

WALNUT VALLEY WATER DISTRICT
BUDGET SUMMARY
FY 2023-24

Department	G/L Classification	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Projected	2022-23 % Budget	2023-24 Budget	Increase (Decrease)
REVENUES:										
Water Sales - General	4100's	36,405,202	36,612,248	36,756,761	36,518,247	34,933,900	35,365,200	101%	36,977,100	2,043,200
Water Sales - Wholesale	4100-4235	0	4,642,103	0	4,967,891	0	2,081,000	0%	0	0
Water Sales - Recycled	4100-REC	1,922,853	2,199,928	2,083,217	2,155,578	2,205,400	1,912,900	87%	2,376,100	170,700
Standby By Charges	4400-4955	825,000	766,999	825,000	718,171	825,000	825,000	100%	825,000	0
Hydro Electric Sales	4200's	30,000	39,341	40,000	31,455	40,000	20,000	50%	30,000	(10,000)
SUBTOTAL OPERATING REVENUES	See Revenues Schedule	39,183,055	44,260,619	39,704,977	44,391,342	38,004,300	40,204,100	106%	40,208,200	2,203,900
Other Revenues	4300's	290,780	518,132	289,490	933,021	310,500	534,100	172%	315,100	4,600
Non-Operating Revenues	4400's	1,590,750	2,095,444	1,600,930	2,483,755	1,747,600	1,755,900	100%	1,757,400	9,800
TOTAL REVENUES		41,064,585	46,874,195	41,595,397	47,808,118	40,062,400	42,494,100	106%	42,280,700	2,218,300
EXPENSES:										
Operations	52XX	6,090,362	6,054,375	6,356,202	6,513,362	6,718,900	6,876,042	102%	6,996,000	277,100
Engineering	53XX	1,317,206	1,315,961	1,462,560	1,464,324	1,604,600	1,487,500	93%	1,772,950	168,350
Finance	54XX	2,336,872	2,133,134	2,267,618	1,932,582	2,120,100	2,065,931	97%	2,268,400	148,300
GM/Governance	55XX	1,462,211	1,467,439	1,554,796	1,196,574	1,706,000	1,528,150	90%	1,700,200	(5,800)
Administrative Services	56XX	2,530,459	2,378,849	2,812,636	2,603,394	3,413,100	3,504,802	103%	3,693,150	280,050
General and Administrative	57XX	1,243,450	1,201,023	1,258,250	1,178,315	1,242,000	1,394,200	112%	1,341,800	99,800

WALNUT VALLEY WATER DISTRICT
BUDGET SUMMARY
FY 2023-24

Department	G/L Classification	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Projected	2022-23 % Budget	2023-24 Budget	Increase (Decrease)
SUBTOTAL OPERATING EXPENSES		14,980,560	14,550,781	15,712,062	14,888,550	16,804,700	16,856,625	100%	17,772,500	967,800
Water Supply & Related Costs	See Water Supply Schedule	20,304,334	25,120,641	20,700,922	25,028,947	18,458,200	18,764,654	102%	19,532,800	1,074,600
SUBTOTAL OPERATING & WATER		35,284,894	39,671,422	36,412,984	39,917,498	35,262,900	35,621,279	101%	37,305,300	2,042,400
Long Term Debt	69XX	1,230,000	1,230,000	1,229,500	240,955	277,400	277,400	100%	907,400	630,000
TOTAL OPERATING, WATER, LT DEBT		36,514,894	40,901,422	37,642,484	40,158,452	35,540,300	35,898,679	101%	38,212,700	2,672,400
Net Revenues Before Adjustments & Reserve Program Funding		4,549,691	5,972,773	3,952,913	7,649,665	4,522,100	6,595,421	146%	4,068,000	(454,100)
Adjustment							252,700		308,800	
RESERVE PROGRAM FUNDING							6,939,971		4,376,800	
Replacement Reserve Program Funding							(4,237,871)		(2,303,000)	
Capital Reserve Program Funding							(500,000)		(500,000)	
Stored Water Reserve							(496,700)		(496,700)	
PERS Unfunded Savings							(955,400)		(327,100)	
Long-Term Liability Program Funding							(750,000)		(750,000)	
NET REVENUES							0		0	

WALNUT VALLEY WATER DISTRICT
EXPENSES BY COST CATEGORY
FY 2023-24

Description	G/L Classification	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Projected	2022-23 % Budget	2023-24 Budget	Increase (Decrease)
Wages & Benefits	See Personnel Schedule	9,421,760	9,250,339	10,016,152	9,282,274	10,382,300	9,805,300	94%	11,290,300	908,000
Utilities	5400's	1,037,100	1,088,679	1,036,200	1,387,203	1,120,500	1,270,500	113%	1,205,500	85,000
Vehicle Expenses	5500's	151,800	163,183	151,800	196,412	160,300	246,500	154%	169,800	9,500
Human Resource Expenses	5600's	754,300	732,407	762,800	706,595	761,200	810,000	106%	773,900	12,700
Professional Development	5700's	203,550	116,240	219,890	127,593	221,600	222,575	100%	256,000	34,400
Safety	5800's	129,450	102,778	84,450	119,180	99,400	107,500	108%	100,900	1,500
Professional Services	6100's	691,060	526,569	685,800	562,029	720,000	745,838	104%	741,300	21,300
Insurance	6200's	164,500	176,750	170,000	192,519	170,000	171,500	101%	170,000	-
Outside Services	6300's	1,224,970	1,198,948	1,295,360	1,277,901	1,664,050	1,781,602	107%	1,626,100	(37,950)
Materials & Supplies	6400's	1,001,950	915,320	1,135,900	940,193	1,285,350	1,468,600	114%	1,256,700	(28,650)
Equipment Lease	6500's	27,770	28,313	28,470	25,996	28,600	28,600	100%	28,600	-
Other Agency Costs	6600's	162,350	161,256	115,240	154,432	181,300	188,010	104%	143,300	(38,000)

WALNUT VALLEY WATER DISTRICT
EXPENSES BY COST CATEGORY
FY 2023-24

Description	G/L Classification	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Projected	2022-23 % Budget	2023-24 Budget	Increase (Decrease)
Collection Expense	6700's	10,000	90,000	10,000	(83,778)	10,100	10,100	100%	10,100	-
Miscellaneous	6800's	-	-	-	1	-	-	0%	-	-
TOTAL OPERATING		14,980,560	14,550,781	15,712,062	14,888,550	16,804,700	16,856,625	100%	17,772,500	967,800
Water Supply and Related	See Water Supply Schedule	20,304,334	25,120,641	20,700,922	25,028,947	18,458,200	18,764,654	102%	19,532,800	1,074,600
Long Term Debt		1,230,000	1,230,000	1,229,500	240,955	277,400	277,400	100%	907,400	630,000
TOTAL EXPENSES		36,514,894	40,901,422	37,642,484	40,158,452	35,540,300	35,898,679	101%	38,212,700	2,672,400

WALNUT VALLEY WATER DISTRICT
WATER SUPPLY (5100) BUDGET DETAIL
FY 2023-24

Description	Account Number	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Projected	2022-23 % Budget	2023-24 Budget	Increase (Decrease)
Water Supply - Purchased Water	5110	18,262,168	23,386,805	17,187,810	23,379,330	16,408,000	16,902,000	103%	17,317,300	909,300
Purchased Water	5190	1,012,550	777,388	2,462,485	458,029	895,400	596,600	67%	824,000	(71,400)
Water Supply - TVMWD Surcharges	5120	(139,024)	(178,439)	(157,602)	(189,141)	(127,100)	(122,000)	96%	49,300	176,400
Water Supply - TVMWD Connected Capacity Charges	5125	66,204	66,260	72,251	72,251	78,100	78,100	100%	82,800	4,700
Water Supply - TVMWD Equip. Small Meter Charge	5130	44,102	44,090	48,008	48,008	52,200	52,200	100%	55,600	3,400
Water Supply - TVMWD Water Use Charges	5135	81,457	81,971	86,014	86,014	92,600	92,600	100%	100,200	7,600
Water Supply - PWR Surcharge	5140	19,900	19,836	19,900	19,836	19,900	19,900	100%	19,900	-
Water Supply - MWD Capacity Reserv. Charges	5145	413,571	415,173	508,886	508,886	493,000	493,000	100%	453,200	(39,800)
Water Supply - Purchased Water - LACSD	5150	200,718	216,755	163,100	237,439	168,300	170,354	101%	214,600	46,300
Water Supply - Purchased Water - WVWD	5155	1,500	-	1,500	20,423	6,500	20,500	315%	6,500	-
LACSD Capacity Charge	5170	73,000	85,641	81,000	86,963	85,000	87,000	102%	89,000	4,000
PWR Budget Assessment	6620	36,900	33,267	33,270	33,267	32,300	32,300	100%	32,300	-

WALNUT VALLEY WATER DISTRICT
WATER SUPPLY (5100) BUDGET DETAIL
FY 2023-24

Description	Account Number	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Projected	2022-23 % Budget	2023-24 Budget	Increase (Decrease)
Puente Basin Water Agency	6625	125,688	77,722	125,700	102,905	210,900	96,500	46%	173,500	(37,400)
Puente Basin Watermaster	6630	5,600	4,998	5,600	8,571	5,600	5,600	100%	5,600	-
Spadra Basin GSA	6635	100,000	89,173	63,000	156,167	37,500	240,000	640%	109,000	71,500
TOTAL		20,304,334	25,120,641	20,700,922	25,028,947	18,458,200	18,764,654	102%	19,532,800	1,074,600

WALNUT VALLEY WATER DISTRICT
Revenues (4XXX) Budget Summary
FY 2023-24

Description	Account Number	2020-21 Budget	2020-21 Actual	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Projected	2022-23 % Budget	2023-24 Budget	Increase (Decrease)
Water Sales - Base Rate	4100-41XX	8,509,040	8,406,618	8,789,380	8,759,271	9,410,900	9,411,400	100%	9,916,000	505,100
Water Sales - Commodity	4100-42XX	25,898,089	26,425,603	26,050,460	25,841,452	23,659,000	24,074,200	102%	25,031,000	1,372,000
Water Sales - Wholesale	4100-4235	-	4,642,103	-	4,967,891	-	2,081,000	0%	-	-
Water Sales - Pump Zone	4100-42XX	1,116,520	1,168,901	1,145,070	1,143,667	1,047,000	1,141,000	109%	1,177,000	130,000
Water Sales - Recycled	4100-REC	1,922,853	2,199,928	2,083,217	2,155,578	2,205,400	1,912,900	87%	2,376,100	170,700
Other Fees	4100-43XX	881,553	611,126	771,851	773,858	817,000	738,600	90%	853,100	36,100
Standby By Charges	4400-4955	825,000	766,999	825,000	718,171	825,000	825,000	100%	825,000	-
Hydro Electric Sales	4200's	30,000	39,341	40,000	31,455	40,000	20,000	50%	30,000	(10,000)
TOTAL OPERATING REVENUES		39,183,055	44,260,619	39,704,977	44,391,342	38,004,300	40,204,100	106%	40,208,200	2,203,900
Other Revenue	4300's	290,780	518,132	289,490	933,021	310,500	534,100	172%	315,100	4,600
Non-Operating Revenue	4400's	1,590,750	2,095,444	1,600,930	2,483,755	1,747,600	1,755,900	100%	1,757,400	9,800
TOTAL OTHER/NON-OPERATING REVENUES		1,881,530	2,613,576	1,890,420	3,416,776	2,058,100	2,290,000	111%	2,072,500	14,400
TOTAL REVENUES		41,064,585	46,874,195	41,595,397	47,808,118	40,062,400	42,494,100	106%	42,280,700	2,218,300

WALNUT VALLEY WATER DISTRICT
PERSONNEL BUDGET SUMMARY
FY 2023-24

Description	2019-20 Budget	2020-21 Budget	2021-22 Budget	2022-23 Budget	2023-24 Budget	Budget Difference	Increase (Decrease)
Wages	5,535,947	5,624,975	5,853,504	6,053,600	6,707,400	653,800	10.8%
Certification Pay	51,400	48,200	42,500	37,100	49,900	12,800	34.5%
Medical & Other Insurance Premiums	1,143,161	1,204,385	1,236,288	1,199,300	1,123,500	(75,800)	-6.3%
PERS Employer	1,312,764	1,494,996	1,782,696	1,951,100	1,924,900	(26,200)	-1.3%
Other	474,126	523,651	573,288	578,200	819,600	241,400	41.8%
Total Annual Benefits	2,981,451	3,271,232	3,634,772	3,765,700	3,917,900	152,200	4.0%
Employer Taxes & Insurance	502,438	525,552	527,876	563,000	665,000	102,000	18.1%
Total Annual Benefits & Employer Costs	3,483,889	3,796,784	4,162,648	4,328,700	4,582,900	254,200	5.9%
Total Annual Wages, Benefits & Employer Costs	9,019,836	9,421,759	10,016,152	10,382,300	11,290,300	908,000	8.7%

**Walnut Valley Water District
Capital Investment Program Budget by Reserve Fund
Fiscal Year 2023-2024**

Item No.	Project Manager	Project Name	Funding Source	Budgeted FY 22-23	New Funds Requested	Total Project Costs	Current Year Projections FY 22-23	Projected Expenditure FY 23-24	Projected Expenditure FY 24-25	Projected Expenditure FY 25-26
1	LL	Web Portal	Capital	100,000		100,000	100,000			
2	LL	Mobile Fill Station	Capital	15,000		15,000		15,000		
3	EH	NSL Purchase	Capital	300,000		300,000		300,000		
4	TM	Storage Yard at Brea Canyon Cut-Off Reservoir	Capital	535,000		535,000	535,000			
5	MR	Gas Dispenser Cover	Capital	42,000		42,000	42,000			
6	RW	Host	Capital		50,000	50,000		50,000		
7	TP	Leak Detection Program	Capital	75,000		75,000	75,000			
8	TP/TH	Pressure Monitoring Equipment	Capital	20,000		20,000	20,000			
9	EH/SS	Recycled Reservoir (also funded through RCC)	Capital	300,000		300,000			300,000	
9	TM	Seismic Controller Upgrade 23-24	Capital	100,000		100,000	-	100,000		
10	TM	SCADA Security Enhancements 22-23	Capital	83,500		83,500	83,500			
11	MR	Gang Truck	Capital	110,000	90,000	200,000		200,000		
		TOTAL Capital		1,680,500	140,000	1,820,500	855,500	665,000	300,000	-

12	SS/TD	57/60 Freeway and Grand Avenue Improvement	Replacement	1,000,000		1,000,000		1,000,000		
13	TM	AMI Meter Upgrade 19-20	Replacement	600,000		600,000	600,000			
14	TM	AMI Meter Upgrade 23-24	Replacement	-	2,622,500	2,622,500		2,622,500		

Item No.	Project Manager	Project Name	Funding Source	Budgeted FY 22-23	New Funds Requested	Total Project Costs	Current Year Projections FY 22-23	Projected Expenditure FY 23-24	Projected Expenditure FY 24-25	Projected Expenditure FY 25-26
15	TM	AMI Meter Upgrade 25-26	Replacement		353,900	353,900				353,900
16	TM	Asphalt Replacement Program 23-24	Replacement		75,000	75,000		75,000		
17	TM	Asphalt Replacement Program 24-25	Replacement		175,000	175,000			175,000	
18	RW	Cisco Hosts - DR	Replacement		155,100	155,100			155,100	
19	RW	Cisco Hosts - PROD	Replacement		149,500	149,500		149,500		
20	SS/TD	Diamond Bar (P1) Pump Station Electrical Refurbishment, Emergency Generator & Site Improvements	Replacement	2,525,000		2,525,000	1,500,000	1,025,000		
21	TM	Electric Panel Modification 20-21	Replacement	204,000		204,000	204,000			
22	TM	Electric Panel Modification 23-24	Replacement		250,000	250,000		250,000		
23	TM	Electric Panel Modification 24-25	Replacement		250,000	250,000			250,000	
24	TM	Emergency Booster Pump Station	Replacement	130,000		130,000	130,000			
25	MR	Equipment 23-24	Replacement		17,000	17,000		17,000		
26	MR	Equipment 24-25	Replacement		54,000	54,000			54,000	
27	SS	Fairway Drive Facilities Relocation (ACE)	Replacement	2,350,000		2,350,000	2,350,000			
28	JB	Financial System	Replacement		300,000	300,000			300,000	
29	TP	Fire Hydrant Replacement Project 21-22	Replacement	200,000		200,000	200,000			
30	TP	Fire Hydrant Replacement Project 22-23	Replacement	200,000		200,000	200,000			
31	TP	Fire Hydrant Replacement Project 23-24	Replacement	200,000		200,000		200,000		
32	SS	Improvement of Grand Avenue & Golden Springs Drive	Replacement	150,000		150,000	93,000	57,000		
33	TP	Iron Saddle Replacement Program 21-22	Replacement	100,000		129,000	129,000			

Item No.	Project Manager	Project Name	Funding Source	Budgeted FY 22-23	New Funds Requested	Total Project Costs	Current Year Projections FY 22-23	Projected Expenditure FY 23-24	Projected Expenditure FY 24-25	Projected Expenditure FY 25-26
34	TM	Iron Saddle Replacement Program 22-23 - Potable	Replacement	108,200		108,200	108,200			
35	TM	Iron Saddle Replacement Program 22-23 - Recycled	Replacement	100,000		100,000	100,000			
36	TM	Iron Saddle Replacement Program 23-24 - Potable	Replacement		130,000	130,000		130,000		
37	TM	Iron Saddle Replacement Program 24-25 - Potable	Replacement		121,300	121,300			121,300	
38	TM	Iron Saddle Replacement Program 25-26 - Potable	Replacement		127,400	127,400				127,400
39	SS	Main Replacement - Via Sorella	Replacement	250,000		250,000	250,000			
40	TM	Pathfinder V Ditch Wall	Replacement	25,000		25,000	25,000			
41	RW	Phone System	Replacement		160,000	160,000		160,000		
42	TP	Pipeline Camera	Replacement	90,000		90,000	90,000			
43	TM	PRV Rehab Program 20-21	Replacement	136,500		136,500	136,500			
44	TM	PRV Rehab Program 22-23	Replacement	-		-	-			
45	TM	PR03 La Puente - Abandon	Replacement	53,000		53,000	53,000			
46	TM	PR04 La Puente - Abandon	Replacement	53,000		53,000	53,000			
47	TM	PR11 Pepperdale (1050-1000R)	Replacement	54,000		54,000	54,000			
48	TM	PRV Rehab Program 23-24	Replacement		173,200	173,200		173,200		
49	TM	PRV Rehab Program 24-25	Replacement		38,600	38,600			38,600	
50	TM	PRV Rehab Program 25-26	Replacement		39,400	39,400				39,400
51	TM	Pump and Well Rehabilitation Program 21-22	Replacement	82,200		82,200	82,200			
52	TM	Pump and Well Rehabilitation Program 22-23	Replacement	-	224,000	224,000	224,000			

Item No.	Project Manager	Project Name	Funding Source	Budgeted FY 22-23	New Funds Requested	Total Project Costs	Current Year Projections FY 22-23	Projected Expenditure FY 23-24	Projected Expenditure FY 24-25	Projected Expenditure FY 25-26
53	TM	Pump and Well Rehabilitation Program 23-24	Replacement	-	112,000	112,000		112,000		
54	TM	Pump and Well Rehabilitation Program 24-25 (Potable)	Replacement	-	93,900	93,900			93,900	
55	TM	Pump and Well Rehabilitation Program 24-25 (Recycled)	Replacement	-	77,400	77,400			77,400	
56	TM	Pump and Well Rehabilitation Program 25-26	Replacement	-	230,300	230,300				230,300
57	TM	Pump and Well Rehabilitation Program 25-26 (Recycled)	Replacement	-	162,600	162,600				162,600
58	RW	Pure Storage Array - DR	Replacement		91,700	91,700		91,700		
59	RW	Pure Storage PROD	Replacement		97,200	97,200			97,200	
60	RW	Rack Mount UPS - DR	Replacement		6,100	6,100			6,100	
61	RW	Rack Mount UPS - PROD	Replacement		5,700	5,700		5,700		
62	TM	Reservoir Coating 23-24	Replacement		74,700	74,700		74,700		
63	TM	Reservoir Coating 24-25	Replacement		571,600	571,600			571,600	
64	DD	Reservoir Entrance/Demo Garden	Replacement		100,000	100,000			100,000	
65	TM	SCADA Hydroelectric Automation	Replacement		40,000	40,000		40,000		
66	TM	SCADA iNET	Replacement	162,400		162,400		162,400		
67	TM	SCADA Panel Improvements 19-20	Replacement	30,000		30,000	30,000			
68	TP	Service Line Replacement, Walnut. Varsity, Loylton and Bookman. 51 Services Echologics system. 23-24	Replacement		125,000	125,000		125,000		
69	TM	Terminal Storage 10 inch bypass Valve Modifications	Replacement	40,000		40,000	40,000			
70	TM	Terminal Storage Outflow Vault Upgrade	Replacement	100,000		100,000	100,000			
71	TM	Terminal Storage Overflow Upgrade	Replacement	40,000		40,000	40,000			

Item No.	Project Manager	Project Name	Funding Source	Budgeted FY 22-23	New Funds Requested	Total Project Costs	Current Year Projections FY 22-23	Projected Expenditure FY 23-24	Projected Expenditure FY 24-25	Projected Expenditure FY 25-26
72	TM	Valve Replacement Program 23-24	Replacement		108,200	108,200		108,200		
73	TM	Valve Replacement Program 24-25	Replacement		110,400	110,400			110,400	
74	TM	Valve Replacement Program 25-26	Replacement		112,600	112,600				112,600
75	MR	Vehicles 22-23	Replacement		168,700	168,700	168,700			
76	MR	Vehicles 23-24	Replacement		184,000	184,000		184,000		
77	MR	Vehicles 24-25	Replacement		188,800	188,800			188,800	
78	MR	Vehicles 25-26	Replacement		198,200	198,200				198,200
		TOTAL Replacement		8,983,300	8,275,000	17,287,300	6,960,600	6,762,900	2,339,400	1,224,400

79	SS/TM	Diamond Bar Pump Station Emergency Generator	RCC	350,000		350,000	315,000	35,000		
80	TM	Analyzers, Active Mixing Systems 20-21	RCC	200,000		200,000	200,000			
81	TM	RCS/Mixing System Terminal Storage	RCC	300,000		300,000	300,000			
82	EH/SS	Recycled Reservoir (also funded through WSC)	RCC	700,000		700,000			700,000	
83	TM	HRJW-325 T4F 325kw Generator	RCC	200,000		200,000		200,000		
84	TM	Pump Addition Program	RCC	100,000		100,000	20,000	80,000		
85	TM	Portable Chemical	RCC	150,000		150,000	150,000			
		TOTAL RCC		2,000,000	-	2,000,000	985,000	315,000	700,000	-

86	EH	Pomona Basin Projects	WSC	1,500,000	500,000	2,000,000	1,000,000	1,000,000		
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Item No.	Project Manager	Project Name	Funding Source	Budgeted FY 22-23	New Funds Requested	Total Project Costs	Current Year Projections FY 22-23	Projected Expenditure FY 23-24	Projected Expenditure FY 24-25	Projected Expenditure FY 25-26
87	EH	Minor Recycled Water System Improvements	WSC	30,000		30,000		30,000		
		TOTAL WSC		1,530,000	500,000	2,030,000	1,000,000	1,030,000	-	-
		TOTAL		14,193,800	8,915,000	23,137,800	9,801,100	8,772,900	3,339,400	1,224,400