



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

**NOTICE OF CALL  
AND AGENDA FOR  
SPECIAL MEETING  
BUDGET WORKSHOP  
(Government Code § 54956(a))**

**PLEASE TAKE NOTICE** that the President of the Board of Directors of the West Valley Water District has called a Special Meeting of the Board of Directors for

**8:30 AM on SATURDAY, JUNE 8, 2024**

**BOARD OF DIRECTORS**

**Gregory Young, President  
Daniel Jenkins, Vice President  
Angela Garcia, Director  
Kelvin Moore, Director**

**Channing Hawkins, Director** [Per Gov't Code § 54953(b) Attending via phone at the following location: 3676 Las Vegas Boulevard, Las Vegas, NV 89109]

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**"In order to comply with legal requirements for posting of agendas, only those items listed in this NOTICE OF CALL AND AGENDA FOR SPECIAL MEETING will be considered by the Board of Directors."**

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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).

## OPENING CEREMONIES

Call to Order  
Pledge of Allegiance  
Roll Call of Board Members

## PUBLIC PARTICIPATION

*Any person wishing to speak to the Board of Directors on matters listed or not listed on the agenda, within its jurisdiction, is asked to complete a Speaker Card and submit it to the Board Secretary, if you are attending in person. For anyone joining on Zoom, please wait for the Board President's instruction to indicate that you would like to speak. Each speaker is limited to three (3) minutes. Under the State of California Brown Act, the Board of Directors is prohibited from discussing or taking action on any item not listed on the posted agenda. Comments related to noticed Public Hearing(s) and Business Matters will be heard during the occurrence of the item.*

***Public communication is the time for anyone to address the Board on any agenda item. Also, please remember that no disruptions from the crowd will be tolerated. If someone disrupts the meeting, they will be removed.***

## DISCUSSION

1. Fiscal Year 2024-25 Proposed Operating and Capital Budget.

## ADJOURN

## DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing special Agenda at the District Offices on June 6, 2024.

*Elvia Dominguez*

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Elvia Dominguez, Board Secretary

**Please Note:**

**Material related to an item on this Agenda submitted to the Board after distribution of the agenda packet are available for public inspection in the District's office located at 855 W. Baseline, Rialto, during normal business hours. Also, such documents are available on the District's website at [www.wvwd.org](http://www.wvwd.org) subject to staff's ability to post the documents before the meeting.**

**Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in the above-agendized public meeting should be directed to the Board Secretary, Elvia Dominguez, at least 72 hours in advance of the meeting to ensure availability of the requested service or accommodation. Ms. Dominguez may be contacted by telephone at (909) 875-1804 ext. 703, or in writing at the West Valley Water District, P.O. Box 920, Rialto, CA 92377-0920.**



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** June 8, 2024  
**TO:** Board of Directors  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** FISCAL YEAR 2024-25 PROPOSED OPERATING AND CAPITAL BUDGET

**MEETING HISTORY:**

06/04/24 Finance Committee REFERRED TO BOARD

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
2. FY24-25 Capital Budget Request
3. FY24-25 Budget Presentation

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 5/02/24	& 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	42,061,403	4,385,857	12%
Grand Total Expenses	33,327,887	24,757,851	5,459,335	30,217,185	35,439,669	2,111,782	6%
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	3,700,000.00	1,679,373.51	83%
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	912,944.78	4,793,887.98	5,228,929.09	244,779.09	5%
Total Expenses: Water Quality Department - 5310	798,525.00	566,292.87	125,566.08	691,858.95	871,499.89	72,974.89	9%
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	112,853.25	791,494.97	2,414,610.82	437,365.82	22%
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,032,185.00	1,602,976.85	336,211.71	1,939,188.55	2,369,207.39	337,022.39	17%

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 5/02/24	& 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	3,358,502.22	323,302.22	11%
<b>Total Expenses: Customer Service - 5510</b>	1,368,400.00	1,052,439.42	284,099.94	1,336,539.38	1,082,615.98	(285,784.02)	-21%
<b>Total Expenses: Meter Reading - 5520</b>	1,041,100.00	657,293.83	121,654.73	778,948.55	1,120,672.80	79,572.80	8%
<b>Total Expenses: Billing - 5530</b>	575,400.00	480,758.79	93,648.29	574,407.08	627,641.59	52,241.59	9%
<b>Total Expenses: Administration - 5610</b>	2,387,380.00	1,620,018.58	327,023.24	1,947,041.82	2,239,759.71	(147,620.29)	-6%
<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	936,431.43	(102,668.57)	-10%
<b>Total Expenses: Engineering - 5630</b>	1,814,595.00	1,300,431.10	245,971.70	1,546,402.81	2,236,971.26	422,376.26	23%
<b>Total Expenses: Information Technology - 5640</b>	1,423,250.00	1,118,383.54	142,930.52	1,261,314.05	1,695,622.10	272,372.10	19%
<b>Total Expenses: GIS - 5645</b>	262,040.00	154,092.06	38,257.11	191,466.21	320,870.70	58,830.70	22%
<b>Total Expenses: Board of Directors - 5650</b>	309,700.00	226,253.81	46,011.19	272,265.00	345,712.89	36,012.89	12%
<b>Total Expenses: Human Resources/Risk Management - 5660</b>	899,050.00	708,277.32	181,991.86	890,269.19	971,250.30	72,200.30	8%
<b>Total Expenses: Purchasing - 5680</b>	677,500.00	561,175.20	102,113.02	663,288.24	757,440.00	79,940.00	12%
<b>Total Expenses: Public Affairs - 5710</b>	1,269,200.00	598,409.40	201,141.45	812,065.45	1,521,117.83	251,917.83	20%
<b>Total Expenses: Grants &amp; Rebates - 5720</b>	30,000.00	8,464.48	-	8,464.48	325,000.00	295,000.00	983%
<b>Total Operating Expenses</b>	<b>32,443,672.00</b>	<b>24,093,227.84</b>	<b>4,893,832.86</b>	<b>28,177,407.13</b>	<b>34,506,654.00</b>	<b>2,062,982.00</b>	<b>6%</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			13,187,956.67	7,540,349.00		
Series 2016A Bond Debt Service	1,303,300.00			1,302,600.00	1,304,000.00		

**Debt Coverage Ratio (Minimum 1.20)**

**4.01**

**10.12**

**5.78**

Calculation: Net Revenue ÷ Total Debt Service

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

**DRAFT**

GL Accounts		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	5,081,244.00	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	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	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	-	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	-	-	-	-	-	-	-	
<b>Subtotal: Domestic Water Consumption Sales</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	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	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	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	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	-	-	-	-	-	-	-	Category no longer used.
<b>Subtotal: Other Water Consumption Sales</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>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	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	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	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	48,000.00	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	-	-	-	-	-	-	-	
<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>Other operating income</b>									
100-4020-405-4101	Delinquent Charges	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	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	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.
100-4020-405-4104	Pulled Meter Charges	-	-	-	-	-	-	0%	
100-4020-405-4107	Lien Fee	1,000.00	60.00	12.00	72.00	500.00	(500.00)	-50%	Less lien fee activity
100-4020-405-4102	Delinquent Collection Fee	-	-	-	-	-	-	0%	
100-4020-405-4119	Customer Requested Re-Read Fee	-	-	-	-	-	-	0%	
100-4020-405-4115	Water Service Application Fee	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	10,000.00	9,000.00	1,800.00	10,800.00	10,000.00	-	-	No change recommended
100-4020-405-4118	Copies	200.00	4.33	0.87	5.20	50.00	(150.00)	-75%	PRAs - Less activity expected.
100-4020-405-4109	Revenue / Meter Testing	-	-	-	-	-	-	0%	
100-4020-405-4100	Revenue / Cash Variance	-	(31.58)	(6.32)	(37.90)	-	-	-	No budget request in Current Year.
100-4020-405-4113	Plan Check Fees	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	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	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	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	1,300.00	2,950.00	590.00	3,540.00	1,300.00	-	-	No change - less activity expected.
100-4020-405-4117	Revenue / Miscellaneous	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	20,000.00	-	9,000.00	9,000.00	9,000.00	(11,000.00)	-55%	Request adjusted to forecast.

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

**DRAFT**

GL Accounts		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
100-4020-405-4128	3A1 Pump from City of Rialto	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	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	1,385,855.00	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
100-4020-405-4135	Reimbursement From UTC - Routine Costs FXB	-	-	-	-	-	-	0%	
100-4020-405-4127	Baseline Feeder Operations	1,050,000.00	680,983.42	366,196.68	1,047,180.10	1,050,000.00	-	-	Request same as prior year.
100-4020-405-4121	Debit Card Fees	-	-	-	-	-	-	-	
100-4020-405-4122	Document Prep Fees	50.00	20.00	4.00	24.00	50.00	-	-	Request same as prior year.
100-4020-405-4120	Administration Fees (Section 2017)	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	2,500.00	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	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	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	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>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>	

Operating Expenses										
Source of Supply - 5110										
	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	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	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	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	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	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	318,945.00	315,189.70	63,037.94	378,227.64	300,000.00	(18,945.00)	-6%		



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

**DRAFT**

GL Accounts		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
	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	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>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>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>Production - Pumping - 5210</b>									
100-5210-500-5001	Salaries & Wages / Full Time	950,000.00	787,490.00	143,180.00	930,670.00	1,065,379.09	115,379.09	12%	
100-5210-500-5003	Salaries & Wages / Overtime	35,000.00	29,755.18	5,410.03	35,165.21	35,000.00	-	-	
100-5210-500-5004	Salaries & Wages / On Call	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>999,500.00</b>	<b>832,404.66</b>	<b>151,346.30</b>	<b>983,750.96</b>	<b>1,118,379.09</b>	<b>118,879.09</b>	<b>12%</b>	
100-5210-510-5101	Benefits / FICA	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	13,500.00	12,283.63	2,233.39	14,517.02	15,100.00	1,600.00	12%	
100-5210-510-5123	Benefits / Disability Insurance	3,100.00	3,003.22	546.04	3,549.26	3,500.00	400.00	13%	
100-5210-510-5125	Benefits / Life Insurance	3,800.00	3,424.33	622.61	4,046.94	3,700.00	(100.00)	-3%	
100-5210-510-5121	Benefits / Dental	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	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	2,300.00	2,096.82	381.24	2,478.06	2,300.00	-	-	
100-5210-510-5124	Benefits / EAP	300.00	245.52	44.64	290.16	300.00	-	-	
100-5210-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	12,876.00	2,341.09	15,217.09	17,600.00	-	-	
100-5210-510-5105	Expenses / PERS-Pension Classic	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 PEPR-2nd Tier	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	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	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	-	-	-	-	-	-	-	
	<b>Subtotal: Benefits Expenses</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>1,477,700.00</b>	<b>1,258,856.00</b>	<b>228,882.91</b>	<b>1,487,738.91</b>	<b>1,639,379.09</b>	<b>161,679.09</b>	<b>11%</b>	
	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	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	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	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	-	14,807.73	14,807.73	15,000.00			Meter testing for Wells and booster pump. No budget increase needed.
100-5210-525-5321	Meter Testing	15,000.00	-	14,807.73	14,807.73	15,000.00	-	-	

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

**DRAFT**

GL Accounts		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
	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	6,000.00	4,284.00	856.80	5,140.80	7,000.00	1,000.00	17%	
100-5210-550-5300	Professional Services / Alarm	-	-	-	-	-		0%	
	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	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	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	2,940,000.00	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	450.00	448.62	89.72	538.34	650.00	200.00	44%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>3,506,450.00</b>	<b>2,622,087.20</b>	<b>684,061.87</b>	<b>3,306,149.07</b>	<b>3,589,550.00</b>	<b>83,100.00</b>	<b>2%</b>	
	<b>Total Expenses: Production - Pumping - 5210</b>	<b>4,984,150.00</b>	<b>3,880,943.20</b>	<b>912,944.78</b>	<b>4,793,887.98</b>	<b>5,228,929.09</b>	<b>244,779.09</b>	<b>5%</b>	
<b>Water Quality Department - 5310</b>									
100-5310-500-5001	Salaries & Wages / Full Time	367,200.00	263,401.33	47,891.15	311,292.48	413,074.89	45,874.89	12%	
100-5310-500-5003	Salaries & Wages / Overtime	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	2,700.00	810.02	147.28	957.30	1,000.00	(1,700.00)	-63%	
100-5310-500-5021	Salaries & Wages / Class A Drivers License	400.00	330.75	60.14	390.89	400.00	-	-	
100-5310-500-5020	Salaries & Wages / Bilingual Compensation	700.00	611.50	111.18	722.68	1,300.00	600.00	86%	
	<b>Subtotal: Payroll Expenses</b>	<b>381,000.00</b>	<b>278,144.41</b>	<b>50,571.71</b>	<b>328,716.13</b>	<b>428,774.89</b>	<b>47,774.89</b>	<b>13%</b>	
100-5310-510-5101	Benefits / FICA	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	5,400.00	4,106.93	746.71	4,853.64	5,900.00	500.00	9%	
100-5310-510-5123	Benefits / Disability Insurance	1,100.00	968.31	176.06	1,144.37	1,400.00	300.00	27%	
100-5310-510-5125	Benefits / Life Insurance	1,600.00	1,222.29	222.23	1,444.52	1,600.00	-	-	

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

**DRAFT**

GL Accounts		FY 2023-24	Forecast			FY 2024-25	Budget	%	Justification
		Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Final Total	Budget Request	Amount Change	Change	
100-5310-510-5121	Benefits / Dental	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	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	1,000.00	744.00	135.27	879.27	1,000.00	-	-	
100-5310-510-5124	Benefits / EAP	100.00	87.12	15.84	102.96	100.00	-	-	
100-5310-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	4,057.28	737.69	4,794.97	7,800.00	-	-	
100-5310-510-5105	Expenses / PERS-Pension Classic	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 PEPPRA-2nd Tier	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	6,300.00	5,295.25	962.77	6,258.02	6,900.00	600.00	10%	
100-5310-510-5103	Expenses / Workers Comp Ins	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	-	-	-	-	200.00	200.00	-	
<b>Subtotal: Benefits Expenses</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>582,300.00</b>	<b>421,141.86</b>	<b>76,571.25</b>	<b>497,713.10</b>	<b>628,374.89</b>	<b>46,074.89</b>	<b>8%</b>	
	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	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	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	90,000.00	77,138.80	15,427.76	92,566.56	95,000.00	5,000.00	6%	
	Lead service line outreach and required Tri-annual testing.	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. Includes outreach printing cost.
100-5310-525-5319	Outside Labor / Contractors	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	5,200.00	6,376.76	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	7,000.00	1,176.76	5,200.00	6,376.76	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	25,000.00	16,941.34	3,388.27	20,329.61	30,000.00	5,000.00	20%	

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

**DRAFT**

GL Accounts	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
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	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	-	-	-	-	1,500.00	1,500.00	-	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>216,225.00</b>	<b>145,151.01</b>	<b>48,994.83</b>	<b>194,145.85</b>	<b>243,125.00</b>	<b>26,900.00</b>	<b>12%</b>	
<b>Total Expenses: Water Quality Department - 5310</b>	<b>798,525.00</b>	<b>566,292.87</b>	<b>125,566.08</b>	<b>691,858.95</b>	<b>871,499.89</b>	<b>72,974.89</b>	<b>9%</b>	

Water Treatment - Perchlorate - 5320								
PERCHLORATE - DISTRICT WELLS 18A: HACH PM Contract NO3 Analyzer	-	-	-	-	-	-	-	
100-5320-525-5340 Professional Services / Other Consultants	-	-	-	-	-	-	0%	
100-5320-525-5315 Professional Services / Misc Studies	-	-	-	-	-	-	0%	
100-5320-550-5308 Professional Services / Alarm	-	-	-	-	-	-	0%	
100-5320-536-5475 Operating Supplies / Uniforms	-	-	-	-	-	-	0%	
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	400,000.00	106,487.43	121,297.49	227,784.92	300,000.00	(100,000.00)	-25%	
100-5320-550-5654 Utility Services / Trash	-	-	-	-	-	-	0%	
100-5320-550-5653 Utility Services / Gas	-	-	-	-	-	-	0%	
100-5320-525-5313 Professional Services / Janitorial	-	-	-	-	-	-	0%	
100-5320-550-5650 Communication Services / Telephone	-	-	-	-	-	-	0%	
100-5320-540-5600 Other Miscellaneous / District Cost	-	-	-	-	-	-	0%	
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	25,000.00	11,282.25	12,256.45	23,538.70	25,000.00	-	-	
100-5320-525-5317 Professional Services / Sludge Disposal	-	-	-	-	-	-	0%	
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	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	-	-	
100-5320-530-5400 Operating Supplies / Carbon Exchange	-	-	-	-	-	-	0%	

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

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GL Accounts		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
	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%	
	Repair or replace chemical pumps and associated equipment.								
100-5320-540-5602	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	-	0%	
100-5320-536-5473	Miscellaneous / Permits & Fees	-	-	-	-	-		0%	
100-5320-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	-	-	-		0%	
	<b>Subtotal: Non Payroll and Benefits Expenses</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>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>Water Treatment - FBR - 5350</b>									
100-5350-500-5001	Salaries & Wages / Full Time	445,200.00	357,369.90	64,976.35	422,346.25	501,005.82	55,805.82	13%	
100-5350-500-5003	Salaries & Wages / Overtime	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	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	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>496,400.00</b>	<b>402,174.25</b>	<b>73,122.59</b>	<b>475,296.85</b>	<b>555,205.82</b>	<b>58,805.82</b>	<b>12%</b>	
100-5350-510-5101	Benefits / FICA	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	6,200.00	5,879.36	1,068.97	6,948.33	7,000.00	800.00	13%	
100-5350-510-5123	Benefits / Disability Insurance	1,400.00	1,411.10	256.56	1,667.66	1,600.00	200.00	14%	
100-5350-510-5125	Benefits / Life Insurance	1,600.00	1,507.74	274.13	1,781.87	1,600.00	-	0%	
100-5350-510-5121	Benefits / Dental	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	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	1,000.00	932.82	169.60	1,102.42	1,000.00	-	-	
100-5350-510-5124	Benefits / EAP	100.00	109.23	19.86	129.09	100.00	-	-	
100-5350-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	4,831.02	878.37	5,709.39	7,800.00	-	-	
100-5350-510-5105	Expenses / PERS-Pension Classic	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	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	23,900.00	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	-	-	-	-	360.00	360.00	-	
100-5350-510-5103	Expenses / Workers Comp Ins	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>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>737,800.00</b>	<b>620,692.89</b>	<b>112,853.25</b>	<b>733,546.13</b>	<b>822,365.82</b>	<b>84,565.82</b>	<b>11%</b>	
	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	2,500.00	300.00	1,150.00	1,450.00	2,120.00	(380.00)	-15%	

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

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GL Accounts		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
	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	103,975.00	55,934.65	43,036.90	98,971.55	105,225.00	1,250.00	1%	
	FBR treatment plant components - valves, flow meters, actuators, unexpected parts.								
100-5350-525-5315	Professional Services / Misc Studies	-	-	-	-	-	-	0%	
	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	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	450,000.00	444,379.24	63,500.00	507,879.24	573,000.00	123,000.00	27%	
	FXB SCADA integration and FBR/FXB Phone	-	-	-	-	-	-	-	
100-5350-550-5650	Communication Services / Telephone	-	-	-	-	-	-	0%	
	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	-	-	-	-	-	-	-	
	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. Permission to reduce PFAS testing approved on two wells. This reduces the budget request by \$5K.
100-5350-525-5314	Professional Services / Lab Tests	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	368,670.00	187,190.36	156,885.60	350,075.96	443,500.00	74,830.00	20%	
	Replace GAC media in FBR aeration scrubber system, twice/year.								
100-5350-530-5404	Operating Supplies / Resin Exchange	-	-	-	-	-	-	0%	

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

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GL Accounts		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 & Hidden Valley 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); Hidden Valley is a new maintenance requirement this year.
	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.
NEW	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	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	-	-	-	-	-	-	-	
100-5350-528-5381	Equipment Rental	-	-	-	-	-	-	0%	
	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	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>1,239,445.00</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>1,977,245.00</b>	<b>1,499,927.00</b>	<b>457,427.65</b>	<b>1,974,855.64</b>	<b>2,414,610.82</b>	<b>437,365.82</b>	<b>22%</b>	
<b>Water Treatment - Roemer/Arsenic - 5390</b>									
100-5390-500-5001	Salaries & Wages / Full Time	314,900.00	266,592.32	48,471.33	315,063.65	356,587.39	41,687.39	13%	
100-5390-500-5003	Salaries & Wages / Overtime	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	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	-	-	-	-	-	-	-	
100-5390-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,073.00	195.09	1,268.09	1,300.00	-	-	
	<b>Subtotal: Payroll Expenses</b>	<b>389,200.00</b>	<b>336,077.02</b>	<b>61,104.91</b>	<b>397,181.93</b>	<b>439,887.39</b>	<b>50,687.39</b>	<b>13%</b>	
100-5390-510-5101	Benefits / FICA	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	4,500.00	4,961.11	902.02	5,863.13	5,100.00	600.00	13%	
100-5390-510-5123	Benefits / Disability Insurance	1,100.00	1,028.73	187.04	1,215.77	1,200.00	100.00	9%	
100-5390-510-5125	Benefits / Life Insurance	1,200.00	1,057.32	192.24	1,249.56	1,200.00	-	-	
100-5390-510-5121	Benefits / Dental	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	80,000.00	75,600.22	13,745.49	89,345.71	90,500.00	10,500.00	13%	
100-5390-510-5122	Benefits / Vision Care Insurance	800.00	698.94	127.08	826.02	800.00	-	-	
100-5390-510-5124	Benefits / EAP	100.00	81.84	14.88	96.72	100.00	-	-	
100-5390-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	4,678.50	850.64	5,529.14	5,900.00	-	-	

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

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GL Accounts		FY 2023-24	YTD Actual	Encumbrances	Forecast	FY 2024-25	Budget	%	
		Current	As of 5/02/24	& Forecast	Final	Budget	Amount	Change	Justification
		Budget			Total	Request	Change	Change	
100-5390-510-5105	Expenses / PERS-Pension Classic	38,200.00	33,200.25	6,036.41	39,236.66	40,900.00	2,700.00	7%	
100-5390-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	-	-	-	-	-	0%	#DIV/0!	
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	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	-	-	-	-	300.00	300.00	-	
100-5390-510-5103	Expenses / Workers Comp Ins	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>193,200.00</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>582,400.00</b>	<b>517,528.27</b>	<b>94,096.05</b>	<b>611,624.31</b>	<b>652,287.39</b>	<b>69,887.39</b>	<b>12%</b>	
	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	2,000.00	456.50	450.00	906.50	2,520.00	520.00	26%	
	Trident filter SCADA configation, equipment installation, etc.	25,000.00	11,363.32	4,854.17	16,217.49	25,000.00			Trident filter SCADA configation, 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	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	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	2,500.00	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	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	3,200.00	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	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	10,000.00	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. One time installation and equipment portion is \$8,500. Total for the year is \$9,700.
100-5390-550-5650	Communication Services / Telephone	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	39,000.00	21,984.60	17,024.01	39,008.61	48,000.00	9,000.00	23%	
	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.



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

**DRAFT**

GL Accounts		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
	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	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	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			During the current Fiscal Year the plant was not operating. One order of chemical was placed and is being stored. For the new year Ferric for the Arsenic Treatment Plant will be \$2,500/month x 9 months of operation. (\$2,500 x 9= \$22,500).
100-5390-530-5401	Operating Supplies / Chemicals	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	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.
100-5390-540-5602	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	-	-	
	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>1,449,785.00</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>2,032,185.00</b>	<b>1,602,976.85</b>	<b>428,959.30</b>	<b>2,031,936.14</b>	<b>2,369,207.39</b>	<b>337,022.39</b>	<b>17%</b>	
<b>Maintenance - Transmission and Distribution - 5410</b>									
100-5410-500-5001	Salaries & Wages / Full Time	898,100.00	765,776.27	139,232.05	905,008.32	1,116,002.22	217,902.22	24%	
100-5410-500-5003	Salaries & Wages / Overtime	60,000.00	53,013.47	9,638.81	62,652.28	60,000.00	-	-	
100-5410-500-5004	Salaries & Wages / On Call	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	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	2,600.00	2,596.00	472.00	3,068.00	3,300.00	700.00	27%	
	<b>Subtotal: Payroll Expenses</b>	<b>974,600.00</b>	<b>831,777.84</b>	<b>151,232.33</b>	<b>983,010.18</b>	<b>1,192,602.22</b>	<b>218,002.22</b>	<b>22%</b>	
100-5410-510-5101	Benefits / FICA	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	13,200.00	12,235.38	2,224.61	14,459.99	15,900.00	2,700.00	20%	

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

**DRAFT**

GL Accounts		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
100-5410-510-5123	Benefits / Disability Insurance	3,000.00	2,941.72	534.86	3,476.58	3,500.00	500.00	17%	
100-5410-510-5125	Benefits / Life Insurance	4,700.00	4,413.69	802.49	5,216.18	4,700.00	-	-	
100-5410-510-5121	Benefits / Dental	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	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	3,000.00	2,832.37	514.98	3,347.35	3,100.00	100.00	3%	
100-5410-510-5124	Benefits / EAP	400.00	331.64	60.30	391.94	400.00	-	-	
100-5410-510-5100	Benefits / Deferred Comp-ER Match	23,400.00	11,448.70	2,081.58	13,530.28	23,400.00	-	-	
100-5410-510-5105	Expenses / PERS-Pension Classic	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 PEPPRA-2nd Tier	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	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	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	-	-	-	-	600.00	600.00	-	
	<b>Subtotal: Benefits Expenses</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>1,444,400.00</b>	<b>1,245,581.29</b>	<b>226,469.32</b>	<b>1,472,050.63</b>	<b>1,757,502.22</b>	<b>313,102.22</b>	<b>22%</b>	
	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	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	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%	
100-5410-540-5611	Repair & Maintenance / Reservoirs & Tanks	-	-	-	-	-		0%	
	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	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	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.

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

**DRAFT**

GL Accounts		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
100-5410-530-5408	Operating Supplies / Shop Supplies	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	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	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	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	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	12,000.00	7,176.85	-	7,176.85	10,000.00	(2,000.00)	-17%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,590,800.00</b>	<b>1,085,496.43</b>	<b>376,097.28</b>	<b>1,461,593.71</b>	<b>1,601,000.00</b>	<b>10,200.00</b>	<b>1%</b>	
	<b>Total Expenses: Maintenance - Transmission and Distribution - 5410</b>	<b>3,035,200.00</b>	<b>2,331,077.72</b>	<b>602,566.60</b>	<b>2,933,644.34</b>	<b>3,358,502.22</b>	<b>323,302.22</b>	<b>11%</b>	

Customer Service - 5510									
100-5510-500-5001	Salaries & Wages / Full Time	571,200.00	414,478.84	112,895.77	527,374.61	622,315.98	51,115.98	9%	
100-5510-500-5003	Salaries & Wages / Overtime	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	-	-	-	-	-	-	-	
100-5510-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	1,609.50	401.90	2,011.40	2,000.00	(600.00)	-23%	
	<b>Subtotal: Payroll Expenses</b>	<b>583,800.00</b>	<b>420,612.22</b>	<b>115,202.44</b>	<b>535,814.67</b>	<b>631,315.98</b>	<b>47,515.98</b>	<b>8%</b>	
100-5510-510-5101	Benefits / FICA	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	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	2,000.00	1,665.43	333.09	1,998.52	2,100.00	100.00	5%	
100-5510-510-5125	Benefits / Life Insurance	3,600.00	2,946.47	589.29	3,535.76	3,600.00	-	-	
100-5510-510-5121	Benefits / Dental	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	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	2,300.00	1,883.78	376.76	2,260.54	2,300.00	-	-	
100-5510-510-5124	Benefits / EAP	300.00	220.57	44.11	264.68	300.00	-	-	
100-5510-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	4,044.00	808.80	4,852.80	17,600.00	-	-	
100-5510-510-5105	Expenses / PERS-Pension Classic	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 PEPPRA-2nd Tier	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	8,600.00	7,265.90	1,453.18	8,719.08	9,100.00	500.00	6%	
100-5510-510-5103	Expenses / Workers Comp Ins	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	-	-	-	-	400.00	400.00	-	

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

**DRAFT**

GL Accounts		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>Subtotal: Benefits Expenses</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>912,500.00</b>	<b>659,425.01</b>	<b>162,965.00</b>	<b>822,390.02</b>	<b>985,315.98</b>	<b>72,815.98</b>	<b>8%</b>	
100-5510-515-5200	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	3,000.00	1,147.14	991.19	2,138.33	3,000.00	-	-	
100-5510-525-5309	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	6,800.00	5,114.47	1,200.00	6,314.47	6,800.00	-	-	
100-5510-525-5309	Qualtric/CS Call surveys	-	-	-	-	-	-	-	
100-5510-525-5340	Professional Services / Other Consultants	-	-	-	-	-	-	0%	
100-5510-536-5475	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	1,600.00	458.51	976.42	1,434.93	1,600.00	-	-	
100-5510-530-5403	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	2,500.00	1,742.03	690.34	2,432.37	2,500.00	-	-	
100-5510-536-5412	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	-	-	
100-5510-525-5319	Mid Year Adjustment. Unfunded	-	-	-	-	-	-	-	
100-5510-525-5319	Outside Labor / Contractors/Labor & Contractors	-	-	-	-	-	-	0%	
100-5510-525-5305	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
100-5510-525-5305	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
100-5510-525-5305	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
100-5510-525-5305	Tyler Insite Online Payment convenience 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	150,700.00	144,254.51	48,383.00	192,637.51	15,100.00	(135,600.00)	-90%	
100-5510-536-5320	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.
100-5510-536-5320	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	288,000.00	240,261.07	66,000.00	306,261.07	65,000.00	(223,000.00)	-77%	
100-5510-515-5202	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	500.00	36.68	94.00	130.68	500.00	-	-	
<b>Subtotal: Non Payroll and Benefits Expenses</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>1,368,400.00</b>	<b>1,052,439.42</b>	<b>284,099.94</b>	<b>1,336,539.38</b>	<b>1,082,615.98</b>	<b>(285,784.02)</b>	<b>-21%</b>	
<b>Meter Reading - 5520</b>									
100-5520-500-5001	Salaries & Wages / Full Time	486,700.00	280,693.27	51,035.14	331,728.41	548,172.80	61,472.80	13%	
100-5520-500-5003	Salaries & Wages / Overtime	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	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	700.00	536.50	97.55	634.05	700.00	-	-	
100-5520-500-5021	Labor / Class A Drivers License	-	-	-	-	-	-	-	

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

**DRAFT**

GL Accounts		FY 2023-24	YTD Actual	Encumbrances	Forecast	FY 2024-25	Budget	%	Justification
		Current Budget	As of 5/02/24	& Forecast	Final Total	Budget Request	Amount Change	Change	
<b>Subtotal: Payroll Expenses</b>		<b>509,900.00</b>	<b>304,135.16</b>	<b>55,297.30</b>	<b>359,432.46</b>	<b>576,172.80</b>	<b>66,272.80</b>	<b>13%</b>	
100-5520-510-5101	Benefits / FICA	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	7,200.00	4,492.90	816.89	5,309.79	7,800.00	600.00	8%	
100-5520-510-5123	Benefits / Disability Insurance	1,700.00	1,099.25	199.86	1,299.11	2,000.00	300.00	18%	
100-5520-510-5125	Benefits / Life Insurance	2,800.00	1,762.20	320.40	2,082.60	2,800.00	-	-	
100-5520-510-5121	Benefits / Dental	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	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	1,800.00	1,164.90	211.80	1,376.70	1,800.00	-	-	
100-5520-510-5124	Benefits / EAP	200.00	136.40	24.80	161.20	200.00	-	-	
100-5520-510-5100	Benefits / Deferred Comp-ER Match	13,700.00	3,594.00	653.45	4,247.45	13,700.00	-	-	
100-5520-510-5105	Expenses / PERS-Pension Classic	11,800.00	-	-	-	11,800.00	-	-	
100-5520-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	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	6,600.00	-	-	-	6,600.00	-	-	
100-5520-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	300.00	300.00	-	
100-5520-510-5103	Expenses / Workers Comp Ins	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>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>770,400.00</b>	<b>457,234.98</b>	<b>83,133.63</b>	<b>540,368.60</b>	<b>854,772.80</b>	<b>84,372.80</b>	<b>11%</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	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	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	4,800.00			Supplies, tools needed with misc. items for Meter Dept.
NEW	Metal Detectors					9,600.00			One time purchase of 6 metal detectors use for identification of metal piping. (\$1,600 x 6= \$9,600).
100-5520-530-5407	Operating Supplies / Shop Supplies	5,000.00	4,613.32	-	4,613.32	14,400.00	9,400.00	188%	
	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	240,000.00	191,505.30	35,921.10	227,426.40	240,000.00	-	-	
	Temp Agency								
100-5520-525-5319	Outside Labor/Contractors / Labor & Contractors	-	-	-	-	-			
	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	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	19,000.00	1,798.27	-	1,798.27	19,000.00	-	-	
<b>Subtotal: Non Payroll and Benefits Expenses</b>		<b>270,700.00</b>	<b>200,058.85</b>	<b>38,521.10</b>	<b>238,579.95</b>	<b>280,300.00</b>	<b>9,600.00</b>	<b>4%</b>	
<b>Total Expenses: Meter Reading - 5520</b>		<b>1,041,100.00</b>	<b>657,293.83</b>	<b>121,654.73</b>	<b>778,948.55</b>	<b>1,135,072.80</b>	<b>93,972.80</b>	<b>9%</b>	

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

**DRAFT**

GL Accounts		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	237,700.00	199,942.93	36,353.26	236,296.19	275,641.59	37,941.59	16%	
100-5530-500-5003	Salaries & Wages / Overtime	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	1,300.00	1,073.00	-	1,073.00	1,300.00	-	-	
	<b>Subtotal: Payroll Expenses</b>	<b>242,000.00</b>	<b>202,204.01</b>	<b>36,569.27</b>	<b>238,773.28</b>	<b>278,441.59</b>	<b>36,441.59</b>	<b>15%</b>	
100-5530-510-5101	Benefits / FICA	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	3,400.00	3,015.54	548.28	3,563.82	3,900.00	500.00	15%	
100-5530-510-5123	Benefits / Disability Insurance	800.00	777.34	141.33	918.67	900.00	100.00	13%	
100-5530-510-5125	Benefits / Life Insurance	1,200.00	1,052.69	191.40	1,244.09	1,200.00	-	-	
100-5530-510-5121	Benefits / Dental	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	54,800.00	52,205.57	9,491.92	61,697.49	63,800.00	9,000.00	16%	
100-5530-510-5122	Benefits / Vision Care Insurance	800.00	695.88	126.52	822.40	800.00	-	-	
100-5530-510-5124	Benefits / EAP	100.00	81.48	14.81	96.29	100.00	-	-	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	4,284.78	779.05	5,063.83	5,900.00	-	-	
100-5530-510-5105	Expenses / PERS-Pension Classic	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 PEPR-2nd Tier	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	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	-	-	-	-	-	-	-	
100-5530-510-5103	Expenses / Workers Comp Ins	1,300.00	1,047.91	190.53	1,238.44	1,500.00	200.00	15%	
	<b>Subtotal: Benefits Expenses</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>366,800.00</b>	<b>314,264.94</b>	<b>56,943.98</b>	<b>371,208.92</b>	<b>419,241.59</b>	<b>52,441.59</b>	<b>14%</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	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	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	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
	Midyear Adjustment. Additional printing due to system conversion								
100-5530-525-5304	Outside Labor / Contractors/Printing	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
	Midyear Adjustment. Reduce To cover additional printing								
100-5530-536-5471	Communication Services / Postage & Shipping	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	2,000.00	701.48	800.00	1,501.48	2,000.00	-	-	
	<b>Subtotal: Non Payroll and Benefits Expenses</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>	

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

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GL Accounts		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>Total Expenses: Billing - 5530</b>		<b>575,400.00</b>	<b>480,758.79</b>	<b>94,448.29</b>	<b>575,207.08</b>	<b>627,641.59</b>	<b>52,241.59</b>	<b>9%</b>	
<b>Administration - 5610</b>									
100-5610-500-5001	Salaries & Wages / Full Time	1,038,700.00	680,607.16	123,746.76	804,353.92	1,140,064.71	101,364.71	10%	
100-5610-500-5003	Salaries & Wages / Overtime	-	44.68	8.12	52.80	100.00	100.00	-	
100-5610-500-5020	Salaries & Wages / Bilingual Compensation	700.00	736.50	133.91	870.41	900.00	200.00	29%	
100-5610-510-5104	Salaries & Wages / Vehicle Allowance	18,200.00	15,750.00	2,800.00	18,550.00	18,200.00	-	-	
	<b>Subtotal: Payroll Expenses</b>	<b>1,057,600.00</b>	<b>697,138.34</b>	<b>126,688.79</b>	<b>823,827.13</b>	<b>1,159,264.71</b>	<b>101,664.71</b>	<b>10%</b>	
100-5610-510-5101	Benefits / FICA	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	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	3,300.00	2,171.85	394.88	2,566.73	3,200.00	(100.00)	-3%	
100-5610-510-5125	Benefits / Life Insurance	2,600.00	1,719.76	312.68	2,032.44	2,700.00	100.00	4%	
100-5610-510-5121	Benefits / Dental	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	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	1,300.00	826.02	150.19	976.21	1,300.00	-	-	
100-5610-510-5124	Benefits / EAP	100.00	96.72	17.59	114.31	100.00	-	-	
100-5610-510-5100	Benefits / Deferred Comp-ER Match	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	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 PEPRA-2nd Tier	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	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	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	-	-	-	-	-	-	-	
	<b>Subtotal: Benefits Expenses</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>1,428,000.00</b>	<b>920,161.61</b>	<b>167,238.48</b>	<b>1,087,400.09</b>	<b>1,532,664.71</b>	<b>104,664.71</b>	<b>7%</b>	
	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	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	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	-	-	-	-	-	-	-	
<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	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.

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

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GL Accounts		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
	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	94,625.00	64,344.42	19,000.00	83,344.42	98,000.00	3,375.00	4%	
	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 Assocaiton	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.
100-5610-515-5201	Miscellaneous / Subscriptions & Memberships	60,355.00	53,161.60	695.00	53,856.60	57,995.00	(2,360.00)	-4%	
	Misc office supplies	1,000.00	1,309.46	200.00	1,509.46	1,600.00			Misc office supplies, increased activity.
100-5610-536-5454	Miscellaneous / Office Supplies	1,000.00	1,309.46	200.00	1,509.46	1,600.00	600.00	60%	
	Recruitment costs	-	-	-	-	-			
100-5610-536-5474	Miscellaneous / Recruitment	-	-	-	-	-	-	-	
	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
NEW	All Other Legal Matters-LCW		108,427.28	11,500.00	119,927.28	120,000.00			HR Training & Legal matters.
100-5610-526-5330	Professional Services / Legal	635,000.00	547,052.97	71,500.00	618,552.97	420,000.00	(215,000.00)	-34%	
	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
100-5610-525-5340	Professional Services / Other Consultants	60,800.00	14,335.00	41,939.76	56,274.76	60,200.00	(600.00)	-1%	
	Election Expense	60,000.00	418.00	-	418.00	15,000.00			General election
100-5610-536-5452	Miscellaneous / Election Expense	60,000.00	418.00	-	418.00	15,000.00	(45,000.00)	-75%	
	SBVMWD - Habitat Conservation Plan	23,000.00	-	23,000.00	23,000.00	-			Completed in prior year.
NEW	Integrated Regional Urban Water MGMT Plan.	-	-	-	-	27,100.00			New Regional Activity.



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

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GL Accounts		FY 2023-24	YTD Actual	Encumbrances	Forecast	FY 2024-25	Budget	%	Justification
		Current Budget	As of 5/02/24	& Forecast	Final Total	Budget Request	Amount Change	Change	
100-5610-537-5505	Programs / Regional Programs	23,000.00	-	23,000.00	23,000.00	27,100.00	4,100.00	18%	
<b>Subtotal: Non Payroll and Benefits Expenses</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>2,387,380.00</b>	<b>1,620,018.58</b>	<b>327,023.24</b>	<b>1,947,041.82</b>	<b>2,239,759.71</b>	<b>(147,620.29)</b>	<b>-6%</b>	
<b>General Operations - 5615</b>									
100-5615-510-5133	Benefits / Medicare Part B	-	47,326.20	-	47,326.20	-	-	0%	
100-5615-510-5124	Benefits / EAP	-	-	-	-	-	-	0%	
100-5615-510-5131	Benefits / Dental-Retired	-	1,645.14	-	1,645.14	-	-	0%	
100-5615-510-5130	Benefits / Med-Retired	-	14,934.66	-	14,934.66	-	-	0%	
100-5615-510-5132	Benefits / Vision-Retired	-	529.50	-	529.50	-	-	0%	
100-5615-510-5140	Subsidy	-	-	-	-	-	-	0%	
<b>Subtotal: Benefits Expenses</b>		<b>-</b>	<b>64,435.50</b>	<b>-</b>	<b>64,435.50</b>	<b>-</b>	<b>0%</b>	<b>-</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	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	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	1,273,123.00	621,153.00	-	621,153.00	615,000.00	(68,123.00)	-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	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	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	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	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	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	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	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	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	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	4,500.00	2,013.78	402.76	2,416.54	3,000.00	(1,500.00)	-33%	

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

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GL Accounts	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
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	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	12,500.00	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
100-5615-540-5603 Repair & Maintenance / Communication Equipment	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	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	-	-	-	-	-	-	-	
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.
100-5615-536-5303 Miscellaneous / Insurance-Auto / Gen	468,344.00	350,629.87	120,000.00	470,629.87	488,336.00	19,992.00	4%	
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.
100-5615-550-5650 Communication Services / Telephone	65,900.00	58,649.85	11,394.75	70,044.60	73,700.00	7,800.00	12%	
Postage check to Quadient 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.
100-5615-536-5471 Communication Services / Postage & Shipping	8,000.00	2,092.53	6,000.00	8,092.53	8,000.00	-	-	
100-5615-525-5319 Outside Labor / Contractors/Labor & Contractors	-	-	-	-	-		0%	
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.
100-5615-540-5470 Improvements Projects / Cap Improvement Proj Exp	50,000.00	-	-	-	50,000.00	-	-	
Equipment Rental	5,000.00	4,897.03	979.41	5,876.44	6,000.00			Renting Equipment for Events. Small increase expected.
100-5615-528-5381 Rentals / Equipment	5,000.00	4,897.03	979.41	5,876.44	6,000.00	1,000.00	20%	
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.
100-5615-540-5613 Repair & Maintenance / Structures & Improvements	170,000.00	123,406.32	30,616.45	154,022.77	160,000.00	(10,000.00)	-6%	
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, vactor truck and heavy duty equipment. No change in budget request.
100-5615-540-5607 Repair & Maintenance / Major Equip & Gen Plant	30,000.00	29,449.73	2,945.09	32,394.82	30,000.00	-	-	
100-5615-540-5615 Repair & Maintenance / Tools	-	-	-	-	-		0%	
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

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

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GL Accounts		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
	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.
100-5615-536-5473	Miscellaneous / Permits & Fees	237,800.00	264,363.18	1,800.00	266,163.18	287,100.00	49,300.00	21%	
100-5615-536-5455	Bad Debt Expense / Water Related	50,000.00	-	-	-	50,000.00	-	-	
100-6800-614-6080	LITIGATION LOSS / LITIGATION LOSS	-	514,449.99	-	514,449.99	-	-	-	
100-6100-612-6030	Board Approved / Rate Rebate	-	(7.47)	-	(7.47)	-	-	0%	
100-6100-612-6031	Board Approved / Rate Rebate	-	-	-	-	-	-	0%	
	<b>Subtotal: Non Payroll and Benefits Expenses</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>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>	
<b>Accounting - 5620</b>									
100-5620-500-5001	Salaries & Wages / Full Time	540,200.00	380,980.10	69,269.11	450,249.21	436,101.43	(104,098.57)	-19%	
100-5620-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	-	-	
100-5620-500-5003	Salaries & Wages / Overtime	14,500.00	12,261.70	2,229.40	14,491.10	14,500.00	-	-	
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	1,796.00	326.55	2,122.55	2,600.00	-	-	
	<b>Subtotal: Payroll Expenses</b>	<b>557,300.00</b>	<b>395,037.80</b>	<b>71,825.05</b>	<b>466,862.86</b>	<b>453,201.43</b>	<b>(104,098.57)</b>	<b>-19%</b>	
100-5620-510-5101	Benefits / FICA	32,300.00	24,260.22	4,410.95	28,671.17	32,400.00	100.00	-	
100-5620-510-5102	Benefits / Medicare	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	1,700.00	1,279.85	232.70	1,512.55	1,800.00	100.00	6%	
100-5620-510-5125	Benefits / Life Insurance	2,200.00	1,548.47	281.54	1,830.01	2,000.00	(200.00)	-9%	
100-5620-510-5121	Benefits / Dental	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	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	1,300.00	994.54	180.83	1,175.37	1,300.00	-	-	
100-5620-510-5124	Benefits / EAP	100.00	116.45	21.17	137.62	100.00	-	-	
100-5620-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	5,149.12	936.20	6,085.32	9,800.00	-	-	
100-5620-510-5105	Expenses / PERS-Pension Classic	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	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	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	-	-	-	-	-	-	-	
100-5620-510-5103	Expenses / Workers Comp Ins	3,100.00	2,290.81	416.51	2,707.32	2,900.00	(200.00)	-6%	
	<b>Subtotal: Benefits Expenses</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>813,100.00</b>	<b>578,071.90</b>	<b>105,103.98</b>	<b>683,175.88</b>	<b>714,301.43</b>	<b>(98,798.57)</b>	<b>-12%</b>	
	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	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	1,000.00	-	1,000.00	1,000.00	1,000.00	-	-	

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

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GL Accounts		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
	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	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	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 e-lockbox fees.
100-5620-536-5302	Miscellaneous / Bank Account Analysis	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	1,795.00	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	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	9,000.00	8,337.06	1,400.00	9,737.06	10,000.00	1,000.00	11%	
100-5620-525-5307	Professional Services / Accounting Assistance	-	-	-	-	-		0%	
	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	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>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>1,039,100.00</b>	<b>775,450.87</b>	<b>142,543.85</b>	<b>917,994.72</b>	<b>936,431.43</b>	<b>(102,668.57)</b>	<b>-10%</b>	

Engineering - 5630									
100-5630-500-5001	Salaries & Wages / Full Time	1,194,100.00	881,954.18	160,355.31	1,042,309.49	1,210,671.26	16,571.26	1%	
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	3,000.00	1,781.56	323.92	2,105.48	3,000.00	-	-	
100-5630-500-5004	Salaries & Wages / On Call	-	-	-	-	-	-	-	

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

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GL Accounts		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
100-5630-500-5020	Salaries & Wages / Bilingual Compensation	2,000.00	1,073.00	195.09	1,268.09	1,300.00	(700.00)	-35%	
	<b>Subtotal: Payroll Expenses</b>	<b>1,199,100.00</b>	<b>884,808.74</b>	<b>160,874.32</b>	<b>1,045,683.06</b>	<b>1,380,571.26</b>	<b>181,471.26</b>	15%	
100-5630-510-5101	Benefits / FICA	71,100.00	51,710.43	9,401.90	61,112.33	70,600.00	(500.00)	-1%	
100-5630-510-5102	Benefits / Medicare	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	3,900.00	3,372.03	613.10	3,985.13	4,700.00	800.00	21%	
100-5630-510-5125	Benefits / Life Insurance	4,300.00	3,401.36	618.43	4,019.79	4,300.00	-	-	
100-5630-510-5121	Benefits / Dental	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	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	2,500.00	2,033.28	369.69	2,402.97	2,600.00	100.00	4%	
100-5630-510-5124	Benefits / EAP	300.00	238.08	43.29	281.37	300.00	-	-	
100-5630-510-5100	Benefits / Deferred Comp-ER Match	19,500.00	11,655.00	2,119.09	13,774.09	19,500.00	-	-	
100-5630-510-5105	Expenses / PERS-Pension Classic	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	42,600.00	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	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	-	-	-	-	-	-	-	
100-5630-510-5103	Expenses / Workers Comp Ins	15,400.00	19,001.12	3,454.75	22,455.87	15,900.00	500.00	3%	
	<b>Subtotal: Benefits Expenses</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>1,710,500.00</b>	<b>1,287,018.24</b>	<b>234,003.32</b>	<b>1,521,021.57</b>	<b>1,930,071.26</b>	<b>219,571.26</b>	<b>13%</b>	
<b>NEW</b>	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	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	3,000.00	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	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	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	1,500.00	496.43	99.29	595.72	2,000.00	500.00	33%	
	Midyear adjustment. Unexpected on call service								
100-5630-525-5311	Professional Services / Engineering	-	-	-	-	-		0%	
	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.
<b>NEW</b>	Water Facilities Master Plan and 5 year CIP.					250,000.00			Water Facilities Master Plan and 5 year CIP

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

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GL Accounts		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
Grant Writing Services		50,000.00							
100-5630-525-5340	Professional Services / Other Consultants	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>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>1,814,595.00</b>	<b>1,300,431.10</b>	<b>245,971.70</b>	<b>1,546,402.81</b>	<b>2,236,971.26</b>	<b>422,376.26</b>	<b>23%</b>	
<b>Information Technology - 5640</b>									
100-5640-500-5001	Salaries & Wages / Full Time	632,600.00	540,548.80	98,281.60	638,830.40	710,806.10	78,206.10	12%	
100-5640-500-5003	Salaries & Wages / Overtime	15,000.00	4,906.55	892.10	5,798.65	15,000.00	-	-	
100-5640-500-5020	Salaries & Wages / Bilingual Compensation	700.00	536.50	97.55	634.05	700.00	-	-	
<b>Subtotal: Payroll Expenses</b>		<b>648,300.00</b>	<b>545,991.85</b>	<b>99,271.25</b>	<b>645,263.10</b>	<b>726,506.10</b>	<b>78,206.10</b>	<b>12%</b>	
100-5640-510-5101	Benefits / FICA	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	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	1,700.00	1,675.70	304.67	1,980.37	2,000.00	300.00	18%	
100-5640-510-5125	Benefits / Life Insurance	2,100.00	1,893.54	344.28	2,237.82	2,100.00	-	-	
100-5640-510-5121	Benefits / Dental	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	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	1,000.00	931.92	169.44	1,101.36	1,000.00	-	-	
100-5640-510-5124	Benefits / EAP	100.00	109.12	19.84	128.96	100.00	-	-	
100-5640-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	6,438.00	1,170.55	7,608.55	7,800.00	-	-	
100-5640-510-5105	Expenses / PERS-Pension Classic	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 PEPRA-2nd Tier	-	-	-	-	-	-	-	
100-5640-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	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	-	-	-	-	550.00	550.00	-	
100-5640-510-5103	Expenses / Workers Comp Ins	3,500.00	2,827.30	514.05	3,341.35	3,700.00	200.00	6%	
<b>Subtotal: Benefits Expenses</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>920,500.00</b>	<b>786,117.82</b>	<b>142,930.52</b>	<b>929,048.33</b>	<b>1,026,656.10</b>	<b>106,156.10</b>	<b>12%</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	2,400.00	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.
100-5640-515-5201	Miscellaneous / Subscriptions & Memberships	130.00	130.00	-	130.00	1,330.00	1,200.00	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.
100-5640-530-5410	Miscellaneous / Computer Supplies & Maint	84,800.00	54,155.24	24,897.86	79,053.10	88,600.00	3,800.00	4%	

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

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GL Accounts	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
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.
Contingency	-	-	7,504.35	7,504.35	-			Not budgeted in FY24-25.
100-5640-550-5651 Miscellaneous / High Speed Internet Ser	48,320.00	34,143.09	15,008.70	49,151.79	44,000.00	(4,320.00)	-9%	
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.
NEW 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
100-5640-525-5316 Professional Services / Programmer	25,000.00	457.00	-	457.00	125,000.00	100,000.00	400%	
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)
NEW Document Management System					15,000.00			Ongoing subscription cost for new system.
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



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

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GL Accounts		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	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
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	341,800.00	241,034.39	80,681.77	321,716.16	407,336.00	65,536.00	19%	
	<b>Subtotal: Non Payroll and Benefits Expenses</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>1,423,250.00</b>	<b>1,118,383.54</b>	<b>263,518.85</b>	<b>1,381,902.38</b>	<b>1,695,622.10</b>	<b>272,372.10</b>	<b>19%</b>	
<b>GIS - 5645</b>									
100-5645-500-5001	Salaries & Wages / Full Time	112,800.00	74,392.45	13,525.90	87,918.35	188,270.70	75,470.70	67%	
100-5645-500-5002	Salaries & Wages / Part Time	42,400.00	14,617.05	2,657.65	17,274.70	42,400.00	-	-	
100-5645-500-5003	Salaries & Wages / Overtime	-	592.90	107.80	700.70	700.00	700.00	-	
	<b>Subtotal: Payroll Expenses</b>	<b>155,200.00</b>	<b>89,602.40</b>	<b>16,291.35</b>	<b>105,893.75</b>	<b>231,370.70</b>	<b>76,170.70</b>	<b>49%</b>	
100-5645-510-5101	Benefits / FICA	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	2,300.00	1,319.26	239.87	1,559.13	2,600.00	300.00	13%	
100-5645-510-5123	Benefits / Disability Insurance	400.00	231.38	42.07	273.45	500.00	100.00	25%	
100-5645-510-5125	Benefits / Life Insurance	400.00	224.28	40.78	265.06	400.00	-	-	
100-5645-510-5121	Benefits / Dental	1,100.00	739.06	134.37	873.43	2,100.00	1,000.00	91%	
100-5645-510-5120	Benefits / Hosp / Med Insurance	16,200.00	10,608.26	1,928.77	12,537.03	32,200.00	16,000.00	99%	
100-5645-510-5122	Benefits / Vision Care Insurance	300.00	148.26	26.96	175.22	300.00	-	-	
100-5645-510-5124	Benefits / EAP	-	17.36	3.16	20.52	-	-	-	
100-5645-510-5100	Benefits / Deferred Comp-ER Match	2,000.00	934.50	169.91	1,104.41	2,000.00	-	-	
100-5645-510-5105	Expenses / PERS-Pension Classic	-	-	-	-	-	-	#DIV/0!	
100-5645-510-5106	PERS-Pension / Employer PEPR-2nd Tier	8,700.00	5,286.56	961.19	6,247.75	10,400.00	1,700.00	20%	
100-5645-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	-	-	-	-	-	#DIV/0!	
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	
100-5645-510-5103	Expenses / Workers Comp Ins	900.00	456.82	83.06	539.88	1,000.00	100.00	11%	
	<b>Subtotal: Benefits Expenses</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>197,200.00</b>	<b>115,209.09</b>	<b>20,947.11</b>	<b>136,156.21</b>	<b>293,970.70</b>	<b>96,770.70</b>	<b>49%</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	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	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	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.



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

**DRAFT**

GL Accounts		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	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	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>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>262,040.00</b>	<b>154,092.06</b>	<b>38,433.70</b>	<b>192,525.77</b>	<b>320,870.70</b>	<b>58,830.70</b>	<b>22%</b>	

Board of Directors - 5650									
100-5650-500-5002	Salaries & Wages / Part Time	122,400.00	85,106.80	17,021.36	102,128.16	134,712.89	12,312.89	10%	
	<b>Subtotal: Payroll Expenses</b>	<b>122,400.00</b>	<b>85,106.80</b>	<b>17,021.36</b>	<b>102,128.16</b>	<b>134,712.89</b>	<b>12,312.89</b>	<b>10%</b>	
100-5650-510-5123	Benefits / Disability Insurance	300.00	204.57	40.91	245.48	300.00	-	-	
100-5650-510-5125	Benefits / Life Insurance	3,200.00	2,431.35	486.27	2,917.62	3,200.00	-	-	
100-5650-510-5101	Benefits / FICA	7,600.00	5,443.86	1,088.77	6,532.63	8,000.00	400.00	5%	
100-5650-510-5102	Benefits / Medicare	1,800.00	1,273.12	254.62	1,527.74	1,900.00	100.00	6%	
100-5650-510-5121	Benefits / Dental	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	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	1,300.00	953.10	190.62	1,143.72	1,300.00	-	-	
100-5650-510-5105	Expenses / PERS-Pension Classic	-	-	-	-	-	-	#DIV/0!	
100-5650-510-5103	Expenses / Workers Comp Ins	800.00	499.93	99.99	599.92	800.00	-	-	
	<b>Subtotal: Benefits Expenses</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>250,100.00</b>	<b>183,680.96</b>	<b>36,736.19</b>	<b>220,417.15</b>	<b>279,512.89</b>	<b>29,412.89</b>	<b>12%</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	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	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	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	14,400.00	5,869.62	-	5,869.62	14,400.00	-	-	
	<b>Subtotal: Non Payroll and Benefits Expenses</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>309,700.00</b>	<b>226,253.81</b>	<b>46,011.19</b>	<b>272,265.00</b>	<b>345,712.89</b>	<b>36,012.89</b>	<b>12%</b>	

Human Resources/Risk Management - 5660									
100-5660-500-5001	Salaries & Wages / Full Time	404,200.00	346,337.35	62,970.43	409,307.78	461,620.30	57,420.30	14%	
100-5660-500-5003	Salaries & Wages / Overtime	3,000.00	1,700.98	309.27	2,010.25	3,000.00	-	-	
100-5660-500-5020	Salaries & Wages / Bilingual Compensation	2,000.00	1,609.50	292.64	1,902.14	2,000.00	-	-	
100-5660-510-5104	Salaries & Wages / Vehicle Allowance	-	-	-	-	-	-	-	
	<b>Subtotal: Payroll Expenses</b>	<b>409,200.00</b>	<b>349,647.83</b>	<b>63,572.33</b>	<b>413,220.17</b>	<b>466,620.30</b>	<b>57,420.30</b>	<b>14%</b>	
100-5660-510-5101	Benefits / FICA	23,300.00	19,531.30	3,551.15	23,082.45	25,900.00	2,600.00	11%	

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

**DRAFT**

GL Accounts		FY 2023-24	YTD Actual	Encumbrances	Forecast	FY 2024-25	Budget	%	Justification
		Current Budget	As of 5/02/24	& Forecast	Final Total	Budget Request	Amount Change	Change	
100-5660-510-5102	Benefits / Medicare	6,000.00	5,132.42	933.17	6,065.59	6,900.00	900.00	15%	
100-5660-510-5123	Benefits / Disability Insurance	1,400.00	1,356.13	246.57	1,602.70	1,600.00	200.00	13%	
100-5660-510-5125	Benefits / Life Insurance	1,600.00	1,533.57	278.83	1,812.40	1,600.00	-	-	
100-5660-510-5121	Benefits / Dental	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	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	800.00	698.94	127.08	826.02	800.00	-	-	
100-5660-510-5124	Benefits / EAP	100.00	81.84	14.88	96.72	100.00	-	-	
100-5660-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	4,828.50	877.91	5,706.41	5,900.00	-	-	
100-5660-510-5105	Expenses / PERS-Pension Classic	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 PEPR-2nd Tier	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	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	-	-	-	-	-	-	-	
100-5660-510-5103	Expenses / Workers Comp Ins	2,300.00	1,815.23	330.04	2,145.27	2,500.00	200.00	9%	
<b>Subtotal: Benefits Expenses</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>583,400.00</b>	<b>503,293.23</b>	<b>91,507.86</b>	<b>594,801.10</b>	<b>658,820.30</b>	<b>75,420.30</b>	<b>13%</b>	
	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.
100-5660-515-5200	Expenses / Training	46,950.00	20,575.61	13,294.00	33,869.61	58,780.00	11,830.00	25%	
	CalPELRA Conference Travel Lodging & Meal Expenses	2,000.00	-	-	-	1,800.00			Lodging and meals for CalPELRA conference attendance. Not attended during FY24.

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

**DRAFT**

GL Accounts	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
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</b> Miscellaneous / Trans/Meals/Lodging	<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</b> Operating Supplies / Recognition Supply	<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</b> Operating Supplies / Safety	<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</b> Operating Supplies / Miscellaneous	<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>	
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
<b>100-5660-515-5201</b> Miscellaneous / Subscription & Memberships	<b>12,050.00</b>	<b>4,706.09</b>	<b>5,600.00</b>	<b>10,306.09</b>	<b>14,200.00</b>	<b>2,150.00</b>	<b>18%</b>	
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
<b>100-5660-536-5474</b> Miscellaneous / Recruitment	<b>64,000.00</b>	<b>51,161.43</b>	<b>12,500.00</b>	<b>63,661.43</b>	<b>16,500.00</b>	<b>(47,500.00)</b>	<b>-74%</b>	
Employee Wellness	26,000.00	12,946.78	-	12,946.78	18,500.00			Employee wellness activities and luncheons
<b>100-5660-536-5453</b> Miscellaneous / Employee Wellness Program	<b>26,000.00</b>	<b>12,946.78</b>	<b>-</b>	<b>12,946.78</b>	<b>18,500.00</b>	<b>(7,500.00)</b>	<b>-29%</b>	
Legal services	-	-	-	-	-			
<b>100-5660-526-5330</b> Professional Services / Legal	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NEW</b> 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.
<b>NEW</b> 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
<b>100-5660-525-5340</b> Professional Services / Other Consultants	<b>115,000.00</b>	<b>75,655.49</b>	<b>52,090.00</b>	<b>127,745.49</b>	<b>140,000.00</b>	<b>25,000.00</b>	<b>22%</b>	

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

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GL Accounts	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>Subtotal: Non Payroll and Benefits Expenses</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 - 5660</b>	<b>899,050.00</b>	<b>708,277.32</b>	<b>181,991.86</b>	<b>890,269.19</b>	<b>971,250.30</b>	<b>72,200.30</b>	<b>8%</b>	
<b>Purchasing - 5680</b>								
100-5680-500-5001 Salaries & Wages / Full Time	440,800.00	368,640.61	67,025.57	435,666.18	497,340.00	56,540.00	13%	
100-5680-500-5003 Salaries & Wages / Overtime	3,000.00	1,988.59	361.56	2,350.15	3,000.00	-	-	
100-5680-500-5021 Salaries & Wages / Class A Drivers License	700.00	536.50	97.55	634.05	700.00	-	-	
100-5680-500-5020 Salaries & Wages / Bilingual Compensation	700.00	536.50	97.55	634.05	700.00	-	-	
<b>Subtotal: Payroll Expenses</b>	<b>445,200.00</b>	<b>371,702.20</b>	<b>67,582.22</b>	<b>439,284.43</b>	<b>501,740.00</b>	<b>56,540.00</b>	<b>13%</b>	
100-5680-510-5101 Benefits / FICA	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	6,500.00	5,444.67	989.94	6,434.61	7,200.00	700.00	11%	
100-5680-510-5123 Benefits / Disability Insurance	1,500.00	1,471.27	267.50	1,738.77	1,700.00	200.00	13%	
100-5680-510-5125 Benefits / Life Insurance	2,000.00	1,859.00	338.00	2,197.00	2,000.00	-	-	
100-5680-510-5121 Benefits / Dental	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	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	1,300.00	1,143.72	207.95	1,351.67	1,300.00	-	-	
100-5680-510-5124 Benefits / EAP	100.00	133.92	24.35	158.27	100.00	-	-	
100-5680-510-5100 Benefits / Deferred Comp-ER Match	9,800.00	3,936.94	715.81	4,652.75	9,800.00	-	-	
100-5680-510-5105 Expenses / PERS-Pension Classic	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 PEPR-2nd Tier	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	5,900.00	4,837.65	879.57	5,717.22	6,100.00	200.00	3%	
100-5680-510-5109 Expense / PERS - Pension Expense - GASB 68	-	-	-	-	300.00	300.00	-	
100-5680-510-5103 Expenses / Workers Comp Ins	5,600.00	4,495.25	817.32	5,312.57	6,200.00	600.00	11%	
<b>Subtotal: Benefits Expenses</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>665,000.00</b>	<b>556,710.98</b>	<b>101,220.18</b>	<b>657,931.18</b>	<b>746,940.00</b>	<b>81,940.00</b>	<b>12%</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	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	2,400.00	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	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
Operating Supplies / Miscellaneous	1,000.00	60.00	12.00	72.00	1,000.00	-	-	
100-5680-530-5403 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)

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

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GL Accounts		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
100-5680-515-5201	Miscellaneous / Subscriptions & Memberships	1,600.00	1,382.67	276.53	1,659.20	1,600.00	-	-	
<b>Subtotal: Non Payroll and Benefits Expenses</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>677,500.00</b>	<b>561,175.20</b>	<b>102,113.02</b>	<b>663,288.24</b>	<b>757,440.00</b>	<b>79,940.00</b>	<b>12%</b>	
<b>Government / Public Affairs - 5710</b>									
100-5710-500-5001	Salaries & Wages / Full Time	421,500.00	202,046.27	36,735.69	238,781.96	503,232.83	81,732.83	19%	
100-5710-500-5002	Salaries & Wages / Part Time	42,400.00	-	-	-	42,400.00	-	-	
100-5710-500-5003	Salaries & Wages / Overtime	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	700.00	536.50	97.55	634.05	2,000.00	1,300.00	186%	
<b>Subtotal: Payroll Expenses</b>		<b>478,600.00</b>	<b>213,123.70</b>	<b>38,749.76</b>	<b>251,873.47</b>	<b>566,632.83</b>	<b>88,032.83</b>	<b>18%</b>	
100-5710-510-5101	Benefits / FICA	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	6,800.00	3,126.01	568.37	3,694.38	7,200.00	400.00	6%	
100-5710-510-5123	Benefits / Disability Insurance	1,400.00	749.67	136.30	885.97	1,500.00	100.00	7%	
100-5710-510-5125	Benefits / Life Insurance	1,700.00	830.43	150.99	981.42	1,600.00	(100.00)	-6%	
100-5710-510-5121	Benefits / Dental	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	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	1,000.00	473.33	86.06	559.39	1,000.00	-	-	
100-5710-510-5124	Benefits / EAP	100.00	55.43	10.08	65.51	100.00	-	-	
100-5710-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	1,710.66	311.03	2,021.69	7,800.00	-	-	
100-5710-510-5105	Expenses / PERS-Pension Classic	15,400.00	40.52	7.37	47.89	9,700.00	(5,700.00)	-37%	
100-5710-510-5106	PERS-Pension / Employer PEPR-2nd Tier	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	8,600.00	22.75	4.14	26.89	5,400.00	(3,200.00)	-37%	
100-5710-510-5103	Expenses / Workers Comp Ins	2,700.00	1,121.44	203.90	1,325.34	2,700.00	-	-	
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	
<b>Subtotal: Benefits Expenses</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>672,100.00</b>	<b>284,046.57</b>	<b>51,644.83</b>	<b>335,691.42</b>	<b>771,332.83</b>	<b>99,232.83</b>	<b>15%</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	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	1,500.00	139.20	-	139.20	1,000.00	(500.00)	-33%	
	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
100-5710-536-5471	Postage & Shipping	25,000.00	4,955.50	12,000.00	16,955.50	25,000.00	-	-	

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

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GL Accounts		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
	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
100-5710-536-5411	Miscellaneous / Printing	56,500.00	23,105.10	16,600.00	39,705.10	50,000.00	(6,500.00)	-12%	
	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
100-5710-515-5202	Miscellaneous / Trans/Meals/Lodging	15,000.00	6,537.55	3,000.00	9,537.55	20,000.00	5,000.00	33%	
	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 contact contact to share information with customers regarding events and the monthly newsletter	3,800.00	3,896.96	-	3,896.96	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
100-5710-515-5201	Miscellaneous / Subscriptions & Memberships	9,300.00	8,321.61	1,361.62	9,683.23	18,340.00	9,040.00	97%	
	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	55,000.00	93,000.00	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.
NEW	History Book 75th Anniversary					25,000.00			Will work with a consultant for the research portion of WVWD 75th Anniversary book.

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

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GL Accounts	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
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.
<b>100-5710-525-5340 Professional Services / Other Consultants</b>	<b>355,500.00</b>	<b>163,997.00</b>	<b>92,500.00</b>	<b>256,497.00</b>	<b>446,000.00</b>	<b>90,500.00</b>	<b>25%</b>	
Demonstration Water-Wise Garden Redesign								
<b>100-5710-525-5319 Outside Labor / Contractors/Labor &amp; Contractors</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>		
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>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>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>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>597,100.00</b>	<b>314,362.83</b>	<b>149,496.62</b>	<b>476,374.03</b>	<b>749,785.00</b>	<b>152,685.00</b>	<b>26%</b>	
<b>Total Expenses: Public Affairs - 5710</b>	<b>1,269,200.00</b>	<b>598,409.40</b>	<b>201,141.45</b>	<b>812,065.45</b>	<b>1,521,117.83</b>	<b>251,917.83</b>	<b>20%</b>	

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

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GL Accounts	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>Grants &amp; Rebates - 5720</b>								
Grant Writing Consultant				-				
100-5720-525-5340 Professional Services / Other Consultants	-	-	-	-	-	-	0%	
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, Commerical, Industrial, Institutional)	24,500.00	6,264.48	-	6,264.48	175,000.00			Colton Unified School District replacing turf projected rebate
NEW Consultant- Grants					100,000.00			Grant Writing & Research
NEW Consultant- Water Use Efficiency					50,000.00			Water use efficiency programs
100-5720-537-5503 Programs / Rebate	30,000.00	8,464.48	-	8,464.48	325,000.00	295,000.00	NA	
								#DIV/0!
100-5720-537-5472 Programs / Grants	-	-	-	-	-	-	0%	#DIV/0!
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>30,000.00</b>	<b>8,464.48</b>	<b>-</b>	<b>8,464.48</b>	<b>325,000.00</b>	<b>295,000.00</b>	<b>983%</b>	
<b>Total Expenses: Grants &amp; Rebates - 5720</b>	<b>30,000.00</b>	<b>8,464.48</b>	<b>-</b>	<b>8,464.48</b>	<b>325,000.00</b>	<b>295,000.00</b>	<b>983%</b>	
<b>Total Operating Expenses</b>	<b>32,443,672.00</b>	<b>24,093,227.84</b>	<b>5,452,719.77</b>	<b>29,575,963.28</b>	<b>34,521,054.00</b>	<b>2,077,382.00</b>	<b>6%</b>	

Operating Surplus(Deficit) Before Depreciation/Amortization (96,141.00) 1,359,011.36 625,432.86 1,954,428.54 (1,464,438.00) (1,368,297.00) 1423%

<b>Non-Operating Revenues</b>								
<b>Property Taxes</b>								
Taxes & Assessments / County Of San Bernardino	-	-	-	-	-	-	-	Not Budgeted
100-4030-420-4201	-	-	-	-	-	-	-	
100-4030-420-4200 Couty Of Riverside - Assessments	-	-	-	-	-	-	#DIV/0!	
100-4030-420-4215 Redevelopment Passthrough (RPPTF)	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 Homeowners Exemption	13,000.00	6,558.38	-	6,558.38	13,000.00	-	-	No change from prior year budget.
100-4030-420-4208 Supplemental Secured	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 Supplemental Unsecured	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 Property Tax Secured	28.00	16.41	13.00	29.41	28.00	-	-	No change from prior year budget.
100-4030-420-4207 Property Tax Unsecured	2.00	0.67	0.13	0.80	2.00	-	-	No change from prior year budget.
100-4030-420-4204 Mobile Home Interest	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 Utility Secured	47,000.00	46,910.00	79.00	46,989.00	47,000.00	-	-	No change from prior year budget.
100-4030-420-4205 Prior Year Secured	-	0.03	0.01	0.04	-	-	-	Non-budgeted item.
100-4030-420-4450 County Tax Collection Fee	5.00	-	-	-	-	(5.00)	-	Non-budgeted item.
100-4030-420-4211 Penalty	100.00	-	-	-	-	(100.00)	-	Non-budgeted item.
<b>Subtotal: Property Taxes</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 Grant Revenue / Grant	-	-	-	-	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 Expense Reimbursements	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>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 Interest Income On Investments	2,020,626.49	3,413,316.26	660,000.00	4,073,316.26	3,700,000.00	1,679,373.51	83%	Lower interest rates expected and use of funds for CIP.
100-4040-426-4301 Revenue / Unrealized Gain On Invest	-	1,037,491.28	207,498.26	1,244,989.54	-	-	-	Non-budgeted item.
<b>Subtotal: Interest and Investment Earnings</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>3,700,000.00</b>	<b>1,679,373.51</b>	<b>83%</b>	



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

**DRAFT**

GL Accounts	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>Rental Income - Cellular Antennas</b>									
100-4050-427-4350	Rental & Leasing of Property	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>40,835.61</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	Other Income / Settlement	-	-	-	-	-	-	0%	Non-budgeted item.
100-4080-435-4454	Other Income / Misc (Contingent)	-	23,700.00	4,740.00	28,440.00	-	-	0%	Non-budgeted item.
100-4080-435-4452	Recycling Materials Sold	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. Budget amount reflects actual.
100-4080-435-4451	Other Income / Employee Wellness Program	1,750.00	2,000.00	-	2,000.00	2,000.00	250.00	-	
<b>Subtotal: Other Non-Operating Revenues</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	Gain-Asset Sale/Retirement	-	2,029,568.00	-	2,029,568.00	-	-	-	Non-budgeted item.
<b>Subtotal: Gain On Sale/Disposition Of Capital Assets</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>5,328,015.25</b>	<b>9,990,795.91</b>	<b>1,242,732.22</b>	<b>11,233,528.13</b>	<b>9,004,787.00</b>	<b>3,676,771.75</b>	<b>69%</b>	
<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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Interest Expense - Long-Term Debt</b>									
100-6200-610-6010	Long Term Debt / Interest	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	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	-	-	-	-	-	-	-	
100-6300-613-6051	Amort-Bond Issue Costs	6,615.00	-	6,615.00	6,615.00	6,615.00	-	-	Per amortization schedule.
<b>Subtotal: Interest Expense - Long-Term Debt</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>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>4,443,800.25</b>	<b>9,326,173.14</b>	<b>1,236,117.22</b>	<b>10,562,290.36</b>	<b>8,086,172.00</b>	<b>3,642,371.75</b>	<b>82%</b>	
<b>OPERATING BUDGET SUMMARY</b>									
<b>Grand Total Revenues</b>		37,675,546	35,443,035	7,320,885	42,763,920	42,061,403	4,385,857		
<b>Grand Total Expenses</b>		33,327,887	24,757,851	5,459,335	30,217,185	35,439,669	2,111,782		
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>		1,092,629	1,002,247	80,382	1,082,629	2,039,629	947,000		
<b>Net Surplus(Deficit)</b>		<b>3,255,030</b>	<b>9,682,938</b>	<b>1,781,168</b>	<b>11,464,106</b>	<b>4,582,105</b>	<b>1,327,075</b>		

**DEBT SERVICE**

Debt Convenience Ratio Calculation:

<b>Debt Service</b>				
Net Revenue	5,231,874		13,187,957	7,540,349

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

**DRAFT**

GL Accounts	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
Series 2016A Bond Debt Service	1,303,300			1,302,600	1,304,000				
<b>Debt Covenant Ratio (Minimum 1.20)</b>	<b>4.01</b>			<b>10.12</b>	<b>5.78</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	GF	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	RR	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  
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>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
New	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	Rehabilitate 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	Flocculaters Assembly (QTY 18)	45,000	33,500	33,418	11,582	45,000	0	134%		-							45,000
New	RR	Wrought iron security fence at Well 30	-							160,000	160,000							160,000
New	RR	New Arsenic Online Analyzer	-							66,000	66,000							66,000
New	RR	Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 2,30,8,41)	-							150,000	150,000							150,000
New	RR	Roemer GAC Vessel Media replacement (QTY 10)	1,730,000					1,730,000		-	-	-	-	-	-	-	-	1,730,000
New	RR	Roemer Filter #5 Rehab	-							650,000	650,000							650,000
New	RR	Chain Of Flight (QTY 3)	-							40,000	40,000							40,000
New	RR	Replace 24-inch Roemer Valve	-							30,000	30,000							30,000
New	RR	Roemer Booster Pumps Rehab (QTY 9 ) EFFLUENT	-							80,000	80,000							80,000
New	RR	Booster Station 5-1	70,000					70,000		50,000	50,000							120,000
New	RR	Booster Station 6-1	60,000					60,000		50,000	50,000							110,000
New	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	2,490,243					2,490,243	0%		-		250,000	1,600,000	640,243			2,490,243
New	GF	Construct new well - Well 43 Bunker Hill	959,757					959,757	0%		-		959,757					959,757
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	225,000	641,020	-	-	-	225,000	0%		125,000	100,000						225,000
New	GF	Emergency Generators Zone 5 PS 5-2	525,000	-	-	-	-	525,000	0%		325,000	200,000						525,000
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>125,462,871</b>	<b>71,122,577</b>	<b>28,760,742</b>	<b>17,531,627</b>	<b>46,292,369</b>	<b>79,170,502</b>	<b>65%</b>	<b>26,353,029</b>	<b>25,156,982</b>	<b>15,538,499</b>	<b>14,138,080</b>	<b>28,057,000</b>	<b>21,359,243</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			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%	8,000	8,000						237,516
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>1,906,000</b>	<b>2,346,754</b>	<b>657,000</b>	<b>340,000</b>	<b>208,000</b>	<b>250,000</b>	<b>-</b>	<b>4,366,516</b>
<b>GRAND TOTAL</b>			<b>161,658,458</b>	<b>85,974,894</b>	<b>29,637,515</b>	<b>19,676,795</b>	<b>49,314,310</b>	<b>112,344,148</b>	<b>57%</b>	<b>39,178,029</b>	<b>37,773,314</b>	<b>25,085,640</b>	<b>22,863,080</b>	<b>35,835,661</b>	<b>25,439,243</b>	<b>951,513</b>	<b>200,816,487</b>
<b>CONTINGENCY OF 5%</b>				<b>589,399</b>						<b>503,341</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>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>	125,462,871	71,122,577	28,760,742	17,531,627	46,292,369	79,170,502	65%	26,353,029	25,156,982	15,538,499	14,138,080	28,057,000	21,359,243	-	151,815,900
		<b>Subtotal Capital Outlay:</b>	2,640,516	1,157,516	372,593	272,169	644,763	1,995,753	56%	1,906,000	2,346,754	657,000	340,000	208,000	250,000	-	4,366,516
		<b>Totals:</b>	<b>161,658,458</b>	<b>85,974,894</b>	<b>29,637,515</b>	<b>19,676,795</b>	<b>49,314,310</b>	<b>112,344,148</b>	<b>57%</b>	<b>39,178,029</b>	<b>37,773,314</b>	<b>25,085,640</b>	<b>22,863,080</b>	<b>35,835,661</b>	<b>25,439,243</b>	<b>951,513</b>	<b>200,816,487</b>
<b>CIP District Funding Source Summary</b>																	
RR		<b>Contribution from Operating Revenue/Capital Project Fund</b>	31,961,162	10,908,858	833,437	1,858,578	2,692,016	29,269,146	25%	12,725,000	9,731,332	8,427,641	8,725,000	7,778,661	4,080,000	951,513	44,666,162
CC		<b>Restricted Capacity Charges Fund</b>	96,928,114	43,781,611	2,089,041	17,520,227	19,609,268	77,318,846	45%	6,353,029	4,706,982	15,096,600	13,178,323	28,057,000	21,359,243	-	103,281,143
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
GF		<b>Grant Funding</b>	3,484,757	2,000,000	-	-	-	3,484,757	0%	-	1,325,000	1,200,000	959,757	-	-	-	3,484,757
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>161,658,458</b>	<b>85,974,894</b>	<b>29,637,515</b>	<b>19,676,795</b>	<b>49,314,310</b>	<b>112,344,148</b>	<b>57%</b>	<b>39,178,029</b>	<b>37,773,314</b>	<b>25,085,640</b>	<b>22,863,080</b>	<b>35,835,661</b>	<b>25,439,243</b>	<b>951,513</b>	<b>200,816,487</b>

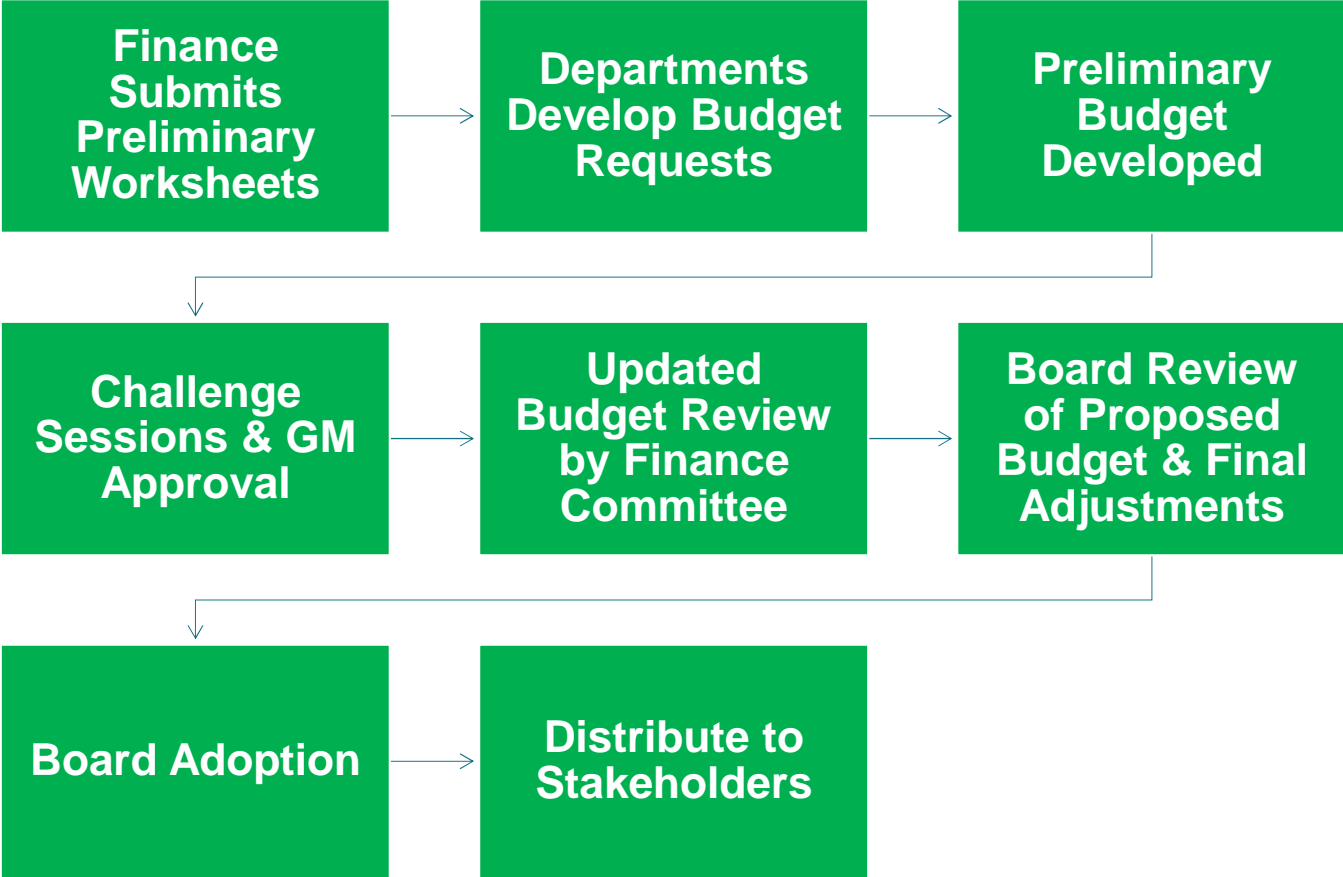


# Proposed Budget FY 2024-25

## Board of Directors June 8, 2024



# Budget Process



# Budget Development Factors



- ü Existing Water Rates
- ü Source Water Costs
- ü Projected Water Demand
- ü Customer Growth
- ü Property Tax Growth
- ü Investment Earnings
- ü Salaries and Benefits
- ü Inflationary Pressures –Energy, Fuel, Chemicals, and Other Supplies
- ü Asset Replacement Funding
- ü Capital Improvement to Sustain Infrastructure
- ü Debt Service Obligations



# Approved Budget Policy

**Per *Approved Board Policy*, the Board of Directors are responsible for:**

- ü Approving the budget, which dictates spending by District government.
- ü Deciding the spending priorities for the next fiscal year by setting aside money for programs, projects, or services
- ü Shall avoid committing to new spending for operating or capital improvement purposes until an analysis of all current and future cost implications is completed and presented to it by the CFO.
- ü To endeavor to maintain the highest credit rating possible for the District
- ü Willingness to adjust rates when necessary
- ü To allow for sufficient training and resources for the District's management team's ability to quickly implement measures to respond to challenges
  - This includes active participation in organizations to keep pace with Water sector issues, regulatory mandates, and technological advances



West Valley Water District Board of Directors

# Budget Summary

(\$ Millions)

Description	Actuals 2022-23	Current Budget 2023-24	Final Forecast 2023-24	Proposed Budget 2024-25
<b><u>Revenues</u></b>				
Operating Revenues	30.7	32.3	31.5	33.1
Non-Operating Revenues	18.4	5.3	11.2	9.0
<b>Total Revenues</b>	<b>49.1</b>	<b>37.6</b>	<b>42.7</b>	<b>42.1</b>
<b><u>Expenditures</u></b>				
Operating Expenses	27.7	32.4	29.5	34.5
Debt Service & Interest Exp.	1.9	1.9	1.7	2.0
<b>Income Before Cap Contribution</b>	<b>19.5</b>	<b>3.3</b>	<b>11.5</b>	<b>5.6</b>
Capital Improvement Program	5.4	27.7	30.0	27.8
<b>Total Expenditures</b>	<b>35.0</b>	<b>62.0</b>	<b>61.2</b>	<b>64.3</b>
<b>Reserve Transfer To/(From)</b>	<b>14.1</b>	<b>(24.4)</b>	<b>(18.5)</b>	<b>(22.2)</b>
<b>Total Net Surplus(Deficit)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

# Operating Revenues

(\$ Millions)



ü Water Sales forecasted to be less:

Ø Wet year of 33 inches.

Ø Increased conservation awareness.

Revenues	Actuals 2022-23	Current Budget FY2023-24	Final Forecast FY2023-24	Proposed Budget FY2024-25
Water Sales	17.3	19.7	<b>17.9</b>	19.4
Monthly Service Charges	8.4	8.5	9.0	8.9
Other Revenues	4.9	4.1	4.6	4.8
<b>Total Revenue</b>	<b>30.6</b>	<b>32.3</b>	<b>31.5</b>	<b>33.1</b>





# Non-Operating Revenues (\$ Millions)



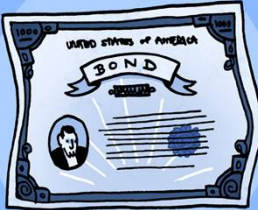
Non-Operating Revenues	Actuals 2022-23	Current Budget 2023-24	Final Forecast 2023-24	Proposed Budget 2024-25
Property Taxes	3.7	3.1	3.4	3.7
Interest & Investment Earnings	3.2	2.0	5.3	3.7
Other: Cellular Antenna's, Reimbursements, Etc.	11.5*	0.2	2.5	1.6
<b>Total Non-Operating Revenues</b>	<b>18.4</b>	<b>5.3</b>	<b>11.2</b>	<b>9.0</b>

\* Includes 10.4 million legal settlement



# Debt Service (\$ Millions)

**Debt Convenience Ratio:**  
Net Revenue/Annual Bond Payment



**Government Bond**  
[gə-vər(n)-mənt 'bænd]  
A debt security issued by a government to support government spending and obligations.

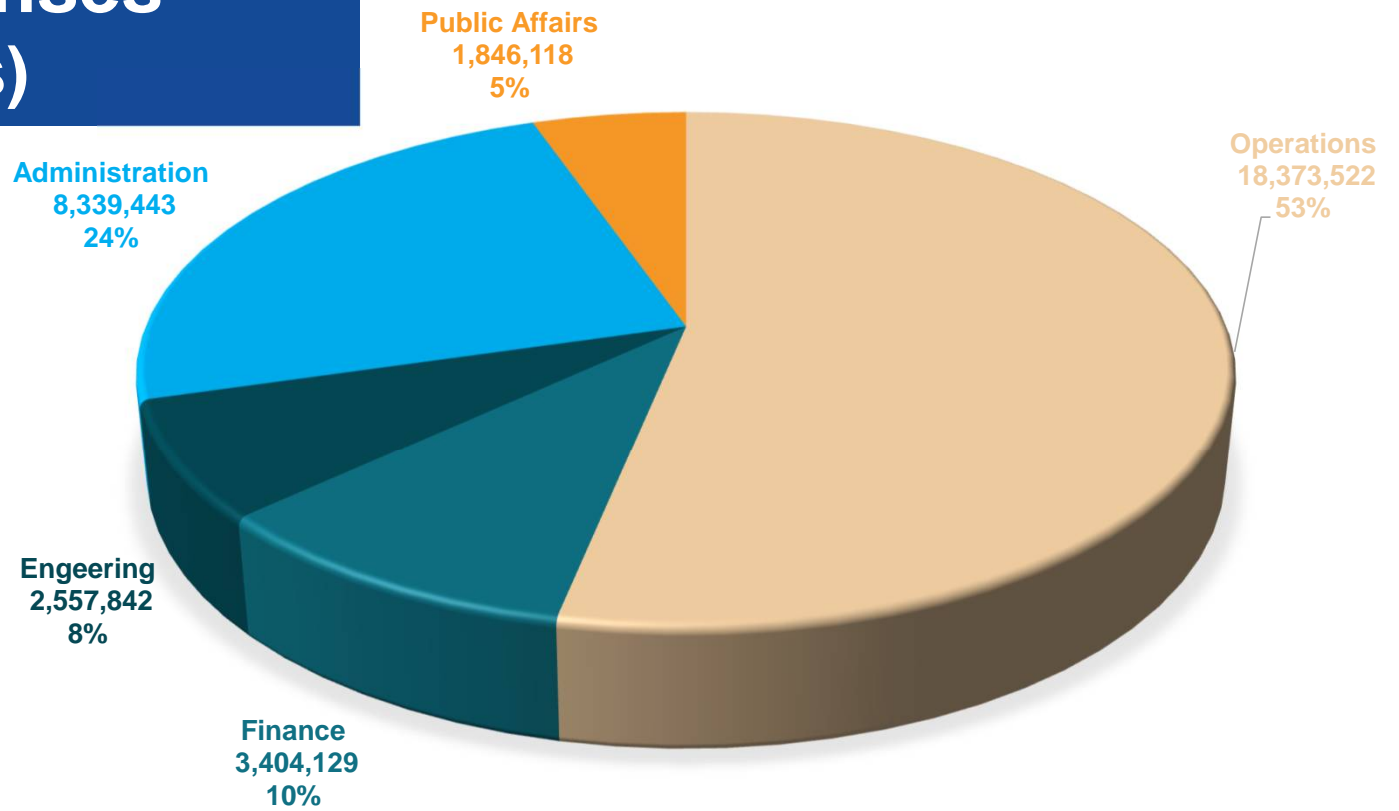
Investopedia

Debt Service	Current Budget 2023-24	Final Forecast 2023-24	Proposed Budget 2024-25
Net Revenue	5.2	13.2	7.6
Series 2016A Bond Payment	1.3	1.3	1.3
<b>Debt Convenience Ratio</b>	<b>4.0</b>	<b>10.2</b>	<b>5.9</b>

- ü **Bond Covenant Agreement requires the District to maintain a minimum ratio of 1.2**
- ü **SRF Payments are expected to commence in FY 2025-06. There is no impact on Proposed FY 2024-25 Budget**

# FY 2024-25 Budgeted Operating Expenses (In \$Millions)

**Total Operating Expenses  
\$34.5 Million**





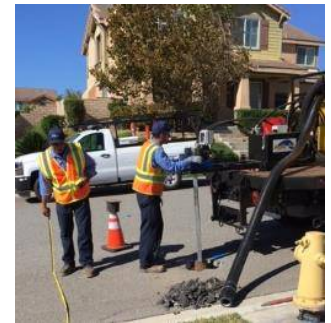
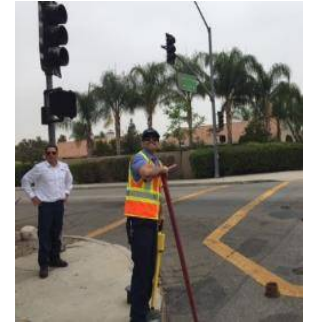
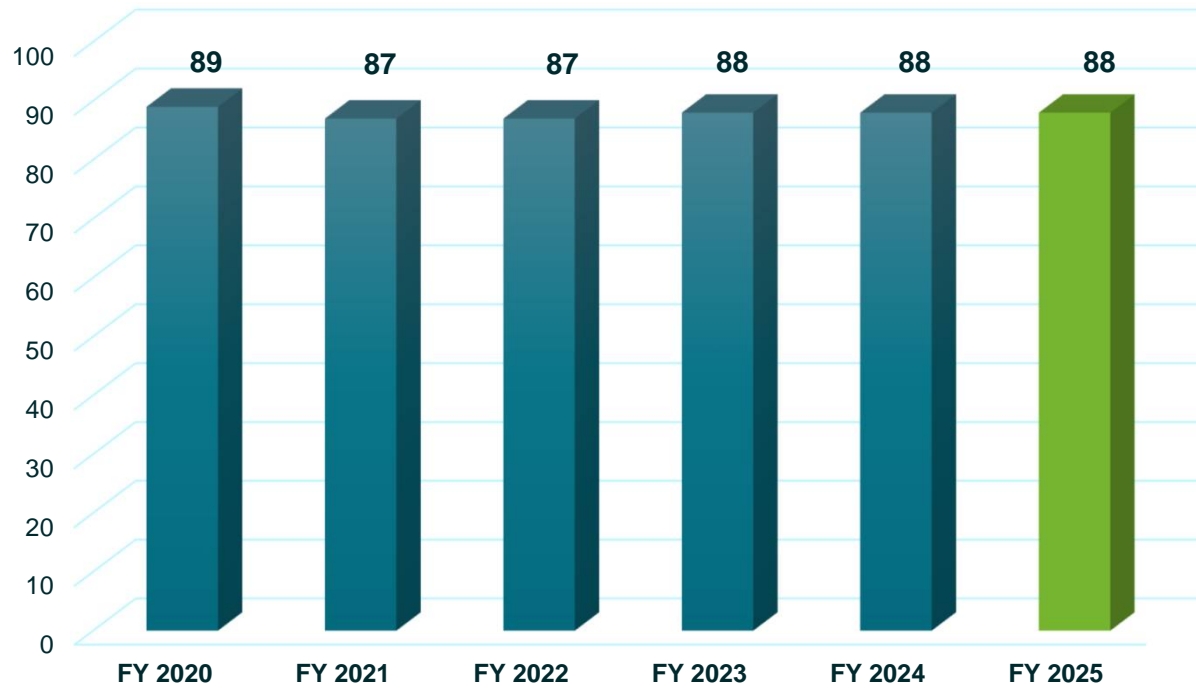
# Operating Expenses

- ü Budget Request increase is \$2.1 million or 6%
- ü Four largest increases are \$1.9 million
  1. Operations – Water Treatment: \$694,388
  2. Engineering – Engineering: \$422,376
  3. Operations – Trans & Distribution: \$323,302
  4. **Class & Compensation Equity Adjustment: \$500,000**

Division	Function	FY 2022-23 Actuals	FY 2023-24 Current Budget	FY 2023-24 Final Forecast	FY 2024-25 Proposed Budget
Board of Directors	Administration	277,628	309,700	272,265	345,713
Administration	Administration	1,765,979	2,387,380	1,947,042	2,239,760
General Operations	Administration	2,850,427	3,540,189	3,338,199	3,087,098
Human Resources/Risk Management	Administration	726,421	899,050	890,269	971,250
Information Technology	Administration	1,265,397	1,423,250	1,381,902	1,695,622
<b>Engineering</b>	<b>Engineering</b>	<b>1,580,781</b>	<b>1,814,595</b>	<b>1,546,403</b>	<b>2,236,971</b>
GIS	Engineering	206,938	262,040	192,526	320,871
Accounting	Finance	909,282	1,039,100	917,995	936,431
Billing	Finance	549,090	575,400	575,207	627,642
Customer Service	Finance	1,233,821	1,368,400	1,336,539	1,082,616
Purchasing	Finance	568,343	677,500	663,288	757,440
Meter Reading	Operations	881,407	1,041,100	778,949	1,135,073
Production	Operations	4,673,757	4,984,150	4,784,888	5,228,929
Source of Supply	Operations	1,996,352	2,214,463	1,893,596	2,310,700
<b>Transmission and Distribution</b>	<b>Operations</b>	<b>2,568,789</b>	<b>3,035,200</b>	<b>2,933,644</b>	<b>3,358,502</b>
Water Quality Department	Operations	577,042	798,525	686,894	871,500
<b>Water Treatment</b>	<b>Operations</b>	<b>4,102,685</b>	<b>4,774,430</b>	<b>4,601,862</b>	<b>5,468,818</b>
Public Affairs	Public Affairs	940,044	1,299,200	791,505	1,846,118
<b>Total</b>		<b>27,674,183</b>	<b>32,443,672</b>	<b>29,532,973</b>	<b>34,521,054</b>

ü Class and Compensation Equity Adjustment is estimated at \$500,000 and is included in each Division's Labor budget.

# Authorized Positions (Full-Time)



**Note 1:** The District has 2 part-time employees subject to 1,000 hours CALPERS hour limit.

**Note 2:** Total authorized positions remain the same. Meter Supervisor position is being reallocated to a Conservation Analyst to better align resources to existing needs.

# Vacant Full-Time Positions

Department Name	Position Title	Days Vacant
1. FINANCE	PURCHASING/ INVENTORY SPECIALIST I	10

Ø Prior fiscal year had 10 vacant positions.



# 5-Year Outlook (\$ Millions)



	Proposed Budget 2025	Forecast 2026	Forecast 2027	Forecast 2028	Forecast 2029
Operating Revenues	33.1	33.8	34.4	35.0	35.7
Operating Expenses Before Depreciation	34.5	35.5	36.6	37.7	38.8
Operating income/(loss)	(1.4)	(1.7)	(2.2)	(2.7)	(3.1)
Debt Service Interest Expense	(2.0)	(3.0)	(3.0)	(3.0)	(3.0)
Non-Operating Revenue	9.0	7.2	7.3	7.0	6.9
Income/(loss) before capital contributions	5.6	2.5	2.1	1.3	0.8

ü Operating Revenues are not enough to cover Operating Expenses.



# Capital Budget

Capital Investments in assets and projects is based on the District's need to ensure integrity of the water system to provide safe and reliable water to our customers.

- ü The Capital Expenditures described in this section will have varying impacts on future operating expenses, both in increased costs and cost savings.
- ü The District's Capital Improvement Program (CIP) is based upon a five-year planning schedule.
- ü The primary sources for these planning efforts are the District's Water Master Plan and CIP 10-year Master List.

# Total Capital Improvement Projects (\$ Millions)

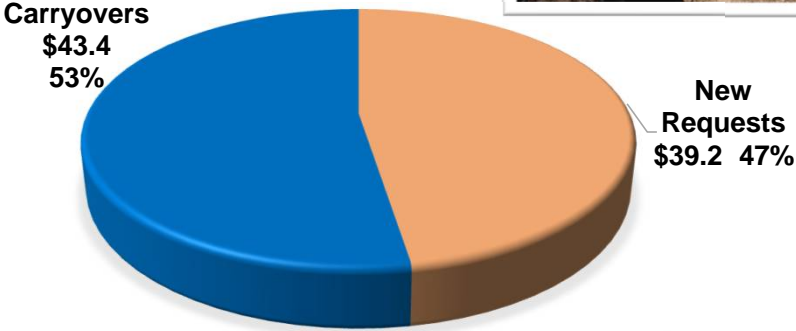


### Carryovers:

Capacity Fees – Carryover	\$26.0
Capital Project Fund - Carryover (Reserves)	13.4
Grant/Community Project Funding	4.0
<b>Total Carryovers</b>	<b>\$43.4</b>

### New Requests:

Contribution from Operating Revenue Surplus	4.7
Capacity Fees - New requests	6.4
Capital Project Fund - New Requests (Reserves)	5.1
Grant/Community Funding	3.0
SRF Funding	20.0
<b>Total New Requests</b>	<b>\$39.2</b>
<b>Grand Total</b>	<b>\$82.6</b>



# Carryover Top 10 Projects (~85%)



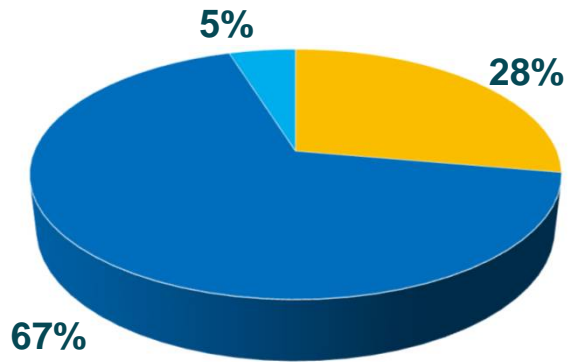
CIP Project Description	Annual Cost
Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	8,700,000
Lord Ranch Pump Station 4-3	4,805,458
Zone 8 - Reservoir 8-3 (2.0MG)	4,737,130
Pump Station 7-2 - Design & Construction	6,326,029
Lord Ranch 1.0 MG Aeration Tank	2,484,197
I-10 Cedar Avenue Interchange Improvement Project	2,271,399
Reservoir R2-3 Re-coating and Modifications	2,022,272
OPR WFF - 7.2 MGD Treatment Plant Expansion	1,958,525
Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd	1,849,238
Construct new IEUA area well	1,646,500
All Other Remaining Capital Projects (18 Projects)	6,612,021
<b>Total</b>	<b>43,412,769</b>



**Roemer Treatment Plant**



# Capital Improvement Plan: FY2024-25 New Requests



■ Replacement Assets ■ New Assets ■ Capital Outlay

FY 2024-25 Capital Budget	Amount \$ Millions	% of Total
Replacement Assets:	10.8	28%
New Assets:	26.5	67%
Capital Outlay:	1.9	5%
<b>Totals:</b>	<b>39.2</b>	<b>100%</b>





# New Requests Top 10 Projects (~94%)



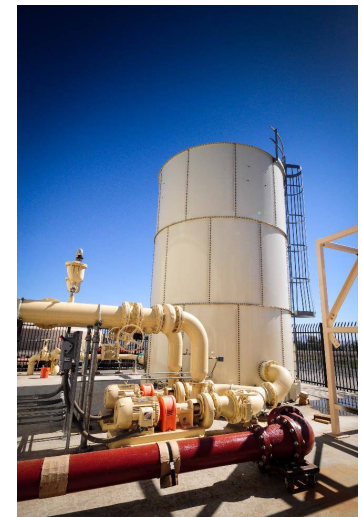
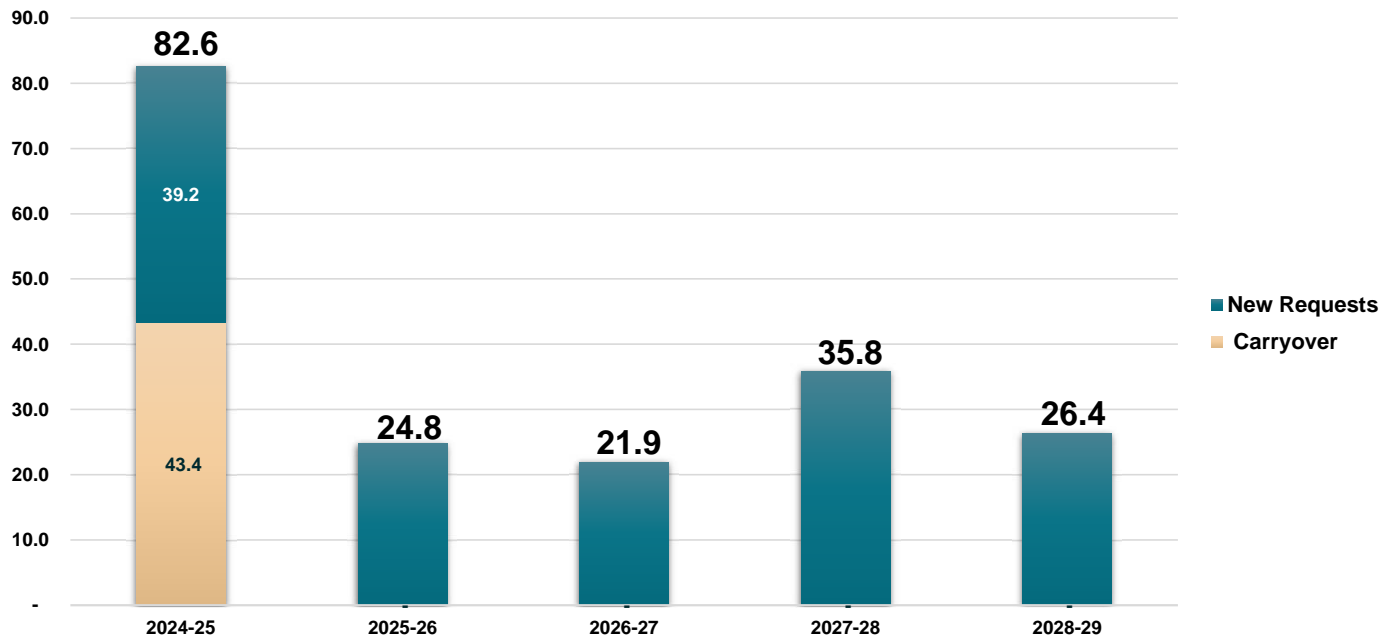
CIP Project Description	Annual Cost
OPR WFF - 7.2 MGD Treatment Plant Expansion	22,359,029
Zone 2 & 3 Transmission Main - 12", 16" and 20" in Santa Ana Ave- PH III	3,794,000
Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	3,000,000
As-Needed Pipeline Replacement Program	2,600,000
Annual R/R - Meters and MXU's (QTY 714) FY2025	1,830,000
Reservoir 6-2	1,000,000
SCADA Replacement	1,000,000
Roemer Filter #5 Rehab	650,000
Facilities Improvements	400,000
Well 1A	200,000
All Other Remaining Capital Projects (31 Projects)	2,353,980
<b>Total</b>	<b>39,187,009</b>



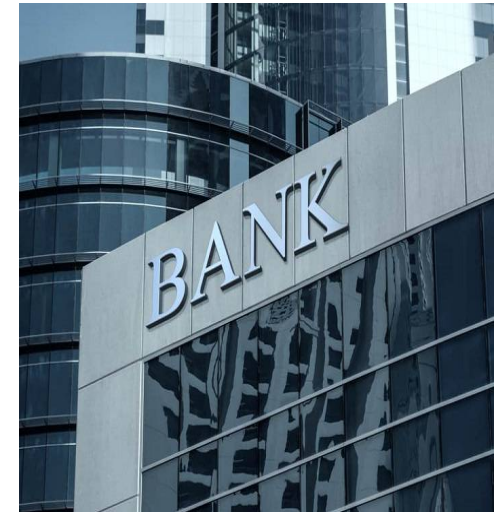
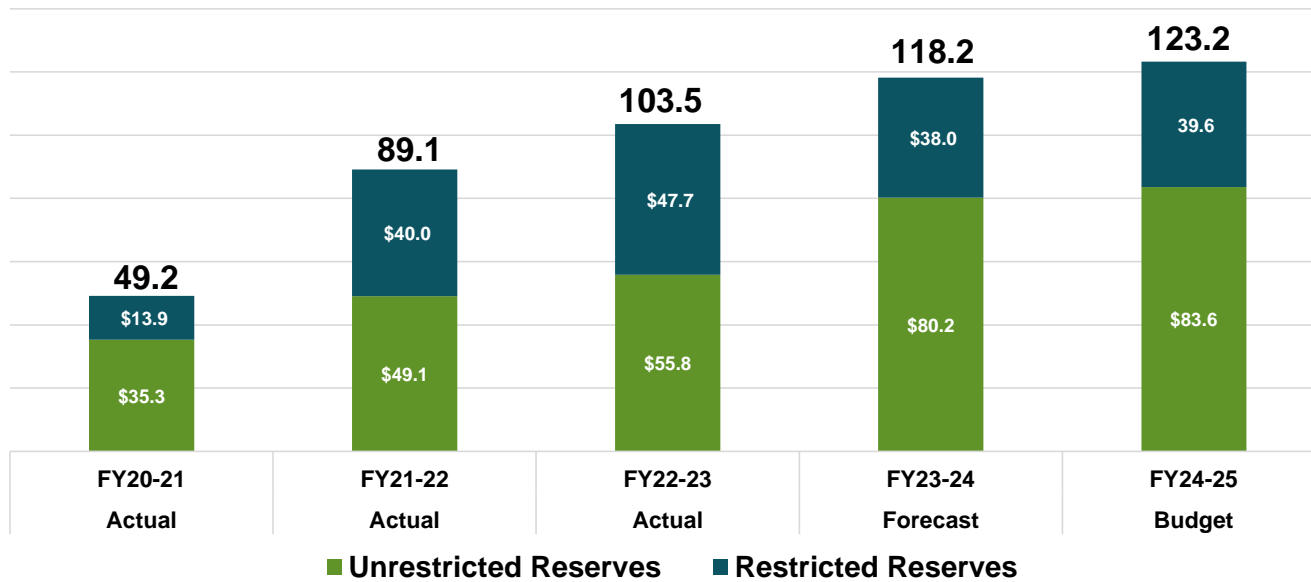
**Roemer Expansion Project**



# 5-Year Capital Budget Schedule (\$ Millions)

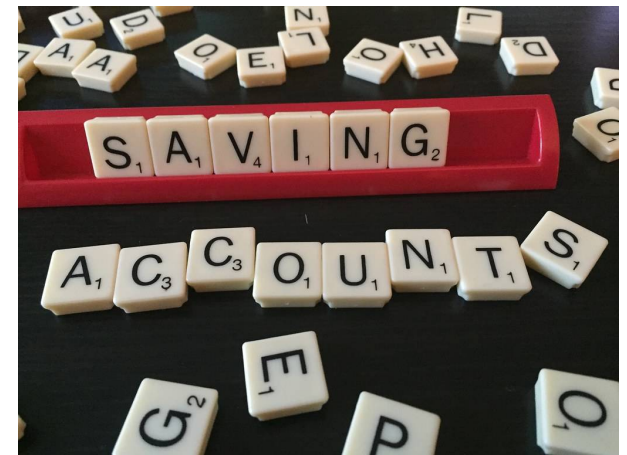
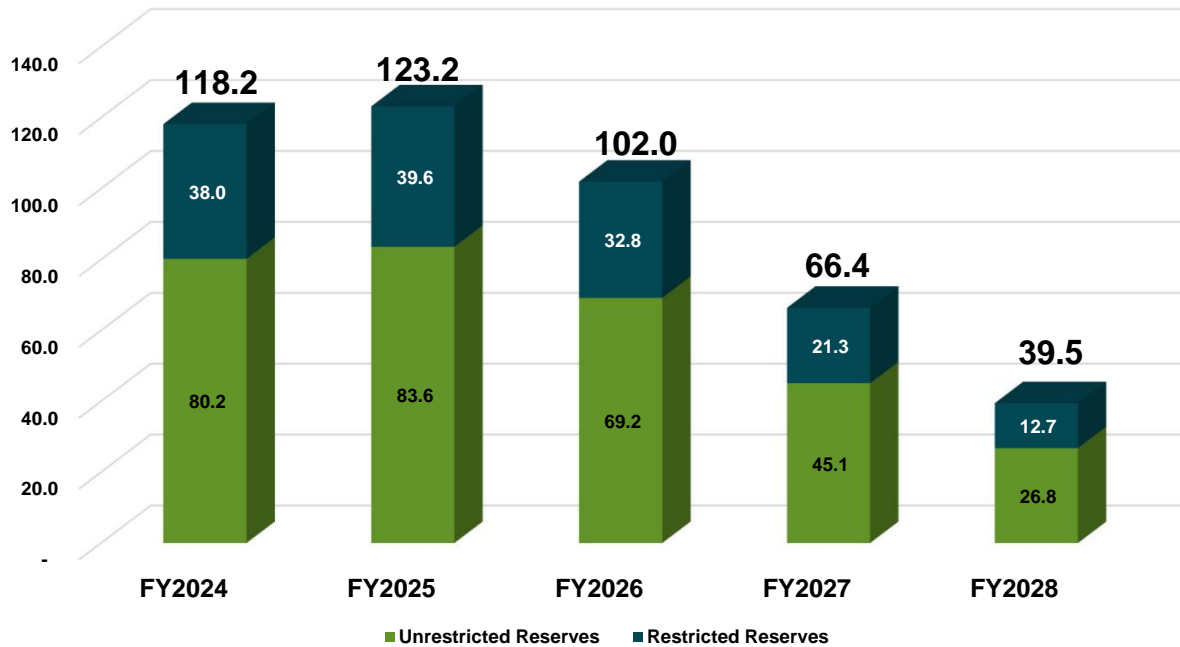


# Restricted & Unrestricted Reserves



ü Restricted and Unrestricted Reserves will start to have a downward trend due to Capital cash outflows in FY 2024-25.

# 5-Year Forecast of Total Reserves



- ü Actions required in the new Fiscal Year:
- Complete & implement the Cost of Service and Rate Structure Study
  - Reevaluate the requirements and timing of the CIP projects
  - Identify expense reduction strategies

# Upcoming Initiatives



- ü **Aggressively Pursue Grants, Earmarks, & Appropriations that will help supplement District funding of important initiatives**
- ü **Complete Water Rate Study and Long-Range Financial Plan**
- ü **Analyze Options for Funding Projects**
- ü **Evaluate Reserve Level Targets and Balances**
- ü **Expand the use of Regional/National Negotiated Contracts & “Piggyback agreements”**
- ü **Complete Cost of Service Study for grants and chargebacks**
- ü **Finalize Developer Impact Fee Implementation**
- ü **Maintain Credit Ratings**



# Questions???