

Operating and Capital Budgets
FY 2014-2015

West Valley Water District
855 West Base Line Road
P. O. Box 920
Rialto, CA 92377
(909) 875-1804
www.wvwd.org

Mission Statement of West Valley Water District

The mission of West Valley Water District is to provide a reliable, safe drinking water supply to meet our customers' present and future needs at a reasonable cost, and to promote water-use efficiency and conservation.



West Valley Water District provides water to portions of four cities in two counties. Here are a few of those communities.

Table of Contents and Summary
 West Valley Water District
 Budget Summary and Table of Contents FY 2014-2015

Operations Budget
Consumption Related

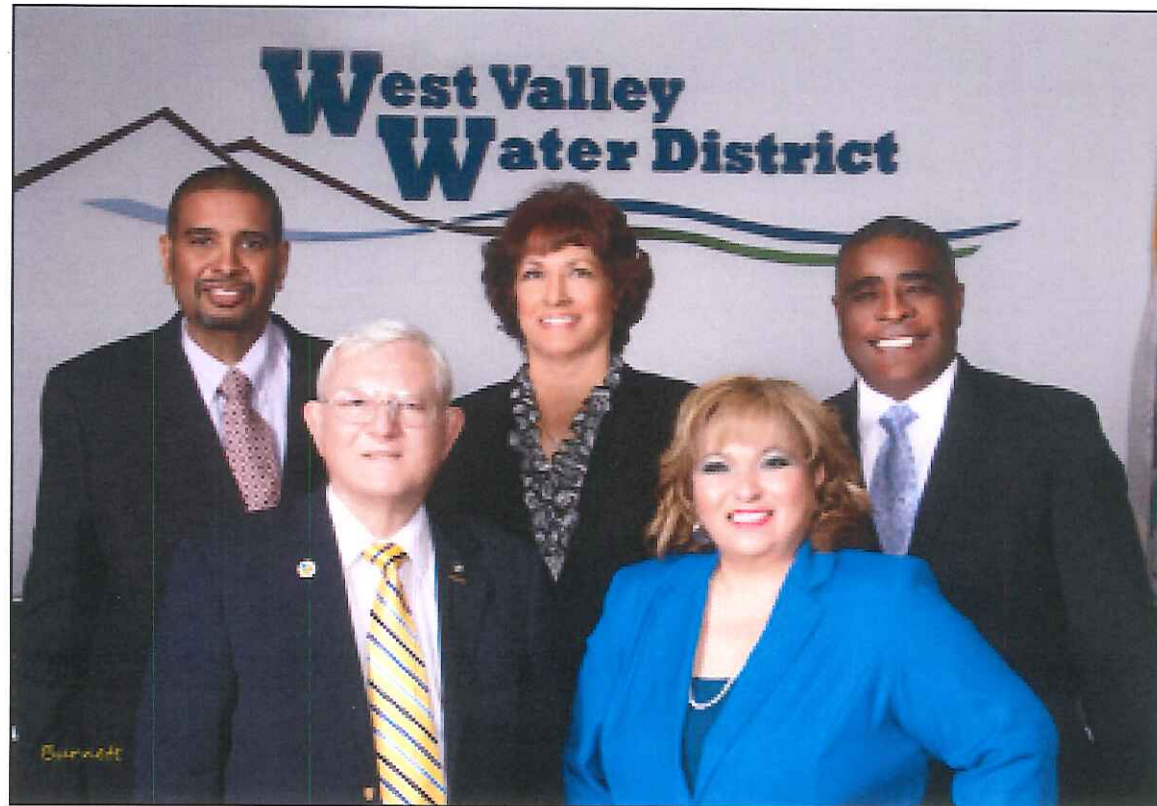
<u>Revenues</u>	Budget	Page	<u>Expenses</u>	Budget	Page
Domestic Water Sales	\$ 14,348,529	6	Pumping	\$ 2,690,875	9
Hydrant Water Sales	\$ 300,000	6	Transmission & Distribution	\$ 1,636,467	11
Reimbursement from City of Rialto for OPR Plant	\$ 100,000	6	Roemer Treatment Plant	\$ 1,029,063	13
Pressure Irrigation Water Sales	\$ 60,000	6	Wellhead Treatment (Perchlorate)	\$ 1,013,957	15
Unauthorized Water	\$ 55,000	6	FBR Bioremediation Plant	\$ 927,725	17
Out of District Water Sales	\$ 1,000	6	Source of Supply	\$ 888,000	19
Irrigation Water Sales	\$ 1,000	6	Baseline Feeder Operations	\$ 674,739	21
Golf Course Irrigation Water Sales	\$ -	6	Water Quality	\$ 575,738	23
			Wellhead Treatment (Arsenic)	\$ 164,671	25
			Pump Station 3A-1	\$ 102,225	27
			Debt Service - Consumption	\$ 2,245,894	57
			Capital Recovery - Consumption	\$ -	31
	<hr/>			<hr/>	
	\$ 14,865,529			12,149,354	

Support Operations

<u>Revenues</u>	Budget	Page	<u>Expenses</u>	Budget	Page
Domestic Water Monthly Service Charge	\$ 3,261,029	6	Administration	\$ 1,524,616	29
Property Tax	\$ 800,000	7	General Operations	\$ 1,425,614	31
Baseline Feeder Operations	\$ 750,000	6	Meter Reading	\$ 786,523	33
Delinquent Charges	\$ 450,000	6	Engineering	\$ 775,695	35
Chino Basin Water Rights Lease	\$ 250,000	6	Accounting	\$ 679,873	37
Fire Service Monthly Service Charge	\$ 200,000	6	Customer Service	\$ 645,749	39
Administration Fees (Section 2017)	\$ 200,000	6	Billing	\$ 530,745	41
Redevelopment Pass-Through Revenue (new split)	\$ 150,000	7	Information Technology	\$ 508,665	43
Reimbursement 3A1 Pump	\$ 70,000	6	Conservation	\$ 253,215	45
Water Service Application Fee	\$ 60,000	6	Safety and Emergency Planning	\$ 226,508	47
Turn On/Turn Offs for Non-Payment	\$ 60,000	6	Human Resources/Risk Management	\$ 194,458	49
Interest Income on Investments	\$ 50,000	6	Board of Directors	\$ 188,830	51
Inspection Fees	\$ 50,000	6	Operating Rialto CR3 Treatment Sys	\$ 32,415	53
Crestmore Heights AD 97-1	\$ 40,000	7	Operating Other Rialto Treatment Sys	\$ 19,891	55
Reimbursement for Operating Rialto CR3 System	\$ 35,000	6	Debt Service - Support Ops	\$ 280,959	57
Rental & Leasing of Property	\$ 30,000	6	Capital Recovery - General Ops	\$ -	31
Reimbursement from Residents for Damages Done	\$ 30,000	6			
Energy Demand Response Programs	\$ 30,000	6			
Plan Check Fees	\$ 25,000	6			
Back Flow Monthly Service Charge	\$ 25,000	6			
Hydrant Water Monthly Service Charge	\$ 25,000	6			
Recycling Materials Sold	\$ 25,000	6			
Reimbursement for Operating Other Rialto Treatment Systems	\$ 20,000	6			
Solar challenge Reimbursements	\$ 20,000	6			
After Hours/Same Day Turn On Charges	\$ 15,000	6			
Miscellaneous	\$ 15,000	6			
Returned Check Charges	\$ 8,000	6			
Fire Flow Testing	\$ 7,500	6			
Pressure Irrigation Monthly Service Charge	\$ 7,000	6			
Lien Fees	\$ 5,000	6			
Utility Users Tax Administration	\$ 2,000	6			
Delinquent Collection Fees	\$ 1,500	6			
Copies	\$ 500	6			
Pulled Meter Charges	\$ 500	6			
Backflow Installation	\$ 500	6			
Debit Card Fees	\$ 300	6			
Customer Requested Re-Read Fee	\$ 300	6			
Document Prep Fees	\$ 100	6			
Fines for Unauthorized Water Use	\$ -	6			
Prior Year Expense Reimbursement	\$ -	6			
City of Rialto Deferred Payment Obligation (new split)	\$ -	7			
	<hr/>			<hr/>	
	\$ 6,719,229			8,070,756	
Total Before Reserves	\$ 21,584,756	7		\$ 20,220,110	
From District Reserves (or Fully Funded)	\$ (1,364,648)	7			
	<hr/>			<hr/>	
Total Operations Budget	\$ 20,220,110	7		\$ 20,220,110	

<u>Revenues</u>	Budget	Page	<u>Expenses</u>	Budget	Page
Capital Improvement Budget					
Revenues	\$ 5,700,000	65	Expenses		
From Bond Drawdowns	\$ 2,290,005	65	List of Projects	\$ 10,201,000	59-65
Bioremediation Wellhead Treatment Grants and Funding	\$ -	65			
Reimbursement for FBR Construction	\$ 700,000	65			
Subtotal	\$ 8,690,005				
Less Capital Expenses	\$ 10,201,000			\$ 10,201,000	
Use of District Reserves (or Fully Funded)	\$ 1,510,995	65			

Grand Total Operations and Capital Improvement Budgets					
	<u>Revenues</u>		<u>Expenses</u>		
Revenues	\$ 27,984,758		Operations	\$ 20,220,110	
From Bond Proceeds	\$ 2,290,005		Capital	\$ 10,201,000	
From Bioremediation Wellhead Treatment Grants and Funding	\$ -				
Use of District Reserves (or Fully Funded)	\$ 146,347				
Grand Total	\$ 30,421,110			\$ 30,421,110	



West Valley Water District Board of Directors

Vice President Earl Tillman, President Betty Gosney, Director Clifford Young

Director Alan Dyer, Director Linda Gonzalez



Budget Message

Staff is pleased to present the 2014-2015 Operating and Capital Budgets. Prior to adopting these budgets, the Board of Directors held a public workshop on June 11, 2014.

As we have in the past, our budget process begins in the Spring with management staff studying the most recent Budget vs. Actual figures. Changes in the economy are a key element in determining water sales revenue for the proposed budget. Anticipated increases in expenses, such as in fuel and electricity, necessary maintenance on existing equipment and facilities, and the cost of removing contaminants from the water, receive the highest priority in the budget process.

During the budget process, employees are asked to submit budget request forms to their supervisors. These forms are then reviewed by the management staff. Appropriate budget requests that meet or help to meet the goals of the District are carefully considered by the management staff for the new budget.

Salary and benefit changes are a process that starts with the employee Salary Committee meeting with the Board of Directors' Personnel Committee. Requested information is obtained through the management staff and finally the Personnel Committee makes a recommendation to the Board of Directors. As recommended by the Personnel Committee and approved by the Board of Directors, this budget includes a 2.5% Cost of Living for all employees, plus a continuation of all employee benefits.

After water sales and monthly service charges, the next largest source of revenue is property taxes and assessments. After debt service, the largest expense is the Pumping Department, most of which is for electricity. The California drought is largely responsible for the increase in the Conservation Department budget, which is now \$253,215.

The Capital Budget totals \$10.2 million, which is almost double from last year's \$5.6 million. The largest project area in the Capital Budget is \$3.3 million in transmission projects such as the 24" waterline in Pepper Avenue Bridge at the I-10 Freeway.

West Valley Water District is guided by its Mission Statement, which is to provide a reliable, safe drinking water supply to meet our customers' present and future needs at a reasonable cost and to promote water-use efficiency and conservation.


Anthony W. Araiza, General Manager

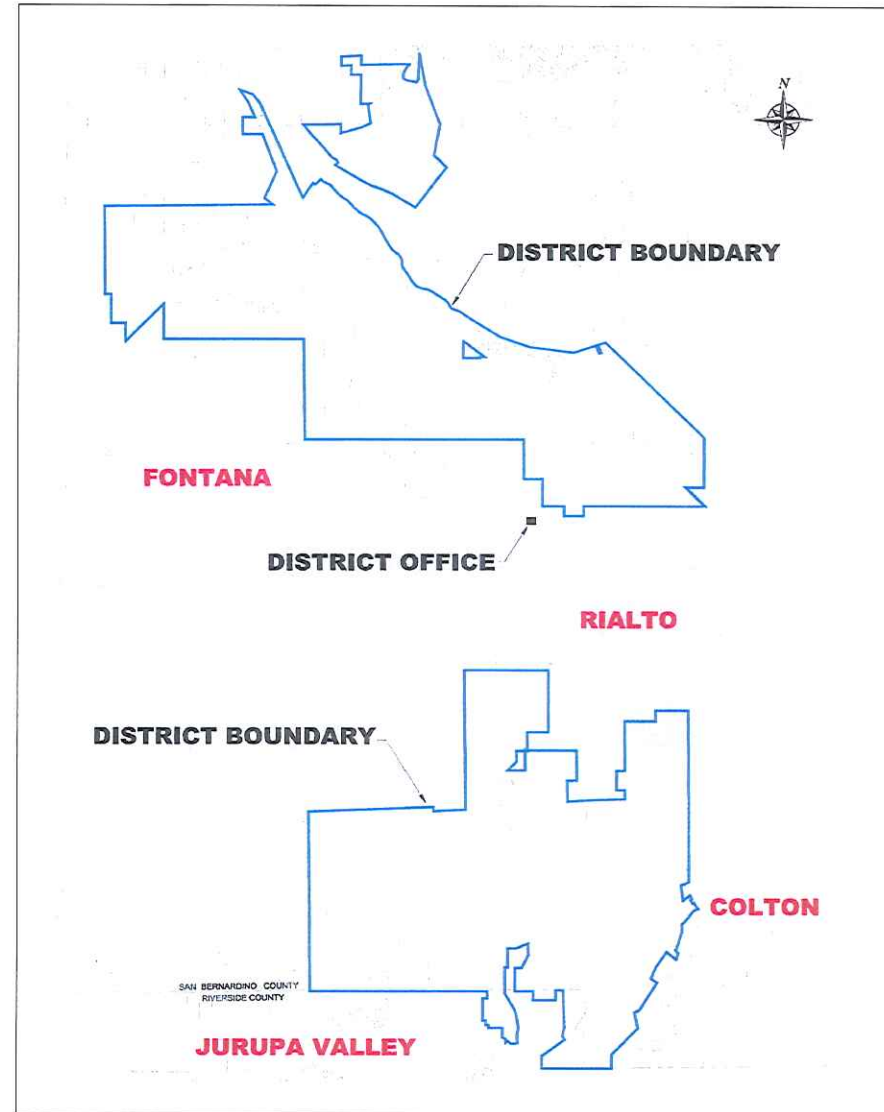
Our History

Over 50 years ago, on February 28, 1962, our forbearer, West San Bernardino County Water District, became the owner and operator of three local mutual water companies. This friendly acquisition saved the communities' water rights and assets from condemnation. It was in this acquisition that the District became the owner of water rights dating back to 1897!

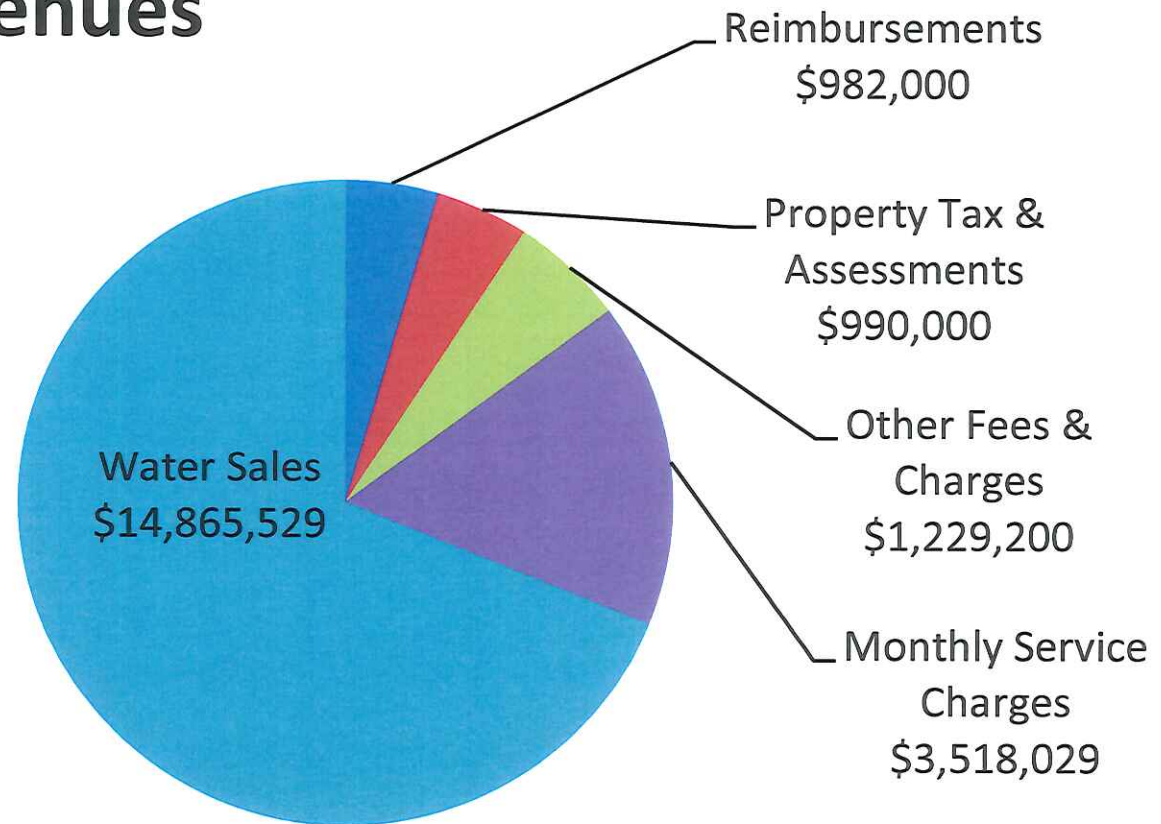
During those early years, the District supplied more water for agricultural purposes than for domestic use. During the 1970's and 1980's the District grew and homes, businesses and schools soon surpassed agricultural water use. There were other mergers where smaller water companies became a part of the water district. By the end of the 1980's, the District water facilities included 180 miles of pipeline, 12 reservoirs and 15 water wells. It was during this time that the District built its office and maintenance yard on Baseline Road in Rialto, where we are still located today.

In 1992, the District was a partner in building five miles of new pipeline to bring much needed water from the Bunker Hill Basin in San Bernardino to our area. Continuing the trend of working with our neighbors, in 1993 the District partnered with the City of Rialto to build a treatment facility for the water flowing from Lytle Creek. The Oliver P. Roemer Water Filtration Facility has been expanded twice and also accepts and treats State Project Water, which increases the amount of water available for our customers.

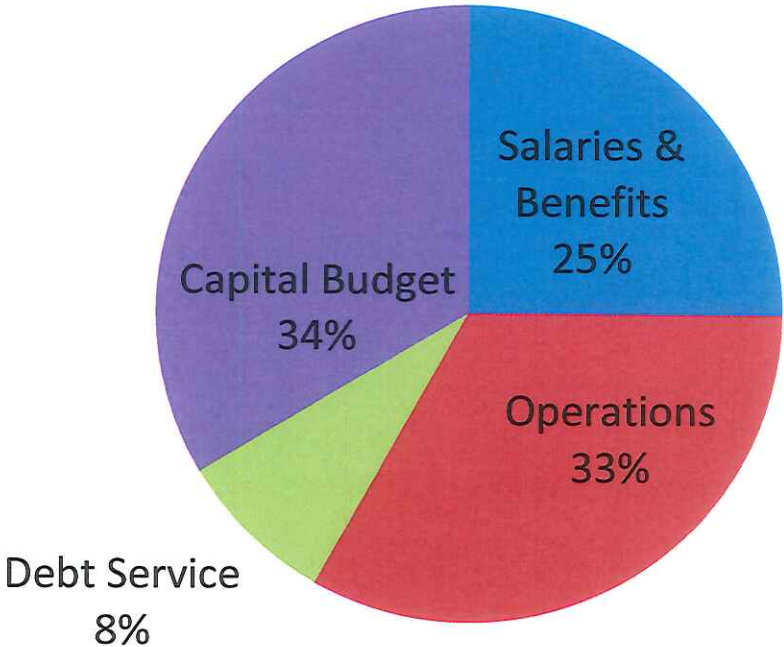
In 2003, the District changed its name to West Valley Water District. We now have six treatment facilities, 360 miles of pipeline, 25 reservoirs, 18 wells, 20,000 service connections, and we serve drinking water to 66,000 residents in four cities and two counties. Our most ambitious project currently is to finish construction of a state-of-the-art treatment plant that uses green technology to remove perchlorate from the water at a fraction of the cost of other methods.



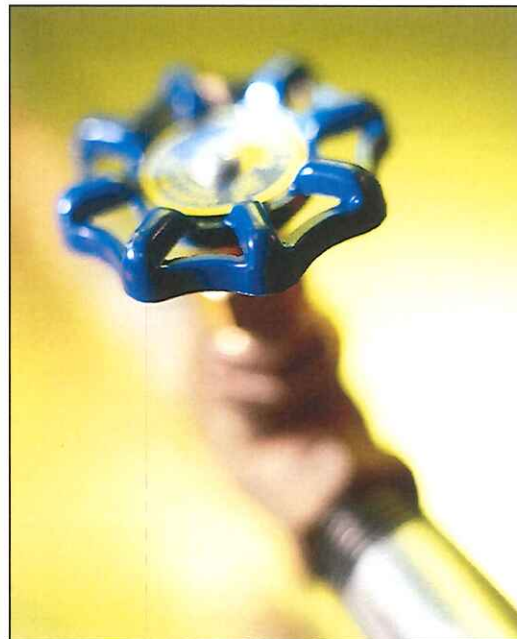
Operating Revenues



Operating and Capital Budget Expenses



West Valley Water District



Operating Revenue

West Valley Water District
Budget FY 2014-2015
Operating Revenues

Office Use	Description	FY 2010-2011		FY 2011-2012			FY 2012-2013		YTD 2013-2014			Budget 2014-2015
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	
	Revenue for Consumption Related Expenses											
	Water Sales											
011-0000-137.10-10	Domestic Water Sales	\$ 11,000,000	\$ 9,007,560	\$ 11,550,000		\$ 10,455,018	\$ 12,416,250	\$ 12,302,659	\$ 13,347,469	\$ 14,731,071	110%	\$ 14,348,529
011-0000-137.10-40	Hydrant Water Sales	\$ 80,000	\$ 66,015	\$ 84,000		\$ 87,512	\$ 90,300	\$ 206,685	\$ 150,000	\$ 340,478	227%	\$ 300,000
011-0000-137.20-10	Reimbursement from City of Rialto for OPR Plant	\$ 20,000	\$ 101,210	\$ 10,000	\$ 80,000	\$ 107,331	\$ 80,000	\$ 87,925	\$ 80,000	\$ 190,687	238%	\$ 100,000
011-0000-137.40-40	Pressure Irrigation Water Sales	\$ 68,000	\$ 42,748	\$ 68,000		\$ 57,061	\$ 73,100	\$ 60,550	\$ 75,000	\$ 41,331	55%	\$ 60,000
011-0000-137.40-70	Unauthorized Water	\$ 50,000	\$ 62,455	\$ 50,000		\$ 45,550	\$ 53,750	\$ 56,679	\$ 55,000	\$ 64,323	117%	\$ 55,000
011-0000-137.40-25	Out of District Water Sales	\$ 5,000	\$ -	\$ 5,000		\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0%	\$ 1,000
011-0000-137.10-20	Irrigation Water Sales	\$ 1,000	\$ 1,350	\$ 1,000		\$ 938	\$ 1,000	\$ 488	\$ 1,000	\$ 400	40%	\$ 1,000
011-0000-137.40-45	Golf Course Irrigation Water Sales	\$ 100,000	\$ 33,580	\$ 70,000	\$ 35,000	\$ 29,916	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	Total Water Sales	\$ 11,324,000	\$ 9,314,918	\$ 11,838,000	\$ 11,873,000	\$ 10,783,325	\$ 12,715,400	\$ 12,714,986	\$ 13,709,469	\$ 15,368,289	112%	\$ 14,865,529
	Revenue for Support Expenses											
	Monthly Service Charges											
011-0000-137.40-20	Domestic Water Monthly Service Charge	\$ 2,500,000	\$ 2,990,937	\$ 2,625,000		\$ 3,384,941	\$ 2,821,875	\$ 3,858,990	\$ 3,033,516	\$ 4,598,281	152%	\$ 3,261,029
011-0000-137.10-45	Fire Service Monthly Service Charge	\$ 100,000	\$ 166,106	\$ 105,000		\$ 194,712	\$ 112,875	\$ 232,498	\$ 150,000	\$ 250,934	167%	\$ 200,000
011-0000-137.40-75	Back Flow Monthly Service Charge	\$ 18,000	\$ 21,231	\$ 18,900		\$ 23,708	\$ 20,318	\$ 26,943	\$ 25,000	\$ 28,839	115%	\$ 25,000
011-0000-137.40-60	Hydrant Water Monthly Service Charge	\$ 12,000	\$ 13,066	\$ 12,600		\$ 15,426	\$ 13,545	\$ 17,979	\$ 15,000	\$ 26,121	174%	\$ 25,000
011-0000-137.40-35	Pressure Irrigation Monthly Service Charge	\$ 5,000	\$ 5,584	\$ 5,250		\$ 6,638	\$ 5,644	\$ 6,714	\$ 7,000	\$ 6,178	88%	\$ 7,000
011-0000-137.40-50	Golf Course Irrigation Monthly Service Charge	\$ 500	\$ -	\$ -		\$ 129	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	Total Monthly Service Charges	\$ 2,635,500	\$ 3,196,924	\$ 2,766,750		\$ 3,625,555	\$ 2,974,256	\$ 4,143,124	\$ 3,230,516	\$ 4,910,353	152%	\$ 3,518,029
	Non-Recurring Revenue											
011-0000-137.20	Baseline Feeder Operations	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 675,000	\$ 786,147	116%	\$ 750,000
011-0000-137.10-30	Delinquent Charges	\$ 400,000	\$ 371,348	\$ 400,000		\$ 385,982	\$ 400,000	\$ 458,824	\$ 450,000	\$ 488,759	109%	\$ 450,000
011-0000-491.10-00	Chino Basin Water Rights Lease	\$ -	\$ 183,000	\$ 200,000		\$ -	\$ -	\$ -	\$ 150,000	\$ 2,394	2%	\$ 250,000
011-0000-498.10-30	Administration Fees (Section 2017)	\$ 40,000	\$ 134,162	\$ 75,000		\$ 73,044	\$ 50,000	\$ 116,754	\$ 60,000	\$ 253,545	423%	\$ 200,000
011-0000-137.20-05	Reimbursement 3A1 Pump	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 80,743	100%	\$ 70,000
011-0000-494.20.30	Water Service Application Fee	\$ -	\$ -	\$ -		\$ -	\$ 75,454	\$ 46,475	\$ 60,000	\$ 56,025	93%	\$ 60,000
137.10-50/421.50-60	Turn On/Turn Offs for Non-Payment	\$ 40,000	\$ 24,688	\$ 25,000		\$ 23,667	\$ 25,000	\$ 69,178	\$ 40,000	\$ 70,319	176%	\$ 60,000
011-0000-494.80-00	Inspection Fees	\$ 5,000	\$ 56,667	\$ 5,000		\$ 10,920	\$ 5,000	\$ 4,845	\$ 5,000	\$ 53,462	1069%	\$ 50,000
011-0000-137.20-35	Reimbursement for Operating Rialto CR3 System	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 640,000	\$ 29,479	5%	\$ 35,000
011-0000-498.10-60	Reimbursement from Residents for Damages Done	\$ 25,000	\$ 19,448	\$ 25,000		\$ 21,298	\$ 25,000	\$ 4,050	\$ 20,000	\$ 29,829	149%	\$ 30,000
011-0000-498-10.80	Energy Demand Response Programs	\$ 20,000	\$ 38,262	\$ 35,000		\$ 41,259	\$ 15,000	\$ 11,284	\$ 10,000	\$ 29,206	292%	\$ 30,000
011-0000-494.65-00	Plan Check Fees	\$ 5,000	\$ 43,124	\$ 50,000		\$ 10,871	\$ 25,000	\$ 30,269	\$ 25,000	\$ 36,489	146%	\$ 25,000
011-0000-497.20-00	Recycling Materials Sold	\$ 15,000	\$ 9,713	\$ 5,000		\$ 14,477	\$ 10,000	\$ 7,677	\$ 10,000	\$ 22,694	227%	\$ 25,000
011-0000-137.20-40	Reimbursement from Operating Other Rialto Treatment Systems	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 320,000	\$ 151,766	47%	\$ 20,000
011-0000-498.10-95	Solar Challenge Reimbursements	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 19,500	100%	\$ 20,000
137.40-10/421.50.55	After Hours/Same Day Turn On Charges	\$ 25,000	\$ 13,159	\$ 15,000		\$ 15,728	\$ 15,000	\$ 14,550	\$ 15,000	\$ 14,483	97%	\$ 15,000
	Miscellaneous	\$ 5,000	\$ 136,576	\$ 1,000		\$ 18,178	\$ 1,000	\$ 480,757	\$ 1,000	\$ 29,790	2979%	\$ 15,000
011-0000-137.10-55	Returned Check Charges	\$ 5,000	\$ 7,072	\$ 5,000		\$ 7,739	\$ 8,000	\$ 8,627	\$ 8,000	\$ 8,619	108%	\$ 8,000
011-0000-494.30-00	Fire Flow Testing	\$ 2,500	\$ 4,050	\$ 2,500		\$ 2,850	\$ 2,500	\$ 4,500	\$ 5,000	\$ 7,200	144%	\$ 7,500
011-0000-137.30-15	Lien Fee	\$ -	\$ -	\$ -		\$ -	\$ 7,830	\$ 750	\$ 7,000	\$ 2,730	39%	\$ 5,000
011-0000-498.10-50	Utility Users Tax Administration	\$ 5,000	\$ 5,180	\$ 5,000		\$ 1,967	\$ 5,000	\$ 1,003	\$ 5,000	\$ 1,663	33%	\$ 2,000
011-0000-137.30-20	Delinquent Collections Fee	\$ -	\$ -	\$ -		\$ -	\$ 3,280	\$ 393	\$ 3,000	\$ 900	30%	\$ 1,500
011-0000-494.40-00	Copies	\$ 500	\$ 310	\$ 500		\$ 5,451	\$ 500	\$ 140	\$ 500	\$ 72	14%	\$ 500
011-0000-137.40-15	Pulled Meter Charges	\$ 500	\$ -	\$ 500		\$ -	\$ 500	\$ 125	\$ 500	\$ -	0%	\$ 500
011-0000-421.50-25	Backflow Installation	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 678	\$ -	\$ 339	100%	\$ 500
011-0000-498.10-10	Debit Card Fees	\$ 500	\$ 166	\$ 200		\$ 197	\$ 200	\$ 216	\$ 300	\$ 183	61%	\$ 300
011-0000-137.30-25	Customer Requested Re-Read Fee	\$ -	\$ -	\$ -		\$ -	\$ 300	\$ -	\$ 300	\$ 20	7%	\$ 300
011-0000-498.10-20	Document Prep Fees	\$ 100	\$ -	\$ 100		\$ -	\$ 100	\$ -	\$ 100	\$ -	0%	\$ 100
011-0000-494.85-00	Fines for Unauthorized Water Use	\$ 5,000	\$ 11,550	\$ 5,000		\$ 1,995	\$ 1,000	\$ -	\$ 1,000	\$ -	0%	\$ -
011-0000-498-10.90	Prior Year Expense Reimbursements	\$ -	\$ 87,362	\$ -		\$ 12,343	\$ -	\$ 6,348	\$ -	\$ 52,464	100%	\$ -
011-0000-494-75.00	Release of ROW/Easement	\$ -	\$ -	\$ -		\$ 10,900	\$ -	\$ 500	\$ -	\$ -	0%	\$ -
011-0000-495.30-40	Federal Grant - Bureau of Reclamation	\$ -	\$ 14,615	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-0000-137.20-60	Reimbursement for State Mandated Claims	\$ -	\$ 27,153	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	Total Non-Recurring Revenue	\$ 599,100	\$ 1,187,605	\$ 854,800		\$ 658,864	\$ 675,664	\$ 1,267,944	\$ 2,511,700	\$ 2,228,821	89%	\$ 2,131,200
	Subsidized Revenue											
011-0000-492-10-00	Interest Income on Investments	\$ 70,000	\$ 60,900	\$ 60,000		\$ 55,582	\$ 50,000	\$ 26,149	\$ 50,000	\$ 34,426	69%	\$ 50,000
011-0000-491.02-00	Rental & Leasing of Property	\$ 28,000	\$ 42,393	\$ 50,000		\$ 27,714	\$ 30,000	\$ 35,663	\$ 30,000	\$ 24,352	81%	\$ 30,000
	Total Subsidized Revenue	\$ 98,000	\$ 103,293	\$ 110,000		\$ 83,296	\$ 80,000	\$ 61,811	\$ 80,000	\$ 58,778	73%	\$ 80,000

West Valley Water District
Budget FY 2014-2015
Operating Revenues

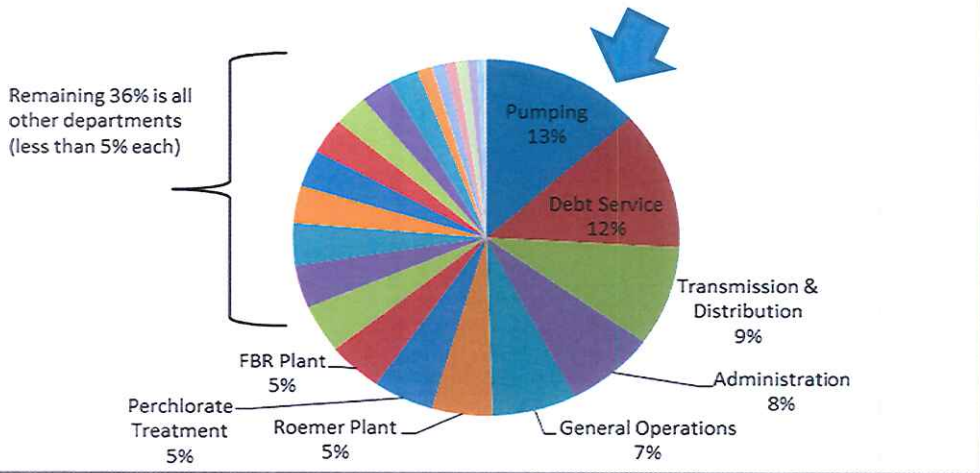
Office Use	Description	FY 2010-2011		FY 2011-2012			FY 2012-2013		YTD 2013-2014			Budget 2014-2015
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	
	Property Tax Collections											
Various	Property Tax	\$ 500,000	\$ 1,284,576	\$ 800,000		\$ 1,018,020	\$ 800,000	\$ 1,049,735	\$ 800,000	\$ 1,088,256	136%	\$ 800,000
011-0000-139.10-40	Redevelopment and Pass Through Revenue	\$ -	\$ 178,826	\$ 215,000		\$ 409,694	\$ 150,000	\$ 796,683	\$ 150,000	\$ 313,209	209%	\$ 150,000
011-0000-139.10-45	City of Rialto Deferred Payment Obligation	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 49,697	\$ -	\$ 41,082	100%	\$ -
011-0000-493.97-10	Crestmore Heights AD 97-1	\$ 46,300	\$ 43,613	\$ 49,300		\$ 36,015	\$ 40,000	\$ 49,367	\$ 40,000	\$ 33,539	84%	\$ 40,000
	Total Property Tax Collections	\$ 546,300	\$ 1,507,015	\$ 1,064,300		\$ 1,463,728	\$ 990,000	\$ 1,945,482	\$ 990,000	\$ 1,476,086	149%	\$ 990,000
	Subtotal before Reserves	\$ 15,202,900	\$ 15,309,755	\$ 16,633,850	\$ 16,668,850	\$ 16,614,768	\$ 17,435,320	\$ 20,133,347	\$20,521,684	\$ 24,042,327	117%	\$21,584,758
	From District Reserves (or fully funded)	\$ 9,829,483	\$ 9,107,367	\$ 8,253,500	\$ 7,352,897	\$ 7,988,203	\$ 7,332,475	\$ 3,968,239	\$ 8,300,492	\$ 3,851,138	46%	\$ (1,364,648)
		\$ 9,829,483	\$ 9,107,367	\$ 8,253,500	\$ 7,352,897	\$ 7,988,203	\$ 7,332,475	\$ 3,968,239	\$ 8,300,492	\$ 3,851,138	46%	\$20,220,110
	Total Operating Revenue Budget	\$ 25,032,383	\$ 24,417,122	\$ 24,887,350	\$ 24,922,350	\$ 24,602,971	\$ 24,767,795	\$ 24,101,586	\$28,822,176	\$ 27,893,465	97%	\$20,220,110



Consumption Related Budgets

West Valley Water District
 Department Expense Specifics
Production - Pumping

Operations Expenses



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Superintendent/Chief Plant Operator	FT	20%
Instrument Technician	FT	80%
Cross Connection/Commercial Acct	FT	85%
Production Operator II	FT	88%
Production Operator II	FT	86%
Production Operator I	FT	91%
Warehouse/Stock Controller	FT	100%
Landscape Maintenance Specialist	FT	95%
Field Operations Specialist II	FT	33%

5210 Funding Source: Consumption Revenue

Descriptions:

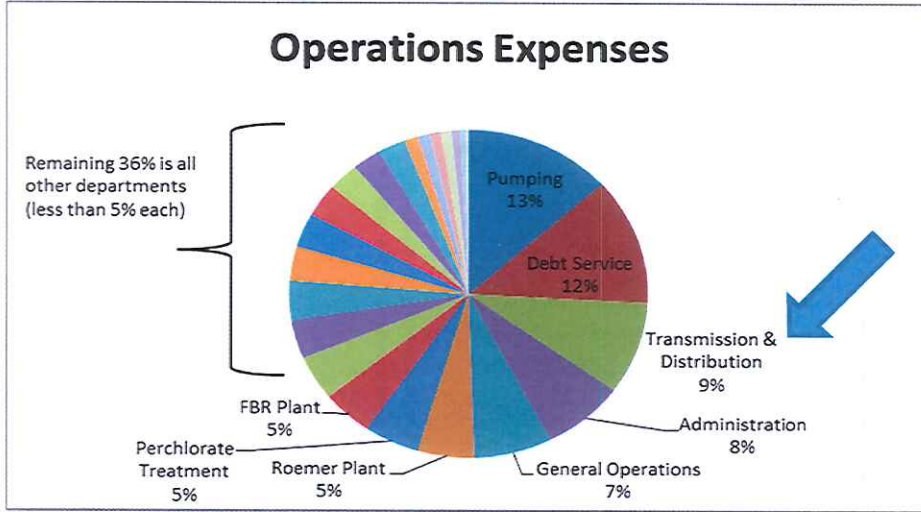
Electricity:
 Maintenance, Structures & Equipment:
 Training:
 Uniforms:

Electricity to operate the pumps
 Repairs and improvements that are not capitalized.
 Tuition and supplies for classes required by the State of California
 Annual uniforms and safety boots.

West Valley Water District
Budget FY 2014-2015
Production - Pumping

Office Use	Description	FY 2010-2011		FY 2011-2012 Budget			FY 2012-2013		FY 2013-2014			Budget FY 2014-2015
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	
	Salaries											
011-5210-521.10-10	Wages, Full Time	\$ 320,473	\$ 383,054	\$ 458,282		\$ 411,065	\$ 387,087	\$ 411,453	\$ 369,555	\$ 381,824	103%	\$ 389,898
011-5210-521.10-40	Wages, Part Time	\$ 33,824	\$ 15,140	\$ 32,694		\$ 16,656	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-5210-521.10-50	Overtime	\$ 15,000	\$ 9,080	\$ 10,000		\$ 11,698	\$ 10,000	\$ 11,954	\$ 10,000	\$ 10,768	108%	\$ 10,000
011-5210-521.10-60	On Call	\$ 5,000	\$ 2,724	\$ 2,500		\$ 4,362	\$ 3,000	\$ 3,895	\$ 3,000	\$ 5,801	193%	\$ 5,000
	Benefits											
011-5210-521.20-10/20	FICA/Medicare	\$ 26,838	\$ 31,270	\$ 37,254		\$ 33,404	\$ 29,364	\$ 32,524	\$ 28,048	\$ 30,324	108%	\$ 29,584
	Insurances	\$ 108,507	\$ 137,499	\$ 181,869		\$ 171,791	\$ 156,365	\$ 158,510	\$ 135,881	\$ 111,127	82%	\$ 145,002
011-5210-521.23-00	PERS	\$ 66,831	\$ 78,992	\$ 98,927		\$ 79,424	\$ 84,198	\$ 83,933	\$ 81,503	\$ 82,800	102%	\$ 88,891
	Department Expenses											
011-5210-523.41-10	Electricity	\$ 1,600,000	\$ 1,364,961	\$ 1,600,000		\$ 1,425,656	\$ 1,600,000	\$ 1,563,879	\$ 1,700,000	\$ 1,889,820	111%	\$ 1,900,000
011-5210-522.43-05	Maintenance, Structures & Equipment	\$ 150,000	\$ 113,106	\$ 100,000	\$ 250,000	\$ 379,000	\$ 250,000	\$ 77,079	\$ 150,000	\$ 70,181	47%	\$ 100,000
011-5210-522.48-20	Telemetry	\$ 10,000	\$ 2,716	\$ 10,000		\$ 9,679	\$ 10,000	\$ 6,837	\$ 15,000	\$ 13,783	92%	\$ 15,000
011-5210-521.12-00	Training	\$ 4,000	\$ 3,230	\$ 2,000		\$ 1,333	\$ 2,000	\$ 706	\$ 2,000	\$ 451	23%	\$ 2,000
011-5210-521.36-70	Uniforms	\$ 1,800	\$ 2,167	\$ 1,800		\$ 2,177	\$ 2,000	\$ 2,866	\$ 3,000	\$ 3,513	117%	\$ 4,000
011-5210-521.56-10	Transportation, Meals, Conventions	\$ 1,500	\$ 1,001	\$ 1,500		\$ 436	\$ 1,500	\$ 366	\$ 1,500	\$ 1,509	101%	\$ 1,500
011-5210-522.43-15	Baseline Feeder Pipeline	\$ 1,000	\$ -	\$ 500		\$ 79	\$ 500	\$ -	\$ -	\$ -	0%	\$ -
011-5210-522.48.10	Outside Labor	\$ 1,000	\$ -	\$ 500		\$ -	\$ 500	\$ -	\$ -	\$ -	0%	\$ -
011-5210-523.41-50	Lease Line - Pacific Telephone	\$ -	\$ 75	\$ 500		\$ -	\$ 500	\$ -	\$ -	\$ -	0%	\$ -
	Prior Year Expenses	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 3,934	100%	\$ -
011-5210-523.49-85	Permits, State and County	\$ 5,000	\$ 750	\$ -		\$ 1,176	\$ -	\$ 917	\$ -	\$ -	0%	\$ -
		\$ 2,350,773	\$ 2,145,767	\$ 2,538,326	\$ 2,688,326	\$ 2,547,936	\$ 2,537,014	\$ 2,354,918	\$ 2,499,487	\$ 2,605,835	104%	\$ 2,690,875

West Valley Water District
 Department Expense Specifics
Maintenance - Transmission and Distribution Department



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Superintendent/Chief Plant Operator	FT	10%
Maintenance Supervisor	FT	100%
Water Maintenance Worker II	FT	100%
Water Maintenance Worker I	FT	100%
Water Maintenance Worker I	FT	100%
Water Maintenance Worker I	FT	100%
Water Maintenance Worker I	FT	100%
Water Maintenance Worker I	FT	100%
Water Maintenance Worker I	FT	100%
Water Maintenance Worker I	FT	100%
Field Operations Specialist II	FT	34%
Field Assistant/1,000 Hour	PT	100%

5410 Funding Source: Consumption Revenue

Descriptions:

Maintenance, Domestic Mains and Services:

Maintenance, Street Patching

Vandalism:

Training:

Repairs and equipment that are not capitalized

Separate category to identify costs specific to street patching after repairs

Repairs and replacement due to vandalism

Tuition and supplies for classes required by the State of California

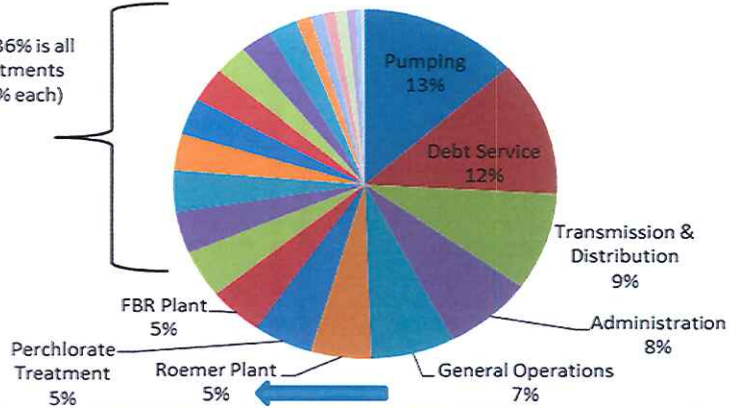
West Valley Water District
Budget FY 2014-2015
Maintenance - Transmission and Distribution

Office Use	Description	FY 2010-2011		FY 2011-2012			FY 2012-2013		FY 2013-2014			Percent	Budget FY 2014-2015
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months			
	Salaries												
011-5410-541.10-10	Wages, Full Time	\$ 343,566	\$ 310,245	\$ 410,963	\$ 324,639	\$ 300,507	\$ 334,324	\$ 310,357	\$ 401,843	\$ 333,503	83%	\$ 434,424	
011-5410-541.10-40	Wages, Part Time	\$ 33,825	\$ 18,417	\$ 32,694		\$ 30,517	\$ 34,341	\$ 25,436	\$ 35,199	\$ 8,925	25%	\$ 34,347	
011-5410-541.10-50	Overtime	\$ 30,000	\$ 30,641	\$ 30,000		\$ 30,075	\$ 30,000	\$ 28,570	\$ 30,000	\$ 36,974	123%	\$ 30,000	
011-5410-541.10-60	On Call	\$ 5,000	\$ 4,198	\$ 5,000		\$ 2,941	\$ 5,000	\$ 3,584	\$ 5,000	\$ 3,691	74%	\$ 5,000	
	Benefits												
011-5410-541.20-10/20	FICA/Medicare	\$ 28,726	\$ 27,862	\$ 33,784	\$ 27,180	\$ 27,174	\$ 28,055	\$ 28,127	\$ 33,279	\$ 29,291	88%	\$ 35,687	
Various	Insurances	\$ 129,853	\$ 112,245	\$ 187,325	\$ 137,007	\$ 110,054	\$ 143,402	\$ 117,040	\$ 191,139	\$ 130,206	68%	\$ 193,434	
011-5410-541.23-00	PERS	\$ 71,648	\$ 63,569	\$ 88,714	\$ 70,042	\$ 56,799	\$ 72,669	\$ 63,911	\$ 88,638	\$ 67,464	76%	\$ 99,075	
	Department Expenses												
011-5410-542.43-25	Maintenance, Domestic Mains and Services	\$ 500,000	\$ 725,924	\$ 300,000	\$ 500,000	\$ 736,420	\$ 700,000	\$ 640,104	\$ 700,000	\$ 748,199	107%	\$ 800,000	
011-5410-542.43-50	Maintenance, Street Patching	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 49,469	\$ 60,000	\$ 113,803	190%	\$ 100,000	
011-5410-542.43-20	Maintenance, Reservoirs & Tanks	\$ 25,000	\$ 16,287	\$ 25,000		\$ 35,029	\$ 30,000	\$ 20,864	\$ 30,000	\$ 27,322	91%	\$ 50,000	
011-5410-542.43-45	Vandalism Repairs	\$ 30,000	\$ 1,178	\$ 30,000		\$ 17,801	\$ 30,000	\$ 6,178	\$ 30,000	\$ 8,159	27%	\$ 30,000	
011-5410-542.43-40	Maintenance, Fire Hydrants	\$ 7,500	\$ 6,749	\$ 7,500		\$ 10,286	\$ 7,500	\$ 1,738	\$ 7,500	\$ 5,953	79%	\$ 7,500	
011-5410-541.36-70	Uniforms	\$ 2,000	\$ 2,267	\$ 2,000		\$ 1,326	\$ 2,000	\$ 2,088	\$ 3,000	\$ 2,034	68%	\$ 5,000	
011-5410-542.43-65	Maintenance, Tools	\$ -	\$ -	\$ -		\$ -	\$ 3,200	\$ 1,758	\$ 3,500	\$ 1,072	31%	\$ 3,500	
011-5410-541.12-00	Training	\$ 3,000	\$ 1,191	\$ 3,000		\$ 3,612	\$ 3,000	\$ 225	\$ 3,000	\$ 575	19%	\$ 3,000	
011-5410-542.44-10	Equipment Rental	\$ 5,000	\$ -	\$ 2,500		\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	0%	\$ 2,500	
011-5410-541.56-10	Transportation, Meals, Conventions	\$ 1,000	\$ 216	\$ 1,000		\$ 181	\$ 1,000	\$ 100	\$ 1,000	\$ 1,480	148%	\$ 1,000	
011-5410-541-48.10	Outside Labor	\$ 1,000	\$ -	\$ 1,000		\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0%	\$ 1,000	
011-5410-542.43-30	Maintenance, Irrigation Mains	\$ 1,500	\$ -	\$ 500		\$ 38,449	\$ -	\$ 85	\$ 500	\$ 180	36%	\$ 500	
011-5410-542-43.35	Meters and Service	\$ -	\$ 49,877	\$ -		\$ 7,768	\$ -	\$ 234	\$ 500	\$ 19,837	3967%	\$ 500	
011-5410-568.43-05	Maintenance, Structures and Improvements	\$ 5,000	\$ -	\$ -		\$ 3,884	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
	Prior Year Expenses	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 2,868	100%	\$ -	
011-5410-541.36-50	Small Tools	\$ -	\$ -	\$ -		\$ 29	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
		\$ 1,223,618	\$ 1,370,866	\$ 1,160,980	\$ 1,199,062	\$ 1,412,852	\$ 1,427,991	\$ 1,299,868	\$ 1,627,598	\$ 1,541,537	95%	\$ 1,836,467	

West Valley Water District
 Department Expense Specifics
 Production - Roemer Treatment Plant Department

Operations Expenses

Remaining 36% is all other departments (less than 5% each)



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Superintendent/Chief Plant Operator	FT	15%
Water Treatment Plant Shift Operator	FT	90%
Instrument Technician	FT	10%
Production Operator III	FT	90%
Production Operator III	FT	90%

5390 Funding Source: Consumption Revenue, City of Rialto Reimbursement

Descriptions:

District Costs:

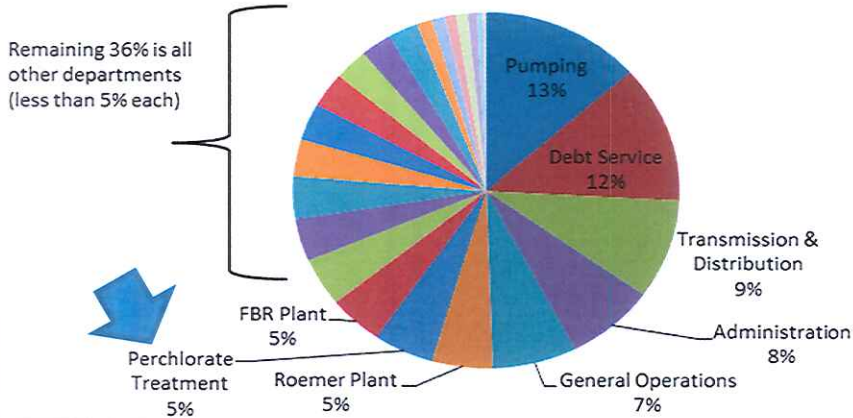
Operating costs belonging entirely to West Valley Water District and not billed or shared by others.

West Valley Water District
Budget FY 2014-2015
Production - Roemer Water Treatment Plant

Office Use	Description	FY 2010-2011		FY 2011-2012			FY 2012-2013		FY 2013-2014			Budget
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015
	Salaries											
011-5390-531.10-10	Wages, Full Time	\$ 84,907	\$ 40,182	\$ 40,424		\$ 40,917	\$ 39,966	\$ 38,522	\$199,880	\$ 198,412	99%	\$ 207,122
011-5390-531.10-40	Wages, Part Time	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-5390-531.10-50	Overtime	\$ 25,000	\$ 22,303	\$ 25,000		\$ 25,201	\$ 25,000	\$ 34,954	\$ 25,000	\$ 32,502	130%	\$ 25,000
	Benefits											
011-5390-531.20-10/20	FICA/Medicare	\$ 6,273	\$ 4,556	\$ 2,841		\$ 4,801	\$ 2,857	\$ 5,417	\$ 15,140	\$ 17,509	116%	\$ 15,687
Various	Insurances	\$ 29,160	\$ 11,417	\$ 10,381		\$ 12,195	\$ 10,261	\$ 11,319	\$ 81,264	\$ 71,730	88%	\$ 76,029
011-5390-531.23-00	PERS	\$ 17,710	\$ 8,207	\$ 8,700		\$ 7,954	\$ 8,668	\$ 7,929	\$ 44,082	\$ 42,929	97%	\$ 47,225
	Department Expenses											
011-5390-531.41-10	Electricity	\$ 200,000	\$ 174,783	\$200,000		\$ 200,344	\$200,000	\$ 207,602	\$225,000	\$ 201,031	89%	\$ 225,000
011-5390-532.43-05	Structures/Facilities/Equipment	\$ 105,000	\$ 109,104	\$105,000		\$ 136,391	\$125,000	\$ 115,524	\$150,000	\$ 109,027	73%	\$ 150,000
011-5390-531.58-60	District Costs (Pre-Treatment)	\$1,500,000	\$ 1,164,104	\$100,000		\$ 76,513	\$ 75,000	\$ 65,540	\$100,000	\$ 88,123	88%	\$ 110,000
011-5390-531.36-30	Chemicals	\$ 80,000	\$ 63,647	\$ 80,000		\$ 62,263	\$ 80,000	\$ 61,186	\$ 80,000	\$ 79,898	100%	\$ 80,000
011-5390-522.34-20	Sludge Removal	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 23,794	100%	\$ 30,000
011-5390-531.33-40	Studies	\$ 5,000	\$ -	\$ 5,000		\$ -	\$ 40,000	\$ 33,214	\$ 25,000	\$ 1,040	4%	\$ 25,000
011-5390-531.34-10	Lab Tests	\$ 25,000	\$ 9,886	\$ 25,000		\$ 19,234	\$ 25,000	\$ 11,326	\$ 25,000	\$ 19,450	78%	\$ 25,000
011-5390-531.42-10	Janitorial	\$ 4,000	\$ 5,295	\$ 5,000		\$ 6,461	\$ 5,000	\$ 7,540	\$ 5,000	\$ 6,633	133%	\$ 7,000
011-5390-531.53-10	Telephone	\$ 3,000	\$ 3,237	\$ 3,000		\$ 3,539	\$ 3,000	\$ 4,233	\$ 3,000	\$ 4,159	139%	\$ 4,000
011-5390-531.41-20	Rubbish Collection	\$ 1,500	\$ 1,446	\$ 1,500		\$ 1,770	\$ 1,500	\$ 1,677	\$ 1,500	\$ 1,677	112%	\$ 1,500
011-5390-531.41-40	Natural Gas	\$ -	\$ 534	\$ 100		\$ 360	\$ 500	\$ 439	\$ 500	\$ 260	52%	\$ 500
011-5390-531.37-40	Carbon Replacement	\$ 5,000	\$ -	\$245,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	Prior Year Expenses	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 10,024	100%	\$ -
011-5390-531.34-30	Alarm System	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 114	100%	\$ -
		\$2,091,550	\$ 1,618,701	\$856,946	\$ 611,846	\$ 597,944	\$641,752	\$ 606,421	\$980,366	\$ 908,312	93%	\$ 1,029,063

West Valley Water District
 Department Expense Specifics
Production - Wellhead Treatment (Perchlorate)

Operations Expenses



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
General Manager	FT	10%
Assistant General Manager	FT	10%
Superintendent/Chief Plant Operator	FT	5%
Water Quality Control Specialist	FT	5%
Cross Connection/Commercial Acct	FT	5%

5250 Funding Source: Consumption Revenue

Descriptions:

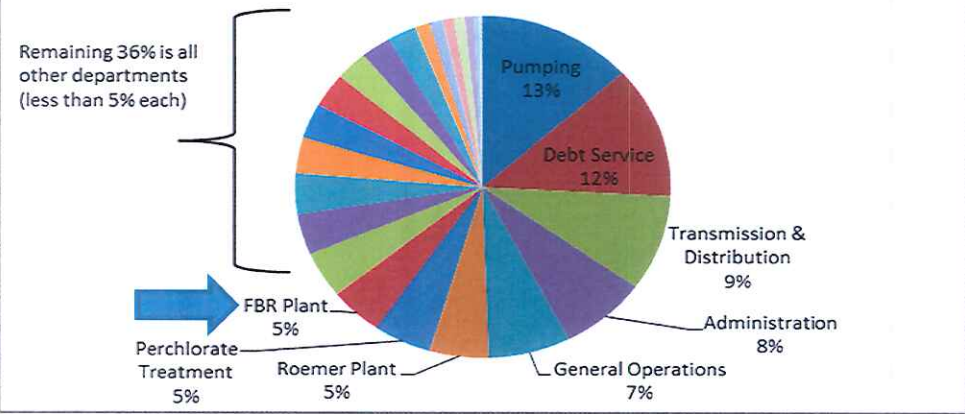
- Legal Services: Attorney fees related to perchlorate remediation (typically the firm Musick Peeler)
- Resin Exchange: Specialized materials used in treating water
- Consultants: Lobbying and legislative advocacy (typically the firm Brownstein Hyatt)

West Valley Water District
Budget FY 2014-2015
Wellhead Treatment - Perchlorate

Office Use	Description	FY 2010-2011		FY 2011-2012			FY 2012-2013		FY 2013-2014			Budget
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015
	Salaries											
011-5250-521.10-10	Wages, Full Time	\$ 42,920	\$ 44,965	\$ 43,562		\$ 40,183	\$ 43,199	\$ 38,813	\$ 41,596	\$ 43,351	104%	\$ 50,768
011-5250-521.10-40	Wages, Part Time	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-5250-521.10-50	Overtime	\$ -	\$ 208	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	Benefits											
011-5250-521.20-10/20	FICA/Medicare	\$ 2,505	\$ 2,564	\$ 2,518		\$ 2,364	\$ 2,542	\$ 2,312	\$ 2,364	\$ 2,478	105%	\$ 2,991
	Insurances	\$ 6,341	\$ 5,665	\$ 6,498		\$ 5,729	\$ 6,567	\$ 6,388	\$ 5,722	\$ 5,434	95%	\$ 8,611
011-5250-521.23-00	PERS	\$ 8,951	\$ 9,271	\$ 9,400		\$ 7,600	\$ 9,399	\$ 7,933	\$ 9,181	\$ 9,414	103%	\$ 11,587
	Department Expenses											
011-5250-522.32-20/25	Legal Services	\$ 750,000	\$ 1,273,007	\$ 750,000		\$ 1,010,668	\$ 750,000	\$ 606,437	\$ 600,000	\$ 424,740	71%	\$ 500,000
011-5250-522.37-10	Resin Exchange	\$ 500,000	\$ -	\$ 500,000	\$ 200,000	\$ 126,311	\$ 200,000	\$ 218,166	\$ 300,000	\$ 150,011	50%	\$ 300,000
011-5250-522.33-30	Consultant	\$ 350,000	\$ 311,247	\$ 300,000		\$ 340,957	\$ 300,000	\$ 427,437	\$ 200,000	\$ 319,879	160%	\$ 60,000
011-5250-522.34-10	Lab Tests	\$ 20,000	\$ 47,947	\$ 50,000		\$ 44,616	\$ 50,000	\$ 35,443	\$ 50,000	\$ 34,288	69%	\$ 50,000
011-5250-522.43-05	Maintenance, Structures & Equipment	\$ 30,000	\$ 26,996	\$ 30,000		\$ 16,985	\$ 30,000	\$ 6,397	\$ 25,000	\$ 10,613	42%	\$ 25,000
011-5250-522.33-40	Studies	\$ 2,000	\$ -	\$ 2,000		\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	0%	\$ 2,000
011-5250-522.32-30	Engineering, Outside	\$ 5,000	\$ -	\$ 1,000		\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0%	\$ 1,000
011-5250-522.44-10	Equipment Rental	\$ 1,000	\$ -	\$ 1,000		\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0%	\$ 1,000
011-5250-522.36-90	Miscellaneous	\$ 2,000	\$ 10,019	\$ -		\$ 9,925	\$ -	\$ 486	\$ -	\$ 5,534	100%	\$ 1,000
011-5250-569.91-10	Prior Year Expenses	\$ -	\$ 29,291	\$ -		\$ 20,000	\$ -	\$ 30,761	\$ -	\$ 120,662	100%	\$ -
		\$ 1,720,717	\$ 1,761,179	\$ 1,695,978	\$ 1,395,978	\$ 1,625,339	\$ 1,395,707	\$ 1,380,574	\$ 1,237,863	\$ 1,126,405	91%	\$ 1,013,957

West Valley Water District
 Department Expense Specifics
 Production - FBR Bioremediation Plant

Operations Expenses



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Superintendent/Chief Plant Operator	FT	15%
Water Treatment Plant Shift Operator	FT	95%
Water Treatment Plant Shift Operator	FT	95%
Water Treatment Plant Shift Operator	FT	95%
Instrument Technician	FT	10%

5350 Funding Source: Consumption Revenue

Descriptions:

Project Numbers:

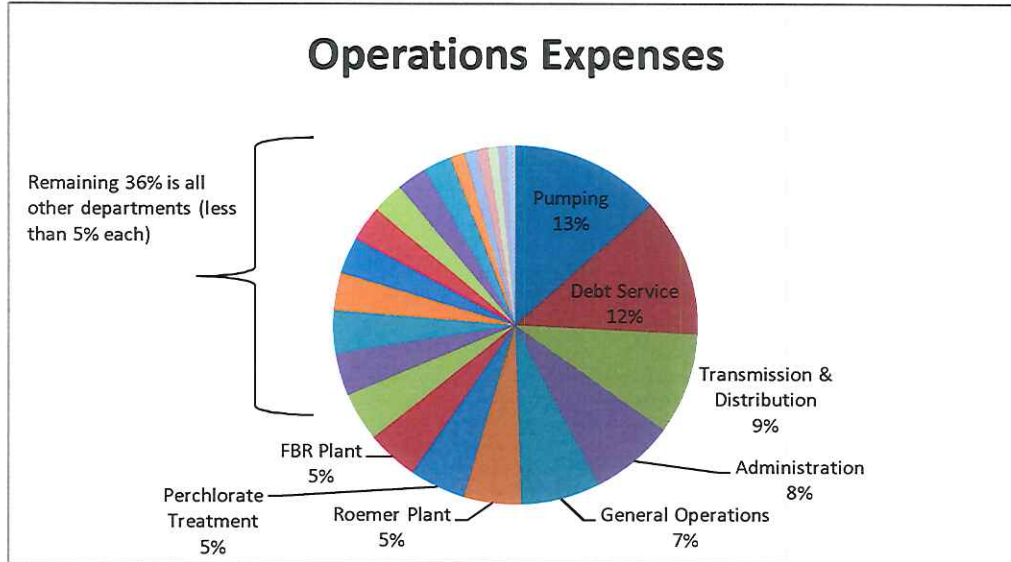
P13011 FBR Demonstration Phase

West Valley Water District
Budget FY 2014-2015
FBR Bioremediation Plant

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015
	Salaries										
011-5350-531.10-10	Wages, Full Time					\$ 35,729	\$ 7,745	\$ 182,233	\$ 170,693	94%	\$ 234,651
011-5350-531.10-40	Wages, Part Time					\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-5350-531.10-50	Overtime					\$ -	\$ 437	\$ -	\$ 10,859	100%	\$ -
011-5350-531.10-60	On-Call					\$ -	\$ -	\$ -	\$ 53	100%	\$ -
	Benefits										
011-5350-531.20-40/20	FICA/Medicare					\$ 2,733	\$ 626	\$ 13,792	\$ 13,790	100%	\$ 17,792
Various	Insurances					\$ 13,391	\$ 344	\$ 79,917	\$ 51,796	65%	\$ 89,760
011-5350-531.23-00	PERS					\$ 7,785	\$ 661	\$ 40,185	\$ 36,923	92%	\$ 53,522
	Department Expenses										
011-5350-531.41-10	Electricity					\$ 110,000	\$ -	\$ 200,000	\$ -	0%	\$ 200,000
011-5350-531.36-30	Chemicals					\$ 10,000	\$ -	\$ 100,000	\$ -	0%	\$ 100,000
011-5350-531.33-30	Consultants					\$ 10,000	\$ -	\$ 100,000	\$ -	0%	\$ 100,000
011-5350-532.43-05	Structures/Facilities/Equipment					\$ 21,000	\$ -	\$ 50,000	\$ 38,399	77%	\$ 80,000
011-5350-531.34-10	Lab Tests					\$ 10,000	\$ -	\$ 20,000	\$ -	0%	\$ 20,000
011-5350-532.49-85	Permits					\$ 2,000	\$ -	\$ 10,000	\$ 27,140	271%	\$ 20,000
011-5350-531.53-10	Telephone					\$ 1,000	\$ -	\$ 5,000	\$ 568	11%	\$ 5,000
011-5350-531.42-10	Janitorial					\$ 500	\$ -	\$ 5,000	\$ 43	1%	\$ 5,000
011-5350-531.34-30	Alarm System					\$ 500	\$ -	\$ 2,000	\$ -	0%	\$ 2,000
						\$ 224,638	\$ 9,814	\$ 808,127	\$ 350,262	43%	\$ 927,725

New in 2012-2013

West Valley Water District
 Department Expense Specifics
Production - Source of Supply



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
No permanently assigned staff		

5110 Funding Source: Consumption Revenue

Descriptions:

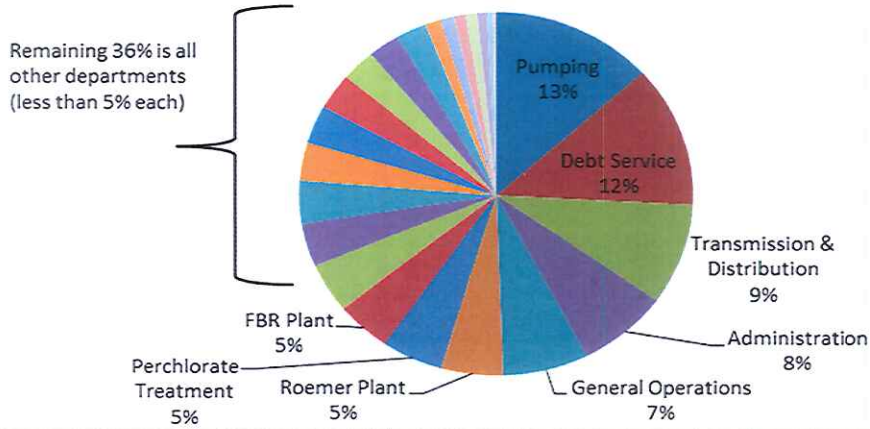
Maintenance, Structures and Facilities: The FY 2013-2014 expense was a one-time only expense related to the Baseline Feeder bond sale

West Valley Water District
Budget FY 2014-2015
Source of Supply

Office Use	Description	FY 2010-2011		FY 2011-2012 Budget		FY 2012-2013		FY 2013-2014			Budget FY 2014-2015	
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months		Percent
	Salaries											
011-5110-511.10-10	Wages, Full Time	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 749	\$ -	\$ -	0%	\$ -
011-5110-511.10-40	Wages, Part Time	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-5110-511.10-50	Overtime	\$ -	\$ -	\$ -		\$ 139	\$ -	\$ -	\$ -	\$ 196	100%	\$ -
	Benefits											
011-5110-511.20-10/20	FICA/Medicare	\$ -	\$ -	\$ -		\$ 11	\$ -	\$ 57	\$ -	\$ 15	100%	\$ -
011-5110-511.23-00	PERS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-5110-511.34-00	Insurances	\$ -	\$ -	\$ -		\$ 9	\$ -	\$ 15	\$ -	\$ 3	100%	\$ -
	Department Expenses											
011-5110-513.50-10	Purchased Water, SBVMWD (Baseline Feeder Water)	\$ 350,000	\$ 563,259	\$ 250,000	\$ 300,000	\$ 731,557	\$ 400,000	\$ 268,778	\$ 450,000	\$ 457,821	102%	\$ 500,000
011-0000-147.20-00	Purchased Water, SBVMWD (State Water Project Water)	\$ 50,000	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 300,000	\$ -	0%	\$ 250,000
011-5110-513.50-30	Purchased Water, City of San Bernardino (Lytle Creek Water)	\$ 200,000	\$ 208,288	\$ 200,000		\$ 248,611	\$ 200,000	\$ 149,686	\$ 200,000	\$ 118,968	59%	\$ 80,000
011-5110-516.58-80	Management, Chino Basin Watermaster	\$ 40,000	\$ 32,305	\$ 40,000		\$ 20,036	\$ 40,000	\$ 27,271	\$ 40,000	\$ 44,826	112%	\$ 50,000
011-5110-516.43-10	Maintenance, Lytle Creek Conservation	\$ 5,000	\$ -	\$ 5,000		\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	0%	\$ 5,000
011-5110-513.50-40	Purchased Water, Fontana Water (Stock Water)	\$ -	\$ 2,226	\$ 1,000		\$ 2,968	\$ 3,000	\$ 2,226.00	\$ 3,000	\$ 4,081	136%	\$ 3,000
011-5110-512.43-05	Maintenance, Structures and Facilities	\$ 5,000	\$ -	\$ 5,000		\$ -	\$ 5,000	\$ -	\$ 205,000	\$ 200,000	98%	\$ -
		\$ 650,000	\$ 806,078	\$ 851,000	\$ 551,000	\$ 1,003,331	\$ 1,003,000	\$ 798,783	\$ 1,203,000	\$ 825,910	69%	\$ 888,000

West Valley Water District
Department Expense Specifics
Baseline Feeder Operations

Operations Expenses



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Production Operator II	FT	4%
Production Operator II	FT	4%
Production Operator I	FT	4%

5280 Funding Source: San Bernardino Valley Municipal Water District (\$100/af x 7,500 af)

Descriptions:

Salaries, benefits and department expenses will be further identified using these project numbers:

- P13001 Reach 1
- P13002 Reach 2

Prior Year Expenses: Prior year reconciliation of revenue vs expenses

West Valley Water District
Budget FY 2014-2015
Baseline Feeder Operations

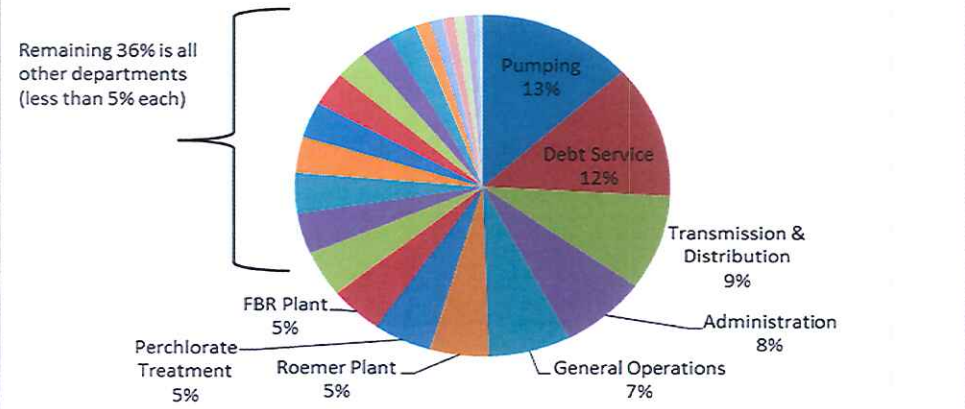
Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015
	Salaries										
011-5280-521.10-10	Wages, Full Time					\$ -	\$ 12,575	\$ 5,505	\$ 7,190	131%	\$ 5,930
011-5280-521.10-40	Wages, Part Time					\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-5280-521.10-50	Overtime					\$ -	\$ 111	\$ -	\$ 36	100%	\$ -
	Benefits										
011-5280-521.20-10	FICA/Medicare					\$ -	\$ 972	\$ 421	\$ 555	132%	\$ 453
Various	Insurances					\$ -	\$ 588	\$ 1,824	\$ 1,234	68%	\$ 2,002
011-5280-521.23-00	PERS					\$ -	\$ 2,665	\$ 1,216	\$ 1,548	127%	\$ 1,354
	Department Expenses										
011-5280-523.41-10	Electricity					\$ -	\$ 439,609	\$ 400,000	\$ 617,373	154%	\$ 500,000
011-5280-569.91-10	Prior Year Expense					\$ -	\$ -	\$ 100,000	\$ 24,605	25%	\$ 50,000
011-5280-522.43-05	Maintenance, Structures, and Equip					\$ -	\$ 77,383	\$ 70,000	\$ 38,645	55%	\$ 50,000
011-5280-522.36-30	Chemicals					\$ -	\$ 39,653	\$ 40,000	\$ 38,005	95%	\$ 40,000
011-5280-522.34-10	Lab Tests					\$ -	\$ 7,598	\$ 10,000	\$ 3,869	39%	\$ 10,000
011-5280-523.49-85	Permits					\$ -	\$ 5,519	\$ 5,000	\$ -	0%	\$ 5,000
011-5280-522.34-30	Alarm					\$ -	\$ 12,387	\$ 5,000	\$ -	0%	\$ 5,000
011-5280-522.34-00	Professional Services - Studies					\$ -	\$ 1,155	\$ 5,000	\$ -	0%	\$ 5,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,213	\$ 643,966	\$ 733,059	114%	\$ 674,739

New in 2013-2014

P13001 Reach 1 \$ 19,447
P13002 Reach 2 \$ 11,681

West Valley Water District
 Department Expense Specifics
Production - Water Treatment/Water Quality Department

Operations Expenses



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Superintendent/Chief Plant Operator	FT	25%
Water Quality/Regulations Mgr.	FT	100%
Water Treatment Plant Shift Operator	FT	5%
Water Treatment Plant Shift Operator	FT	5%
Water Treatment Plant Shift Operator	FT	5%
Water Treatment Plant Shift Operator	FT	5%
Water Quality Control Specialist	FT	70%
Production Operator III	FT	5%
Production Operator III	FT	5%
Cross Connection/Commercial Acct	FT	5%

5310 Funding Source: Consumption Revenue

Descriptions:

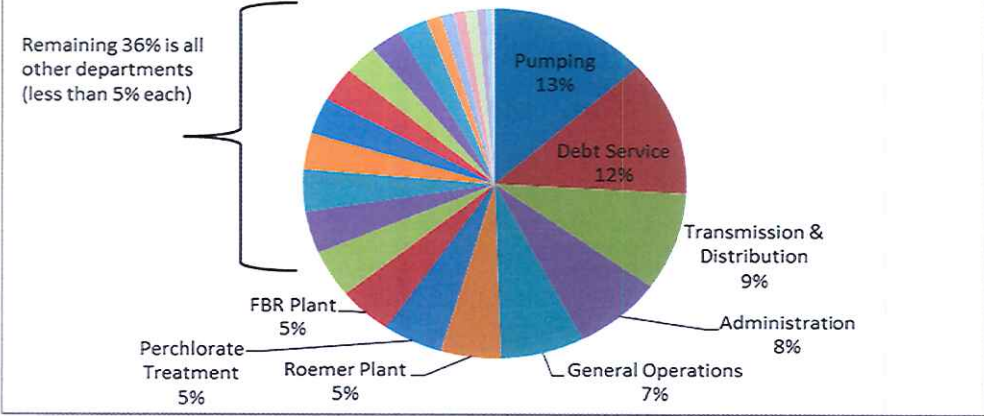
- Chemicals: Required chemicals for water treatment
- Training: Tuition and supplies for classes required by the State of California

West Valley Water District
 Budget FY 2014-2015
 Production - Water Treatment/Water Quality Department

Office Use	Description	FY 2010-2011		FY 2011-2012			FY 2012-2013		FY 2013-2014			Budget FY 2014-2015
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	
	Salaries											
011-5310-531.10-10	Wages, Full Time	\$218,909	\$ 242,242	\$242,201	\$ 223,745	\$ 320,548	\$267,631	\$ 286,748	\$ 105,022	\$ 104,322	99%	\$ 191,977
011-5310-531.10-40	Wages, Part Time	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-5310-531.10-50	Overtime	\$ 7,000	\$ 5,521	\$ 7,000		\$ 4,420	\$ 5,000	\$ 3,872	\$ 5,000	\$ 1,973	39%	\$ 5,000
011-5310-531.10-60	On Call	\$ -	\$ 644	\$ -		\$ 1,977	\$ 2,000	\$ 2,887	\$ 2,000	\$ 6,695	335%	\$ 5,000
	Benefits											
011-5310-531.20.10/20	FICA/Medicare	\$ 16,478	\$ 18,937	\$ 18,227	\$ 16,793	\$ 25,863	\$ 20,241	\$ 22,290	\$ 7,836	\$ 8,455	108%	\$ 14,480
	Insurances	\$ 68,850	\$ 72,542	\$ 81,740	\$ 80,597	\$ 95,965	\$ 90,571	\$ 102,658	\$ 34,252	\$ 32,476	95%	\$ 61,456
011-5310-531.23-00	PERS	\$ 45,594	\$ 50,104	\$ 52,202	\$ 48,150	\$ 60,270	\$ 58,206	\$ 59,529	\$ 23,168	\$ 22,527	97%	\$ 43,825
	Department Expenses											
011-5310-532.36-30	Chemicals	\$135,000	\$ 130,335	\$160,000		\$ 144,794	\$160,000	\$ 95,021	\$ 150,000	\$ 91,831	61%	\$ 150,000
011-5310-532.34-10	Lab Tests	\$150,000	\$ 94,394	\$175,000		\$ 68,610	\$100,000	\$ 52,553	\$ 90,000	\$ 94,374	105%	\$ 90,000
011-5310-532.43-05	Maintenance, Structures & Equipment	\$ 10,000	\$ 453	\$ 10,000		\$ 1,815	\$ 5,000	\$ 6,863	\$ 5,000	\$ 1,070	21%	\$ 5,000
011-5310-532.43-80	Maintenance, Chlorination Equipment	\$ -	\$ 3,099	\$ 2,000		\$ 4,439	\$ 5,000	\$ 4,556	\$ 5,000	\$ 2,211	44%	\$ 5,000
011-5310-531.12-00	Training	\$ 2,000	\$ 315	\$ 2,000		\$ 300	\$ 2,000	\$ 665	\$ 2,000	\$ 795	40%	\$ 2,000
011-5310-532.56-10	Transportation, Meals, Conventions	\$ 1,000	\$ 85	\$ 1,000		\$ 63	\$ 1,000	\$ 75	\$ 1,000	\$ 50	5%	\$ 1,000
011-5310-531.36-70	Uniforms	\$ 1,000	\$ 995	\$ 1,000		\$ 1,007	\$ 1,000	\$ 1,582	\$ 1,000	\$ 1,966	197%	\$ 1,000
011-5310-532.49-15	Computer Software & Equipment	\$ 5,000	\$ 10,736	\$ 5,000		\$ 11,101	\$ -	\$ 11,301	\$ -	\$ -	0%	\$ -
		\$660,831	\$ 630,402	\$757,370	\$ 732,285	\$ 741,172	\$717,649	\$ 650,600	\$ 431,278	\$ 368,746	86%	\$ 575,738

West Valley Water District
 Department Expense Specifics
Production - Wellhead Treatment (Arsenic)

Operations Expenses



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Superintendent/Chief Plant Operator	FT	5%
Water Treatment Plant Shift Operator	FT	5%
Production Operator III	FT	5%
Production Operator III	FT	5%

5260 Funding Source: Consumption Revenue

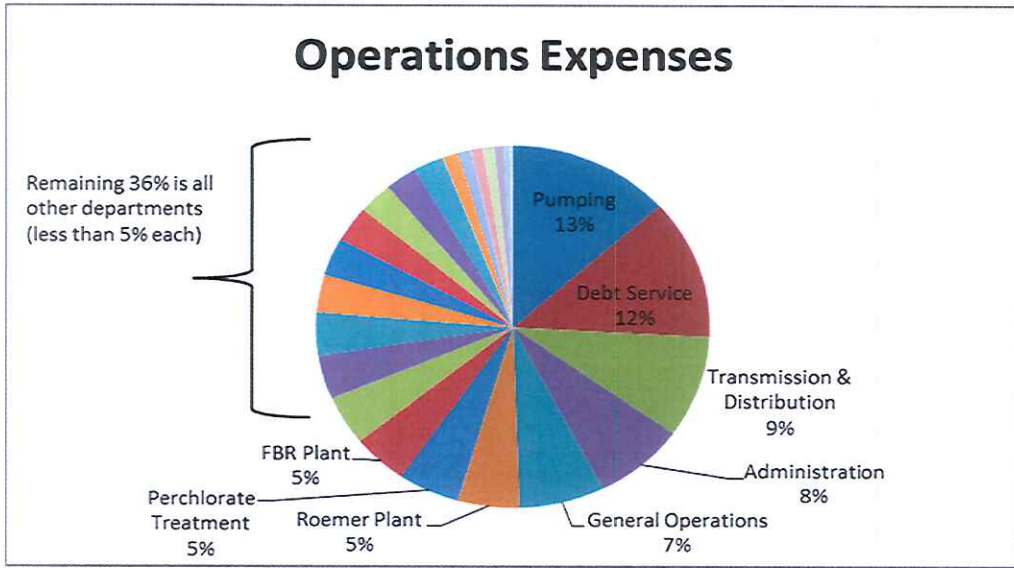
Descriptions:

Sludge Disposal: Cost to remove residual waste

West Valley Water District
Budget FY 2014-2015
Wellhead Treatment - Arsenic

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget	
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015	
	Salaries											
011-5260-521.10-10	Wages, Full Time	\$ 8,196	\$ 8,498	\$ 8,543	\$ 8,620	\$ 8,429	\$ 8,390	\$ 15,782	\$ 15,782	100%	\$ 16,474	
011-5260-521.10-50	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4	100%	\$ -	
	Benefits											
011-5260-521.10/20	FICA/Medicare	\$ 583	\$ 605	\$ 604	\$ 603	\$ 606	\$ 600	\$ 1,168	\$ 1,167	100%	\$ 1,221	
Various	Insurances	\$ 1,827	\$ 2,057	\$ 2,221	\$ 2,263	\$ 2,205	\$ 2,149	\$ 5,411	\$ 4,722	87%	\$ 5,220	
011-5260-521.23-00	PERS	\$ 1,708	\$ 1,738	\$ 1,842	\$ 1,674	\$ 1,832	\$ 1,724	\$ 3,480	\$ 3,414	98%	\$ 3,756	
	Department Expenses											
011-5260-522.34-20	Sludge Disposal	\$36,000	\$ 9,700	\$20,000	\$ 20,522	\$20,000	\$ 67,678	\$ 50,000	\$ 94,347	189%	\$ 75,000	
011-5260-522.36-30	Chemicals	\$40,000	\$ 9,269	\$20,000	\$ 21,074	\$20,000	\$ 34,683	\$ 30,000	\$ 24,892	83%	\$ 35,000	
011-5260.522.33-30	Consultant	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 20,000	\$ -	0%	\$ 10,000	
011-5260.522.43-05	Maintenance, Structures & Equipment	\$ 5,000	\$ 13,222	\$ 5,000	\$ 19,186	\$ 5,000	\$ 5,759	\$ 6,000	\$ 8,097	135%	\$ 10,000	
011-5260.522.34.10	Lab Tests	\$ -	\$ 1,244	\$ -	\$ 914	\$ -	\$ 3,675	\$ -	\$ 4,196	100%	\$ 5,000	
011-5260.522.36-90	Miscellaneous	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 923	\$ 2,000	\$ -	0%	\$ 2,000	
011-5260.522.44-10	Equipment Rental	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0%	\$ 1,000	
		\$97,314	\$ 46,334	\$62,210	\$ 74,858	\$62,072	\$ 125,581	\$134,841	\$ 156,621	116%	\$ 164,671	

West Valley Water District
 Department Expense Specifics
Production - Pump Station 3A1



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Production Operator II	FT	8%

5290 Funding Source: Consumption Revenue plus reimbursement from the City of Rialto

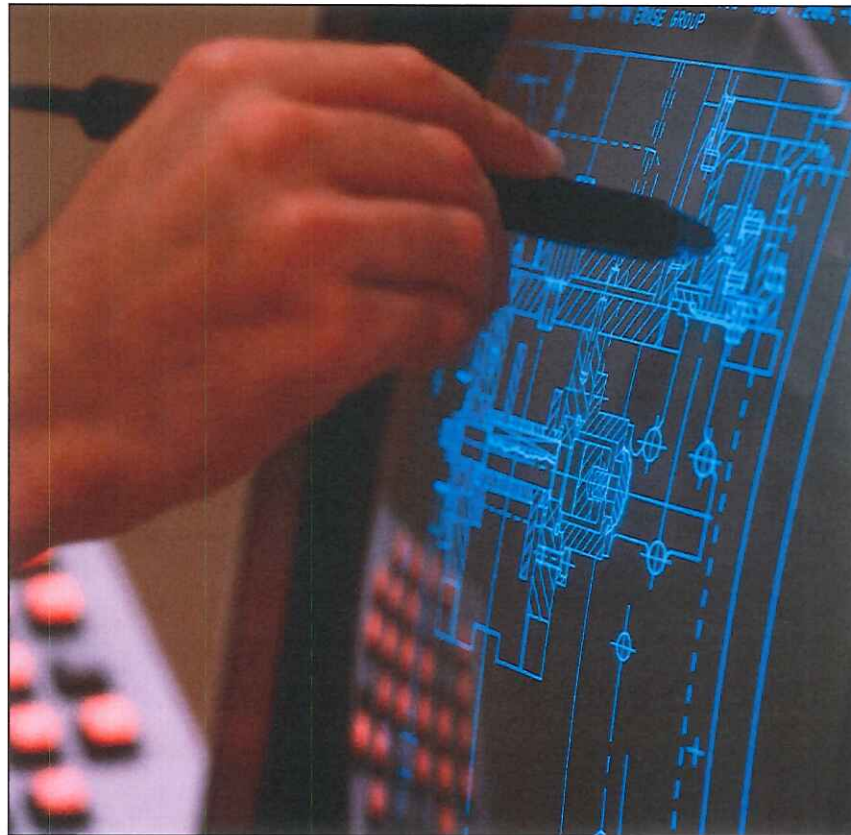
Descriptions:

Electricity:	Electricity for this station
Maintenance, Structures & Equipment:	Repairs and improvements for this station that are not to be capitalized

West Valley Water District
Budget FY 2014-2015
Production - Pump Station 3A-1

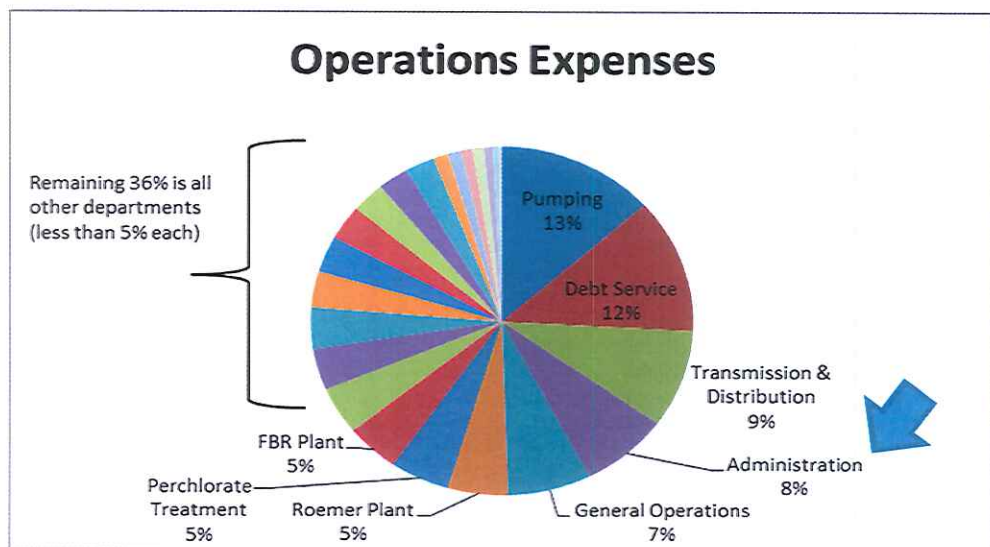
Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget	
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015	
	Salaries											
011-5290-521.10-10	Wages, Full Time	\$ 3,121	\$ 2,737	\$ 3,395	\$ 1,421	\$ 1,380	\$ 3,743	\$ 3,970	\$ 4,204	106%	\$ 4,278	
011-5290-521.10-40	Wages, Part Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297	\$ -	\$ -	0%	\$ -	
011-5290-521.10-50	Overtime	\$ -	\$ 35	\$ -	\$ 39	\$ -	\$ 257	\$ -	\$ 2,228	100%	\$ -	
	Benefits											
011-5290-521.20-10/20	FICA/Medicare	\$ 238	\$ 213	\$ 259	\$ 112	\$ 106	\$ 329	\$ 303	\$ 492	162%	\$ 326	
	Insurances	\$ 685	\$ 936	\$ 1,215	\$ 841	\$ 564	\$ 708	\$ 1,566	\$ 1,534	98%	\$ 1,645	
011-5290-521.23-00	PERS	\$ 652	\$ 558	\$ 733	\$ 275	\$ 301	\$ 782	\$ 876	\$ 907	104%	\$ 976	
	Department Expenses											
011-5290-523.41-10	Electricity	\$ 100,000	\$ 128,360	\$ 100,000	\$ 63,908	\$ 75,000	\$ 88,809	\$ 85,000	\$ 65,504	77%	\$ 85,000	
011-5290-522.43-05	Maintenance, Structures & Equipment	\$ 5,000	\$ 4,845	\$ 5,000	\$ 11,662	\$ -	\$ 75,378	\$ 2,000	\$ 9,548	477%	\$ 10,000	
	Prior Year Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,612	100%	\$ -	
		\$ 109,696	\$ 137,685	\$ 110,602	\$ 78,257	\$ 77,351	\$ 170,303	\$ 91,715	\$ 96,030	105%	\$ 102,225	

West Valley Water District



Support Operations Budgets

West Valley Water District
Department Expense Specifics
Administration



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
General Manager	FT	90%
Assistant General Manager	FT	85%
CFO/Treasurer	FT	100%
Executive Assistant II/Board Secre	FT	100%
Executive Assistant I	FT	100%

5610 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

Professional Services, Legal:

General counsel attorneys costs including \$100,000 for West End project. Does not include attorney fees for perchlorate contamination or human resource issues, which are budgeted in separate departments.

Regional Programs:

Santa Ana River Habitat Conservation Plan (P13006) \$90,000
Regional Urban Water Management Plan \$10,000
Integrated Regional Water Management Plan \$10,000
Rialto Colton Basin Modeling Development \$20,000

Public Relations:

Printing newsletters, promotional/logo items

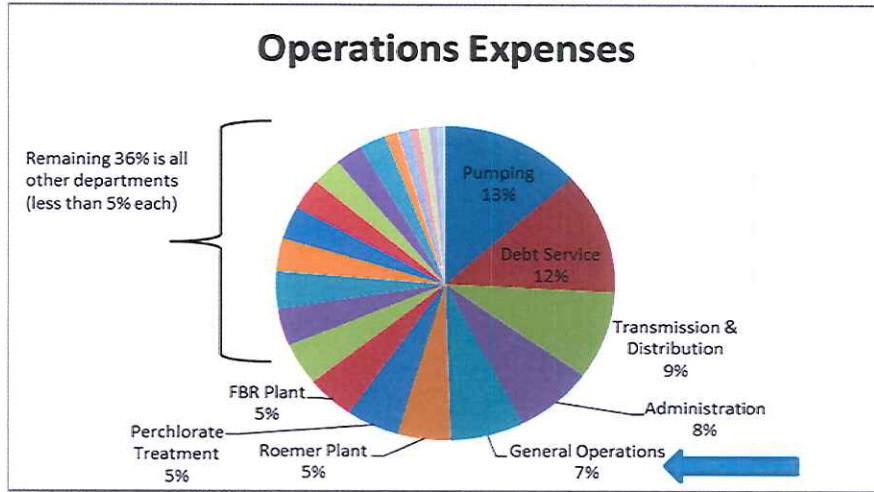
Printing:

Outside printing of the annual Consumer Confidence Report

West Valley Water District
Budget FY 2014-2015
Administration

Office Use	Description	FY 2010-2011		FY 2011-2012			FY 2012-2013		FY 2013-2014			Budget FY 2014-2015
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	
	Salaries											
011-5610-561.10-10	Wages, Full Time	\$516,885	\$ 517,727	\$ 560,417		\$ 514,167	\$ 566,781	\$ 539,087	\$ 601,787	\$ 620,535	103%	\$ 625,540
011-5610-561.10-40	Wages, Part Time	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 564	100%	\$ -
011-5610-561.10-50	Overtime	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 302	100%	\$ -
	Benefits											
011-5610-561.20-10/20	FICA/Medicare	\$ 31,842	\$ 32,636	\$ 34,789		\$ 31,806	\$ 35,837	\$ 33,750	\$ 37,631	\$ 38,956	104%	\$ 38,775
Various	Insurances	\$ 80,765	\$ 80,283	\$ 105,782		\$ 88,531	\$ 105,493	\$ 95,856	\$ 112,052	\$ 107,209	96%	\$ 115,492
011-5610-561.23-00	PERS	\$107,833	\$ 107,403	\$ 121,007		\$ 99,655	\$ 123,340	\$ 110,527	\$ 132,852	\$ 134,843	101%	\$ 142,809
	Department Expenses											
011-5610-563.32-20	Professional Service, Legal	\$ 90,000	\$ 116,729	\$ 100,000	\$ 125,000	\$ 196,931	\$ 150,000	\$ 446,546	\$ 200,000	\$ 329,071	165%	\$ 300,000
011-5610-594.10-25	Regional Programs	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 47,500	\$ 101,250	213%	\$ 130,000
011-5610-562.56-20	Memberships, Dues and Subscriptions	\$ 35,000	\$ 38,335	\$ 60,000	\$ 40,000	\$ 39,024	\$ 40,000	\$ 42,004	\$ 50,000	\$ 34,002	68%	\$ 60,000
011-5610-562.49-10	Public Relations	\$ 30,000	\$ 40,832	\$ 35,000		\$ 18,444	\$ 35,000	\$ 28,686	\$ 35,000	\$ 23,850	68%	\$ 35,000
011-5610-562.56-10	Transportation, Meals and Conventions	\$ 17,500	\$ 45,394	\$ 17,500		\$ 34,733	\$ 25,000	\$ 36,369	\$ 30,000	\$ 29,830	99%	\$ 30,000
011-5610-562.55-10	Printing	\$ 15,000	\$ 29,505	\$ 15,000		\$ 25,879	\$ 15,000	\$ 45,382	\$ 15,000	\$ 23,926	160%	\$ 15,000
011-5610-562.56-30	Office Miscellaneous and Employee's Seminar	\$ 15,000	\$ 12,321	\$ 15,000		\$ 15,478	\$ 15,000	\$ 16,846	\$ 15,000	\$ 13,047	87%	\$ 15,000
011-5610-563.33-30	Consultants	\$ 10,000	\$ 117,718	\$ 10,000		\$ 3,577	\$ 10,000	\$ 10,189	\$ 15,000	\$ 1,257	8%	\$ 5,000
011-5610-561.12-00	Training	\$ 8,000	\$ 11,786	\$ 10,000		\$ 490	\$ 10,000	\$ 599	\$ 5,000	\$ 2,715	54%	\$ 5,000
011-5610-562-56-40	Advertising	\$ -	\$ -	\$ -		\$ 1,803	\$ 2,000	\$ 4,462	\$ 5,000	\$ 1,159	23%	\$ 5,000
011-5610-563.34-40	Copying, Outside	\$ 1,000	\$ -	\$ 1,000		\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	0%	\$ 1,000
011-5610-561.36-70	Uniforms	\$ 1,000	\$ 15	\$ 1,000		\$ 585	\$ 1,000	\$ 88	\$ 1,000	\$ 126	13%	\$ 1,000
011-5610-569-91.10	Prior Year Expenses	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 25	\$ -	\$ 301	100%	\$ -
		\$959,825	\$ 1,150,685	\$1,086,495	\$ 1,091,495	\$ 1,071,103	\$1,135,451	\$ 1,410,419	\$1,303,822	\$ 1,462,942	112%	\$ 1,524,616

West Valley Water District
Department Expense Specifics
General Operations



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
No permanently assigned staff		

8810 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized and Property Tax Revenue

Descriptions:

Post Employment Healthcare Benefits (GASB 45):

West Valley Water District provides post-employment medical, dental, and vision benefits to retirees who 1) were hired after July 1, 2006 and who retire at age 55 or older with 20 years years of service, or 2) employees hired before July 1, 2006, who retire at age 50 or older with 10 years of service. Each employees' benefit "accrues" throughout their working lifetime (up to 30 years). Annual obligation \$1,101,059 for this fiscal year. **Unfunded, but will appear as expense in financial reports.**

Capital Recovery (Depreciation):

This reserve fund is to replace equipment and facilities as they age. The annual amount for this fiscal year is \$6.8 million in Consumption-Related assets and \$723,334 in General Operations-related assets. **Unfunded, but will appear as an expense in our financial reports.**

Insurance (Auto, General Property, Fidelity)

Property Insurance and Auto/General liability insurance

Vehicle Fuels:

All of the water district's gasoline and diesel for all vehicles/equipment

Vehicle Leasing:

Monthly lease payments with Enterprise

Permits, County and State:

Required permits

Postage:

Postage for regular, daily mail, including delinquent notices (but not monthly bills)

Office Supplies:

Paper, pens, and the monthly maintenance of live plants

Maintenance, Structures and Improvements:

Repairs and improvements to headquarters that are not capitalized

West Valley Water District
Budget FY 2014-2015
General Operations

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget FY 2014-2015	
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months		Percent
	Salaries											
011-8110-561.10-10	Wages, Full Time	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-8110-561.10-40	Wages, Part Time	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-8110-561.10-50	Overtime	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	Benefits											
011-8110-561.10/20	FICA/Medicare	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Various	Insurances (Employee)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Various	Insurances (Retiree's Health Insurance)	\$ 137,499	\$ 136,867	\$ 164,342		\$ 141,014	\$ 174,590	\$ 158,753	\$ 188,094	\$ 183,749	98%	\$ 228,614
Various	Post Employment Healthcare Benefits (GASB 45)	\$ 874,036	\$ 874,032	\$ 941,097		\$ 941,100	\$ 1,146,546	\$ 1,146,546	\$ 1,235,859	\$ 1,235,859	100%	None
Various	Unemployment Insurance Claims	\$ -	\$ 31,996	\$ -		\$ 34,752	\$ -	\$ 23,338	\$ -	\$ 13,326	100%	\$ -
Various	PERS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	Department Expenses											
Various	Capital Recovery Consumption Related	\$ 5,924,679	\$ 5,924,679	\$ 5,909,495		\$ 5,909,495	\$ 5,996,141	\$ 5,996,146	\$ 6,696,750	\$ 6,968,182	104%	None
Various	Capital Recovery General Operations Related	\$ 631,342	\$ 631,342	\$ 656,611		\$ 656,611	\$ 412,670	\$ 412,670	\$ 724,146	\$ 774,242	107%	None
011-8110-562.52-10	Insurance (Auto, General Property, Fidelity)	\$ 200,000	\$ 180,126	\$ 250,000		\$ 247,453	\$ 250,000	\$ 242,278	\$ 250,000	\$ 248,962	100%	\$ 250,000
011-8110-562.36-80	Vehicle Fuels	\$ 125,000	\$ 93,847	\$ 100,000		\$ 116,443	\$ 100,000	\$ 123,082	\$ 125,000	\$ 119,980	96%	\$ 125,000
011-8110-562.44-10	Vehicle Leasing	\$ 95,463	\$ 81,458	\$ 80,000		\$ 105,050	\$ 90,000	\$ 116,561	\$ 120,000	\$ 137,240	114%	\$ 120,000
011-8110-562.34-30	Alarm System	\$ 90,000	\$ 80,503	\$ 90,000		\$ 77,901	\$ 90,000	\$ 89,502	\$ 90,000	\$ 101,523	113%	\$ 100,000
011-8110-562.53-10	Telephone	\$ 60,000	\$ 85,384	\$ 60,000		\$ 69,539	\$ 60,000	\$ 73,991	\$ 70,000	\$ 75,313	108%	\$ 75,000
011-8110-569.49-85	Permits, County and State	\$ 45,000	\$ 25,213	\$ 40,000		\$ 87,911	\$ 50,000	\$ 66,084	\$ 60,000	\$ 43,575	73%	\$ 70,000
011-8110-562.41-10	Electricity	\$ 50,000	\$ 46,469	\$ 50,000		\$ 45,439	\$ 50,000	\$ 61,085	\$ 60,000	\$ 33,727	56%	\$ 60,000
011-8110-562.37-30	Shop Supplies (for various departments)	\$ 50,000	\$ 38,115	\$ 40,000		\$ 54,373	\$ 50,000	\$ 72,506	\$ 60,000	\$ 70,518	118%	\$ 60,000
011-8110-562.53-20	Postage	\$ 40,000	\$ 56,026	\$ 60,000	\$ 45,000	\$ 66,103	\$ 50,000	\$ 54,533	\$ 50,000	\$ 50,297	101%	\$ 55,000
011-8110-562.36-10	Office Supplies	\$ 50,000	\$ 50,584	\$ 50,000		\$ 48,199	\$ 50,000	\$ 47,114	\$ 50,000	\$ 46,382	93%	\$ 50,000
011-8110-568.43-05	Maintenance, Structures & Improvements	\$ 40,000	\$ 25,197	\$ 25,000		\$ 36,115	\$ 35,000	\$ 45,394	\$ 35,000	\$ 52,638	150%	\$ 50,000
011-8110-562.42-10	Janitorial Service	\$ 30,000	\$ 35,323	\$ 35,000		\$ 38,584	\$ 35,000	\$ 42,199	\$ 35,000	\$ 41,792	119%	\$ 45,000
011-8110-562.43-60	Vehicle Expenses	\$ 40,000	\$ 44,883	\$ 30,000		\$ 51,522	\$ 35,000	\$ 65,197	\$ 40,000	\$ 90,431	226%	\$ 40,000
011-8110-568.43-55	Maintenance, General Plant and Major Equipment	\$ 25,000	\$ 9,074	\$ 20,000		\$ 15,759	\$ 20,000	\$ 18,665	\$ 20,000	\$ 10,861	54%	\$ 20,000
011-8110-562.43-45	Office Equipment Contracts and Repairs	\$ 15,000	\$ 15,891	\$ 20,000		\$ 21,338	\$ 20,000	\$ 18,725	\$ 20,000	\$ 20,950	105%	\$ 20,000
011-8110-562.43-50	Communication Equipment Repair	\$ 25,000	\$ 4,335	\$ 20,000		\$ 1,790	\$ 15,000	\$ 2,780	\$ 15,000	\$ 1,788	12%	\$ 15,000
011-8110-562.41-20	Rubbish Collection	\$ 10,000	\$ 6,509	\$ 10,000		\$ 7,597	\$ 10,000	\$ 10,344	\$ 10,000	\$ 10,075	101%	\$ 10,000
011-8110-562.34-20	Answering Service	\$ 8,000	\$ 5,612	\$ 8,000		\$ 6,334	\$ 8,000	\$ 5,261	\$ 8,000	\$ 4,653	58%	\$ 8,000
011-8110-567.44-10	Equipment Rental	\$ 5,000	\$ 3,040	\$ 5,000		\$ 2,977	\$ 5,000	\$ 4,427	\$ 5,000	\$ 5,899	118%	\$ 7,000
011-8110-562.40-10	Office Furniture	\$ 30,000	\$ 10,220	\$ 10,000		\$ 1,493	\$ 5,000	\$ 289	\$ 5,000	\$ 3,270	65%	\$ 5,000
011-8110-568.43.75	Vandalism Repairs	\$ 10,000	\$ 22,655	\$ 10,000		\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 676	14%	\$ 5,000
011-8110-562.41-30	Water & Sewer	\$ 3,000	\$ 1,311	\$ 2,500		\$ 1,308	\$ 2,500	\$ 1,377	\$ 2,500	\$ 1,513	61%	\$ 2,500
011-8110-568.43-65	Maintenance, Tools	\$ 2,500	\$ 27	\$ 2,500		\$ 204	\$ 2,500	\$ -	\$ 2,500	\$ -	0%	\$ 2,500
011-8110-562.41-40	Natural Gas	\$ 1,000	\$ 2,436	\$ 1,000		\$ 1,338	\$ 2,000	\$ 1,194	\$ 2,000	\$ 958	48%	\$ 2,000
011-8110-569.91-10	Prior Year Expenses (paid or recorded this year)	\$ -	\$ 115,460	\$ -		\$ 299,980	\$ -	\$ (5,846)	\$ -	\$ 11,979	100%	\$ -
		\$ 8,617,519	\$ 8,638,613	\$ 8,690,545	\$ 8,675,545	\$ 9,087,723	\$ 8,769,947	\$ 8,894,197	\$ 9,984,849	\$ 10,360,360	104%	\$ 1,425,614

1. dsousa: OPEB
Obligation actually
\$1,101,059 for FY. No
requirement to fund.

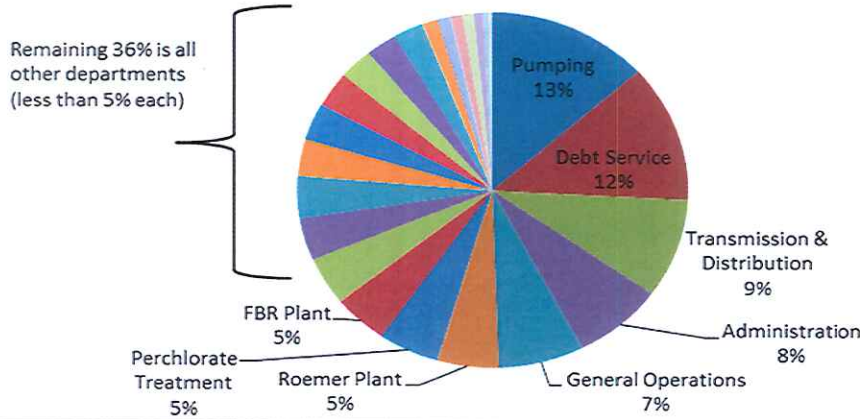
2. dsousa:
Capital Recovery
Consumption Related
actually \$6.8 million for FY.
Policy recommends
funding, but have not in
the past.

3. dsousa:
Capital Recovery General
Operations Related
actually \$723,334 for FY.
Policy recommends funding
but have not in the past.

Recorded as expense but not funded

West Valley Water District
 Department Expense Specifics
Maintenance - Meter Reading

Operations Expenses



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Superintendent/Chief Plant Operator	FT	5%
Meter Supervisor	FT	100%
Cross Connection/Commercial Acct	FT	5%
Meter Service Operator III	FT	100%
Meter Service Operator II	FT	100%
Meter Service Operator II	FT	100%
Meter Service Operator I	FT	100%
Field Operations Specialist II	FT	33%
Field Assistant/1,000 Hour	PT	100%

5520 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

Maintenance, Meters and AMR's:
 AMR Meter Replacement Program:
 Training:

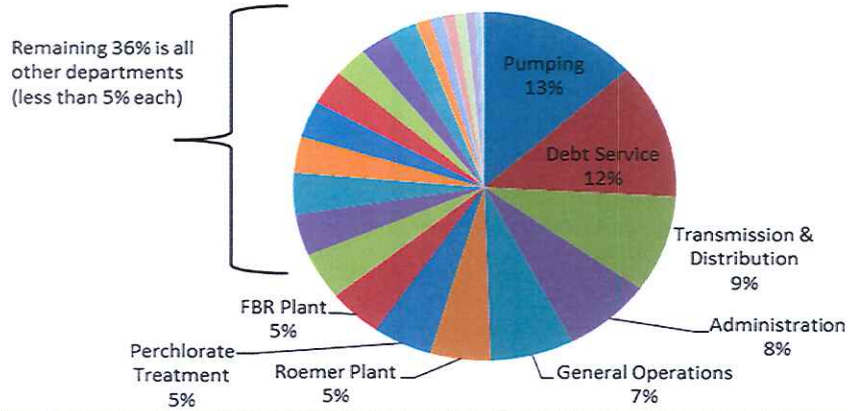
Parts and equipment to maintain water meters
 New ECR registers and MXU's
 Tuition and supplies for classes required by the State of California

West Valley Water District
Budget FY 2014-2015
Maintenance - Meter Reading

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget	
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015	
	Salaries											
011-5520-551.10-10	Wages, Full Time	\$479,911	\$ 444,680	\$420,746	\$ 404,575	\$375,240	\$ 361,892	\$387,423	\$ 370,103	96%	\$ 399,263	
011-5520-551.10-40	Wages, Part Time	\$ 33,825	\$ 17,205	\$ 32,694	\$ 22,245	\$ -	\$ 5,785	\$ -	\$ 10,794	100%	\$ 34,347	
011-5520-551.10-50	Overtime	\$ 4,000	\$ 3,015	\$ 4,000	\$ 3,487	\$ 4,000	\$ 2,683	\$ 4,000	\$ 4,971	124%	\$ 4,000	
011-5520-551.10-60	On Call	\$ 4,500	\$ 4,417	\$ 4,500	\$ 4,112	\$ 4,500	\$ 3,239	\$ 4,500	\$ 3,317	74%	\$ 4,500	
	Benefits											
011-5520-551.20-10/20	FICA/Medicare	\$ 39,182	\$ 36,047	\$ 34,562	\$ 33,121	\$ 28,586	\$ 28,615	\$ 29,505	\$ 29,826	101%	\$ 33,014	
Various	Insurances	\$160,616	\$ 142,914	\$142,716	\$ 131,383	\$119,216	\$ 115,689	\$121,623	\$ 116,550	96%	\$ 127,920	
011-5520-551.23-00	PERS	\$100,105	\$ 91,559	\$ 90,782	\$ 79,104	\$ 81,558	\$ 74,305	\$ 85,407	\$ 80,211	94%	\$ 90,979	
	Department Expenses											
011-5520-551-43.35	Maintenance, Meters and AMRs	\$ 25,000	\$ 37,600	\$ 40,000	\$ 24,321	\$ 40,000	\$ 4,733	\$ 40,000	\$ 23,442	59%	\$ 40,000	
011-5520-551.56-80	AMR Meter Replacement Program	\$ -	\$ -	\$ 40,000	\$ 34,345	\$ 40,000	\$ 51,441	\$ 40,000	\$ 52,656	132%	\$ 40,000	
011-5520-551.12-00	Training	\$ 5,000	\$ 964	\$ 5,000	\$ 207	\$ 5,000	\$ 103	\$ 5,000	\$ -	0%	\$ 5,000	
011-5520-551.36-70	Uniforms	\$ 2,500	\$ 2,787	\$ 2,500	\$ 2,433	\$ 2,500	\$ 2,084	\$ 3,000	\$ 2,815	94%	\$ 5,000	
011-5520-551.56-10	Transportation, Meals, Conventions	\$ 2,500	\$ 887	\$ 2,500	\$ 237	\$ 2,500	\$ 484	\$ 2,500	\$ 75	3%	\$ 2,500	
		\$857,139	\$ 782,076	\$820,000	\$ 739,570	\$703,100	\$ 651,052	\$722,958	\$ 694,759	96%	\$ 786,523	

West Valley Water District
Department Expense Specifics
Engineering

Operations Expenses



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Engineering Services Manager	FT	100%
Water Resource Analyst	FT	100%
GIS Specialist	FT	100%
Engineering Tech II	FT	100%
Engineering/Operations Coordinator	FT	100%
Engineering Tech I	FT	100%

5630 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

Engineering, Outside:

Costs for outsourcing some engineering services

Consultants:

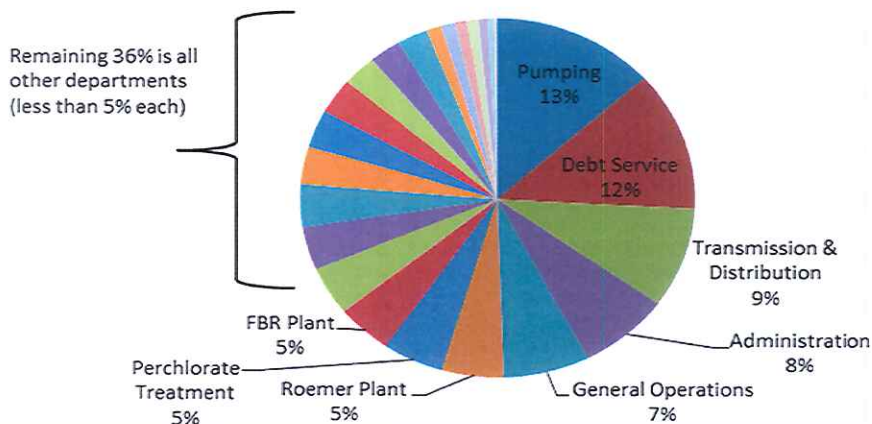
Consultants, including Underground Service Alert

West Valley Water District
Budget FY 2014-2015
Engineering

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget	
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015	
	Salaries											
011-5630-561.10-10	Wages, Full Time	\$ 374,083	\$ 392,032	\$ 369,695	\$ 367,050	\$ 364,188	\$ 335,549	\$ 350,678	\$ 286,598	82%	\$ 438,389	
011-5630-561.10-40	Wages, Part Time	\$ -	\$ 3,895	\$ 32,694	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
011-5630-561.10-50	Overtime	\$ 1,000	\$ 141	\$ 1,000	\$ 151	\$ 1,000	\$ -	\$ 1,000	\$ 567	57%	\$ 1,000	
011-5630-561.10-60	On-Call	\$ -	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,567	100%	\$ 3,000	
	Benefits											
011-5630-561.10/20	FICA/Medicare	\$ 27,735	\$ 29,598	\$ 29,817	\$ 26,708	\$ 27,099	\$ 25,786	\$ 26,791	\$ 22,391	84%	\$ 33,489	
Various	Insurances	\$ 97,248	\$ 92,093	\$ 91,491	\$ 86,633	\$ 115,250	\$ 77,326	\$ 99,234	\$ 70,930	71%	\$ 135,165	
011-5630-561.23-00	PERS	\$ 78,064	\$ 77,255	\$ 79,907	\$ 70,486	\$ 79,324	\$ 65,102	\$ 77,458	\$ 62,429	81%	\$ 100,152	
	Department Expenses											
011-5630-563.32-30	Engineering, Outside	\$ 30,000	\$ 9,602	\$ 10,000	\$ 32,389	\$ 10,000	\$ 29,440	\$ 50,000	\$ 11,485	23%	\$ 50,000	
011-5630-563.33-30	Consultants	\$ 5,000	\$ 2,979	\$ 30,000	\$ 6,816	\$ 10,000	\$ 9,778	\$ 10,000	\$ 4,843	48%	\$ 5,000	
011-5630-561.12-00	Training	\$ 10,000	\$ 1,103	\$ 5,000	\$ 399	\$ 5,000	\$ 20	\$ 5,000	\$ 737	15%	\$ 5,000	
011-5630-561.36-70	Uniforms	\$ 1,000	\$ 363	\$ 1,000	\$ 701	\$ 1,000	\$ 566	\$ 1,500	\$ 764	51%	\$ 2,000	
011-5630-562.43-45	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,021	68%	\$ 1,500	
011-5630-561.56-10	Transportation, Meals and Conventions	\$ 1,000	\$ 319	\$ 1,000	\$ 468	\$ 1,000	\$ 82	\$ 1,000	\$ 216	22%	\$ 1,000	
011-5630-563.32-55	Computer Programming, GIS	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
	Prior Year Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (14)	0%	\$ -	
		\$ 626,130	\$ 609,739	\$ 652,604	\$ 591,802	\$ 613,861	\$ 543,649	\$ 624,161	\$ 465,533	75%	\$ 775,695	

West Valley Water District
Department Expense Specifics
Accounting

Operations Expenses



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Accounting Supervisor	FT	100%
Auditor	FT	100%
Accounting Specialist III	FT	100%
Accounting Specialist II	FT	100%
Accounting Specialist I	FT	100%

5620 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

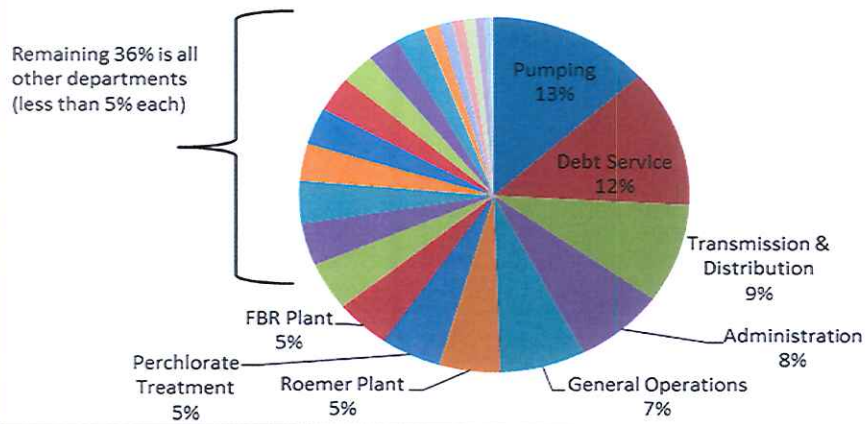
- Auditing: Required annual audit of the District's financial records (\$44,500) plus two target audits (\$6,000 each).
- Banking Costs: Banking service fees charged by Bank of America. Costs are variable depending on the quantity of transactions and the balance we keep in our bank accounts (deposits, change orders, checks, electronic transmissions, etc.)
- Fiscal Agent Fees: Administration fees from NBS (Crestmore Heights Assessment District Management), Authority Annual fee paid to UB for 2006 Bonds, and annual flat and activities fees paid to UB for 2006 Bonds.
- Training: .HTE web classes, GFOA's GAAP update, APA meetings, SUGA registration
- Consulting: Estimated annual cost for investment advisor

West Valley Water District
Budget FY 2014-2015
Accounting

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget	
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015	
	Salaries											
011-5620-561.10-10	Wages, Full Time	\$281,935	\$ 268,753	\$298,487	\$ 301,627	\$302,640	\$ 303,377	\$316,693	\$ 318,768	101%	\$ 327,675	
011-5620-561.10-40	Wages, Part Time	\$ -	\$ 2,974	\$ -	\$ 1,255	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
011-5620-561.10-50	Overtime	\$ 9,000	\$ 12,632	\$ 9,000	\$ 9,132	\$ 9,000	\$ 9,930	\$ 9,000	\$ 13,133	146%	\$ 7,000	
	Benefits											
011-5620-561.10/20	FICA/Medicare	\$ 21,558	\$ 21,916	\$ 22,815	\$ 23,954	\$ 23,133	\$ 24,103	\$ 24,191	\$ 25,508	105%	\$ 25,008	
Various	Insurances	\$ 84,109	\$ 71,571	\$ 91,217	\$ 92,207	\$ 95,788	\$ 93,385	\$ 99,838	\$ 96,572	97%	\$ 107,892	
011-5620-561.23-00	PERS	\$ 58,907	\$ 55,946	\$ 64,506	\$ 59,254	\$ 65,915	\$ 62,827	\$ 69,941	\$ 69,741	100%	\$ 74,788	
	Department Expenses											
011-5620-563.32-10	Auditing	\$ 41,000	\$ 44,104	\$ 40,000	\$ 39,337	\$ 40,050	\$ 44,037	\$ 43,000	\$ 47,920	111%	\$ 56,500	
011-5620-562.49-35	Banking Costs	\$ 30,000	\$ 41,992	\$ 35,000	\$ 41,205	\$ 35,000	\$ 45,247	\$ 45,000	\$ 36,414	81%	\$ 45,000	
011-5620-563.32-40	Fiscal Agent Fees	\$ 15,000	\$ 18,919	\$ 20,000	\$ 19,675	\$ 20,000	\$ 13,609	\$ 30,000	\$ 21,075	70%	\$ 20,000	
011-5620-563.33-30	Consultant								\$ -	0%	\$ 10,000	
011-5620-561.12-00	Training	\$ 6,000	\$ 1,013	\$ 4,900	\$ 889	\$ 4,271	\$ 1,239	\$ 4,000	\$ 543	14%	\$ 3,380	
011-5620-561.56-10	Transportation, Meals and Conventions	\$ 1,000	\$ 159	\$ 1,300	\$ 439	\$ 600	\$ 491	\$ 1,500	\$ 134	9%	\$ 1,230	
011-5620-594.58-30	County Tax Collection Fees	\$ 500	\$ -	\$ 500	\$ 173	\$ 500	\$ 160	\$ 500	\$ 22	4%	\$ 500	
011-5620-562-56-20	Membership, Dues and Subscriptions	\$ 300	\$ 100	\$ 300	\$ 319	\$ 360	\$ 359	\$ 500	\$ 424	85%	\$ 500	
011-5620-562.36-90	Miscellaneous	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 400	\$ 43	\$ 400	\$ 21	5%	\$ 400	
011-5620-562.49-50	2006 Bond Sweep Fees	\$ 1,000	\$ 0	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
011-5620-563.32-70	Accounting Assistance	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 2,990	100%	\$ -	
	Prior Year Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,959	100%	\$ -	
011-5620-594.58-50	Penalties	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20	100%	\$ -	
011-5620-563.48-10	Outside Labor	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
		\$555,309	\$ 541,079	\$591,025	\$ 589,466	\$597,657	\$ 598,807	\$644,563	\$ 635,244	99%	\$ 679,873	

West Valley Water District
 Department Expense Specifics
Customer Service

Operations Expenses



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Customer Service Supervisor	FT	100%
Customer Service Rep II	FT	100%
Customer Service Rep I	FT	100%
Customer Service Rep I	FT	100%
Customer Service Rep I	FT	100%
1,000 Hour Student Intern	PT	100%
1,000 Hour Student Intern	PT	100%

5510 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

Bank Card Costs:

Our costs for accepting credit card payments from our customers, including via the IVR and via our website (online payments) and \$3,500 for new credit card terminals

Satellite Payment Center Costs:

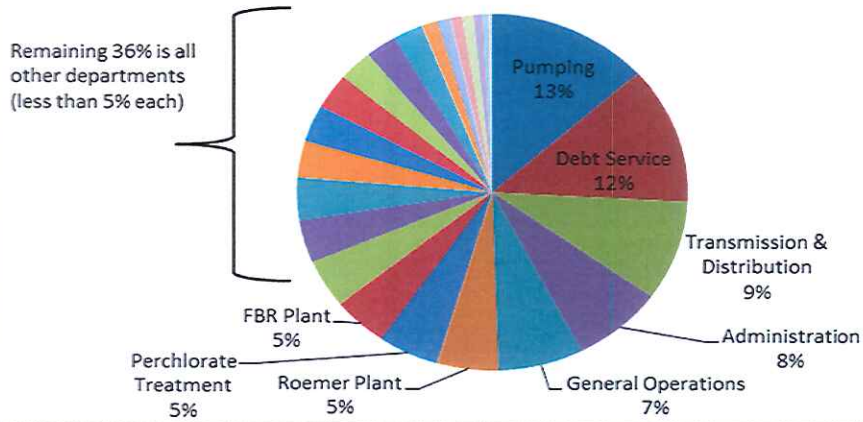
The amount we pay our satellite locations for accepting payments for us

West Valley Water District
Budget FY 2014-2015
Customer Service

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget FY 2014-2015
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	
	Salaries										
011-5510-551.10-10	Wages, Full Time	\$224,519	\$ 213,734	\$236,679	\$ 241,412	\$244,504	\$ 245,275	\$258,623	\$ 236,556	91%	\$ 261,326
011-5510-551.10-40	Wages, Part Time	\$ 64,420	\$ 53,121	\$ 65,388	\$ 55,436	\$ 65,395	\$ 53,303	\$ 68,714	\$ 62,330	91%	\$ 70,420
011-5510-551.10-50	Overtime	\$ 10,000	\$ 9,987	\$ 7,000	\$ 10,843	\$ 10,000	\$ 6,080	\$ 10,000	\$ 8,609	86%	\$ 8,000
011-5510-551.10-60	On-Call	\$ 5,000	\$ 843	\$ -	\$ 422	\$ -	\$ 276	\$ 1,000	\$ 3,607	361%	\$ 4,000
	Benefits										
011-5510-551.20-10/20	FICA/Medicare	\$ 22,094	\$ 21,370	\$ 23,089	\$ 23,580	\$ 23,698	\$ 23,358	\$ 25,024	\$ 23,848	95%	\$ 25,331
Various	Insurances	\$ 79,689	\$ 62,879	\$ 78,823	\$ 78,361	\$ 83,512	\$ 78,796	\$ 81,608	\$ 77,657	95%	\$ 99,029
011-5510-551.23-00	PERS	\$ 46,905	\$ 44,708	\$ 51,137	\$ 47,712	\$ 53,270	\$ 50,712	\$ 57,153	\$ 51,683	90%	\$ 59,643
	Department Expenses										
011-5510-551.49-55	Bank Card Costs (Debit and Credit Card costs)	\$ 60,000	\$ 95,254	\$ 70,000	\$ 108,132	\$100,000	\$ 110,001	\$100,000	\$ 130,220	130%	\$ 103,500
011-5510-551.48-40	Satellite Payment Centers Costs	\$ 4,000	\$ 6,020	\$ 4,000	\$ 7,573	\$ 6,000	\$ 7,883	\$ 6,000	\$ 8,119	135%	\$ 7,000
011-5510-551.33-20	Armored Car Service	\$ 3,000	\$ 3,097	\$ 4,000	\$ 2,966	\$ 3,500	\$ 3,719	\$ 2,000	\$ 4,440	222%	\$ 4,000
011-5510-551.12-00	Training	\$ 2,000	\$ 2,066	\$ 2,000	\$ 932	\$ 1,500	\$ 620	\$ 1,500	\$ 5,080	339%	\$ 2,000
011-5510-551.36-90	Miscellaneous	\$ 1,000	\$ -	\$ 1,000	\$ 216	\$ 1,000	\$ 429	\$ 500	\$ 40	8%	\$ 500
011-5510-551.56-10	Transportation, Meals and Conventions	\$ 1,000	\$ 600	\$ 1,000	\$ 372	\$ 500	\$ 164	\$ 500	\$ 74	15%	\$ 500
011-5510-551.36-70	Uniforms	\$ 500	\$ -	\$ 500	\$ 171	\$ -	\$ 23	\$ 500	\$ -	0%	\$ 500
011-5510-551.33-30	Consultant	\$ 3,000	\$ -	\$ 1,000	\$ 122	\$ -	\$ 380	\$ -	\$ 969	100%	\$ -
011-5510-569-91.10	Prior Year Expenses	\$ -	\$ -	\$ -	\$ 337	\$ -	\$ -	\$ -	\$ -	0%	\$ -
		\$527,127	\$ 513,681	\$545,616	\$ 578,585	\$592,879	\$ 581,019	\$613,122	\$ 613,233	100%	\$ 645,749

West Valley Water District
Department Expense Specifics
Billing

Operations Expenses



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Billing Supervisor	FT	100%
Billing Specialist III	FT	100%
Billing Specialist III	FT	100%
Billing Specialist II	FT	100%

5530 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

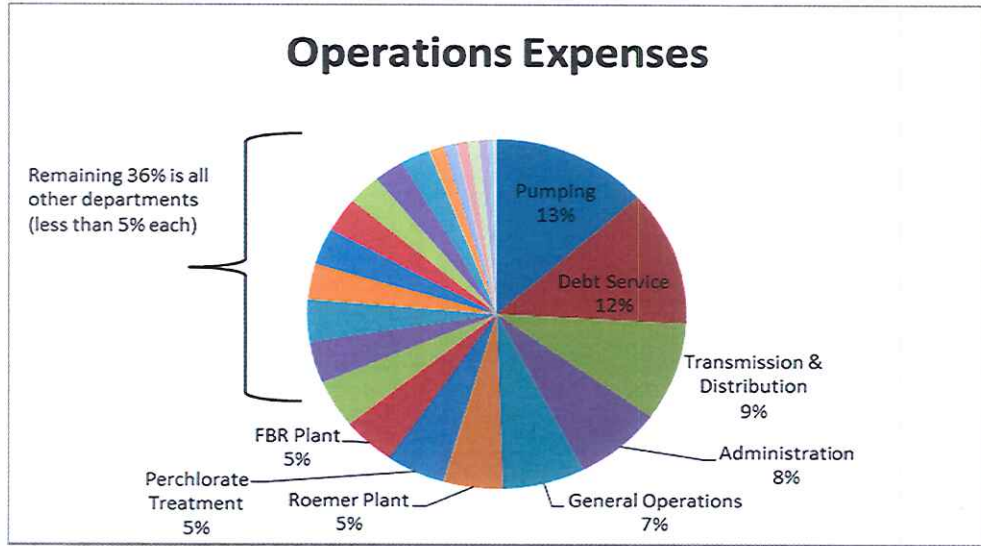
- Postage: Postage to mail the bills
- Printing: Outsourcing of our bill printing
- Training: One employee using District's Employee Tuition Reimbursement Program (\$5,000) plus .HTE training and ESRI User Conference

West Valley Water District
Budget FY 2014-2015
Billing

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget	
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015	
	Salaries											
011-5530-551-10.10	Wages, Full Time	\$216,787	\$ 223,984	\$234,136	\$ 235,868	\$234,167	\$ 231,639	\$242,679	\$ 243,756	100%	\$ 248,934	
011-5530-551-10.40	Wages, Part Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
011-5530-551-10.50	Overtime	\$ 4,000	\$ 1,958	\$ 3,000	\$ 2,081	\$ 4,000	\$ 1,865	\$ 2,000	\$ 2,679	134%	\$ 2,000	
011-5530-551.10.60	On Call	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 284	\$ -	\$ -	0%	\$ -	
	Benefits											
011-5530-551-20.10/20	FICA/Medicare	\$ 16,555	\$ 17,399	\$ 17,864	\$ 18,147	\$ 17,866	\$ 17,946	\$ 18,502	\$ 18,885	102%	\$ 18,965	
Various	Insurances	\$ 68,273	\$ 65,960	\$ 73,373	\$ 69,873	\$ 72,859	\$ 70,863	\$ 75,666	\$ 73,732	97%	\$ 83,044	
011-5530-551-23.00	PERS	\$ 45,237	\$ 46,587	\$ 50,506	\$ 46,089	\$ 50,908	\$ 48,215	\$ 53,493	\$ 53,592	100%	\$ 56,717	
	Department Expenses											
011-5530-551-53.20	Postage	\$ 60,000	\$ 55,057	\$ 65,000	\$ 76,683	\$ 87,180	\$ 80,020	\$ 82,000	\$ 76,566	93%	\$ 80,000	
011-5530-551-48.30	Printing	\$ 32,000	\$ 32,252	\$ 53,000	\$ 35,645	\$ 47,600	\$ 44,586	\$ 30,000	\$ 28,699	96%	\$ 31,000	
011-5530-551-12.00	Training	\$ 3,000	\$ 942	\$ 7,715	\$ 513	\$ 7,640	\$ 207	\$ 6,320	\$ 1,795	28%	\$ 8,000	
011-5530-551-56.10	Transportation, Meals and Conventions	\$ 500	\$ 177	\$ 500	\$ 190	\$ 500	\$ 57	\$ 500	\$ 55	11%	\$ 1,585	
011-5530-551-36.90	Miscellaneous	\$ 500	\$ -	\$ 500	\$ 25	\$ 500	\$ 62	\$ 500	\$ -	0%	\$ 500	
011-5530-551-33.30	Consultant	\$ 30,000	\$ -	\$ 40,000	\$ 41,327	\$ 20,000	\$ 2,789	\$ 1,000	\$ 2,176	218%	\$ -	
011-5530-551-36.70	Uniforms	\$ 500	\$ -	\$ 500	\$ 123	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
011-5530-569-91.10	Prior Year Expenses	\$ -	\$ -	\$ -	\$ 32,413	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
		\$482,352	\$ 444,316	\$546,094	\$ 558,976	\$543,220	\$ 498,533	\$512,660	\$ 501,936	98%	\$ 530,745	

West Valley Water District
 Department Expense Specifics
 Information Technology Department

Operations Expenses



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Information Technician Administrator	FT	100%
Information Technical Support Specialist	FT	100%

5640 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

Maintenance, Contracts and Licensing:
 Computer Supplies and Maintenance:

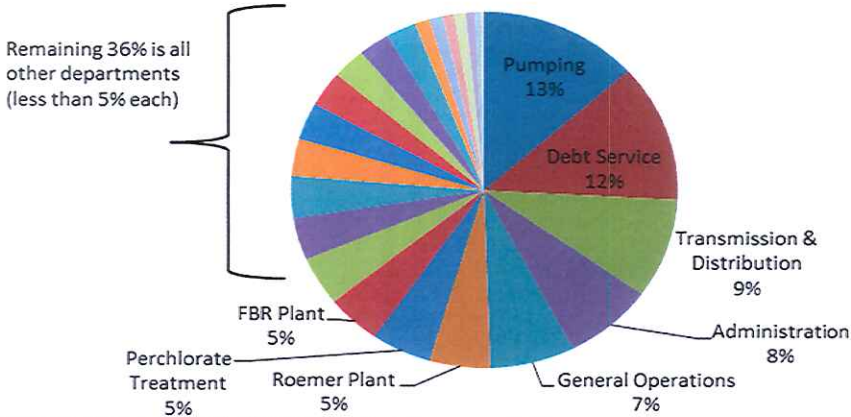
Annual maintenance fees for .HTE, IVR, hosted email service, and AutoCAD MAP (1 license)
 10 replacement PCs, upgrade 5 wireless access points, replace 4 printers, 11 replacement iPads,
 and various other parts and supplies as needed

West Valley Water District
Budget FY 2014-2015
Information Technology

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget	
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015	
	Salaries											
011-5640-561.10-10	Wages, Full Time	\$ 149,238	\$ 162,832	\$ 166,998	\$ 172,431	\$ 167,003	\$ 172,445	\$ 175,070	\$ 177,862	102%	\$ 179,541	
011-5640-561.10-50	Overtime	\$ 20,000	\$ 14,960	\$ 20,000	\$ 17,041	\$ 20,000	\$ 25,884	\$ 20,000	\$ 19,334	97%	\$ 20,000	
	Benefits											
011-5640-561.20-10/20	FICA/Medicare	\$ 11,417	\$ 13,648	\$ 12,775	\$ 13,963	\$ 12,776	\$ 14,903	\$ 13,376	\$ 15,018	112%	\$ 13,710	
Various	Insurances	\$ 31,432	\$ 34,678	\$ 37,610	\$ 36,129	\$ 37,346	\$ 36,080	\$ 37,963	\$ 38,741	102%	\$ 45,413	
011-5640-561.23-00	PERS	\$ 31,195	\$ 33,665	\$ 36,120	\$ 33,122	\$ 36,403	\$ 35,536	\$ 38,672	\$ 38,741	100%	\$ 41,001	
	Department Expenses											
011-5640-563.43-75	Maintenance, Contracts and Licensing	\$ 80,000	\$ 76,163	\$ 80,000	\$ 82,936	\$ 80,000	\$ 83,693	\$ 95,000	\$ 185,075	195%	\$ 129,000	
011-5640-562.49-15	Computer Supplies and Maintenance	\$ 43,000	\$ 60,086	\$ 32,000	\$ 57,751	\$ 50,000	\$ 65,063	\$ 30,000	\$ 40,408	135%	\$ 61,000	
011-5640-562.49-25	High Speed Internet Service	\$ 9,600	\$ 5,937	\$ 9,600	\$ 5,672	\$ 8,000	\$ 5,373	\$ 8,000	\$ 8,103	101%	\$ 8,000	
011-5640-563.32-60	Programming, Outside	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ 80	\$ 2,000	\$ -	0%	\$ 5,000	
011-5640-561.12-00	Training	\$ 5,000	\$ 1,613	\$ 5,000	\$ -	\$ 5,000	\$ 740	\$ 5,000	\$ 937	19%	\$ 2,000	
011-5640-561.56-10	Transportation, Meals and Conventions	\$ 1,000	\$ -	\$ 1,000	\$ 258	\$ -	\$ -	\$ 1,000	\$ 180	18%	\$ 1,000	
		\$ 383,882	\$ 403,582	\$ 403,103	\$ 419,303	\$ 418,528	\$ 439,796	\$ 426,081	\$ 524,399	123%	\$ 505,665	

West Valley Water District
 Department Expense Specifics
Conservation

Operations Expenses



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Assistant General Manager	FT	5%
Water Conservation Coordinator	FT	100%
Landscape Maintenance Specialist	FT	5%

5010 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

Regional Conservation Programs:
 Rebate Programs:
 Printing:
 Conservation Education Programs

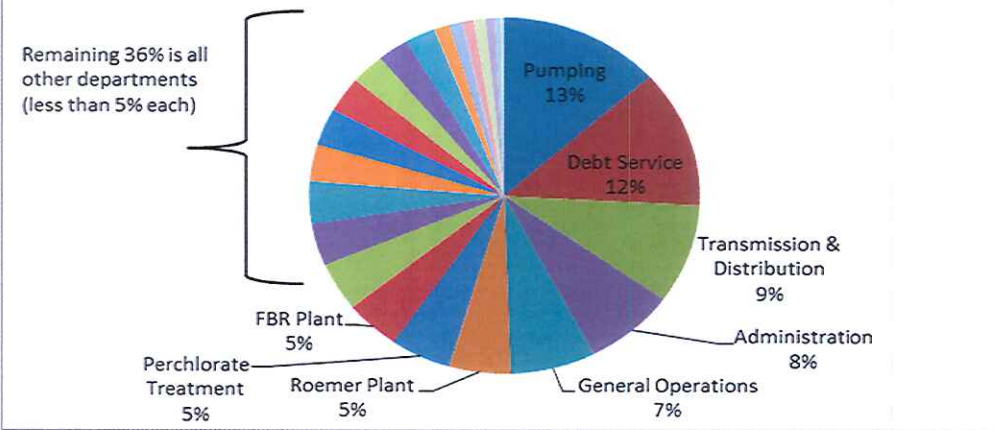
Including \$25,000 for BTAC Regional Public Outreach Conservation Program
 Rebates for items such as high efficiency toilets, clothes washers, weather based irrigation controllers, sprinkler nozzles and turf replacement. Includes "commercial, industrial, institutional" WBIC
 Printing the conservation calendars from the school coloring contest
 Coordination with Inland Empire Resource Conservation District for in-classroom presentations, adult programs, and

West Valley Water District
Budget FY 2014-2015
Conservation

Office Use	Description	FY 2010-2011		FY 2011-2012 Budget			FY 2012-2013		FY 2013-2014			Budget
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015
	Salaries											
011-5010-561.10-10	Wages, Full Time	\$ 47,208	\$ 47,407	\$ 81,704		\$ 80,047	\$ 75,060	\$ 74,259	\$ 77,344	\$ 79,000	102%	\$ 79,459
011-5010-561.10-40	Wages, Part Time	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-5010-561.10-50	Overtime	\$ -	\$ 99	\$ -		\$ 209	\$ -	\$ 2,156	\$ -	\$ 1,292	100%	\$ -
	Benefits											
011-5010-561.20-10/20	FICA/Medicare	\$ 3,460	\$ 3,534	\$ 6,088		\$ 5,924	\$ 5,591	\$ 5,736	\$ 5,739	\$ 5,993	104%	\$ 5,884
Various	Insurances	\$ 9,313	\$ 8,068	\$ 14,643		\$ 13,502	\$ 11,074	\$ 11,296	\$ 11,801	\$ 11,239	95%	\$ 12,516
011-5010-561.23-00	PERS	\$ 9,851	\$ 9,843	\$ 17,641		\$ 15,571	\$ 16,334	\$ 15,203	\$ 17,077	\$ 17,086	100%	\$ 18,106
	Department Expenses											
011-5010-594.10-10	Rebate Programs	\$ 40,000	\$ 4,250	\$ 100,000	\$ 40,000	\$ 2,859	\$ 50,000	\$ 28,305	\$ 40,000	\$ 25,123	63%	\$ 50,000
011-5010-594.10-20	Regional Conservation Programs	\$ 5,000	\$ 13,788	\$ 10,000		\$ 26,060	\$ 10,000	\$ 14,244	\$ 5,000	\$ 6,599	132%	\$ 30,000
011-5010-594.10-40	Solar Challenge	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 19,542	100%	\$ 20,000
011-5010-562.55-10	Printing	\$ 15,000	\$ 10,037	\$ 20,000		\$ 12,648	\$ 20,000	\$ 13,612	\$ 15,000	\$ 14,403	96%	\$ 15,000
011-5010-594.30-10	Conservation Education Programs & Supplies	\$ 5,000	\$ 2,500	\$ 5,000		\$ 4,093	\$ 2,500	\$ 6,319	\$ 2,500	\$ 1,998	80%	\$ 11,500
011-5010-594.10-30	Meter Replacement & Testing				\$ 10,000	\$ 9,369	\$ 10,000	\$ 7,795	\$ 10,000	\$ 9,037	90%	\$ 7,500
011-5010-563.33-30	Consultants	\$ 10,000	\$ -	\$ 10,000		\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	0%	\$ 1,000
011-5010-561.12-00	Training	\$ -	\$ 1,639	\$ 5,000		\$ 93	\$ 1,000	\$ 325	\$ 1,000	\$ 547	55%	\$ 1,000
011-5010-562.56-10	Transportation, Meals and Conventions	\$ 2,500	\$ 158	\$ 2,500		\$ 949	\$ 1,000	\$ 847	\$ 1,000	\$ 908	91%	\$ 1,000
011-5010-562.56-20	Memberships, Dues and Subscriptions	\$ 2,000	\$ -	\$ 1,000		\$ 359	\$ 500	\$ 25	\$ 500	\$ 1,331	266%	\$ 250
011-5010-569.91.10	Prior Year Expenses	\$ -	\$ -	\$ -		\$ 50	\$ -	\$ 1,288	\$ -	\$ -	0%	\$ -
		\$ 149,332	\$ 101,323	\$ 273,576	\$ 223,576	\$ 171,732	\$ 205,559	\$ 181,408	\$ 189,461	\$ 194,098	102%	\$ 253,215

West Valley Water District
Department Expense Specifics
Safety and Emergency Planning

Operations Expenses



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Human Resources/Risk Manager	FT	50%
Administrative Assistant	FT	50%

5670 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

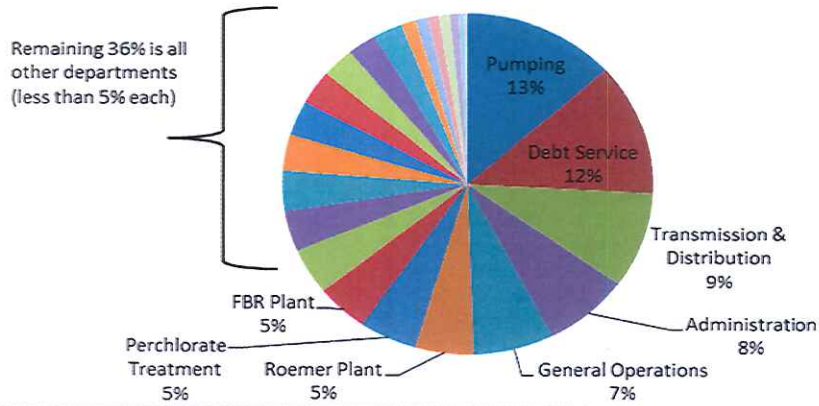
- Consultants: Consultants to update the emergency plan, required doctor and clinic expenses for Class A physicals
- Training: Group training for District employees, plus CSTA and SDRMA training for HR/Risk Manager
- Safety Supplies: Emergency kits for employees, field and office safety supplies
- Safety Recognition: Expenses for the milestone safety luncheons

West Valley Water District
Budget FY 2014-2015
Safety and Emergency Planning

Office Use	Description	FY 2010-2011		FY 2011-2012			FY 2012-2013		FY 2013-2014			Budget
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015
	Salaries											
011-5670-561.10-10	Wages, Full Time			\$ 80,676		\$ 84,098	\$ 84,781	\$ 84,214	\$ 86,961	\$ 88,754	102%	\$ 89,186
011-5670-561.10-40	Wages, Part Time			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
011-5670-561.10-50	Overtime			\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
	Benefits											
011-5670-561.20-10/20	FICA/Medicare			\$ 6,172		\$ 6,367	\$ 6,462	\$ 6,581	\$ 6,643	\$ 7,215	109%	\$ 6,809
Various	Insurances		New in 2011-2012	\$ 18,801		\$ 16,599	\$ 18,635	\$ 17,972	\$ 18,920	\$ 19,322	102%	\$ 22,649
011-5670-561.23-00	PERS			\$ 17,449		\$ 16,405	\$ 18,467	\$ 17,224	\$ 19,206	\$ 19,221	100%	\$ 20,364
	Department Expenses											
011-5670-562.36-60	Safety Supplies			\$ 40,000		\$ 23,278	\$ 30,000	\$ 12,191	\$ 25,000	\$ 11,213	45%	\$ 25,000
011-5670-562.36-50	Safety Recognition Supplies			\$ 23,000		\$ 20,283	\$ 20,000	\$ 18,370	\$ 20,000	\$ 19,612	98%	\$ 25,000
011-5670-563.33-30	Consultants			\$ 1,000		\$ 270	\$ 1,000	\$ 65	\$ 1,000	\$ 191	19%	\$ 15,000
011-5670-561.12-00	Training			\$ 15,400	\$ 11,800	\$ 13,842	\$ 13,000	\$ 9,030	\$ 14,000	\$ 13,690	98%	\$ 14,000
011-5670-562.56-20	Subscriptions and Memberships			\$ 3,000		\$ 1,344	\$ 3,000	\$ 924	\$ 5,000	\$ 1,699	34%	\$ 5,000
011-5670-561.56-10	Transportation, Meals and Conventions			\$ -		\$ 41	\$ -	\$ 184	\$ 500	\$ 144	29%	\$ 2,500
011-5670-562.36-90	Miscellaneous			\$ 250		\$ 50	\$ 250	\$ 50	\$ 250	\$ 452	181%	\$ 1,000
				\$205,748	\$ 202,148	\$ 182,577	\$195,595	\$ 166,804	\$197,480	\$ 181,513	92%	\$ 226,508

West Valley Water District
 Department Expense Specifics
Human Resources / Risk Management Department

Operations Expenses



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Human Resources/Risk Manager	FT	50%
Administrative Assistant	FT	50%

5660 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

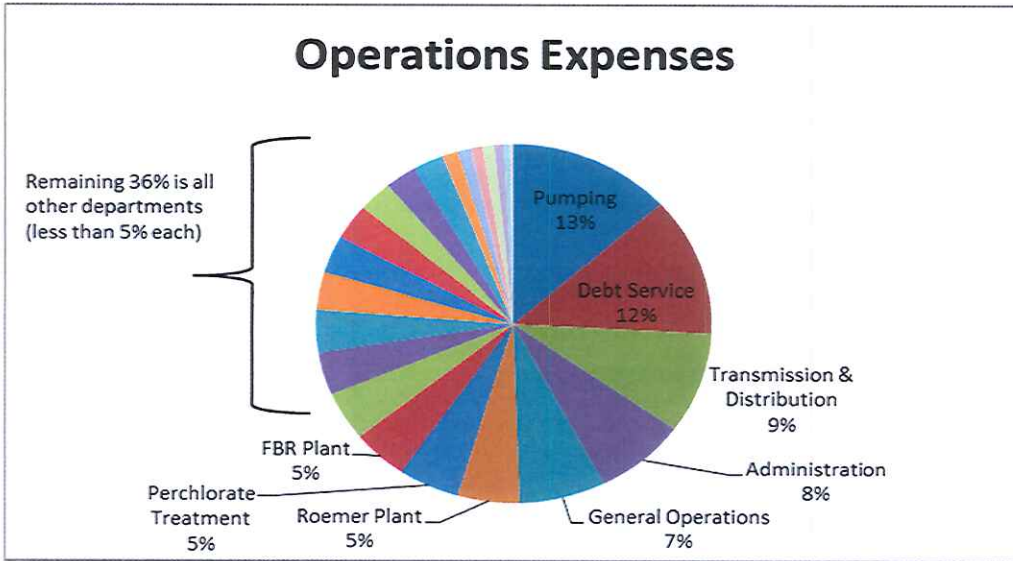
Descriptions:

- Consultant: Leadership development for District supervisors
- Training: Training materials and expenses for Human Resources and for District supervisors
- Advertising: Recruiting advertising in newspapers, professional magazines, online
- Transportation, Meals and Conventions: IPMA-HR Conference, WRIPMA-HR Conference, ACWA Conferences
- Legal Services: Attorney costs for issues relating to Human Resources
- District Wellness Program: Expenses for the employees' Health and Wellness Day
- Miscellaneous: Miscellaneous expenses such as the cost of testing during recruitments

West Valley Water District
 Budget FY 2014-2015
 Human Resources / Risk Management

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget	
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015	
	Salaries											
011-5660-561.10-10	Wages, Full Time	\$151,404	\$ 162,116	\$ 80,676	\$ 93,845	\$ 84,781	\$ 84,218	\$ 86,961	\$ 88,754	102%	\$ 89,186	
011-5660-561.10-40	Wages, Part Time	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
011-5660-561.10-50	Overtime	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	
	Benefits											
011-5660-561.20-10/20	FICA/Medicare	\$ 11,582	\$ 12,540	\$ 6,172	\$ 6,625	\$ 6,462	\$ 6,413	\$ 6,643	\$ 6,790	102%	\$ 6,809	
Various	Insurances	\$ 39,328	\$ 35,781	\$ 18,801	\$ 19,379	\$ 18,635	\$ 17,974	\$ 18,920	\$ 19,322	102%	\$ 22,649	
011-5660-561.23-00	PERS	\$ 31,648	\$ 33,536	\$ 17,449	\$ 17,133	\$ 18,467	\$ 17,329	\$ 19,206	\$ 19,222	100%	\$ 20,364	
	Department Expenses											
011-5660-563.32-20	Professional Services, Legal	\$ 15,000	\$ 9,415	\$ 15,000	\$ 7,211	\$ 10,000	\$ 6,565	\$ 10,000	\$ 10,287	103%	\$ 15,000	
011-5660-563.33-30	Consultants	\$ 82,500	\$ 87,421	\$ 27,000	\$ 47,155	\$ 30,000	\$ 9,610	\$ 25,000	\$ 1,860	7%	\$ 10,000	
011-5660-561.56-10	Transportation, Meals and Conventions	\$ 1,000	\$ 2,391	\$ 2,500	\$ 5,240	\$ 5,000	\$ 6,539	\$ 7,500	\$ 7,320	98%	\$ 10,000	
011-5660-561.12-00	Training	\$ 1,000	\$ 1,526	\$ 15,400	\$ 3,950	\$ 12,000	\$ 2,359	\$ 13,000	\$ 1,760	14%	\$ 8,000	
011-5660-562.56-40	Advertising	\$ 10,000	\$ 1,566	\$ 2,500	\$ 1,268	\$ 2,500	\$ -	\$ 2,500	\$ 745	30%	\$ 5,000	
011-5660-562.56-20	Subscriptions and Memberships	\$ 5,000	\$ 7,476	\$ 3,000	\$ 3,924	\$ 3,000	\$ 5,786	\$ 3,000	\$ 7,654	255%	\$ 3,000	
011-5660-562.36-90	Miscellaneous	\$ 500	\$ 136	\$ 2,250	\$ 95	\$ 2,250	\$ -	\$ 2,250	\$ 834	37%	\$ 2,250	
011-5660-562.56-50	Employee Wellness Program	\$ -	\$ -	\$ 2,200	\$ 418	\$ 2,200	\$ 655	\$ 2,200	\$ 378	17%	\$ 2,200	
011-5660-562.36-90	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384	\$ -	\$ -	0%	\$ -	
011-5660-562.36-60	Safety Supplies	\$ 25,000	\$ 43,287	<i>Separate budget</i>	\$ -	\$ -	\$ 100	\$ -	\$ -	0%	\$ -	
		\$374,962	\$ 397,189	\$ 192,948	\$ 206,244	\$195,295	\$ 157,931	\$197,180	\$ 164,927	84%	\$ 194,458	

West Valley Water District
Department Expense Specifics
Board of Directors



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Director	PT	100%
Director	PT	100%
Director	PT	100%
Director	PT	100%
Director	PT	100%

5650 Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

Wages, Part Time:

Director's fees for attending both required events (Board Meetings, ad hoc committee meetings) as well as discretionary events sanctioned by ordinance and/or Board approval (\$50,000/5 = \$10,000 each)

Transportation, Meals and Conventions:

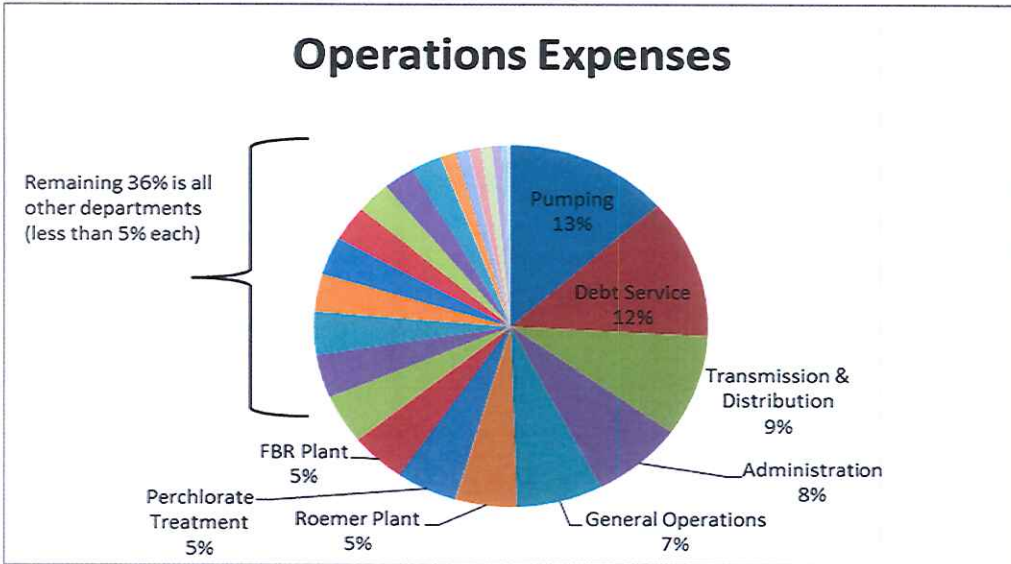
Registration, transportation, lodging, meals and mileage to attend both required events as well as discretionary events sanctioned by ordinance and/or Board approval. (\$30,000/5=\$6,000 each)

West Valley Water District
Budget FY 2014-2015
Board of Directors

Office Use	Description	FY 2010-2011		FY 2011-2012			FY 2012-2013		FY 2013-2014			Budget FY 2014-2015
		Budget	Actual 12 Months	Budget	Amended 3/15	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	
011-5650-569.10-40	Salaries Wages, Part Time	\$ 25,000	\$ 32,629	\$ 25,000		\$ 28,875	\$ 50,000	\$ 26,681	\$ 50,000	\$ 29,684	59%	\$ 50,000
011-5650-569.20-10/20	Benefits FICA/Medicare	\$ 1,913	\$ 2,496	\$ 1,913		\$ 2,288	\$ 3,825	\$ 2,041	\$ 3,825	\$ 2,271	59%	\$ 3,825
Various	Insurances	\$ 82,278	\$ 67,191	\$ 75,186		\$ 71,282	\$ 74,995	\$ 72,635	\$ 77,058	\$ 86,598	112%	\$ 101,217
011-5650-569.23-00	PERS	\$ -	\$ -	\$ -		\$ 1,115	\$ 30,000	\$ 7,044	\$ 2,212	\$ 1,507	68%	\$ 2,288
	Department Expenses											
011-5650-569.56-10	Transportation, Meals, and Conventions	\$ 40,000	\$ 29,429	\$ 50,000		\$ 22,586	\$ 25,000	\$ 27,342	\$ 30,000	\$ 31,344	104%	\$ 30,000
011-5650-569.36-90	Miscellaneous	\$ 1,000	\$ 542	\$ 1,000		\$ 497	\$ 1,000	\$ 510	\$ 1,000	\$ 2,279	228%	\$ 1,000
011-5650-569.12-00	Training	\$ 500	\$ -	\$ 500		\$ -	\$ 500	\$ -	\$ 500	\$ 2,636	527%	\$ 500
011-5650-569.49-20	Election Expenses	\$ -	\$ -	\$ 120,000	\$ -	\$ 360	\$ -	\$ 22	\$ 120,000	\$ 41,876	35%	\$ -
	Prior Year Expenses	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 369	100%	\$ -
		\$ 150,691	\$ 132,286	\$ 273,599	\$ 153,599	\$ 127,002	\$ 185,320	\$ 136,275	\$ 284,595	\$ 198,563	70%	\$ 188,830

West Valley Water District
 Department Expense Specifics
Operating the Rialto CR3 Treatment System

Operations Expenses



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Water Quality Control Specialist	FT	20%
Production Operator II	FT	10%

5330 Funding Source: City of Rialto

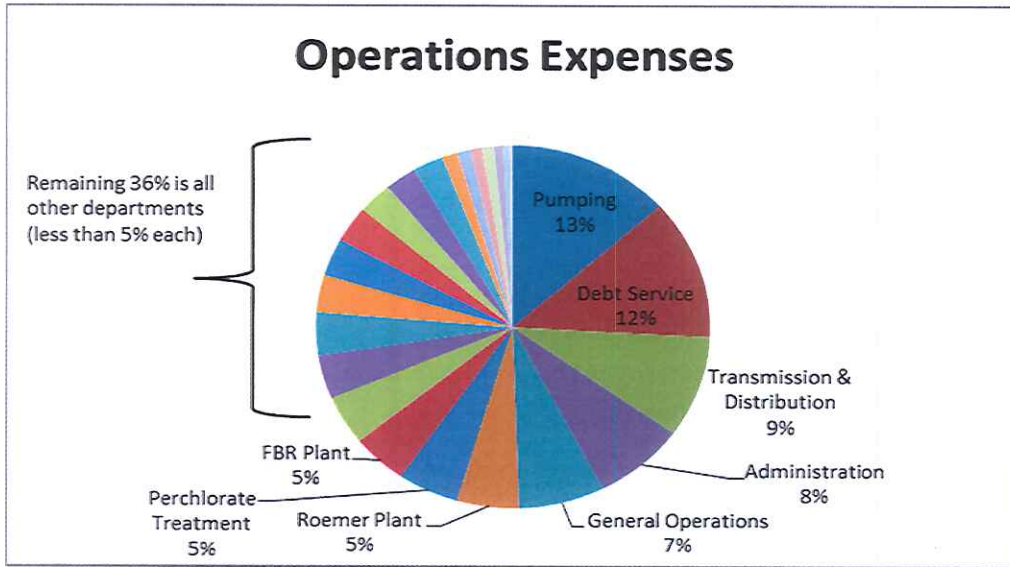
Descriptions:

Wages and Benefits: 100% of wages and benefits are reimbursed by the City of Rialto

West Valley Water District
 Budget FY 2014-2015
 Operating Rialto CR3 Treatment System

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget	
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015	
	Salaries											
011-5330-531.10-10	Wages, Full Time							\$ 18,686	\$ 22,284	119%	\$ 20,148	
011-5330-531.10-40	Wages, Part Time							\$ -	\$ -	0%	\$ -	
011-5330-531.10-50	Overtime							\$ -	\$ 150	100%	\$ -	
	Benefits											
011-5330-531.20.10/20	FICA/Medicare							\$ 1,427	\$ 1,715	120%	\$ 1,536	
Various	Insurances							\$ 5,984	\$ 6,178	103%	\$ 6,139	
011-5330-531.23-00	PERS							\$ 4,125	\$ 4,799	116%	\$ 4,592	
	Department Expenses											
011-5330-532.43-05	Maintenance, Structures & Equipment							\$500,000	\$ 6,316	1%	\$ -	
011-5330-531.41-10	Electricity							\$100,000	\$ -	0%	\$ -	
								\$630,222	\$ 41,442	7%	\$ 32,415	

West Valley Water District
 Department Expense Specifics
Operating Other Rialto Treatment Systems



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Water Quality Control Specialist	FT	5%
Production Operator I	FT	5%

5340 Funding Source: City of Rialto reimbursement of 100%

Descriptions:

Wages and Benefits:

Maintenance, Structures & Equipment:

100% of wages and benefits are reimbursed by the City of Rialto

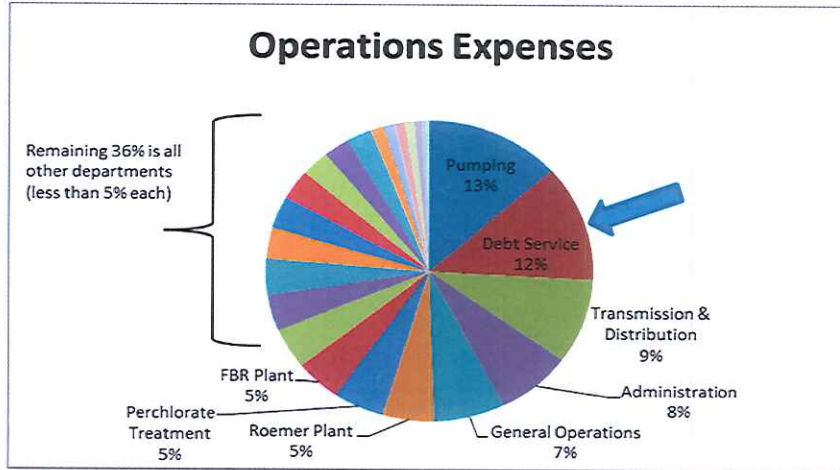
Includes cost for Chino 2 and design for Chino 1. Does not include any well operating costs for Chino 2 or CR4.

100% of the expenses will be reimbursed by the City of Rialto.

West Valley Water District
 Budget FY 2014-2015
 Operating Other Rialto Treatment Systems

Office Use	Description	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget	
		Budget	Actual 12 Months	Adopted	Actual 12 Months	Adopted	Actual 12 Months	Budget	Actual 12 Months	Percent	FY 2014-2015	
	Salaries											
011-5340-531.10-10	Wages, Full Time							\$ 5,527	\$ 6,868	124%	\$ 5,957	
011-5340-531.10-40	Wages, Part Time							\$ -	\$ -	0%	\$ -	
011-5340-531.10-50	Overtime							\$ -	\$ 111	100%	\$ -	
	Benefits											
011-5340-531.20-10/20	FICA/Medicare							\$ 422	\$ 529	125%	\$ 455	
Various	Insurances							\$ 1,958	\$ 1,383	71%	\$ 2,120	
011-5340-531.23-00	PERS							\$ 1,221	\$ 1,480	121%	\$ 1,359	
	Department Expenses											
011-5340-531.34-10	Lab Tests							\$ -	\$ 5,408	100%	\$ 5,000	
011-5340-532.43-05	Maintenance, Structures & Equipment							\$ 300,000	\$ 254,610	85%	\$ 5,000	
011-5340-531.41-10	Electricity							\$ -	\$ -	0%	\$ -	
		\$ -	\$ -	\$ -	\$ -			\$ 309,128	\$ 270,388	87%	\$ 19,891	

West Valley Water District
Department Expense Specifics
Debt Service



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
No permanently assigned staff		

Funding Source: Monthly Service Charges, Non-Recurring, Subsidized, and Property Tax Revenues

Descriptions:

Debts: California Statewide Communities Development Authority (CSCDA) Water and Wastewater Revenue Bonds, Series 2006D-2: Refinance the CSCDA 2004 Revenue Bonds and add new financing for the entire 2006-2007 Capital Budget (\$16.2 million). The 2004 Revenue Bonds were issued in 2004 to finance improvements to the system including the expansion and upgrade of the Roemer Treatment Plant and the installation of ultraviolet light technology. Refinancing this debt was appropriate due to better interest rates. Financing the entire 2006-2007 Capital Budget of \$16.2 million provided funds necessary without depleting savings.

Limited Obligation Improvement Bonds: Crestmore Heights, Assessment District 97-1: This assessment district was established to provide financing for construction and improvement of the Crestmore Heights Mutual Water Company.

Contract Payable - Water Participation Rights Base Line Feeder: Water participation rights acquired from the San Bernardino Valley Municipal Water District entitling West Valley to purchase water from the Baseline Feeder system. Monthly fee does not include any purchased water

Cost Allocation:

Consumption-related: 87% of CSCDA Water and Wastewater Revenue Bonds, Series D plus 100% of Limited Obligation Bonds "Crestmore Heights," and 100% Contract Payable "Water Participation Rights - Baseline Feeder"

Support Related: 13% of CSCDA Water and Wastewater Revenue Bonds, Series D

West Valley Water District
Budget FY 2014-2015
Debt Service Schedule

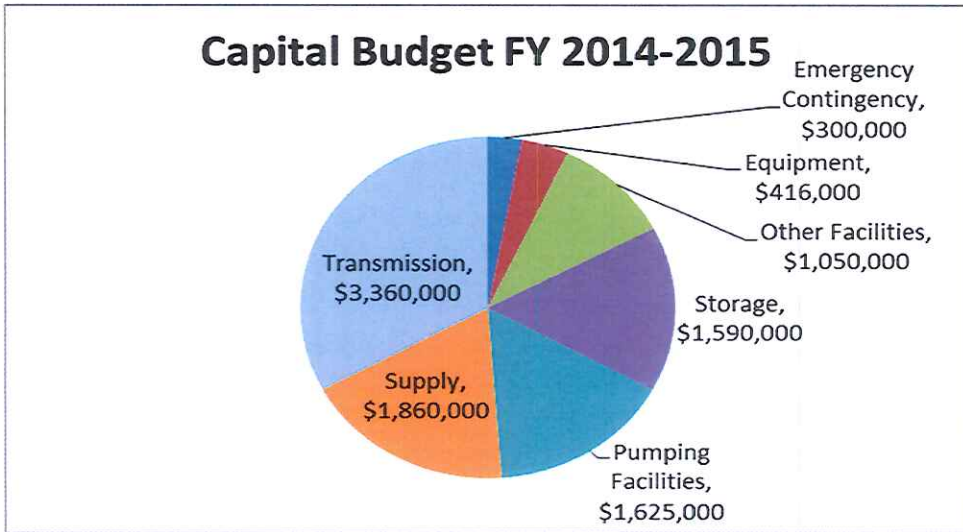
Description	Debt Expires	FY 2010-2011		FY 2011-2012		FY 2012-2013		FY 2013-2014			Budget FY 2014-2015
		Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Budget	Actual 12 Months	Percent	
CSCDA Water and Wastewater Revenue Bonds, Series 2006D	October, 2032										
Principle		\$ 945,000	\$ 895,000	\$ 970,000	\$ 945,000	\$1,005,000	\$ 970,000	\$1,045,000	\$ 1,005,000	96%	\$ 1,090,000
Interest		\$1,229,828	\$ 1,247,728	\$1,192,028	\$ 1,210,928	\$1,153,228	\$ 874,621	\$1,113,028	\$ 1,477,758	133%	\$ 1,071,228
				\$2,162,028	\$ 2,155,928	\$2,158,228	\$ 1,844,621	\$2,158,028	\$ 2,482,758	115%	\$ 2,161,228
Limited Obligation Improvement Bonds Crestmore Heights, Assessment District 97-1	September, 2017										
Principle		\$ 33,000	\$ 30,000	\$ 32,000	\$ 30,000	\$ 32,000	\$ 35,000	\$ 35,000	\$ 30,000	86%	\$ 35,000
Interest		\$ 10,788	\$ 12,813	\$ 12,557	\$ 11,275	\$ 12,454	\$ 6,402	\$ 9,097	\$ 10,330	114%	\$ 9,097
				\$ 44,557	\$ 41,275	\$ 44,454	\$ 41,402	\$ 44,097	\$ 40,330	91%	\$ 44,097
Contract Payable Water Participation Rights - Baseline Feeder	New Debt Service Schedule Starting 7/1/2012										
Principle		\$ 225,000	\$ -	\$ 366,000	\$ -	\$ 321,529	\$ 294,735	\$ 321,529	\$ 348,323	108%	\$ 321,529
Interest				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
				\$ 366,000	\$ -	\$ 321,529	\$ 294,735	\$ 321,529	\$ 348,323	108%	\$ 321,529
		\$2,443,616	\$ 2,185,541	\$2,572,585	\$ 2,197,203	\$2,524,210	\$ 2,180,758	\$2,523,653	\$ 2,871,411	114%	\$ 2,526,854

West Valley Water District



Capital Budget

West Valley Water District
Proposed Annual Capital Budget FY 2014-2015



Descriptions:

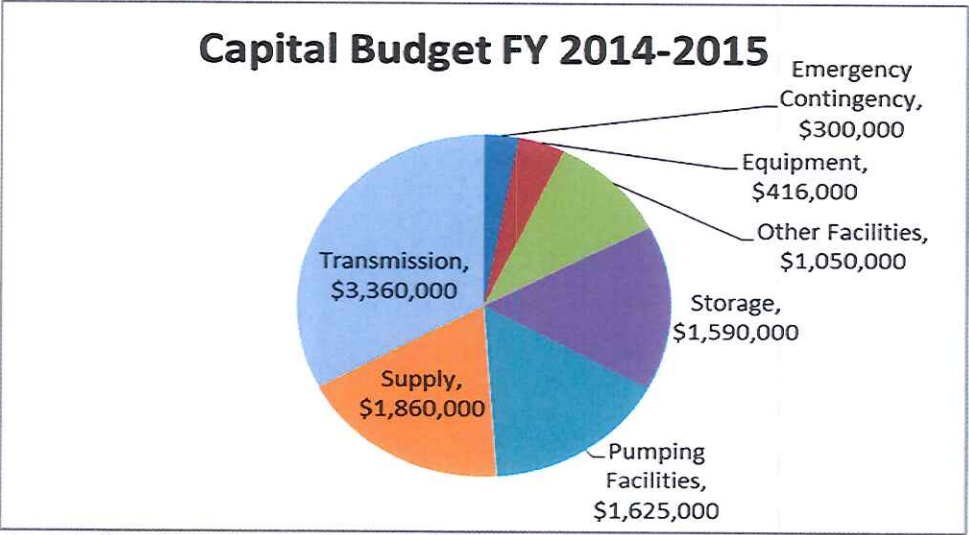
Descriptions of each Capital Improvement Project is provided by its title

Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
No permanently assigned staff		

WEST VALLEY WATER DISTRICT
Annual Capital Budget FY 2014-2015

WIP No.	Location	Name/Description	Budget 2014-2015	Funding Source		
				CSCDA Bond 2014-2015	Wellhead Treatment Grants/Funding 2014-2015	District Revenues or Reserves 2014-2015
Supply						
W9016A	OPR	Design Phase III Expansion of the Oliver P. Roemer Treatment Plant (6.0 mgd expansion)	\$ 250,000	\$ 250,000		
	Well 39	Property Acquisition	\$ 250,000	\$ 250,000		
	FBR	Bioremediation Wellhead Treatment Project (demonstration phase)	\$ 400,000	\$ 400,000		
	OPR	2 GAC Systems (4 vessels) for the Oliver P. Roemer Treatment Plant	\$ 960,000	\$ 960,000		
Transmission						
W10001	Pepper Avenue @ 210 Freeway	Construct 30" Zone 4 Transmission Line in Pepper Avenue under 210 Freeway north to Highland Avenue	\$ 250,000	\$ 250,000		
	Bloomington	Design and construction Zone 2 waterline replacement in Bloomington (Phase 2)	\$ 1,250,000	\$ 180,000		\$ 1,070,000
	Pomona Avenue	Replace 1,600 LF of 8" Zone 3 waterline and 15 services in Pomona Avenue from Olive Street to Spruce Avenue	\$ 300,000			\$ 300,000
	Eucalyptus Avenue	Replace 400 LF of 16" Zone 3 transmission line in Eucalyptus Avenue between San Bernardino Avenue and Valley Blvd.	\$ 50,000			\$ 50,000
	Mariposa Drive	Repair 8" Zone 4 waterline in Mariposa Drive between Ash Avenue and Pepper Avenue	\$ 50,000			\$ 50,000
	Acacia Avenue	Repair 16" Zone 2 transmission line in Acacia Avenue at the railway crossing	\$ 100,000			\$ 100,000

West Valley Water District
Proposed Annual Capital Budget FY 2014-2015



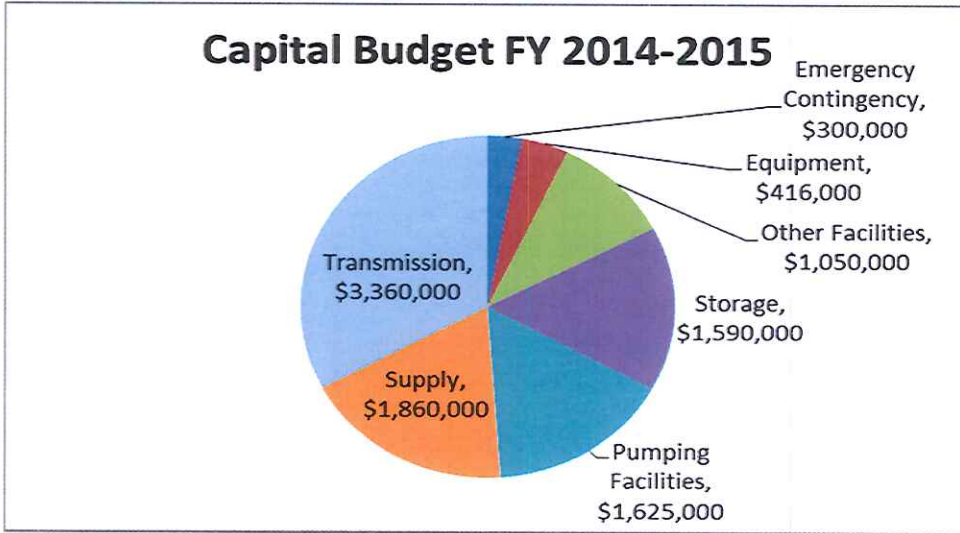
Descriptions:

Descriptions of each Capital Improvement Project is provided by its title

Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
No permanently assigned staff		

WIP No.	Location	Name/Description	Budget 2014-2015	Funding Source		
				CSCDA Bond 2014-2015	Wellhead Treatment Grants/Funding 2014-2015	District Revenues or Reserves 2014-2015
W14003	Pepper Avenue @ I-10 Freeway	Design and construct 24" Zone 2 waterline in Pepper Avenue Bridge at the I-10 Freeway	\$ 1,000,000			\$ 1,000,000
W9008A	Duncan Canyon Bridge	Construct 16" transmission line in Duncan Canyon Bridge	\$ 200,000			\$ 200,000
	Highland Avenue	Design 11,300 LF of 30" Zone 4 transmission line in Highland Avenue and Sycamore Avenue from Pepper Avenue to Reservoir 4-3	\$ 100,000			\$ 100,000
	OPR	30" intertie line (Riverside Avenue widening project) at Oliver P. Roemer Treatment Facility	\$ 60,000			\$ 60,000
Storage						
	R7-5 Site	R7-5 Reservoir site investigation	\$ 50,000			\$ 50,000
	Lord Ranch	Construct 1.0 mg aeration tank at Zone 4-3 pumping station at Lord Ranch	\$ 600,000			\$ 600,000
	West End Complex	Repaint and repair the 1.0 mg aeration tank at the West End Complex	\$ 330,000			\$ 330,000
	Res 3A-2	Repaint reservoir 3A-2 (4.0 mg)	\$ 450,000			\$ 450,000
	Res 6-1	Demolition of reservoir 6-1	\$ 100,000			\$ 100,000
	Lord Ranch	Design 1.0 mg aeration tank at Lord Ranch facility	\$ 60,000			\$ 60,000
Pumping Facilities						
	Lord Ranch	Construct 4-3 pump station at Lord Ranch	\$ 1,500,000			\$ 1,500,000
	Lord Ranch	Design pump station 4-3 at Lord Ranch facility	\$ 125,000			\$ 125,000

West Valley Water District
 Proposed Annual Capital Budget FY 2014-2015



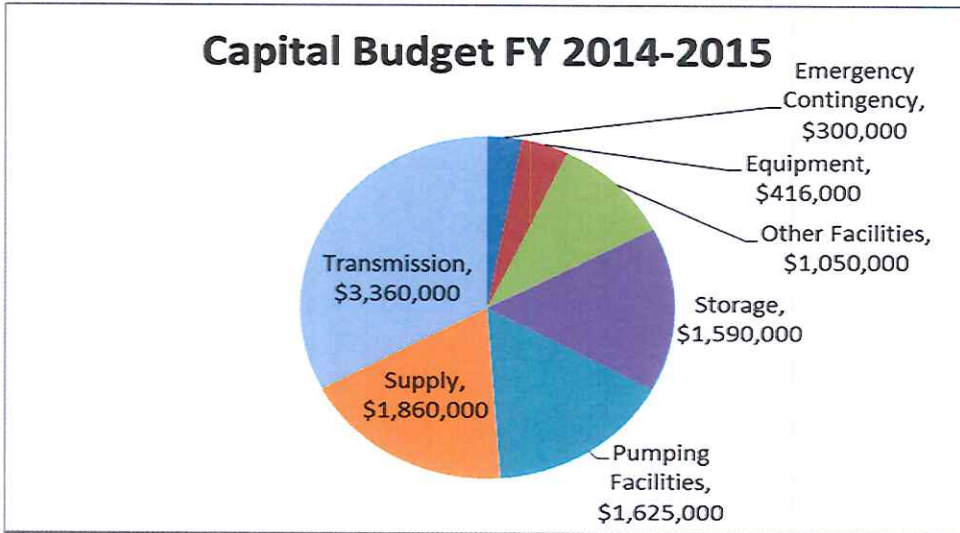
Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
No permanently assigned staff		

Descriptions:

Descriptions of each Capital Improvement Project is provided by its title

WIP No.	Location	Name/Description	Budget 2014-2015	Funding Source		
				CSCDA Bond 2014-2015	Wellhead Treatment Grants/Funding 2014-2015	District Revenues or Reserves 2014-2015
Other Facilities						
	Arsenic Treatment Plant	Additional tank and concrete work at Arsenic Treatment Plant	\$ 50,000			\$ 50,000
	Lord Ranch	Design and construct corporation yard at Lord Ranch	\$ 450,000			\$ 450,000
W9016A	Methodist Church Site	Construct sentinel well Rialto/Colton Monitoring Well 1 (RCMW1) at Rialto Methodist Church site	\$ 550,000			\$ 550,000
Equipment						
W9016A	FBR	TOC analyzer	\$ 30,000			\$ 30,000
W9016A	FBR	Air compressor	\$ 16,000			\$ 16,000
W9016A	FBR	Spectrometer	\$ 5,000			\$ 5,000
	Engineering	Implement full scale GIS conversion	\$ 250,000			\$ 250,000
	Administration	Copier	\$ 18,000			\$ 18,000
	I. T.	Naviline DMS/Domain Controller Server	\$ 12,000			\$ 12,000
	I. T.	ASA firewall replacement	\$ 7,000			\$ 7,000
	I. T.	Network back-up system	\$ 22,000			\$ 22,000
	I. T.	Document management system	\$ 36,000			\$ 36,000
	Customer Service/Billing	Upgrade IVR outbound notification system	\$ 20,000			\$ 20,000
	As needed	Capital contingency fund	\$ 300,000			\$ 300,000
Total			\$ 10,201,000	\$ 2,290,000	\$ -	\$ 7,911,000

West Valley Water District
Proposed Annual Capital Budget FY 2014-2015



Descriptions:

Descriptions of each Capital Improvement Project is provided by its title

Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
No permanently assigned staff		

WIP No.	Location	Name/Description	Budget 2014-2015	Funding Source		
				CSCDA Bond 2014-2015	Wellhead Treatment Grants/Funding 2014-2015	District Revenues or Reserves 2014-2015

Estimated Capital Revenues for 2014-2015:

Frontage Fees	\$ 200,000
Capacity Charges	\$ 3,500,000
Property Contributions*	\$ 2,000,000
	<u>\$ 5,700,000</u>

dsousa:
Under review

Other Revenue for 2014-2015 Capital:

CSCDA 2006 Bond Drawdowns	\$ 2,290,005
Wellhead Treatment Grants and Funding	\$ -
Reimbursement for FBR Construction	\$ 700,000
	<u>\$ 2,990,005</u>

Total Capital Revenues:

\$ 8,690,005

Less Capital Expenses:

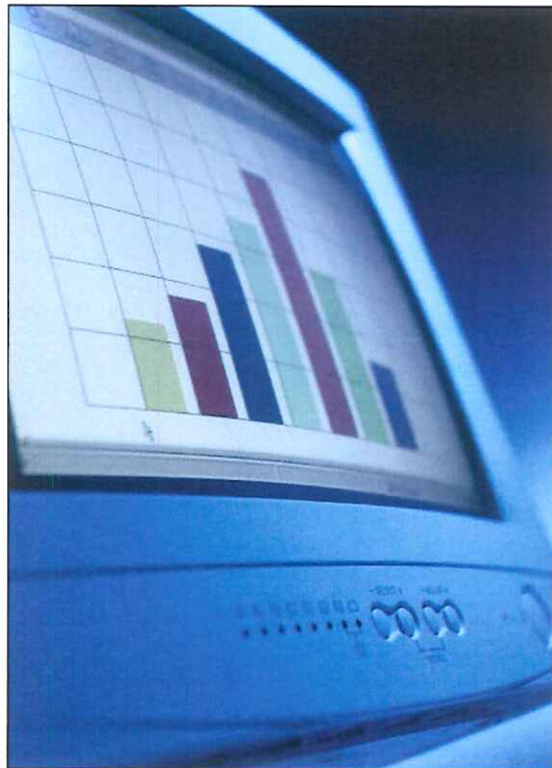
\$ 10,201,000

Fully Funded (or Use of District Reserves)

\$ (1,510,995)

**Property Contributions are meter installation charges, plus funds received from developers for when the developer pays the District to hire a contractor, and assets constructed and paid for by the developer.*

West Valley Water District



Appendix

RESOLUTION NO. 2014-1

**RESOLUTION OF THE
WEST VALLEY WATER DISTRICT BOARD OF DIRECTORS
ADOPTING THE ANNUAL OPERATING AND CAPITAL IMPROVEMENT BUDGET FOR 2014-2015**

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 BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

- Section 1** The Board of Directors desires to have a budget review process, which provides for Board of Directors participation and includes executive staff member comments in the development of the budget.
- Section 2** The Board of Directors desires to adopt a budget for each fiscal year that provides for adequate maintenance of infrastructure and orderly replacement of equipment.
- Section 3** The Board of Directors desires to adopt a budget where revenues are sufficient to meet expenses.
- Section 4** The Board of Directors hereby authorized the General Manager to present a budget to the Board of Directors for adoption prior to the beginning of each fiscal year.
- Section 5** The Board of Directors authorizes the General Manager, if the revenue of the proposed budget is not sufficient to meet expenses, to propose alternatives to balance the budget, including use of reserves or other methods, with Board approval.

- Section 6** The Board of Directors hereby establishes that additional funds may be considered for use during the fiscal year as needs arise with approval of the Board of Directors.
- Section 7** The Board of Directors hereby establishes that quarterly financial reports will be prepared by the CFO/Treasurer comparing actual revenues and expenses to budget amounts.
- Section 8** This policy shall be effective immediately upon the date of adoption.
- Section 9** The Board of Directors of the West Valley Water District does hereby adopt the Operations and Capital Budget for 2014-2015.

ADOPTED, SIGNED, and APPROVED this 19th day of June, 2014, by a roll call vote.

AYES:	DIRECTORS:
NOES:	DIRECTORS:
ABSENT:	DIRECTORS:
ABSTAIN:	DIRECTORS:

Betty Gosney
President, Board of Directors

Peggy Asche
Secretary to the Board of Directors

Board Meeting Date: June 19, 2014

**RESOLUTION NO. 757
A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE WEST VALLEY WATER DISTRICT
ADOPTING A CAPITALIZATION POLICY**

WHEREAS, the term "capital assets" is used to describe assets that are used in operations and that have initial lives extending beyond a single reporting period and a monetary cost at or exceeding an established threshold; and

WHEREAS, capital assets may be either intangible (easements, water rights) or tangible (land, buildings, building improvements, vehicles, machinery, equipment and infrastructure); and

WHEREAS, items with extremely short useful lives (less than two years) or of small monetary value are properly reported as an "expense" in the period in which they are purchased and not a "capital item;" and

WHEREAS, it is incumbent upon public sector managers to maintain adequate control over all of a government's resources, including capital assets, to minimize the risk of loss or misuse; and

WHEREAS, capitalization is primarily a financial reporting issue;

NOW, THEREFORE, the Board of Directors does hereby resolve and determine as follows:

Section 1. All acquisitions of assets whose value is \$5,000 or more and a useful life of three or more years shall be capitalized. Acquisitions not meeting these criteria shall be expensed in their entirety in the fiscal year in which they are incurred.

Section 2. Upon acquisition, the useful life of the asset will be determined. Depreciation will commence in the first full month in which the District ownership is established, and will be recorded based on the straight line method. The costs of intangible assets will likewise be amortized over the proper useful life.

Section 3. All direct and indirect costs such as labor, installation, freight, procurement, engineering and administration, title fees, broker's fees, permits and taxes related to the acquisition of an asset are to be included as a capital outlay.

Section 4. Subsequent to acquisition, additional costs may be incurred. In order for these costs to be capitalized, they must be \$5,000 or more, the useful life of the asset must be increased by three or more years, and the quantity or quality of the output of the original asset must be increased as a result of the subsequent acquisition.

Section 5. Similar items of individual expense of less than \$5,000 each will not be accumulated in the aggregate and capitalized.

Board Meeting: October 6, 2005

Section 6. Ordinary repairs, refurbishments, and routine maintenance are expenses made to maintain an asset or restore it to its normal operating condition and efficiency. They are not capitalized and are expensed in the same period in which they are incurred.


Section 7. This Resolution shall take effect July 1, 2006.

The foregoing Resolution was duly adopted at a Regular Meeting of the Board of Directors of the West Valley Water District by motion made, seconded, and duly carried on October 6, 2005.


ROLL CALL:

AYES:	DIRECTORS:	DYER, OLINGER, COX, TILLMAN
NOES:	DIRECTORS:	NONE
ABSENT:	DIRECTORS:	GOSNEY
ABSTAIN:	DIRECTORS:	NONE

ATTEST:


Anthony W. Alaiza, Secretary of the
Board of Directors of West Valley
Water District

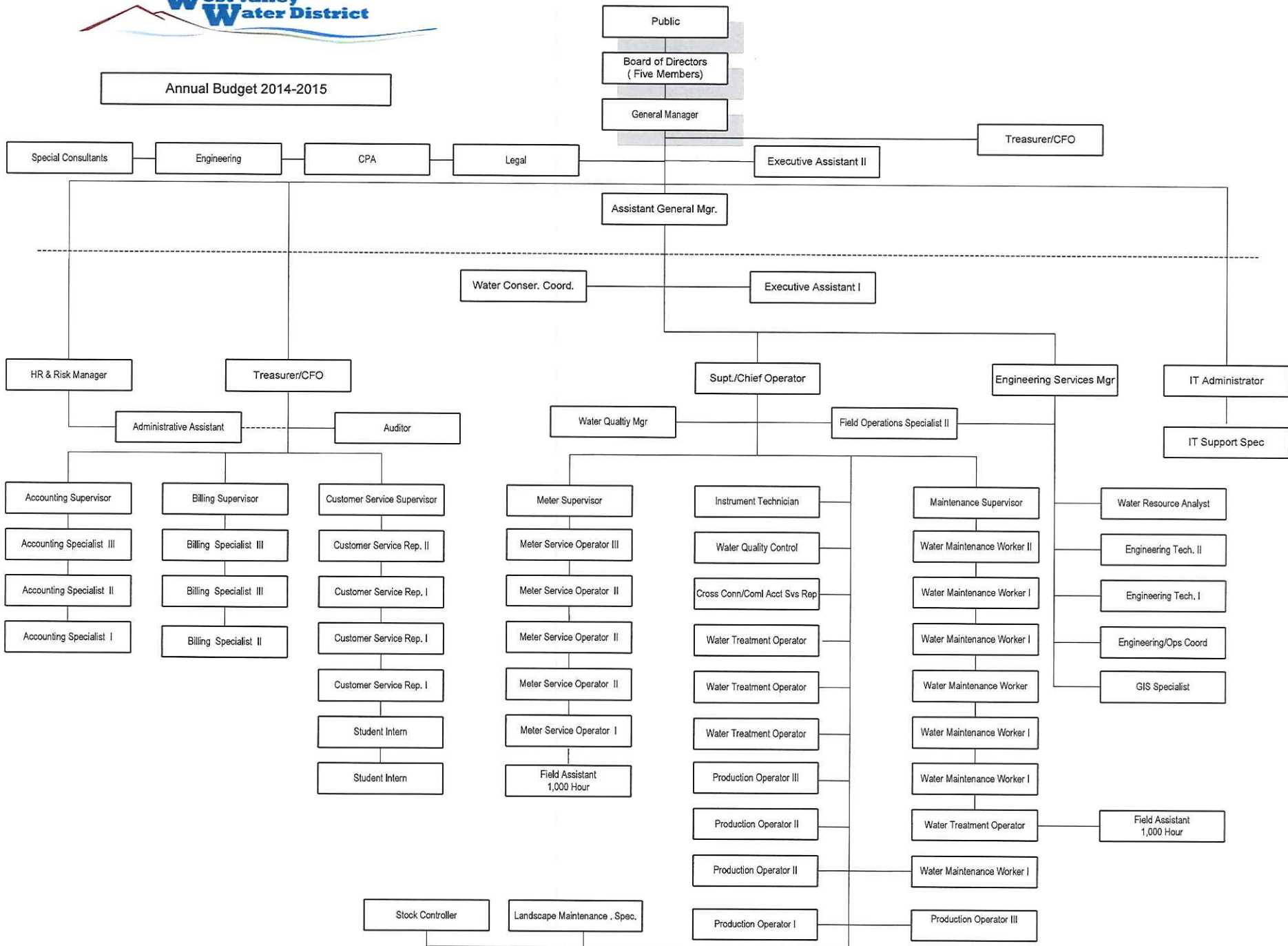
WEST VALLEY WATER DISTRICT


Earl Tillman, Jr., President of the
Board of Directors of West Valley
Water District

Board Meeting: October 6, 2005



Annual Budget 2014-2015



WEST VALLEY WATER DISTRICT
HOURLY SALARY RATES - EFFECTIVE 7/1/2014

Cost of Living Adjustment - 2.5%	RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
		STEP AA	STEP BB	STEP A	STEP B	STEP C	STEP D	STEP E
JOB TITLE								
CLERICAL ASSISTANT/1,000 HOUR	22	16.51	17.34	18.20	19.13	20.08	21.08	22.14
CUSTOMER SERVICE REP I	22	16.51	17.34	18.20	19.13	20.08	21.08	22.14
FIELD ASSISTANT/1,000 HOUR	22	16.51	17.34	18.20	19.13	20.08	21.08	22.14
STUDENT INTERN	22	16.51	17.34	18.20	19.13	20.08	21.08	22.14
FIELD OFFICE SPECIALIST I	24	17.34	18.20	19.13	20.08	21.08	22.14	23.24
BILLING SPECIALIST I	24	17.34	18.20	19.13	20.08	21.08	22.14	23.24
CUSTOMER SERVICE REP II	24	17.34	18.20	19.13	20.08	21.08	22.14	23.24
FIELD OPERATIONS SPECIALIST II	24	17.34	18.20	19.13	20.08	21.08	22.14	23.24
ACCOUNTING SPECIALIST I	26	18.20	19.13	20.08	21.08	22.14	23.24	24.41
LANDSCAPE MAINTENANCE SPECIALIST	26	18.20	19.13	20.08	21.08	22.14	23.24	24.41
METER SERVICE OPERATOR I	26	18.20	19.13	20.08	21.08	22.14	23.24	24.41
WATER MAINTENANCE WORKER I	26	18.20	19.13	20.08	21.08	22.14	23.24	24.41
PRODUCTION OPERATOR I	28	19.13	20.08	21.08	22.14	23.24	24.41	25.63
WAREHOUSE/STOCK CONTROLLER	28	19.13	20.08	21.08	22.14	23.24	24.41	25.63
BILLING SPECIALIST II	28	19.13	20.08	21.08	22.14	23.24	24.41	25.63
CUSTOMER SERVICE REP III	28	19.13	20.08	21.08	22.14	23.24	24.41	25.63
ACCOUNTING SPECIALIST II	30	20.08	21.08	22.14	23.24	24.41	25.63	26.91
METER SERVICE OPERATOR II	30	20.08	21.08	22.14	23.24	24.41	25.63	26.91
WATER MAINTENANCE WORKER II	30	20.08	21.08	22.14	23.24	24.41	25.63	26.91
BILLING SPECIALIST III	30	20.08	21.08	22.14	23.24	24.41	25.63	26.91
ACCOUNTING SPECIALIST III	32	21.08	22.14	23.24	24.41	25.63	26.91	28.25
ENGINEERING TECHNICIAN I	32	21.08	22.14	23.24	24.41	25.63	26.91	28.25
PRODUCTION OPERATOR II	34	22.14	23.24	24.41	25.63	26.91	28.25	29.66
ENG/OPERATIONS COORDINATOR	34	22.14	23.24	24.41	25.63	26.91	28.25	29.66
ADMINISTRATIVE ASSISTANT	34	22.14	23.24	24.41	25.63	26.91	28.25	29.66
METER SERVICE OPERATOR III	36	23.24	24.41	25.63	26.91	28.25	29.66	31.14
WATER MAINTENANCE WORKER III	36	23.24	24.41	25.63	26.91	28.25	29.66	31.14
ENGINEERING TECHNICIAN II	38	24.41	25.63	26.91	28.25	29.66	31.14	32.70
CROSS CONNECT./COMM. ACCT COORD.	40	25.63	26.91	28.25	29.66	31.14	32.70	34.34
PRODUCTION OPERATOR III	40	25.63	26.91	28.25	29.66	31.14	32.70	34.34
INSTRUMENT TECHNICIAN	40	25.63	26.91	28.25	29.66	31.14	32.70	34.34
WATER CONSERVATION COORDINATOR	40	25.63	26.91	28.25	29.66	31.14	32.70	34.34
EXECUTIVE ASSISTANT I	42	26.91	28.25	29.66	31.14	32.70	34.34	36.05
INFO TECH. SUPPORT SPECIALIST	44	28.25	29.66	31.14	32.70	34.34	36.05	37.85
WATER QUALITY CONTROL SPECIALIST	44	28.25	29.66	31.14	32.70	34.34	36.05	37.85

Exhibit "A"

WATER TREATMENT PLANT SHIFT OPER.	44	28.25	29.66	31.14	32.70	34.34	36.05	37.85
EXECUTIVE ASSISTANT II/BOARD SEC	44	28.25	29.66	31.14	32.70	34.34	36.05	37.85
CUSTOMER SVC SUPERVISOR	46	29.66	31.14	32.70	34.34	36.05	37.85	39.75
BILLING SUPERVISOR	46	29.66	31.14	32.70	34.34	36.05	37.85	39.75
AUDITOR	46	29.66	31.14	32.70	34.34	36.05	37.85	39.75
ACCOUNTING SUPERVISOR	46	29.66	31.14	32.70	34.34	36.05	37.85	39.75
	48	31.14	32.70	34.34	36.05	37.85	39.75	41.73
MAINTENANCE SUPERVISOR	50	32.70	34.34	36.05	37.85	39.75	41.73	43.82
METER SUPERVISOR	50	32.70	34.34	36.05	37.85	39.75	41.73	43.82
WATER RESOURCE ANALYST	52	34.34	36.05	37.85	39.75	41.73	43.82	46.00
INFO TECHNOLOGY ADMINISTRATOR	54	36.05	37.85	39.75	41.73	43.82	46.00	48.31
	56	37.85	39.75	41.73	43.82	46.00	48.31	50.73
ENGINEERING SERVICE MANAGER	58	39.75	41.73	43.82	46.00	48.31	50.73	53.27
HUMAN RESOURCES & RISK MANAGER	60	41.73	43.82	46.00	48.31	50.73	53.27	55.92
	62	43.82	46.00	48.31	50.73	53.27	55.92	58.72
DISTRICT ENGINEER	64	46.00	48.31	50.73	53.27	55.92	58.72	61.66
SUPERINTENDENT/CHIEF PLANT OPR	64	46.00	48.31	50.73	53.27	55.92	58.72	61.66
TREASURER/CFO	66	48.31	50.73	53.27	55.92	58.72	61.66	64.74
	68	50.73	53.27	55.92	58.72	61.66	64.74	67.98
	70	53.27	55.92	58.72	61.66	64.74	67.98	71.38
	72	55.92	58.72	61.66	64.74	67.98	71.38	74.94
ASSISTANT GENERAL MANAGER	74	58.72	61.66	64.74	67.98	71.38	74.94	78.69
	76	61.66	64.74	67.98	71.38	74.94	78.69	82.64
	78	64.74	67.98	71.38	74.94	78.69	82.64	86.76
GENERAL MANAGER	80	67.98	71.38	74.94	78.69	82.64	86.76	91.10

Water Service Regulations - Article 2020. Hourly Labor Rate.
Exhibit "A"
Fiscal Year 2014-2015

Description	Totals		Averages	
	Annual	Hourly	Annual	Hourly
Salary & Wages	1,849,687.24	889.27	63,782.32	30.66
FICA Tax	114,682.00	55.14	3,954.55	1.90
Medicare Tax	26,821.00	12.89	924.86	0.44
Longevity Pay	5,975.00	2.87	206.03	0.10
Health Insurance	535,368.37	257.39	18,460.98	8.88
Dental Insurance	38,417.62	18.47	1,324.75	0.64
Vision Insurance	6,350.49	3.05	218.98	0.11
Life/LTD Insurance	19,617.15	9.43	676.45	0.33
Employee Assistance Program	900.00	0.43	31.03	0.01
PERS Employee Contributions	124,670.00	59.94	4,298.97	2.07
PERS Employer Contributions	282,788.00	135.96	9,751.31	4.69
Workers' Compensation Insurance	66,624.31	32.03	2,297.39	1.10
Sub-total Benefits	<u>1,222,213.94</u>	<u>587.60</u>	<u>42,145.31</u>	<u>20.27</u>
Total Salary & Benefits	<u><u>3,071,901.18</u></u>	<u><u>1,476.87</u></u>	<u><u>105,927.63</u></u>	<u><u>50.93</u></u>

Water Service Regulations - Article 2021. Vehicle/Equipment Hourly Rate.
Exhibit "B"
Fiscal Year 2014 - 2015

(All Rates from the State of California, Labor Surcharge & Equipment Rental Rates, Effective April 1, 2014 through March 31, 2015)

Cal Trans Pg #	Class	Make	Code	CalTrans Equipment Description	WVWD Equipment Description	Hourly Rate	*O.T. Factor	O.T. Rate
1	AIRCP	PORT	004-016	Air Compressor 40 - 160 C.F.M.	Air Compressor 150 C.F.S.	19.92	0.90	17.93
1	AIRTO	ATOL	60	Air tools 60 lbs & over	Jack Hammer (60lb. & Over)	1.37	0.42	0.58
1	AIRTO	ATOL	40-60	Air tools 40 - 60 lbs	Jack Hammer (40lb. To 60lb.)	0.97	0.42	0.41
4	COMHG	COMP	0-250	Hand guided compactor 0 - 250 lbs	Gas powered Tamper	4.24	0.85	3.60
4	COMHG	COMP	0-250	Hand guided compactor 0 - 250 lbs	Vibratory Plate Compactor	4.24	0.85	3.60
4	CONMX	SORP	0-3.5	Concrete Mixer 0 - 3.5 cu.ft.	Concrete Mixer	2.36	0.91	2.15
6	ELGEN	GEN	003-008	Generator 3 - 7.5 kW	Generator (4kw)	4.30	0.90	3.87
6	ELGEN	GEN	200-300	Generator 200 - 300 kW	200 kw Generator (Port.)	95.66	0.90	86.09
6	ELGEN	GEN	300-400	Generator 300 - 400 kW	300 kw Generator (Port.)	130.08	0.90	117.07
6	ELGEN	LITE	2 Light	Two (2) Light Stands	Two (2) Light Stands	4.19	0.90	3.77
6	ELTOL	TOOL	045-060	Electric Powered Hand Tools over 450 to 600	Electric Powered Hand Tools	0.28	0.41	0.11
17	LDRRT	CASE	1677	480LL	480LL Skip Loader	45.36	0.90	40.82
17	LDRRT	CASE	1742	580 Super K w/ backhoe	580K Case Backhoe (new)	45.51	0.90	40.96
17	LDRRT	CAT	1861M4	420D 4WD w/ backhoe	420 E 4WD w/Backhoe	54.64	0.90	49.18
21	NONOP	MISC	0220	Plate, 25mm thick, per 9.3 sm (Plate, 1" thick, per 100 sf)	Road Plates (1") per day	1.26	1.00	1.26
22	PUMWA	APMP	030-050	Water hose pump 30K - 50K gallons/hr	Portable Water Pump	24.71	0.69	17.05
23	PUMWA	OUHS	0-2.5	50 lengths of hose, 0 - 2.5 inches in diameter	Fire hose 2 1/2" x 50'	0.05	0.69	0.03
28	SAWCO	ABOP	10-20	Concrete & Masonry Saw 10 - 20 hp	Concrete Saw	7.65	0.87	6.66
32	TRAFSA	FLAS	RM	Flashing Arrow Sign (roof mounted)	Flashing Arrow Sign (roof mounted)	0.82	0.70	0.57
32	TRAFSA	FLAS	TM	Flashing Arrow Sign (trailer mounted)	Flashing Arrow Sign (trailer mounted)	3.39	0.70	2.37
32	TRAIL	LB-A	100	Trailer two (2) Axles - four (4) tires per axle.	Trailer two (2) Axles LB-A	13.70	0.64	8.77
33	TRAIT	TB-2	18-20	Tilt Bed 2 axle trailer 18 - 20 Tons	*Tilt Bed two (2) Axle Trailers	5.41	0.64	3.46
34	TRUCK	T&TT	06-12	Cars, Trucks 7,000 - 12,000 lbs	1 Ton Service Truck	27.33	0.88	24.05
34	TRUCK	T&TT	06-12	Cars, Trucks 7,000 - 12,000 lbs	2000 Gallon Water Truck	27.33	0.88	24.05
34	TRUCK	T&TT	00-06	Cars, Trucks 1,500 lbs and lighter	Field Service Truck (.5 = 10.72)	21.78	0.88	19.17
34	TRUON	TRUN	2AXL	Trucks, Dump, On-Highway 2 axles	Two (2) Axles Dump Trucks	56.33	0.86	48.44
34	WELD	AWM	0-250	Arc Welder 0-250 amps	Arc Welder 0-250	6.24	0.84	5.24
34	WELD	GWO	ALL	Gas Welding Outfit (all)	Gas Welder (torches)	0.25	0.84	0.21

* The Hourly Rate includes both fixed and variable costs. Variable costs change relative to the level of activity, (for example electric costs). Fixed costs do not change relative to the level of activity, (for example monthly rent). The O.T. Factor reflects only the variable cost portion of the hourly rate. In order to avoid duplication of charges for the fixed cost portion, the O.T. Factor is multiplied by the Hourly Rate to calculate the O.T. Rate.

Schedule of Rates

Type of Service	6/30/2006	7/1/2006	1/1/2007	1/1/2009	1/1/2010	1/1/2011	1/1/2012	1/1/2013	1/1/2014	1/1/2015
Monthly Service Charges										
5/8" and 3/4"	\$ 7.96	\$ 9.16	\$ 9.96	\$ 10.96	\$ 12.06	\$ 13.27	\$ 14.60	\$ 16.79	\$ 19.31	\$ 22.21
1"	\$ 11.87	\$ 13.65	\$ 14.84	\$ 16.33	\$ 17.97	\$ 19.77	\$ 21.75	\$ 25.01	\$ 28.76	\$ 33.07
1 1/2"	\$ 17.51	\$ 20.14	\$ 21.90	\$ 24.09	\$ 26.50	\$ 29.15	\$ 32.07	\$ 36.88	\$ 42.41	\$ 48.77
2"	\$ 24.12	\$ 27.74	\$ 30.16	\$ 33.18	\$ 36.50	\$ 40.15	\$ 44.17	\$ 50.80	\$ 58.42	\$ 67.18
3"	\$ 35.02	\$ 40.28	\$ 43.79	\$ 48.17	\$ 52.99	\$ 58.29	\$ 64.12	\$ 73.74	\$ 84.80	\$ 97.52
4"	\$ 46.17	\$ 53.10	\$ 57.72	\$ 63.50	\$ 69.85	\$ 76.84	\$ 84.53	\$ 97.21	\$ 111.79	\$ 128.56
6"	\$ 70.05	\$ 80.56	\$ 87.57	\$ 96.33	\$ 105.97	\$ 116.57	\$ 128.23	\$ 147.46	\$ 169.58	\$ 195.02
8"	\$ 93.92	\$ 108.01	\$ 117.41	\$ 129.16	\$ 142.08	\$ 156.29	\$ 171.92	\$ 197.71	\$ 227.37	\$ 261.48
Consumption Charge	\$0.80/unit	\$0.92/unit	\$1/unit	\$1.10/unit	\$1.21/unit	\$1.34/unit	\$1.48/unit	1-10 units \$1.60/unit	\$ 1.85	\$ 2.13
								11-50 units \$1.75/unit	\$ 2.00	\$ 2.30
								51 & up \$1.90/unit	\$ 2.20	\$ 2.53



If you have a question about the budget
please feel free to contact me:

Deborah L. Sousa, CFO/Treasurer
West Valley Water District
855 West Baseline Road, P. O. Box 920,
Rialto, CA 92377
(909) 820-3706
dsousa@wwwd.org
www.wwwd.org