

WALNUT VALLEY WATER DISTRICT
BUDGET SUMMARY
FY 2024-25

Department	G/L Classification	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Projected	2023-24 % Budget	2024-25 Budget	Increase (Decrease)
REVENUES:										
Water Sales - General	4100's	36,756,761	36,518,247	34,933,900	33,411,625	36,977,100	35,154,800	95%	37,693,300	716,200
Water Sales - Wholesale	4100-4235	0	4,967,891	0	3,808,690	0	700,000	0%	0	0
Water Sales - Recycled	4100-REC	2,083,217	2,155,578	2,205,400	1,665,973	2,376,100	1,697,700	71%	1,714,900	(661,200)
Standby By Charges	4400-4955	825,000	718,171	825,000	761,611	825,000	825,000	100%	825,000	0
Hydro Electric Sales	4200's	40,000	31,455	40,000	21,871	30,000	30,000	100%	30,000	0
SUBTOTAL OPERATING REVENUES	See Revenues Schedule	39,704,977	44,391,342	38,004,300	39,669,771	40,208,200	38,407,500	96%	40,263,200	55,000
Other Revenues	4300's	289,490	933,021	310,500	1,015,610	315,100	843,200	268%	294,700	(20,400)
Non-Operating Revenues	4400's	1,600,930	2,483,755	1,747,600	2,116,683	1,757,400	1,943,900	111%	1,798,700	41,300
TOTAL REVENUES		41,595,397	47,808,118	40,062,400	42,802,064	42,280,700	41,194,600	97%	42,356,600	75,900
EXPENSES:										
Operations	52XX	6,356,202	6,513,362	6,718,900	6,695,219	7,346,000	7,392,500	101%	7,781,600	435,600
Engineering	53XX	1,462,560	1,464,324	1,604,600	1,354,030	1,772,950	1,728,860	98%	1,601,850	(171,100)
Finance	54XX	2,267,618	1,932,582	2,120,100	1,964,618	2,268,400	2,180,100	96%	2,610,300	341,900
GM/Governance	55XX	1,554,796	1,196,574	1,706,000	1,517,895	1,700,200	1,614,450	95%	1,755,600	55,400
Administrative Services	56XX	2,812,636	2,603,394	3,413,100	3,359,437	3,693,150	3,630,211	98%	4,417,150	724,000
General and Administrative	57XX	1,258,250	1,178,315	1,242,000	1,252,026	1,461,800	1,464,000	100%	1,468,800	7,000

WALNUT VALLEY WATER DISTRICT
Revenues (4XXX) Budget Summary
FY 2024-25

Description	Account Number	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Projected	2023-24 % Budget	2024-25 Budget	Increase (Decrease)
Water Sales - Base Rate	4100-41XX	8,789,380	8,759,271	9,410,900	9,365,587	9,916,000	9,780,400	99%	10,695,900	779,900
Water Sales - Commodity	4100-42XX	26,050,460	25,841,452	23,659,000	22,128,534	25,031,000	23,350,300	93%	24,891,000	(140,000)
Water Sales - Wholesale	4100-4235	-	4,967,891	-	3,808,690	-	700,000	0%	-	-
Water Sales - Pump Zone	4100-42XX	1,145,070	1,143,667	1,047,000	985,757	1,177,000	1,104,600	94%	1,198,000	21,000
Water Sales - Recycled	4100-REC	2,083,217	2,155,578	2,205,400	1,665,973	2,376,100	1,697,700	71%	1,714,900	(661,200)
Other Fees	4100-43XX	771,851	773,858	817,000	931,748	853,100	919,500	108%	908,400	55,300
Standby By Charges	4400-4955	825,000	718,171	825,000	761,611	825,000	825,000	100%	825,000	-
Hydro Electric Sales	4200's	40,000	31,455	40,000	21,871	30,000	30,000	100%	30,000	-
TOTAL OPERATING REVENUES		39,704,977	44,391,342	38,004,300	39,669,771	40,208,200	38,407,500	96%	40,263,200	55,000
Other Revenue	4300's	289,490	933,021	310,500	1,015,610	315,100	843,200	268%	294,700	(20,400)
Non-Operating Revenue	4400's	1,600,930	2,483,755	1,747,600	2,116,683	1,757,400	1,943,900	111%	1,798,700	41,300
TOTAL OTHER/NON-OPERATING REVENUES		1,890,420	3,416,776	2,058,100	3,132,293	2,072,500	2,787,100	134%	2,093,400	20,900

WALNUT VALLEY WATER DISTRICT
 Revenues (4XXX) Budget Summary
 FY 2024-25

Description	Account Number	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Projected	2023-24 % Budget	2024-25 Budget	Increase (Decrease)
TOTAL REVENUES		41,595,397	47,808,118	40,062,400	42,802,064	42,280,700	41,194,600	97%	42,356,600	75,900

WALNUT VALLEY WATER DISTRICT
EXPENSES BY COST CATEGORY
FY 2024-25

Description	G/L Classification	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Projected	2023-24 % Budget	2024-25 Budget	Increase (Decrease)
Wages & Benefits	See Personnel Schedule	10,016,152	9,282,274	10,382,300	9,735,532	11,290,300	10,862,300	96%	12,166,600	876,300
Utilities	5400's	1,036,200	1,387,203	1,120,500	1,249,071	1,205,500	1,270,500	105%	1,330,700	125,200
Vehicle Expenses	5500's	151,800	196,412	160,300	224,962	184,800	252,100	136%	222,400	37,600
Human Resource Expenses	5600's	762,800	706,595	761,200	722,185	848,900	849,800	100%	798,100	(50,800)
Professional Development	5700's	219,890	127,593	221,600	161,079	256,000	222,450	87%	261,600	5,600
Safety	5800's	84,450	119,180	99,400	96,151	100,900	129,200	128%	174,200	73,300
Professional Services	6100's	685,800	562,029	720,000	585,022	741,300	717,300	97%	926,000	184,700
Insurance	6200's	170,000	192,519	170,000	215,205	215,000	242,700	113%	260,000	45,000
Outside Services	6300's	1,295,360	1,277,901	1,664,050	1,705,781	1,876,100	1,850,563	99%	1,848,200	(27,900)
Materials & Supplies	6400's	1,135,900	940,193	1,285,350	1,226,968	1,341,700	1,405,808	105%	1,394,800	53,100
Equipment Lease	6500's	28,470	25,996	28,600	27,837	28,600	28,600	100%	28,600	-
Other Agency Costs	6600's	115,240	154,432	181,300	204,588	143,300	168,700	118%	224,000	80,700

WALNUT VALLEY WATER DISTRICT
EXPENSES BY COST CATEGORY
FY 2024-25

Description	G/L Classification	2021-22 Budget	2021-22 Actual	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Projected	2023-24 % Budget	2024-25 Budget	Increase (Decrease)
Collection Expense	6700's	10,000	(83,778)	10,100	(11,156)	10,100	10,100	100%	100	(10,000)
Miscellaneous	6800's	-	1	-	0	-	-	0%	-	-
TOTAL OPERATING		15,712,062	14,888,550	16,804,700	16,143,225	18,242,500	18,010,121	99%	19,635,300	1,392,800
Water Supply and Related	See Water Supply Schedule	20,700,922	24,997,362	18,458,200	21,092,433	19,532,800	19,453,426	100%	19,943,500	410,700
Long Term Debt		1,229,500	240,955	277,400	280,828	907,400	907,400	100%	1,229,500	322,100
TOTAL EXPENSES		37,642,484	40,126,867	35,540,300	37,516,487	38,682,700	38,370,946	99%	40,808,300	2,125,600

**Capital Investment Program Budget by Reserve Fund
Fiscal Year 2024-25**

Item No.	Department	Project Name	Funding Source	Budgeted FY 23-24	New Funds Requested	Total Project Costs	Current Year Projections FY 23-24	Projected Expenditure FY 24-25	Projected Expenditure FY 25-26	Projected Expenditure FY 26-27
1	FIN	Gang Truck	Capital	200,000	75,000	275,000	100,600	174,400		
2	OP	Leak Detection Program	Capital	75,000	235,700	310,700	75,000	75,000	78,800	81,900
3	EXT	Mobile Fill Station	Capital	15,000	40,000	55,000		55,000		
4	GM	NSL Purchase	Capital	300,000	300,000	600,000		600,000		
5	OP	Pressure Monitoring Equipment	Capital	20,000		20,000	20,000			
6	GM/ENG	Recycled Reservoir (also funded through RCC& WSC)	Capital		2,470,000	2,470,000				2,470,000
7	OP	SCADA Security Enhancements 22-23	Capital	83,500		83,500	83,500			
8	OP	SCADA Security Enhancements 24-25	Capital		100,000	100,000		100,000		
9	OP	Seismic Controller Upgrade 25-26	Capital		100,000	100,000			100,000	
10	OP	Storage Yard at Brea Canyon Cut-Off Reservoir	Capital	527,080		527,080	527,080			
11	EXT	Web Portal	Capital	107,920		107,920	107,920			
		TOTAL Capital		1,328,500	3,320,700	4,649,200	914,100	1,004,400	178,800	2,551,900

12	ENG	57/60 Freeway and Grand Avenue Improvement	Replacement	1,000,000		1,000,000			40,000	960,000
13	OP	AMI Meter Upgrade 23-24	Replacement	2,622,500		2,622,500	2,622,500			
14	OP	Asphalt Replacement - Pathfinder	Replacement	75,000		75,000	75,000			
15	OP	Asphalt Replacement - Terminal Storage	Replacement		1,000,000	1,000,000		1,000,000		
16	IT	Cisco Hosts (DR Site)	Replacement		162,800	162,800			162,800	
17	IT	Exchange Server	Replacement		52,800	52,800				52,800
18	ENG	Diamond Bar (P1) Pump Station Electrical Refurbishment, Emergency Generator & Site Improvements	Replacement	2,635,163	122,000	2,757,163	2,635,163	122,000		

Item No.	Department	Project Name	Funding Source	Budgeted FY 23-24	New Funds Requested	Total Project Costs	Current Year Projections FY 23-24	Projected Expenditure FY 24-25	Projected Expenditure FY 25-26	Projected Expenditure FY 26-27
19	OP	Diamond Bar (P1) Pump Station Paint	Replacement		145,000	145,000		145,000		
20	OP	Electrica Panel Modiciation Proghram	Replacement	566,776	941,024	1,507,800	204,000	813,000		490,800
21	FIN	Equipment - Compressor	Replacement		40,000	40,000		40,000		
22	FIN	Equipment Arrow Board	Replacement	17,000		17,000	17,000			
23	FIN	Equipment Forklift	Replacement		37,800	37,800			37,800	
24	FIN	Equipment Small Trailers	Replacement		19,600	19,600				19,600
25	ENG	Fairway Drive Facilities Relocation (ACE)	Replacement	2,350,000		2,350,000	2,350,000			
26	FIN	Financial System	Replacement		300,000	300,000		300,000		
27	OP	Fire Hydrant Replacement Project 22-23	Replacement	200,000		200,000	200,000			
28	OP	Fire Hydrant Replacement Project 23-24	Replacement	200,000		200,000	200,000			
29	FIN	Gasoline Fuel Tank Replacement	Replacement		200,000	200,000		200,000		
30	ENG	Improvement of Grand Avenue & Golden Springs Drive	Replacement	150,000		150,000	150,000			
31	OP	Iron Saddle Replacement Program	Replacement	230,000	471,300	701,300	230,000	150,000	157,500	163,800
32	OP	Meter Replacement	Replacement		617,400	617,400				617,400
33	FIN	Mini Split AC Units for Front Building	Replacement		25,000	25,000		25,000		
34	OP	Mixer and Analyzer Replacement	Replacement		591,400	591,400		211,000	273,600	106,800
35	OP	Pipeline Camera	Replacement	90,000		90,000	90,000			
36	OP	PRV Rehab Program	Replacement	469,700	678,900	1,148,600	236,500	408,400	246,900	256,800
37	OP	Pump Rehabilitation Program	Replacement	250,200	1,162,500	1,412,700	250,200	118,300	611,600	432,600
38	OP	RCS System Brea Canyon Cut-Off Reservoirs	Replacement		500,000	500,000		500,000		
38	OP	Reservoir Coating Program	Replacement	74,700	1,022,100	1,096,800	74,700	651,600		370,500

Item No.	Department	Project Name	Funding Source	Budgeted FY 23-24	New Funds Requested	Total Project Costs	Current Year Projections FY 23-24	Projected Expenditure FY 24-25	Projected Expenditure FY 25-26	Projected Expenditure FY 26-27
39	EXT	Reservoir Entrance/Demo Garden	Replacement		100,000	100,000		100,000		
40	OP	SCADA Hydroelectric Automation	Replacement	40,000		40,000	40,000			
41	OP	SCADA iNET	Replacement	162,400		162,400	162,400			
42	OP	SCADA Panel Improvements 19-20	Replacement	30,000		30,000	30,000			
43	OP	SCADA Surveillance Network Video Recording	Replacement	56,175		56,175	56,175			
44	OP	Service Line Replacement, Walnut, Varsity, Loyaltan and Bookman. 51 Services Echologics system. 23-24	Replacement	125,000		125,000		125,000		
45	OP	Valve Replacement Program	Replacement	126,200	581,700	707,900	236,600	150,000	157,500	163,800
46	OP	Vehicles Replacement Program	Replacement	362,700	741,500	1,104,200	362,700	236,000	247,800	257,700
		TOTAL Replacement		11,833,514	9,512,824	21,346,338	10,222,938	5,295,300	1,935,500	3,892,600
47	ENG/OP	Diamond Bar Pump Station Emergency Generator	RCC	302,000		302,000	302,000			
48	OP	RCS/Mixing System Terminal Storage	RCC	348,000		348,000	348,000			
49	GM/ENG	Recycled Reservoir (also funded through Capital & WSC)	RCC	500,000		500,000	10,500	489,500		
50	OP	HRJW-325 T4F 325kw Generator	RCC	200,000		200,000	200,000			
51	OP	Pump Addition Program	RCC	100,000	60,000	160,000	100,000	60,000		
52	OP	Portable Chemical	RCC	150,000		150,000	150,000			
		TOTAL RCC		1,600,000	60,000	1,660,000	1,110,500	549,500	-	-
53	GM/AGM	Pomona Basin Projects	WSC	2,000,000		2,000,000	2,000,000			
54	GM/ENG	Recycled Reservoir (also funded through Capital & RCC)	WSC	30,000		30,000		30,000		
		TOTAL WSC		2,030,000	-	2,030,000	2,000,000	30,000	-	-
		TOTAL		16,792,014	12,893,524	29,685,538	14,247,538	6,879,200	2,114,300	6,444,500