



WEST VALLEY WATER DISTRICT  
855 W. BASE LINE ROAD, RIALTO, CA 92376  
PH: (909) 875-1804 FAX: (909) 875-1849

REGULAR BOARD MEETING  
AGENDA

THURSDAY, JUNE 20, 2024  
CLOSED SESSION - 6:00 P.M. • OPEN SESSION – 6:20 P.M.

BOARD OF DIRECTORS

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

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"In order to comply with legal requirements for posting of agendas, only those items filed with the Board Secretary's office by noon, on Wednesday a week prior to the following Thursday meeting, not requiring departmental investigation, 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  
Roll Call of Board Members  
Approval of Any Board Member Requests for Remote Participation  
Pledge of Allegiance  
Opening Prayer

## **CLOSED SESSION**

Public Participation on closed session matters

### **CONFERENCE WITH LABOR NEGOTIATORS**

Pursuant to Government Code Section 54957.6

Agency designated representatives: John Thiel, General Manager, Haydee Sainz, Human Resources Manager, Oliver Yee, Special Counsel

Employee Groups: International Union of Operating Engineers, Local 12

### **CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION**

Paragraph (1) of subdivision (d) of Government Code Section 54956.9

Name of case: Naseem Farooqi v. West Valley Water District et al.

Report out of Closed Session

## **ADOPT AGENDA**

## **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 or anything under the jurisdiction of the District. Also, please remember that no disruptions from the crowd will be tolerated. If someone disrupts the meeting, they will be removed.***

## **PRESENTATIONS**

State Water Project

## **CONSENT CALENDAR**

*All matters listed under the Consent Calendar are considered routine and will be enacted by one vote. There will be no separate discussion of these items unless a member of the Board of Directors, Staff Member, or any member of the public request a specific item(s) be removed for separate action.*

### **Consideration of:**

1. Approve Agreement For Treasury Services. **Pg 6**
2. Approval of Blanket Purchase Orders for Fiscal Year 2024-2025. **Pg 36**
3. Transfer of Unclaimed Funds Into District General Fund. **Pg 39**
4. Purchase Order Report - May 2024. **Pg 46**

## **BUSINESS MATTERS**

### **Consideration of:**

5. Resolutions declaring an election for November 2024. **Pg 50**
6. Fiscal Year 2024-25 Proposed Operating and Capital Budget. **Pg 59**

**REPORTS - LIMITED TO 5 MINUTES MAXIMUM (Presentations or handouts must be provided to Board Members in advance of the Board Meeting).**

1. **Meeting Attendance Reports**
2. **Board Committee Reports**
3. **Board Members**
4. **General Manager**
5. **Legal Counsel**
  - Updates on current legal topics/best practice

## **UPCOMING MEETINGS**

- June 27, 2024 - Policy review & Oversight Committee Meeting at 6:00 p.m.
- July 1, 2024 - Safety & Technology Committee Meeting at 6:00 p.m.
- July 2, 2024 - External Affairs Committee Meeting at 6:00 p.m.

- July 4, 2024 - Regular Board Meeting at 6:00 p.m. (**Needs to be Rescheduled**)
- July 8, 2024 - Human Resources Committee Meeting at 6:00 p.m.
- July 16, 2024 - Engineering, Operations and Planning Committee Meeting at 6:00 p.m.
- July 17, 2024 - Policy review & Oversight Committee Meeting at 6:00 p.m.
- July 18, 2024 - Regular Board Meeting at 6:00 p.m.

#### **UPCOMING COMMUNITY EVENTS**

- June 21 9am WWWD Tour with Supervisor Jesse Armendarez
- June 21(4 pm - 9 pm) - Fontana Community Health and Resource Fair
- June 22 (6pm-9pm) - Fontana Chamber of Commerce Installation
- July 20 - Bloomington Backpack and Food Giveaway
- July 20 - Rialto Heritage Day (9am-1pm)
- August 6 - National Night Out (Fontana, Rialto, Bloomington)
- August 9 - BIA Water Conference - Ontario CA

#### **UPCOMING EDUCATIONAL & TRAINING OPPORTUNITIES**

- July 26th - SCWC Quarterly Luncheon - SoCalGas Energy Resource Center
- August 13th - ACWA Region 9 Event - Information to come
- August 19th - ASBCSD Dinner - WWWD hosting
- September 9th - 12th - CSDA Annual Conference - Indian Wells
- October 4th - ACWA Region 9 Meeting & Tour - Information to come

#### **ADJOURN**

**DECLARATION OF POSTING:**

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Agenda at the District Offices on June 14, 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 20, 2024  
**TO:** Board of Directors  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** APPROVE AGREEMENT FOR TREASURY SERVICES

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**MEETING HISTORY:**

06/04/24 Finance Committee REFERRED TO BOARD

**BACKGROUND:**

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

**DISCUSSION:**

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

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

are observed. The Treasurer's report has been provided on a timely basis each month for review and discussion at the Finance Committee Meeting. The Treasurer's report is relied upon by the External Auditor in the performance of the annual audit in the attestation of investment compliance as required by the State of California.

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

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

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

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

**ATTACHMENT(S):**

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





# ***West Valley Water District***

***AGREEMENT FOR PROFESSIONAL SERVICES***

***With***

***Clifton Larson Allen LLP***

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## AGREEMENT FOR PROFESSIONAL SERVICES

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

### RECITALS

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

NOW, THEREFORE, THE PARTIES HEREBY AGREE AS FOLLOWS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Section 7. Project Documents.**

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

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

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

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

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

## **Section 9. Status of Consultant.**

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Section 17. Notices.**

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

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

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

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

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

or

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

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

**Section 18. General Provisions.**

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

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

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

**[SIGNATURES APPEAR ON FOLLOWING PAGE]**



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

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

**DISTRICT:**

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

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

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

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

**CONSULTANT:**

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

By \_\_\_\_\_

Name \_\_\_\_\_

Its \_\_\_\_\_

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

**TASK ORDER NO.   1**

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

**RECITALS**

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

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

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

**[SIGNATURES APPEAR ON FOLLOWING PAGE]**

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

**DISTRICT:**

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

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

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

**CONSULTANT:**

**Clifton Larson Allen LLP**

By \_\_\_\_\_

Name \_\_\_\_\_

Its \_\_\_\_\_

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

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

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

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

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

**COMPENSATION**

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

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

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

Hourly Rates for extra requested services is as follows:

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

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

Schedule to be determined by District staff.

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

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

Ted Mueller – Signing Director



**EXHIBIT C**  
**INSURANCE**

**INSURANCE**

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

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

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

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

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

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

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

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

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

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

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



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** June 20, 2024  
**TO:** Board of Directors  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** APPROVAL OF BLANKET PURCHASE ORDERS FOR FISCAL YEAR  
2024-2025

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**BACKGROUND:**

At the beginning of every Fiscal Year, the District issues various Blanket Purchase Orders (BPOs) to vendors for recurring services used throughout the year. Some of these BPOs are over \$75,000 for the Fiscal Year, which requires Board Approval. To be transparent, fiscally responsible, and efficient, staff has created a list, shown in **Exhibit A**, of goods and services that require a BPO. The Finance Department is committed to a better process in administering contracts and ensuring those that are expired are formally solicited through an RFP or RFB process during the Fiscal Year 2024-2025. This report is planned to be released annually at the beginning of each Fiscal Year.

**FISCAL IMPACT:**

The Blanket Purchase Order amounts that will be issued are included in the Fiscal Year 2024-2025 budget.

**STAFF RECOMMENDATION:**

Approve Fiscal Year 2024-2025 Blanket Purchase Orders for the vendors, type of service, and amounts as shown in **Exhibit A**.

**ATTACHMENT(S):**

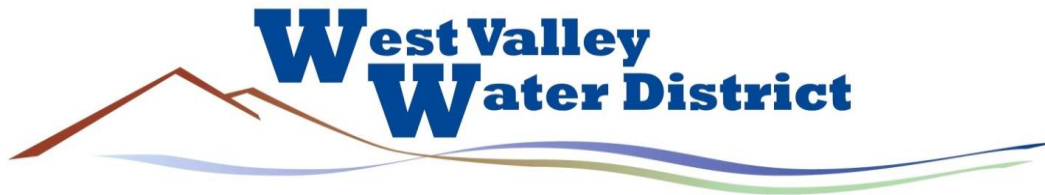
1. Exhibit A - Blanket POs for FY24-25

# Exhibit A

Vendor	Type of Service	Amount
Coastal Building Services	Janitorial Services for the District	\$ 42,000.00
Mariposa Landscapes	Landscape Services for the District	\$ 100,000.00
Hilltop Geotechnical	Compaction Services and Testing	\$ 75,000.00
Mike Roquet Construction	Street Paving	\$ 350,000.00
Pinnacle Petroleum	Gasoline and Diesel for Fleet	\$ 150,000.00
Network LeasePlan	Mechanic Repairs for Fleet	\$ 100,000.00
Yo Fire	Inventory Parts (Valves, Corp Stops, Copper, Gaskets, Repair Clamps, Hydrants, etc)	\$ 250,000.00
Core & Main	Inventory Parts (Valves, Corp Stops, Copper, Gaskets, Repair Clamps, Hydrants, etc)	\$ 150,000.00
Ferguson Enterprises	Inventory Parts (Valves, Corp Stops, Copper, Gaskets, Repair Clamps, Hydrants, etc)	\$ 100,000.00
Western Water Works	Inventory Parts (Valves, Corp Stops, Copper, Gaskets, Repair Clamps, Hydrants, etc)	\$ 50,000.00
Aqua-Metrics	Water Meters and Radio Devices	\$ 350,000.00
iFlow Energy Solutions	Large Water Meters	\$ 100,000.00
OldCastle Infrastructure	Meter Boxes and Lids	\$ 100,000.00
David Turch and Associates	Federal Lobbyist	\$ 150,000.00
California Strategies & Advocacy	State Lobbyist	\$ 150,000.00
Clifton Larson Allen	Treasurer Services	\$ 36,000.00
InfoSend	Printing and Postage for Customer Bills and Notices	\$ 198,000.00
CRB Security	Security Alarms Monitoring and Repairs	\$ 32,000.00
HASA, Univar Solutions, Brenntag Pacific, Sterling Water Technologies, Northstar Chemical, Waterline Technologies, JCI Jones Chemicals, Thatcher Group, Kemira Water Solutions, Chem-Tech International	Chlorine for East Complex	\$ 40,000.00
	Chlorine for Wells without Treatment	\$ 80,000.00
	Chlorine for Wells with Treatment	\$ 25,000.00
	Phosphoric Acid for FBR Plant	\$ 30,000.00
	Acetic Acid for FBR Plant	\$ 275,000.00
	Chlorine for FBR Plant	\$ 33,500.00
	Aluminum Chlorohydrate for FBR Plant	\$ 65,000.00
	Praestol Flocculant for FBR Plant	\$ 30,000.00
Chlorine for Roemer Plant	\$ 118,000.00	
Aluminum Chlorohydrate for Roemer Plant	\$ 138,600.00	







**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** June 20, 2024  
**TO:** Board of Directors  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** TRANSFER OF UNCLAIMED FUNDS INTO DISTRICT GENERAL FUND

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**MEETING HISTORY:**

06/04/24 Finance Committee REFERRED TO BOARD

**BACKGROUND:**

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

**DISCUSSION:**

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

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

**FISCAL IMPACT:**

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

**STAFF RECOMMENDATION:**

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

**ATTACHMENT(S):**

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

# EXHIBIT A

## EXHIBIT A

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

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

# EXHIBIT B

## EXHIBIT B

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

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

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







**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** June 20, 2024  
**TO:** Board of Directors  
**FROM:** William Fox, Chief Financial Officer  
**SUBJECT:** PURCHASE ORDER REPORT - MAY 2024

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**BACKGROUND:**

The West Valley Water District (“District”) generated thirty-two (32) Purchase Orders (“PO”) in the month of May 2024 to various vendors that provide supplies and services to the District. The total amount issued to PO’s for the month of May 2024 was **\$645,017.27**. A table listing all PO’s for May 2024 is shown in **Exhibit A**.

There were no Change Orders (“CO”) approved at the General Manager’s approval level during the month of May 2024.

**FISCAL IMPACT:**

There is no fiscal impact for producing the May 2024 Purchase Order Report.

**STAFF RECOMMENDATION:**

Approve the May 2024 Purchase Order Report.

**ATTACHMENT(S):**

1. Exhibit A - May 2024 Purchase Order Report

# Exhibit A

## Purchase Order Summary Report

## Purchase Order Detail

Issued Date Range 05/01/2024 - 05/31/2024



West Valley Water District, CA

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
24-0347	MXU order 05/01/24 00255 - AQUA-METRIC SALES CO	Completed West Valley Water District	5/1/2024 5/1/2024	0.00	68,137.20
24-0348	Meter Box Order 05/01/24 00941 - OLDCASTLE INFRASTRUCTURE INC	Outstanding West Valley Water District	5/1/2024 5/1/2024	0.00	67,077.50
24-0349	Meter Lid Order 05/01/24 00941 - OLDCASTLE INFRASTRUCTURE INC	Partially Received West Valley Water District	5/1/2024 5/1/2024	0.00	42,952.00
24-0350	Hach PM Contract 00114 - HACH COMPANY	Outstanding West Valley Water District	5/1/2024 5/15/2024	0.00	15,642.90
24-0351	Drupal 10 Upgrade 02691 - 360 GLOBAL TECHNOLOGY LLC	Completed West Valley Water District	5/2/2024 5/16/2024	0.00	20,802.00
24-0352	ISC Sponsorship- Rialto High School 02645 - INLAND SOLAR CHALLENGE	Completed West Valley Water District	5/2/2024 5/16/2024	0.00	2,500.00
24-0353	CHSI Bloomingtin Backpack giveaway sponsorship 02719 - COMMUNITY HEALTH SYSTEMS INC	Completed West Valley Water District	5/7/2024 5/21/2024	0.00	2,000.00
24-0354	FortiVoice Licensing Renewal - 5 Years 02585 - AIRGAP LABS LLC	Completed West Valley Water District	5/7/2024 5/21/2024	0.00	64,990.22
24-0355	Well 54 VFD repairs 02412 - TESS ELECTRIC INC	Completed West Valley Water District	5/10/2024 5/24/2024	0.00	5,472.33
24-0356	VMWare Host Replacements - PowerEdge R750xs 00165 - DELL MARKETING LP	Outstanding West Valley Water District	5/14/2024 5/28/2024	0.00	48,458.58
24-0357	Bio-tector and EZ4000 service contract 00114 - HACH COMPANY	Outstanding West Valley Water District	5/14/2024 5/28/2024	0.00	14,512.05
24-0358	PM For TOC at the FBR 02626 - VEOLIA WTS ANALYTICAL INSTRUMENTS INC	Outstanding West Valley Water District	5/14/2024 5/28/2024	0.00	5,979.00
24-0359	Compuers and 4 G3 to G5 ms365 upgrades may 2024 00326 - CDW GOVERNMENT INC	Outstanding West Valley Water District	5/15/2024 5/29/2024	0.00	5,218.63
24-0360	Purchase of UVT analyzer accessories 00114 - HACH COMPANY	Outstanding West Valley Water District	5/16/2024 5/30/2024	0.00	1,651.68
24-0361	Emergency Fence Repair on Well 54 02377 - EL ROD FENCE CO, INC	Completed West Valley Water District	5/16/2024 5/30/2024	0.00	3,389.00
24-0363	Flanges for 24" Meter 00055 - WESTERN WATER WORKS SUPPLY CO INC	Outstanding West Valley Water District	5/20/2024 6/3/2024	0.00	2,692.68
24-0364	District Photos and Headshots 02563 - ANDREW METZGER	Completed West Valley Water District	5/8/2024 5/22/2024	0.00	1,630.00
24-0365	Injection quills for wells 00244 - HARRINGTON INDUSTRIAL PLASTICS	Outstanding West Valley Water District	5/21/2024 6/4/2024	0.00	6,194.88

## Purchase Order Summary Report

Issued Date Range 05/01/2024 - 05/31/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
24-0366	Filter 5 clarifier emergency repair 00467 - ERS INDUSTRIAL SERVICES INC.	Outstanding West Valley Water District	5/22/2024 6/5/2024	0.00	33,940.00
24-0367	Ciscoi Umbrella Security & DNS Annual Sub 2024 00326 - CDW GOVERNMENT INC	Outstanding West Valley Water District	5/23/2024 6/6/2024	0.00	4,402.46
24-0368	MXUs for Meter Dept 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	5/23/2024 6/6/2024	0.00	16,315.07
24-0369	CIP Meter Vault & Lid 00941 - OLDCASTLE INFRASTRUCTURE INC	Outstanding West Valley Water District	5/23/2024 6/6/2024	0.00	21,412.89
24-0370	3/4 Meters for CIP 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	5/20/2024 6/3/2024	0.00	50,715.02
24-0371	MXUs for CIP 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	5/20/2024 6/3/2024	0.00	53,023.99
24-0372	Class A Driver Training 01038 - COMMERCIAL TRANSPORTATION SERVICES	Outstanding West Valley Water District	5/20/2024 6/3/2024	0.00	6,758.48
24-0373	Computer Supplies May 2024 02325 - AMAZON.COM SALES INC	Outstanding West Valley Water District	5/28/2024 6/11/2024	0.00	728.23
24-0374	Preventative Maintenace for Office Generator 01528 - QUINN COMPANY	Outstanding West Valley Water District	5/29/2024 6/12/2024	0.00	2,021.56
24-0375	Replace Battery Chager for Office Generator 01528 - QUINN COMPANY	Outstanding West Valley Water District	5/29/2024 6/12/2024	0.00	2,237.80
24-0376	Emergency Repair - Gate Valve Adjustment 00206 - MERLIN JOHNSON CONST INC.	Outstanding West Valley Water District	5/29/2024 6/12/2024	0.00	12,000.00
24-0377	Stock Order 5/30/24 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	5/30/2024 5/30/2024	0.00	58,275.00
24-0379	District Photos and Headshots 02563 - ANDREW METZGER	Outstanding West Valley Water District	5/30/2024 6/13/2024	0.00	1,630.00
24-0380	March 2024 Newsletter 01052 - INFOSEND INC	Outstanding West Valley Water District	5/29/2024 6/12/2024	0.00	2,256.12
<b>Purchase Order Count: (32)</b>			<b>Total Trade Discount: 0.00</b>	<b>Total: 645,017.27</b>	



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** June 20, 2024  
**TO:** Board of Directors  
**FROM:** John Thiel, General Manager  
**SUBJECT:** RESOLUTIONS DECLARING AN ELECTION FOR NOVEMBER 2024

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**BACKGROUND:**

At their July 21, 2022 meeting, the Board of Directors adopted Resolution No. 2022-19, providing for the election of the Board of Directors by districts. Districts 2 and 3 held elections in November of 2022. Terms are now expiring for Districts 1, 4, and 5, and the District will hold elections in November 2024.

**DISCUSSION:**

The West Valley Water District will conduct a General District Election on Tuesday, November 5, 2024, to elect three (3) members of the Board of Directors from Districts 1, 4, and 5 with the incumbents being Angela Garcia, Channing Hawkins, and Greg Young.

The procedures for conducting a General District Election are established by state law. Pursuant to these requirements, the Board of Directors is being asked to consider two resolutions. Resolution No. 2024-02 gives notice of the election of officers, authorizes the Board Secretary to do all things necessary to conduct the election, and requests services from the County of Riverside to assist in conducting and canvassing the election for area within our jurisdiction in District 1. Resolution 2024 - 03 gives notice of the election of officers, authorizes the Board Secretary to do all things necessary to conduct the election, and requests services from the County of San Bernardino to assist in conducting and canvassing the election for area within our jurisdiction in Districts 1, 4, and 5.

**FISCAL IMPACT:**

Sufficient funds to cover the cost of the election have been included in the 2024-25 Budget. It is anticipated that the election will cost approximately \$10,000. Funds for publication of Candidate's Statements of Qualifications will be paid by the candidates.

**STAFF RECOMMENDATION:**

1) That the Board of Directors adopt Resolution No. 2024-02 entitled:

A RESOLUTION OF THE BOARD OF DIRECTORS OF WEST VALLEY WATER

DISTRICT, CALLING A GENERAL DISTRICT ELECTION TO BE HELD ON TUESDAY, NOVEMBER 5, 2024, FOR THE ELECTION OF MEMBERS OF THE BOARD OF DIRECTORS FOR DISTRICTS 1, 4, AND 5 AS REQUIRED BY THE PROVISIONS OF THE LAWS OF THE STATE OF CALIFORNIA AND REQUESTING ELECTION SERVICES FROM THE COUNTY OF RIVERSIDE FOR JURISDICTION IN DISTRICT 1

2) That the Board of Directors adopt Resolution No. 2024-3, entitled:

A RESOLUTION OF THE BOARD OF DIRECTORS OF WEST VALLEY WATER DISTRICT, CALLING A GENERAL DISTRICT ELECTION TO BE HELD ON TUESDAY, NOVEMBER 5, 2024, FOR THE ELECTION OF MEMBERS OF THE BOARD OF DIRECTORS FOR DISTRICTS 1, 4, AND 5 AS REQUIRED BY THE PROVISIONS OF THE LAWS OF THE STATE OF CALIFORNIA AND REQUESTING ELECTION SERVICES FROM THE COUNTY OF SAN BERNARDINO FOR JURISDICTION IN DISTRICT 1, 4, AND 5

**ATTACHMENT(S):**

1. Resolution 2024-03 Calling General District Election November 5, 2024 and requesting San Bernardino ROV Elections Services for District 1 4 5
2. Resolution 2024-02 Calling General District Election November 5 2024 and requesting Riverside ROV Elections Services for District 1
3. WVWD Election Divisions Map 20240612 8 by 11

**RESOLUTION NO. 2024-03**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF WEST VALLEY WATER DISTRICT, CALLING A GENERAL DISTRICT ELECTION TO BE HELD ON TUESDAY, NOVEMBER 5, 2024, FOR THE ELECTION OF MEMBERS OF THE BOARD OF DIRECTORS FOR DIVISIONS 1, 4, AND 5 AS REQUIRED BY THE PROVISIONS OF THE LAWS OF THE STATE OF CALIFORNIA AND REQUESTING ELECTION SERVICES FROM THE COUNTY OF SAN BERNARDINO FOR JURISDICTION IN DISTRICTS 1, 4, AND 5 PURSUANT TO ELECTIONS CODE SECTION 10517**

**WHEREAS.** The Board of Directors do hereby find, determine and declare as follows:

A. Under the provisions of the laws relating to the State of California, Elections shall be held on November 5, 2024, for the election of Officers for Division 1, Division 4, and Division 5 for the purpose of electing the following members of the Board of Directors:

1. A member of the Board of Directors for the full term of four (4) years for Division 1 which lies within the counties of Riverside and San Bernardino, with the incumbent being Angela Garcia.
2. A member of the Board of Directors for the full term of four (4) years, for Division 4 which lies within the county of San Bernardino, with the incumbent being Channing Hawkins.
3. A member of the Board of Directors for the full term of four (4) years, for Division 5 which lies within the county of San Bernardino, with the incumbent being Greg Young.

**NOW, THEREFORE,** the West Valley Water District ("District") hereby resolves as follows:

**SECTION 1.** Pursuant to the requirements of the laws of the State of California, there is called and ordered to be held in the County of San Bernardino, on Tuesday, November 5, 2024, a General District Election for the purpose of electing a Member of the Board of Directors for the full term of four years for Divisions 1, 4, and 5 as set forth in the Adopted Electoral District Map attached as Exhibit A.

**SECTION 2.** Pursuant to the provisions of Sections 10002 and 10403 of the Elections Code of the State of California, this Board of Directors hereby requests the Registrar of Voters of the County of San Bernardino ("Registrar of Voters") to conduct the district election for the West Valley Water District described in Section 1 of this Resolution ("District Election").

A. It is desirable that the District Election be conducted by the San Bernardino County Registrar of Voters on November 5, 2024 with the Registrar of Voters establishing the precincts, polling places and election officers, and that the Registrar of Voters canvass the returns of the District Election.

B. Except for those services routinely conducted by the Board Secretary, delegation is hereby made to the Registrar of Voters and the County Elections Department of the powers and duties of the elections officer of the District to conduct the District Election in accordance with all applicable laws and procedures.

C. The District recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for such additional costs.

D. The Registrar of Voters is hereby authorized, instructed and directed to give such further or additional notice of the District Election in the time, form and manner as required by law.

E. The candidate is to pay for the publication of a statement of qualifications pursuant to Section 13307.

F. Pursuant to Elections Code section 10517, the Riverside and San Bernardino County Elections Departments may contract among themselves to have one of their number conduct the election for the District as it relates to Division 1.

**SECTION 3.** The Board Secretary shall certify the adoption of this Resolution.

**SECTION 4.** This Resolution shall take effect from and after its date of adoption

**PASSED, APPROVED AND ADOPTED** this \_\_\_ day of June, 2024.

BOARD OF DIRECTORS

BY: \_\_\_\_\_  
GREGORY YOUNG  
President of the Board of Directors  
West Valley Water District



**CERTIFICATION**

I, Elvia Dominguez, Board Secretary of the West Valley Water District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Directors of the West Valley Water District at a regular meeting held on the \_\_\_\_ day of June 2024, by the following vote:

AYES: BOARD MEMBERS:  
NOES: BOARD MEMBERS:  
ABSENT: BOARD MEMBERS:  
ABSTAIN: BOARD MEMBERS:

Dated:

\_\_\_\_\_  
ELVIA DOMINGUEZ  
Secretary of the Board of Directors  
West Valley Water District

**RESOLUTION NO. 2024-02**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF WEST VALLEY WATER DISTRICT, CALLING A GENERAL DISTRICT ELECTION TO BE HELD ON TUESDAY, NOVEMBER 5, 2024, FOR THE ELECTION OF MEMBERS OF THE BOARD OF DIRECTORS FOR DIVISIONS 1, 4, AND 5 AS REQUIRED BY THE PROVISIONS OF THE LAWS OF THE STATE OF CALIFORNIA AND REQUESTING ELECTION SERVICES FROM THE COUNTY OF RIVERSIDE FOR JURISDICTION IN DIVISION 1 PURSUANT TO ELECTIONS CODE SECTION 10517**

**WHEREAS.** The Board of Directors do hereby find, determine and declare as follows:

A. Under the provisions of the laws relating to the State of California, Elections shall be held on November 5, 2024, for the election of Officers for Division 1, Division 4, and Division 5 for the purpose of electing the following members of the Board of Directors:

1. A member of the Board of Directors for the full term of four (4) years for Division 1 which lies within the counties of Riverside and San Bernardino, with the incumbent being Angela Garcia.
2. A member of the Board of Directors for the full term of four (4) years, for Division 4 which lies within the county of San Bernardino, with the incumbent being Channing Hawkins.
3. A member of the Board of Directors for the full term of four (4) years, for Division 5 which lies within the county of San Bernardino, with the incumbent being Greg Young.

**NOW, THEREFORE,** the West Valley Water District ("District") hereby resolves as follows:

**SECTION 1.** Pursuant to the requirements of the laws of the State of California, there is called and ordered to be held in the County of Riverside, on Tuesday, November 5, 2024, a General District Election for the purpose of electing a Member of the Board of Directors for the full term of four years for Division 1 as set forth in the Adopted Electoral District Map attached as Exhibit A.

**SECTION 2.** Pursuant to the provisions of Sections 10002, 10403, and 10517 of the Elections Code of the State of California, this Board of Directors hereby requests the Registrar of Voters of the County of Riverside ("Registrar of Voters") to conduct the general district election for the West Valley Water District described in Section 1 of this Resolution ("District Election").

A. It is desirable that the District Election be conducted by the Riverside County Registrar of Voters on November 5, 2024 with the Registrar of Voters establishing the precincts, polling places and election officers, and that the Registrar of Voters canvass the returns of the District Election.

B. Except for those services routinely conducted by the Board Secretary, delegation is hereby made to the Registrar of Voters and the County Elections Department of the powers and duties of the elections officer of the District to conduct the District Election in accordance with all applicable laws and procedures.

C. The District recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for such additional costs.

D. The Registrar of Voters is hereby authorized, instructed and directed to give such further or additional notice of the District Election in the time, form and manner as required by law.

E. The candidate is to pay for the publication of a statement of qualifications pursuant to Section 13307.

F. Pursuant to Elections Code section 10517, the Riverside and San Bernardino County Elections Departments may contract among themselves to have one of their number conduct the election for the District as it relates to Division 1.

**SECTION 3.** The Board Secretary shall certify the adoption of this Resolution.

**SECTION 4.** This Resolution shall take effect from and after its date of adoption

**PASSED, APPROVED AND ADOPTED** this \_\_\_ day of June, 2024.

BOARD OF DIRECTORS

BY: \_\_\_\_\_  
GREGORY YOUNG  
President of the Board of Directors  
West Valley Water District

**CERTIFICATION**

I, Elvia Dominguez, Board Secretary of the West Valley Water District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Directors of the West Valley Water District at a regular meeting held on the \_\_\_\_ day of June 2024, by the following vote:

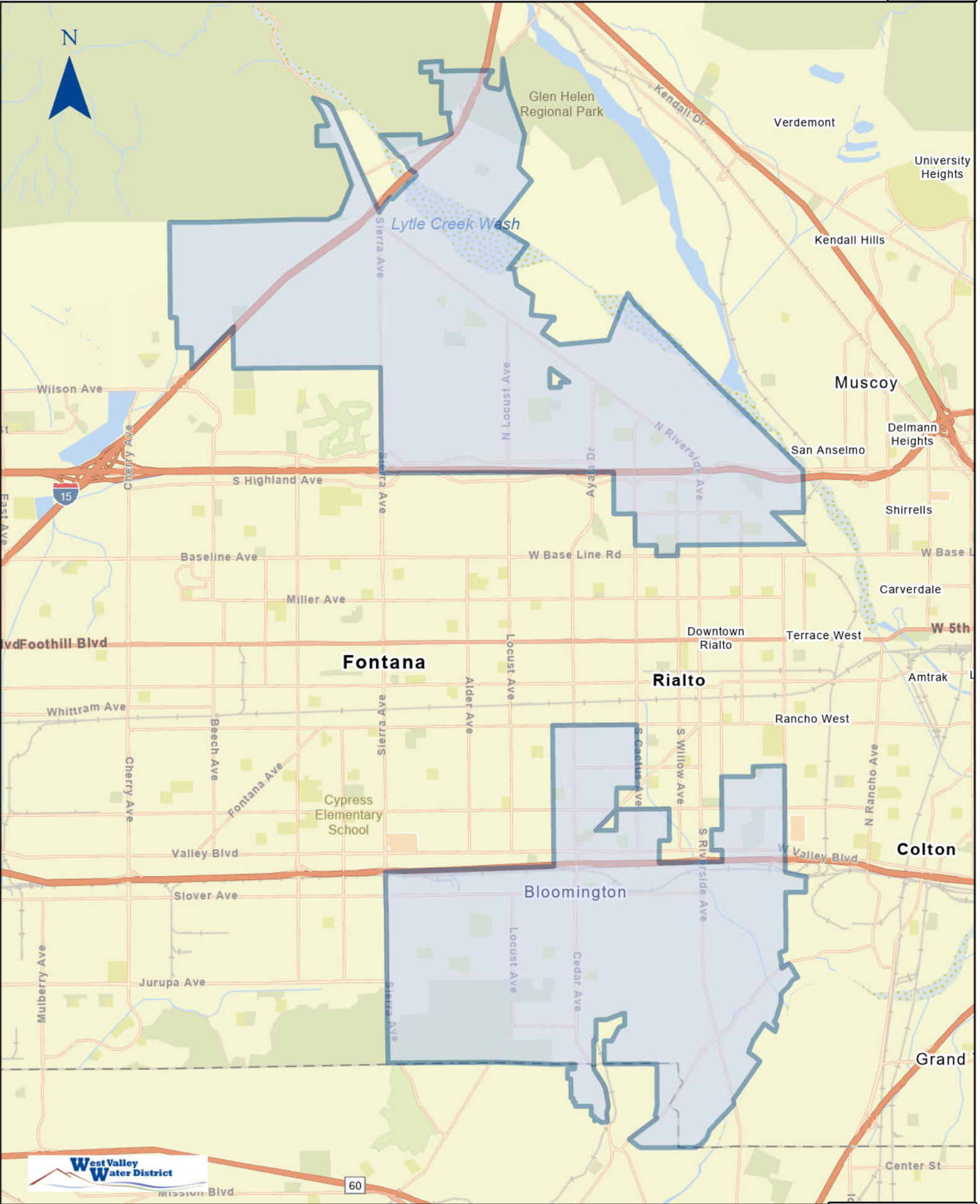
AYES: BOARD MEMBERS:  
NOES: BOARD MEMBERS:  
ABSENT: BOARD MEMBERS:  
ABSTAIN: BOARD MEMBERS:

Dated:

\_\_\_\_\_  
ELVIA DOMINGUEZ  
Secretary of the Board of Directors  
West Valley Water District

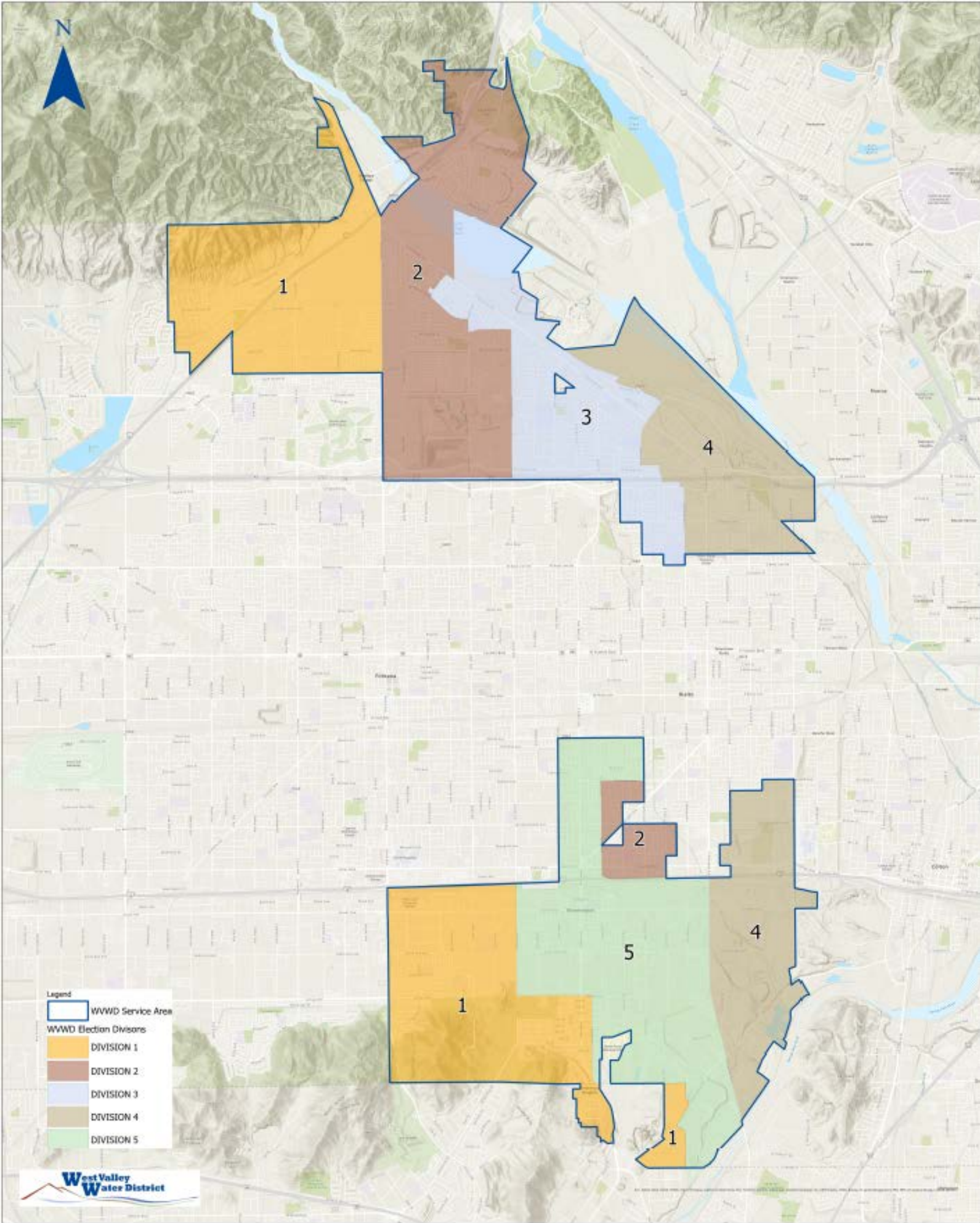
# West Valley Water District Service Area

7.5.c





# WEST VALLEY WATER DISTRICT VOTING DISTRICTS





**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** June 20, 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
06/08/24	Board of Directors	REFERRED TO BOARD

**BACKGROUND:**

Each year the Proposed Operating and Capital budgets for West Valley Water District (“District”) for the fiscal year 2024-25, ending June 30, 2025, is presented to the Board of Directors for consideration and approval.

**DISCUSSION:**

On behalf of West Valley Water District (WVWD), I am pleased to present our Fiscal Year 2024-2025 Operating and Capital Budgets for your consideration. Our management team has worked diligently to develop a fiscally responsible and balanced budget that ensures strict accountability and improved services and efficiency for our customers. District staff has made it a priority to reduce any controllable operating costs as much as possible without reducing service levels. This budget also provides funding for the district debt service, employee well-being, and operating expenses. This proposed budget meets the district Debt Convenance Ratio of 1.20.

The district’s management staff is presenting the proposed FY2024-25 Operating and Capital Budgets for the Board’s input and discussion. The operating budget is one of the most important policy decisions that the WVWD Board will adopt during the fiscal year.

The proposed budget includes:

- Funding for 88 full-time employees
- Satisfied minimum bond covenant ratio of 1.20
- Funding for continued operating expenses safe drinking water to our customers
- Community outreach programs
  
- Capital Improvement Plan based on 10-Year CIP Master Plan
  - o Infrastructure replacement/rehabilitation
    - § Well & Pumping rehabilitation
    - § Reservoir Rehabilitation

- § Water Main Replacement
- § Pumps, Booster's replacement/rehabilitation
- o New Infrastructure
  - § Roemer plant expansion
  - § Pumps and booster plants
  - § Source of supply wells
  - § Water mains
- o Capital Outlay
  - § Fleet/Equipment
  - § Advanced Metering Infrastructure AMI
  - § Safety and Technology upgrades

Included in the Fiscal Year 2024-25 Proposed Budget Packet are the following:

- Exhibit A - FY 2024-25 Proposed Operating Budget Summary & Detail (Draft A)
- Exhibit B - FY 2024-25 Proposed Operating Budget Summary & Detail (Draft B)
- Exhibit C - FY 2024-25 Proposed Capital Budget 5-Year Schedule
- Exhibit D - FY 2024-25 Proposed Capital Budget Summary
- Exhibit E - FY 2024-25 Proposed Capital Budget Funding
- Exhibit F - FY 2024-25 Proposed Organizational Chart
- Exhibit G - FY 2024-25 Proposed Salary Schedule
- Exhibit H - FY 2024-25 Resolution Adopting Annual Budget for 2024-25

### **FISCAL IMPACT:**

The Proposed FY 2024-2025 Operating Revenues are \$33,056,616. The Proposed FY 2024-25 Operating Expenditures are proposed at \$34,187,954, Debt Service at \$2,039,629, and Operating surplus contributed to CIP at \$4,915,205. The Proposed FY 2024-25 Capital Budget is \$39,178,029.

### **STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors:

1. Approve and adopt Resolution, Adopting the Fiscal Year 2024-25 Proposed Operating & Capital Budget;
2. Approve and adopt the FY 2024-25 Organization Chart; and
3. Approve and adopt the FY 2024-25 Salary Schedule

### **ATTACHMENT(S):**

1. Exhibit A - FY 2024-2025 Proposed Operating Budget Summary & Detail (Draft A)
2. Exhibit B - FY 2024-2025 Proposed Operating Budget Summary & Detail (Draft B)
3. Exhibit C - FY 2024-2025 Proposed Capital Budget 5-Year Schedule
4. Exhibit D - FY 2024-2025 Adopted Capital Budget Summary
5. Exhibit E - FY 2024-2025 Adopted Capital Budget Funding
6. Exhibit F - FY 2024-2025 Proposed Org Chart
7. Exhibit G - FY 2024-2025 Proposed Salary Schedule
8. Exhibit H - FY 2024-2025 Resolution Adopting Annual Budget for 2024-25



# EXHIBIT A

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>	

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>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.
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>	

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

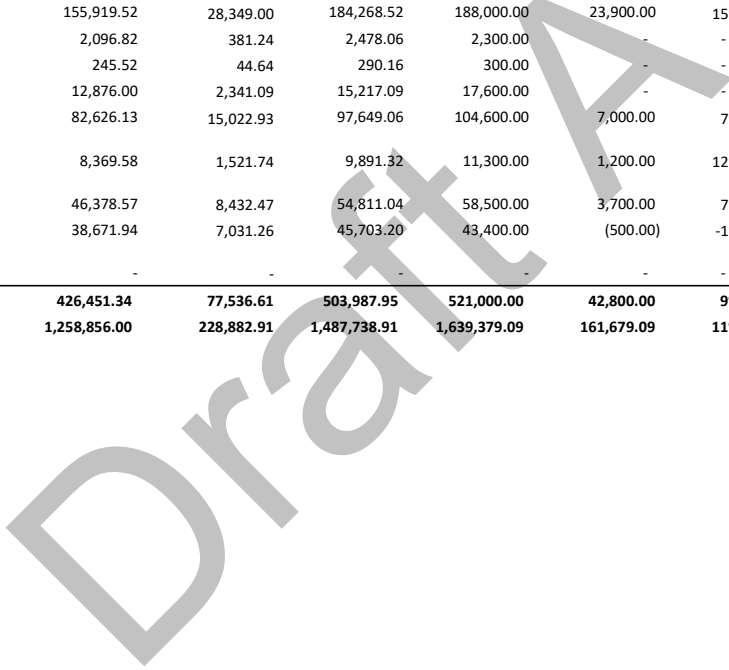
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GL Accounts	FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
<b>Operating Expenses</b>								
<b>Source of Supply - 5110</b>								
	Baseline Feeder Agreement - Delivery Charge for 5,000 acres.	550,100.00	371,446.78	74,289.36	445,736.14	735,000.00		Baseline Feeder Agreement - Delivery Charge for 3,500 acre-feet at \$210/acre-foot. In FY24-25 both wells expected to run at max capacity. As opposed to FY23-24, only 1 well was in operation. Increase in budget request reflects increase in usage.
	Standby water source for warmer months.	-	-	-	-	29,100.00		Standby water source for warmer months for 100 acre-feet at \$291/acre-foot.
100-5110-520-5252	Purchased Water / Muni	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%
	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>

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>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>	



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
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	-	-	
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%	

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
	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>	

Draft A

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>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	-	-
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>



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
	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%	
	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>	

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>Water Treatment - Perchlorate - 5320</b>									
	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%	
	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.								
	Repair & Maintenance / Chlorination								
100-5320-540-5602	Equipment	-	-	-	-	-	-	0%	
100-5320-536-5473	Miscellaneous / Permits & Fees	-	-	-	-	-	-	0%	

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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
100-5320-515-5202 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>	

Draft A

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>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 PEPRRA-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>

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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
	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%	
	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%	

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
Replace GAC media in FBR aeration scrubber system, twice/year.								
100-5350-530-5404 Operating Supplies / Resin Exchange	-	-	-	-	-	-	0%	
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>	

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>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	-	-
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 PEPPRA-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>

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
	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%	



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
	ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	35,000.00	18,888.50		18,888.50	35,000.00			New contract pricing. ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. No change in budget requested.
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	6,500.00	3,262.00	3,000.00	6,262.00	10,000.00			New contract pricing plus Arsenic Plant coming back online. ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations
100-5390-525-5314	Professional Services / Lab Tests	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 OPR 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>	

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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>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%
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 PEPR-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>

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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
	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.
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	-	-	-	-	-	-	-	

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
	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 Safey 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>	

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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>Customer Service - 5510</b>								
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 PEPR-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	-
	<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>

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
	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	-	-	
	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	-	-	
	Qualtric/CS Call surveys	-	-	-	-	-			
100-5510-525-5340	Professional Services / Other Consultants	-	-	-	-	-		0%	
	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	-	-	
	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	-	-	
	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	-	-	
	Mid Year Adjustment. Unfunded								
100-5510-525-5319	Outside Labor / Contractors/Labor & Contractors	-	-	-	-	-		0%	
	Payment Locations - Pak N' Mail	2,700.00	1,360.00	626.67	1,986.67	2,400.00			\$1.00 per transactions averages 200 payments per month
	Payment Locations - J Check Cashing	3,000.00	1,537.98	756.33	2,294.31	2,700.00			\$1.00 per transactions averages 225 payments per month
	Payment Locations - Pay Near Me fees (7eleven)	10,000.00	7,792.28	2,000.00	9,792.28	10,000.00			Same activity level expected in FY24-25
	Tyler Insite Online Payment 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%	
<b>NEW</b>	iPaySmart Fees for ACH and POS machines	-	-	-	-	65,000.00			New online payment platform, iPaySmart, will charge a convenience fee to customers who uses to pay their bill with credit card online. District will continue to cover costs incurred for ACH and POS transactions.
	Global Payments Processing Fees	288,000.00	240,261.07	66,000.00	306,261.07	-			Global Payments will no longer be used for credit card payments processing. This is a cost savings initiative.
100-5510-536-5320	Miscellaneous / Bank Card Expense	288,000.00	240,261.07	66,000.00	306,261.07	65,000.00	(223,000.00)	-77%	
	Customer Service Training reimbursements	500.00	36.68	94.00	130.68	500.00			Meal/Mileage reimbursements, increase activity expected in FY24-25
100-5510-515-5202	Miscellaneous / Trans/Meals/Lodging	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>	

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>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	-	-	-	-	-	-	-	
	<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.
<b>NEW</b>	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								

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 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>	

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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>
	<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>

**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	%	Justification
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Draft A

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>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 PEPR-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>

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
	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	-	-	-	-	-	-	-	
NEW	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 WWVD hosting this event in August 2024.
	CSDA Sacramento/Legislative Days Travel Expenses, Hotel & Food	11,425.00	14,198.75	3,000.00	17,198.75	17,000.00			Increased legislative activity.
	CSMFO travel expenses	1,600.00	-	1,200.00	1,200.00	1,200.00			For CFO CSMFO travel expenses
	MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Safety Lunch, training meetings	8,000.00	6,952.34	1,000.00	7,952.34	8,000.00			Same level of activity expected.
	Employee Seminar - Venue etc	21,000.00	22,993.92		22,993.92	24,000.00			Secured venue winter employee seminar
	Board/Committee Meals	10,000.00	4,900.04	3,400.00	8,300.04	10,000.00			No change in budget request.
	Cal Cities New law and election Conference	2,000.00	-	2,000.00	2,000.00	2,000.00			No change in budget request.
	Misc	2,400.00	328.71	800.00	1,128.71	1,200.00			Decrease recommended.
100-5610-515-5202	Miscellaneous / Trans/Meals/Lodging	94,625.00	64,344.42	19,000.00	83,344.42	98,000.00	3,375.00	4%	

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

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GL Accounts		FY 2023-24 Current Budget	YTD Actual As of 5/02/24	Encumbrances & Forecast	Forecast Final Total	FY 2024-25 Budget Request	Budget Amount Change	% Change	Justification
	Association of California Water Agencies Membership dues	28,000.00	27,595.00		27,595.00	28,000.00			ACWA dues, no change in requested budget.
	California Special Districts 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.
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>	

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>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>	
	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	(658,123.00)	-52%
	Inland Desert Security Answering Services	8,000.00	7,122.80	1,424.56	8,547.36	8,600.00		Inland Desert Security Answering Services. Small price increase.
100-5615-525-5318	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%
	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.

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
100-5615-540-5610	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	-	-	-	-	-			

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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
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
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%	



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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
Subtotal: Non Payroll and Benefits Expenses	3,540,189.00	2,959,449.76	314,313.59	3,273,763.36	3,087,098.00	(453,091.00)	-13%	
Total Expenses: General Operations - 5615	3,540,189.00	3,023,885.26	314,313.59	3,338,198.86	3,087,098.00	(453,091.00)	-13%	

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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>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>	

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
	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	-	-	
	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, lockbox, e-lockbox 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>	

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>Engineering - 5630</b>									
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	-	-	-	-	-	-	-	
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>	<b>15%</b>	
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>	

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>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
<b>100-5630-515-5200</b> Expenses / Training	<b>3,395.00</b>	<b>3,140.16</b>	<b>628.03</b>	<b>3,768.19</b>	<b>5,900.00</b>	<b>2,505.00</b>	<b>74%</b>	
Professional Memberships	400.00	-		-	12,400.00			ISLE TAG new membership.
<b>100-5630-515-5201</b> Miscellaneous / Subscriptions & Memberships	<b>400.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,400.00</b>	<b>12,000.00</b>	<b>NA</b>	
Uniforms and Boots	3,000.00	3,947.11	789.42	4,736.53	4,700.00			Increased due to additional staffing.
<b>100-5630-536-5475</b> Operating Supplies / Uniforms	<b>3,000.00</b>	<b>3,947.11</b>	<b>789.42</b>	<b>4,736.53</b>	<b>4,700.00</b>	<b>1,700.00</b>	<b>57%</b>	
Misc. Tools & Office Supplies	800.00	129.30	25.86	155.16	500.00			Small decrease recommended.
<b>100-5630-530-5403</b> Operating Supplies / Miscellaneous	<b>800.00</b>	<b>129.30</b>	<b>25.86</b>	<b>155.16</b>	<b>500.00</b>	<b>(300.00)</b>	<b>-38%</b>	
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.
<b>100-5630-515-5202</b> Miscellaneous / Trans/Meals/Lodging	<b>1,000.00</b>	<b>1,986.02</b>	<b>397.20</b>	<b>2,383.22</b>	<b>2,400.00</b>	<b>1,400.00</b>	<b>140%</b>	
Maintenance for Engineering Department Plotter, Scanner, etc.	1,500.00	496.43	99.29	595.72	2,000.00			Small increase recommended.
<b>100-5630-540-5610</b> Repair & Maintenance / Office Equipment	<b>1,500.00</b>	<b>496.43</b>	<b>99.29</b>	<b>595.72</b>	<b>2,000.00</b>	<b>500.00</b>	<b>33%</b>	
Midyear adjustment. Unexpected on call service								
<b>100-5630-525-5311</b> Professional Services / Engineering	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
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.	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000.00</b>			Water Facilities Master Plan and 5 year CIP
Grant Writing Services	50,000.00							
<b>100-5630-525-5340</b> Professional Services / Other Consultants	<b>94,000.00</b>	<b>3,713.84</b>	<b>10,028.58</b>	<b>13,742.42</b>	<b>279,000.00</b>	<b>185,000.00</b>	<b>197%</b>	
<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>	

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>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 PEPR-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%
	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.

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
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	48,320.00	34,143.09	15,008.70	49,151.79	44,000.00	(4,320.00)	-9%	

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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
	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
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>	



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>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 PEPPRA-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.
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>

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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
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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>Board of Directors - 5650</b>									
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>	

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>Human Resources/Risk Management - 5660</b>									
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%	
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>	

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
	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.
	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
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging	5,600.00	3,029.64	-	3,029.64	4,900.00	(700.00)	-13%	
	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)
100-5660-530-5406	Operating Supplies / Recognition Supply	33,200.00	30,861.20	3,000.00	33,861.20	40,200.00	7,000.00	21%	
	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
100-5660-530-5405	Operating Supplies / Safety	4,650.00	2,612.44	-	2,612.44	11,150.00	6,500.00	140%	
	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

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
	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.
100-5660-530-5403	Operating Supplies / Miscellaneous	8,200.00	3,435.41	4,000.00	7,435.41	8,200.00	-	-	

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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
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>	
<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>	

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>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 PEPPRA-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>	
	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
100-5680-515-5200	Expenses / Training	3,500.00	290.00	58.00	348.00	2,500.00	(1,000.00)	-29%	
	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.
100-5680-536-5475	Operating Supplies / Uniforms	2,400.00	1,922.63	384.53	2,307.16	2,400.00	-	-	
	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.	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.
100-5680-515-5202	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
100-5680-530-5403	Operating Supplies / Miscellaneous	1,000.00	60.00	12.00	72.00	1,000.00	-	-	
	For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)	1,600.00	1,382.67	276.53	1,659.20	1,600.00			For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)
100-5680-515-5201	Miscellaneous / Subscriptions & Memberships	1,600.00	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>	



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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	%	Justification
Total Expenses: Purchasing - 5680	677,500.00	561,175.20	102,113.02	663,288.24	757,440.00	79,940.00	12%	

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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>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 PEPPRA-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%	
	WWWD 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%	

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
	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	-	-	
	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 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

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	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.
	Professional Photographer		2,490.00	-	2,490.00	5,000.00			Staff will like to contract a professional photographer to take drone shots of canyons, wells, reservoirs and staff for the website and other marketing material. Additional ceremonial activities such as groundbreaking.
	Consultant/ Workshops	20,000.00	11,007.00	-	11,007.00	18,000.00			Workshops for the community. Planning for 6 workshops in English and Spanish.
100-5710-525-5340	Professional Services / Other Consultants	355,500.00	163,997.00	92,500.00	256,497.00	446,000.00	90,500.00	25%	
	Demonstration Water-Wise Garden Redesign								
	Outside Labor / Contractors/Labor & Contractors							0%	
100-5710-525-5319	Contractors	-	-	-	-	-	-	0%	

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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
	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.
100-5710-537-5506	Sponsorships	28,000.00	13,000.00	9,300.00	34,814.58	45,500.00	17,500.00	63%	
	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	5,000.00			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.
NEW	Ceremonial - Appropriations/Tours					5,000.00			Rentals for chairs/tents for appropriations requests/groundbreakings
NEW	Roemer Dedication Ceremony					20,000.00			September/October 2024 Roemer Celebration
NEW	Community Coffee/Meetings					2,000.00			Dialogues with the community on infrastructure investment
NEW	Community Infrastructure Tour					5,000.00			Bus Tour that will highlight WVWD infrastructure
NEW	Education outreach K-6					5,000.00			Water Cycle/Mascot Presentation Material for local schools
NEW	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
100-5710-537-5502	Outreach Programs	95,000.00	91,353.43	12,550.00	103,903.43	130,500.00	35,500.00	37%	
	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.
100-5710-530-5403	Materials & Supplies / Miscellaneous	2,500.00	993.44	-	993.44	2,500.00	-	-	
	<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>752,785.00</b>	<b>155,685.00</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>1,524,117.83</b>	<b>254,917.83</b>	<b>20%</b>	
<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, Commercial, Industrial, Institutional)	24,500.00	6,264.48	-	6,264.48	175,000.00			Colton Unified School District replacing turf projected rebate

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	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>34,524,054.00</b>	<b>2,080,382.00</b>	<b>6%</b>	
	<b>Operating Surplus(Deficit) Before Depreciation/Amortization</b>	<b>(96,141.00)</b>	<b>1,359,011.36</b>	<b>625,432.86</b>	<b>1,954,428.54</b>	<b>(1,467,438.00)</b>	<b>(1,371,297.00)</b>	<b>1426%</b>	

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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>Non-Operating Revenues</b>								
<b>Property Taxes</b>								
100-4030-420-4201	-	-	-	-	-	-	-	Not Budgeted
100-4030-420-4200	-	-	-	-	-	-	-	#DIV/0!
100-4030-420-4215	1,200,000.00	1,118,960.44	-	1,118,960.44	1,300,000.00	1,500,000.00	8%	Budget increased to forecast level
100-4030-420-4202	13,000.00	6,558.38	-	6,558.38	13,000.00	-	-	No change from prior year budget.
100-4030-420-4208	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	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	28.00	16.41	13.00	29.41	28.00	-	-	No change from prior year budget.
100-4030-420-4207	2.00	0.67	0.13	0.80	2.00	-	-	No change from prior year budget.
100-4030-420-4204	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	47,000.00	46,910.00	79.00	46,989.00	47,000.00	-	-	No change from prior year budget.
100-4030-420-4205	-	0.03	0.01	0.04	-	-	-	Non-budgeted item.
100-4030-420-4450	5.00	-	-	-	-	(5.00)	-	Non-budgeted item.
100-4030-420-4211	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	-	-	-	-	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	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	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	-	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>	
<b>Rental Income - Cellular Antennas</b>								
100-4050-427-4350	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	-	-	-	-	-	-	0%	Non-budgeted item.
100-4080-435-4454	-	23,700.00	4,740.00	28,440.00	-	-	0%	Non-budgeted item.
100-4080-435-4452	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	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	-	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>	

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>Non-Operating Expenses</b>									
<b>Loss On Sale/Disposition Of Capital Assets</b>									
100-6800-609-6041	Miscellaneous / Loss-Asset Sale / Retrmt	-	-	-	-	-	-	Non-budgeted item.	
100-6800-615-6040	Miscellaneous / Impairment Loss	-	-	-	-	-	-	Non-budgeted item.	
<b>Subtotal: Loss On Sale/Disposition Of Capital Assets</b>		-	-	-	-	-	-		
<b>Interest Expense - Long-Term Debt</b>									
100-6200-610-6010	Long Term Debt / Interest	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	35,442,669	2,114,782	
<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>4,579,105</b>	<b>1,324,075</b>	

<b>DEBT SERVICE</b>								
<b>Debt Convenience Ratio Calculation:</b>								
<b>Debt Service</b>								
Net Revenue		5,231,874			13,187,957	7,537,349		
Series 2016A Bond Debt Service		1,303,300			1,302,600	1,304,000		
<b>Debt Convenience Ratio (Minimum 1.20)</b>		<b>4.01</b>			<b>10.12</b>	<b>5.78</b>		
Calculation: Net Revenue ÷ Total Debt Service								



# Exhibit 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>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>	

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>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.
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>	

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 Expenses</b>									
<b>Source of Supply - 5110</b>									
	Baseline Feeder Agreement - Delivery Charge for 5,000 acres.	550,100.00	371,446.78	74,289.36	445,736.14	735,000.00			Baseline Feeder Agreement - Delivery Charge for 3,500 acre-feet at \$210/acre-foot. In FY24-25 both wells expected to run at max capacity. As opposed to FY23-24, only 1 well was in operation. Increase in budget request reflects increase in usage.
	Standby water source for warmer months.	-	-	-	-	29,100.00			Standby water source for warmer months for 100 acre-feet at \$291/acre-foot.
100-5110-520-5252	Purchased Water / Muni	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%	
	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>	

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>Production - Pumping - 5210</b>									
100-5210-500-5001	Salaries & Wages / Full Time	950,000.00	787,490.00	143,180.00	930,670.00	1,013,800.00	63,800.00	7%	
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>1,066,800.00</b>	<b>67,300.00</b>	<b>7%</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>1,587,800.00</b>	<b>110,100.00</b>	<b>7%</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
	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	-	-	
	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	-	-	

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
	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>5,177,350.00</b>	<b>193,200.00</b>	<b>4%</b>	

Draft 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>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	393,300.00	26,100.00	7%	
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>409,000.00</b>	<b>28,000.00</b>	<b>7%</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	-	-	
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 PEPR-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>608,600.00</b>	<b>26,300.00</b>	<b>5%</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
	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 lables, 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%	
	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>851,725.00</b>	<b>53,200.00</b>	<b>7%</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>Water Treatment - Perchlorate - 5320</b>									
	PECHLORATE - 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	(100,000.00)	-25%	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	(5,000.00)	-14%	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%	
	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%	
	Repare or replace chemcial pumps and assoicated equipment.	-	-	-	-	-	-	-	
100-5320-540-5602	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	-	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
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>	

Draft 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>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	475,400.00	30,200.00	7%	
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>529,600.00</b>	<b>33,200.00</b>	<b>7%</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>796,760.00</b>	<b>58,960.00</b>	<b>8%</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
	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%	
	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

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
	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%	

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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 GAC media in FBR aeration scrubber system, twice/year.								
100-5350-530-5404	Operating Supplies / Resin Exchange	-	-	-	-	-	-	0%	
	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 seperator 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>2,389,005.00</b>	<b>411,760.00</b>	<b>21%</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>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	336,300.00	21,400.00	7%	
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>419,600.00</b>	<b>30,400.00</b>	<b>8%</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	-	-	
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 PEPR-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>632,000.00</b>	<b>49,600.00</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
	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%	

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
	ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	35,000.00	18,888.50		18,888.50	35,000.00			New contract pricing. ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. No change in budget requested.
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	6,500.00	3,262.00	3,000.00	6,262.00	10,000.00			New contract pricing plus Arsenic Plant coming back online. ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations
100-5390-525-5314	Professional Services / Lab Tests	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	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>2,348,920.00</b>	<b>316,735.00</b>	<b>16%</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>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	1,061,000.00	162,900.00	18%	
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>1,137,600.00</b>	<b>163,000.00</b>	<b>17%</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%	
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>1,702,500.00</b>	<b>258,100.00</b>	<b>18%</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
	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.
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%	

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
100-5410-525-5319	Outside Labor / Contractors	-	-	-	-	-	-	-	
	Personal Protective Equipment (PPE) and safety equipment for all District staff.	15,000.00	15,502.32	3,100.46	18,602.78	16,000.00			New Safey 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>3,303,500.00</b>	<b>268,300.00</b>	<b>9%</b>	

Draft 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>Customer Service - 5510</b>									
100-5510-500-5001	Salaries & Wages / Full Time	571,200.00	414,478.84	112,895.77	527,374.61	593,200.00	22,000.00	4%	
100-5510-500-5003	Salaries & Wages / Overtime	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>602,200.00</b>	<b>18,400.00</b>	<b>3%</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	-	
	<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>956,200.00</b>	<b>43,700.00</b>	<b>5%</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
	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	-	-	
	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	-	-	
	Qualtric/CS Call surveys	-				-			
100-5510-525-5340	Professional Services / Other Consultants	-	-	-	-	-	-	0%	
	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	-	-	
	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	-	-	
	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	-	-	
	Mid Year Adjustm. Unfunded								
100-5510-525-5319	Outside Labor / Contractors/Labor & Contractors	-	-	-	-	-	-	0%	
	Payment Locations - Pak N' Mail	2,700.00	1,360.00	626.67	1,986.67	2,400.00			\$1.00 per transactions averages 200 payments per month
	Payment Locations - J Check Cashing	3,000.00	1,537.98	756.33	2,294.31	2,700.00			\$1.00 per transactions averages 225 payments per month
	Payment Locations - Pay Near Me fees (7eleven)	10,000.00	7,792.28	2,000.00	9,792.28	10,000.00			Same activity level expected in FY24-25
	Tyler Insite Online Payment convinence fee	135,000.00	133,564.25	45,000.00	178,564.25	-			Final payment for this service. 2nd Quarter (Apr-Jun) received & paid in July 2024.
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees	150,700.00	144,254.51	48,383.00	192,637.51	15,100.00	(135,600.00)	-90%	
<b>NEW</b>	iPaySmart Fees for ACH and POS machines	-				65,000.00			New online payment platform, iPaySmart, will charge a convenience fee to customers who uses to pay their bill with credit card online. District will continue to cover costs incurred for ACH and POS transactions.
	Global Payments Processing Fees	288,000.00	240,261.07	66,000.00	306,261.07	-			Global Payments will no longer be used for credit card payments processing. This is a cost savings initiative.
100-5510-536-5320	Miscellaneous / Bank Card Expense	288,000.00	240,261.07	66,000.00	306,261.07	65,000.00	(223,000.00)	-77%	
	Customer Service Training reimbursements	500.00	36.68	94.00	130.68	500.00			Meal/Mileage reimbursements, increase activity expected in FY24-25
100-5510-515-5202	Miscellaneous / Trans/Meals/Lodging	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>1,053,500.00</b>	<b>(314,900.00)</b>	<b>-23%</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>Meter Reading - 5520</b>									
100-5520-500-5001	Salaries & Wages / Full Time	486,700.00	280,693.27	51,035.14	331,728.41	521,600.00	34,900.00	7%	
100-5520-500-5003	Salaries & Wages / Overtime	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	-	-	-	-	-	-	-	
	<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>549,600.00</b>	<b>39,700.00</b>	<b>8%</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 PEPR-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>828,200.00</b>	<b>57,800.00</b>	<b>8%</b>	
	Water Treatment and Distribution Cert./Renewals. Conference registrations.	2,000.00	-	1,600.00	1,600.00	2,000.00	-	-	Cert. and cert. renewals for 6 staff. Staff 1 -Water Wise Pro -Distribution Prep Class \$450 Staff 2 -Water Wise Pro- Distribution Prep Class \$450 Staff 3 - D5 cert \$155 Staff 4 - D3 Test \$100 Staff 5 - Water Wise Pro- Distribution Prep Class \$450 Staff 6 - American Water College 36-hour course \$400
100-5520-515-5200	Expenses / Training	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.
<b>NEW</b>	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								



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
100-5520-525-5319	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>1,108,500.00</b>	<b>67,400.00</b>	<b>6%</b>	

Draft 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	262,800.00	25,100.00	11%	
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>265,600.00</b>	<b>23,600.00</b>	<b>10%</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>406,400.00</b>	<b>39,600.00</b>	<b>11%</b>	
	Billing Dept training	3,000.00	1,292.67	300.00	1,592.67	3,000.00			Tyler system trainings. AWWA Classes continued education credits for D2 certification. Collections training. Conference registrations.
100-5530-515-5200	Expenses / Training	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	-	-	

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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
Subtotal: Non Payroll and Benefits Expenses	208,600.00	166,493.85	37,504.31	203,998.16	208,400.00	(200.00)	0%	
Total Expenses: Billing - 5530	575,400.00	480,758.79	94,448.29	575,207.08	614,800.00	39,400.00	7%	

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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>Administration - 5610</b>									
100-5610-500-5001	Salaries & Wages / Full Time	1,038,700.00	680,607.16	123,746.76	804,353.92	1,086,600.00	47,900.00	5%	
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>1,105,800.00</b>	<b>48,200.00</b>	<b>5%</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 PEPR-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>1,479,200.00</b>	<b>51,200.00</b>	<b>4%</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
	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	-	-	-	-	-	-	-	
NEW	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.
	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%	

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
	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.
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>2,186,295.00</b>	<b>(201,085.00)</b>	<b>-8%</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>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>64,435.50</b>	-	<b>64,435.50</b>	-	-	<b>0%</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	(658,123.00)	-52%	
	Inland Desert Security Answering Services	8,000.00	7,122.80	1,424.56	8,547.36	8,600.00			Inland Desert Security Answering Services. Small price increase.
100-5615-525-5318	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%	
	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.



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
100-5615-525-5313	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	-	-	-	-	-	-	-	

Draft 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
	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	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.
	Improvements Projects / Cap Improvement								
100-5615-540-5470	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, vector 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
	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	-	-	-	

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
100-6100-612-6030	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>	

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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>Accounting - 5620</b>									
100-5620-500-5001	Salaries & Wages / Full Time	540,200.00	380,980.10	69,269.11	450,249.21	415,200.00	(125,000.00)	-23%	
100-5620-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	-	-	
100-5620-500-5003	Salaries & Wages / Overtime	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>432,300.00</b>	<b>(125,000.00)</b>	<b>-22%</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>693,400.00</b>	<b>(119,700.00)</b>	<b>-15%</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
	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	5,000.00			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. CalPERS conference for 2 staff.
100-5620-515-5200	Expenses / Training	3,600.00	3,032.53	400.00	3,432.53	5,000.00	1,400.00	39%	
	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	-	-	
	Conference & Travel expenses. Mileage to meetings,	3,500.00	3,574.55	-	3,574.55	4,000.00			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. Hotels for conferences.
100-5620-515-5202	Miscellaneous / Trans/Meals/Lodging	3,500.00	3,574.55	-	3,574.55	4,000.00	500.00	14%	
	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 elockbox 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
NEW	ClearGov	-	-	-	-	8,000.00			Budget Book Software - Produces Budget Book for GFOA Award
NEW	Debtbook	-	-	-	-	3,000.00			Software for GASB 87
	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	93,800.00	6,250.00	7%	
	County Tax Collection fee for lien payments	-	-	-	-	-			

**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
100-5620-536-5476 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>235,030.00</b>	<b>9,030.00</b>	<b>4%</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>928,430.00</b>	<b>(110,670.00)</b>	<b>-11%</b>	

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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>Engineering - 5630</b>									
100-5630-500-5001	Salaries & Wages / Full Time	1,194,100.00	881,954.18	160,355.31	1,042,309.49	1,147,000.00	(47,100.00)	-4%	
100-5630-500-5001	Salaries & Wages / Full Time	-	-	-	-	120,000.00	120,000.00	100%	New position, Conservation Analyst
100-5630-500-5002	Salaries & Wages / Part Time	-	-	-	-	45,600.00	45,600.00	-	
100-5630-500-5003	Salaries & Wages / Overtime	3,000.00	1,781.56	323.92	2,105.48	3,000.00	-	-	
100-5630-500-5004	Salaries & Wages / On Call	-	-	-	-	-	-	-	
100-5630-500-5020	Salaries & Wages / Bilingual Compensation	2,000.00	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>1,316,900.00</b>	<b>117,800.00</b>	<b>10%</b>	
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>1,866,400.00</b>	<b>155,900.00</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
NEW	InfoWater Pro & AutoCAD training		-		-	500.00			InfoWater Pro & AutoCAD training
	AWWA Water Education Seminar	1,680.00	850.00	170.00	1,020.00	1,000.00			AWWA Water Education Seminar, decrease recommended.
	Management & Supervisory Leadership Training Program	1,100.00	1,905.16	381.03	2,286.19	2,400.00			Management & Supervisory Leadership Training Program. Increase recommended.
	Distribution and Treatment Renewals	435.00	385.00	77.00	462.00	500.00			Distribution and Treatment Renewals
	PE License Fee Renewal, PE Exam, survey, seismic	180.00	-	-	-	1,500.00			PE License Fee Renewal, PE Exam, survey, seismic
100-5630-515-5200	Expenses / Training	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	14,000.00	1,702.44	9,626.30	11,328.74	14,000.00			No recommended increase.
	Professional services	30,000.00	2,011.40	402.28	2,413.68	15,000.00			Budget decrease recommended.
NEW	Water Facilities Master Plan and 5 year CIP.	-	-	-	-	250,000.00			Water Facilities Master Plan and 5 year CIP
	Grant Writing Services	50,000.00							
100-5630-525-5340	Professional Services / Other Consultants	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>2,173,300.00</b>	<b>358,705.00</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>Information Technology - 5640</b>									
100-5640-500-5001	Salaries & Wages / Full Time	632,600.00	540,548.80	98,281.60	638,830.40	677,300.00	44,700.00	7%	
100-5640-500-5003	Salaries & Wages / Overtime	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>693,000.00</b>	<b>44,700.00</b>	<b>7%</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 PEPR-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>993,150.00</b>	<b>72,650.00</b>	<b>8%</b>	
	I.T. technical trainings	2,400.00	2,346.00	-	2,346.00	2,400.00			Subscription based training service offering a wide variety of IT courses. 4 users at \$600/user/year.
100-5640-515-5200	Expenses / Training	2,400.00	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%	
	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.



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
	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%	

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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
	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
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>	

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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
Total Expenses: Information Technology - 5640	1,423,250.00	1,118,383.54	263,518.85	1,381,902.38	1,662,116.00	238,866.00	17%	

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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>GIS - 5645</b>									
100-5645-500-5001	Salaries & Wages / Full Time	112,800.00	74,392.45	13,525.90	87,918.35	177,600.00	64,800.00	57%	
100-5645-500-5002	Salaries & Wages / Part Time	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>220,700.00</b>	<b>65,500.00</b>	<b>42%</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>283,300.00</b>	<b>86,100.00</b>	<b>44%</b>	
	ESRI's GIS Training	1,790.00	882.97	176.59	1,059.56	5,000.00			2-day online training to acquire necessary expertise of upcoming ArcGIS Pro deployment.
	Esri Dev Summit	1,790.00	-	-	-	2,400.00			2-day online training to acquire necessary expertise of upcoming ArcGIS Pro deployment.
	Esri Infrastructure Management & GIS Conference	1,790.00	-	-	-	1,500.00			2-day online training to acquire necessary expertise of upcoming ArcGIS Pro deployment.
100-5645-515-5200	Expenses / Training	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
<b>NEW</b>	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.
<b>New</b>	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%	

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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
Subtotal: Non Payroll and Benefits Expenses	64,840.00	38,882.97	17,486.59	56,369.56	26,900.00	(37,940.00)	-59%	
Total Expenses: GIS - 5645	262,040.00	154,092.06	38,433.70	192,525.77	310,200.00	48,160.00	18%	

Draft 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>Board of Directors - 5650</b>									
100-5650-500-5002	Salaries & Wages / Part Time	122,400.00	85,106.80	17,021.36	102,128.16	128,500.00	6,100.00	5%	
<b>Subtotal: Payroll Expenses</b>		<b>122,400.00</b>	<b>85,106.80</b>	<b>17,021.36</b>	<b>102,128.16</b>	<b>128,500.00</b>	<b>6,100.00</b>	<b>5%</b>	
100-5650-510-5123	Benefits / Disability Insurance	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>273,300.00</b>	<b>23,200.00</b>	<b>9%</b>	
	Treasurer Services - Clifton Larson Allen	33,600.00	24,325.00	9,275.00	33,600.00	37,200.00			Treasurer Services - Clifton Larson Allen \$3,100/mth
100-5650-525-5340	Professional Services / Other Consultants	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>339,500.00</b>	<b>29,800.00</b>	<b>10%</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>Human Resources/Risk Management - 5660</b>									
100-5660-500-5001	Salaries & Wages / Full Time	404,200.00	346,337.35	62,970.43	409,307.78	440,100.00	35,900.00	9%	
100-5660-500-5003	Salaries & Wages / Overtime	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>445,100.00</b>	<b>35,900.00</b>	<b>9%</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%	
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>637,300.00</b>	<b>53,900.00</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
	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	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.
	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
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging	5,600.00	3,029.64	-	3,029.64	4,900.00	(700.00)	-13%	
	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)
100-5660-530-5406	Operating Supplies / Recognition Supply	33,200.00	30,861.20	3,000.00	33,861.20	40,200.00	7,000.00	21%	
	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
100-5660-530-5405	Operating Supplies / Safety	4,650.00	2,612.44	-	2,612.44	11,150.00	6,500.00	140%	
	Supplies and promotional Items	600.00	-	-	-	600.00			Misc Lanyards and supplies for access cards



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
	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.
100-5660-530-5403	Operating Supplies / Miscellaneous	8,200.00	3,435.41	4,000.00	7,435.41	8,200.00	-	-	

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

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

**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>Purchasing - 5680</b>									
100-5680-500-5001	Salaries & Wages / Full Time	440,800.00	368,640.61	67,025.57	435,666.18	474,200.00	33,400.00	8%	
100-5680-500-5003	Salaries & Wages / Overtime	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>478,600.00</b>	<b>33,400.00</b>	<b>8%</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>723,800.00</b>	<b>58,800.00</b>	<b>9%</b>	
	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
100-5680-515-5200	Expenses / Training	3,500.00	290.00	58.00	348.00	2,500.00	(1,000.00)	-29%	
	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.
100-5680-536-5475	Operating Supplies / Uniforms	2,400.00	1,922.63	384.53	2,307.16	2,400.00	-	-	
	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.	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.
100-5680-515-5202	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
100-5680-530-5403	Operating Supplies / Miscellaneous	1,000.00	60.00	12.00	72.00	1,000.00	-	-	
	For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)	1,600.00	1,382.67	276.53	1,659.20	1,600.00			For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)

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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>734,300.00</b>	<b>56,800.00</b>	<b>8%</b>	

Draft 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>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	477,100.00	55,600.00	13%	
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>540,500.00</b>	<b>61,900.00</b>	<b>13%</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>745,200.00</b>	<b>73,100.00</b>	<b>11%</b>	
	Cal EOS PIO Conference Registration fees	700.00	-	-	-	2,000.00			Cal EOS PIO Conference Registration fees - for two new staff
NEW	CSDA Annual Conference					1,500.00			CSDA Yearly Conference held in Palm Desert - two additional staff.
	ACWA Conference Registration fees	1,600.00	840.00	1,680.00	2,520.00	5,000.00			ACWA Conference Registration fees for two reps in ACWA Fall and Spring/ Manager for D.C.
	CAPIO Conference/ CAPIO EPIC Awards Submissions	1,200.00	-	-	-	1,845.00			CAPIO Training Registration fees for conference
	ACWA Legislative Symposium	2,000.00	-	505.00	505.00	1,100.00			ACWA Legislative Conference Registration fees - 2 staff members
	Water Use Efficiency/Conservation	1,500.00	870.00	-	870.00	2,000.00			Watersmart Conference Registration fees and Peer to Peer- 2 staff members
	CSDA/CAPIO/ACWA Additional Training courses for development	1,800.00	250.00	-	250.00	500.00			CSDA/CAPIO/ACWA Additional Training courses for development
100-5710-515-5200	Expenses / Training	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%	

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
	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	-	-	
	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 constant 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

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
	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.
	Professional Photographer		2,490.00	-	2,490.00	5,000.00			Staff will like to contract a professional photographer to take drone shots of canyons, wells, reservoirs and staff for the website and other marketing material. Additional ceremonial activities such as groundbreaking.
	Consultant/ Workshops	20,000.00	11,007.00	-	11,007.00	18,000.00			Workshops for the community. Planning for 6 workshops in English and Spanish.
100-5710-525-5340	Professional Services / Other Consultants	355,500.00	163,997.00	92,500.00	256,497.00	446,000.00	90,500.00	25%	
	Demonstration Water-Wise Garden Redesign								
100-5710-525-5319	Outside Labor / Contractors/Labor & Contractors	-	-	-	-	-		0%	

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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
	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.
100-5710-537-5506	Sponsorships	28,000.00	13,000.00	9,300.00	34,814.58	45,500.00	17,500.00	63%	
	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	5,000.00			Propose 5 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.
NEW	Ceremonial - Appropriations/Tours					5,000.00			Rentals for chairs/tents for appropriations requests/groundbreakings
NEW	Roemer Dedication Ceremony					20,000.00			September/October 2024 Roemer Celebration
NEW	Community Coffee/Meetings					2,000.00			Dialogues with the community on infrastructure investment
NEW	Community Infrastructure Tour					5,000.00			Bus Tour that will highlight WVWD infrastructure
NEW	Education outreach K-6					5,000.00			Water Cycle/Mascot Presentation Material for local schools
NEW	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
100-5710-537-5502	Outreach Programs	95,000.00	91,353.43	12,550.00	103,903.43	130,500.00	35,500.00	37%	
	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.
100-5710-530-5403	Materials & Supplies / Miscellaneous	2,500.00	993.44	-	993.44	2,500.00	-	-	
	<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>752,785.00</b>	<b>155,685.00</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>1,497,985.00</b>	<b>228,785.00</b>	<b>18%</b>	
<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



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
	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	
100-5720-537-5472	Programs / Grants	-	-	-	-	-	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>34,036,954.00</b>	<b>1,593,282.00</b>	<b>5%</b>	
	<b>Operating Surplus(Deficit) Before Depreciation/Amortization</b>	<b>(96,141.00)</b>	<b>1,359,011.36</b>	<b>625,432.86</b>	<b>1,954,428.54</b>	<b>(980,338.00)</b>	<b>(884,197.00)</b>	<b>920%</b>	

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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>Non-Operating Revenues</b>								
<b>Property Taxes</b>								
100-4030-420-4201								Not Budgeted
100-4030-420-4200								
100-4030-420-4215	1,200,000.00	1,118,960.44	-	1,118,960.44	1,300,000.00	1,500,000.00	8%	Budget increased to forecast level
100-4030-420-4202	13,000.00	6,558.38	-	6,558.38	13,000.00	-	-	No change from prior year budget.
100-4030-420-4208	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	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	28.00	16.41	13.00	29.41	28.00	-	-	No change from prior year budget.
100-4030-420-4207	2.00	0.67	0.13	0.80	2.00	-	-	No change from prior year budget.
100-4030-420-4204	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	47,000.00	46,910.00	79.00	46,989.00	47,000.00	-	-	No change from prior year budget.
100-4030-420-4205	-	0.03	0.01	0.04	-	-	-	Non-budgeted item.
100-4030-420-4450	5.00	-	-	-	-	(5.00)	-	Non-budgeted item.
100-4030-420-4211	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	-	-	-	-	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	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	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	-	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>	
<b>Rental Income - Cellular Anntenas</b>								
100-4050-427-4350	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 Anntenas</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	-	-	-	-	-	-	0%	Non-budgeted item.
100-4080-435-4454	-	23,700.00	4,740.00	28,440.00	-	-	0%	Non-budgeted item.
100-4080-435-4452	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	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	-	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>	

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>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>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	-	-	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>

**OPERATING BUDGET SUMMARY**

<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	34,955,569	1,627,682
<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>5,066,205</b>	<b>1,811,175</b>

**DEBT SERVICE**

**Debt Covenance Ratio Calculation:**

**Debt Service**

Net Revenue	5,231,874		13,187,957	8,024,449
Series 2016A Bond Debt Service	1,303,300		1,302,600	1,304,000

<b>Debt Covenance Ratio (Minimum 1.20)</b>	<b>4.01</b>		<b>10.12</b>	<b>6.15</b>
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Calculation: Net Revenue ÷ Total Debt Service

# Exhibit C

**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	5 Year Work Plan						TOTAL Project Cost
					YTD Actuals	Encumb.	YTD Activity & 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>-</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		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>CAPITAL OUTLAY - FLEET/EQUIPMENT</b>																		
W22020	RR	Advanced Metering Infrastructure AMI - Data Collection Network	200,000	200,000	160,608	23,161	183,768	16,232	92%		16,232							200,000
W23013	RR	Security Camera System for the District Headquarters Site	202,000	202,000	-	-	-	202,000	0%	30,000	30,000	202,000						232,000
W24019	RR	Fleet Trucks Fully Equipped	780,000	180,000	171,820	8,180	180,000	600,000	100%	150,000	150,000	150,000	150,000	150,000	150,000			930,000
W24009	RR	Document Management System	75,000	56,000	-	-	-	75,000	0%	56,000	131,000							131,000
W24010	RR	Regrading, resealing, restriping at Headquarters	125,000	125,000	6,832	11,313	18,145	106,855	15%		106,855							125,000
W24014	RR	Vmware host #2	50,000	50,000	-	-	-	50,000	0%	-	-				50,000			50,000
W24015	RR	Vmware host #3	50,000	50,000	-	-	-	50,000	0%	-	-				50,000			50,000
W24016	RR	Software Implementations/Integrations Work Orders	45,000	45,000	33,333	-	33,333	11,667	74%		11,667							45,000
W24017	RR	Access Control System Expansion	50,000	10,000	-	-	-	50,000	0%	-	50,000							50,000
W24018	RR	Security Camera System	50,000	10,000	-	-	-	50,000	0%	10,000	60,000							60,000
W24024	RR	Ford F600 Utility Service Truck	229,516	229,516	-	229,516	229,516	-	100%	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	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>-</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>-</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
					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>

# Exhibit D

# Fiscal Year 2024-25 - Proposed Capital Budget

7.6.d

Fiscal Year 2024-25 Capital Budget Summary	Amount
<b>REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>	
<b>WELLS AND PUMPING EQUIPMENT REHABILITATION</b>	
Well 2	120,000
Well 1A	200,000
Well 5A	130,000
<b>RESERVOIRS REHABILITATION</b>	
Reservoir 6-2	1,000,000
<b>WATER MAIN REPLACEMENT</b>	
Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	3,000,000
I-10 Cedar Avenue Interchange improvement project	100,000
As-Needed Pipeline Replacement Program	2,600,000
<b>SYSTEM APPURTENANCES REHABILITATION &amp; REPLACEMENT</b>	
Annual R/R - Meters and MXU's (QTY 714) FY2025	1,830,000
Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2025	150,000
<b>FACILITIES AND PLANTS REHABILITATION &amp; REPLACEMENT</b>	
Water Conservation Garden at Headquarters	25,000
Minor Building renovation	38,000
Facilities Improvements	400,000
Wrought iron security fence at Well 30	160,000
New Arsenic Online Analyzer	66,000
Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 2,30,8,41)	150,000
Roemer Filter #5 Rehab	650,000
Chain Of Flight (QTY 3)	40,000
Replace 24-inch Roemer Valve	30,000
Roemer Booster Pumps Rehab (QTY 9 ) EFFLUENT	80,000
Booster Station 5-1	50,000
Booster Station 6-1	50,000
Booster Station 6-2	50,000
<b>SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>	<b>10,919,000</b>
 <b>NEW SYSTEM ASSETS</b>	
<b>SOURCE OF SUPPLY</b>	
OPR WFF - 7.2 mgd Treatment Plant Expansion	20,000,000
OPR WFF - 7.2 mgd Treatment Plant Expansion	2,359,029
<b>WATER MAINS</b>	
Zone 2 & 3 Transmission Main - 12", 16" and 20" in Santa Ana Ave- PH III	3,794,000
<b>FACILITIES AND PLANTS</b>	
Property acquisition for Reservoir R6-6	200,000
<b>SUBTOTAL FOR NEW SYSTEM ASSETS</b>	<b>26,353,029</b>
 <b>CAPITAL OUTLAY - FLEET/EQUIPMENT</b>	
Security Camera System for the District Headquarters Site	30,000
Fleet Trucks Fully Equipped	150,000
Document Management System	56,000
Security Camera System	10,000
Ford F600 Utility Service Truck	8,000
New 4 - Inch Diesel Sludge Pump	65,000

Fiscal Year 2024-25 - Proposed Capital Budget

SCADA Replacement	1,000,000
Two Yard Dump Truck	20,000
30 Foot Equipment Trailer	30,000
1x Administration Large Copier (10 Year Life Cycle)	26,000
Caterpillar Backhoe	190,000
5x Trucks Fully Equipped	180,000
2 GPS Receiver Bundles	21,000
Yuneec H520 Drone Bundle	20,000
Utility Network Creation for ArcGIS Pro	80,000
Work Report and Service Order Intregation with GIS and Tyler	20,000
<b>SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT</b>	<b>1,906,000</b>
<b>GRAND TOTAL</b>	<b>39,178,029</b>
<b>CIP CONTINGENCY</b>	<b>503,341</b>

# Exhibit E

## Fiscal Year 2024-25 Capital Improvement Plan - Proposed Funding

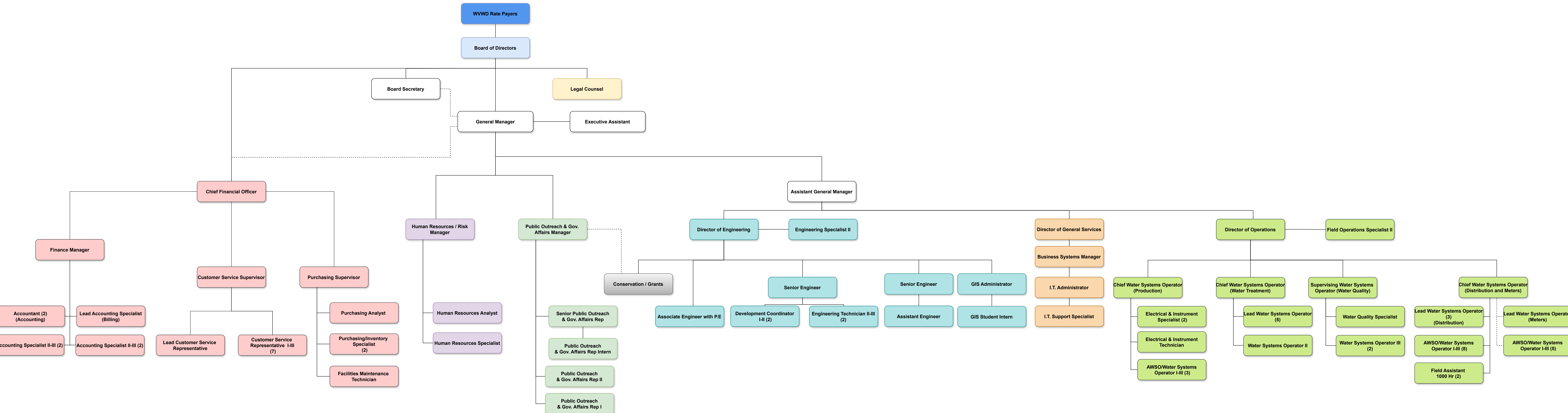
CIP Projects	Capital Project Fund	SRF Funding	SBCTA Funding	Capacity Charges	Project Total
<b>REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>					
Well 2	120,000	-	-	-	120,000
Well 1A	200,000	-	-	-	200,000
Well 5A	130,000	-	-	-	130,000
Reservoir 6-2	1,000,000	-	-	-	1,000,000
Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	3,000,000	-	-	-	3,000,000
I-10 Cedar Avenue Interchange improvement project	-	-	100,000	-	100,000
As-Needed Pipeline Replacement Program	2,600,000	-	-	-	2,600,000
Annual R/R - Meters and MXU's (QTY 714) FY2025	1,830,000	-	-	-	1,830,000
Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2025	150,000	-	-	-	150,000
Water Conservation Garden at Headquarters	25,000	-	-	-	25,000
Minor Building renovation	38,000	-	-	-	38,000
Facilities Improvements	400,000	-	-	-	400,000
Wrought iron security fence at Well 30	160,000	-	-	-	160,000
New Arsenic Online Analyzer	66,000	-	-	-	66,000
Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 2,30,8,41)	150,000	-	-	-	150,000
Roemer Filter #5 Rehab	650,000	-	-	-	650,000
Chain Of Flight (QTY 3)	40,000	-	-	-	40,000
Replace 24-inch Roemer Valve	30,000	-	-	-	30,000
Roemer Booster Pumps Rehab (QTY 9 ) EFFLUENT	80,000	-	-	-	80,000
Booster Station 5-1	50,000	-	-	-	50,000
Booster Station 6-1	50,000	-	-	-	50,000
Booster Station 6-2	50,000	-	-	-	50,000
<b>NEW SYSTEM ASSETS</b>					
OPR WFF - 7.2 mgd Treatment Plant Expansion	-	20,000,000	-	-	20,000,000
OPR WFF - 7.2 mgd Treatment Plant Expansion	-	-	-	2,359,029	2,359,029
Zone 2 & 3 Transmission Main - 12", 16" and 20" in Santa Ana Ave- PH III	-	-	-	3,794,000	3,794,000
Property acquisition for Reservoir R6-6	-	-	-	200,000	200,000
Security Camera System for the District Headquarters Site	30,000	-	-	-	30,000
Fleet Trucks Fully Equipped	150,000	-	-	-	150,000
Document Management System	56,000	-	-	-	56,000
<b>CAPITAL OUTLAY - FLEET/EQUIPMENT</b>					
Security Camera System	10,000	-	-	-	10,000
Ford F600 Utility Service Truck	8,000	-	-	-	8,000
New 4 - Inch Diesel Sludge Pump	65,000	-	-	-	65,000
SCADA Replacement	1,000,000	-	-	-	1,000,000
Two Yard Dump Truck	20,000	-	-	-	20,000
30 Foot Equipment Trailer	30,000	-	-	-	30,000
1x Administration Large Copier (10 Year Life Cycle)	26,000	-	-	-	26,000
Caterpillar Backhoe	190,000	-	-	-	190,000
5x Trucks Fully Equipped	180,000	-	-	-	180,000

Fiscal Year 2024-25 Capital Improvement Plan - Proposed Funding

CIP Projects	Capital Project Fund	SRF Funding	SBCTA Funding	Capacity Charges	Project Total
2 GPS Receiver Bundles	21,000	-	-	-	21,000
Yuneec H520 Drone Bundle	20,000	-	-	-	20,000
Utility Network Creation for ArcGIS Pro	80,000	-	-	-	80,000
Work Report and Service Order Intregation with GIS and Tyler	20,000	-	-	-	20,000
<b>GRAND TOTAL</b>	<b>\$ 12,725,000</b>	<b>\$ 20,000,000</b>	<b>\$ 100,000</b>	<b>\$ 6,353,029</b>	<b>\$ 39,178,029</b>

# Exhibit F





**LEGEND**

Board of Directors	Legal Counsel	Administration	Finance	Human Resources	Public Outreach & Gov. Affairs	Position Pending Approval	Engineering	Information Technology	Operations
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# Exhibit G

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 07/01/2024**

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes N = No
GIS STUDENT INTERN (LIMITED TERM <1000 HOURS)	22	\$ 21.61		N
STUDENT INTERN (LIMITED TERM <1000 HOURS)	22	\$ 21.61		N
FIELD ASSISTANT (LIMITED TERM <1000 HOURS)	22	\$ 21.61		N
CUSTOMER SERVICE REP I	24	\$ 47,195	\$ 66,456	N
ASSISTANT WATER SYSTEMS OPERATOR	26	\$ 49,608	\$ 69,763	N
CUSTOMER SERVICE REP II	28	\$ 52,083	\$ 73,216	N
PURCHASING / INVENTORY SPECIALIST I	28	\$ 52,083	\$ 73,216	N
* PURCHASING / INVENTORY SPECIALIST I	Y		\$ 86,896	N
WATER SYSTEMS OPERATOR I	30	\$ 54,662	\$ 76,898	N
ACCOUNTING SPECIALIST II	32	\$ 57,387	\$ 80,746	N
CUSTOMER SERVICE REP III	32	\$ 57,387	\$ 80,746	N
ENGINEERING SPECIALIST II	32	\$ 57,387	\$ 80,746	N
FIELD OPERATIONS SPECIALIST II	32	\$ 57,387	\$ 80,746	N
FACILITIES MAINTENANCE TECHNICIAN	33	\$ 58,843	\$ 82,763	N
ACCOUNTING SPECIALIST III	34	\$ 60,237	\$ 84,802	N
CUSTOMER SERVICE LEAD	36	\$ 63,274	\$ 89,045	N
WATER SYSTEMS OPERATOR II	36	\$ 63,274	\$ 89,045	N
ENGINEERING TECHNICIAN II	38	\$ 66,456	\$ 93,475	N
ELECTRICAL & INSTRUMENT TECHNICIAN	40	\$ 69,763	\$ 98,114	N
WATER SYSTEMS OPERATOR III	40	\$ 69,763	\$ 98,114	N
ACCOUNTING SPECIALIST LEAD	42	\$ 73,216	\$ 103,064	N
PUBLIC OUTREACH & GOVERNMENT AFFAIRS REPRESENTATIVE I	42	\$ 73,216	\$ 103,064	N
ENGINEERING TECHNICIAN III	42	\$ 73,216	\$ 103,064	N
ASSISTANT ENGINEER	42	\$ 73,216	\$ 103,064	N
LEAD WATER SYSTEMS OPERATOR	44	\$ 76,898	\$ 108,160	N
WATER QUALITY SPECIALIST	44	\$ 76,898	\$ 108,160	N
ACCOUNTANT	46	\$ 80,746	\$ 113,630	N
DEVELOPMENT COORDINATOR I	46	\$ 80,746	\$ 113,630	N
ELECTRICAL & INSTRUMENT SPECIALIST	46	\$ 80,746	\$ 113,630	N
INFO TECH. SUPPORT SPECIALIST	46	\$ 80,746	\$ 113,630	N
PUBLIC OUTREACH & GOVERNMENT AFFAIRS REPRESENTATIVE II	46	\$ 80,746	\$ 113,630	N
PURCHASING ANALYST	46	\$ 80,746	\$ 113,630	N
DEVELOPMENT COORDINATOR II	52	\$ 93,475	\$ 131,539	Y
GIS ADMINISTRATOR	54	\$ 98,114	\$ 138,112	N
INFO TECHNOLOGY ADMINISTRATOR	54	\$ 98,114	\$ 138,112	N
HUMAN RESOURCES ANALYST	113	\$ 71,843	\$ 117,894	N
HUMAN RESOURCES SPECIALIST/CONFIDENTIAL	113	\$ 71,843	\$ 117,894	N
EXECUTIVE ASSISTANT/CONFIDENTIAL	114	\$ 75,462	\$ 123,781	N
SENIOR PUBLIC OUTREACH & GOVERNMENT AFFAIRS REPRESENTATIVE	114	\$ 75,462	\$ 123,781	Y
WATER CONSERVATION/GRANTS ANALYST	114	\$ 75,462	\$ 123,781	Y
CUSTOMER SERVICE SUPERVISOR	115	\$ 79,248	\$ 129,979	N
PURCHASING SUPERVISOR	115	\$ 79,248	\$ 129,979	Y

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 07/01/2024**

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes N = No
SUPERVISING WATER SYSTEM OPERATOR	115	\$ 79,248	\$ 129,979	Y
ASSOCIATE ENGINEER W/ P.E.	117	\$ 87,360	\$ 143,291	Y
CHIEF WATER SYSTEMS OPERATOR	117	\$ 87,360	\$ 143,291	Y
BOARD SECRETARY	Board Sec	\$ 88,213	\$ 144,726	Y
PUBLIC OUTREACH & GOVERNMENT AFFAIRS MANAGER	123	\$ 113,651	\$ 186,472	Y
BUSINESS SYSTEMS MANAGER	124	\$ 119,330	\$ 195,749	Y
SENIOR ENGINEER	124	\$ 119,330	\$ 195,749	Y
FINANCE MANAGER	125	\$ 125,299	\$ 205,566	Y
HUMAN RESOURCES & RISK MANAGER	125	\$ 125,299	\$ 205,566	Y
DIRECTOR OF ENGINEERING	126	\$ 131,560	\$ 215,862	Y
DIRECTOR OF GENERAL SERVICES	126	\$ 131,560	\$ 215,862	Y
DIRECTOR OF OPERATIONS	126	\$ 131,560	\$ 215,862	Y
CHIEF FINANCIAL OFFICER	CFO	\$ 235,768	\$ 247,562	Y
ASSISTANT GENERAL MANAGER	130	\$ 159,910	\$ 262,350	Y
GENERAL MANAGER	GM	\$ 279,739	\$ 304,491	Y
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/15/2023			\$ 206.38	
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/15/2024			\$ 216.70	

\* =Y-Rate (base salary is set above the maximum for the range assigned, due to elimination of prior position effective 7/1/2020)

**WEST VALLEY WATER DISTRICT  
SALARY SCHEDULE - EFFECTIVE 07/01/2024**

Hourly / Monthly / Annual	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 22	21.61	22.14	22.69	23.25	23.85	24.44	25.04	25.64	26.28	26.92	27.59	28.29	28.96	29.69	30.42
	3,746	3,838	3,933	4,030	4,134	4,236	4,340	4,444	4,555	4,666	4,782	4,904	5,020	5,146	5,273
	44,949	46,051	47,195	48,360	49,608	50,835	52,083	53,331	54,662	55,994	57,387	58,843	60,237	61,755	63,274
Range 23	22.14	22.69	23.25	23.85	24.44	25.04	25.64	26.28	26.92	27.59	28.29	28.96	29.69	30.42	31.19
	3,838	3,933	4,030	4,134	4,236	4,340	4,444	4,555	4,666	4,782	4,904	5,020	5,146	5,273	5,406
	46,051	47,195	48,360	49,608	50,835	52,083	53,331	54,662	55,994	57,387	58,843	60,237	61,755	63,274	64,875
Range 24	22.69	23.25	23.85	24.44	25.04	25.64	26.28	26.92	27.59	28.29	28.96	29.69	30.42	31.19	31.95
	3,933	4,030	4,134	4,236	4,340	4,444	4,555	4,666	4,782	4,904	5,020	5,146	5,273	5,406	5,538
	47,195	48,360	49,608	50,835	52,083	53,331	54,662	55,994	57,387	58,843	60,237	61,755	63,274	64,875	66,456
Range 25	23.25	23.85	24.44	25.04	25.64	26.28	26.92	27.59	28.29	28.96	29.69	30.42	31.19	31.95	32.75
	4,030	4,134	4,236	4,340	4,444	4,555	4,666	4,782	4,904	5,020	5,146	5,273	5,406	5,538	5,677
	48,360	49,608	50,835	52,083	53,331	54,662	55,994	57,387	58,843	60,237	61,755	63,274	64,875	66,456	68,120
Range 26	23.85	24.44	25.04	25.64	26.28	26.92	27.59	28.29	28.96	29.69	30.42	31.19	31.95	32.75	33.54
	4,134	4,236	4,340	4,444	4,555	4,666	4,782	4,904	5,020	5,146	5,273	5,406	5,538	5,677	5,813
	49,608	50,835	52,083	53,331	54,662	55,994	57,387	58,843	60,237	61,755	63,274	64,875	66,456	68,120	69,763
Range 27	24.44	25.04	25.64	26.28	26.92	27.59	28.29	28.96	29.69	30.42	31.19	31.95	32.75	33.54	34.37
	4,236	4,340	4,444	4,555	4,666	4,782	4,904	5,020	5,146	5,273	5,406	5,538	5,677	5,813	5,957
	50,835	52,083	53,331	54,662	55,994	57,387	58,843	60,237	61,755	63,274	64,875	66,456	68,120	69,763	71,490
Range 28	25.04	25.64	26.28	26.92	27.59	28.29	28.96	29.69	30.42	31.19	31.95	32.75	33.54	34.37	35.20
	4,340	4,444	4,555	4,666	4,782	4,904	5,020	5,146	5,273	5,406	5,538	5,677	5,813	5,957	6,101
	52,083	53,331	54,662	55,994	57,387	58,843	60,237	61,755	63,274	64,875	66,456	68,120	69,763	71,490	73,216
Range 29	25.64	26.28	26.92	27.59	28.29	28.96	29.69	30.42	31.19	31.95	32.75	33.54	34.37	35.20	36.09
	4,444	4,555	4,666	4,782	4,904	5,020	5,146	5,273	5,406	5,538	5,677	5,813	5,957	6,101	6,255
	53,331	54,662	55,994	57,387	58,843	60,237	61,755	63,274	64,875	66,456	68,120	69,763	71,490	73,216	75,067
Range 30	26.28	26.92	27.59	28.29	28.96	29.69	30.42	31.19	31.95	32.75	33.54	34.37	35.20	36.09	36.97
	4,555	4,666	4,782	4,904	5,020	5,146	5,273	5,406	5,538	5,677	5,813	5,957	6,101	6,255	6,408
	54,662	55,994	57,387	58,843	60,237	61,755	63,274	64,875	66,456	68,120	69,763	71,490	73,216	75,067	76,898
Range 31	26.92	27.59	28.29	28.96	29.69	30.42	31.19	31.95	32.75	33.54	34.37	35.20	36.09	36.97	37.90
	4,666	4,782	4,904	5,020	5,146	5,273	5,406	5,538	5,677	5,813	5,957	6,101	6,255	6,408	6,569
	55,994	57,387	58,843	60,237	61,755	63,274	64,875	66,456	68,120	69,763	71,490	73,216	75,067	76,898	78,832
Range 32	27.59	28.29	28.96	29.69	30.42	31.19	31.95	32.75	33.54	34.37	35.20	36.09	36.97	37.90	38.82
	4,782	4,904	5,020	5,146	5,273	5,406	5,538	5,677	5,813	5,957	6,101	6,255	6,408	6,569	6,729
	57,387	58,843	60,237	61,755	63,274	64,875	66,456	68,120	69,763	71,490	73,216	75,067	76,898	78,832	80,746
Range 33	28.29	28.96	29.69	30.42	31.19	31.95	32.75	33.54	34.37	35.20	36.09	36.97	37.90	38.82	39.79
	4,904	5,020	5,146	5,273	5,406	5,538	5,677	5,813	5,957	6,101	6,255	6,408	6,569	6,729	6,897
	58,843	60,237	61,755	63,274	64,875	66,456	68,120	69,763	71,490	73,216	75,067	76,898	78,832	80,746	82,763
Range 34	28.96	29.69	30.42	31.19	31.95	32.75	33.54	34.37	35.20	36.09	36.97	37.90	38.82	39.79	40.77
	5,020	5,146	5,273	5,406	5,538	5,677	5,813	5,957	6,101	6,255	6,408	6,569	6,729	6,897	7,067
	60,237	61,755	63,274	64,875	66,456	68,120	69,763	71,490	73,216	75,067	76,898	78,832	80,746	82,763	84,802

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	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 35	29.69	30.42	31.19	31.95	32.75	33.54	34.37	35.20	36.09	36.97	37.90	38.82	39.79	40.77	41.78
	5,146	5,273	5,406	5,538	5,677	5,813	5,957	6,101	6,255	6,408	6,569	6,729	6,897	7,067	7,242
	61,755	63,274	64,875	66,456	68,120	69,763	71,490	73,216	75,067	76,898	78,832	80,746	82,763	84,802	86,902
Range 36	30.42	31.19	31.95	32.75	33.54	34.37	35.20	36.09	36.97	37.90	38.82	39.79	40.77	41.78	42.81
	5,273	5,406	5,538	5,677	5,813	5,957	6,101	6,255	6,408	6,569	6,729	6,897	7,067	7,242	7,420
	63,274	64,875	66,456	68,120	69,763	71,490	73,216	75,067	76,898	78,832	80,746	82,763	84,802	86,902	89,045
Range 37	31.19	31.95	32.75	33.54	34.37	35.20	36.09	36.97	37.90	38.82	39.79	40.77	41.78	42.81	43.87
	5,406	5,538	5,677	5,813	5,957	6,101	6,255	6,408	6,569	6,729	6,897	7,067	7,242	7,420	7,604
	64,875	66,456	68,120	69,763	71,490	73,216	75,067	76,898	78,832	80,746	82,763	84,802	86,902	89,045	91,250
Range 38	31.95	32.75	33.54	34.37	35.20	36.09	36.97	37.90	38.82	39.79	40.77	41.78	42.81	43.87	44.94
	5,538	5,677	5,813	5,957	6,101	6,255	6,408	6,569	6,729	6,897	7,067	7,242	7,420	7,604	7,789
	66,456	68,120	69,763	71,490	73,216	75,067	76,898	78,832	80,746	82,763	84,802	86,902	89,045	91,250	93,475
Range 39	32.75	33.54	34.37	35.20	36.09	36.97	37.90	38.82	39.79	40.77	41.78	42.81	43.87	44.94	46.06
	5,677	5,813	5,957	6,101	6,255	6,408	6,569	6,729	6,897	7,067	7,242	7,420	7,604	7,789	7,984
	68,120	69,763	71,490	73,216	75,067	76,898	78,832	80,746	82,763	84,802	86,902	89,045	91,250	93,475	95,805
Range 40	33.54	34.37	35.20	36.09	36.97	37.90	38.82	39.79	40.77	41.78	42.81	43.87	44.94	46.06	47.17
	5,813	5,957	6,101	6,255	6,408	6,569	6,729	6,897	7,067	7,242	7,420	7,604	7,789	7,984	8,176
	69,763	71,490	73,216	75,067	76,898	78,832	80,746	82,763	84,802	86,902	89,045	91,250	93,475	95,805	98,114
Range 41	34.37	35.20	36.09	36.97	37.90	38.82	39.79	40.77	41.78	42.81	43.87	44.94	46.06	47.17	48.36
	5,957	6,101	6,255	6,408	6,569	6,729	6,897	7,067	7,242	7,420	7,604	7,789	7,984	8,176	8,382
	71,490	73,216	75,067	76,898	78,832	80,746	82,763	84,802	86,902	89,045	91,250	93,475	95,805	98,114	100,589
Range 42	35.20	36.09	36.97	37.90	38.82	39.79	40.77	41.78	42.81	43.87	44.94	46.06	47.17	48.36	49.55
	6,101	6,255	6,408	6,569	6,729	6,897	7,067	7,242	7,420	7,604	7,789	7,984	8,176	8,382	8,589
	73,216	75,067	76,898	78,832	80,746	82,763	84,802	86,902	89,045	91,250	93,475	95,805	98,114	100,589	103,064
Range 43	36.09	36.97	37.90	38.82	39.79	40.77	41.78	42.81	43.87	44.94	46.06	47.17	48.36	49.55	50.77
	6,255	6,408	6,569	6,729	6,897	7,067	7,242	7,420	7,604	7,789	7,984	8,176	8,382	8,589	8,800
	75,067	76,898	78,832	80,746	82,763	84,802	86,902	89,045	91,250	93,475	95,805	98,114	100,589	103,064	105,602
Range 44	36.97	37.90	38.82	39.79	40.77	41.78	42.81	43.87	44.94	46.06	47.17	48.36	49.55	50.77	52.00
	6,408	6,569	6,729	6,897	7,067	7,242	7,420	7,604	7,789	7,984	8,176	8,382	8,589	8,800	9,013
	76,898	78,832	80,746	82,763	84,802	86,902	89,045	91,250	93,475	95,805	98,114	100,589	103,064	105,602	108,160
Range 45	37.90	38.82	39.79	40.77	41.78	42.81	43.87	44.94	46.06	47.17	48.36	49.55	50.77	52.00	53.31
	6,569	6,729	6,897	7,067	7,242	7,420	7,604	7,789	7,984	8,176	8,382	8,589	8,800	9,013	9,240
	78,832	80,746	82,763	84,802	86,902	89,045	91,250	93,475	95,805	98,114	100,589	103,064	105,602	108,160	110,885
Range 46	38.82	39.79	40.77	41.78	42.81	43.87	44.94	46.06	47.17	48.36	49.55	50.77	52.00	53.31	54.63
	6,729	6,897	7,067	7,242	7,420	7,604	7,789	7,984	8,176	8,382	8,589	8,800	9,013	9,240	9,469
	80,746	82,763	84,802	86,902	89,045	91,250	93,475	95,805	98,114	100,589	103,064	105,602	108,160	110,885	113,630
Range 47	39.79	40.77	41.78	42.81	43.87	44.94	46.06	47.17	48.36	49.55	50.77	52.00	53.31	54.63	55.98
	6,897	7,067	7,242	7,420	7,604	7,789	7,984	8,176	8,382	8,589	8,800	9,013	9,240	9,469	9,703
	82,763	84,802	86,902	89,045	91,250	93,475	95,805	98,114	100,589	103,064	105,602	108,160	110,885	113,630	116,438

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	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 48	40.77	41.78	42.81	43.87	44.94	46.06	47.17	48.36	49.55	50.77	52.00	53.31	54.63	55.98	57.34
	7,067	7,242	7,420	7,604	7,789	7,984	8,176	8,382	8,589	8,800	9,013	9,240	9,469	9,703	9,939
	84,802	86,902	89,045	91,250	93,475	95,805	98,114	100,589	103,064	105,602	108,160	110,885	113,630	116,438	119,267
Range 49	41.78	42.81	43.87	44.94	46.06	47.17	48.36	49.55	50.77	52.00	53.31	54.63	55.98	57.34	58.77
	7,242	7,420	7,604	7,789	7,984	8,176	8,382	8,589	8,800	9,013	9,240	9,469	9,703	9,939	10,187
	86,902	89,045	91,250	93,475	95,805	98,114	100,589	103,064	105,602	108,160	110,885	113,630	116,438	119,267	122,242
Range 50	42.81	43.87	44.94	46.06	47.17	48.36	49.55	50.77	52.00	53.31	54.63	55.98	57.34	58.77	60.23
	7,420	7,604	7,789	7,984	8,176	8,382	8,589	8,800	9,013	9,240	9,469	9,703	9,939	10,187	10,440
	89,045	91,250	93,475	95,805	98,114	100,589	103,064	105,602	108,160	110,885	113,630	116,438	119,267	122,242	125,278
Range 51	43.87	44.94	46.06	47.17	48.36	49.55	50.77	52.00	53.31	54.63	55.98	57.34	58.77	60.23	61.72
	7,604	7,789	7,984	8,176	8,382	8,589	8,800	9,013	9,240	9,469	9,703	9,939	10,187	10,440	10,698
	91,250	93,475	95,805	98,114	100,589	103,064	105,602	108,160	110,885	113,630	116,438	119,267	122,242	125,278	128,378
Range 52	44.94	46.06	47.17	48.36	49.55	50.77	52.00	53.31	54.63	55.98	57.34	58.77	60.23	61.72	63.24
	7,789	7,984	8,176	8,382	8,589	8,800	9,013	9,240	9,469	9,703	9,939	10,187	10,440	10,698	10,961
	93,475	95,805	98,114	100,589	103,064	105,602	108,160	110,885	113,630	116,438	119,267	122,242	125,278	128,378	131,539
Range 53	46.06	47.17	48.36	49.55	50.77	52.00	53.31	54.63	55.98	57.34	58.77	60.23	61.72	63.24	64.82
	7,984	8,176	8,382	8,589	8,800	9,013	9,240	9,469	9,703	9,939	10,187	10,440	10,698	10,961	11,235
	95,805	98,114	100,589	103,064	105,602	108,160	110,885	113,630	116,438	119,267	122,242	125,278	128,378	131,539	134,826
Range 54	47.17	48.36	49.55	50.77	52.00	53.31	54.63	55.98	57.34	58.77	60.23	61.72	63.24	64.82	66.40
	8,176	8,382	8,589	8,800	9,013	9,240	9,469	9,703	9,939	10,187	10,440	10,698	10,961	11,235	11,509
	98,114	100,589	103,064	105,602	108,160	110,885	113,630	116,438	119,267	122,242	125,278	128,378	131,539	134,826	138,112
Range 113	34.54	35.80	37.08	38.43	39.79	41.23	42.72	44.24	45.83	47.50	49.21	50.98	52.80	54.70	56.68
	5,987	6,205	6,427	6,661	6,897	7,146	7,405	7,668	7,944	8,233	8,530	8,836	9,152	9,481	9,824
	71,843	74,464	77,126	79,934	82,763	85,758	88,858	92,019	95,326	98,800	102,357	106,038	109,824	113,776	117,894
Range 114	36.28	37.56	38.94	40.33	41.78	43.28	44.84	46.47	48.13	49.88	51.66	53.53	55.45	57.44	59.51
	6,288	6,510	6,749	6,990	7,242	7,502	7,772	8,055	8,342	8,646	8,954	9,278	9,611	9,956	10,315
	75,462	78,125	80,995	83,886	86,902	90,022	93,267	96,658	100,110	103,750	107,453	111,342	115,336	119,475	123,781
Range 115	38.10	39.45	40.88	42.35	43.87	45.46	47.09	48.79	50.53	52.35	54.25	56.20	58.22	60.31	62.49
	6,604	6,838	7,086	7,341	7,604	7,880	8,162	8,457	8,758	9,074	9,403	9,741	10,091	10,454	10,831
	79,248	82,056	85,030	88,088	91,250	94,557	97,947	101,483	105,102	108,888	112,840	116,896	121,098	125,445	129,979
Range 116	40.00	41.42	42.92	44.47	46.07	47.73	49.44	51.22	53.07	54.98	56.96	59.00	61.13	63.34	65.62
	6,933	7,179	7,439	7,708	7,985	8,273	8,569	8,878	9,199	9,530	9,873	10,226	10,596	10,979	11,374
	83,200	86,154	89,274	92,498	95,826	99,278	102,835	106,538	110,386	114,358	118,477	122,720	127,150	131,747	136,490
Range 117	42.00	43.51	45.08	46.70	48.37	50.11	51.93	53.79	55.73	57.73	59.81	61.95	64.19	66.50	68.89
	7,280	7,542	7,814	8,095	8,384	8,686	9,001	9,323	9,660	10,006	10,367	10,738	11,126	11,526	11,941
	87,360	90,501	93,766	97,136	100,610	104,229	108,014	111,883	115,918	120,078	124,405	128,856	133,515	138,320	143,291
Range 118	44.09	45.68	47.32	49.03	50.78	52.62	54.53	56.48	58.51	60.61	62.80	65.05	67.39	69.83	72.34
	7,642	7,918	8,202	8,498	8,802	9,121	9,452	9,790	10,142	10,506	10,885	11,275	11,681	12,104	12,539
	91,707	95,014	98,426	101,982	105,622	109,450	113,422	117,478	121,701	126,069	130,624	135,304	140,171	145,246	150,467
Range 119	44.11	45.69	47.34	49.05	50.82	52.63	54.53	56.50	58.53	60.64	62.84	65.09	67.43	69.85	72.36
	7,646	7,919	8,205	8,502	8,809	9,122	9,452	9,793	10,145	10,511	10,892	11,282	11,688	12,107	12,542
	91,749	95,035	98,467	102,024	105,706	109,470	113,422	117,520	121,742	126,131	130,707	135,387	140,254	145,288	150,509

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	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 120	47.21	48.90	50.66	52.47	54.36	56.32	58.35	60.44	62.63	64.89	67.23	69.64	72.14	74.74	77.44
	8,183	8,476	8,781	9,095	9,422	9,762	10,114	10,476	10,856	11,247	11,653	12,071	12,504	12,955	13,423
	98,197	101,712	105,373	109,138	113,069	117,146	121,368	125,715	130,270	134,971	139,838	144,851	150,051	155,459	161,075
Range 121	49.56	51.33	53.19	55.10	57.08	59.13	61.27	63.47	65.76	68.13	70.57	73.12	75.76	78.48	81.31
	8,590	8,897	9,219	9,550	9,894	10,249	10,620	11,001	11,398	11,809	12,232	12,674	13,131	13,603	14,093
	103,085	106,766	110,635	114,608	118,726	122,990	127,442	132,018	136,781	141,710	146,786	152,090	157,581	163,238	169,125
Range 122	52.02	53.90	55.84	57.86	59.94	62.11	64.32	66.63	69.05	71.53	74.10	76.77	79.53	82.40	85.36
	9,017	9,342	9,679	10,029	10,389	10,766	11,149	11,549	11,968	12,398	12,844	13,307	13,785	14,282	14,795
	108,202	112,112	116,147	120,349	124,675	129,189	133,786	138,590	143,624	148,782	154,128	159,682	165,422	171,392	177,549
Range 123	54.64	56.60	58.64	60.75	62.94	65.21	67.56	69.98	72.50	75.12	77.82	80.61	83.51	86.52	89.65
	9,471	9,810	10,164	10,530	10,909	11,303	11,710	12,130	12,566	13,021	13,489	13,972	14,475	14,997	15,539
	113,651	117,728	121,971	126,360	130,915	135,637	140,525	145,558	150,800	156,250	161,866	167,669	173,701	179,962	186,472
Range 124	57.37	59.44	61.56	63.78	66.08	68.46	70.93	73.48	76.12	78.85	81.71	84.65	87.70	90.84	94.11
	9,944	10,303	10,670	11,055	11,454	11,866	12,294	12,736	13,194	13,667	14,163	14,672	15,201	15,745	16,312
	119,330	123,635	128,045	132,662	137,446	142,397	147,534	152,838	158,330	164,008	169,957	176,072	182,416	188,947	195,749
Range 125	60.24	62.41	64.65	66.97	69.38	71.88	74.46	77.15	79.92	82.80	85.80	88.88	92.07	95.39	98.83
	10,441	10,818	11,206	11,608	12,026	12,459	12,906	13,372	13,853	14,352	14,872	15,406	15,958	16,534	17,130
	125,299	129,813	134,472	139,298	144,310	149,510	154,877	160,472	166,234	172,224	178,464	184,870	191,506	198,411	205,566
Range 126	63.25	65.53	67.89	70.32	72.85	75.48	78.21	81.02	83.93	86.95	90.08	93.32	96.68	100.16	103.78
	10,963	11,358	11,767	12,189	12,627	13,083	13,556	14,043	14,548	15,071	15,614	16,175	16,758	17,361	17,988
	131,560	136,302	141,211	146,266	151,528	156,998	162,677	168,522	174,574	180,856	187,366	194,106	201,094	208,333	215,862
Range 127	66.41	68.80	71.27	73.85	76.49	79.24	82.12	85.06	88.12	91.29	94.59	97.98	101.52	105.16	108.95
	11,511	11,925	12,353	12,800	13,258	13,735	14,234	14,743	15,274	15,823	16,395	16,983	17,596	18,227	18,884
	138,133	143,104	148,242	153,608	159,099	164,819	170,810	176,925	183,290	189,883	196,747	203,798	211,162	218,733	226,616
Range 128	69.72	72.24	74.84	77.53	80.32	83.21	86.21	89.32	92.53	95.87	99.31	102.88	106.60	110.44	114.40
	12,085	12,521	12,972	13,438	13,922	14,423	14,943	15,482	16,038	16,617	17,213	17,832	18,477	19,143	19,829
	145,018	150,259	155,667	161,262	167,066	173,077	179,317	185,786	192,462	199,410	206,565	213,990	221,728	229,715	237,952
Range 129	73.23	75.86	78.58	81.41	84.34	87.38	90.52	93.78	97.16	100.65	104.28	108.05	111.91	115.94	120.12
	12,693	13,149	13,620	14,111	14,619	15,146	15,690	16,255	16,841	17,446	18,075	18,728	19,397	20,096	20,820
	152,318	157,789	163,446	169,333	175,427	181,750	188,282	195,062	202,093	209,352	216,902	224,744	232,773	241,155	249,850
Range 130	76.88	79.63	82.51	85.48	88.56	91.74	95.06	98.47	102.01	105.70	109.49	113.43	117.52	121.74	126.13
	13,326	13,802	14,301	14,816	15,350	15,901	16,477	17,068	17,681	18,321	18,978	19,661	20,370	21,101	21,862
	159,910	165,630	171,621	177,798	184,205	190,819	197,725	204,818	212,181	219,856	227,739	235,934	244,442	253,219	262,350
Board Sec	42.41	43.93	45.52	47.16	48.87	50.61	52.43	54.33	56.28	58.31	60.42	62.59	64.84	67.16	69.58
	7,351	7,614	7,890	8,174	8,471	8,772	9,088	9,417	9,755	10,107	10,473	10,849	11,239	11,641	12,060
	88,213	91,374	94,682	98,093	101,650	105,269	109,054	113,006	117,062	121,285	125,674	130,187	134,867	139,693	144,726
CFO	113.35	119.02													
	19,647	20,630													
	235,768	247,562													
GM	134.49	146.39													
	23,311	25,374													
	279,739	304,491													

Annual Safety Boot Reimbursement Amount: Up to \$250.00 and up to 2 times per year with Supervisor Approval



# Exhibit H

**RESOLUTION NO. 2024-  
A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE WEST VALLEY WATER DISTRICT  
ADOPTING THE ANNUAL OPERATING AND CAPITAL IMPROVEMENT  
BUDGET FOR 2024-2025**

**WHEREAS**, West Valley Water District is a public agency of the State of California, established under Division 12 of the Water Code of the State of California; and

**WHEREAS**, it has been the practice of West Valley Water District to adopt a budget for each fiscal year to serve as the annual financial plan; and

**WHEREAS**, it is the task of the General Manager to submit a budget for adoption by the Board of Directors:

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the West Valley Water District does hereby resolve, determine and order as follows:

- Section 1** The Board of Directors desires to have a budget review process, which provides for Board of Directors participation and includes executive staff member comments in the development of the budget.
- Section 2** The Board of Directors desires to adopt a budget for each fiscal year that provides for adequate maintenance of infrastructure and orderly replacement of equipment.
- Section 3** The Board of Directors desires to adopt a budget where revenues are sufficient to meet expenses.
- Section 4** The Board of Directors hereby authorized the General Manager to present a budget to the Board of Directors for adoption prior to the beginning of each fiscal year.
- Section 5** The Board of Directors authorizes the General Manager, if the revenue of the proposed budget is not sufficient to meet expenses, to propose alternatives to balance the budget, including use of reserves or other methods, with Board approval.
- Section 6** The Board of Directors hereby establishes that additional funds may be considered for use during the fiscal year as needs arise with approval of the Board of Directors.
- Section 7** The Board of Directors hereby establishes that quarterly financial reports will be prepared by the Chief Financial Officer comparing actual revenues and expenses to budget amounts.

**Section 8**

The Board of Directors of the West Valley Water District does hereby adopt the Operations and Capital Improvement Budget for 2024-2025.

**BE IT FURTHER RESOLVED** that said Resolution shall be effective July 1, 2024.

**ADOPTED, SIGNED, AND APPROVED THIS 20<sup>th</sup> DAY OF JUNE 2024.**

**AYES: DIRECTORS:**

**NOES: DIRECTORS:**

**ABSENT: DIRECTORS:**

**ABSTAIN: DIRECTORS:**

\_\_\_\_\_  
Gregory Young  
President of the Board of Directors  
West Valley Water District

**ATTEST:**

\_\_\_\_\_  
Elvia Dominguez  
Board Secretary



# Proposed Budget FY 2024-25

**Board Meeting  
June 20, 2024**

# 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	37.8
<b>Total Expenditures</b>	<b>35.0</b>	<b>62.0</b>	<b>61.2</b>	<b>74.3</b>
<b>Reserve Transfer To/(From)</b>	<b>14.1</b>	<b>(24.4)</b>	<b>(18.5)</b>	<b>(32.2)</b>
<b>Total Net Surplus(Deficit)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

# FY24-25 Budget Subsequent Adjustments



## Fiscal Year 2024-25 Budget Subsequent Adjustment Summary

Item	GL	Non-Operating Revenues	Prior Request	New Request
<b>Interest and Investment Earnings</b>				
1)	100-4040-426-4300	Interest Income On Investments <i>Projection of interest income was changed to reflect receipt of SRF Loan during the fiscal year.</i>	3,700,000	4,000,000
<b>Operating Expenses</b>				
<b>Various Divisions</b>				
2)	Various	Employee Labor Expense <i>Labor Adjustment Correction</i>	10,841,400	10,341,400
<b>Administration- 5610</b>				
3)	100-5610-525-5340	Professional Services / Other Consultants <i>Updates to ERP, RRA, and Hazard Mitigation Policy. Site security assesment.</i>	-	150,000
<b>Public Affairs- 5710</b>				
4)	100-5710-537-5502	Outreach Programs <i>Three additional scholarships for high school students.</i>	2,000	5,000
5)	100-5710-525-5340	Professional Services / Other Consultants <i>Professional Photographer - One additional session.</i>	5,000	7,500
6)	100-5710-537-5506	Sponsorships - Community Events & Promotional Items <i>Additional funds for promotional items and bottle water (District &amp; Community Events).</i>	13,500	17,500
7)	100-5710-537-5506	Sponsorships - Local Community & Water Industry Based <i>Additional funds for sponsorships to local community &amp; water industry based organizations.</i>	25,000	30,000
8)	100-5710-537-5502	Outreach Programs <i>Additional supplies for events.</i>	7,500	11,500
<b>Customer Service- 5510</b>				
9)	100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees <i>Tyler Insite final payment.</i>	-	30,000
<b>Net Revenue Increase</b>				<b>601,500</b>

# Updated Summary



## Workshop

Description	Proposed Budget 2024-25
<b><u>Revenues</u></b>	
Operating Revenues	33.1
<b>Non-Operating Revenues<sup>1</sup></b>	<b>9.5</b>
<b>Total Revenues</b>	<b>42.6</b>
<b><u>Expenditures</u></b>	
<b>Operating Expenses<sup>2</sup></b>	<b>34.7</b>
Debt Service & Interest Exp.	2.0
<b>Total Expenditures</b>	<b>36.7</b>
<b>Gross Margin Before CIP</b>	<b>5.9</b>

## After Adjustments

Description	Proposed Budget 2024-25
<b><u>Revenues</u></b>	
Operating Revenues	33.1
<b>Non-Operating Revenues<sup>1</sup></b>	<b>9.3</b>
<b>Total Revenues</b>	<b>42.4</b>
<b><u>Expenditures</u></b>	
<b>Operating Expenses<sup>2</sup></b>	<b>34.1</b>
Debt Service & Interest Exp.	2.0
<b>Total Expenditures</b>	<b>36.1</b>
<b>Gross Margin Before CIP</b>	<b>6.3</b>

<sup>1</sup> Increase of \$300,000 in interest income from investments due to SRF loan which will be reinvested

<sup>2</sup> Decrease in expenses related to 8 adjustments identified after the workshop presentation.

Questions?