

WALNUT VALLEY WATER DISTRICT  
271 South Brea Canyon Road  
Walnut, California 91789

SPECIAL BOARD MEETING  
THURSDAY, APRIL 22, 2021 – 4:00 P.M.  
AGENDA

Pursuant to the provisions of Executive Order N-25-20 Issued by Governor Gavin Newsom on March 12, 2020, any Board member and any member of the public who desires to participate in the open session items of this meeting may do so by accessing the Webex link below without otherwise complying with the Brown Act's teleconference requirements:

<https://walnutvalley.webex.com/join/bmeeting>

(Computer and Telephone Audio Accessible)

Any member of the public wishing to make any comments to the Board may do so by accessing the above-referenced link where they may select the option to join via webcam or teleconference. The meeting Chair will acknowledge such individual(s) at the appropriate time in the meeting prior to making his or her comment. Members of the public will be disconnected from the meeting prior to a Closed Session being held.

***NOTE: To comply with the Americans with Disabilities Act, if you need special assistance to participate in any Board meeting, please contact the General Manager's office at least 4 hours prior to a Board meeting to inform the District of your needs and to determine if accommodation is feasible.***

***Each item on the agenda shall be deemed to include any appropriate motion, resolution, or ordinance, to take action on any item.***

***Materials related to an item on this agenda submitted after distribution of the agenda packet are available for public review during regular business hours at the District office, located at 271 S. Brea Canyon Road, Walnut, California.***

1. Flag Salute
2. Roll Call: Mr. Hayakawa \_\_\_\_ Mr. Hilden \_\_\_\_ Ms. Kwong \_\_\_\_ Ms. Lee \_\_\_\_ Mr. Tang \_\_\_\_
3. Public Comment President Kwong  
The Presiding Officer may impose reasonable limitations on public comments to assure an orderly and timely meeting.
  - A. **Agenda Items** - Any person desiring to address the Board of Directors on any Agenda item may do so at the time the item is considered on the Agenda by requesting the privilege of doing so at this time and stating the Agenda item to be addressed. At the time the item is discussed, those requesting to speak will be called to do so.
  - B. **Non-Agenda Items** - At this time the public shall have an opportunity to comment on any non-agenda item relevant to the jurisdiction of the District. Reasonable time limits on each topic and on each speaker are imposed in accordance with Board policy.
4. Fiscal Year 2021 – Budget Overview
  - A. Discussion
  - B. Board Action
5. Other

Adjournment

# WVWD – Staff Report



**TO:** Finance Committee  
**FROM:** Accounting Manager  
**DATE:** April 22, 2021  
**SUBJECT:** Fiscal Year 21-22 Budget Overview

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Action/Discussion     Fiscal Impact     Resolution     Information Only

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## Recommendation

That the Board of Directors review the Proposed FY 21-22 Budget.

## Background Information

The annual budget provides a means that allows the Board to review the ongoing and future objectives of the District and allocate funding based on available resources. The District's priorities and objectives through the proposed expenditures and anticipated revenues are developed prior to the fiscal year. The format will be similar to past budgets in the scope of detail and transparency.

A Staff's preparation of the budget is guided by:

- *Are the expenses reasonable and consistent with District policies, initiatives, industry standards, customer expectations, and Board of Director's priorities?*
- *Will the existing and proposed infrastructure investments provide current and future benefit to our customers and utilize our existing funds wisely?*
- *Does the proposed budget remain committed to seeking efficiencies wherever feasible?*
- *Does the proposed budget reflect the District's ongoing commitment to water conservation?*

B. Additionally,

- The District's proposed FY 21-22 budget will continue funding our core mission of meeting the water supply needs of the communities we serve.
- The District's internal cost-controls are evident as we continue our long-term efforts to maintain efficiencies in all areas.
- The District's budgeted revenues include an estimated increase in rates consistent with prior years.
- Over the course of the past several years, the District has made a significant investment in alternative water supply projects. The FY 21-22 budget includes 1,875 acre-feet of water from the PBWA Cal Domestic project.

At the workshop, staff will start the discussion on the FY 21-22 Budget consisting of:

**1. Revenue Summary**

- Potable Water Sales
- Recycled Water Sales
- Other/Non-Operating Revenues

**2. Major Expense Categories**

- Purchased Water TVMWD's rates and charges
- TVMWD's assessments
- Walnut Valley Water District's Personnel Costs
- Walnut Valley Water District's Operations and Maintenance Costs
- Debt Service

**3. FY 21-22 Capital Investment Program**

**Attachments:**

- Budget Summary
- Expenses by Cost Category
- Water Supply
- Personnel Budget Summary
- CIP Budget

*Board Budget Schedule:*

<b>Date</b>	<b>Item</b>
<b>January to April 2021</b>	<ul style="list-style-type: none"> <li>• Staff preparation of DRAFT Budget</li> </ul>
<b>April 22, 2021</b> Budget Workshop I	<ul style="list-style-type: none"> <li>• <u>Overview of the District's DRAFT FY 21-22 Budget</u> <i>Major Expenses</i> <i>Revenues</i></li> <li>• Review and discussion of MWD/TVMWD's rates and charges</li> <li>• Capital Investment Program Budget</li> </ul>
<b>May 20, 2021</b> Budget Workshop II	<ul style="list-style-type: none"> <li>• <u>Review of the District's DRAFT FY 21-22</u> <i>Budget Expenses</i> <i>Revenues</i> <i>Review and Discussion of MWD/ TVMWD Rates and Charges</i></li> <li>• Capital Investment Program Budget</li> </ul>
<b>Adoption of Final Budget (by June 30, 2021)</b>	

## FY 21-22 Overview

### Revenues

The Walnut Valley Water District budgeted 16,114 acre-feet of potable water sales and 2,001 acre-feet of recycled water sales for FY 21-22 compared to the prior year's budget of 16,467 acre-feet of potable water sales and 2,036 acre-feet of recycled water sales.

Revenues by major category are summarized below:

Description	FY 20-21 Budget	FY 21-22 Budget	% Change
Water Sales - Base Rate	\$ 8,509,040	\$ 8,789,380	3%
Water Sales - Commodity	27,014,609	27,057,254	0%
Water Sales - Recycled	1,922,853	2,066,847	7%
Other Fees	881,553	771,851	-12%
Standby By Charges	825,000	825,000	0%
Hydro Electric Sales	30,000	40,000	33%
SUBTOTAL OPERATING REVENUES	39,183,055	39,550,332	1%
Other Revenues	290,780	288,560	-1%
Non-Operating Revenues	1,590,750	1,600,930	1%
TOTAL REVENUES	\$ 41,064,585	\$ 41,439,822	1%

Total revenues are budgeted at \$41.4 million a 0.9% increase when compared to the FY 20-21 budget. The budgeted revenues include the proposed rate increases approved as part of the District's rate study

### Expenses

The budgeted expenses for FY 21-22 are estimated at \$36.1 million, a 2.4% increase when compared to the prior year. The major cost categories are summarized below:

Expense Category	FY 20-21 Budget	FY 21-22 Budget	% Diff
Purchased Water	\$ 20,304,334	\$ 20,438,108	1%
Personnel Costs	9,421,760	10,023,964	6%
Utilities	1,037,100	1,036,200	0%
O&M Expenses	4,521,700	4,639,550	3%
Total Expenses	35,284,894	36,137,822	2%

#### A. Purchased Water

Total purchased water is estimated at 16,980 acre-feet for FY 21-22 compared to 17,518 acre-feet from the prior year's budget. The estimated cost of water purchases is \$19,336,944

<b>FY 17-18 Actual</b>	<b>FY 18-19 Actual</b>	<b>FY 19-20 Actual</b>	<b>FY 20-21 Projected</b>	<b>FY 21-22 Budget</b>
18,485	16,275	16,630	17,293	16,980

\*Excludes wholesale water sales

Water is purchased through Three Valleys Municipal Water District (TVMWD) who is a wholesaler of Metropolitan Water District (MWD). MWD approved a rate increase of 3.5%, effective January 2022 and TVMWD increased their surcharge to (\$16.00) per AF. The historical rates of MWD and TVMWD are listed below.

<b>Item</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Tier 1 Supply Rate	\$209	\$209	\$208	\$243	\$243
System Access Rate	299	326	346	373	389
Water Stewardship	55	69	65	0	0
System Power Rate	<u>132</u>	<u>127</u>	<u>136</u>	<u>161</u>	<u>167</u>
<i>Tier 1 Untreated Water</i>	695	731	755	777	799
MWD' Treatment Cost	320	319	323	327	344
TVMWD' Surcharge	<u>&lt;5&gt;</u>	<u>&lt;10&gt;</u>	<u>&lt;10&gt;</u>	<u>&lt;6&gt;</u>	<u>&lt;16&gt;</u>
<b>Totals</b>	<b>\$1,010</b>	<b>\$1,040</b>	<b>\$1,068</b>	<b>\$1,098</b>	<b>\$1,127</b>

Regardless of the amount of water purchased, the District pays certain fixed charges to MWD and TVMWD. The historical fixed charges for MWD are shown below:

<b>MWD Capacity Charges</b>	<b>CY 2020</b>	<b>CY 2021</b>	<b>CY 2022</b>
Cost PER CFS	\$8,800	\$10,700	\$12,200
Total MWD Charges	\$1,260,160	\$1,529,030	\$1,743,380
WVWD's Obligation	\$371,852	\$469,546	\$548,225

\* FY 21-22 expenses are \$508,886

The historical fixed charges for TVMWD are shown below:

<b>TVMWD 'Fixed' Charges</b>	<b>CY 2020</b>	<b>CY 2021</b>	<b>CY 2022</b>
Total TVMWD Fixed Charges	\$680,256	\$745,657	\$819,318
WVWD's Obligation	\$187,277	\$197,672	\$212,764
District's percentage of TVMWD's total assessment	27.5%	26.5%	26.0%

\*FY 21-22 expenses are \$205,218

## B. Personnel Costs

Staffing levels are projected to remain level at 57 FTE's. Proposed salaries, benefits, and employer costs for FY 21-22 will increase \$602,205, or 6.4%, when compared to FY 20-21.

Description	20-21 Budget	21-22 Budget	% Diff
Wages	\$ 6,150,527	\$ 6,390,992	3.9%
Medical & Other Insurance Premiums	1,204,385	1,234,889	2.5%
PERS Employer	1,494,996	1,782,504	19.2%
Other	571,851	615,579	7.6%
Total Annual Wages, Benefits & Employer Costs	\$ 9,421,759	\$ 10,023,964	6.4%

The key assumptions for personnel costs are as follows:

- A COLA of 2.5% was included in the FY 21-22 District budget.
- Effective January 2022 Medical and dental premiums are estimated to increase 6%, and 3% respectively, subject to the established medial cap.
- PERS rates (including 1% employer reduction) are increasing July 1, resulting in a 19.2% increase in PERS costs.

### C. Operation and Maintenance Costs

The District continuously strives for operational efficiency and to ensure the budget reflects the current economic conditions, the District's mission statement, and the strategic values set by the Board of Directors. In an effort to keep costs as low as possible Operation and Maintenance Costs are estimated to increase 2.6% from the prior year.

### D. Debt Service

- In March 2013, the District issued approximately \$20 million in revenue bonds to fund various capital projects. The annual debt service for FY 21-22 is \$1,229,500
- As part of the bond covenants the District must collect net revenues equal to at least 125% of the annual debt service. Based on the draft budget the District will meet the covenant.

### E. Capital Investment Program

- Current and past Boards have made it a priority to ensure that the District's infrastructure is maintained, repaired, and replaced appropriately. The continual investment in our water system helps to ensure we are able to meet the water demands of the community we serve.
- The CIP Budget for FY 21-22 includes costs related to the replacement and refurbishment of existing facilities, as well as for the acquisition and construction of new equipment and facilities.
- These projects are financed through the Replacement Fund, Capital Fund, and Restricted Reserves.

WALNUT VALLEY WATER DISTRICT  
**BUDGET SUMMARY**  
FY 2021-22

Department	G/L Classification	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Projected	2019-20 % Budget	2021-22 Budget	Increase (Decrease)
<b><u>REVENUES:</u></b>										
Water Sales - General	4100's	\$34,028,088	\$32,212,411	\$34,837,628	\$33,571,952	\$36,405,202	\$36,117,103	99.21%	\$36,618,485	\$213,283
Water Sales - Wholesale	4100's	0	3,206,218	0	4,232,996	0	1,883,017	0.00%	0	0
Water Sales - Recycled	4100's	1,818,279	1,634,443	1,909,548	1,816,821	1,922,853	2,037,576	105.97%	2,066,847	143,994
Standby By Charges	4400-4955	825,000	837,186	825,000	795,775	825,000	825,000	0.00%	825,000	0
Hydro Electric Sales	4200's	30,000	22,250	30,000	38,892	30,000	50,000	0.00%	40,000	10,000
<b>SUBTOTAL OPERATING REVENUES</b>	<b>See Revenues Schedule</b>	<b>36,701,367</b>	<b>37,912,508</b>	<b>37,602,176</b>	<b>40,456,436</b>	<b>39,183,055</b>	<b>40,912,696</b>	<b>104.41%</b>	<b>39,550,332</b>	<b>367,277</b>
Other Revenues	4300's	301,600	776,907	291,930	600,218	290,780	264,040	90.80%	288,560	(2,220)
Non-Operating Revenues	4400's	1,564,410	2,128,175	1,578,690	2,139,442	1,590,750	1,592,300	100.10%	1,600,930	10,180
<b>TOTAL REVENUES</b>		<b>38,567,377</b>	<b>40,817,590</b>	<b>39,472,796</b>	<b>43,196,097</b>	<b>41,064,585</b>	<b>42,769,036</b>	<b>104.15%</b>	<b>41,439,822</b>	<b>375,237</b>
<b><u>EXPENSES:</u></b>										
Operations	52XX	5,615,268	5,596,681	5,886,914	5,870,462	6,090,362	6,252,200	102.66%	6,347,538	257,176
Engineering	53XX	1,116,728	1,059,500	1,264,610	1,270,032	1,317,206	1,323,450	100.47%	1,462,572	145,366
Finance	54XX	2,282,140	2,148,335	2,226,482	2,175,405	2,336,872	2,092,111	89.53%	2,288,010	(48,862)
GM/Governance	55XX	1,255,995	1,178,343	1,294,098	1,342,390	1,462,211	1,487,035	101.70%	1,554,796	92,585
Administrative Services	56XX	2,752,103	2,359,127	2,773,357	2,562,788	2,530,459	2,392,115	94.53%	2,788,748	258,289
General and Administrative	57XX	1,136,320	1,057,309	1,141,250	1,154,792	1,243,450	1,194,566	96.07%	1,258,050	14,600
<b>SUBTOTAL OPERATING EXPENSES</b>		<b>14,158,554</b>	<b>13,399,295</b>	<b>14,586,711</b>	<b>14,375,869</b>	<b>14,980,560</b>	<b>14,741,477</b>	<b>98.40%</b>	<b>15,699,714</b>	<b>719,154</b>

WALNUT VALLEY WATER DISTRICT  
**BUDGET SUMMARY**  
FY 2021-22

Department	G/L Classification	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Projected	2019-20 % Budget	2021-22 Budget	Increase (Decrease)
Water Supply & Related Costs	See Water Supply Schedule	19,483,037	20,816,609	19,880,145	22,907,815	20,304,334	21,946,578	108.09%	20,438,108	133,774
SUBTOTAL OPERATING & WATER		33,641,591	34,215,904	34,466,856	37,283,684	35,284,894	36,688,055	103.98%	36,137,822	852,928
Long Term Debt	6900's	1,232,750	1,232,750	1,234,500	1,232,750	1,230,000	1,230,000	100.00%	1,229,500	(500)
TOTAL OPERATING, WATER, LT DEBT		34,874,341	35,448,654	35,701,356	38,516,434	36,514,894	37,918,055	103.84%	37,367,322	852,428
Net Revenues Before Adjustments & Reserve Program Funding		\$3,693,036	\$5,368,936	\$3,771,440	\$4,679,663	\$4,549,691	\$4,850,981	106.62%	\$4,072,500	(\$477,191)
Adjustment									1,065,900	
RESERVE PROGRAM FUNDING									5,138,400	
Replacement Reserve Program Funding									(\$2,390,275)	
Capital Reserve Program Funding									(\$500,000)	
Stored Water Reserve									(\$1,498,125)	
Long-Term Liabilitied Program Funding									(\$750,000)	
NET REVENUES									0	

NOTE: Adjustment amount reflects adjustment for stored water previously purchased by the District \$1,065,900



**WALNUT VALLEY WATER DISTRICT**  
**EXPENSES BY COST CATEGORY**  
FY 2021-22

Description	G/L Classification	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Projected	2019-20 % Budget	2021-22 Budget	Increase (Decrease)
Wages & Benefits	See Personnel Schedule	\$8,873,674	\$8,473,008	\$9,019,836	\$8,954,184	\$9,421,760	\$9,440,701	100%	\$10,023,964	\$ 602,204
Utilities	5400's	1,054,700	968,302	1,055,700	961,069	1,037,100	1,030,300	99%	1,036,200	(900)
Vehicle Expenses	5500's	182,800	143,506	182,800	170,534	151,800	143,500	95%	151,800	0
Human Resource Expenses	5600's	641,200	631,866	696,100	705,722	754,300	749,120	99%	762,800	8,500
Professional Development	5700's	184,515	144,892	198,075	126,334	203,550	114,535	56%	219,690	16,140
Safety	5800's	67,200	73,247	89,450	183,625	129,450	110,700	86%	84,450	(45,000)
Professional Services	6100's	560,700	533,677	667,580	616,257	691,060	507,260	73%	678,900	(12,160)
Insurance	6200's	192,370	145,764	160,500	158,508	164,500	176,800	107%	170,000	5,500
Outside Services	6300's	1,281,170	1,209,843	1,370,920	1,400,666	1,224,970	1,202,799	98%	1,303,600	78,630
Materials & Supplies	6400's	931,525	947,248	1,004,550	904,216	1,001,950	1,052,285	105%	1,114,600	112,650

WALNUT VALLEY WATER DISTRICT  
**EXPENSES BY COST CATEGORY**  
 FY 2021-22

Description	G/L Classification	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Projected	2019-20 % Budget	2021-22 Budget	Increase (Decrease)
Equipment Lease	6500's	15,850	13,243	15,850	29,284	27,770	29,066	105%	28,470	700
Other Agency Costs	6600's	162,350	102,216	115,350	109,308	162,350	174,411	107%	115,240	(47,110)
Collection Expense	6700's	10,500	12,526	10,000	56,164	10,000	10,000	100%	10,000	0
Miscellaneous	6800's	0	(43)	0	0	0	0	0%	0	0
<b>TOTAL OPERATING</b>		14,158,554	13,399,295	14,586,711	14,375,869	14,980,560	14,741,477	98%	15,699,714	719,154
Water Supply and Related	<b>See Water Supply Schedule</b>	19,483,037	20,816,609	19,880,145	22,907,815	20,304,334	21,946,578	108%	20,438,108	133,774
Long Term Debt		1,232,750	1,232,750	1,234,500	1,232,750	1,230,000	1,230,000	100%	1,229,500	(500)
<b>TOTAL EXPENSES</b>		<b>\$ 34,874,341</b>	<b>\$ 35,448,654</b>	<b>\$ 35,701,356</b>	<b>\$ 38,516,434</b>	<b>\$ 36,514,894</b>	<b>\$ 37,918,055</b>	104%	<b>\$37,367,322</b>	<b>\$852,428</b>

WALNUT VALLEY WATER DISTRICT  
**WATER SUPPLY (5100) BUDGET DETAIL**  
FY 2021-22

Description	Account Number	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Projected	2019-20 % Budget	2021-22 Budget	Increase (Decrease)
Water Supply - Purchased Water	5110	\$16,662,918	\$19,150,622	\$17,018,050	\$21,243,213	\$18,262,168	\$20,233,782	111%	\$16,927,509	(\$1,334,659)
Purchased Water - LHHCWD	5190	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	0
Purchased Water - CDWC	5190	\$1,755,140	\$841,244	\$1,830,740	\$690,273	\$959,400	\$668,890	70%	\$2,409,435	1,450,035
Purchased Water - Baldy	5190	\$0	\$50,000	\$51,500	\$51,500	\$53,150	\$53,050	100%	\$53,050	(100)
Purchased Water - Durward	5190	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	0
Water Supply - TVMWD Surcharges	5120	(\$116,477)	(\$138,133)	(\$160,250)	(\$205,644)	(\$139,024)	(\$159,309)	115%	(\$155,140)	(16,116)
Water Supply - TVMWD Connected Capacity Charges	5125	\$61,486	\$61,486	\$63,234	\$63,290	\$66,204	\$66,260	100%	\$71,880	5,676
Water Supply - TVMWD Equiv. Small Meter Charge	5130	\$40,510	\$40,510	\$42,062	\$42,051	\$44,102	\$44,091	100%	\$47,761	3,659
Water Supply - TVMWD Water Use Charges	5135	\$81,919	\$81,919	\$82,013	\$81,835	\$81,457	\$81,971	101%	\$85,577	4,120
Water Supply - PWR Surcharge	5140	\$19,900	\$19,836	\$19,900	\$19,836	\$19,900	\$19,900	100%	\$19,900	0

WALNUT VALLEY WATER DISTRICT  
**WATER SUPPLY (5100) BUDGET DETAIL**  
FY 2021-22

Description	Account Number	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Projected	2019-20 % Budget	2021-22 Budget	Increase (Decrease)
Water Supply - MWD Capacity Reserv. Charges	5145	\$391,991	\$391,991	\$374,328	\$368,604	\$413,571	\$415,173	100%	\$508,886	95,315
Water Supply - Purchased Water - LACSD	5150	\$176,680	\$127,670	\$147,798	\$157,426	\$200,718	\$156,120	78%	\$159,180	(41,538)
Water Supply - Purchased Water - WVWD	5155	\$1,500	\$1,255	\$1,500	\$0	\$1,500	\$0	0%	\$1,500	0
LACSD Capacity Charge	5170	\$73,000	\$0	\$73,000	\$156,271	\$73,000	\$80,000	110%	\$81,000	8,000
PWR Budget Assessment	6620	\$183,550	\$36,896	\$36,900	\$32,267	\$36,900	\$32,300	88%	\$33,270	(3,630)
Puente Basin Water Agency	6625	\$139,020	\$131,016	\$141,520	\$89,929	\$125,688	\$96,500	77%	\$125,700	12
Puente Basin Watermaster	6630	\$11,900	\$11,892	\$5,600	\$5,555	\$5,600	\$5,600	100%	\$5,600	0
Spadra Basin GSA	6635	\$0	\$8,403	\$152,250	\$111,411	\$100,000	\$152,250	152%	\$63,000	(37,000)
<b>TOTAL</b>		<b>\$19,483,037</b>	<b>\$20,816,609</b>	<b>\$19,880,145</b>	<b>\$22,907,815</b>	<b>\$20,304,334</b>	<b>\$21,946,578</b>	<b>108%</b>	<b>\$20,438,108</b>	<b>\$133,774</b>

WALNUT VALLEY WATER DISTRICT  
**PERSONNEL BUDGET SUMMARY**  
FY 2021-22

Description	2016-17 Budget	2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Wages	\$ 5,391,623	\$ 5,506,492	\$ 5,417,399	\$ 5,535,947	\$ 5,624,975	\$ 5,862,288	\$ 237,313	4.22%
Certification Pay	44,450	45,350	44,900	51,400	48,200	\$ 42,500	\$ (5,700)	-11.83%
Medical & Other Insurance Premiums	1,162,572	1,175,513	1,174,577	1,143,161	1,204,385	\$ 1,234,872	\$ 30,487	2.53%
PERS Employer	1,103,232	1,175,783	1,219,776	1,312,764	1,494,996	\$ 1,782,504	\$ 287,508	19.23%
Other	432,095	446,086	457,146	474,126	523,651	\$ 573,096	\$ 49,445	9.44%
Total Annual Benefits	2,742,349	2,842,732	2,896,399	2,981,451	3,271,232	\$ 3,632,972	\$ 361,740	11.06%
Employer Taxes & Insurance	638,467	663,703	559,876	502,438	525,552	\$ 528,704	\$ 3,152	0.60%
Total Annual Benefits & Employer Costs	3,380,816	3,506,435	3,456,275	3,483,889	3,796,784	\$ 4,161,676	\$ 364,892	9.61%
Total Annual Wages, Benefits & Employer Costs	\$ 8,772,439	\$ 9,012,927	\$ 8,873,674	\$ 9,019,836	\$ 9,421,759	\$ 10,023,964	\$ 602,205	6.39%

WALNUT VALLEY WATER DISTRICT  
**REVENUES (4XXX) BUDGET SUMMARY**  
 FY 2021-22

Description	G/L Classification	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Actual	2020-21 Budget	2020-21 Projected	2019-20 % Budget	2021-22 Budget	Increase (Decrease)
Operating Revenues	4100's 4400-4955	\$36,701,367	\$37,912,508	\$37,602,176	\$40,456,436	\$39,183,055	\$40,912,696	104%	\$39,550,332	367,277
<b>TOTAL OPERATING REVENUES</b>		36,701,367	37,912,508	37,602,176	40,456,436	39,183,055	40,912,696	104%	39,550,332	367,277
Other Revenues	4300's	301,600	776,907	291,930	600,218	290,780	264,040	91%	288,560	(2,220)
Non-Operating Revenues	4400's	1,564,410	2,128,175	1,578,690	2,139,442	1,590,750	1,592,300	100%	1,600,930	10,180
<b>TOTAL OTHER/NON-OPERATING REVENUES</b>		1,866,010	2,905,082	1,870,620	2,739,661	1,881,530	1,856,340	99%	1,889,490	7,960
<b>TOTAL REVENUES</b>		<b>\$38,567,377</b>	<b>\$40,817,590</b>	<b>\$39,472,796</b>	<b>\$43,196,097</b>	<b>\$41,064,585</b>	<b>\$42,769,036</b>	<b>104%</b>	<b>\$41,439,822</b>	<b>375,237</b>

**Walnut Valley Water District  
Capital Investment Program Budget by Reserve Fund  
Fiscal Year 2021-22**

Item No.	Submit By	Project Name	Funding Source	Budgeted FY 20-21	New Funds Requested	Total Project Costs	Total Expended Thru Feb	Remaining Project Costs	CURRENT YEAR Expenditure FY 20-21	BUDGET Expenditure FY 21-22	Projected Expenditure FY 22-23	Projected Expenditure FY 23-24
1	TM	Flat Bed Hauler Trailer for Backhoe	Capital	30,000		30,000	-	30,000		30,000		
2	MR	Gas Dispenser Cover	Capital	42,000		42,000	-	42,000		42,000		
3	TP	Leak Detection Program	Capital	45,000		45,000	-	45,000	45,000			
4	AC	Main Extension - Pathfinder to Brea Canyon Rd	Capital	454,000		454,000	48,285	405,715	405,715			
5	TM	SCADA Security Enhancements 19-20	Capital	100,000		100,000	50,787	49,213	49,213			
6	JK	Mobile Fill Station	Capital	15,000		15,000	-	15,000		15,000		
7	TM	Pressure Monitoring Equipment	Capital	10,000		10,000	-	10,000	4,000	6,000		
8	TM	SCADA Security Enhancements 20-21	Capital	100,000		100,000	-	100,000	75,000	25,000		
9	TM	Seismic Controller Upgrade 20-21	Capital	100,000		100,000	-	100,000		100,000		
10	EH	Storage Yard at Brea Canyon Cut-Off Reservoir	Capital	535,000		535,000	488,034	46,966	46,966			
11	BT	Web Portal	Capital	100,000		100,000	-	100,000		100,000		
12	TM	Thunder Creek Fuel Trailer	Capital		35,000	35,000	-	35,000		35,000		
13	TP	Pressure Monitoring Equipment	Capital		10,000	10,000	-	10,000		10,000		
14	TP	Leak Detection Program	Capital		30,000	30,000	-	30,000		30,000		
15	MR	Outdoor Bill Pay Kiosk	Capital		67,000	67,000	-	67,000		67,000		
<b>TOTAL Capital</b>				<b>1,531,000</b>	<b>142,000</b>	<b>1,673,000</b>	<b>587,107</b>	<b>1,085,893</b>	<b>625,893</b>	<b>460,000</b>	<b>-</b>	<b>-</b>

16	TM	8 ft Dump Trailer	Replacement	8,800		8,800	-	8,800	8,800			
17	TM	AMI Meter Upgrade 17-18	Replacement	1,285,000		1,285,000	1,261,710	23,290	23,290			
18	TM	AMI Meter Upgrade 19-20	Replacement	1,224,000		1,224,000	-	1,224,000	122,400	1,101,600		
19	TM	AMI Meter Upgrade 20-21	Replacement	1,248,500		1,248,500	-	1,248,500		312,125	936,375	
20	TM	AMI Meter Upgrade 21-22	Replacement		350,000	350,000	-	350,000			350,000	

Item No.	Submit By	Project Name	Funding Source	Budgeted FY 20-21	New Funds Requested	Total Project Costs	Total Expended Thru Feb	Remaining Project Costs	CURRENT YEAR Expenditure FY 20-21	BUDGET Expenditure FY 21-22	Projected Expenditure FY 22-23	Projected Expenditure FY 23-24
21	TM	Asphalt Replacement Program 19-20	Replacement	200,000		200,000	-	200,000	100,000	100,000		
22	SS/TM	Diamond Bar Pump Station Emergency Generator	Replacement	1,450,000		1,450,000	197,596	1,252,404	252,404	1,000,000		
23	TM	Electric Panel Modification	Replacement	204,000		204,000	-	204,000	61,200	142,800		
24	TM	Emergency Booster Pump Station	Replacement	100,000		100,000	-	100,000	-	100,000		
25	SS	Fairway Drive Facilities Relocation (ACE)	Replacement	2,350,000		2,350,000	354,977	1,995,023	50,000	1,945,023		
26	TP	Fire Hydrant Replacement Project (3 Yr. Replacement Project)	Replacement		600,000	600,000	-	600,000		200,000	200,000	200,000
27	EH/SS	Improvement of Grand Avenue & Golden Springs Drive	Replacement	115,000		115,000	19,808	95,192		95,192		
28	TM	Iron Saddle Replacement Program 20-21	Replacement	100,000		100,000	1,597	98,403	98,403			
29	TP	Iron Saddle Replacement Program 21-22	Replacement		100,000	100,000	-	100,000		100,000		
30	RW	IT System Backup Repository	Replacement	83,200		83,200	57,661	25,539	25,539			
31	TP	Main Replacement	Replacement		250,000	250,000	-	250,000		250,000		
32	TP	Pipeline Camera	Replacement	30,000	60,000	90,000	-	90,000		90,000		
33	TM/MR	Portable Generator System	Replacement	670,000		670,000	614,101	55,899	55,899			
34	TM	PRV Rehab Program 20-21	Replacement	166,500		166,500	-	166,500	33,300	133,200		
35	TM	PRV Rehab Program 21-22	Replacement		160,000	160,000	-	160,000		160,000		
36	TM	Pump and Well Rehabilitation Program 21-22	Replacement		82,200	82,200	-	82,200		82,200		
37	TM	SCADA Panel Improvements 19-20	Replacement	30,000		30,000	5,729	24,271	-	24,271		
38	TM	Scada RF	Replacement	156,100		156,100	-	156,100	156,100			
39	TM	Terminal Storage 10 inch bypass Valve Modifications	Replacement	40,000		40,000	32,979	7,021	7,021			
40	TM	Terminal Storage Outflow Vault Upgrade	Replacement	100,000		100,000	-	100,000		100,000		
41	TM	Terminal Storage Overflow Upgrade	Replacement	40,000		40,000	-	40,000	40,000			
42	TM	Terminal Storage Valve Modification	Replacement	60,000		60,000	8,111	51,889	51,889			



Item No.	Submit By	Project Name	Funding Source	Budgeted FY 20-21	New Funds Requested	Total Project Costs	Total Expended Thru Feb	Remaining Project Costs	CURRENT YEAR Expenditure FY 20-21	BUDGET Expenditure FY 21-22	Projected Expenditure FY 22-23	Projected Expenditure FY 23-24
43	TM	Valve Replacement Program 20-21	Replacement	104,000	80,000	184,000	148,144	35,856	35,856			
44	TP	Valve Replacement Program 21-22	Replacement		100,000	100,000	-	100,000		100,000		
45	TM	Vehicles 20-21	Replacement	154,000		154,000	117,229	36,771	36,771			
46	TM	Vehicles 21-22	Replacement		138,000	138,000	-	138,000		138,000		
<b>TOTAL Replacement</b>				<b>9,919,100</b>	<b>1,920,200</b>	<b>11,839,300</b>	<b>2,819,642</b>	<b>9,019,658</b>	<b>1,158,872</b>	<b>6,174,411</b>	<b>1,486,375</b>	<b>200,000</b>
47	TM	Analyzers, Active Mixing Systems	RCC	200,000		200,000	152,211	47,789	47,789			
48	SS/TM	Diamond Bar Pump Station Emergency Generator	RCC	350,000		350,000	1,179	348,821		348,821		
49	EH/SS	Source of Supply - 1.0 MG Reservoir - Spadra Landfill	RCC	1,000,000		1,000,000	10,479	989,521	-	989,521		
50	TM	Analyzers, Active Mixing Systems 20-21	RCC	200,000		200,000	124,455	75,545		75,545		
51	TM	RCS/Mixing System Terminal Storage	RCC		300,000	300,000	-	300,000		300,000		
52	TM	HRJW-325 T4F	RCC		160,000	160,000	-	160,000		160,000		
53	TM	Pump Additon Program	RCC		100,000	100,000	-	100,000		100,000		
54	TM	Portable Chemical	RCC		150,000	150,000	-	150,000		150,000		
<b>TOTAL RCC</b>				<b>1,750,000</b>	<b>710,000</b>	<b>2,460,000</b>	<b>288,324</b>	<b>2,171,676</b>	<b>47,789</b>	<b>2,123,887</b>	<b>-</b>	<b>-</b>
55	EH	Minor Recycled Water System Improvements	WSC	30,000		30,000	-	30,000		30,000		
<b>TOTAL WSC</b>				<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>				<b>13,230,100</b>	<b>2,772,200</b>	<b>16,002,300</b>	<b>3,695,073</b>	<b>12,307,227</b>	<b>1,832,555</b>	<b>8,788,298</b>	<b>1,486,375</b>	<b>200,000</b>