

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

SPECIAL BOARD MEETING
AGENDA

WEDNESDAY, JUNE 29, 2022 - 6:00 P.M.

BOARD OF DIRECTORS

Channing Hawkins, President
Vacant, Vice President
Greg Young, Director
Angela Garcia, Director
Kelvin Moore, Director

"In order to comply with legal requirements for posting of agendas, only those items filed with the District 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."

On March 4, 2020, Governor Newsom declared a State of Emergency resulting from the threat of COVID-19. On September 16, 2021, Governor Newsom signed Assembly Bill No. 361 into law. Assembly Bill No. 361 amends Government Code section 54953(e) by adding provisions for remote teleconferencing participation in meetings by members of a legislative body, without the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions. The West Valley Water District adopted a resolution determining, by majority vote, that, as a result of the declared State of Emergency, a meeting in person would present imminent risks to the health or safety of attendees. Accordingly, it has been determined that all Board and Workshop meetings of the West Valley Water District will be held pursuant to Assembly Bill No. 361, the Brown Act and will be conducted via teleconference. There will be no public access to the meeting venue. Members of the public may listen and provide public comment via telephone by calling the following number and access code: Dial: (888) 475-4499, Access Code: 840-293-7790 or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8402937790>. Public comment may also be submitted via email to the Board Secretary, Peggy Asche at administration@wvwd.org. If you require additional assistance, please contact administration@wvwd.org.

OPENING CEREMONIES

Call to Order
Pledge of Allegiance
Opening Prayer
Roll Call of Board Members

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 District Clerk. 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.

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. Adopting Resolution No. 2022-17, Adopting the Annual Operating and Capital Improvement, Staffing Plan and Salary Schedule Budget for 2022-23.
2. Approval of Fiscal Year 2022-23 Blanket Purchase Orders.

ADJOURN

DECLARATION OF POSTING:

I declare under penalty of penalty that I am employed by the West Valley Water District and posted the foregoing Agenda at the District Offices on June 28, 2022.



Peggy Asche, 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 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 Peggy Asche, at least 72 hours in advance of the meeting to ensure availability of the requested service or accommodation. Ms. Asche 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 29, 2022
TO: Board of Directors
FROM: Van Jew, Acting General Manager
SUBJECT: FISCAL YEAR 2022-23 PROPOSED OPERATING AND CAPITAL BUDGET

BACKGROUND:

The West Valley Water District (District) has been able to come out of the worldwide pandemic with a sound financial position. However, there seems that new challenges have arisen, namely rising construction costs, higher energy costs, and supply chain shortages. Staff is diligently monitoring these developments and has considered them in the preparation of the Proposed Fiscal Year 2022-23 Operating and Capital Budget (**Exhibit A**).

DISCUSSION:

Revenues

The District's revenues compose of two different revenue sources, operating and non-operating. Operating revenues consists of Water Consumption Sales, Monthly Service Charges, and Other Operating Revenue. The revenues are derived from monthly user fees from the District's drinking water customers. The District receives 90% of its revenues from consumption rates and user fees. The anticipated Operating Revenues are \$31.8 million for FY 2022-23. Non-operating revenues consist of 10% of total revenues and are \$3.6 million for FY 2022-23, which 85% consist of Property Taxes.

Expenditures, Debt Service, and the Debt-Coverage Ratio

Expenditures will include operating expenses, debt service, and the operating budget's contribution to the CIP. The total operating budget for Fiscal Year 2022-23 is \$35.4 million. Operating expenditures are primarily funded through user fees, general property taxes, rental income, and other revenue sources. Operating expenses make 90% or \$31.7 million while debt and contribution to capital account for 10% or \$3.7 million of the budget. The major operating expenditures for FY 2022-23 are energy costs, contract services, and labor. Debt-coverage ratio for Fiscal Year 2022-23 is 2.83 which exceeds the required minimum of 1.2.

Staffing

For Fiscal Year 2022-23, the staffing plan (including the organization chart) is as shown in the attached proposed FY 2022-23 Staffing Plan (**Exhibit B**). The District will continue to assess the daily operational needs and long-term strategic priorities.

Wages

Resolution 2021-23, which was adopted on (9/16/2021) approved a 3% base salary increase effective 7/1/2022 which applies to all job classifications (represented and non-represented) and has been reflected in the attached FY 2022-23 Salary Schedule (**Exhibit C**), effective 7/1/2022.

Capital Improvement Program

Capital improvements include the purchase, construction, replacement, addition, or major repair of public facilities, infrastructure, and/or equipment. Staff continuously seeks out innovative ways of working with private developers to construct new facilities, procure new site properties, and upgrade existing facilities. For FY 2022-23, the District has proposed the use of operating revenue, reserves, and a loan from the State Revolving Fund to fund Capital Improvement Program projects for \$31,787,985. Projects funded for the current year include:

OPR WFF - 7.2 mgd Treatment Plant Expansion	20,000,000
Lord Ranch Pump Station 4-3	2,600,000
Reservoir R2-3 Re-coating and Modification	2,025,000
Construct a new well – in IEUA service area	1,350,000
Zone 8 - Reservoir 8-3	1,180,000
Other Projects	4,632,985
TOTAL*	31,787,985

*Project amounts are only for Fiscal Year 2022-23; some projects might have different budget amounts for other fiscal years.

Reserves

The District operates one enterprise fund and does not have any governmental or non-major funds. Fund Balance is the difference between assets and liabilities reported in a proprietary fund. Fund Balance can be considered a measure of net worth. The net position schedule below, illustrates the change in net position for each fund, presenting beginning net position, total revenue (increases), and expenditure (decreases). When expenses are less than revenues this creates a surplus which the District will allocate to reserves. When expenses are greater than revenues this creates a shortfall, which the District will then transfer from reserves to balance. When using reserves, the District does so only to meet non-recurring obligations that are non-operating expenses.

Unrestricted and Restricted Funds

	FY 2020-21 Actual	FY 2021-22 Projected	FY 2022-23 Budget
Water Operating Fund			
Ending Water Operating Fund	\$ 22,907,840	\$ 22,907,840	\$ 22,907,840
Water Capital Project Fund			
Ending Capital Project Fund	\$ 12,349,693	\$ 15,717,479	\$ 22,904,979
Total Unrestricted Equity	\$ 35,257,533	\$ 38,625,319	\$ 45,812,819
Restricted Funds			
Water Capacity Charges			
Ending Water Capacity Charges	\$ 13,938,052	\$ 33,938,052	\$ 36,938,052

Summary

Fiscal Year 2022-23 Budget incorporates the District's priorities for the coming year, prepares the District for opportunities that lay ahead, and builds off our past successes. The budget is financially sustainable and able to respond to the economic risks the District might face in the year ahead. The budget also demonstrates a direct connection between department budgets and our strategic and operational objectives.

FISCAL IMPACT:

The Proposed FY 2022-2023 Operating Revenues are \$35,437,374. The Proposed FY 2022-23 Operating Expenditures are proposed at \$32,589,260, Debt Service at \$1,092,629, Operating surplus contributed to CIP at \$1,755,485. The Proposed FY 2022-23 Capital Budget is \$31,787,985. Total Proposed Budget is \$65,469,874.

STAFF RECOMMENDATION:

Staff recommends that the Board of Directors:

1. Approve and adopt Resolution No. 2022-17, Adopting the Fiscal Year 2022-23 Proposed Operating & Capital Budget;
2. Approve and adopt the FY 2022-23 Staffing Plan (including the Organization Chart); and
3. Approve and adopt the FY 2022-23 Salary Schedule

Respectfully Submitted,

Van Jew

Van Jew, Acting General Manager

VJ:jv

ATTACHMENT(S):

1. FY 2022-23 Proposed Budget Complete Packet 06292022

RESOLUTION NO. 2022-17
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE WEST VALLEY WATER DISTRICT
ADOPTING THE ANNUAL OPERATING AND CAPITAL IMPROVEMENT
BUDGET FOR 2022-2023

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 2022-2023.

BE IT FURTHER RESOLVED that said Resolution shall be effective July 1, 2022.

ADOPTED, SIGNED, AND APPROVED THIS 29th DAY OF JUNE 2022.

AYES: DIRECTORS:

NOES: DIRECTORS:

ABSENT: DIRECTORS:

ABSTAIN: DIRECTORS:

Channing Hawkins
President of the Board of Directors
West Valley Water District

ATTEST:

Peggy Asche
Board Secretary

EXHIBIT A



Proposed Operating and Capital Budget Fiscal Year 2022-23

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PROPOSED FY 2022-23 BUDGET ONE-PAGE SUMMARY

Total Budget: "30,000-foot View"

	Current Budget (FY 2021-22)	Proposed Budget (FY 2022-23)	% Change
Capital Improvement Program (CIP)	40,195,649	31,787,985	-20.9%
Grand Total Expenses	30,175,641	32,514,260	7.8%
Debt Service (BLF, HydroPlant, Bond Pmt)	1,082,629	1,092,629	0.9%
TOTAL BUDGET	71,453,919	65,394,874	-8.5%

Operating Budget Summary

	Current Budget (FY 2021-22)	Proposed Budget (FY 2022-23)	% Change
Grand Total Revenues	32,843,316	35,437,374	7.9%
Grand Total Expenses	30,175,641	32,514,260	7.8%
Debt Service (BLF, HydroPlant, Bond Pmt)	1,082,629	1,092,629	0.9%
Net Operating Surplus*	1,585,046	1,830,485	15.5%

*- Surplus to be used to fund CIP

Capital Budget Summary

SRF Funding	20,000,000
Capacity Charges	6,665,000
Capital Project Fund (Reserves)	3,292,500
Contribution from Operating Revenue	1,830,485
TOTAL	31,787,985

Unrestricted Reserves

June 30, 2020: \$29,259,529 (Actual)

June 30, 2021: \$35,257,533 (Actual)

June 30, 2022: \$38,625,319 (Projected)

June 30, 2023: \$45,812,819 (Projected)

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Summary

	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change
Operating Revenues								
Subtotal: Domestic Water Consumption Sales	19,148,015.07	17,098,950.00	15,396,354.11	-	15,396,354.11	18,543,375.91	1,444,425.91	108%
Subtotal: Other Water Consumption Sales	1,280,398.53	1,289,046.00	1,341,214.75	-	1,341,214.75	1,158,511.71	(130,534.29)	90%
Total Water Consumption Sales	20,428,413.60	18,387,996.00	16,737,568.86	-	16,737,568.86	19,701,887.62	1,313,891.62	107%
Total Monthly Service Charges	7,978,759.15	7,572,515.00	6,715,261.22	-	6,715,261.22	8,218,108.10	645,593.10	109%
Total Other Operating Revenue	2,945,790.41	4,087,998.00	2,143,604.86	-	2,143,604.86	3,917,833.47	(170,164.53)	96%
Total Operating Revenues	31,352,963.16	30,048,509.00	25,596,434.94	-	25,596,434.94	31,837,829.19	1,789,320.19	106%
Operating Expenses								
Total Expenses: Source of Supply - 5110	1,588,729.81	2,016,480.00	1,533,151.14	-	1,184,267.01	2,530,788.60	514,308.60	126%
Total Expenses: Production - Pumping - 5210	4,077,299.49	4,028,450.00	3,168,918.32	48,964.54	3,217,882.86	4,403,550.00	375,100.00	109%
Total Expenses: Water Quality Department - 5310	516,357.77	640,630.00	394,311.74	4,644.72	398,956.46	772,375.00	131,745.00	121%
Total Expenses: Water Treatment - Perchlorate- 5320	263,359.19	684,483.13	247,976.05	230,314.27	478,290.32	550,000.00	(134,483.13)	80%
Total Expenses: Water Treatment - FBR/FXB - 5350	1,185,217.22	2,295,750.00	1,565,219.36	272,192.78	1,837,412.14	2,204,600.00	(91,150.00)	96%
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,102,091.95	2,204,550.00	1,291,344.59	253,980.28	1,545,324.87	1,944,210.00	(260,340.00)	88%
Total Expenses: Maintenance - Transmission and Distribution - 5410	2,156,404.98	2,465,500.00	1,698,629.32	112,136.41	1,810,765.73	2,545,250.00	79,750.00	103%
Total Expenses: Customer Service - 5510	1,133,496.20	1,234,700.00	879,049.66	-	879,049.66	1,323,600.00	88,900.00	107%
Total Expenses: Meter Reading - 5520	1,059,297.91	1,039,700.00	776,868.32	41,914.89	818,783.21	1,154,500.00	114,800.00	111%
Total Expenses: Billing - 5530	408,155.03	499,700.00	360,917.96	50,180.27	409,067.80	537,700.00	38,000.00	108%
Total Expenses: Administration - 5610	1,951,491.57	2,268,325.00	1,373,698.25	-	1,373,698.25	2,512,301.00	243,976.00	111%
Total Expenses: General Operations - 5615	2,969,851.99	2,719,592.00	2,291,745.18	64,385.56	2,356,130.74	3,378,372.35	658,780.35	124%
Total Expenses: Accounting - 5620	846,359.78	887,035.00	736,912.02	-	736,912.02	974,443.42	87,408.42	110%
Total Expenses: Engineering - 5630	1,225,006.10	1,688,985.00	1,143,535.95	47,000.00	1,190,535.95	1,793,120.00	104,135.00	106%
Total Expenses: Information Technology - 5640	1,137,421.87	1,211,895.00	849,496.50	29,550.74	879,047.24	1,369,630.00	157,735.00	113%
Total Expenses: GIS - 5645	159,226.05	252,550.00	168,322.14	1,675.00	169,997.14	285,830.00	33,280.00	113%
Total Expenses: Board of Directors - 5650	252,262.12	282,300.00	194,812.34	7,875.00	202,687.34	304,900.00	22,600.00	108%
Total Expenses: Human Resources/Risk Management - 5660	706,336.39	1,021,630.00	603,579.55	104,861.21	708,440.76	964,580.00	(57,050.00)	94%
Total Expenses: Purchasing - 5680	624,172.24	541,400.00	424,782.94	1,159.00	425,941.94	667,300.00	125,900.00	123%
Total Expenses: Public Affairs - 5710	876,923.08	1,220,136.00	695,119.14	187,839.90	882,959.04	1,362,912.00	142,776.00	112%
Total Expenses: Grants & Rebates - 5720	13,319.24	20,500.00	6,815.00	-	6,815.00	80,000.00	59,500.00	390%
Total Operating Expenses	25,252,779.98	29,224,291.13	20,405,205.47	1,458,674.57	21,512,965.48	31,659,962.37	2,435,671.24	108%
Operating Surplus(Deficit) Before Depreciation/Amortization	6,100,183.18	824,217.87	5,191,229.47	(1,458,674.57)	4,083,469.46	177,866.82	(646,351.05)	22%

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Summary

	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change
Non-Operating Revenues								
Subtotal: Property Taxes	2,761,172.61	2,340,807.00	2,629,316.51	-	2,629,316.51	3,069,566.73	728,759.73	131%
Subtotal: Grants and Reimbursements	114,713.19	50,000.00	28,795.22	-	28,795.22	127,892.36	77,892.36	256%
Subtotal: Interest and Investment Earnings	38,315.96	350,000.00	(995,285.21)	-	(995,285.21)	350,000.00	-	100%
Subtotal: Rental Income - Cellular Antennas	35,590.88	35,000.00	33,539.70	-	33,539.70	36,302.70	1,302.70	104%
Subtotal: Other Non-Operating Revenues	458,883.60	19,000.00	16,629.02	-	16,629.02	15,782.64	(3,217.36)	83%
Subtotal: Gain On Sale/Disposition Of Capital Assets	-	-	771,002.23	-	771,002.23	-	-	0%
Total Non-Operating Revenues	3,408,676.24	2,794,807.00	2,483,997.47	-	2,483,997.47	3,599,544.43	804,737.43	129%

Non-Operating Expenses								
Subtotal: Interest Expense - Long-Term Debt	865,954.25	951,350.00	663,478.40	-	663,478.40	854,297.54	(97,052.46)	90%
Total Non-Operating Expenses	4,055,207.92	951,350.00	663,478.40	-	663,478.40	854,297.54	(97,052.46)	90%

Non-Operating Surplus(Deficit)	(646,531.68)	1,843,457.00	1,820,519.07	-	1,820,519.07	2,745,246.89	901,789.89	149%
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Operating Budget Summary

Grand Total Revenues	34,761,639	32,843,316	28,080,432	-	28,080,432	35,437,374	2,594,058
Grand Total Expenses	29,307,988	30,175,641	21,068,684	1,458,675	22,527,358	32,514,260	2,338,619
Debt Service (BLF, HydroPlant, Bond Pmt)	1,067,629	1,082,629	1,002,247	80,382	1,082,629	1,092,629	10,000
Net Surplus(Deficit)	4,386,023	1,585,046	6,009,502	(1,539,057)	4,470,445	1,830,485	245,439

Debt Service

Debt Covenance Ratio Calculation:

Debt Service

Net Revenue	9,508,859.42	3,619,024.87	-	-	-	3,777,411.25
Series 2016A Bond Debt Service	1,314,025.00	1,306,350.00	-	-	-	1,306,350.00

Debt Coverage Ratio (Minimum 1.20)

7.24

2.77

2.89

Calculation: Net Revenue ÷ Total Debt Service

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification	
Operating Revenues										
Water Consumption Sales										
100-4000-400-4005	Domestic Water Sales	(384.60)	-	(125.00)	-	(125.00)				
100-4000-400-4001	Water Domestic - Tier 1	5,219,323.08	4,884,830.00	4,303,662.05	-	4,303,662.05	5,156,691.20	271,861.20	106%	Based on historical actuals factoring increased connections and anticipated conservation. Reduction compared to FY 2021 Actuals and FY 2022 projections.
100-4000-400-4002	Water Domestic - Tier 2	7,558,538.73	6,499,551.00	5,895,130.86	-	5,895,130.86	7,180,611.79	681,060.79	110%	Based on historical actuals factoring increased connections and anticipated conservation. Reduction compared to FY 2021 Actuals and FY 2022 projections.
100-4000-400-4003	Water Domestic - Tier 3	6,398,013.32	5,614,569.00	5,197,686.20	-	5,197,686.20	6,206,072.92	591,503.92	111%	Based on historical actuals factoring increased connections and anticipated conservation. Reduction compared to FY 2021 Actuals and FY 2022 projections.
100-4000-400-4010	Water Revenue & Unauth / Unbilled Year End	(27,475.46)	100,000.00	-	-	-	(100,000.00)	0%		
Subtotal: Domestic Water Consumption Sales		19,148,015.07	17,098,950.00	15,396,354.11	-	15,396,354.11	18,543,375.91	1,444,425.91	108%	Overall a 2% reduction projection vs Actuals
100-4000-400-4006	Pressure Irrigation Water Sales	33,444.99	36,324.00	20,148.10	-	20,148.10	33,077.10	(3,246.90)	91%	
100-4000-400-4007	Construction Meter/Hydrant Water Sales	414,243.67	493,833.00	1,076,828.28	-	1,076,828.28	409,686.99	(84,146.01)	83%	Construction activity is expected to remain steady.
100-4000-400-4008	Fire Service Water Sales	228,635.47	177,137.00	141,423.00	-	141,423.00	226,349.12	49,212.12	128%	
100-4000-400-4009	Revenue / Wholesale Water Sales	75,424.40	51,289.00	102,440.37	-	102,440.37	225,000.00	173,711.00	439%	Marygold agreement \$600/AF projected 375AF.
100-4000-400-4011	Revenue / Water-Unauthorized Consumption	150.00	1,963.00	375.00	-	375.00	148.50	(1,814.50)	8%	
100-4000-400-4012	Chino Basin Water Rights Lease	528,500.00	528,500.00	-	-	264,250.00	(264,250.00)	50%	lease 500 Acre Feet	
Subtotal: Other Water Consumption Sales		1,280,398.53	1,289,046.00	1,341,214.75	-	1,341,214.75	1,158,511.71	(130,534.29)	90%	
Total Water Consumption Sales		20,428,413.60	18,387,996.00	16,737,568.86	-	16,737,568.86	19,701,887.62	1,313,891.62	107%	
Water Service Charges										
100-4010-401-4051	Fire Service Mnthly Service Charge	334,864.96	318,011.00	300,073.08	-	300,073.08	345,580.64	27,569.64	109%	
100-4010-401-4050	Domestic Water Monthly Service Charge	7,575,537.85	7,171,802.00	6,318,653.69	-	6,318,653.69	7,802,803.99	631,001.99	109%	On Average Adding 500+ Connections per year.
100-4010-401-4052	Hydrant Water Monthly Service Charge	18,627.51	35,448.00	55,076.25	-	55,076.25	19,000.06	(16,447.94)	54%	
100-4020-405-4055	Pressure Irrigation Montly Service Charge	3,287.76	3,892.00	2,307.20	-	2,307.20	3,353.52	(538.48)	86%	
100-4020-405-4054	Back Flow Monthly Service Charge	46,441.07	43,362.00	39,151.00	-	39,151.00	47,369.89	4,007.89	109%	
Total Monthly Service Charges		7,978,759.15	7,572,515.00	6,715,261.22	-	6,715,261.22	8,218,108.10	645,593.10	109%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification	
Other operating income										
100-4020-405-4101	Delinquent Charges	(40.00)	455,000.00	-	-	341,250.00	(113,750.00)	75%	Delinquent charges are expected to start again.	
100-4010-401-4114	Backflow Install Chg	665.00	284.00	-	-	638.40	354.40	225%		
100-4020-405-4108	After Hours/Same Day Turn On Charges	3,175.00	8,434.00	3,625.00	-	6,325.50	(2,108.50)	75%		
100-4020-405-4106	Turn On/Turn Offs For Non-Payment	247.50	175,000.00	232.50	-	232.50	(43,750.00)	75%		
100-4020-405-4107	Lien Fee	200.00	1,515.00	160.00	-	1,000.00	(515.00)	66%		
100-4020-405-4115	Water Service Application Fee	47,475.00	45,298.00	35,750.00	-	46,792.00	1,494.00	103%		
100-4020-405-4110	Fire Flow Testing	9,150.00	7,733.00	9,116.00	-	8,784.00	1,051.00	114%		
100-4020-405-4118	Copies	122.25	404.00	1.50	-	118.00	(286.00)	29%		
100-4020-405-4100	Revenue / Cash Variance	(1,470.50)	-	(9.23)	-	-	-	0%		
100-4020-405-4113	Plan Check Fees	51,984.00	40,000.00	69,731.50	-	49,904.64	9,904.64	125%		
100-4020-405-4105	Returned Payment Charges	5,950.00	10,270.00	4,450.00	-	5,712.00	(4,558.00)	56%		
100-4020-405-4111	Inspection Fees	60,290.87	150,000.00	422.80	-	80,000.00	(70,000.00)	53%	Based on new development construction and fees	
100-4020-405-4112	Revenue / Meter Installation Charge	175,634.29	250,000.00	21,046.68	-	190,000.00	(60,000.00)	76%	Based on new development construction and fees	
100-4020-405-4103	Fines For Unauthorized Water Use	-	1,788.00	1,025.00	-	1,000.00	(788.00)	56%		
100-4020-405-4117	Revenue / Miscellaneous	561.55	5,000.00	7,127.16	-	5,000.00	-	100%		
100-4020-405-4116	Revenue / Unclaimed Customer Refund	65,043.31	-	-	-	-	-	0%		
100-4020-405-4128	3A1 Pump from City of Rialto	98,115.31	53,409.00	68,557.48	-	94,190.70	40,781.70	176%		
100-4020-405-4132	Reimbursement From City Of Rialto - Opr Plant	215,243.34	175,193.00	106,531.14	-	206,633.61	31,440.61	118%		
100-4020-405-4131	Reimbursement From UTC - Routine Costs FBR	1,421,743.12	1,606,440.00	1,073,521.26	-	1,675,000.00	68,560.00	104%	Due to inflation Raytheon's reimbursements will increase.	
100-4020-405-4134	Reimbursement From UTC - Non-Routine Costs	-	-	-	-	-	-	0%		
100-4020-405-4127	Baseline Feeder Operations	562,429.51	692,890.00	622,402.79	-	800,000.00	107,110.00	115%	Delivery charge increase to \$160/acre foot	
100-4020-405-4122	Document Prep Fees	20.00	30.00	5.00	-	50.00	20.00	167%		
100-4020-405-4120	Administration Fees (Section 2017)	166,900.21	335,000.00	14,332.71	-	185,000.00	(150,000.00)	55%	Based on new development construction and fees	
100-4020-405-4123	Utility Users Tax Administration	2,157.72	2,148.00	34,779.20	-	2,071.41	(76.59)	96%		
100-4020-405-4125	Reimbursement From Residents For Damages Done	49,076.26	47,162.00	47,027.73	-	47,113.21	(48.79)	100%		
100-4020-405-4124	Energy Demand Response Programs	-	-	17,418.64	-	20,000.00	20,000.00	0%		
100-4020-405-4126	Conservation Rebate Reimb	11,116.67	25,000.00	6,350.00	-	20,000.00	(5,000.00)	80%		
Total Other Operating Revenue		2,945,790.41	4,087,998.00	2,143,604.86	-	2,143,604.86	3,917,833.47	(170,164.53)	96%	
Total Operating Revenues		31,352,963.16	30,048,509.00	25,596,434.94	-	25,596,434.94	31,837,829.19	1,789,320.19	106%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Operating Expenses										
Source of Supply - 5110										
	Baseline Feeder Agreement - Delivery Charge for 5,000 acre-feet at \$160/acre-foot.		515,000.00	312,818.57		312,818.57	800,000.00			FY 2022 well was down. Activity paid as of 12/31/21. Delivery Charge at \$160/acre-foot. Expect to use the 5000-acre feet.
	Standby water source for warmer months for 100 acre-feet at \$235/acre-foot.		40,000.00			-	112,500.00			With SCE going up, the Encanto rate has got to be higher. With a low SWP allocation, estimate our need at 500 AF, instead of 100 AF.
100-5110-520-5252	Purchased Water / Muni	483,872.60	555,000.00	312,818.57	-	312,818.57	912,500.00	357,500.00	164%	
	State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery. 4,000 acre-feet at \$125/acre-foot.		435,000.00	308,964.80		308,964.80	402,560.00			Should it be available and cheaper than our other sources of supply, why not take 3,200 AF at \$125.80 per AF
	State Project Water Recharge - Bunker Hill Obligation - Baseline Feeder. 25% of the Baseline Feeder delivery is required to be recharged. Purchase 1,250 acre-feet at \$118.40/acre-foot.		118,000.00	63,602.10		63,602.10	148,000.00			Purchase 1,250 acre-feet at \$118.4/acre-foot.
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs FY2021					-				Moved to separate line item below
100-5110-520-5253	Purchased Water / State Project Water	752,925.85	553,000.00	372,566.90	-	372,566.90	550,560.00	(2,440.00)	100%	
	Purchase of Lytle Creek Water Rights from San Bernardino. 2,177 acre-feet at \$125.8/acre-foot.		200,000.00	190,646.14		190,646.14	273,866.60			Purchase of Lytle Creek Water Rights from San Bernardino. 2,177 acre-feet at \$125.8/acre-foot.
100-5110-520-5250	Purchased Water / City of San Bernardino	264,051.69	200,000.00	190,646.14	-	190,646.14	273,866.60	73,866.60	137%	
	Stock Water Assessment		8,480.00	8,480.00		8,480.00	12,000.00			Stock Water Assessment Fees
100-5110-520-5251	Purchased Water / Fontana Union	10,070.00	8,480.00	8,480.00	-	8,480.00	12,000.00	3,520.00	142%	
	IEUA Capacity Charge \$1,830/mth. Meter Equivalent Unit Charge \$3,385/month. Readiness to serve \$538/mth		66,000.00	56,175.40		56,175.40	72,482.00			IEUA Capacity Charges MEU Charges plus a 5% increase
	Purchase IEUA water		260,000.00	238,280.70		238,280.70	260,000.00			IEUA SWP - Well 54, the main source of supply in the District's service area in Fontana.
100-5110-520-5255	Purchased Water / IEUA	55,239.62	326,000.00	294,456.10	-	294,456.10	332,482.00	6,482.00	102%	
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs		349,000.00	348,884.13		348,884.13	379,380.00			Water Sustainability and O&M Costs for FY 2022-23
100-5110-520-5256	Purchased Water / SBBA Agreement	-	349,000.00	348,884.13	-		379,380.00	30,380.00	109%	
	Lytle Creek Watershed Sanitary Survey					-	45,000.00			Quinquennial Lytle Creek Watershed Sanitary Survey
	Watermaster costs to maintain rights in the Chino Basin.		25,000.00	5,299.30		5,299.30	25,000.00			Lately, it's been between \$20-\$25. This past year it was actually around \$5k, but only because we got a one-time credit.
100-5110-520-5254	Other Miscellaneous / Source of Supply Costs	22,570.05	25,000.00	5,299.30	-	5,299.30	70,000.00	45,000.00	280%	
	Subtotal: Non Payroll and Benefits Expenses	1,588,729.81	2,016,480.00	1,533,151.14	-	1,184,267.01	2,530,788.60	514,308.60	126%	
	Total Expenses: Source of Supply - 5110	1,588,729.81	2,016,480.00	1,533,151.14	-	1,184,267.01	2,530,788.60	514,308.60	126%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Production - Pumping - 5210										
100-5210-500-5001	Salaries & Wages / Full Time	892,038.19	893,500.00	625,508.44	-	625,508.44	901,800.00	8,300.00	101%	
100-5210-500-5003	Salaries & Wages / Overtime	54,852.54	50,000.00	23,801.69	-	23,801.69	35,000.00	(15,000.00)	70%	
100-5210-500-5004	Salaries & Wages / On Call	841.29	4,500.00	10,846.96	-	10,846.96	14,500.00	10,000.00	322%	
	Subtotal: Payroll Expenses	947,732.02	948,000.00	660,157.09	-	660,157.09	951,300.00	3,300.00	100%	
100-5210-510-5101	Benefits / FICA	57,145.74	51,900.00	39,414.19	-	39,414.19	53,100.00	1,200.00	102%	
100-5210-510-5102	Benefits / Medicare	13,743.87	12,700.00	9,778.65	-	9,778.65	13,300.00	600.00	105%	
100-5210-510-5123	Benefits / Disability Insurance	4,388.82	4,100.00	2,239.57	-	2,239.57	3,200.00	(900.00)	78%	
100-5210-510-5125	Benefits / Life Insurance	3,411.22	3,100.00	2,584.57	-	2,584.57	4,000.00	900.00	129%	
100-5210-510-5121	Benefits / Dental	10,395.15	9,500.00	9,753.94	-	9,753.94	11,200.00	1,700.00	118%	
100-5210-510-5120	Benefits / Hosp / Med Insurance	186,496.71	176,800.00	135,368.35	-	135,368.35	170,300.00	(6,500.00)	96%	
100-5210-510-5122	Benefits / Vision Care Insurance	2,027.18	2,000.00	1,944.44	-	1,944.44	2,300.00	300.00	115%	
100-5210-510-5124	Benefits / EAP	334.16	300.00	176.97	-	176.97	300.00	-	100%	
100-5210-510-5100	Benefits / Deferred Comp-ER Match	17,433.20	17,600.00	12,385.59	-	12,385.59	17,600.00	-	100%	
100-5210-510-5105	Expenses / PERS-Pension Classic	79,028.80	85,500.00	59,099.30	-	59,099.30	80,300.00	(5,200.00)	94%	
100-5210-510-5106	PERS-Pension / Employer PEPR-2nd Tier	9,340.86	5,300.00	4,961.91	-	4,961.91	9,400.00	4,100.00	177%	
100-5210-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	50,161.18	55,000.00	38,023.54	-	38,023.54	51,700.00	(3,300.00)	94%	
100-5210-510-5103	Expenses / Workers Comp Ins	57,284.70	41,400.00	30,437.23	-	30,437.23	39,100.00	(2,300.00)	94%	
100-5210-510-5109	Expense / PERS - Pension Expense - GASB 68	88,673.40	-	-	-	-	-	-	0%	
	Subtotal: Benefits Expenses	579,864.99	465,200.00	346,168.25	-	346,168.25	455,800.00	(9,400.00)	98%	
	Subtotal: Payroll and Benefits Expenses	1,527,597.01	1,413,200.00	1,006,325.34	-	1,006,325.34	1,407,100.00	(6,100.00)	100%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	Treatment and Distribution training, certification and renewal for 8 employees.		4,800.00	2,319.99		2,319.99	5,000.00			Required treatment and distribution certification and renewal. Hazardous Waste operations. Electrical training. AWWA courses.
100-5210-515-5200	Expenses / Training	1,546.94	4,800.00	2,319.99	-	2,319.99	5,000.00	200.00	104%	
	Uniforms and safety boots for 8 employees.		4,000.00	2,208.50		2,208.50	4,000.00			Expect to use funds by the end of the year. Trending low due to vacancy during the year.
100-5210-536-5475	Operating Supplies / Uniforms	3,893.27	4,000.00	2,208.50	-	2,208.50	4,000.00	-	100%	
	Conference Expenses					-	1,000.00			Training costs such as meals, mileage, etc.
100-5210-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	-	-	-	1,000.00	1,000.00	0%	
	Well and booster pump flow meter testing		12,000.00			-	15,000.00			Production flow meter testing, required by AWWA water audit conservation regulations. cost of testing has increase by 20%. 26 meters. Will use FY2022 funds in May and June.
100-5210-525-5321	Meter Testing	6,761.22	12,000.00	-	-	-	15,000.00	3,000.00	125%	
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.		5,000.00	4,478.75		4,478.75	5,500.00			Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.
100-5210-525-5301	Professional Services / Lab Tests	4,151.00	5,000.00	4,478.75	-	4,478.75	5,500.00	500.00	110%	
	BLF: 12.5% Sodium Hypochlorite for wellhead chlorination. P17080 Wells without wellhead treatment: Sodium Hypochlorite for wellhead chlorination. P17010		95,000.00	67,434.48	17,565.52	85,000.00	105,000.00			Chemical cost increase and more wells in service
100-5210-530-5401	Operating Supplies / Chemicals	59,305.28	95,000.00	67,434.48	17,565.52	85,000.00	105,000.00	10,000.00	111%	
	Reservoirs cleaning and inspection for tanks. Cleaning supplies for pump stations & Wells		32,000.00			-	25,000.00			projecting to clean 2 this upcoming year.
	Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.		22,000.00	16,849.90	692.51	17,542.41	30,000.00			cost of service projected to increase 10-20% due to current economic condition
	Electrical and instrumentation repairs.		35,000.00	41,663.19	4,155.00	45,818.19	10,500.00			SCADA upgrade will allow decrease in budget
	Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvac, fencing, etc.		125,000.00	82,161.84	26,551.51	108,713.35	155,000.00			cost of service projected to increase 10-20%. Due to drought restrictions District will need to rely on groundwater wells in service
100-5210-540-5614	Repair & Maintenance / Structures / Facility	212,118.95	214,000.00	140,674.93	31,399.02	172,073.95	220,500.00	6,500.00	103%	
	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	396.52		396.52				
100-5210-525-5306	Outside Labor / Contractors/Telemetry	1,800.00	5,000.00	396.52	-	396.52	-	(5,000.00)	0%	
	Annual cost for electrical service at all District facilities, i.e., HQs, well, booster station, and reservoir sites.		2,275,000.00	1,944,696.11		1,944,696.11	2,640,000.00			Activity paid as of 3/31/22. Expected power costs to increase. SCE recent rate increase of 12%.
100-5210-550-5652	Utility Services / Electric	2,255,865.44	2,275,000.00	1,944,696.11	-	1,944,696.11	2,640,000.00	365,000.00	116%	
	City water service at East Complex.		450.00	383.70		383.70	450.00			
100-5210-550-5655	Utility Services / Water	444.38	450.00	383.70	-	383.70	450.00	-	100%	
	CUPA permits and misc. Fire Dept permits.		-			-				Allocated in General operations permits & Fees
100-5210-536-5473	Miscellaneous / Permits & Fees	3,816.00	-	-	-	-	-	-	0%	
	Subtotal: Non Payroll and Benefits Expenses	2,549,702.48	2,615,250.00	2,162,592.98	48,964.54	2,211,557.52	2,996,450.00	381,200.00	115%	
	Total Expenses: Production - Pumping - 5210	4,077,299.49	4,028,450.00	3,168,918.32	48,964.54	3,217,882.86	4,403,550.00	375,100.00	109%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Water Quality Department - 5310									
100-5310-500-5001 Salaries & Wages / Full Time	230,365.18	320,300.00	209,587.83	-	209,587.83	348,900.00	28,600.00	109%	
100-5310-500-5003 Salaries & Wages / Overtime	11,846.84	13,000.00	6,545.61	-	6,545.61	10,000.00	(3,000.00)	77%	
100-5310-500-5004 Salaries & Wages / On Call	4,808.34	3,100.00	1,407.26	-	1,407.26	3,100.00	-	100%	
100-5310-500-5020 Salaries & Wages / Bilingual Compensation	285.00	-	190.00	-	190.00	700.00	700.00	0%	
Subtotal: Payroll Expenses	247,305.36	336,400.00	217,730.70	-	217,730.70	362,700.00	26,300.00	108%	
100-5310-510-5101 Benefits / FICA	15,577.55	20,100.00	13,785.13	-	13,785.13	22,200.00	2,100.00	110%	
100-5310-510-5102 Benefits / Medicare	3,643.05	4,700.00	3,223.99	-	3,223.99	5,200.00	500.00	111%	
100-5310-510-5123 Benefits / Disability Insurance	1,280.12	1,900.00	711.68	-	711.68	1,500.00	(400.00)	79%	
100-5310-510-5125 Benefits / Life Insurance	978.30	1,400.00	960.05	-	960.05	1,700.00	300.00	121%	
100-5310-510-5121 Benefits / Dental	3,403.32	6,500.00	4,648.40	-	4,648.40	8,500.00	2,000.00	131%	
100-5310-510-5120 Benefits / Hosp / Med Insurance	52,369.18	103,500.00	54,148.83	-	54,148.83	100,400.00	(3,100.00)	97%	
100-5310-510-5122 Benefits / Vision Care Insurance	585.14	900.00	669.42	-	669.42	1,000.00	100.00	111%	
100-5310-510-5124 Benefits / EAP	98.27	100.00	62.00	-	62.00	100.00	-	100%	
100-5310-510-5100 Benefits / Deferred Comp-ER Match	4,770.00	7,800.00	3,342.20	-	3,342.20	7,800.00	-	100%	
100-5310-510-5105 Expenses / PERS-Pension Classic	8,310.20	8,800.00	6,829.65	-	6,829.65	9,300.00	500.00	106%	
100-5310-510-5106 PERS-Pension / Employer PEPR-2nd Tier	11,400.97	17,900.00	10,466.47	-	10,466.47	19,300.00	1,400.00	108%	
100-5310-510-5107 PERS-Pension / Classic-Epmc Neg. Benefit	5,274.55	5,700.00	4,394.11	-	4,394.11	6,000.00	300.00	105%	
100-5310-510-5103 Expenses / Workers Comp Ins	16,032.67	16,400.00	10,921.49	-	10,921.49	14,500.00	(1,900.00)	88%	
100-5310-510-5109 Expense / PERS - Pension Expense - GASB 68	19,778.92	-	-	-	-	-	-	0%	
Subtotal: Benefits Expenses	143,502.24	195,700.00	114,163.42	-	114,163.42	197,500.00	1,800.00	101%	
Subtotal: Payroll and Benefits Expenses	390,807.60	532,100.00	331,894.12	-	331,894.12	560,200.00	28,100.00	105%	

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GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	Department Training for staff of 4		3,530.00	2,215.03		2,215.03	4,675.00			Training: Hazardous Waste Ops, Distribution Class, Treatment Class, AWC Regulations Class, Backflow Tester Course, and Cross Connection Exam, Annual Conference
100-5310-515-5200	Expenses / Training	1,843.59	3,530.00	2,215.03	-	2,215.03	4,675.00	1,145.00	132%	
	Uniforms and safety boots for 4 employees		1,500.00	1,536.81		1,536.81	2,500.00			Uniforms and safety boots for 4 employees. Filling 1 vacancy
100-5310-536-5475	Operating Supplies / Uniforms	1,043.79	1,500.00	1,536.81	-	1,536.81	2,500.00	1,000.00	167%	
	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.		15,000.00	7,582.50		7,582.50	35,000.00			Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Start-up sampling for Well 18A, UCMR5 - one time sampling cost, Lead and Copper sampling every 3 years.
	Routine lab cost for distribution sampling. Misc. Sampling		30,000.00	25,244.50		25,244.50	30,000.00			Routine lab cost for distribution sampling. Misc. Sampling
100-5310-525-5314	Professional Services / Lab Tests	64,660.58	45,000.00	32,827.00	-	32,827.00	65,000.00	20,000.00	144%	
	Lead service line inventory		-			-	100,000.00			Lead service line inventory as required by the EPA & DDW. \$200,000 for FY 2023-24.
100-5310-525-5319	Outside Labor / Contractors	9,871.45	-	-	-	-	100,000.00	100,000.00	0%	
	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.		5,000.00	4,474.47		4,474.47	7,000.00			Purchase of instruments and reagents necessary for compliance field testing and water quality calls. Purchase of dechlorination tablets to meet NPDES permit requirements during necessary system flushing activities.
100-5310-530-5401	Operating Supplies / Chemicals	5,419.49	5,000.00	4,474.47	-	4,474.47	7,000.00	2,000.00	140%	
	Fees for DigAlert underground-utility locating.		15,000.00	4,788.94		4,788.94				This item is moving to Distribution/Maintenance
	Repair or replace sample stations.		2,500.00				2,500.00			Plan to upgrade sample stations upcoming fiscal year.
	Calibration of hydrant meters. Calibration of backflows.		10,000.00				10,000.00			Hydrant meters and backflow require calibration to provide accurate measurement of customer consumption for billing purposes.
100-5310-540-5614	Repair & Maintenance / Structures / Facility	31,896.54	27,500.00	4,788.94	3,879.01	8,667.95	12,500.00	(15,000.00)	45%	
	Replace stolen hydrant meters, replacement of damaged hydrants		26,000.00	16,575.37	765.71	17,341.08	20,000.00			Hydrant meters require replacement once damaged by customers. Clam shell locks, ball valve locks, adapters, chain etc. Equipment requires replacement due to damage caused by customer or theft.
100-5310-540-5602	Repair & Maintenance / Equipment	10,814.73	26,000.00	16,575.37	765.71	17,341.08	20,000.00	(6,000.00)	77%	
	Travel and meal training expenses						500.00			Plan to use conference training expenses
100-5310-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	-	-	-	500.00	0%		
	Subtotal: Non Payroll and Benefits Expenses	125,550.17	108,530.00	62,417.62	4,644.72	67,062.34	212,175.00	103,645.00	195%	
	Total Expenses: Water Quality Department - 5310	516,357.77	640,630.00	394,311.74	4,644.72	398,956.46	772,375.00	131,745.00	121%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Water Treatment - Perchlorate - 5320									
PECHLORATE - DISTRICT WELLS 18A: HACH PM Contract NO3 Analyzer		-			-				
100-5320-525-5340 Professional Services / Other Consultants	-	-	-	-	-	-	-	0%	
PERCHLORATE - DISTRICT WELLS 18A, 41, 42, 16 & 17: Electricity costs for plant operations		200,000.00	119,921.78		119,921.78	450,000.00			Plan to bring wells 41 and 18A online and that will increase power costs. SCE increased power costs by 12%.
100-5320-550-5652 Utility Services / Electric	206,226.17	200,000.00	119,921.78	-	119,921.78	450,000.00	250,000.00	225%	
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	10,857.50		10,857.50	25,000.00			PERCHLORATE - DISTRICT WELLS & IX Systems 18A, 41, 42, 16 & 17: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations
100-5320-525-5314 Professional Services / Lab Tests	19,324.51	25,000.00	10,857.50	-	10,857.50	25,000.00	-	100%	
DISTRICT WELLS 18A, 41, 42, 16 & 17: Chemical costs for treatment - Chlorine. Increase based on bringing Well 41 online.		25,000.00	1,576.99	18,423.01	20,000.00	35,000.00			cost of chemical costs increasing due to inflation projecting 10% increase. Plan to bring wells 41 and 18A online which will increase chemical cost
100-5320-530-5401 Operating Supplies / Chemicals	6,520.78	25,000.00	1,576.99	18,423.01	20,000.00	35,000.00	10,000.00	140%	
		304,483.13	104,482.71	199,128.42	303,611.13				Wells 41 and 18a have new resin and replaced Well 42 FY2022.
100-5320-530-5404 Operating Supplies / Resin Exchange	-	404,483.13	104,482.71	199,128.42	303,611.13	-		75%	
Repair and Replace pump motors, as needed. Cartridge filters and miscellaneous equipment.		30,000.00	11,137.07	12,762.84	23,899.91	40,000.00			Reduced due to repairs completed last year. Well 41 requires special filter cartridge.
100-5320-540-5614 Repair & Maintenance / Structures / Facility	16,303.23	30,000.00	11,137.07	12,762.84	23,899.91	40,000.00	10,000.00	133%	
Repare or replace chemcial pumps and assoicated equipment.					-	10,000.00			need to replace 1 chemical feed pump for well 41.
100-5320-540-5602 Repair & Maintenance / Chlorination Equipment	14,984.50	-	-	-	-	-	-	0%	
Subtotal: Non Payroll and Benefits Expenses	263,359.19	684,483.13	247,976.05	230,314.27	478,290.32	550,000.00	(134,483.13)	80%	
Total Expenses: Water Treatment - Perchlorate- 5320	263,359.19	684,483.13	247,976.05	230,314.27	478,290.32	550,000.00	(134,483.13)	80%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification	
Water Treatment - FBR - 5350										
100-5350-500-5001	Salaries & Wages / Full Time	319,073.67	409,100.00	283,977.59	-	283,977.59	425,700.00	16,600.00	104%	
100-5350-500-5003	Salaries & Wages / Overtime	30,536.59	75,000.00	26,295.41	-	26,295.41	43,000.00	(32,000.00)	57%	
100-5350-500-5004	Salaries & Wages / On Call	6,186.38	3,000.00	15,739.43	-	15,739.43	20,000.00	17,000.00	667%	
100-5350-500-5021	Salaries & Wages / Class A Drivers License	-	700.00	-	-	700.00	-	-	100%	
100-5350-500-5020	Salaries & Wages / Bilingual Compensation	654.75	700.00	-	-	-	(700.00)	0%		
	Subtotal: Payroll Expenses	356,451.39	488,500.00	326,012.43	-	326,012.43	489,400.00	900.00	100%	
100-5350-510-5101	Benefits / FICA	22,752.08	24,900.00	20,656.02	-	20,656.02	26,900.00	2,000.00	108%	
100-5350-510-5102	Benefits / Medicare	5,321.02	5,800.00	3,191.40	-	3,191.40	6,300.00	500.00	109%	
100-5350-510-5123	Benefits / Disability Insurance	1,505.28	2,000.00	618.46	-	618.46	1,500.00	(500.00)	75%	
100-5350-510-5125	Benefits / Life Insurance	1,100.94	1,400.00	664.08	-	664.08	1,700.00	300.00	121%	
100-5350-510-5121	Benefits / Dental	2,603.13	4,100.00	2,329.10	-	2,329.10	6,300.00	2,200.00	154%	
100-5350-510-5120	Benefits / Hosp / Med Insurance	65,161.23	93,900.00	67,736.36	-	67,736.36	98,200.00	4,300.00	105%	
100-5350-510-5122	Benefits / Vision Care Insurance	671.19	900.00	546.71	-	546.71	1,100.00	200.00	122%	
100-5350-510-5124	Benefits / EAP	106.01	100.00	50.11	-	50.11	100.00	-	100%	
100-5350-510-5100	Benefits / Deferred Comp-ER Match	6,510.00	7,800.00	3,090.00	-	3,090.00	7,800.00	-	100%	
100-5350-510-5105	Expenses / PERS-Pension Classic	20,861.86	34,300.00	28,159.65	-	28,159.65	35,900.00	1,600.00	105%	
100-5350-510-5106	PERS-Pension / Employer PEPR-2nd Tier	5,663.00	5,800.00	1,466.56	-	1,466.56	5,600.00	(200.00)	97%	
100-5350-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	13,241.34	22,100.00	18,124.57	-	18,124.57	23,100.00	1,000.00	105%	
100-5350-510-5109	Expense / PERS - Pension Expense - GASB 68	26,616.03	-	-	-	-	-	-	0%	
100-5350-510-5103	Expenses / Workers Comp Ins	23,309.65	20,300.00	20,266.07	-	20,266.07	21,000.00	700.00	103%	
	Subtotal: Benefits Expenses	195,422.76	223,400.00	166,899.09	-	166,899.09	235,500.00	12,100.00	105%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Subtotal: Payroll and Benefits Expenses		551,874.15	711,900.00	492,911.52	-	492,911.52	724,900.00	13,000.00	102%	
	Treatment and Distribution Cert./Renewal. Training for staff of 4		1,600.00	105.00		105.00	1,725.00			New employee anticipated fees to obtain T3 certification and existing staff treatment/distribution renewals. Staff plan to use funds upcoming fiscal year as prior years due to COVID-19 conferences and training were limited.
100-5350-515-5200	Expenses / Training	290.00	1,600.00	105.00	-	105.00	1,725.00	125.00	108%	
	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.		64,000.00	50,066.48	8,178.50	58,244.98	70,225.00			Cost of service increase due to Inflation factors 10%. Cost will be reimbursed by Raytheon. Contractors are now charging surcharge fees.
	FBR Components for online compressors and blowers parts. Kaeser Blowers. Tech support for SCADA for FBR.		23,500.00	13,547.30	2,815.68	16,362.98	25,850.00			Cost of service increase due to Inflation factors. Cost will be reimbursed by Raytheon.
	Annual water quality monitoring to comply with Geo Logic requirements.		9,000.00	11,348.58		11,348.58	9,900.00			Cost of service increase due to Inflation factors. Cost will be reimbursed by Raytheon.
100-5350-525-5340	Professional Services / Other Consultants	43,710.62	96,500.00	74,962.36	10,994.18	85,956.54	105,975.00	9,475.00	110%	
	FBR treatment plant components - valves, flow meters, actuators, unexpected parts.		10,000.00	1,870.25		1,870.25				Consolidated into GL Account Repair & Maintenance for Structures & Facility.
100-5350-525-5315	Professional Services / Misc Studies	8,394.68	10,000.00	1,870.25	-	1,870.25	-	(10,000.00)	0%	
	Uniforms and boots for 4 employees.		2,000.00	1,307.38		1,307.38	2,000.00			Uniforms and safety boots for 4 employees. Trending low due to a vacancy during the fiscal year.
100-5350-536-5475	Operating Supplies / Uniforms	1,662.85	2,000.00	1,307.38	-	1,307.38	2,000.00	-	100%	
	Electricity costs for FBR plant operations.		385,000.00	146,946.42		146,946.42	200,000.00			Electricity costs increased by 12%. Raytheon will reimburse all cost associated with the plant . Monthly bill is \$16,667.
	Electricity costs for Well 6 & 11 operations.			192,227.88		192,227.88	250,000.00			Electricity costs increased by 12%. Power costs for Wells 6 & 11. Monthly bill is \$20,833.
100-5350-550-5652	Utility Services / Electric	220,510.82	385,000.00	339,174.30	-	339,174.30	450,000.00	65,000.00	117%	
	FBR: Valve positioners, VFD A/C, Miscellaneous tools and maintenance. Replacement parts and critical spare parts for Wells 11 and 6.		30,750.00	24,600.10		24,600.10				Consolidated into GL Account Repair & Maintenance for Structures & Facility.
100-5350-540-5600	Other Miscellaneous / District Cost	22,071.01	30,750.00	24,600.10	-	24,600.10	-	(30,750.00)	0%	
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. FBR		20,000.00	36,427.25	3,075.00	39,502.25	30,000.00			Cost will be reimbursed by Raytheon.
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Wells 6 & 11		30,000.00	4,041.00		4,041.00	20,000.00			Cost will be reimbursed by Raytheon.
100-5350-525-5314	Professional Services / Lab Tests	27,527.50	50,000.00	42,068.25	3,075.00	45,143.25	50,000.00	-	100%	
	FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.		40,000.00	27,300.89		27,300.89	40,000.00			Chemical cost fluctuates daily and has increased past months. cost reimbursed by Raytheon.
	FBR: Acetic Acid is delivered monthly		432,000.00	274,791.60	74,339.64	349,131.24	435,000.00			Chemical cost fluctuates daily and has increased past months. cost reimbursed by Raytheon.
	FBR Polymer cationic deliveries for DAF. 12 drums a year.		20,000.00		4,885.60	4,885.60	24,000.00			Chemical cost fluctuates daily and has increased past months. cost reimbursed by Raytheon.
	FBR: Chlorine.		28,000.00	18,672.69	9,461.07	28,133.76	42,000.00			Chemical cost fluctuates daily and has increased past months. cost reimbursed by Raytheon.
	FBR: Phosphoric Acid is delivered monthly.		48,000.00	19,040.58	4,752.60	23,793.18	48,000.00			Chemical cost fluctuates daily and has increased past months. cost reimbursed by Raytheon.
	Reagents countertop testing			2,765.88		2,765.88	5,000.00			Chemical cost fluctuates daily and has increased past months. cost reimbursed by Raytheon.
100-5350-530-5401	Operating Supplies / Chemicals	147,219.04	568,000.00	342,571.64	93,438.91	436,010.55	594,000.00	26,000.00	105%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	Cactus Basin No. 2 Maintenance		50,000.00	24,945.00	-	24,945.00	50,000.00			Required maintenance, including disking and removing vegetation and spraying approved chemical to control weeds. Cost will be reimbursed by Raytheon.
	GAC Media for the FBR reactors and/or scrubbers.		130,000.00		139,957.55	139,957.55	40,000.00			FY2022 Media was for FBR reactors. In FY2023 Media is needed for scrubbers. Cost will be reimbursed by Raytheon.
	Repair and replacement of pumps and motors.		100,000.00	98,888.66	24,727.14	123,615.80	140,000.00			Repair 4 fluizied pumps. Purchase components, chain of flight, etc. Cost will be reimbursed by Raytheon.
100-5350-540-5614	Repair & Maintenance / Structures / Facility	139,020.06	280,000.00	123,833.66	164,684.69	288,518.35	230,000.00	(50,000.00)	82%	
	Chlorination equipment for FBR					-				Consolidated into GL Account Repair & Maintenance for Structures & Facility.
100-5350-540-5602	Repair & Maintenance / Chlorination Equipment	20,033.18	-	-	-	-	-	-	0%	
	Vector control for Cactus Basin No. 2		5,000.00	4,566.73		4,566.73	5,000.00			Cost will be reimbursed by Raytheon.
	Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.		10,000.00	10,580.96		10,580.96	10,000.00			Cost will be reimbursed by Raytheon.
	Rialto Discharge Fees		25,000.00	2,410.00		2,410.00	30,000.00			Cost will be reimbursed by Raytheon.
	Cactus Basin No. 2. 1-time mitigation cost.		120,000.00	103,489.49		103,489.49				
100-5350-536-5473	Miscellaneous / Permits & Fees	648.60	160,000.00	121,047.18	-	121,047.18	45,000.00	(115,000.00)	28%	
	Travel and meal training expenses			767.72		767.72	1,000.00			Travel and meal training expenses
100-5350-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	767.72	-	767.72	1,000.00	0%		
	Subtotal: Non Payroll and Benefits Expenses	633,343.07	1,583,850.00	1,072,307.84	272,192.78	1,344,500.62	1,479,700.00	(104,150.00)	93%	
	Total Expenses: Water Treatment - FBR/FXB - 5350	1,185,217.22	2,295,750.00	1,565,219.36	272,192.78	1,837,412.14	2,204,600.00	(91,150.00)	96%	

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GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification	
Water Treatment - Roemer/Arsenic - 5390										
100-5390-500-5001	Salaries & Wages / Full Time	313,471.95	291,900.00	230,564.35	-	230,564.35	310,000.00	18,100.00	106%	
100-5390-500-5003	Salaries & Wages / Overtime	34,198.01	80,000.00	29,250.83	-	29,250.83	50,000.00	(30,000.00)	63%	
100-5390-500-5004	Salaries & Wages / On Call	6,839.63	3,000.00	18,481.48	-	18,481.48	23,000.00	20,000.00	767%	
100-5390-500-5021	Salaries & Wages / Class A Drivers License	1,304.50	700.00	1,030.00	-	1,030.00	700.00	-	100%	
100-5390-500-5020	Salaries & Wages / Bilingual Compensation	1,304.50	1,300.00	1,030.00	-	1,030.00	1,300.00	-	100%	
	Subtotal: Payroll Expenses	357,118.59	376,900.00	280,356.66	-	280,356.66	385,000.00	8,100.00	102%	
100-5390-510-5101	Benefits / FICA	23,267.00	18,000.00	17,579.12	-	17,579.12	19,700.00	1,700.00	109%	
100-5390-510-5102	Benefits / Medicare	5,597.75	4,200.00	5,750.66	-	5,750.66	4,600.00	400.00	110%	
100-5390-510-5123	Benefits / Disability Insurance	1,587.69	1,500.00	1,184.85	-	1,184.85	1,100.00	(400.00)	73%	
100-5390-510-5125	Benefits / Life Insurance	1,073.70	1,000.00	1,206.32	-	1,206.32	1,200.00	200.00	120%	
100-5390-510-5121	Benefits / Dental	4,611.60	4,800.00	6,169.38	-	6,169.38	4,600.00	(200.00)	96%	
100-5390-510-5120	Benefits / Hosp / Med Insurance	75,775.50	82,500.00	67,681.44	-	67,681.44	81,200.00	(1,300.00)	98%	
100-5390-510-5122	Benefits / Vision Care Insurance	619.56	700.00	897.50	-	897.50	800.00	100.00	114%	
100-5390-510-5124	Benefits / EAP	103.27	100.00	85.79	-	85.79	100.00	-	100%	
100-5390-510-5100	Benefits / Deferred Comp-ER Match	6,167.15	5,900.00	5,985.00	-	5,985.00	5,900.00	-	100%	
100-5390-510-5105	Expenses / PERS-Pension Classic	34,500.55	31,000.00	23,095.95	-	23,095.95	31,900.00	900.00	103%	
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	21,897.87	19,900.00	14,852.38	-	14,852.38	20,500.00	600.00	103%	
100-5390-510-5109	Expense / PERS - Pension Expense - GASB 68	34,619.13	-	-	-	-	-	-	0%	
100-5390-510-5103	Expenses / Workers Comp Ins	24,598.75	14,600.00	12,382.01	-	12,382.01	15,100.00	500.00	103%	
	Subtotal: Benefits Expenses	234,419.52	184,200.00	156,870.40	-	156,870.40	186,700.00	2,500.00	101%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Subtotal: Payroll and Benefits Expenses		591,538.11	561,100.00	437,227.06	-	437,227.06	571,700.00	10,600.00	102%	
	Treatment and Distribution Cert./Renewal. Training for staff of 4		2,350.00	310.00		310.00	2,350.00			Anticipated fees to obtain T/D certification and existing staff treatment/distribution renewals. Conference registration. In FY2022 Delayed training opportunities due to COVID-19.
100-5390-515-5200	Expenses / Training	705.00	2,350.00	310.00	-	310.00	2,350.00	-	100%	
	Trident filter SCADA configation, equipment installation, etc.		25,000.00	11,204.99	10,234.32	21,439.31	25,000.00			Trident filter maintenance and repairs.
	PM contract for Total Organic Carbon and HACH analyzers.		31,500.00	12,896.56	8,047.68	20,944.24	31,500.00			Parts and services for Total Organic Carbon and HACH analyzers
	PM for Q air for compressors and blowers.		15,000.00	12,545.58	2,477.84	15,023.42	15,000.00			
100-5390-525-5340	Professional Services / Other Consultants	68,320.28	71,500.00	36,647.13	20,759.84	57,406.97	71,500.00	-	100%	
	Filter survey for 2 Trident filters.					-	13,000.00			Trident Filter survey will be done upcoming fiscal year. Did not complete one in FY2022
100-5390-525-5315	Professional Services / Misc Studies	11,068.69	-	-	-	-	13,000.00	13,000.00	0%	
	Uniforms and safety boots for 4 employees		2,000.00	1,791.41		1,791.41	2,000.00			
100-5390-536-5475	Operating Supplies / Uniforms	2,120.14	2,000.00	1,791.41	-	1,791.41	2,000.00	-	100%	
	ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.		550,000.00	377,723.33		377,723.33	550,000.00			Paid through 3/31/22. Electricity costs increased by 12%. Roemer water production reduced due to State Project Water restrictions.
100-5390-550-5652	Utility Services / Electric	631,284.09	550,000.00	377,723.33	-	377,723.33	550,000.00	-	100%	
	Trash services.		3,200.00	2,365.74		2,365.74	3,200.00			Trash services.
100-5390-550-5654	Utility Services / Trash	3,226.30	3,200.00	2,365.74	-	2,365.74	3,200.00	-	100%	
	ROEMER TREATMENT PLANT: Natural gas service by Southern California Gas Company		700.00	439.84		439.84	700.00			Natural gas service by Southern California Gas Company
100-5390-550-5653	Utility Services / Gas	389.91	700.00	439.84	-	439.84	700.00	-	100%	
	Janitorial Services at Roemer Plant		9,000.00	8,064.56	2,100.00	10,164.56	9,000.00			Daily upkeep and housekeeping.
100-5390-525-5313	Professional Services / Janitorial	9,623.13	9,000.00	8,064.56	2,100.00	10,164.56	9,000.00	-	100%	
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T		5,500.00	3,728.15		3,728.15	2,760.00			Decrease due to enrollment discount program. Avg \$230 per month.
100-5390-550-5650	Communication Services / Telephone	3,132.65	5,500.00	3,728.15	-	3,728.15	2,760.00	(2,740.00)	50%	
	Hydroelectric Plant Operations and Maintenance Cost.		10,000.00	5,606.06		5,606.06	10,000.00			Hydroelectric Plant Maintenance Cost.
	Misc District Cost repair and replacement		37,000.00	24,438.37	3,465.00	27,903.37	30,000.00			Repair or replace VFDs and/or motors as needed.
100-5390-540-5600	Other Miscellaneous / District Cost	45,324.51	47,000.00	30,044.43	3,465.00	33,509.43	40,000.00	(7,000.00)	85%	

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GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations		35,000.00	23,707.77	361.47	24,069.24	35,000.00			Lab Tests
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations		1,500.00	399.75		399.75	5,000.00			Additional sampling will be required when blending plan is approved by SWRCB.
						-				
100-5390-525-5314	Professional Services / Lab Tests	27,859.25	36,500.00	24,107.52	361.47	24,468.99	40,000.00	3,500.00	110%	
	ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds		430,000.00	173,230.14		173,230.14	150,000.00			New required compliance orders to remove sludge disposal at Roemer plant
	ARSENIC: \$3,500 per removal		10,000.00			-	52,000.00			ARSENIC: \$3,500 per removal will be required when blending plan is approved by SWRCB and Arsenic plant will be online.
100-5390-525-5317	Professional Services / Sludge Disposal	17,293.23	440,000.00	173,230.14	89,456.00	262,686.14	202,000.00	(238,000.00)	46%	
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - Chlorine \$3,600/load for 36 loads.		120,000.00	50,488.35	14,732.19	65,220.54	90,000.00			Chemical cost fluctuates daily and has increased past months.
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant. \$18,500/month for 6 months.		135,000.00	57,801.32	82,198.68	140,000.00	140,000.00			Chemical cost fluctuates daily and has increased past months.
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - Earth Tec \$5,000/tote for 6 totes.		20,000.00			-				District no longer uses this chemical
	Reagents countertop testing			3,808.31		3,808.31	5,000.00			
100-5390-530-5401	Operating Supplies / Chemicals	173,307.60	275,000.00	112,097.98	96,930.87	209,028.85	235,000.00	(40,000.00)	85%	
						-				
100-5390-530-5400	Operating Supplies / Carbon Exchange	319,476.80	-	-	-	-	-	-	0%	
	Rehab effluent pump, chemical pump, blowers, etc. Consumable items.		100,000.00	48,640.50	6,680.00	55,320.50	100,000.00			Rehab effluent pump, chemical pump, blowers, exhaust fans, transducers, flow meters, flow switches, tools, gaskets, hardware parts, pipe, packing, hoses, conducts, tubes, etc.
	Repair and replacement of OPR Water facility		100,000.00	34,926.80	34,227.10	69,153.90	100,000.00			Repair and replace valves, actuators, compressor system pipe, air line, trident filter componenets, etc.
100-5390-540-5614	Repair & Maintenance / Structures / Facility	189,322.44	200,000.00	83,567.30	40,907.10	124,474.40	200,000.00	-	100%	
	Repair or replace chlorine pumps and parts.		700.00	-		-				
100-5390-540-5602	Repair & Maintenance / Chlorination Equipment	8,099.82	700.00	-	-	-	-	(700.00)	0%	
	Travel and meal training expenses					-	1,000.00			Conference expenses like meals and mileage reimb.
100-5390-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	-	-	-	1,000.00	1,000.00	0%	
	Subtotal: Non Payroll and Benefits Expenses	1,510,553.84	1,643,450.00	854,117.53	253,980.28	1,108,097.81	1,372,510.00	(270,940.00)	84%	
	Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,102,091.95	2,204,550.00	1,291,344.59	253,980.28	1,545,324.87	1,944,210.00	(260,340.00)	88%	

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GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification	
Maintenance - Transmission and Distribution - 5410										
100-5410-500-5001	Salaries & Wages / Full Time	605,192.35	747,300.00	559,849.02	-	559,849.02	823,000.00	75,700.00	110%	
100-5410-500-5003	Salaries & Wages / Overtime	45,150.11	80,000.00	44,393.36	-	44,393.36	60,000.00	(20,000.00)	75%	
100-5410-500-5004	Salaries & Wages / On Call	19,532.96	20,000.00	5,004.80	-	5,004.80	20,000.00	-	100%	
100-5410-500-5021	Salaries & Wages / Class A Drivers License	2,810.63	2,600.00	2,210.13	-	2,210.13	3,300.00	700.00	127%	
100-5410-500-5020	Salaries & Wages / Bilingual Compensation	914.75	1,300.00	1,015.00	-	1,015.00	1,300.00	-	100%	
	Subtotal: Payroll Expenses	673,600.80	851,200.00	612,472.31	-	612,472.31	907,600.00	56,400.00	107%	
100-5410-510-5101	Benefits / FICA	44,143.15	47,100.00	38,685.58	-	38,685.58	52,800.00	5,700.00	112%	
100-5410-510-5102	Benefits / Medicare	10,323.67	11,000.00	9,047.48	-	9,047.48	12,300.00	1,300.00	112%	
100-5410-510-5123	Benefits / Disability Insurance	3,283.33	4,400.00	2,005.77	-	2,005.77	3,900.00	(500.00)	89%	
100-5410-510-5125	Benefits / Life Insurance	2,758.24	3,600.00	2,936.03	-	2,936.03	5,200.00	1,600.00	144%	
100-5410-510-5121	Benefits / Dental	9,114.33	13,500.00	10,040.29	-	10,040.29	17,400.00	3,900.00	129%	
100-5410-510-5120	Benefits / Hosp / Med Insurance	168,362.26	247,400.00	147,192.72	-	147,192.72	221,500.00	(25,900.00)	90%	
100-5410-510-5122	Benefits / Vision Care Insurance	1,785.57	2,400.00	2,253.02	-	2,253.02	3,100.00	700.00	129%	
100-5410-510-5124	Benefits / EAP	288.11	300.00	219.36	-	219.36	400.00	100.00	133%	
100-5410-510-5100	Benefits / Deferred Comp-ER Match	11,500.71	21,500.00	10,284.59	-	10,284.59	23,400.00	1,900.00	109%	
100-5410-510-5105	Expenses / PERS-Pension Classic	31,017.47	29,500.00	23,805.03	-	23,805.03	32,400.00	2,900.00	110%	
100-5410-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	21,737.08	35,400.00	24,716.99	-	24,716.99	38,300.00	2,900.00	108%	
100-5410-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	19,686.36	19,000.00	15,315.73	-	15,315.73	20,900.00	1,900.00	110%	
100-5410-510-5103	Expenses / Workers Comp Ins	42,271.99	35,900.00	28,149.10	-	28,149.10	36,800.00	900.00	103%	
100-5410-510-5109	Expense / PERS - Pension Expense - GASB 68	52,935.88	-	-	-	-	-	-	0%	
	Subtotal: Benefits Expenses	419,208.15	471,000.00	314,651.69	-	314,651.69	468,400.00	(2,600.00)	99%	
	Subtotal: Payroll and Benefits Expenses	1,092,808.95	1,322,200.00	927,124.00	-	927,124.00	1,376,000.00	53,800.00	104%	

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GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	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.		11,400.00	691.38	6,000.00	6,691.38	8,100.00			Required treatment/distribution certification and renewal. Class A training for staff member. AWWA courses required by State Board.
100-5410-515-5200	Expenses / Training	1,961.50	11,400.00	691.38	6,000.00	6,691.38	8,100.00	(3,300.00)	71%	
	Uniforms. This is the calculation for 12 staff members. There are new employees.		9,200.00	4,863.80		4,863.80	9,200.00			Trending low due to vacancies during the year.
100-5410-536-5475	Operating Supplies / Uniforms	6,218.42	9,200.00	4,863.80	-	4,863.80	9,200.00	-	100%	
	Travel and meal training expenses					-	1,000.00			Training costs such as meals, mileage, etc.
100-5410-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	-	-	-	1,000.00		0%	
	All materials in the inventory stock room. Water pipe, valves, clamps, flex couplings, meter boxes, etc.		400,000.00	256,324.77		256,324.77	440,000.00			All materials in the inventory stock room. Usage depends on service leaks, new connections from new development, and repair materials. Projected cost increase of 10%.
100-5410-540-5605	Repair & Maintenance / Domestic Mains	461,087.65	400,000.00	256,324.77	-	256,324.77	440,000.00	40,000.00	110%	
	Repair or replace damaged or hit hydrants.		60,000.00	44,463.25		44,463.25	66,000.00			Repair or replace damaged or hit hydrants. Projected cost increase of 10%.
100-5410-540-5606	Repair & Maintenance / Fire Hydrants	57,850.33	60,000.00	44,463.25	-	44,463.25	66,000.00	6,000.00	110%	
	Shop Supplies- include now Sand, Type 2 Base and Temp. Asphalt.		25,000.00	16,373.37	8,755.35	25,128.72	31,250.00			Cost of materials increase pojection of 10% plus surcharge fees.
100-5410-530-5408	Operating Supplies / Shop Supplies	481.51	25,000.00	16,373.37	8,755.35	25,128.72	31,250.00	6,250.00	125%	
	Annual Repair/Replace - District Facilities. Building and grounds repairs,		47,700.00	10,834.89	21,815.00	32,649.89	28,200.00			Annual Repair/Replace - District Facilities. Building and grounds repairs, i.e., fencing, plumbing, roofing, graffiti abatement, etc.
100-5410-540-5616	Repair & Maintenance / Facilities Repairs	13,997.53	47,700.00	10,834.89	21,815.00	32,649.89	28,200.00	(19,500.00)	59%	
	Soil compaction testing and street pavement repairs after maintenance activities per agency's jurisdiction requirements.		478,000.00	367,993.94	57,006.06	425,000.00	450,000.00			More service leaks have been experienced. The trench work and excavation standards have gotten more stringent. Concrete sidewalk repairs.
100-5410-540-5612	Repair & Maintenance / Street Patching	401,990.95	478,000.00	367,993.94	57,006.06	425,000.00	450,000.00	(28,000.00)	94%	
	Tools and equipment to repair service line leaks, welding equipment, and miscellaneous tools.		12,000.00	8,847.80		8,847.80	12,000.00			Replace aging equipment to address more service line leaks.
100-5410-540-5615	Repair & Maintenance / Tools	13,949.01	12,000.00	8,847.80	-	8,847.80	12,000.00	-	100%	
100-5410-525-5319	Outside Labor / Contractors	-	-	-	-	-	-	-	0%	
	Personal Protective Equipment (PPE) and safety equipment for all District staff. Equipment Rental: shoring equipment,		15,000.00	7,703.15		7,703.15	15,000.00			Personal Protective Equipment (PPE) and safety equipment for all District staff, i.e., hard hats, gloves, goggles, vests, delineators, etc.
100-5410-528-5381	Rentals / Equipment	32,034.77	15,000.00	7,730.74	-	7,730.74	15,000.00	-	100%	
	Repairs on waterlines, service laterals, irrigation lines and misc maintenance repairs.		85,000.00	53,381.38	18,560.00	71,941.38	93,500.00			Cost of goods and service are increasing and estimated a current 10% increase.
	Fees for DigAlert underground-utility locating.					-	15,000.00			This item moved from Water Quality to T&D Distribution - Maintenance
100-5410-540-5613	Repair & Maintenance / Structures & Improvements	74,024.36	85,000.00	53,381.38	18,560.00	71,941.38	108,500.00	23,500.00	128%	
	Subtotal: Non Payroll and Benefits Expenses	1,063,596.03	1,143,300.00	771,505.32	112,136.41	883,641.73	1,169,250.00	25,950.00	102%	
	Total Expenses: Maintenance - Transmission and Distribution - 5410	2,156,404.98	2,465,500.00	1,698,629.32	112,136.41	1,810,765.73	2,545,250.00	79,750.00	103%	

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Customer Service - 5510										
100-5510-500-5001	Salaries & Wages / Full Time	461,529.29	543,300.00	374,831.18	-	374,831.18	563,300.00	20,000.00	104%	
100-5510-500-5003	Salaries & Wages / Overtime	4,128.88	10,000.00	7,531.65	-	7,531.65	10,000.00	-	100%	
100-5510-500-5004	Salaries & Wages / On Call	-	-	-	-	-	-	-	0%	
100-5510-500-5020	Salaries & Wages / Bilingual Compensation	1,310.75	1,300.00	1,180.00	-	1,180.00	2,000.00	700.00	154%	
	Subtotal: Payroll Expenses	466,968.92	554,600.00	383,542.83	-	383,542.83	575,300.00	20,700.00	104%	
100-5510-510-5101	Benefits / FICA	28,846.18	34,100.00	24,053.27	-	24,053.27	36,100.00	2,000.00	106%	
100-5510-510-5102	Benefits / Medicare	6,746.27	8,000.00	5,625.37	-	5,625.37	8,500.00	500.00	106%	
100-5510-510-5123	Benefits / Disability Insurance	2,547.57	3,100.00	1,426.72	-	1,426.72	2,500.00	(600.00)	81%	
100-5510-510-5125	Benefits / Life Insurance	2,222.72	2,700.00	2,422.66	-	2,422.66	3,700.00	1,000.00	137%	
100-5510-510-5121	Benefits / Dental	8,141.60	10,700.00	9,290.81	-	9,290.81	12,400.00	1,700.00	116%	
100-5510-510-5120	Benefits / Hosp / Med Insurance	144,214.46	187,500.00	145,960.85	-	145,960.85	200,900.00	13,400.00	107%	
100-5510-510-5122	Benefits / Vision Care Insurance	1,668.91	2,000.00	1,888.66	-	1,888.66	2,400.00	400.00	120%	
100-5510-510-5124	Benefits / EAP	273.36	300.00	178.54	-	178.54	300.00	-	100%	
100-5510-510-5100	Benefits / Deferred Comp-ER Match	7,488.63	17,600.00	3,290.41	-	3,290.41	17,600.00	-	100%	
100-5510-510-5105	Expenses / PERS-Pension Classic	11,974.39	12,600.00	9,800.35	-	9,800.35	13,000.00	400.00	103%	
100-5510-510-5106	PERS-Pension / Employer PEPR-2nd Tier	25,627.22	31,600.00	21,076.60	-	21,076.60	32,400.00	800.00	103%	
100-5510-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	7,600.21	8,100.00	6,305.38	-	6,305.38	8,400.00	300.00	104%	
100-5510-510-5103	Expenses / Workers Comp Ins	8,076.47	3,100.00	4,692.66	-	4,692.66	3,200.00	100.00	103%	
100-5510-510-5109	Expense / PERS - Pension Expense - GASB 68	37,730.85	-	-	-	-	-	-	0%	
	Subtotal: Benefits Expenses	293,158.84	321,400.00	236,012.28	-	236,012.28	341,400.00	20,000.00	106%	
	Subtotal: Payroll and Benefits Expenses	760,127.76	876,000.00	619,555.11	-	619,555.11	916,700.00	40,700.00	105%	

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Customer service (misc) training including water Distribution Operator Water Treatment, QWEL, and Water Use Efficiency Practitioner Certificates. New Tyler Incode system training		5,000.00	295.00		295.00	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. In FY2022 training opportunities were limited due to COVID-19. Staff plans to participate in recommended conferences and training.
100-5510-515-5200 Expenses / Training	137.30	5,000.00	295.00	-	295.00	3,000.00	(2,000.00)	60%	
Garda Services: Daily deposit pickup		6,400.00	2,046.26		2,046.26	7,500.00			Customer lobby is projected to open next fiscal year increasing Garda fees
100-5510-525-5309 Professional Services / Armored Transport	5,521.73	6,400.00	2,046.26	-	2,046.26	7,500.00	1,100.00	117%	
District Uniforms		1,000.00	847.37		847.37	1,000.00			District Uniforms for 9 staff members
100-5510-536-5475 Operating Supplies / Uniforms	-	1,000.00	847.37	-	847.37	1,000.00	-	100%	
Miscellaneous items		1,400.00	761.92		761.92	1,400.00			Ex) Receipts for satellite locations, lobby items, etc
100-5510-530-5403 Operating Supplies / Miscellaneous	393.41	1,400.00	761.92	-	761.92	1,400.00	-	100%	
Mail Machine Lease		3,500.00	1,501.08		1,501.08	2,600.00			Mail Machine Lease \$204 per month
100-5510-536-5412 Equipment	-	3,500.00	1,501.08	-	1,501.08	2,600.00	(900.00)	74%	
Payment Locations - Pak N' Mail		2,400.00	1,704.00		1,704.00	2,700.00			Activity Paid through 3/31/22. Average 220 payments per month at \$1/Ea
Payment Locations - J Check Cashing		3,500.00	1,893.00		1,893.00	3,200.00			Activity Paid through 3/31/22. Average 225 payments per month at \$1/Ea
Payment Locations - Pay Near Me fees (7eleven)		20,000.00	15,989.12		15,989.12	20,000.00			Activity Paid through 5/03/22. Average 800 payments per month at \$1.99/Ea. Walmart, ApplePay, GooglePay will be another form of payment accepted and credit card will be accepted.
Tyler Insite Online Payment convenience fee		135,000.00	64,347.60		64,347.60	135,000.00			Activity Paid through 12/31/21. Online .85 per transaction and IVR 1.25 per transaction
100-5510-525-5305 Outside Labor / Contractors / Remote Site Fees	116,303.96	160,900.00	83,933.72	-	83,933.72	160,900.00	-	100%	
Bank Merchant Charges		180,000.00	170,109.20		170,109.20	230,000.00			Credit Card fees have increased as more customers paying online via credit cards due to having lobby closed to the public. Activity Paid through 3/31/22. Averaging \$19K per month
100-5510-536-5320 Miscellaneous / Bank Card Expense	250,736.34	180,000.00	170,109.20	-	170,109.20	230,000.00	50,000.00	128%	
Customer Service Training reimbursements		500.00				500.00			Field Training, Customer Service Training meals, mileage, etc
100-5510-515-5202 Miscellaneous / Trans/Meals/Lodging	-	500.00	-	-	-	500.00	-	100%	
Subtotal: Non Payroll and Benefits Expenses	373,368.44	358,700.00	259,494.55	-	259,494.55	406,900.00	48,200.00	113%	
Total Expenses: Customer Service - 5510	1,133,496.20	1,234,700.00	879,049.66	-	879,049.66	1,323,600.00	88,900.00	107%	

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GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Meter Reading - 5520									
100-5520-500-5001 Salaries & Wages / Full Time	449,546.53	486,000.00	352,222.82	-	352,222.82	525,800.00	39,800.00	108%	
100-5520-500-5003 Salaries & Wages / Overtime	15,067.13	15,000.00	12,448.46	-	12,448.46	15,000.00	-	100%	
100-5520-500-5004 Salaries & Wages / On Call	9,056.67	5,000.00	5,701.85	-	5,701.85	7,500.00	2,500.00	150%	
100-5520-500-5020 Salaries & Wages / Bilingual Compensation	652.25	700.00	340.00	-	340.00	-	(700.00)	0%	
100-5520-500-5021 Labor / Class A Drivers License	652.25	700.00	340.00	-	340.00	-	(700.00)	0%	
Subtotal: Payroll Expenses	474,974.83	507,400.00	371,053.13	-	371,053.13	548,300.00	40,900.00	108%	
100-5520-510-5101 Benefits / FICA	29,389.83	30,000.00	23,342.93	-	23,342.93	33,400.00	3,400.00	111%	
100-5520-510-5102 Benefits / Medicare	6,873.65	7,000.00	5,459.30	-	5,459.30	7,800.00	800.00	111%	
100-5520-510-5123 Benefits / Disability Insurance	2,392.51	2,400.00	1,277.93	-	1,277.93	2,300.00	(100.00)	96%	
100-5520-510-5125 Benefits / Life Insurance	2,052.12	2,100.00	1,839.71	-	1,839.71	2,900.00	800.00	138%	
100-5520-510-5121 Benefits / Dental	6,169.68	7,700.00	8,187.43	-	8,187.43	8,800.00	1,100.00	114%	
100-5520-510-5120 Benefits / Hosp / Med Insurance	99,790.16	125,800.00	102,391.70	-	102,391.70	147,700.00	21,900.00	117%	
100-5520-510-5122 Benefits / Vision Care Insurance	1,369.06	1,500.00	1,554.44	-	1,554.44	1,900.00	400.00	127%	
100-5520-510-5124 Benefits / EAP	237.15	200.00	136.13	-	136.13	200.00	-	100%	
100-5520-510-5100 Benefits / Deferred Comp-ER Match	6,616.01	13,700.00	3,322.80	-	3,322.80	13,700.00	-	100%	
100-5520-510-5105 Expenses / PERS-Pension Classic	13,243.96	13,900.00	10,859.96	-	10,859.96	14,300.00	400.00	103%	
100-5520-510-5106 PERS-Pension / Employer PEPR-2nd Tier	23,481.01	26,000.00	18,134.08	-	18,134.08	28,200.00	2,200.00	108%	
100-5520-510-5107 PERS-Pension / Classic-Epmc Neg. Benefit	8,406.13	9,000.00	6,987.14	-	6,987.14	9,200.00	200.00	102%	
100-5520-510-5109 Expense / PERS - Pension Expense - GASB 68	36,844.22	-	-	-	-	-	-	0%	
100-5520-510-5103 Expenses / Workers Comp Ins	9,951.36	5,800.00	5,525.41	-	5,525.41	11,600.00	5,800.00	200%	
Subtotal: Benefits Expenses	246,816.85	245,100.00	189,018.96	-	189,018.96	282,000.00	36,900.00	115%	
Subtotal: Payroll and Benefits Expenses	721,791.68	752,500.00	560,072.09	-	560,072.09	830,300.00	77,800.00	110%	
Water Treatment and Distribution Cert./Renewals. Conference registrations.		1,800.00	311.53		311.53	1,800.00			Tuition, registration and supplies for classes required by the State of California. Distribution, Treatment, Backflow, Cross- Connection, Water Supply Engineering etc.
100-5520-515-5200 Expenses / Training	549.25	1,800.00	311.53	-	311.53	1,800.00	-	100%	
Uniforms and safety boots		4,400.00	1,567.46		1,567.46	4,400.00			Uniforms and safety boots for 8 employees. Trending low due to vacancies throughout the year.
100-5520-536-5475 Operating Supplies / Uniforms	4,066.43	4,400.00	1,567.46	-	1,567.46	4,400.00	-	100%	
Door tags, Tools and supplies:		6,000.00	5,611.20		5,611.20	6,000.00			Door tags for customer notifications.Miscellaneous tools and equipment.
100-5520-530-5407 Operating Supplies / Shop Supplies	6,175.80	6,000.00	5,611.20	-	5,611.20	6,000.00	-	100%	
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.		260,000.00	209,306.04	41,914.89	251,220.93	290,000.00			Maintaining the accuracy of meters is crucial to ensuring water consumption is billed properly. Includes estimated cost increases for all meter replacement parts.
100-5520-540-5608 Repair & Maintenance / Meters & AMR's	308,020.12	260,000.00	209,306.04	41,914.89	251,220.93	290,000.00	30,000.00	112%	
Conference and travel expenses.					-	2,000.00			Tri-State Conference. Registration, food and lodging for Meter Dept. In FY2022 conference opportunities were limited due to COVID-19. Staff plans to participate in recommended conferences and training.
100-5520-515-5202 Miscellaneous / Trans/Meals/Lodging	-	-	-	-	-	2,000.00	2,000.00	0%	
AMR/AMI Equipment and parts		15,000.00			-	20,000.00			Meter reading AMR/AMI equipment and contingency.
100-5520-540-5601 Miscellaneous / AMR Mtr Replacmnt Prgram	18,694.63	15,000.00	-	-	-	20,000.00	5,000.00	133%	
Subtotal: Non Payroll and Benefits Expenses	337,506.23	287,200.00	216,796.23	41,914.89	258,711.12	324,200.00	37,000.00	113%	
Total Expenses: Meter Reading - 5520	1,059,297.91	1,039,700.00	776,868.32	41,914.89	818,783.21	1,154,500.00	114,800.00	111%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification	
Billing - 5530										
100-5530-500-5001	Salaries & Wages / Full Time	156,291.61	211,000.00	155,801.30	-	155,801.30	227,500.00	16,500.00	108%	
100-5530-500-5003	Salaries & Wages / Overtime	2,354.82	5,000.00	321.94	-	321.94	3,000.00	(2,000.00)	60%	
100-5530-500-5020	Salaries & Wages / Bilingual Compensation	652.25	1,300.00	765.00	-	765.00	1,300.00	-	100%	
	Subtotal: Payroll Expenses	159,298.68	217,300.00	156,888.24	-	156,888.24	231,800.00	14,500.00	107%	
100-5530-510-5101	Benefits / FICA	10,743.21	13,200.00	9,854.69	-	9,854.69	14,600.00	1,400.00	111%	
100-5530-510-5102	Benefits / Medicare	2,512.49	3,100.00	2,304.82	-	2,304.82	3,400.00	300.00	110%	
100-5530-510-5123	Benefits / Disability Insurance	962.37	1,200.00	616.99	-	616.99	800.00	(400.00)	67%	
100-5530-510-5125	Benefits / Life Insurance	783.73	1,000.00	844.17	-	844.17	1,200.00	200.00	120%	
100-5530-510-5121	Benefits / Dental	2,236.81	3,100.00	3,405.82	-	3,405.82	3,900.00	800.00	126%	
100-5530-510-5120	Benefits / Hosp / Med Insurance	41,723.23	59,200.00	51,278.68	-	51,278.68	57,900.00	(1,300.00)	98%	
100-5530-510-5122	Benefits / Vision Care Insurance	515.39	700.00	648.68	-	648.68	800.00	100.00	114%	
100-5530-510-5124	Benefits / EAP	80.88	100.00	64.45	-	64.45	100.00	-	100%	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	1,741.37	5,900.00	1,960.00	-	1,960.00	5,900.00	-	100%	
100-5530-510-5105	Expenses / PERS-Pension Classic	16,087.71	16,900.00	13,571.21	-	13,571.21	18,100.00	1,200.00	107%	
100-5530-510-5106	PERS-Pension / Employer PEPR-2nd Tier	1,061.12	3,900.00	2,030.43	-	2,030.43	4,100.00	0%		
100-5530-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	10,211.67	10,800.00	8,731.36	-	8,731.36	11,700.00	900.00	108%	
100-5530-510-5109	Expense / PERS - Pension Expense - GASB 68	17,207.77	-	-	-	-	-	-	0%	
100-5530-510-5103	Expenses / Workers Comp Ins	1,984.80	1,200.00	2,048.21	-	2,048.21	1,300.00	100.00	108%	
	Subtotal: Benefits Expenses	107,852.55	120,300.00	97,359.51	-	95,329.08	123,800.00	3,500.00	103%	
	Subtotal: Payroll and Benefits Expenses	267,151.23	337,600.00	254,247.75	-	252,217.32	355,600.00	18,000.00	105%	
	Billing Dept training		3,000.00	250.00	1,800.00	2,050.00	4,000.00			Tyler system trainings. AWWA Classes continued education credits for D2 certification. Collections training. Conference registrations.
100-5530-515-5200	Expenses / Training	1,344.00	3,000.00	250.00	1,800.00	2,050.00	4,000.00	1,000.00	133%	
	Collection agency fees		500.00			-	500.00			Collection agency fees (kept by agency when debt is collected) Active once delinquency process is reinstated
100-5530-525-5340	Professional Services / Other Consultants	-	500.00	-	-	-	500.00	-	100%	
	District Shirts		600.00	503.82		503.82	600.00			District Shirts 3 Staff members
100-5530-536-5475	Operating Supplies / Uniforms	-	600.00	503.82	-	503.82	600.00	-	100%	
	County Recorder fee for lien releases		1,000.00	300.00		300.00	1,000.00			Projected more lien releases fees once delinquency process is reinstated
100-5530-530-5403	Operating Supplies / Miscellaneous	762.00	1,000.00	300.00	-	300.00	1,000.00	-	100%	
	InfoSend - printing for bills mailed, past due notices		36,000.00	24,677.23	11,322.77	36,000.00	42,000.00			Paid through 2/28/22. Average \$3500/mth. Projected Printing cost increases of 7.9%
100-5530-525-5304	Outside Labor / Contractors/Printing	34,798.12	36,000.00	24,677.23	11,322.77	36,000.00	42,000.00	6,000.00	117%	
	InfoSend - postage for bills and notices mailed to customers		120,000.00	80,342.50	37,057.50	117,400.00	132,000.00			Paid through 2/28/22. Average \$11,000/mth Projected Postage cost increases of 10%.
100-5530-536-5471	Communication Services / Postage & Shipping	104,014.93	120,000.00	80,342.50	37,057.50	117,400.00	132,000.00	12,000.00	110%	
	Mileage to meetings, and training classes, Meal Reimbursement		1,000.00	596.66		596.66	2,000.00			Mileage to meetings, and conference travel and lodging expenses, Meal Reimbursement. In FY2022 conference opportunities were limited due to COVID-19.
100-5530-515-5202	Miscellaneous / Trans/Meals/Lodging	84.75	1,000.00	596.66	-	596.66	2,000.00	1,000.00	200%	
	Subtotal: Non Payroll and Benefits Expenses	141,003.80	162,100.00	106,670.21	50,180.27	156,850.48	182,100.00	20,000.00	112%	
	Total Expenses: Billing - 5530	408,155.03	499,700.00	360,917.96	50,180.27	409,067.80	537,700.00	38,000.00	108%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification	
Administration - 5610										
100-5610-500-5001	Salaries & Wages / Full Time	810,431.94	1,014,800.00	528,072.91	-	528,072.91	935,600.00	(79,200.00)	92%	
100-5610-500-5003	Salaries & Wages / Overtime	9,830.52	7,000.00	1,551.12	-	1,551.12	3,000.00	(4,000.00)	43%	
100-5610-500-5020	Salaries & Wages / Bilingual Compensation	535.00	700.00	15.00	-	15.00	-	(700.00)	0%	
100-5610-510-5104	Salaries & Wages / Vehicle Allowance	8,910.75	14,400.00	5,580.00	-	5,580.00	14,400.00	-	100%	
	Subtotal: Payroll Expenses	829,708.21	1,036,900.00	535,219.03	-	535,219.03	953,000.00	(83,900.00)	92%	
100-5610-510-5101	Benefits / FICA	38,280.73	45,000.00	21,318.90	-	21,318.90	40,900.00	(4,100.00)	91%	
100-5610-510-5102	Benefits / Medicare	12,015.37	14,400.00	7,905.01	-	7,905.01	14,100.00	(300.00)	98%	
100-5610-510-5123	Benefits / Disability Insurance	2,456.05	2,900.00	1,942.03	-	1,942.03	3,000.00	100.00	103%	
100-5610-510-5125	Benefits / Life Insurance	1,806.16	2,100.00	1,518.37	-	1,518.37	3,100.00	1,000.00	148%	
100-5610-510-5121	Benefits / Dental	5,401.04	7,800.00	5,182.24	-	5,182.24	6,700.00	(1,100.00)	86%	
100-5610-510-5120	Benefits / Hosp / Med Insurance	117,793.32	131,300.00	69,810.16	-	69,810.16	102,000.00	(29,300.00)	78%	
100-5610-510-5122	Benefits / Vision Care Insurance	1,118.33	1,300.00	931.72	-	931.72	1,300.00	-	100%	
100-5610-510-5124	Benefits / EAP	176.85	200.00	85.82	-	85.82	100.00	(100.00)	50%	
100-5610-510-5100	Benefits / Deferred Comp-ER Match	22,860.00	31,700.00	8,097.58	-	8,097.58	24,800.00	(6,900.00)	78%	
100-5610-510-5105	Expenses / PERS-Pension Classic	27,155.16	63,000.00	93,050.11	-	93,050.11	37,700.00	(25,300.00)	60%	
100-5610-510-5106	PERS-Pension / Employer PEPR-2nd Tier	24,667.38	29,200.00	(18,376.68)	-	(18,376.68)	39,400.00	10,200.00	135%	
100-5610-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	16,591.75	40,500.00	59,084.60	-	59,084.60	24,300.00	(16,200.00)	60%	
100-5610-510-5103	Expenses / Workers Comp Ins	6,038.10	5,900.00	3,042.61	-	3,042.61	5,400.00	(500.00)	92%	
100-5610-510-5109	Expense / PERS - Pension Expense - GASB 68	52,000.66	-	-	-	-	-	-	0%	
	Subtotal: Benefits Expenses	328,360.90	375,300.00	253,592.47	-	253,592.47	302,800.00	(72,500.00)	81%	
	Subtotal: Payroll and Benefits Expenses	1,158,069.11	1,412,200.00	788,811.50	-	788,811.50	1,255,800.00	(156,400.00)	89%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	CSFMO Conference - Registration Fees		900.00	470.00		470.00	900.00			CSFMO Conference - Registration Fees
	CSDA General Management Leadership Summit		1,350.00	1,190.00		1,190.00	1,350.00			CSDA General Management Leadership Summit
	Misc. Seminars- CPE		4,600.00	5,359.00		5,359.00	5,200.00			Misc. Seminars- CPE
	CSDA meeting/training		2,500.00	1,467.28		1,467.28	2,500.00			CSDA meeting/training
	ACWA Conferences		5,000.00			-	10,500.00			ACWA Conference 7 participants/ 2 conferences at \$750ea
100-5610-515-5200	Expenses / Training	7,791.95	14,350.00	8,486.28	-	8,486.28	20,450.00	6,100.00	143%	
	District Shirt and Emboidary. Uniforms		1,000.00	818.02		818.02	1,000.00			District Shirt and Emboidary for Admin staff
100-5610-536-5475	Operating Supplies / Uniforms	217.59	1,000.00	818.02	-	818.02	1,000.00	-	100%	
	Promotional activities		1,100.00	750.00		750.00	1,100.00			Promotional activities publications, advertising
100-5610-536-5500	Miscellaneous / Promotional Activities	-	1,100.00	750.00	-	750.00	1,100.00	-	100%	
	Outside printing of the annual Consumer Confidence Report.		2,000.00			-	2,000.00			Outside printing of the annual Consumer Confidence Report. Minimal printing required due to website posting. Printed end of fiscal year
	Business cards and other misc. printing needs		6,700.00	5,658.04		5,658.04	6,000.00			Business cards and other misc. printing needs like Letterhead, etc
100-5610-536-5411	Miscellaneous / Printing	1,274.19	8,700.00	5,658.04	-	5,658.04	8,000.00	(700.00)	92%	
	ACWA SPRING Travel expenses, hotel & food		8,175.00			-	11,000.00			ACWA SPRING Travel expenses, hotel & food
	ACWA FALL Travel expenses, hotel & food		11,100.00			-	11,000.00			ACWA FALL Travel expenses, hotel & food
	ASBCSD-CSDA - Monthly Meeting		1,260.00	240.00		240.00	1,260.00			ASBCSD-CSDA - Monthly Meeting
	ACWA Legislative Symposium travel expenses, hotel & food		2,400.00	2,206.24		2,206.24	2,400.00			ACWA Legislative Symposium travel expenses, hotel & food
	CSDA Government Affairs Day - Legislative Days		825.00			-	825.00			CSDA Government Affairs Day - Legislative Days
	CSDA Government Affairs Day - Sacramento Travel Expenses, Hotel & Food		3,600.00			-	3,600.00			CSDA Government Affairs Day - Sacramento Travel Expenses, Hotel & Food
	CSFMO travel expenses		1,600.00			-	1,600.00			CSFMO travel expenses
	ACWA DC travel expenses, hotel & food		18,070.00	3,543.47		3,543.47	20,100.00			ACWA DC travel expenses, hotel & food
	MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Safety Lunch, training meetings		5,000.00	7,821.73		7,821.73	8,000.00			MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Safety Lunch, training meetings
	CSDA Annual Conference - Travel Expenses, hotel & food		3,825.00	5,311.18		5,311.18	6,000.00			CSDA Annual Conference - Travel Expenses, hotel & food
	Employee Seminar - Venue/Awards etc		10,000.00	10,010.90		10,010.90	15,000.00			Employee Seminar - Venue/Awards etc
	CSDA Board Secretary/Clerk Conference - Travel Expenses, Hotel & Food		2,375.00	3,545.78		3,545.78	4,000.00			CSDA Board Secretary/Clerk Conference - Travel Expenses, Hotel & Food
	Board/Committee Meals		7,200.00	8,020.51		8,020.51	10,000.00			Board/Committee Meals
	WaterSmart Lodging and travel		6,475.00	6,387.65		6,387.65	6,500.00			WaterSmart Lodging and travel
	Fontana Mayor's Gala (1 table)		450.00			-	450.00			Fontana Mayor's Gala (1 table)
	Misc			11,771.42		11,771.42	7,000.00			Misc. Special District meeting, etc.
100-5610-515-5202	Miscellaneous / Trans/Meals/Lodging	25,701.24	82,355.00	58,858.88	-	58,858.88	108,735.00	26,380.00	132%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	Association of California Water Agencies Membership dues		26,855.00	26,800.00		26,800.00	28,676.00			Association of California Water Agencies Membership dues
	California Special Districts Assocaiton		8,505.00	8,495.00		8,495.00	9,000.00			California Special Districts Assocaiton
	CostcoMembership		400.00			-	400.00			CostcoMembership
	California Society of Municipal Finance Officers		120.00			-	120.00			California Society of Municipal Finance Officers
	California Municipal Tax Association		100.00			-	100.00			California Municipal Tax Association
	Subscriptions		595.00			-	195.00			Subscriptions
	American Water Works Association		4,400.00	4,825.00		4,825.00	5,000.00			American Water Works Association
	Government Finance Officers Association		150.00	150.00		150.00	150.00			Government Finance Officers Association
	Association of San Bernardino County Special Districts		375.00	375.00		375.00	375.00			Association of San Bernardino County Special Districts
	Misc Membership		500.00	284.03		284.03	500.00			Misc Membership
100-5610-515-5201	Miscellaneous / Subscriptions & Memberships	39,210.22	42,000.00	40,969.03	-	40,969.03	44,516.00	2,516.00	106%	
	Misc office supplies		1,020.00	1,072.98		1,072.98	1,200.00			Misc office supplies for the District
100-5610-536-5454	Miscellaneous / Office Supplies	10,101.07	1,020.00	1,072.98	-	1,072.98	1,200.00	180.00	118%	
	Recruitment costs		2,600.00			-	1,500.00			Recruitment costs publications such as Daily Journal, Rialto record, ACWA, etc.
100-5610-536-5474	Miscellaneous / Recruitment	-	2,600.00	-	-	-	1,500.00	(1,100.00)	58%	
	General Legal Counsel-Tafoya Law Group		400,000.00	139,566.80		139,566.80	400,000.00			General Legal Counsel
	All Other Legal Matters		200,000.00	7,405.28		7,405.28	200,000.00			All Other Legal Matters
	All Other Legal Matters-Ivie McNeill & Wyatt			97,671.54		97,671.54				
	All Other Legal Matters-Julia Sylva			19,306.64		19,306.64				
	All Other Legal Matters-Reed & Davidson			32,012.04		32,012.04				
	All Other Legal Matters-LCW			11,214.00		11,214.00				
	All Other Legal Matters-Leal Trejo			41,147.50		41,147.50				
100-5610-526-5330	Professional Services / Legal	708,990.20	600,000.00	348,323.80	-	348,323.80	600,000.00	-	100%	
	Strategic Planning					-	15,000.00			Strategic Planning - Greg Larson
	Redistricting Services		103,000.00	119,309.22		119,309.22				
	Cost of Service Study					-	95,000.00			Cost of Services Study
100-5610-525-5340	Professional Services / Other Consultants	136.00	103,000.00	119,309.22	-	119,309.22	110,000.00	116%		
	Election Expense			640.50		640.50	320,000.00			Election Expense November 2022
100-5610-536-5452	Miscellaneous / Election Expense	-	-	640.50	-	640.50	320,000.00	0%		
	SBVMWD - Habitat Conservation Plan					-	40,000.00			SBVMWD - Habitat Conservation Plan
100-5610-537-5505	Programs / Regional Programs	-	-	-	-	-	40,000.00	40,000.00	0%	
	Subtotal: Non Payroll and Benefits Expenses	793,422.46	856,125.00	584,886.75	-	584,886.75	1,256,501.00	400,376.00	147%	
	Total Expenses: Administration - 5610	1,951,491.57	2,268,325.00	1,373,698.25	-	1,373,698.25	2,512,301.00	243,976.00	111%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
General Operations - 5615										
	Amount per CalPERS payment		523,166.00	523,166.00		523,166.00	615,843.00			Amount per CalPERS Actuarial - Unfunded Liability lump sum payment actual to be paid in July 2022
100-5615-510-5108	Expenses / PERS-Pension	431,533.00	523,166.00	523,166.00	-	523,166.00	615,843.00	92,677.00	118%	
	Unemployment Insurance Expense		21,000.00	8,449.56		8,449.56	15,000.00			
100-5615-510-5145	Expense / State Unemployment Ins	37,154.48	21,000.00	8,449.56	-	8,449.56	15,000.00	(6,000.00)	71%	
	OPEB Liability Payment		706,313.00	706,313.00		706,313.00	1,236,044.00			OPEB Liability for FY2023 is \$1,236,044 based on actuarial report
100-5615-510-5135	Post Employment OPEB	424,226.00	706,313.00	706,313.00	-	706,313.00	1,236,044.00	529,731.00	175%	
	Inland Desert Security Answering Services		10,000.00	7,646.50		7,646.50	10,000.00			Inland Desert Security Answering Services
100-5615-525-5318	Professional Services / Telephone Answering Svc	6,780.17	10,000.00	7,646.50	-	7,646.50	10,000.00	-	100%	
	Alarm services and repairs		43,800.00	25,359.50	7,656.00	33,015.50	43,000.00			Alarm services and repairs
100-5615-525-5308	Professional Services / Alarm	27,003.68	43,800.00	25,359.50	7,656.00	33,015.50	43,000.00	(800.00)	98%	
	Office Supplies for the District		35,000.00	24,212.24		24,212.24	35,000.00			Office and Kitchen Supplies for the District
100-5615-530-5409	Operating Supplies / Stationery & Office	34,920.17	35,000.00	24,212.24	-	24,212.24	35,000.00	-	100%	
	Gasoline and Diesel Fuel for Fleet		155,000.00	130,033.58	-	130,033.58	150,000.00			Gasoline and Diesel Fuel for the Fleet
100-5615-530-5402	Operating Supplies / Gasoline & Oil	110,811.17	155,000.00	130,033.58	-	130,033.58	150,000.00	(5,000.00)	97%	
	Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities supplies)		40,000.00	24,170.66	3,872.42	28,043.08	40,000.00			Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities supplies)
100-5615-530-5408	Operating Supplies / Shop Supplies	37,523.66	40,000.00	24,170.66	3,872.42	28,043.08	40,000.00	-	100%	
	Furniture and Equipment for District		32,000.00	29,521.67	2,087.04	31,608.71	15,000.00			Furniture and Equipment for the District
100-5615-536-5413	Other Expenses / Furniture & Equipment	6,707.19	32,000.00	29,521.67	2,087.04	31,608.71	15,000.00	(17,000.00)	47%	
	Electricity for District Headquarters		49,600.00	31,387.54		31,387.54	55,000.00			Electricity costs increased 12%
100-5615-550-5652	Utility Services / Electric	52,473.26	49,600.00	31,387.54	-	31,387.54	55,000.00	5,400.00	111%	
	Agua Mansa Properties Inc & Burrtec Waste Industries & Solid Waste Management		25,000.00	14,517.26	8,850.00	23,367.26	25,000.00			Waste Hauling Service with Burrtec and Disposal of Excavated Materials Solid Waste Management and RAMCO Recycled Aggregate
100-5615-550-5654	Utility Services / Trash	21,224.38	25,000.00	14,517.26	8,850.00	23,367.26	25,000.00	-	100%	
	Rialto Water Services		3,180.00	1,931.68		1,931.68	3,000.00			
100-5615-550-5656	Utility Services / Water	2,877.61	3,180.00	1,931.68	-	1,931.68	3,000.00	(180.00)	94%	
	Gas Co. Services		2,000.00	1,455.13		1,455.13	2,000.00			
100-5615-550-5653	Utility Services / Gas	1,360.39	2,000.00	1,455.13	-	1,455.13	2,000.00	-	100%	
	Janitorial Services		80,000.00	67,411.05	12,683.74	80,094.79	80,000.00			Janitorial Services (Reg Daily Janitorial, Deep Cleaning of Restrooms, Janitorial Supplies, Mats Cleaning, Window Cleaning)
100-5615-525-5313	Professional Services / Janitorial	104,070.81	80,000.00	67,411.05	12,683.74	80,094.79	80,000.00	-	100%	
	Copier Maintenance and Supplies		20,000.00	14,150.28		14,150.28	20,000.00			Copier Maintenance and Supplies
100-5615-540-5610	Repair & Maintenance / Office Equipment	6,678.42	20,000.00	14,150.28	-	14,150.28	20,000.00	-	100%	
	Communication Equipment for District						5,000.00			Communication Equipment for District (Truck Radios, Walkie Talkies, Repairs and Maintenance for Comm Equipment) Plan to use next fiscal year as staff returns to the office
100-5615-540-5603	Repair & Maintenance / Communication Equipment	-	-	-	-	-	5,000.00	5,000.00	0%	
	Fleet Repair Maint. Costs		120,000.00	87,070.71	13,135.90	100,206.61	120,000.00			Fleet Repair and Maintenance Costs
100-5615-540-5617	Repair & Maintenance / Vehicle	99,499.90	120,000.00	87,070.71	13,135.90	100,206.61	120,000.00	-	100%	
	Fleet Leasing, DMV Fees, and buyouts of remaining trucks									No vehicle leasing
100-5615-528-5380	Leasing / Vehicle	36,769.81	-	-	-	-	-	-	0%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
ACWA/JPIA Auto & General Liability Program		265,000.00	202,994.19		202,994.19	282,335.35			ACWA/JPIA Auto & General Liability Program Forecast 15% increase
ACWA/JPIA Property Liability Program		130,000.00	96,979.61		96,979.61	149,500.00			ACWA/JPIA Property Liability Program Forecast 15% increase
100-5615-536-5303 Miscellaneous / Insurance-Auto / Gen	403,351.14	395,000.00	299,973.80	-	299,973.80	431,835.35	36,835.35	109%	
AT&T			(3,394.92)		(3,394.92)				Note: FY 2022 Actuals include closing credits
AT&T Telemetry Line & SRFax					-	1,250.00			1 line for telemetry @ about \$70 per month. eFax service (replaced analog fax lines)
Verizon Wireless		52,800.00	43,697.55		43,697.55	57,600.00			Monthly cellular phone plan charges for District issued cell phones
Spectrum		33,000.00	20,042.79		20,042.79	26,000.00			Telephone and internet bundle
100-5615-550-5650 Communication Services / Telephone	101,271.35	85,800.00	60,345.42	-	60,345.42	84,850.00	(950.00)	99%	
Postage check to Quadient for postage and Escheat process		8,000.00	3,764.20	3,125.00	6,889.20	8,000.00			Postage check to Quadient for postage and Escheat process
100-5615-536-5471 Communication Services / Postage & Shipping	7,343.42	8,000.00	3,764.20	3,125.00	6,889.20	8,000.00	-	100%	
Various Project Closings - expensed amount, not capitalized upon closing		41,000.00	24,432.11	5,115.27	29,547.38	50,000.00			Various Project Closings - expensed amount, not capitalized upon closing
100-5615-540-5470 Improvements Projects / Cap Improvement Proj Exp	47,674.75	41,000.00	24,432.11	5,115.27	29,547.38	50,000.00	9,000.00	122%	
Equipment Rental		5,000.00	2,962.36		2,962.36	5,000.00			Renting Equipment for Events
100-5615-528-5381 Rentals / Equipment	2,673.20	5,000.00	2,962.36	-	2,962.36	5,000.00	-	100%	
Building and Facility Maintenance Costs		40,000.00	29,955.52	6,898.19	36,853.71	40,000.00			Building and Facility Maintenance Costs (Garden Maintenance, AC Maintenance, Pest Exterminator, Roof Repair, Plumbing, Gate Repairs, Painting and other Facilities repairs)
100-5615-540-5613 Repair & Maintenance / Structures & Improvements	37,670.17	40,000.00	29,955.52	6,898.19	36,853.71	40,000.00	-	100%	
Repair and maintenance for forklifts, 4 backhoes, emergency generators, etc.		20,000.00	8,244.22	962.00	9,206.22	15,000.00			Repair and Maintenance for forklifts, 4 backhoes, emergency generators, trailers, and heavy duty equipment
100-5615-540-5607 Repair & Maintenance / Major Equip & Gen Plant	14,721.60	20,000.00	8,244.22	962.00	9,206.22	15,000.00	(5,000.00)	75%	
State Water Resources Control Board		85,000.00	103,730.57		103,730.57	105,000.00			State Water Resources Control Board annual fees
City of Rialto - Encroachment Permit Fees		75,000.00	1,109.47		1,109.47	75,000.00			City of Rialto will be invoicing close to Fiscal Year End
South Coast AQMD		8,000.00	4,632.71		4,632.71	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		433.00			-	500.00			USPS - PO Box annual Rental
SB County Fire Protection		15,000.00	9,870.00		9,870.00	10,000.00			SB County Fire Protection
Western Municipal Water District					-				
City of Fontana - Encroachment Permit Fees		1,000.00	710.00		710.00	1,000.00			City of Fontana - Encroachment Permit Fees
Annual San Bernardino County Street Permit Fees		500.00			-	500.00			Annual San Bernardino County Street Permit Fees
SB County Flood Control District		1,300.00	1,236.00		1,236.00	1,300.00			SB County Flood Control District
Other Permits		2,500.00	1,992.44		1,992.44	2,500.00			Other Permits
100-5615-536-5473 Miscellaneous / Permits & Fees	164,434.53	208,733.00	143,281.19	-	143,281.19	223,800.00	15,067.00	107%	
100-5615-536-5455 Bad Debt Expense / Water Related	14,135.83	50,000.00	-	-	-	50,000.00	-	100%	
100-6800-614-6080 LITIGATION LOSS / LITIGATION LOSS	825,000.00	-	21,800.00	-	21,800.00	-	-	0%	
Subtotal: Non Payroll and Benefits Expenses	3,060,169.99	2,719,592.00	2,291,745.18	64,385.56	2,356,130.74	3,378,372.35	658,780.35	124%	
Total Expenses: General Operations - 5615	2,969,851.99	2,719,592.00	2,291,745.18	64,385.56	2,356,130.74	3,378,372.35	658,780.35	124%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification	
Accounting - 5620										
100-5620-500-5001	Salaries & Wages / Full Time	445,185.62	465,000.00	385,294.75	-	385,294.75	520,000.00	55,000.00	112%	
100-5620-500-5003	Salaries & Wages / Overtime	6,447.55	10,000.00	3,886.70	-	3,886.70	7,500.00	(2,500.00)	75%	Audit prep
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	1,937.00	2,600.00	2,060.00	-	2,060.00	2,600.00	-	100%	
	Subtotal: Payroll Expenses	453,570.17	477,600.00	391,241.45	-	391,241.45	530,100.00	52,500.00	111%	
100-5620-510-5101	Benefits / FICA	27,938.68	28,000.00	23,651.19	-	23,651.19	30,400.00	2,400.00	109%	
100-5620-510-5102	Benefits / Medicare	6,534.03	6,700.00	5,781.95	-	5,781.95	7,700.00	1,000.00	115%	
100-5620-510-5123	Benefits / Disability Insurance	2,093.44	2,100.00	1,296.64	-	1,296.64	1,800.00	(300.00)	86%	
100-5620-510-5125	Benefits / Life Insurance	1,611.21	1,700.00	1,563.41	-	1,563.41	2,300.00	600.00	135%	
100-5620-510-5121	Benefits / Dental	6,175.48	6,900.00	7,975.66	-	7,975.66	9,100.00	2,200.00	132%	
100-5620-510-5120	Benefits / Hosp / Med Insurance	97,924.60	113,700.00	100,187.32	-	100,187.32	116,600.00	2,900.00	103%	
100-5620-510-5122	Benefits / Vision Care Insurance	929.34	1,100.00	1,164.90	-	1,164.90	1,300.00	200.00	118%	
100-5620-510-5124	Benefits / EAP	156.62	100.00	107.36	-	107.36	100.00	-	100%	
100-5620-510-5100	Benefits / Deferred Comp-ER Match	7,600.75	9,800.00	6,278.89	-	6,278.89	9,800.00	-	100%	
100-5620-510-5105	Expenses / PERS-Pension Classic	31,766.22	35,100.00	28,010.91	-	28,010.91	37,500.00	2,400.00	107%	
100-5620-510-5106	PERS-Pension / Employer PEPR-2nd Tier	9,229.03	9,900.00	8,174.26	-	8,174.26	11,300.00	1,400.00	114%	
100-5620-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	20,166.76	22,600.00	18,021.74	-	18,021.74	24,200.00	1,600.00	107%	
100-5620-510-5109	Expense / PERS - Pension Expense - GASB 68	41,136.16	-	-	-	-	-	-	0%	
100-5620-510-5103	Expenses / Workers Comp Ins	3,080.30	2,600.00	2,138.07	-	2,138.07	2,900.00	300.00	112%	
	Subtotal: Benefits Expenses	256,342.62	240,300.00	204,352.30	-	204,352.30	255,000.00	14,700.00	106%	
	Subtotal: Payroll and Benefits Expenses	709,912.79	717,900.00	595,593.75	-	595,593.75	785,100.00	67,200.00	109%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	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.		1,500.00	849.00		849.00	3,615.00			GFOA, CSMFO, CalPERS, CPC, AGA Conferences registration fees for 5 staff. For FY 2022, 3 staff members were awarded 1st attendee scholarships for conference registrations resulting in budget savings.
100-5620-515-5200	Expenses / Training	1,229.00	1,500.00	849.00	-	849.00	3,615.00	2,115.00	241%	
	District Shirts		1,200.00	1,018.76		1,018.76	1,200.00			District Shirts 5 staff members
100-5620-536-5475	Operating Supplies / Uniforms	-	1,200.00	1,018.76	-	1,018.76	1,200.00	-	100%	
	Conference & Travel expenses. Mileage to meetings,		3,500.00	3,223.94		3,223.94	5,913.42			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.
100-5620-515-5202	Miscellaneous / Trans/Meals/Lodging	84.75	3,500.00	3,223.94	-	3,223.94	5,913.42	2,413.42	169%	
	Supplies Specific for Department. Ex: Checks -		500.00	296.23		296.23	500.00			
100-5620-530-5403	Operating Supplies / Miscellaneous	84.50	500.00	296.23	-	296.23	500.00	-	100%	
	Chase Bank Fees includes analysis fees, lockbox, e-lockbox fees, etc.		70,000.00	60,282.52		60,282.52	78,000.00			Paid through 3/31/22. Averaging \$6500/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	53,931.05	70,000.00	60,282.52	-	60,282.52	78,000.00	8,000.00	111%	
	California Society Municipal Finance Officers Membership (CSMFO)		445.00	445.00		445.00	330.00			CSMFO Membership - 3 members
	American Payroll Association (APA) Membership		510.00	342.00		342.00	590.00			APA - Accountant & Payroll Specialist
	Government Finance Officers Association (GFOA) Membership		525.00	160.00		160.00	480.00			GFOA - 3 members
	California Municipal Treasury Association (CMTA)			95.00		95.00	95.00			CMTA - 1 member
	Association of Governmental Accountants (AGA)			155.00		155.00	265.00			AGA - 3 members
100-5620-515-5201	Miscellaneous / Subscriptions & Memberships	1,060.00	1,480.00	1,197.00	-	1,197.00	1,760.00	280.00	119%	
	Annual Audit Fee including State Controllers Financial Rpt		47,000.00	47,000.00		47,000.00	51,000.00			Annual Audit Fee including State Controllers Financial Rpt & Single Audit. Increase due to Single Audit for federal funds received.
	GFOA - CAFR Award fee \$460, PAFR Award fee \$250, Budget Award fee \$345		1,055.00	1,055.00		1,055.00	1,055.00			GFOA - CAFR Award fee \$460, PAFR Award fee \$250, Budget Award fee \$345
100-5620-525-5310	Professional Services / Auditing	46,960.00	48,055.00	48,055.00	-	48,055.00	52,055.00	4,000.00	108%	
	Fees for US Bank 2016A Bond account and Investment account		8,500.00	4,162.09		4,162.09	9,000.00			Fees for US Bank 2016A Bond account and Investment account custody fees
100-5620-525-5312	Professional Services / Fiscal Agent	3,987.82	8,500.00	4,162.09	-	4,162.09	9,000.00	500.00	106%	
	Chandler Asset Management		24,000.00	18,283.73		18,283.73	24,600.00			Investment Management Services .00100 Annual Rate
	Actuary - GASB 75 OPEB & GASB 68 PERS Pension		7,700.00	1,450.00		1,450.00	10,000.00			Actuary costs - GASB 75 OPEB & GASB 68 PERS Pension
	DAC - Filings Fees for Bonds		2,500.00	2,500.00		2,500.00	2,500.00			Filings Fees for Bonds (EMMA)
100-5620-525-5340	Professional Services / Consultants	29,109.87	34,200.00	22,233.73	-	22,233.73	37,100.00	2,900.00	108%	
	County Tax Collection fee for lien payments		200.00				200.00			
100-5620-536-5476	Other Miscellaneous / County Collection Fee	-	200.00	-	-	-	200.00	-	100%	
	Subtotal: Non Payroll and Benefits Expenses	136,446.99	169,135.00	141,318.27	-	141,318.27	189,343.42	20,208.42	112%	
	Total Expenses: Accounting - 5620	846,359.78	887,035.00	736,912.02	-	736,912.02	974,443.42	87,408.42	110%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Engineering - 5630									
100-5630-500-5001 Salaries & Wages / Full Time	724,369.48	1,114,300.00	781,324.48	-	781,324.48	1,200,400.00	86,100.00	108%	
100-5630-500-5002 Salaries & Wages / Part Time	-	-	-	-	-	-	-	0%	
100-5630-500-5003 Salaries & Wages / Overtime	2,981.44	5,000.00	-	-	-	3,000.00	(2,000.00)	60%	
100-5630-500-5004 Salaries & Wages / On Call	-	-	-	-	-	-	-	0%	
100-5630-500-5020 Salaries & Wages / Bilingual Compensation	1,199.75	1,300.00	1,705.00	-	1,705.00	2,600.00	1,300.00	200%	
Subtotal: Payroll Expenses	728,550.67	1,120,600.00	783,029.48	-	783,029.48	1,206,000.00	85,400.00	108%	
100-5630-510-5101 Benefits / FICA	47,864.72	65,800.00	46,894.16	-	46,894.16	69,100.00	3,300.00	105%	
100-5630-510-5102 Benefits / Medicare	11,641.07	15,900.00	11,564.35	-	11,564.35	17,700.00	1,800.00	111%	
100-5630-510-5123 Benefits / Disability Insurance	3,620.21	4,900.00	2,778.47	-	2,778.47	4,200.00	(700.00)	86%	
100-5630-510-5125 Benefits / Life Insurance	2,489.86	3,400.00	2,779.39	-	2,779.39	4,500.00	1,100.00	132%	
100-5630-510-5121 Benefits / Dental	7,967.18	12,400.00	11,130.01	-	11,130.01	12,900.00	500.00	104%	
100-5630-510-5120 Benefits / Hosp / Med Insurance	142,916.03	231,100.00	157,952.24	-	157,952.24	218,000.00	(13,100.00)	94%	
100-5630-510-5122 Benefits / Vision Care Insurance	1,480.38	2,200.00	1,956.92	-	1,956.92	2,700.00	500.00	123%	
100-5630-510-5124 Benefits / EAP	246.18	300.00	185.92	-	185.92	300.00	-	100%	
100-5630-510-5100 Benefits / Deferred Comp-ER Match	14,366.05	19,500.00	11,536.60	-	11,536.60	19,500.00	-	100%	
100-5630-510-5105 Expenses / PERS-Pension Classic	44,312.49	48,400.00	37,073.60	-	37,073.60	51,000.00	2,600.00	105%	
100-5630-510-5106 PERS-Pension / Employer PEPRA-2nd Tier	26,555.60	48,000.00	30,746.39	-	30,746.39	51,000.00	3,000.00	106%	
100-5630-510-5107 PERS-Pension / Classic-Epmc Neg. Benefit	28,124.53	31,100.00	23,852.41	-	23,852.41	32,900.00	1,800.00	106%	
100-5630-510-5109 Expense / PERS - Pension Expense - GASB 68	71,111.68	-	-	-	-	-	-	0%	
100-5630-510-5103 Expenses / Workers Comp Ins	15,334.24	18,100.00	10,909.39	-	10,909.39	18,100.00	-	100%	
Subtotal: Benefits Expenses	418,030.22	501,100.00	349,359.85	-	349,359.85	501,900.00	800.00	100%	
Subtotal: Payroll and Benefits Expenses	1,146,580.89	1,621,700.00	1,132,389.33	-	1,132,389.33	1,707,900.00	86,200.00	105%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
InfoWater Pro & AutoCAD training		375.00			-	4,800.00			1 on 1 Training for InfoWater Pro & AutoCAD - 6 people
AWWA Water Education Seminar		1,700.00	395.00		395.00	2,500.00			AWWA Water Education Seminar and Contact hour webinars
Management & Supervisory Leadership Training Program		1,560.00	495.00		495.00	3,100.00			Management & Supervisory Leadership Training Program - (2) staff. Skillpath Courses - (8) staff
Distribution and Treatment Renewals		850.00	275.00		275.00	760.00			Distribution and Treatment Renewals - 3 people
PE License Fee Renewal, PE Exam, survey, seismic		2,200.00	108.34		108.34	2,360.00			PE License Fee Renewal - 2 staff members & 1 PE Exam, survey, seismic
100-5630-515-5200 Expenses / Training	2,216.83	6,685.00	1,273.34	-	1,273.34	13,520.00	6,835.00	202%	
Professional Memberships		-	-		-	1,200.00			Professional Memberships (AWWA/ASCE)
100-5630-515-5201 Miscellaneous / Subscriptions & Memberships	-	-	-	-	-	1,200.00	1,200.00	0%	
Uniforms and Boots		2,500.00	579.20		579.20	2,500.00			Uniforms staff of 10 members
100-5630-536-5475 Operating Supplies / Uniforms	1,792.16	2,500.00	579.20	-	579.20	2,500.00	-	100%	
Misc. Tools & Office Supplies		-			-	500.00			Misc. Tools & Office Supplies
100-5630-530-5403 Operating Supplies / Miscellaneous	-	-	-	-	-	500.00	500.00	0%	
Transportation/meals/parking for training and conferences/Lodgings		1,100.00	1,126.48		1,126.48	1,500.00			Transportation/meals/parking for training/conferences/lodgings
100-5630-515-5202 Miscellaneous / Trans/Meals/Lodging	-	1,100.00	1,126.48	-	1,126.48	1,500.00	400.00	136%	
Maintenance for Engineering Department Plotter, Scanner, etc.		2,000.00	479.91		479.91	1,000.00			Maintenance for Engineering Department Plotter, Scanner, etc.
100-5630-540-5610 Repair & Maintenance / Office Equipment	377.65	2,000.00	479.91	-	479.91	1,000.00	(1,000.00)	50%	
RBGCA Water Management Plan. Development of Basin Management Plan per Fontana Settlement		25,000.00	4,457.69	47,000.00	51,457.69	45,000.00			RBGC Water Management Plan. Development of Basin Management Plan per Fontana Settlement
Professional services not associated with a CIP		30,000.00	3,230.00		3,230.00	20,000.00			Professional services not associated with a CIP such as appraisals and surveys, AWWA water audit
Development Fee Study.					-				
100-5630-525-5340 Professional Services / Other Consultants	74,038.57	55,000.00	7,687.69	47,000.00	54,687.69	65,000.00	10,000.00	118%	
Subtotal: Non Payroll and Benefits Expenses	78,425.21	67,285.00	11,146.62	47,000.00	58,146.62	85,220.00	17,935.00	127%	
Total Expenses: Engineering - 5630	1,225,006.10	1,688,985.00	1,143,535.95	47,000.00	1,190,535.95	1,793,120.00	104,135.00	106%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification	
Information Technology - 5640										
100-5640-500-5001	Salaries & Wages / Full Time	531,480.04	577,100.00	421,694.94	-	421,694.94	615,100.00	38,000.00	107%	
100-5640-500-5003	Salaries & Wages / Overtime	9,127.46	10,000.00	12,962.36	-	12,962.36	10,000.00	-	100%	
	Subtotal: Payroll Expenses	540,607.50	587,100.00	434,657.30	-	434,657.30	625,100.00	38,000.00	106%	
100-5640-510-5101	Benefits / FICA	27,705.18	30,600.00	23,347.62	-	23,347.62	31,400.00	800.00	103%	
100-5640-510-5102	Benefits / Medicare	7,551.29	7,900.00	6,393.49	-	6,393.49	9,000.00	1,100.00	114%	
100-5640-510-5123	Benefits / Disability Insurance	1,741.85	2,100.00	1,248.01	-	1,248.01	1,800.00	(300.00)	86%	
100-5640-510-5125	Benefits / Life Insurance	1,183.50	1,400.00	1,396.02	-	1,396.02	2,200.00	800.00	157%	
100-5640-510-5121	Benefits / Dental	4,793.04	6,500.00	5,466.98	-	5,466.98	6,700.00	200.00	103%	
100-5640-510-5120	Benefits / Hosp / Med Insurance	75,370.48	104,000.00	70,811.76	-	70,811.76	91,100.00	(12,900.00)	88%	
100-5640-510-5122	Benefits / Vision Care Insurance	688.40	900.00	804.84	-	804.84	1,100.00	200.00	122%	
100-5640-510-5124	Benefits / EAP	115.38	100.00	76.25	-	76.25	100.00	-	100%	
100-5640-510-5100	Benefits / Deferred Comp-ER Match	5,940.00	7,800.00	5,435.00	-	5,435.00	7,800.00	-	100%	
100-5640-510-5105	Expenses / PERS-Pension Classic	45,440.24	49,300.00	42,613.97	-	42,613.97	53,100.00	3,800.00	108%	
100-5640-510-5106	PERS-Pension / Employer PEPR-2nd Tier	3,136.90	6,500.00	-	-	-	6,000.00	(500.00)	92%	
100-5640-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	28,841.50	31,700.00	27,417.05	-	27,417.05	34,200.00	2,500.00	108%	
100-5640-510-5109	Expense / PERS - Pension Expense - GASB 68	48,744.10	-	-	-	-	-	-	0%	
100-5640-510-5103	Expenses / Workers Comp Ins	3,476.13	3,100.00	2,238.25	-	2,238.25	3,300.00	200.00	106%	
	Subtotal: Benefits Expenses	254,727.99	251,900.00	187,249.24	-	187,249.24	247,800.00	(4,100.00)	98%	
	Subtotal: Payroll and Benefits Expenses	795,335.49	839,000.00	621,906.54	-	621,906.54	872,900.00	33,900.00	104%	
	I.T. technical trainings		4,000.00			2,400.00				Transitioning from single extended length courses on specific topics to subscription based training services offering a wide variety of IT courses. 4 users at \$600/user/year.
100-5640-515-5200	Expenses / Training	1,899.00	4,000.00	-	-	2,400.00	(1,600.00)	60%		
	Travel & Meal reimbursements		280.00	170.00		170.00	380.00			CSDA meetings and estimated mileage reimbursements for when District vehicles are unavailable and employees drive their own vehicles while
100-5640-515-5202	Miscellaneous / Trans/Meals/Lodging	130.00	280.00	170.00	-	170.00	380.00	100.00	136%	
	Municipal Information Systems Assoc. (MISAC) membership					130.00				Provides access to a forum for professional networking and development. (Note: previously budgeted in 100-5640-515-5202).
100-5640-515-5201	Miscellaneous / Subscriptions & Memberships	-	-	-	-	130.00	130.00	0%		
	Smart phones		7,500.00	4,545.00		4,545.00	4,800.00			Estimate 15 Samsung S22 smartphones @ \$320 each to support communications and telecommuting.
	Printers		9,200.00	1,282.74	1,277.08	2,559.82	7,000.00			5 workgroup printers @ \$1K each and 5 desktop printers @ \$400 each
	PC's (new positions and replacements)		15,200.00	13,277.59	5,838.34	19,115.93	61,700.00			Estimating 12 Surfaces @ \$1,600, 5 laptops for training @ \$1,000, and 15 ruggedized SCADA laptops @ \$2,500 each (to support the SCADA upgrades in CIP).
	General Computer Supplies		32,500.00	33,134.24	2,793.48	35,927.72	31,900.00			General supplies need to support District operations. Anticipate roughly the same types and quantities as FY 2022.
	Contingency		5,000.00			-	10,000.00			
100-5640-530-5410	Miscellaneous / Computer Supplies & Maint	66,064.11	69,400.00	52,239.57	9,908.90	62,148.47	115,400.00	46,000.00	166%	
	Spectrum basic cable TV service		1,350.00	2,158.78		2,158.78	1,600.00			Lobby, breakrooms, and EOC locations. Anticipate decrease to due revised service bundles.
	Verizon Wireless		17,500.00	11,492.19		11,492.19	25,200.00			Cellular service for existing iPads, 2 additional iPads, 2 Cradlepoint routers, and 4 AMI cell services.
	AT&T Business Uverse		1,200.00	929.48		929.48	1,300.00			Existing SCADA VPN connection.
	Contingency		1,000.00	2,080.67		2,080.67	1,000.00			
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	19,508.01	21,050.00	16,661.12	-	16,661.12	29,100.00	8,050.00	138%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	Cybersecurity assessments and services.		16,000.00			-	20,000.00			Have not expended any funds in FY 2022 because we focused on free services from CISA and other agencies.
	Contingency		5,000.00			-	4,620.00			
	Tyler intregration with Tokay for backflow testing		5,000.00			-	5,000.00			Integration was not completed in FY 2022. Will complete in FY 2023.
	Programming services - phone system, access control system, ERP.			1,720.00	1,800.00	3,520.00	5,000.00			Programming to assist with integrating APACs at HQ and Roemer (access control system)
100-5640-525-5316	Professional Services / Programmer	8,046.00	26,000.00	1,720.00	1,800.00	3,520.00	34,620.00	8,620.00	133%	
	Adobe Creative Cloud subscription		1,800.00	599.88		599.88	1,200.00			Four subscriptions for Government and Legislative Affairs staff at \$600 each.
	Agenda & Minutes software		14,000.00	13,867.20		13,867.20	15,000.00			Current annual rate with a slight increase.
	AutoCAD software		5,700.00	1,831.50	1,352.40	3,183.90	3,500.00			3D - 2 users @ \$950 each and Lite - 4 users @ \$400 each.
	Backflow testing and reporting system		800.00			-	900.00			Compliance - Tokay Backflow Testing Administration existing annual maintenance with a 5% increase.
	ERP software		55,000.00	50,560.19		50,560.19	52,000.00			The District's ERP system includes payroll, accounts payable, financial reporting and utility billing.
	Email Service and Archiving		10,000.00	16,645.96		16,645.96	-			Implemented Microsoft 365 in FY 2022; no separate email hosting costs in FY 2023.
	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. New in FY 2023 - integration of Box Sign API with the new District website to support electronic signatures.
	GPS fleet tracking system		10,000.00	6,217.54		6,217.54	8,200.00			Allows for tracking and reporting of fleet performance and enables participation in smog compliance program.
	Hardware support for specialized equipment		4,045.00	550.00		550.00	4,100.00			Hardware support for MICR printer, (A/P and Payroll), and the AS400 mainframe, (no longer our primary ERP, but maintained for historical data).
	HR software suite		23,800.00	10,298.08		10,298.08	19,500.00			6 NeoGov modules: Governmentjobs.com, Insight, Onboard, Perform, eForms, and Background Check, (Note: FY 2022 included implementation fees).
	Offsite data storage services and licensing		15,000.00	10,587.57		10,587.57	15,600.00			Offsite data backup at AWS. Trending at \$1,200. Budgeting a slight increase to \$1,300 per month.
	Phone system support and licensing		30,800.00	16,324.86	11,431.75	27,756.61	27,500.00			ConvergeOne - Cisco SmartNet annual rate for Year 2 of a 3 year contract.
	Procurement and bid management system		12,900.00			-	13,200.00			Planetbids.com annual rate for Year 3 of a 5 year contract.

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	Software and licenses: Microsoft		28,500.00		5,057.69	5,057.69	42,500.00			Server operating system licenses, and access to the suite of Microsoft Office applications and email service, (G1 and G3 licensing).
	Software and licenses: Non-Microsoft, (i.e. Acrobat acrobat, etc.)		5,000.00	4,218.99		4,218.99	5,000.00			Projecting 10 Acrobat licenses. Annual cost for Jitbit and Lansweeper, (IT ticketing system and network management solution).
	SSL certificates		800.00	689.96		689.96	1,000.00			Existing SSL certificates with a slight increase. Provides encryption for the District's web based services.
	Video conferencing/meeting service		6,450.00	4,260.07		4,260.07	7,200.00			Zoom meetings and toll free audio service to support remote public attendance for Board and Committee meetings.
	Water meter reading software		2,500.00			-	2,600.00			Software support for Sensus AutoRead and AutoVu (AMR reading). Aqua-Metrics existing annual rate with a 3% increase.
	Water modeling software		1,750.00	1,782.00		1,782.00	7,200.00			Increased because H2ONet was replaced with InfoWater Pro.
	Water quality test reporting system		13,500.00	13,765.53		13,765.53	14,400.00			Compliance - Watertrax existing annual maintenance with a 4% increase.
	Web hosting service		600.00	269.94		269.94	9,000.00			\$750 per month estimate based on 360 Civic RFP for the website redesign project, which is anticipated to be completed in June 2022.
	Contingency		5,000.00			-	5,000.00			Used to offset "Email Service and Archiving"
	(NEW) Customer Alert/Notification System					-	10,500.00			Estimated implementation and annual subscription
	(NEW) UCaaS (Cloud based phone system).					-				ROI analysis in progress.
	(NEW) Sensus Analytics Enhanced -Water					-	21,000.00			AMI application bundle (Admin, Billing Access, Device Access, Meter Insight and Report Access, Alert Manager and Alarm Insight)
	(NEW) Sensus RNI Saas Fee					-	24,100.00			Communication network for AMI
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	246,569.26	252,445.00	156,969.27	17,841.84	174,811.11	314,700.00	62,255.00	125%	
	Subtotal: Non Payroll and Benefits Expenses	342,086.38	372,895.00	227,589.96	29,550.74	257,140.70	496,730.00	123,835.00	133%	
	Total Expenses: Information Technology - 5640	1,137,421.87	1,211,895.00	849,496.50	29,550.74	879,047.24	1,369,630.00	157,735.00	113%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
GIS - 5645										
100-5645-500-5001	Salaries & Wages / Full Time	66,341.17	100,700.00	83,789.06	-	83,789.06	110,900.00	10,200.00	110%	
100-5645-500-5002	Salaries & Wages / Part Time	585.60	40,000.00	-	-	-	40,000.00	-	100%	
100-5645-500-5003	Salaries & Wages / Overtime	88.80	-	-	-	-	-	-	0%	
	Subtotal: Payroll Expenses	67,015.57	140,700.00	83,789.06	-	83,789.06	150,900.00	10,200.00	107%	
100-5645-510-5101	Benefits / FICA	6,412.37	8,600.00	5,303.23	-	5,303.23	9,500.00	900.00	110%	
100-5645-510-5102	Benefits / Medicare	1,499.65	2,000.00	1,240.26	-	1,240.26	2,200.00	200.00	110%	
100-5645-510-5123	Benefits / Disability Insurance	529.23	500.00	295.11	-	295.11	400.00	(100.00)	80%	
100-5645-510-5125	Benefits / Life Insurance	357.90	300.00	283.98	-	283.98	400.00	100.00	133%	
100-5645-510-5121	Benefits / Dental	631.37	900.00	1,044.56	-	1,044.56	1,200.00	300.00	133%	
100-5645-510-5120	Benefits / Hosp / Med Insurance	12,795.73	17,400.00	15,038.44	-	15,038.44	17,000.00	(400.00)	98%	
100-5645-510-5122	Benefits / Vision Care Insurance	189.31	200.00	232.98	-	232.98	300.00	100.00	150%	
100-5645-510-5124	Benefits / EAP	31.85	-	21.46	-	21.46	-	-	0%	
100-5645-510-5100	Benefits / Deferred Comp-ER Match	2,055.00	2,000.00	1,545.00	-	1,545.00	2,000.00	-	100%	
100-5645-510-5106	PERS-Pension / Employer PEPR-2nd Tier	7,208.51	7,400.00	5,961.65	-	5,961.65	8,000.00	600.00	108%	
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68	7,233.29	-	-	-	-	-	-	0%	
100-5645-510-5103	Expenses / Workers Comp Ins	727.27	800.00	460.85	-	460.85	900.00	100.00	113%	
	Subtotal: Benefits Expenses	39,671.48	40,100.00	31,427.52	-	31,427.52	41,900.00	1,800.00	104%	
	Subtotal: Payroll and Benefits Expenses	106,687.05	180,800.00	115,216.58	-	115,216.58	192,800.00	12,000.00	107%	
	ESRI's GIS Training		3,750.00		1,675.00	1,675.00	3,280.00			ESRI GIS Training (4Days of Training) ESRI Rate \$820/Day
100-5645-515-5200	Expenses / Training	2,189.00	3,750.00	-	1,675.00	1,675.00	3,280.00	(470.00)	87%	
	Esri User Conference					-	1,750.00			Annual Esri User Conference - San Diego
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	-	-	-	1,750.00	1,750.00	0%	
	ESRI GIS (SUELA)License Renewal		25,000.00	25,000.00		25,000.00	25,000.00			ESRI GIS License Renewal
	NearMap License Renewal		13,500.00	11,000.00		11,000.00	17,500.00			Near Map Aerial Imagery License Renewal \$11k & NearMap High Resolutions Elevation Data (DEM) \$6,500 - 1 time fee
	ESRI Advantage Program		9,500.00	6,500.00		6,500.00				ESRI Advantage Program (20 Hrs of Service)
	Computer Supplies iPad Pro			2,805.56		2,805.56				
100-5645-530-5410	Miscellaneous / Computer Supplies & Maint	25,000.00	48,000.00	45,305.56	-	45,305.56	42,500.00	(5,500.00)	89%	
	Fire Flow Test Application					-	3,000.00			Fire Flow Test Data Entry tool
	Sampling Location Application					-	3,000.00			Water Quality Sampling Location data entry tool
	Construction Metering Application					-	3,000.00			Construction Metering tool
	Utility Network Creation for ArcGIS Pro					-	10,000.00			Utility Network Creation for ArcGIS Pro (Migrating from Geometric network)
	Integrating ERP Pro 10 Meter data with GIS					-	6,000.00			Integrating Tyler ERP Pro 10 Meter data with GIS (to capture historical meter data)
	ArcGIS Enterprise Portal Installation					-	12,500.00			ArcGIS Enterprise Portal Installation (GIS Architecture Tasks)
	As needed consultant services					-	8,000.00			As needed consultant services
	Switching from cloud-based data storage that was provided by ESRI to on-premise data storage on the GIS server due to security enhancements.		20,000.00	7,800.00		7,800.00				
100-5645-525-5316	Professional Services / Programmer	25,350.00	20,000.00	7,800.00	-	7,800.00	45,500.00	25,500.00	228%	
	Subtotal: Non Payroll and Benefits Expenses	52,539.00	71,750.00	53,105.56	1,675.00	54,780.56	93,030.00	21,280.00	130%	
	Total Expenses: GIS - 5645	159,226.05	252,550.00	168,322.14	1,675.00	169,997.14	285,830.00	33,280.00	113%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Board of Directors - 5650										
100-5650-500-5002	Salaries & Wages / Part Time	83,027.31	112,100.00	69,441.22	-	69,441.22	116,500.00	4,400.00	104%	
Subtotal: Payroll Expenses		83,027.31	112,100.00	69,441.22	-	69,441.22	116,500.00	4,400.00	104%	
100-5650-510-5123	Benefits / Disability Insurance	276.51	300.00	206.95	-	206.95	300.00	-	100%	
100-5650-510-5125	Benefits / Life Insurance	251.41	200.00	2,017.28	-	2,017.28	3,400.00	3,200.00	1700%	
100-5650-510-5101	Benefits / FICA	5,147.67	6,900.00	4,483.67	-	4,483.67	7,200.00	300.00	104%	
100-5650-510-5102	Benefits / Medicare	1,203.91	1,600.00	1,048.66	-	1,048.66	1,700.00	100.00	106%	
100-5650-510-5121	Benefits / Dental	6,041.56	5,400.00	4,884.20	-	4,884.20	8,200.00	2,800.00	152%	
100-5650-510-5120	Benefits / Hosp / Med Insurance	111,788.53	100,000.00	66,475.61	-	66,475.61	110,300.00	10,300.00	110%	
100-5650-510-5122	Benefits / Vision Care Insurance	1,204.70	1,100.00	931.92	-	931.92	1,300.00	200.00	118%	
100-5650-510-5103	Expenses / Workers Comp Ins	400.61	700.00	335.84	-	335.84	700.00	-	100%	
Subtotal: Benefits Expenses		126,314.90	116,200.00	80,384.13	-	80,384.13	133,100.00	16,900.00	115%	
Subtotal: Payroll and Benefits Expenses		209,342.21	228,300.00	149,825.35	-	149,825.35	249,600.00	21,300.00	109%	
	Treasurer Services - Clifton Larson Allen		31,500.00	23,625.00	7,875.00	31,500.00	31,800.00			Treasurer Services - Clifton Larson Allen \$2650/mth
100-5650-525-5340	Professional Services / Other Consultants	34,125.00	31,500.00	23,625.00	7,875.00	31,500.00	31,800.00	300.00	101%	
	Miscellaneous Training, Executive Education		2,000.00	1,120.00		1,120.00	3,000.00			
100-5650-515-5200	Expenses / Training	7,090.58	2,000.00	1,120.00	-	1,120.00	3,000.00	1,000.00	150%	
	Miscellaneous, Contingency		2,000.00	1,848.90		1,848.90	2,000.00			
100-5650-530-5403	Operating Supplies / Miscellaneous	60.84	2,000.00	1,848.90	-	1,848.90	2,000.00	-	100%	
	Expense Reimbursements - Meals/Mileage/lodging/transportation i.e. science fairs, community service participation. Not on Schedule of Ordinance 86.		18,500.00	18,393.09		18,393.09	18,500.00			Expense Reimbursements - Meals/Mileage/lodging/transportation i.e. science fairs, community service participation. Not on Schedule of Ordinance 86.
100-5650-515-5202	Miscellaneous / Trans/Meals/Lodging	1,643.49	18,500.00	18,393.09	-	18,393.09	18,500.00	-	100%	
Subtotal: Non Payroll and Benefits Expenses		42,919.91	54,000.00	44,986.99	7,875.00	52,861.99	55,300.00	1,300.00	102%	
Total Expenses: Board of Directors - 5650		252,262.12	282,300.00	194,812.34	7,875.00	202,687.34	304,900.00	22,600.00	108%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Human Resources/Risk Management - 5660									
100-5660-500-5001 Salaries & Wages / Full Time	362,449.86	391,200.00	302,872.53	-	302,872.53	383,900.00	(7,300.00)	98%	
100-5660-500-5003 Salaries & Wages / Overtime	3,556.71	7,500.00	360.62	-	360.62	3,000.00	(4,500.00)	40%	
100-5660-500-5020 Salaries & Wages / Bilingual Compensation	894.75	1,300.00	1,030.00	-	1,030.00	1,300.00	-	100%	
100-5660-510-5104 Salaries & Wages / Vehicle Allowance	160.00	-	3,840.00	-	3,840.00	4,800.00	4,800.00	0%	
Subtotal: Payroll Expenses	367,061.32	400,000.00	308,103.15	-	308,103.15	393,000.00	(7,000.00)	98%	
100-5660-510-5101 Benefits / FICA	21,890.73	22,200.00	18,548.12	-	18,548.12	21,600.00	(600.00)	97%	
100-5660-510-5102 Benefits / Medicare	5,119.69	5,600.00	4,534.11	-	4,534.11	5,800.00	200.00	104%	
100-5660-510-5123 Benefits / Disability Insurance	1,220.75	1,500.00	1,036.81	-	1,036.81	1,500.00	-	100%	
100-5660-510-5125 Benefits / Life Insurance	826.04	1,000.00	1,168.30	-	1,168.30	1,700.00	700.00	170%	
100-5660-510-5121 Benefits / Dental	2,824.51	4,000.00	4,704.55	-	4,704.55	5,500.00	1,500.00	138%	
100-5660-510-5120 Benefits / Hosp / Med Insurance	53,412.73	76,500.00	65,642.11	-	65,642.11	69,500.00	(7,000.00)	91%	
100-5660-510-5122 Benefits / Vision Care Insurance	481.65	700.00	698.72	-	698.72	800.00	100.00	114%	
100-5660-510-5124 Benefits / EAP	86.57	100.00	60.83	-	60.83	100.00	-	100%	
100-5660-510-5100 Benefits / Deferred Comp-ER Match	2,966.13	5,900.00	3,040.34	-	3,040.34	5,900.00	-	100%	
100-5660-510-5105 Expenses / PERS-Pension Classic	18,266.28	29,700.00	22,536.19	-	22,536.19	31,600.00	1,900.00	106%	
100-5660-510-5106 PERS-Pension / Employer PEPR-2nd Tier	7,604.35	8,000.00	6,345.89	-	6,345.89	6,300.00	(1,700.00)	79%	
100-5660-510-5107 PERS-Pension / Classic-Epmc Neg. Benefit	11,593.78	19,100.00	14,499.45	-	14,499.45	20,300.00	1,200.00	106%	
100-5660-510-5109 Expense / PERS - Pension Expense - GASB 68	25,966.54	-	-	-	-	-	-	0%	
100-5660-510-5103 Expenses / Workers Comp Ins	6,737.24	2,200.00	1,557.04	-	1,557.04	2,200.00	-	100%	
Subtotal: Benefits Expenses	158,996.99	176,500.00	144,372.46	-	144,372.46	172,800.00	(3,700.00)	98%	
Subtotal: Payroll and Benefits Expenses	526,058.31	576,500.00	452,475.61	-	452,475.61	565,800.00	(10,700.00)	98%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	Required safety training for District Field & Office Staff (Safety Compliance)		8,700.00	5,830.00		5,830.00	8,700.00			
	PARMA Conference registration only					-	600.00			Risk management training. Did not participate in prior years due to COVID
	Training materials and expenses for Human Resources and Supervisors		3,780.00	4,159.18		4,159.18	3,780.00			Legal requirement training for Supervisors and Managers
	CalPERs Education Forum Conference registration only		-			-	900.00			Retirement training, changes and updates
	Educational Assistance Program - College degrees, training and certifications		25,000.00	10,000.00		10,000.00	20,000.00			Encourage employees to higher education
	Neogov Training Conference registration only		2,000.00	2,079.94		2,079.94	3,000.00			Recruitment and application tracking
	IEEAC Trainings					-	600.00			Inland Empire chapter for HR staff
	Harassment Training		3,500.00			-	3,500.00			Required training. Not completed in FY2022. Will do FY2023.
	JPIA Training Conference registration only		1,600.00	1,195.00		1,195.00	1,600.00			JPIA HR Training
	CALPELRA Conference registration only		850.00	1,676.32		1,676.32	1,000.00			HR & Administrative Training
	LCW Conference - Law Updates and training		1,100.00	419.00		419.00	1,100.00			Employment Law Updates and HR training
	Other Training - Greg Larson			10,100.00		10,100.00				For FY 2023 moved to Admin Budget for Strategic Planning
	Confined Space Entry/Trench Safety Training - Field staff		2,800.00	3,520.00		3,520.00	2,800.00			Annual safety training required by CalOSHA
	Rigging Training - Field staff		2,750.00	2,640.00		2,640.00	2,750.00			Annual safety training required by CalOSHA
	NCCO Crane Training - Field staff		3,500.00			-	3,500.00			Annual safety training required by CalOSHA
	Traffic Safety/Flagger Training - Field staff		3,000.00	1,875.00		1,875.00	3,000.00			Annual safety training required by CalOSHA
	CPR Training. Required every three years. Added in this years budget.		6,000.00	2,100.00		2,100.00	2,000.00			partial funding for staff needing the training
100-5660-515-5200	Expenses / Training	16,909.94	64,580.00	45,594.44	-	45,594.44	58,830.00	(5,750.00)	91%	
	CalPELRA Conference Travel lodging & Meal Expenses		1,600.00			-	1,600.00			CalPELRA Conference Travel lodging & Meal Expenses
	CalPERs Education Forum Conference Travel lodging & Meal Expenses		1,600.00	274.86		274.86	1,600.00			CalPERs Education Forum Conference Travel lodging & Meal Expenses
	PARMA Conference Travel lodging & Meal Expenses			314.73		314.73	500.00			PARMA Conference Travel lodging & Meal Expenses
	Neogov Conference Travel lodging & Meal Expenses			1,950.00		1,950.00	1,500.00			Neogov Conference Travel lodging & Meal Expenses
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging	397.16	3,200.00	2,539.59	-	2,539.59	5,200.00	2,000.00	163%	
	Quarterly celebration for milestones with safety program		20,000.00	6,056.28	13,500.00	19,556.28	20,000.00			Safety incentive for no loss time at work
	Safety Luncheons Recognition Program		10,200.00	5,012.77	3,500.00	8,512.77	10,200.00			Employee appreciation for safety program
	Milestone Safety Celebration		9,000.00	2,012.77		2,012.77	9,000.00			Retirement luncheon and expenses for retiring staff
100-5660-530-5406	Operating Supplies / Recognition Supply	24,859.16	39,200.00	13,081.82	17,000.00	30,081.82	39,200.00	-	100%	
	Safety Related Items - Fire Extinguishers, etc		3,000.00	3,242.59		3,242.59	3,000.00			Fire Extinguishers to be recertified in intervals
	Safety Committee photos/shirts		1,650.00	398.55		398.55	1,650.00			Safety Committee expenses for committee members
	Covid-19 safety supplies		3,000.00	2,522.11		2,522.11	3,000.00			possible surge
100-5660-530-5405	Operating Supplies / Safety	11,862.89	7,650.00	6,163.25	-	6,163.25	7,650.00	-	100%	
	Supplies and promotional Items		1,200.00	211.10		211.10	600.00			Misc Lanyards and supplies for access cards
	WVWD jackets for Field & Office Staff		9,000.00			-	9,000.00			WVWD jackets for Field & Office Staff will order in FY2023 around October. No funds used in FY2022.
100-5660-530-5403	Operating Supplies / Miscellaneous	5,460.07	10,200.00	211.10	-	211.10	9,600.00	(600.00)	94%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	Samba Holdings - HR Services		1,400.00	1,043.57		1,043.57	1,400.00			DMV pull notices
	EVWD Safety Membership		400.00			-	400.00			Emergency Safety partnership with local agencies
	IEPMA		450.00	239.00		239.00	450.00			public management for Human resources
	Other subscriptions -FMLA, EEO, etc.		2,000.00	2,596.13		2,596.13	2,000.00			FMLA, EEO, etc.
	hope newsletter		500.00	376.00		376.00	500.00			Wellness Newsletter
	Cal-Chamber HR Membership		800.00	799.00		799.00	800.00			Provides Labor Law helpline, Legislative Advocacy, HRCalifornia Alert newsletter
	LCW Membership		7,500.00		5,500.00	5,500.00	7,500.00			Provides HR law library
	Wienhoff Drug Testing - Random testing for Class A Drivers		1,000.00	800.00		800.00	1,000.00			DOT requirement Random testing for Class A Drivers
100-5660-515-5201	Miscellaneous / Subscription & Memberships	9,811.70	14,050.00	5,853.70	5,500.00	11,353.70	14,050.00	-	100%	
	Recruiting activities		12,750.00	9,273.24		9,273.24	12,750.00			advertising in various sources, interviewing process
	US Healthworks & Pre-Employment Physicals (Occupational Health)		6,500.00	6,641.00		6,641.00	7,000.00			Required Doctor and clinic Expenses for Class A physicals, plus WC cases, other physicals included random drug test for accident related testing
	Employee Relations (Background checks)		2,500.00			-				Savings by Using Neogov Platform
	Pre-Employment Testing		3,500.00	808.27		808.27	3,500.00			testing materials for recruitments like excel tests
100-5660-536-5474	Miscellaneous / Recruitment	33,052.68	25,250.00	16,722.51	-	16,722.51	23,250.00	(2,000.00)	92%	
	Employee Wellness		16,000.00	8,994.37		8,994.37	16,000.00			Employee Wellness activities & luncheon
100-5660-536-5453	Miscellaneous / Employee Wellness Program	8,374.49	16,000.00	8,994.37	-	8,994.37	16,000.00	-	100%	
	Legal services		40,000.00	12,088.00		12,088.00	40,000.00			For labor related matters ex) LCW and or AALRR
100-5660-526-5330	Professional Services / Legal	7,559.00	40,000.00	12,088.00	-	12,088.00	40,000.00	-	100%	
	Executive Coaching & Strategic Planning				12,800.00	12,800.00				FY2023 Budget moved to Admin Dept.
	HR Consulting		35,000.00	7,731.00	5,000.00	12,731.00	40,000.00			Interactive and Accommodations process
	Class and Compensation Study		115,000.00	14,375.00	55,625.00	70,000.00	70,000.00			To ensure classifications are aligned with duties performed and with industry standards.
	investigative services		25,000.00	8,706.34	8,936.21	17,642.55	25,000.00			
	1000 Hr Program		50,000.00	9,042.82		9,042.82	50,000.00			
100-5660-525-5340	Professional Services / Other Consultants	61,990.99	225,000.00	39,855.16	82,361.21	122,216.37	185,000.00	(40,000.00)	82%	
	Subtotal: Non Payroll and Benefits Expenses	180,278.08	445,130.00	151,103.94	104,861.21	255,965.15	398,780.00	(46,350.00)	90%	
	Total Expenses: Human Resources/Risk Mgmt - 5660	706,336.39	1,021,630.00	603,579.55	104,861.21	708,440.76	964,580.00	(57,050.00)	94%	

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GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Purchasing - 5680									
100-5680-500-5001 Salaries & Wages / Full Time	402,620.49	353,500.00	274,548.77	-	274,548.77	427,400.00	73,900.00	121%	
100-5680-500-5003 Salaries & Wages / Overtime	2,564.06	3,000.00	976.56	-	976.56	3,000.00	-	100%	
100-5680-500-5021 Salaries & Wages / Class A Drivers License	652.25	700.00	515.00	-	515.00	700.00	-	100%	
100-5680-500-5020 Salaries & Wages / Bilingual Compensation	652.25	700.00	515.00	-	515.00	700.00	-	100%	
Subtotal: Payroll Expenses	406,489.05	357,900.00	276,555.33	-	276,555.33	431,800.00	73,900.00	121%	
100-5680-510-5101 Benefits / FICA	25,184.90	22,000.00	17,427.56	-	17,427.56	27,200.00	5,200.00	124%	
100-5680-510-5102 Benefits / Medicare	5,889.92	5,100.00	4,075.82	-	4,075.82	6,400.00	1,300.00	125%	
100-5680-510-5123 Benefits / Disability Insurance	1,978.17	1,800.00	993.00	-	993.00	2,100.00	300.00	117%	
100-5680-510-5125 Benefits / Life Insurance	1,510.83	1,400.00	1,195.02	-	1,195.02	2,400.00	1,000.00	171%	
100-5680-510-5121 Benefits / Dental	5,502.24	5,700.00	6,578.32	-	6,578.32	9,700.00	4,000.00	170%	
100-5680-510-5120 Benefits / Hosp / Med Insurance	95,354.74	93,900.00	81,153.28	-	81,153.28	122,100.00	28,200.00	130%	
100-5680-510-5122 Benefits / Vision Care Insurance	927.40	900.00	924.46	-	924.46	1,300.00	400.00	144%	
100-5680-510-5124 Benefits / EAP	150.49	100.00	85.05	-	85.05	100.00	-	100%	
100-5680-510-5100 Benefits / Deferred Comp-ER Match	5,996.72	7,800.00	4,099.93	-	4,099.93	9,800.00	2,000.00	126%	
100-5680-510-5105 Expenses / PERS-Pension Classic	10,436.29	8,700.00	6,560.51	-	6,560.51	8,700.00	-	100%	
100-5680-510-5106 PERS-Pension / Employer PEPR-2nd Tier	19,573.74	20,200.00	15,657.41	-	15,657.41	25,400.00	5,200.00	126%	
100-5680-510-5107 PERS-Pension / Classic-Epmc Neg. Benefit	6,623.63	5,600.00	4,220.90	-	4,220.90	5,600.00	-	100%	
100-5680-510-5109 Expense / PERS - Pension Expense - GASB 68	30,113.18	-	-	-	-	-	-	0%	
100-5680-510-5103 Expenses / Workers Comp Ins	2,569.17	2,000.00	1,480.27	-	1,480.27	5,400.00	3,400.00	270%	
Subtotal: Benefits Expenses	211,811.42	175,200.00	144,451.53	-	144,451.53	226,200.00	51,000.00	129%	
Subtotal: Payroll and Benefits Expenses	618,300.47	533,100.00	421,006.86	-	421,006.86	658,000.00	124,900.00	123%	
Training for 4 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification		2,000.00	260.00	1,159.00	1,419.00	3,000.00			Training for 4 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification and Inventory management
100-5680-515-5200 Expenses / Training	2,164.75	2,000.00	260.00	1,159.00	1,419.00	3,000.00	1,000.00	150%	
Uniforms and Boots Expenses for 4 Purchasing Department Staff		1,600.00	1,319.01		1,319.01	1,600.00			Uniforms and Boots Expenses for 4 Purchasing Department Staff
100-5680-536-5475 Operating Supplies / Uniforms	1,365.35	1,600.00	1,319.01	-	1,319.01	1,600.00	-	100%	
Conference and Travel Expenses for 2 Department Staff for 2021 CAPPO Conference in Monterey, CA for seminars, workshops, training and networking with other CA Public Agencies.		1,200.00	559.12		559.12	2,200.00			2 Department Staff to attend the CAPPO (California Association of Procurement Officials) Conference or the Tri State Seminar to further enhance knowledge and networking to improve District processes.
100-5680-515-5202 Miscellaneous / Trans/Meals/Lodging	-	1,200.00	559.12	-	559.12	2,200.00	1,000.00	183%	
Miscellaneous Department operating supplies		1,500.00			-	1,000.00			Miscellaneous Department operating supplies
100-5680-530-5403 Operating Supplies / Miscellaneous	-	1,500.00	-	-	-	1,000.00	(500.00)	67%	
Memberships and Subscriptions for 4 Department Staff for CAPPO, ICWA, AWWA		2,000.00	1,637.95		1,637.95	1,500.00			Memberships and Subscriptions 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	2,341.67	2,000.00	1,637.95	-	1,637.95	1,500.00	(500.00)	75%	
Subtotal: Non Payroll and Benefits Expenses	5,871.77	8,300.00	3,776.08	1,159.00	4,935.08	9,300.00	1,000.00	112%	
Total Expenses: Purchasing - 5680	624,172.24	541,400.00	424,782.94	1,159.00	425,941.94	667,300.00	125,900.00	123%	

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GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Government / Public Affairs - 5710										
100-5710-500-5001	Salaries & Wages / Full Time	313,715.08	437,000.00	256,653.43	-	256,653.43	449,800.00	12,800.00	103%	
100-5710-500-5003	Salaries & Wages / Overtime	7,001.23	14,000.00	4,690.09	-	4,690.09	14,000.00	-	100%	
100-5710-500-5020	Salaries & Wages / Bilingual Compensation	-	-	175.00	-	175.00	700.00	700.00	0%	
	Subtotal: Payroll Expenses	320,716.31	451,000.00	261,518.52	-	261,518.52	464,500.00	13,500.00	103%	
100-5710-510-5101	Benefits / FICA	17,436.16	22,300.00	11,537.39	-	11,537.39	25,900.00	3,600.00	116%	
100-5710-510-5102	Benefits / Medicare	4,525.94	6,300.00	3,846.78	-	3,846.78	6,600.00	300.00	105%	
100-5710-510-5123	Benefits / Disability Insurance	1,237.72	1,800.00	896.50	-	896.50	1,800.00	-	100%	
100-5710-510-5125	Benefits / Life Insurance	1,005.54	1,400.00	927.76	-	927.76	2,000.00	600.00	143%	
100-5710-510-5121	Benefits / Dental	2,781.99	4,600.00	2,535.44	-	2,535.44	6,000.00	1,400.00	130%	
100-5710-510-5120	Benefits / Hosp / Med Insurance	64,131.98	99,300.00	42,461.10	-	42,461.10	95,300.00	(4,000.00)	96%	
100-5710-510-5122	Benefits / Vision Care Insurance	587.08	900.00	465.96	-	465.96	1,100.00	200.00	122%	
100-5710-510-5124	Benefits / EAP	98.11	100.00	39.02	-	39.02	100.00	-	100%	
100-5710-510-5100	Benefits / Deferred Comp-ER Match	8.28	7,800.00	236.07	-	236.07	7,800.00	-	100%	
100-5710-510-5105	Expenses / PERS-Pension Classic	-	-	27.19	-	27.19	-	-	0%	
100-5710-510-5106	PERS-Pension / Employer PEPR-2nd Tier	19,958.59	32,400.00	12,833.70	-	12,833.70	32,900.00	500.00	102%	
100-5710-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	-	17.50	-	17.50	-	-	0%	
100-5710-510-5103	Expenses / Workers Comp Ins	2,248.77	2,600.00	2,759.34	-	2,759.34	2,700.00	100.00	104%	
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	20,027.19	-	-	-	-	-	-	0%	
	Subtotal: Benefits Expenses	134,047.35	179,500.00	78,583.75	-	78,583.75	182,200.00	2,700.00	102%	
	Subtotal: Payroll and Benefits Expenses	454,763.66	630,500.00	340,102.27	-	340,102.27	646,700.00	16,200.00	103%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	PIO Training		4,000.00			-	2,000.00			Association Training (CSDA, ACWA, AWWA, WELL, PRSA, CMUA)
	Personalized Professional Media Training		2,400.00			-	600.00			Personalized Professional Media Training
	Online Compliance and Transparency Made Easy					-	1,196.00			Online Compliance and Transparency Made Easy
	Social Media Marketing Workshop			1,790.00		1,790.00	1,196.00			Social Media Marketing Workshop
	ACWA Legislative Symposium			155.00		155.00	2,000.00			ACWA Legislative Symposium
	Water Use Efficiency/Conservation		1,196.00	395.00		395.00	1,500.00			Water Use Efficiency/Conservation
	Water Quality Workshop					-	780.00			Water Quality Workshop
	Misc. Other Trainings		1,600.00	1,895.00		1,895.00				
100-5710-515-5200	Expenses / Training	17,037.89	9,196.00	4,235.00	-	4,235.00	9,272.00	76.00	101%	
	WVWD Logo Apparel - 10 shirts in a year per staff.		4,000.00	2,799.87		2,799.87	2,000.00			
100-5710-536-5475	Operating Supplies / Uniforms	5,818.49	4,000.00	2,799.87	-	2,799.87	2,000.00	(2,000.00)	50%	
	Misc. Postage for various mailers (event invitations, state quality report, important information, etc.)		12,000.00	5,435.70	4,936.26	10,371.96	19,500.00			Postage for various mailers including drought notification mailers, conservation education, state quality report, etc.
100-5710-536-5471	Postage & Shipping	16,703.17	12,000.00	5,435.70	4,936.26	10,371.96	19,500.00	7,500.00	163%	
	Annual Poster/Calendar Contest. Printing and contest awards.		10,000.00	10,742.36		10,742.36	10,000.00			Annual Poster/Calendar Contest. Printing and contest awards.
	Monthly Newsletter distributed by mail and electronically to service and billing addresses		30,000.00	14,577.94	9,557.17	24,135.11	18,000.00			Monthly Newsletter distributed by mail and electronically to service and billing addresses
	misc. printing of district materials		2,000.00	1,842.23		1,842.23	3,000.00			Bill Inserts
	Outreach Events					-	20,000.00			This was not budgeted last Fiscal Year FY2022. Increase community engagement by regularly attending community events and meetings. New events for Conservation. Bloomington Alley groundbreaking, Roemer Expansion project groundbreaking, customer service week, and water professional week, etc.
100-5710-536-5411	Miscellaneous / Printing	41,802.96	42,000.00	27,162.53	9,557.17	36,719.70	51,000.00	9,000.00	121%	
	Advocacy Travel (Washington, D.C. & Sacramento)		7,500.00	7,272.18		7,272.18	10,000.00			Advocacy Travel (Washington, D.C. & Sacramento)
	Association Travel (CSDA, ACWA, AWWA, WELL, PRSA, CMUA)		5,000.00	3,502.75		3,502.75	8,000.00			Association Travel (CSDA, ACWA, AWWA, WELL, PRSA, CMUA)
	Public Information Officer Conference		3,000.00	5,281.43		5,281.43	4,500.00			Public Information Officer Conferences travel expenses
	Other Misc		5,000.00	2,682.00		2,682.00	2,500.00			Government Social Media Conference travel expenses
100-5710-515-5202	Miscellaneous / Trans/Meals/Lodging	844.49	20,500.00	18,738.36	-	18,738.36	25,000.00	4,500.00	122%	
	Canva For Work Subscription		140.00			-	140.00			Canva For Work Subscription
	Constant Contact and Archive Social		2,800.00	4,990.00		4,990.00	7,500.00			Constant Contact and Archive Social PRA's
	PRSA Membership		1,000.00			-	1,000.00			PRSA Membership
	Various Publications		1,000.00	263.73		263.73	1,600.00			Various Publications
	Colton Chamber of Commerce Membership		300.00			-	300.00			Colton Chamber of Commerce Membership
	Rialto Chamber of Commerce Membership		600.00	300.00		300.00	300.00			Rialto Chamber of Commerce Membership
	Fontana Chamber of Commerce Membership		600.00	600.00		600.00	600.00			Fontana Chamber of Commerce Membership
100-5710-515-5201	Miscellaneous / Subscriptions & Memberships	6,175.00	6,440.00	6,153.73	-	6,153.73	11,440.00	5,000.00	178%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts		FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
	Federal Lobbyist		150,000.00	100,000.00	50,000.00	150,000.00	150,000.00			Federal Lobbyist
	State Lobbyist		90,000.00	60,000.00	30,000.00	90,000.00	144,000.00			State Lobbyist contract amendment needed
	Outreach and Education		23,000.00	16,771.56		16,771.56	25,000.00			Conservation Classes and Workshops
	Communications Consultant		150,000.00	63,753.53	86,246.47	150,000.00	150,000.00			Communications Consultant
	On-call graphic design		20,000.00	16,107.65		16,107.65	25,000.00			On-call graphic design (Budget Book, Newsletters, monthly reports, etc)
100-5710-525-5340	Professional Services / Other Consultants	289,954.68	433,000.00	256,632.74	166,246.47	422,879.21	494,000.00	61,000.00	114%	
	Solar Challenge Sponsorship - Rialto High School		10,000.00	5,000.00		5,000.00	10,000.00			Inland Solar Challenge Sponsorship for Rialto High School and adding Bloomington High School
	Community Event Sponsorships		10,000.00	11,535.00		11,535.00	15,000.00			Community Event Sponsorships
100-5710-537-5506	Sponsorships	1,560.00	20,000.00	16,535.00	-	16,535.00	25,000.00	5,000.00	125%	
	Water Education Workshops/Education Video		25,000.00	7,435.00	7,100.00	14,535.00	20,000.00			Water Education Workshops/Education Video. Conservation messaging
	Conservation Materials/Kits		10,000.00	5,692.50		5,692.50	20,000.00			Drought Education Kits to Reduce water consumption and waste
	Increase engagement with WVWD social media accounts.		5,000.00	3,920.71		3,920.71	7,500.00			Increase education and awareness to community within social media platform. Social presence in media. Boosting posts, social media mgmt platforms, interagency collaboration, nextdoor app.
	Misc. Conservation event supplies, water bottles		2,500.00	312.34		312.34	3,000.00			Misc. event supplies, water bottles
	Earth Day event					-	25,000.00			Earth Day event
100-5710-537-5502	Outreach Programs	42,262.74	42,500.00	17,323.94	7,100.00	24,423.94	75,500.00	33,000.00	178%	
	Public Affairs specific materials and supplies					-	3,500.00			Misc materials for ribbon cutting and ceremonies to celebrate
100-5710-530-5403	Materials & Supplies / Miscellaneous	-	-	-	-	-	3,500.00	0%		
	Subtotal: Non Payroll and Benefits Expenses	422,159.42	589,636.00	355,016.87	187,839.90	542,856.77	716,212.00	126,576.00	121%	
	Total Expenses: Public Affairs - 5710	876,923.08	1,220,136.00	695,119.14	187,839.90	882,959.04	1,362,912.00	142,776.00	112%	
	Grants & Rebates - 5720									
	Grant Writing Consultant					-	20,000.00			Assist in seeking funding through grant efforts
100-5720-525-5340	Professional Services / Other Consultants	-	-	-	-	-	20,000.00	0%		
	High-Efficiency Toilets		2,000.00	300.00		300.00	2,000.00			Rebates. Valley District reimburses 25%.
	High-Efficiency Washing Machines		2,000.00	300.00		300.00	2,000.00			Rebates. Valley District reimburses 25%.
	Weather-Based Smart Irrigation Controllers		1,000.00	100.00		100.00	1,000.00			Rebates. Valley District reimburses 25%.
	High-Efficiency Sprinkler Nozzles		500.00			-	500.00			Rebates. Valley District reimburses 25%.
	Turf Replacement (Residential, Commerical, Industrial, Institutional)		15,000.00	6,115.00		6,115.00	54,500.00			Rebates. Pursuant to drought guidelines and decrease water use efficiency. Valley District reimburses turf rebates
100-5720-537-5503	Programs / Rebate	13,319.24	20,500.00	6,815.00	-	6,815.00	60,000.00	39,500.00	293%	
	Subtotal: Non Payroll and Benefits Expenses	13,319.24	20,500.00	6,815.00	-	6,815.00	80,000.00	59,500.00	390%	
	Total Expenses: Grants & Rebates - 5720	13,319.24	20,500.00	6,815.00	-	6,815.00	80,000.00	59,500.00	390%	
	Total Operating Expenses	25,252,779.98	29,224,291.13	20,405,205.47	1,458,674.57	21,512,965.48	31,659,962.37	2,435,671.24	108%	
	Operating Surplus(Deficit) Before Depreciation/Amortization	6,100,183.18	824,217.87	5,191,229.47	(1,458,674.57)	4,083,469.46	177,866.82	(646,351.05)	22%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Non-Operating Revenues									
Property Taxes									
100-4030-420-4201		28,009.00	-	-	-	-	(28,009.00)	0%	
100-4030-420-4215	1,041,807.36	773,688.00	759,127.13	-	759,127.13	1,063,061.37	289,373.37	137%	
100-4030-420-4214	-	-	-	-	-	-	-	0%	
100-4030-420-4202	12,687.32	12,891.00	6,692.16	-	6,692.16	13,321.69	430.69	103%	
100-4030-420-4208	1,580,094.77	1,372,682.00	1,745,946.05	-	1,745,946.05	1,833,243.35	460,561.35	134%	
100-4030-420-4209	61,906.03	53,896.00	63,852.64	-	63,852.64	67,045.27	13,149.27	124%	
100-4030-420-4206	28.33	27.00	17.99	-	17.99	27.46	0.46	102%	
100-4030-420-4207	0.55	3.00	0.59	-	0.59	2.05	(0.95)	68%	
100-4030-420-4204	17,129.40	14,736.00	19,465.95	-	19,465.95	20,439.25	5,703.25	139%	
100-4030-420-4210	46,045.75	84,282.00	34,194.61	-	34,194.61	71,536.51	(12,745.49)	85%	
100-4030-420-4205	1,355.93	-	0.01	-	0.01	451.98	451.98	0%	
100-4030-420-4450	5.25	-	(4.20)	-	(4.20)	5.25	5.25	0%	
100-4030-420-4211	111.92	593.00	23.58	-	23.58	432.57	(160.43)	73%	
Subtotal: Property Taxes	2,761,172.61	2,340,807.00	2,629,316.51	-	2,629,316.51	3,069,566.73	728,759.73	131%	
Grants and Reimbursements									
100-4060-425-4250	5,475.76	-	-	-	-	-	-	0%	
100-4060-425-4251	109,237.43	50,000.00	28,795.22	-	28,795.22	127,892.36	77,892.36	256%	
Subtotal: Grants and Reimbursements	114,713.19	50,000.00	28,795.22	-	28,795.22	127,892.36	77,892.36	256%	
Interest and Investment Earnings									
100-4040-426-4300	506,542.51	350,000.00	290,034.14	-	290,034.14	350,000.00	-	100%	
100-4040-426-4301	(468,226.55)	-	(1,285,319.35)	-	(1,285,319.35)	-	-	0%	
Subtotal: Interest and Investment Earnings	38,315.96	350,000.00	(995,285.21)	-	(995,285.21)	350,000.00	-	100%	
Rental Income - Cellular Anntenas									
100-4050-427-4350	35,590.88	35,000.00	33,539.70	-	33,539.70	36,302.70	1,302.70	104%	
Subtotal: Rental Income - Cellular Anntenas	35,590.88	35,000.00	33,539.70	-	33,539.70	36,302.70	1,302.70	104%	
Other Non-Operating Revenues									
100-4080-435-4453	-	-	43.05	-	43.05	-	-	0%	
100-4080-435-4454	438,970.00	-	-	-	-	-	-	0%	
100-4080-435-4452	18,213.60	17,000.00	14,885.97	-	14,885.97	14,015.97	(2,984.03)	82%	
100-4080-435-4451	1,700.00	2,000.00	1,700.00	-	1,700.00	1,766.67	(233.33)	88%	
Subtotal: Other Non-Operating Revenues	458,883.60	19,000.00	16,629.02	-	16,629.02	15,782.64	(3,217.36)	83%	
Gain On Sale/Disposition Of Capital Assets									
100-4070-430-4400	-	-	771,002.23	-	771,002.23	-	-	0%	
Subtotal: Gain On Sale/Disposition Of Capital Assets	-	-	771,002.23	-	771,002.23	-	-	0%	
Total Non-Operating Revenues	3,408,676.24	2,794,807.00	2,483,997.47	-	2,483,997.47	3,599,544.43	804,737.43	129%	

West Valley Water District - Fiscal Year 2022-2023 Proposed Operating Budget Detail

GL Accounts	FY 2020-21 Actuals	FY 2021-22 Current Budget	YTD Actual As of 5/03/22	Encumbrances	Actuals & Encumbrances Total	FY 2022-23 Proposed Budget	Budget Amount Change	% Change	Justification
Non-Operating Expenses									
Loss On Sale/Disposition Of Capital Assets									
100-6800-609-6041	Miscellaneous / Loss-Asset Sale / Retrmt	189,253.67	-	-	-	-	-	0%	
100-6800-615-6040	Miscellaneous / Impairment Loss	3,000,000.00	-	-	-	-	-	0%	
Subtotal: Loss On Sale/Disposition Of Capital Assets		3,189,253.67	-	-	-	-	-	0%	
Interest Expense - Long-Term Debt									
100-6200-610-6010	Long Term Debt / Interest	885,920.93	876,350.00	656,267.40	-	656,267.40	863,300.00	(13,050.00)	99%
100-6200-610-6009	Long Term Debt / Interest Hydro Station	14,035.78	75,000.00	7,211.00	-	7,211.00	25,000.00	(50,000.00)	33%
100-6200-610-6011	Miscellaneous / Premium Amortization Bond	(40,617.46)	-	-	-	(40,617.46)	(40,617.46)	0%	
100-6300-613-6051	Amort-Bond Issue Costs	6,615.00	-	-	-	6,615.00	6,615.00	0%	
Subtotal: Interest Expense - Long-Term Debt		865,954.25	951,350.00	663,478.40	-	663,478.40	854,297.54	(97,052.46)	90%
Total Non-Operating Expenses		4,055,207.92	951,350.00	663,478.40	-	663,478.40	854,297.54	(97,052.46)	90%
Non-Operating Surplus(Deficit)		(646,531.68)	1,843,457.00	1,820,519.07	-	1,820,519.07	2,745,246.89	901,789.89	149%

OPERATING BUDGET SUMMARY									
Grand Total Revenues		34,761,639	32,843,316	28,080,432	-	28,080,432	35,437,374	2,594,058	
Grand Total Expenses		29,307,988	30,175,641	21,068,684	1,458,675	22,527,358	32,514,260	2,338,619	
Debt Service (BLF, HydroPlant, Bond Pmt)		1,067,629	1,082,629	1,002,247	80,382	1,082,629	1,092,629	10,000	
Net Surplus(Deficit)		4,386,023	1,585,046	6,009,502	(1,539,057)	4,470,445	1,830,485	245,439	

DEBT SERVICE									
Debt Covenance Ratio Calculation:									
Debt Service									
Net Revenue		9,508,859	3,619,025			3,777,411			
Series 2016A Bond Debt Service		1,314,025	1,306,350			1,306,350			
Debt Covenance Ratio (Minimum 1.20)		7.24	2.77			2.89			
Calculation: Net Revenue ÷ Total Debt Service									

Fiscal Year 2022-23	
Balanced Budget Summary	Proposed Budget
REVENUE	
Operating Revenue	31,837,829
Non-Operating Revenue	3,599,545
Total Revenues	35,437,374
EXPENDITURES	
Operating Expenses	32,514,260
Debt Service	1,092,629
Operating Revenues contribution to CIP	1,830,485
Total Expenditures	35,437,374
Net Surplus(Deficit)	-

Restricted Funds				
FY 2021-22 Actuals	FY 2022	Fees	Capital	FY 2022
Restricted Funds Summary	Beg. Balance	Received	Expenditures	Ending Balance
RESTRICTED FUNDS				
Capacity Charge Fund	13,938,052	23,443,618	1,019,827	36,361,843
Total Restricted Funds	13,938,052	23,443,618	1,019,827	36,361,843

FY 2022-23 Proposed	FY 2023	Projected	Projected	FY 2023
Restricted Funds Summary	Beg. Balance	Fees Received	Capital Exp.	Ending Balance
RESTRICTED FUNDS				
Capacity Charge Fund	36,361,843	3,000,000	25,444,475	13,917,368
Total Restricted Funds	36,361,843	3,000,000	25,444,475	13,917,368

Capital Improvement Plan Proposed Five Year Funding Schedule - Fiscal Year 2022-27

Project Number	CIP Project Description	Current Budget	As of 5/13/22 YTD Activity & Encumb	Carryover Balance	FY 2022-23 Budget Request	FY 2023-24 Budget Request	FY 2024-25 Budget Request	FY 2025-26 Budget Request	FY 2026-27 Budget Request	Project Total
REPLACEMENT / REHABILITATION OF SYSTEM ASSETS										
WELLS AND PUMPING EQUIPMENT REHABILITATION										
W22001	Asbestos Abatement and Roof Replacement - Reservoir 2-1	400,000	1,200	398,800						398,800
New	Well 39 Rehab							9,335,000		9,335,000
New	Reservoir R2-3 Re-coating and Modifications				2,025,000					2,025,000
WATER MAIN REPLACEMENT										
W17012-3B	Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	400,000	-	400,000	400,000	4,540,000				5,340,000
W17012-3B	Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	2,000,000		2,000,000						2,000,000
W17034	Zone 3 Distribution Pipeline Replacement - 8" in Valley/Pomona	27,216	2,217	24,999			2,120,000			2,144,999
W19055	I-10 Cedar Avenue Interchange improvement project	2,711,953	296,992	2,414,961						2,414,961
W22030	City of Rialto Riverside Ave Street Improvement - replace service laterals	190,000	70,389	119,611	287,500					407,111
New	Zone 3 Distribution Pipeline Replacement - 8" San Bernardino Blvd. - Design & Construction					80,000	500,000			580,000
New	Three Fire Hydrant's on Eucalyptus				50,000					50,000
SYSTEM APPURTENANCES REHABILITATION & REPLACEMENT										
W20010	Connect Flush-to-Waste Pipe from Well 54 to Storm Drain or Sewage Line in Fontana	65,556	52,676	12,880		760,000				772,880
W22002	Annual R/R - Meter Vault Lid Retro Fits (QTY 5) FY2022	42,756	31,250	11,506						11,506
W22003	Annual R/R - Meters and MXU's (QTY 1,000) FY2022	398,091	70,145	327,946						327,946
New	Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2023				30,000					30,000
New	Annual R/R - Meters and MXU's (QTY 700) FY2023				210,000					210,000
FACILITIES AND PLANTS REHABILITATION & REPLACEMENT										
W22004	Roemer Booster Pumps Rehab (QTY 2)	80,000	42,701	37,299						37,299
W22006	Building "C" Improvements	40,000	-		75,000	300,000				375,000
W22007	Roemer GAC Vessel Media replacement (QTY 5)	414,000	-	414,000						414,000
W22032	Iron Fencing at Well 42 site	60,000	-	60,000						60,000
New	Water Conservation Garden at Headquarters				45,000					45,000
New	Wrought iron security fence at Linden Material Supply Yard				95,000					95,000
New	Roemer Filter #6 Rehabilitation & Media Replacement				500,000					500,000
New	Roemer Filter #1 Clarifier Media Replacement				289,465					289,465
SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS		6,829,572	567,568	6,222,004	4,006,965	5,680,000	2,620,000	9,335,000	-	27,863,969

Capital Improvement Plan Proposed Five Year Funding Schedule - Fiscal Year 2022-27

Project Number	CIP Project Description	Current Budget	As of 5/13/22 YTD Activity & Encumb	Carryover Balance	FY 2022-23 Budget Request	FY 2023-24 Budget Request	FY 2024-25 Budget Request	FY 2025-26 Budget Request	FY 2026-27 Budget Request	Project Total
NEW SYSTEM ASSETS										
SOURCE OF SUPPLY										
W19041	OPR WFF - 7.2 mgd Treatment Plant Expansion	12,476,597	2,206,126	10,270,471	20,000,000	15,000,000	11,529,529			56,800,000
W20001	Property Investigation for Bunker Hill Wells and Pump Station	177,026	-	177,026						177,026
W22009	Construct new IEUA area well	300,000	500	299,500	1,350,000	1,350,000				2,999,500
New	Construct new well - Well 43						200,000	2,800,000		3,000,000
New	Construct new well - Well 44						200,000	2,800,000		3,000,000
New	Construct new well - Well 40						250,000	2,750,000		3,000,000
PUMPS AND BOOSTER PLANTS										
W15004	Lord Ranch Pump Station 4-3	2,805,910	107,252	2,698,658	2,600,000					5,298,658
W18021	Pump Station 7-2 - Design & Construction	4,102,009	46,904	4,055,105						4,055,105
W22010	Emergency Generators Zone 5 PS 5-2	275,000	-	275,000	366,020					641,020
New	Bunker Hill supply Pump Station						200,000	7,206,000		7,406,000
RESERVOIRS										
W15003	Lord Ranch 1.0 MG Aeration Tank	1,885,237	1,040	1,884,197	600,000					2,484,197
W19008	Zone 8 - Reservoir 8-3 (2.0MG)	3,704,132	147,003	3,557,129	1,180,000					4,737,129
W20002	Reservoir 7-5 Site Investigation					60,000				60,000
New	Bunker Hill Aeration Tank						90,000	1,815,000		1,905,000
New	Reservoir 4-4 (7.0MG)							250,000	13,081,000	13,331,000
New	Reservoir 6-5 (6.0MG)					250,000	11,177,000			11,427,000
New	Reservoir 3-5 (3.25MG)						250,000	5,940,000		6,190,000
WATER MAINS										
W15008	Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Construction	899,745	7,589	892,156	280,000					1,172,156
W17035	Zone 2 & 3 Transmission Main - 12", 16" and 20" in Santa Ana Avenue	2,084,840	428,943	1,655,897	450,000	5,500,000				7,605,897
W20024	Zone #4 30" Transmission Line @ El Rancho Verde (Completed waiting on Invoice)	2,600,000	-	2,600,000						2,600,000
W21007	Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd	89,036	84,036	5,000		1,860,000				1,865,000
W22011	Zone 3A - 10" pipeline in Cactus Ave	35,000	-	35,000		145,000				180,000
W22025	Mango Ave. Water Line Extension (Completed waiting on Invoice)	85,000	-	85,000						85,000
W19020	Zone 2 - Fire Flow Pipeline - Holly Street and Wilson Street - Design					60,000				60,000
New	Zone 7 - 18" Transmission main in Sequoia Ln from Sierra Ave to Citrus Ave					2,373,000				2,373,000
New	Bunker Hill Wells Field Transmission - Pipeline						220,000	5,897,000		6,117,000
FACILITIES AND PLANTS										
W15006	Lord Ranch facility - Grading and Site Work - Design & Construction	871,158	1,353	869,806						869,806
New	Property acquisition for Reservoir R3-4				20,000	503,000				523,000
New	Property acquisition for Reservoir R6-6					150,000				150,000
New	Property acquisition for Bunker Hill Supply - Wells, Pump station, and reservoir						650,000			650,000
New	Material Yard - South Distict Service Area					160,000				160,000
SUBTOTAL FOR NEW SYSTEM ASSETS		32,390,690	3,030,744	29,359,946	26,846,020	27,411,000	24,766,529	29,458,000	13,081,000	150,922,495

Capital Improvement Plan Proposed Five Year Funding Schedule - Fiscal Year 2022-27

Project Number	CIP Project Description	As of 5/13/22			FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Project Total
		Current Budget	YTD Activity & Encumb	Carryover Balance	Budget Request	Budget Request	Budget Request	Budget Request	Budget Request	
CAPITAL OUTLAY - FLEET/EQUIPMENT										
W22014	Website Redesign	80,000	79,340	660						660
W22016	Cisco VOIP Phone System Physical Sever Replacement	36,000	-	36,000						36,000
W22020	Advanced Metering Infrastructure AMI - Data Collection Network	200,000	-	200,000						200,000
W22021	1 New Truck for Cross-Connection Staff - Super cab with an extended bed, loading ramp	52,800	52,587							-
W22022	1 Hydro Excavator Vac Truck	412,200	412,148							-
W22033	Road paving improvement - Alder Road	166,000	-	166,000						166,000
W22034	InfoWater Pro hydraulic water modeling software	28,387	28,387							-
New	Cisco ASA and Voice Router Upgrade				90,000					90,000
New	Data Domain Backup System Replacement				80,000					80,000
New	Document Management System					60,000				60,000
New	Security Camera System for the District Headquarters Site				50,000					50,000
New	Vmware host server (5 year life cycle replacement)					40,000				40,000
New	1 New 5-yard Dump Truck				150,000					150,000
New	SCADA Upgrade				185,000					185,000
New	Fleet Replacements (3-4) Work Trucks				180,000					180,000
New	Education Structure				200,000					200,000
SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT		975,387	572,462	402,660	935,000	100,000	-	-	-	1,437,660
GRAND TOTAL		40,195,649	4,170,773	35,984,610	31,787,985	33,191,000	27,386,529	38,793,000	13,081,000	180,224,124

CONT **CONTINGENCY OF 5%** **127,408** **589,399**

CIP Budget Summary

Subtotal Replacement Assets:	6,829,572	567,568	6,222,004	4,006,965	5,680,000	2,620,000	9,335,000	-	27,863,969
Subtotal New Assets:	32,390,690	3,030,744	29,359,946	26,846,020	27,411,000	24,766,529	29,458,000	13,081,000	150,922,495
Subtotal Capital Outlay:	975,387	572,462	402,660	935,000	100,000	-	-	-	1,437,660
Totals:	40,195,649	4,170,773	35,984,610	31,787,985	33,191,000	27,386,529	38,793,000	13,081,000	180,224,124

CIP District Funding Source Summary

Operating Revenue (Transfer from O&M Surplus)	2,813,006	772,649	2,000,091	1,830,485	1,545,000	2,620,000	9,335,000	-	17,330,576
Capital Project Fund	590,000	70,389	519,611	3,292,500	4,540,000	-	-	-	8,352,111
Restricted Capacity Charges Fund	19,604,093	824,618	18,779,475	6,665,000	12,106,000	13,237,000	29,458,000	13,081,000	93,326,475
Reimbursement Agreement (SBCTA)	2,711,953	296,992	2,414,961	-	-	-	-	-	2,414,961
Federal Community Project Funding	2,000,000	-	2,000,000	-	-	-	-	-	2,000,000
SRF Funding	12,476,597	2,206,126	10,270,471	20,000,000	15,000,000	11,529,529	-	-	56,800,000
Totals:	40,195,649	4,170,773	35,984,610	31,787,985	33,191,000	27,386,529	38,793,000	13,081,000	180,224,124

Fiscal Year 2022-23 - Proposed Capital Budget

Fiscal Year 2022-23 Capital Budget Summary		Amount
REPLACEMENT / REHABILITATION OF SYSTEM ASSETS		
WELLS AND PUMPING EQUIPMENT REHABILITATION		
Reservoir R2-3 Re-coating and Modifications		2,025,000
WATER MAIN REPLACEMENT		
Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Trans. Main		400,000
City of Rialto Riverside Ave Street Improvement - replace service laterals		287,500
Three Fire Hydrant's on Eucalyptus		50,000
SYSTEM APPURTENANCES REHABILITATION & REPLACEMENT		
Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2023		30,000
Annual R/R - Meters and MXU's (QTY 700) FY2023		210,000
FACILITIES AND PLANTS REHABILITATION & REPLACEMENT		
Building "C" Improvements		75,000
Water Conservation Garden at Headquarters		45,000
Wrought iron security fence at Linden Material Supply Yard		95,000
Roemer Filter #6 Rehabilitation & Media Replacement		500,000
Roemer Filter #1 Clarifier Media Replacement		289,465
SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS		4,006,965
 NEW SYSTEM ASSETS		
SOURCE OF SUPPLY		
OPR WFF - 7.2 mgd Treatment Plant Expansion		20,000,000
Construct new IEUA area well		1,350,000
PUMPS AND BOOSTER PLANTS		
Lord Ranch Pump Station 4-3		2,600,000
Emergency Generators Zone 5 PS 5-2		366,020
RESERVOIRS		
Lord Ranch 1.0 MG Aeration Tank		600,000
Zone 8 - Reservoir 8-3 (2.0MG)		1,180,000
WATER MAINS		
Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Const.		280,000
Zone 2 & 3 Transmission Main - 12", 16" and 20" in Santa Ana Avenue		450,000
FACILITIES AND PLANTS		
Property acquisition for Reservoir R3-4		20,000
SUBTOTAL FOR NEW SYSTEM ASSETS		26,846,020
 CAPITAL OUTLAY		
CAPITAL OUTLAY - FLEET/EQUIPMENT		
Cisco ASA and Voice Router Upgrade		90,000
Data Domain Backup System Replacement		80,000
Security Camera System for the District Headquarters Site		50,000
1 New 5-yard Dump Truck		150,000
SCADA Upgrade		185,000
Fleet Replacements (3-4) Work Trucks		180,000
Education Structure		200,000
SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT		935,000
GRAND TOTAL		31,787,985
CIP CONTINGENCY		589,399

Fiscal Year 2022-23 Capital Improvement Plan - Proposed Funding

CIP Projects	Operating Revenue	Capital Project Fund	SRF Funding	Capacity Charges	Project Total
REPLACEMENT / REHABILITATION OF SYSTEM ASSETS					
Reservoir R2-3 Re-coating and Modifications		\$ 2,025,000			\$ 2,025,000
Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Trans. Main		\$ 400,000			\$ 400,000
City of Rialto Riverside Ave Street Improvement - replace service laterals		\$ 287,500			\$ 287,500
Three FH's on Eucalyptus	\$ 50,000				\$ 50,000
Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2023	\$ 30,000				\$ 30,000
Annual R/R - Meters and MXU's (QTY 700) FY2023	\$ 210,000				\$ 210,000
Building "C" Improvements	\$ 75,000				\$ 75,000
Water Conservation Garden at Headquarters	\$ 45,000				\$ 45,000
Wrought iron security fence at Linden Material Supply Yard	\$ 95,000				\$ 95,000
Roemer Filter #6 Rehabilitation & Media Replacement		\$ 500,000			\$ 500,000
Roemer Filter #1 Clarifier Media Replacement	\$ 289,465				\$ 289,465
NEW SYSTEM ASSETS					
OPR WFF - 7.2 mgd Treatment Plant Expansion			\$ 20,000,000		\$ 20,000,000
Construct new IEUA area well				\$ 1,350,000	\$ 1,350,000
Lord Ranch Pump Station 4-3				\$ 2,600,000	\$ 2,600,000
Emergency Generators Zone 5 PS 5-2	\$ 366,020				\$ 366,020
Lord Ranch 1.0 MG Aeration Tank				\$ 600,000	\$ 600,000
Zone 8 - Reservoir 8-3				\$ 1,180,000	\$ 1,180,000
Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Const.				\$ 280,000	\$ 280,000
Zone 2 & 3 Transmission Main - 12", 16" and 20" in Santa Ana Avenue				\$ 450,000	\$ 450,000
Property acquisition for Reservoir R3-4				\$ 20,000	\$ 20,000
CAPITAL OUTLAY - FLEET/EQUIPMENT					
Cisco ASA and Voice Router Upgrade	\$ 90,000				\$ 90,000
Data Domain Backup System Replacement		\$ 80,000			\$ 80,000
Security Camera System for the District Headquarters Site	\$ 50,000				\$ 50,000
1 New 5-yard Dump Truck	\$ 150,000				\$ 150,000
SCADA Upgrade				\$ 185,000	\$ 185,000
Fleet Replacements (3) Work Trucks	\$ 180,000				\$ 180,000
Education Structure	\$ 200,000				\$ 200,000
GRAND TOTAL	\$ 1,830,485	\$ 3,292,500	\$ 20,000,000	\$ 6,665,000	\$ 31,787,985

Fiscal Year 2021-22 - Completed Projects

CIP Project Description	Project Number	Actual Cost
COMPLETED PROJECTS		
Well 18A Pipe Blending Project	W19040	290,163
Annual R/R - Wells and Pumping Equipment FY22	W22023	145,676
Iron Fencing at Well 18A site	W22028	66,317
Iron Fencing at Well 33 site	W22029	50,431
Emergency Generators Zone 6	W18022	500,255
Board Room Audio Visual Upgrade with Video Recording	W20016	85,846
GIS and Tyler Integration	W20019	9,950
Apollo Access Door Control Sysytem	W22018	15,573
New enterprise system software Tyler Incode 10	W18035	14,845
Vmware host server (5 year life cycle replacement)	W22015	29,828
Wells 16 & 17 Water Treatment Scoping Study	W22013	42,518
UV Light Disinfectant Systems	W22019	334,850
Finance Copier Ricoh	W22035	9,504
Well 5A Rehab	W22026	171,195
Well 30 Rehab	W22027	174,495

EXHIBIT B



West Valley Water District

Staffing Plan

FYE 2023



Classifications	Staffing as of 3/10/2022	FYE2023 Proposed Positions
Accountant	2	2
Accounting Specialist II	2	2
Accounting Specialist II - Billing	1	1
Accounting Specialist III - Billing	1	1
Accounting Specialist Lead - Billing	1	1
Assistant Engineer	1	1
Assistant General Manager	1	1
Assistant Water Systems Operator	4	4
Associate Engineer W/P.E.	1	1
Board Secretary	1	1
Business Systems Manager	1	1
Chief Financial Officer	1	1
Chief Water Systems Operator	4	4
Community Affairs Rep	1	1
Customer Service Lead	1	1
Customer Service Rep I	5	5
Customer Service Rep II	1	1
Customer Service Rep III	1	1
Customer Service Supervisor	1	1
Development Coordinator I	1	1
Development Coordinator II	1	1
Director of Engineering	1	1
Director of Finance	1	1
Director of General Services	1	1

Classifications	Staffing as of 3/10/2022	FYE2023 Proposed Positions
Director of Governmental & Legislative Affairs	1	0
Director of Human Resources & Risk Management	1	0
Director of Operations	1	1
Electrical & Instrument Specialist	2	2
Electrical & Instrument Technician	1	1
Engineering Specialist II	1	1
Engineering Technician II	1	1
Engineering Technician III	1	1
Executive Assistant	1	1
Facilities Maintenance Technician	0	1
Field Operations Specialist II	1	1
General Manager	1	1
GIS Manager	1	1
Governmental & Legislative Affairs Manager	0	1
HR Specialist	1	1
Human Resources & Risk Management Manager	0	1
Human Resources Analyst	1	1
Info Tech Administrator	1	1
Info Tech Support Specialist	1	1
Lead Water Systems Operator	9	9
Legislative Analyst	1	1
Operations Manager	1	0
Public Affairs Analyst	1	1
Purchasing Analyst	1	1

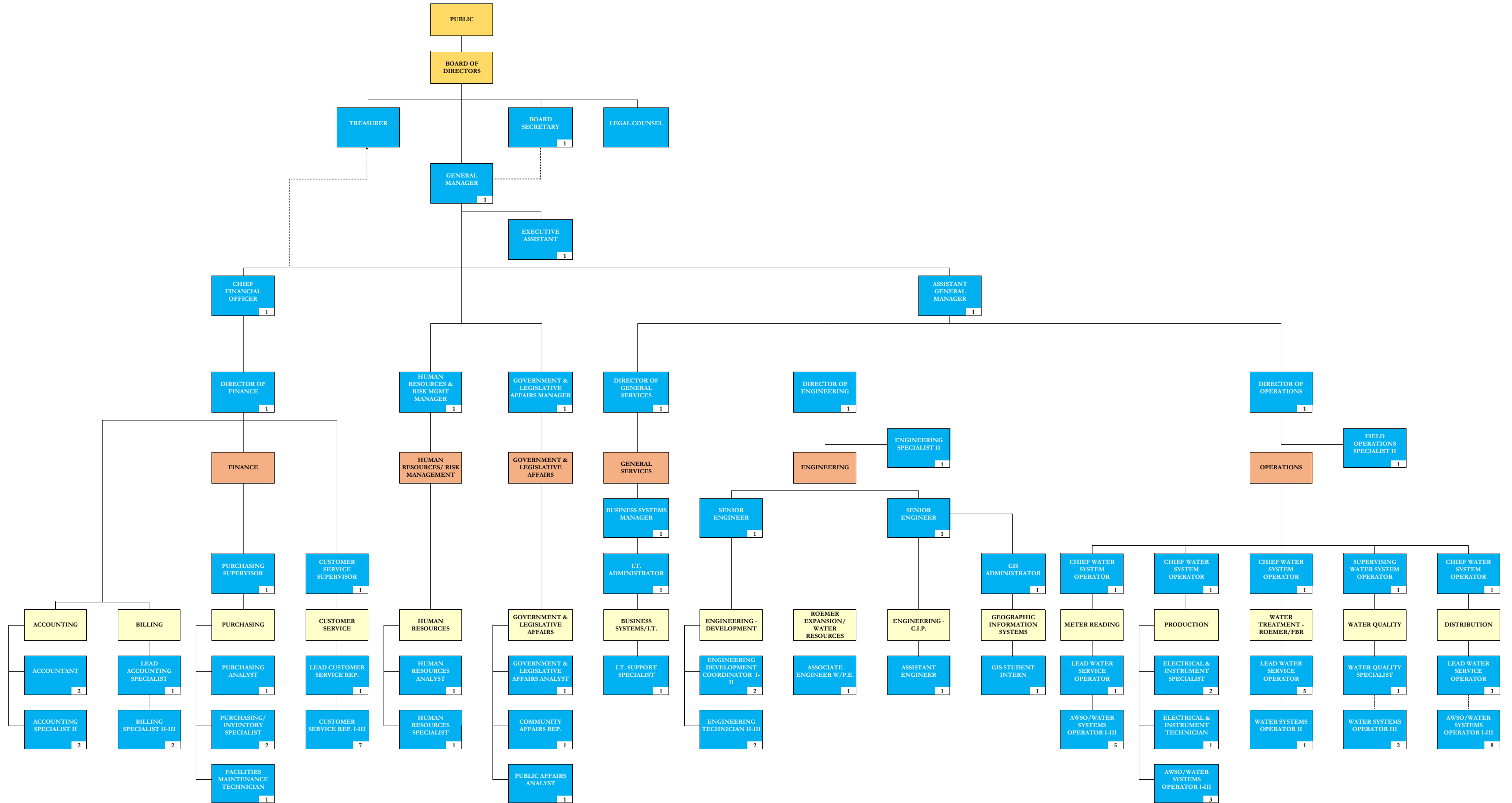


West Valley Water District
Staffing Plan
FYE 2023



Classifications	Staffing as of 3/10/2022	FYE2023 Proposed Positions
Purchasing Supervisor	1	1
Purchasing/Inventory Specialist I	2	2
Senior Engineer	2	2
Supervising Water Systems Operator	1	1
Water Quality Specialist	1	1
Water Systems Operator I	6	7
Water Systems Operator II	6	6
Water Systems Operator III	2	2
Total Authorized/Proposed Positions	87	88
Part-Time GIS Intern	1	1

WEST VALLEY WATER DISTRICT
FISCAL YEAR 2022-2023 BUDGET
PROPOSED ORGANIZATIONAL CHART



Total Number of Employees = 89

EXHIBIT C

WEST VALLEY WATER DISTRICT
JOB CLASSIFICATIONS - EFFECTIVE 07/01/2022

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes N = No
GIS STUDENT INTERN (LIMITED TERM <1000 HOURS)	22	\$ 19.42		N
STUDENT INTERN (LIMITED TERM <1000 HOURS)	22	\$ 19.42		N
CUSTOMER SERVICE REP I	24	\$ 42,411	\$ 59,717	N
ASSISTANT WATER SYSTEMS OPERATOR	26	\$ 44,574	\$ 62,691	N
CUSTOMER SERVICE REP II	28	\$ 46,800	\$ 65,811	N
PURCHASING / INVENTORY SPECIALIST I	28	\$ 46,800	\$ 65,811	N
* PURCHASING / INVENTORY SPECIALIST I	Y		\$ 78,090	N
WATER SYSTEMS OPERATOR I	30	\$ 49,130	\$ 69,098	N
ACCOUNTING SPECIALIST II	32	\$ 51,563	\$ 72,571	N
CUSTOMER SERVICE REP III	32	\$ 51,563	\$ 72,571	N
ENGINEERING SPECIALIST II	32	\$ 51,563	\$ 72,571	N
FIELD OPERATIONS SPECIALIST II	32	\$ 51,563	\$ 72,571	N
ACCOUNTING SPECIALIST III	34	\$ 54,142	\$ 76,211	N
CUSTOMER SERVICE LEAD	36	\$ 56,867	\$ 80,018	N
WATER SYSTEMS OPERATOR II	36	\$ 56,867	\$ 80,018	N
ENGINEERING TECHNICIAN II	38	\$ 59,717	\$ 83,990	N
ELECTRICAL & INSTRUMENT TECHNICIAN	40	\$ 62,691	\$ 88,171	N
WATER SYSTEMS OPERATOR III	40	\$ 62,691	\$ 88,171	N
ACCOUNTING SPECIALIST LEAD	42	\$ 65,811	\$ 92,602	N
COMMUNITY AFFAIRS REPRESENTATIVE	42	\$ 65,811	\$ 92,602	N
ENGINEERING TECHNICIAN III	42	\$ 65,811	\$ 92,602	N
ASSISTANT ENGINEER	42	\$ 65,811	\$ 92,602	N
LEAD WATER SYSTEMS OPERATOR	44	\$ 69,098	\$ 97,198	N
WATER QUALITY SPECIALIST	44	\$ 69,098	\$ 97,198	N
ACCOUNTANT	46	\$ 72,571	\$ 102,107	N
DEVELOPMENT COORDINATOR I	46	\$ 72,571	\$ 102,107	N
ELECTRICAL & INSTRUMENT SPECIALIST	46	\$ 72,571	\$ 102,107	N
INFO TECH. SUPPORT SPECIALIST	46	\$ 72,571	\$ 102,107	N
PUBLIC AFFAIRS ANALYST	46	\$ 72,571	\$ 102,107	N
PURCHASING ANALYST	46	\$ 72,571	\$ 102,107	N
DEVELOPMENT COORDINATOR II	52	\$ 83,990	\$ 118,206	Y
GIS ADMINISTRATOR	54	\$ 88,171	\$ 124,114	N
INFO TECHNOLOGY ADMINISTRATOR	54	\$ 88,171	\$ 124,114	N
HUMAN RESOURCES ANALYST	113	\$ 64,563	\$ 105,934	N
HUMAN RESOURCES SPECIALIST/CONFIDENTIAL	113	\$ 64,563	\$ 105,934	N
GOVERNMENT AND LEGISLATIVE AFFAIRS ANALYST	114	\$ 67,808	\$ 111,238	N
EXECUTIVE ASSISTANT/CONFIDENTIAL	114	\$ 67,808	\$ 111,238	N
CUSTOMER SERVICE SUPERVISOR	115	\$ 71,198	\$ 116,813	N
PURCHASING SUPERVISOR	115	\$ 71,198	\$ 116,813	Y
SUPERVISING WATER SYSTEM OPERATOR	115	\$ 71,198	\$ 116,813	Y
ASSOCIATE ENGINEER	117	\$ 78,499	\$ 128,773	Y
CHIEF WATER SYSTEMS OPERATOR	117	\$ 78,499	\$ 128,773	Y
BOARD SECRETARY	119	\$ 84,011	\$ 137,842	Y
BUSINESS SYSTEMS MANAGER	124	\$ 107,224	\$ 175,906	Y

WEST VALLEY WATER DISTRICT
JOB CLASSIFICATIONS - EFFECTIVE 07/01/2022

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes N = No
SENIOR ENGINEER	124	\$ 107,224	\$ 175,906	Y
DIRECTOR OF ENGINEERING	126	\$ 118,227	\$ 193,981	Y
DIRECTOR OF FINANCE	126	\$ 118,227	\$ 193,981	Y
DIRECTOR OF GENERAL SERVICES	126	\$ 118,227	\$ 193,981	Y
DIRECTOR OF HR & RISK MANAGEMENT	126	\$ 118,227	\$ 193,981	Y
DIRECTOR OF OPERATIONS	126	\$ 118,227	\$ 193,981	Y
CHIEF FINANCIAL OFFICER	130	\$ 143,686	\$ 235,768	Y
DIRECTOR OF GOVERNMENT & LEGISLATIVE AFFAIRS	130	\$ 143,686	\$ 235,768	Y
ASSISTANT GENERAL MANAGER	130	\$ 143,686	\$ 235,768	Y
GENERAL MANAGER	GM	\$ 235,768	\$ 259,345	Y
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/05/2021			\$ 187.19	
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/05/2022			\$ 196.55	

*=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
JOB CLASSIFICATIONS - EFFECTIVE 07/15/2022

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes N = No
GIS STUDENT INTERN (LIMITED TERM <1000 HOURS)	22	\$ 19.42		N
STUDENT INTERN (LIMITED TERM <1000 HOURS)	22	\$ 19.42		N
CUSTOMER SERVICE REP I	24	\$ 42,411	\$ 59,717	N
ASSISTANT WATER SYSTEMS OPERATOR	26	\$ 44,574	\$ 62,691	N
CUSTOMER SERVICE REP II	28	\$ 46,800	\$ 65,811	N
PURCHASING / INVENTORY SPECIALIST I	28	\$ 46,800	\$ 65,811	N
* PURCHASING / INVENTORY SPECIALIST I	Y		\$ 78,090	N
WATER SYSTEMS OPERATOR I	30	\$ 49,130	\$ 69,098	N
ACCOUNTING SPECIALIST II	32	\$ 51,563	\$ 72,571	N
CUSTOMER SERVICE REP III	32	\$ 51,563	\$ 72,571	N
ENGINEERING SPECIALIST II	32	\$ 51,563	\$ 72,571	N
FIELD OPERATIONS SPECIALIST II	32	\$ 51,563	\$ 72,571	N
FACILITIES MAINTENANCE TECHNICIAN	33	\$ 52,874	\$ 74,381	N
ACCOUNTING SPECIALIST III	34	\$ 54,142	\$ 76,211	N
CUSTOMER SERVICE LEAD	36	\$ 56,867	\$ 80,018	N
WATER SYSTEMS OPERATOR II	36	\$ 56,867	\$ 80,018	N
ENGINEERING TECHNICIAN II	38	\$ 59,717	\$ 83,990	N
ELECTRICAL & INSTRUMENT TECHNICIAN	40	\$ 62,691	\$ 88,171	N
WATER SYSTEMS OPERATOR III	40	\$ 62,691	\$ 88,171	N
ACCOUNTING SPECIALIST LEAD	42	\$ 65,811	\$ 92,602	N
COMMUNITY AFFAIRS REPRESENTATIVE	42	\$ 65,811	\$ 92,602	N
ENGINEERING TECHNICIAN III	42	\$ 65,811	\$ 92,602	N
ASSISTANT ENGINEER	42	\$ 65,811	\$ 92,602	N
LEAD WATER SYSTEMS OPERATOR	44	\$ 69,098	\$ 97,198	N
WATER QUALITY SPECIALIST	44	\$ 69,098	\$ 97,198	N
ACCOUNTANT	46	\$ 72,571	\$ 102,107	N
DEVELOPMENT COORDINATOR I	46	\$ 72,571	\$ 102,107	N
ELECTRICAL & INSTRUMENT SPECIALIST	46	\$ 72,571	\$ 102,107	N
INFO TECH. SUPPORT SPECIALIST	46	\$ 72,571	\$ 102,107	N
PUBLIC AFFAIRS ANALYST	46	\$ 72,571	\$ 102,107	N
PURCHASING ANALYST	46	\$ 72,571	\$ 102,107	N
DEVELOPMENT COORDINATOR II	52	\$ 83,990	\$ 118,206	Y
GIS ADMINISTRATOR	54	\$ 88,171	\$ 124,114	N
INFO TECHNOLOGY ADMINISTRATOR	54	\$ 88,171	\$ 124,114	N
HUMAN RESOURCES ANALYST	113	\$ 64,563	\$ 105,934	N
HUMAN RESOURCES SPECIALIST/CONFIDENTIAL	113	\$ 64,563	\$ 105,934	N
GOVERNMENT AND LEGISLATIVE AFFAIRS ANALYST	114	\$ 67,808	\$ 111,238	N
EXECUTIVE ASSISTANT/CONFIDENTIAL	114	\$ 67,808	\$ 111,238	N
CUSTOMER SERVICE SUPERVISOR	115	\$ 71,198	\$ 116,813	N
PURCHASING SUPERVISOR	115	\$ 71,198	\$ 116,813	Y
SUPERVISING WATER SYSTEM OPERATOR	115	\$ 71,198	\$ 116,813	Y
ASSOCIATE ENGINEER W/ P.E.	117	\$ 78,499	\$ 128,773	Y
CHIEF WATER SYSTEMS OPERATOR	117	\$ 78,499	\$ 128,773	Y
BOARD SECRETARY	119	\$ 84,011	\$ 137,842	Y

WEST VALLEY WATER DISTRICT
JOB CLASSIFICATIONS - EFFECTIVE 07/15/2022

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes N = No
GOVERNMENT AND LEGISLATIVE AFFAIRS MANAGER	123	\$ 102,128	\$ 167,565	Y
BUSINESS SYSTEMS MANAGER	124	\$ 107,224	\$ 175,906	Y
SENIOR ENGINEER	124	\$ 107,224	\$ 175,906	Y
HUMAN RESOURCES & RISK MANAGER	125	\$ 112,590	\$ 184,725	Y
DIRECTOR OF ENGINEERING	126	\$ 118,227	\$ 193,981	Y
DIRECTOR OF FINANCE	126	\$ 118,227	\$ 193,981	Y
DIRECTOR OF GENERAL SERVICES	126	\$ 118,227	\$ 193,981	Y
DIRECTOR OF OPERATIONS	126	\$ 118,227	\$ 193,981	Y
CHIEF FINANCIAL OFFICER	130	\$ 143,686	\$ 235,768	Y
ASSISTANT GENERAL MANAGER	130	\$ 143,686	\$ 235,768	Y
GENERAL MANAGER	GM	\$ 235,768	\$ 259,345	Y
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/05/2021			\$ 187.19	
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/05/2022			\$ 196.55	

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



**BOARD OF DIRECTORS
STAFF REPORT**

DATE: June 29, 2022
TO: Board of Directors
FROM: Van Jew, Acting General Manager
SUBJECT: APPROVAL OF BLANKET PURCHASE ORDERS FOR FISCAL YEAR
2022-23

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 \$25,000 for the Fiscal Year which require 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 2022-23. Additionally, because of the COVID-19 pandemic, there were several services that were unable to be stopped or changed without creating additional COVID-19 exposure to staff and vendors. 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 2022-23 budget.

STAFF RECOMMENDATION:

Approve Blanket Purchase Orders for the vendors, type of service, and amounts as shown in Exhibit A.

Respectfully Submitted,

Van Jew

Van Jew, Acting General Manager

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ATTACHMENT(S):

1. Exhibit A - Blanket Purchase Orders for FY22-23

Exhibit A

Vendor	Type of Service	Amount
All Pro Enterprises, Inc	Janitorial Services for the District	\$ 50,000.00
California Landscape	Landscape Services for the District	\$ 90,000.00
Hilltop Geotechnical	Compaction Services and Testing	\$ 100,000.00
Mike Roquet Construction	Street Paving	\$ 350,000.00
SC Fuels	Gasoline for Fleet	\$ 120,000.00
SC Fuels	Diesel for Fleet	\$ 30,000.00
Network LeasePlan	Mechanic Repairs for Fleet	\$ 100,000.00
Yo Fire	Inventory Parts (Valves, Corp Stops, Copper, Gaskets, Repair Clamps, Hydrants, etc)	\$ 200,000.00
Core & Main	Inventory Parts (Valves, Corp Stops, Copper, Gaskets, Repair Clamps, Hydrants, etc)	\$ 100,000.00
Ferguson Enterprises	Inventory Parts (Valves, Corp Stops, Copper, Gaskets, Repair Clamps, Hydrants, etc)	\$ 50,000.00
Western Water Works	Inventory Parts (Valves, Corp Stops, Copper, Gaskets, Repair Clamps, Hydrants, etc)	\$ 50,000.00
Aqua-Metrics	Water Meters and Radio Devices	\$ 250,000.00
iFlow Energy Solutions	Large Water Meters	\$ 100,000.00
OldCastle Infrastructure	Meter Boxes and Lids	\$ 50,000.00
MinuteMan Press	Graphic Design, Printing and Postage Services for Public Affairs	\$ 73,500.00
ChamberlaynePR	Communications Consultant	\$ 150,000.00
David Turch and Associates	Federal Lobbyist	\$ 150,000.00
Tres Es, Inc	State Lobbyist	\$ 144,000.00
Clifton Larson Allen	Treasurer Services	\$ 31,800.00
The PUN Group	Financial Audit Consultant	\$ 51,000.00
InfoSend	Printing and Postage for Customer Bills and Notices	\$ 174,000.00
General Pump Company	Well and Pump Rehab Maintenance and Repairs	\$ 150,000.00
CRB Security	Security Alarms Monitoring and Repairs	\$ 35,000.00
HASA	Chlorine for East Complex	\$ 30,000.00
HASA	Chlorine for Wells without Treatment	\$ 65,000.00
HASA	Chlorine for Wells with Treatment	\$ 25,000.00
Univar Solutions	Phosphoric Acid for FBR Plant	\$ 48,000.00
Brenntag Pacific	Acetic Acid for FBR Plant	\$ 435,000.00
HASA	Chlorine for FBR Plant	\$ 42,000.00
Sterling Water Technologies	Aluminum Chlorohydrate for FBR Plant	\$ 40,000.00
Sterling Water Technologies	E38 Polymer for FBR Plant	\$ 24,000.00
HASA	Chlorine for Roemer Plant	\$ 90,000.00
Sterling Water Technologies	Aluminum Chlorohydrate for Roemer Plant	\$ 140,000.00