

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	2020-21 % 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	\$36,583,947	100.49%	\$36,756,761	\$351,559
Water Sales - Wholesale	4100's	0	3,206,218	0	4,232,996	0	2,424,791	0.00%	0	0
Water Sales - Recycled	4100's	1,818,279	1,634,443	1,909,548	1,816,821	1,922,853	2,106,054	109.53%	2,083,217	160,364
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
SUBTOTAL OPERATING REVENUES	See Revenues Schedule	36,701,367	37,912,508	37,602,176	40,456,436	39,183,055	41,989,792	107.16%	39,704,978	521,923
Other Revenues	4300's	301,600	776,907	291,930	600,218	290,780	340,220	117.00%	289,490	(1,290)
Non-Operating Revenues	4400's	1,564,410	2,128,175	1,578,690	2,139,442	1,590,750	1,678,350	105.51%	1,600,930	10,180
TOTAL REVENUES		38,567,377	40,817,590	39,472,796	43,196,097	41,064,585	44,008,362	107.17%	41,595,398	530,813
<b><u>EXPENSES:</u></b>										
Operations	52XX	5,615,268	5,596,681	5,886,914	5,870,462	6,090,362	6,317,989	103.74%	6,356,202	265,840
Engineering	53XX	1,116,728	1,059,500	1,264,610	1,270,032	1,317,206	1,336,270	101.45%	1,462,560	145,354
Finance	54XX	2,282,140	2,148,335	2,226,482	2,175,405	2,336,872	2,134,264	91.33%	2,267,618	(69,254)
GM/Governance	55XX	1,255,995	1,178,343	1,294,098	1,342,390	1,462,211	1,500,763	102.64%	1,554,796	92,585
Administrative Services	56XX	2,752,103	2,359,127	2,773,357	2,562,788	2,530,459	2,469,905	97.61%	2,812,636	282,177
General and Administrative	57XX	1,136,320	1,057,309	1,141,250	1,154,792	1,243,450	1,205,100	96.92%	1,258,250	14,800
SUBTOTAL OPERATING EXPENSES		14,158,554	13,399,295	14,586,711	14,375,869	14,980,560	14,964,291	99.89%	15,712,062	731,502

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	2020-21 % 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	22,824,764	112.41%	20,700,922	396,588
SUBTOTAL OPERATING & WATER		33,641,591	34,215,904	34,466,856	37,283,684	35,284,894	37,789,055	107.10%	36,412,984	1,128,090
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	39,019,055	106.86%	37,642,484	1,127,590
Net Revenues Before Adjustments & Reserve Program Funding		\$3,693,036	\$5,368,936	\$3,771,440	\$4,679,663	\$4,549,691	\$4,989,307	109.66%	\$3,952,914	(\$596,777)
Adjustment									1,065,900	
RESERVE PROGRAM FUNDING									5,018,814	
Replacement Reserve Program Funding									(\$2,270,689)	
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  
**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	2020-21 % 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	\$41,989,792	107%	\$39,704,978	521,923
<b>TOTAL OPERATING REVENUES</b>		36,701,367	37,912,508	37,602,176	40,456,436	39,183,055	41,989,792	107%	39,704,978	521,923
Other Revenues	4300's	301,600	776,907	291,930	600,218	290,780	340,220	117%	289,490	(1,290)
Non-Operating Revenues	4400's	1,564,410	2,128,175	1,578,690	2,139,442	1,590,750	1,678,350	106%	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	2,018,570	107%	1,890,420	8,890
<b>TOTAL REVENUES</b>		\$38,567,377	\$40,817,590	\$39,472,796	\$43,196,097	\$41,064,585	\$44,008,362	107%	\$41,595,398	530,813

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	2020-21 % 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	\$9,501,791	101%	\$10,016,152	\$ 594,392
Utilities	5400's	1,054,700	968,302	1,055,700	961,069	1,037,100	1,047,800	101%	1,036,200	(900)
Vehicle Expenses	5500's	182,800	143,506	182,800	170,534	151,800	160,900	106%	151,800	0
Human Resource Expenses	5600's	641,200	631,866	696,100	705,722	754,300	749,720	99%	762,800	8,500
Professional Development	5700's	184,515	144,892	198,075	126,334	203,550	125,535	62%	219,890	16,340
Safety	5800's	67,200	73,247	89,450	183,625	129,450	111,900	86%	84,450	(45,000)
Professional Services	6100's	560,700	533,677	667,580	616,257	691,060	514,140	74%	685,800	(5,260)
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	1,261,680	103%	1,295,360	70,390
Materials & Supplies	6400's	931,525	947,248	1,004,550	904,216	1,001,950	1,092,075	109%	1,135,900	133,950

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	2020-21 % Budget	2021-22 Budget	Increase (Decrease)
Equipment Lease	6500's	15,850	13,243	15,850	29,284	27,770	29,100	105%	28,470	700
Other Agency Costs	6600's	162,350	102,216	115,350	109,308	162,350	182,850	113%	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>		<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>14,964,291</b>	<b>100%</b>	<b>15,712,062</b>	<b>731,502</b>
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	22,824,764	112%	20,700,922	396,588
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>\$ 39,019,055</b>	<b>107%</b>	<b>\$37,642,484</b>	<b>\$1,127,590</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			
43	TM	Valve Replacement Program 20-21	Replacement	104,000	139,000	243,000	148,144	94,856	94,856			

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
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>1,979,200</b>	<b>11,898,300</b>	<b>2,819,642</b>	<b>9,078,658</b>	<b>1,217,872</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>2,831,200</b>	<b>16,061,300</b>	<b>3,695,073</b>	<b>12,366,227</b>	<b>1,891,555</b>	<b>8,788,298</b>	<b>1,486,375</b>	<b>200,000</b>