



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

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

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

6:00 P.M. on WEDNESDAY, JUNE 21, 2023  
CLOSED SESSION - 6:00 P.M. • OPEN SESSION – 6:30 P.M.

BOARD OF DIRECTORS

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

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

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

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

## OPENING CEREMONIES

Call to Order  
Roll Call of Board Members

## PUBLIC PARTICIPATION

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

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

## CLOSED SESSION

- CONFERENCE WITH LABOR NEGOTIATORS Pursuant to Government Code Section 54957.6  
Agency designated representatives: John Thiel, General Manager, Haydee Sainz, Human Resources Manager, Oliver Yee, Special Counsel  
Employee Groups: International Union of Operating Engineers, Local 12

## DISCUSSION

1. Fiscal Year 2023-24 Proposed Operating & Capital Budget.

## ADJOURN

## DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District the foregoing special Agenda was posted at the District Offices on June 16, 2023.

*Elvia Dominguez*

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Elvia Dominguez, Board Secretary

**Please Note:**

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

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



**BOARD OF DIRECTORS  
STAFF REPORT**

**DATE:** June 21, 2023  
**TO:** Board of Directors  
**FROM:** Van Jew, Acting General Manager  
**SUBJECT:** FISCAL YEAR 2023-24 PROPOSED OPERATING & CAPITAL BUDGET

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**BACKGROUND:**

Each year the Proposed Operating and Capital budgets for West Valley Water District (“District”) for the fiscal year 2023-24, ending June 30, 2024, is presented to the Board of Directors for consideration and approval.

**DISCUSSION:**

On behalf of West Valley Water District (WVWD), I am pleased to present our Fiscal Year 2023-2024 Operating and Capital Budgets for your consideration. Our management team has worked diligently to develop a fiscally responsible and balanced budget that ensures strict accountability and improved services and efficiency for our customers. District staff has made it a priority to reduce any controllable operating costs as much as possible without reducing service levels. This budget also provides funding for the district debt service, employee well-being, and operating expenses. This proposed budget meets the district Debt Convenience Ratio of 1.20.

The district’s management staff is presenting the proposed FY2023-24 Operating and Capital Budgets for the Finance Committee’s input and discussion. The operating budget is one of the most important policy decisions that the WVWD Board will adopt during the fiscal year.

The proposed budget includes:

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

- Roemer plant expansion
- Pumps and booster plants
- Source of supply wells
- Water mains
- Capital Outlay
  - Fleet/Equipment
  - Advanced Metering Infrastructure AMI
  - Safety and Technology upgrades

Included in the Fiscal Year 2023-24 Proposed Budget Packet are the following:

- Exhibit A – FY 2023-24 Proposed One Page Budget Summary
- Exhibit B – FY 2023-24 Proposed Operating Budget Summary
- Exhibit C – FY 2023-24 Proposed Balanced Budget Summary
- Exhibit D – Revenue Trending FY2020 – FY2023
- Exhibit E – FY 2023-24 Proposed Operating Budget Detail
- Exhibit F – FY 2023-24 Proposed Capital Budget Summary
- Exhibit G – FY 2023-24 Proposed Capital Budget 5-Year Schedule
- Exhibit H – FY 2023-24 Proposed Capital Budget Funding
- Exhibit I – FY 2023-24 Proposed Organizational Chart
- Exhibit J – FY 2023-24 Proposed Salary Schedule
- Exhibit K – FY 2023-24 Resolution Adopting Annual Budget for 2023-24

**FISCAL IMPACT:**

The Proposed FY 2023-2024 Operating Revenues are \$37,675,546. The Proposed FY 2023-24 Operating Expenditures are proposed at \$33,309,770, Debt Service at \$1,107,629, and Operating surplus contributed to CIP at \$3,258,147. The Proposed FY 2023-24 Capital Budget is \$80,405,733. Total Proposed Budget is \$114,823,132.

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors:

1. Approve and adopt Resolution No. 2023- , Adopting the Fiscal Year 2023-24 Proposed Operating & Capital Budget;
2. Approve and adopt the FY 2023-24 Organization Chart; and
3. Approve and adopt the FY 2023-24 Salary Schedule

Respectfully Submitted,

*Van Jew*

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VJ:jv

**ATTACHMENT(S):**

1. Exhibit A - FY 2023-2024 Proposed One Page Budget Summary
2. Exhibit B - FY 2023-2024 Proposed Operating Budget Summary
3. Exhibit C - FY 2023-2024 Proposed Balanced Budget Summary
4. Exhibit D - Revenue Trending FY2020 - FY2023
5. Exhibit E - FY 2023-2024 Proposed Operating Budget Detail
6. Exhibit F - FY 2023-2024 Proposed Capital Budget Summary
7. Exhibit G - FY 2023-2024 Proposed Capital Budget 5 Year Schedule
8. Exhibit H - FY 2023-2024 Proposed Capital Budget Funding
9. Exhibit I - FY 2023-2024 Proposed Budget Organizational Chart
10. Exhibit J - FY 2023-2024 Salary Schedule 07.01.2023
11. Exhibit K - Resolution Budget Approval FY 2023-24

# EXHIBIT A

**PROPOSED FY 2023-24 BUDGET ONE-PAGE SUMMARY**

**Total Budget: "30,000-foot View"**

	<b>Current Budget (FY 2022-23)</b>	<b>Proposed Budget (FY 2023-24)</b>	<b>% Change</b>
<b>Capital Improvement Program (CIP)*</b>	30,981,775	27,775,187	-10.3%
<b>Total Operating and Non-Operating Expenses</b>	33,320,470	33,309,770	0.0%
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>	1,092,629	1,107,629	1.4%
<b>TOTAL BUDGET</b>	<b>65,394,874</b>	<b>62,192,586</b>	<b>-4.9%</b>

\* Excludes CIP Carryover from previous years (\$52,630,546)

**Operating Budget Summary**

	<b>Current Budget (FY 2022-23)</b>	<b>Proposed Budget (FY 2023-24)</b>	<b>% Change</b>
<b>Total Operating and Non-Operating Revenues</b>	35,437,374	37,675,546	6.3%
<b>Total Operating and Non-Operating Expenses</b>	32,554,877	33,309,770	2.3%
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>	1,092,629	1,107,629	1.4%
<b>Net Operating Surplus*</b>	<b>1,789,868</b>	<b>3,258,147</b>	<b>82.0%</b>

\*- Surplus to be used to fund CIP

**Capital Budget Summary including Carryovers**

SRF Funding	26,665,000
Federal Community Project Funding	2,000,000
Capacity Charges - Carryover	40,056,125
Capacity Charges - New requests	2,400,000
Capital Project Fund - Carryover (Reserves)	4,574,421
Capital Project Fund - New Requests (Reserves)	1,452,040
Contribution from Operating Revenue	3,258,147
<b>TOTAL</b>	<b>80,405,733</b>



# Exhibit B

## West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Summary

	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change
<b>Operating Revenues</b>								
Subtotal: Domestic Water Consumption Sales	18,578,404.67	18,543,376.00	13,295,243.99	-	13,295,243.99	18,732,351.00	188,975.00	101%
Subtotal: Other Water Consumption Sales	1,534,924.35	1,158,512.00	741,128.35	-	741,128.35	933,426.00	(225,086.00)	81%
Total Water Consumption Sales	20,113,329.02	19,701,888.00	14,036,372.34	-	14,036,372.34	19,665,777.00	(36,111.00)	100%
Total Monthly Service Charges	8,027,078.62	8,218,109.00	6,777,925.17	-	6,777,925.17	8,504,277.00	286,168.00	103%
Total Other Operating Revenue	3,989,592.92	3,917,834.00	2,550,224.12	-	2,315,574.12	4,177,477.00	259,643.00	107%
<b>Total Operating Revenues</b>	<b>32,130,000.56</b>	<b>31,837,831.00</b>	<b>23,364,521.63</b>	<b>-</b>	<b>23,129,871.63</b>	<b>32,347,531.00</b>	<b>509,700.00</b>	<b>102%</b>
<b>Operating Expenses</b>								
Total Expenses: Source of Supply - 5110	1,825,531.53	2,475,485.00	1,610,758.06	37,300.00	1,648,058.06	2,508,463.00	32,978.00	101%
Total Expenses: Production - Pumping - 5210	4,417,075.09	4,975,550.00	3,344,009.19	97,982.44	3,441,991.63	5,119,150.00	143,600.00	103%
Total Expenses: Water Quality Department - 5310	472,740.01	702,375.00	438,362.00	13,450.00	451,812.00	801,025.00	98,650.00	114%
Total Expenses: Water Treatment - Perchlorate- 5320	527,678.49	320,000.00	181,607.28	17,512.16	199,119.44	830,000.00	510,000.00	259%
Total Expenses: Water Treatment - FBR/FXB - 5350	1,727,960.81	2,091,600.00	1,526,110.81	292,004.48	1,818,115.29	1,977,245.00	(114,355.00)	95%
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	1,863,235.36	1,993,210.00	1,380,177.71	207,548.48	1,587,726.19	2,032,185.00	38,975.00	102%
Total Expenses: Maintenance - Transmission and Distribution - 5410	2,127,383.59	2,695,250.00	1,910,358.11	229,839.36	2,140,197.47	2,541,200.00	(154,050.00)	94%
Total Expenses: Customer Service - 5510	1,095,496.79	1,371,600.00	933,726.62	-	933,726.62	1,368,400.00	(3,200.00)	100%
Total Expenses: Meter Reading - 5520	907,365.88	1,154,500.00	760,765.41	44,280.93	805,046.34	1,041,100.00	(113,400.00)	90%
Total Expenses: Billing - 5530	460,039.63	551,200.00	419,041.49	31,234.65	450,276.14	575,400.00	24,200.00	104%
Total Expenses: Administration - 5610	1,985,295.14	2,375,291.00	1,195,075.75	76,629.26	1,271,705.01	2,412,380.00	37,089.00	102%
Total Expenses: General Operations - 5615	3,522,076.36	3,375,372.00	3,702,627.68	144,619.33	3,847,247.01	3,540,189.00	164,817.00	105%
Total Expenses: Accounting - 5620	854,920.58	960,943.00	696,679.45	3,500.00	700,179.45	1,039,100.00	78,157.00	108%
Total Expenses: Engineering - 5630	1,406,715.41	1,785,120.00	1,322,264.45	14,955.49	1,337,219.94	1,834,595.00	49,475.00	103%
Total Expenses: Information Technology - 5640	1,048,844.01	1,396,630.00	964,386.71	75,425.50	1,039,812.21	1,423,250.00	26,620.00	102%
Total Expenses: GIS - 5645	200,415.19	259,050.00	173,790.44	18,760.00	192,550.44	262,040.00	2,990.00	101%
Total Expenses: Board of Directors - 5650	220,584.94	304,900.00	208,218.51	8,174.99	216,393.50	309,700.00	4,800.00	102%
Total Expenses: Human Resources/Risk Management - 5660	722,690.22	937,950.00	531,903.78	119,330.00	651,233.78	874,050.00	(63,900.00)	93%
Total Expenses: Purchasing - 5680	498,419.04	667,300.00	440,910.38	-	440,910.38	677,500.00	10,200.00	102%
Total Expenses: Public Affairs - 5710	1,024,910.52	1,236,636.00	599,838.01	193,054.16	792,892.17	1,269,200.00	32,564.00	103%
Total Expenses: Grants & Rebates - 5720	9,871.42	30,000.00	22,605.46	-	22,605.46	30,000.00	-	100%
<b>Total Operating Expenses</b>	<b>26,919,250.01</b>	<b>31,659,962.00</b>	<b>22,363,217.30</b>	<b>1,625,601.23</b>	<b>23,988,818.53</b>	<b>32,466,172.00</b>	<b>806,210.00</b>	<b>103%</b>
<b>Operating Surplus(Deficit) Before Depreciation/Amortization</b>	<b>5,210,750.55</b>	<b>177,869.00</b>	<b>1,001,304.33</b>	<b>(1,625,601.23)</b>	<b>(858,946.90)</b>	<b>(118,641.00)</b>	<b>(296,510.00)</b>	<b>-67%</b>

## West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Summary

	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	%
Non-Operating Revenues								
Subtotal: Property Taxes	3,179,570.33	3,069,566.00	2,294,141.40	-	2,294,141.40	3,147,135.00	77,569.00	103%
Subtotal: Grants and Reimbursements	27,140.22	127,892.00	265,573.19	-	265,573.19	102,704.33	(25,187.67)	80%
Subtotal: Interest and Investment Earnings	(1,822,987.33)	350,000.00	2,030,573.97	-	2,030,573.97	2,020,626.49	1,670,626.49	577%
Subtotal: Rental Income - Cellular Antennas	40,034.91	36,303.00	31,905.05	-	31,905.05	40,835.61	4,532.61	112%
Subtotal: Other Non-Operating Revenues	20,420.42	15,783.00	10,416,294.68	-	10,416,294.68	16,713.82	930.82	106%
Subtotal: Gain On Sale/Disposition Of Capital Assets	740,002.23	-	735,493.68	-	735,493.68	-	-	0%
<b>Total Non-Operating Revenues</b>	<b>2,184,180.78</b>	<b>3,599,544.00</b>	<b>15,773,981.97</b>	<b>-</b>	<b>15,773,981.97</b>	<b>5,328,015.25</b>	<b>1,728,471.25</b>	<b>148%</b>
Non-Operating Expenses								
Subtotal: Loss On Sale/Disposition Of Capital Assets	(31,000.00)	-	-	-	-	-	-	0%
Subtotal: Interest Expense - Long-Term Debt	847,001.34	894,915.00	640,577.04	-	640,577.04	843,597.54	(51,317.46)	94%
<b>Total Non-Operating Expenses</b>	<b>816,001.34</b>	<b>894,915.00</b>	<b>640,577.04</b>	<b>-</b>	<b>640,577.04</b>	<b>843,597.54</b>	<b>(51,317.46)</b>	<b>94%</b>
Non-Operating Surplus(Deficit)	1,368,179.44	2,704,629.00	15,133,404.93	-	15,133,404.93	4,484,417.71	1,779,788.71	166%
Operating Budget Summary								
Grand Total Revenues	34,314,181	35,437,375	39,138,504	-	39,138,504	37,675,546	2,238,171	
Grand Total Expenses	27,735,251	32,554,877	23,003,794	1,625,601	24,629,396	33,309,770	754,893	
Debt Service (BLF, HydroPlant, Bond Pmt)	1,067,629	1,092,629	1,002,247	80,382	1,082,629	1,107,629	15,000	
Net Surplus(Deficit)	<b>5,511,301</b>	<b>1,789,869</b>	<b>15,132,462</b>	<b>(1,705,983)</b>	<b>13,426,479</b>	<b>3,258,147</b>	<b>1,468,278</b>	
Debt Service								
<b>Debt Convenience Ratio Calculation:</b>								
<b>Debt Service</b>								
Net Revenue	7,394,931.33	3,777,413.00	-	-	-	5,209,374.25		
Series 2016A Bond Debt Service	1,306,350.00	1,303,300.00	-	-	-	1,302,600.00		
<b>Debt Coverage Ratio (Minimum 1.20)</b>	<b>5.66</b>	<b>2.90</b>				<b>4.00</b>		
Calculation: Net Revenue ÷ Total Debt Service								

# Exhibit C

Fiscal Year 2023-24 Proposed Balanced Budget Summary

Fiscal Year 2023-24	
Balanced Budget Summary	Proposed Budget
<b>REVENUE</b>	
Operating Revenue	32,347,531
Non-Operating Revenue	5,328,015
<b>Total Revenues</b>	<b>37,675,546</b>
<b>EXPENDITURES</b>	
Operating Expenses	33,309,770
Debt Service	1,107,629
Operating Revenues contribution to CIP	3,258,147
<b>Total Expenditures</b>	<b>37,675,546</b>
<b>Net Surplus(Deficit)</b>	<b>-</b>

Restricted Funds				
FY 2022-23 Actuals	FY 2023	Fees	Capital	FY 2023
Restricted Funds Summary	Beg. Balance	Received	Expenditures	Ending Balance
<b>RESTRICTED FUNDS</b>				
Capacity Charge Fund	49,107,439	3,839,947	5,185,000	47,762,386
<b>Total Restricted Funds</b>	<b>49,107,439</b>	<b>3,839,947</b>	<b>5,185,000</b>	<b>47,762,386</b>

FY 2023-24 Proposed	FY 2024	Projected	Projected	FY 2024
Restricted Funds Summary	Beg. Balance	Fees Received	Capital Exp.	Ending Balance
<b>RESTRICTED FUNDS</b>				
Capacity Charge Fund	47,762,386	3,000,000	42,456,125	8,306,261
Investment Earnings		1,750,000		1,750,000
<b>Total Restricted Funds</b>	<b>47,762,386</b>	<b>4,750,000</b>	<b>42,456,125</b>	<b>10,056,261</b>

# Exhibit D

Revenue Trending Comparison - Water Consumption Sales and Service Charges

Account Name	Period Month	1 Jul	2 Aug	3 Sep	4 Oct	5 Nov	6 Dec	Mid-Year Totals	7 Jan	8 Feb	9 Mar	10 Apr	11 May	12 Jun	Year-End Total
<b>FY 2020</b>															
Water Domestic / Tier 1		426,076.52	430,341.51	381,740.75	399,868.12	428,062.36	339,170.09	2,405,259.35	506,198.73	348,711.56	365,074.38	389,197.74	416,454.29	472,757.46	4,903,653.51
Water Domestic / Tier 2		696,332.93	809,323.48	695,510.40	578,439.07	651,954.14	393,361.26	3,824,921.28	394,446.37	321,984.77	348,966.00	319,356.60	456,214.98	737,230.46	6,403,120.46
Water Domestic / Tier 3		554,977.26	684,544.49	616,959.02	535,449.65	580,177.88	374,890.44	3,346,998.74	311,627.49	306,557.82	314,698.35	288,897.46	314,427.24	564,641.99	5,447,849.09
Revenue / Water Domestic		-	(418.81)	50.00	(49.56)	(49.21)	(536.96)	(1,004.54)	(89.18)	-	860.36	(43.51)	-	-	(276.87)
Revenue / Water-Pressure Irr		3,644.42	4,828.91	4,530.38	3,519.23	3,054.85	1,449.85	21,027.64	353.10	1,243.34	1,378.16	629.16	1,886.41	3,496.76	30,014.57
Revenue / Water-Hydrant		35,668.71	37,558.20	40,330.62	70,950.51	61,038.20	14,959.77	260,506.01	10,216.41	18,837.66	31,165.68	12,574.38	17,645.16	18,431.04	369,376.34
Revenue / Water-Unauth Use Fir Ser		15,790.90	16,950.90	12,686.90	11,354.90	9,627.90	10,355.90	76,767.40	18,638.40	16,950.05	14,802.50	14,455.63	10,371.00	10,381.00	162,365.98
Revenue / Wholesale Water Sales		3,378.40	-	-	-	-	-	3,378.40	-	584.40	6,658.00	12,589.60	11,208.40	11,099.20	45,518.00
Revenue / Domestic Mo Ser Chg		592,803.91	593,747.60	521,107.77	543,117.04	598,899.63	505,409.59	3,355,085.54	828,287.19	530,977.01	503,329.24	597,128.68	609,508.47	665,470.85	7,089,786.98
Revenue / Fire Service Mo Ser Chg		26,365.81	26,399.54	25,996.21	26,842.91	28,917.91	26,614.58	161,136.96	30,336.37	27,503.78	22,338.12	32,016.66	27,598.99	27,977.02	328,907.90
Revenue / Hydrants Mo Ser Chg		4,143.87	3,831.67	4,070.69	4,363.37	4,521.91	4,397.52	25,329.03	4,370.70	4,117.03	2,141.92	2,153.51	1,474.26	1,049.74	40,636.19
Revenue / Backflowdevice Mo Ser Chg		3,588.56	3,592.45	3,519.25	3,501.55	3,760.37	3,350.51	21,312.69	4,249.72	3,657.39	3,021.75	4,201.88	3,754.48	3,857.38	44,055.29
<b>Grand Total</b>		<b>2,362,771.29</b>	<b>2,610,699.94</b>	<b>2,306,501.99</b>	<b>2,177,356.79</b>	<b>2,369,965.94</b>	<b>1,673,422.55</b>	<b>13,500,718.50</b>	<b>2,108,635.30</b>	<b>1,581,124.81</b>	<b>1,614,434.46</b>	<b>1,673,157.79</b>	<b>1,870,543.68</b>	<b>2,516,392.90</b>	<b>24,865,007.44</b>
<b>FY 2021</b>															
Water Domestic / Tier 1		476,769.34	368,142.81	521,193.35	406,932.94	362,724.97	456,535.77	2,592,299.18	429,342.06	403,703.25	480,564.45	352,556.00	436,889.29	523,993.51	5,219,347.74
Water Domestic / Tier 2		856,595.78	748,496.78	990,362.22	766,267.08	546,092.83	533,867.48	4,441,682.17	525,740.88	376,622.56	414,669.20	432,074.90	593,440.56	774,308.46	7,558,538.73
Water Domestic / Tier 3		673,697.35	640,161.95	787,932.35	700,620.45	489,027.16	514,781.07	3,806,220.33	487,723.18	316,242.18	343,119.76	406,277.60	472,150.65	566,279.62	6,398,013.32
Revenue / Water Domestic		(71.83)	-	-	-	-	-	(71.83)	-	-	-	-	-	(312.77)	(384.60)
Revenue / Water-Pressure Irr		3,745.00	5,146.70	4,530.38	4,975.50	3,464.66	1,914.23	23,776.47	1,815.79	953.37	1,099.96	1,564.34	1,972.01	2,263.05	33,444.99
Revenue / Water-Hydrant		27,086.80	86,495.63	50,421.07	4,323.85	27,961.87	10,317.71	206,606.93	14,515.84	16,059.27	9,730.66	21,893.38	33,197.28	95,411.78	397,415.14
Revenue / Water-Unauth Use Fir Ser		16,120.63	21,984.00	14,264.61	13,780.50	27,443.50	4,080.50	97,673.74	25,443.00	43,587.00	33,791.50	14,091.50	17,486.00	16,468.00	248,540.74
Revenue / Wholesale Water Sales		13,674.40	-	-	-	-	-	13,674.40	44.80	11,463.60	12,144.80	15,252.80	12,758.80	10,085.20	75,424.40
Revenue / Domestic Mo Ser Chg		679,554.44	491,666.68	741,758.83	549,909.13	516,025.45	674,765.12	3,653,679.65	625,845.70	627,520.01	768,354.88	500,579.41	631,540.70	768,017.50	7,575,537.85
Revenue / Fire Service Mo Ser Chg		28,466.09	26,622.28	28,809.68	26,817.63	22,701.40	32,837.37	166,254.45	27,909.93	27,844.91	28,508.25	26,585.40	28,097.19	29,664.83	334,864.96
Revenue / Hydrants Mo Ser Chg		16,062.89	810.46	957.11	1,478.12	856.77	1,458.83	21,624.18	1,856.34	1,454.97	1,343.05	1,277.45	3,939.99	3,960.06	35,456.04
Revenue / Backflowdevice Mo Ser Chg		3,992.55	3,511.00	4,109.67	3,607.28	3,193.02	4,409.96	22,823.48	3,848.38	3,865.63	4,197.50	3,574.01	3,877.09	4,254.98	46,441.07
<b>Grand Total</b>		<b>2,795,693.44</b>	<b>2,393,038.29</b>	<b>3,144,339.27</b>	<b>2,478,712.48</b>	<b>1,999,491.63</b>	<b>2,234,968.04</b>	<b>15,046,243.15</b>	<b>2,144,085.90</b>	<b>1,829,316.75</b>	<b>2,097,524.01</b>	<b>1,775,726.79</b>	<b>2,235,349.56</b>	<b>2,794,394.22</b>	<b>27,922,640.38</b>
<b>FY 2022</b>															
Water Domestic / Tier 1		408,703.14	449,898.37	494,214.29	364,645.56	471,002.30	515,058.98	2,703,522.64	280,048.90	416,476.86	552,095.41	309,609.82	438,749.95	451,608.87	5,152,112.45
Water Domestic / Tier 2		794,299.28	853,684.93	868,811.29	596,459.60	565,595.30	522,719.46	4,201,569.86	237,301.66	415,683.50	536,254.82	435,241.26	557,839.00	708,991.10	7,092,881.20
Water Domestic / Tier 3		676,394.55	732,110.76	738,822.28	589,352.57	471,825.57	432,407.26	3,640,912.99	244,544.79	358,657.91	468,427.83	455,283.62	454,621.72	756,831.79	6,379,280.65
Revenue / Water Domestic		(25.00)	-	-	-	(75.00)	-	(100.00)	-	-	(25.00)	-	-	-	(125.00)
Revenue / Water-Pressure Irr		3,150.08	3,248.52	3,277.41	2,507.01	1,520.47	1,932.42	15,635.91	363.80	826.04	1,378.16	1,944.19	2,116.46	2,267.33	24,531.89
Revenue / Water-Hydrant		109,881.64	105,845.96	102,492.60	147,414.36	138,463.68	103,698.72	707,796.96	125,121.84	109,213.20	47,284.32	87,290.52	71,238.36	65,701.80	1,213,647.00
Revenue / Water-Unauth Use Fir Ser		14,010.50	11,118.50	20,451.00	9,108.00	10,219.50	19,236.50	84,144.00	9,342.00	18,417.00	17,831.00	8,324.00	11,791.00	15,957.00	165,806.00
Revenue / Wholesale Water Sales		-	-	-	-	-	17,993.51	17,993.51	29,034.95	19,433.20	16,094.47	19,884.24	15,593.49	15,681.70	133,715.56
Revenue / Domestic Mo Ser Chg		557,392.42	635,854.40	717,546.13	500,867.25	698,128.92	798,074.71	3,907,863.83	426,263.28	640,442.35	861,684.05	424,556.36	643,608.67	644,969.94	7,549,388.48
Revenue / Fire Service Mo Ser Chg		27,972.10	29,510.24	30,101.18	28,826.55	30,734.29	31,457.33	178,601.69	28,941.79	30,456.73	32,296.31	29,397.12	30,548.08	30,570.57	360,812.29
Revenue / Hydrants Mo Ser Chg		5,094.29	4,415.84	5,083.85	4,721.05	5,135.77	5,898.72	30,349.52	6,644.65	5,445.15	6,061.21	6,563.52	6,086.12	5,987.98	67,138.15
Revenue / Backflowdevice Mo Ser Chg		3,655.94	3,926.68	4,193.92	3,590.71	4,034.50	4,264.44	23,666.19	3,514.88	3,931.70	4,398.51	3,548.84	3,948.84	3,956.92	46,965.88
<b>Grand Total</b>		<b>2,600,528.94</b>	<b>2,829,614.20</b>	<b>2,984,993.95</b>	<b>2,247,492.66</b>	<b>2,396,585.30</b>	<b>2,452,742.05</b>	<b>15,511,957.10</b>	<b>1,391,122.54</b>	<b>2,018,983.64</b>	<b>2,543,781.09</b>	<b>1,781,643.49</b>	<b>2,236,141.69</b>	<b>2,702,525.00</b>	<b>28,186,154.55</b>
<b>FY 2023</b>															
Water Domestic / Tier 1		448,615.68	535,527.73	366,557.30	442,996.12	547,898.62	325,217.63	2,666,813.08	402,411.12	352,190.68	394,042.94	364,220.17	438,749.95	451,608.87	5,070,036.81
Water Domestic / Tier 2		714,518.80	827,528.32	658,730.02	629,355.86	510,898.94	310,649.48	3,651,681.42	314,854.66	246,741.66	281,650.32	197,300.84	557,839.00	708,991.10	5,959,059.00
Water Domestic / Tier 3		541,864.62	764,418.30	708,349.40	601,086.61	473,761.88	353,172.01	3,442,652.82	288,301.95	227,840.01	255,045.91	193,275.96	454,621.72	756,831.79	5,618,570.16
Revenue / Water Domestic		-	-	-	-	4,453.17	15,074.74	19,527.91	38,260.20	51,480.68	73,819.81	91,478.06	-	-	274,566.66
Revenue / Water-Pressure Irr		2,187.08	2,647.18	3,147.94	2,001.97	1,549.36	-	11,533.53	-	-	-	-	2,116.46	2,267.33	15,917.32
Revenue / Water-Hydrant		63,155.73	61,050.79	53,915.99	50,989.98	50,857.72	18,308.82	298,279.03	9,450.18	12,651.84	5,103.24	16,455.12	71,238.36	65,701.80	478,879.57
Revenue / Water-Unauth Use Fir Ser		9,116.00	11,591.00	9,469.50	8,319.50	12,562.00	13,082.04	64,140.04	19,509.20	9,998.00	20,468.06	19,730.00	11,791.00	15,957.00	161,593.30
Revenue / Wholesale Water Sales		4,753.44	-	32,658.00	16,650.00	17,220.00	17,796.25	89,077.69	26,194.25	33,792.25	26,926.50	31,436.00	15,593.49	15,681.70	238,701.88
Revenue / Domestic Mo Ser Chg		644,749.28	789,938.05	503,039.68	647,419.69	872,363.51	486,673.37	3,944,183.58	652,214.00	596,673.52	654,885.54	658,272.08	643,608.67	644,969.94	7,794,807.33
Revenue / Fire Service Mo Ser Chg		30,623.97	32,075.68	29,409.76	30,921.90	33,076.97	30,022.49	186,130.77	31,701.16	31,136.91	31,907.73	32,011.73	30,548.08	30,570.57	374,006.95
Revenue / Hydrants Mo Ser Chg		5,692.49	5,977.64	5,989.56	6,213.01	7,360.44	7,564.33	38,797.47	10,001.75	7,963.82	9,344.80	9,414.64	6,086.12	5,987.98	87,596.58
Revenue / Backflowdevice Mo Ser Chg		3,987.75	4,373.89	3,620.16	3,991.63	4,462.67	3,679.50	24,115.60	4,070.16	3,979.59	4,087.25	4,129.54	3,948.84	3,956.92	48,287.90
<b>Grand Total</b>		<b>2,469,264.84</b>	<b>3,035,128.58</b>	<b>2,374,887.31</b> </											

# Exhibit E



## West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Operating Revenues</b>										
<b>Water Consumption Sales</b>										
100-4000-400-4005	Domestic Water Sales	(125.00)	-	-	-	-	-	-	-	
100-4000-400-4001	Water Domestic - Tier 1	5,152,108.89	5,156,691.00	4,330,744.44	-	4,330,744.44	5,081,244.00	(75,447.00)	99%	Used Financial Model to calculate
100-4000-400-4002	Water Domestic - Tier 2	7,092,885.04	7,180,612.00	4,631,571.76	-	4,631,571.76	7,018,858.00	(161,754.00)	98%	Used Financial Model to calculate
100-4000-400-4003	Water Domestic - Tier 3	6,379,280.65	6,206,073.00	4,332,927.79	-	4,332,927.79	6,632,249.00	426,176.00	107%	Used Financial Model to calculate
100-4000-400-4010	Water Revenue & Unauth / Unbilled Year End	(45,744.91)	-	-	-	-	-	-	0%	
<b>Subtotal: Domestic Water Consumption Sales</b>		<b>18,578,404.67</b>	<b>18,543,376.00</b>	<b>13,295,243.99</b>	<b>-</b>	<b>13,295,243.99</b>	<b>18,732,351.00</b>	<b>188,975.00</b>	<b>101%</b>	
100-4000-400-4006	Pressure Irrigation Water Sales	24,531.89	33,077.00	11,533.53	-	11,533.53	-	(33,077.00)	0%	Converted to regular Domestic
100-4000-400-4007	Construction Meter/Hydrant Water Sales	1,213,647.00	409,687.00	341,939.41	-	341,939.41	480,822.00	71,135.00	117%	Construction activity is expected to remain steady.
100-4000-400-4008	Fire Service Water Sales	162,504.90	226,349.00	179,405.30	-	179,405.30	142,604.00	(83,745.00)	63%	
100-4000-400-4009	Revenue / Wholesale Water Sales	133,715.56	225,000.00	207,426.69	-	207,426.69	308,000.00	83,000.00	137%	Agreement 320 AF SW @ \$600/AF; 160 AF GW @ \$725/AF.
100-4000-400-4011	Revenue / Water-Unauthorized Consumption	525.00	149.00	823.42	-	823.42	2,000.00	1,851.00	1342%	
100-4000-400-4012	Chino Basin Water Rights Lease	-	264,250.00	-	-	-	-	(264,250.00)	0%	
<b>Subtotal: Other Water Consumption Sales</b>		<b>1,534,924.35</b>	<b>1,158,512.00</b>	<b>741,128.35</b>	<b>-</b>	<b>741,128.35</b>	<b>933,426.00</b>	<b>(225,086.00)</b>	<b>81%</b>	
<b>Total Water Consumption Sales</b>		<b>20,113,329.02</b>	<b>19,701,888.00</b>	<b>14,036,372.34</b>	<b>-</b>	<b>14,036,372.34</b>	<b>19,665,777.00</b>	<b>(36,111.00)</b>	<b>100%</b>	
<b>Water Service Charges</b>										
100-4010-401-4051	Fire Service Mnthly Service Charge	360,812.29	345,581.00	305,624.13	-	305,624.13	341,961.00	(3,620.00)	99%	
100-4010-401-4050	Domestic Water Monthly Service Charge	7,549,393.66	7,802,804.00	6,356,175.80	-	6,356,175.80	8,039,316.00	236,512.00	103%	On Average Adding 400+ Connections per year.
100-4010-401-4052	Hydrant Water Monthly Service Charge	67,138.15	19,000.00	75,522.48	-	75,522.48	75,000.00	56,000.00	395%	
100-4020-405-4055	Pressure Irrigation Montly Service Charge	2,768.64	3,354.00	1,205.52	-	1,205.52	-	(3,354.00)	0%	
100-4020-405-4054	Back Flow Monthly Service Charge	46,965.88	47,370.00	39,397.24	-	39,397.24	48,000.00	630.00	101%	
<b>Total Monthly Service Charges</b>		<b>8,027,078.62</b>	<b>8,218,109.00</b>	<b>6,777,925.17</b>	<b>-</b>	<b>6,777,925.17</b>	<b>8,504,277.00</b>	<b>286,168.00</b>	<b>103%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Other operating income</b>										
100-4020-405-4101	Delinquent Charges	-	341,250.00	234,650.00	-	450,000.00	108,750.00	132%		
100-4010-401-4114	Backflow Install Chg	-	638.00	1,443.86	-	2,000.00	1,362.00	313%		
100-4020-405-4108	After Hours/Same Day Turn On Charges	4,325.00	6,326.00	2,950.00	-	12,000.00	5,674.00	190%		
100-4020-405-4106	Turn On/Turn Offs For Non-Payment	257.50	131,250.00	175.00	-	130,000.00	(1,250.00)	99%		
100-4020-405-4107	Lien Fee	160.00	1,000.00	60.00	-	1,000.00	-	100%		
100-4020-405-4115	Water Service Application Fee	41,975.00	46,792.00	29,325.00	-	42,000.00	(4,792.00)	90%		
100-4020-405-4110	Fire Flow Testing	10,466.00	8,784.00	8,100.00	-	10,000.00	1,216.00	114%		
100-4020-405-4118	Copies	1.50	118.00	-	-	200.00	82.00	169%		
100-4020-405-4100	Revenue / Cash Variance	(8.37)	-	(495.69)	-	-	-	0%		
100-4020-405-4113	Plan Check Fees	76,403.50	49,905.00	20,332.00	-	25,000.00	(24,905.00)	50%		
100-4020-405-4105	Returned Payment Charges	5,300.00	5,712.00	6,850.00	-	10,000.00	4,288.00	175%		
100-4020-405-4111	Inspection Fees	191,461.61	80,000.00	192.12	-	112,216.00	32,216.00	140%	Based on new development construction and fees	
100-4020-405-4112	Revenue / Meter Installation Charge	399,622.64	190,000.00	5,225.00	-	297,878.00	107,878.00	157%	Based on new development construction and fees	
100-4020-405-4103	Fines For Unauthorized Water Use	1,225.00	1,000.00	1,100.00	-	1,300.00	300.00	130%		
100-4020-405-4117	Revenue / Miscellaneous	3,918.88	5,000.00	2,148.97	-	5,000.00	-	100%		
100-4020-405-4116	Revenue / Unclaimed Customer Refund	-	-	60,042.62	-	20,000.00	20,000.00	0%		
100-4020-405-4128	3A1 Pump from City of Rialto	101,699.12	94,191.00	46,170.89	-	100,000.00	5,809.00	106%		
100-4020-405-4132	Reimbursement From City Of Rialto - Opr Plant	172,217.87	206,634.00	159,201.45	-	200,000.00	(6,634.00)	97%		
100-4020-405-4131	Reimbursement From UTC - Routine Costs FBR	1,585,427.61	1,675,000.00	1,103,748.90	-	1,385,855.00	(289,145.00)	83%		
100-4020-405-4134	Reimbursement From UTC - Non-Routine Costs	-	-	-	-	-	-	0%		
100-4020-405-4127	Baseline Feeder Operations	774,268.39	800,000.00	801,994.29	-	1,050,000.00	250,000.00	131%	Delivery charge increase to \$210/acre foot	
100-4020-405-4122	Document Prep Fees	15.00	50.00	-	-	50.00	-	100%		
100-4020-405-4120	Administration Fees (Section 2017)	504,009.96	185,000.00	4,391.50	-	230,478.00	45,478.00	125%	Based on new development construction and fees	
100-4020-405-4123	Revenue Other Activities UUT	44,121.94	2,071.00	1,618.29	-	2,500.00	429.00	121%		
100-4020-405-4125	Reimbursement From Residents For Damages Done	46,774.58	47,113.00	47,947.62	-	50,000.00	2,887.00	106%		
100-4020-405-4124	Energy Demand Response Programs	18,237.44	20,000.00	10,504.43	-	20,000.00	-	100%		
100-4020-405-4126	Conservation Rebate Reimb	7,712.75	20,000.00	2,547.87	-	20,000.00	-	100%		
<b>Total Other Operating Revenue</b>		<b>3,989,592.92</b>	<b>3,917,834.00</b>	<b>2,550,224.12</b>	<b>-</b>	<b>2,315,574.12</b>	<b>4,177,477.00</b>	<b>259,643.00</b>	<b>107%</b>	
<b>Total Operating Revenues</b>		<b>32,130,000.56</b>	<b>31,837,831.00</b>	<b>23,364,521.63</b>	<b>-</b>	<b>23,129,871.63</b>	<b>32,347,531.00</b>	<b>509,700.00</b>	<b>102%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Operating Expenses</b>										
<b>Source of Supply - 5110</b>										
	Baseline Feeder Agreement - Delivery Charge for 5,000 acre-feet at \$210/acre-foot.		730,000.00	390,077.46		390,077.46	735,000.00			Baseline Feeder Agreement - Delivery Charge for 3,500 acre-feet at \$210/acre-foot. Activity Paid through 2/28/23
	Standby water source for warmer months for 100 acre-feet at \$235/acre-foot.		-			-	29,100.00			Standby water source for warmer months for 100 acre-feet at \$291/acre-foot.
100-5110-520-5252	Purchased Water / Muni	522,526.34	730,000.00	390,077.46	-	390,077.46	764,100.00	34,100.00	105%	
	State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery. 4,000 acre-feet at \$125/acre-foot.		402,560.00	217,501.91		217,501.91	500,000.00			State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery. 4,000 acre-feet at \$125/acre-foot.
	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.		148,000.00	55,361.46		55,361.46	118,400.00			State Project Water Recharge - Bunker Hill Obligation - Baseline Feeder. 25% of the Baseline Feeder delivery is required to be recharged. Purchase 1,000 acre-feet at \$118.40/acre-foot.
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs									
100-5110-520-5253	Purchased Water / State Project Water	374,696.76	550,560.00	272,863.37	-	272,863.37	618,400.00	67,840.00	112%	
	Purchase of Lytle Creek Water Rights from San Bernardino. 2,177 acre-feet at \$125.8/acre-foot.		273,867.00	149,460.47		149,460.47	145,000.00			Purchase of Lytle Creek Water Rights from San Bernardino. 1,150 acre-feet at \$125.8/acre-foot.
100-5110-520-5250	Purchased Water / City of San Bernardino	258,947.99	273,867.00	149,460.47	-	149,460.47	145,000.00	(128,867.00)	53%	
	Stock Water Assessment		12,000.00	11,660.00		11,660.00	12,000.00			No change
100-5110-520-5251	Purchased Water / Fontana Union	8,480.00	12,000.00	11,660.00	-	11,660.00	12,000.00	-	100%	
	IEUA Capacity Charge \$1,830/mth. Meter Equivalent Unit Charge \$3,385/month. Readiness to serve \$538/mth		72,482.00	52,420.80		52,420.80	75,018.00			IEUA Capacity Charge \$1,413.33/mth. Meter Equivalent Unit Charge \$3,991.90/month. Readiness to serve \$680.28/mth
	Purchase IEUA water		470,000.00	415,021.30		415,021.30	470,000.00			Purchase IEUA water, 580 AF.
100-5110-520-5255	Purchased Water / IEUA	305,961.18	542,482.00	467,442.10	-	467,442.10	545,018.00	2,536.00	100%	
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs		296,576.00	296,575.11		296,575.11	398,945.00			Water Sustainability and O&M Costs for FY 2023-24
100-5110-520-5256	Purchased Water / SBBA Agreement	348,884.13	296,576.00	296,575.11	-	296,575.11	398,945.00	102,369.00	135%	
	Lytle Creek Watershed Sanitary Survey		45,000.00		37,300.00	37,300.00				
	Watermaster costs to maintain rights in the Chino Basin.		25,000.00	22,679.55		22,679.55	25,000.00			Watermaster costs to maintain rights in the Chino Basin.
100-5110-520-5254	Other Miscellaneous / Source of Supply Costs	6,035.13	70,000.00	22,679.55	37,300.00	59,979.55	25,000.00	(45,000.00)	36%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,825,531.53</b>	<b>2,475,485.00</b>	<b>1,610,758.06</b>	<b>37,300.00</b>	<b>1,648,058.06</b>	<b>2,508,463.00</b>	<b>32,978.00</b>	<b>101%</b>	
	<b>Total Expenses: Source of Supply - 5110</b>	<b>1,825,531.53</b>	<b>2,475,485.00</b>	<b>1,610,758.06</b>	<b>37,300.00</b>	<b>1,648,058.06</b>	<b>2,508,463.00</b>	<b>32,978.00</b>	<b>101%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Production - Pumping - 5210</b>										
100-5210-500-5001	Salaries & Wages / Full Time	801,703.35	901,800.00	681,011.36	-	681,011.36	950,000.00	48,200.00	105%	
100-5210-500-5003	Salaries & Wages / Overtime	31,648.00	35,000.00	25,647.05	-	25,647.05	35,000.00	-	100%	
100-5210-500-5004	Salaries & Wages / On Call	13,245.55	14,500.00	13,957.72	-	13,957.72	14,500.00	-	100%	
	<b>Subtotal: Payroll Expenses</b>	<b>846,596.90</b>	<b>951,300.00</b>	<b>720,616.13</b>	<b>-</b>	<b>720,616.13</b>	<b>999,500.00</b>	<b>48,200.00</b>	<b>105%</b>	
100-5210-510-5101	Benefits / FICA	52,137.76	53,100.00	42,222.14	-	42,222.14	55,000.00	1,900.00	104%	
100-5210-510-5102	Benefits / Medicare	12,754.30	13,300.00	10,690.50	-	10,690.50	13,500.00	200.00	102%	
100-5210-510-5123	Benefits / Disability Insurance	2,865.94	3,200.00	2,430.98	-	2,430.98	3,100.00	(100.00)	97%	
100-5210-510-5125	Benefits / Life Insurance	3,369.70	4,000.00	3,046.85	-	3,046.85	3,800.00	(200.00)	95%	
100-5210-510-5121	Benefits / Dental	10,764.64	11,200.00	10,112.69	-	10,112.69	12,100.00	900.00	108%	
100-5210-510-5120	Benefits / Hosp / Med Insurance	148,949.37	170,300.00	135,917.79	-	135,917.79	164,100.00	(6,200.00)	96%	
100-5210-510-5122	Benefits / Vision Care Insurance	2,135.06	2,300.00	1,907.65	-	1,907.65	2,300.00	-	100%	
100-5210-510-5124	Benefits / EAP	198.39	300.00	217.96	-	217.96	300.00	-	100%	
100-5210-510-5100	Benefits / Deferred Comp-ER Match	15,661.59	17,600.00	13,465.05	-	13,465.05	17,600.00	-	100%	
100-5210-510-5105	Expenses / PERS-Pension Classic	75,121.74	80,300.00	61,145.77	-	61,145.77	97,600.00	17,300.00	122%	
100-5210-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	6,758.59	9,400.00	7,298.85	-	7,298.85	10,100.00	700.00	107%	
100-5210-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	48,332.92	51,700.00	39,376.03	-	39,376.03	54,800.00	3,100.00	106%	
100-5210-510-5103	Expenses / Workers Comp Ins	36,152.67	39,100.00	31,737.48	-	31,737.48	43,900.00	4,800.00	112%	
100-5210-510-5109	Expense / PERS - Pension Expense - GASB 68	(75,665.10)	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>339,537.57</b>	<b>455,800.00</b>	<b>359,569.74</b>	<b>-</b>	<b>359,569.74</b>	<b>478,200.00</b>	<b>22,400.00</b>	<b>105%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,186,134.47</b>	<b>1,407,100.00</b>	<b>1,080,185.87</b>	<b>-</b>	<b>1,080,185.87</b>	<b>1,477,700.00</b>	<b>70,600.00</b>	<b>105%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
Treatment and Distribution training, certification and renewal for 8 employees.		5,000.00	561.17		561.17	5,000.00			Hazwoper, contact hour classes, cert. and cert. renewals.
100-5210-515-5200 Expenses / Training	2,702.46	5,000.00	561.17	-	561.17	5,000.00	-	100%	
Uniforms and safety boots for 8 employees.		4,000.00	2,866.64		2,866.64	4,000.00			
100-5210-536-5475 Operating Supplies / Uniforms	3,863.28	4,000.00	2,866.64	-	2,866.64	4,000.00	-	100%	
Conference Expenses		1,000.00	23.21		23.21	1,000.00			Tri-State for 1 staff.
100-5210-515-5202 Miscellaneous / Trans/Meals/Lodging	-	1,000.00	23.21	-	23.21	1,000.00	-	100%	
Well and booster pump flow meter testing		15,000.00	4,290.00	3,629.63	7,919.63	15,000.00			More meter testing perform close to year end. No budget increase needed.
100-5210-525-5321 Meter Testing	-	15,000.00	4,290.00	3,629.63	7,919.63	15,000.00	-	100%	
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.		5,500.00	1,469.25		1,469.25	6,000.00			Contract expiring - expected rise in laboratory costs due to inflation. Title 22 for BLF wells and UCMR 5.
100-5210-525-5301 Professional Services / Lab Tests	4,773.50	5,500.00	1,469.25	-	1,469.25	6,000.00	500.00	109%	
BLF: 12.5% Sodium Hypochlorite for wellhead chlorination. P17080 Wells without wellhead treatment: Sodium Hypochlorite for wellhead chlorination. P17010		115,000.00	105,503.29	95.90	105,599.19	125,000.00			Increase from last fiscal year based on recent and expected increases in chemical costs.
100-5210-530-5401 Operating Supplies / Chemicals	97,289.37	115,000.00	105,503.29	95.90	105,599.19	125,000.00	10,000.00	109%	
Reservoirs cleaning and inspection for tanks. Cleaning supplies for pump stations & Wells		25,000.00	20,846.81		20,846.81	30,000.00			Increase from last fiscal year based on Encanto Booster sampling this coming year.
Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.		30,000.00	19,149.02		19,149.02	35,000.00			Increase from last fiscal year based on Encanto Booster sampling this coming year.
Electrical and instrumentation repairs.		10,500.00	13,830.68		13,830.68	25,000.00			Increase from last fiscal year based on Encanto Booster sampling this coming year.
Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvacs, fencing, etc.		217,000.00	98,136.20	94,256.91	192,393.11	250,000.00			Increase from last fiscal year based on Encanto Booster sampling this coming year.
100-5210-540-5614 Repair & Maintenance / Structures / Facility	251,095.92	282,500.00	151,962.71	94,256.91	246,219.62	340,000.00	57,500.00	120%	
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			Increase from last fiscal year based on increased frequency of Tesco service requests.
100-5210-525-5306 Outside Labor / Contractors/Telemetry	1,171.52	-	-	-	-	5,000.00	5,000.00	0%	
Annual cost for electrical service at all District facilities, i.e., HQs, well, booster station, and reservoir sites.		3,140,000.00	1,996,715.68		1,996,715.68	3,140,000.00			No Budget increase requested versus current year's budget based on well usage and demand.
100-5210-550-5652 Utility Services / Electric	2,869,546.54	3,140,000.00	1,996,715.68	-	1,996,715.68	3,140,000.00	-	100%	
City water service at East Complex.		450.00	431.37		431.37	450.00			
100-5210-550-5655 Utility Services / Water	498.03	450.00	431.37	-	431.37	450.00	-	100%	
CUPA permits and misc. Fire Dept permits.		-	-		-	-			
100-5210-536-5473 Miscellaneous / Permits & Fees	-	-	-	-	-	-	-	0%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>3,230,940.62</b>	<b>3,568,450.00</b>	<b>2,263,823.32</b>	<b>97,982.44</b>	<b>2,361,805.76</b>	<b>3,641,450.00</b>	<b>73,000.00</b>	<b>102%</b>	
<b>Total Expenses: Production - Pumping - 5210</b>	<b>4,417,075.09</b>	<b>4,975,550.00</b>	<b>3,344,009.19</b>	<b>97,982.44</b>	<b>3,441,991.63</b>	<b>5,119,150.00</b>	<b>143,600.00</b>	<b>103%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Water Quality Department - 5310</b>										
100-5310-500-5001	Salaries & Wages / Full Time	262,791.69	348,200.00	218,061.48	-	218,061.48	367,200.00	19,000.00	105%	
100-5310-500-5003	Salaries & Wages / Overtime	8,253.31	10,000.00	6,814.49	-	6,814.49	10,000.00	-	100%	
100-5310-500-5004	Salaries & Wages / On Call	1,751.69	3,100.00	1,374.98	-	1,374.98	3,100.00	-	100%	
100-5310-500-5021	Salaries & Wages / Class A Drivers License	311.50	700.00	338.50	-	338.50	-	-	0%	
100-5310-500-5020	Salaries & Wages / Bilingual Compensation	326.50	700.00	513.50	-	513.50	700.00	-	100%	
	<b>Subtotal: Payroll Expenses</b>	<b>273,434.69</b>	<b>362,700.00</b>	<b>227,102.95</b>	<b>-</b>	<b>227,102.95</b>	<b>381,000.00</b>	<b>18,300.00</b>	<b>105%</b>	
100-5310-510-5101	Benefits / FICA	17,687.70	22,200.00	14,396.58	-	14,396.58	22,900.00	700.00	103%	
100-5310-510-5102	Benefits / Medicare	4,136.67	5,200.00	3,366.93	-	3,366.93	5,400.00	200.00	104%	
100-5310-510-5123	Benefits / Disability Insurance	899.23	1,500.00	727.33	-	727.33	1,100.00	(400.00)	73%	
100-5310-510-5125	Benefits / Life Insurance	1,164.60	1,700.00	1,000.93	-	1,000.93	1,600.00	(100.00)	94%	
100-5310-510-5121	Benefits / Dental	5,060.58	8,500.00	5,079.00	-	5,079.00	8,100.00	(400.00)	95%	
100-5310-510-5120	Benefits / Hosp / Med Insurance	58,311.69	100,400.00	56,629.74	-	56,629.74	96,200.00	(4,200.00)	96%	
100-5310-510-5122	Benefits / Vision Care Insurance	690.60	1,000.00	635.40	-	635.40	1,000.00	-	100%	
100-5310-510-5124	Benefits / EAP	64.38	100.00	72.60	-	72.60	100.00	-	100%	
100-5310-510-5100	Benefits / Deferred Comp-ER Match	4,297.70	7,800.00	3,594.50	-	3,594.50	7,800.00	-	100%	
100-5310-510-5105	Expenses / PERS-Pension Classic	8,650.77	9,300.00	7,165.55	-	7,165.55	11,200.00	1,900.00	120%	
100-5310-510-5106	PERS-Pension / Employer PEPR-2nd Tier	13,300.81	19,300.00	10,925.01	-	10,925.01	20,900.00	1,600.00	108%	
100-5310-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	5,565.87	6,000.00	4,614.43	-	4,614.43	6,300.00	300.00	105%	
100-5310-510-5103	Expenses / Workers Comp Ins	12,887.91	14,500.00	11,465.40	-	11,465.40	18,700.00	4,200.00	129%	
100-5310-510-5109	Expense / PERS - Pension Expense - GASB 68	(20,285.32)	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>112,433.19</b>	<b>197,500.00</b>	<b>119,673.40</b>	<b>-</b>	<b>119,673.40</b>	<b>201,300.00</b>	<b>3,800.00</b>	<b>102%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>385,867.88</b>	<b>560,200.00</b>	<b>346,776.35</b>	<b>-</b>	<b>346,776.35</b>	<b>582,300.00</b>	<b>22,100.00</b>	<b>104%</b>	

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GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
	Department Training for staff of 4		4,675.00	1,041.47		1,041.47	3,600.00			Expect tHazardous Waste Operations and Emergency Response training, \$1,000. Workshop \$400, backflow training for supervisor and certs for staff \$2,200.
100-5310-515-5200	Expenses / Training	3,164.03	4,675.00	1,041.47	-	1,041.47	3,600.00	(1,075.00)	77%	
	Uniforms and safety boots for 4 employees		2,500.00	1,675.75		1,675.75	3,125.00			Expect to increase staffing by one.
100-5310-536-5475	Operating Supplies / Uniforms	2,437.46	2,500.00	1,675.75	-	1,675.75	3,125.00	625.00	125%	
	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.		35,000.00	12,761.50	11,950.00	24,711.50	40,000.00			Contract expiring - expected rise and laboratory costs due to inflation. In addition, Quarterly PFAS sampling has been added per DDW requirement.
	Routine lab cost for distribution sampling. Misc. Sampling		30,000.00	26,325.00	1,500.00	27,825.00	35,000.00			Contract expiring - expected rise and laboratory costs due to inflation.
100-5310-525-5314	Professional Services / Lab Tests	43,394.50	65,000.00	39,086.50	13,450.00	52,536.50	75,000.00	10,000.00	115%	
	Lead service line inventory		-	420.00		420.00	70,000.00			Lead Service Line inventory and replacement (\$50K for contractor, \$5K for sampling kits) and periodic use of outside backflow testers until position is filled (\$15K).
100-5310-525-5319	Outside Labor / Contractors	-	-	420.00	-	420.00	70,000.00	70,000.00	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.		7,000.00	4,036.88		4,036.88	7,000.00			Trending on target
100-5310-530-5401	Operating Supplies / Chemicals	5,403.27	7,000.00	4,036.88	-	4,036.88	7,000.00	-	100%	
	Special labels and supplies for sampling			-		-	1,000.00			New GL Account for supplies
100-5310-530-5407	Operating Supplies / Shop	-	-	-	-	-	1,000.00	1,000.00	0%	
	Repair or replace sample stations.		2,500.00			-				
	Calibration of hydrant meters. Calibration of backflows.		10,000.00	9,661.22		9,661.22	10,000.00			Trending on target
100-5310-540-5614	Repair & Maintenance / Structures / Facility	13,011.92	12,500.00	9,661.22	-	9,661.22	10,000.00	(2,500.00)	80%	
	Replace stolen hydrant meters, replacement of damaged hydrants		50,000.00	34,789.56		34,789.56	50,000.00			Inflation on equipment and parts. R/R hydrant meters. \$1,700/each. R/R backflow devices, \$1,700/each.
100-5310-540-5602	Repair & Maintenance / Equipment	19,460.95	50,000.00	34,789.56	-	34,789.56	50,000.00	-	100%	
	Travel and meal training expenses		500.00	874.27		874.27	-			
100-5310-515-5202	Miscellaneous / Trans/Meals/Lodging	-	500.00	874.27	-	874.27	-		175%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>86,872.13</b>	<b>142,175.00</b>	<b>91,585.65</b>	<b>13,450.00</b>	<b>105,035.65</b>	<b>218,725.00</b>	<b>76,550.00</b>	<b>154%</b>	
	<b>Total Expenses: Water Quality Department - 5310</b>	<b>472,740.01</b>	<b>702,375.00</b>	<b>438,362.00</b>	<b>13,450.00</b>	<b>451,812.00</b>	<b>801,025.00</b>	<b>98,650.00</b>	<b>114%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Water Treatment - Perchlorate - 5320</b>										
	PERCHLORATE - DISTRICT WELLS 18A, 41, 42, 16 & 17: Electricity costs for plant operations		250,000.00	161,702.19		161,702.19	450,000.00			The budget for last fiscal year was lowered due to limited use of Well 18A & 41, 42 increased use is expected this coming year.
100-5320-550-5652	Utility Services / Electric	179,941.54	250,000.00	161,702.19	-	161,702.19	450,000.00	200,000.00	180%	
	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	12,417.25		12,417.25	25,000.00			Standard sampling, bringing up 18A, title 22 for 18A
100-5320-525-5314	Professional Services / Lab Tests	16,894.75	25,000.00	12,417.25	-	12,417.25	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	7,487.84	17,512.16	25,000.00	35,000.00			The increase from the prior fiscal year is based on recent and expected increases in chemical costs and planned increase in use of Well 41.
100-5320-530-5401	Operating Supplies / Chemicals	3,718.61	25,000.00	7,487.84	17,512.16	25,000.00	35,000.00	10,000.00	140%	
							300,000.00			A resin exchange for vessels 1A and 2A is needed as indicated in sampling results.
100-5320-530-5404	Operating Supplies / Resin Exchange	304,454.48	-	-	-	-	300,000.00	0%		
	Repair and Replace pump motors, as needed. Cartridge filters and miscellaneous equipment.		20,000.00	-	-	-	20,000.00			Repair and Replace pump motors, as needed. Cartridge filters and miscellaneous equipment.
100-5320-540-5614	Repair & Maintenance / Structures / Facility	22,669.11	20,000.00	-	-	-	20,000.00	-	100%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>527,678.49</b>	<b>320,000.00</b>	<b>181,607.28</b>	<b>17,512.16</b>	<b>199,119.44</b>	<b>830,000.00</b>	<b>510,000.00</b>	<b>259%</b>	
	<b>Total Expenses: Water Treatment - Perchlorate- 5320</b>	<b>527,678.49</b>	<b>320,000.00</b>	<b>181,607.28</b>	<b>17,512.16</b>	<b>199,119.44</b>	<b>830,000.00</b>	<b>510,000.00</b>	<b>259%</b>	



### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Water Treatment - FBR - 5350</b>										
100-5350-500-5001	Salaries & Wages / Full Time	212,135.75	425,700.00	320,002.78	-	320,002.78	445,700.00	20,000.00	105%	
100-5350-500-5003	Salaries & Wages / Overtime	31,433.69	30,000.00	14,777.34	-	14,777.34	30,000.00	-	100%	
100-5350-500-5004	Salaries & Wages / On Call	20,525.70	20,000.00	17,557.92	-	17,557.92	20,000.00	-	100%	
100-5350-500-5021	Salaries & Wages / Class A Drivers License	-	700.00	525.00	-	525.00	700.00	-	100%	
100-5350-500-5020	Salaries & Wages / Bilingual Compensation	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>264,095.14</b>	<b>476,400.00</b>	<b>352,863.04</b>	<b>-</b>	<b>352,863.04</b>	<b>496,400.00</b>	<b>20,000.00</b>	<b>104%</b>	
100-5350-510-5101	Benefits / FICA	17,108.32	26,900.00	22,190.06	-	22,190.06	26,700.00	(200.00)	99%	
100-5350-510-5102	Benefits / Medicare	4,001.14	6,300.00	5,189.59	-	5,189.59	6,200.00	(100.00)	98%	
100-5350-510-5123	Benefits / Disability Insurance	816.84	1,500.00	1,170.40	-	1,170.40	1,400.00	(100.00)	93%	
100-5350-510-5125	Benefits / Life Insurance	898.02	1,700.00	1,325.38	-	1,325.38	1,600.00	(100.00)	94%	
100-5350-510-5121	Benefits / Dental	2,595.36	6,300.00	4,813.50	-	4,813.50	6,000.00	(300.00)	95%	
100-5350-510-5120	Benefits / Hosp / Med Insurance	48,502.54	98,200.00	76,536.78	-	76,536.78	96,200.00	(2,000.00)	98%	
100-5350-510-5122	Benefits / Vision Care Insurance	589.04	1,100.00	826.02	-	826.02	1,000.00	(100.00)	91%	
100-5350-510-5124	Benefits / EAP	54.87	100.00	94.42	-	94.42	100.00	-	100%	
100-5350-510-5100	Benefits / Deferred Comp-ER Match	3,909.00	7,800.00	4,656.00	-	4,656.00	7,800.00	-	100%	
100-5350-510-5105	Expenses / PERS-Pension Classic	20,452.14	35,900.00	28,407.80	-	28,407.80	42,500.00	6,600.00	118%	
100-5350-510-5106	PERS-Pension / Employer PEPR-2nd Tier	1,886.06	5,600.00	4,194.81	-	4,194.81	6,200.00	600.00	111%	
100-5350-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	13,158.70	23,100.00	18,294.02	-	18,294.02	23,900.00	800.00	103%	
100-5350-510-5109	Expense / PERS - Pension Expense - GASB 68	(20,642.59)	-	-	-	-	-	-	0%	
100-5350-510-5103	Expenses / Workers Comp Ins	12,027.07	21,000.00	17,589.04	-	17,589.04	21,800.00	800.00	104%	
	<b>Subtotal: Benefits Expenses</b>	<b>105,356.51</b>	<b>235,500.00</b>	<b>185,287.82</b>	<b>-</b>	<b>185,287.82</b>	<b>241,400.00</b>	<b>5,900.00</b>	<b>103%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>369,451.65</b>	<b>711,900.00</b>	<b>538,150.86</b>	<b>-</b>	<b>538,150.86</b>	<b>737,800.00</b>	<b>25,900.00</b>	<b>104%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
Treatment and Distribution Cert./Renewal. Training for staff of 4		1,725.00	613.75		613.75	2,500.00			Haz-whopper, CEU, 4 x \$450.00 = \$1800.00; contact hour classes and cert. and cert. renewals.
100-5350-515-5200 Expenses / Training	872.72	1,725.00	613.75	-	613.75	2,500.00	775.00	145%	
FBR Thermo, TOC Analyzer & Hach consumables and support. Collins Filters. FBR WELL 6 & 11: Air Conditioning service and VFD Maintenance. Annual fire sprinkler testing. FBR Calibration of flow meters and on-line analyzer's. Change out service for FBR air scrubber.		70,225.00	66,055.05	2,312.92	68,367.97	70,225.00			FBR Thermo, TOC Analyzer & Hach consumables and support. Collins Filters. FBR WELL 6 & 11: Air Conditioning service and VFD Maintenance. Annual fire sprinkler testing. FBR Calibration of flow meters and on-line analyzer's. Change out service for FBR air scrubber.
FBR Components for online compressors and blowers parts. Kaeser Blowers. Tech support for SCADA for FBR.		25,850.00	5,492.69		5,492.69	25,850.00			FBR Components for online compressors and blowers parts. Kaeser Blowers. Tech support for SCADA for FBR.
Annual water quality monitoring to comply with Geo Logic requirements.		9,900.00			-	9,900.00			Annual water quality monitoring to comply with Geo Logic requirements.
100-5350-525-5340 Professional Services / Other Consultants	89,789.57	105,975.00	71,547.74	2,312.92	73,860.66	105,975.00	-	100%	
Uniforms and boots for 4 employees.		2,000.00	2,061.45		2,061.45	2,100.00			
100-5350-536-5475 Operating Supplies / Uniforms	1,557.38	2,000.00	2,061.45	-	2,061.45	2,100.00	100.00	105%	
Electricity costs for FBR plant operations.		200,000.00	165,182.63		165,182.63	200,000.00			No Budget increase requested from current year's budget based on Plant usage
Electricity costs for Well 6 & 11 operations.		250,000.00	212,219.07		212,219.07	250,000.00			
100-5350-550-5652 Utility Services / Electric	442,941.66	450,000.00	377,401.70	-	377,401.70	450,000.00	-	100%	
FBR: Valve positioners, VFD A/C, Miscellaneous tools and maintenance.					-				Costs included in Repair & Maintenance GL Account.
100-5350-540-5600 Other Miscellaneous / District Cost	26,010.58	-	-	-	-	-	-	0%	
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. FBR		30,000.00	33,270.96	3,220.00	36,490.96	40,000.00			Contract expiring - expected increase in laboratory costs. New test, Quarterly PFAS sampling added per DDW.
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Wells 6 & 11		20,000.00	8,805.00	500.00	9,305.00	20,000.00			Contract expiring - expected increase in laboratory costs. New test, Quarterly PFAS sampling added per DDW.
100-5350-525-5314 Professional Services / Lab Tests	47,864.25	50,000.00	42,075.96	3,720.00	45,795.96	60,000.00	10,000.00	120%	
FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.		40,000.00	30,061.40	9,938.60	40,000.00	35,000.00			FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.
FBR: Acetic Acid is delivered monthly		335,000.00	235,096.69	179,903.31	415,000.00	212,670.00			FBR: Acetic Acid is delivered monthly. Negotiated a lower price for future deliveries.
FBR Polymer cationic deliveries for DAF. 12 drums a year.		24,000.00	5,014.97	18,985.03	24,000.00	32,000.00			FBR Polymer cationic deliveries for DAF. 12 drums a year.
FBR: Chlorine.		42,000.00	15,117.88	26,882.12	42,000.00	40,000.00			FBR: Chlorine.
FBR: Phosphoric Acid is delivered monthly.		48,000.00	10,892.68	37,107.32	48,000.00	44,000.00			FBR: Phosphoric Acid is delivered monthly.
Reagents countertop testing		5,000.00	1,235.34		1,235.34	5,000.00			Reagents countertop testing
100-5350-530-5401 Operating Supplies / Chemicals	449,271.69	494,000.00	297,418.96	272,816.38	570,235.34	368,670.00	(125,330.00)	75%	

West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
	Cactus Basin No. 2 Maintenance		50,000.00	25,646.00		25,646.00	50,000.00			Cactus Basin No. 2 Maintenance
	GAC Media for the FBR reactors and/or scrubbers.		40,000.00	69,978.78		69,978.78	12,000.00			GAC scrubbers, \$6000/each/annually
	Repair and replacement of pumps and motors.		140,000.00	88,957.61	12,075.18	101,032.79	140,000.00			Repair and replacement of pumps and motors.
100-5350-540-5614	Repair & Maintenance / Structures / Facility	192,558.37	230,000.00	184,582.39	12,075.18	196,657.57	202,000.00	(28,000.00)	88%	
	Chlorination equipment for FBR					-				
100-5350-540-5602	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	-	-	0%	
	Vector control for Cactus Basin No. 2		5,000.00	600.00	1,080.00	1,680.00	5,000.00			Vector control for Cactus Basin No. 2 and surrounding area.
	Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.		10,000.00	11,658.00		11,658.00	12,000.00			Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.
	Rialto Discharge Fees		30,000.00	24,945.00		24,945.00	30,000.00			Rialto Discharge Fees
	Cactus Basin No. 2. 1-time mitigation cost.					-				
100-5350-536-5473	Miscellaneous / Permits & Fees	105,772.69	45,000.00	37,203.00	1,080.00	38,283.00	47,000.00	2,000.00	104%	
	Travel and meal training expenses		1,000.00			-	1,200.00			Tri-State Conference for 1 staff member.
100-5350-515-5202	Miscellaneous / Trans/Meals/Lodging	-	1,000.00	-	-	-	1,200.00		0%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,358,509.16</b>	<b>1,379,700.00</b>	<b>1,012,904.95</b>	<b>292,004.48</b>	<b>1,304,909.43</b>	<b>1,239,445.00</b>	<b>(140,255.00)</b>	<b>90%</b>	
	<b>Total Expenses: Water Treatment - FBR/FXB - 5350</b>	<b>1,727,960.81</b>	<b>2,091,600.00</b>	<b>1,551,055.81</b>	<b>292,004.48</b>	<b>1,843,060.29</b>	<b>1,977,245.00</b>	<b>(114,355.00)</b>	<b>95%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Water Treatment - Roemer/Arsenic - 5390</b>										
100-5390-500-5001	Salaries & Wages / Full Time	443,679.81	310,000.00	238,406.94	-	238,406.94	314,900.00	4,900.00	102%	
100-5390-500-5003	Salaries & Wages / Overtime	34,535.43	50,000.00	41,472.45	-	41,472.45	50,000.00	-	100%	
100-5390-500-5004	Salaries & Wages / On Call	23,701.90	23,000.00	19,648.29	-	19,648.29	23,000.00	-	100%	
100-5390-500-5021	Salaries & Wages / Class A Drivers License	1,303.00	700.00	252.00	-	252.00	-	(700.00)	0%	
100-5390-500-5020	Salaries & Wages / Bilingual Compensation	1,303.00	1,300.00	1,027.00	-	1,027.00	1,300.00	-	100%	
	<b>Subtotal: Payroll Expenses</b>	<b>504,523.14</b>	<b>385,000.00</b>	<b>300,806.68</b>	<b>-</b>	<b>300,806.68</b>	<b>389,200.00</b>	<b>4,200.00</b>	<b>101%</b>	
100-5390-510-5101	Benefits / FICA	30,653.91	19,700.00	19,011.38	-	19,011.38	19,400.00	(300.00)	98%	
100-5390-510-5102	Benefits / Medicare	7,169.01	4,600.00	4,446.17	-	4,446.17	4,500.00	(100.00)	98%	
100-5390-510-5123	Benefits / Disability Insurance	1,500.08	1,100.00	819.44	-	819.44	1,100.00	-	100%	
100-5390-510-5125	Benefits / Life Insurance	1,543.25	1,200.00	896.01	-	896.01	1,200.00	-	100%	
100-5390-510-5121	Benefits / Dental	6,742.00	4,600.00	4,196.81	-	4,196.81	4,800.00	200.00	104%	
100-5390-510-5120	Benefits / Hosp / Med Insurance	99,360.30	81,200.00	67,483.83	-	67,483.83	80,000.00	(1,200.00)	99%	
100-5390-510-5122	Benefits / Vision Care Insurance	982.22	800.00	655.13	-	655.13	800.00	-	100%	
100-5390-510-5124	Benefits / EAP	95.31	100.00	74.82	-	74.82	100.00	-	100%	
100-5390-510-5100	Benefits / Deferred Comp-ER Match	7,623.00	5,900.00	4,570.95	-	4,570.95	5,900.00	-	100%	
100-5390-510-5105	Expenses / PERS-Pension Classic	44,355.95	31,900.00	25,100.02	-	25,100.02	38,200.00	6,300.00	120%	
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	28,538.37	20,500.00	16,163.82	-	16,163.82	21,400.00	900.00	104%	
100-5390-510-5109	Expense / PERS - Pension Expense - GASB 68	(40,989.06)	-	-	-	-	-	-	0%	
100-5390-510-5103	Expenses / Workers Comp Ins	21,983.81	15,100.00	14,451.49	-	14,451.49	15,800.00	700.00	105%	
	<b>Subtotal: Benefits Expenses</b>	<b>209,558.15</b>	<b>186,700.00</b>	<b>157,869.87</b>	<b>-</b>	<b>157,869.87</b>	<b>193,200.00</b>	<b>6,500.00</b>	<b>103%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>714,081.29</b>	<b>571,700.00</b>	<b>458,676.55</b>	<b>-</b>	<b>458,676.55</b>	<b>582,400.00</b>	<b>10,700.00</b>	<b>102%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
	Treatment and Distribution Cert./Renewal. Training for staff of 4		1,350.00	718.25	718.25	2,000.00			Haz-whopper, CEU, 3 x \$450.00 = \$1350.00, contact hour classes, certs. and cert. renewals.
100-5390-515-5200	Expenses / Training	310.00	1,350.00	718.25	-	718.25	2,000.00	650.00	148%
	Trident filter SCADA configation, equipment installation, etc.		25,000.00	23,274.24	248.96	23,523.20	25,000.00		Trident filter SCADA configation, equipment installation, etc.
	PM contract for Total Organic Carbon and HACH analyzers.		31,500.00	17,811.87	26,103.25	43,915.12	30,000.00		PM contract for Total Organic Carbon and HACH analyzers.
	PM for Q air for compressors and blowers.		25,000.00			-	25,000.00		PM for Q air for compressors and blowers.
100-5390-525-5340	Professional Services / Other Consultants	47,619.18	81,500.00	41,086.11	26,352.21	67,438.32	80,000.00	(1,500.00)	98%
	Filter survey for 2 Trident filters.		1,000.00	495.55		495.55	13,000.00		\$13K to do 2 Trident Filters surveys to analyze condition.
100-5390-525-5315	Professional Services / Misc Studies	-	1,000.00	495.55	-	495.55	13,000.00	12,000.00	1300%
	Uniforms and safety boots for 4 employees		2,000.00	2,123.73		2,123.73	2,500.00		
100-5390-536-5475	Operating Supplies / Uniforms	2,590.27	2,000.00	2,123.73	-	2,123.73	2,500.00	500.00	125%
	ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.		650,000.00	494,118.02		494,118.02	700,000.00		ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.
100-5390-550-5652	Utility Services / Electric	502,694.20	650,000.00	494,745.75	-	494,745.75	700,000.00	50,000.00	108%
	Trash services.		3,200.00	2,365.74		2,365.74	3,200.00		
100-5390-550-5654	Utility Services / Trash	3,154.32	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	990.13		990.13	935.00		
100-5390-550-5653	Utility Services / Gas	492.45	700.00	990.13	-	990.13	935.00	235.00	134%
	Janitorial Services at Roemer Plant		9,000.00	8,178.21	1,480.00	9,658.21	10,000.00		
100-5390-525-5313	Professional Services / Janitorial	9,837.07	9,000.00	8,178.21	1,480.00	9,658.21	10,000.00	1,000.00	111%
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T		2,760.00	2,674.18		2,674.18	3,000.00		
100-5390-550-5650	Communication Services / Telephone	4,150.84	2,760.00	2,674.18	-	2,674.18	3,000.00	240.00	109%
	Hydroelectric Plant Operations and Maintenance Cost.		9,000.00		1,370.00	1,370.00	5,000.00		Hydroelectric Plant Operations and Maintenance Cost.
	Misc District Cost repair and replacement		30,000.00	12,891.35	21,984.60	34,875.95	34,000.00		Misc District Cost repair and replacement. Rialto doesn't pay maintenance for filters 4, 5, and 6.
100-5390-540-5600	Other Miscellaneous / District Cost	49,936.79	39,000.00	12,891.35	23,354.60	36,245.95	39,000.00	-	100%

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GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 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	17,634.25		17,634.25	35,000.00			Addition of sludge sampling, UCMR 5, contract expiring-expecting increase in lab costs.
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations		5,000.00	607.09		607.09	6,500.00			Contract expiring - expecting increase in lab sampling. Additional sampling for start-up. Title 22 for Well 2, \$2,500.
100-5390-525-5314	Professional Services / Lab Tests	28,492.02	40,000.00	18,241.34	-	18,241.34	41,500.00	1,500.00	104%	
	ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds		87,500.00	43,647.24		43,647.24	90,000.00			ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds
	ARSENIC: \$3,500 per removal		32,000.00	8,613.90		8,613.90	25,000.00			Arsenic sludge hauling and disposal.
100-5390-525-5317	Professional Services / Sludge Disposal	228,185.38	119,500.00	52,261.14	-	52,261.14	115,000.00	(4,500.00)	96%	
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment -		90,000.00	81,298.64	8,701.36	90,000.00	90,000.00			ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment -
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant.		140,000.00	59,569.00	80,431.00	140,000.00	114,000.00			ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant.
	Reagents countertop testing		5,000.00	4,522.48		4,522.48	5,000.00			Reagents countertop testing
	Arsenic Plant: Ferric Chemical			3,279.28	250.00	3,529.28	9,450.00			Ferric for the Arsenic Treatment Plant
100-5390-530-5401	Operating Supplies / Chemicals	127,220.70	235,000.00	148,669.40	89,382.36	238,051.76	218,450.00	(16,550.00)	93%	
100-5390-530-5400	Operating Supplies / Carbon Exchange	-	-	-	-	-	-	-	0%	
	Rehab effluent pump, chemical pump, blowers, etc. Consumable items. Repair and replacement of OPR Water facility		235,500.00	136,060.28	66,979.31	203,039.59	220,000.00			Rehab effluent pump, chemical pump, blowers, etc. Consumable items. Repair and replacement of ORP Water Facility. Pretreatment actuators, UV system, 24-inch valves, etc.
100-5390-540-5614	Repair & Maintenance / Structures / Facility	143,285.19	235,500.00	136,060.28	66,979.31	203,039.59	220,000.00	(15,500.00)	93%	
	Repair or replace chlorine pumps and parts.			-		-				
100-5390-540-5602	Repair & Maintenance / Chlorination Equipment	1,185.66	-	-	-	-	-	-	0%	
	Travel and meal training expenses		1,000.00				1,200.00			Tri-State for 1 staff member.
100-5390-515-5202	Miscellaneous / Trans/Meals/Lodging	-	1,000.00	-	-	-	1,200.00	200.00	120%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,149,154.07</b>	<b>1,421,510.00</b>	<b>921,501.16</b>	<b>207,548.48</b>	<b>1,129,049.64</b>	<b>1,449,785.00</b>	<b>28,275.00</b>	<b>102%</b>	
	<b>Total Expenses: Water Treatment - Roemer/Arsenic - 5390</b>	<b>1,863,235.36</b>	<b>1,993,210.00</b>	<b>1,380,177.71</b>	<b>207,548.48</b>	<b>1,587,726.19</b>	<b>2,032,185.00</b>	<b>38,975.00</b>	<b>102%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Maintenance - Transmission and Distribution - 5410</b>										
100-5410-500-5001	Salaries & Wages / Full Time	702,655.76	823,000.00	610,188.33	-	610,188.33	898,100.00	75,100.00	109%	
100-5410-500-5003	Salaries & Wages / Overtime	61,808.23	60,000.00	55,069.48	-	55,069.48	60,000.00	-	100%	
100-5410-500-5004	Salaries & Wages / On Call	6,226.84	20,000.00	6,568.19	-	6,568.19	10,000.00	(10,000.00)	50%	
100-5410-500-5021	Salaries & Wages / Class A Drivers License	2,756.13	3,300.00	2,154.00	-	2,154.00	3,900.00	600.00	118%	
100-5410-500-5020	Salaries & Wages / Bilingual Compensation	1,288.00	1,300.00	1,714.50	-	1,714.50	2,600.00	1,300.00	200%	
	<b>Subtotal: Payroll Expenses</b>	<b>774,734.96</b>	<b>907,600.00</b>	<b>675,694.50</b>	<b>-</b>	<b>675,694.50</b>	<b>974,600.00</b>	<b>67,000.00</b>	<b>107%</b>	
100-5410-510-5101	Benefits / FICA	48,683.71	52,800.00	42,772.47	-	42,772.47	56,500.00	3,700.00	107%	
100-5410-510-5102	Benefits / Medicare	11,385.77	12,300.00	10,003.29	-	10,003.29	13,200.00	900.00	107%	
100-5410-510-5123	Benefits / Disability Insurance	2,494.49	3,900.00	2,105.27	-	2,105.27	3,000.00	(900.00)	77%	
100-5410-510-5125	Benefits / Life Insurance	3,716.06	5,200.00	3,332.79	-	3,332.79	4,700.00	(500.00)	90%	
100-5410-510-5121	Benefits / Dental	10,959.64	17,400.00	9,367.77	-	9,367.77	15,200.00	(2,200.00)	87%	
100-5410-510-5120	Benefits / Hosp / Med Insurance	160,273.73	221,500.00	130,973.36	-	130,973.36	199,000.00	(22,500.00)	90%	
100-5410-510-5122	Benefits / Vision Care Insurance	2,486.00	3,100.00	2,223.90	-	2,223.90	3,000.00	(100.00)	97%	
100-5410-510-5124	Benefits / EAP	245.54	400.00	254.40	-	254.40	400.00	-	100%	
100-5410-510-5100	Benefits / Deferred Comp-ER Match	13,287.59	23,400.00	11,672.00	-	11,672.00	23,400.00	-	100%	
100-5410-510-5105	Expenses / PERS-Pension Classic	30,159.08	32,400.00	25,661.15	-	25,661.15	39,900.00	7,500.00	123%	
100-5410-510-5106	PERS-Pension / Employer PEPR-2nd Tier	30,617.63	38,300.00	27,351.15	-	27,351.15	43,500.00	5,200.00	114%	
100-5410-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	19,404.12	20,900.00	16,525.13	-	16,525.13	22,400.00	1,500.00	107%	
100-5410-510-5103	Expenses / Workers Comp Ins	32,481.22	36,800.00	31,154.64	-	31,154.64	45,600.00	8,800.00	124%	
100-5410-510-5109	Expense / PERS - Pension Expense - GASB 68	(56,163.38)	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>310,031.20</b>	<b>468,400.00</b>	<b>313,397.32</b>	<b>-</b>	<b>313,397.32</b>	<b>469,800.00</b>	<b>1,400.00</b>	<b>100%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,084,766.16</b>	<b>1,376,000.00</b>	<b>989,091.82</b>	<b>-</b>	<b>989,091.82</b>	<b>1,444,400.00</b>	<b>68,400.00</b>	<b>105%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 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.		9,100.00	7,736.70	7,736.70	2,000.00			Cert. and cert. renewals for 12 personnel.
100-5410-515-5200	Expenses / Training	3,240.55	9,100.00	7,736.70	-	2,000.00	(7,100.00)	22%	
	Uniforms. This is the calculation for 12 staff members. There are new employees.		9,200.00	6,407.98	6,407.98	9,200.00			District to change uniform provider might increase price and 12 staff for boot reimbursement
100-5410-536-5475	Operating Supplies / Uniforms	7,233.62	9,200.00	6,407.98	-	9,200.00	-	100%	
	Travel and meal training expenses					600.00			1 day work shop for multiple staff.
100-5410-515-5202	Miscellaneous / Trans/Meals/Lodging	-	-	-	-	600.00		0%	
	All materials in the inventory stock room. Water pipe, valves, clamps, flex couplings, meter boxes, etc.		440,000.00	301,203.29	12,281.10	313,484.39	400,000.00		Increase stockroom supply and emergency repairs and increase in parts pricing
100-5410-540-5605	Repair & Maintenance / Domestic Mains	356,046.59	440,000.00	301,203.29	12,281.10	313,484.39	400,000.00	(40,000.00)	91%
	Repair or replace damaged or hit hydrants.		86,000.00	78,359.78		78,359.78	86,000.00		Hydrant repair and or upgrades after traffic collision or leaks
100-5410-540-5606	Repair & Maintenance / Fire Hydrants	57,383.67	86,000.00	78,359.78	-	78,359.78	86,000.00	-	100%
	Shop Supplies- include now Sand, Type 2 Base and Temp. Asphalt.		20,250.00	17,079.73		17,079.73	20,000.00		Emergency repairs, road repairs leading to rural sites and new cold mix being used will increase usage
100-5410-530-5408	Operating Supplies / Shop Supplies	23,186.69	20,250.00	17,079.73	-	17,079.73	20,000.00	(250.00)	99%
	Annual Repair/Replace - District Facilities. Building and grounds repairs,		28,200.00	10,986.57	6,975.87	17,962.44	15,000.00		Site repairs/upgrades not covered by Facility Maint will be needed to be done by Ops Team
100-5410-540-5616	Repair & Maintenance / Facilities Repairs	37,201.53	28,200.00	10,986.57	6,975.87	17,962.44	15,000.00	(13,200.00)	53%
	Soil compaction testing and street pavement repairs after maintenance activities per agency's jurisdiction requirements.		580,000.00	391,889.96	187,080.74	578,970.70	525,000.00		Emergency repairs and concrete repair in sidewalk per city/county standards and includes compaction testing.
100-5410-540-5612	Repair & Maintenance / Street Patching	465,872.44	580,000.00	391,889.96	187,080.74	578,970.70	525,000.00	(55,000.00)	91%
	Tools and equipment to repair service line leaks, welding equipment, and miscellaneous tools.		12,000.00	15,765.71		15,765.71	12,000.00		Ongoing replacement of aged worn tools, line pulling equipment, compactors and pumps
100-5410-540-5615	Repair & Maintenance / Tools	10,361.10	12,000.00	15,765.71	-	15,765.71	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	14,699.39		14,699.39	15,000.00		New Safety PPE Needed, Budget also for partial safety items in vending for All staff
100-5410-528-5381	Rentals / Equipment	12,029.86	15,000.00	14,699.39	-	14,699.39	15,000.00	-	100%
	Repairs on waterlines, service laterals, irrigation lines and misc maintenance repairs.		119,500.00	77,137.18	23,501.65	100,638.83			No budget needed, Landscape overseen by Purchasing
	Fees for DigAlert underground-utility locating.					12,000.00			Anticipated fees for USA, fee based on monthly tickets
100-5410-540-5613	Repair & Maintenance / Structures & Improvements	70,061.38	119,500.00	77,137.18	23,501.65	100,638.83	12,000.00	(107,500.00)	10%
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,042,617.43</b>	<b>1,319,250.00</b>	<b>921,266.29</b>	<b>229,839.36</b>	<b>1,151,105.65</b>	<b>1,096,800.00</b>	<b>(222,450.00)</b>	<b>83%</b>
	<b>Total Expenses: Maintenance - Transmission and Distribution - 5410</b>	<b>2,127,383.59</b>	<b>2,695,250.00</b>	<b>1,910,358.11</b>	<b>229,839.36</b>	<b>2,140,197.47</b>	<b>2,541,200.00</b>	<b>(154,050.00)</b>	<b>94%</b>



### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Customer Service - 5510</b>										
100-5510-500-5001	Salaries & Wages / Full Time	464,024.56	563,300.00	385,436.22	-	385,436.22	571,200.00	7,900.00	101%	
100-5510-500-5003	Salaries & Wages / Overtime	8,736.57	10,000.00	12,050.43	-	12,050.43	10,000.00	-	100%	
100-5510-500-5004	Salaries & Wages / On Call	-	-	84.24	-	84.24	-	-	0%	
100-5510-500-5020	Salaries & Wages / Bilingual Compensation	1,589.50	2,000.00	1,453.00	-	1,453.00	2,600.00	600.00	130%	
	<b>Subtotal: Payroll Expenses</b>	<b>474,350.63</b>	<b>575,300.00</b>	<b>399,023.89</b>	<b>-</b>	<b>399,023.89</b>	<b>583,800.00</b>	<b>8,500.00</b>	<b>101%</b>	
100-5510-510-5101	Benefits / FICA	30,405.16	36,100.00	25,019.64	-	25,019.64	36,500.00	400.00	101%	
100-5510-510-5102	Benefits / Medicare	7,110.90	8,500.00	5,851.25	-	5,851.25	8,500.00	-	100%	
100-5510-510-5123	Benefits / Disability Insurance	1,788.57	2,500.00	1,365.13	-	1,365.13	2,000.00	(500.00)	80%	
100-5510-510-5125	Benefits / Life Insurance	2,984.38	3,700.00	2,459.89	-	2,459.89	3,600.00	(100.00)	97%	
100-5510-510-5121	Benefits / Dental	10,127.55	12,400.00	8,036.37	-	8,036.37	13,100.00	700.00	106%	
100-5510-510-5120	Benefits / Hosp / Med Insurance	160,039.91	200,900.00	131,491.38	-	131,491.38	183,200.00	(17,700.00)	91%	
100-5510-510-5122	Benefits / Vision Care Insurance	2,036.92	2,400.00	1,648.57	-	1,648.57	2,300.00	(100.00)	96%	
100-5510-510-5124	Benefits / EAP	195.20	300.00	188.25	-	188.25	300.00	-	100%	
100-5510-510-5100	Benefits / Deferred Comp-ER Match	4,109.41	17,600.00	3,081.00	-	3,081.00	17,600.00	-	100%	
100-5510-510-5105	Expenses / PERS-Pension Classic	12,394.42	13,000.00	10,051.72	-	10,051.72	15,300.00	2,300.00	118%	
100-5510-510-5106	PERS-Pension / Employer PEPR-2nd Tier	26,653.73	32,400.00	20,833.46	-	20,833.46	34,400.00	2,000.00	106%	
100-5510-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	7,974.48	8,400.00	6,473.10	-	6,473.10	8,600.00	200.00	102%	
100-5510-510-5103	Expenses / Workers Comp Ins	5,620.61	3,200.00	5,263.61	-	5,263.61	3,300.00	100.00	103%	
100-5510-510-5109	Expense / PERS - Pension Expense - GASB 68	(36,084.15)	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>235,357.09</b>	<b>341,400.00</b>	<b>221,763.37</b>	<b>-</b>	<b>221,763.37</b>	<b>328,700.00</b>	<b>(12,700.00)</b>	<b>96%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>709,707.72</b>	<b>916,700.00</b>	<b>620,787.26</b>	<b>-</b>	<b>620,787.26</b>	<b>912,500.00</b>	<b>(4,200.00)</b>	<b>100%</b>	

West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
	Customer service (misc) training including water Distribution Operator Water Treatment, QWEL, and Water Use Efficiency Practitioner Certificates. New Tyler Incode system training		3,000.00	1,199.00		1,199.00	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	624.95	3,000.00	1,199.00	-	1,199.00	3,000.00	-	100%	
	Garda Services: Daily deposit pickup		6,600.00	2,636.60		2,636.60	3,800.00			Cash pick-up once a week
100-5510-525-5309	Professional Services / Armored Transport	3,011.13	6,600.00	2,636.60	-	2,636.60	3,800.00	(2,800.00)	58%	
	District Uniforms		1,400.00	1,379.91		1,379.91	1,600.00			Uniform order for 9 employees.
100-5510-536-5475	Operating Supplies / Uniforms	864.60	1,400.00	1,379.91	-	1,379.91	1,600.00	200.00	114%	
	Miscellaneous items		1,900.00	1,826.81		1,826.81	2,500.00			Receipt books for satellite locations, lobby items, printing needs
100-5510-530-5403	Operating Supplies / Miscellaneous	761.92	1,900.00	1,826.81	-	1,826.81	2,500.00	600.00	132%	
	Mail Machine Lease		2,600.00	2,040.15		2,040.15	2,800.00			Quarterly for \$680.05
100-5510-536-5412	Equipment	1,364.61	2,600.00	2,040.15	-	2,040.15	2,800.00	200.00	108%	
	Payment Locations - Pak N' Mail		2,700.00	1,734.00		1,734.00	2,700.00			\$1.00 per transactions averages 225 payments per month
	Payment Locations - J Check Cashing		3,200.00	2,103.00		2,103.00	3,000.00			\$1.00 per transactions averages 250 payments per month
	Payment Locations - Pay Near Me fees (7eleven)		10,000.00	7,795.51		7,795.51	11,000.00			\$1.99 for cash pmts and \$1.49 for credit card pmts averages 611 payments per month. Activity Paid through 4/23/23.
	Tyler Insite Online Payment convinenance fee		135,000.00	67,111.75		67,111.75	137,000.00			Online Payment \$0.85 and IVR \$1.25 per transactions averages 12,200 payments per month. Activity Paid through 12/31/22
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees	183,953.82	150,900.00	78,744.26	-	78,744.26	153,700.00	2,800.00	102%	
	Bank Merchant Charges		288,000.00	226,715.02		226,715.02	288,000.00			Credit Card fees have increased as more customers paying online via credit cards. Activity Paid through 3/31/23. Averaging \$24K per month
100-5510-536-5320	Miscellaneous / Bank Card Expense	195,081.91	288,000.00	226,715.02	-	226,715.02	288,000.00	-	100%	
	Customer Service Training reimbursements		500.00	437.76		437.76	500.00			Meal/Mileage reimbursements
100-5510-515-5202	Miscellaneous / Trans/Meals/Lodging	126.13	500.00	437.76	-	437.76	500.00	-	100%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>385,789.07</b>	<b>454,900.00</b>	<b>314,979.51</b>	<b>-</b>	<b>314,979.51</b>	<b>455,900.00</b>	<b>1,000.00</b>	<b>100%</b>	
	<b>Total Expenses: Customer Service - 5510</b>	<b>1,095,496.79</b>	<b>1,371,600.00</b>	<b>935,766.77</b>	<b>-</b>	<b>935,766.77</b>	<b>1,368,400.00</b>	<b>(3,200.00)</b>	<b>100%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Meter Reading - 5520</b>										
100-5520-500-5001	Salaries & Wages / Full Time	443,775.56	525,800.00	381,872.69	-	381,872.69	486,700.00	(39,100.00)	93%	
100-5520-500-5003	Salaries & Wages / Overtime	18,245.04	15,000.00	11,737.16	-	11,737.16	15,000.00	-	100%	
100-5520-500-5004	Salaries & Wages / On Call	7,371.10	7,500.00	5,778.74	-	5,778.74	7,500.00	-	100%	
100-5520-500-5020	Salaries & Wages / Bilingual Compensation	439.00	-	513.50	-	513.50	700.00	700.00	0%	
100-5520-500-5021	Labor / Class A Drivers License	340.00	-	-	-	-	-	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>470,170.70</b>	<b>548,300.00</b>	<b>399,902.09</b>	<b>-</b>	<b>399,902.09</b>	<b>509,900.00</b>	<b>(38,400.00)</b>	<b>93%</b>	
100-5520-510-5101	Benefits / FICA	29,451.57	33,400.00	25,293.07	-	25,293.07	30,600.00	(2,800.00)	92%	
100-5520-510-5102	Benefits / Medicare	6,887.94	7,800.00	5,915.39	-	5,915.39	7,200.00	(600.00)	92%	
100-5520-510-5123	Benefits / Disability Insurance	1,584.48	2,300.00	1,202.57	-	1,202.57	1,700.00	(600.00)	74%	
100-5520-510-5125	Benefits / Life Insurance	2,302.24	2,900.00	1,877.07	-	1,877.07	2,800.00	(100.00)	97%	
100-5520-510-5121	Benefits / Dental	8,790.50	8,800.00	5,938.84	-	5,938.84	9,500.00	700.00	108%	
100-5520-510-5120	Benefits / Hosp / Med Insurance	113,493.50	147,700.00	85,161.81	-	85,161.81	136,500.00	(11,200.00)	92%	
100-5520-510-5122	Benefits / Vision Care Insurance	1,681.52	1,900.00	1,249.62	-	1,249.62	1,800.00	(100.00)	95%	
100-5520-510-5124	Benefits / EAP	150.41	200.00	142.72	-	142.72	200.00	-	100%	
100-5520-510-5100	Benefits / Deferred Comp-ER Match	4,401.30	13,700.00	4,471.50	-	4,471.50	13,700.00	-	100%	
100-5520-510-5105	Expenses / PERS-Pension Classic	13,720.01	14,300.00	10,042.37	-	10,042.37	11,800.00	(2,500.00)	83%	
100-5520-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	22,826.87	28,200.00	18,242.30	-	18,242.30	29,600.00	1,400.00	105%	
100-5520-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	8,827.40	9,200.00	6,467.10	-	6,467.10	6,600.00	(2,600.00)	72%	
100-5520-510-5109	Expense / PERS - Pension Expense - GASB 68	(33,772.74)	-	-	-	-	-	-	0%	
100-5520-510-5103	Expenses / Workers Comp Ins	6,615.97	11,600.00	6,331.00	-	6,331.00	8,500.00	(3,100.00)	73%	
	<b>Subtotal: Benefits Expenses</b>	<b>186,960.97</b>	<b>282,000.00</b>	<b>172,335.36</b>	<b>-</b>	<b>172,335.36</b>	<b>260,500.00</b>	<b>(21,500.00)</b>	<b>92%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>657,131.67</b>	<b>830,300.00</b>	<b>572,237.45</b>	<b>-</b>	<b>572,237.45</b>	<b>770,400.00</b>	<b>(59,900.00)</b>	<b>93%</b>	
	Water Treatment and Distribution Cert./Renewals. Conference registrations.		1,800.00	601.00		601.00	1,000.00			Cert. and cert. renewals for 6 staff.
100-5520-515-5200	Expenses / Training	311.53	1,800.00	601.00	-	601.00	1,000.00	(800.00)	56%	
	Uniforms and safety boots		4,400.00	2,877.32		2,877.32	4,400.00			Uniforms for 6 staff and boot reimbursement
100-5520-536-5475	Operating Supplies / Uniforms	2,673.92	4,400.00	2,877.32	-	2,877.32	4,400.00	-	100%	
	Door tags, Tools and supplies:		6,000.00	2,603.80		2,603.80	5,000.00			Supplies, tools needed with misc. items for Meter Dept
100-5520-530-5407	Operating Supplies / Shop Supplies	6,226.62	6,000.00	2,603.80	-	2,603.80	5,000.00	(1,000.00)	83%	
	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.		290,000.00	177,143.40	42,056.97	219,200.37	240,000.00			Continuation of annual large meter testing and unforeseen repairs/replacement
100-5520-540-5608	Repair & Maintenance / Meters & AMR's	238,512.14	290,000.00	177,143.40	42,056.97	219,200.37	240,000.00	(50,000.00)	83%	
	Conference and travel expenses.		2,000.00	601.87		601.87	300.00			Travel costs for meals and mileage
100-5520-515-5202	Miscellaneous / Trans/Meals/Lodging	-	2,000.00	601.87	-	601.87	300.00	(1,700.00)	15%	
	AMR/AMI Equipment and parts		20,000.00	4,700.57	2,223.96	6,924.53	20,000.00			Foresee increase in parts/meters needed for AMI update
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgram	2,510.00	20,000.00	4,700.57	2,223.96	6,924.53	20,000.00	-	100%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>250,234.21</b>	<b>324,200.00</b>	<b>188,527.96</b>	<b>44,280.93</b>	<b>232,808.89</b>	<b>270,700.00</b>	<b>(53,500.00)</b>	<b>83%</b>	
	<b>Total Expenses: Meter Reading - 5520</b>	<b>907,365.88</b>	<b>1,154,500.00</b>	<b>760,765.41</b>	<b>44,280.93</b>	<b>805,046.34</b>	<b>1,041,100.00</b>	<b>(113,400.00)</b>	<b>90%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Billing - 5530</b>										
100-5530-500-5001	Salaries & Wages / Full Time	198,110.41	227,500.00	175,047.13	-	175,047.13	237,700.00	10,200.00	104%	
100-5530-500-5003	Salaries & Wages / Overtime	321.94	3,000.00	185.31	-	185.31	3,000.00	-	100%	
100-5530-500-5020	Salaries & Wages / Bilingual Compensation	1,038.00	1,300.00	1,027.00	-	1,027.00	1,300.00	-	100%	
	<b>Subtotal: Payroll Expenses</b>	<b>199,470.35</b>	<b>231,800.00</b>	<b>176,259.44</b>	<b>-</b>	<b>176,259.44</b>	<b>242,000.00</b>	<b>10,200.00</b>	<b>104%</b>	
100-5530-510-5101	Benefits / FICA	12,637.85	14,600.00	11,217.99	-	11,217.99	14,700.00	100.00	101%	
100-5530-510-5102	Benefits / Medicare	2,955.73	3,400.00	2,623.52	-	2,623.52	3,400.00	-	100%	
100-5530-510-5123	Benefits / Disability Insurance	778.62	800.00	626.56	-	626.56	800.00	-	100%	
100-5530-510-5125	Benefits / Life Insurance	1,079.60	1,200.00	912.55	-	912.55	1,200.00	-	100%	
100-5530-510-5121	Benefits / Dental	3,715.44	3,900.00	3,079.08	-	3,079.08	3,700.00	(200.00)	95%	
100-5530-510-5120	Benefits / Hosp / Med Insurance	55,760.46	57,900.00	45,615.32	-	45,615.32	54,800.00	(3,100.00)	95%	
100-5530-510-5122	Benefits / Vision Care Insurance	712.22	800.00	633.26	-	633.26	800.00	-	100%	
100-5530-510-5124	Benefits / EAP	71.59	100.00	72.36	-	72.36	100.00	-	100%	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	2,640.92	5,900.00	3,685.58	-	3,685.58	5,900.00	-	100%	
100-5530-510-5105	Expenses / PERS-Pension Classic	17,141.03	18,100.00	14,222.73	-	14,222.73	21,600.00	3,500.00	119%	
100-5530-510-5106	PERS-Pension / Employer PEPR-2nd Tier	2,834.12	4,100.00	3,256.95	-	3,256.95	4,400.00	79%		
100-5530-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	11,028.26	11,700.00	9,159.07	-	9,159.07	12,100.00	400.00	103%	
100-5530-510-5109	Expense / PERS - Pension Expense - GASB 68	(18,458.91)	-	-	-	-	-	-	0%	
100-5530-510-5103	Expenses / Workers Comp Ins	2,542.84	1,300.00	2,828.93	-	2,828.93	1,300.00	-	100%	
	<b>Subtotal: Benefits Expenses</b>	<b>95,439.77</b>	<b>123,800.00</b>	<b>97,933.90</b>	<b>-</b>	<b>97,933.90</b>	<b>124,800.00</b>	<b>1,000.00</b>	<b>101%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>294,910.12</b>	<b>355,600.00</b>	<b>274,193.34</b>	<b>-</b>	<b>274,193.34</b>	<b>366,800.00</b>	<b>11,200.00</b>	<b>103%</b>	
	Billing Dept training		4,000.00	1,099.00	-	1,099.00	3,000.00			Tyler system trainings. AWWA Classes continued education credits for D2 certification. Collections training. Conference registrations.
100-5530-515-5200	Expenses / Training	2,650.00	4,000.00	1,099.00	-	1,099.00	3,000.00	(1,000.00)	75%	
	Collection agency fees		-	-	-	-	-	-		
100-5530-525-5340	Professional Services / Other Consultants	-	-	-	-	-	-	-	0%	
	District Shirts		600.00	-	-	-	600.00			District Shirts 3 Staff members
100-5530-536-5475	Operating Supplies / Uniforms	503.82	600.00	-	-	-	600.00	-	100%	
	County Recorder fee for lien releases		1,000.00	240.00	-	240.00	1,000.00			Projected more lien releases fees once delinquency process is reinstated
100-5530-530-5403	Operating Supplies / Miscellaneous	420.00	1,000.00	240.00	-	240.00	1,000.00	-	100%	
	InfoSend - printing for bills mailed, past due notices		48,000.00	35,055.38	6,944.62	42,000.00	48,000.00			Paid through 3/31/23. Average \$4000/mth. Projected Printing cost increases of 7.9%. SB998 requires more notices
100-5530-525-5304	Outside Labor / Contractors/Printing	36,961.92	48,000.00	35,055.38	6,944.62	42,000.00	48,000.00	-	100%	
	InfoSend - postage for bills and notices mailed to customers		140,000.00	108,453.77	24,290.03	132,743.80	154,000.00			Paid through 3/31/23. Average \$12,833/mth Projected Postage cost increases of 10%. SB998 requires more notices
100-5530-536-5471	Communication Services / Postage & Shipping	123,997.11	140,000.00	108,453.77	24,290.03	132,743.80	154,000.00	14,000.00	110%	
	Mileage to meetings, and training classes, Meal Reimbursement		2,000.00	-	-	-	2,000.00			Mileage to meetings, and conference travel and lodging expenses, Meal Reimbursement.
100-5530-515-5202	Miscellaneous / Trans/Meals/Lodging	596.66	2,000.00	-	-	-	2,000.00	-	100%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>165,129.51</b>	<b>195,600.00</b>	<b>144,848.15</b>	<b>31,234.65</b>	<b>176,082.80</b>	<b>208,600.00</b>	<b>13,000.00</b>	<b>107%</b>	
	<b>Total Expenses: Billing - 5530</b>	<b>460,039.63</b>	<b>551,200.00</b>	<b>419,041.49</b>	<b>31,234.65</b>	<b>450,276.14</b>	<b>575,400.00</b>	<b>24,200.00</b>	<b>104%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Administration - 5610</b>										
100-5610-500-5001	Salaries & Wages / Full Time	926,407.47	870,600.00	433,235.40	-	433,235.40	1,038,700.00	168,100.00	119%	
100-5610-500-5003	Salaries & Wages / Overtime	2,378.79	-	-	-	-	-	-	0%	
100-5610-500-5020	Salaries & Wages / Bilingual Compensation	15.00	-	175.00	-	175.00	700.00	700.00	0%	
100-5610-510-5104	Salaries & Wages / Vehicle Allowance	6,918.00	14,400.00	3,762.00	-	3,762.00	18,200.00	3,800.00	126%	
	<b>Subtotal: Payroll Expenses</b>	<b>935,719.26</b>	<b>885,000.00</b>	<b>437,172.40</b>	<b>-</b>	<b>437,172.40</b>	<b>1,057,600.00</b>	<b>172,600.00</b>	<b>120%</b>	
100-5610-510-5101	Benefits / FICA	33,574.77	40,900.00	20,222.05	-	20,222.05	43,400.00	2,500.00	106%	
100-5610-510-5102	Benefits / Medicare	13,979.19	14,100.00	6,387.65	-	6,387.65	15,300.00	1,200.00	109%	
100-5610-510-5123	Benefits / Disability Insurance	2,398.16	3,000.00	1,008.71	-	1,008.71	3,300.00	300.00	110%	
100-5610-510-5125	Benefits / Life Insurance	1,867.29	3,100.00	783.04	-	783.04	2,600.00	(500.00)	84%	
100-5610-510-5121	Benefits / Dental	5,366.30	6,700.00	2,217.18	-	2,217.18	7,800.00	1,100.00	116%	
100-5610-510-5120	Benefits / Hosp / Med Insurance	89,103.28	102,000.00	30,900.39	-	30,900.39	104,700.00	2,700.00	103%	
100-5610-510-5122	Benefits / Vision Care Insurance	1,016.44	1,300.00	381.24	-	381.24	1,300.00	-	100%	
100-5610-510-5124	Benefits / EAP	95.34	100.00	43.84	-	43.84	100.00	-	100%	
100-5610-510-5100	Benefits / Deferred Comp-ER Match	8,882.08	24,800.00	6,240.50	-	6,240.50	35,300.00	10,500.00	142%	
100-5610-510-5105	Expenses / PERS-Pension Classic	105,679.23	37,700.00	38,417.35	-	38,417.35	77,700.00	40,000.00	206%	
100-5610-510-5106	PERS-Pension / Employer PEPR-2nd Tier	(17,040.83)	39,400.00	10,401.58	-	10,401.58	29,200.00	(10,200.00)	74%	
100-5610-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	67,210.33	24,300.00	13,405.18	-	13,405.18	43,600.00	19,300.00	179%	
100-5610-510-5103	Expenses / Workers Comp Ins	3,643.29	5,400.00	3,249.49	-	3,249.49	6,100.00	700.00	113%	
100-5610-510-5109	Expense / PERS - Pension Expense - GASB 68	(81,910.19)	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>233,864.68</b>	<b>302,800.00</b>	<b>133,658.20</b>	<b>-</b>	<b>133,658.20</b>	<b>370,400.00</b>	<b>67,600.00</b>	<b>122%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,169,583.94</b>	<b>1,187,800.00</b>	<b>570,830.60</b>	<b>-</b>	<b>570,830.60</b>	<b>1,428,000.00</b>	<b>240,200.00</b>	<b>120%</b>	

West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
	CSFMO Conference - Registration Fees		900.00			-	600.00			CSMFO Conference fee for CFO
	CSDA General Management Leadership Summit		-			-	800.00			
	Misc. Seminars- Continuation Professional Education		3,200.00	338.00		338.00	3,200.00			CFO, Board Secretary, AGM, and GM. ARMA Conference, IIMC, CCAC Conferences and Seminars
	CSDA meeting/training		2,500.00	2,525.00		2,525.00	2,500.00			CSDA Conference fees and seminars
	ACWA Conferences		2,000.00	9,666.00		9,666.00	10,000.00			ACWA Conferences
100-5610-515-5200	Expenses / Training	14,980.28	8,600.00	12,529.00	-	12,529.00	17,100.00	8,500.00	199%	
	District Shirt and Emboidary. Uniforms		1,500.00	744.55		744.55	1,500.00			
100-5610-536-5475	Operating Supplies / Uniforms	818.02	1,500.00	744.55	-	744.55	1,500.00	-	100%	
	Promotional activities		1,100.00			-				Will not use in future
100-5610-536-5500	Miscellaneous / Promotional Activities	850.00	1,100.00	-	-	-	-	(1,100.00)	0%	
	Outside printing of the annual Consumer Confidence Report.		2,000.00			-				Moved to Public Affairs dept. budget
	Business cards and Prop 218, other misc. printing needs		6,000.00	5,207.17		5,207.17	6,000.00			Business cards and other misc. printing needs
100-5610-536-5411	Miscellaneous / Printing	8,670.04	8,000.00	5,207.17	-	5,207.17	6,000.00	(2,000.00)	75%	
	ACWA SPRING/FALL/DC/Legislative Travel expenses, hotel & food		37,500.00	21,002.80		21,002.80	37,500.00			For Admin Mgmt Staff and Board of Directors schedule A & B from Ordinance
	ASBCSD - Monthly Meeting		700.00			-	700.00			
	CSDA Sacramento/Legislative Days Travel Expenses, Hotel & Food		4,425.00			-	4,425.00			
	CSFMO travel expenses		1,600.00			-	1,600.00			For CFO CSMFO travel expenses
	MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Safety Lunch, training meetings		8,000.00	4,484.86		4,484.86	8,000.00			
	CSDA Annual Conference - Travel Expenses, hotel & food		3,000.00			-	3,000.00			
	Employee Seminar - Venue etc		15,000.00	14,611.26		14,611.26	21,000.00			Secured venue winter employee seminar
	CSDA Board Secretary/Clerk Conference - Travel Expenses, Hotel & Food		4,000.00	2,650.20		2,650.20	4,000.00			CSDA Board Secretary/Clerk Conference - Travel Expenses, Hotel & Food
	Board/Committee Meals		10,000.00	7,202.97		7,202.97	10,000.00			
	Cal Cities New law and election Conference		-			-	2,000.00			For Board Secretary conference travel expenses
	Misc		2,450.00	262.67		262.67	2,400.00			Other District activities
100-5610-515-5202	Miscellaneous / Trans/Meals/Lodging	84,084.97	86,675.00	50,214.76	-	50,214.76	94,625.00	7,950.00	109%	

West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
Association of California Water Agencies Membership dues		28,676.00	26,800.00		26,800.00	28,000.00			ACWA dues
California Special Districts Assocaiton		9,000.00	8,810.00		8,810.00	9,000.00			CSDA dues
Records Retention yearly maint. Subscription					-	1,200.00			Gladwell services
California Society of Municipal Finance Officers		120.00			-	120.00			CFO membership
IE Works		-			-	9,000.00			IE Works membership
PRA request Archive Social Subscription		195.00			-	6,000.00			PRA request Archive Social Subscription/Records retention
American Water Works Association		5,000.00	4,971.00		4,971.00	5,000.00			AWWA dues
Government Finance Officers Association		150.00	160.00		160.00	160.00			District membership
Association of San Bernardino County Special Districts		375.00			-	375.00			
Misc Membership		1,900.00			-	1,500.00			IIMC, CCAC, ARMA memberships
<b>100-5610-515-5201</b> Miscellaneous / Subscriptions & Memberships	<b>40,981.80</b>	<b>45,416.00</b>	<b>40,741.00</b>	<b>-</b>	<b>40,741.00</b>	<b>60,355.00</b>	<b>14,939.00</b>	<b>133%</b>	
Misc office supplies		1,200.00	481.53		481.53	1,000.00			Misc office supplies
<b>100-5610-536-5454</b> Miscellaneous / Office Supplies	<b>2,343.05</b>	<b>1,200.00</b>	<b>481.53</b>	<b>-</b>	<b>481.53</b>	<b>1,000.00</b>	<b>(200.00)</b>	<b>83%</b>	
Recruitment costs		-			-				
<b>100-5610-536-5474</b> Miscellaneous / Recruitment	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
General Legal Counsel		300,000.00	81,221.70		81,221.70	200,000.00			General Legal Counsel
All Other Legal Matters		200,000.00			-	200,000.00			Special services - Other Legal Matters
All Other Legal Matters-Ivie McNeill & Wyatt			57,387.87		57,387.87				
All Other Legal Matters-Julia Sylva			24,552.00		24,552.00				
All Other Legal Matters-Carpenter Rothans & Dumont			10,570.93		10,570.93				
All Other Legal Matters-Albright, Yee & Schmit			66,779.00		66,779.00				
All Other Legal Matters-Leal Trejo			153,398.89		153,398.89				
All Other Legal Matters-LCW			39,893.50		39,893.50				
All Other Legal Matters			12,422.11		12,422.11				
<b>100-5610-526-5330</b> Professional Services / Legal	<b>527,584.32</b>	<b>500,000.00</b>	<b>446,226.00</b>	<b>-</b>	<b>446,226.00</b>	<b>400,000.00</b>	<b>(100,000.00)</b>	<b>80%</b>	
Strategic Planning - Greg Larson		15,000.00		12,800.00	12,800.00	12,800.00			Strategic Plan
Munitemps staffing - Board Secretary		65,000.00	53,641.00	11,359.00	65,000.00				
Other prof services, Magnify Prod Board photos		-	3,080.40		3,080.40				
Records Inventory & Destruction - Board Clerk		-		14,200.00	14,200.00	18,000.00			Records Retention services
Cost of Services Study		95,000.00	11,379.74	38,270.26	49,650.00	30,000.00			Cost of Services Financial Plan Study
<b>100-5610-525-5340</b> Professional Services / Other Consultants	<b>134,758.22</b>	<b>175,000.00</b>	<b>68,101.14</b>	<b>76,629.26</b>	<b>144,730.40</b>	<b>60,800.00</b>	<b>83%</b>		
Election Expense		320,000.00			-	320,000.00			Estimated Election expense
<b>100-5610-536-5452</b> Miscellaneous / Election Expense	<b>640.50</b>	<b>320,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320,000.00</b>	<b>0%</b>		
SBVMWD - Habitat Conservation Plan		40,000.00			-	23,000.00			District's Contribution for HCP implementation
<b>100-5610-537-5505</b> Programs / Regional Programs	<b>-</b>	<b>40,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,000.00</b>	<b>(17,000.00)</b>	<b>58%</b>	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>815,711.20</b>	<b>1,187,491.00</b>	<b>624,245.15</b>	<b>76,629.26</b>	<b>700,874.41</b>	<b>984,380.00</b>	<b>(203,111.00)</b>	<b>83%</b>	
<b>Total Expenses: Administration - 5610</b>	<b>1,985,295.14</b>	<b>2,375,291.00</b>	<b>1,195,075.75</b>	<b>76,629.26</b>	<b>1,271,705.01</b>	<b>2,412,380.00</b>	<b>37,089.00</b>	<b>102%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
<b>General Operations - 5615</b>									
	Amount per CalPERS payment		615,843.00	615,843.00		615,843.00	592,022.00		Amount per CalPERS Actuarial - Unfunded Liability lump sum payment actual to be paid in July 2023
100-5615-510-5108	Expenses / PERS-Pension	523,166.00	615,843.00	615,843.00	-	615,843.00	592,022.00	(23,821.00)	96%
	Unemployment Insurance Expense		15,000.00	11,650.05		11,650.05	15,000.00		
100-5615-510-5145	Expense / State Unemployment Ins	8,449.56	15,000.00	11,650.05	-	11,650.05	15,000.00	-	100%
	OPEB Liability Payment		1,236,044.00	1,236,044.00		1,236,044.00	1,273,123.00		OPEB Liability for FY2024 is \$1,273,123 based on actuarial report
100-5615-510-5135	Post Employment OPEB	1,200,042.00	1,236,044.00	1,236,044.00	-	1,236,044.00	1,273,123.00	37,079.00	103%
	Inland Desert Security Answering Services		9,000.00	5,862.90		5,862.90	8,000.00		Inland Desert Security Answering Services
100-5615-525-5318	Professional Services / Telephone Answering Svc	9,523.75	9,000.00	5,862.90	-	5,862.90	8,000.00	(1,000.00)	89%
	Alarm services and repairs		43,000.00	24,021.82	15,591.10	39,612.92	35,000.00		Alarm services and repairs
100-5615-525-5308	Professional Services / Alarm	27,699.00	43,000.00	24,021.82	15,591.10	39,612.92	35,000.00	(8,000.00)	81%
	Office Supplies for the District		28,000.00	27,984.25	754.25	28,738.50	28,000.00		Office and Kitchen Supplies for the District
100-5615-530-5409	Operating Supplies / Stationery & Office	39,907.56	28,000.00	27,984.25	754.25	28,738.50	28,000.00	-	100%
	Gasoline and Diesel Fuel for Fleet		150,000.00	93,834.02	59,786.61	153,620.63	150,000.00		Gasoline and Diesel Fuel for the Fleet
100-5615-530-5402	Operating Supplies / Gasoline & Oil	169,184.07	150,000.00	93,834.02	59,786.61	153,620.63	150,000.00	-	100%
	Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities supplies)		45,000.00	43,630.40	1,955.50	45,585.90	50,000.00		Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities technician tools/supplies and nonstock parts)
100-5615-530-5408	Operating Supplies / Shop Supplies	37,758.38	45,000.00	43,630.40	1,955.50	45,585.90	50,000.00	5,000.00	111%
	Furniture and Equipment for District		15,000.00	2,616.63		2,616.63	10,000.00		Furniture and Equipment for the District
100-5615-536-5413	Other Expenses / Furniture & Equipment	29,521.67	15,000.00	2,616.63	-	2,616.63	10,000.00	(5,000.00)	67%
	Electricity for District Headquarters		50,000.00	37,338.77		37,338.77	54,000.00		Trending on target for 50K/yr
100-5615-550-5652	Utility Services / Electric	43,288.85	50,000.00	37,338.77	-	37,338.77	54,000.00	4,000.00	108%
	Agua Mansa Properties Inc & Burrtec Waste Industries & Solid Waste Management		20,000.00	10,717.46		10,717.46	18,000.00		Waste Hauling Service with Burrtec and Disposal of Excavated Materials Solid Waste Management and RAMCO Recycled Aggregate
100-5615-550-5654	Utility Services / Trash	17,858.08	20,000.00	10,717.46	-	10,717.46	18,000.00	(2,000.00)	90%
	Rialto Water Services		3,000.00	1,911.57		1,911.57	3,000.00		
100-5615-550-5656	Utility Services / Water	2,522.40	3,000.00	1,911.57	-	1,911.57	3,000.00	-	100%
	Gas Co. Services		2,000.00	4,102.70		4,102.70	4,500.00		Gas cost spike in Feb and March
100-5615-550-5653	Utility Services / Gas	1,510.71	2,000.00	4,102.70	-	4,102.70	4,500.00	2,500.00	225%
	Janitorial Services		75,000.00	54,972.44	19,865.67	74,838.11	80,000.00		Janitorial Services (Regular Daily Janitorial, Deep Cleaning of Restrooms, Janitorial Supplies, Mats Cleaning, Window Cleaning, Carpet Cleaning)
100-5615-525-5313	Professional Services / Janitorial	82,451.08	75,000.00	54,972.44	19,865.67	74,838.11	80,000.00	5,000.00	107%
	Copier Maintenance and Supplies		12,500.00	7,749.04		7,749.04	12,500.00		Copier Maintenance and Supplies
100-5615-540-5610	Repair & Maintenance / Office Equipment	17,974.80	12,500.00	7,749.04	-	7,749.04	12,500.00	-	100%
	Communication Equipment for District		5,000.00				5,000.00		Startup Radios for staff
100-5615-540-5603	Repair & Maintenance / Communication Equipment	-	5,000.00	-	-	-	5,000.00	-	100%
	Fleet Repair Maint. Costs		120,000.00	83,549.45	39,641.09	123,190.54	120,000.00		Fleet Repair and Maintenance Costs
100-5615-540-5617	Repair & Maintenance / Vehicle	125,530.26	120,000.00	83,549.45	39,641.09	123,190.54	120,000.00	-	100%
	Fleet Leasing, DMV Fees, and buyouts of remaining trucks								
100-5615-528-5380	Leasing / Vehicle	-	-	-	-	-	-	-	0%



### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
ACWA/JPIA Auto & General Liability Program		256,828.97	145,838.70		145,838.70	246,336.00			Rate stabilization fund payment in FY2022
Cyber Security Liability Insurance		10,000.00	9,862.95			12,000.00			Expecting a 20% increase.
ACWA/JPIA Property Liability Program		175,006.03	164,017.26		164,017.26	210,008.00			Expecting a 20% increase.
<b>100-5615-536-5303</b> Miscellaneous / Insurance-Auto / Gen	<b>508,760.30</b>	<b>441,835.00</b>	<b>319,718.91</b>	<b>-</b>	<b>319,718.91</b>	<b>468,344.00</b>	<b>26,509.00</b>	<b>106%</b>	
HQs Telemetry Line & SRFax		1,250.00	684.90		684.90	2,300.00			Analog lines for telemetry and SRFax, (electronic fax service).
Verizon Wireless		57,600.00	41,923.86		41,923.86	60,000.00			Monthly cellular phone plan charges for District issued cell phones
Spectrum		14,000.00	10,160.21		10,160.21	3,600.00			Analog phone lines for the fire protection and alarm systems at Roemer. Reduced for PRI service costs eliminated due to UcaaS implementation.
<b>100-5615-550-5650</b> Communication Services / Telephone	<b>75,269.94</b>	<b>72,850.00</b>	<b>52,768.97</b>	<b>-</b>	<b>52,768.97</b>	<b>65,900.00</b>	<b>(6,950.00)</b>	<b>90%</b>	
Postage check to Quadient for postage and Escheat process		8,000.00	1,454.36		1,454.36	8,000.00			Postage check to Quadient for postage, Escheat process, Water Quality report
<b>100-5615-536-5471</b> Communication Services / Postage & Shipping	<b>9,308.69</b>	<b>8,000.00</b>	<b>1,454.36</b>	<b>-</b>	<b>1,454.36</b>	<b>8,000.00</b>	<b>-</b>	<b>100%</b>	
Various Project Closings - expensed amount, not capitalized upon closing		50,000.00	-		-	50,000.00			Various Project Closings - expensed amount, not capitalized upon closing
<b>100-5615-540-5470</b> Improvements Projects / Cap Improvement Proj Exp	<b>73,553.20</b>	<b>50,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000.00</b>	<b>-</b>	<b>100%</b>	
Equipment Rental		5,000.00	4,704.35		4,704.35	5,000.00			Renting Equipment for Events
<b>100-5615-528-5381</b> Rentals / Equipment	<b>3,742.06</b>	<b>5,000.00</b>	<b>4,704.35</b>	<b>-</b>	<b>4,704.35</b>	<b>5,000.00</b>	<b>-</b>	<b>100%</b>	
Building and Facility Maintenance Costs		54,500.00	50,352.55	5,164.00	55,516.55	70,000.00			Building and Facility Maintenance Costs (Garden Maintenance, AC Maintenance, Pest Exterminator, Roof Repair, Gate Repairs, Landscape, Door hardware for access control and other Facilities project repairs)
Building and Facility Maintenance Costs						100,000.00			Landscape Services for 45 Sites. Previously in 5410 T&D Maint.
<b>100-5615-540-5613</b> Repair & Maintenance / Structures & Improvements	<b>38,774.90</b>	<b>54,500.00</b>	<b>50,352.55</b>	<b>5,164.00</b>	<b>55,516.55</b>	<b>170,000.00</b>	<b>115,500.00</b>	<b>312%</b>	
Repair and maintenance for forklifts, 4 backhoes, emergency generators, etc.		25,000.00	21,887.31	1,861.11	23,748.42	30,000.00			Repair and Maintenance for forklifts, skid steer, 4 backhoes, emergency generators, trailers, vactor truck and heavy duty equipment
<b>100-5615-540-5607</b> Repair & Maintenance / Major Equip & Gen Plant	<b>14,213.96</b>	<b>25,000.00</b>	<b>21,887.31</b>	<b>1,861.11</b>	<b>23,748.42</b>	<b>30,000.00</b>	<b>5,000.00</b>	<b>120%</b>	
State Water Resources Control Board		105,000.00	117,910.42		117,910.42	100,000.00			State Water Resources Control Board
City of Rialto - Encroachment Permit Fees		75,000.00	44,419.41		44,419.41	90,000.00			City of Rialto - Encroachment Permit Fees
South Coast AQMD		8,000.00	4,933.81		4,933.81	8,500.00			South Coast AQMD
County Treasurer / County of SB LAFCO		20,000.00	20,000.00		20,000.00	20,000.00			County Treasurer / County of SB LAFCO
USPS - PO Box Rental		500.00				500.00			USPS - PO Box Rental
SB County Fire Protection		10,000.00	9,870.00		9,870.00	10,000.00			SB County Fire Protection
Western Municipal Water District									Western Municipal Water District
City of Fontana - Encroachment Permit Fees		1,000.00	503.00		503.00	1,200.00			City of Fontana - Encroachment Permit Fees
Annual San Bernardino County Street Permit Fees		500.00				600.00			Annual San Bernardino County Street Permit Fees
SB County Flood Control District		1,300.00	15,071.77		15,071.77	1,500.00			SB County Flood Control District
Other Permits		2,500.00	506.81		506.81	2,500.00			Other Permits
<b>100-5615-536-5473</b> Miscellaneous / Permits & Fees	<b>187,990.50</b>	<b>223,800.00</b>	<b>213,215.22</b>	<b>-</b>	<b>213,215.22</b>	<b>234,800.00</b>	<b>11,000.00</b>	<b>105%</b>	
<b>100-5615-536-5455</b> Bad Debt Expense / Water Related	<b>82,858.64</b>	<b>50,000.00</b>	<b>(230.52)</b>	<b>-</b>	<b>(230.52)</b>	<b>50,000.00</b>	<b>-</b>	<b>100%</b>	
<b>100-6800-614-6080</b> LITIGATION LOSS / LITIGATION LOSS	<b>246,800.00</b>	<b>-</b>	<b>712,500.00</b>	<b>-</b>	<b>712,500.00</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>3,577,660.36</b>	<b>3,375,372.00</b>	<b>3,638,192.18</b>	<b>144,619.33</b>	<b>3,782,811.51</b>	<b>3,540,189.00</b>	<b>164,817.00</b>	<b>105%</b>	
<b>Total Expenses: General Operations - 5615</b>	<b>3,522,076.36</b>	<b>3,375,372.00</b>	<b>3,702,627.68</b>	<b>144,619.33</b>	<b>3,847,247.01</b>	<b>3,540,189.00</b>	<b>164,817.00</b>	<b>105%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Accounting - 5620</b>										
100-5620-500-5001	Salaries & Wages / Full Time	489,300.46	518,000.00	381,483.72	-	381,483.72	545,200.00	27,200.00	105%	
100-5620-500-5003	Salaries & Wages / Overtime	5,534.99	9,500.00	9,350.52	-	9,350.52	9,500.00	-	100%	
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	2,569.50	2,600.00	1,715.50	-	1,715.50	2,600.00	-	100%	
	<b>Subtotal: Payroll Expenses</b>	<b>497,404.95</b>	<b>530,100.00</b>	<b>392,549.74</b>	<b>-</b>	<b>392,549.74</b>	<b>557,300.00</b>	<b>27,200.00</b>	<b>105%</b>	
100-5620-510-5101	Benefits / FICA	30,360.16	30,400.00	23,104.94	-	23,104.94	32,300.00	1,900.00	106%	
100-5620-510-5102	Benefits / Medicare	7,350.95	7,700.00	5,772.20	-	5,772.20	7,900.00	200.00	103%	
100-5620-510-5123	Benefits / Disability Insurance	1,633.58	1,800.00	1,211.96	-	1,211.96	1,700.00	(100.00)	94%	
100-5620-510-5125	Benefits / Life Insurance	2,021.01	2,300.00	1,491.24	-	1,491.24	2,200.00	(100.00)	96%	
100-5620-510-5121	Benefits / Dental	8,700.72	9,100.00	5,866.50	-	5,866.50	8,700.00	(400.00)	96%	
100-5620-510-5120	Benefits / Hosp / Med Insurance	109,667.04	116,600.00	73,896.72	-	73,896.72	104,000.00	(12,600.00)	89%	
100-5620-510-5122	Benefits / Vision Care Insurance	1,270.80	1,300.00	884.53	-	884.53	1,300.00	-	100%	
100-5620-510-5124	Benefits / EAP	119.26	100.00	101.20	-	101.20	100.00	-	100%	
100-5620-510-5100	Benefits / Deferred Comp-ER Match	7,802.16	9,800.00	5,125.26	-	5,125.26	9,800.00	-	100%	
100-5620-510-5105	Expenses / PERS-Pension Classic	35,228.52	37,500.00	29,339.49	-	29,339.49	46,000.00	8,500.00	123%	
100-5620-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	10,160.72	11,300.00	6,624.69	-	6,624.69	12,900.00	1,600.00	114%	
100-5620-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	22,665.80	24,200.00	18,893.79	-	18,893.79	25,800.00	1,600.00	107%	
100-5620-510-5109	Expense / PERS - Pension Expense - GASB 68	(41,943.91)	-	-	-	-	-	-	0%	
100-5620-510-5103	Expenses / Workers Comp Ins	2,443.55	2,900.00	2,718.52	-	2,718.52	3,100.00	200.00	107%	
	<b>Subtotal: Benefits Expenses</b>	<b>197,480.36</b>	<b>255,000.00</b>	<b>175,031.04</b>	<b>-</b>	<b>175,031.04</b>	<b>255,800.00</b>	<b>800.00</b>	<b>100%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>694,885.31</b>	<b>785,100.00</b>	<b>567,580.78</b>	<b>-</b>	<b>567,580.78</b>	<b>813,100.00</b>	<b>28,000.00</b>	<b>104%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 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.		3,615.00	644.87		644.87	3,600.00			GFOA, CSMFO, CalPERS, CPC, AGA Conferences registration fees for 5 staff. For FY 2023, 3 staff members were awarded 1st attendee scholarships for conference registrations resulting in budget savings.
100-5620-515-5200 Expenses / Training	1,034.00	3,615.00	644.87	-	644.87	3,600.00	(15.00)	100%	
District Shirts		1,200.00	208.99		208.99	1,000.00			District Shirts 5 staff members
100-5620-536-5475 Operating Supplies / Uniforms	1,018.76	1,200.00	208.99	-	208.99	1,000.00	(200.00)	83%	
Conference & Travel expenses. Mileage to meetings,		5,913.00	135.26		135.26	3,500.00			GFOA, CSMFO, CalERS, 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	3,258.94	5,913.00	135.26	-	135.26	3,500.00	(2,413.00)	59%	
Supplies Specific for Department. Ex: Checks -		500.00	-		-	500.00			
100-5620-530-5403 Operating Supplies / Miscellaneous	296.23	500.00	-	-	-	500.00	-	100%	
Chase Bank Fees includes analysis fees, lockbock, elockbock fees, etc.		66,000.00	48,828.40		48,828.40	66,000.00			Paid through 3/31/22. Averaging \$5500/mth. As more customers pay electronically creating more transactions, the bank fees increase. Lockbox and elockbox fees.
100-5620-536-5302 Miscellaneous / Bank Account Analysis	71,978.61	66,000.00	48,828.40	-	48,828.40	66,000.00	-	100%	
California Society Municipal Finance Officers Membership (CSMFO)		330.00	255.00		255.00	330.00			CSMFO Membership - 3 members
American Payroll Association (APA) Membership		590.00	292.00		292.00	590.00			APA - Accountant & Payroll Specialist
Government Finance Officers Association (GFOA) Membership		480.00	495.00		495.00	500.00			GFOA - 3 members
California Municipal Treasury Association (CMTA)		95.00			-	110.00			CMTA - 1 member
Association of Governmental Accountants (AGA)		265.00	150.00		150.00	265.00			AGA - 3 members
100-5620-515-5201 Miscellaneous / Subscriptions & Memberships	2,591.16	1,760.00	1,192.00	-	1,192.00	1,795.00	35.00	102%	
Annual Audit Fee including State Controllers Financial Rpt		51,000.00	47,500.00	3,500.00	51,000.00	52,000.00			Annual Audit Fee including State Controllers Financial Rpt & Single Audit. Increase due to Single Audit for federal funds anticipated.
GFOA - CAFR Award fee \$460, PAFR Award fee \$250, Budget Award fee \$345		1,055.00	710.00		710.00	1,055.00			GFOA - CAFR Award fee \$460, PAFR Award fee \$250, Budget Award fee \$345
100-5620-525-5310 Professional Services / Auditing	47,000.00	52,055.00	48,210.00	3,500.00	51,710.00	53,055.00	1,000.00	102%	
Fees for US Bank 2016A Bond account and Investment account		7,500.00	4,589.04		4,589.04	9,000.00			Fees for US Bank 2016A Bond account and Investment account custody fees
100-5620-525-5312 Professional Services / Fiscal Agent	4,748.29	7,500.00	4,589.04	-	4,589.04	9,000.00	1,500.00	120%	
Chandler Asset Management		24,600.00	21,090.11		21,090.11	74,800.00			Investment Management Services first \$25M .00100 Annual Rate, next \$25M .000800 Annual Rate, next \$25M .000700 Annual Rate
Actuary - GASB 75 OPEB & GASB 68 PERS Pension		10,000.00	1,450.00		1,450.00	10,000.00			Actuary costs - GASB 75 OPEB & GASB 68 PERS Pension. Working on required Actuarial Report
DAC - Filings Fees for Bonds		2,500.00	2,750.00		2,750.00	2,750.00			Filings Fees for Bonds (EMMA)
100-5620-525-5340 Professional Services / Consultants	28,109.28	37,100.00	25,290.11	-	25,290.11	87,550.00	50,450.00	236%	
County Tax Collection fee for lien payments		200.00			-				
100-5620-536-5476 Other Miscellaneous / County Collection Fee	-	200.00	-	-	-	-	(200.00)	0%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>160,035.27</b>	<b>175,843.00</b>	<b>129,098.67</b>	<b>3,500.00</b>	<b>132,598.67</b>	<b>226,000.00</b>	<b>50,157.00</b>	<b>129%</b>	
<b>Total Expenses: Accounting - 5620</b>	<b>854,920.58</b>	<b>960,943.00</b>	<b>696,679.45</b>	<b>3,500.00</b>	<b>700,179.45</b>	<b>1,039,100.00</b>	<b>78,157.00</b>	<b>108%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Engineering - 5630</b>										
100-5630-500-5001	Salaries & Wages / Full Time	1,036,134.60	1,200,400.00	891,700.46	-	891,700.46	1,214,100.00	13,700.00	101%	
100-5630-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	-	-	0%	
100-5630-500-5003	Salaries & Wages / Overtime	-	3,000.00	638.30	-	638.30	3,000.00	-	100%	
100-5630-500-5004	Salaries & Wages / On Call	-	-	-	-	-	-	-	0%	
100-5630-500-5020	Salaries & Wages / Bilingual Compensation	2,251.00	2,600.00	1,929.00	-	1,929.00	2,000.00	(600.00)	77%	
	<b>Subtotal: Payroll Expenses</b>	<b>1,038,385.60</b>	<b>1,206,000.00</b>	<b>894,267.76</b>	<b>-</b>	<b>894,267.76</b>	<b>1,219,100.00</b>	<b>13,100.00</b>	<b>101%</b>	
100-5630-510-5101	Benefits / FICA	61,748.40	69,100.00	52,150.00	-	52,150.00	71,100.00	2,000.00	103%	
100-5630-510-5102	Benefits / Medicare	15,038.30	17,700.00	13,229.78	-	13,229.78	17,400.00	(300.00)	98%	
100-5630-510-5123	Benefits / Disability Insurance	3,600.28	4,200.00	2,911.00	-	2,911.00	3,900.00	(300.00)	93%	
100-5630-510-5125	Benefits / Life Insurance	3,633.93	4,500.00	3,536.41	-	3,536.41	4,300.00	(200.00)	96%	
100-5630-510-5121	Benefits / Dental	12,372.99	12,900.00	11,133.27	-	11,133.27	13,800.00	900.00	107%	
100-5630-510-5120	Benefits / Hosp / Med Insurance	176,001.08	218,000.00	160,855.78	-	160,855.78	199,100.00	(18,900.00)	91%	
100-5630-510-5122	Benefits / Vision Care Insurance	2,168.72	2,700.00	2,075.55	-	2,075.55	2,500.00	(200.00)	93%	
100-5630-510-5124	Benefits / EAP	214.48	300.00	237.03	-	237.03	300.00	-	100%	
100-5630-510-5100	Benefits / Deferred Comp-ER Match	15,458.60	19,500.00	13,277.68	-	13,277.68	19,500.00	-	100%	
100-5630-510-5105	Expenses / PERS-Pension Classic	47,168.10	51,000.00	39,511.90	-	39,511.90	77,800.00	26,800.00	153%	
100-5630-510-5106	PERS-Pension / Employer PEPR-2nd Tier	40,839.98	51,000.00	35,217.04	-	35,217.04	42,600.00	(8,400.00)	84%	
100-5630-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	30,347.53	32,900.00	25,444.65	-	25,444.65	43,700.00	10,800.00	133%	
100-5630-510-5109	Expense / PERS - Pension Expense - GASB 68	(81,327.71)	-	-	-	-	-	-	0%	
100-5630-510-5103	Expenses / Workers Comp Ins	12,730.19	18,100.00	11,498.57	-	11,498.57	15,400.00	(2,700.00)	85%	
	<b>Subtotal: Benefits Expenses</b>	<b>339,994.87</b>	<b>501,900.00</b>	<b>371,078.66</b>	<b>-</b>	<b>371,078.66</b>	<b>511,400.00</b>	<b>9,500.00</b>	<b>102%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,378,380.47</b>	<b>1,707,900.00</b>	<b>1,265,346.42</b>	<b>-</b>	<b>1,265,346.42</b>	<b>1,730,500.00</b>	<b>22,600.00</b>	<b>101%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
InfoWater Pro & AutoCAD training		-			-				InfoWater Pro & AutoCAD training
AWWA Water Education Seminar		2,500.00	50.00		50.00	1,680.00			AWWA Water Education Seminar
Management & Supervisory Leadership Training Program		2,100.00	998.00		998.00	1,100.00			Management & Supervisory Leadership Training Program
Distribution and Treatment Renewals		760.00			-	435.00			Distribution and Treatment Renewals
PE License Fee Renewal, PE Exam, survey, seismic		1,260.00	180.00		180.00	180.00			PE License Fee Renewal, PE Exam, survey, seismic
100-5630-515-5200 Expenses / Training	7,335.71	6,620.00	1,228.00	-	1,228.00	3,395.00	(3,225.00)	51%	
Professional Memberships		600.00	-		-	400.00			
100-5630-515-5201 Miscellaneous / Subscriptions & Memberships	-	600.00	-	-	-	400.00	(200.00)	67%	
Uniforms and Boots		2,500.00	2,968.53		2,968.53	3,000.00			
100-5630-536-5475 Operating Supplies / Uniforms	2,435.98	2,500.00	2,968.53	-	2,968.53	3,000.00	500.00	120%	
Misc. Tools & Office Supplies		500.00	42.01		42.01	800.00			
100-5630-530-5403 Operating Supplies / Miscellaneous	-	500.00	42.01	-	42.01	800.00	300.00	160%	
Transportation/meals/parking for training and conferences/Lodgings		1,000.00	432.72		432.72	1,000.00			Transportation/meals/parking for training and conferences/Lodgings
100-5630-515-5202 Miscellaneous / Trans/Meals/Lodging	1,144.47	1,000.00	432.72	-	432.72	1,000.00	-	100%	
Maintenance for Engineering Department Plotter, Scanner, etc.		1,000.00	1,673.01		1,673.01	1,500.00			Maintenance for Engineering Department Plotter, Scanner, etc.
100-5630-540-5610 Repair & Maintenance / Office Equipment	1,182.28	1,000.00	1,673.01	-	1,673.01	1,500.00	500.00	150%	
RBGCA Water Management Plan. Development of Basin Management Plan per Fontana Settlement		45,000.00	32,018.76	14,260.49	46,279.25	14,000.00			RBGCA Water Management Plan.
Professional services		20,000.00	18,555.00	695.00	19,250.00	30,000.00			As needed consulting services, surveys, studies, etc.
Grant Writing Services					-	50,000.00			Grant Writing Services
100-5630-525-5340 Professional Services / Other Consultants	16,236.50	65,000.00	50,573.76	14,955.49	65,529.25	94,000.00	29,000.00	145%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>28,334.94</b>	<b>77,220.00</b>	<b>56,918.03</b>	<b>14,955.49</b>	<b>71,873.52</b>	<b>104,095.00</b>	<b>26,875.00</b>	<b>135%</b>	
<b>Total Expenses: Engineering - 5630</b>	<b>1,406,715.41</b>	<b>1,785,120.00</b>	<b>1,322,264.45</b>	<b>14,955.49</b>	<b>1,337,219.94</b>	<b>1,834,595.00</b>	<b>49,475.00</b>	<b>103%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Information Technology - 5640</b>										
100-5640-500-5001	Salaries & Wages / Full Time	558,887.69	614,450.00	478,951.94	-	478,951.94	632,600.00	18,150.00	103%	
100-5640-500-5003	Salaries & Wages / Overtime	14,519.52	15,000.00	12,887.89	-	12,887.89	15,000.00	-	100%	
100-5640-500-5020	Salaries & Wages / Bilingual Compensation	311.50	650.00	513.50	-	513.50	700.00		108%	
	<b>Subtotal: Payroll Expenses</b>	<b>573,718.71</b>	<b>630,100.00</b>	<b>492,353.33</b>	<b>-</b>	<b>492,353.33</b>	<b>648,300.00</b>	<b>18,200.00</b>	<b>103%</b>	
100-5640-510-5101	Benefits / FICA	31,335.23	31,400.00	24,430.83	-	24,430.83	33,400.00	2,000.00	106%	
100-5640-510-5102	Benefits / Medicare	8,261.53	9,000.00	7,226.24	-	7,226.24	8,800.00	(200.00)	98%	
100-5640-510-5123	Benefits / Disability Insurance	1,598.32	1,800.00	1,358.49	-	1,358.49	1,700.00	(100.00)	94%	
100-5640-510-5125	Benefits / Life Insurance	1,729.56	2,200.00	1,642.20	-	1,642.20	2,100.00	(100.00)	95%	
100-5640-510-5121	Benefits / Dental	5,941.78	6,700.00	5,433.88	-	5,433.88	7,200.00	500.00	107%	
100-5640-510-5120	Benefits / Hosp / Med Insurance	78,644.60	91,100.00	73,208.04	-	73,208.04	89,400.00	(1,700.00)	98%	
100-5640-510-5122	Benefits / Vision Care Insurance	910.74	1,100.00	847.20	-	847.20	1,000.00	(100.00)	91%	
100-5640-510-5124	Benefits / EAP	88.15	100.00	96.80	-	96.80	100.00	-	100%	
100-5640-510-5100	Benefits / Deferred Comp-ER Match	7,073.00	7,800.00	6,162.00	-	6,162.00	7,800.00	-	100%	
100-5640-510-5105	Expenses / PERS-Pension Classic	54,749.95	53,100.00	48,050.31	-	48,050.31	75,100.00	22,000.00	141%	
100-5640-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	-	6,000.00	-	-	-	-	(6,000.00)	0%	
100-5640-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	35,225.73	34,200.00	30,943.05	-	30,943.05	42,100.00	7,900.00	123%	
100-5640-510-5109	Expense / PERS - Pension Expense - GASB 68	(50,594.09)	-	-	-	-	-	-	0%	
100-5640-510-5103	Expenses / Workers Comp Ins	2,660.66	3,300.00	2,537.85	-	2,537.85	3,500.00	200.00	106%	
	<b>Subtotal: Benefits Expenses</b>	<b>177,625.16</b>	<b>247,800.00</b>	<b>201,936.89</b>	<b>-</b>	<b>201,936.89</b>	<b>272,200.00</b>	<b>24,400.00</b>	<b>110%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>751,343.87</b>	<b>877,900.00</b>	<b>694,290.22</b>	<b>-</b>	<b>694,290.22</b>	<b>920,500.00</b>	<b>42,600.00</b>	<b>105%</b>	
	I.T. technical trainings		2,400.00	2,316.00		2,316.00	2,400.00			Subscription based training service offering a wide variety of IT courses. 4 users at \$600/user/year.
100-5640-515-5200	Expenses / Training	1,658.00	2,400.00	2,316.00	-	2,316.00	2,400.00	-	100%	
	Travel & Meal reimbursements		380.00			-	300.00			CSDA meetings and estimated mileage reimbursements for when District vehicles are unavailable and employees drive their own vehicles.
100-5640-515-5202	Miscellaneous / Trans/Meals/Lodging	170.00	380.00	-	-	-	300.00	(80.00)	79%	
	Municipal Information Systems Assoc. (MISAC) membership		130.00	130.00		130.00	130.00			Provides access to a forum for professional networking and development.
100-5640-515-5201	Miscellaneous / Subscriptions & Memberships	-	130.00	130.00	-	130.00	130.00	-	100%	
	Smart phones		4,800.00	558.55		558.55	4,800.00			Estimate 15 smartphones @ \$320 each to support communications.
	Printers		7,000.00	580.27		580.27	5,000.00			Workgroup and desktop printers.
	PC's (new positions and replacements)		61,700.00	23,292.74	22,779.24	46,071.98	35,000.00			Lifecycle replacements.
	General Computer Supplies		31,900.00	22,045.82	688.87	22,734.69	40,000.00			General supplies needed to support District operations.
	Contingency		10,000.00			-				
100-5640-530-5410	Miscellaneous / Computer Supplies & Maint	66,033.08	115,400.00	46,477.38	23,468.11	69,945.49	84,800.00	(30,600.00)	73%	
	Spectrum basic cable TV service & High speed internet		13,600.00	14,272.45		14,272.45	21,120.00			Cable TV service for lobby, breakrooms, and EOC locations; and internet service. Increased internet bandwidth for UCaaS, (reduced telephone in 5615).
	Verizon Wireless		25,200.00	14,925.55		14,925.55	25,000.00			Cellular service for iPads, Cradlepoint routers, and 4 AMI cellular backhaul devices.
	AT&T Business Uverse		1,300.00	934.83		934.83	2,200.00			AT&T retired their DSL service. Higher cost for fiber service for SCADA.
	Contingency		1,000.00			-				
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	26,028.47	41,100.00	30,132.83	-	30,132.83	48,320.00	7,220.00	118%	

West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
	Programming services - phone system, access control system, ERP, cybersecurity, etc.		29,620.00	1,500.00	23,300.90	24,800.90	25,000.00			Programming services as needed for phone system, access control system, ERP, cybersecurity, etc.
100-5640-525-5316	Professional Services / Programmer	2,420.00	29,620.00	1,500.00	23,300.90	24,800.90	25,000.00	(4,620.00)	84%	
	Adobe Creative Cloud subscription		1,200.00	599.88		599.88	1,200.00			Two subscriptions at \$600 each.
	Agenda & Minutes software		15,000.00	13,867.20		13,867.20	20,000.00			Rough estimate for Granicus govMeeting upgrade.
	AutoCAD software		3,500.00	1,784.80		1,784.80	3,500.00			Various AutoCAD version licenses to support Engineering.
	Backflow testing and reporting system		15,900.00		11,585.00	11,585.00	6,950.00			Compliance - Backflow testing administration system. Upgraded from Tokay Navigator to Tokay SQL at end of FY 2023, (includes 50% of implementation - timing)
	ERP software		52,000.00	54,243.08	575.63	54,818.71	59,000.00			The District's ERP system includes payroll, accounts payable, financial reporting and utility billing, (annual increases + work orders).
	Email Service and Archiving		-			-				
	File storage and sharing system, and electronic signature system		4,500.00	4,500.00		4,500.00	4,500.00			Box.com Business Plus plan - used for storage and sharing of large files generated for PRA responses. Also, Box Sign for electronic signatures.
	GPS fleet tracking system		8,200.00	5,439.84		5,439.84	7,750.00			Allows for tracking and reporting of fleet performance and enables participation in smog compliance program.
	Hardware support for specialized equipment		4,100.00	973.00		973.00	1,000.00			Hardware support for MICR printer, (A/P and Payroll).
	HR software suite		19,500.00	17,132.76		17,132.76	20,500.00			6 NeoGov modules: Governmentjobs.com, Insight, Onboard, Perform, eForms, and Background Check.
	Offsite data storage services and licensing		15,600.00	8,842.17		8,842.17	16,500.00			Rubrik annual licensing, support, and offsite data storage.
	Phone system support and licensing		27,500.00			-	-			Refer to UCaaS below.
	Procurement and bid management system		13,200.00			-	13,500.00			Planetbids.com annual rate for Year 4 of a 5 year contract.
	Software and licenses: Microsoft		42,500.00	47,714.33		47,714.33	60,000.00			Upgrade from G1 & G3 licensing to G5, (includes additional security services and tools as well as eDiscovery).
	Software and licenses: Non-Microsoft, (i.e. Acrobat acrobat, etc.)		5,000.00	3,079.93	1,150.00	4,229.93	6,500.00			Non-Microsoft licenses such as Adobe Acrobat, Jitbit, (ticketing system), and Lansweeper, (network management solution).
	SSL certificates		1,000.00			-	1,000.00			Provides encryption for the District's web based services.
	Video conferencing/meeting service		7,200.00	3,722.46		3,722.46	6,500.00			Zoom meetings and toll free audio service to support remote public attendance for Board and Committee meetings.
	Water meter reading software		2,600.00			-	2,600.00			Software support for Sensus AutoRead and AutoVu (AMR reading).
	Water modeling software		7,200.00	6,820.00		6,820.00	7,200.00			InfoWater Pro support rate for Year 2 of a 2 year agreement.
	Water quality test reporting system		14,400.00	11,452.92		11,452.92	12,000.00			Compliance - Watertrax annual maintenance.
	Web hosting service		9,000.00	2,179.17		2,179.17	6,500.00			\$500 per month for new website.
	Contingency		5,000.00	7,188.74	3,252.46	10,441.20				
	Security camera subscription licenses		-			-	7,000.00			Subscription based security camera licenses.
	UCaaS (Cloud based phone system).		10,500.00		12,093.40	12,093.40	16,500.00			FortiVoice phone system licensing.
	Firewall and EDR licensing						15,600.00			FortiGate and FortiEDR licensing.
	Sensus Analytics Enhanced -Water		21,000.00				21,500.00			AMI application bundle (Admin, Billing Access, Device Access, Meter Insight and Report Access, Alert Manager and Alarm Insight)
	Sensus RNI Saas Fee		24,100.00				24,500.00			Communication network for AMI
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	201,190.59	329,700.00	189,540.28	28,656.49	218,196.77	341,800.00	12,100.00	104%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>297,500.14</b>	<b>518,730.00</b>	<b>270,096.49</b>	<b>75,425.50</b>	<b>345,521.99</b>	<b>502,750.00</b>	<b>(15,980.00)</b>	<b>97%</b>	
	<b>Total Expenses: Information Technology - 5640</b>	<b>1,048,844.01</b>	<b>1,396,630.00</b>	<b>964,386.71</b>	<b>75,425.50</b>	<b>1,039,812.21</b>	<b>1,423,250.00</b>	<b>26,620.00</b>	<b>102%</b>	

## West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>GIS - 5645</b>										
100-5645-500-5001	Salaries & Wages / Full Time	104,746.16	110,900.00	85,002.87	-	85,002.87	112,800.00	1,900.00	102%	
100-5645-500-5002	Salaries & Wages / Part Time	553.36	19,500.00	13,729.91	-	13,729.91	42,400.00	22,900.00	217%	
100-5645-500-5003	Salaries & Wages / Overtime	-	500.00	301.86	-	301.86	(500.00)	0%		
	<b>Subtotal: Payroll Expenses</b>	<b>105,299.52</b>	<b>130,900.00</b>	<b>99,034.64</b>	<b>-</b>	<b>99,034.64</b>	<b>155,200.00</b>	<b>24,300.00</b>	<b>119%</b>	
100-5645-510-5101	Benefits / FICA	6,673.56	9,500.00	6,276.27	-	6,276.27	9,700.00	200.00	102%	
100-5645-510-5102	Benefits / Medicare	1,560.73	2,200.00	1,467.88	-	1,467.88	2,300.00	100.00	105%	
100-5645-510-5123	Benefits / Disability Insurance	373.34	400.00	303.37	-	303.37	400.00	-	100%	
100-5645-510-5125	Benefits / Life Insurance	362.80	400.00	305.66	-	305.66	400.00	-	100%	
100-5645-510-5121	Benefits / Dental	1,139.52	1,200.00	949.60	-	949.60	1,100.00	(100.00)	92%	
100-5645-510-5120	Benefits / Hosp / Med Insurance	16,352.88	17,000.00	13,465.36	-	13,465.36	16,200.00	(800.00)	95%	
100-5645-510-5122	Benefits / Vision Care Insurance	254.16	300.00	211.80	-	211.80	300.00	-	100%	
100-5645-510-5124	Benefits / EAP	23.84	-	24.20	-	24.20	-	-	0%	
100-5645-510-5100	Benefits / Deferred Comp-ER Match	1,954.50	2,000.00	1,540.50	-	1,540.50	2,000.00	-	100%	
100-5645-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	7,541.58	8,000.00	6,183.97	-	6,183.97	8,700.00	700.00	109%	
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68	(6,969.13)	-	-	-	-	-	-	0%	
100-5645-510-5103	Expenses / Workers Comp Ins	532.33	900.00	540.01	-	540.01	900.00	-	100%	
	<b>Subtotal: Benefits Expenses</b>	<b>29,800.11</b>	<b>41,900.00</b>	<b>31,268.62</b>	<b>-</b>	<b>31,268.62</b>	<b>42,000.00</b>	<b>100.00</b>	<b>100%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>135,099.63</b>	<b>172,800.00</b>	<b>130,303.26</b>	<b>-</b>	<b>130,303.26</b>	<b>197,200.00</b>	<b>24,400.00</b>	<b>114%</b>	
	ESRI's GIS Training		2,500.00			1,790.00				2-day online training to acquire necessary expertise of upcoming ArcGIS
100-5645-515-5200	Expenses / Training	2,460.00	2,500.00	-	-	1,790.00	(710.00)	72%		
	Esri User Conference		1,750.00	987.18	987.18	2,500.00				July 10-12, 2023, ESRI Annual Conference attendance to obtain new GIS
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	-	1,750.00	987.18	-	987.18	2,500.00	750.00	143%	
	ESRI GIS (SUELA)License Renewal		25,000.00	25,000.00	25,000.00	25,000.00				GIS annual license renewal fee. (Third installment of the District's 3-year
	NearMap License Renewal		17,500.00	17,500.00	17,500.00	11,550.00				NearMap annual license renewal fee. (Yearly contract)
	ESRI Advantage Program									
	Computer Supplies iPad Pro									
100-5645-530-5410	Miscellaneous / Computer Supplies & Maint	45,305.56	42,500.00	42,500.00	-	42,500.00	36,550.00	(5,950.00)	86%	
	Fire Flow Test Application		3,000.00		8,960.00	8,960.00				
	Sampling Location Application		3,000.00							
	Construction Metering Application		3,000.00							
	Utility Network Creation for ArcGIS Pro		10,000.00			10,000.00				The major component of upcoming ArcGIS Pro deployment. This essential module permits performing GIS edits in the new online based system of ArcGIS Pro.
	Integrating ERP Pro 10 Meter data with GIS		-			6,000.00				The purpose of this project is to integrate the meter database with the GIS database to allow attribute extraction for the meter features in GIS.
	ArcGIS Enterprise Portal Installation		12,500.00		9,800.00	9,800.00				
	As needed consultant services		8,000.00			8,000.00				Funds to cover those unexpected or unforeseen system failures or glitches.
	Switching from cloud-based data storage that was provided by ESRI to on-premise data storage on the GIS server due to security enhancements.									
100-5645-525-5316	Professional Services / Programmer	17,550.00	39,500.00	-	18,760.00	18,760.00	24,000.00	(15,500.00)	61%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>65,315.56</b>	<b>86,250.00</b>	<b>43,487.18</b>	<b>18,760.00</b>	<b>62,247.18</b>	<b>64,840.00</b>	<b>(21,410.00)</b>	<b>75%</b>	
	<b>Total Expenses: GIS - 5645</b>	<b>200,415.19</b>	<b>259,050.00</b>	<b>173,790.44</b>	<b>18,760.00</b>	<b>192,550.44</b>	<b>262,040.00</b>	<b>2,990.00</b>	<b>101%</b>	



### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Board of Directors - 5650</b>										
100-5650-500-5002	Salaries & Wages / Part Time	86,101.13	116,500.00	75,915.03	-	75,915.03	122,400.00	5,900.00	105%	
	<b>Subtotal: Payroll Expenses</b>	<b>86,101.13</b>	<b>116,500.00</b>	<b>75,915.03</b>	<b>-</b>	<b>75,915.03</b>	<b>122,400.00</b>	<b>5,900.00</b>	<b>105%</b>	
100-5650-510-5123	Benefits / Disability Insurance	238.01	300.00	197.37	-	197.37	300.00	-	100%	
100-5650-510-5125	Benefits / Life Insurance	2,482.20	3,400.00	2,377.32	-	2,377.32	3,200.00	(200.00)	94%	
100-5650-510-5101	Benefits / FICA	5,547.90	7,200.00	4,869.59	-	4,869.59	7,600.00	400.00	106%	
100-5650-510-5102	Benefits / Medicare	1,297.58	1,700.00	1,138.82	-	1,138.82	1,800.00	100.00	106%	
100-5650-510-5121	Benefits / Dental	5,818.01	8,200.00	6,817.04	-	6,817.04	8,700.00	500.00	106%	
100-5650-510-5120	Benefits / Hosp / Med Insurance	62,677.32	110,300.00	82,939.44	-	82,939.44	104,000.00	(6,300.00)	94%	
100-5650-510-5122	Benefits / Vision Care Insurance	931.92	1,300.00	995.46	-	995.46	1,300.00	-	100%	
100-5650-510-5103	Expenses / Workers Comp Ins	360.94	700.00	447.95	-	447.95	800.00	100.00	114%	
	<b>Subtotal: Benefits Expenses</b>	<b>79,353.88</b>	<b>133,100.00</b>	<b>99,782.99</b>	<b>-</b>	<b>99,782.99</b>	<b>127,700.00</b>	<b>(5,400.00)</b>	<b>96%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>165,455.01</b>	<b>249,600.00</b>	<b>175,698.02</b>	<b>-</b>	<b>175,698.02</b>	<b>250,100.00</b>	<b>500.00</b>	<b>100%</b>	
	Treasurer Services - Clifton Larson Allen		31,800.00	23,625.01	8,174.99	31,800.00	33,600.00			Treasurer Services - Clifton Larson Allen \$2800/mth
100-5650-525-5340	Professional Services / Other Consultants	31,500.00	31,800.00	23,625.01	8,174.99	31,800.00	33,600.00	1,800.00	106%	
	Outside Meetings per Ordinance- Miscellaneous Training. Education		6,500.00	5,870.00		5,870.00	10,000.00			Outside Meetings per Ordinance- Miscellaneous Training. Education
100-5650-515-5200	Expenses / Training	1,318.00	6,500.00	5,870.00	-	5,870.00	10,000.00	3,500.00	154%	
	Miscellaneous. Contingency		2,000.00	-		-	1,000.00			
100-5650-530-5403	Operating Supplies / Miscellaneous	1,918.84	2,000.00	-	-	-	1,000.00	(1,000.00)	50%	
	Expense Reimbursements - Meals/Mileage/lodging/transportation i.e. science fairs, community service participation. Not on Schedule of Ordinance 86.		15,000.00	3,025.48		3,025.48	15,000.00			Expense Reimbursements - Meals/Mileage/lodging/transportation i.e. science fairs, community service participation. Outside Meetings Schedule of Ordinance 86.
100-5650-515-5202	Miscellaneous / Trans/Meals/Lodging	20,393.09	15,000.00	3,025.48	-	3,025.48	15,000.00	-	100%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>55,129.93</b>	<b>55,300.00</b>	<b>32,520.49</b>	<b>8,174.99</b>	<b>40,695.48</b>	<b>59,600.00</b>	<b>4,300.00</b>	<b>108%</b>	
	<b>Total Expenses: Board of Directors - 5650</b>	<b>220,584.94</b>	<b>304,900.00</b>	<b>208,218.51</b>	<b>8,174.99</b>	<b>216,393.50</b>	<b>309,700.00</b>	<b>4,800.00</b>	<b>102%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Human Resources/Risk Management - 5660</b>										
100-5660-500-5001	Salaries & Wages / Full Time	372,662.19	383,900.00	253,014.11	-	253,014.11	404,200.00	20,300.00	105%	
100-5660-500-5003	Salaries & Wages / Overtime	360.62	3,000.00	317.30	-	317.30	3,000.00	-	100%	
100-5660-500-5020	Salaries & Wages / Bilingual Compensation	1,303.00	1,300.00	1,177.00	-	1,177.00	2,000.00	700.00	154%	
100-5660-510-5104	Salaries & Wages / Vehicle Allowance	4,732.00	108.00	108.00	-	108.00	-	(108.00)	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>379,057.81</b>	<b>388,308.00</b>	<b>254,616.41</b>	<b>-</b>	<b>254,616.41</b>	<b>409,200.00</b>	<b>20,892.00</b>	<b>105%</b>	
100-5660-510-5101	Benefits / FICA	22,686.35	21,600.00	13,425.90	-	13,425.90	23,300.00	1,700.00	108%	
100-5660-510-5102	Benefits / Medicare	5,501.94	5,800.00	3,758.90	-	3,758.90	6,000.00	200.00	103%	
100-5660-510-5123	Benefits / Disability Insurance	1,242.52	1,500.00	818.23	-	818.23	1,400.00	(100.00)	93%	
100-5660-510-5125	Benefits / Life Insurance	1,419.45	1,700.00	945.93	-	945.93	1,600.00	(100.00)	94%	
100-5660-510-5121	Benefits / Dental	4,755.41	5,500.00	2,832.52	-	2,832.52	4,300.00	(1,200.00)	78%	
100-5660-510-5120	Benefits / Hosp / Med Insurance	66,260.10	69,500.00	39,392.16	-	39,392.16	61,100.00	(8,400.00)	88%	
100-5660-510-5122	Benefits / Vision Care Insurance	719.90	800.00	465.96	-	465.96	800.00	-	100%	
100-5660-510-5124	Benefits / EAP	63.21	100.00	53.36	-	53.36	100.00	-	100%	
100-5660-510-5100	Benefits / Deferred Comp-ER Match	3,859.34	5,900.00	3,531.00	-	3,531.00	5,900.00	-	100%	
100-5660-510-5105	Expenses / PERS-Pension Classic	28,792.68	31,600.00	24,712.86	-	24,712.86	38,300.00	6,700.00	121%	
100-5660-510-5106	PERS-Pension / Employer PEPR-2nd Tier	6,345.89	6,300.00	1,596.78	-	1,596.78	7,600.00	1,300.00	121%	
100-5660-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	18,525.07	20,300.00	15,914.50	-	15,914.50	21,500.00	1,200.00	106%	
100-5660-510-5109	Expense / PERS - Pension Expense - GASB 68	(32,471.33)	-	-	-	-	-	-	0%	
100-5660-510-5103	Expenses / Workers Comp Ins	1,743.76	2,200.00	2,149.29	-	2,149.29	2,300.00	100.00	105%	
	<b>Subtotal: Benefits Expenses</b>	<b>129,444.29</b>	<b>172,800.00</b>	<b>109,597.39</b>	<b>-</b>	<b>109,597.39</b>	<b>174,200.00</b>	<b>1,400.00</b>	<b>101%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>508,502.10</b>	<b>561,108.00</b>	<b>364,213.80</b>	<b>-</b>	<b>364,213.80</b>	<b>583,400.00</b>	<b>22,292.00</b>	<b>104%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
HR	Human Resources (HR) Training materials and expenses for Human Resources and Supervisors		3,780.00			-	4,200.00			LCW - training workshops for management during the year
HR	Human Resources (HR) Training CalPERS Education Forum Conference registration only		900.00			-	900.00			CalPERS annual conference retirement, changes/updates in the law
HR	Human Resources (HR) Training Educational Assistance Program - College degrees, training and certifications		20,000.00	14,590.00		14,590.00	20,000.00			Employees may seek to pursue a degree and District reimburses education costs up to \$5K
HR	Human Resources (HR) Training Neogov Conference registration		3,000.00	(764.03)		(764.03)	3,000.00			Annual Neogov conference for 2 HR staff members
HR	Human Resources (HR) Training IEEAC		600.00			-	600.00			Inland Empire Chapter for HR related training
HR	Human Resources (HR) Training Harassment		3,500.00	3,700.00		3,700.00	3,500.00			Training is required every 2 years. Last training Fall 2022
HR	Human Resources (HR) Training JPIA Conference registration only		1,600.00			-	1,600.00			HR staff attend Leadership training provided by ACWA JPIA
HR	Human Resources (HR) Training CALPELRA Conference		-			-	1,600.00			HR Annual Conference several workshops re: employee/labor relations
HR	Human Resources (HR) Training LCW Conference		1,100.00			-	1,200.00			LCW Annual HR conference re: labor relations
RM	Risk Mgmt (RM) Training Required safety training for District Field & Office Staff (Safety Compliance)		8,700.00	5,175.00		5,175.00	9,000.00			Cal OSHA bi-monthly training for operations and office staff
RM	Risk Mgmt (RM) Training PARMA Conference registration only		600.00			-	600.00			Public Agency Risk Management Association conference
RM	Risk Mgmt (RM) Training Confined Space Entry/Trench Safety Training - Field staff		-			-	2,500.00			Required CalOSHA training for Operations Staff
RM	Risk Mgmt (RM) Rigging Training - Field staff		-			-	2,750.00			Required CalOSHA training for Operations Staff
RM	Risk Mgmt (RM) NCCO Crane Training - Field staff		3,500.00	1,430.00		1,430.00				
RM	Risk Mgmt (RM) Training Traffic Safety/Flagger		-			-	2,500.00			Required CalOSHA training for Operations Staff
RM	Risk Mgmt (RM) Training Forklift training - every 3 years		-			-	1,000.00			Required CalOSHA training for Operations Staff
RM	Risk Mgmt (RM) CPR Training. Required every 3 years.		2,000.00	1,170.00		1,170.00	2,000.00			Training is ongoing due to new employees.
100-5660-515-5200	Expenses / Training	47,372.12	49,280.00	25,300.97	-	25,300.97	56,950.00	7,670.00	116%	
	CalPELRA Conference Travel lodging & Meal Expenses		1,600.00	1,720.63		1,720.63	1,600.00			Lodging and meals for CalPELRA conference attendance
	CalPERS Education Forum Conference Travel lodging & Meal Expenses		600.00	438.12		438.12	1,000.00			Lodging and meals for CalPERS conference attendance
	PARMA Conference Travel lodging & Meal Expenses		500.00	381.98		381.98	500.00			Lodging and meals for PARMA conference
	Neogov Conference Travel lodging & Meal Expenses		2,500.00	753.90		753.90	2,500.00			Lodging and meals for Neogov conference
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging	6,285.40	5,200.00	3,294.63	-	3,294.63	5,600.00	400.00	108%	
	Quarterly celebration for milestones with safety program		20,000.00	18,150.55		18,150.55	20,000.00			lunch, incentives no loss time
	Safety Luncheons Recognition Program		10,200.00	5,181.69		5,181.69	10,200.00			lunch events to recognize employees
	Milestone Safety Celebration		9,000.00	3,761.41		3,761.41	9,000.00			Employment Milestone Recognition (Anniversary Pin)
100-5660-530-5406	Operating Supplies / Recognition Supply	37,155.05	39,200.00	27,093.65	-	27,093.65	39,200.00	-	100%	
	Safety Related Items - Fire Extinguishers, etc		3,000.00	2,532.19		2,532.19	3,000.00			First aid kits supplies and other safety related items
	Safety Committee photos/shirts		1,650.00	910.38		910.38	1,650.00			New committee members will need shirts and photos
	Covid-19 safety supplies		3,000.00			-				Emergency Declaration no longer in effect
100-5660-530-5405	Operating Supplies / Safety	6,163.25	7,650.00	3,442.57	-	3,442.57	4,650.00	(3,000.00)	61%	
	Supplies and promotional Items		600.00	452.09		452.09	600.00			Misc Lanyards and supplies for access cards
	Office Staff WVWD logo clothing items						600.00			HR staff WVWD clothing items
	WVWD jackets for Field & Office Staff		7,000.00	5,910.74		5,910.74	7,000.00			WVWD jackets for Field & Office Staff will order in FY2023 around October. No funds used in FY2022.
100-5660-530-5403	Operating Supplies / Miscellaneous	259.57	7,600.00	6,362.83	-	6,362.83	8,200.00	600.00	108%	

West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
Samba Holdings - HR Services		1,400.00	1,178.59		1,178.59	1,400.00			DMV Pull notice	
EVWD Safety Membership		400.00			-	400.00			Emergency Partnerships with other agencies	
IEPMA		450.00	668.05		668.05	450.00			Inland Empire Personnel Management Association HR workshops	
Other subscriptions -FMLA, EEO, etc.		2,000.00	1,716.76		1,716.76	2,000.00			Software for FMLA/CFRA/ADA tracking	
hope newsletter		500.00	376.00		376.00	500.00			monthly wellness letter	
Cal-Chamber HR Membership		800.00	899.00		899.00	800.00			Legal HR advocacy HR California alert	
LCW Membership		5,500.00	5,170.00		5,170.00	5,500.00			LCW consortium member fees	
Wienhoff Drug Testing - Random testing for Class A Drivers		1,000.00	1,147.00		1,147.00	1,000.00			DOT required Random drug and Reasonable suspicion testing	
<b>100-5660-515-5201</b>	<b>Miscellaneous / Subscription &amp; Memberships</b>	<b>6,821.88</b>	<b>12,050.00</b>	<b>11,155.40</b>	<b>-</b>	<b>11,155.40</b>	<b>12,050.00</b>	<b>-</b>	<b>100%</b>	
	Recruiting activities		7,500.00	1,766.10		1,766.10	7,500.00			advertising and interview process
	US Healthworks & Pre-Employment Physicals (Occupational Health)		7,000.00	6,797.06		6,797.06	7,000.00			Require new employee physicals, Class A license physicals, WC injuries. Random Drug test for post accident related
	Employee Relations (Background checks)		-			-				
	recruitment costs for CFO & GM		46,862.00	46,820.00						
	Pre-Employment Testing		3,500.00	749.30		749.30	3,500.00			Written exams and other testing materials used for recruitment
<b>100-5660-536-5474</b>	<b>Miscellaneous / Recruitment</b>	<b>28,478.18</b>	<b>64,862.00</b>	<b>56,132.46</b>	<b>-</b>	<b>56,132.46</b>	<b>18,000.00</b>	<b>(46,862.00)</b>	<b>28%</b>	
	Employee Wellness		16,000.00	7,437.65		7,437.65	16,000.00			Employee wellness activities and luncheons
<b>100-5660-536-5453</b>	<b>Miscellaneous / Employee Wellness Program</b>	<b>12,089.51</b>	<b>16,000.00</b>	<b>7,437.65</b>	<b>-</b>	<b>7,437.65</b>	<b>16,000.00</b>	<b>-</b>	<b>100%</b>	
	Legal services									
<b>100-5660-526-5330</b>	<b>Professional Services / Legal</b>	<b>12,088.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
	Executive Caoaching & Strategic Planning		-			-				
	HR Consulting		25,000.00	17,182.00		17,182.00	25,000.00			Consulting services to assist in the interactive process or request for accommodations.
	Class and Compensation Study		120,000.00		119,330.00	50,000.00				Carry over to complete the Class and Comp. Study
	investigative services - Personnel related investigation services		-			25,000.00				Personnel related investigation services ex) Workers Comp, etc
	1000 Hr Program		30,000.00	10,287.82		10,287.82	30,000.00			IE Works internship program
<b>100-5660-525-5340</b>	<b>Professional Services / Other Consultants</b>	<b>57,475.16</b>	<b>175,000.00</b>	<b>27,469.82</b>	<b>119,330.00</b>	<b>146,799.82</b>	<b>130,000.00</b>	<b>(45,000.00)</b>	<b>74%</b>	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>214,188.12</b>	<b>376,842.00</b>	<b>167,689.98</b>	<b>119,330.00</b>	<b>287,019.98</b>	<b>290,650.00</b>	<b>(86,192.00)</b>	<b>77%</b>	
	<b>Total Expenses: Human Resources/Risk Mgmt - 5660</b>	<b>722,690.22</b>	<b>937,950.00</b>	<b>531,903.78</b>	<b>119,330.00</b>	<b>651,233.78</b>	<b>874,050.00</b>	<b>(63,900.00)</b>	<b>93%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Purchasing - 5680</b>										
100-5680-500-5001	Salaries & Wages / Full Time	349,020.83	427,400.00	292,425.24	-	292,425.24	440,800.00	13,400.00	103%	
100-5680-500-5003	Salaries & Wages / Overtime	1,020.66	3,000.00	1,178.08	-	1,178.08	3,000.00	-	100%	
100-5680-500-5021	Salaries & Wages / Class A Drivers License	651.50	700.00	513.50	-	513.50	700.00	-	100%	
100-5680-500-5020	Salaries & Wages / Bilingual Compensation	651.50	700.00	513.50	-	513.50	700.00	-	100%	
	<b>Subtotal: Payroll Expenses</b>	<b>351,344.49</b>	<b>431,800.00</b>	<b>294,630.32</b>	<b>-</b>	<b>294,630.32</b>	<b>445,200.00</b>	<b>13,400.00</b>	<b>103%</b>	
100-5680-510-5101	Benefits / FICA	21,967.70	27,200.00	18,563.54	-	18,563.54	27,800.00	600.00	102%	
100-5680-510-5102	Benefits / Medicare	5,137.64	6,400.00	4,341.40	-	4,341.40	6,500.00	100.00	102%	
100-5680-510-5123	Benefits / Disability Insurance	1,255.21	2,100.00	1,032.39	-	1,032.39	1,500.00	(600.00)	71%	
100-5680-510-5125	Benefits / Life Insurance	1,529.45	2,400.00	1,320.97	-	1,320.97	2,000.00	(400.00)	83%	
100-5680-510-5121	Benefits / Dental	7,181.18	9,700.00	5,978.63	-	5,978.63	9,300.00	(400.00)	96%	
100-5680-510-5120	Benefits / Hosp / Med Insurance	88,538.04	122,100.00	73,966.65	-	73,966.65	112,300.00	(9,800.00)	92%	
100-5680-510-5122	Benefits / Vision Care Insurance	1,009.18	1,300.00	855.06	-	855.06	1,300.00	-	100%	
100-5680-510-5124	Benefits / EAP	94.57	100.00	97.77	-	97.77	100.00	-	100%	
100-5680-510-5100	Benefits / Deferred Comp-ER Match	5,191.93	9,800.00	4,069.54	-	4,069.54	9,800.00	-	100%	
100-5680-510-5105	Expenses / PERS-Pension Classic	8,270.32	8,700.00	6,754.61	-	6,754.61	10,500.00	1,800.00	121%	
100-5680-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	19,836.21	25,400.00	16,454.92	-	16,454.92	27,200.00	1,800.00	107%	
100-5680-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	5,321.06	5,600.00	4,349.69	-	4,349.69	5,900.00	300.00	105%	
100-5680-510-5109	Expense / PERS - Pension Expense - GASB 68	(25,973.07)	-	-	-	-	-	-	0%	
100-5680-510-5103	Expenses / Workers Comp Ins	1,712.57	5,400.00	1,938.95	-	1,938.95	5,600.00	200.00	104%	
	<b>Subtotal: Benefits Expenses</b>	<b>141,071.99</b>	<b>226,200.00</b>	<b>139,724.12</b>	<b>-</b>	<b>139,724.12</b>	<b>219,800.00</b>	<b>(6,400.00)</b>	<b>97%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>492,416.48</b>	<b>658,000.00</b>	<b>434,354.44</b>	<b>-</b>	<b>434,354.44</b>	<b>665,000.00</b>	<b>7,000.00</b>	<b>101%</b>	
	Training for 4 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification		3,000.00	1,204.00		1,204.00	3,500.00			Training for 5 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Fleet, Excel and Ethics
100-5680-515-5200	Expenses / Training	897.95	3,000.00	1,204.00	-	1,204.00	3,500.00	500.00	117%	
	Uniforms and Boots Expenses for 4 Purchasing Department Staff		2,100.00	1,926.32		1,926.32	2,400.00			Uniforms and Boots Expenses for 3 Purchasing Department Staff
100-5680-536-5475	Operating Supplies / Uniforms	1,516.38	2,100.00	1,926.32	-	1,926.32	2,400.00	300.00	114%	
	Travel Expenses for Department Staff for 2023 Tri State Seminar, 2024 CAPPO Conference and 2024 CSMFO Conference. For seminars, workshops, training and networking with other CA Public Agencies.		2,200.00	2,130.62		2,130.62	4,000.00			Travel Expenses for Department Staff for 2023 Tri State Seminar, 2024 CAPPO Conference and 2024 CSMFO Conference. For seminars, workshops, training and networking with other CA Public Agencies.
100-5680-515-5202	Miscellaneous / Trans/Meals/Lodging	739.92	2,200.00	2,130.62	-	2,130.62	4,000.00	1,800.00	182%	
	Miscellaneous Department operating supplies		500.00				1,000.00			Tools, supplies, Contingency Expenses
100-5680-530-5403	Operating Supplies / Miscellaneous	1,001.36	500.00	-	-	-	1,000.00	500.00	200%	
	For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)		1,500.00	1,295.00		1,295.00	1,600.00			For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)
100-5680-515-5201	Miscellaneous / Subscriptions & Memberships	1,846.95	1,500.00	1,295.00	-	1,295.00	1,600.00	100.00	107%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>6,002.56</b>	<b>9,300.00</b>	<b>6,555.94</b>	<b>-</b>	<b>6,555.94</b>	<b>12,500.00</b>	<b>3,200.00</b>	<b>134%</b>	
	<b>Total Expenses: Purchasing - 5680</b>	<b>498,419.04</b>	<b>667,300.00</b>	<b>440,910.38</b>	<b>-</b>	<b>440,910.38</b>	<b>677,500.00</b>	<b>10,200.00</b>	<b>102%</b>	

### West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Government / Public Affairs - 5710</b>										
100-5710-500-5001	Salaries & Wages / Full Time	354,588.73	434,800.00	193,961.53	-	193,961.53	421,500.00	(13,300.00)	97%	
100-5710-500-5002	Salaries & Wages / Part Time		5,000.00	7,823.35	-	7,823.35	42,400.00		848%	
100-5710-500-5003	Salaries & Wages / Overtime	6,367.84	24,000.00	13,973.25	-	13,973.25	14,000.00	(10,000.00)	58%	
100-5710-500-5020	Salaries & Wages / Bilingual Compensation	311.50	700.00	513.50	-	513.50	700.00	-	100%	
	<b>Subtotal: Payroll Expenses</b>	<b>361,268.07</b>	<b>464,500.00</b>	<b>216,271.63</b>	<b>-</b>	<b>216,271.63</b>	<b>478,600.00</b>	<b>14,100.00</b>	<b>103%</b>	
100-5710-510-5101	Benefits / FICA	17,918.07	25,900.00	11,781.02	-	11,781.02	29,200.00	3,300.00	113%	
100-5710-510-5102	Benefits / Medicare	5,339.03	6,600.00	3,178.62	-	3,178.62	6,800.00	200.00	103%	
100-5710-510-5123	Benefits / Disability Insurance	1,228.97	1,800.00	685.14	-	685.14	1,400.00	(400.00)	78%	
100-5710-510-5125	Benefits / Life Insurance	1,250.64	2,000.00	811.32	-	811.32	1,700.00	(300.00)	85%	
100-5710-510-5121	Benefits / Dental	3,212.18	6,000.00	1,852.41	-	1,852.41	5,700.00	(300.00)	95%	
100-5710-510-5120	Benefits / Hosp / Med Insurance	57,633.53	95,300.00	31,267.71	-	31,267.71	90,300.00	(5,000.00)	95%	
100-5710-510-5122	Benefits / Vision Care Insurance	685.70	1,100.00	447.65	-	447.65	1,000.00	(100.00)	91%	
100-5710-510-5124	Benefits / EAP	62.82	100.00	51.11	-	51.11	100.00	-	100%	
100-5710-510-5100	Benefits / Deferred Comp-ER Match	652.38	7,800.00	1,607.44	-	1,607.44	7,800.00	-	100%	
100-5710-510-5105	Expenses / PERS-Pension Classic	51.88	-	35.71	-	35.71	15,400.00	15,400.00	0%	
100-5710-510-5106	PERS-Pension / Employer PEPR-2nd Tier	19,600.16	32,900.00	13,459.68	-	13,459.68	22,800.00	(10,100.00)	69%	
100-5710-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	33.38	-	23.00	-	23.00	8,600.00	8,600.00	0%	
100-5710-510-5103	Expenses / Workers Comp Ins	3,884.98	2,700.00	4,578.24	-	4,578.24	2,700.00	-	100%	
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	(18,160.32)	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>93,393.40</b>	<b>182,200.00</b>	<b>69,779.05</b>	<b>-</b>	<b>69,779.05</b>	<b>193,500.00</b>	<b>11,300.00</b>	<b>106%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>454,661.47</b>	<b>646,700.00</b>	<b>286,050.68</b>	<b>-</b>	<b>286,050.68</b>	<b>672,100.00</b>	<b>25,400.00</b>	<b>104%</b>	
	Cal EOS PIO Conference Registration fees		2,000.00				700.00			Cal EOS PIO Conference Registration fees
	ACWA Conference Registration fees						1,600.00			ACWA Conference Registration fees
	CAPIO Conference		1,196.00	975.00		975.00	1,200.00			CAPIO Training Registration fees
	ACWA Legislative Symposium		2,000.00	1,744.00		1,744.00	2,000.00			ACWA Legislative Conference Registration fees - 2 staff members
	Water Use Efficiency/Conservation		1,500.00	1,159.50		1,159.50	1,500.00			Watersmart Conference Registration fees - 2 staff members
	CSDA/CAPIO/ACWA Additional Training courses for development			470.00		470.00	1,800.00			CSDA/CAPIO/ACWA Additional Training courses for development
100-5710-515-5200	Expenses / Training	8,740.00	6,696.00	4,348.50	-	4,348.50	8,800.00	2,104.00	131%	
	WVWD Logo Apparel		1,500.00	189.70		189.70	1,500.00			2 New staff to be included in 23/24 fiscal year
100-5710-536-5475	Operating Supplies / Uniforms	3,345.30	1,500.00	189.70	-	189.70	1,500.00	-	100%	

West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
	Misc. Postage for various mailers (event invitations, state quality report, important information, etc.)		19,500.00	4,270.50	15,229.50	19,500.00	25,000.00			Staff is budgeting for - two postcards - fall and spring to promote workshops and other water use efficiency program. Postage has increased rapidly and would like to ensure there is a buffer for increased postcard for other outreach.
100-5710-536-5471	Postage & Shipping	11,883.50	19,500.00	4,270.50	15,229.50	19,500.00	25,000.00	5,500.00	128%	
	Printing of Water Conservation Calendar Contest. Printing materials for the event recognition and calendars.		10,000.00	2,990.60	8,172.79	11,163.39	8,500.00			12 students/12 teachers and materials for the event recognition and printing of calendar.
	Monthly Newsletter distributed by mail and electronically to service and billing addresses		18,000.00	14,716.29	4,108.82	18,825.11	18,000.00			12 Monthly MYWWD newsletters
	Bill Inserts Qty 5 - Water Quality Reports, Workshops, Conservation Messaging/Rebates and other messaging						10,000.00			Bill Insert - Water Quality Reports, Workshops, Conservation Messaging/Rebates and other messaging
	misc. printing of district materials		3,000.00	1,258.95		1,258.95	20,000.00			Water Quality Report, Budget Book, PAFR, CAFR, and other District Material, Coffees in the Community
	Outreach Events		35,000.00	10,554.53	19,415.83	29,970.36				Outreach Events breakdown reclassified by category in line items above.
100-5710-536-5411	Miscellaneous / Printing	53,256.72	81,000.00	29,520.37	31,697.44	61,217.81	56,500.00	(24,500.00)	70%	
	Association Travel (CSDA, ACWA, AWWA) Includes travel, lodging, and meals to ACWA D.C., ACWA Sacramento, ACWA Fall/Spring, CSDA Legislative Symposium, and other CSDA possible conferences		10,000.00	5,865.94		5,865.94	10,000.00			Includes travel to ACWA D.C., ACWA Sacramento, ACWA Fall/Spring, CSDA Legislative Symposium and other CSDA possible conferences
	Public Information Officer Conference Includes travel, lodging,		4,500.00			-	4,500.00			CAPIO conference for two members of the staff and possible entries for
	Other Misc		300.00	310.26		310.26	500.00			
100-5710-515-5202	Miscellaneous / Trans/Meals/Lodging	27,863.31	14,800.00	6,176.20	-	6,176.20	15,000.00	200.00	101%	
	Canva For Work Subscription - Canva is primarily used by staff to create social media, videos and outreach material -		140.00	119.99		119.99	200.00			Canva is primarily used by staff to create social media, videos and outreach material -
	Constant Contact - Staff uses constant contact to share information with customers regarding events and the monthly newsletter		3,000.00	1,738.94		1,738.94	3,000.00			Staff uses constant contact to share information with customers regarding events and the monthly newsletter
	CAPIO Membership - for the budgeted 4 staff members of the department to keep up with trends of communication.		1,000.00			-	1,000.00			Membership for the budgeted 4 staff members of the department to keep up with trends of communication.
	Various Publications		1,600.00	799.43		799.43	1,600.00			
	WEWAC Membership		1,500.00	1,500.00			1,800.00			The Water Education Water Awareness Committee provides small grants for elementary schools that apply and scholarship opportunities.
	Colton Chamber of Commerce Membership		300.00			-	300.00			Will pay in June
	Rialto Chamber of Commerce Membership		300.00	300.00		300.00	300.00			
	Fontana Chamber of Commerce Membership		600.00	600.00		600.00	600.00			
100-5710-515-5201	Miscellaneous / Subscriptions & Memberships	6,834.73	8,440.00	5,058.36	-	5,058.36	8,800.00	360.00	104%	
	Federal Lobbyist		150,000.00	87,500.00	62,500.00	150,000.00	150,000.00			
	State Lobbyist		90,000.00	52,971.00	37,500.00	90,471.00	90,000.00			
	Hired Consultants for Conservation workshops K-6 School					-	10,000.00			Hired Consultants for Conservation workshops K-6 School
	Communications Consultant		90,000.00	52,500.00	37,500.00	90,000.00	75,000.00			
	Professional Photographer						6,000.00			Staff will like to contract a professional photographer to take drone shots of canyons, wells, reservoirs and staff for the website and other marketing material.
	On-call graphic design		20,000.00	6,765.62	34.38	6,800.00	25,000.00			Projected projects: Budget Book , PAFR and bigger projects
100-5710-525-5340	Professional Services / Other Consultants	394,824.20	350,000.00	199,736.62	137,534.38	337,271.00	356,000.00	6,000.00	102%	

West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts		FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
	Solar Challenge Sponsorship - Rialto High School		6,000.00	3,500.00		3,500.00	8,000.00			West Valley Water District will be the Chair of the Inland Solar Challenge and with the duties of chair, includes campaign at Yucaipa Regional Park.
	Plastic Water Bottles with District logo used for community events and other district events.						5,000.00			Plastic Water Bottles with District logo used for community events and other district events.
	Community Event Sponsorships		15,000.00	4,295.00	2,000.00	6,295.00	15,000.00			Staff is asked throughout the year to sponsor events - community events, chamber and city events.
100-5710-537-5506	Sponsorships	15,635.00	21,000.00	7,795.00	2,000.00	9,795.00	28,000.00	7,000.00	133%	
	Water use efficiency Community Education Workshops - Ex) Landscape, Retrofit, English and Spanish, etc.		8,000.00			-	10,000.00			Water use efficiency Community Education Workshops - Ex) Landscape, Retrofit, English and Spanish, etc.
	Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators, showerheads		20,000.00	15,894.50		15,894.50	25,000.00			Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators, showerheads
	Increase engagement with WVWD social media accounts.		7,500.00	4,703.20		4,703.20	2,000.00			Paid Ads on Facebook and Instagram
							2,000.00			Propose 2 local High school scholarships regarding wise water stewardship
	Conservation event supplies, Updating Tents/Table Clothes/and other signage/reusable aluminum water bottles giveaways used for community events		3,000.00	3,917.04		3,917.04	5,000.00			Updating Tents/Table Clothes/and other signage/reusable aluminum water bottles giveaways used for community events
	Staff has identified that having a mascot to the brand of wvwd will help with district branding in the community and schools.					-	6,000.00			Staff has identified that having a mascot to the brand of wvwd will help with district branding in the community and schools.
	Earth Day event		45,000.00	29,338.84	6,592.84	35,931.68	45,000.00			Earth Day event
100-5710-537-5502	Outreach Programs	47,866.29	83,500.00	53,853.58	6,592.84	60,446.42	95,000.00	11,500.00	114%	
	Public Affairs specific materials and supplies for events etc.		3,500.00	2,838.50		2,838.50	2,500.00			Public Affairs specific materials and supplies for events etc.
100-5710-530-5403	Materials & Supplies / Miscellaneous	-	3,500.00	2,838.50	-	2,838.50	2,500.00	81%		
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>570,249.05</b>	<b>589,936.00</b>	<b>313,787.33</b>	<b>193,054.16</b>	<b>506,841.49</b>	<b>597,100.00</b>	<b>7,164.00</b>	<b>101%</b>	
	<b>Total Expenses: Public Affairs - 5710</b>	<b>1,024,910.52</b>	<b>1,236,636.00</b>	<b>599,838.01</b>	<b>193,054.16</b>	<b>792,892.17</b>	<b>1,269,200.00</b>	<b>32,564.00</b>	<b>103%</b>	
<b>Grants &amp; Rebates - 5720</b>										
	High-Efficiency Toilets		2,000.00	488.00		488.00	2,000.00			
	High-Efficiency Washing Machines		2,000.00	1,000.00		1,000.00	2,000.00			
	Weather-Based Smart Irrigation Controllers		1,000.00			-	1,000.00			
	High-Efficiency Sprinkler Nozzles		500.00	389.98		389.98	500.00			
	Turf Replacement (Residential, Commerical, Industrial, Institutional)		24,500.00	20,727.48		20,727.48	24,500.00			
100-5720-537-5503	Programs / Rebate	9,871.42	30,000.00	22,605.46	-	22,605.46	30,000.00	-	100%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>9,871.42</b>	<b>30,000.00</b>	<b>22,605.46</b>	<b>-</b>	<b>22,605.46</b>	<b>30,000.00</b>	<b>-</b>	<b>100%</b>	
	<b>Total Expenses: Grants &amp; Rebates - 5720</b>	<b>9,871.42</b>	<b>30,000.00</b>	<b>22,605.46</b>	<b>-</b>	<b>22,605.46</b>	<b>30,000.00</b>	<b>-</b>	<b>100%</b>	
	<b>Total Operating Expenses</b>	<b>26,919,250.01</b>	<b>31,659,962.00</b>	<b>22,390,202.45</b>	<b>1,625,601.23</b>	<b>24,015,803.68</b>	<b>32,466,172.00</b>	<b>806,210.00</b>	<b>103%</b>	

Operating Surplus(Deficit) Before Depreciation/Amortization 5,210,750.55 177,869.00 974,319.18 (1,625,601.23) (885,932.05) (118,641.00) (296,510.00) -67%



## West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Non-Operating Revenues</b>									
<b>Property Taxes</b>									
100-4030-420-4201	Taxes & Assessments / County Of San Bernardino	210.05	-	(210.05)	-	(210.05)	-	-	0%
100-4030-420-4215	Redevelopment Passthrough (RPPTF)	1,237,048.50	1,063,061.00	864,401.29	-	864,401.29	1,200,000.00	136,939.00	113%
100-4030-420-4214	Prop Taxes-Redevelopment Deferred Pymt Oblig.	-	-	-	-	-	-	-	0%
100-4030-420-4202	Homeowners Exemption	13,384.32	13,322.00	6,696.68	-	6,696.68	13,000.00	(322.00)	98%
100-4030-420-4208	Supplemental Secured	1,794,274.68	1,833,243.00	1,295,601.94	-	1,295,601.94	1,800,000.00	(33,243.00)	98%
100-4030-420-4209	Supplemental Unsecured	67,583.28	67,045.00	75,129.13	-	75,129.13	67,000.00	(45.00)	100%
100-4030-420-4206	Property Tax Secured	28.32	27.00	16.17	-	16.17	28.00	1.00	104%
100-4030-420-4207	Property Tax Unsecured	0.61	2.00	0.61	-	0.61	2.00	-	100%
100-4030-420-4204	Mobile Home Interest	20,365.60	20,439.00	14,436.52	-	14,436.52	20,000.00	(439.00)	98%
100-4030-420-4210	Utility Secured	46,652.56	71,537.00	38,055.95	-	38,055.95	47,000.00	(24,537.00)	66%
100-4030-420-4205	Prior Year Secured	0.03	452.00	0.04	-	0.04	-	(452.00)	0%
100-4030-420-4450	County Tax Collection Fee	(1.20)	5.00	4.80	-	4.80	5.00	-	100%
100-4030-420-4211	Penalty	23.58	433.00	8.32	-	8.32	100.00	(333.00)	23%
<b>Subtotal: Property Taxes</b>		<b>3,179,570.33</b>	<b>3,069,566.00</b>	<b>2,294,141.40</b>	<b>-</b>	<b>2,294,141.40</b>	<b>3,147,135.00</b>	<b>77,569.00</b>	<b>103%</b>
<b>Grants and Reimbursements</b>									
100-4060-425-4250	Grant Revenue / Grant	-	-	-	-	-	-	-	0%
100-4060-425-4251	Expense Reimbursements	27,140.22	127,892.00	265,573.19	-	265,573.19	102,704.33	(25,187.67)	80%
<b>Subtotal: Grants and Reimbursements</b>		<b>27,140.22</b>	<b>127,892.00</b>	<b>265,573.19</b>	<b>-</b>	<b>265,573.19</b>	<b>102,704.33</b>	<b>(25,187.67)</b>	<b>80%</b>
<b>Interest and Investment Earnings</b>									
100-4040-426-4300	Interest Income On Investments	515,306.60	350,000.00	1,204,751.95	-	1,204,751.95	2,020,626.49	1,670,626.49	577%
100-4040-426-4301	Revenue / Unrealized Gain On Invest	(2,338,293.93)	-	825,822.02	-	825,822.02	-	-	0%
<b>Subtotal: Interest and Investment Earnings</b>		<b>(1,822,987.33)</b>	<b>350,000.00</b>	<b>2,030,573.97</b>	<b>-</b>	<b>2,030,573.97</b>	<b>2,020,626.49</b>	<b>1,670,626.49</b>	<b>577%</b>
<b>Rental Income - Cellular Anntenas</b>									
100-4040-426-4305	Rental & Leasing of Property	-	-	-	-	-	-	-	0%
100-4050-427-4350	Rental & Leasing of Property	40,034.91	36,303.00	31,905.05	-	31,905.05	40,835.61	4,532.61	112%
<b>Subtotal: Rental Income - Cellular Anntenas</b>		<b>40,034.91</b>	<b>36,303.00</b>	<b>31,905.05</b>	<b>-</b>	<b>31,905.05</b>	<b>40,835.61</b>	<b>4,532.61</b>	<b>112%</b>
<b>Other Non-Operating Revenues</b>									
100-4080-435-4453	Other Income / Settlement	43.05	-	10,398,699.14	-	10,398,699.14	-	-	0%
100-4080-435-4454	Other Income / Misc (Contingent)	-	-	6,200.00	-	6,200.00	-	-	0%
100-4080-435-4452	Recycling Materials Sold	18,677.37	14,016.00	9,695.54	-	9,695.54	14,963.82	947.82	107%
100-4080-435-4451	Other Income / Employee Wellness Program	1,700.00	1,767.00	1,700.00	-	1,700.00	1,750.00	(17.00)	99%
<b>Subtotal: Other Non-Operating Revenues</b>		<b>20,420.42</b>	<b>15,783.00</b>	<b>10,416,294.68</b>	<b>-</b>	<b>10,416,294.68</b>	<b>16,713.82</b>	<b>930.82</b>	<b>106%</b>
<b>Gain On Sale/Disposition Of Capital Assets</b>									
100-4070-430-4400	Gain-Asset Sale/Retirement	740,002.23	-	735,493.68	-	735,493.68	-	-	0%
<b>Subtotal: Gain On Sale/Disposition Of Capital Assets</b>		<b>740,002.23</b>	<b>-</b>	<b>735,493.68</b>	<b>-</b>	<b>735,493.68</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Non-Operating Revenues</b>		<b>2,184,180.78</b>	<b>3,599,544.00</b>	<b>15,773,981.97</b>	<b>-</b>	<b>15,773,981.97</b>	<b>5,328,015.25</b>	<b>1,728,471.25</b>	<b>148%</b>

Forecast based on projected Market conditions ~4% earnings

## West Valley Water District - Fiscal Year 2023-2024 Proposed Operating Budget Detail

GL Accounts	FY 2021-22 Actuals	FY 2022-23 Current Budget	YTD Actual As of 4/24/23	Encumbrances	Actuals & Encumbrances Total	FY 2023-24 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Non-Operating Expenses</b>									
<b>Loss On Sale/Disposition Of Capital Assets</b>									
100-6800-609-6041	Miscellaneous / Loss-Asset Sale / Retrmt	(31,000.00)	-	-	-	-	-	0%	
100-6800-615-6040	Miscellaneous / Impairment Loss	-	-	-	-	-	-	0%	
<b>Subtotal: Loss On Sale/Disposition Of Capital Assets</b>		<b>(31,000.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Interest Expense - Long-Term Debt</b>									
100-6200-610-6010	Long Term Debt / Interest	873,133.75	863,300.00	646,254.33	-	646,254.33	847,600.00	(15,700.00)	98%
100-6200-610-6009	Long Term Debt / Interest Hydro Station	7,870.05	25,000.00	(5,677.29)	-	(5,677.29)	30,000.00	5,000.00	120%
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	-	100%	
<b>Subtotal: Interest Expense - Long-Term Debt</b>		<b>847,001.34</b>	<b>894,915.00</b>	<b>640,577.04</b>	<b>-</b>	<b>640,577.04</b>	<b>843,597.54</b>	<b>(51,317.46)</b>	<b>94%</b>
<b>Total Non-Operating Expenses</b>		<b>816,001.34</b>	<b>894,915.00</b>	<b>640,577.04</b>	<b>-</b>	<b>640,577.04</b>	<b>843,597.54</b>	<b>(51,317.46)</b>	<b>94%</b>

<b>Non-Operating Surplus(Deficit)</b>	<b>1,368,179.44</b>	<b>2,704,629.00</b>	<b>15,133,404.93</b>	<b>-</b>	<b>15,133,404.93</b>	<b>4,484,417.71</b>	<b>1,779,788.71</b>	<b>166%</b>
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OPERATING BUDGET SUMMARY									
<b>Grand Total Revenues</b>		34,314,181	35,437,375	39,138,504	-	39,138,504	37,675,546	2,238,171	
<b>Grand Total Expenses</b>		27,735,251	32,554,877	23,030,779	1,625,601	24,656,381	33,309,770	754,893	
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>		1,067,629	1,092,629	1,002,247	80,382	1,082,629	1,107,629	15,000	
<b>Net Surplus(Deficit)</b>		<b>5,511,301</b>	<b>1,789,869</b>	<b>15,105,477</b>	<b>(1,705,983)</b>	<b>13,399,494</b>	<b>3,258,147</b>	<b>1,468,278</b>	

DEBT SERVICE									
<b>Debt Convenance Ratio Calculation:</b>									
<b>Debt Service</b>									
Net Revenue		7,394,931	3,777,413			5,209,374			
Series 2016A Bond Debt Service		1,306,350	1,303,300			1,302,600			
<b>Debt Convenance Ratio (Minimum 1.20)</b>		<b>5.66</b>	<b>2.90</b>			<b>4.00</b>			
Calculation: Net Revenue ÷ Total Debt Service									

# Exhibit F

Fiscal Year 2023-24 - Proposed Capital Budget

Fiscal Year 2023-24 Capital Budget Summary	Amount
<b>REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>	
<b>RESERVOIRS REHABILITATION</b>	
Reservoir 5-2	1,000,000
<b>SYSTEM APPURTENANCES REHABILITATION &amp; REPLACEMENT</b>	
Annual R/R - Meters and MXU's (QTY 714) FY2024	78,187
Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2024	30,000
<b>FACILITIES AND PLANTS REHABILITATION &amp; REPLACEMENT</b>	
Building "C" Improvements	600,000
Alder Ave. Road Improvements	800,000
Booster Station 3A-1	50,000
Booster Station 4-1 (will be replaced by new pump station)	50,000
Booster Station 5-2	50,000
Flocculators Assembly (QTY 18)	45,000
Material Yard - South Distict Service Area - South Shop	65,000
Rehabiliate 2 Roemer pumps effluent/influent	40,000
Roemer Filter # 2 rehabilitation & Media Replacement	511,000
Roemer Filter # 5 rehabilitation & Media Replacement	511,000
Wrought iron security fence at Zone 6 reservoir complex	200,000
<b>SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>	<b>4,030,187</b>
 <b>NEW SYSTEM ASSETS</b>	
<b>SOURCE OF SUPPLY</b>	
OPR WFF - 7.2 mgd Treatment Plant Expansion	20,665,000
Property Investigation for Bunker Hill Wells and Pump Station	50,000
<b>PUMPS AND BOOSTER PLANTS</b>	
Pump Station 7-2 - Design & Construction	2,300,000
<b>WATER MAINS</b>	
Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd	50,000
<b>SUBTOTAL FOR NEW SYSTEM ASSETS</b>	<b>23,065,000</b>
 <b>CAPITAL OUTLAY</b>	
<b>CAPITAL OUTLAY - FLEET/EQUIPMENT</b>	
Fleet Trucks Fully Equipped	180,000
Access Control System Expansion	10,000
Caterpillar Cold Planer Attachment	60,000
Caterpillar Hydraulic jack hammer for backhoe	45,000
Document Management System	75,000
Four New Pneumatic Pumps	30,000
Regrading, resealing, restriping at Headquarters	125,000
Security Camera System	10,000
Software Implementations/Integrations Work Orders	45,000
Vmware host #2	50,000
Vmware host #3	50,000
<b>SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT</b>	<b>680,000</b>
<b>GRAND TOTAL</b>	<b>27,775,187</b>
<b>CIP CONTINGENCY</b>	<b>355,509</b>

# Exhibit G

**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2023-28**

Project Number	CIP Project Description	Current Budget	5/17/2023		5/17/2023		Carryover Balance	FY 2023-24 Budget Request	FY 2024-25 Budget Request	FY 2025-26 Budget Request	FY 2026-27 Budget Request	FY 2027-28 Budget Request	Project Total
			YTD Actuals	Encumb.	YTD Activity & Encumb								
<b>REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>													
<b>WELLS AND PUMPING EQUIPMENT REHABILITATION</b>													
New	Well 2								130,000				130,000
New	Well 18A								300,000			130,000	430,000
New	Well 42								200,000		130,000	200,000	530,000
New	Well 41									200,000			200,000
New	Well 4A									130,000			130,000
New	Well 11									130,000			130,000
New	Well 15										130,000		130,000
New	Well 23A										80,000		80,000
New	Well 54										150,000		150,000
New	Well 8A											130,000	130,000
New	Well 30											130,000	130,000
<b>RESERVOIRS REHABILITATION</b>													
W23001	Reservoir R2-3 Re-coating and Modifications	2,025,000	-	-	-	-	2,025,000						2,025,000
New	Reservoir 5-2							1,000,000					1,000,000
New	Reservoir 4-2								200,000				200,000
New	Reservoir 7-1								60,000				60,000
New	Reservoir 4-1									400,000			400,000
New	Reservoir 3-1										800,000		800,000
New	Reservoir 3-3											1,000,000	1,000,000
New	Reservoir 5-3											400,000	400,000
<b>WATER MAIN REPLACEMENT</b>													
W17012-3B	Bloomington Alley Way Main Replacement Phase 3, 4 and 5 & Zone 2 24" Transmission Main	800,000	-	-	-	-	800,000		1,700,000			3,000,000	5,500,000
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	4,000,000
W19055	I-10 Cedar Avenue Interchange improvement project	2,619,425	-	204,464	204,464	800,000							800,000
New	As-Needed Pipeline Replacement Program								1,000,000		2,500,000	2,500,000	6,000,000
New	Zone 3 Distribution Pipeline Replacement - 8" San Bernardino Blvd.									95,000	575,000		670,000
<b>SYSTEM APPURTENANCES REHABILITATION &amp; REPLACEMENT</b>													
W23004	Annual R/R - Meters and MXU's (QTY 700) FY2023	210,000	27,770	10,793	38,563	171,437							171,437
New	Annual R/R - Meters and MXU's (QTY 714) FY2024						78,187	420,000	420,000	420,000	420,000	420,000	1,758,187
New	Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2024						30,000	30,000	30,000	30,000	30,000	30,000	150,000
New	Annual R/R - System Valve Replacement							85,000	85,000	85,000	85,000	85,000	340,000

### Capital Improvement Plan Proposed Five Year Funding Schedule - Fiscal Year 2023-28

Project Number	CIP Project Description	Current Budget	5/17/2023		Carryover Balance	FY 2023-24 Budget Request	FY 2024-25 Budget Request	FY 2025-26 Budget Request	FY 2026-27 Budget Request	FY 2027-28 Budget Request	Project Total	
			YTD Actuals	Encumb.								YTD Activity & Encumb
<b>FACILITIES AND PLANTS REHABILITATION &amp; REPLACEMENT</b>												
W22004	Roemer Booster Pumps Rehab (QTY 2)	37,299	-	-	-	37,299					37,299	
W22006	Building "C" Improvements	75,000	-	24,775	24,775	50,225	600,000				650,225	
W23005	Water Conservation Garden at Headquarters	45,000	-	-	-	45,000					45,000	
W23018	Minor Building renovation	20,000	-	3,000	3,000	17,000					17,000	
W23019	Fencing for Battery Pack sites (3)	66,435	-	66,435	66,435	-					-	
New	Material Yard - South Distict Service Area - South Shop					65,000					65,000	
New	Rehabiliate 2 Roemer pumps effluent/influent					40,000					40,000	
New	Roemer Filter # 2 rehabilitation & Media Replacement					511,000					511,000	
New	Roemer Filter # 5 rehabilitation & Media Replacement					511,000					511,000	
New	Wrought iron security fence at Zone 6 reservoir complex					200,000					200,000	
New	Alder Ave. Road Improvements					800,000					800,000	
New	Booster Station 3A-1					50,000					50,000	
New	Booster Station 4-1 (will be replaced by new pump station)					50,000					50,000	
New	Booster Station 5-2					50,000					50,000	
New	Flocculators Assembly (QTY 18)					45,000					45,000	
New	Roemer GAC Vessel Media replacement (QTY 10)						860,000		870,000		1,730,000	
New	Roemer Filter #4 Rehab						400,000				400,000	
New	Hydro Power Plant						20,000		25,000		45,000	
New	Chain Of Flight (QTY 3)						40,000		40,000		80,000	
New	Roemer Booster Pumps Rehab (QTY 4 ) UV Recovery						20,000		23,000		43,000	
New	Roemer Booster Pumps Rehab (QTY 3 ) Lytle creek						20,000		23,000		43,000	
New	Roemer Booster Pumps Rehab (QTY 9 ) EFFLUENT						80,000		85,000		165,000	
New	Booster Station 5-1						60,000	10,000			70,000	
New	Booster Station 6-1						50,000	10,000			60,000	
New	Booster Station 6-2						50,000			50,000	100,000	
New	Pump Station 2-1 Improvements							50,000	325,000		375,000	
New	Booster Station 4-2							50,000			50,000	
New	Booster Station 7-1							50,000			50,000	
New	Roemer Booster Pumps Rehab (QTY 10 ) Influent							80,000		90,000	170,000	
New	Roemer Booster Pumps Rehab (QTY 4 ) Decant							23,000		26,000	49,000	
New	Roemer Booster Pumps Rehab (QTY 2 ) Surface wash							23,000			23,000	
New	Booster Station 8-2								50,000		50,000	
New	Booster Station 4-3									40,000	40,000	
New	Roemer Booster Pumps Rehab (QTY 3 ) GAC									40,000	40,000	
<b>SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>		<b>7,898,159</b>	<b>27,770</b>	<b>309,467</b>	<b>337,237</b>	<b>5,945,961</b>	<b>4,030,187</b>	<b>5,725,000</b>	<b>1,786,000</b>	<b>6,341,000</b>	<b>10,271,000</b>	<b>34,099,148</b>

### Capital Improvement Plan Proposed Five Year Funding Schedule - Fiscal Year 2023-28

Project Number	CIP Project Description	Current Budget	5/17/2023		5/17/2023		Carryover Balance	FY 2023-24 Budget Request	FY 2024-25 Budget Request	FY 2025-26 Budget Request	FY 2026-27 Budget Request	FY 2027-28 Budget Request	Project Total
			YTD Actuals	Encumb.	YTD Activity & Encumb								
<b>NEW SYSTEM ASSETS</b>													
<b>SOURCE OF SUPPLY</b>													
W19041	OPR WFF - 7.2 mgd Treatment Plant Expansion	6,000,000		6,000,000	6,000,000	-	20,665,000	20,000,000					40,665,000
W19041	OPR WFF - 7.2 mgd Treatment Plant Expansion	20,400,971	4,485,399	15,915,572	20,400,971	-							-
W20001	Property Investigation for Bunker Hill Wells and Pump Station	177,026	18,810	13,758	32,567	144,459	50,000						194,459
W22009	Construct new IEUA area well	1,649,500	3,000	-	3,000	1,646,500		1,350,000					2,996,500
New	Construct new well - Well 43 Bunker Hill					-		250,000	1,600,000	1,600,000			3,450,000
New	Construct new well - Well 44 Bunker Hill					-		250,000	1,600,000	1,600,000			3,450,000
New	Construct new well - Well 40 North Riverside					-		300,000	1,400,000	1,400,000			3,100,000
New	IX 1 Design, Construct new IX and equip for Well 40					-		350,000			1,400,000		1,750,000
<b>PUMPS AND BOOSTER PLANTS</b>													
W15004	Lord Ranch Pump Station 4-3	5,345,997	-	540,540	540,540	4,805,457							4,805,457
W18021	Pump Station 7-2 - Design & Construction	4,076,111	3,664	17,342	21,006	4,055,105	2,300,000						6,355,105
W22010	Emergency Generators Zone 5 PS 5-2	641,020	-	-	-	641,020							641,020
New	Bunker Hill supply Pump Station					-		250,000	4,100,000	4,100,000			8,450,000
<b>RESERVOIRS</b>													
W15003	Lord Ranch 1.0 MG Aeration Tank	2,484,197	-	-	-	2,484,197							2,484,197
W19008	Zone 8 - Reservoir 8-3 (2.0MG)	4,865,927	7,070	121,727	128,797	4,737,130							4,737,130
New	Bunker Hill Aeration Tank					-		105,000	1,000,000	1,000,000			2,105,000
New	Reservoir 6-5 (6.0MG)					-		250,000	6,177,000	5,000,000			11,427,000
New	Reservoir 3-5 (3.25MG)					-		250,000	5,940,000				6,190,000
New	Reservoir 7-5 Site Investigation					-					60,000		60,000
<b>WATER MAINS</b>													
W15008	Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Construction	1,170,065	23,065	30,432	53,497	1,116,568							1,116,568
W17035	Zone 2 & 3 Transmission Main - 12", 16" and 20" in Santa Ana Avenue	2,172,673	552,998	1,072,439	1,625,437	547,237							547,237
W20024	Zone #4 30" Transmission Line @ El Rancho Verde (Completed waiting on Invoice)	1,900,000	-	-	-	1,900,000							1,900,000
W21007	Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd	52,296	14,441	33,636	48,077	4,219	50,000	1,950,000					2,004,219
W22011	Zone 3A - 10-12" pipeline in Cactus Ave	34,946	6,701	11,400	18,101	16,845		160,000					176,845
New	Bunker Hill Wells Field Transmission - Pipeline					-		260,000	3,400,000	3,400,000			7,060,000
New	Bunker Hill Well Field 18" Transmission from Wells 43, 44, 45, and 46 to BH aeration tank					-		120,000	425,000	425,000			970,000
New	Zone 2 - 12" Waterline in Cactus Ave. north of Santa Ana Ave. (700 lf)					-			60,000	300,000			360,000
New	Zone 6 - 12" Waterline in Summit Ave. east of Linden Ave. (389 lf)					-				260,000			260,000
New	Zone 7 - 18" Transmission main in Seqovia Ln from Sierra Ave to Citrus Ave					-					2,415,000		2,415,000
<b>FACILITIES AND PLANTS</b>													
W15006	Lord Ranch facility - Grading and Site Work - Design & Construction	869,807	-	2	2	869,805							869,805
New	Property acquisition for Bunker Hill Supply - Wells, Pump station, and reservoir					-		650,000					650,000
New	Property acquisition for Reservoir R6-6					-			600,000				600,000
<b>SUBTOTAL FOR NEW SYSTEM ASSETS</b>		<b>51,840,536</b>	<b>5,115,146</b>	<b>23,756,848</b>	<b>28,871,994</b>	<b>22,968,541</b>	<b>23,065,000</b>	<b>26,495,000</b>	<b>26,302,000</b>	<b>20,545,000</b>	<b>2,415,000</b>		<b>121,790,541</b>



### Capital Improvement Plan Proposed Five Year Funding Schedule - Fiscal Year 2023-28

Project Number	CIP Project Description	Current Budget	5/17/2023		5/17/2023		Carryover Balance	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Project Total
			YTD Actuals	Encumb.	YTD Activity & Encumb	Budget Request		Budget Request	Budget Request	Budget Request	Budget Request		
CAPITAL OUTLAY - FLEET/EQUIPMENT													
W22020	Advanced Metering Infrastructure AMI - Data Collection Network	200,000	160,608	23,161	183,768	16,232							16,232
W22021	1 New Truck for Cross-Connection Staff - Super cab with an extended bed, loading ramp	52,800	-	52,587	52,587	213							213
W23011	Cisco ASA and Voice Router Upgrade	30,000	-	-	-	30,000							30,000
W23013	Security Camera System for the District Headquarters Site	202,000	-	-	-	202,000							202,000
W23014	1 New 5-yard Dump Truck	150,000	-	138,436	138,436	11,564							11,564
W23016	Fleet Trucks Fully Equipped	180,000	-	157,681	157,681	22,319	180,000	150,000	150,000	150,000	150,000	150,000	802,319
New	Document Management System					-	75,000						75,000
New	Regrading, resealing, restriping at Headquarters						125,000						125,000
New	Four New Pneumatic Pumps						30,000						30,000
New	Caterpillar Cold Planer Attachment						60,000						60,000
New	Caterpillar Hydraulic jack hammer for backhoe						45,000						45,000
New	Vmware host #2						50,000						50,000
New	Vmware host #3						50,000						50,000
New	Software Implementations/Integrations Work Orders						45,000						45,000
New	Access Control System Expansion						10,000	10,000	10,000	10,000	10,000	10,000	50,000
New	Security Camera System						10,000	10,000	10,000	10,000	10,000	10,000	50,000
New	Tow Behind Message Board							45,000					45,000
New	Two Yard Dump Truck							60,000					60,000
New	30 Foot Equipment Trailer							30,000					30,000
New	1x Administration Large Copier (10 Year Life Cycle)							26,000					26,000
New	Caterpillar Backhoe									100,000			100,000
New	Service Truck									225,000			225,000
New	Tow Behind Arrow Board									40,000			40,000
New	Pool and Administrative Vehicles (10 Years/100K Miles Life Cycle)									50,000	50,000	50,000	150,000
New	Core network switches (3)										90,000		90,000
New	Tow Behind Air Compressor										40,000		40,000
New	1x Engineering Copier (10 Year Life Cycle)										10,000		10,000
New	1x Customer Service Black and White Copier (10 Year Life Cycle)											8,000	8,000
SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT		814,800	160,608	371,865	532,473	282,327	680,000	331,000	585,000	360,000	228,000	2,466,327	
GRAND TOTAL		60,553,495	5,303,524	24,438,180	29,741,704	29,196,829	27,775,187	32,551,000	28,673,000	27,246,000	12,914,000	158,356,016	
CONT	CONTINGENCY OF 5%			589,399			355,509						

**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2023-28**

Project Number	CIP Project Description	Current Budget	5/17/2023		5/17/2023		FY 2023-24 Budget Request	FY 2024-25 Budget Request	FY 2025-26 Budget Request	FY 2026-27 Budget Request	FY 2027-28 Budget Request	Project Total
			YTD Actuals	Encumb.	YTD Activity & Encumb	Carryover Balance						
<b>CIP Budget Summary</b>												
	<b>Subtotal Replacement Assets:</b>	7,898,159	27,770	309,467	337,237	5,945,961	4,030,187	5,725,000	1,786,000	6,341,000	10,271,000	34,099,148
	<b>Subtotal New Assets:</b>	51,840,536	5,115,146	23,756,848	28,871,994	22,968,541	23,065,000	26,495,000	26,302,000	20,545,000	2,415,000	121,790,541
	<b>Subtotal Capital Outlay:</b>	814,800	160,608	371,865	532,473	282,327	680,000	331,000	585,000	360,000	228,000	2,466,327
	<b>Totals:</b>	<b>60,553,495</b>	<b>5,303,524</b>	<b>24,438,180</b>	<b>29,741,704</b>	<b>29,196,829</b>	<b>27,775,187</b>	<b>32,551,000</b>	<b>28,673,000</b>	<b>27,246,000</b>	<b>12,914,000</b>	<b>158,356,016</b>
<b>CIP District Funding Source Summary</b>												
	<b>Contribution from Operating Revenue/Capital Project Fund</b>	4,769,500	195,079	488,268	683,347	4,086,153	4,710,187	6,216,000	2,371,000	6,701,000	8,499,000	32,583,340
	<b>Restricted Capacity Charges Fund</b>	45,164,570	5,108,445	17,745,448	22,853,893	22,310,676	2,400,000	6,335,000	26,302,000	20,545,000	2,415,000	80,307,676
	<b>Reimbursement Agreement (SBCTA)</b>	2,619,425	-	204,464	204,464	800,000	-	-	-	-	-	800,000
	<b>Federal Community Project Funding</b>	2,000,000	-	-	-	2,000,000	-	-	-	-	2,000,000	4,000,000
	<b>SRF Funding</b>	6,000,000	-	6,000,000	6,000,000	-	20,665,000	20,000,000	-	-	-	40,665,000
	<b>Totals:</b>	<b>60,553,495</b>	<b>5,303,524</b>	<b>24,438,180</b>	<b>29,741,704</b>	<b>29,196,829</b>	<b>27,775,187</b>	<b>32,551,000</b>	<b>28,673,000</b>	<b>27,246,000</b>	<b>12,914,000</b>	<b>158,356,016</b>

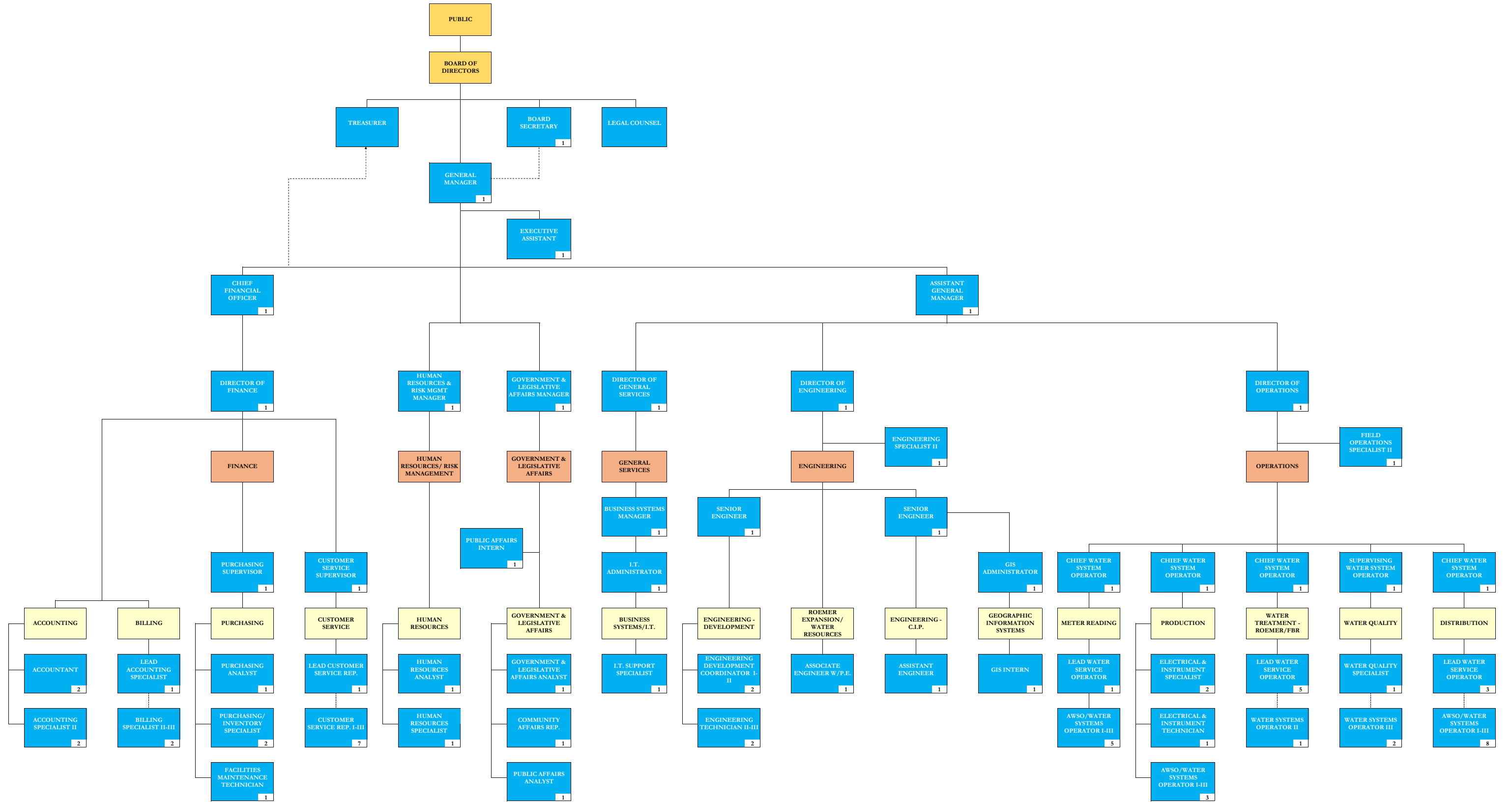
# Exhibit H

Fiscal Year 2023-24 Capital Improvement Plan - Proposed Funding

CIP Projects	Capital Project Fund	SRF Funding	Capacity Charges	Project Total
<b>REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>				
Reservoir 5-2	\$ 1,000,000			\$ 1,000,000
Annual R/R - Meters and MXU's (QTY 714) FY2024	\$ 78,187			\$ 78,187
Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2024	\$ 30,000			\$ 30,000
Building "C" Improvements	\$ 600,000			\$ 600,000
Material Yard - South Distict Service Area - South Shop	\$ 65,000			\$ 65,000
Rehabiliate 2 Roemer pumps effluent/influent	\$ 40,000			\$ 40,000
Roemer Filter # 2 rehabilitation & Media Replacement	\$ 511,000			\$ 511,000
Roemer Filter # 5 rehabilitation & Media Replacement	\$ 511,000			\$ 511,000
Wrought iron security fence at Zone 6 reservoir complex	\$ 200,000			\$ 200,000
Alder Ave. Road Improvements	\$ 800,000			\$ 800,000
Booster Station 3A-1	\$ 50,000			\$ 50,000
Booster Station 4-1 (will be replaced by new pump station)	\$ 50,000			\$ 50,000
Booster Station 5-2	\$ 50,000			\$ 50,000
Flocculaters Assembly (QTY 18)	\$ 45,000			\$ 45,000
<b>NEW SYSTEM ASSETS</b>				
OPR WFF - 7.2 mgd Treatment Plant Expansion		\$ 20,665,000		\$ 20,665,000
Property Investigation for Bunker Hill Wells and Pump Station			\$ 50,000	\$ 50,000
Pump Station 7-2 - Design & Construction			\$ 2,300,000	\$ 2,300,000
Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd			\$ 50,000	\$ 50,000
<b>CAPITAL OUTLAY - FLEET/EQUIPMENT</b>				
Fleet Trucks Fully Equipped	\$ 180,000			\$ 180,000
Document Management System	\$ 75,000			\$ 75,000
Regrading, resealing, restriping at Headquarters	\$ 125,000			\$ 125,000
Four New Pneumatic Pumps	\$ 30,000			\$ 30,000
Caterpillar Cold Planer Attachment	\$ 60,000			\$ 60,000
Caterpillar Hydraulic jack hammer for backhoe	\$ 45,000			\$ 45,000
Vmware host #2	\$ 50,000			\$ 50,000
Vmware host #3	\$ 50,000			\$ 50,000
Software Implementations/Integrations Work Orders	\$ 45,000			\$ 45,000
Access Control System Expansion	\$ 10,000			\$ 10,000
Security Camera System	\$ 10,000			\$ 10,000
<b>GRAND TOTAL</b>	<b>\$ 4,710,187</b>	<b>\$ 20,665,000</b>	<b>\$ 2,400,000</b>	<b>\$ 27,775,187</b>

# Exhibit I

WEST VALLEY WATER DISTRICT  
FISCAL YEAR 2023-2024 PROPOSED BUDGET  
ORGANIZATIONAL CHART



Total Number of Employees = 90

# Exhibit J

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 07/01/2023**

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 07/01/2023**

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	\$ 266,423	\$ 290,000	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  
SALARY SCHEDULE - EFFECTIVE 07/01/2023**

Hourly / Monthly / Annual	1		2		3		4		5		6		7		8	
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	
Range 22	19.42	19.90	20.39	20.90	21.43	21.96	22.50	23.04	23.62	24.19	24.79	25.42	26.03	26.68	27.34	
	3,366	3,449	3,534	3,623	3,714	3,806	3,900	3,994	4,094	4,193	4,297	4,406	4,512	4,624	4,739	
	40,394	41,392	42,411	43,472	44,574	45,677	46,800	47,923	49,130	50,315	51,563	52,874	54,142	55,494	56,867	
Range 23	19.90	20.39	20.90	21.43	21.96	22.50	23.04	23.62	24.19	24.79	25.42	26.03	26.68	27.34	28.03	
	3,449	3,534	3,623	3,714	3,806	3,900	3,994	4,094	4,193	4,297	4,406	4,512	4,624	4,739	4,858	
	41,392	42,411	43,472	44,574	45,677	46,800	47,923	49,130	50,315	51,563	52,874	54,142	55,494	56,867	58,302	
Range 24	20.39	20.90	21.43	21.96	22.50	23.04	23.62	24.19	24.79	25.42	26.03	26.68	27.34	28.03	28.71	
	3,534	3,623	3,714	3,806	3,900	3,994	4,094	4,193	4,297	4,406	4,512	4,624	4,739	4,858	4,976	
	42,411	43,472	44,574	45,677	46,800	47,923	49,130	50,315	51,563	52,874	54,142	55,494	56,867	58,302	59,717	
Range 25	20.90	21.43	21.96	22.50	23.04	23.62	24.19	24.79	25.42	26.03	26.68	27.34	28.03	28.71	29.43	
	3,623	3,714	3,806	3,900	3,994	4,094	4,193	4,297	4,406	4,512	4,624	4,739	4,858	4,976	5,101	
	43,472	44,574	45,677	46,800	47,923	49,130	50,315	51,563	52,874	54,142	55,494	56,867	58,302	59,717	61,214	
Range 26	21.43	21.96	22.50	23.04	23.62	24.19	24.79	25.42	26.03	26.68	27.34	28.03	28.71	29.43	30.14	
	3,714	3,806	3,900	3,994	4,094	4,193	4,297	4,406	4,512	4,624	4,739	4,858	4,976	5,101	5,224	
	44,574	45,677	46,800	47,923	49,130	50,315	51,563	52,874	54,142	55,494	56,867	58,302	59,717	61,214	62,691	
Range 27	21.96	22.50	23.04	23.62	24.19	24.79	25.42	26.03	26.68	27.34	28.03	28.71	29.43	30.14	30.89	
	3,806	3,900	3,994	4,094	4,193	4,297	4,406	4,512	4,624	4,739	4,858	4,976	5,101	5,224	5,354	
	45,677	46,800	47,923	49,130	50,315	51,563	52,874	54,142	55,494	56,867	58,302	59,717	61,214	62,691	64,251	
Range 28	22.50	23.04	23.62	24.19	24.79	25.42	26.03	26.68	27.34	28.03	28.71	29.43	30.14	30.89	31.64	
	3,900	3,994	4,094	4,193	4,297	4,406	4,512	4,624	4,739	4,858	4,976	5,101	5,224	5,354	5,484	
	46,800	47,923	49,130	50,315	51,563	52,874	54,142	55,494	56,867	58,302	59,717	61,214	62,691	64,251	65,811	
Range 29	23.04	23.62	24.19	24.79	25.42	26.03	26.68	27.34	28.03	28.71	29.43	30.14	30.89	31.64	32.43	
	3,994	4,094	4,193	4,297	4,406	4,512	4,624	4,739	4,858	4,976	5,101	5,224	5,354	5,484	5,621	
	47,923	49,130	50,315	51,563	52,874	54,142	55,494	56,867	58,302	59,717	61,214	62,691	64,251	65,811	67,454	
Range 30	23.62	24.19	24.79	25.42	26.03	26.68	27.34	28.03	28.71	29.43	30.14	30.89	31.64	32.43	33.22	
	4,094	4,193	4,297	4,406	4,512	4,624	4,739	4,858	4,976	5,101	5,224	5,354	5,484	5,621	5,758	
	49,130	50,315	51,563	52,874	54,142	55,494	56,867	58,302	59,717	61,214	62,691	64,251	65,811	67,454	69,098	
Range 31	24.19	24.79	25.42	26.03	26.68	27.34	28.03	28.71	29.43	30.14	30.89	31.64	32.43	33.22	34.06	
	4,193	4,297	4,406	4,512	4,624	4,739	4,858	4,976	5,101	5,224	5,354	5,484	5,621	5,758	5,904	
	50,315	51,563	52,874	54,142	55,494	56,867	58,302	59,717	61,214	62,691	64,251	65,811	67,454	69,098	70,845	
Range 32	24.79	25.42	26.03	26.68	27.34	28.03	28.71	29.43	30.14	30.89	31.64	32.43	33.22	34.06	34.89	
	4,297	4,406	4,512	4,624	4,739	4,858	4,976	5,101	5,224	5,354	5,484	5,621	5,758	5,904	6,047	
	51,563	52,874	54,142	55,494	56,867	58,302	59,717	61,214	62,691	64,251	65,811	67,454	69,098	70,845	72,571	
Range 33	25.42	26.03	26.68	27.34	28.03	28.71	29.43	30.14	30.89	31.64	32.43	33.22	34.06	34.89	35.76	
	4,406	4,512	4,624	4,739	4,858	4,976	5,101	5,224	5,354	5,484	5,621	5,758	5,904	6,047	6,198	
	52,874	54,142	55,494	56,867	58,302	59,717	61,214	62,691	64,251	65,811	67,454	69,098	70,845	72,571	74,381	
Range 34	26.03	26.68	27.34	28.03	28.71	29.43	30.14	30.89	31.64	32.43	33.22	34.06	34.89	35.76	36.64	
	4,512	4,624	4,739	4,858	4,976	5,101	5,224	5,354	5,484	5,621	5,758	5,904	6,047	6,198	6,351	
	54,142	55,494	56,867	58,302	59,717	61,214	62,691	64,251	65,811	67,454	69,098	70,845	72,571	74,381	76,211	

**WEST VALLEY WATER DISTRICT  
SALARY SCHEDULE - EFFECTIVE 07/01/2023**

Hourly / Monthly / Annual	1	2	3	4	5	6	7	8							
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 35	26.68	27.34	28.03	28.71	29.43	30.14	30.89	31.64	32.43	33.22	34.06	34.89	35.76	36.64	37.54
	4,624	4,739	4,858	4,976	5,101	5,224	5,354	5,484	5,621	5,758	5,904	6,047	6,198	6,351	6,507
	55,494	56,867	58,302	59,717	61,214	62,691	64,251	65,811	67,454	69,098	70,845	72,571	74,381	76,211	78,083
Range 36	27.34	28.03	28.71	29.43	30.14	30.89	31.64	32.43	33.22	34.06	34.89	35.76	36.64	37.54	38.47
	4,739	4,858	4,976	5,101	5,224	5,354	5,484	5,621	5,758	5,904	6,047	6,198	6,351	6,507	6,668
	56,867	58,302	59,717	61,214	62,691	64,251	65,811	67,454	69,098	70,845	72,571	74,381	76,211	78,083	80,018
Range 37	28.03	28.71	29.43	30.14	30.89	31.64	32.43	33.22	34.06	34.89	35.76	36.64	37.54	38.47	39.42
	4,858	4,976	5,101	5,224	5,354	5,484	5,621	5,758	5,904	6,047	6,198	6,351	6,507	6,668	6,833
	58,302	59,717	61,214	62,691	64,251	65,811	67,454	69,098	70,845	72,571	74,381	76,211	78,083	80,018	81,994
Range 38	28.71	29.43	30.14	30.89	31.64	32.43	33.22	34.06	34.89	35.76	36.64	37.54	38.47	39.42	40.38
	4,976	5,101	5,224	5,354	5,484	5,621	5,758	5,904	6,047	6,198	6,351	6,507	6,668	6,833	6,999
	59,717	61,214	62,691	64,251	65,811	67,454	69,098	70,845	72,571	74,381	76,211	78,083	80,018	81,994	83,990
Range 39	29.43	30.14	30.89	31.64	32.43	33.22	34.06	34.89	35.76	36.64	37.54	38.47	39.42	40.38	41.39
	5,101	5,224	5,354	5,484	5,621	5,758	5,904	6,047	6,198	6,351	6,507	6,668	6,833	6,999	7,174
	61,214	62,691	64,251	65,811	67,454	69,098	70,845	72,571	74,381	76,211	78,083	80,018	81,994	83,990	86,091
Range 40	30.14	30.89	31.64	32.43	33.22	34.06	34.89	35.76	36.64	37.54	38.47	39.42	40.38	41.39	42.39
	5,224	5,354	5,484	5,621	5,758	5,904	6,047	6,198	6,351	6,507	6,668	6,833	6,999	7,174	7,347
	62,691	64,251	65,811	67,454	69,098	70,845	72,571	74,381	76,211	78,083	80,018	81,994	83,990	86,091	88,171
Range 41	30.89	31.64	32.43	33.22	34.06	34.89	35.76	36.64	37.54	38.47	39.42	40.38	41.39	42.39	43.46
	5,354	5,484	5,621	5,758	5,904	6,047	6,198	6,351	6,507	6,668	6,833	6,999	7,174	7,347	7,533
	64,251	65,811	67,454	69,098	70,845	72,571	74,381	76,211	78,083	80,018	81,994	83,990	86,091	88,171	90,397
Range 42	31.64	32.43	33.22	34.06	34.89	35.76	36.64	37.54	38.47	39.42	40.38	41.39	42.39	43.46	44.52
	5,484	5,621	5,758	5,904	6,047	6,198	6,351	6,507	6,668	6,833	6,999	7,174	7,347	7,533	7,717
	65,811	67,454	69,098	70,845	72,571	74,381	76,211	78,083	80,018	81,994	83,990	86,091	88,171	90,397	92,602
Range 43	32.43	33.22	34.06	34.89	35.76	36.64	37.54	38.47	39.42	40.38	41.39	42.39	43.46	44.52	45.63
	5,621	5,758	5,904	6,047	6,198	6,351	6,507	6,668	6,833	6,999	7,174	7,347	7,533	7,717	7,909
	67,454	69,098	70,845	72,571	74,381	76,211	78,083	80,018	81,994	83,990	86,091	88,171	90,397	92,602	94,910
Range 44	33.22	34.06	34.89	35.76	36.64	37.54	38.47	39.42	40.38	41.39	42.39	43.46	44.52	45.63	46.73
	5,758	5,904	6,047	6,198	6,351	6,507	6,668	6,833	6,999	7,174	7,347	7,533	7,717	7,909	8,100
	69,098	70,845	72,571	74,381	76,211	78,083	80,018	81,994	83,990	86,091	88,171	90,397	92,602	94,910	97,198
Range 45	34.06	34.89	35.76	36.64	37.54	38.47	39.42	40.38	41.39	42.39	43.46	44.52	45.63	46.73	47.91
	5,904	6,047	6,198	6,351	6,507	6,668	6,833	6,999	7,174	7,347	7,533	7,717	7,909	8,100	8,304
	70,845	72,571	74,381	76,211	78,083	80,018	81,994	83,990	86,091	88,171	90,397	92,602	94,910	97,198	99,653
Range 46	34.89	35.76	36.64	37.54	38.47	39.42	40.38	41.39	42.39	43.46	44.52	45.63	46.73	47.91	49.09
	6,047	6,198	6,351	6,507	6,668	6,833	6,999	7,174	7,347	7,533	7,717	7,909	8,100	8,304	8,509
	72,571	74,381	76,211	78,083	80,018	81,994	83,990	86,091	88,171	90,397	92,602	94,910	97,198	99,653	102,107
Range 47	35.76	36.64	37.54	38.47	39.42	40.38	41.39	42.39	43.46	44.52	45.63	46.73	47.91	49.09	50.31
	6,198	6,351	6,507	6,668	6,833	6,999	7,174	7,347	7,533	7,717	7,909	8,100	8,304	8,509	8,720
	74,381	76,211	78,083	80,018	81,994	83,990	86,091	88,171	90,397	92,602	94,910	97,198	99,653	102,107	104,645

**WEST VALLEY WATER DISTRICT  
SALARY SCHEDULE - EFFECTIVE 07/01/2023**

Hourly / Monthly / Annual	1	2	3	4	5	6	7	8							
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 48	36.64	37.54	38.47	39.42	40.38	41.39	42.39	43.46	44.52	45.63	46.73	47.91	49.09	50.31	51.52
	6,351	6,507	6,668	6,833	6,999	7,174	7,347	7,533	7,717	7,909	8,100	8,304	8,509	8,720	8,930
	76,211	78,083	80,018	81,994	83,990	86,091	88,171	90,397	92,602	94,910	97,198	99,653	102,107	104,645	107,162
Range 49	37.54	38.47	39.42	40.38	41.39	42.39	43.46	44.52	45.63	46.73	47.91	49.09	50.31	51.52	52.81
	6,507	6,668	6,833	6,999	7,174	7,347	7,533	7,717	7,909	8,100	8,304	8,509	8,720	8,930	9,154
	78,083	80,018	81,994	83,990	86,091	88,171	90,397	92,602	94,910	97,198	99,653	102,107	104,645	107,162	109,845
Range 50	38.47	39.42	40.38	41.39	42.39	43.46	44.52	45.63	46.73	47.91	49.09	50.31	51.52	52.81	54.12
	6,668	6,833	6,999	7,174	7,347	7,533	7,717	7,909	8,100	8,304	8,509	8,720	8,930	9,154	9,381
	80,018	81,994	83,990	86,091	88,171	90,397	92,602	94,910	97,198	99,653	102,107	104,645	107,162	109,845	112,570
Range 51	39.42	40.38	41.39	42.39	43.46	44.52	45.63	46.73	47.91	49.09	50.31	51.52	52.81	54.12	55.47
	6,833	6,999	7,174	7,347	7,533	7,717	7,909	8,100	8,304	8,509	8,720	8,930	9,154	9,381	9,615
	81,994	83,990	86,091	88,171	90,397	92,602	94,910	97,198	99,653	102,107	104,645	107,162	109,845	112,570	115,378
Range 52	40.38	41.39	42.39	43.46	44.52	45.63	46.73	47.91	49.09	50.31	51.52	52.81	54.12	55.47	56.83
	6,999	7,174	7,347	7,533	7,717	7,909	8,100	8,304	8,509	8,720	8,930	9,154	9,381	9,615	9,850
	83,990	86,091	88,171	90,397	92,602	94,910	97,198	99,653	102,107	104,645	107,162	109,845	112,570	115,378	118,206
Range 53	41.39	42.39	43.46	44.52	45.63	46.73	47.91	49.09	50.31	51.52	52.81	54.12	55.47	56.83	58.25
	7,174	7,347	7,533	7,717	7,909	8,100	8,304	8,509	8,720	8,930	9,154	9,381	9,615	9,850	10,096
	86,091	88,171	90,397	92,602	94,910	97,198	99,653	102,107	104,645	107,162	109,845	112,570	115,378	118,206	121,160
Range 54	42.39	43.46	44.52	45.63	46.73	47.91	49.09	50.31	51.52	52.81	54.12	55.47	56.83	58.25	59.67
	7,347	7,533	7,717	7,909	8,100	8,304	8,509	8,720	8,930	9,154	9,381	9,615	9,850	10,096	10,343
	88,171	90,397	92,602	94,910	97,198	99,653	102,107	104,645	107,162	109,845	112,570	115,378	118,206	121,160	124,114
Range 113	31.04	32.17	33.32	34.53	35.76	37.05	38.39	39.76	41.19	42.68	44.22	45.81	47.45	49.16	50.93
	5,380	5,576	5,775	5,985	6,198	6,422	6,654	6,892	7,139	7,398	7,665	7,940	8,225	8,521	8,828
	64,563	66,914	69,306	71,822	74,381	77,064	79,851	82,701	85,675	88,774	91,978	95,285	98,696	102,253	105,934
Range 114	32.60	33.76	34.99	36.24	37.54	38.90	40.30	41.76	43.25	44.82	46.42	48.10	49.83	51.62	53.48
	5,651	5,852	6,065	6,281	6,507	6,743	6,985	7,238	7,497	7,769	8,046	8,337	8,637	8,947	9,270
	67,808	70,221	72,779	75,379	78,083	80,912	83,824	86,861	89,960	93,226	96,554	100,048	103,646	107,370	111,238
Range 115	34.23	35.45	36.74	38.06	39.42	40.85	42.32	43.84	45.41	47.05	48.75	50.50	52.32	54.20	56.16
	5,933	6,145	6,368	6,597	6,833	7,081	7,335	7,599	7,871	8,155	8,450	8,753	9,069	9,394	9,734
	71,198	73,736	76,419	79,165	81,994	84,968	88,026	91,187	94,453	97,864	101,400	105,040	108,826	112,736	116,813
Range 116	35.94	37.22	38.57	39.96	41.40	42.89	44.43	46.03	47.69	49.41	51.19	53.02	54.93	56.92	58.97
	6,229	6,451	6,685	6,926	7,176	7,434	7,701	7,978	8,266	8,564	8,873	9,190	9,521	9,866	10,221
	74,755	77,418	80,226	83,117	86,112	89,211	92,414	95,742	99,195	102,773	106,475	110,282	114,254	118,394	122,658
Range 117	37.74	39.10	40.51	41.96	43.47	45.03	46.66	48.34	50.08	51.88	53.75	55.67	57.68	59.76	61.91
	6,541	6,777	7,022	7,273	7,535	7,805	8,088	8,379	8,680	8,992	9,316	9,649	9,998	10,358	10,731
	78,499	81,328	84,261	87,277	90,418	93,662	97,053	100,547	104,166	107,910	111,800	115,794	119,974	124,301	128,773
Range 118	39.62	41.05	42.52	44.06	45.64	47.29	49.00	50.76	52.58	54.47	56.43	58.46	60.56	62.75	65.01
	6,867	7,115	7,370	7,637	7,911	8,197	8,493	8,798	9,114	9,441	9,781	10,133	10,497	10,876	11,268
	82,410	85,384	88,442	91,645	94,931	98,363	101,920	105,581	109,366	113,298	117,374	121,597	125,965	130,520	135,221

**WEST VALLEY WATER DISTRICT  
SALARY SCHEDULE - EFFECTIVE 07/01/2023**

Hourly / Monthly / Annual	1	2	3	4	5	6	7	8							
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 119	40.39	41.84	43.35	44.91	46.54	48.20	49.93	51.74	53.60	55.53	57.54	59.61	61.75	63.96	66.27
	7,001	7,252	7,514	7,784	8,067	8,355	8,654	8,968	9,290	9,625	9,973	10,332	10,703	11,086	11,487
	84,011	87,027	90,168	93,413	96,803	100,256	103,854	107,619	111,488	115,502	119,683	123,989	128,440	133,037	137,842
Range 120	42.42	43.94	45.52	47.15	48.85	50.61	52.44	54.32	56.28	58.31	60.41	62.58	64.83	67.17	69.59
	7,353	7,616	7,890	8,173	8,467	8,772	9,089	9,415	9,755	10,107	10,471	10,847	11,237	11,643	12,062
	88,234	91,395	94,682	98,072	101,608	105,269	109,075	112,986	117,062	121,285	125,653	130,166	134,846	139,714	144,747
Range 121	44.53	46.13	47.79	49.51	51.29	53.14	55.06	57.04	59.09	61.22	63.42	65.71	68.08	70.52	73.07
	7,718	7,996	8,283	8,582	8,890	9,211	9,544	9,887	10,242	10,611	10,993	11,390	11,800	12,223	12,665
	92,622	95,950	99,403	102,981	106,683	110,531	114,525	118,643	122,907	127,338	131,914	136,677	141,606	146,682	151,986
Range 122	46.75	48.44	50.18	51.99	53.86	55.81	57.80	59.88	62.05	64.28	66.59	68.99	71.47	74.05	76.71
	8,103	8,396	8,698	9,011	9,336	9,674	10,018	10,379	10,755	11,142	11,542	11,958	12,388	12,835	13,296
	97,240	100,755	104,374	108,139	112,029	116,085	120,224	124,550	129,064	133,702	138,507	143,499	148,658	154,024	159,557
Range 123	49.10	50.86	52.69	54.59	56.56	58.60	60.71	62.89	65.15	67.50	69.93	72.44	75.05	77.75	80.56
	8,511	8,816	9,133	9,462	9,804	10,157	10,523	10,901	11,292	11,700	12,121	12,556	13,008	13,476	13,963
	102,128	105,789	109,595	113,547	117,645	121,888	126,277	130,811	135,512	140,400	145,454	150,675	156,104	161,720	167,565
Range 124	51.55	53.41	55.32	57.32	59.38	61.52	63.74	66.03	68.40	70.86	73.43	76.07	78.81	81.64	84.57
	8,935	9,258	9,589	9,935	10,292	10,663	11,048	11,445	11,856	12,282	12,728	13,185	13,660	14,151	14,659
	107,224	111,093	115,066	119,226	123,510	127,962	132,579	137,342	142,272	147,389	152,734	158,226	163,925	169,811	175,906
Range 125	54.13	56.08	58.09	60.18	62.35	64.60	66.92	69.33	71.82	74.41	77.10	79.87	82.74	85.72	88.81
	9,382	9,720	10,069	10,431	10,807	11,197	11,599	12,017	12,449	12,897	13,364	13,844	14,341	14,858	15,393
	112,590	116,646	120,827	125,174	129,688	134,368	139,194	144,206	149,386	154,773	160,368	166,130	172,099	178,298	184,725
Range 126	56.84	58.89	61.01	63.20	65.47	67.83	70.28	72.80	75.42	78.14	80.95	83.86	86.88	90.01	93.26
	9,852	10,207	10,575	10,954	11,348	11,757	12,182	12,618	13,073	13,544	14,031	14,535	15,059	15,601	16,165
	118,227	122,491	126,901	131,456	136,178	141,086	146,182	151,424	156,874	162,531	168,376	174,429	180,710	187,221	193,981
Range 127	59.68	61.82	64.05	66.36	68.74	71.21	73.79	76.44	79.19	82.04	85.00	88.05	91.23	94.50	97.91
	10,344	10,715	11,102	11,502	11,915	12,343	12,790	13,249	13,726	14,220	14,733	15,262	15,813	16,380	16,971
	124,134	128,586	133,224	138,029	142,979	148,117	153,483	158,995	164,715	170,643	176,800	183,144	189,758	196,560	203,653
Range 128	62.65	64.92	67.25	69.67	72.18	74.78	77.47	80.26	83.15	86.15	89.24	92.45	95.79	99.24	102.80
	10,859	11,253	11,656	12,076	12,511	12,962	13,428	13,911	14,412	14,932	15,468	16,024	16,603	17,201	17,818
	130,312	135,034	139,880	144,914	150,134	155,542	161,138	166,941	172,952	179,192	185,619	192,296	199,243	206,419	213,824
Range 129	65.80	68.17	70.62	73.16	75.79	78.52	81.35	84.27	87.31	90.45	93.71	97.09	100.57	104.19	107.94
	11,405	11,816	12,241	12,681	13,137	13,610	14,100	14,607	15,133	15,678	16,243	16,829	17,432	18,059	18,709
	136,864	141,794	146,890	152,173	157,643	163,322	169,208	175,282	181,605	188,136	194,917	201,947	209,186	216,715	224,515
Range 130	69.08	71.56	74.15	76.81	79.58	82.44	85.42	88.49	91.67	94.98	98.39	101.93	105.61	109.40	113.35
	11,974	12,403	12,852	13,313	13,794	14,289	14,806	15,338	15,889	16,463	17,054	17,668	18,305	18,962	19,647
	143,686	148,845	154,232	159,765	165,526	171,475	177,674	184,059	190,674	197,558	204,651	212,014	219,669	227,552	235,768
GM	128.09	139.42													
	22,202	24,166													
	266,427	289,994													

Annual Safety Boot Reimbursement Amount: Up to \$200.00 and up to 2 times per year with Supervisor Approval

# Exhibit M

**RESOLUTION NO. 2023-**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT ADOPTING THE ANNUAL OPERATING AND CAPITAL IMPROVEMENT BUDGET FOR 2023-2024**

**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, THE WEST VALLEY WATER DISTRICT BOARD OF DIRECTORS, DOES HEREBY RESOLVE 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 authorizes 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 for 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 2023-2024.

**BE IT FURTHER RESOLVED** that said Resolution shall be effective July 1, 2023.

**APPROVED, PASSED, and ADOPTED** this \_\_\_ day of June, 2023.

BOARD OF DIRECTORS

BY:

\_\_\_\_\_  
GREGORY YOUNG  
President

APPROVED AS TO FORM:

\_\_\_\_\_  
General Counsel



**CERTIFICATION**

I, Elvia Dominguez, Board Secretary of the West Valley Water District, do hereby certify that the foregoing Resolution was duly adopted by the Board of Directors of the West Valley Water District at a regular meeting held on the \_\_\_ day of \_\_\_\_\_ 2023, by the following vote:

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

Dated: \_\_\_\_\_, 2023

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ELVIA DOMINGUEZ  
Board Secretary