will take such steps as are necessary to perfect or protect the ownership interest of District in such Project Documents. Upon completion, expiration or termination of this Agreement, Consultant shall turn over to District all such original Project Documents in its possession; provided, however, that Consultant may retain copies of Project Documents.
- 7.2 Except as necessary for the performance of services under this Agreement, no Project Documents prepared under this Agreement, will be released by Consultant to any other person or entity without District’s prior written approval. All press releases, including graphic display information to be published, must be approved and distributed solely by District, unless otherwise agreed to in writing by District.

**Section 8. Consultant’s Books and Records.**

- 8.1 Consultant shall maintain any and all documents and records demonstrating or relating to Consultant’s performance of services under this Agreement. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, or other documents or



records evidencing or relating to work, services, expenditures and disbursements charged to District under this Agreement. Any and all such documents or records must be maintained in accordance with generally accepted accounting principles and must be sufficiently complete and detailed so as to permit an accurate evaluation of the services provided by Consultant under this Agreement. Any and all such documents or records must be maintained for three (3) years following the final payment for each Task Order.

- 8.2** Any and all records or documents required to be maintained by this section must be made available for inspection, audit and copying, at any time during regular business hours, upon written request by District or its designated representatives. Copies of such documents or records must be provided directly to District for inspection, audit and copying when it is practical to do so; otherwise, unless an alternative is mutually agreed upon, such documents and records must be made available at Consultant's address indicated for receipt of notices in this Agreement.
- 8.3** Where District has reason to believe that any of the documents or records required to be maintained by this section may be lost or discarded due to dissolution or termination of Consultant's business, District may, by written request, require that custody of such documents or records be given to a person or entity mutually agreed upon and that such documents and records thereafter be maintained by such person or entity at Consultant's expense. Access to such documents and records shall be granted to District, as well as to its successors-in-interest and authorized representatives.

**Section 9. Status of Consultant.**

- 9.1** Consultant is and will at all times remain a wholly independent contractor and not an officer or employee of District. Consultant has no authority to bind District in any manner, or to incur any obligation, debt or liability of any kind on behalf of or against District, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by District.
- 9.2** The personnel performing the services under this Agreement on behalf of Consultant will at all times be under Consultant's exclusive direction and control. Neither District, nor any elected or appointed boards, officers, officials, employees or agents of District, will have control over the conduct of Consultant or any of Consultant's officers, subcontractors or sub-consultants, employees or agents, except as provided in this Agreement. Consultant warrants that it will not at any time or in any manner represent that Consultant or any of Consultant's officers, employees or agents are in

any manner officials, officers, employees or agents of District.

- 9.3** Neither Consultant, nor any of Consultant's officers, employees or agents, will obtain any rights to retirement, health care or any other benefits which may otherwise accrue to District's employees. Consultant expressly waives any claim to any such rights or benefits.

**Section 10. Compliance with Applicable Laws and California Labor Code.**

- 10.1** Consultant shall keep itself informed of and comply with all applicable federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this Agreement.

- 10.2** Consultant is aware of the requirements of California Labor Code Sections 1720 et seq. and 1770 et seq., which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects ("Prevailing Wage Laws"). If the services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is \$1,000 or more, Consultant agrees to fully comply with such Prevailing Wage Laws. Consultant shall defend, indemnify and hold the District, its officials, officers, employees and agents free and harmless from any claims, liabilities, costs, penalties or interest arising out of any failure or alleged failure to comply with the Prevailing Wage Laws. It shall be mandatory upon the Consultant and all subconsultants to comply with all California Labor Code provisions, which include but are not limited to prevailing wages (Labor Code Sections 1771, 1774 and 1775), employment of apprentices (Labor Code Section 1777.5), certified payroll records (Labor Code Sections 1771.4 and 1776), hours of labor (Labor Code Sections 1813 and 1815) and debarment of contractors and subcontractors (Labor Code Section 1777.1). The requirement to submit certified payroll records directly to the Labor Commissioner under Labor Code section 1771.4 shall not apply to work performed on a public works project that is exempt pursuant to the small project exemption specified in Labor Code Section 1771.4.

- 10.3** If the services are being performed as part of an applicable "public works" or "maintenance" project, then pursuant to Labor Code Sections 1725.5 and 1771.1, the Consultant and all subconsultants performing such services must be registered with the Department of Industrial Relations. Consultant shall maintain registration for the duration of the Agreement and require the same of any subconsultants, as applicable. This Agreement may also be subject to compliance monitoring and enforcement by the Department of Industrial Relations. It shall be Consultant's sole responsibility to comply with all applicable registration and labor compliance requirements. Notwithstanding the foregoing, the contractor registration requirements mandated by Labor Code Sections 1725.5 and 1771.1 shall not apply to work performed on a public works project that is exempt pursuant to the small project exemption specified in Labor Code Sections 1725.5 and 1771.1.

- 10.4** This Agreement may also be subject to compliance monitoring and enforcement by the Department of Industrial Relations. It shall be Consultant's sole responsibility to comply with all applicable registration and labor compliance

requirements. Any stop orders issued by the Department of Industrial Relations against Consultant or any subcontractor that affect Consultant's performance of services, including any delay, shall be Consultant's sole responsibility. Any delay arising out of or resulting from such stop orders shall be considered Consultant caused delay and shall not be compensable by the District. Consultant shall defend, indemnify and hold the District, its officials, officers, employees and agents free and harmless from any claim or liability arising out of stop orders issued by the Department of Industrial Relations against Consultant or any subcontractor.

### **Section 11. Conflicts of Interest.**

Consultant covenants that neither Consultant, nor any officer, principal nor employee of its firm, has or will acquire any interest, directly or indirectly, that would conflict in any manner with the interests of District or that would in any way hinder Consultant's performance of services under this Agreement. Consultant further covenants that neither Consultant, nor any officer, principal or employee of its firm will make, participate in the making, or in any way attempt to use the position of Consultant to influence any decision of the District in which Consultant knows or has reason to know that Consultant, or any officer, principal or employee of Consultant has a financial interest as defined in Government Code section 87103.

### **Section 12. Confidential Information; Release of Information.**

- 12.1** All information gained or work product produced by Consultant in performance of this Agreement will be considered confidential to the full extent permitted by law, unless such information is in the public domain or already known to Consultant. Consultant shall not release or disclose any such information or work product to persons or entities other than District without prior written authorization from an Authorized Representative, except as may be required by law.
- 12.2** Consultant, its officers, employees, or agents, shall not, without prior written authorization from an Authorized Representative or unless requested by the District counsel, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order will not be considered "voluntary" provided Consultant gives District notice of such court order or subpoena.
- 12.3** If Consultant, or any officer, employee, or agent of Consultant, provides any information or work product (including Project Documents) in violation of this Agreement, then District shall have the right to reimbursement and indemnity from Consultant for any damages, costs and fees, including attorneys' fees related to any unauthorized disclosure by consultant or, caused by or incurred as a result of Consultant's conduct.
- 12.4** Consultant shall promptly notify District should, Consultant, its officers, employees, or agents be served with any summons, complaint, subpoena,

notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the services performed under this Agreement. District retains the right, but has no obligation, to represent Consultant or be present at any deposition, hearing or similar proceeding. Consultant agrees to cooperate fully with District and to provide District with the opportunity to review any response to discovery requests provided by Consultant. However, this right to review any such response does not imply or mean the right by District to control, direct, or rewrite such response.

### **Section 13. Indemnification.**

**13.1** Consultant covenants and agrees that, during the term of this Agreement, any injury suffered as a result of Consultant's services shall be the sole responsibility of Consultant and its successors and assigns and District shall not be liable to Consultant, or any other person or persons whatsoever for any such injury, loss or damage to persons or property unless caused by the sole negligence or intentional acts of District or its Representatives (as solely defined below).

**13.2** To the fullest extent permitted by law, Consultant shall defend, indemnify and hold District, its officers, directors and Representatives ("District Indemnitees") harmless from and against any and all claims, costs, liabilities, debts, demands, suits, actions, causes of action, obligations, proceedings, damages, judgments, liens and expenses of whatever nature, including attorneys' fees and disbursements (collectively, "Claims") which may be made against the District Indemnitees arising out of or in connection with (a) the retention by District of Consultant's services; (b) the performance of or failure to perform, the services covered by this Agreement which is caused or occasioned by any act, action, neglect on the part of Consultant, or its Representatives, in the performance of this Agreement and the services provided under this Agreement; (c) the death and/or injury to any person or damage to any property (real or personal) and/or economic loss which may be caused or is claimed to have been caused, by the negligence, act or omission of Consultant or its Representatives ; (d) any violation or alleged violation by Consultant of any law or regulation now or hereafter enacted; and (e) any breach by Consultant of its obligations under this Agreement. The foregoing indemnity shall not apply to the extent any such Claims are ultimately established by a court of competent jurisdiction to have been caused by the sole negligence or willful misconduct of the District Indemnitees or any of them. District shall make all decisions with respect to its representation in any legal proceeding concerning this section. If Consultant fails to do so, District shall have the right, but not the obligation, to defend the Claim and charge all of the direct or incidental costs of such defense, including attorneys' fees and costs, to Consultant and to recover the same from Consultant. The term "Representatives" shall mean employees, representatives, agents, contractors, subcontractors or any other persons directly or indirectly employed by any one of the foregoing or reasonably under the control of any of the foregoing or for whose acts any of the foregoing may be liable.

**13.3** If Consultant's obligation to defend, indemnify, and/or hold harmless arises out of Consultant's performance of "design professional" services (as that term is defined under Civil Code section 2782.8), then, and only to the extent required by Civil Code section 2782.8, which is fully incorporated herein, Consultant's indemnification obligation shall be limited to claims that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant, and, upon Consultant obtaining a final adjudication by a court of competent jurisdiction, Consultant's liability for such claim, including the cost to defend, shall not exceed the Consultant's proportionate percentage of fault.

#### **Section 14. Insurance.**

Consultant agrees to obtain and maintain in full force and effect during the term of this Agreement the insurance coverages listed in Exhibit "C." All insurance policies shall be subject to approval by District as to form and content. These requirements are subject to amendment or waiver if so approved in writing by an Authorized Representative.

#### **Section 15. Assignment.**

**15.1** The expertise and experience of Consultant are material considerations for this Agreement. District has an interest in the qualifications of and capability of the persons and entities that will fulfill the duties and obligations imposed upon Consultant under this Agreement. Consultant may not assign or transfer this Agreement or any portion of this Agreement or the performance of any of Consultant's duties or obligations under this Agreement without the prior written consent of District. The District can withhold its approval/consent in its sole and absolute discretion. Any attempted assignment will be null and void, and will constitute a material breach of this Agreement entitling District to any and all remedies at law or in equity, including summary termination of this Agreement.

**15.2** Consultant must obtain District's prior written approval before utilizing any subcontractors to perform any services under this Agreement, which said approval may be withheld in District's sole and absolute discretion. This written approval must include the identity of the subcontractor and the terms of compensation. Approval by District does not imply any agreement to or endorsement by the District as to the competency or capability of any proposed subcontractor or sub-consultant, and District reserves any and all rights against both Consultant and such subcontractor or sub-consultant, for any failure to perform or other breach of any of the provisions of this Agreement, or the standards of performance defined herein, and no waiver is intended or to be implied by District's approval of any subcontractor or sub-consultant.

## **Section 16. Termination of Agreement.**

- 16.1** District may terminate this Agreement, with or without cause, at any time by giving ten (10) calendar days written notice of termination to Consultant. In the event such notice is given, Consultant shall cease immediately all work in progress.
- 16.2** Upon termination of this Agreement, all property belonging exclusively to District which is in Consultant's possession, including, but not limited to, Project Documents must be returned to District immediately. Consultant shall promptly deliver to District a final invoice for all outstanding services performed and expenses incurred by Consultant as of the date of termination. If said termination occurs prior to completion of any Task Order for which a payment request has not been received, the charge for services performed during such task shall be the reasonable value of such services, based on an amount mutually agreed to by District and Consultant of the portion of such Task Order completed but not paid prior to said termination.
- 16.3** Consultant acknowledges District's right to terminate this Agreement as provided in this section, and hereby waives any and all claims for damages that might otherwise arise from District's termination of this Agreement. District shall not be liable for any costs other than the charges or portions thereof which are specified herein. Consultant shall not be entitled to payment for unperformed services, and shall not be entitled to damages or compensation for termination of work.

## **Section 17. Notices.**

- 17.1** All written notices required or permitted to be given under this Agreement will be deemed made when received by the other Party at its respective address as follows:

To District:                    West Valley Water District  
    855 West Base Line Road  
    P. O. Box 920  
    Rialto, CA 92377  
    Attention: General Manager  
    (Tel.) 909-875-1804  
    (Fax) 909-875-1849

To Consultant:                Clifton Larson Allen LLP  
    Attention: Ted Muller  
    Address: P.O. Box 31001-2443,  
    Pasadena, CA 91110-2443  
    Phone Number: 844-325-1836  
    Email: ted.mueller@claconnect.com

**\*\* Please send all invoices by:**

**Email: [apinvoices@wvwd.org](mailto:apinvoices@wvwd.org)**

or

*Mail: West Valley Water District  
Accounts Payable  
P.O. Box 190  
Rialto, CA 92377*

- 17.2** Notice will be deemed effective on the date personally delivered or transmitted by facsimile. If the notice is mailed, notice will be deemed given three (3) days after deposit of the same in the custody of the United States Postal Service, postage prepaid, for first class delivery, or upon delivery if using a major courier service with tracking capabilities.
- 17.3** Any Party may change its notice information by giving notice to the other Party in compliance with this section.

## **Section 18. General Provisions.**

- 18.1 Authority to Execute.** Each Party represents and warrants that all necessary action has been taken by such Party to authorize the undersigned to execute this Agreement and to bind it to the performance of its obligations hereunder.
- 18.2 Binding Effect.** Subject to Section 15, this Agreement is binding upon the heirs, executors, administrators, successors and assigns of the Parties, including any subcontractors or sub-consultants of Consultant.
- 18.3 Entire Agreement.** This Agreement and all attachments contain the entire, complete, final and exclusive agreement and understanding of the Parties with respect to the matters addressed in this Agreement and supersedes all other agreements or understandings, whether oral or written, between Consultant and District prior to the execution of this Agreement.
- 18.4 Modification of Agreement.** No amendment to or modification of this Agreement will be valid unless made in writing and approved by Consultant and approved in writing by the Board of Directors of the District, or in writing by the General Manager, if such power has been delegated to General Manager. The Parties agree that this requirement for written modifications cannot be waived and that any attempted waiver will be void.

- 18.5 Facsimile Signatures.** Amendments to this Agreement will be considered executed when the signature of a Party is delivered by facsimile transmission. Such facsimile signature will have the same effect as an original signature.
- 18.6 Waiver.** Waiver by any Party to this Agreement of any term, condition, or covenant of this Agreement will not constitute a waiver of any other term, condition, or covenant. Waiver by any Party of any breach of the provisions of this Agreement will not constitute a waiver of any other provision, or a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by District of any services by Consultant will not constitute a waiver of any of the provisions of this Agreement.
- 18.7 Interpretation.** This Agreement will be interpreted, construed and governed according to the laws of the State of California. Each Party has had the opportunity to review this Agreement with legal counsel. The Agreement will be construed simply, as a whole, and in accordance with its fair meaning, and without resort to rules regarding draftsmanship. It will not be interpreted strictly for or against either Party.
- 18.8 Severability.** If any provision of this Agreement shall be ruled invalid, illegal or unenforceable, the Parties shall: (a) promptly negotiate a substitute for the provisions which shall to the greatest extent legally permissible, effect the intent of the Parties in the invalid, illegal or unenforceable provision, and (b) negotiate such changes in, substitutions for or additions to the remaining provisions of this Agreement as may be necessary in addition to and in conjunction with subsection (a) above to give effect to the intent of the Parties without the invalid, illegal or unenforceable provision. To the extent the Parties are unable to negotiate such changes, substitutions or additions as set forth in the preceding sentence, and the intent of the Parties with respect to the essential terms of the Agreement may be carried out without the invalid, illegal or unenforceable provisions, the balance of this Agreement shall not be affected, and this Agreement shall be construed and enforced as if the invalid, illegal or unenforceable provisions did not exist.
- 18.9 Venue.** The Parties agree any action or proceeding to enforce or relating to this Agreement shall be brought exclusively in the federal court located in Riverside County, California or state court located in San Bernardino County, California and the Parties hereto consent to the exercise of personal jurisdiction over them by such courts for purposes of any such action or proceeding.
- 18.10 Disputes.** If any disputes should arise between the Parties concerning the work to be done under this Agreement, the payments to be made, or the manner of accomplishment of the work, Consultant shall nevertheless proceed to perform the work as directed by District pending settlement of the dispute.



- 18.11 Cooperation.** Consultant shall cooperate in the performance of work with District and all other agents.
- 18.12 Time of Essence.** Time shall be of the essence as to all dates and times of performance contained in this Agreement.
- 18.13 Counterparts.** This Agreement may be signed and delivered in any number of counter parts, each of which, when signed and delivered, shall be an original, but all of which shall together constitute one and the same Agreement.

**[SIGNATURES APPEAR ON FOLLOWING PAGE]**

**SIGNATURE PAGE FOR AGREEMENT FOR PROFESSIONAL SERVICES  
BETWEEN THE WEST VALLEY WATER DISTRICT  
AND CLIFTON LARSON ALLEN LLP**

**IN WITNESS WHEREOF**, the Parties have caused this Agreement to be executed effective as of the day and year first above written.

**DISTRICT:**

**WEST VALLEY WATER DISTRICT,  
a public agency of the State of California**

By \_\_\_\_\_  
Gregory Young, President

By \_\_\_\_\_  
John Thiel, General Manager

By \_\_\_\_\_  
Elvia Dominguez, Board Secretary

**CONSULTANT:**

\_\_\_\_\_  
Clifton Larson Allen LLP

By \_\_\_\_\_

Name \_\_\_\_\_

Its \_\_\_\_\_

**EXHIBIT A**  
**TASK ORDER**

**TASK ORDER NO.   1**

This Task Order (“Task Order”) is executed this \_\_\_\_\_ day of   June  , 2024 by and between West Valley Water District, a public agency of the State of California (“District”) and   Clifton Larson Allen LLP   (“Consultant”).

**RECITALS**

- A. On or about   June  , 2024 District and Consultant executed that certain Agreement for Professional Services (“Agreement”).
- B. The Agreement provides that the District will issue Task Orders from time to time, for the provision of certain services by Consultant.
- C. Pursuant to the Agreement, District and Consultant desire to enter into this Task Order for the purpose of setting forth the terms and conditions upon which Consultant shall render certain services to the District.

**NOW, THEREFORE, THE PARTIES HERETO HEREBY AGREE AS FOLLOWS:**

1. Consultant agrees to perform the services set forth on Exhibit “1” attached hereto and by this reference incorporated herein.
2. Subject to any limitations in the Agreement, District shall pay to Consultant the amounts specified in Exhibit “2” attached hereto and by this reference incorporated herein. The total compensation, including reimbursement for actual expenses, may not exceed the amount set forth in Exhibit “2,” unless additional compensation is approved in writing by the District.
3. Consultant shall perform the services described in Exhibit “1” in accordance with the schedule set forth in Exhibit “3” attached hereto and by this reference incorporated herein. Consultant shall commence work immediately upon receipt of a notice to proceed from the District. District will have no obligation to pay for any services rendered by Consultant in advance of receipt of the notice to proceed, and Consultant acknowledges that any such services are at Consultant’s own risk.
4. The provisions of the Agreement shall apply to this Task Order. As such, the terms and conditions of the Agreement are hereby incorporated herein by this reference.

**[SIGNATURES APPEAR ON FOLLOWING PAGE]**

**IN WITNESS WHEREOF**, the parties have caused this Task Order to be executed effective as of the day and year first above written.

**DISTRICT:**

**WEST VALLEY WATER DISTRICT,  
a public agency of the State of California**

\_\_\_\_\_  
John Thiel, General Manager

\_\_\_\_\_  
Board Secretary

**CONSULTANT:**

**Clifton Larson Allen LLP**

By\_\_\_\_\_

Name\_\_\_\_\_

Its\_\_\_\_\_

**EXHIBIT “1”****TO****TASK ORDER NO.   1****SCOPE OF SERVICES**

1. Provide oversight of the District’s investment portfolio by monitoring the performance and stability of securities purchased by the consultant providing investment services to the District. Such oversight will include ensuring conformance of the portfolio with the California Government Code and the District’s investment policy.
2. Review and approve monthly investment portfolio reports provided by accounting personnel. The review will be conducted according to the District investment policies and ensure timely distribution of reports to the Board of Directors and other appropriate parties.

The review and approval shall contain but is not limited to:

- a. Approval of a complete description of the securities inventory for the period;
  - b. Approval of a summary of investment transactions detailing any investment purchases and/or sales for the period;
  - c. Approval of the par amount, purchase amount, bond equivalent yield, mark to-market evaluation, settlement date, maturity date, total portfolio duration, and average weighted maturity, long or short-term rating of each security, and individual listing of each security;
  - d. Review all investment transactions and reports to ensure the accuracy of the reports;
  - e. Tracing cash and investment balances to bank statements, review of restricted balances and tracing to general ledger or applicable schedule, verification of Capital Reserve Funds and Liquidity Fund.
  - f. Upon finding discrepancies or errors in any report delivered to the District regarding investment services, the Treasurer shall prepare a written description of found errors and deliver the report to District staff and the CFO. The report shall fully describe each of the errors found and the recommended action required to correct the report.
3. Review and verify bank balances and review results with management.
  4. Review the District’s reserve policy and communicate if any investment is not consistent with the District’s investment policies.
  5. Upon request attend a maximum of four (4) meetings a year this includes the Finance Committee or Board meeting. After the fourth meeting per year, the firm’s standard billing rate will apply.

**EXHIBIT “2”**  
**TO**  
**TASK ORDER NO.   1**

**COMPENSATION**

Based on Consultant’s assessment and review of the District’s documents along with discussions with the District, Consultant estimates their work to be at 10-15 hours per week. Consultant’s staffing will comprise of a Staff Accountant and Consulting Controller.

As a result, Consultant’s fees are as follows:

- \$3,000 per month for the period July 1, 2024 to June 30, 2025
- \$3,150 per month for the period July 1, 2025 to June 30, 2026
- \$3,300 per month for the period July 1, 2026 to June 30, 2027

Hourly Rates for extra requested services is as follows:

Professional Services - Accounting	Standard Hourly Fee
Staff Accountant	\$90 - \$110
Senior Accountant	\$110 - \$130
Assistant Controller	\$130 - \$170
Consulting Controller	\$175 - \$235
<b>Consulting CFO</b>	\$240 - \$360
Quality Review	\$300 - \$400

**EXHIBIT "3"**  
**TO**  
**TASK ORDER NO. 1**  
**SCHEDULE**

Schedule to be determined by District staff.



**EXHIBIT B**  
**KEY PERSONNEL**

Consultant's designated representative(s) who are authorized to act on its behalf and to make all decisions in connection with the performance of services under this Agreement are:

Ted Mueller – Signing Director

**EXHIBIT C**  
**INSURANCE**

**INSURANCE**

A. **General Requirements.** Before commencing the performance of services under this Agreement, and at all other times this Agreement is effective, Consultant must procure and maintain the following types of insurance with coverage limits complying, at a minimum, with the limits set forth below:

<u>Type of Insurance</u>	<u>Limits (combined single)</u>
Commercial General Liability:	\$1,000,000
Business Automobile Liability	\$1,000,000
Professional Liability	\$1,000,000
Workers Compensation	Statutory Requirement

B. **Commercial General Liability Insurance.** The amount of insurance set forth above must be a combined single limit per occurrence for bodily injury, personal injury, and property damage for the policy coverage. The insurance must be on an “occurrence” not a “claims made” basis.

C. **Business Automobile Insurance.** Automobile coverage must be written on forms subject to the written approval of District.

D. **Professional Liability Insurance.** This coverage must be on an “occurrence” basis, including coverage for contractual liability. The Professional Liability Insurance required by this Agreement must be endorsed to be applicable to claims based upon, arising out of or related to services performed under this Agreement.

E. **Workers Compensation.** Consultant must have a State of California approved policy form providing the statutory benefits required by law with employer’s liability limits of no less than \$1,000,000 per accident for all covered losses, or Consultant must provide evidence of an approved self-insurance program.

F. **Additional Insureds.** Each Commercial General Liability Insurance policy and Business Auto Insurance policy must provide that the District, its officials, officers, employees, agents and volunteers are “additional insureds” under the terms of the policy, and must provide that an act or omission of one the insureds will not reduce or avoid coverage to the other insureds.

G. **Deductibles and Self-Insured Retention.** Any deductibles or self-insured retentions applicable to the insurance policies required under this Agreement must be declared to and approved by District. In no event may any required insurance policy have a deductible, self-insured retention or other similar policy provision in excess of \$50,000 without prior written approval by District in its sole discretion. At the option of District, either the insurer will reduce or eliminate such deductibles or self-insured retentions with respect to the District’s additional insureds or Consultant will procure a bond guaranteeing payment of any losses, damages,

expenses, costs or settlements up to the amount of such deductibles or self-insured retentions.

- H. **Primary Insurance.** Each of the insurance policies maintained by Consultant under this Agreement must state that such insurance will be deemed “primary” so that any insurance that may be carried by District will be deemed excess to that of Consultant. This endorsement must be reflected on forms as determined by District.
- I. **Certificates of Insurance and Endorsements.** Prior to commencing any services under this Agreement, Consultant must file with the District certificates of insurance and endorsements evidencing the existence of all insurance required by this Agreement, along with such other evidence of insurance or copies of policies as may reasonably be required by District. These certificates of insurance and endorsements must be in a form approved by the Legal Counsel. Consultant must maintain current certificates and endorsements on file with District during the term of this Agreement reflecting the existence of all required insurance. Each of the certificates must expressly provide that no material change in the policy, or termination thereof, will be effective except upon 30 days’ prior written notice to District by certified mail, return receipt requested. The delivery to District of any certificates of insurance or endorsements that do not comply with the requirements of this Agreement will not waive the District’s right to require compliance.
- J. **Insurance Rating.** All insurance required to be maintained by Consultant under this Agreement must be issued by companies licensed by or admitted to conduct insurance business in the State of California by the California Department of Insurance and must have a rating of A or better and Class VII or better by the latest edition of A.M. Best’s Key Rating Guide.
- K. **Aggregate Limits.** The aggregate limits for each insurance policy required under this Agreement must apply separately and solely to the services performed under this Agreement. If the required policies do not have an endorsement providing that the aggregate limit applies separately to the services being performed, or if defense costs are included in the aggregate limit, then the required aggregate limits must be increased to an amount satisfactory to District.
- L. **Waiver of Subrogation Rights.** Consultant and each insurer providing any insurance required by this Agreement must waive all rights of subrogation against District, its officials, officers, employees, agents and volunteers, and each insurer must issue a certificate to the District evidencing this waiver of subrogation rights.
- M. **Failure to Maintain Required Insurance.** If Consultant, for any reason, fails to obtain and maintain the insurance required by this Agreement, District may obtain such coverage at Consultant’s expense and deduct the cost of such insurance from payments due to Consultant under this Agreement or may terminate the Agreement.

- N. **Effect of Coverage.** The existence of the required insurance coverage under this Agreement shall not be deemed to satisfy or limit Consultant's indemnity obligations under this Agreement. Consultant acknowledges that the insurance coverage and policy limits set forth in this Agreement constitute the minimum coverage and policy limits required. Any insurance proceeds available to District in excess of the limits and coverage required by this Agreement, and which is applicable to a given loss, must be made available to District to compensate it for such losses.



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** June 4, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** TRANSFER OF UNCLAIMED FUNDS INTO DISTRICT GENERAL FUND

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**BACKGROUND:**

The District's checking account accumulates outstanding checks. Periodically, Staff removes the stale dated checks from the bank reconciliation and moves them into a liability account. Currently, the balance in this liability account is \$52,182. From this liability account, there are certain outstanding checks that have sufficiently aged so they are now eligible for transfer to the District as miscellaneous revenue through the escheatment process. Escheatment to the District can only occur once the requirements of the applicable Government Codes have been met. The currently eligible amounts consist of 92 uncashed third-party checks totaling \$9,760. District Staff has already completed the required public noticing process as outlined in Government Code sections 50050-50052. Final Board approval is required in order to transfer the funds to the District after the statutory waiting period.

**DISCUSSION:**

Government Code sections 50050-50052 describe the procedure to apply to unclaimed funds that are at least three years old and greater than \$15. The procedure involves publishing a notice of unclaimed funds once a week, for two successive weeks in a newspaper of general circulation. Uncashed checks less than \$15 require a waiting period of only one year before they are eligible for escheatment under Government Code section 50055.

Any claims that are submitted as a result of the public noticing process are investigated and either approved or rejected by the Treasurer. Funds remaining unclaimed for a period of 45 to 60 days after the first publication are eligible for transfer to the District's General Fund. In practice, the District waits the full 60 days prior to making the funds transfer.

**FISCAL IMPACT:**

The fiscal impact is that unclaimed checks that have been properly escheated will be recognized as miscellaneous revenue by the District. Through the current escheatment process, a total of \$9,760 will be transferred to the District, less any eligible claims that are received during the statutory waiting period.

**STAFF RECOMMENDATION:**

Staff is requesting approval of the transfer of stale dated checks that are more than one-year-old and less than \$15.00 (Exhibit A) to District General Fund. Additionally, Staff is requesting approval to transfer to the District General Fund all unclaimed monies that are more than \$15.00 and are greater than three years old (Exhibit B). The funds in question were properly publicly noticed and published in the Rialto Record and El Chicano on 05/09/24 and 05/16/24. Final transfer of eligible funds will be completed on or after 7/16/24.

**ATTACHMENT(S):**

1. Exhibit A - Unclaimed Funds Under \$15 Greater Than 1 Year Old
2. Exhibit B - Unclaimed Funds \$15 or More and 3 Years or More Older

# EXHIBIT A



## EXHIBIT A

## UNCLAIMED FUNDS - \$15.00 OR LESS AND MORE THAN 1 YEAR

<u>Date</u>	<u>Name</u>	<u>Amount</u>
09/01/21	OMID RABBANI	1.96
09/16/21	POOLE, KEVIN	5.54
10/14/21	LOPEZ, JOSELLIN	5.52
11/10/21	FORD, CHARLES H.	3.55
11/17/21	BARTNETT, RICHARD A / SARA	1.70
01/13/22	ALBA, ROY	6.43
03/03/22	PHA, REBECA	10.12
03/03/22	HARRIS, MELVIN	0.50
03/31/22	JORDAN ALEXIS CASTELLANOS	6.69
04/14/22	THOMAS, FRED	1.39
04/20/22	LEDUFF, KIMBERLY	7.86
05/26/22	IOV 2353 CACTUS LLC	0.40
05/26/22	MIRANDA, GUSTAVO	13.18
05/26/22	HOLANI, MATILETI	8.52
06/02/22	RICHMOND AMERICAN HOMES	13.40
07/28/22	JACOBS, ELISSA/RICHARD	0.13
08/11/22	DIZON, ADOLFO JR	0.80
09/01/22	VARGAS, EDGAR	9.53
09/29/22	REYNOSO, BENITO & HORTENCIA	11.83
12/08/22	ARNOLD & JEANETTE LYLE	6.54
12/15/22	EDU, MAURICE	3.10
01/05/23	NAJERA, MARIA & MANUEL	10.03
01/11/23	LANG, JOSEPH	12.74
<b>TOTAL UNDER \$15 AND OVER 1 YEAR</b>		<b>\$ <u>141.46</u></b>

# **EXHIBIT B**

## EXHIBIT B

## UNCLAIMED FUNDS - \$15.00 OR MORE AND MORE 3 YEARS OR OLDER

<u>Date</u>	<u>Name</u>	<u>Amount</u>
09/19/19	ARCA, ROWENA	22.44
05/09/19	BE OSSA INC	15.22
04/04/19	BERNEGOZZI, ROSANGELA	39.37
10/22/20	CAMARGO, KATIE & JORGE	17.76
09/26/19	CASTILLOS, CESAR & PAULA	22.17
05/09/19	CENTURY 21 TOWN & COUNTRY	69.82
05/31/19	CHHUM, MITCHELL	61.31
07/02/19	CITRUS HEIGHTS	180.00
04/04/19	CONTRERAS, CLAUDIA/GILBERTO P	76.54
05/31/19	CUEVAS-AGUILA, ROCIO	37.12
04/15/21	DICKSON, DOLORES	78.89
05/09/19	ESPINOSA, JASMINE	70.24
01/14/21	FITCH, APRIL	57.11
07/16/20	FONSECA, OMAR	87.60
05/31/19	FREEMAN, SIMISOLA & JAIDANIEL	17.42
08/26/20	GARDENER, DANIEL	20.12
04/22/20	GOMEZ ANDRIANO, JAVIER	56.58
05/21/20	GOMEZ, ALEJANDRO	41.89
08/20/20	HILTBRUNER, JOSHUA WADE	55.85
11/24/20	HOSE-MAN	314.31
12/09/19	IBARRA, ELIZABETH	17.55
06/14/19	JAMES MCMINN INC.	1,729.83
03/09/21	JOSEPH PATTISON	76.58
04/30/20	LOPEZ, ELIZABETH & LUIS	51.01
10/15/20	LYLES UTILITY CONSTRUCTION	1,073.62
02/04/20	MACE, AARON	25.11
09/17/20	MALDONADO, PRISCILLA Y.	20.76
03/18/21	MANSELL, CLARENCE	274.05
04/03/20	MARTINEZ, GABRIEL	48.41
05/13/20	MC KINNEY, DONNA	94.79
04/22/20	MEJIA, YESICA/ARTURO MARTINEZ	50.06
05/23/19	MERCADO, FRANCISCO	63.15
08/09/19	MIRELES, ISAIAH & FIGUEROA, EFRA	39.61
08/29/19	NADIA LOUKEH	46.64
04/04/19	NAVARRO, VICTOR	28.72
07/16/20	NORTH FONTANA INVESTMENT LLC	1,979.97
04/17/20	OCHOA, OFELIA	25.34
06/14/19	PARRA, LEONNIE	44.22
09/19/19	PEREZ, MARLEEN	56.16
05/31/19	PHELPS, PHILLIP H.	15.07
12/09/19	PROLOGIS LP	144.16
09/10/20	QIAOFENG, WU	49.95

<u>Date</u>	<u>Name</u>	<u>Amount</u>
07/16/20	RAMIREZ, MARIA DE LA LUZ	36.92
02/04/20	RAMOS, CASSANDRA	71.30
06/05/20	RATLIFF, JOHNNY	17.42
05/09/19	RAYMER, JORDAN	34.09
03/25/21	RAYTON, BRANDON	88.61
04/03/20	REID, JAN/RODNEY	15.32
08/09/19	ROMAN REALTY SERVICE	114.62
08/09/19	SAHAGUN, JESSICA & SALVADOR	29.84
07/25/19	SANTANA, AARON/ROBERTA	60.00
04/03/20	SCAIFE, OLLIE	49.74
12/05/19	SCARBOROUGH, KATHLEEN E.	117.78
11/27/19	STATE WATER RESOURCES CONTROL BOARD	60.00
08/09/19	SUMMERS, BRANDON	30.26
04/02/20	TAKHAR, AVTAR	38.12
12/09/19	TANJAUIKIO, ROBERTINO	70.95
08/20/20	THOMAS & CYNTHIA SANDERS	76.10
04/03/20	THUMOS, LLC	64.00
12/09/19	TRAMMELL CROW COMPANY	655.79
02/04/20	TRINITY FINANCIAL SERVICES LLC	56.96
09/19/19	VALENZUELA, ALICIA LETICIA	28.21
04/04/19	VELASQUEZ, RAFAEL SR./ JOSEFIN	127.10
02/11/21	VELAZQUEZ, ESTHER / ARTURO	36.16
04/25/19	WATER SYSTEMS CONSULTING INC	230.00
07/02/19	XIONG, CHENGGANG	63.92
04/15/21	YAMIN ISAAC VALLECILLO	80.00
02/25/21	YANDELL, DOUGLAS E.	17.94
05/13/20	ZHOU, VICKY	51.08
<b>TOTAL \$15 OR MORE AND 3+ YEARS</b>		<b><u>\$ 9,618.75</u></b>



**BOARD OF DIRECTORS  
FINANCE COMMITTEE  
STAFF REPORT**

**DATE:** June 4, 2024  
**TO:** Finance Committee  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** BUDGET DISCUSSION

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Discussion draft documents for FY 2024-25 have been developed for the Operating and Capital Budgets. These are working drafts that are subject to review, discussion, and revision.

**ATTACHMENT(S):**

1. FY24-25 Proposed Operating Budget - DRAFT
2. FY24-25 Capital Budget Request (Draft) 5.30.24

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Summary

**DRAFT**

	FY 2023-24			Forecast	FY 2024-25	Budget	
	Current	YTD Actual	Encumbrances	Final	Budget	Amount	%
	Budget	As of 4/24/23	& Forecast	Total	Request	Change	Change
<b>Operating Budget Summary</b>							
Grand Total Revenues	37,675,546	35,443,035	7,320,885	42,763,920	41,561,403	3,885,857	10%
Grand Total Expenses	33,327,887	24,757,851	5,416,344	30,174,195	34,839,269	1,511,382	5%
Debt Service (BLF, HydroPlant, Bond Pmt)	1,092,629	1,002,247	80,382	1,082,629	2,039,629	947,000	87%
Net Surplus(Deficit)	<b>3,255,030</b>	<b>9,682,938</b>	<b>1,824,158</b>	<b>11,507,096</b>	<b>4,682,505</b>	<b>1,427,475</b>	<b>44%</b>

<b>Operating Revenues</b>							
Subtotal: Domestic Water Consumption Sales	18,732,351.00	14,285,952.36	2,857,190.47	17,143,142.83	17,570,000.00	(1,162,351.00)	-6%
Subtotal: Other Water Consumption Sales	933,426.00	664,263.31	132,852.66	797,115.97	1,790,000.00	856,574.00	92%
<b>Total Water Consumption Sales</b>	<b>19,665,777.00</b>	<b>14,950,215.67</b>	<b>2,990,043.13</b>	<b>17,940,258.80</b>	<b>19,360,000.00</b>	<b>(305,777.00)</b>	<b>-2%</b>
<b>Total Monthly Service Charges</b>	<b>8,504,277.00</b>	<b>7,463,380.53</b>	<b>1,492,676.11</b>	<b>8,956,056.64</b>	<b>8,944,000.00</b>	<b>439,723.00</b>	<b>5%</b>
<b>Total Other Operating Revenue</b>	<b>4,177,477.00</b>	<b>3,038,643.00</b>	<b>1,595,433.39</b>	<b>4,634,076.38</b>	<b>4,752,616.00</b>	<b>575,139.00</b>	<b>14%</b>
<b>Total Operating Revenues</b>	<b>32,347,531.00</b>	<b>25,452,239.20</b>	<b>6,078,152.63</b>	<b>31,530,391.82</b>	<b>33,056,616.00</b>	<b>709,085.00</b>	<b>2%</b>

<b>Non-Operating Revenues</b>							
Subtotal: Property Taxes	3,147,135.00	3,444,166.80	2,592.14	3,446,758.94	3,677,030.00	529,895.00	17%
Subtotal: Grants and Reimbursements	102,704.33	1,044.50	360,000.00	361,044.50	1,554,757.00	1,452,052.67	1414%
Subtotal: Interest and Investment Earnings	2,020,626.49	4,450,807.54	867,498.26	5,318,305.80	3,200,000.00	1,179,373.51	58%
Subtotal: Rental Income - Cellular Antennas	40,835.61	33,123.74	6,624.75	39,748.49	41,000.00	164.39	0%
Subtotal: Other Non-Operating Revenues	16,713.82	32,085.33	6,017.07	38,102.40	32,000.00	15,286.18	91%
Subtotal: Gain On Sale/Disposition Of Capital Assets	-	2,029,568.00	-	2,029,568.00	-	-	0%
<b>Total Non-Operating Revenues</b>	<b>5,328,015.25</b>	<b>9,990,795.91</b>	<b>1,242,732.22</b>	<b>11,233,528.13</b>	<b>8,504,787.00</b>	<b>3,176,771.75</b>	<b>60%</b>

<b>Operating Expenses</b>							
Total Expenses: Source of Supply - 5110	2,214,463.00	1,577,996.87	315,599.37	1,893,596.24	2,310,700.00	96,237.00	4%
Total Expenses: Production - Pumping - 5210	4,984,150.00	3,880,943.20	903,944.78	4,784,887.98	5,177,350.00	193,200.00	4%
Total Expenses: Water Quality Department - 5310	798,525.00	566,292.87	120,601.44	686,894.30	851,725.00	53,200.00	7%
Total Expenses: Water Treatment - Perchlorate - 5320	765,000.00	348,679.67	246,390.58	595,070.26	685,000.00	(80,000.00)	-10%
Total Expenses: Water Treatment - FBR/FXB - 5350	1,977,245.00	1,499,927.00	457,427.65	1,974,855.64	2,389,005.00	411,760.00	21%
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,032,185.00	1,602,976.85	428,959.30	2,031,936.14	2,348,920.00	316,735.00	16%

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Summary

**DRAFT**

	FY 2023-24		Forecast		FY 2024-25		Budget	
	Current	YTD Actual	Encumbrances	Final	Budget	Amount	%	
	Budget	As of 4/24/23	& Forecast	Total	Request	Change	Change	
<b>Total Expenses: Maintenance - Transmission and Distribution - 5410</b>	3,035,200.00	2,331,077.72	602,566.60	2,933,644.34	3,303,500.00	268,300.00	9%	
<b>Total Expenses: Customer Service - 5510</b>	1,368,400.00	1,052,439.42	284,099.94	1,336,539.38	1,053,500.00	(314,900.00)	-23%	
<b>Total Expenses: Meter Reading - 5520</b>	1,041,100.00	657,293.83	121,654.73	778,948.55	1,108,100.00	67,000.00	6%	
<b>Total Expenses: Billing - 5530</b>	575,400.00	480,758.79	94,448.29	575,207.08	614,800.00	39,400.00	7%	
<b>Total Expenses: Administration - 5610</b>	2,387,380.00	1,620,018.58	327,023.24	1,947,041.82	2,186,295.00	(201,085.00)	-8%	
<b>Total Expenses: General Operations - 5615</b>	3,540,189.00	3,023,885.26	314,313.59	3,338,198.86	3,087,098.00	(453,091.00)	-13%	
<b>Total Expenses: Accounting - 5620</b>	1,039,100.00	775,450.87	142,543.85	917,994.72	915,530.00	(123,570.00)	-12%	
<b>Total Expenses: Engineering - 5630</b>	1,814,595.00	1,300,431.10	245,971.70	1,546,402.81	2,173,300.00	358,705.00	20%	
<b>Total Expenses: Information Technology - 5640</b>	1,423,250.00	1,118,383.54	263,518.85	1,381,902.38	1,662,116.00	238,866.00	17%	
<b>Total Expenses: GIS - 5645</b>	262,040.00	154,092.06	38,433.70	192,525.77	310,200.00	48,160.00	18%	
<b>Total Expenses: Board of Directors - 5650</b>	309,700.00	226,253.81	46,011.19	272,265.00	339,500.00	29,800.00	10%	
<b>Total Expenses: Human Resources/Risk Management - 5660</b>	899,050.00	708,277.32	181,991.86	890,269.19	949,730.00	50,680.00	6%	
<b>Total Expenses: Purchasing - 5680</b>	677,500.00	561,175.20	102,113.02	663,288.24	734,300.00	56,800.00	8%	
<b>Total Expenses: Public Affairs - 5710</b>	1,269,200.00	598,409.40	172,115.68	783,039.68	1,494,985.00	225,785.00	18%	
<b>Total Expenses: Grants &amp; Rebates - 5720</b>	30,000.00	8,464.48	-	8,464.48	225,000.00	195,000.00	650%	
<b>Total Operating Expenses</b>	<b>32,443,672.00</b>	<b>24,093,227.84</b>	<b>5,409,729.36</b>	<b>29,532,972.86</b>	<b>33,920,654.00</b>	<b>1,476,982.00</b>	<b>5%</b>	

<b>Non-Operating Expenses</b>								
Subtotal: Loss On Sale/Disposition Of Capital Assets	-	-	-	-	-	-	0%	
Subtotal: Interest Expense - Long-Term Debt	884,215.00	664,622.77	6,615.00	671,237.77	918,615.00	34,400.00	4%	
<b>Total Non-Operating Expenses</b>	<b>884,215.00</b>	<b>664,622.77</b>	<b>6,615.00</b>	<b>671,237.77</b>	<b>918,615.00</b>	<b>34,400.00</b>	<b>4%</b>	

**Debt Service**

**Debt Covenance Ratio Calculation:**

**Debt Service**

Net Revenue	5,231,874.25	-	-	-	7,640,749.00			
Series 2016A Bond Debt Service	1,303,300.00	-	-	-	1,304,000.00			

**Debt Coverage Ratio (Minimum 1.20)**

**4.01**

**5.86**

Calculation: Net Revenue ÷ Total Debt Service

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

**DRAFT**

GL Accounts		FY 2023-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Operating Revenues</b>										
<b>Water Consumption Sales</b>										
100-4000-400-4001	Water Domestic - Tier 1	5,042,702.30	5,081,244.00	4,383,936.56	876,787.31	5,260,723.87	5,325,000.00	243,756.00	5%	Small increase based upon normal weather conditions.
100-4000-400-4002	Water Domestic - Tier 2	5,645,375.78	7,018,858.00	4,831,798.42	966,359.68	5,798,158.10	6,400,000.00	(618,858.00)	-9%	Assumes conservation and weather conditions.
100-4000-400-4003	Water Domestic - Tier 3	5,373,935.39	6,632,249.00	4,651,205.08	930,241.02	5,581,446.10	5,800,000.00	(832,249.00)	-13%	Assumes conservation and weather conditions.
100-4000-400-4005	Domestic Water Sales - Payment Plans	448,792.02	-	419,012.30	83,802.46	502,814.76	45,000.00	45,000.00	-	Payment plans post-COVID
100-4000-400-4010	Water Revenue & Unauth / Unbilled Year End	15,277.78	-	-	-	-	-	-	-	
<b>Subtotal: Domestic Water Consumption Sales</b>		<b>16,526,083.27</b>	<b>18,732,351.00</b>	<b>14,285,952.36</b>	<b>2,857,190.47</b>	<b>17,143,142.83</b>	<b>17,570,000.00</b>	<b>(1,162,351.00)</b>	<b>-6%</b>	
100-4000-400-4007	Construction Meter/Hydrant Water Sales	377,356.49	480,822.00	302,069.24	60,413.85	362,483.09	380,000.00	(100,822.00)	-21%	Construction activity is expected to be moderate.
100-4000-400-4008	Fire Service Water Sales	164,207.49	142,604.00	226,159.00	45,231.80	271,390.80	250,000.00	107,396.00	75%	Increased warehouse activity.
100-4000-400-4009	Revenue / Wholesale Water Sales	238,552.87	308,000.00	135,285.07	27,057.01	162,342.08	160,000.00	(148,000.00)	-48%	Projected sales to Mary Gold
100-4000-400-4011	Revenue / Water-Unauthorized Consumption	973.42	2,000.00	750.00	150.00	900.00	-	(2,000.00)	-100%	
100-4000-400-4012	Chino Basin Water Rights Lease	-	-	-	-	-	1,000,000.00	1,000,000.00	-	Contract with Niagra water.
100-4000-400-4006	Pressure Irrigation Water Sales	11,533.53	-	-	-	-	-	-	-	Category no longer used.
<b>Subtotal: Other Water Consumption Sales</b>		<b>792,623.80</b>	<b>933,426.00</b>	<b>664,263.31</b>	<b>132,852.66</b>	<b>797,115.97</b>	<b>1,790,000.00</b>	<b>856,574.00</b>	<b>92%</b>	
<b>Total Water Consumption Sales</b>		<b>17,318,707.07</b>	<b>19,665,777.00</b>	<b>14,950,215.67</b>	<b>2,990,043.13</b>	<b>17,940,258.80</b>	<b>19,360,000.00</b>	<b>(305,777.00)</b>	<b>-2%</b>	
<b>Water Service Charges</b>										
100-4010-401-4051	Fire Service Mnthly Service Charge	377,636.92	341,961.00	333,098.40	66,619.68	399,718.08	400,000.00	58,039.00	17%	Increase to forecast amount.
100-4010-401-4050	Domestic Water Monthly Service Charge	7,828,150.35	8,039,316.00	7,009,706.25	1,401,941.25	8,411,647.50	8,400,000.00	360,684.00	4%	Increase to forecast amount.
100-4010-401-4052	Hydrant Water Monthly Service Charge	95,176.79	75,000.00	75,697.55	15,139.51	90,837.06	90,000.00	15,000.00	20%	Increase to forecast amount.
100-4020-405-4054	Back Flow Monthly Service Charge	48,638.30	48,000.00	44,878.33	8,975.67	53,854.00	54,000.00	6,000.00	13%	Increase based upon year-end forecast.
100-4020-405-4055	Pressure Irrigation Monthly Service Charge	1,205.52	-	-	-	-	-	-	-	
<b>Total Monthly Service Charges</b>		<b>8,350,807.88</b>	<b>8,504,277.00</b>	<b>7,463,380.53</b>	<b>1,492,676.11</b>	<b>8,956,056.64</b>	<b>8,944,000.00</b>	<b>439,723.00</b>	<b>5%</b>	



West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

**DRAFT**

GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification	
<b>Other operating income</b>										
100-4020-405-4101	Delinquent Charges	330,575.00	450,000.00	537,370.00	107,474.00	644,844.00	600,000.00	150,000.00	33%	Greater collection activity post COVID.
100-4020-405-4108	After Hours/Same Day Turn On Charges	4,300.00	12,000.00	4,800.00	960.00	5,760.00	6,000.00	(6,000.00)	-50%	Less activity expected.
100-4020-405-4106	Turn On/Turn Offs For Non-Payment	400.00	130,000.00	5,275.00	1,055.00	6,330.00	8,000.00	(122,000.00)	-94%	Less turn-offs due to more payment plans.
100-4020-405-4107	Lien Fee	60.00	1,000.00	60.00	12.00	72.00	500.00	(500.00)	-50%	Less lien fee activity
100-4020-405-4115	Water Service Application Fee	36,600.00	42,000.00	38,200.00	7,640.00	45,840.00	42,000.00	-	-	No change recommended
100-4020-405-4110	Fire Flow Testing	9,900.00	10,000.00	9,000.00	1,800.00	10,800.00	10,000.00	-	-	No change recommended
100-4020-405-4118	Copies	50.00	200.00	4.33	0.87	5.20	50.00	(150.00)	-75%	PRAs - Less activity expected.
100-4020-405-4100	Revenue / Cash Variance	(421.40)	-	(31.58)	(6.32)	(37.90)	-	-	-	No budget request in Current Year.
100-4020-405-4113	Plan Check Fees	30,912.00	25,000.00	45,680.00	9,136.00	54,816.00	55,000.00	30,000.00	120%	Increase to forecast amount.
100-4020-405-4105	Returned Payment Charges	8,950.00	10,000.00	10,125.00	2,025.00	12,150.00	10,000.00	-	-	Requested level to remain the same.
100-4020-405-4111	Inspection Fees	286,961.94	112,216.00	(6,160.35)	117,500.00	111,339.65	112,216.00	-	-	Requested level to remain the same.
100-4020-405-4112	Revenue / Meter Installation Charge	677,792.04	297,878.00	27,636.40	170,500.00	198,136.40	245,000.00	(52,878.00)	-18%	Lesser construction expected.
100-4020-405-4103	Fines For Unauthorized Water Use	1,560.92	1,300.00	2,950.00	590.00	3,540.00	1,300.00	-	-	No change - less activity expected.
100-4020-405-4117	Revenue / Miscellaneous	12,288.16	5,000.00	829.96	165.99	995.95	1,000.00	(4,000.00)	-80%	Request reduced based on forecast.
100-4020-405-4116	Revenue / Unclaimed Customer Refund	59,966.21	20,000.00	-	9,000.00	9,000.00	9,000.00	(11,000.00)	-55%	Request adjusted to forecast.
100-4020-405-4128	3A1 Pump from City of Rialto	107,602.26	100,000.00	75,091.73	15,018.35	90,110.08	80,000.00	(20,000.00)	-20%	Less activity expected.
100-4020-405-4132	Reimbursement From City Of Rialto - Opr Plant	218,946.57	200,000.00	286,598.97	57,319.79	343,918.76	300,000.00	100,000.00	50%	Greater activity expected than prior year.
100-4020-405-4131	Reimbursement From UTC - Routine Costs FBR	1,416,311.89	1,385,855.00	1,128,644.22	225,728.84	1,354,373.06	1,400,000.00	14,145.00	1%	Greater activity expected
100-4020-405-4134	Reimbursement From UTC - Non-Routine Costs	-	-	-	-	-	-	-	-	Not a budgeted category
100-4020-405-4127	Baseline Feeder Operations	977,495.49	1,050,000.00	680,983.42	366,196.68	1,047,180.10	1,050,000.00	-	-	Request same as prior year.
100-4020-405-4122	Document Prep Fees	5.00	50.00	20.00	4.00	24.00	50.00	-	-	Request same as prior year.
100-4020-405-4120	Administration Fees (Section 2017)	588,120.65	230,478.00	33,770.57	456,754.11	490,524.68	500,000.00	269,522.00	117%	Small decrease in activity expected.
100-4020-405-4123	Revenue Other Activities UUT	2,157.72	2,500.00	2,053.84	410.77	2,464.61	2,500.00	-	-	Request same as prior year.
100-4020-405-4125	Reimbursement From Residents For Damages Done	63,064.13	50,000.00	150,090.03	30,018.01	180,108.04	50,000.00	-	-	Request same as prior year.
100-4020-405-4124	Energy Demand Response Programs	10,504.43	20,000.00	5,651.46	1,130.29	6,781.75	5,000.00	(15,000.00)	-75%	Program ending in FY24-25
100-4020-405-4126	Conservation Rebate Reimb	149,066.09	20,000.00	-	15,000.00	15,000.00	265,000.00	245,000.00	-	New conservation grant from SBVMWD.
100-4010-401-4114	Backflow Install Chg	-	2,000.00	-	-	-	-	(2,000.00)	-	Account not being used.
<b>Total Other Operating Revenue</b>										
<b>Total Operating Revenues</b>										
		<b>4,993,169.10</b>	<b>4,177,477.00</b>	<b>3,038,643.00</b>	<b>1,595,433.39</b>	<b>4,634,076.38</b>	<b>4,752,616.00</b>	<b>575,139.00</b>	<b>14%</b>	
		<b>30,662,684.05</b>	<b>32,347,531.00</b>	<b>25,452,239.20</b>	<b>6,078,152.63</b>	<b>31,530,391.82</b>	<b>33,056,616.00</b>	<b>709,085.00</b>	<b>2%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification	
<b>Operating Expenses</b>										
<b>Source of Supply - 5110</b>										
	Baseline Feeder Agreement - Delivery Charge for 5,000 acres.		550,100.00	371,446.78	74,289.36	445,736.14	735,000.00			Baseline Feeder Agreement - Delivery Charge for 3,500 acre-feet at \$210/acre-foot. In FY24-25 both wells expected to run at max capacity. As opposed to FY23-24, only 1 well was in operation. Increase in budget request reflects increase in usage.
	Standby water source for warmer months.		-	-	-	-	29,100.00			Standby water source for warmer months for 100 acre-feet at \$291/acre-foot.
100-5110-520-5252	Purchased Water / Muni	526,828.01	550,100.00	371,446.78	74,289.36	445,736.14	764,100.00	214,000.00	39%	
	State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery.		500,000.00	465,460.00	93,092.00	558,552.00	503,200.00			State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery. 4,000 acre-feet at \$125.8/acre-foot.
	State Project Water Recharge - Bunker Hill Obligation		118,400.00	46,599.87	9,319.97	55,919.84	118,400.00			State Project Water Recharge - Bunker Hill Obligation - Baseline Feeder. 25% of the Baseline Feeder delivery is required to be recharged. Purchase 1,000 acre-feet at \$118.40/acre-foot.
100-5110-520-5253	Purchased Water / State Project Water	409,278.30	618,400.00	512,059.87	102,411.97	614,471.84	621,600.00	3,200.00	1%	
	Purchase of Lytle Creek Water Rights from San Bernardino.		145,000.00	118,174.00	23,634.80	141,808.80	201,000.00			Purchase of Lytle Creek Water Rights from San Bernardino. 1,600 acre-feet at \$125.8/acre-foot.
100-5110-520-5250	Purchased Water / City of San Bernardino	173,798.99	145,000.00	118,174.00	23,634.80	141,808.80	201,000.00	56,000.00	39%	
	Stock Water Assessment		37,000.00	20,776.00	4,155.20	24,931.20	25,000.00			No change
100-5110-520-5251	Purchased Water / Fontana Union	25,758.00	37,000.00	20,776.00	4,155.20	24,931.20	25,000.00	(12,000.00)	-32%	
	IEUA Service charges		50,018.00	20,936.10	4,187.22	25,123.32	73,000.00			IEUA Capacity Charge new rates: \$1,413.33/mth. Meter Equivalent Unit Charge \$3,991.90/month. Readiness to serve \$680.28/mth. Total of \$6,085.51/month, \$73,026/year.
	Purchase IEUA water		470,000.00	196,644.82	39,328.96	235,973.78	300,000.00			Expected Purchases IEUA water prices, \$300AF @ ~\$1,000/AF.
100-5110-520-5255	Purchased Water / IEUA	505,700.27	520,018.00	217,580.92	43,516.18	261,097.10	373,000.00	(147,018.00)	-28%	
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs		318,945.00	315,189.70	63,037.94	378,227.64	300,000.00			District's expected portion per the SBBA Agreement - Water sustainability & O&M Cost.
100-5110-520-5256	Purchased Water / SBBA Agreement	296,575.11	318,945.00	315,189.70	63,037.94	378,227.64	300,000.00	(18,945.00)	-6%	
	Watermaster costs to maintain rights in the Chino Basin.		25,000.00	22,769.60	4,553.92	27,323.52	26,000.00			Watermaster costs to maintain rights in the Chino Basin.
100-5110-520-5254	Other Miscellaneous / Source of Supply Costs	58,413.63	25,000.00	22,769.60	4,553.92	27,323.52	26,000.00	1,000.00	4%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,996,352.31</b>	<b>2,214,463.00</b>	<b>1,577,996.87</b>	<b>315,599.37</b>	<b>1,893,596.24</b>	<b>2,310,700.00</b>	<b>96,237.00</b>	<b>4%</b>	
	<b>Total Expenses: Source of Supply - 5110</b>	<b>1,996,352.31</b>	<b>2,214,463.00</b>	<b>1,577,996.87</b>	<b>315,599.37</b>	<b>1,893,596.24</b>	<b>2,310,700.00</b>	<b>96,237.00</b>	<b>4%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Production - Pumping - 5210</b>									
100-5210-500-5001	Salaries & Wages / Full Time	885,599.98	950,000.00	787,490.00	143,180.00	930,670.00	1,013,800.00	63,800.00	7%
100-5210-500-5003	Salaries & Wages / Overtime	33,529.93	35,000.00	29,755.18	5,410.03	35,165.21	35,000.00	-	-
100-5210-500-5004	Salaries & Wages / On Call	17,669.37	14,500.00	15,159.48	2,756.27	17,915.75	18,000.00	3,500.00	24%
	<b>Subtotal: Payroll Expenses</b>	<b>936,799.28</b>	<b>999,500.00</b>	<b>832,404.66</b>	<b>151,346.30</b>	<b>983,750.96</b>	<b>1,066,800.00</b>	<b>67,300.00</b>	<b>7%</b>
100-5210-510-5101	Benefits / FICA	54,951.67	55,000.00	49,438.38	8,988.80	58,427.18	60,500.00	5,500.00	10%
100-5210-510-5102	Benefits / Medicare	13,667.63	13,500.00	12,283.63	2,233.39	14,517.02	15,100.00	1,600.00	12%
100-5210-510-5123	Benefits / Disability Insurance	2,940.22	3,100.00	3,003.22	546.04	3,549.26	3,500.00	400.00	13%
100-5210-510-5125	Benefits / Life Insurance	3,685.15	3,800.00	3,424.33	622.61	4,046.94	3,700.00	(100.00)	-3%
100-5210-510-5121	Benefits / Dental	12,134.09	12,100.00	11,117.70	2,021.40	13,139.10	12,200.00	100.00	1%
100-5210-510-5120	Benefits / Hosp / Med Insurance	163,262.43	164,100.00	155,919.52	28,349.00	184,268.52	188,000.00	23,900.00	15%
100-5210-510-5122	Benefits / Vision Care Insurance	2,288.89	2,300.00	2,096.82	381.24	2,478.06	2,300.00	-	-
100-5210-510-5124	Benefits / EAP	262.60	300.00	245.52	44.64	290.16	300.00	-	-
100-5210-510-5100	Benefits / Deferred Comp-ER Match	17,014.05	17,600.00	12,876.00	2,341.09	15,217.09	17,600.00	-	-
100-5210-510-5105	Expenses / PERS-Pension Classic	78,467.83	97,600.00	82,626.13	15,022.93	97,649.06	104,600.00	7,000.00	7%
100-5210-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	9,213.76	10,100.00	8,369.58	1,521.74	9,891.32	11,300.00	1,200.00	12%
100-5210-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	50,371.47	54,800.00	46,378.57	8,432.47	54,811.04	58,500.00	3,700.00	7%
100-5210-510-5103	Expenses / Workers Comp Ins	41,108.40	43,900.00	38,671.94	7,031.26	45,703.20	43,400.00	(500.00)	-1%
100-5210-510-5109	Expense / PERS - Pension Expense - GASB 68	684.50	-	-	-	-	-	-	-
	<b>Subtotal: Benefits Expenses</b>	<b>450,052.69</b>	<b>478,200.00</b>	<b>426,451.34</b>	<b>77,536.61</b>	<b>503,987.95</b>	<b>521,000.00</b>	<b>42,800.00</b>	<b>9%</b>
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,386,851.97</b>	<b>1,477,700.00</b>	<b>1,258,856.00</b>	<b>228,882.91</b>	<b>1,487,738.91</b>	<b>1,587,800.00</b>	<b>110,100.00</b>	<b>7%</b>

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Treatment and Distribution training, certification and renewal for 8 employees.		5,000.00	1,205.00	241.00	1,446.00	5,600.00			Hazwoper, contact hour classes, cert. and cert. renewals. Staff 1 - T2 renewal - \$80.00; D2 renewal - \$80.00; D3 exam - \$100; Contact Hour class - \$400 Cla-Val School - \$500; Staff 2 - D3 exam - \$100; T3 exam - \$100; Contact Hour class - \$400; Cla-Val School - \$500; Staff 3 - D3 exam - \$100; Contact Hour class - \$400; Staff 4 - D3 exam - \$100; Contact Hour class - \$400; Staff 5 - D5 renewal - \$140; Contact Hour class - \$400; Cla-Val School - \$500 Staff 6 - Contact Hour Class - \$400; Staff 7 - Contact Hour Class - \$200; Staff 8 - Contact Hour Class - \$100; 2 Cert. Renewals - \$200
100-5210-515-5200 Expenses / Training	2,146.17	5,000.00	1,205.00	241.00	1,446.00	5,600.00	600.00	12%	
Uniforms and safety boots for 8 employees.		4,000.00	2,321.63	464.33	2,785.96	4,000.00			No change in budget requested.
100-5210-536-5475 Operating Supplies / Uniforms	3,591.01	4,000.00	2,321.63	464.33	2,785.96	4,000.00	-	-	
Conference Expenses		1,000.00	39.00	7.80	46.80	2,300.00			Tri-State for 2 staff; \$1,150/each.
100-5210-515-5202 Miscellaneous / Trans/Meals/Lodging	23.21	1,000.00	39.00	7.80	46.80	2,300.00	1,300.00	130%	
Well and booster pump flow meter testing		15,000.00	-	5,807.73	5,807.73	15,000.00			Meter testing for Wells and booster pump. No budget increase needed.
100-5210-525-5321 Meter Testing	5,270.00	15,000.00	-	5,807.73	5,807.73	15,000.00	-	-	
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.		6,000.00	4,284.00	856.80	5,140.80	7,000.00			New contract pricing. Clinical Laboratory - Laboratory analysis are required to comply with State and Federal Regulations.
100-5210-525-5301 Professional Services / Lab Tests	1,764.00	6,000.00	4,284.00	856.80	5,140.80	7,000.00	1,000.00	17%	
BLF: 12.5% Sodium Hypochlorite for wellhead chlorination. P17080 Wells without wellhead treatment: Sodium Hypochlorite for wellhead chlorination. P17010		125,000.00	100,747.48	20,000.00	120,747.48	125,000.00			No change in budget requested.
100-5210-530-5401 Operating Supplies / Chemicals	137,384.11	125,000.00	100,747.48	20,000.00	120,747.48	125,000.00	-	-	
Reservoirs cleaning and inspection for tanks. Cleaning supplies for pump stations & Wells		30,000.00	14,795.96	12,959.19	27,755.15	30,000.00			No change in budget requested.
Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.		35,000.00	-	25,000.00	25,000.00	30,000.00			Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment, small decrease.
Electrical and instrumentation repairs.		25,000.00	-	22,000.00	22,000.00	25,000.00			No budget change.
Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvac, fencing, etc.		315,000.00	220,529.00	127,592.00	348,121.00	200,000.00			Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvac, fencing, etc. Less activity scheduled in FY24-25. Less activity expected.
100-5210-540-5614 Repair & Maintenance / Structures / Facility	282,930.67	405,000.00	235,324.96	187,551.19	422,876.15	285,000.00	(120,000.00)	-30%	
Tesco - Supervisory Control and Data Acquisition (SCADA) support. SCADA is used to monitor and control the water system, i.e., treatment plants, wells, booster stations, equipment, etc.		5,000.00	-	4,500.00	4,500.00	5,000.00			No change in budget requested.
100-5210-525-5306 Outside Labor / Contractors/Telemetry	-	5,000.00	-	4,500.00	4,500.00	5,000.00	-	-	
Annual cost for electrical service at all District facilities, i.e., HQs, well, booster station, and reservoir sites.		2,940,000.00	2,277,716.51	455,543.30	2,733,259.81	3,140,000.00			Expected increase in rates set by Edison.
100-5210-550-5652 Utility Services / Electric	2,853,242.81	2,940,000.00	2,277,716.51	455,543.30	2,733,259.81	3,140,000.00	200,000.00	7%	
City water service at East Complex.		450.00	448.62	89.72	538.34	650.00			City water service at East Complex.
100-5210-550-5655 Utility Services / Water	552.96	450.00	448.62	89.72	538.34	650.00	200.00	44%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>3,286,904.94</b>	<b>3,506,450.00</b>	<b>2,622,087.20</b>	<b>675,061.87</b>	<b>3,297,149.07</b>	<b>3,589,550.00</b>	<b>83,100.00</b>	<b>2%</b>	
<b>Total Expenses: Production - Pumping - 5210</b>	<b>4,673,756.91</b>	<b>4,984,150.00</b>	<b>3,880,943.20</b>	<b>903,944.78</b>	<b>4,784,887.98</b>	<b>5,177,350.00</b>	<b>193,200.00</b>	<b>4%</b>	

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
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West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Water Quality Department - 5310</b>									
100-5310-500-5001	Salaries & Wages / Full Time	288,036.69	367,200.00	263,401.33	47,891.15	311,292.48	393,300.00	26,100.00	7%
100-5310-500-5003	Salaries & Wages / Overtime	13,821.96	10,000.00	12,990.81	2,361.97	15,352.78	13,000.00	3,000.00	30%
100-5310-500-5004	Salaries & Wages / On Call	2,587.87	2,700.00	810.02	147.28	957.30	1,000.00	(1,700.00)	-63%
100-5310-500-5021	Salaries & Wages / Class A Drivers License	345.25	400.00	330.75	60.14	390.89	400.00	-	-
100-5310-500-5020	Salaries & Wages / Bilingual Compensation	652.00	700.00	611.50	111.18	722.68	1,300.00	600.00	86%
	<b>Subtotal: Payroll Expenses</b>	<b>305,443.77</b>	<b>381,000.00</b>	<b>278,144.41</b>	<b>50,571.71</b>	<b>328,716.13</b>	<b>409,000.00</b>	<b>28,000.00</b>	<b>7%</b>
100-5310-510-5101	Benefits / FICA	19,117.90	22,900.00	17,560.48	3,192.81	20,753.29	25,200.00	2,300.00	10%
100-5310-510-5102	Benefits / Medicare	4,471.13	5,400.00	4,106.93	746.71	4,853.64	5,900.00	500.00	9%
100-5310-510-5123	Benefits / Disability Insurance	890.32	1,100.00	968.31	176.06	1,144.37	1,400.00	300.00	27%
100-5310-510-5125	Benefits / Life Insurance	1,227.05	1,600.00	1,222.29	222.23	1,444.52	1,600.00	-	-
100-5310-510-5121	Benefits / Dental	6,135.14	8,100.00	5,649.01	1,027.09	6,676.10	6,500.00	(1,600.00)	-20%
100-5310-510-5120	Benefits / Hosp / Med Insurance	68,514.74	96,200.00	66,116.06	12,021.10	78,137.16	87,900.00	(8,300.00)	-9%
100-5310-510-5122	Benefits / Vision Care Insurance	773.25	1,000.00	744.00	135.27	879.27	1,000.00	-	-
100-5310-510-5124	Benefits / EAP	88.74	100.00	87.12	15.84	102.96	100.00	-	-
100-5310-510-5100	Benefits / Deferred Comp-ER Match	4,697.31	7,800.00	4,057.28	737.69	4,794.97	7,800.00	-	-
100-5310-510-5105	Expenses / PERS-Pension Classic	9,617.21	11,200.00	9,433.16	1,715.12	11,148.28	12,300.00	1,100.00	10%
100-5310-510-5106	PERS-Pension / Employer PEPR-2nd Tier	14,235.14	20,900.00	13,774.68	2,504.49	16,279.17	22,800.00	1,900.00	9%
100-5310-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	6,175.29	6,300.00	5,295.25	962.77	6,258.02	6,900.00	600.00	10%
100-5310-510-5103	Expenses / Workers Comp Ins	15,133.65	18,700.00	13,982.88	2,542.34	16,525.22	20,000.00	1,300.00	7%
100-5310-510-5109	Expense / PERS - Pension Expense - GASB 68	186.01	-	-	-	200.00	200.00	-	-
	<b>Subtotal: Benefits Expenses</b>	<b>151,262.88</b>	<b>201,300.00</b>	<b>142,997.45</b>	<b>25,999.54</b>	<b>168,996.97</b>	<b>199,600.00</b>	<b>(1,700.00)</b>	<b>-1%</b>
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>456,706.65</b>	<b>582,300.00</b>	<b>421,141.86</b>	<b>76,571.25</b>	<b>497,713.10</b>	<b>608,600.00</b>	<b>26,300.00</b>	<b>5%</b>

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts		FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
	Department Training for staff of 4		3,600.00	2,077.55	415.51	2,493.06	4,000.00			Staff 1 - County BF cert (\$175); AWWA BF cert (\$320); AWWA XC cert (\$125); T1 cert (\$70); D2 cert (\$80); 2 AWC classes for cert. renewal (\$765) Staff 2 - County BF cert (\$175); AWWA BF cert (\$320); 2 AWC/WES classes for cert. renewal (\$600) Staff 3 - T2 cert (\$80); D4 cert. (\$140); 1 WES class (\$132) Staff 4 - T2 cert (\$80); D2 cert (\$80); 1 water class (\$99)
100-5310-515-5200	Expenses / Training	1,226.47	3,600.00	2,077.55	415.51	2,493.06	4,000.00	400.00	11%	
	Uniforms and safety boots for 4 employees		3,125.00	2,218.80	443.76	2,662.56	3,125.00			No change in budget requested.
100-5310-536-5475	Operating Supplies / Uniforms	1,846.69	3,125.00	2,218.88	443.76	2,662.64	3,125.00	-	-	
	Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Triennial sampling is due in July at about \$1,600/well site x 14 wells plus Well 7 requires full Title 22 each quarter for one year.		55,000.00	50,181.10	10,036.22	60,217.32	60,000.00			New contract pricing approximately 10% increase: Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Additional PFAS quarterly sampling.
	Routine lab cost for distribution sampling. Misc. Sampling		35,000.00	26,957.70	5,391.54	32,349.24	35,000.00			Routine lab cost for distribution sampling. Misc. Sampling
100-5310-525-5314	Professional Services / Lab Tests	60,807.75	90,000.00	77,138.80	15,427.76	92,566.56	95,000.00	5,000.00	6%	
	Lead service line inventory		12,500.00	3,837.00	767.40	4,604.40	27,500.00			Lead Service Line inventory and sampling requirements. Outreach materials and sample kits. Sampling child care centers, elementary schools, middle and high schools upon request. Tri-annual testing, to be performed in FY24-25.
100-5310-525-5319	Outside Labor / Contractors	520.00	12,500.00	3,837.00	767.40	4,604.40	27,500.00	15,000.00	120%	
	Purchase of instruments and reagents necessary for compliance field testing and water quality calls. Purchase of dechlorination tablets to meet NPDES permit requirements during necessary system flushing activities.		7,000.00	1,176.76	235.35	1,412.11	7,000.00			Purchase of instruments and reagents necessary for compliance field testing and water quality calls. Purchase of dechlorination tablets to meet NPDES permit requirements during necessary system flushing activities.
100-5310-530-5401	Operating Supplies / Chemicals	5,962.63	7,000.00	1,176.76	235.35	1,412.11	7,000.00	-	-	
	Special labels and supplies for sampling		3,500.00	1,726.65	345.33	2,071.98	3,500.00			Special labels, toners, cross-connection mailings
100-5310-530-5407	Operating Supplies / Shop	-	3,500.00	1,726.65	345.33	2,071.98	3,500.00	-	-	
NEW	Repair or replace sample stations.		-	-	-	-	10,000.00			Repair or replace sample stations, replacing round sample stations with square ones for better security. We plan to change 10 sample stations.
	Calibration of hydrant meters. Calibration of backflows.		25,000.00	16,941.34	3,388.27	20,329.61	20,000.00			Calibration of hydrant meters. Calibration of backflows, repair BF & HM. Less activity expected in FY24-25.
100-5310-540-5614	Repair & Maintenance / Structures / Facility	9,714.71	25,000.00	16,941.34	3,388.27	20,329.61	30,000.00	5,000.00	20%	
	Replace stolen hydrant meters, replacement of damaged hydrants		75,000.00	41,760.68	23,352.14	65,112.82	75,000.00			No change in budget requested.
100-5310-540-5602	Repair & Maintenance / Equipment	38,644.74	75,000.00	41,760.68	23,352.14	65,112.82	75,000.00	-	-	
	Travel and meal training expenses		-	-	-	-	1,500.00			Tri-State plus room & travel, new item.
100-5310-515-5202	Miscellaneous / Trans/Meals/Lodging	1,612.20	-	-	-	-	1,500.00	1,500.00	-	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>120,335.19</b>	<b>216,225.00</b>	<b>145,151.01</b>	<b>44,030.19</b>	<b>189,181.20</b>	<b>243,125.00</b>	<b>26,900.00</b>	<b>12%</b>	
	<b>Total Expenses: Water Quality Department - 5310</b>	<b>577,041.84</b>	<b>798,525.00</b>	<b>566,292.87</b>	<b>120,601.44</b>	<b>686,894.30</b>	<b>851,725.00</b>	<b>53,200.00</b>	<b>7%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts		FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Water Treatment - Perchlorate - 5320</b>										
	PERCHLORATE - DISTRICT WELLS 18A, 41, 42, 16 & 17: Electricity costs for plant operations		400,000.00	106,487.43	121,297.49	227,784.92	300,000.00			The budget was lowered this FY, due to limited use of Well 18A, 41, 42. Increased use is expected this coming year.
100-5320-550-5652	Utility Services / Electric	231,896.31	400,000.00	106,487.43	121,297.49	227,784.92	300,000.00	(100,000.00)	-25%	
	PERCHLORATE - DISTRICT WELLS & IX Systems 18A, 41, 42, 16 & 17: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations		25,000.00	11,282.25	12,256.45	23,538.70	25,000.00			No change in budget requested.
100-5320-525-5314	Professional Services / Lab Tests	14,929.75	25,000.00	11,282.25	12,256.45	23,538.70	25,000.00	-	-	
	DISTRICT WELLS 18A, 41, 42, 16 & 17: Chemical costs for treatment - Chlorine.		35,000.00	3,707.66	24,512.16	28,219.82	30,000.00			Small decrease recommended.
100-5320-530-5401	Operating Supplies / Chemicals	9,989.49	35,000.00	3,707.66	37,396.18	41,103.84	30,000.00	(5,000.00)	-14%	
	Resin exchange		300,000.00	227,202.33	45,440.47	272,642.80	300,000.00			No change in budget requested.
100-5320-530-5404	Operating Supplies / Resin Exchange	-	300,000.00	227,202.33	45,440.47	272,642.80	300,000.00	-	-	
	Repair and Replace pump motors, as needed. Cartridge filters and miscellaneous equipment.		5,000.00	-	30,000.00	30,000.00	30,000.00			Removal & disposal of resin.
100-5320-540-5614	Repair & Maintenance / Structures / Facility	-	5,000.00	-	30,000.00	30,000.00	30,000.00	25,000.00	500%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>256,815.55</b>	<b>765,000.00</b>	<b>348,679.67</b>	<b>246,390.58</b>	<b>595,070.26</b>	<b>685,000.00</b>	<b>(80,000.00)</b>	<b>-10%</b>	
	<b>Total Expenses: Water Treatment - Perchlorate- 5320</b>	<b>256,815.55</b>	<b>765,000.00</b>	<b>348,679.67</b>	<b>246,390.58</b>	<b>595,070.26</b>	<b>685,000.00</b>	<b>(80,000.00)</b>	<b>-10%</b>	



West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Water Treatment - FBR - 5350</b>									
100-5350-500-5001	Salaries & Wages / Full Time	449,554.56	445,200.00	357,369.90	64,976.35	422,346.25	475,400.00	30,200.00	7%
100-5350-500-5003	Salaries & Wages / Overtime	19,956.68	30,000.00	25,434.03	4,624.37	30,058.40	31,000.00	1,000.00	3%
100-5350-500-5004	Salaries & Wages / On Call	22,600.76	20,000.00	18,458.82	3,356.15	21,814.97	22,000.00	2,000.00	10%
100-5350-500-5021	Salaries & Wages / Class A Drivers License	663.50	700.00	536.50	97.55	634.05	700.00	-	-
100-5350-500-5020	Salaries & Wages / Bilingual Compensation	-	500.00	375.00	68.18	443.18	500.00	-	-
	<b>Subtotal: Payroll Expenses</b>	<b>492,775.50</b>	<b>496,400.00</b>	<b>402,174.25</b>	<b>73,122.59</b>	<b>475,296.85</b>	<b>529,600.00</b>	<b>33,200.00</b>	<b>7%</b>
100-5350-510-5101	Benefits / FICA	28,291.22	26,700.00	25,139.32	4,570.79	29,710.11	30,100.00	3,400.00	13%
100-5350-510-5102	Benefits / Medicare	6,616.47	6,200.00	5,879.36	1,068.97	6,948.33	7,000.00	800.00	13%
100-5350-510-5123	Benefits / Disability Insurance	1,411.90	1,400.00	1,411.10	256.56	1,667.66	1,600.00	200.00	14%
100-5350-510-5125	Benefits / Life Insurance	1,599.30	1,600.00	1,507.74	274.13	1,781.87	1,600.00	-	0%
100-5350-510-5121	Benefits / Dental	5,810.06	6,000.00	6,011.24	1,092.95	7,104.19	7,300.00	1,300.00	22%
100-5350-510-5120	Benefits / Hosp / Med Insurance	92,567.08	96,200.00	91,165.70	16,575.58	107,741.28	109,400.00	13,200.00	14%
100-5350-510-5122	Benefits / Vision Care Insurance	995.46	1,000.00	932.82	169.60	1,102.42	1,000.00	-	-
100-5350-510-5124	Benefits / EAP	114.26	100.00	109.23	19.86	129.09	100.00	-	-
100-5350-510-5100	Benefits / Deferred Comp-ER Match	5,902.50	7,800.00	4,831.02	878.37	5,709.39	7,800.00	-	-
100-5350-510-5105	Expenses / PERS-Pension Classic	36,097.82	42,500.00	36,337.53	6,606.82	42,944.35	45,300.00	2,800.00	7%
100-5350-510-5106	PERS-Pension / Employer PEPR-2nd Tier	5,411.17	6,200.00	5,166.92	939.44	6,106.36	7,000.00	800.00	13%
100-5350-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	23,174.33	23,900.00	20,397.98	3,708.72	24,106.70	25,300.00	1,400.00	6%
100-5350-510-5109	Expense / PERS - Pension Expense - GASB 68	323.98	-	-	-	-	360.00	360.00	-
100-5350-510-5103	Expenses / Workers Comp Ins	22,404.82	21,800.00	19,628.68	3,568.85	23,197.53	23,300.00	1,500.00	7%
	<b>Subtotal: Benefits Expenses</b>	<b>230,720.37</b>	<b>241,400.00</b>	<b>218,518.64</b>	<b>39,730.66</b>	<b>258,249.28</b>	<b>267,160.00</b>	<b>25,760.00</b>	<b>11%</b>
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>723,495.87</b>	<b>737,800.00</b>	<b>620,692.89</b>	<b>112,853.25</b>	<b>733,546.13</b>	<b>796,760.00</b>	<b>58,960.00</b>	<b>8%</b>

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Treatment and Distribution Cert./Renewal. Training for staff of 4		2,500.00	300.00	1,150.00	1,450.00	2,120.00			Cert. renewals- \$550 for 3 operators. Water Treatment Exam Preparation Grade 4 \$370 for 1 operator. 2 american water college CEU classes \$800.00; \$400 for a conference.
100-5350-515-5200 Expenses / Training	1,588.75	2,500.00	300.00	1,150.00	1,450.00	2,120.00	(380.00)	-15%	
FBR Thermo, TOC Analyzer & Hach consumables and support. Collins Filters. FBR WELL 6 & 11: Air Conditioning service and VFD Maintenance. Annual fire sprinkler testing. FBR Calibration of flow meters and on-line analyzer's. Change out service for FBR air scrubber.		70,225.00	42,095.00	30,036.90	72,131.90	70,225.00			FBR Thermo, TOC Analyzer & Hach consumables and support. Collins Filters. FBR WELL 6 & 11: Air Conditioning service and VFD Maintenance. Annual fire sprinkler testing. FBR Calibration of flow meters and on-line analyzer's. Change out service for FBR air scrubber. No change in budget requested.
FBR Components for online compressors and blowers parts. Kaeser Blowers. Tech support for SCADA for FBR.		25,850.00	13,839.65	5,000.00	18,839.65	26,000.00			FBR Components for online compressors and blowers parts. Kaeser Blowers. Tech support for SCADA for FBR.
Annual water quality monitoring to comply with Geo Logic requirements.		7,900.00	-	8,000.00	8,000.00	9,000.00			Annual water quality monitoring to comply with Geo Logic requirements. Blaine Tech.
100-5350-525-5340 Professional Services / Other Consultants	71,996.24	103,975.00	55,934.65	43,036.90	98,971.55	105,225.00	1,250.00	1%	
Uniforms and boots for 4 employees.		4,100.00	1,714.19		1,714.19	2,200.00			For 3 operators: Uniforms and safety shoes
100-5350-536-5475 Operating Supplies / Uniforms	2,612.44	4,100.00	1,714.19	-	1,714.19	2,200.00	(1,900.00)	-46%	
Electricity costs for FBR plant operations.		200,000.00	211,204.19	12,500.00	223,704.19	285,000.00			Higher Edison rates expected.
Electricity costs for Well 6 & 11 operations.		250,000.00	233,175.05	51,000.00	284,175.05	288,000.00			Higher Edison rates expected.
100-5350-550-5652 Utility Services / Electric	515,235.00	450,000.00	444,379.24	63,500.00	507,879.24	573,000.00	123,000.00	27%	
FBR: Valve positioners, VFD A/C, Miscellaneous tools and maintenance.		-	-	-	-	-			Costs included in Repair & Maintenance GL Account.
100-5350-540-5600 Other Miscellaneous / District Cost	99.67	-	-	-	-	-	-	-	
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal		30,000.00	27,293.50	3,220.00	30,513.50	40,000.00			New contract pricing. Clinical Laboratory - Laboratory analyses are required to comply with State and Federal regulations.
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Wells 6 & 11		30,000.00	24,684.25	4,500.00	29,184.25	25,000.00			New contract pricing plus quarterly PFAS sampling. Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Wells 6 & 11
100-5350-525-5314 Professional Services / Lab Tests	52,894.71	60,000.00	51,977.75	7,720.00	59,697.75	65,000.00	5,000.00	8%	
FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.		35,000.00	29,033.82	4,716.18	33,750.00	65,000.00			FBR: Aluminum chlorohydrate 2X year = 65,000
FBR: Acetic Acid is delivered monthly		212,670.00	95,485.25	105,972.43	201,457.68	275,000.00			FBR: Acetic Acid is delivered every 3 weeks = 17.5 loads \$275,000
FBR Polymer cationic deliveries for DAF. 12 drums a year.		32,000.00	29,913.19	955.09	30,868.28	30,000.00			FBR Polymer deliveries for DAF 2 months 6 / yr 30,000
FBR: Chlorine.		40,000.00	16,419.08	18,580.92	35,000.00	33,500.00			FBR: Chlorine 1 load every 2 months 6/yr + gallon jugs 33,500
FBR: Phosphoric Acid is delivered monthly.		44,000.00	16,339.02	26,660.98	43,000.00	30,000.00			FBR: Phosphoric Acid is delivered 1.5 months. 8/ yr \$30,000
Reagents countertop testing		5,000.00	6,000.00	-	6,000.00	10,000.00			Reagents countertop testing tnt 8,500 +standards DPD 15,000= 10,000
100-5350-530-5401 Operating Supplies / Chemicals	380,403.61	368,670.00	187,190.36	156,885.60	350,075.96	443,500.00	74,830.00	20%	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Cactus Basin No. 2 Maintenance		50,000.00	39,500.00	10,000.00	49,500.00	80,000.00			Cactus Basin No. 2 (\$40K) and Hidden Valley Maintenance (\$40K)
GAC Media for the FBR reactors and/or scrubbers.		12,000.00	11,501.00	-	11,501.00	70,000.00			GAC scrubbers, \$15,000/annually / cartridge filters for the sand separator plus sound barrier, \$55,000/annually.
<b>NEW</b> IX media for perchlorate removal - Well IX		-	-	-	-	100,000.00			IX media replacement for perchlorate removal - Well 11 IX
Repair and replacement of pumps and motors.		140,000.00	77,733.37	51,281.90	129,015.27	100,000.00			Repair and replacement of pumps and motors: 20+ pumps (influent, effluent, sludge, DAF, chemical, etc.)
100-5350-540-5614 Repair & Maintenance / Structures / Facility	216,182.32	202,000.00	117,233.37	61,281.90	190,016.27	350,000.00	148,000.00	73%	
Chlorination equipment for FBR		-	-	-	-	-			No activity.
100-5350-540-5602 Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	-	-	-	
Vector control for Cactus Basin No. 2		5,000.00	882.00	3,000.00	3,882.00	4,000.00			Vector control for Cactus Basin No. 2 and surrounding area.
Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.		12,000.00	8,274.60	3,000.00	11,274.60	13,000.00			Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.
Rialto Discharge Fees		30,000.00	11,347.95	5,000.00	16,347.95	33,000.00			Rialto Discharge Fees
100-5350-536-5473 Miscellaneous / Permits & Fees	37,693.00	47,000.00	20,504.55	11,000.00	31,504.55	50,000.00	3,000.00	6%	
Travel and meal training expenses		1,200.00	-	-	-	1,200.00			Tri-State Conference for 1 staff member. Did not attend in current FY.
100-5350-515-5202 Miscellaneous / Trans/Meals/Lodging	-	1,200.00	-	-	-	1,200.00	0%	-	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,278,705.74</b>	<b>1,239,445.00</b>	<b>879,234.11</b>	<b>344,574.40</b>	<b>1,241,309.51</b>	<b>1,592,245.00</b>	<b>352,800.00</b>	<b>28%</b>	
<b>Total Expenses: Water Treatment - FBR/FXB - 5350</b>	<b>2,002,201.61</b>	<b>1,977,245.00</b>	<b>1,499,927.00</b>	<b>457,427.65</b>	<b>1,974,855.64</b>	<b>2,389,005.00</b>	<b>411,760.00</b>	<b>21%</b>	

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Water Treatment - Roemer/Arsenic - 5390</b>									
100-5390-500-5001	Salaries & Wages / Full Time	261,622.50	314,900.00	266,592.32	48,471.33	315,063.65	336,300.00	21,400.00	7%
100-5390-500-5003	Salaries & Wages / Overtime	57,136.02	50,000.00	47,610.28	8,656.41	56,266.69	57,000.00	7,000.00	14%
100-5390-500-5004	Salaries & Wages / On Call	24,864.52	23,000.00	20,801.42	3,782.08	24,583.50	25,000.00	2,000.00	9%
100-5390-500-5021	Salaries & Wages / Class A Drivers License	252.00	-	-	-	-	-	-	-
100-5390-500-5020	Salaries & Wages / Bilingual Compensation	1,304.00	1,300.00	1,073.00	195.09	1,268.09	1,300.00	-	-
	<b>Subtotal: Payroll Expenses</b>	<b>345,179.04</b>	<b>389,200.00</b>	<b>336,077.02</b>	<b>61,104.91</b>	<b>397,181.93</b>	<b>419,600.00</b>	<b>30,400.00</b>	<b>8%</b>
100-5390-510-5101	Benefits / FICA	24,048.66	19,400.00	21,213.11	3,856.93	25,070.04	21,800.00	2,400.00	12%
100-5390-510-5102	Benefits / Medicare	5,624.25	4,500.00	4,961.11	902.02	5,863.13	5,100.00	600.00	13%
100-5390-510-5123	Benefits / Disability Insurance	989.98	1,100.00	1,028.73	187.04	1,215.77	1,200.00	100.00	9%
100-5390-510-5125	Benefits / Life Insurance	1,082.42	1,200.00	1,057.32	192.24	1,249.56	1,200.00	-	-
100-5390-510-5121	Benefits / Dental	4,972.63	4,800.00	4,436.52	806.64	5,243.16	4,900.00	100.00	2%
100-5390-510-5120	Benefits / Hosp / Med Insurance	80,384.76	80,000.00	75,600.22	13,745.49	89,345.71	90,500.00	10,500.00	13%
100-5390-510-5122	Benefits / Vision Care Insurance	778.35	800.00	698.94	127.08	826.02	800.00	-	-
100-5390-510-5124	Benefits / EAP	89.25	100.00	81.84	14.88	96.72	100.00	-	-
100-5390-510-5100	Benefits / Deferred Comp-ER Match	5,730.15	5,900.00	4,678.50	850.64	5,529.14	5,900.00	-	-
100-5390-510-5105	Expenses / PERS-Pension Classic	31,544.81	38,200.00	33,200.25	6,036.41	39,236.66	40,900.00	2,700.00	7%
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	20,248.74	21,400.00	18,636.83	3,388.51	22,025.34	22,900.00	1,500.00	7%
100-5390-510-5109	Expense / PERS - Pension Expense - GASB 68	246.39	-	-	-	-	300.00	300.00	-
100-5390-510-5103	Expenses / Workers Comp Ins	18,163.14	15,800.00	15,857.88	2,883.25	18,741.13	16,800.00	1,000.00	6%
	<b>Subtotal: Benefits Expenses</b>	<b>193,903.53</b>	<b>193,200.00</b>	<b>181,451.25</b>	<b>32,991.14</b>	<b>214,442.38</b>	<b>212,400.00</b>	<b>19,200.00</b>	<b>10%</b>
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>539,082.57</b>	<b>582,400.00</b>	<b>517,528.27</b>	<b>94,096.05</b>	<b>611,624.31</b>	<b>632,000.00</b>	<b>49,600.00</b>	<b>9%</b>

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Treatment and Distribution Cert./Renewal. Training for staff of 4		2,000.00	456.50	450.00	906.50	2,520.00			2 operators Tri-state \$800.00 CEU, Cert. renewals \$550 for 4 operators. Water Treatment Exam Preparation Grade 4 \$370.00 for 1 operator. American water college CEU \$800 for 2 operators.
100-5390-515-5200 Expenses / Training	1,970.75	2,000.00	456.50	450.00	906.50	2,520.00	520.00	26%	
Trident filter SCADA configuration, equipment installation, etc.		25,000.00	11,363.32	4,854.17	16,217.49	25,000.00			Trident filter SCADA configuration, equipment installation, etc.
PM contract for Total Organic Carbon and HACH analyzers.		30,000.00	26,602.97	3,000.00	29,602.97	30,000.00			No change in budget requested.
PM for Q air for compressors and blowers.		25,000.00	5,043.08	13,000.00	18,043.08	25,000.00			No change in budget requested.
100-5390-525-5340 Professional Services / Other Consultants	73,089.73	80,000.00	43,009.37	20,854.17	63,863.54	80,000.00	-	0%	
Filter survey for 2 Trident filters.		13,000.00	-	6,293.00	6,293.00	2,100.00			2 Trident filter surveys. Survey done every other year.
100-5390-525-5315 Professional Services / Misc Studies	495.55	13,000.00	-	6,293.00	6,293.00	2,100.00	(10,900.00)	-84%	
Uniforms and safety boots for 4 employees		2,500.00	1,528.92	525.00	2,053.92	2,500.00			No change in budget requested.
100-5390-536-5475 Operating Supplies / Uniforms	2,450.70	2,500.00	1,528.92	525.00	2,053.92	2,500.00	-	-	
ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.		700,000.00	551,244.66	160,000.00	711,244.66	750,000.00			Roemer \$55,835 per month includes 13% increase \$670,000 per year. Arsenic \$80,000 per year Combined Total \$750,000. Edison keeps increasing bill.
100-5390-550-5652 Utility Services / Electric	634,837.77	700,000.00	551,244.66	160,000.00	711,244.66	750,000.00	50,000.00	7%	
Trash services.		3,200.00	2,384.30	500.00	2,884.30	3,200.00			Roemer Trash service 283.88 per month includes 10% increase \$3122.77 Total Per Year.
100-5390-550-5654 Utility Services / Trash	3,073.20	3,200.00	2,384.30	500.00	2,884.30	3,200.00	-	0%	
ROEMER TREATMENT PLANT: Natural gas service by Southern California Gas Company		935.00	142.14	501.28	643.42	700.00			Natural gas provided by SoCal Gas Company.
100-5390-550-5653 Utility Services / Gas	1,057.08	935.00	142.14	501.28	643.42	700.00	(235.00)	-25%	
Janitorial Services at Roemer Plant		10,000.00	5,878.96	5,000.00	10,878.96	13,000.00			Janitorial services for Roemer Plant \$1062 per month includes 10% increase - \$12,748 Total Per Year
100-5390-525-5313 Professional Services / Janitorial	10,574.36	10,000.00	5,878.96	5,000.00	10,878.96	13,000.00	3,000.00	30%	
ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T		3,000.00	1,747.05	-	1,747.05	9,700.00			Arsenic Starlink service \$3,000 equipment \$2,500. Roemer Starlink service \$3,000 verizon phone service \$1200. \$9700 Total per year
100-5390-550-5650 Communication Services / Telephone	3,604.51	3,000.00	1,747.05	-	1,747.05	9,700.00	6,700.00	223%	
Hydroelectric Plant Operations and Maintenance Cost.		9,000.00	-	-	-	24,000.00			Major turbine repair expected.
Misc District Cost repair and replacement		30,000.00	21,984.60	17,024.01	39,008.61	24,000.00			Misc District Cost repair and replacement. Rialto doesn't pay maintenance for filters 4, 5, and 6.
100-5390-540-5600 Other Miscellaneous / District Cost	12,653.58	39,000.00	21,984.60	17,024.01	39,008.61	48,000.00	9,000.00	23%	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations		35,000.00	18,888.50		18,888.50	35,000.00			New contract pricing. ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. No change in budget requested.
ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations		6,500.00	3,262.00	3,000.00	6,262.00	10,000.00			New contract pricing plus Arsenic Plant coming back online. ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations
100-5390-525-5314 Professional Services / Lab Tests	23,013.59	41,500.00	22,150.50	3,000.00	25,150.50	45,000.00	3,500.00	8%	
ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds		50,000.00	13,828.11	35,000.00	48,828.11	80,000.00			Roemer sludge disposal fees to the County landfill sites. Greater use of State Water Project. Increased sludge removal costs expected.
ARSENIC removal		25,000.00				104,000.00			Arsenic plant down, no activity. Expected next year to be in operation. \$8613 x 12 = \$103,356 Sludge needs to be treated before disposal
100-5390-525-5317 Professional Services / Sludge Disposal	69,339.52	75,000.00	13,828.11	35,000.00	48,828.11	184,000.00	109,000.00	145%	
ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment -		90,000.00	89,136.96	20,000.00	109,136.96	118,000.00			Chlorine Chemical costs for Roemer \$9,900 per month includes 10% increase \$118,000 total per year
ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant.		114,000.00	85,974.01	33,247.59	119,221.60	138,600.00			Roemer ACH Coagulant. \$15,400 per month, assuming 9 months of operation, \$138,600. Roemer plant will halt operations as requested by PCL due to construction.
Reagents countertop testing		5,000.00	-	4,500.00	4,500.00	5,000.00			No budget change.
Arsenic Plant: Ferric Chemical		9,450.00	8,505.24	-	8,505.24	22,500.00			Ferric for the Arsenic Treatment Plant; \$2,500/month x 9 months of operation.
100-5390-530-5401 Operating Supplies / Chemicals	239,160.65	218,450.00	183,616.21	57,747.59	241,363.80	284,100.00	65,650.00	30%	
		-	-	-	-	-			No activity expected.
100-5390-530-5400 Operating Supplies / Carbon Exchange	-	-	-	-	-	-	-	-	
Rehab effluent pump, chemical pump, blowers, etc. Consumable items. Repair and replacement of OPR Water facility		260,000.00	237,477.26	37,968.20	275,445.46	290,000.00			Rehab effluent pump, chemical pump, blowers, etc. Consumable items. Repair and replacement of ORP Water Facility. Pretreatment actuators, UV system, 24-inch valves, etc. Painting the arsenic plant and the Roemer.
100-5390-540-5614 Repair & Maintenance / Structures / Facility	229,263.91	260,000.00	237,477.26	27,968.20	265,445.46	290,000.00	30,000.00	12%	
Repair or replace chlorine pumps and parts.		-	-	-	-	-			Non budgeted item.
Repair & Maintenance / Chlorination Equipment		-	-	-	-	-			
100-5390-540-5602 Travel and meal training expenses		1,200.00	-	-	-	2,100.00			Current year no training. Upcoming year, Tri-State for 2 staff members hotel 4 nights \$780 per room \$67.50 Per person per day for food. \$2,100 Total
100-5390-515-5202 Miscellaneous / Trans/Meals/Lodging	-	1,200.00	-	-	-	2,100.00	900.00	75%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,304,584.90</b>	<b>1,449,785.00</b>	<b>1,085,448.58</b>	<b>334,863.25</b>	<b>1,420,311.83</b>	<b>1,716,920.00</b>	<b>267,135.00</b>	<b>18%</b>	
<b>Roemer/Arsenic - 5390</b>	<b>1,843,667.47</b>	<b>2,032,185.00</b>	<b>1,602,976.85</b>	<b>428,959.30</b>	<b>2,031,936.14</b>	<b>2,348,920.00</b>	<b>316,735.00</b>	<b>16%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Maintenance - Transmission and Distribution - 5410</b>									
100-5410-500-5001 Salaries & Wages / Full Time	791,945.21	898,100.00	765,776.27	139,232.05	905,008.32	1,061,000.00	162,900.00	18%	
100-5410-500-5003 Salaries & Wages / Overtime	73,613.15	60,000.00	53,013.47	9,638.81	62,652.28	60,000.00	-	-	
100-5410-500-5004 Salaries & Wages / On Call	8,642.94	10,000.00	7,709.60	1,401.75	9,111.35	10,000.00	-	-	
100-5410-500-5021 Salaries & Wages / Class A Drivers License	2,946.50	3,900.00	2,682.50	487.73	3,170.23	3,300.00	(600.00)	-15%	
100-5410-500-5020 Salaries & Wages / Bilingual Compensation	2,268.50	2,600.00	2,596.00	472.00	3,068.00	3,300.00	700.00	27%	
<b>Subtotal: Payroll Expenses</b>	<b>879,416.30</b>	<b>974,600.00</b>	<b>831,777.84</b>	<b>151,232.33</b>	<b>983,010.18</b>	<b>1,137,600.00</b>	<b>163,000.00</b>	<b>17%</b>	
100-5410-510-5101 Benefits / FICA	55,595.78	56,500.00	52,316.75	9,512.14	61,828.89	67,900.00	11,400.00	20%	
100-5410-510-5102 Benefits / Medicare	13,002.32	13,200.00	12,235.38	2,224.61	14,459.99	15,900.00	2,700.00	20%	
100-5410-510-5123 Benefits / Disability Insurance	2,582.04	3,000.00	2,941.72	534.86	3,476.58	3,500.00	500.00	17%	
100-5410-510-5125 Benefits / Life Insurance	4,108.90	4,700.00	4,413.69	802.49	5,216.18	4,700.00	-	-	
100-5410-510-5121 Benefits / Dental	12,020.55	15,200.00	13,044.09	2,371.65	15,415.74	16,700.00	1,500.00	10%	
100-5410-510-5120 Benefits / Hosp / Med Insurance	163,912.79	199,000.00	191,014.43	34,729.90	225,744.33	261,100.00	62,100.00	31%	
100-5410-510-5122 Benefits / Vision Care Insurance	2,725.31	3,000.00	2,832.37	514.98	3,347.35	3,100.00	100.00	3%	
100-5410-510-5124 Benefits / EAP	313.11	400.00	331.64	60.30	391.94	400.00	-	-	
100-5410-510-5100 Benefits / Deferred Comp-ER Match	14,972.99	23,400.00	11,448.70	2,081.58	13,530.28	23,400.00	-	-	
100-5410-510-5105 Expenses / PERS-Pension Classic	32,133.73	39,900.00	24,520.21	4,458.22	28,978.43	39,200.00	(700.00)	-2%	
100-5410-510-5106 PERS-Pension / Employer PEPR-2nd Tier	35,644.31	43,500.00	43,557.36	7,919.52	51,476.88	51,800.00	8,300.00	19%	
100-5410-510-5107 PERS-Pension / Classic-Epmc Neg. Benefit	20,646.66	22,400.00	13,764.41	2,502.62	16,267.03	21,900.00	(500.00)	-2%	
100-5410-510-5103 Expenses / Workers Comp Ins	40,615.41	45,600.00	41,382.70	7,524.13	48,906.83	54,700.00	9,100.00	20%	
100-5410-510-5109 Expense / PERS - Pension Expense - GASB 68	528.26	-	-	-	-	600.00	600.00	-	
<b>Subtotal: Benefits Expenses</b>	<b>398,802.16</b>	<b>469,800.00</b>	<b>413,803.45</b>	<b>75,236.99</b>	<b>489,040.45</b>	<b>564,900.00</b>	<b>95,100.00</b>	<b>20%</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,278,218.46</b>	<b>1,444,400.00</b>	<b>1,245,581.29</b>	<b>226,469.32</b>	<b>1,472,050.63</b>	<b>1,702,500.00</b>	<b>258,100.00</b>	<b>18%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts		FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
	Required treatment/distribution certification and renewal. Certification for Class A preparing for new regulations. AWWA courses required by State Board.		7,000.00	1,454.98	6,000.00	7,454.98	6,500.00			Cert. and cert. renewals for 12 personnel. Staff 1 -D5 Test \$ 155, Water Wise Expo\$200 Staff 2 - American Water College D4 course \$400 Sacramento State Distribution Prep \$450 Staff 3 - Water Wise Expo \$ 200 , American Water College D4 Course \$400 Staff 4 - Water Wise Expo \$ 200 , American Water College D4 Course \$400 Staff 5 - Water Wise Expo \$ 200 , American Water College D4 Course \$400 Staff 6 - American Water College-Distribution prep \$350, D3 Test\$100 equals \$450 Staff 7 - Contact hour classes \$400 , Water Wise Expo \$200, T2 renewal \$60 Staff 8 - Water Wise Expo \$ 200, Staff 9 - American Water College Distribution CEU \$350, Water Wise Expo \$200 Staff 10 - American Water College D2 Course \$350 Vacant Position - American Water College Distribution Course \$400
100-5410-515-5200	Expenses / Training	8,848.05	7,000.00	1,454.98	6,000.00	7,454.98	6,500.00	(500.00)	-7%	
	Uniforms. This is the calculation for 12 staff members. There are new employees.		9,200.00	6,507.08	1,301.42	7,808.50	9,200.00			No change in budget requested.
100-5410-536-5475	Operating Supplies / Uniforms	7,739.35	9,200.00	6,507.08	1,301.42	7,808.50	9,200.00	-	-	
	Travel and meal training expenses		600.00	93.91	18.78	112.69	2,300.00			Tri-State for 2 staff. \$1,150/each.
100-5410-515-5202	Miscellaneous / Trans/Meals/Lodging	-	600.00	93.91	18.78	112.69	2,300.00	1,700.00	283%	
	All materials in the inventory stock room. Water pipe, valves, clamps, flex couplings, meter boxes, etc.		814,000.00	670,661.62	134,132.32	804,793.94	814,000.00			No change in budget request.
100-5410-540-5605	Repair & Maintenance / Domestic Mains	499,382.67	814,000.00	670,661.62	134,132.32	804,793.94	814,000.00	-	-	
	Repair or replace damaged or hit hydrants.		166,000.00	127,210.71	25,442.14	152,652.85	166,000.00			No change in budget request.
100-5410-540-5606	Repair & Maintenance / Fire Hydrants	91,986.54	166,000.00	127,210.71	25,442.14	152,652.85	166,000.00	-	-	
	Shop Supplies- include now Sand, Type 2 Base and Temp. Asphalt.		20,000.00	14,474.56	4,039.23	18,513.79	20,000.00			No change in budget request.
100-5410-530-5408	Operating Supplies / Shop Supplies	15,915.82	20,000.00	14,474.56	4,039.23	18,513.79	20,000.00	-	-	
	Annual Repair/Replace - District Facilities. Building and grounds repairs,		15,000.00	8,539.33	6,066.33	14,605.66	15,000.00			No change in budget request.
100-5410-540-5616	Repair & Maintenance / Facilities Repairs	22,269.72	15,000.00	8,539.33	6,066.33	14,605.66	15,000.00	-	-	
	Soil compaction testing and street pavement repairs after maintenance activities per agency's jurisdiction requirements.		525,000.00	225,902.94	187,080.74	412,983.68	525,000.00			No change in budget request.
100-5410-540-5612	Repair & Maintenance / Street Patching	507,264.36	525,000.00	225,902.94	199,097.06	425,000.00	525,000.00	-	-	
	Tools and equipment to repair service line leaks, welding equipment, and miscellaneous tools.		7,000.00	7,972.13	1,594.43	9,566.56	17,000.00			Ongoing replacement of aged worn tools, line pulling equipment, compactors and pumps, new metal detectors for 6 trucks to increase efficiency.
100-5410-540-5615	Repair & Maintenance / Tools	16,122.28	7,000.00	7,972.13	-	7,972.13	17,000.00	10,000.00	143%	
100-5410-525-5319	Outside Labor / Contractors	-	-	-	-	-	-	-	-	
	Personal Protective Equipment (PPE) and safety equipment for all District staff. Equipment		15,000.00	15,502.32	3,100.46	18,602.78	16,000.00			New Safety PPE Needed, Budget also for partial safety items in vending for All staff
100-5410-528-5381	Rentals / Equipment	17,486.82	15,000.00	15,502.32	-	15,502.32	16,000.00	1,000.00	7%	
	Fees for DigAlert underground-utility locating.		12,000.00	7,176.85	1,435.37	8,612.22	10,000.00			Anticipated fees for USA, fee based on monthly tickets
100-5410-540-5613	Repair & Maintenance / Structures & Improvements	103,554.82	12,000.00	7,176.85	-	7,176.85	10,000.00	(2,000.00)	-17%	



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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Subtotal: Non Payroll and Benefits Expenses	1,290,570.43	1,590,800.00	1,085,496.43	376,097.28	1,461,593.71	1,601,000.00	10,200.00	1%	
Total Expenses: Maintenance - Transmission and Distribution - 5410	2,568,788.89	3,035,200.00	2,331,077.72	602,566.60	2,933,644.34	3,303,500.00	268,300.00	9%	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Customer Service - 5510</b>									
100-5510-500-5001 Salaries & Wages / Full Time	476,808.53	571,200.00	414,478.84	112,895.77	527,374.61	593,200.00	22,000.00	4%	
100-5510-500-5003 Salaries & Wages / Overtime	16,189.93	10,000.00	4,523.88	1,904.78	6,428.66	7,000.00	(3,000.00)	-30%	
100-5510-500-5004 Salaries & Wages / On Call	84.24	-	-	-	-	-	-	-	
100-5510-500-5020 Salaries & Wages / Bilingual Compensation	1,768.50	2,600.00	1,609.50	401.90	2,011.40	2,000.00	(600.00)	-23%	
<b>Subtotal: Payroll Expenses</b>	<b>494,851.20</b>	<b>583,800.00</b>	<b>420,612.22</b>	<b>115,202.44</b>	<b>535,814.67</b>	<b>602,200.00</b>	<b>18,400.00</b>	<b>3%</b>	
100-5510-510-5101 Benefits / FICA	31,405.15	36,500.00	26,313.62	5,262.72	31,576.34	38,600.00	2,100.00	6%	
100-5510-510-5102 Benefits / Medicare	7,344.62	8,500.00	6,154.08	1,230.82	7,384.90	9,000.00	500.00	6%	
100-5510-510-5123 Benefits / Disability Insurance	1,623.89	2,000.00	1,665.43	333.09	1,998.52	2,100.00	100.00	5%	
100-5510-510-5125 Benefits / Life Insurance	2,926.05	3,600.00	2,946.47	589.29	3,535.76	3,600.00	-	-	
100-5510-510-5121 Benefits / Dental	9,751.37	13,100.00	9,163.63	1,832.73	10,996.36	12,200.00	(900.00)	-7%	
100-5510-510-5120 Benefits / Hosp / Med Insurance	154,541.42	183,200.00	139,782.54	27,956.51	167,739.05	202,800.00	19,600.00	11%	
100-5510-510-5122 Benefits / Vision Care Insurance	1,945.09	2,300.00	1,883.78	376.76	2,260.54	2,300.00	-	-	
100-5510-510-5124 Benefits / EAP	222.97	300.00	220.57	44.11	264.68	300.00	-	-	
100-5510-510-5100 Benefits / Deferred Comp-ER Match	3,912.00	17,600.00	4,044.00	808.80	4,852.80	17,600.00	-	-	
100-5510-510-5105 Expenses / PERS-Pension Classic	12,796.11	15,300.00	12,943.69	2,588.74	15,532.43	16,300.00	1,000.00	7%	
100-5510-510-5106 PERS-Pension / Employer PEPR-2nd Tier	26,145.80	34,400.00	23,781.22	4,756.24	28,537.46	36,300.00	1,900.00	6%	
100-5510-510-5107 PERS-Pension / Classic-Epmc Neg. Benefit	8,215.43	8,600.00	7,265.90	1,453.18	8,719.08	9,100.00	500.00	6%	
100-5510-510-5103 Expenses / Workers Comp Ins	5,870.50	3,300.00	2,647.86	529.57	3,177.43	3,400.00	100.00	3%	
100-5510-510-5109 Expense / PERS - Pension Expense - GASB 68	303.46	-	-	-	-	400.00	400.00	-	
<b>Subtotal: Benefits Expenses</b>	<b>267,003.86</b>	<b>328,700.00</b>	<b>238,812.79</b>	<b>47,762.56</b>	<b>286,575.35</b>	<b>354,000.00</b>	<b>25,300.00</b>	<b>8%</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>	<b>761,855.06</b>	<b>912,500.00</b>	<b>659,425.01</b>	<b>162,965.00</b>	<b>822,390.02</b>	<b>956,200.00</b>	<b>43,700.00</b>	<b>5%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Customer service (misc) training including water Distribution Operator Water Treatment, QWEL, and Water Use Efficiency Practitioner Certificates. New Tyler Incode system training		3,000.00	1,147.14	991.19	2,138.33	3,000.00			Customer service (misc) training including water Distribution Operator Water Treatment, QWEL, and Water Use Efficiency Practitioner Certificates. New Tyler Incode system training. Staff plans to participate in recommended conferences and training.
100-5510-515-5200 Expenses / Training	1,199.00	3,000.00	1,147.14	991.19	2,138.33	3,000.00	-	-	
Garda Services: Daily deposit pickup		6,800.00	5,114.47	1,200.00	6,314.47	6,800.00			Cash pick-up once a week
100-5510-525-5309 Professional Services / Armored Transport	4,561.63	6,800.00	5,114.47	1,200.00	6,314.47	6,800.00	-	-	
District Uniforms		1,600.00	458.51	976.42	1,434.93	1,600.00			Uniform order for 9 employees.
100-5510-536-5475 Operating Supplies / Uniforms	1,379.91	1,600.00	458.51	976.42	1,434.93	1,600.00	-	-	
Miscellaneous items		2,500.00	1,742.03	690.34	2,432.37	2,500.00			Receipt books for satellite locations, lobby items, printing needs
100-5510-530-5403 Operating Supplies / Miscellaneous	2,675.81	2,500.00	1,742.03	690.34	2,432.37	2,500.00	-	-	
Mail Machine Lease		2,800.00	-	2,800.00	2,800.00	2,800.00			Quarterly for \$680.05
100-5510-536-5412 Equipment	-	2,800.00	-	2,800.00	2,800.00	2,800.00	-	-	
Payment Locations - Pak N' Mail		2,700.00	1,360.00	626.67	1,986.67	2,400.00			\$1.00 per transactions averages 200 payments per month
Payment Locations - J Check Cashing		3,000.00	1,537.98	756.33	2,294.31	2,700.00			\$1.00 per transactions averages 225 payments per month
Payment Locations - Pay Near Me fees (7eleven)		10,000.00	7,792.28	2,000.00	9,792.28	10,000.00			Same activity level expected in FY24-25
Tyler Insite Online Payment convinence fee		135,000.00	133,564.25	45,000.00	178,564.25	-			Final payment for this service. 2nd Quarter (Apr-Jun) received & paid in July 2024.
100-5510-525-5305 Outside Labor / Contractors / Remote Site Fees	153,560.84	150,700.00	144,254.51	48,383.00	192,637.51	15,100.00	(135,600.00)	-90%	
<b>NEW</b> iPaySmart Fees for ACH and POS machines		-				65,000.00			New online payment platform, iPaySmart, will charge a convenience fee to customers who uses to pay their bill with credit card online. District will continue to cover costs incurred for ACH and POS transactions.
Global Payments Processing Fees		288,000.00	240,261.07	66,000.00	306,261.07	-			Global Payments will no longer be used for credit card payments processing. This is a cost savings initiative.
100-5510-536-5320 Miscellaneous / Bank Card Expense	305,383.79	288,000.00	240,261.07	66,000.00	306,261.07	65,000.00	(223,000.00)	-77%	
Customer Service Training reimbursements		500.00	36.68	94.00	130.68	500.00			Meal/Mileage reimbursements, increase activity expected in FY24-25
100-5510-515-5202 Miscellaneous / Trans/Meals/Lodging	3,205.40	500.00	36.68	94.00	130.68	500.00	-	-	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>471,966.38</b>	<b>455,900.00</b>	<b>393,014.41</b>	<b>121,134.94</b>	<b>514,149.36</b>	<b>97,300.00</b>	<b>(358,600.00)</b>	<b>-79%</b>	
<b>Total Expenses: Customer Service - 5510</b>	<b>1,233,821.44</b>	<b>1,368,400.00</b>	<b>1,052,439.42</b>	<b>284,099.94</b>	<b>1,336,539.38</b>	<b>1,053,500.00</b>	<b>(314,900.00)</b>	<b>-23%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification	
<b>Meter Reading - 5520</b>										
100-5520-500-5001	Salaries & Wages / Full Time	405,942.11	486,700.00	280,693.27	51,035.14	331,728.41	521,600.00	34,900.00	7%	
100-5520-500-5003	Salaries & Wages / Overtime	14,032.53	15,000.00	16,771.11	3,049.29	19,820.40	20,000.00	5,000.00	33%	
100-5520-500-5004	Salaries & Wages / On Call	6,087.76	7,500.00	6,134.28	1,115.32	7,249.60	7,300.00	(200.00)	-3%	
100-5520-500-5020	Salaries & Wages / Bilingual Compensation	652.00	700.00	536.50	97.55	634.05	700.00	-	-	
100-5520-500-5021	Labor / Class A Drivers License	-	-	-	-	-	-	-	-	
	<b>Subtotal: Payroll Expenses</b>	<b>426,714.40</b>	<b>509,900.00</b>	<b>304,135.16</b>	<b>55,297.30</b>	<b>359,432.46</b>	<b>549,600.00</b>	<b>39,700.00</b>	<b>8%</b>	
100-5520-510-5101	Benefits / FICA	29,304.93	30,600.00	19,210.85	3,492.88	22,703.73	33,500.00	2,900.00	9%	
100-5520-510-5102	Benefits / Medicare	6,853.67	7,200.00	4,492.90	816.89	5,309.79	7,800.00	600.00	8%	
100-5520-510-5123	Benefits / Disability Insurance	1,382.87	1,700.00	1,099.25	199.86	1,299.11	2,000.00	300.00	18%	
100-5520-510-5125	Benefits / Life Insurance	2,197.47	2,800.00	1,762.20	320.40	2,082.60	2,800.00	-	-	
100-5520-510-5121	Benefits / Dental	6,845.10	9,500.00	5,802.17	1,054.94	6,857.11	8,800.00	(700.00)	-7%	
100-5520-510-5120	Benefits / Hosp / Med Insurance	99,379.59	136,500.00	87,769.23	15,958.04	103,727.27	148,400.00	11,900.00	9%	
100-5520-510-5122	Benefits / Vision Care Insurance	1,461.42	1,800.00	1,164.90	211.80	1,376.70	1,800.00	-	-	
100-5520-510-5124	Benefits / EAP	167.52	200.00	136.40	24.80	161.20	200.00	-	-	
100-5520-510-5100	Benefits / Deferred Comp-ER Match	5,302.50	13,700.00	3,594.00	653.45	4,247.45	13,700.00	-	-	
100-5520-510-5105	Expenses / PERS-Pension Classic	10,042.37	11,800.00	-	-	-	11,800.00	-	-	
100-5520-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	22,785.67	29,600.00	21,324.22	3,877.13	25,201.35	33,400.00	3,800.00	13%	
100-5520-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	6,467.10	6,600.00	-	-	-	6,600.00	-	-	
100-5520-510-5109	Expense / PERS - Pension Expense - GASB 68	254.61	-	-	-	-	300.00	300.00	-	
100-5520-510-5103	Expenses / Workers Comp Ins	7,568.35	8,500.00	6,743.70	1,226.13	7,969.83	7,500.00	(1,000.00)	-12%	
	<b>Subtotal: Benefits Expenses</b>	<b>200,013.17</b>	<b>260,500.00</b>	<b>153,099.82</b>	<b>27,836.33</b>	<b>180,936.14</b>	<b>278,600.00</b>	<b>18,100.00</b>	<b>7%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>626,727.57</b>	<b>770,400.00</b>	<b>457,234.98</b>	<b>83,133.63</b>	<b>540,368.60</b>	<b>828,200.00</b>	<b>57,800.00</b>	<b>8%</b>	
	Water Treatment and Distribution Cert./Renewals. Conference registrations.		2,000.00	-	1,600.00	1,600.00	2,000.00			Cert. and cert. renewals for 6 staff. Staff 1 -Water Wise Pro - Distribution Prep Class \$450 Staff 2 -Water Wise Pro- Distribution Prep Class \$450 Staff 3 - D5 cert \$155 Staff 4 - D3 Test \$100 Staff 5 - Water Wise Pro- Distribution Prep Class \$450 Staff 6 - American Water College 36-hour course \$400
100-5520-515-5200	Expenses / Training	886.00	2,000.00	-	1,600.00	1,600.00	2,000.00	-	-	
	Uniforms and safety boots		4,400.00	2,141.96	1,000.00	3,141.96	4,400.00			Uniforms for 6 staff and boot reimbursement
100-5520-536-5475	Operating Supplies / Uniforms	3,402.61	4,400.00	2,141.96	1,000.00	3,141.96	4,400.00	-	-	
	Door tags, Tools and supplies:		5,000.00	4,613.32	-	4,613.32	14,000.00			Supplies, tools needed with misc. items for Meter Dept. Includes a one-time purchase of 6 metal detectors.
100-5520-530-5407	Operating Supplies / Shop Supplies	3,088.66	5,000.00	4,613.32	-	4,613.32	14,000.00	9,000.00	180%	
	Annual large meter testing program of 3,4,6 and 8 inch meters. Repair or replacement of meters and meter components that fail prior to their scheduled replacement or are inaccurate.		240,000.00	191,505.30	35,921.10	227,426.40	240,000.00			Continuation of annual large meter testing and unforeseen repairs/replacement. No change in budget request.
100-5520-540-5608	Repair & Maintenance / Meters & AMR's	239,775.82	240,000.00	191,505.30	35,921.10	227,426.40	240,000.00	-	-	
	Conference and travel expenses.		300.00	-	-	-	500.00			1 day work shop for 2-3 employees plus travel expenses.
100-5520-515-5202	Miscellaneous / Trans/Meals/Lodging	601.87	300.00	-	-	-	500.00	200.00	67%	
	AMR/AMI Equipment and parts		19,000.00	1,798.27	-	1,798.27	19,000.00			Foresee increase in parts/meters needed for AMI update
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgram	6,924.53	19,000.00	1,798.27	-	1,798.27	19,000.00	-	-	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>254,679.49</b>	<b>270,700.00</b>	<b>200,058.85</b>	<b>38,521.10</b>	<b>238,579.95</b>	<b>279,900.00</b>	<b>9,200.00</b>	<b>3%</b>	
	<b>Total Expenses: Meter Reading - 5520</b>	<b>881,407.06</b>	<b>1,041,100.00</b>	<b>657,293.83</b>	<b>121,654.73</b>	<b>778,948.55</b>	<b>1,108,100.00</b>	<b>67,000.00</b>	<b>6%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification	
<b>Billing - 5530</b>										
100-5530-500-5001	Salaries & Wages / Full Time	227,286.20	237,700.00	199,942.93	36,353.26	236,296.19	262,800.00	25,100.00	11%	
100-5530-500-5003	Salaries & Wages / Overtime	1,019.21	3,000.00	1,188.08	216.01	1,404.09	1,500.00	(1,500.00)	-50%	
100-5530-500-5020	Salaries & Wages / Bilingual Compensation	1,304.00	1,300.00	1,073.00	-	1,073.00	1,300.00	-	-	
	<b>Subtotal: Payroll Expenses</b>	<b>229,609.41</b>	<b>242,000.00</b>	<b>202,204.01</b>	<b>36,569.27</b>	<b>238,773.28</b>	<b>265,600.00</b>	<b>23,600.00</b>	<b>10%</b>	
100-5530-510-5101	Benefits / FICA	14,288.92	14,700.00	12,894.28	2,344.41	15,238.69	16,700.00	2,000.00	14%	
100-5530-510-5102	Benefits / Medicare	3,341.71	3,400.00	3,015.54	548.28	3,563.82	3,900.00	500.00	15%	
100-5530-510-5123	Benefits / Disability Insurance	758.38	800.00	777.34	141.33	918.67	900.00	100.00	13%	
100-5530-510-5125	Benefits / Life Insurance	1,104.79	1,200.00	1,052.69	191.40	1,244.09	1,200.00	-	-	
100-5530-510-5121	Benefits / Dental	3,698.32	3,700.00	3,381.38	614.80	3,996.18	3,800.00	100.00	3%	
100-5530-510-5120	Benefits / Hosp / Med Insurance	54,743.78	54,800.00	52,205.57	9,491.92	61,697.49	63,800.00	9,000.00	16%	
100-5530-510-5122	Benefits / Vision Care Insurance	760.34	800.00	695.88	126.52	822.40	800.00	-	-	
100-5530-510-5124	Benefits / EAP	87.24	100.00	81.48	14.81	96.29	100.00	-	-	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	4,793.58	5,900.00	4,284.78	779.05	5,063.83	5,900.00	-	-	
100-5530-510-5105	Expenses / PERS-Pension Classic	18,103.73	21,600.00	18,613.86	3,384.34	21,998.20	23,700.00	2,100.00	10%	
100-5530-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	4,156.00	4,400.00	3,554.74	646.32	4,201.06	5,200.00	800.00	18%	
100-5530-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	11,621.10	12,100.00	10,455.48	1,901.00	12,356.48	13,300.00	1,200.00	10%	
100-5530-510-5109	Expense / PERS - Pension Expense - GASB 68	173.98	-	-	-	-	-	-	-	
100-5530-510-5103	Expenses / Workers Comp Ins	3,077.09	1,300.00	1,047.91	190.53	1,238.44	1,500.00	200.00	15%	
	<b>Subtotal: Benefits Expenses</b>	<b>120,708.96</b>	<b>124,800.00</b>	<b>112,060.93</b>	<b>20,374.71</b>	<b>132,435.64</b>	<b>140,800.00</b>	<b>16,000.00</b>	<b>13%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>350,318.37</b>	<b>366,800.00</b>	<b>314,264.94</b>	<b>56,943.98</b>	<b>371,208.92</b>	<b>406,400.00</b>	<b>39,600.00</b>	<b>11%</b>	
	Billing Dept training		3,000.00	1,292.67	300.00	1,592.67	3,000.00			Tyler system trainings. AWWA Classes continued education credits for D2 certification. Collections training. Conference registrations.
100-5530-515-5200	Expenses / Training	1,099.00	3,000.00	1,292.67	300.00	1,592.67	3,000.00	-	-	
	Collection agency fees		-	-	-	-	-			Non budgeted item.
100-5530-525-5340	Professional Services / Other Consultants	-	-	-	-	-	-	-	-	
	District Shirts		600.00	-	600.00	600.00	600.00			District Shirts 3 Staff members
100-5530-536-5475	Operating Supplies / Uniforms	645.78	600.00	-	600.00	600.00	600.00	-	-	
	County Recorder fee for lien releases		1,000.00	581.34	116.27	697.61	800.00			Less lien activity expected.
100-5530-530-5403	Operating Supplies / Miscellaneous	336.56	1,000.00	581.34	116.27	697.61	800.00	(200.00)	-20%	
	InfoSend - printing for bills mailed, past due notices		48,000.00	37,197.08	10,802.92	48,000.00	48,000.00			Paid through 3/31/23. Average \$4,000/mth. Projected Printing cost increases of 7.9%. SB998 requires more notices
100-5530-525-5304	Outside Labor / Contractors/Printing	47,039.61	48,000.00	37,197.08	10,802.92	48,000.00	48,000.00	-	-	
	InfoSend - postage for bills and notices mailed to customers		154,000.00	126,721.28	24,885.12	151,606.40	154,000.00			Paid through 3/31/23. Average \$12,833/mth Projected Postage cost increases of 10%. SB998 requires more notices
100-5530-536-5471	Communication Services / Postage & Shipping	148,553.77	154,000.00	126,721.28	24,885.12	151,606.40	154,000.00	-	-	
	Mileage to meetings, and training classes, Meal Reimbursement		2,000.00	701.48	800.00	1,501.48	2,000.00			Mileage to meetings, and conference travel and lodging expenses, Meal Reimbursement. No change in budget requested.
100-5530-515-5202	Miscellaneous / Trans/Meals/Lodging	1,096.99	2,000.00	701.48	800.00	1,501.48	2,000.00	-	-	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>198,771.71</b>	<b>208,600.00</b>	<b>166,493.85</b>	<b>37,504.31</b>	<b>203,998.16</b>	<b>208,400.00</b>	<b>(200.00)</b>	<b>0%</b>	
	<b>Total Expenses: Billing - 5530</b>	<b>549,090.08</b>	<b>575,400.00</b>	<b>480,758.79</b>	<b>94,448.29</b>	<b>575,207.08</b>	<b>614,800.00</b>	<b>39,400.00</b>	<b>7%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Administration - 5610</b>									
100-5610-500-5001 Salaries & Wages / Full Time	606,104.65	1,038,700.00	680,607.16	123,746.76	804,353.92	1,086,600.00	47,900.00	5%	
100-5610-500-5003 Salaries & Wages / Overtime	498.00	-	44.68	8.12	52.80	100.00	100.00	-	
100-5610-500-5020 Salaries & Wages / Bilingual Compensation	313.50	700.00	736.50	133.91	870.41	900.00	200.00	29%	
100-5610-510-5104 Salaries & Wages / Vehicle Allowance	3,762.00	18,200.00	15,750.00	2,800.00	18,550.00	18,200.00	-	-	
<b>Subtotal: Payroll Expenses</b>	<b>610,678.15</b>	<b>1,057,600.00</b>	<b>697,138.34</b>	<b>126,688.79</b>	<b>823,827.13</b>	<b>1,105,800.00</b>	<b>48,200.00</b>	<b>5%</b>	
100-5610-510-5101 Benefits / FICA	30,920.40	43,400.00	37,694.32	6,853.51	44,547.83	46,600.00	3,200.00	7%	
100-5610-510-5102 Benefits / Medicare	9,031.07	15,300.00	10,218.51	1,857.91	12,076.42	17,100.00	1,800.00	12%	
100-5610-510-5123 Benefits / Disability Insurance	1,352.27	3,300.00	2,171.85	394.88	2,566.73	3,200.00	(100.00)	-3%	
100-5610-510-5125 Benefits / Life Insurance	1,043.90	2,600.00	1,719.76	312.68	2,032.44	2,700.00	100.00	4%	
100-5610-510-5121 Benefits / Dental	2,841.42	7,800.00	2,920.98	531.09	3,452.07	6,400.00	(1,400.00)	-18%	
100-5610-510-5120 Benefits / Hosp / Med Insurance	39,813.19	104,700.00	47,300.22	8,600.04	55,900.26	103,400.00	(1,300.00)	-1%	
100-5610-510-5122 Benefits / Vision Care Insurance	508.32	1,300.00	826.02	150.19	976.21	1,300.00	-	-	
100-5610-510-5124 Benefits / EAP	58.72	100.00	96.72	17.59	114.31	100.00	-	-	
100-5610-510-5100 Benefits / Deferred Comp-ER Match	7,611.50	35,300.00	35,629.00	6,478.00	42,107.00	40,300.00	5,000.00	14%	
100-5610-510-5105 Expenses / PERS-Pension Classic	45,369.12	77,700.00	40,081.31	7,287.51	47,368.82	69,400.00	(8,300.00)	-11%	
100-5610-510-5106 PERS-Pension / Employer PEPR-2nd Tier	16,153.86	29,200.00	18,960.15	3,447.30	22,407.45	37,900.00	8,700.00	30%	
100-5610-510-5107 PERS-Pension / Classic-Epmc Neg. Benefit	17,775.73	43,600.00	21,738.18	3,952.40	25,690.58	38,800.00	(4,800.00)	-11%	
100-5610-510-5103 Expenses / Workers Comp Ins	4,154.00	6,100.00	3,666.25	666.59	4,332.84	6,200.00	100.00	2%	
100-5610-510-5109 Expense / PERS - Pension Expense - GASB 68	483.10	-	-	-	-	-	-	-	
<b>Subtotal: Benefits Expenses</b>	<b>177,116.60</b>	<b>370,400.00</b>	<b>223,023.27</b>	<b>40,549.69</b>	<b>263,572.96</b>	<b>373,400.00</b>	<b>3,000.00</b>	<b>1%</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>	<b>787,794.75</b>	<b>1,428,000.00</b>	<b>920,161.61</b>	<b>167,238.48</b>	<b>1,087,400.09</b>	<b>1,479,200.00</b>	<b>51,200.00</b>	<b>4%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts		FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
	CSMFO Conference - Registration Fees		600.00	-	600.00	600.00	600.00			CSMFO Conference fee for CFO
	CSDA General Management Leadership Summit		800.00	-	800.00	800.00	800.00			No change in budget request.
	Misc. Seminars- Continuation Professional Education		3,200.00	5,316.85	450.00	5,766.85	5,800.00			CFO, Board Secretary, AGM, and GM. ARMA Conference, IIMC, CCAC Conferences and Seminars
	CSDA meeting/training		2,500.00	5,265.00	-	5,265.00	5,500.00			CSDA Conference fees and seminars, increased district participation.
	ACWA Conferences		10,000.00	6,590.00		6,590.00	8,000.00			ACWA Conferences
100-5610-515-5200	Expenses / Training	13,504.06	17,100.00	17,171.85	1,850.00	19,021.85	20,700.00	3,600.00	21%	
	District Shirt and Embroidary. Uniforms		1,500.00	281.48	1,000.00	1,281.48	1,500.00			No change in budget request.
100-5610-536-5475	Operating Supplies / Uniforms	891.30	1,500.00	281.48	1,000.00	1,281.48	1,500.00	-	-	
	Promotional activities		-	-		-	-			Will not use in future
100-5610-536-5500	Miscellaneous / Promotional Activities	190.84	-	-	-	-	-	-	-	
<b>NEW</b>	Legal Notices		-	-	-	-	2,000.00			Legal notices. Estimated about 4-5 per year, at an average of \$500 per notice. Previously part of business cards and prop 218, separated for transparency.
	Business cards and Prop 218, other misc.		6,000.00	1,782.19	600.00	2,382.19	3,000.00			Business cards and other misc. printing needs
100-5610-536-5411	Miscellaneous / Printing	5,207.17	6,000.00	1,782.19	600.00	2,382.19	5,000.00	(1,000.00)	-17%	
	ACWA SPRING/FALL/DC/Legislative Travel expenses, hotel & food		37,500.00	14,970.66	6,000.00	20,970.66	28,000.00			For Admin Mgmt Staff and Board of Directors schedule A & B from Ordinance
	ASBCSD - Monthly Meeting		700.00	-	1,600.00	1,600.00	6,600.00			Monthly meeting, an average of \$40/person and an average of 10 meetings attended. Increase in CY due to WVWD hosting this event in August 2024.
	CSDA Sacramento/Legislative Days Travel Expenses, Hotel & Food		11,425.00	14,198.75	3,000.00	17,198.75	17,000.00			Increased legislative activity.
	CSMFO travel expenses		1,600.00	-	1,200.00	1,200.00	1,200.00			For CFO CSMFO travel expenses
	MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Safety Lunch, training meetings		8,000.00	6,952.34	1,000.00	7,952.34	8,000.00			Same level of activity expected.
	Employee Seminar - Venue etc		21,000.00	22,993.92		22,993.92	24,000.00			Secured venue winter employee seminar
	Board/Committee Meals		10,000.00	4,900.04	3,400.00	8,300.04	10,000.00			No change in budget request.
	Cal Cities New law and election Conference		2,000.00	-	2,000.00	2,000.00	2,000.00			No change in budget request.
	Misc		2,400.00	328.71	800.00	1,128.71	1,200.00			Decrease recommended.
100-5610-515-5202	Miscellaneous / Trans/Meals/Lodging	60,040.03	94,625.00	64,344.42	19,000.00	83,344.42	98,000.00	3,375.00	4%	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification	
Association of California Water Agencies Membership dues		28,000.00	27,595.00		27,595.00	28,000.00			ACWA dues, no change in requested budget.	
California Special Districts Association		9,000.00	9,275.00		9,275.00	9,300.00			CSDA dues, small increase.	
Records Retention yearly maint. Subscription		1,200.00	-		-	1,200.00			Gladwell services and supplies starting in July	
California Society of Municipal Finance Officers		120.00	-	160.00	160.00	160.00			CFO membership	
IE Works		9,000.00	6,000.00		6,000.00	9,000.00			IE Works membership and other activity.	
PRA request Archive Social Subscription		6,000.00	-		-	-			PRA request Archive Social Subscription/Records retention, new software, moved to IT.	
American Water Works Association		5,000.00	4,802.00		4,802.00	5,000.00			AWWA dues - no budget change.	
Government Finance Officers Association		160.00	-	160.00	160.00	160.00			District membership - no budget change.	
Association of San Bernardino County Special Districts		375.00	-	375.00	375.00	375.00			District membership - no budget change.	
Misc Membership		1,500.00	5,114.60		5,114.60	4,800.00			IIMC, CCAC, ARMA memberships, more district involvement.	
<b>100-5610-515-5201</b>	<b>Miscellaneous / Subscriptions &amp; Memberships</b>	<b>41,316.00</b>	<b>60,355.00</b>	<b>53,161.60</b>	<b>695.00</b>	<b>53,856.60</b>	<b>57,995.00</b>	<b>(2,360.00)</b>	<b>-4%</b>	
	Misc office supplies		1,000.00	1,309.46	200.00	1,509.46	1,600.00			Misc office supplies, increased activity.
<b>100-5610-536-5454</b>	<b>Miscellaneous / Office Supplies</b>	<b>3,830.48</b>	<b>1,000.00</b>	<b>1,309.46</b>	<b>200.00</b>	<b>1,509.46</b>	<b>1,600.00</b>	<b>600.00</b>	<b>60%</b>	
	Recruitment costs		-	-	-	-	-			
<b>100-5610-536-5474</b>	<b>Miscellaneous / Recruitment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	General Legal Counsel		300,000.00	305,637.48	60,000.00	365,637.48	300,000.00			General Legal Counsel, no budget change recommended.
	All Other Legal Matters		335,000.00	19,699.19		19,699.19	-			No longer required.
	All Other Legal Matters-Ivie McNeill & Wyatt			113,289.02		113,289.02	-			Completed
<b>NEW</b>	All Other Legal Matters-LCW			108,427.28	11,500.00	119,927.28	120,000.00			HR Training & Legal matters.
<b>100-5610-526-5330</b>	<b>Professional Services / Legal</b>	<b>724,508.31</b>	<b>635,000.00</b>	<b>547,052.97</b>	<b>71,500.00</b>	<b>618,552.97</b>	<b>420,000.00</b>	<b>(215,000.00)</b>	<b>-34%</b>	
	Strategic Planning - JD Planning		12,800.00	9,810.00	24,932.00	34,742.00	16,000.00			Strategic Plan completion and implementation.
	Munitemps staffing - Board Secretary		-	125.00	-	125.00	-			Not budgeted this year.
	Records Inventory & Destruction - Board Clerk		18,000.00	4,400.00	9,800.00	14,200.00	14,200.00			Budget reduced to forecast level.
	Cost of Services Study		30,000.00	-	7,207.76	7,207.76	30,000.00			Cost of Services Financial Plan Study
<b>100-5610-525-5340</b>	<b>Professional Services / Other Consultants</b>	<b>122,577.64</b>	<b>60,800.00</b>	<b>14,335.00</b>	<b>41,939.76</b>	<b>56,274.76</b>	<b>60,200.00</b>	<b>(600.00)</b>	<b>-1%</b>	
	Election Expense		60,000.00	418.00	-	418.00	15,000.00			General election
<b>100-5610-536-5452</b>	<b>Miscellaneous / Election Expense</b>	<b>6,118.00</b>	<b>60,000.00</b>	<b>418.00</b>	<b>-</b>	<b>418.00</b>	<b>15,000.00</b>	<b>(45,000.00)</b>	<b>-75%</b>	
	SBVMWD - Habitat Conservation Plan		23,000.00	-	23,000.00	23,000.00	-			Completed in prior year.
<b>NEW</b>	Integrated Regional Urban Water MGMT Plan.		-	-	-	-	27,100.00			New Regional Activity.
<b>100-5610-537-5505</b>	<b>Programs / Regional Programs</b>	<b>-</b>	<b>23,000.00</b>	<b>-</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>27,100.00</b>	<b>4,100.00</b>	<b>18%</b>	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>978,183.83</b>	<b>959,380.00</b>	<b>699,856.97</b>	<b>159,784.76</b>	<b>859,641.73</b>	<b>707,095.00</b>	<b>(252,285.00)</b>	<b>-26%</b>	
	<b>Total Expenses: Administration - 5610</b>	<b>1,765,978.58</b>	<b>2,387,380.00</b>	<b>1,620,018.58</b>	<b>327,023.24</b>	<b>1,947,041.82</b>	<b>2,186,295.00</b>	<b>(201,085.00)</b>	<b>-8%</b>	



West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>General Operations - 5615</b>									
Amount per CalPERS payment		592,022.00	572,865.00	-	572,865.00	736,362.00			Amount per CalPERS Actuarial - Unfunded Liability lump sum payment actual to be paid in July 2024
100-5615-510-5108 Expenses / PERS-Pension	615,843.00	592,022.00	572,865.00	-	572,865.00	736,362.00	144,340.00	24%	
Unemployment Insurance Expense		15,000.00	11,621.00	2,324.20	13,945.20	15,000.00			No change in budget requested.
100-5615-510-5145 Expense / State Unemployment Ins	14,330.01	15,000.00	11,621.00	2,324.20	13,945.20	15,000.00	-	-	
OPEB Liability Payment		1,273,123.00	621,153.00	-	621,153.00	615,000.00			OPEB Liability for FY2025 is \$615,000 based on actuarial report
100-5615-510-5135 Post Employment OPEB	(58,015.03)	1,273,123.00	621,153.00	-	621,153.00	615,000.00	(658,123.00)	-52%	
Inland Desert Security Answering Services		8,000.00	7,122.80	1,424.56	8,547.36	8,600.00			Inland Desert Security Answering Services. Small price increase.
Professional Services / Telephone Answering Svc	7,856.95	8,000.00	7,122.80	1,424.56	8,547.36	8,600.00	600.00	8%	
Alarm services and repairs		35,000.00	27,493.03	7,128.17	34,621.20	35,000.00			No change in budget requested.
100-5615-525-5308 Professional Services / Alarm	31,447.12	35,000.00	27,493.03	7,128.17	34,621.20	35,000.00	-	-	
Office Supplies for the District		28,000.00	27,653.84	5,530.77	33,184.61	33,000.00			Office and Kitchen Supplies for the District, small increase expected.
100-5615-530-5409 Operating Supplies / Stationery & Office	35,409.83	28,000.00	27,653.84	5,530.77	33,184.61	33,000.00	5,000.00	18%	
Gasoline and Diesel Fuel for Fleet		150,000.00	98,855.04	52,329.92	151,184.96	152,000.00			Gasoline and Diesel Fuel for the Fleet.
100-5615-530-5402 Operating Supplies / Gasoline & Oil	138,839.55	150,000.00	98,855.04	52,329.92	151,184.96	152,000.00	2,000.00	1%	
Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities supplies)		50,000.00	32,246.35	6,449.27	38,695.62	45,000.00			Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities technician tools/supplies and nonstock parts)
100-5615-530-5408 Operating Supplies / Shop Supplies	51,452.21	50,000.00	32,246.35	6,449.27	38,695.62	45,000.00	(5,000.00)	-10%	
Furniture and Equipment for District		7,000.00	5,397.69	1,079.54	6,477.23	7,000.00			No change in budget request.
100-5615-536-5413 Other Expenses / Furniture & Equipment	2,939.87	7,000.00	5,397.69	1,079.54	6,477.23	7,000.00	-	-	
Electricity for District Headquarters		54,000.00	44,036.61	8,807.32	52,843.93	54,000.00			No change in budget request.
100-5615-550-5652 Utility Services / Electric	49,897.42	54,000.00	44,036.61	8,807.32	52,843.93	54,000.00	-	-	
Agua Mansa Properties Inc & Burrtec Waste Industries & Solid Waste Management		18,000.00	9,012.41	3,604.96	12,617.37	14,000.00			Waste Hauling Service with Burrtec and Disposal of Excavated Materials Solid Waste Management and RAMCO Recycled Aggregate
100-5615-550-5654 Utility Services / Trash	15,443.80	18,000.00	9,012.41	3,604.96	12,617.37	14,000.00	(4,000.00)	-22%	
Rialto Water Services		3,000.00	1,855.29	371.06	2,226.35	2,500.00			Small decrease recommended.
100-5615-550-5656 Utility Services / Water	2,696.29	3,000.00	1,855.29	371.06	2,226.35	2,500.00	(500.00)	-17%	
Gas Co. Services		4,500.00	2,013.78	402.76	2,416.54	3,000.00			Small reduction recommended.
100-5615-550-5653 Utility Services / Gas	4,183.14	4,500.00	2,013.78	402.76	2,416.54	3,000.00	(1,500.00)	-33%	
Janitorial Services		74,000.00	48,636.62	17,158.56	65,795.18	74,000.00			Janitorial Services (Regular Daily Janitorial, Deep Cleaning of Restrooms, Janitorial Supplies, Mats Cleaning, Window Cleaning, Carpet Cleaning). No change in budget request.
100-5615-525-5313 Professional Services / Janitorial	77,498.42	74,000.00	48,636.62	17,158.56	65,795.18	74,000.00	-	-	
Copier Maintenance and Supplies		12,500.00	8,255.95	1,651.19	9,907.14	12,500.00			No change in requested budget.
100-5615-540-5610 Repair & Maintenance / Office Equipment	12,932.11	12,500.00	8,255.95	1,651.19	9,907.14	12,500.00	-	-	
Communication Equipment for District		5,000.00	-	-	-	1,000.00			Startup Radios for staff
Repair & Maintenance / Communication Equipment	234.36	5,000.00	-	-	-	1,000.00	(4,000.00)	-80%	
Fleet Repair Maint. Costs		126,000.00	93,300.32	32,315.62	125,615.94	126,000.00			No change in requested budget.
100-5615-540-5617 Repair & Maintenance / Vehicle	117,927.40	126,000.00	93,300.32	32,315.62	125,615.94	126,000.00	-	-	
Fleet Leasing, DMV Fees, and buyouts of remaining trucks		-	-	-	-	-			
100-5615-528-5380 Leasing / Vehicle		-	-	-	-	-			

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
ACWA/JPIA Auto & General Liability Program		246,336.00	217,980.40	20,000.00	237,980.40	246,336.00			No change in budget request.
Cyber Security Liability Insurance		12,000.00	11,244.00	-	11,244.00	12,000.00			No change in budget request. Invoice due in July 2024.
ACWA/JPIA Property Liability Program		210,008.00	121,405.47	100,000.00	221,405.47	230,000.00			Expecting a rate increase.
<b>100-5615-536-5303</b> Miscellaneous / Insurance-Auto / Gen	<b>383,099.93</b>	<b>468,344.00</b>	<b>350,629.87</b>	<b>120,000.00</b>	<b>470,629.87</b>	<b>488,336.00</b>	<b>19,992.00</b>	<b>4%</b>	
HQs Telemetry Line & SRFax		2,300.00	1,485.27	297.05	1,782.32	2,300.00			No change in requested budget.
Verizon Wireless		60,000.00	52,488.47	10,497.69	62,986.16	66,100.00			Monthly cellular phone plan charges for District issued cell phones
Spectrum		3,600.00	4,676.11	600.00	5,276.11	5,300.00			Analog phone lines for the fire protection and alarm systems at Roemer. Reduced for PRI service costs eliminated due to Ucaas implementation.
<b>100-5615-550-5650</b> Communication Services / Telephone	<b>71,682.05</b>	<b>65,900.00</b>	<b>58,649.85</b>	<b>11,394.75</b>	<b>70,044.60</b>	<b>73,700.00</b>	<b>7,800.00</b>	<b>12%</b>	
Postage check to Quadiant for postage and Escheat process		8,000.00	2,092.53	6,000.00	8,092.53	8,000.00			No change in requested budget.
<b>100-5615-536-5471</b> Communication Services / Postage & Shipping	<b>13,236.52</b>	<b>8,000.00</b>	<b>2,092.53</b>	<b>6,000.00</b>	<b>8,092.53</b>	<b>8,000.00</b>	<b>-</b>	<b>-</b>	
Various Project Closings - expensed amount, not capitalized upon closing		50,000.00	-	50,000.00	50,000.00	50,000.00			Various Project Closings - expensed amount, not capitalized upon closing. No change in budget request.
<b>100-5615-540-5470</b> Improvements Projects / Cap Improvement Proj Exp	<b>108,752.76</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>	
Equipment Rental		5,000.00	4,897.03	979.41	5,876.44	6,000.00			Renting Equipment for Events. Small increase expected.
<b>100-5615-528-5381</b> Rentals / Equipment	<b>5,904.20</b>	<b>5,000.00</b>	<b>4,897.03</b>	<b>979.41</b>	<b>5,876.44</b>	<b>6,000.00</b>	<b>1,000.00</b>	<b>20%</b>	
Building and Facility Maintenance Costs		70,000.00	50,932.50	3,090.27	54,022.77	60,000.00			Building and Facility Maintenance Costs (Garden Maintenance, AC Maintenance, Pest Exterminator, Roof Repair, Gate Repairs, Landscape, Door hardware for access control and other Facilities project repairs)
Building and Facility Maintenance Costs		100,000.00	72,473.82	27,526.18	100,000.00	100,000.00			Landscape Services for 45 Sites. Previously in 5410 T&D Maint. No change in budget request.
<b>100-5615-540-5613</b> Repair & Maintenance / Structures & Improvements	<b>59,861.14</b>	<b>170,000.00</b>	<b>123,406.32</b>	<b>30,616.45</b>	<b>154,022.77</b>	<b>160,000.00</b>	<b>(10,000.00)</b>	<b>-6%</b>	
Repair and maintenance for forklifts, 4 backhoes, emergency generators, etc.		30,000.00	29,449.73	1,500.00	30,949.73	30,000.00			Repair and Maintenance for forklifts, skid steer, 4 backhoes, emergency generators, trailers, vector truck and heavy duty equipment. No change in budget request.
<b>100-5615-540-5607</b> Repair & Maintenance / Major Equip & Gen Plant	<b>27,814.61</b>	<b>30,000.00</b>	<b>29,449.73</b>	<b>2,945.09</b>	<b>32,394.82</b>	<b>30,000.00</b>	<b>-</b>	<b>-</b>	
State Water Resources Control Board		100,000.00	110,843.72	-	110,843.72	120,000.00			State Water Resources Control Board
City of Rialto - Encroachment Permit Fees		93,000.00	98,237.41	-	98,237.41	110,000.00			City of Rialto - Encroachment Permit Fees
South Coast AQMD		8,500.00	6,638.40	-	6,638.40	8,000.00			South Coast AQMD
County Treasurer / County of SB LAFCO		20,000.00	20,000.00	-	20,000.00	20,000.00			County Treasurer / County of SB LAFCO
USPS - PO Box Rental		500.00	-	500.00	500.00	500.00			USPS - PO Box Rental
SB County Fire Protection		10,000.00	9,404.00	-	9,404.00	10,000.00			SB County Fire Protection
Western Municipal Water District		-	750.00	-	750.00	-			Western Municipal Water District
City of Fontana - Encroachment Permit Fees		1,200.00	-	600.00	600.00	1,000.00			City of Fontana - Encroachment Permit Fees, no additional budget request.
Annual San Bernardino County Street Permit		600.00	670.46	700.00	1,370.46	700.00			Increased cost of Annual San Bernardino County Street Permit Fees
SB County Flood Control District		1,500.00	13,661.77	-	13,661.77	13,700.00			Budget increased to forecast.
Other Permits		2,500.00	4,157.42	-	4,157.42	3,200.00			Activity level has increased.
<b>100-5615-536-5473</b> Miscellaneous / Permits & Fees	<b>227,939.16</b>	<b>237,800.00</b>	<b>264,363.18</b>	<b>1,800.00</b>	<b>266,163.18</b>	<b>287,100.00</b>	<b>49,300.00</b>	<b>21%</b>	
<b>100-5615-536-5455</b> Bad Debt Expense / Water Related	<b>118,720.48</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>	
<b>100-6800-614-6080</b> LITIGATION LOSS / LITIGATION LOSS	<b>712,500.00</b>	<b>-</b>	<b>514,449.99</b>	<b>-</b>	<b>514,449.99</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>2,850,427.30</b>	<b>3,540,189.00</b>	<b>2,959,449.76</b>	<b>314,313.59</b>	<b>3,273,763.36</b>	<b>3,087,098.00</b>	<b>(453,091.00)</b>	<b>-13%</b>	
<b>Total Expenses: General Operations - 5615</b>	<b>2,850,427.30</b>	<b>3,540,189.00</b>	<b>3,023,885.26</b>	<b>314,313.59</b>	<b>3,338,198.86</b>	<b>3,087,098.00</b>	<b>(453,091.00)</b>	<b>-13%</b>	

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Accounting - 5620</b>									
100-5620-500-5001	Salaries & Wages / Full Time	498,702.49	540,200.00	380,980.10	69,269.11	450,249.21	415,200.00	(125,000.00)	-23%
100-5620-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	-	-	-
100-5620-500-5003	Salaries & Wages / Overtime	11,069.80	14,500.00	12,261.70	2,229.40	14,491.10	14,500.00	-	-
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	2,269.50	2,600.00	1,796.00	326.55	2,122.55	2,600.00	-	-
	<b>Subtotal: Payroll Expenses</b>	<b>512,041.79</b>	<b>557,300.00</b>	<b>395,037.80</b>	<b>71,825.05</b>	<b>466,862.86</b>	<b>432,300.00</b>	<b>(125,000.00)</b>	<b>-22%</b>
100-5620-510-5101	Benefits / FICA	30,254.68	32,300.00	24,260.22	4,410.95	28,671.17	32,400.00	100.00	-
100-5620-510-5102	Benefits / Medicare	7,444.29	7,900.00	5,673.66	1,031.57	6,705.23	7,600.00	(300.00)	-4%
100-5620-510-5123	Benefits / Disability Insurance	1,500.32	1,700.00	1,279.85	232.70	1,512.55	1,800.00	100.00	6%
100-5620-510-5125	Benefits / Life Insurance	1,855.62	2,200.00	1,548.47	281.54	1,830.01	2,000.00	(200.00)	-9%
100-5620-510-5121	Benefits / Dental	7,316.62	8,700.00	6,497.73	1,181.41	7,679.14	8,800.00	100.00	1%
100-5620-510-5120	Benefits / Hosp / Med Insurance	93,489.98	104,000.00	87,519.48	15,912.63	103,432.11	132,600.00	28,600.00	28%
100-5620-510-5122	Benefits / Vision Care Insurance	1,096.33	1,300.00	994.54	180.83	1,175.37	1,300.00	-	-
100-5620-510-5124	Benefits / EAP	126.00	100.00	116.45	21.17	137.62	100.00	-	-
100-5620-510-5100	Benefits / Deferred Comp-ER Match	6,787.26	9,800.00	5,149.12	936.20	6,085.32	9,800.00	-	-
100-5620-510-5105	Expenses / PERS-Pension Classic	37,292.36	46,000.00	22,727.22	4,132.22	26,859.44	24,500.00	(21,500.00)	-47%
100-5620-510-5106	PERS-Pension / Employer PEPR-2nd Tier	9,138.58	12,900.00	12,218.71	2,221.58	14,440.29	23,600.00	10,700.00	83%
100-5620-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	23,942.73	25,800.00	12,757.84	2,319.61	15,077.45	13,700.00	(12,100.00)	-47%
100-5620-510-5109	Expense / PERS - Pension Expense - GASB 68	362.61	-	-	-	-	-	-	-
100-5620-510-5103	Expenses / Workers Comp Ins	3,306.56	3,100.00	2,290.81	416.51	2,707.32	2,900.00	(200.00)	-6%
	<b>Subtotal: Benefits Expenses</b>	<b>223,913.94</b>	<b>255,800.00</b>	<b>183,034.10</b>	<b>33,278.93</b>	<b>216,313.02</b>	<b>261,100.00</b>	<b>5,300.00</b>	<b>2%</b>
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>735,955.73</b>	<b>813,100.00</b>	<b>578,071.90</b>	<b>105,103.98</b>	<b>683,175.88</b>	<b>693,400.00</b>	<b>(119,700.00)</b>	<b>-15%</b>

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2023-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Government Finance Officers Association Accounting training. This would be for seven employees. California Society of Municipal Finance Officers (CSMFO) training.		3,600.00	3,032.53	400.00	3,432.53	3,600.00			GFOA, CSMFO, CalPERS, CPC, AGA Conferences registration fees for 5 staff. For FY 2023, 3 staff members were awarded 1st attendee scholarships for conference registrations resulting in budget savings. No change in budget request.
100-5620-515-5200 Expenses / Training	2,288.87	3,600.00	3,032.53	400.00	3,432.53	3,600.00			
District Shirts		1,000.00	-	1,000.00	1,000.00	1,000.00			District Shirts 5 staff members
100-5620-536-5475 Operating Supplies / Uniforms	1,173.03	1,000.00	-	1,000.00	1,000.00	1,000.00			
Conference & Travel expenses. Mileage to meetings,		3,500.00	3,574.55	-	3,574.55	3,500.00			GFOA, CSMFO, CalPERS, CPC, AGA Conferences/training cost for lodging, travel, meals for 5 staff members. This training is needed to keep up with federal and state regulations, payroll laws and GAAP/GASB pronouncements. No change in budget request.
100-5620-515-5202 Miscellaneous / Trans/Meals/Lodging	1,306.19	3,500.00	3,574.55	-	3,574.55	3,500.00			
Supplies Specific for Department. Ex: Checks -		500.00	-	350.00	350.00	500.00			No change in budget request.
100-5620-530-5403 Operating Supplies / Miscellaneous	30.71	500.00	-	350.00	350.00	500.00			
Chase Bank Fees includes analysis fees, lockbock, elockbock fees, etc.		66,000.00	47,124.35	9,424.87	56,549.22	66,000.00			Paid through 3/31/22. Averaging \$5500/mth. As more customers pay electronically creating more transactions, the bank fees increase. Lockbox and elockbox fees.
100-5620-536-5302 Miscellaneous / Bank Account Analysis	66,027.70	66,000.00	47,124.35	9,424.87	56,549.22	66,000.00			
California Society Municipal Finance Officers Membership (CSMFO)		330.00	286.00	-	286.00	640.00			CSMFO Membership - 4 members \$160 each
American Payroll Association (APA)		590.00	596.00	-	596.00	590.00			APA - Accountant & Payroll Specialist
Government Finance Officers Association (GFOA) Membership/ Awards		480.00	1,315.34	-	1,315.34	1,500.00			GFOA - 3 members. Awards submissions were charged to account.
California Municipal Treasury Association (CMTA)		95.00	-	-	-	-			No Request
Association of Governmental Accountants (AGA)		300.00	-	-	-	-			No Request
100-5620-515-5201 Miscellaneous / Subscriptions & Memberships	1,342.00	1,795.00	2,197.34	-	2,197.34	2,730.00	935.00	52%	
Annual Audit Fee including State Controllers Financial Rpt		52,000.00	47,500.00	4,500.00	52,000.00	52,000.00			Annual Audit Fee including State Controllers Financial Rpt & Single Audit. Increase due to Single Audit for federal funds anticipated.
GFOA - CAFR Award fee \$460, PAFR Award fee \$250, Budget Award fee \$345		1,055.00	-	-	-	-			Item moved to memberships.
100-5620-525-5310 Professional Services / Auditing	48,210.00	53,055.00	47,500.00	4,500.00	52,000.00	52,000.00	(1,055.00)	-2%	
Fees for US Bank 2016A Bond account and Investment account		9,000.00	8,337.06	1,400.00	9,737.06	10,000.00			Fees for US Bank 2016A Bond account and Investment account custody fees
100-5620-525-5312 Professional Services / Fiscal Agent	6,397.03	9,000.00	8,337.06	1,400.00	9,737.06	10,000.00	1,000.00	11%	
Chandler Asset Management		74,800.00	58,163.14	14,875.00	73,038.14	74,800.00			No additional budget request.
Actuary - GASB 75 OPEB & GASB 68 PERS Pension		10,000.00	24,950.00	4,990.00	29,940.00	5,000.00			Only one report required in FY24-25
DAC - Filings Fees for Bonds		2,750.00	2,500.00	500.00	3,000.00	3,000.00			Filings Fees for Bonds (EMMA)
100-5620-525-5340 Professional Services / Consultants	46,550.80	87,550.00	85,613.14	20,365.00	105,978.14	82,800.00	(4,750.00)	-5%	
County Tax Collection fee for lien payments		-	-	-	-	-			
100-5620-536-5476 Other Miscellaneous / County Collection Fee	-	-	-	-	-	-			
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>173,326.33</b>	<b>226,000.00</b>	<b>197,378.97</b>	<b>37,439.87</b>	<b>234,818.84</b>	<b>222,130.00</b>	<b>(3,870.00)</b>	<b>-2%</b>	
<b>Total Expenses: Accounting - 5620</b>	<b>909,282.06</b>	<b>1,039,100.00</b>	<b>775,450.87</b>	<b>142,543.85</b>	<b>917,994.72</b>	<b>915,530.00</b>	<b>(123,570.00)</b>	<b>-12%</b>	

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification	
<b>Engineering - 5630</b>										
100-5630-500-5001	Salaries & Wages / Full Time	1,070,286.57	1,194,100.00	881,954.18	160,355.31	1,042,309.49	1,147,000.00	(47,100.00)	-4%	
100-5630-500-5001	Salaries & Wages / Full Time						120,000.00	120,000.00	100%	New position, Conservation Analyst
100-5630-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	45,600.00	45,600.00	-	
100-5630-500-5003	Salaries & Wages / Overtime	1,843.16	3,000.00	1,781.56	323.92	2,105.48	3,000.00	-	-	
100-5630-500-5004	Salaries & Wages / On Call	-	-	-	-	-	-	-	-	
100-5630-500-5020	Salaries & Wages / Bilingual Compensation	2,256.00	2,000.00	1,073.00	195.09	1,268.09	1,300.00	(700.00)	-35%	
	<b>Subtotal: Payroll Expenses</b>	<b>1,074,385.73</b>	<b>1,199,100.00</b>	<b>884,808.74</b>	<b>160,874.32</b>	<b>1,045,683.06</b>	<b>1,316,900.00</b>	<b>117,800.00</b>	-	
100-5630-510-5101	Benefits / FICA	65,255.25	71,100.00	51,710.43	9,401.90	61,112.33	70,600.00	(500.00)	-1%	
100-5630-510-5102	Benefits / Medicare	16,294.76	17,400.00	13,044.48	2,371.72	15,416.20	17,700.00	300.00	2%	
100-5630-510-5123	Benefits / Disability Insurance	3,460.47	3,900.00	3,372.03	613.10	3,985.13	4,700.00	800.00	21%	
100-5630-510-5125	Benefits / Life Insurance	4,142.67	4,300.00	3,401.36	618.43	4,019.79	4,300.00	-	-	
100-5630-510-5121	Benefits / Dental	13,041.33	13,800.00	11,731.90	2,133.07	13,864.97	15,000.00	1,200.00	9%	
100-5630-510-5120	Benefits / Hosp / Med Insurance	189,392.61	199,100.00	177,624.21	32,295.31	209,919.52	245,300.00	46,200.00	23%	
100-5630-510-5122	Benefits / Vision Care Insurance	2,435.61	2,500.00	2,033.28	369.69	2,402.97	2,600.00	100.00	4%	
100-5630-510-5124	Benefits / EAP	279.19	300.00	238.08	43.29	281.37	300.00	-	-	
100-5630-510-5100	Benefits / Deferred Comp-ER Match	16,197.68	19,500.00	11,655.00	2,119.09	13,774.09	19,500.00	-	-	
100-5630-510-5105	Expenses / PERS-Pension Classic	50,458.17	77,800.00	45,740.32	8,316.42	54,056.74	65,900.00	(11,900.00)	-15%	
100-5630-510-5106	PERS-Pension / Employer PEPR-2nd Tier	42,405.11	42,600.00	36,981.06	6,723.83	43,704.89	50,800.00	8,200.00	19%	
100-5630-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	32,394.08	43,700.00	25,676.23	4,668.41	30,344.64	36,900.00	(6,800.00)	-16%	
100-5630-510-5109	Expense / PERS - Pension Expense - GASB 68	722.68	-	-	-	-	-	-	-	
100-5630-510-5103	Expenses / Workers Comp Ins	14,320.57	15,400.00	19,001.12	3,454.75	22,455.87	15,900.00	500.00	3%	
	<b>Subtotal: Benefits Expenses</b>	<b>450,800.18</b>	<b>511,400.00</b>	<b>402,209.50</b>	<b>73,129.00</b>	<b>475,338.51</b>	<b>549,500.00</b>	<b>38,100.00</b>	<b>7%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,525,185.91</b>	<b>1,710,500.00</b>	<b>1,287,018.24</b>	<b>234,003.32</b>	<b>1,521,021.57</b>	<b>1,866,400.00</b>	<b>155,900.00</b>	<b>9%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts		FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
NEW	InfoWater Pro & AutoCAD training			-		-	500.00			InfoWater Pro & AutoCAD training
	AWWA Water Education Seminar		1,680.00	850.00	170.00	1,020.00	1,000.00			AWWA Water Education Seminar, decrease recommended.
	Management & Supervisory Leadership Training Program		1,100.00	1,905.16	381.03	2,286.19	2,400.00			Management & Supervisory Leadership Training Program. Increase recommended.
	Distribution and Treatment Renewals		435.00	385.00	77.00	462.00	500.00			Distribution and Treatment Renewals
	PE License Fee Renewal, PE Exam, survey, seismic		180.00	-	-	-	1,500.00			PE License Fee Renewal, PE Exam, survey, seismic
100-5630-515-5200	Expenses / Training	1,228.00	3,395.00	3,140.16	628.03	3,768.19	5,900.00	2,505.00	74%	
	Professional Memberships		400.00	-	-	-	12,400.00			ISLE TAG new membership.
100-5630-515-5201	Miscellaneous / Subscriptions & Memberships	-	400.00	-	-	-	12,400.00	12,000.00	NA	
	Uniforms and Boots		3,000.00	3,947.11	789.42	4,736.53	4,700.00			Increased due to additional staffing.
100-5630-536-5475	Operating Supplies / Uniforms	3,392.80	3,000.00	3,947.11	789.42	4,736.53	4,700.00	1,700.00	57%	
	Misc. Tools & Office Supplies		800.00	129.30	25.86	155.16	500.00			Small decrease recommended.
100-5630-530-5403	Operating Supplies / Miscellaneous	42.01	800.00	129.30	25.86	155.16	500.00	(300.00)	-38%	
	Transportation/meals/parking for training and conferences/Lodgings		1,000.00	1,986.02	397.20	2,383.22	2,400.00			Increased to forecast.
100-5630-515-5202	Miscellaneous / Trans/Meals/Lodging	510.63	1,000.00	1,986.02	397.20	2,383.22	2,400.00	1,400.00	140%	
	Maintenance for Engineering Department Plotter, Scanner, etc.		1,500.00	496.43	99.29	595.72	2,000.00			Small increase recommended.
100-5630-540-5610	Repair & Maintenance / Office Equipment	1,756.82	1,500.00	496.43	99.29	595.72	2,000.00	500.00	33%	
	RBGCA Water Management Plan. Development of Basin Management Plan per Fontana		14,000.00	1,702.44	9,626.30	11,328.74	14,000.00			No recommended increase.
	Professional services		30,000.00	2,011.40	402.28	2,413.68	15,000.00			Budget decrease recommended.
NEW	Water Facilities Master Plan and 5 year CIP.		-	-	-	-	250,000.00			Water Facilities Master Plan and 5 year CIP
	Grant Writing Services		50,000.00							
100-5630-525-5340	Professional Services / Other Consultants	48,664.76	94,000.00	3,713.84	10,028.58	13,742.42	279,000.00	185,000.00	197%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>55,595.02</b>	<b>104,095.00</b>	<b>13,412.86</b>	<b>11,968.38</b>	<b>25,381.24</b>	<b>306,900.00</b>	<b>202,805.00</b>	<b>195%</b>	
	<b>Total Expenses: Engineering - 5630</b>	<b>1,580,780.93</b>	<b>1,814,595.00</b>	<b>1,300,431.10</b>	<b>245,971.70</b>	<b>1,546,402.81</b>	<b>2,173,300.00</b>	<b>358,705.00</b>	<b>20%</b>	

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification	
<b>Information Technology - 5640</b>										
100-5640-500-5001	Salaries & Wages / Full Time	622,926.83	632,600.00	540,548.80	98,281.60	638,830.40	677,300.00	44,700.00	7%	
100-5640-500-5003	Salaries & Wages / Overtime	16,022.37	15,000.00	4,906.55	892.10	5,798.65	15,000.00	-	-	
100-5640-500-5020	Salaries & Wages / Bilingual Compensation	652.00	700.00	536.50	97.55	634.05	700.00	-	-	
	<b>Subtotal: Payroll Expenses</b>	<b>639,601.20</b>	<b>648,300.00</b>	<b>545,991.85</b>	<b>99,271.25</b>	<b>645,263.10</b>	<b>693,000.00</b>	<b>44,700.00</b>	<b>7%</b>	
100-5640-510-5101	Benefits / FICA	33,252.06	33,400.00	27,428.13	4,986.93	32,415.06	36,200.00	2,800.00	8%	
100-5640-510-5102	Benefits / Medicare	9,289.24	8,800.00	7,957.30	1,446.78	9,404.08	10,300.00	1,500.00	17%	
100-5640-510-5123	Benefits / Disability Insurance	1,643.29	1,700.00	1,675.70	304.67	1,980.37	2,000.00	300.00	18%	
100-5640-510-5125	Benefits / Life Insurance	1,986.48	2,100.00	1,893.54	344.28	2,237.82	2,100.00	-	-	
100-5640-510-5121	Benefits / Dental	6,788.28	7,200.00	6,631.46	1,205.72	7,837.18	7,300.00	100.00	1%	
100-5640-510-5120	Benefits / Hosp / Med Insurance	88,110.12	89,400.00	85,318.74	15,512.50	100,831.24	103,300.00	13,900.00	16%	
100-5640-510-5122	Benefits / Vision Care Insurance	1,016.64	1,000.00	931.92	169.44	1,101.36	1,000.00	-	-	
100-5640-510-5124	Benefits / EAP	116.64	100.00	109.12	19.84	128.96	100.00	-	-	
100-5640-510-5100	Benefits / Deferred Comp-ER Match	7,824.00	7,800.00	6,438.00	1,170.55	7,608.55	7,800.00	-	-	
100-5640-510-5105	Expenses / PERS-Pension Classic	61,362.81	75,100.00	63,352.31	11,518.60	74,870.91	80,700.00	5,600.00	7%	
100-5640-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	-	-	-	-	-	-	-	-	
100-5640-510-5107	PERS-Pension / Classic-EPMC Neg. Benefit	39,394.65	42,100.00	35,562.45	6,465.90	42,028.35	45,100.00	3,000.00	7%	
100-5640-510-5109	Expense / PERS - Pension Expense - GASB 68	478.82	-	-	-	-	550.00	550.00	-	
100-5640-510-5103	Expenses / Workers Comp Ins	3,266.30	3,500.00	2,827.30	514.05	3,341.35	3,700.00	200.00	6%	
	<b>Subtotal: Benefits Expenses</b>	<b>254,529.33</b>	<b>272,200.00</b>	<b>240,125.97</b>	<b>43,659.27</b>	<b>283,785.23</b>	<b>300,150.00</b>	<b>27,950.00</b>	<b>10%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>894,130.53</b>	<b>920,500.00</b>	<b>786,117.82</b>	<b>142,930.52</b>	<b>929,048.33</b>	<b>993,150.00</b>	<b>72,650.00</b>	<b>8%</b>	
	I.T. technical trainings		2,400.00	2,346.00	-	2,346.00	2,400.00			Subscription based training service offering a wide variety of IT courses. 4 users at \$600/user/year.
100-5640-515-5200	Expenses / Training	2,316.00	2,400.00	2,346.00	-	2,346.00	2,400.00	-	-	
	Travel & Meal reimbursements		300.00	-	-	-	300.00			CSDA meetings and estimated mileage reimbursements for when District vehicles are unavailable and employees drive their own vehicles.
100-5640-515-5202	Miscellaneous / Trans/Meals/Lodging	-	300.00	-	-	-	300.00	-	-	
	Municipal Information Systems Assoc. (MISAC) membership		130.00	130.00	-	130.00	130.00			Provides access to a forum for professional networking and development.
NEW	Water Information Sharing and Analysis Center (WaterISAC)		-	-	-	-	1,200.00			WaterISAC is a Cybersecurity and Infrastructure Security Agency (CISA) partner focused on protecting Water and Wastewater Systems Sector utilities from all hazards.
NEW	Document Management System						15,000.00			Ongoing subscription cost for new system.
100-5640-515-5201	Miscellaneous / Subscriptions & Memberships	130.00	130.00	130.00	-	130.00	16,330.00	16,200.00	NA	
	Smart phones		4,800.00	3,664.53	400.00	4,064.53	5,000.00			Estimate 15 smartphones @ \$320 each to support communications.
	Printers		5,000.00	5,674.64		5,674.64	6,000.00			Workgroup and desktop printers.
	PC's (new positions and replacements)		35,000.00	20,706.11	9,633.20	30,339.31	32,000.00			Lifecycle replacements.
	General Computer Supplies		40,000.00	24,109.96	14,864.66	38,974.62	45,600.00			General supplies needed to support District operations. Includes 4 iPad Pros for GIS.
NEW	ESRI GIS (SUELA)License Renewal		-	-	-	-	29,300.00			GIS annual license renewal fee. (Third installment of the District's 3-year contract). Moved from GIS
NEW	NearMap License Renewal		-	-	-	-	12,936.00			NearMap annual license renewal fee. (Yearly contract). Moved from GIS
NEW	Spatial Wave - Implementation						4,800.00			Annual renewal. Moved from GIS
100-5640-530-5410	Miscellaneous / Computer Supplies & Maint	81,352.10	84,800.00	54,155.24	24,897.86	79,053.10	135,636.00	50,836.00	60%	
	Spectrum basic cable TV service & High speed internet		21,120.00	19,227.33	3,500.00	22,727.33	23,000.00			Cable TV service for lobby, breakrooms, and EOC locations; and internet service. Increased internet bandwidth for UCaaS, (reduced telephone in 5615).
	Verizon Wireless		25,000.00	12,960.50	3,571.00	16,531.50	19,000.00			Cellular service for iPads, Cradlepoint routers, and 4 AMI cellular backhaul devices.
	AT&T Business Uverse		2,200.00	1,955.26	433.35	2,388.61	2,000.00			AT&T retired their DSL service. Higher cost for fiber service for SCADA.

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts		FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Contingency			-		7,504.35	7,504.35	-			Not budgeted in FY24-25.
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	37,959.33	48,320.00	34,143.09	15,008.70	49,151.79	44,000.00	(4,320.00)	-9%	



West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Programming services - phone system, access control system, ERP, cybersecurity, etc.		25,000.00	457.00	-	457.00	50,000.00			Programming services as needed for phone system, access control system, ERP, cybersecurity, etc.
<b>NEW</b> Consultant - IT Master Plan						75,000.00			Consultant to assist with the development of an IT Master Plan to support the recently approved Strategic Plan
<b>100-5640-525-5316 Professional Services / Programmer</b>	<b>22,800.90</b>	<b>25,000.00</b>	<b>457.00</b>	<b>-</b>	<b>457.00</b>	<b>125,000.00</b>	<b>100,000.00</b>	<b>400%</b>	
Adobe Creative Cloud subscription		1,200.00	659.88	-	659.88	2,500.00			Two subscriptions
Agenda & Minutes software		20,000.00	14,837.90	-	14,837.90	10,000.00			Estimate for Granicus govMeeting upgrade.
AutoCAD software		3,500.00	-	-	-				Item not budgeted.
Backflow testing and reporting system		6,950.00	6,972.50	-	6,972.50	3,000.00			Compliance - Backflow testing administration system. Upgraded from Tokay Navigator to Tokay SQL at end of FY 2023, (includes 50% of implementation - timing)
ERP software - Tyler ERP Pro		59,000.00	63,381.35	-	63,381.35	65,000.00			The District's ERP system includes payroll, accounts payable, financial reporting and utility billing, (annual increases + work orders).
File storage and sharing system, and electronic signature system		4,500.00	4,500.00	-	4,500.00	4,500.00			Box.com Business Plus plan - used for storage and sharing of large files generated for PRA responses. Also, Box Sign for electronic signatures.
GPS fleet tracking system		7,750.00	6,637.46	2,000.00	8,637.46	8,700.00			Allows for tracking and reporting of fleet performance and enables participation in smog compliance program.
Hardware support for specialized equipment		1,000.00	636.00	-	636.00	1,000.00			Hardware support for MICR printer, (A/P and Payroll).
HR software suite		20,500.00	22,499.78	-	22,499.78	24,000.00			6 NeoGov modules: Governmentjobs.com, Insight, Onboard, Perform, eForms, and Background Check. Small increase expected.
Offsite data storage services and licensing		16,500.00	-	16,000.00	16,000.00	16,500.00			Rubrik annual licensing, support, and offsite data storage.
Procurement and bid management system		13,500.00	26,547.00	-	26,547.00	13,700.00			Planetbids.com annual rate for Year 4 of a 5 year contract.
Software and licenses: Microsoft		60,000.00	25,489.88	7,021.77	32,511.65	55,000.00			Upgrade from G1 & G3 licensing to G5, (includes additional security services and tools as well as eDiscovery).
Software and licenses: Non-Microsoft, (i.e. Acrobat acrobat, etc.)		6,500.00	7,170.59	-	7,170.59	28,500.00			New software, Auto-Cad & Naavex.
SSL certificates		1,000.00		960.00	960.00	1,000.00			Provides encryption for the District's web based services.
Video conferencing/meeting service		6,500.00	3,877.23	1,800.00	5,677.23	6,500.00			Zoom meetings and toll free audio service to support remote public attendance for Board and Committee meetings.
Water meter reading software		2,600.00		2,600.00	2,600.00	2,600.00			Software support for Sensus AutoRead and AutoVu (AMR reading).
Water modeling software		7,200.00	5,107.96	-	5,107.96	6,000.00			InfoWater Pro support rate for Year 2 of a 2 year agreement.
Water quality test reporting system		12,000.00	12,827.27	-	12,827.27	14,000.00			Compliance - Watertrax annual maintenance.
Web hosting service		6,500.00	4,821.59	300.00	5,121.59	6,000.00			\$500 per month for new website.
Security camera subscription licenses		7,000.00		3,000.00	3,000.00	3,000.00			Subscription based security camera licenses.
UCaaS (Cloud based phone system).		16,500.00		15,000.00	15,000.00	13,000.00			Discount received, beginning FY24-25.
Firewall and EDR licensing		15,600.00		16,000.00	16,000.00	16,300.00			FortiGate and FortiEDR licensing.
Sensus Analytics Enhanced -Water & Sensus RNI Saas Fee.		46,000.00	35,068.00	16,000.00	51,068.00	44,500.00			Increase due to a scheduled price per contract.AMI application bundle (Admin, Billing Access, Device Access, Meter Insight and Report Access, Alert Manager and Alarm Insight) & Communication network for AMI. (Sensus RNI Saas)
<b>100-5640-540-5604 Repair &amp; Maintenance / Contracts And Licensing</b>	<b>226,708.39</b>	<b>341,800.00</b>	<b>241,034.39</b>	<b>80,681.77</b>	<b>321,716.16</b>	<b>345,300.00</b>	<b>3,500.00</b>	<b>1%</b>	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>371,266.72</b>	<b>502,750.00</b>	<b>332,265.72</b>	<b>120,588.33</b>	<b>452,854.05</b>	<b>668,966.00</b>	<b>166,216.00</b>	<b>33%</b>	
<b>Total Expenses: Information Technology - 5640</b>	<b>1,265,397.25</b>	<b>1,423,250.00</b>	<b>1,118,383.54</b>	<b>263,518.85</b>	<b>1,381,902.38</b>	<b>1,662,116.00</b>	<b>238,866.00</b>	<b>17%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification	
<b>GIS - 5645</b>										
100-5645-500-5001	Salaries & Wages / Full Time	110,241.37	112,800.00	74,392.45	13,525.90	87,918.35	177,600.00	64,800.00	57%	
100-5645-500-5002	Salaries & Wages / Part Time	17,332.32	42,400.00	14,617.05	2,657.65	17,274.70	42,400.00	-	-	
100-5645-500-5003	Salaries & Wages / Overtime	716.92	-	592.90	107.80	700.70	700.00	700.00	-	
	<b>Subtotal: Payroll Expenses</b>	<b>128,290.61</b>	<b>155,200.00</b>	<b>89,602.40</b>	<b>16,291.35</b>	<b>105,893.75</b>	<b>220,700.00</b>	<b>65,500.00</b>	<b>42%</b>	
100-5645-510-5101	Benefits / FICA	7,945.78	9,700.00	5,640.95	1,025.63	6,666.58	11,100.00	1,400.00	14%	
100-5645-510-5102	Benefits / Medicare	1,858.34	2,300.00	1,319.26	239.87	1,559.13	2,600.00	300.00	13%	
100-5645-510-5123	Benefits / Disability Insurance	366.97	400.00	231.38	42.07	273.45	500.00	100.00	25%	
100-5645-510-5125	Benefits / Life Insurance	369.74	400.00	224.28	40.78	265.06	400.00	-	-	
100-5645-510-5121	Benefits / Dental	1,139.52	1,100.00	739.06	134.37	873.43	2,100.00	1,000.00	91%	
100-5645-510-5120	Benefits / Hosp / Med Insurance	16,158.12	16,200.00	10,608.26	1,928.77	12,537.03	32,200.00	16,000.00	99%	
100-5645-510-5122	Benefits / Vision Care Insurance	254.16	300.00	148.26	26.96	175.22	300.00	-	-	
100-5645-510-5124	Benefits / EAP	29.16	-	17.36	3.16	20.52	-	-	-	
100-5645-510-5100	Benefits / Deferred Comp-ER Match	1,956.00	2,000.00	934.50	169.91	1,104.41	2,000.00	-	-	
100-5645-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	7,854.13	8,700.00	5,286.56	961.19	6,247.75	10,400.00	1,700.00	20%	
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68	61.28	-	-	-	-	-	-	-	
100-5645-510-5103	Expenses / Workers Comp Ins	682.93	900.00	456.82	83.06	539.88	1,000.00	100.00	11%	
	<b>Subtotal: Benefits Expenses</b>	<b>38,676.13</b>	<b>42,000.00</b>	<b>25,606.69</b>	<b>4,655.76</b>	<b>30,262.46</b>	<b>62,600.00</b>	<b>20,600.00</b>	<b>49%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>166,966.74</b>	<b>197,200.00</b>	<b>115,209.09</b>	<b>20,947.11</b>	<b>136,156.21</b>	<b>283,300.00</b>	<b>86,100.00</b>	<b>44%</b>	
	ESRI's GIS Training		1,790.00	882.97	176.59	1,059.56	5,000.00			2-day online training to acquire necessary expertise of upcoming ArcGIS Pro deployment.
	Esri Dev Summit		1,790.00	-	-	-	2,400.00			2-day online training to acquire necessary expertise of upcoming ArcGIS Pro deployment.
	Esri Infrastructure Management & GIS Conference		1,790.00	-	-	-	1,500.00			2-day online training to acquire necessary expertise of upcoming ArcGIS Pro deployment.
100-5645-515-5200	Expenses / Training	2,685.00	1,790.00	882.97	176.59	1,059.56	8,900.00	7,110.00	397%	
	Esri User Conference		2,500.00	250.00	50.00	300.00	1,500.00			ESRI Annual Conference attendance to obtain new GIS technologies through free training classes and demonstrations.
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	987.18	2,500.00	250.00	50.00	300.00	1,500.00	(1,000.00)	-40%	
	ESRI GIS (SUELA)License Renewal		25,000.00	25,000.00	5,000.00	30,000.00	-			GIS annual license renewal fee. (Third installment of the District's 3-year contract). Moved to IT
	NearMap License Renewal		11,550.00	11,550.00	2,310.00	13,860.00	-			NearMap annual license renewal fee. (Yearly contract). Moved to IT
NEW	Spatial Wave - Implementation						-			Annual renewal. Moved to IT
	Computer Supplies						500.00			
100-5645-530-5410	Miscellaneous / Computer Supplies & Maint	17,500.00	36,550.00	36,550.00	7,310.00	43,860.00	500.00	(36,050.00)	-99%	
	Utility Network Creation for ArcGIS Pro		10,000.00	1,200.00	-	1,200.00	-			Project moved to CIP.
	Integrating ERP Pro 10 Meter data with GIS		6,000.00	-	-	-	-			Performed with in-house staff.
New	Tokay Backflow integration with GIS and Tyler		-	-	-	-	8,000.00			Project will integrate Tokay backflow information with GIS and Tyler. This will streamline the Backflow inspection and notification process (ie 30,60,90 day letter notifications).
	As needed consultant services		8,000.00	-	-	-	8,000.00			Funds to cover those unexpected or unforeseen system failures or glitches.
100-5645-525-5316	Professional Services / Programmer	18,799.05	24,000.00	1,200.00	9,950.00	11,150.00	16,000.00	(8,000.00)	-33%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>39,971.23</b>	<b>64,840.00</b>	<b>38,882.97</b>	<b>17,486.59</b>	<b>56,369.56</b>	<b>26,900.00</b>	<b>(37,940.00)</b>	<b>-59%</b>	
	<b>Total Expenses: GIS - 5645</b>	<b>206,937.97</b>	<b>262,040.00</b>	<b>154,092.06</b>	<b>38,433.70</b>	<b>192,525.77</b>	<b>310,200.00</b>	<b>48,160.00</b>	<b>18%</b>	

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<b>Board of Directors - 5650</b>									
100-5650-500-5002 Salaries & Wages / Part Time	102,056.18	122,400.00	85,106.80	17,021.36	102,128.16	128,500.00	6,100.00	5%	
<b>Subtotal: Payroll Expenses</b>	<b>102,056.18</b>	<b>122,400.00</b>	<b>85,106.80</b>	<b>17,021.36</b>	<b>102,128.16</b>	<b>128,500.00</b>	<b>6,100.00</b>	<b>5%</b>	
100-5650-510-5123 Benefits / Disability Insurance	265.56	300.00	204.57	40.91	245.48	300.00	-	-	
100-5650-510-5125 Benefits / Life Insurance	3,187.77	3,200.00	2,431.35	486.27	2,917.62	3,200.00	-	-	
100-5650-510-5101 Benefits / FICA	6,543.07	7,600.00	5,443.86	1,088.77	6,532.63	8,000.00	400.00	5%	
100-5650-510-5102 Benefits / Medicare	1,530.17	1,800.00	1,273.12	254.62	1,527.74	1,900.00	100.00	6%	
100-5650-510-5121 Benefits / Dental	8,992.22	8,700.00	6,525.54	1,305.11	7,830.65	8,800.00	100.00	1%	
100-5650-510-5120 Benefits / Hosp / Med Insurance	108,609.94	104,000.00	81,242.69	16,248.54	97,491.23	120,500.00	16,500.00	16%	
100-5650-510-5122 Benefits / Vision Care Insurance	1,313.16	1,300.00	953.10	190.62	1,143.72	1,300.00	-	-	
100-5650-510-5103 Expenses / Workers Comp Ins	602.23	800.00	499.93	99.99	599.92	800.00	-	-	
<b>Subtotal: Benefits Expenses</b>	<b>131,044.12</b>	<b>127,700.00</b>	<b>98,574.16</b>	<b>19,714.83</b>	<b>118,288.99</b>	<b>144,800.00</b>	<b>17,100.00</b>	<b>13%</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>	<b>233,100.30</b>	<b>250,100.00</b>	<b>183,680.96</b>	<b>36,736.19</b>	<b>220,417.15</b>	<b>273,300.00</b>	<b>23,200.00</b>	<b>9%</b>	
Treasurer Services - Clifton Larson Allen		33,600.00	24,325.00	9,275.00	33,600.00	37,200.00			Treasurer Services - Clifton Larson Allen \$3,100/mth
100-5650-525-5340 Professional Services / Other Consultants	34,125.01	33,600.00	24,325.00	9,275.00	33,600.00	37,200.00	3,600.00	11%	
Outside Meetings per Ordinance- Miscellaneous Training, Education		10,600.00	11,020.05	1,125.00	12,145.05	12,800.00			Outside Meetings per Ordinance- Miscellaneous Training, Education
100-5650-515-5200 Expenses / Training	6,395.00	10,600.00	11,020.05	-	11,020.05	12,800.00	2,200.00	21%	
Miscellaneous		1,000.00	1,358.18	-	1,358.18	1,800.00			Small increase requested.
100-5650-530-5403 Operating Supplies / Miscellaneous	148.96	1,000.00	1,358.18	-	1,358.18	1,800.00	800.00	80%	
Expense Reimbursements - Meals/Mileage/lodging/ transportation i.e. science fairs, community service participation. Not on Schedule of Ordinance 86.		14,400.00	5,869.62	4,500.00	10,369.62	14,400.00			Expense Reimbursements - Meals/Mileage/lodging/transportation i.e. science fairs, community service participation. Outside Meetings Schedule of Ordinance 86. No increase requested.
100-5650-515-5202 Miscellaneous / Trans/Meals/Lodging	3,858.35	14,400.00	5,869.62	-	5,869.62	14,400.00	-	-	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>44,527.32</b>	<b>59,600.00</b>	<b>42,572.85</b>	<b>9,275.00</b>	<b>51,847.85</b>	<b>66,200.00</b>	<b>6,600.00</b>	<b>11%</b>	
<b>Total Expenses: Board of Directors - 5650</b>	<b>277,627.62</b>	<b>309,700.00</b>	<b>226,253.81</b>	<b>46,011.19</b>	<b>272,265.00</b>	<b>339,500.00</b>	<b>29,800.00</b>	<b>10%</b>	

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<b>Human Resources/Risk Management - 5660</b>										
100-5660-500-5001	Salaries & Wages / Full Time	344,837.63	404,200.00	346,337.35	62,970.43	409,307.78	440,100.00	35,900.00	9%	
100-5660-500-5003	Salaries & Wages / Overtime	836.13	3,000.00	1,700.98	309.27	2,010.25	3,000.00	-	-	
100-5660-500-5020	Salaries & Wages / Bilingual Compensation	1,592.50	2,000.00	1,609.50	292.64	1,902.14	2,000.00	-	-	
100-5660-510-5104	Salaries & Wages / Vehicle Allowance	108.00	-	-	-	-	-	-	-	
	<b>Subtotal: Payroll Expenses</b>	<b>347,374.26</b>	<b>409,200.00</b>	<b>349,647.83</b>	<b>63,572.33</b>	<b>413,220.17</b>	<b>445,100.00</b>	<b>35,900.00</b>	<b>9%</b>	
100-5660-510-5101	Benefits / FICA	19,080.26	23,300.00	19,531.30	3,551.15	23,082.45	25,900.00	2,600.00	11%	
100-5660-510-5102	Benefits / Medicare	5,081.30	6,000.00	5,132.42	933.17	6,065.59	6,900.00	900.00	15%	
100-5660-510-5123	Benefits / Disability Insurance	1,062.51	1,400.00	1,356.13	246.57	1,602.70	1,600.00	200.00	13%	
100-5660-510-5125	Benefits / Life Insurance	1,217.39	1,600.00	1,533.57	278.83	1,812.40	1,600.00	-	-	
100-5660-510-5121	Benefits / Dental	3,550.96	4,300.00	3,951.42	718.44	4,669.86	4,400.00	100.00	2%	
100-5660-510-5120	Benefits / Hosp / Med Insurance	49,574.98	61,100.00	58,000.96	10,545.63	68,546.59	69,800.00	8,700.00	14%	
100-5660-510-5122	Benefits / Vision Care Insurance	593.04	800.00	698.94	127.08	826.02	800.00	-	-	
100-5660-510-5124	Benefits / EAP	68.24	100.00	81.84	14.88	96.72	100.00	-	-	
100-5660-510-5100	Benefits / Deferred Comp-ER Match	4,777.50	5,900.00	4,828.50	877.91	5,706.41	5,900.00	-	-	
100-5660-510-5105	Expenses / PERS-Pension Classic	31,572.08	38,300.00	32,208.41	5,856.07	38,064.48	40,700.00	2,400.00	6%	
100-5660-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	3,075.18	7,600.00	6,426.57	1,168.47	7,595.04	9,200.00	1,600.00	21%	
100-5660-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	20,269.22	21,500.00	18,080.11	3,287.29	21,367.40	22,800.00	1,300.00	6%	
100-5660-510-5109	Expense / PERS - Pension Expense - GASB 68	270.97	-	-	-	-	-	-	-	
100-5660-510-5103	Expenses / Workers Comp Ins	2,614.18	2,300.00	1,815.23	330.04	2,145.27	2,500.00	200.00	9%	
	<b>Subtotal: Benefits Expenses</b>	<b>142,807.81</b>	<b>174,200.00</b>	<b>153,645.40</b>	<b>27,935.53</b>	<b>181,580.93</b>	<b>192,200.00</b>	<b>18,000.00</b>	<b>10%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>490,182.07</b>	<b>583,400.00</b>	<b>503,293.23</b>	<b>91,507.86</b>	<b>594,801.10</b>	<b>637,300.00</b>	<b>53,900.00</b>	<b>9%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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Human Resources (HR) Training materials and expenses for Human Resources and Supervisors		3,780.00	642.00	1,944.00	2,586.00	3,780.00			LCW - training workshops for management during the year
Human Resources (HR) Training CalPERS Education Forum Conference registration only		900.00	-	-	-	900.00			CalPERS annual conference retirement, changes/updates in the law
Human Resources (HR) Training Educational Assistance Program - College degrees, training and certifications		17,670.00	8,775.75	8,000.00	16,775.75	20,000.00			Employees may seek to pursue a degree and District reimburses education costs up to \$5K
Human Resources (HR) Training Neogov		3,000.00	-	2,250.00	2,250.00	3,000.00			Annual Neogov conference for 2 HR staff members
Human Resources (HR) Training IEEAC		600.00	-	-	-	-			Inland Empire Chapter for HR related training
Human Resources (HR) Training Harassment		3,500.00	-	-	-	3,700.00			Training is required every 2 years. Last training Fall 2022
Human Resources (HR) Training JPIA		1,600.00	70.00	-	70.00	1,600.00			HR staff attend Leadership training provided by ACWA JPIA
Human Resources (HR) Training CALPELRA		-	-	-	-	2,500.00			HR Annual Conference several workshops re: employee/labor relations
Human Resources (HR) Training LCW		1,100.00	-	1,100.00	1,100.00	1,100.00			LCW Annual HR conference re: labor relations
Risk Mgmt (RM) Training Required safety training for District Field & Office Staff (Safety Compliance)		8,700.00	6,050.00	-	6,050.00	8,700.00			Cal OSHA bi-monthly training for operations and office staff
Risk Mgmt (RM) Training PARMA Conference registration only		600.00	-	-	-	-			Public Agency Risk Management Association conference
Risk Mgmt (RM) Training Confined Space Entry/Trench Safety Training - Field staff		-	-	-	-	3,500.00			Required CalOSHA training for Operations Staff. Conference attended every 2 years. Planning to attend in FY24-25
Risk Mgmt (RM) Rigging Training - Field staff		-	-	-	-	3,000.00			Required CalOSHA training for Operations Staff. Conference attended every 2 years. Planning to attend in FY24-25
Risk Mgmt (RM) NCCO Crane Training - Field staff		3,500.00	1,512.88	-	1,512.88	1,500.00			Request based upon FY24 actual.
Risk Mgmt (RM) Training Traffic Safety/Flagger/Cal OSHA Training		-	-	-	500.00	2,000.00			Required CalOSHA training for Operations Staff
Risk Mgmt (RM) Training Forklift training - every 3 years		-	-	-	-	1,500.00			Required CalOSHA training for Operations Staff
Risk Mgmt (RM) CPR Training. Required every 3		2,000.00	3,524.98	-	3,524.98	2,000.00			Training is ongoing due to new employees.
<b>100-5660-515-5200 Expenses / Training</b>	<b>37,914.38</b>	<b>46,950.00</b>	<b>20,575.61</b>	<b>13,294.00</b>	<b>33,869.61</b>	<b>58,780.00</b>	<b>11,830.00</b>	<b>25%</b>	
CalPELRA Conference Travel lodging & Meal Expenses		2,000.00	-	-	-	1,800.00			Lodging and meals for CalPELRA conference attendance. Not attended during FY24.
CalPERS Education Forum Conference Travel lodging & Meal Expenses		600.00	-	-	-	600.00			Lodging and meals for CalPERS conference attendance. Not attended during FY24.
PARMA Conference Travel lodging & Meal Expenses		500.00	-	-	-	-			Not budgeted in current year.
Neogov Conference Travel lodging & Meal		2,500.00	3,029.64	-	3,029.64	2,500.00			Lodging and meals for Neogov conference
<b>100-5660-515-5202 Miscellaneous / Trans/Meals/Lodging</b>	<b>4,096.02</b>	<b>5,600.00</b>	<b>3,029.64</b>	<b>-</b>	<b>3,029.64</b>	<b>4,900.00</b>	<b>(700.00)</b>	<b>-13%</b>	
Quarterly celebration for milestones with safety program & employee of the month.		20,000.00	20,090.90	-	20,090.90	25,000.00			Increase due to new Employee of the Month. \$100/month & an end of the Year Lunch with GM.
Safety Luncheons Recognition Program		10,200.00	7,536.38	2,000.00	9,536.38	10,200.00			lunch events to recognize employees
Milestone Safety Celebration		3,000.00	3,233.92	1,000.00	4,233.92	5,000.00			Employment Milestone Recognition (Anniversary Pin)
<b>100-5660-530-5406 Operating Supplies / Recognition Supply</b>	<b>34,649.06</b>	<b>33,200.00</b>	<b>30,861.20</b>	<b>3,000.00</b>	<b>33,861.20</b>	<b>40,200.00</b>	<b>7,000.00</b>	<b>21%</b>	
Safety Related Items - Fire Extinguishers, etc		3,000.00	2,612.44	-	2,612.44	9,500.00			First aid kits supplies and other safety related items. Expected Purchase of 9 defibrilators in FY24-25.
Safety Committee photos/shirts		1,650.00	-	-	-	1,650.00			New committee members will need shirts and photos
<b>100-5660-530-5405 Operating Supplies / Safety</b>	<b>6,339.70</b>	<b>4,650.00</b>	<b>2,612.44</b>	<b>-</b>	<b>2,612.44</b>	<b>11,150.00</b>	<b>6,500.00</b>	<b>140%</b>	
Supplies and promotional Items		600.00	-	-	-	600.00			Misc Lanyards and supplies for access cards
Office Staff WVWD logo clothing items		600.00	600.00	-	-	600.00			HR staff WVWD clothing items
WVWD jackets for Field & Office Staff		7,000.00	2,835.41	4,000.00	6,835.41	7,000.00			WVWD jackets for Field & Office Staff will order in FY2023 around October. No funds used in FY2022.
<b>100-5660-530-5403 Operating Supplies / Miscellaneous</b>	<b>6,362.83</b>	<b>8,200.00</b>	<b>3,435.41</b>	<b>4,000.00</b>	<b>7,435.41</b>	<b>8,200.00</b>	<b>-</b>	<b>-</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts		FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
	Samba Holdings - HR Services		1,400.00	1,644.09	156.00	1,800.09	1,800.00			Budget based on forecast.
	EVWD Safety Membership		400.00	-	-	-	400.00			Emergency Partnerships with other agencies
	IEPMA		450.00	-	450.00	450.00	1,000.00			Inland Empire Personnel Management Association HR workshops
	Other subscriptions -FMLA, EEO, etc.		2,000.00	852.00	-	852.00	2,000.00			Software for FMLA/CFRA/ADA tracking
	hope newsletter		500.00	376.00	-	376.00	500.00			No change in budget request.
	Cal-Chamber HR Membership		800.00	899.00	-	899.00	1,000.00			Legal HR advocacy HR California alert
	LCW Membership		5,500.00	-	5,600.00	5,600.00	6,000.00			LCW consortium member fees
	Wienhoff Drug Testing - Random testing for Class A Drivers		1,000.00	935.00	-	935.00	1,500.00			DOT required Random drug and Reasonable suspicion testing
100-5660-515-5201	Miscellaneous / Subscription & Memberships	7,055.03	12,050.00	4,706.09	5,600.00	10,306.09	14,200.00	2,150.00	18%	
	Recruiting activities		7,500.00	7,302.61	-	7,302.61	7,500.00			advertising and interview process
	US Healthworks & Pre-Employment Physicals (Occupational Health)		7,000.00	-	5,000.00	5,000.00	7,000.00			Require new employee physicals, Class A license physicals, WC injuries. Random Drug test for post accident related
	recruitment costs for CFO & GM		46,000.00	43,858.82	12,500.00	56,358.82	-			Not budgeted.
	Pre-Employment Testing		3,500.00	-	1,500.00	1,500.00	2,000.00			Written exams and other testing materials used for recruitment
100-5660-536-5474	Miscellaneous / Recruitment	60,018.77	64,000.00	51,161.43	12,500.00	63,661.43	16,500.00	(47,500.00)	-74%	
	Employee Wellness		26,000.00	12,946.78	-	12,946.78	18,500.00			Employee wellness activities and luncheons
100-5660-536-5453	Miscellaneous / Employee Wellness Program	13,672.16	26,000.00	12,946.78	-	12,946.78	18,500.00	(7,500.00)	-29%	
	Legal services		-	-	-	-	-			
100-5660-526-5330	Professional Services / Legal	1,262.40	-	-	-	-	-	-	-	
NEW	Emergency Response Plan		-	-	-	-	25,000.00			One time expense.
	HR Consulting		25,000.00	6,180.36	-	6,180.36	25,000.00			Consulting services to assist in the interactive process or request for accommodations.
	Class and Compensation Study		60,000.00	67,240.50	52,090.00	119,330.50	10,000.00			Class & Comp study completion.
NEW	Organizational Assessment - (Departments)		-	-	-	-	50,000.00			Organizational assessment needed for Operations - realign needs and determine FTE needed to perform effectively
	1000 Hr Program		30,000.00	2,234.63	9,000.00	11,234.63	30,000.00			IE Works internship program
100-5660-525-5340	Professional Services / Other Consultants	64,868.68	115,000.00	75,655.49	52,090.00	127,745.49	140,000.00	25,000.00	22%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>236,239.03</b>	<b>315,650.00</b>	<b>204,984.09</b>	<b>90,484.00</b>	<b>295,468.09</b>	<b>312,430.00</b>	<b>(3,220.00)</b>	<b>-1%</b>	
	<b>Total Expenses: Human Resources/Risk Mgmt</b>	<b>5660</b>	<b>726,421.10</b>	<b>899,050.00</b>	<b>708,277.32</b>	<b>181,991.86</b>	<b>890,269.19</b>	<b>949,730.00</b>	<b>50,680.00</b>	<b>6%</b>

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Purchasing - 5680</b>									
100-5680-500-5001 Salaries & Wages / Full Time	380,023.25	440,800.00	368,640.61	67,025.57	435,666.18	474,200.00	33,400.00	8%	
100-5680-500-5003 Salaries & Wages / Overtime	2,261.19	3,000.00	1,988.59	361.56	2,350.15	3,000.00	-	-	
100-5680-500-5021 Salaries & Wages / Class A Drivers License	652.00	700.00	536.50	97.55	634.05	700.00	-	-	
100-5680-500-5020 Salaries & Wages / Bilingual Compensation	652.00	700.00	536.50	97.55	634.05	700.00	-	-	
<b>Subtotal: Payroll Expenses</b>	<b>383,588.44</b>	<b>445,200.00</b>	<b>371,702.20</b>	<b>67,582.22</b>	<b>439,284.43</b>	<b>478,600.00</b>	<b>33,400.00</b>	<b>8%</b>	
100-5680-510-5101 Benefits / FICA	24,178.15	27,800.00	23,280.45	4,232.81	27,513.26	30,600.00	2,800.00	10%	
100-5680-510-5102 Benefits / Medicare	5,654.50	6,500.00	5,444.67	989.94	6,434.61	7,200.00	700.00	11%	
100-5680-510-5123 Benefits / Disability Insurance	1,287.33	1,500.00	1,471.27	267.50	1,738.77	1,700.00	200.00	13%	
100-5680-510-5125 Benefits / Life Insurance	1,658.97	2,000.00	1,859.00	338.00	2,197.00	2,000.00	-	-	
100-5680-510-5121 Benefits / Dental	7,280.07	9,300.00	7,717.26	1,403.14	9,120.40	9,400.00	100.00	1%	
100-5680-510-5120 Benefits / Hosp / Med Insurance	90,288.97	112,300.00	99,208.37	18,037.89	117,246.26	129,500.00	17,200.00	15%	
100-5680-510-5122 Benefits / Vision Care Insurance	1,066.86	1,300.00	1,143.72	207.95	1,351.67	1,300.00	-	-	
100-5680-510-5124 Benefits / EAP	122.57	100.00	133.92	24.35	158.27	100.00	-	-	
100-5680-510-5100 Benefits / Deferred Comp-ER Match	5,177.54	9,800.00	3,936.94	715.81	4,652.75	9,800.00	-	-	
100-5680-510-5105 Expenses / PERS-Pension Classic	8,589.09	10,500.00	8,618.09	1,566.93	10,185.02	10,900.00	400.00	4%	
100-5680-510-5106 PERS-Pension / Employer PEPRA-2nd Tier	21,789.27	27,200.00	22,862.19	4,156.76	27,018.95	30,100.00	2,900.00	11%	
100-5680-510-5107 PERS-Pension / Classic-Epmc Neg. Benefit	5,514.31	5,900.00	4,837.65	879.57	5,717.22	6,100.00	200.00	3%	
100-5680-510-5109 Expense / PERS - Pension Expense - GASB 68	237.52	-	-	-	-	300.00	300.00	-	
100-5680-510-5103 Expenses / Workers Comp Ins	3,007.09	5,600.00	4,495.25	817.32	5,312.57	6,200.00	600.00	11%	
<b>Subtotal: Benefits Expenses</b>	<b>175,852.24</b>	<b>219,800.00</b>	<b>185,008.78</b>	<b>33,637.96</b>	<b>218,646.75</b>	<b>245,200.00</b>	<b>25,400.00</b>	<b>12%</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>	<b>559,440.68</b>	<b>665,000.00</b>	<b>556,710.98</b>	<b>101,220.18</b>	<b>657,931.18</b>	<b>723,800.00</b>	<b>58,800.00</b>	<b>9%</b>	
100-5680-515-5200 Training for 4 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification		3,500.00	290.00	58.00	348.00	2,500.00			Training for 5 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Fleet, Excel and Ethics
Expenses / Training	2,006.24	3,500.00	290.00	58.00	348.00	2,500.00	(1,000.00)	-29%	
100-5680-536-5475 Uniforms and Boots Expenses for 4 Purchasing Department Staff		2,400.00	1,922.63	384.53	2,307.16	2,400.00			No change in budget requested.
Operating Supplies / Uniforms	2,508.13	2,400.00	1,922.63	384.53	2,307.16	2,400.00	-	-	
100-5680-515-5202 Travel Expenses for Department Staff for 2023 Tri State Seminar, 2024 CAPPO Conference and 2024 CSMFO Conference. For seminars, workshops, training and networking with other CA Public Agencies.		4,000.00	808.92	161.78	970.70	3,000.00			Travel Expenses for Department Staff for 2023 Tri State Seminar, 2024 CAPPO Conference and 2024 CSMFO Conference. For seminars, workshops, training and networking with other CA Public Agencies.
Miscellaneous / Trans/Meals/Lodging	2,226.67	4,000.00	808.92	161.78	970.70	3,000.00	(1,000.00)	-25%	
Miscellaneous Department operating supplies		1,000.00	60.00	12.00	72.00	1,000.00			Tools, supplies, Contingency Expenses
100-5680-530-5403 Operating Supplies / Miscellaneous	647.09	1,000.00	60.00	12.00	72.00	1,000.00	-	-	
For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)		1,600.00	1,382.67	276.53	1,659.20	1,600.00			For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)
100-5680-515-5201 Miscellaneous / Subscriptions & Memberships	1,514.00	1,600.00	1,382.67	276.53	1,659.20	1,600.00	-	-	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>8,902.13</b>	<b>12,500.00</b>	<b>4,464.22</b>	<b>892.84</b>	<b>5,357.06</b>	<b>10,500.00</b>	<b>(2,000.00)</b>	<b>-16%</b>	
<b>Total Expenses: Purchasing - 5680</b>	<b>568,342.81</b>	<b>677,500.00</b>	<b>561,175.20</b>	<b>102,113.02</b>	<b>663,288.24</b>	<b>734,300.00</b>	<b>56,800.00</b>	<b>8%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification	
<b>Government / Public Affairs - 5710</b>										
100-5710-500-5001	Salaries & Wages / Full Time	236,653.20	421,500.00	202,046.27	36,735.69	238,781.96	477,100.00	55,600.00	13%	
100-5710-500-5002	Salaries & Wages / Part Time	8,522.47	42,400.00	-	-	-	42,400.00	-	-	
100-5710-500-5003	Salaries & Wages / Overtime	18,904.44	14,000.00	10,540.93	1,916.53	12,457.46	19,000.00	5,000.00	36%	Increased community involvement.
100-5710-500-5020	Salaries & Wages / Bilingual Compensation	652.00	700.00	536.50	97.55	634.05	2,000.00	1,300.00	186%	
	<b>Subtotal: Payroll Expenses</b>	<b>264,732.11</b>	<b>478,600.00</b>	<b>213,123.70</b>	<b>38,749.76</b>	<b>251,873.47</b>	<b>540,500.00</b>	<b>61,900.00</b>	<b>13%</b>	
100-5710-510-5101	Benefits / FICA	15,194.93	29,200.00	13,366.32	2,430.24	15,796.56	30,900.00	1,700.00	6%	
100-5710-510-5102	Benefits / Medicare	3,977.04	6,800.00	3,126.01	568.37	3,694.38	7,200.00	400.00	6%	
100-5710-510-5123	Benefits / Disability Insurance	802.98	1,400.00	749.67	136.30	885.97	1,500.00	100.00	7%	
100-5710-510-5125	Benefits / Life Insurance	957.08	1,700.00	830.43	150.99	981.42	1,600.00	(100.00)	-6%	
100-5710-510-5121	Benefits / Dental	2,133.05	5,700.00	1,829.36	332.61	2,161.97	6,400.00	700.00	12%	
100-5710-510-5120	Benefits / Hosp / Med Insurance	36,729.59	90,300.00	32,030.17	5,823.67	37,853.84	102,900.00	12,600.00	14%	
100-5710-510-5122	Benefits / Vision Care Insurance	532.37	1,000.00	473.33	86.06	559.39	1,000.00	-	-	
100-5710-510-5124	Benefits / EAP	61.03	100.00	55.43	10.08	65.51	100.00	-	-	
100-5710-510-5100	Benefits / Deferred Comp-ER Match	2,022.94	7,800.00	1,710.66	311.03	2,021.69	7,800.00	-	-	
100-5710-510-5105	Expenses / PERS-Pension Classic	35.71	15,400.00	40.52	7.37	47.89	9,700.00	(5,700.00)	-37%	
100-5710-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	16,758.29	22,800.00	15,566.78	2,830.32	18,397.10	27,500.00	4,700.00	21%	
100-5710-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	23.00	8,600.00	22.75	4.14	26.89	5,400.00	(3,200.00)	-37%	
100-5710-510-5103	Expenses / Workers Comp Ins	4,851.57	2,700.00	1,121.44	203.90	1,325.34	2,700.00	-	-	
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	130.83	-	-	-	-	-	-	-	
	<b>Subtotal: Benefits Expenses</b>	<b>84,210.41</b>	<b>193,500.00</b>	<b>70,922.87</b>	<b>12,895.07</b>	<b>83,817.95</b>	<b>204,700.00</b>	<b>11,200.00</b>	<b>6%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>348,942.52</b>	<b>672,100.00</b>	<b>284,046.57</b>	<b>51,644.83</b>	<b>335,691.42</b>	<b>745,200.00</b>	<b>73,100.00</b>	<b>11%</b>	
	Cal EOS PIO Conference Registration fees		700.00	-	-	-	2,000.00			Cal EOS PIO Conference Registration fees - for two new staff
NEW	CSDA Annual Conference						1,500.00			CSDA Yearly Conference held in Palm Desert - two additional staff.
	ACWA Conference Registration fees		1,600.00	840.00	1,680.00	2,520.00	5,000.00			ACWA Conference Registration fees for two reps in ACWA Fall and Spring/ Manager for D.C.
	CAPIO Conference/ CAPIO EPIC Awards Submissions		1,200.00	-	-	-	1,845.00			CAPIO Training Registration fees for conference
	ACWA Legislative Symposium		2,000.00	-	505.00	505.00	1,100.00			ACWA Legislative Conference Registration fees - 2 staff members
	Water Use Efficiency/Conservation		1,500.00	870.00	-	870.00	2,000.00			Watersmart Conference Registration fees and Peer to Peer- 2 staff members
	CSDA/CAPIO/ACWA Additional Training courses for development		1,800.00	250.00	-	250.00	500.00			CSDA/CAPIO/ACWA Additional Training courses for development
100-5710-515-5200	Expenses / Training	6,708.50	8,800.00	1,960.00	2,185.00	4,145.00	13,945.00	5,145.00	58%	
	WVWD Logo Apparel		1,500.00	139.20	-	139.20	1,000.00			4 staff members for 24/25 fiscal year.
100-5710-536-5475	Operating Supplies / Uniforms	403.58	1,500.00	139.20	-	139.20	1,000.00	(500.00)	-33%	



West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Misc. Postage for various mailers (event invitations, state quality report, important information, etc.)		25,000.00	4,955.50	12,000.00	16,955.50	25,000.00			Staff is budgeting for - five postcards - fall and spring to promote workshops and other water use efficiency program. Postage has increased rapidly and would like to ensure there is a buffer for increased postcard for other outreach. Other postcards include: earth day, water quality report, community coffees
<b>100-5710-536-5471 Postage &amp; Shipping</b>	<b>13,150.16</b>	<b>25,000.00</b>	<b>4,955.50</b>	<b>12,000.00</b>	<b>16,955.50</b>	<b>25,000.00</b>	<b>-</b>	<b>-</b>	
Printing of Water Conservation Calendar Contest. Printing materials for the event recognition and calendars.		8,500.00	1,524.66	5,600.00	7,124.66	8,500.00			Printing and design for calendars.
Monthly Newsletter distributed by mail and electronically to service and billing addresses		18,000.00	15,716.43	3,000.00	18,716.43	24,000.00			Newsletter & increase for prop 218.
Bill Inserts/Snipes Qty 5 - Water Quality Reports, Workshops, Conservation Messaging/Rebates and other messaging		10,000.00	-	5,000.00	5,000.00	7,500.00			Increased activity for bill Inserts - Water Quality Reports, Workshops, Conservation Messaging/Rebates and other messaging
misc. printing of district materials		20,000.00	5,864.01	3,000.00	8,864.01	10,000.00			Decrease due to in-house designing of reports such as Water Quality Report, Budget Book, PAFR, ACFR, and other District Material, Coffees in the Community
<b>100-5710-536-5411 Miscellaneous / Printing</b>	<b>59,219.62</b>	<b>56,500.00</b>	<b>23,105.10</b>	<b>16,600.00</b>	<b>39,705.10</b>	<b>50,000.00</b>	<b>(6,500.00)</b>	<b>-12%</b>	
Association Travel (CSDA, ACWA, AWWA) Includes travel, lodging, and meals to ACWA D.C., ACWA Sacramento, ACWA Fall/Spring, CSDA Legislative Symposium, and other CSDA possible conferences		10,000.00	6,537.55	3,000.00	9,537.55	15,000.00			Increase advocacy activity and fully staffed. Includes travel to ACWA D.C., ACWA Sacramento, ACWA Fall/Spring, CSDA Legislative Symposium and other CSDA possible conferences
Public Information Officer Conference Includes travel, lodging, and meals		4,500.00	-	-	-	4,500.00			CAPIO conference for two members of the staff and possible entries for awards. Skipped in FY23-24
Other Misc		500.00	-	-	-	500.00			Local Conferences or Meetings
<b>100-5710-515-5202 Miscellaneous / Trans/Meals/Lodging</b>	<b>11,847.02</b>	<b>15,000.00</b>	<b>6,537.55</b>	<b>3,000.00</b>	<b>9,537.55</b>	<b>20,000.00</b>	<b>5,000.00</b>	<b>33%</b>	
Canva For Work Subscription - Canva is primarily used by staff to create social media, videos and outreach material -		200.00	-	119.00	119.00	140.00			Budget decrease recommended.
Constant Contact - Staff uses constant contact to share information with customers regarding events and the monthly newsletter		3,800.00	3,896.96	974.23	4,871.19	3,800.00			Staff uses constant contact to share information with customers regarding events and the monthly newsletter. \$261/month.
CAPIO Membership - for the budgeted 4 staff members of the department to keep up with trends of communication.		1,000.00	1,279.31	-	1,279.31	1,100.00			Membership for the budgeted 4 staff members of the department to keep up with trends of communication. \$275/person
Various Publications		1,600.00	1,407.96	280.00	1,687.96	1,600.00			No change in budget requested.
WEWAC Membership		1,500.00	1,137.38	362.62	1,500.00	1,500.00			The Water Education Water Awareness Committee provides small grants for elementary schools that apply and scholarship opportunities.
Colton Chamber of Commerce Membership		300.00	-	300.00	300.00	300.00			No change in budget requested.
Rialto Chamber of Commerce Membership		300.00	-	300.00	300.00	300.00			No change in budget requested.
Fontana Chamber of Commerce Membership		600.00	600.00	-	600.00	600.00			No change in budget requested.
NEW CalWEP						4,000.00			Water efficiency partnership, to assist with State Regulations.
NEW Southern CA Water Coalition						5,000.00			Southern CA Water Coalition membership
<b>100-5710-515-5201 Miscellaneous / Subscriptions &amp; Memberships</b>	<b>7,115.33</b>	<b>9,300.00</b>	<b>8,321.61</b>	<b>2,335.85</b>	<b>10,657.46</b>	<b>18,340.00</b>	<b>9,040.00</b>	<b>97%</b>	
Federal Lobbyist		150,000.00	112,500.00	37,500.00	150,000.00	150,000.00			\$12,500/month
State Lobbyist		95,500.00	38,000.00	25,000.00	63,000.00	150,000.00			\$12,500/month
Communications Consultant		90,000.00	-	-	-	50,000.00			Prop 218 Consultant
NEW Branding Consultant						15,000.00			Rebrand the District's Logo
NEW Community Survey						13,000.00			Panel Survey Approach to measure WVWD the community.
NEW Videos - Water Source						20,000.00			Consultant to be hired to develop informational videos of WVWD water sources and investment in the community.

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

**DRAFT**

GL Accounts		FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
NEW	History Book 75th Anniversary						25,000.00			Will work with a consultant for the research portion of WVWD 75th Anniversary book.
	Professional Photographer			2,490.00	-	2,490.00	5,000.00			Staff will like to contract a professional photographer to take drone shots of canyons, wells, reservoirs and staff for the website and other marketing material. Additional ceremonial activities such as groundbreaking.
	Consultant/ Workshops		20,000.00	11,007.00	-	11,007.00	18,000.00			Workshops for the community. Planning for 6 workshops in English and Spanish.

100-5710-525-5340 Professional Services / Other Consultants 349,318.97 355,500.00 163,997.00 62,500.00 226,497.00 446,000.00 90,500.00 25%

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Solar Challenge Sponsorship - Rialto High School		8,000.00	1,000.00	3,300.00	4,300.00	7,000.00			West Valley Water District will be the Chair of the Inland Solar Challenge and with the duties of chair, includes campaign at Yucaipa Regional Park. Increase due to planning on adding an additional high school.
Plastic Water Bottles with District logo used for community events and other district events.		5,000.00	13,514.58	-	13,514.58	13,500.00			Budget based on forecast.
Community Event Sponsorships		15,000.00	11,000.00	6,000.00	17,000.00	25,000.00			Staff is asked throughout the year to sponsor events - community events, chamber and city events.
<b>100-5710-537-5506 Sponsorships</b>	<b>14,544.60</b>	<b>28,000.00</b>	<b>13,000.00</b>	<b>9,300.00</b>	<b>34,814.58</b>	<b>45,500.00</b>	<b>17,500.00</b>	<b>63%</b>	
Water use efficiency Community Education Workshops - Ex) Landscape, Retrofit, English and Spanish, etc.		10,000.00	9,642.46	-	9,642.46	-			Moved budget amount to Other Consultants.
Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators, showerheads		25,000.00	13,250.74	8,000.00	21,250.74	25,000.00			Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators, showerheads
Increase engagement with WVWD social media accounts.		2,000.00	-	-	-	3,000.00			Paid Ads on Facebook, Instagram, and newspapers.
Scholarships		2,000.00	-	2,000.00	2,000.00	2,000.00			Propose 2 local High school scholarships regarding wise water stewardship
Conservation event supplies, Updating Tents/Table Clothes/and other signage/reusable aluminum water bottles giveaways used for community events		5,000.00	-	-	-	7,500.00			Updating Tents/Table Clothes/and other signage/reusable aluminum water bottles giveaways used for community events due to a rebranding expected to happen in FY24-25.
Staff has identified that having a mascot to the brand of wvwd will help with district branding in the community and schools.		6,000.00	-	7,550.00	7,550.00	-			No additional activity for mascot.
<b>NEW</b> Ceremonial - Appropriations/Tours						5,000.00			Rentals for chairs/tents for appropriations requests/groundbreakings
<b>NEW</b> Roemer Dedication Ceremony						20,000.00			September/October 2024 Roemer Celebration
<b>NEW</b> Community Coffee/Meetings						2,000.00			Dialogues with the community on infrastructure investment
<b>NEW</b> Community Infrastructure Tour						5,000.00			Bus Tour that will highlight WVWD infrastructure
<b>NEW</b> Education outreach K-6						5,000.00			Water Cycle/Mascot Presentation Material for local schools
<b>NEW</b> Trailer for Parades						3,000.00			Trailer for Parade
Earth Day event		45,000.00	54,945.65	(5,000.00)	49,945.65	50,000.00			Earth Day event
<b>100-5710-537-5502 Outreach Programs</b>	<b>91,878.30</b>	<b>95,000.00</b>	<b>91,353.43</b>	<b>12,550.00</b>	<b>103,903.43</b>	<b>127,500.00</b>	<b>32,500.00</b>	<b>34%</b>	
Public Affairs specific materials and supplies for events etc.		2,500.00	993.44	-	993.44	2,500.00			Public Affairs specific materials and supplies for events etc.
<b>100-5710-530-5403 Materials &amp; Supplies / Miscellaneous</b>	<b>4,267.94</b>	<b>2,500.00</b>	<b>993.44</b>	<b>-</b>	<b>993.44</b>	<b>2,500.00</b>	<b>-</b>	<b>-</b>	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>558,454.02</b>	<b>597,100.00</b>	<b>314,362.83</b>	<b>120,470.85</b>	<b>447,348.26</b>	<b>749,785.00</b>	<b>152,685.00</b>	<b>26%</b>	
<b>Total Expenses: Public Affairs - 5710</b>	<b>907,396.54</b>	<b>1,269,200.00</b>	<b>598,409.40</b>	<b>172,115.68</b>	<b>783,039.68</b>	<b>1,494,985.00</b>	<b>225,785.00</b>	<b>18%</b>	
<b>Grants &amp; Rebates - 5720</b>									
High-Efficiency Toilets		2,000.00	1,204.00	-	1,204.00	-			No budget request
High-Efficiency Washing Machines		2,000.00	1,000.00	-	1,000.00	-			No budget request
Weather-Based Smart Irrigation Controllers		1,000.00	-	-	-	-			No budget request
High-Efficiency Sprinkler Nozzles		500.00	-	-	-	-			No budget request
Turf Replacement (Residential, Commercial, Industrial, Institutional)		24,500.00	6,264.48	-	6,264.48	175,000.00			Colton Unified School District replacing turf projected rebate
<b>NEW</b> Consultant						50,000.00			Water use efficiency programs
<b>100-5720-537-5503 Programs / Rebate</b>	<b>32,647.43</b>	<b>30,000.00</b>	<b>8,464.48</b>	<b>-</b>	<b>8,464.48</b>	<b>225,000.00</b>	<b>195,000.00</b>	<b>NA</b>	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>32,647.43</b>	<b>30,000.00</b>	<b>8,464.48</b>	<b>-</b>	<b>8,464.48</b>	<b>225,000.00</b>	<b>195,000.00</b>	<b>650%</b>	
<b>Total Expenses: Grants &amp; Rebates - 5720</b>	<b>32,647.43</b>	<b>30,000.00</b>	<b>8,464.48</b>	<b>-</b>	<b>8,464.48</b>	<b>225,000.00</b>	<b>195,000.00</b>	<b>650%</b>	
<b>Total Operating Expenses</b>	<b>27,674,182.75</b>	<b>32,443,672.00</b>	<b>24,093,227.84</b>	<b>5,409,729.36</b>	<b>29,532,972.86</b>	<b>33,920,654.00</b>	<b>1,476,982.00</b>	<b>5%</b>	

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
Operating Surplus(Deficit) Before Depreciation/Amortization	2,988,501.30	(96,141.00)	1,359,011.36	668,423.27	1,997,418.96	(864,038.00)	(767,897.00)	799%	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

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GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Non-Operating Revenues</b>									
<b>Property Taxes</b>									
Taxes & Assessments / County Of San Bernardino									
100-4030-420-4201	210.05	-	-	-	-	-	-	-	Not Budgeted
100-4030-420-4215	1,501,659.19	1,200,000.00	1,118,960.44	-	1,118,960.44	1,300,000.00	1,500,000.00	8%	Budget increased to forecast level
100-4030-420-4202	13,393.36	13,000.00	6,558.38	-	6,558.38	13,000.00	-	-	No change from prior year budget.
100-4030-420-4208	2,060,130.87	1,800,000.00	2,156,510.82	-	2,156,510.82	2,200,000.00	400,000.00	22%	Increased activity due to more housing.
100-4030-420-4209	78,630.61	67,000.00	87,848.20	1,800.00	89,648.20	89,000.00	22,000.00	33%	Increased to forecast.
100-4030-420-4206	29.71	28.00	16.41	13.00	29.41	28.00	-	-	No change from prior year budget.
100-4030-420-4207	0.93	2.00	0.67	0.13	0.80	2.00	-	-	No change from prior year budget.
100-4030-420-4204	25,482.64	20,000.00	27,361.85	700.00	28,061.85	28,000.00	8,000.00	40%	Increase to forecast activity.
100-4030-420-4210	59,566.01	47,000.00	46,910.00	79.00	46,989.00	47,000.00	-	-	No change from prior year budget.
100-4030-420-4205	0.05	-	0.03	0.01	0.04	-	-	-	Non-budgeted item.
100-4030-420-4450	4.80	5.00	-	-	-	-	(5.00)	-	Non-budgeted item.
100-4030-420-4211	8.32	100.00	-	-	-	-	(100.00)	-	Non-budgeted item.
<b>Subtotal: Property Taxes</b>	<b>3,739,116.54</b>	<b>3,147,135.00</b>	<b>3,444,166.80</b>	<b>2,592.14</b>	<b>3,446,758.94</b>	<b>3,677,030.00</b>	<b>529,895.00</b>	<b>17%</b>	
<b>Grants and Reimbursements</b>									
100-4060-425-4250	-	-	-	-	-	1,484,757.00	1,484,757.00	-	Community Project Funding: \$959,757 - Bunker Hill Wells + \$525,000 - Emergency generator, awarded and expected in FY24-25.
100-4060-425-4251	267,953.19	102,704.33	1,044.50	360,000.00	361,044.50	70,000.00	(32,704.33)	-32%	I-10 Cedar Project expected completion FY24-25
<b>Subtotal: Grants and Reimbursements</b>	<b>267,953.19</b>	<b>102,704.33</b>	<b>1,044.50</b>	<b>360,000.00</b>	<b>361,044.50</b>	<b>1,554,757.00</b>	<b>1,452,052.67</b>	<b>1414%</b>	
<b>Interest and Investment Earnings</b>									
100-4040-426-4300	2,535,762.73	2,020,626.49	3,413,316.26	660,000.00	4,073,316.26	3,200,000.00	1,179,373.51	58%	Lower interest rates expected and use of funds for CIP.
100-4040-426-4301	694,748.93	-	1,037,491.28	207,498.26	1,244,989.54	-	-	-	Non-budgeted item.
<b>Subtotal: Interest and Investment Earnings</b>	<b>3,230,511.66</b>	<b>2,020,626.49</b>	<b>4,450,807.54</b>	<b>867,498.26</b>	<b>5,318,305.80</b>	<b>3,200,000.00</b>	<b>1,179,373.51</b>	<b>58%</b>	
<b>Rental Income - Cellular Antennas</b>									
100-4050-427-4350	40,240.60	40,835.61	33,123.74	6,624.75	39,748.49	41,000.00	164.39	-	Minimal increase due to contract agreement COLA adjustment.
<b>Subtotal: Rental Income - Cellular Antennas</b>	<b>40,240.60</b>	<b>40,835.61</b>	<b>33,123.74</b>	<b>6,624.75</b>	<b>39,748.49</b>	<b>41,000.00</b>	<b>164.39</b>	<b>-</b>	
<b>Other Non-Operating Revenues</b>									
100-4080-435-4453	10,398,699.14	-	-	-	-	-	-	0%	Non-budgeted item.
100-4080-435-4454	8,515.20	-	23,700.00	4,740.00	28,440.00	-	-	0%	Non-budgeted item.
100-4080-435-4452	11,704.37	14,963.82	6,385.33	1,277.07	7,662.40	30,000.00	15,036.18	100%	Includes sale of 5 surplus trucks.
100-4080-435-4451	1,700.00	1,750.00	2,000.00	-	2,000.00	2,000.00	250.00	-	Budget amount reflects actual.
<b>Subtotal: Other Non-Operating Revenues</b>	<b>10,420,618.71</b>	<b>16,713.82</b>	<b>32,085.33</b>	<b>6,017.07</b>	<b>38,102.40</b>	<b>32,000.00</b>	<b>15,286.18</b>	<b>91%</b>	
<b>Gain On Sale/Disposition Of Capital Assets</b>									
100-4070-430-4400	735,493.68	-	2,029,568.00	-	2,029,568.00	-	-	-	Non-budgeted item.
<b>Subtotal: Gain On Sale/Disposition Of Capital Assets</b>	<b>735,493.68</b>	<b>-</b>	<b>2,029,568.00</b>	<b>-</b>	<b>2,029,568.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Non-Operating Revenues</b>	<b>18,433,934.38</b>	<b>5,328,015.25</b>	<b>9,990,795.91</b>	<b>1,242,732.22</b>	<b>11,233,528.13</b>	<b>8,504,787.00</b>	<b>3,176,771.75</b>	<b>60%</b>	

West Valley Water District - Fiscal Year 2024-2025 Proposed Operating Budget Detail

**DRAFT**

GL Accounts	FY 2022-23 Actuals	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification	
<b>Non-Operating Expenses</b>										
<b>Loss On Sale/Disposition Of Capital Assets</b>										
100-6800-609-6041	Miscellaneous / Loss-Asset Sale / Retrmt	-	-	-	-	-	-	-	Non-budgeted item.	
100-6800-615-6040	Miscellaneous / Impairment Loss	-	-	-	-	-	-	-	Non-budgeted item.	
<b>Subtotal: Loss On Sale/Disposition Of Capital Assets</b>		-	-	-	-	-	-	-		
<b>Interest Expense - Long-Term Debt</b>										
100-6200-610-6010	Long Term Debt / Interest	859,674.97	847,600.00	633,691.67	-	633,691.67	829,000.00	(18,600.00)	-2%	Per bond agreement.
100-6200-610-6009	Long Term Debt / Interest Hydro Station	22,550.63	30,000.00	30,931.10	-	30,931.10	83,000.00	53,000.00	177%	Increase due to higher LAIF rate. Non-budgeted item.
100-6200-610-6011	Miscellaneous / Premium Amortization Bond	(40,617.46)	-	-	-	-	-	-	-	
100-6300-613-6051	Amort-Bond Issue Costs	6,615.00	6,615.00	-	6,615.00	6,615.00	6,615.00	-	-	Per amortization schedule.
<b>Subtotal: Interest Expense - Long-Term Debt</b>		<b>848,223.14</b>	<b>884,215.00</b>	<b>664,622.77</b>	<b>6,615.00</b>	<b>671,237.77</b>	<b>918,615.00</b>	<b>34,400.00</b>	<b>4%</b>	
<b>Total Non-Operating Expenses</b>		<b>848,223.14</b>	<b>884,215.00</b>	<b>664,622.77</b>	<b>6,615.00</b>	<b>671,237.77</b>	<b>918,615.00</b>	<b>34,400.00</b>	<b>4%</b>	
<b>Non-Operating Surplus(Deficit)</b>		<b>17,585,711.24</b>	<b>4,443,800.25</b>	<b>9,326,173.14</b>	<b>1,236,117.22</b>	<b>10,562,290.36</b>	<b>7,586,172.00</b>	<b>3,142,371.75</b>	<b>71%</b>	
<b>OPERATING BUDGET SUMMARY</b>										
<b>Grand Total Revenues</b>		49,096,618	37,675,546	35,443,035	7,320,885	42,763,920	41,561,403	3,885,857		
<b>Grand Total Expenses</b>		28,522,406	33,327,887	24,757,851	5,416,344	30,174,195	34,839,269	1,511,382		
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>		1,067,629	1,092,629	1,002,247	80,382	1,082,629	2,039,629	947,000		
<b>Net Surplus(Deficit)</b>		<b>19,506,584</b>	<b>3,255,030</b>	<b>9,682,938</b>	<b>1,824,158</b>	<b>11,507,096</b>	<b>4,682,505</b>	<b>1,427,475</b>		
<b>DEBT SERVICE</b>										
<b>Debt Covenance Ratio Calculation:</b>										
<b>Debt Service</b>										
Net Revenue		21,422,436	5,231,874			7,640,749				
Series 2016A Bond Debt Service		1,306,350	1,303,300			1,304,000				
<b>Debt Covenance Ratio (Minimum 1.20)</b>		<b>16.40</b>	<b>4.01</b>			<b>5.86</b>				
Calculation: Net Revenue ÷ Total Debt Service										

**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2025-29 DRAFT**

Project Number	Funding Source	CIP Project Description	Approved Project Cost	Current Budget	4/30/2024		4/30/2024 YTD Activity & Encumb.	Carryover Balance	% Activity	FY24-25 Budget Request	5 Year Work Plan						TOTAL Project Cost
					YTD Actuals	Encumb.					Year 1 FY 2024-25	Year 2 FY 2025-26	Year 3 FY 2026-27	Year 4 FY 2027-28	Year 5 FY 2028-29	>Year 6 FY 2029 - FYxx	
<b>REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>																	
<b>WELLS AND PUMPING EQUIPMENT REHABILITATION</b>																	
New	RR	Well 2	130,000					130,000		120,000	-	120,000	130,000				250,000
New	RR	Well 1A	-					-		200,000	200,000	-	-				200,000
New	RR	Well 18A	430,000					430,000		-	-		130,000	200,000	100,000		430,000
W24025	RR	Well 42	530,000	280,000	241,469	7,870	249,339	280,661	89%	-	-		130,000	150,661			530,000
New	RR	Well 41	200,000					200,000		-	-	200,000					200,000
New	RR	Well 4A	130,000					130,000		-	-	130,000					130,000
New	RR	Well 5A	-					-		130,000	-	130,000					130,000
New	RR	Well 11	130,000					130,000		-	-	130,000					130,000
New	RR	Well 15	130,000					130,000		-	-		130,000				130,000
New	RR	Well 23A	80,000					80,000		-	-		80,000				80,000
New	RR	Well 54	150,000					150,000		-	-		150,000				150,000
New	RR	Well 8A	130,000					130,000		-	-			130,000			130,000
New	RR	Well 30	130,000					130,000		-	-			130,000			130,000
<b>RESERVOIRS REHABILITATION</b>																	
W23001	RR	Reservoir R2-3 Re-coating and Modifications	2,025,000	2,025,000	2,728	-	2,728	2,022,272	0%	-	2,022,272						2,025,000
W24000	RR	Reservoir 5-2	1,000,000	407,000	-	-	-	1,000,000	0%	-		1,000,000					1,000,000
New	RR	Reservoir 4-2	200,000					200,000		-		200,000					200,000
New	RR	Reservoir 7-1	60,000					60,000		-			160,000				220,000
New	RR	Reservoir 4-1	400,000					400,000		-		400,000					400,000
New	RR	Reservoir 3-1	800,000					800,000		-			800,000				800,000
New	RR	Reservoir 3-3	1,000,000					1,000,000		-				1,000,000			1,000,000
New	RR	Reservoir 5-3	400,000					400,000		-				400,000			400,000
New	RR	Reservoir 6-2	-					-		1,000,000					1,000,000		1,000,000
<b>WATER MAIN REPLACEMENT</b>																	
W17012-3B	RR	Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	4,700,000	800,000	-	-	-	4,700,000	0%		1,700,000	3,000,000					4,700,000
W17012-3B	FF	Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	2,000,000	2,000,000	-	-	-	2,000,000	0%		1,000,000	1,000,000					2,000,000
W17012-3C	FF	Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	2,000,000	2,000,000	-	-	-	2,000,000	0%	3,000,000	-		2,500,000	2,500,000			5,000,000
W19055	RA	I-10 Cedar Avenue Interchange improvement project	2,619,425	2,619,425	50,036	297,989	348,026	2,271,399	13%	100,000	2,010,000	361,399					2,719,425
New	RR	As-Needed Pipeline Replacement Program	6,670,000					6,670,000		2,600,000	200,000	995,000	3,575,000	2,500,000	2,000,000		9,270,000
<b>SYSTEM APPURTENANCES REHABILITATION &amp; REPLACEMENT</b>																	
W24001	RR	Annual R/R - Meters and MXU's (QTY 714)	1,758,187	260,417	10,991	145,683	156,674	1,601,513	60%	-	150,000	150,000	150,000	150,000	150,000	851,513	1,758,187
W24002	RR	Annual R/R - Meter Vault Lid Retro Fits (QTY 4)	150,000	30,000	-	-	-	150,000	0%	-	30,000	30,000	30,000	30,000	30,000		150,000
New	RR	Annual R/R - Meters and MXU's (QTY 714) FY2025	-					-		1,830,000	150,000	420,000	420,000	420,000	420,000		1,830,000
New	RR	Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2025	-					-		150,000	30,000	30,000	30,000	30,000	30,000		150,000
New	RR	Annual R/R - System Valve Replacement	340,000					340,000									340,000

**Capital Improvement Plan  
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Project Number	Funding Source	CIP Project Description	Approved Project Cost	Current Budget	4/30/2024		4/30/2024 YTD Activity & Encumb.	Carryover Balance	% Activity	FY24-25 Budget Request	Year 1	Year 2	Year 3	Year 4	Year 5	>Year 6	TOTAL Project Cost
					YTD Actuals	Encumb.					FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 - FYxx	
<b>FACILITIES AND PLANTS REHABILITATION &amp; REPLACEMENT</b>																	
W22004	RR	Roemer Booster Pumps Rehab - TOC analyzer	37,299	37,299	-	37,299	37,299	-	100%		-						37,299
W22006	RR	Facilities Master Plan	675,000	675,000	26,258	-	26,258	648,742	4%		200,000	448,742					675,000
W23005	RR	Water Conservation Garden at Headquarters	45,000	45,000	-	-	-	45,000	0%	25,000	25,000	45,000					70,000
W23018	RR	Minor Building renovation	20,000	20,000	-	3,000	3,000	17,000	15%	38,000	55,000						58,000
<b>New</b>	RR	Facilities Improvements	-						-	400,000	200,000	100,000	100,000				400,000
W24003	RR	Material Yard - South Distict Service Area - South Shop	65,000	65,000	50,326	-	50,326	14,674	77%		14,674						65,000
W24004	RR	Rehabiliate 2 Roemer pumps effluent/influent	40,000	22,000	21,873	-	21,873	18,127	99%		18,127						40,000
W24005	RR	Roemer Filter # 2 rehabilitation & Media Replacement	621,330	621,330	-	584,330	584,330	37,000	94%		37,000						621,330
W24006	RR	Roemer Filter # 3 rehabilitation & Media Replacement	603,830	603,830	-	584,330	584,330	19,500	97%		19,500						603,830
W24007	RR	Wrought iron security fence at Zone 6 reservoir complex	200,000	200,000	-	15,125	15,125	184,875	8%		184,875						200,000
W24008	RR	Alder Ave. Road Improvements	800,000	800,000	61,008	41,861	102,869	697,131	13%		697,131						800,000
W24020	RR	Booster Station 3A-1	50,000	50,000	-	50,000	50,000	-	100%								50,000
W24021	RR	Booster Station 4-1 (will be replaced by new pump station)	50,000	50,000	-	50,000	50,000	-	100%								50,000
W24022	RR	Booster Station 5-2	50,000	50,000	6,072	43,928	50,000	-	100%		-						50,000
W24023	RR	Flocculators Assembly (QTY 18)	45,000	33,500	33,418	11,582	45,000	0	134%		-						45,000
<b>New</b>	RR	Wrought iron security fence at Well 30	-							160,000	160,000						160,000
<b>New</b>	RR	New Arsenic Online Analyzer	-							66,000	66,000						66,000
<b>New</b>	RR	Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 2,30,8,41)	-							150,000	150,000						150,000
<b>New</b>	RR	Roemer GAC Vessel Media replacement (QTY 10)	1,730,000					1,730,000		-	-	-	-	-	-	-	1,730,000
<b>New</b>	RR	Roemer Filter #5 Rehab	-							650,000	650,000						650,000
<b>New</b>	RR	Chain Of Flight (QTY 3)	-							40,000	40,000						40,000
<b>New</b>	RR	Replace 24-inch Roemer Valve	-							30,000	30,000						30,000
<b>New</b>	RR	Roemer Booster Pumps Rehab (QTY 9 ) EFFLUENT	-							80,000	80,000						80,000
<b>New</b>	RR	Booster Station 5-1	70,000					70,000		50,000	50,000						120,000
<b>New</b>	RR	Booster Station 6-1	60,000					60,000		50,000	50,000						110,000
<b>New</b>	RR	Booster Station 6-2	100,000					100,000		50,000	50,000						150,000
<b>SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>			<b>33,555,071</b>	<b>13,694,801</b>	<b>504,179</b>	<b>1,872,998</b>	<b>2,377,178</b>	<b>31,177,893</b>	<b>17%</b>	<b>10,919,000</b>	<b>10,269,578</b>	<b>8,890,141</b>	<b>8,385,000</b>	<b>7,570,661</b>	<b>3,830,000</b>	<b>951,513</b>	<b>44,634,071</b>



**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2025-29 DRAFT**

Project Number	Funding Source	CIP Project Description	Approved Project Cost	Current Budget	4/30/2024		4/30/2024		Carryover Balance	% Activity	FY24-25 Budget Request	Year 1	Year 2	Year 3	Year 4	Year 5	>Year 6	TOTAL Project Cost
					YTD Actuals	Encumb.	YTD Activity & Encumb	FY 2024-25				FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 - FYxx		
<b>NEW SYSTEM ASSETS</b>																		
<b>SOURCE OF SUPPLY</b>																		
W19041	SRF	OPR WFF - 7.2 mgd Treatment Plant Expansion	26,665,000	26,665,000	26,665,000	-	26,665,000	-	100%	20,000,000	20,000,000							46,665,000
W19041	CC	OPR WFF - 7.2 mgd Treatment Plant Expansion	20,400,971	20,400,971	1,662,553	16,779,894	18,442,447	1,958,525	90%	2,359,029	3,043,827							22,760,000
W20001	CC	Property Investigation for Bunker Hill Wells and Pump Station	250,001	250,001	51,726	10,120	61,846	188,155	25%		188,155							250,001
W22009	CC	Construct new IEUA area well	1,649,500	1,649,500	3,000	-	3,000	1,646,500	0%		250,000	1,396,500						1,649,500
New	CC	Construct new well - Well 43 Bunker Hill	3,450,000					3,450,000	0%		-		250,000	1,600,000	1,600,000			3,450,000
New	CC	Construct new well - Well 44 Bunker Hill	3,450,000					3,450,000	0%		-		250,000	1,600,000	1,600,000			3,450,000
New	CC	Construct new well - Well 40 North Riverside	3,100,000					3,100,000	0%		50,000	250,000	1,400,000	1,400,000				3,100,000
New	CC	IX 1 Design, Construct new IX and equip for Well 40	1,750,000					1,750,000	0%		-		350,000		1,400,000			1,750,000
<b>PUMPS AND BOOSTER PLANTS</b>																		
W15004	CC	Lord Ranch Pump Station 4-3	5,345,997	5,345,997	-	540,540	540,540	4,805,457	10%		100,000	2,352,729	2,352,728					5,345,997
W18021	CC	Pump Station 7-2 - Design & Construction	6,554,406	6,554,406	224,502	3,876	228,377	6,326,029	3%		100,000	3,000,000	3,226,029					6,554,406
W22010	RR	Emergency Generators Zone 5 PS 5-2	641,020	641,020	-	-	-	641,020	0%	108,980	400,000	350,000						750,000
New	CC	Bunker Hill supply Pump Station	8,450,000					8,450,000	0%		-		250,000	4,100,000	4,100,000			8,450,000
<b>RESERVOIRS</b>																		
W15003	CC	Lord Ranch 1.0 MG Aeration Tank	2,484,197	2,484,197	-	-	-	2,484,197	0%		100,000	1,192,100	1,192,097					2,484,197
W19008	CC	Zone 8 - Reservoir 8-3 (2.0MG)	4,865,927	4,865,927	7,070	121,727	128,797	4,737,130	3%		500,000	3,177,848	1,059,282					4,865,927
New	CC	Bunker Hill Aeration Tank	2,105,000					2,105,000	0%		-		105,000	1,000,000	1,000,000			2,105,000
New	CC	Reservoir 6-5 (6.0MG)	11,427,000					11,427,000	0%		-	250,000		6,177,000	5,000,000			11,427,000
New	CC	Reservoir 3-5 (3.25MG)	6,190,000					6,190,000	0%		-		250,000	5,940,000				6,190,000
New	CC	Reservoir 7-5 Site Investigation	60,000					60,000	0%		-		60,000					60,000
<b>WATER MAINS</b>																		
W15008	CC	Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Construction	1,170,065	1,170,065	23,065	30,432	53,497	1,116,568	5%		200,000	458,284	458,284					1,170,065
W21007	CC	Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd	2,000,000	190,740	117,126	33,636	150,762	1,849,238	79%		75,000	1,774,238						2,000,000
W22011	RR	Zone 3A - 10-12" pipeline in Cactus Ave	160,000	34,946	6,701	11,400	18,101	141,899	52%		-	141,899						160,000
New	CC	Zone 2 & 3 Transmission Main - 12", 16" and 20" in Santa Ana Ave- PH III	-					-		3,794,000	-				3,794,000			3,794,000
New	CC	Bunker Hill Wells Field Transmission - Pipeline	7,060,000					7,060,000	0%		-		260,000	3,400,000	3,400,000			7,060,000
New	CC	Bunker Hill Well Field 18" Transmission from Wells 43, 44, 45, and 46 to BH aeration tank	970,000					970,000	0%		-		120,000	425,000	425,000			970,000
New	CC	Zone 2 - 12" Waterline in Cactus Ave. north of Santa Ana Ave. (700 lf)	360,000					360,000	0%		-	60,000	300,000					360,000
New	CC	Zone 6 - 12" Waterline in Summit Ave. east of Linden Ave. (389 lf)	260,000					260,000	0%		-		260,000					260,000
New	CC	Zone 7 - 18" Transmission main in Sequoia Ln from Sierra Ave to Citrus Ave	2,415,000					2,415,000	0%		-			2,415,000				2,415,000
<b>FACILITIES AND PLANTS</b>																		
W15006	CC	Lord Ranch facility - Grading and Site Work - Design & Construction	869,807	869,807	-	2	2	869,805	0%		100,000	384,903	384,903					869,807
New	CC	Property acquisition for Bunker Hill Supply - Wells, Pump station, and reservoir	650,000					650,000	0%		-		650,000					650,000
New	CC	Property acquisition for Reservoir R6-6	600,000					600,000	0%	200,000	-	800,000						800,000
<b>SUBTOTAL FOR NEW SYSTEM ASSETS</b>			<b>125,353,891</b>	<b>71,122,577</b>	<b>28,760,742</b>	<b>17,531,627</b>	<b>46,292,369</b>	<b>79,061,522</b>	<b>65%</b>	<b>26,462,009</b>	<b>25,106,982</b>	<b>15,588,499</b>	<b>13,178,323</b>	<b>28,057,000</b>	<b>22,319,000</b>	<b>-</b>	<b>-</b>	<b>151,815,900</b>

**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2025-29 DRAFT**

Project Number	Funding Source	CIP Project Description	Approved Project Cost	Current Budget	4/30/2024		4/30/2024 YTD Activity & Encumb.	Carryover Balance	% Activity	FY24-25 Budget Request	Year 1	Year 2	Year 3	Year 4	Year 5	>Year 6	TOTAL Project Cost
					YTD Actuals	Encumb.					FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 - FYxx	
<b>CAPITAL OUTLAY - FLEET/EQUIPMENT</b>																	
W22020	RR	Advanced Metering Infrastructure AMI - Data Collection Network	200,000	200,000	160,608	23,161	183,768	16,232	92%		16,232						200,000
W23013	RR	Security Camera System for the District Headquarters Site	202,000	202,000	-	-	-	202,000	0%	30,000	30,000	202,000					232,000
W24019	RR	Fleet Trucks Fully Equipped	780,000	180,000	171,820	8,180	180,000	600,000	100%	150,000	150,000	150,000	150,000	150,000	150,000		930,000
W24009	RR	Document Management System	75,000	56,000	-	-	-	75,000	0%	56,000	131,000						131,000
W24010	RR	Regrading, resealing, restriping at Headquarters	125,000	125,000	6,832	11,313	18,145	106,855	15%		106,855						125,000
W24014	RR	Vmware host #2	50,000	50,000	-	-	-	50,000	0%	-	-				50,000		50,000
W24015	RR	Vmware host #3	50,000	50,000	-	-	-	50,000	0%	-	-				50,000		50,000
W24016	RR	Software Implementations/Integrations Work Orders	45,000	45,000	33,333	-	33,333	11,667	74%		11,667						45,000
W24017	RR	Access Control System Expansion	50,000	10,000	-	-	-	50,000	0%	-	50,000						50,000
W24018	RR	Security Camera System	50,000	10,000	-	-	-	50,000	0%	10,000	60,000						60,000
W24024	RR	Ford F600 Utility Service Truck	229,516	229,516	-	229,516	229,516	-	100%	-	-						229,516
New	RR	New 4 - Inch Diesel Sludge Pump	-	-	-	-	-	-	-	65,000	65,000						65,000
New	RR	SCADA Replacement	-	-	-	-	-	-	-	1,000,000	1,000,000						1,000,000
New	RR	Tow Behind Message Board	45,000	-	-	-	-	45,000	-		45,000						45,000
New	RR	Two Yard Dump Truck	60,000	-	-	-	-	60,000	-	20,000	80,000						80,000
New	RR	30 Foot Equipment Trailer	30,000	-	-	-	-	30,000	-	30,000	30,000	30,000					60,000
New	RR	1x Administration Large Copier (10 Year Life Cycle)	26,000	-	-	-	-	26,000	-	26,000	52,000						52,000
New	RR	Caterpillar Backhoe	100,000	-	-	-	-	100,000	-	190,000	190,000						290,000
New	RR	Service Truck	225,000	-	-	-	-	225,000	-		-	225,000					225,000
New	RR	5x Trucks Fully Equipped	-	-	-	-	-	-	-	180,000	180,000						
New	RR	Pool and Administrative Vehicles (10 Years/100K Miles Life Cycle)	150,000	-	-	-	-	150,000	-		-	50,000	50,000	50,000			150,000
New	RR	Core network switches (3)	90,000	-	-	-	-	90,000	-		-	90,000					90,000
New	RR	Tow Behind Air Compressor	40,000	-	-	-	-	40,000	-		-	40,000					40,000
New	RR	1x Engineering Copier (10 Year Life Cycle)	10,000	-	-	-	-	10,000	-		-	10,000					10,000
New	RR	2 GPS Receiver Bundles	-	-	-	-	-	-	-	21,000	21,000	-	-	-	-		21,000
New	RR	Yuneec H520 Drone Bundle	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-		20,000
New	RR	Utility Network Creation for ArcGIS Pro	-	-	-	-	-	-	-	80,000	80,000	-	-	-	-		80,000
New	RR	Work Report and Service Order Intregation with GIS and Tyler	-	-	-	-	-	-	-	20,000	20,000	-	-	-	-		20,000
New	RR	1x Customer Service Black and White Copier (10 Year Life Cycle)	8,000	-	-	-	-	8,000	-		-			8,000	-		8,000
<b>SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT</b>			<b>2,640,516</b>	<b>1,157,516</b>	<b>372,593</b>	<b>272,169</b>	<b>644,763</b>	<b>1,995,753</b>	<b>56%</b>	<b>1,898,000</b>	<b>2,338,754</b>	<b>657,000</b>	<b>340,000</b>	<b>208,000</b>	<b>250,000</b>	<b>-</b>	<b>4,358,516</b>
<b>GRAND TOTAL</b>			<b>161,549,478</b>	<b>85,974,894</b>	<b>29,637,515</b>	<b>19,676,795</b>	<b>49,314,310</b>	<b>112,235,168</b>	<b>57%</b>	<b>39,279,009</b>	<b>37,715,314</b>	<b>25,135,640</b>	<b>21,903,323</b>	<b>35,835,661</b>	<b>26,399,000</b>	<b>951,513</b>	<b>200,808,487</b>
CONT	<b>CONTINGENCY OF 5%</b>			<b>589,399</b>						<b>709,850</b>							

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					FY 2024-25	FY 2025-26					FY 2026-27	FY 2027-28	FY 2028-29	FY 2029 - FYxx			
<b>CIP Budget Summary</b>																	
		<b>Subtotal Replacement Assets:</b>	33,555,071	13,694,801	504,179	1,872,998	2,377,178	31,177,893	17%	10,919,000	10,269,578	8,890,141	8,385,000	7,570,661	3,830,000	951,513	44,634,071
		<b>Subtotal New Assets:</b>	125,353,891	71,122,577	28,760,742	17,531,627	46,292,369	79,061,522	65%	26,462,009	25,106,982	15,588,499	13,178,323	28,057,000	22,319,000	-	151,815,900
		<b>Subtotal Capital Outlay:</b>	2,640,516	1,157,516	372,593	272,169	644,763	1,995,753	56%	1,898,000	2,338,754	657,000	340,000	208,000	250,000	-	4,358,516
		<b>Totals:</b>	<b>161,549,478</b>	<b>85,974,894</b>	<b>29,637,515</b>	<b>19,676,795</b>	<b>49,314,310</b>	<b>112,235,168</b>	<b>57%</b>	<b>39,279,009</b>	<b>37,715,314</b>	<b>25,135,640</b>	<b>21,903,323</b>	<b>35,835,661</b>	<b>26,399,000</b>	<b>951,513</b>	<b>200,808,487</b>
<b>CIP District Funding Source Summary</b>																	
RR		<b>Contribution from Operating Revenue/Capital Project Fund</b>	30,377,182	8,908,858	833,437	1,858,578	2,692,016	27,685,166	30%	9,825,980	9,998,332	8,677,641	6,225,000	5,278,661	4,080,000	951,513	40,183,162
CC		<b>Restricted Capacity Charges Fund</b>	97,887,871	43,781,611	2,089,041	17,520,227	19,609,268	78,278,603	45%	6,353,029	4,706,982	15,096,600	13,178,323	28,057,000	22,319,000	-	104,240,900
RA		<b>Reimbursement Agreement (SBCTA)</b>	2,619,425	2,619,425	50,036	297,989	348,026	2,271,399	13%	100,000	2,010,000	361,399	-	-	-	-	2,719,425
FF		<b>Federal Community Project Funding</b>	4,000,000	4,000,000	-	-	-	4,000,000	0%	3,000,000	1,000,000	1,000,000	2,500,000	2,500,000	-	-	7,000,000
SRF		<b>SRF Funding</b>	26,665,000	26,665,000	26,665,000	-	26,665,000	-	100%	20,000,000	20,000,000	-	-	-	-	-	46,665,000
		<b>Totals:</b>	<b>161,549,478</b>	<b>85,974,894</b>	<b>29,637,515</b>	<b>19,676,795</b>	<b>49,314,310</b>	<b>112,235,168</b>	<b>57%</b>	<b>39,279,009</b>	<b>37,715,314</b>	<b>25,135,640</b>	<b>21,903,323</b>	<b>35,835,661</b>	<b>26,399,000</b>	<b>951,513</b>	<b>200,808,487</b>