



**Fiscal Year 2015-2016
Adopted Operating and
Capital Budget**



West Valley Water District

**Vice President Earl Tillman, President Betty Gosney, Director Clifford Young
Director Alan Dyer, Director Linda Gonzalez**



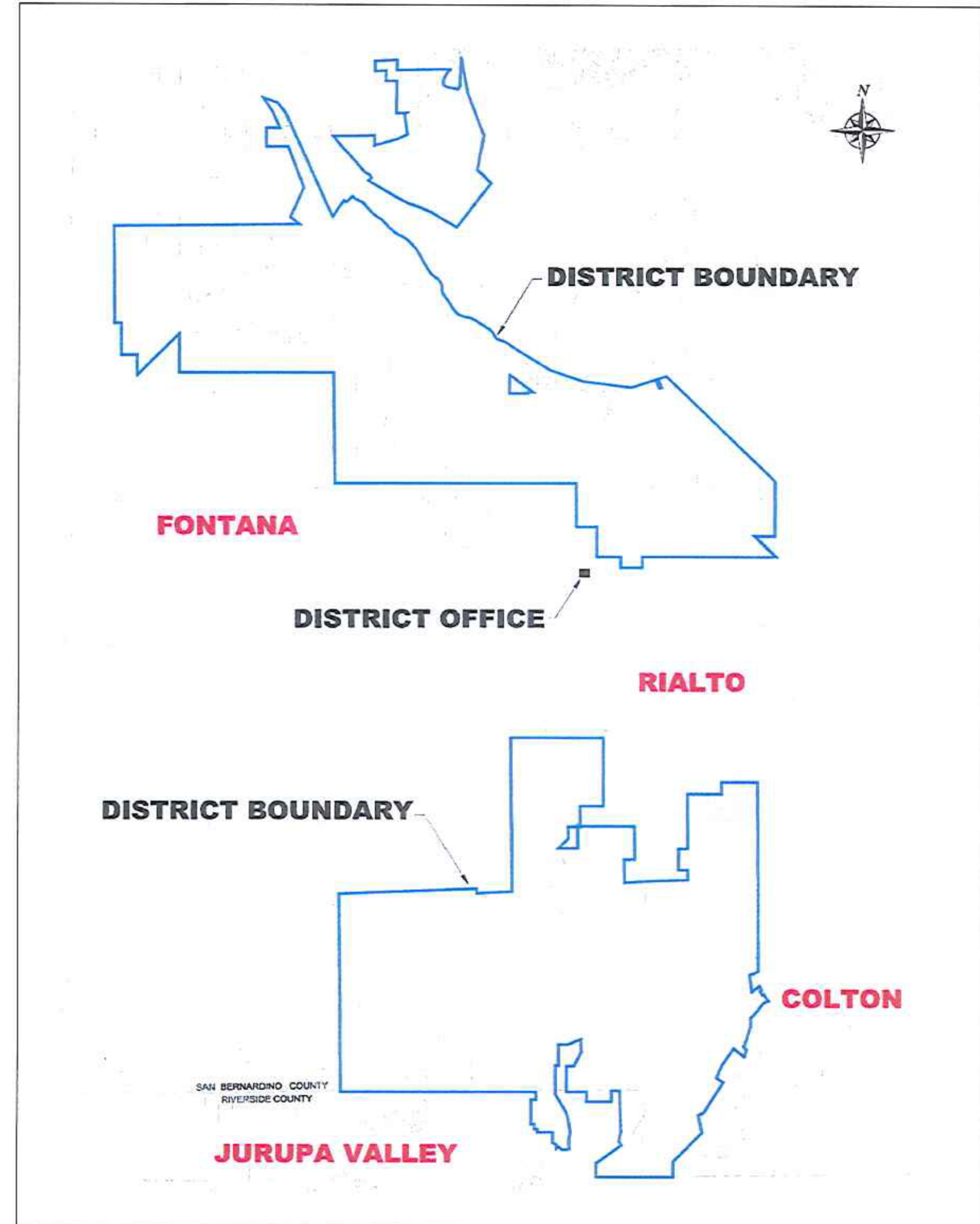
Our History

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.



RESOLUTION NO. 2015-5

**RESOLUTION OF THE
WEST VALLEY WATER DISTRICT BOARD OF DIRECTORS
ADOPTING THE ANNUAL OPERATING AND CAPITAL IMPROVEMENT
BUDGET FOR 2015-2016**

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 2015-2016.

ADOPTED, SIGNED, and APPROVED this 21st day of May, 2015, by a roll call vote.

AYES:	DIRECTORS:	GOSNEY, TILLMAN, JR., DYER, GONZALEZ
NOES:	DIRECTORS:	YOUNG
ABSENT:	DIRECTORS:	NONE
ABSTAIN:	DIRECTORS:	NONE


Betty Gosney
President, Board of Directors

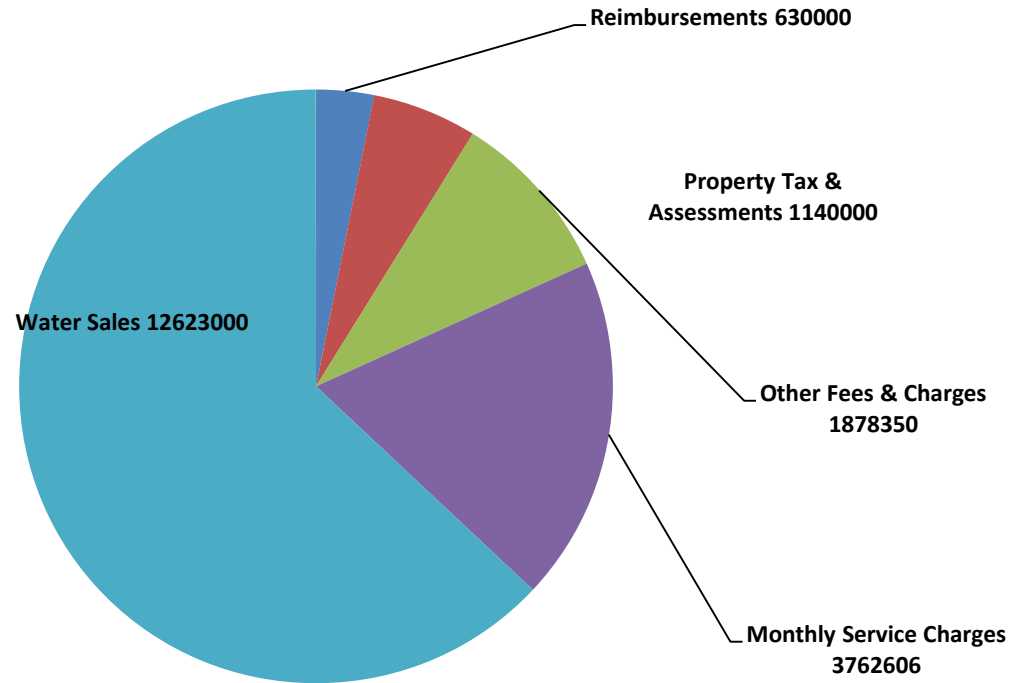

Peggy Asche
Secretary to the Board of Directors



BUDGET SUMMARY

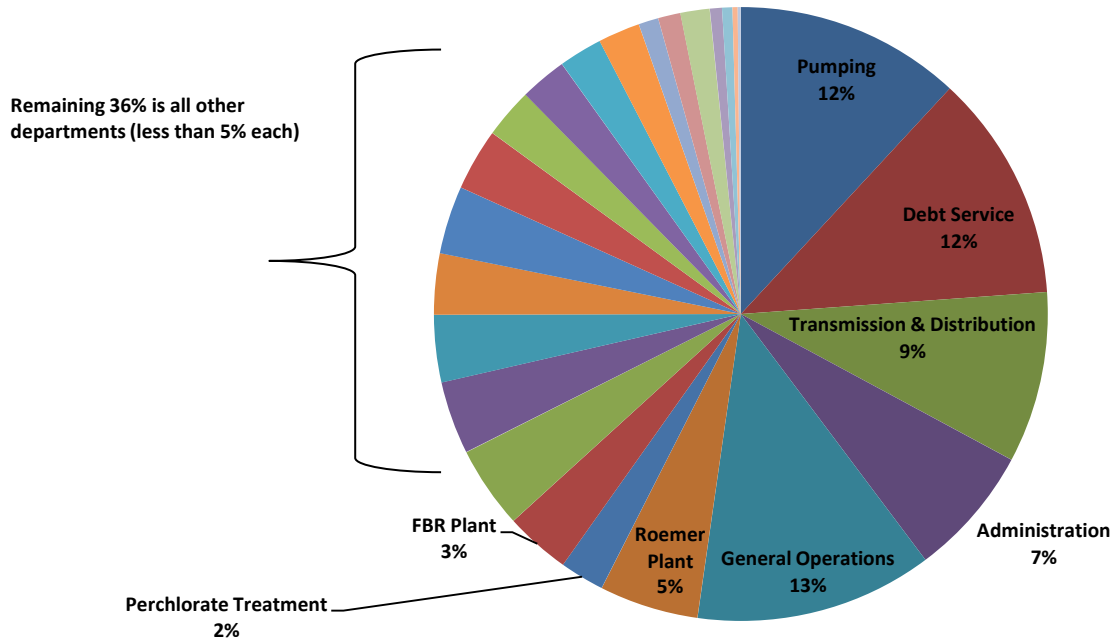
West Valley Water District Budget FY 2015-2016

Operating Revenues



West Valley Water District Budget FY 2015-2016

Operations Expenses



West Valley Water District Budget FY 2015-2016

Operating & Capital Budget Expenses

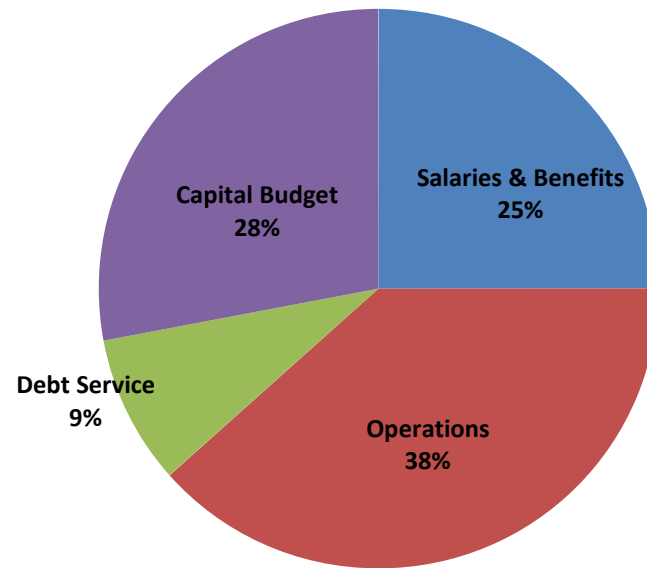


Table of Contents and Summary
West Valley Water District
 Revised Proposed Budget FY 2015-2016

Operations Budget
Consumption Related

<u>Revenues</u>	Budget	<u>Expenses</u>	Budget	Page
Domestic Water Sales	\$ 12,000,000	Pumping	\$ 2,509,509	2
Hydrant Water Sales	\$ 400,000	Transmission & Distribution	\$ 1,898,365	4
Reimbursement from City of Rialto for OPR Plant	\$ 100,000	Roemer Treatment Plant	\$ 1,101,200	6
Pressure Irrigation Water Sales	\$ 60,000	Wellhead Treatment (Perchlorate)	\$ 493,696	8
Unauthorized Water	\$ 60,000	Source of Supply	\$ 913,000	10
Out of District Water Sales	\$ 2,000	Baseline Feeder Operations	\$ 754,150	12
Irrigation Water Sales	\$ 1,000	Water Quality	\$ 553,462	14
Golf Course Irrigation Water Sales	\$ -	FBR Bioremediation Plant	\$ 722,761	16
		Wellhead Treatment (Arsenic)	\$ 133,296	18
		Pump Station 3A-1	\$ 114,650	20
		Debt Service - Consumption	\$ 2,242,763	50
	\$ 12,623,000		\$ 11,436,852	

Support Operations

<u>Revenues</u>		<u>Expenses</u>		
Domestic Water Monthly Service Charge	\$ 3,505,606	Administration	\$ 1,450,916	22
Property Tax	\$ 850,000	General Operations	\$ 2,637,644	24
Baseline Feeder Operations	\$ 750,000	Meter Reading	\$ 810,342	26
Delinquent Charges	\$ 450,000	Customer Service	\$ 688,989	28
Redevelopment Pass-Through Revenue (new split)	\$ 200,000	Accounting	\$ 677,965	30
Fire Service Monthly Service Charge	\$ 200,000	Billing	\$ 520,655	32
Prior Year Expense Reimbursement	\$ -	Engineering	\$ 745,616	34
Administration Fees (Section 2017)	\$ 200,000	Information Technology	\$ 483,683	36
City of Rialto Deferred Payment Obligation (new split)	\$ 50,000	Conservation	\$ 464,427	38
Turn On/Turn Offs for Non-Payment	\$ 65,000	Safety and Emergency Planning	\$ 222,348	40
Water Service Application Fee	\$ 50,000	Human Resources/Risk Management	\$ 248,598	42
Interest Income on Investments	\$ 40,000	Board of Directors	\$ 325,522	44
Miscellaneous	\$ 15,000	Operating Rialto CR3 Treatment Sys	\$ 57,329	46
Plan Check Fees	\$ 25,000	Operating Other Rialto Treatment Sys	\$ 34,973	48
Rental & Leasing of Property	\$ 30,000	Debt Service - Support Ops	\$ 280,491	50
Back Flow Monthly Service Charge	\$ 25,000			
Hydrant Water Monthly Service Charge	\$ 25,000			
Reimbursement for Operating Rialto CR3 System	\$ 60,000			
Reimbursement 3A1 Pump	\$ 50,000			
Inspection Fees	\$ 25,000			
Energy Demand Response Programs	\$ 20,000			
Reimbursement from Residents for Damages Done	\$ 15,000			
After Hours/Same Day Turn On Charges	\$ 15,000			
Returned Check Charges	\$ 8,000			
Fire Flow Testing	\$ 7,000			
Pressure Irrigation Monthly Service Charge	\$ 7,000			
Recycling Materials Sold	\$ 20,000			
Lien Fees	\$ 3,150			
Utility Users Tax Administration	\$ 2,000			
Delinquent Collection Fees	\$ 1,500			
Backflow Installation	\$ 500			
Pulled Meter Charges	\$ 500			
Debit Card Fees	\$ 300			
Copies	\$ -			
Chino Basin Water Rights Lease	\$ 250,000			
Crestmore Heights AD 97-1	\$ 40,000			
Reimbursement for Operating Other Rialto Treatment Systems	\$ 35,000			
Solar challenge Reimbursements	\$ 20,000			
Customer Requested Re-Read Fee	\$ 300			
Document Prep Fees	\$ 100			
Reimbursement from UTC	\$ 350,000.00			
Fines for Unauthorized Water Use	\$ -			
	\$ 7,410,956		\$ 9,649,498	

Total Before Reserves	\$ 20,033,956	ii	\$ 21,086,350
From District Reserves (or Fully Funded)	\$ 1,052,394	ii	
Total Operations Budget	\$ 21,086,350	ii	\$ 21,086,350

<u>Revenues</u>	Budget		<u>Expenses</u>	Budget	Page
Capital Improvement Budget					
Revenues			Expenses		
Use of Capacity Fees from Previous Fiscal Years	\$ 3,200,000	56	List of Projects	\$ 8,194,000	52
Subtotal	<u>\$ 3,500,000</u>	56			
	\$ 6,700,000				
Less Capital Expenses	<u>\$ 8,194,000</u>	56		<u>\$ 8,194,000</u>	
Use of District Reserves (or Fully Funded)	\$ 1,494,000				

Grand Total Operations and Capital Improvement Budgets					
<u>Revenues</u>			<u>Expenses</u>		
Revenues	\$ 23,233,956		Operations	\$ 21,086,350	
Use of Capacity Fees from Previous Years	\$ 3,500,000		Capital	\$ 8,194,000	
Use of District Reserves (or Fully Funded)	<u>\$ 2,546,394</u>				
Grand Total	<u>\$ 29,280,350</u>			<u>\$ 29,280,350</u>	

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West Valley Water District

Revenue Budget



West Valley Water District
Budget FY 2015-2016
Operating Revenues

Office Use	Description	YTD 2013-2014			Budget 2014-2015	YTD		BUDGET FY 2015-2016
		Budget	Actual 12 Months	Percent		12/31/2014	Percent	
	Revenue for Consumption Related Expenses							
	Water Sales							
011-0000-137.10-10	Domestic Water Sales	\$ 13,347,469	\$ 14,731,071	110%	\$ 14,348,529	\$ 9,032,456	63%	\$ 12,000,000
011-0000-137.10-40	Hydrant Water Sales	\$ 150,000	\$ 340,478	227%	\$ 300,000	\$ 213,658	71%	\$ 400,000
011-0000-137.20-10	Reimbursement from City of Rialto for OPR Plant	\$ 80,000	\$ 190,687	238%	\$ 100,000	\$ 38,430	38%	\$ 100,000
011-0000-137.40-40	Pressure Irrigation Water Sales	\$ 75,000	\$ 41,331	55%	\$ 60,000	\$ 35,120	59%	\$ 60,000
011-0000-137.40-70	Unauthorized Water	\$ 55,000	\$ 64,323	117%	\$ 55,000	\$ 30,591	56%	\$ 60,000
011-0000-137.40-25	Out of District Water Sales	\$ 1,000	\$ -	0%	\$ 1,000	\$ 21,516	2152%	\$ 2,000
011-0000-137.10-20	Irrigation Water Sales	\$ 1,000	\$ 400	40%	\$ 1,000	\$ 200	20%	\$ 1,000
011-0000-137.40-45	Golf Course Irrigation Water Sales	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
	Total Water Sales	\$ 13,709,469	\$ 15,368,289	112%	\$ 14,865,529	\$ 9,371,970	63%	\$ 12,623,000
	Revenue for Support Expenses							
	Monthly Service Charges							
011-0000-137.40-20	Domestic Water Monthly Service Charge	\$ 3,033,516	\$ 4,598,281	152%	\$ 3,261,029	\$ 2,563,202	79%	\$ 3,505,606
011-0000-137.10-45	Fire Service Monthly Service Charge	\$ 150,000	\$ 250,934	167%	\$ 200,000	\$ 128,071	64%	\$ 200,000
011-0000-137.40-75	Back Flow Monthly Service Charge	\$ 25,000	\$ 28,839	115%	\$ 25,000	\$ 14,791	59%	\$ 25,000
011-0000-137.40-60	Hydrant Water Monthly Service Charge	\$ 15,000	\$ 26,121	174%	\$ 25,000	\$ 13,872	55%	\$ 25,000
011-0000-137.40-35	Pressure Irrigation Monthly Service Charge	\$ 7,000	\$ 6,178	88%	\$ 7,000	\$ 3,072	44%	\$ 7,000
011-0000-137.40-50	Golf Course Irrigation Monthly Service Charge	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
	Total Monthly Service Charges	\$ 3,230,516	\$ 4,910,353	152%	\$ 3,518,029	\$ 2,723,008	77%	\$ 3,762,606
	Non-Recurring Revenue							
011-0000-137.20	Baseline Feeder Operations	\$ 675,000	\$ 786,147	116%	\$ 750,000	\$ 453,926	61%	\$ 750,000
011-0000-137.10-30	Delinquent Charges	\$ 450,000	\$ 488,759	109%	\$ 450,000	\$ 244,714	54%	\$ 450,000
011-0000-498.10.90	Prior Year Expense Reimbursements	\$ -	\$ 52,464	100%	\$ -	\$ 51,152	100%	\$ -
011-0000-498.10.30	Administration Fees (Section 2017)	\$ 60,000	\$ 253,545	423%	\$ 200,000	\$ 49,395	25%	\$ 200,000
137.10-50/421.50-60	Turn On/Turn Offs for Non-Payment	\$ 40,000	\$ 70,319	176%	\$ 60,000	\$ 36,151	60%	\$ 65,000
011-0000-494.20.30	Water Service Application Fee	\$ 60,000	\$ 56,025	93%	\$ 60,000	\$ 24,600	41%	\$ 50,000
	Miscellaneous	\$ 1,000	\$ 29,790	2979%	\$ 15,000	\$ 16,063	107%	\$ 15,000
011-0000-494.65-00	Plan Check Fees	\$ 25,000	\$ 36,489	146%	\$ 25,000	\$ 15,964	64%	\$ 25,000
011-0000-137.20-35	Reimbursement for Operating Rialto CR3 System	\$ 640,000	\$ 29,479	5%	\$ 35,000	\$ 11,955	34%	\$ 60,000
011-0000-137.20-05	Reimbursement 3A1 Pump		\$ 80,743	100%	\$ 70,000	\$ 11,513	16%	\$ 50,000
011-0000-494.80-00	Inspection Fees	\$ 5,000	\$ 53,462	1069%	\$ 50,000	\$ 9,006	18%	\$ 25,000
011-0000-498.10.80	Energy Demand Response Programs	\$ 10,000	\$ 29,206	292%	\$ 30,000	\$ 8,986	30%	\$ 20,000
011-0000-498.10.60	Reimbursement from Residents for Damages Done	\$ 20,000	\$ 29,829	149%	\$ 30,000	\$ 7,355	25%	\$ 15,000
137.40-10/421.50.55	After Hours/Same Day Turn On Charges	\$ 15,000	\$ 14,483	97%	\$ 15,000	\$ 5,925	40%	\$ 15,000
011-0000-137.10-55	Returned Check Charges	\$ 8,000	\$ 8,619	108%	\$ 8,000	\$ 4,804	60%	\$ 8,000
011-0000-494.30-00	Fire Flow Testing	\$ 5,000	\$ 7,200	144%	\$ 7,500	\$ 3,450	46%	\$ 7,000
011-0000-497.20-00	Recycling Materials Sold	\$ 10,000	\$ 22,694	227%	\$ 25,000	\$ 2,967	12%	\$ 20,000
011-0000-137.30-15	Lien Fee	\$ 7,000	\$ 2,730	39%	\$ 5,000	\$ 895	18%	\$ 3,150

West Valley Water District
Budget FY 2015-2016
Operating Revenues

Office Use	Description	YTD 2013-2014			Budget 2014-2015	YTD		BUDGET FY 2015-2016
		Budget	Actual 12 Months	Percent		12/31/2014	Percent	
011-0000-498.10-50	Utility Users Tax Administration	\$ 5,000	\$ 1,663	33%	\$ 2,000	\$ 737	37%	\$ 2,000
011-0000-137.30-20	Delinquent Collections Fee	\$ 3,000	\$ 900	30%	\$ 1,500	\$ 649	43%	\$ 1,500
011-0000-421.50-25	Backflow Installation	\$ -	\$ 339	100%	\$ 500	\$ 339	68%	\$ 500
011-0000-137.40-15	Pulled Meter Charges	\$ 500	\$ -	0%	\$ 500	\$ 250	50%	\$ 500
011-0000-498.10-10	Debit Card Fees	\$ 300	\$ 183	61%	\$ 300	\$ 108	36%	\$ 300
011-0000-494.40-00	Copies	\$ 500	\$ 72	14%	\$ 500	\$ 3	1%	\$ -
011-0000-491.10-00	Chino Basin Water Rights Lease	\$ 150,000	\$ 2,394	2%	\$ 250,000	\$ -	0%	\$ 250,000
011-0000-137.20-40	Reimbursement from Operating Other Rialto Treatment Systems	\$ 320,000	\$ 151,766	47%	\$ 20,000	\$ -	0%	\$ 35,000
011-0000-498.10-95	Solar Challenge Reimbursements		\$ 19,500	100%	\$ 20,000	\$ -	0%	\$ 20,000
011-0000-137.30-25	Customer Requested Re-Read Fee	\$ 300	\$ 20	7%	\$ 300	\$ -	0%	\$ 300
011-0000-498.10-20	Document Prep Fees	\$ 100	\$ -	0%	\$ 100	\$ -	0%	\$ 100
	Reimbursement from UTC	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ 350,000
011-0000-494.85-00	Fines for Unauthorized Water Use	\$ 1,000	\$ -	0%	\$ -	\$ -	0%	\$ -
011-0000-494.75.00	Release of ROW/Easement	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-0000-495.30-40	Federal Grant - Bureau of Reclamation	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-0000-137.20-60	Reimbursement for State Mandated Claims	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
	Total Non-Recurring Revenue	\$ 2,511,700	\$ 2,228,821	89%	\$ 2,131,200	\$ 960,906	45%	\$ 2,438,350
	Subsidized Revenue							
011-0000-492-10-00	Interest Income on Investments	\$ 50,000	\$ 34,426	69%	\$ 50,000	\$ 16,286	33%	\$ 40,000
011-0000-491.02-00	Rental & Leasing of Property	\$ 30,000	\$ 24,352	81%	\$ 30,000	\$ 15,317	51%	\$ 30,000
	Total Subsidized Revenue	\$ 80,000	\$ 58,778	73%	\$ 80,000	\$ 31,603	40%	\$ 70,000
	Property Tax Collections							
Various	Property Tax	\$ 800,000	\$ 1,088,256	136%	\$ 800,000	\$ 610,588	76%	\$ 850,000
011-0000-139.10-40	Redevelopment and Pass Through Revenue	\$ 150,000	\$ 313,209	209%	\$ 150,000	\$ 186,817	125%	\$ 200,000
011-0000-139.10-45	City of Rialto Deferred Payment Obligation	\$ -	\$ 41,082	100%	\$ -	\$ 41,082	100%	\$ 50,000
011-0000-493.97-10	Crestmore Heights AD 97-1	\$ 40,000	\$ 33,539	84%	\$ 40,000	\$ -	0%	\$ 40,000
	Total Property Tax Collections	\$ 990,000	\$ 1,476,086	149%	\$ 990,000	\$ 838,487	85%	\$ 1,140,000
	Subtotal before Reserves	\$ 20,521,684	\$ 24,042,327	117%	\$ 21,584,758	\$ 13,925,974	65%	\$ 20,033,956
	From District Reserves (or fully funded)	\$ 8,300,492	\$ 3,851,138	46%	\$ (1,364,648)	\$ (4,770,095)		\$ 1,052,394
		\$ 8,300,492	\$ 3,851,138	46%	\$ 20,220,110	\$ 9,155,879		\$ 1,052,394
	Total Operating Revenue Budget	\$ 28,822,176	\$ 27,893,465	97%	\$ 20,220,110	\$ 9,155,879	45%	\$ 21,086,350

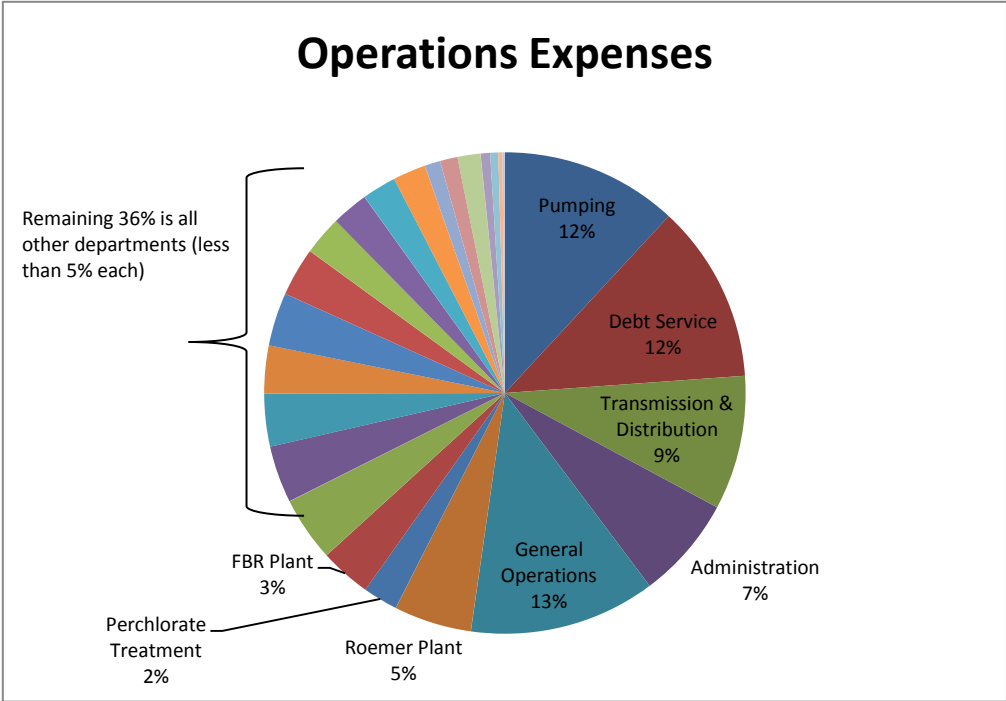
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West Valley Water District

Expense Budget



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

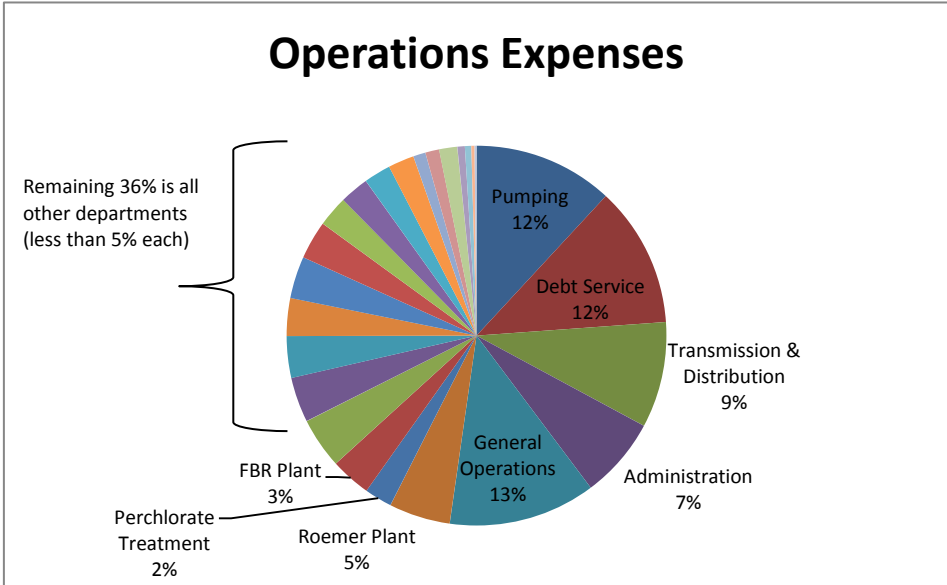
Descriptions:

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 2015-2016
Source of Supply

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5110-511.10-10	Wages, Full Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5110-511.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5110-511.10-50	Overtime	\$ -	\$ 196	100%	\$ -	\$ 73	100%	\$ -
	Benefits							
011-5110-511.20-10/20	FICA/Medicare	\$ -	\$ 15	100%	\$ -	\$ 6	100%	\$ -
011-5110-511.23-00	PERS	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5110-511-34.00	Insurances	\$ -	\$ 3	100%	\$ -	\$ 1	100%	\$ -
	Department Expenses							
011-5110-513.50-10	Purchased Water, SBVMWD (Baseline Feeder Water)	\$ 450,000	\$ 457,821	102%	\$ 500,000	\$ 364,981	73%	\$ 575,000
011-0000-147.20-00	Purchased Water, SBVMWD (State Water Project Water)	\$ 300,000	\$ -	0%	\$ 250,000	\$ -	0%	\$ 200,000
011-5110-513.50-30	Purchased Water, City of San Bernardino (Lytle Creek Water)	\$ 200,000	\$ 118,968	59%	\$ 80,000	\$ 23,197	29%	\$ 80,000
011-5110-516.58-80	Management, Chino Basin Watermaster	\$ 40,000	\$ 44,826	112%	\$ 50,000	\$ 29,916	60%	\$ 50,000
011-5110-516.43-10	Maintenance, Lytle Creek Conservation	\$ 5,000	\$ -	0%	\$ 5,000	\$ -	0%	\$ 5,000
011-5110-513.50-40	Purchased Water, Fontana Water (Stock Water)	\$ 3,000	\$ 4,081	136%	\$ 3,000	\$ 2,968	99%	\$ 3,000
011-5110-512.43-05	Maintenance, Structures and Facilities	\$ 205,000	\$ 200,000	98%	\$ -	\$ -	0%	\$ -
		\$ 1,203,000	\$ 825,910	69%	\$ 888,000	\$ 421,142	47%	\$ 913,000

West Valley Water District
 Department Expense Specifics
Production - Pumping



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Superintendent/Chief Distribution Operator	FT	25%
Production Supervisor	FT	90%
Production Operator II	FT	90%
Production Operator II	FT	90%
Production Operator I	FT	90%
Warehouse/Stock Controller	FT	33%
Landscape Maintenance Specialist I	FT	100%
Field Operations Specialist II	FT	33%

5210 Funding Source: Consumption Revenue

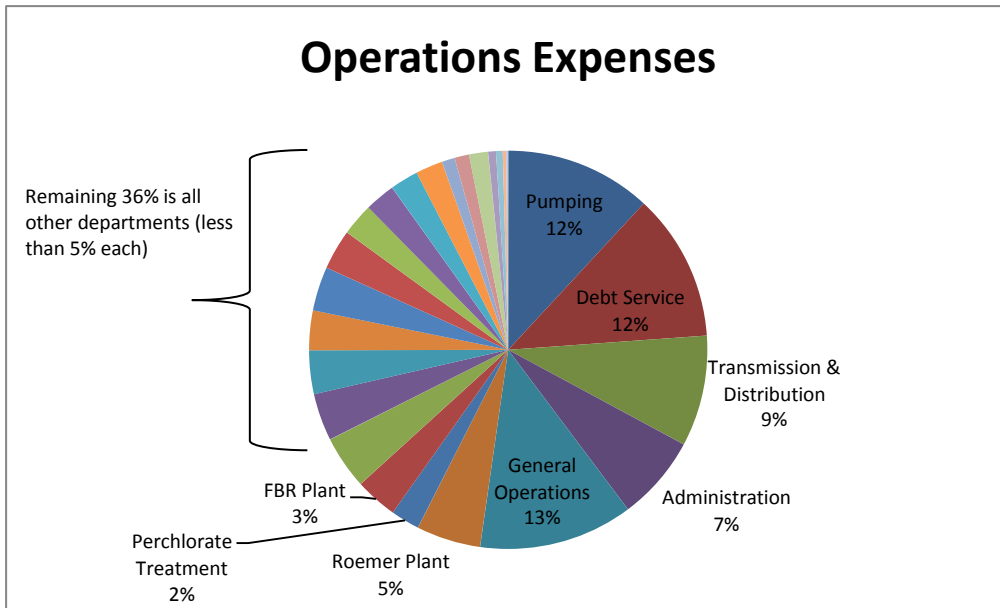
Descriptions:

- | | |
|---|--|
| <p>Electricity:</p> <p>Maintenance, Structures & Equipment:</p> <p>Training:</p> <p>Uniforms:</p> | <p>Electricity to operate the pumps</p> <p>Repairs and improvements that are not capitalized.</p> <p>Tuition and supplies for classes required by the State of California</p> <p>Annual uniforms and safety boots.</p> |
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West Valley Water District
 Budget FY 2015-2016
Production - Pumping

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5210-521.10-10	Wages, Full Time	\$ 369,555	\$ 381,824	103%	\$ 389,898	\$ 167,630	43%	\$ 317,909
011-5210-521.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5210-521.10-50	Overtime	\$ 10,000	\$ 10,768	108%	\$ 10,000	\$ 13,645	136%	\$ 10,000
011-5210-521.10-60	On Call	\$ 3,000	\$ 5,801	193%	\$ 5,000	\$ 3,887	78%	\$ 5,000
	Benefits							
011-5210-521.20-10/20	FICA/Medicare	\$ 28,048	\$ 30,324	108%	\$ 29,584	\$ 13,991	47%	\$ 24,240
	Insurances	\$ 135,881	\$ 111,127	82%	\$ 145,002	\$ 55,789	38%	\$ 130,707
011-5210-521.23-00	PERS	\$ 81,503	\$ 82,800	102%	\$ 88,891	\$ 36,850	41%	\$ 49,153
	Department Expenses							
011-5210-523.41-10	Electricity	\$ 1,700,000	\$ 1,889,820	111%	\$ 1,900,000	\$ 911,011	48%	\$ 1,900,000
011-5210-522.43-05	Maintenance, Structures & Equipment	\$ 150,000	\$ 70,181	47%	\$ 100,000	\$ 28,409	28%	\$ 50,000
011-5210-522.48-20	Telemetry	\$ 15,000	\$ 13,783	92%	\$ 15,000	\$ 1,078	7%	\$ 15,000
011-5210-521.12-00	Training	\$ 2,000	\$ 451	23%	\$ 2,000	\$ 590	30%	\$ 2,000
011-5210-521.36-70	Uniforms	\$ 3,000	\$ 3,513	117%	\$ 4,000	\$ 451	11%	\$ 4,000
011-5210-521.56-10	Transportation, Meals, Conventions	\$ 1,500	\$ 1,509	101%	\$ 1,500	\$ 6	0%	\$ 1,500
011-5210-522.43-15	Baseline Feeder Pipeline	\$ -	\$ -	0%	\$ -	\$ 1,005	100%	\$ -
011-5210-522-48.10	Outside Labor	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5210-523.41-50	Lease Line - Pacific Telephone	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
	Prior Year Expenses	\$ -	\$ 3,934	100%	\$ -	\$ -	0%	\$ -
011-5210-523.49-85	Permits, State and County	\$ -	\$ -	0%	\$ -	\$ 452	100%	\$ -
		\$ 2,499,487	\$ 2,605,835	104%	\$ 2,690,875	\$ 1,234,794	46%	\$ 2,509,509

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



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
General Manager	FT	10%
Assistant General Manager	FT	10%
Superintendent/Chief Distribution Operator	FT	5%
Chief Treatment Plant Operator	FT	5%
Water Treatment Plant Shift Operator	FT	5%
Water Treatment Plant Shift Operator	FT	5%

5250 Funding Source: Consumption Revenue

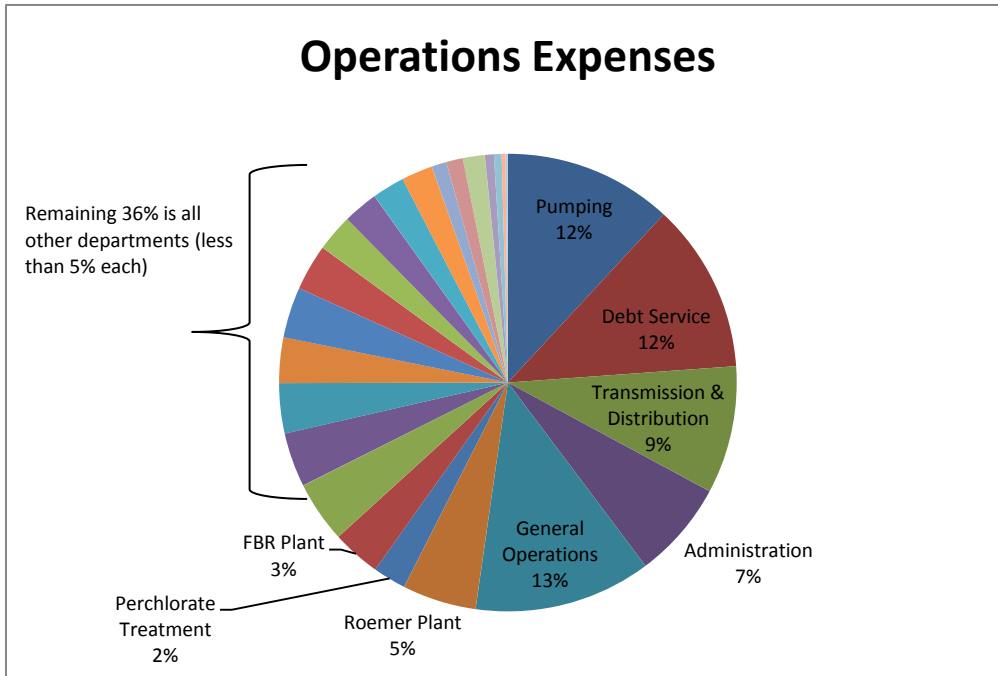
Descriptions:

- 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 2015-2016
Wellhead Treatment - Perchlorate

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5250-521.10-10	Wages, Full Time	\$ 41,596	\$ 43,351	104%	\$ 50,768	\$ 25,435	50%	\$ 48,145
011-5250-521.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5250-521.10-50	Overtime	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
	Benefits							
011-5250-521.20-10/20	FICA/Medicare	\$ 2,364	\$ 2,478	105%	\$ 2,991	\$ 1,020	34%	\$ 3,145
	Insurances	\$ 5,722	\$ 5,434	95%	\$ 8,611	\$ 3,862	45%	\$ 9,948
011-5250-521.23-00	PERS	\$ 9,181	\$ 9,414	103%	\$ 11,587	\$ 5,523	48%	\$ 7,458
	Department Expenses							
011-5250-522.32-20/25	Legal Services	\$ 600,000	\$ 424,740	71%	\$ 500,000	\$ 278,855	56%	\$ 150,000
011-5250-522.37-10	Resin Exchange	\$ 300,000	\$ 150,011	50%	\$ 300,000	\$ 78,366	26%	\$ 150,000
011-5250-522.33-30	Consultant	\$ 200,000	\$ 319,879	160%	\$ 60,000	\$ 67,479	112%	\$ 60,000
011-5250-522.34-10	Lab Tests	\$ 50,000	\$ 34,288	69%	\$ 50,000	\$ 13,973	28%	\$ 50,000
011-5250-522.43-05	Maintenance, Structures & Equipment	\$ 25,000	\$ 10,613	42%	\$ 25,000	\$ 2,167	9%	\$ 10,000
011-5250-522.33-40	Studies	\$ 2,000	\$ -	0%	\$ 2,000	\$ -	0%	\$ 2,000
011-5250-522.32-30	Engineering, Outside	\$ 1,000	\$ -	0%	\$ 1,000	\$ -	0%	\$ 1,000
011-5250-522.44-10	Equipment Rental	\$ 1,000	\$ -	0%	\$ 1,000	\$ -	0%	\$ 1,000
011-5250-522.36-90	Miscellaneous	\$ -	\$ 5,534	100%	\$ 1,000	\$ 16	2%	\$ 1,000
011-5250-569.91-10	Prior Year Expenses	\$ -	\$ 120,662	100%	\$ -	\$ -	0%	\$ -
		\$ 1,237,863	\$ 1,126,405	91%	\$ 1,013,957	\$ 476,697	47%	\$ 493,696

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



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Superintendent/Chief Distribution Operator	FT	5%
Chief Treatment Plant Operator	FT	5%
Water Treatment Plant Shift Operator	FT	5%
Water Treatment Plant Shift Operator	FT	5%

5260 Funding Source: Consumption Revenue

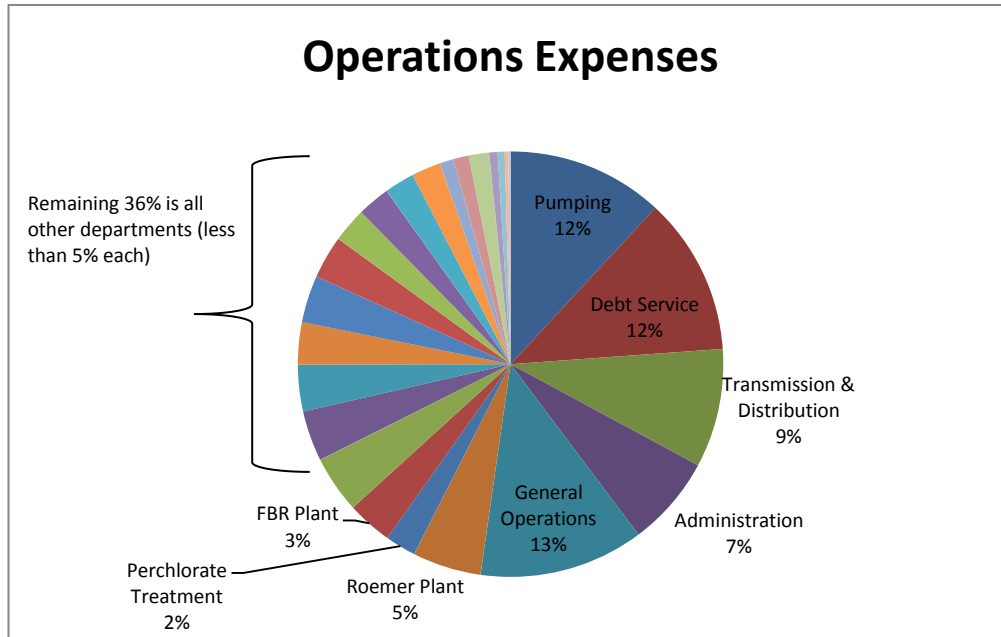
Descriptions:

Sludge Disposal: Cost to remove residual waste

West Valley Water District
 Budget FY 2015-2016
Wellhead Treatment - Arsenic

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5260-521.10-10	Wages, Full Time	\$ 15,782	\$ 15,782	100%	\$ 16,474	\$ 8,250	50%	\$ 16,368
011-5260-521.10-50	Overtime	\$ -	\$ 4	100%	\$ -	\$ -	0%	\$ -
	Benefits							
011-5260-521.10/20	FICA/Medicare	\$ 1,168	\$ 1,167	100%	\$ 1,221	\$ 587	48%	\$ 1,247
Various	Insurances	\$ 5,411	\$ 4,722	87%	\$ 5,220	\$ 2,346	45%	\$ 5,152
011-5260-521.23-00	PERS	\$ 3,480	\$ 3,414	98%	\$ 3,756	\$ 1,832	49%	\$ 2,529
	Department Expenses							
011-5260-522.34-20	Sludge Disposal	\$ 50,000	\$ 94,347	189%	\$ 75,000	\$ 6,869	9%	\$ 60,000
011-5260-522.36-30	Chemicals	\$ 30,000	\$ 24,892	83%	\$ 35,000	\$ 11,205	32%	\$ 25,000
011-5260.522.33-30	Consultant	\$ 20,000	\$ -	0%	\$ 10,000	\$ -	0%	\$ 5,000
011-5260.522.43-05	Maintenance, Structures & Equipment	\$ 6,000	\$ 8,097	135%	\$ 10,000	\$ 8,404	84%	\$ 10,000
011-5260.522.34.10	Lab Tests	\$ -	\$ 4,196	100%	\$ 5,000	\$ 770	15%	\$ 5,000
011-5260.522.36-90	Miscellaneous	\$ 2,000	\$ -	0%	\$ 2,000	\$ -	0%	\$ 2,000
011-5260.522.44-10	Equipment Rental	\$ 1,000	\$ -	0%	\$ 1,000	\$ -	0%	\$ 1,000
		\$ 134,841	\$ 156,621	116%	\$ 164,671	\$ 40,263	24%	\$ 133,296

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



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Production Supervisor	FT	5%
Production Operator II	FT	5%
Production Operator II	FT	5%
Production Operator I	FT	5%

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

Descriptions:

Electricity:

Electricity for this station

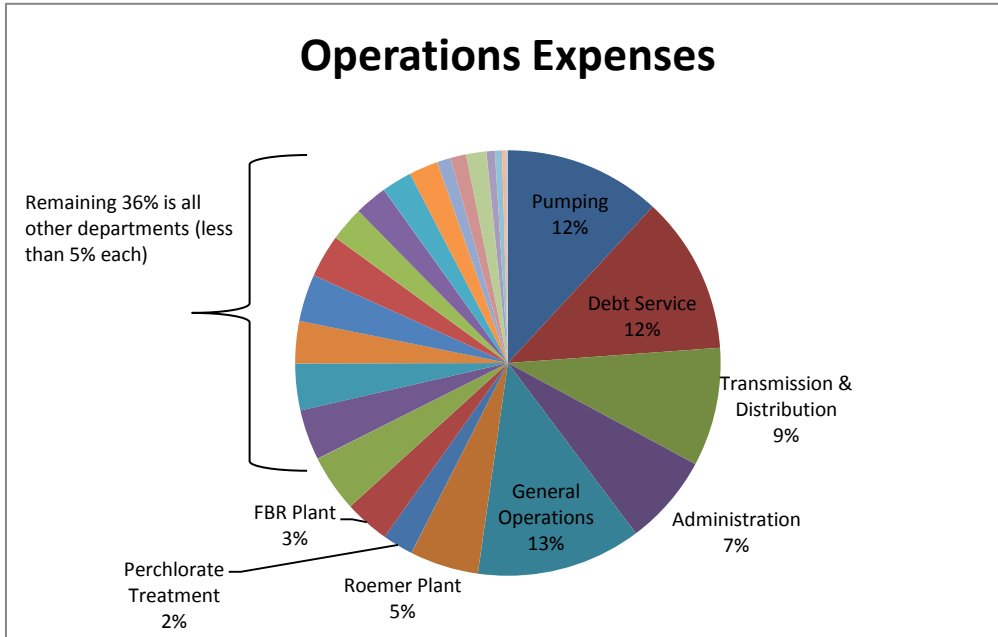
Maintenance, Structures & Equipment:

Repairs and improvements for this station that are not to be capitalized

West Valley Water District
 Budget FY 2015-2016
Production - Pump Station 3A-1

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5290-521.10-10	Wages, Full Time	\$ 3,970	\$ 4,204	106%	\$ 4,278	\$ 3,363	79%	\$ 12,220
011-5290-521.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5290-521.10-50	Overtime	\$ -	\$ 2,228	100%	\$ -	\$ 179	100%	\$ -
	Benefits							
011-5290-521.20-10/20	FICA/Medicare	\$ 303	\$ 492	162%	\$ 326	\$ 272	83%	\$ 931
	Insurances	\$ 1,566	\$ 1,534	98%	\$ 1,645	\$ 809	49%	\$ 4,610
011-5290-521.23-00	PERS	\$ 876	\$ 907	104%	\$ 976	\$ 733	75%	\$ 1,889
	Department Expenses							
011-5290-523.41-10	Electricity	\$ 85,000	\$ 65,504	77%	\$ 85,000	\$ 28,531	34%	\$ 85,000
011-5290-522.43-05	Maintenance, Structures & Equipment	\$ 2,000	\$ 9,548	477%	\$ 10,000	\$ 4,001	40%	\$ 10,000
011-5290-523.34-30	Alarm							\$ -
	Prior Year Expenses	\$ -	\$ 11,612	100%	\$ -	\$ -	0%	\$ -
		\$ 91,715	\$ 96,030	105%	\$ 102,225	\$ 37,888	37%	\$ 114,650

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



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Superintendent/Chief Distribution Operator	FT	5%
Chief Treatment Plant Operator	FT	15%
Water Treatment Plant Shift Operator	FT	15%
Water Treatment Plant Shift Operator	FT	15%

5330 Funding Source: City of Rialto

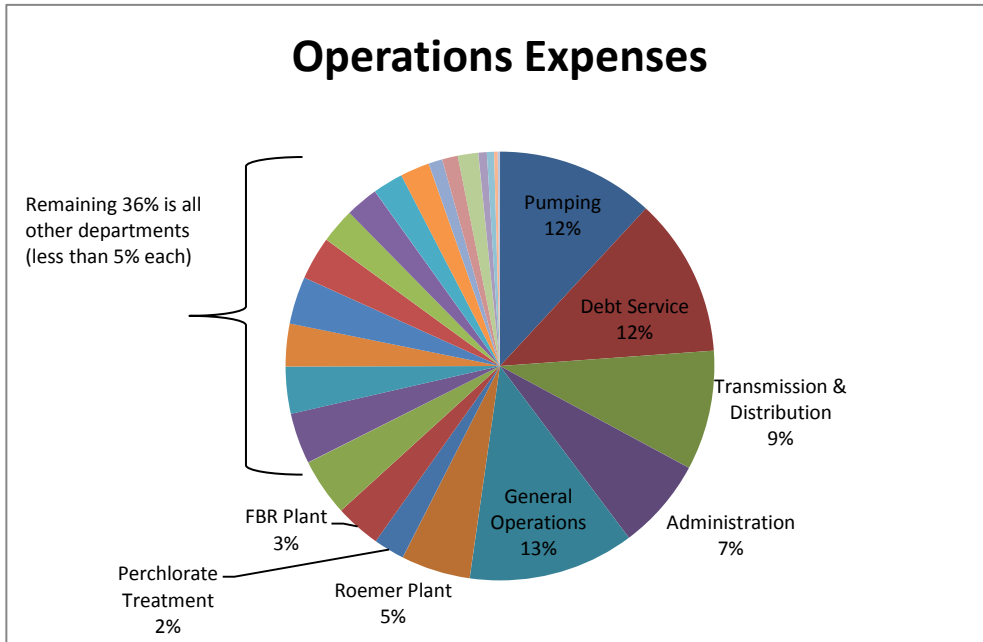
Descriptions:

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

West Valley Water District
 Budget FY 2015-2016
Operating Rialto CR3 Treatment System

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5330-531.10-10	Wages, Full Time	\$ 18,686	\$ 22,284	119%	\$ 20,148	\$ 11,015	55%	\$ 37,628
011-5330-531.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5330-531.10-50	Overtime	\$ -	\$ 150	100%	\$ -	\$ 148	100%	\$ -
	Benefits							
011-5330-531.20.10/20	FICA/Medicare	\$ 1,427	\$ 1,715	120%	\$ 1,536	\$ 855	56%	\$ 2,871
Various	Insurances	\$ 5,984	\$ 6,178	103%	\$ 6,139	\$ 3,091	50%	\$ 11,008
011-5330-531.23-00	PERS	\$ 4,125	\$ 4,799	116%	\$ 4,592	\$ 2,206	48%	\$ 5,822
	Department Expenses							
011-5330-532.43-05	Maintenance, Structures & Equipment	\$ 500,000	\$ 6,316	1%	\$ -	\$ 4,722	100%	\$ -
011-5330-531.41-10	Electricity	\$ 100,000	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5330-531-34.10	Lab Tests	0	\$ -	0%	\$ -	\$ 396	100%	\$ -
		\$ 630,222	\$ 41,442	7%	\$ 32,415	\$ 22,433	69%	\$ 57,329

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



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Superintendent/Chief Distribution Operator	FT	5%
Chief Treatment Plant Operator	FT	5%
Water Treatment Plant Shift Operator	FT	5%
Water Treatment Plant Shift Operator	FT	5%

5340 Funding Source: City of Rialto reimbursement of 100%

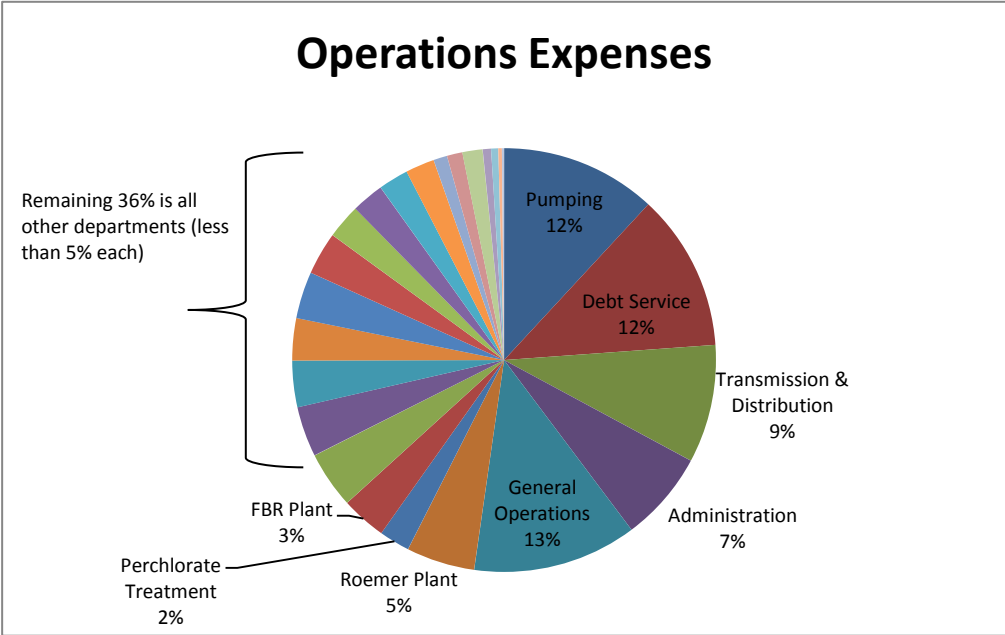
Descriptions:

Wages and Benefits: 100% of wages and benefits are reimbursed by the City of Rialto
 Maintenance, Structures & Equipment: 100% of the expenses will be reimbursed by the City of Rialto.

West Valley Water District
 Budget FY 2015-2016
Operating Other Rialto Treatment Systems

Office Use	Description	FY 2013-2014			Budget YTD			BUDGET FY 2015-2016
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	
	Salaries							
011-5340-531.10-10	Wages, Full Time	\$ 5,527	\$ 6,868	124%	\$ 5,957	\$ 3,448	58%	\$ 15,830
011-5340-531.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5340-531.10-50	Overtime	\$ -	\$ 111	100%	\$ -	\$ 18	100%	\$ -
	Benefits							
011-5340-531.20-10/20	FICA/Medicare	\$ 422	\$ 529	125%	\$ 455	\$ 268	59%	\$ 1,207
Various	Insurances	\$ 1,958	\$ 1,383	71%	\$ 2,120	\$ 695	33%	\$ 4,488
011-5340-531.23-00	PERS	\$ 1,221	\$ 1,480	121%	\$ 1,359	\$ 713	52%	\$ 2,448
	Department Expenses							
011-5340-531.34-10	Lab Tests	\$ -	\$ 5,408	100%	\$ 5,000	\$ 2,999	60%	\$ 6,000
011-5340-532.43-05	Maintenance, Structures & Equipment	\$ 300,000	\$ 254,610	85%	\$ 5,000	\$ 1,362	27%	\$ 5,000
011-5340-531.41-10	Electricity	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
		\$ 309,128	\$ 270,388	87%	\$ 19,891	\$ 9,502	48%	\$ 34,973

West Valley Water District
 Department Expense Specifics
Baseline Feeder Operations



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Production Supervisor	FT	5%
Production Operator II	FT	5%
Production Operator II	FT	5%
Production Operator I	FT	5%

5280 Funding Source: San Bernardino Valley Municipal Water District

Descriptions:

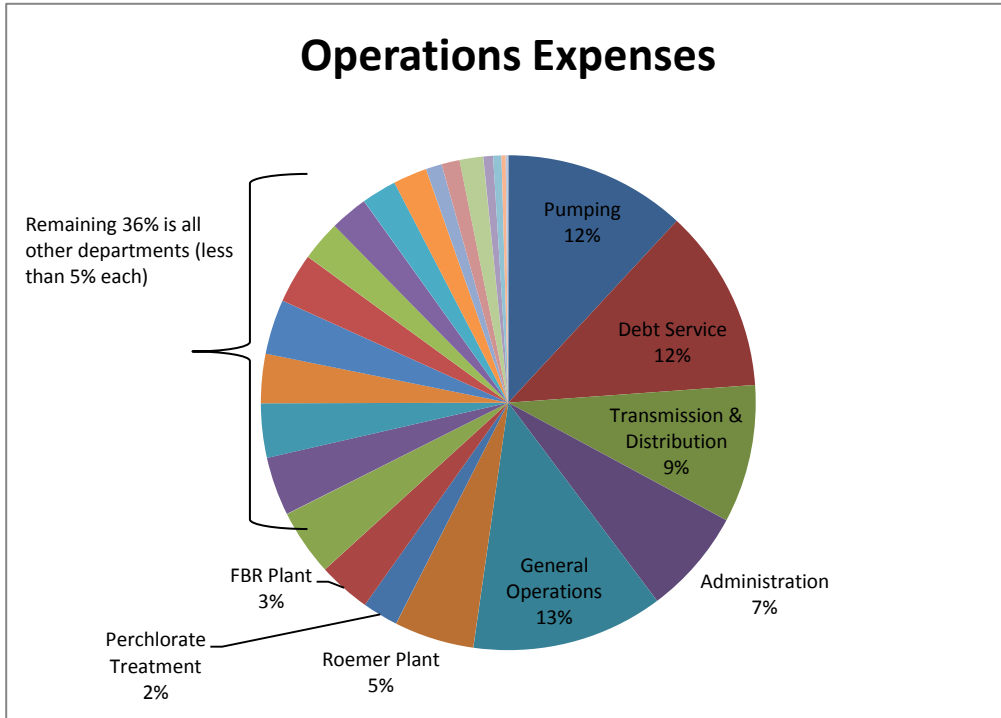
Salaries, benefits and department expenses will be further identified using these project numbers:

- P13001 Reach 1
- P13002 Reach 2

West Valley Water District
Budget FY 2015-2016
Baseline Feeder Operations

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5280-521.10-10	Wages, Full Time	\$ 5,505	\$ 7,190	131%	\$ 5,930	\$ 3,165	53%	\$ 12,220
011-5280-521.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5280-521.10-50	Overtime	\$ -	\$ 36	100%	\$ -	\$ 398	100%	\$ -
	Benefits							
011-5280-521.20-10	FICA/Medicare	\$ 421	\$ 555	132%	\$ 453	\$ 274	60%	\$ 931
Various	Insurances	\$ 1,824	\$ 1,234	68%	\$ 2,002	\$ 627	31%	\$ 4,610
011-5280-521.23-00	PERS	\$ 1,216	\$ 1,548	127%	\$ 1,354	\$ 696	51%	\$ 1,889
	Department Expenses							
011-5280-523.41-10	Electricity	\$ 400,000	\$ 617,373	154%	\$ 500,000	\$ 327,403	65%	\$ 600,000
011-5280-569.91-10	Prior Year Expense	\$ 100,000	\$ 24,605	25%	\$ 50,000	\$ 2,644	5%	\$ 50,000
011-5280-522.43-05	Maintenance, Structures, and Equip	\$ 70,000	\$ 38,645	55%	\$ 50,000	\$ 12,730	25%	\$ 25,000
011-5280-522.36-30	Chemicals	\$ 40,000	\$ 38,005	95%	\$ 40,000	\$ 15,166	38%	\$ 40,000
011-5280-522.34-10	Lab Tests	\$ 10,000	\$ 3,869	39%	\$ 10,000	\$ 1,477	15%	\$ 10,000
011-5280-523.49-85	Permits	\$ 5,000	\$ -	0%	\$ 5,000	\$ -	0%	\$ 2,500
011-5280-522.34-30	Alarm	\$ 5,000	\$ -	0%	\$ 5,000	\$ -	0%	\$ 2,000
011-5280-522.34-00	Professional Services - Studies	\$ 5,000	\$ -	0%	\$ 5,000	\$ -	0%	\$ 5,000
		\$ 643,966	\$ 733,059	114%	\$ 674,739	\$ 364,581	54%	\$ 754,150

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



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Water Quality/Regulations Manager	FT	100%
Water Quality Control Specialist	FT	100%
Cross Connection/Commercial Accounts	FT	100%

5310 Funding Source: Consumption Revenue

Descriptions:

Chemicals:

Required chemicals for water treatment

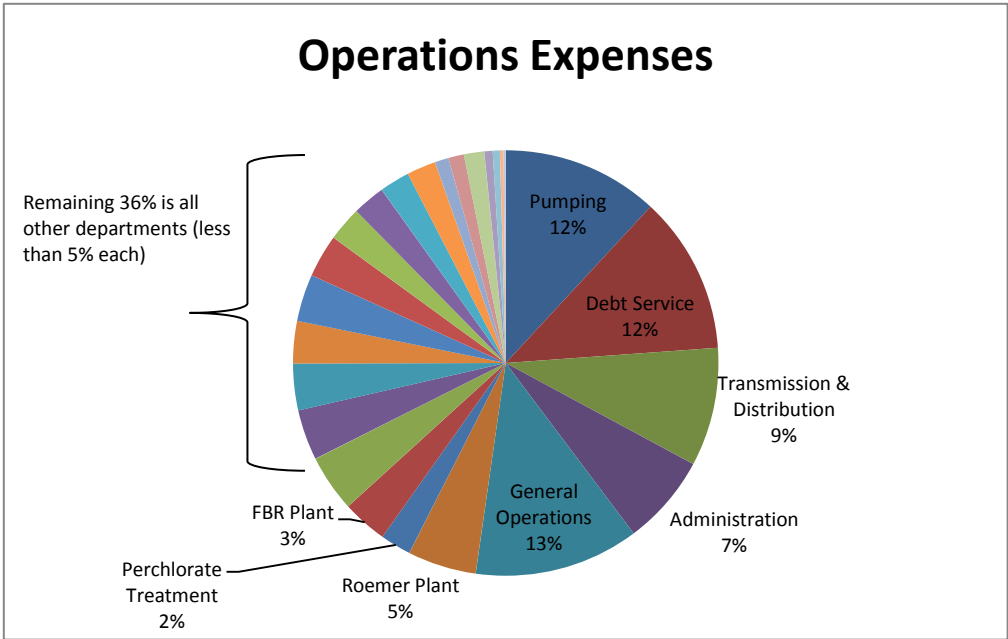
Training:

Tuition and supplies for classes required by the State of California

West Valley Water District
 Budget FY 2015-2016
Production - Water Treatment/Water Quality Department

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5310-531.10-10	Wages, Full Time	\$ 105,022	\$ 104,322	99%	\$ 191,977	\$ 54,588	28%	\$ 210,885
011-5310-531.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5310-531.10-50	Overtime	\$ 5,000	\$ 1,973	39%	\$ 5,000	\$ 1,170	23%	\$ 5,000
011-5310-531.10-60	On Call	\$ 2,000	\$ 6,695	335%	\$ 5,000	\$ 3,235	65%	\$ 5,000
	Benefits							
011-5310-531.20.10/20	FICA/Medicare	\$ 7,836	\$ 8,455	108%	\$ 14,480	\$ 4,299	30%	\$ 16,106
	Insurances	\$ 34,252	\$ 32,476	95%	\$ 61,456	\$ 15,858	26%	\$ 74,813
011-5310-531.23-00	PERS	\$ 23,168	\$ 22,527	97%	\$ 43,825	\$ 11,263	26%	\$ 32,658
	Department Expenses							
011-5310-532.36-30	Chemicals	\$ 150,000	\$ 91,831	61%	\$ 150,000	\$ 40,312	27%	\$ 100,000
011-5310-532.34-10	Lab Tests	\$ 90,000	\$ 94,374	105%	\$ 90,000	\$ 41,654	46%	\$ 90,000
011-5310-532.43-05	Maintenance, Structures & Equipment	\$ 5,000	\$ 1,070	21%	\$ 5,000	\$ 3,063	61%	\$ 5,000
011-5310-532.43-80	Maintenance, Chlorination Equipment	\$ 5,000	\$ 2,211	44%	\$ 5,000	\$ 5,283	106%	\$ 10,000
011-5310-531.12-00	Training	\$ 2,000	\$ 795	40%	\$ 2,000	\$ 1,165	58%	\$ 2,000
011-5310-532.56-10	Transportation, Meals, Conventions	\$ 1,000	\$ 50	5%	\$ 1,000	\$ 35	3%	\$ 1,000
011-5310-531.36-70	Uniforms	\$ 1,000	\$ 1,966	197%	\$ 1,000	\$ 646	65%	\$ 1,000
011-5310-532.49-15	Computer Software & Equipment	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
		\$ 431,278	\$ 368,746	86%	\$ 575,738	\$ 182,571	32%	\$ 553,462

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



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Superintendent/Chief Distribution Operator	FT	10%
Chief Treatment Plant Operator	FT	75%
Water Treatment Plant Shift Operator	FT	75%
Water Treatment Plant Shift Operator	FT	75%

5350 Funding Source: Consumption Revenue

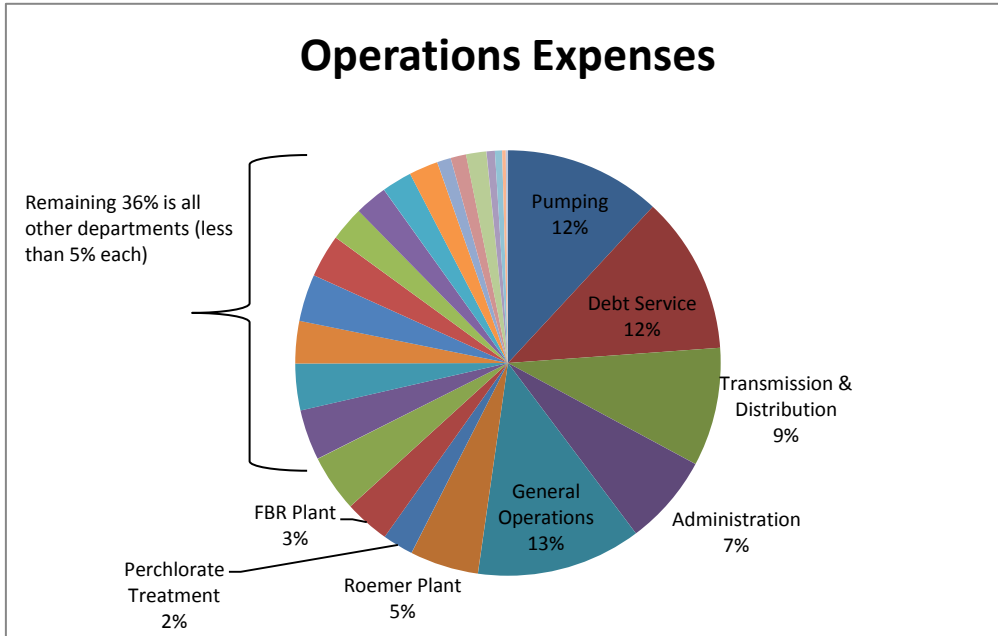
Descriptions:

- Electricity: Electricity for the plant
- Chemicals: Chemicals required by the plant

West Valley Water District
Budget FY 2015-2016
FBR Bioremediation Plant

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5350-531.10-10	Wages, Full Time	\$ 182,233	\$ 170,693	94%	\$ 234,651	\$ 90,722	39%	\$ 173,346
011-5350-531.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5350-531.10-50	Overtime	\$ -	\$ 10,859	100%	\$ -	\$ 16,975	100%	\$ 15,000
011-5350-531.10-60	On-Call	\$ -	\$ 53	100%	\$ -	\$ -	0%	\$ -
	Benefits							
011-5350-531.20-40/20	FICA/Medicare	\$ 13,792	\$ 13,790	100%	\$ 17,792	\$ 8,107	46%	\$ 13,231
Various	Insurances	\$ 79,917	\$ 51,796	65%	\$ 89,760	\$ 27,696	31%	\$ 51,356
011-5350-531.23-00	PERS	\$ 40,185	\$ 36,923	92%	\$ 53,522	\$ 20,278	38%	\$ 26,828
	Department Expenses							
011-5350-531.41-10	Electricity	\$200,000	\$ -	0%	\$ 200,000	\$ -	0%	\$ 125,000
011-5350-531.36-30	Chemicals	\$100,000	\$ -	0%	\$ 100,000	\$ 151	0.2%	\$ 175,000
011-5350-531.33-30	Consultants	\$100,000	\$ -	0%	\$ 100,000	\$ -	0%	\$ 25,000
011-5350-532.43-05	Structures/Facilities/Equipment	\$ 50,000	\$ 38,399	77%	\$ 80,000	\$ 7,121	9%	\$ 50,000
011-5350-531.34-10	Lab Tests	\$ 20,000	\$ -	0%	\$ 20,000	\$ -	0%	\$ 50,000
011-5350-532.49-85	Permits	\$ 10,000	\$ 27,140	271%	\$ 20,000	\$ 11,497	57%	\$ 15,000
011-5350-531.53-10	Telephone	\$ 5,000	\$ 568	11%	\$ 5,000	\$ -	0%	\$ 1,000
011-5350-531.42-10	Janitorial	\$ 5,000	\$ 43	1%	\$ 5,000	\$ -	0%	\$ 1,000
011-5350-531.34-30	Alarm System	\$ 2,000	\$ -	0%	\$ 2,000	\$ -	0%	\$ 1,000
		\$ 808,127	\$ 350,262	43%	\$ 927,725	\$ 182,547	20%	\$ 722,761

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



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Superintendent/Chief Distribution Operator	FT	20%
Chief Treatment Plant Operator	FT	95%
Water Treatment Plant Shift Operator	FT	95%
Water Treatment Plant Shift Operator	FT	95%

5390 Funding Source: Consumption Revenue, City of Rialto Reimbursement

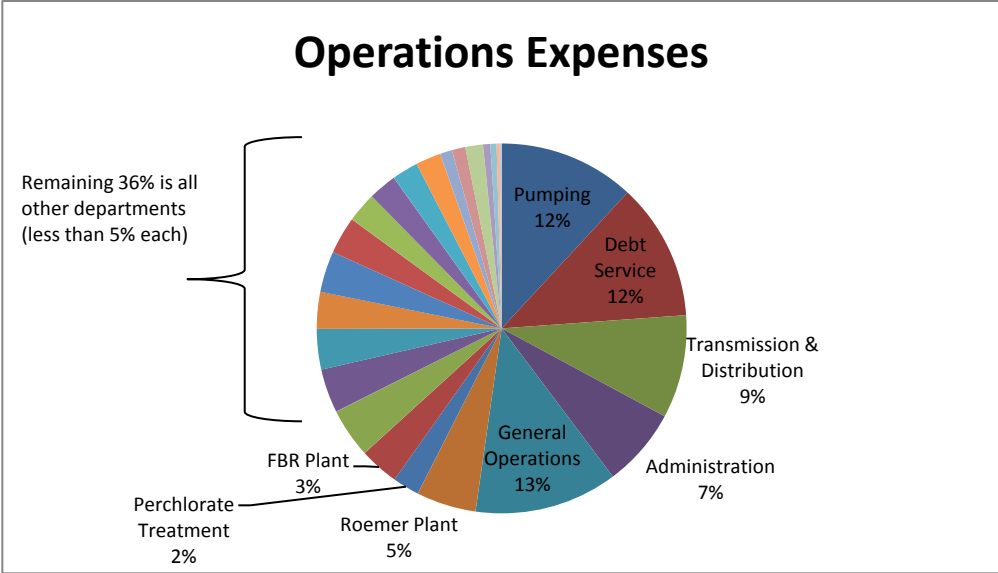
Descriptions:

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

West Valley Water District
 Budget FY 2015-2016
Production - Roemer Water Treatment Plant

Office Use	Description	FY 2013-2014			Budget	YTD	Amended	BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5390-531.10-10	Wages, Full Time	\$ 199,880	\$ 198,412	99%	\$ 207,122	\$ 103,426	50%	\$ 237,033
011-5390-531.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5390-531.10-50	Overtime	\$ 25,000	\$ 32,502	130%	\$ 25,000	\$ 13,276	53%	\$ 25,000
	Benefits							
011-5390-531.20-10/20	FICA/Medicare	\$ 15,140	\$ 17,509	116%	\$ 15,687	\$ 8,772	56%	\$ 18,070
Various	Insurances	\$ 81,264	\$ 71,730	88%	\$ 76,029	\$ 34,817	46%	\$ 79,456
011-5390-531.23-00	PERS	\$ 44,082	\$ 42,929	97%	\$ 47,225	\$ 23,061	49%	\$ 36,641
	Department Expenses							
011-5390-531.41-10	Electricity	\$ 225,000	\$ 201,031	89%	\$ 225,000	\$ 117,154	52%	\$ 275,000
011-5390-532.43-05	Structures/Facilities/Equipment	\$ 150,000	\$ 109,027	73%	\$ 150,000	\$ 85,510	57%	\$ 150,000
011-5390-531.58-60	District Costs (Pre-Treatment)	\$ 100,000	\$ 88,123	88%	\$ 110,000	\$ 38,201	35%	\$ 100,000
011-5390-531.36-30	Chemicals	\$ 80,000	\$ 79,898	100%	\$ 80,000	\$ 53,839	67%	\$ 90,000
011-5390-522.34-20	Sludge Removal	\$ -	\$ 23,794	100%	\$ 30,000	\$ -	0%	\$ 30,000
011-5390-531.33-40	Studies	\$ 25,000	\$ 1,040	4%	\$ 25,000	\$ -	0%	\$ 25,000
011-5390-531.34-10	Lab Tests	\$ 25,000	\$ 19,450	78%	\$ 25,000	\$ 7,275	29%	\$ 25,000
011-5390-531.42-10	Janitorial	\$ 5,000	\$ 6,633	133%	\$ 7,000	\$ 684	10%	\$ 4,000
011-5390-531.53-10	Telephone	\$ 3,000	\$ 4,159	139%	\$ 4,000	\$ 1,607	40%	\$ 4,000
011-5390-531.41-20	Rubbish Collection	\$ 1,500	\$ 1,677	112%	\$ 1,500	\$ 691	46%	\$ 1,500
011-5390-531.41-40	Natural Gas	\$ 500	\$ 260	52%	\$ 500	\$ 112	22%	\$ 500
011-5390-531.37-40	Carbon Replacement	\$ -	\$ -	0%	\$ 150,000	\$ -	0%	\$ -
	Prior Year Expenses	\$ -	\$ 10,024	100%	\$ -	\$ (395)	0%	\$ -
011-5390-531.34-30	Alarm System	\$ -	\$ 114	100%	\$ -	\$ -	0%	\$ -
		\$ 980,366	\$ 908,312	93%	\$ 1,179,063	\$ 488,029	41%	\$ 1,101,200

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 Distribution Operator	FT	25%
Maintenance Supervisor	FT	100%
Water Treatment Plant Shift Operator	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%
Warehouse/Stock Controller	FT	34%
Field Operations Specialist II	FT	34%

5410 Funding Source: Consumption Revenue

Descriptions:

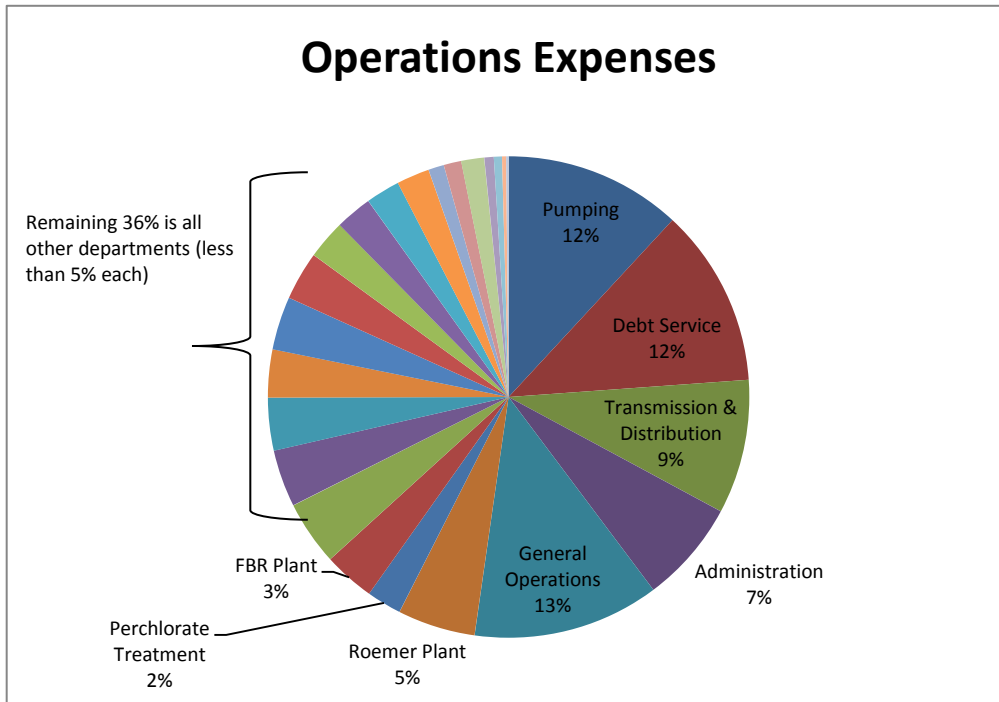
- Maintenance, Domestic Mains and Services:
- Maintenance, Street Patching
- Vandalism:
- Training:

- 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 2015-2016
Maintenance - Transmission and Distribution

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5410-541.10-10	Wages, Full Time	\$ 401,843	\$ 333,503	83%	\$ 434,424	\$ 187,360	43%	\$ 488,665
011-5410-541.10-40	Wages, Part Time	\$ 35,199	\$ 8,925	25%	\$ 34,347	\$ 14,851	43%	\$ -
011-5410-541.10-50	Overtime	\$ 30,000	\$ 36,974	123%	\$ 30,000	\$ 24,709	82%	\$ 35,000
011-5410-541.10-60	On Call	\$ 5,000	\$ 3,691	74%	\$ 5,000	\$ 1,603	32%	\$ 5,000
	Class A Drivers License							\$ 2,600
	Benefits							
011-5410-541.20-10/20	FICA/Medicare	\$ 33,279	\$ 29,291	88%	\$ 35,687	\$ 17,392	49%	\$ 37,287
Various	Insurances	\$ 191,139	\$ 130,206	68%	\$ 193,434	\$ 69,981	36%	\$ 199,706
011-5410-541.23-00	PERS	\$ 88,638	\$ 67,464	76%	\$ 99,075	\$ 38,431	39%	\$ 75,607
	Department Expenses							
011-5410-542.43-25	Maintenance, Domestic Mains and Services	\$ 700,000	\$ 748,199	107%	\$ 800,000	\$ 357,955	45%	\$ 800,000
011-5410-542.43-50	Maintenance, Street Patching	\$ 60,000	\$ 113,803	190%	\$ 100,000	\$ 73,845	74%	\$ 150,000
011-5410-542.43-20	Maintenance, Reservoirs & Tanks	\$ 30,000	\$ 27,322	91%	\$ 50,000	\$ 1,398	3%	\$ 50,000
011-5410-542.43-45	Vandalism Repairs	\$ 30,000	\$ 8,159	27%	\$ 30,000	\$ 652	2%	\$ 30,000
011-5410-542.43-40	Maintenance, Fire Hydrants	\$ 7,500	\$ 5,953	79%	\$ 7,500	\$ 122	2%	\$ 7,500
011-5410-541.36-70	Uniforms	\$ 3,000	\$ 2,034	68%	\$ 5,000	\$ 893	18%	\$ 5,000
011-5410-542.43-65	Maintenance, Tools	\$ 3,500	\$ 1,072	31%	\$ 3,500	\$ -	0%	\$ 3,500
011-5410-541.12-00	Training	\$ 3,000	\$ 575	19%	\$ 3,000	\$ 490	16%	\$ 3,000
011-5410-542.44-10	Equipment Rental	\$ 2,500	\$ -	0%	\$ 2,500	\$ -	0%	\$ 2,500
011-5410-541.56-10	Transportation, Meals, Conventions	\$ 1,000	\$ 1,480	148%	\$ 1,000	\$ -	0%	\$ 1,000
011-5410-541-48.10	Outside Labor	\$ 1,000	\$ -	0%	\$ 1,000	\$ -	0%	\$ 1,000
011-5410-542.43-30	Maintenance, Irrigation Mains	\$ 500	\$ 180	36%	\$ 500	\$ -	0%	\$ 500
011-5410-542.43.35	Meters and Service	\$ 500	\$ 19,837	3967%	\$ 500	\$ 440	88%	\$ 500
011-5410-568.43-05	Maintenance, Structures and Improvements	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
	Prior Year Expenses	\$ -	\$ 2,868	100%	\$ -	\$ -	0%	\$ -
011-5410-541.36-50	Small Tools	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
		\$ 1,627,598	\$ 1,541,537	95%	\$ 1,836,467	\$ 790,122	43%	\$ 1,898,365

West Valley Water District
 Department Expense Specifics
Customer Service



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	50%
Customer Service Rep I	FT	100%
1,000 Hour Student Intern	PT	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:

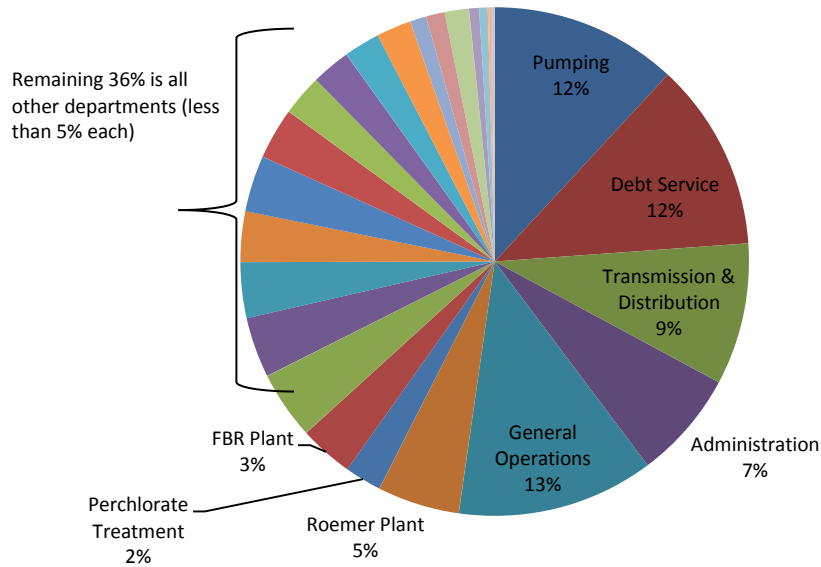
- Bank Card Costs: Our costs for accepting credit card payments from our customers (IVR and website)
- Satellite Payment Center Costs: The amount we pay our satellite locations for accepting payments for us
- Consultant: Collection agency fees (kept by agency when debt is collected)
- Equipment: New receipt printers (\$5,000) and surveillance security cameras (\$2,000)

West Valley Water District
Budget FY 2015-2016
Customer Service

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5510-551.10-10	Wages, Full Time	\$ 258,623	\$ 236,556	91%	\$ 261,326	\$ 124,819	48%	\$ 243,450
011-5510-551.10-40	Wages, Part Time	\$ 68,714	\$ 62,330	91%	\$ 70,420	\$ 28,837	41%	\$ 110,971
011-5510-551.10-50	Overtime	\$ 10,000	\$ 8,609	86%	\$ 8,000	\$ 3,147	39%	\$ 8,000
011-5510-551.10-60	On-Call	\$ 1,000	\$ 3,607	361%	\$ 4,000	\$ 865	22%	\$ 4,000
	Bilingual Compensation							\$ 4,875
	Benefits							
011-5510-551.20-10/20	FICA/Medicare	\$ 25,024	\$ 23,848	95%	\$ 25,331	\$ 12,065	48%	\$ 27,060
Various	Insurances	\$ 81,608	\$ 77,657	95%	\$ 99,029	\$ 37,014	37%	\$ 77,978
011-5510-551.23-00	PERS	\$ 57,153	\$ 51,683	90%	\$ 59,643	\$ 25,307	42%	\$ 37,655
	Department Expenses							
011-5510-551.49-55	Bank Card Costs (Debit and Credit Card costs)	\$ 100,000	\$ 130,220	130%	\$ 103,500	\$ 79,786	77%	\$ 150,000
011-5510-551.48-40	Satellite Payment Centers Costs	\$ 6,000	\$ 8,119	135%	\$ 7,000	\$ 3,055	44%	\$ 7,000
011-5510-551.33-20	Armored Car Service	\$ 2,000	\$ 4,440	222%	\$ 4,000	\$ 2,220	55%	\$ 4,500
011-5510-551.12-00	Training	\$ 1,500	\$ 5,080	339%	\$ 2,000	\$ 285	14%	\$ 5,000
	Equipment							\$ 7,000
011-5510-551.36-90	Miscellaneous	\$ 500	\$ 40	8%	\$ 500	\$ 54	11%	\$ 500
011-5510-551.56-10	Transportation, Meals and Conventions	\$ 500	\$ 74	15%	\$ 500	\$ 179	36%	\$ 500
011-5510-551.36-70	Uniforms	\$ 500	\$ -	0%	\$ 500	\$ 16	3%	\$ 500
011-5510-551.33-30	Consultant	\$ -	\$ 969	100%	\$ -	\$ 647	100%	\$ -
011-5510-569-91.10	Prior Year Expenses	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
		\$ 613,122	\$ 613,233	100%	\$ 645,749	\$ 318,296	49%	\$ 688,989

West Valley Water District
 Department Expense Specifics
Maintenance - Meter Reading

Operations Expenses



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Meter Supervisor	FT	100%
Meter Service Operator III	FT	100%
Meter Service Operator II	FT	100%
Meter Service Operator II	FT	100%
Meter Service Operator I	FT	100%
Meter Service Operator I	FT	100%
Warehouse/Stock Controller	FT	33%
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

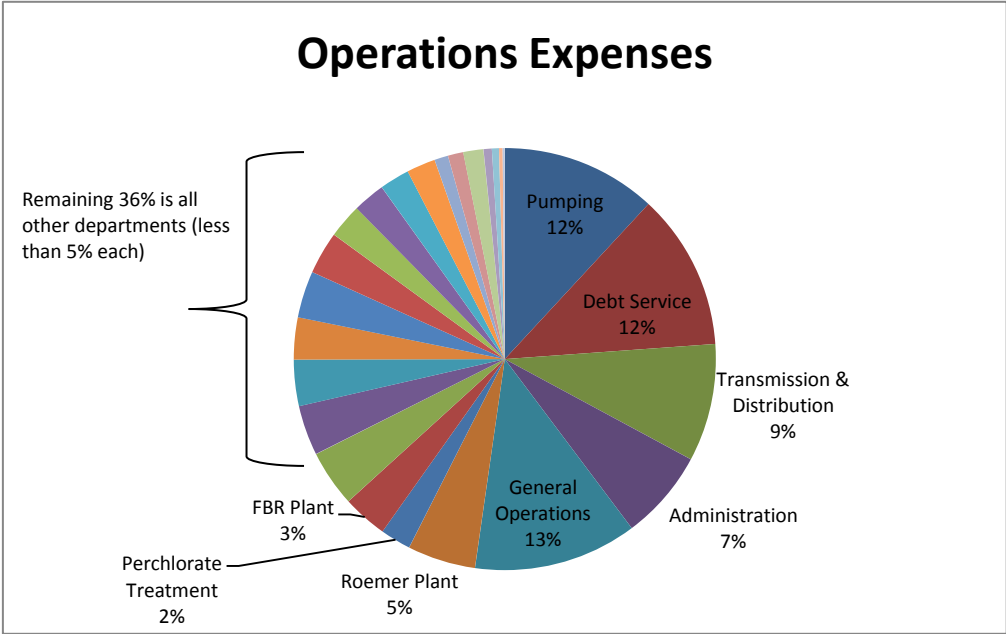
West Valley Water District
Proposed Budget 2015-2016
Maintenance - Meter Reading

Office Use	Description	FY 2013-2014			Budget YTD			BUDGET FY 2015-2016
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	
	Salaries							
011-5520-551.10-10	Wages, Full Time	\$ 387,423	\$ 370,103	96%	\$ 399,263	\$ 195,096	49%	\$ 392,245
011-5520-551.10-40	Wages, Part Time	\$ -	\$ 10,794	100%	\$ 34,347	\$ 23,552	69%	\$ 70,399
011-5520-551.10-50	Overtime	\$ 4,000	\$ 4,971	124%	\$ 4,000	\$ 4,221	106%	\$ 5,000
011-5520-551.10-60	On Call	\$ 4,500	\$ 3,317	74%	\$ 4,500	\$ 1,949	43%	\$ 4,500
	Bilingual Compensation							\$ 4,550
	Benefits							
011-5520-551.20-10/20	FICA/Medicare	\$ 29,505	\$ 29,826	101%	\$ 33,014	\$ 17,197	52%	\$ 35,263
Various	Insurances	\$ 121,623	\$ 116,550	96%	\$ 127,920	\$ 58,536	46%	\$ 145,302
011-5520-551.23-00	PERS	\$ 85,407	\$ 80,211	94%	\$ 90,979	\$ 43,311	48%	\$ 60,583
	Department Expenses							
011-5520-551-43.35	Maintenance, Meters and AMRs	\$ 40,000	\$ 23,442	59%	\$ 40,000	\$ 638	2%	\$ 40,000
011-5520-551.56-80	AMR Meter Replacement Program	\$ 40,000	\$ 52,656	132%	\$ 40,000		0%	\$ 40,000
011-5520-551.12-00	Training	\$ 5,000	\$ -	0%	\$ 5,000	\$ 260	5%	\$ 5,000
011-5520-551.36-70	Uniforms	\$ 3,000	\$ 2,815	94%	\$ 5,000	\$ 317	6%	\$ 5,000
011-5520-551.56-10	Transportation, Meals, Conventions	\$ 2,500	\$ 75	3%	\$ 2,500	\$ 107	4%	\$ 2,500
		\$ 722,958	\$ 694,759	96%	\$ 786,523	\$ 345,183	44%	\$ 810,342

West Valley Water District
Budget FY 2015-2016
Billing

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5530-551-10.10	Wages, Full Time	\$ 242,679	\$ 243,756	100%	\$ 248,934	\$ 120,533	48%	\$ 255,184
011-5530-551-10.40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5530-551-10.50	Overtime	\$ 2,000	\$ 2,679	134%	\$ 2,000	\$ 490	25%	\$ 2,000
011-5530-551.10.60	On Call	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
	Benefits							
011-5530-551-20.10/20	FICA/Medicare	\$ 18,502	\$ 18,885	102%	\$ 18,965	\$ 9,247	49%	\$ 19,441
Various	Insurances	\$ 75,666	\$ 73,732	97%	\$ 83,044	\$ 37,850	46%	\$ 78,977
011-5530-551-23.00	PERS	\$ 53,493	\$ 53,592	100%	\$ 56,717	\$ 27,228	48%	\$ 39,421
	Department Expenses							
011-5530-551-53.20	Postage	\$ 82,000	\$ 76,566	93%	\$ 80,000	\$ 32,636	41%	\$ 82,080
011-5530-551-48.30	Printing	\$ 30,000	\$ 28,699	96%	\$ 31,000	\$ 12,431	40%	\$ 33,342
011-5530-551-12.00	Training	\$ 6,320	\$ 1,795	28%	\$ 8,000	\$ 160	2%	\$ 6,520
011-5530-551-56.10	Transportation, Meals and Conventions	\$ 500	\$ 55	11%	\$ 1,585	\$ 1,128	71%	\$ 540
011-5530-551-36.90	Miscellaneous	\$ 500	\$ -	0%	\$ 500	\$ 42	8%	\$ 3,150
011-5530-551-33.30	Consultant	\$ 1,000	\$ 2,176	218%	\$ -	\$ -	0%	\$ -
011-5530-551-36.70	Uniforms	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5530-569-91.10	Prior Year Expenses	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
		\$ 512,660	\$ 501,936	98%	\$ 530,745	\$ 241,745	46%	\$ 520,655

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	90%
CFO/Treasurer	FT	100%
Project Manager	FT	100%
Executive Assistant II/Board Secretary	FT	100%

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

Descriptions:

Professional Services, Legal:
 Regional Programs:

General counsel (does not include attorney fees for perchlorate contamination or human resources)
 Santa Ana River Habitat Conservation Plan \$30,000
 Regional Urban Water Management Plan \$10,000
 Rialto/Colton Groundwater Management Plan \$20,000

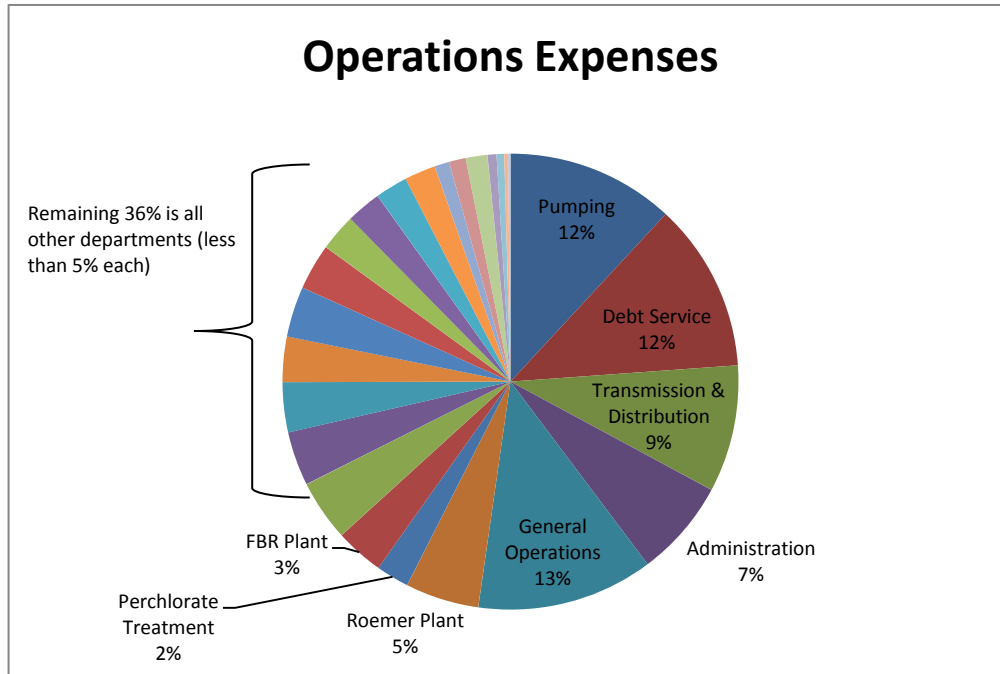
Public Relations:
 Printing:

Printing newsletters, promotional/logo items
 Outside printing of the annual Consumer Confidence Report

West Valley Water District
Budget FY 2015-2016
Administration

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5610-561.10-10	Wages, Full Time	\$ 601,787	\$ 620,535	103%	\$ 625,540	\$ 305,890	49%	\$ 570,398
011-5610-561.10-40	Wages, Part Time	\$ -	\$ 564	100%	\$ -	\$ -	0%	\$ -
011-5610-561.10-50	Overtime	\$ -	\$ 302	100%	\$ -	\$ 89	100%	\$ -
	Benefits							
011-5610-561.20-10/20	FICA/Medicare	\$ 37,631	\$ 38,956	104%	\$ 38,775	\$ 14,315	37%	\$ 38,784
Various	Insurances	\$ 112,052	\$ 107,209	96%	\$ 115,492	\$ 55,991	48%	\$ 121,360
011-5610-561.23-00	PERS	\$ 132,852	\$ 134,843	101%	\$ 142,809	\$ 68,187	48%	\$ 88,374
	Department Expenses							
011-5610-563.32-20	Professional Service, Legal	\$ 200,000	\$ 329,071	165%	\$ 300,000	\$ 217,851	73%	\$ 400,000
011-5610-594.10-25	Regional Programs	\$ 47,500	\$ 101,250	213%	\$ 130,000	\$ -	0%	\$ 60,000
011-5610-562.56-20	Memberships, Dues and Subscriptions	\$ 50,000	\$ 34,002	68%	\$ 60,000	\$ 34,186	57%	\$ 60,000
011-5610-562.49-10	Public Relations	\$ 35,000	\$ 23,850	68%	\$ 35,000	\$ 9,731	28%	\$ 35,000
011-5610-562.56-10	Transportation, Meals and Conventions	\$ 30,000	\$ 29,830	99%	\$ 30,000	\$ 18,323	61%	\$ 30,000
011-5610-562.55-10	Printing	\$ 15,000	\$ 23,926	160%	\$ 15,000	\$ 1,821	12%	\$ 15,000
011-5610-562.56-30	Office Miscellaneous and Employee's Seminar	\$ 15,000	\$ 13,047	87%	\$ 15,000	\$ 11,800	79%	\$ 15,000
011-5610-563.33-30	Consultants	\$ 15,000	\$ 1,257	8%	\$ 5,000	\$ 5,700	114%	\$ 5,000
011-5610-561.12-00	Training	\$ 5,000	\$ 2,715	54%	\$ 5,000	\$ 38	1%	\$ 5,000
011-5610-562-56-40	Advertising	\$ 5,000	\$ 1,159	23%	\$ 5,000	\$ 240	5%	\$ 5,000
011-5610-563.34-40	Copying, Outside	\$ 1,000	\$ -	0%	\$ 1,000	\$ -	0%	\$ 1,000
011-5610-561.36-70	Uniforms	\$ 1,000	\$ 126	13%	\$ 1,000	\$ 539	54%	\$ 1,000
011-5610-569-91.10	Prior Year Expenses	\$ -	\$ 301	100%	\$ -	\$ 3,113	100%	\$ -
		\$ 1,303,822	\$ 1,462,942	112%	\$ 1,524,616	\$ 747,814	49%	\$ 1,450,916

West Valley Water District
Department Expense Specifics
Accounting



Assigned Positions for Wages and Benefits		
Position Title	Full/Part Time	Percentage
Accounting Supervisor	FT	100%
Auditor	FT	100%
Accountant	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:

.HTE Business Review (\$6,000), Investment Advisor (\$10,000), and Actuary (\$4,000)

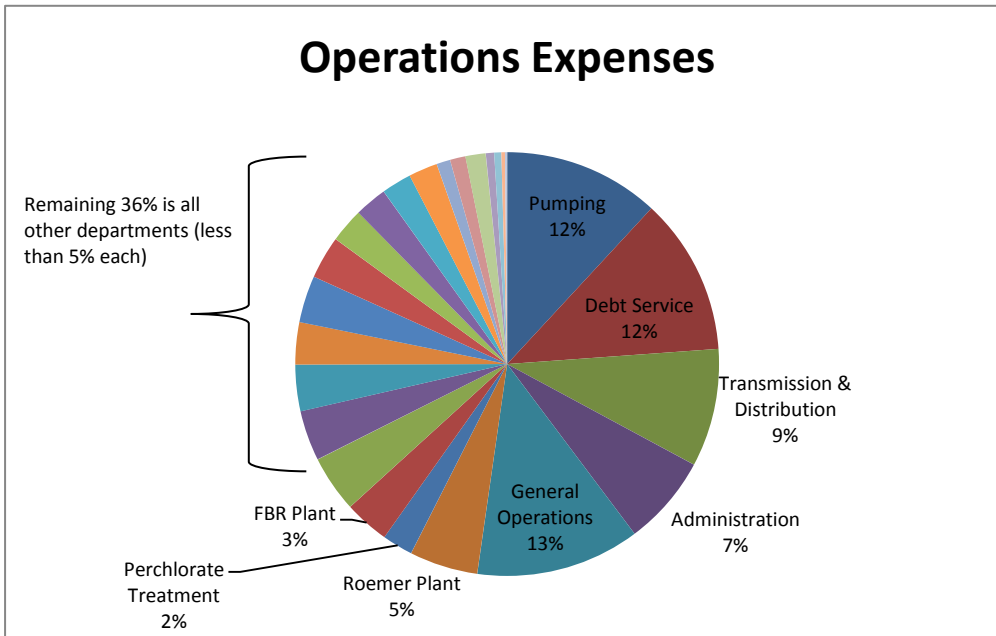
Accounting Assistance:

Outsourcing payroll processing, income tax, CalPERS (approximately \$266/payroll plus set up)

West Valley Water District
Budget FY 2015-2016
Accounting

Office Use	Description	FY 2013-2014			Budget YTD			BUDGET FY 2015-2016
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	
	Salaries							
011-5620-561.10-10	Wages, Full Time	\$ 316,693	\$ 318,768	101%	\$ 327,675	\$ 136,568	42%	\$ 349,400
011-5620-561.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ 3,373	100%	\$ -
011-5620-561.10-50	Overtime	\$ 9,000	\$ 13,133	146%	\$ 7,000	\$ 8,783	125%	\$ 5,000
	Benefits							
011-5620-561.10/20	FICA/Medicare	\$ 24,191	\$ 25,508	105%	\$ 25,008	\$ 11,410	46%	\$ 26,670
Various	Insurances	\$ 99,838	\$ 96,572	97%	\$ 107,892	\$ 49,074	45%	\$ 112,616
011-5620-561.23-00	PERS	\$ 69,941	\$ 69,741	100%	\$ 74,788	\$ 30,523	41%	\$ 54,079
	Department Expenses							
011-5620-563.32-10	Auditing	\$ 43,000	\$ 47,920	111%	\$ 56,500	\$ 21,674	38%	\$ 32,000
011-5620-562.49-35	Banking Costs	\$ 45,000	\$ 36,414	81%	\$ 45,000	\$ 18,311	41%	\$ 45,000
011-5620-563.32-40	Fiscal Agent Fees	\$ 30,000	\$ 21,075	70%	\$ 20,000	\$ 8,589	43%	\$ 20,000
011-5620-563.33-30	Consultant		\$ -	0%	\$ 10,000	\$ -	0%	\$ 20,000
011-5620-561.12-00	Training	\$ 4,000	\$ 543	14%	\$ 3,380	\$ 1,040	31%	\$ 3,000
011-5620-561.56-10	Transportation, Meals and Conventions	\$ 1,500	\$ 134	9%	\$ 1,230	\$ 106	9%	\$ 1,000
011-5620-594.58-30	County Tax Collection Fees	\$ 500	\$ 22	4%	\$ 500	\$ 8	2%	\$ 500
011-5620-562-56-20	Membership, Dues and Subscriptions	\$ 500	\$ 424	85%	\$ 500	\$ 279	56%	\$ 500
011-5620-562.36-90	Miscellaneous	\$ 400	\$ 21	5%	\$ 400	\$ 56	14%	\$ 200
011-5620-562.49-50	2006 Bond Sweep Fees	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5620-563.32-70	Accounting Assistance	\$ -	\$ 2,990	100%	\$ -	\$ -	0%	\$ 8,000
	Prior Year Expenses	\$ -	\$ 1,959	100%	\$ -	\$ -	0%	\$ -
011-5620-594.58-50	Penalties	\$ -	\$ 20	100%	\$ -	\$ -	0%	\$ -
011-5620-563.48-10	Outside Labor	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
		\$ 644,563	\$ 635,244	99%	\$ 679,873	\$ 289,795	43%	\$ 677,965

West Valley Water District
Department Expense Specifics
Engineering



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Engineering Services Manager	FT	100%
GIS Coordinator	FT	100%
Engineering Tech III	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:

Consultants:

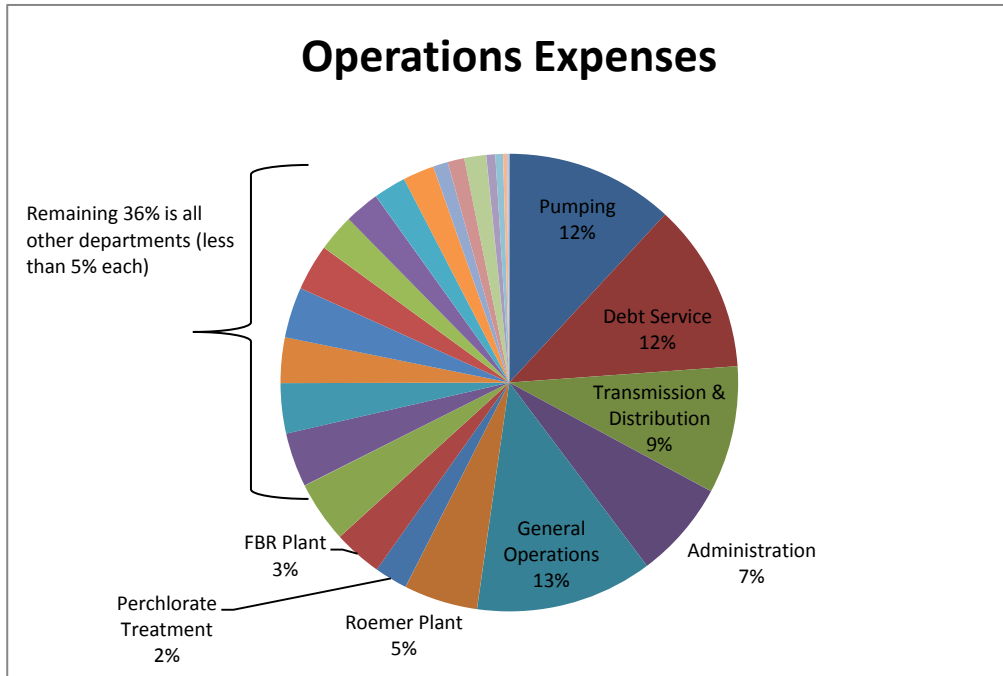
Costs for outsourcing some engineering services

Consultants, including Underground Service Alert

West Valley Water District
Budget FY 2015-2016
Engineering

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5630-561.10-10	Wages, Full Time	\$ 350,678	\$ 286,598	82%	\$ 438,389	\$ 145,098	33%	\$ 447,305
011-5630-561.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5630-561.10-50	Overtime	\$ 1,000	\$ 567	57%	\$ 1,000	\$ 401	40%	\$ 1,000
011-5630-561.10-60	On-Call	\$ -	\$ 3,567	100%	\$ 3,000	\$ 1,895	63%	\$ 3,000
	Benefits							
011-5630-561.10/20	FICA/Medicare	\$ 26,791	\$ 22,391	84%	\$ 33,489	\$ 11,341	34%	\$ 34,146
Various	Insurances	\$ 99,234	\$ 70,930	71%	\$ 135,165	\$ 36,325	27%	\$ 126,426
011-5630-561.23-00	PERS	\$ 77,458	\$ 62,429	81%	\$ 100,152	\$ 32,186	32%	\$ 69,239
	Department Expenses							
011-5630-563.32-30	Engineering, Outside	\$ 50,000	\$ 11,485	23%	\$ 50,000	\$ 6,319	13%	\$ 50,000
011-5630-563.33-30	Consultants	\$ 10,000	\$ 4,843	48%	\$ 5,000	\$ 1,690	34%	\$ 5,000
011-5630-561.12-00	Training	\$ 5,000	\$ 737	15%	\$ 5,000	\$ 168	3%	\$ 5,000
011-5630-561.36-70	Uniforms	\$ 1,500	\$ 764	51%	\$ 2,000	\$ 22	1%	\$ 2,000
011-5630-562.43-45	Equipment	\$ 1,500	\$ 1,021	68%	\$ 1,500	\$ -	0%	\$ 1,500
011-5630-561.56-10	Transportation, Meals and Conventions	\$ 1,000	\$ 216	22%	\$ 1,000	\$ 74	7%	\$ 1,000
011-5630-563.32-55	Computer Programming, GIS	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
	Prior Year Expenses	\$ -	\$ (14)	0%	\$ -	\$ -	0%	\$ -
		\$ 624,161	\$ 465,533	75%	\$ 775,695	\$ 235,519	30%	\$ 745,616

West Valley Water District
 Department Expense Specifics
Information Technology Department



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:

Annual maintenance fees for .HTE, IVR, hosted email service, and AutoCAD MAP (1 license)

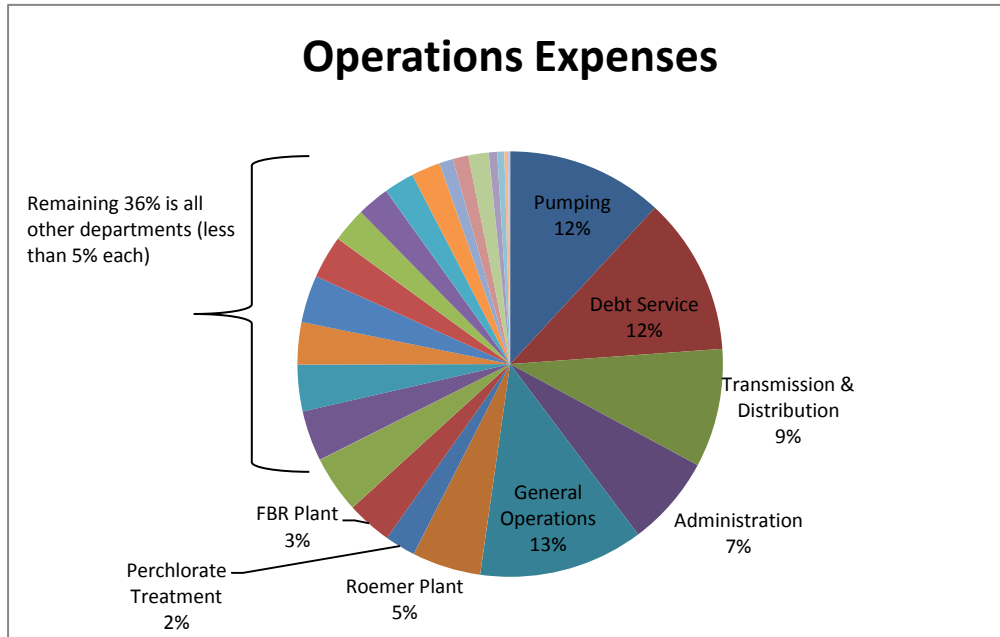
Computer Supplies and Maintenance:

Replace 9 computers (\$14,000), replace 4 workgroup laser printers (\$5,000), and other supplies

West Valley Water District
Proposed Budget 2015-2016
Information Technology

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5640-561.10-10	Wages, Full Time	\$ 175,070	\$ 177,862	102%	\$ 179,541	\$ 87,491	49%	\$ 184,018
011-5640-561.10-50	Overtime	\$ 20,000	\$ 19,334	97%	\$ 20,000	\$ 7,720	39%	\$ 15,000
	Benefits							
011-5640-561.20-10/20	FICA/Medicare	\$ 13,376	\$ 15,018	112%	\$ 13,710	\$ 7,283	53%	\$ 14,053
Various	Insurances	\$ 37,963	\$ 38,741	102%	\$ 45,413	\$ 20,779	46%	\$ 42,118
011-5640-561.23-00	PERS	\$ 38,672	\$ 38,741	100%	\$ 41,001	\$ 19,488	48%	\$ 28,494
	Department Expenses							
011-5640-563.43-75	Maintenance, Contracts and Licensing	\$ 95,000	\$ 185,075	195%	\$ 129,000	\$ 14,492	11%	\$ 125,000
011-5640-562.49-15	Computer Supplies and Maintenance	\$ 30,000	\$ 40,408	135%	\$ 61,000	\$ 24,240	40%	\$ 59,000
011-5640-562.49-25	High Speed Internet Service	\$ 8,000	\$ 8,103	101%	\$ 8,000	\$ 4,037	50%	\$ 8,000
011-5640-563.32-60	Programming, Outside	\$ 2,000	\$ -	0%	\$ 5,000	\$ -	0%	\$ 5,000
011-5640-561.12-00	Training	\$ 5,000	\$ 937	19%	\$ 2,000	\$ -	0%	\$ 2,000
011-5640-561.56-10	Transportation, Meals and Conventions	\$ 1,000	\$ 180	18%	\$ 1,000	\$ -	0%	\$ 1,000
		\$ 426,081	\$ 524,399	123%	\$ 505,665	\$ 185,529	37%	\$ 483,683

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:

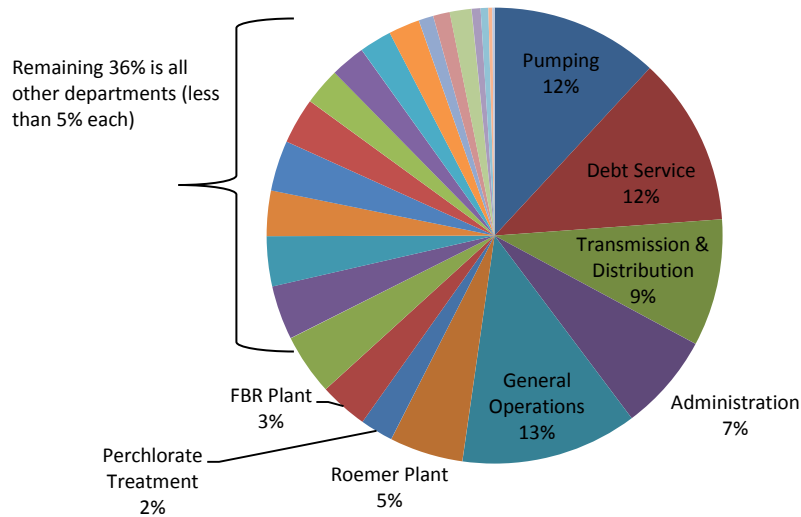
Registration, transportation, lodging, meals and mileage to attend both required events as well as discretionary events sanctioned by ordinance and/or Board approval. (\$30,000/5=\$6,000 each)

West Valley Water District
 Budget FY 2015-2016
Board of Directors

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5650-569.10-40	Wages, Part Time	\$ 50,000	\$ 29,684	59%	\$ 50,000	\$ 14,322	29%	\$ 50,000
	Benefits							
011-5650-569.20-10/20	FICA/Medicare	\$ 3,825	\$ 2,271	59%	\$ 3,825	\$ 1,096	29%	\$ 3,825
Various	Insurances	\$ 77,058	\$ 86,598	112%	\$ 101,217	\$ 42,801	42%	\$ 86,646
011-5650-569.23-00	PERS	\$ 2,212	\$ 1,507	68%	\$ 2,288	\$ 851	37%	\$ 1,551
	Department Expenses							
011-5650-569.56-10	Transportation, Meals, and Conventions	\$ 30,000	\$ 31,344	104%	\$ 30,000	\$ 12,127	40%	\$ 30,000
011-5650-569.36-90	Miscellaneous	\$ 1,000	\$ 2,279	228%	\$ 1,000	\$ 1,982	198%	\$ 3,000
011-5650-569.12-00	Training	\$ 500	\$ 2,636	527%	\$ 500	\$ -	0%	\$ 500
011-5650-569.49-20	Election Expenses	\$ 120,000	\$ 41,876	35%	\$ -	\$ -	0%	\$ 150,000
	Prior Year Expenses	\$ -	\$ 369	100%	\$ -	\$ -	0%	\$ -
		\$ 284,595	\$ 198,563	70%	\$ 188,830	\$ 73,179	39%	\$ 325,522

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:

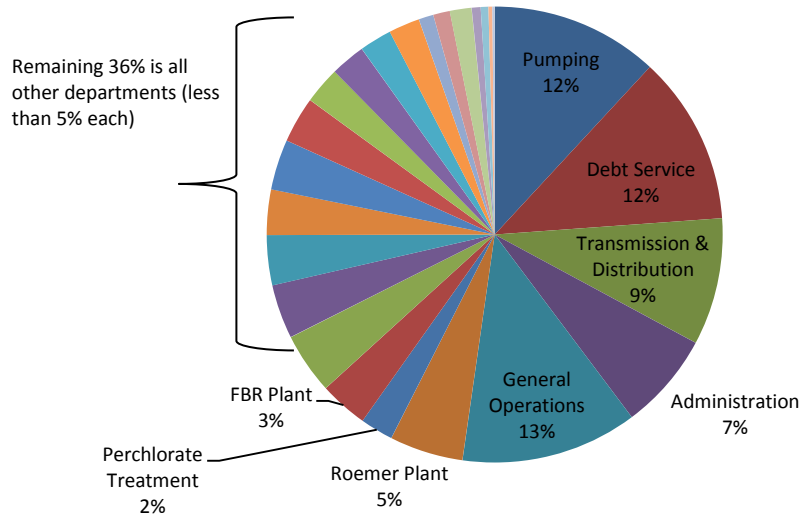
- Consultant: Salary Survey (\$20,000), executive recruitment (\$15,000), executive evaluation (\$20,000), research assistance (\$5,000)
- Training: Training materials and expenses for Human Resources and for District supervisors
- Advertising: Recruiting advertising in newspapers, professional magazines, online
- Transportation, Meals and Conventions: IPMA-HR Conference, WRIPMA-HR Conference, ACWA Conferences
- Legal Services: Attorney costs for issues relating to Human Resources

West Valley Water District
 Budget FY 2015-2016
Human Resources / Risk Management

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5660-561.10-10	Wages, Full Time	\$ 86,961	\$ 88,754	102%	\$ 89,186	\$ 44,432	50%	\$ 94,388
011-5660-561.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5660-561.10-50	Overtime	\$ -	\$ -	0%	\$ -	\$ 178	100%	\$ -
	Bilingual Compensation							\$ 325
	Benefits							
011-5660-561.20-10/20	FICA/Medicare	\$ 6,643	\$ 6,790	102%	\$ 6,809	\$ 3,382	50%	\$ 7,000
Various	Insurances	\$ 18,920	\$ 19,322	102%	\$ 22,649	\$ 10,354	46%	\$ 21,021
011-5660-561.23-00	PERS	\$ 19,206	\$ 19,222	100%	\$ 20,364	\$ 9,804	48%	\$ 14,614
	Department Expenses							
011-5660-563.32-20	Professional Services, Legal	\$ 10,000	\$ 10,287	103%	\$ 15,000	\$ 1,170	8%	\$ 15,000
011-5660-563.33-30	Consultants	\$ 25,000	\$ 1,860	7%	\$ 10,000	\$ 4,393	44%	\$ 60,000
011-5660-561.56-10	Transportation, Meals and Conventions	\$ 7,500	\$ 7,320	98%	\$ 10,000	\$ 3,211	32%	\$ 10,000
011-5660-561.12-00	Training	\$ 13,000	\$ 1,760	14%	\$ 8,000	\$ 1,090	14%	\$ 8,000
011-5660-562.56-40	Advertising	\$ 2,500	\$ 745	30%	\$ 5,000	\$ 850	17%	\$ 5,000
011-5660-562.56-20	Subscriptions and Memberships	\$ 3,000	\$ 7,654	255%	\$ 3,000	\$ 2,696	90%	\$ 6,000
011-5660-562.36-90	Miscellaneous	\$ 2,250	\$ 834	37%	\$ 2,250	\$ 473	21%	\$ 2,250
011-5660-562.56-50	Employee Wellness Program	\$ 2,200	\$ 378	17%	\$ 2,200	\$ 371	17%	\$ 5,000
011-5660-562.36-90	Operating Supplies	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5660-562.36-60	Safety Supplies	\$ -	\$ -	0%	\$ -	\$ 344	100%	\$ -
		\$ 197,180	\$ 164,927	84%	\$ 194,458	\$ 82,749	43%	\$ 248,598

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

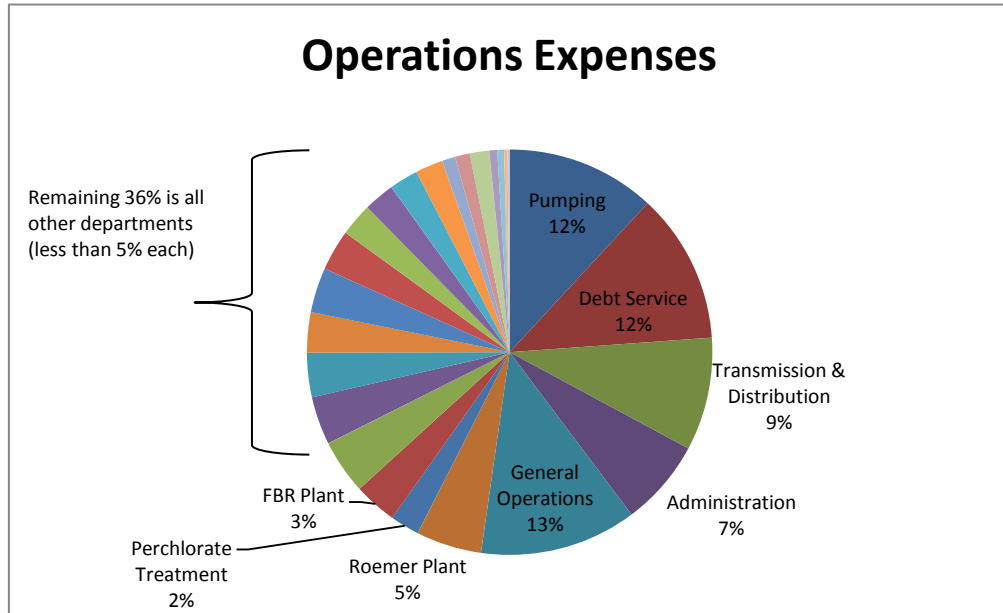
Descriptions:

- 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 2015-2016
Safety and Emergency Planning

Office Use	Description	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5670-561.10-10	Wages, Full Time	\$ 86,961	\$ 88,754	102%	\$ 89,186	\$ 44,432	50%	\$ 94,388
011-5670-561.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5670-561.10-50	Overtime	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
	Bilingual Compensation							\$ 325
	Benefits							
011-5670-561.20-10/20	FICA/Medicare	\$ 6,643	\$ 7,215	109%	\$ 6,809	\$ 3,368	49%	\$ 7,000
Various	Insurances	\$ 18,920	\$ 19,322	102%	\$ 22,649	\$ 10,414	46%	\$ 21,021
011-5670-561.23-00	PERS	\$ 19,206	\$ 19,221	100%	\$ 20,364	\$ 9,803	48%	\$ 14,614
	Department Expenses							
011-5670-562.36-60	Safety Supplies	\$ 25,000	\$ 11,213	45%	\$ 25,000	\$ 9,263	37%	\$ 25,000
011-5670-562.36-50	Safety Recognition Supplies	\$ 20,000	\$ 19,612	98%	\$ 25,000	\$ 2,334	9%	\$ 25,000
011-5670-563.33-30	Consultants	\$ 1,000	\$ 191	19%	\$ 15,000	\$ -	0%	\$ 15,000
011-5670-561.12-00	Training	\$ 14,000	\$ 13,690	98%	\$ 14,000	\$ 6,847	49%	\$ 14,000
011-5670-562.56-20	Subscriptions and Memberships	\$ 5,000	\$ 1,699	34%	\$ 5,000	\$ 400	8%	\$ 2,500
011-5670-561.56-10	Transportation, Meals and Conventions	\$ 500	\$ 144	29%	\$ 2,500	\$ 35	1%	\$ 2,500
011-5670-562.36-90	Miscellaneous	\$ 250	\$ 452	181%	\$ 1,000	\$ 27	3%	\$ 1,000
		\$ 197,480	\$ 181,513	92%	\$ 226,508	\$ 86,923	38%	\$ 222,348

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 \$1,031,660 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 \$7.6 million. **Unfunded, but will appear as an expense in our financial report**

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:

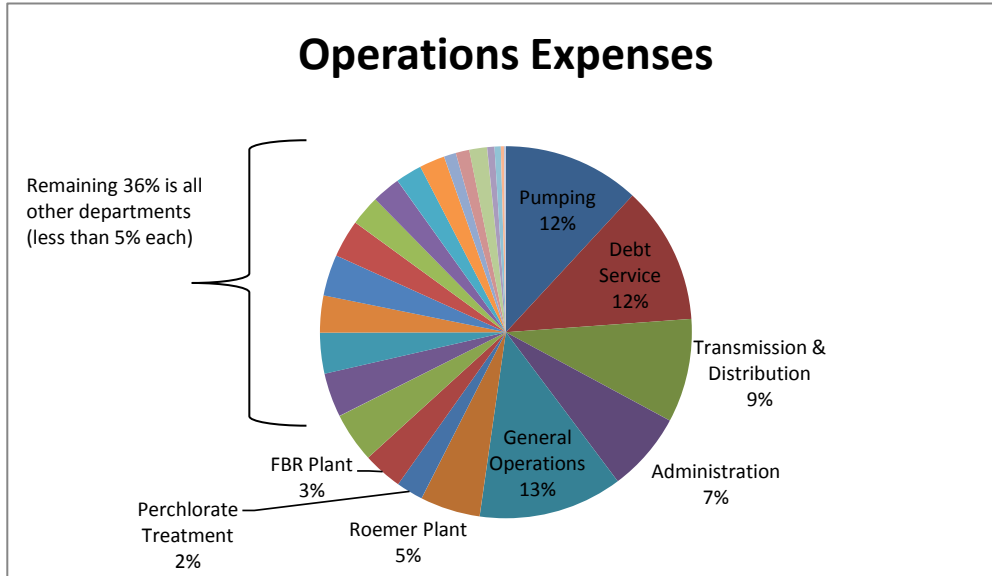
Repairs and improvements to headquarters that are not capitalized

West Valley Water District
Budget FY 2015-2016
General Operations

Office Use	Description	FY 2013-2014			Budget FY 2014-2015	YTD		BUDGET FY 2015-2016
		Budget	Actual 12 Months	Percent		12/31/2014	Percent	
	Salaries							
	No employees							
	Benefits							
Various	Insurances (Retiree's Health Insurance)	\$ 188,094	\$ 183,749	98%	\$ 228,614	\$ 93,924	41%	\$ 254,960
Various	Post Employment Healthcare Benefits (GASB 45)	\$ 1,235,859	\$ 1,235,859	100%	Unfunded	\$ -	0%	Unfunded
Various	Unemployment Insurance Claims	\$ -	\$ 13,326	100%	\$ -	\$ 16,633	100%	\$ -
	PERS Unfunded Liability							\$ 313,419
	PERS Sidefund							\$ 780,265
	Department Expenses							
Various	Capital Recovery Consumption-Related	\$ 6,696,750	\$ 6,968,182	104%	Unfunded	\$ -	0%	Unfunded
Various	Capital Recovery General Ops-Related	\$ 724,146	\$ 774,242	107%	Unfunded	\$ -	0%	Unfunded
011-8110-562.52-10	Insurance (Auto, General Property, Fidelity)	\$ 250,000	\$ 248,962	100%	\$ 250,000	\$ 114,097	46%	\$ 250,000
011-8110-562.36-80	Vehicle Fuels	\$ 125,000	\$ 119,980	96%	\$ 125,000	\$ 49,469	40%	\$ 125,000
011-8110-562.44-10	Vehicle Leasing	\$ 120,000	\$ 137,240	114%	\$ 120,000	\$ 62,052	52%	\$ 140,000
011-8110-562.34-30	Alarm System	\$ 90,000	\$ 101,523	113%	\$ 100,000	\$ 57,935	58%	\$ 100,000
011-8110-562.53-10	Telephone	\$ 70,000	\$ 75,313	108%	\$ 75,000	\$ 34,360	46%	\$ 75,000
011-8110-569.49-85	Permits, County and State	\$ 60,000	\$ 43,575	73%	\$ 70,000	\$ 45,170	65%	\$ 90,000
011-8110-562.41-10	Electricity	\$ 60,000	\$ 33,727	56%	\$ 60,000	\$ 22,609	38%	\$ 60,000
011-8110-562.37-30	Shop Supplies (for various departments)	\$ 60,000	\$ 70,518	118%	\$ 60,000	\$ 40,807	68%	\$ 75,000
011-8110-562.53-20	Postage	\$ 50,000	\$ 50,297	101%	\$ 55,000	\$ 15,344	28%	\$ 55,000
011-8110-562.36-10	Office Supplies	\$ 50,000	\$ 46,382	93%	\$ 50,000	\$ 24,615	49%	\$ 55,000
011-8110-568.43-05	Maintenance, Structures & Improvements	\$ 35,000	\$ 52,638	150%	\$ 50,000	\$ 9,924	20%	\$ 40,000
011-8110-562.42-10	Janitorial Service	\$ 35,000	\$ 41,792	119%	\$ 45,000	\$ 18,750	42%	\$ 45,000
011-8110-562.43-60	Vehicle Expenses	\$ 40,000	\$ 90,431	226%	\$ 40,000	\$ 38,480	96%	\$ 80,000
011-8110-568.43-55	Maintenance, General Plant and Major Equipment	\$ 20,000	\$ 10,861	54%	\$ 20,000	\$ 4,134	21%	\$ 20,000
011-8110-562.43-45	Office Equipment Contracts and Repairs	\$ 20,000	\$ 20,950	105%	\$ 20,000	\$ 8,296	41%	\$ 20,000
011-8110-562.43-50	Communication Equipment Repair	\$ 15,000	\$ 1,788	12%	\$ 15,000	\$ 5,953	40%	\$ 15,000
011-8110-562.41-20	Rubbish Collection	\$ 10,000	\$ 10,075	101%	\$ 10,000	\$ 5,252	53%	\$ 12,000
011-8110-562.34-20	Answering Service	\$ 8,000	\$ 4,653	58%	\$ 8,000	\$ 2,519	31%	\$ 8,000
011-8110-567.44-10	Equipment Rental	\$ 5,000	\$ 5,899	118%	\$ 7,000	\$ 2,837	41%	\$ 7,000
011-8110-562.40-10	Office Furniture	\$ 5,000	\$ 3,270	65%	\$ 5,000		0%	\$ 5,000
011-8110-568-43.75	Vandalism Repairs	\$ 5,000	\$ 676	14%	\$ 5,000		0%	\$ 5,000
011-8110-562.41-30	Water & Sewer	\$ 2,500	\$ 1,513	61%	\$ 2,500	\$ 642	26%	\$ 2,500
011-8110-568.43-65	Maintenance, Tools	\$ 2,500	\$ -	0%	\$ 2,500		0%	\$ 2,500
011-8110-562.41-40	Natural Gas	\$ 2,000	\$ 958	48%	\$ 2,000	\$ 109	5%	\$ 2,000
011-8110-569.91-10	Prior Year Expenses (paid or recorded this year)	\$ -	\$ 11,979	100%	\$ -	\$ 792	100%	\$ -
		\$ 9,984,849	\$ 10,360,360	104%	\$ 1,425,614	\$ 674,701	47%	\$ 2,637,644

Recorded as expense but not funded

West Valley Water District
Department Expense Specifics
Conservation



Assigned Positions for Wages and Benefits

Position Title	Full/Part Time	Percentage
Environmental/Conservation Supervisor	FT	100%
Water Conservation Specialist	FT	100%
Customer Service Rep I	FT	50%

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

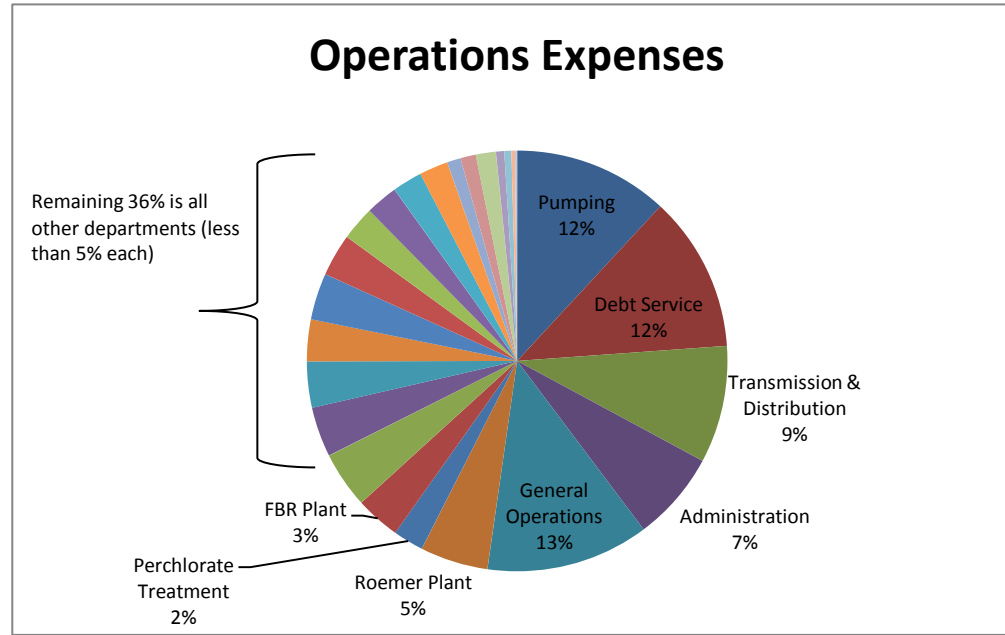
Descriptions:

- Rebate Programs: Rebates for high-efficiency toilets, high efficiency washing machines, weather-based irrigation controllers, sprinkler nozzles and turf replacement. Includes (commercial, industrial, institutional) WBIC.
- Regional Conservation Programs: iEfficient
- Conservation Education Programs: Continue coordination with the Inland Empire Resource Conservation District for in-classroom presentations, adult programs and demonstration gardens
- Consultants: Conservation outreach (\$7,500), grant writing (\$7,500) and on-call environmental services (\$20,000)

West Valley Water District
Budget FY 2015-2016
Conservation

Office Use	Description	FY 2013-2014			Budget	YTD	Amended	BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
	Salaries							
011-5010-561.10-10	Wages, Full Time	\$ 77,344	\$ 79,000	102%	\$ 125,728	\$ 54,812	44%	\$ 164,220
011-5010-561.10-40	Wages, Part Time	\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
011-5010-561.10-50	Overtime	\$ -	\$ 1,292	100%	\$ -	\$ -	0%	\$ -
	Bilingual Compensation							\$ 975
	Benefits							
011-5010-561.20-10/20	FICA/Medicare	\$ 5,739	\$ 5,993	104%	\$ 9,424	\$ 4,023	43%	\$ 12,523
Various	Insurances	\$ 11,801	\$ 11,239	95%	\$ 28,522	\$ 5,835	20%	\$ 33,817
011-5010-561.23-00	PERS	\$ 17,077	\$ 17,086	100%	\$ 28,691	\$ 12,266	43%	\$ 25,392
	Department Expenses							
011-5010-594.10-10	Rebate Programs	\$ 40,000	\$ 25,123	63%	\$ 50,000	\$ 19,927	40%	\$ 75,000
011-5010-594.10-20	Regional Conservation Programs	\$ 5,000	\$ 6,599	132%	\$ 22,500	\$ 16,229	72%	\$ 25,000
011-5010-594.10-40	Solar Challenge	\$ -	\$ 19,542	100%	\$ 20,000	\$ 1,148	6%	\$ 20,000
011-5010-562.55-10	Printing	\$ 15,000	\$ 14,403	96%	\$ 35,000	\$ 22,933	66%	\$ 27,500
	Postage							\$ 14,500
011-5010-594.30-10	Conservation Education Programs & Supplies	\$ 2,500	\$ 1,998	80%	\$ 11,500	\$ 491	4%	\$ 15,500
011-5010-594.10-30	Meter Replacement & Testing	\$ 10,000	\$ 9,037	90%	\$ 7,500		0%	\$ 10,000
011-5010-563.33-30	Consultants	\$ 2,500	\$ -	0%	\$ 13,000	\$ 1,100	8%	\$ 35,000
011-5010-561.12-00	Training	\$ 1,000	\$ 547	55%	\$ 1,000	\$ 913	91%	\$ 3,000
011-5010-562.56-10	Transportation, Meals and Conventions	\$ 1,000	\$ 908	91%	\$ 1,000	\$ 387	39%	\$ 1,500
011-5010-562.56-20	Memberships, Dues and Subscriptions	\$ 500	\$ 1,331	266%	\$ 250	\$ 133	53%	\$ 500
011-5010-569-91.10	Prior Year Expenses	\$ -	\$ -	0%	\$ -	\$ 22,056	100%	\$ -
		\$ 189,461	\$ 194,098	102%	\$ 354,115	\$ 162,251	46%	\$ 464,427

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 2015-2016
Debt Service Schedule

Description	Debt Expires	FY 2013-2014			Budget	YTD		BUDGET
		Budget	Actual 12 Months	Percent	FY 2014-2015	12/31/2014	Percent	FY 2015-2016
CSCDA Water and Wastewater Revenue Bonds, Series 2006D	October, 2032							
Principle		\$ 1,045,000	\$ 1,005,000	96%	\$ 1,090,000	\$ 1,045,000	96%	\$ 1,130,000
Interest		\$ 1,113,028	\$ 1,477,758	133%	\$ 1,071,228	\$ 278,257	26%	\$ 1,027,628
		\$ 2,158,028	\$ 2,482,758	115%	\$ 2,161,228	\$ 1,323,257	61%	\$ 2,157,628
Limited Obligation Improvement Bonds Crestmore Heights, Assessment District 97-1	September, 2017							
Principle		\$ 35,000	\$ 30,000	86%	\$ 35,000	\$ 30,000	86%	\$ 35,000
Interest		\$ 9,097	\$ 10,330	114%	\$ 9,097	\$ 1,195	13%	\$ 9,097
		\$ 44,097	\$ 40,330	91%	\$ 44,097	\$ 31,195	71%	\$ 44,097
Contract Payable Water Participation Rights - Baseline Feeder	New Debt Service Schedule Starting 7/1/2012							
Principle		\$ 321,529	\$ 348,323	108%	\$ 321,529	\$ 107,176	33%	\$ 321,529
Interest		\$ -	\$ -	0%	\$ -	\$ -	0%	\$ -
		\$ 321,529	\$ 348,323	108%	\$ 321,529	\$ 107,176	33%	\$ 321,529
		\$ 2,523,653	\$ 2,871,411	114%	\$ 2,526,854	\$ 1,461,628	58%	\$ 2,523,254

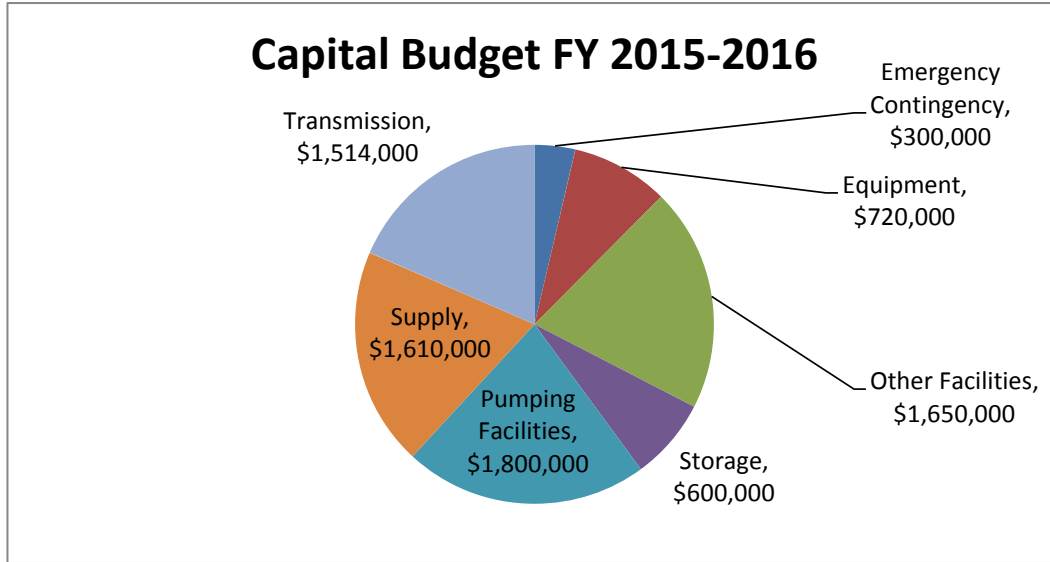
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West Valley Water District

Capital Budget



West Valley Water District
Annual Capital Budget FY 2015-2016



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

WEST VALLEY WATER DISTRICT
Capital Budget FY 2015-2016

WIP No.	Location	Name/Description	Budget 2015-2016	Funding Source		
				Capacity Fees	Grants or Reimbursements	Capital Revenues or District Reserves
Supply						
W9016A	FBR	Bioremediation Wellhead Treatment Project (demonstration phase)	\$ 500,000	\$ 500,000		
	Roemer	2 GAC Systems (4 vessels)	\$ 1,110,000	\$ 1,110,000		
Transmission						
W14003	Eucalyptus Avenue	Replace 400 LF of 16" Zone 3 Transmission Line	\$ 75,000	\$ 75,000		
	Pepper Avenue @ I-10 Freeway	Reimbursement for design and construction of 24" Zone 2 Water Line in Pepper Avenue Bridge at the I-10 Freeway	\$ 850,000	\$ 850,000		
W9008A	Duncan Canyon Bridge	Construct 16" Transmission Line in Duncan Canyon Bridge	\$ 200,000	\$ 200,000		
	Sierra Avenue	Reimbursement to Lewis Homes for Sierra Crest Phase 2 for pipeline upsizing	\$ 55,000	\$ 55,000		
	Pepper Avenue @ I-10 Freeway	Design 24" Zone 2 Transmission Line in Pepper Avenue, under railway at the I-10 Freeway	\$ 40,000	\$ 40,000		
	Cedar Avenue	Replace 8" Zone 3 Waterline in Cedar Avenue Bridge over the I-10 Railway	\$ 200,000			\$ 200,000
	Pepper Avenue @ 210 Freeway	Design 4,200 LF of 30" Zone 4 Transmission Line in Highland from Pepper to Oakdale (Phase 1 of 3)	\$ 54,000	\$ 54,000		
	Slover Avenue	Slover Avenue waterline oversizing and pipeline	\$ 40,000	\$ 40,000		

WIP No.	Location	Name/Description	Budget 2015-2016	Funding Source		
				Capacity Fees	Grants or Reimbursements	Capital Revenues or District Reserves
Storage						
W15003	Lord Ranch	Design and construct 1.0 mg aeration tank at Zone 4-3 Pump Station at Lord Ranch	\$ 600,000	\$ 600,000		
Pumping Facilities						
W15004	Lord Ranch	Design and construct 4-3 Pump Station at Lord Ranch	\$ 1,800,000	\$ 1,800,000		
Other Facilities						
W15006	Lord Ranch	Design and construct site work at Lord Ranch	\$ 450,000	\$ 450,000		
W9016A	Methodist Church	Construct Sentinel Well Rialto/Colton Monitoring Well 1 (RCMW1) at Rialto	\$ 1,200,000			\$ 1,200,000
Equipment						
	Engineering	Implement full scale GIS conversion	\$ 250,000			\$ 250,000
	Engineering	Scanner/Copier	\$ 20,000			\$ 20,000
	I. T.	Document management system	\$ 30,000			\$ 30,000
	I. T.	ASA Firewall Upgrade	\$ 10,000			\$ 10,000
	I. T.	Windows Network Fail Over Recovery System	\$ 20,000			\$ 20,000
	Operations	Dump Truck	\$ 90,000			\$ 90,000
	Operations	600 KVA Generator	\$ 300,000	\$ 300,000		
Capital Budget Contingency Fund						
		Capital Contingency Fund	\$ 300,000			\$ 300,000
Total			\$ 8,194,000	\$ 6,074,000	\$ -	\$ 2,120,000

WIP No.	Location	Name/Description	Budget 2015-2016	Funding Source		
				Capacity Fees	Grants or Reimbursements	Capital Revenues or District Reserves

Estimated Capital Revenues for 2015-2016:

Frontage Fees	\$ 200,000
2015-2016 Estimated Capacity Fees	\$ 3,000,000
	<u>\$ 3,200,000</u>

Estimated Capacity Fees Available Previous Fiscal Years

	<u>\$ 3,500,000</u>
	\$ 6,700,000

Less Capital Expenses:

	<u>\$ 8,194,000</u>
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Fully Funded (or Use of District Reserves)

	\$ (1,494,000)
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If you would like additional information,
please contact the

**Chief Financial Officer of
West Valley Water District**

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909-820-3706

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