

WALNUT VALLEY WATER DISTRICT
BUDGET SUMMARY
FY 2020-21

Department	G/L Classification	2017-18 Budget	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Projected	2019-20 % Budget	2020-21 Budget	Increase (Decrease)
<u>REVENUES:</u>										
Water Sales - General	4100's	\$33,185,712	\$33,635,774	\$34,028,088	\$32,212,411	\$34,837,628	\$34,289,669	98.43%	\$36,405,202	\$1,567,574
Water Sales - Wholesale	4100's	0	1,801,667	0	3,206,218	0	3,244,602	0.00%	0	0
Water Sales - Recycled	4100's	1,693,664	1,926,283	1,818,279	1,634,443	1,909,548	1,830,366	95.85%	1,922,853	13,305
Standby By Charges	4400-4955	825,000	822,514	825,000	837,186	825,000	825,000	0.00%	825,000	0
Hydro Electric Sales	4200's	11,000	24,072	30,000	22,250	30,000	50,000	166.67%	30,000	0
SUBTOTAL OPERATING REVENUES	See Revenues Schedule	35,715,376	38,210,310	36,701,367	37,912,508	37,602,176	40,239,637	107.01%	39,183,055	1,580,879
Other Revenues	4300's	298,250	580,270	301,600	776,907	291,930	254,469	87.17%	290,780	(1,150)
Non-Operating Revenues	4400's	1,492,500	1,675,615	1,564,410	2,128,175	1,578,690	1,898,302	120.25%	1,590,750	12,060
TOTAL REVENUES		37,506,126	40,466,195	38,567,377	40,817,589	39,472,796	42,392,408	107.40%	41,064,585	1,591,789
<u>EXPENSES:</u>										
Operations	52XX	5,346,570	5,299,313	5,615,268	5,596,681	5,886,914	5,567,145	94.57%	6,090,362	203,448
Engineering	53XX	922,669	1,105,132	1,116,728	1,059,500	1,264,610	1,211,991	95.84%	1,317,206	52,596
Finance	54XX	2,589,914	2,317,407	2,282,140	2,148,335	2,226,482	2,082,366	93.53%	2,336,872	110,390
GM/Governance	55XX	1,478,847	1,285,748	1,255,995	1,178,343	1,294,098	1,270,583	98.18%	1,462,211	168,113
Administrative Services	56XX	2,507,793	2,219,825	2,752,103	2,359,127	2,773,357	2,532,613	91.32%	2,530,459	(242,898)
General and Administrative	57XX	1,021,402	1,029,796	1,136,320	1,057,309	1,141,250	1,141,195	100.00%	1,243,450	102,200
SUBTOTAL OPERATING EXPENSES		13,867,195	13,257,221	14,158,554	13,399,295	14,586,711	13,805,893	94.65%	14,980,560	393,849

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FY 2020-21

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Water Supply & Related Costs	See Water Supply Schedule	18,845,757	21,314,396	19,483,037	20,816,609	19,880,145	22,077,215	111.05%	20,304,334	424,189
SUBTOTAL OPERATING & WATER		32,712,952	34,571,618	33,641,591	34,215,904	34,466,856	35,883,109	104.11%	35,284,894	818,038
Long Term Debt	6900's	1,230,550	1,230,550	1,232,750	1,232,750	1,234,500	1,234,500	100.00%	1,230,000	(4,500)
TOTAL OPERATING, WATER, LT DEBT		33,943,502	35,802,168	34,874,341	35,448,654	35,701,356	37,117,609	103.97%	36,514,894	813,538
Net Revenues Before Adjustments & Reserve Program Funding		\$3,562,624	\$4,664,027	\$3,693,036	\$5,368,936	\$3,771,440	\$5,274,799	139.86%	\$4,549,691	\$778,251
Adjustment									(129,000)	
RESERVE PROGRAM FUNDING									4,420,691	
Replacement Reserve Program Funding									(\$2,760,191)	
Capital Reserve Program Funding									(\$300,000)	
Operating Reserve Funding										
Stored Water Reserve									(\$610,500)	
Long-Term Liabilitied Program Funding									(\$750,000)	
NET REVENUES									(\$0)	

NOTE: Adjustment amount reflects the estimate for employee paid spousal benefits (\$540,000), and an adjustment for stored water previously purchased by the District \$411,000.

WALNUT VALLEY WATER DISTRICT
REVENUES (4XXX) BUDGET SUMMARY
 FY 2020-21

Description	G/L Classification	2017-18 Budget	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Projected	2019-20 % Budget	2020-21 Budget	Increase (Decrease)
Operating Revenues	4100's 4400-4955	\$35,715,376	\$38,210,310	\$36,701,367	\$37,912,508	\$37,602,176	\$40,239,637	107%	\$39,183,055	1,580,879
TOTAL OPERATING REVENUES		35,715,376	38,210,310	36,701,367	37,912,508	37,602,176	40,239,637	107%	39,183,055	1,580,879
Other Revenues	4300's	298,250	580,270	301,600	776,907	291,930	254,469	87%	290,780	(1,150)
Non-Operating Revenues	4400's	1,492,500	1,675,615	1,564,410	2,128,175	1,578,690	1,898,302	120%	1,590,750	12,060
TOTAL OTHER/NON-OPERATING REVENUES		1,790,750	2,255,885	1,866,010	2,905,082	1,870,620	2,152,771	115%	1,881,530	10,910
TOTAL REVENUES		\$37,506,126	\$40,466,195	\$38,567,377	\$40,817,589	\$39,472,796	\$42,392,408	107%	\$41,064,585	1,591,789

WALNUT VALLEY WATER DISTRICT
EXPENSES BY COST CATEGORY
FY 2020-21

Description	G/L Classification	2017-18 Budget	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Projected	2019-20 % Budget	2020-21 Budget	Increase (Decrease)
Wages & Benefits	See Personnel Schedule	\$9,012,928	\$8,484,627	\$8,873,674	\$8,473,008	\$9,019,836	\$8,499,821	94%	\$9,421,760	\$ 401,924
Utilities	5400's	1,004,700	1,001,653	1,054,700	968,302	1,055,700	960,226	91%	1,037,100	(18,600)
Vehicle Expenses	5500's	141,900	157,705	182,800	143,506	182,800	171,300	94%	151,800	(31,000)
Human Resource Expenses	5600's	553,200	563,422	641,200	631,866	696,100	709,639	102%	754,300	58,200
Professional Development	5700's	162,543	115,826	184,515	144,892	198,075	145,215	73%	203,550	5,475
Safety	5800's	61,700	68,294	67,200	73,247	89,450	125,350	140%	129,450	40,000
Professional Services	6100's	525,499	601,905	560,700	533,677	667,580	619,454	93%	691,060	23,480
Insurance	6200's	177,500	185,477	192,370	145,764	160,500	158,507	99%	164,500	4,000
Outside Services	6300's	1,267,100	1,049,612	1,281,170	1,209,843	1,370,920	1,411,814	103%	1,224,970	(145,950)
Materials & Supplies	6400's	831,725	911,323	931,525	947,248	1,004,550	864,050	86%	1,001,950	(2,600)

WALNUT VALLEY WATER DISTRICT
EXPENSES BY COST CATEGORY
 FY 2020-21

Description	G/L Classification	2017-18 Budget	2017-18 Actual	2018-19 Budget	2018-19 Actual	2019-20 Budget	2019-20 Projected	2019-20 % Budget	2020-21 Budget	Increase (Decrease)
Equipment Lease	6500's	12,150	13,135	15,850	13,243	15,850	28,681	181%	27,770	11,920
Other Agency Costs	6600's	105,250	97,410	162,350	102,216	115,350	111,837	97%	162,350	47,000
Collection Expense	6700's	10,500	6,891	10,500	12,526	10,000	0	0%	10,000	0
Miscellaneous	6800's	500	(59)	0	(43)	0	0	0%	0	0
TOTAL OPERATING		13,867,195	13,257,221	14,158,554	13,399,295	14,586,711	13,805,893	95%	14,980,560	393,849
Water Supply and Related	See Water Supply Schedule	18,845,757	21,314,396	19,483,037	20,816,609	19,880,145	22,077,215	111%	20,304,334	424,189
Long Term Debt		1,230,550	1,230,550	1,232,750	1,232,750	1,234,500	1,234,500	100%	1,230,000	(4,500)
TOTAL EXPENSES		\$ 33,943,502	\$ 35,802,168	\$ 34,874,341	\$ 35,448,654	\$ 35,701,356	\$ 37,117,609	104%	\$36,514,894	\$813,538

**Walnut Valley Water District
Capital Investment Program Budget by Reserve Fund
Fiscal Year 2020-21**

Item No.	Submit By	Project Name	Funding Source	Budgeted FY 19-20	New Funds Requested	Total Project Costs	Total Expended Thru Mar	Remaining Project Costs	CURRENT YEAR Expenditure FY 19-20	BUDGET Expenditure FY 20-21	Projected Expenditure FY 21-22
1	DJ	Ballena Drive 1050Z Main Extension / 1200Z Main Abandonment	Capital	135,000		135,000	9,968	125,032	125,032		
2	TM	Bourdet Avenue main abandonment	Capital		40,000	40,000		40,000		40,000	
3	EH	Diesel Fuel Trailer	Capital		25,000	25,000	-	25,000		25,000	
4	RW	IT System Backup Repository	Capital		83,200	83,200		83,200		83,200	
5	DJ	Flat Bed Hauler Trailer for Backhoe	Capital	30,000		30,000		30,000		30,000	
6	MR	Gas Dispenser Cover	Capital	42,000		42,000		42,000		42,000	
7	TP	Leak Detection Program	Capital		45,000	45,000		45,000		45,000	
8	JK	Mobile Fill Station	Capital	15,000		15,000		15,000		15,000	
9	TP	Pressure Monitoring Equipment	Capital	10,000		10,000	-	10,000		10,000	
10	TM	SCADA Security Enhancements 19-20	Capital	100,000		100,000	5,421	94,579	94,579		
11	TM	SCADA Security Enhancements 20-21	Capital		100,000	100,000		100,000		100,000	
12	TM	SCADA System Pressure Monitoring 16-17	Capital	50,000		50,000	22,554	27,446	27,446		
13	TM	Seismic Controller Upgrade 20-21	Capital		100,000	100,000		100,000		100,000	
14	TM	Seismic Controller Upgrade Ridgeline	Capital	100,000		100,000	55,155	44,845	44,845		
15	EH	Storage Yard at Brea Canyon Cut-Off Reservoir	Capital	75,000	392,087	467,087	4,487	462,600	100,000	362,600	
16	BT	Web Portal	Capital	100,000		100,000		100,000		100,000	
		TOTAL Capital		657,000	785,287	1,442,287	97,585	1,344,702	391,902	952,800	-
17	DJ/TP	AMI Meter Upgrade 17-18	Replacement	1,300,000		1,300,000	1,219,862	80,138	80,138		
18	DJ/TP	AMI Meter Upgrade 18-19	Replacement	1,090,757		1,090,757	1,082,472	8,285	8,285		
19	DJ	AMI Meter Upgrade 19-20	Replacement	1,224,000		1,224,000	-	1,224,000		1,224,000	
20	TM	Asphalt Replacement Program 17-18	Replacement	200,000		200,000	18,274	181,726	181,726		

Item No.	Submit By	Project Name	Funding Source	Budgeted FY 19-20	New Funds Requested	Total Project Costs	Total Expended Thru Mar	Remaining Project Costs	CURRENT YEAR Expenditure FY 19-20	BUDGET Expenditure FY 20-21	Projected Expenditure FY 21-22
21	TM	Asphalt Replacement Program 19-20	Replacement	200,000		200,000		200,000		200,000	
22	SS/TM	Diamond Bar Pump Station Emergency Generator	Replacement	1,450,000		1,450,000		1,450,000		1,000,000	450,000
23	TM	Electric Panel Modification	Replacement	204,000		204,000		204,000		204,000	
24	SS	Fairway Drive Facilities Relocation (ACE)	Replacement	2,350,000		2,350,000	2,106,937	243,063	100,000	143,063	
25	TM	Hydroelectric Repair @ T.S.	Replacement	310,000		310,000	128,284	181,716	181,716		
26	EH/SS	Improvement of Grand Avenue & Golden Springs Drive	Replacement	115,000		115,000	7,564	107,436		107,436	
27	DJ	Iron Saddle Replacement Program 19-20	Replacement	61,200		61,200	4,312	56,888	56,888		
28	DJ	Pipeline Camera	Replacement	30,000		30,000		30,000		30,000	
29	DJ	PRV Rehab Program 19-20	Replacement	201,000		201,000	1,433	199,567	199,567		
30	DJ	Pump and Well Rehabilitation Program 16-17	Replacement	250,000		250,000	93,068	156,932	156,932		
31	TM	Pump and Well Rehabilitation Program 17-18	Replacement	250,000		250,000	165,485	84,515	84,515		
32	TM	Pump and Well Rehabilitation Program 19-20	Replacement	184,500		184,500	2,430	182,070	90,000	92,070	
33	TM	Reservoir Painting/Recoating Program 19-20	Replacement	132,800		132,800		132,800	132,800		
34	TM	SCADA Panel Improvements 17-18	Replacement	30,000		30,000	21,722	8,278	8,278		
35	TM	SCADA Panel Improvements 19-20	Replacement	30,000		30,000		30,000		30,000	
36	TM	Terminal Storage 10 inch bypass Valve Modifications	Replacement	40,000		40,000	32,265	7,735	7,735		
37	TM	Terminal Storage Valve Modification	Replacement	60,000		60,000	6,840	53,160	53,160		
38	DJ	Valve Replacement Program 19-20	Replacement	102,000		102,000	32,090	69,910	69,910		
39	DJ	Vehicles 19-20	Replacement	132,300		132,300	3,360	128,940	128,940		
40	TM	Pump and Well Rehabilitation Program 20-21	Replacement		22,200	22,200		22,200		22,200	
41	TM	PRV Rehab Program 20-21	Replacement		166,500	166,500		166,500		166,500	
42	TM	Rich 45 Fire Hydrant Replacement Program 20-21	Replacement		80,000	80,000		80,000		80,000	
43	TM	Valve Replacement Program 20-21	Replacement		104,000	104,000		104,000		104,000	

Item No.	Submit By	Project Name	Funding Source	Budgeted FY 19-20	New Funds Requested	Total Project Costs	Total Expended Thru Mar	Remaining Project Costs	CURRENT YEAR Expenditure FY 19-20	BUDGET Expenditure FY 20-21	Projected Expenditure FY 21-22	
44	TM	Iron Saddle Replacement Program 20-21	Replacement		100,000	100,000		100,000		100,000		
45	TM	AMI Meter Upgrade 20-21	Replacement		1,248,500	1,248,500		1,248,500		1,248,500		
46	TM	8 ft Dump Trailer	Replacement		8,800	8,800		8,800		8,800		
47	TM	Vehicles 20-21	Replacement		154,000	154,000		154,000		154,000		
48	RW	IT System Backup Repository	Replacement		83,200	83,200		83,200		83,200		
49	RW	Exchange 2019	Replacement		40,000	40,000		40,000		40,000		
50	TM	Terminal Storage Outflow Vault Upgrade	Replacement		100,000	100,000		100,000		100,000		
51	TM	Emergency Booster Pump Station	Replacement		100,000	100,000		100,000		100,000		
52	TM	Terminal Storage Overflow Upgrade	Replacement		40,000	40,000		40,000		40,000		
53	TM	Scada RF	Replacement		156,100	156,100		156,100		156,100		
TOTAL Replacement					9,947,557	2,518,800	12,466,357	4,926,398	7,539,959	1,540,590	5,433,869	450,000
54	TM	Analyzers, Active Mixing Systems	RCC	200,000		200,000	124,435	75,565	75,565			
55	SS/TM	Diamond Bar Pump Station Emergency Generator	RCC	350,000		350,000		350,000		350,000		
56	TM	Pathfinder Chlorine Analyzers/Active Mixing Systems	RCC	700,000		700,000	642,574	57,426	57,426			
57	TM	Pump Addition Enhancement 17-18	RCC	250,000		250,000	171,934	78,066	78,066			
58	TM	Pump Addition Enhancement 19-20	RCC	175,000		175,000	81,893	93,107	93,107			
59	EH/SS	Source of Supply - 1.0 MG Reservoir - Spadra Landfill	RCC	1,000,000		1,000,000	10,479	989,521		989,521		
60	TM	Analyzers, Active Mixing Systems 20-21	RCC		200,000	200,000		200,000		200,000		
TOTAL RCC				2,675,000	200,000	2,875,000	1,031,315	1,843,685	304,164	1,539,521	-	
61	EH	Minor Recycled Water System Improvements	WSC	30,000		30,000		30,000		30,000		
TOTAL WSC				30,000	-	30,000	-	30,000	-	30,000	-	
TOTAL				13,309,557	3,504,087	16,813,644	6,055,298	10,758,346	2,236,656	7,956,190	450,000	