

1. Agenda

Documents:

[2020 0602 FINANCE COMMITTEE AGENDA.PDF](#)

2. Meeting Materials

Documents:

[2020 0602 FINANCE COMMITTEE AGENDA PACKET.PDF](#)



VALLEY COUNTY WATER DISTRICT
14521 RAMONA BOULEVARD
BALDWIN PARK, CA 91706
OFFICE: (626) 338-7301 / FAX (626) 814-2973
<http://www.vcwd.org>

FINANCE & CAPITAL IMPROVEMENTS COMMITTEE MEETING

The Finance & Capital Improvements Committee is responsible for discussing and reviewing items related to the District's budget, water rates, capital improvement plan, and general financial position; prepares recommendations to the Board of Directors.

DATE:

Tuesday, June 2, 2020 at 10:30AM

COMMITTEE MEMBERS:

Lenet Pacheco, Chairperson
David L. Muse, Co-Chairperson
Margarita Vargas, Alternate Member

TELECONFERENCE ACCESS

Pursuant to Executive Order N-29-20 issued by Governor Newsom in response to the COVID-19 outbreak as a precaution to protect staff, our constituents, and elected officials, the Valley County Water District will hold its Board meeting via teleconference or the most rapid means of communication available at the time.

Webex: www.webex.com

Meeting Number: 126 743 3387

Password: 12131

Direct Meeting Link: <https://meetingsamer11.webex.com/meetingsamer11/j.php?MTID=mae205c97953e3d99bc4b4185adbe914e>

Join by Phone

Phone Number: (213) 306-3065

Access Code: 126 743 3387

Password: 12131

A. CALL TO ORDER

- ❖ Pledge of Allegiance

B. PUBLIC COMMENT

C. PRESENTATION / DISCUSSION ITEMS

1. Discuss the 2020/2021 DRAFT 5-Year Capital Improvement Budget
2. Discuss the 2020/2021 DRAFT General Operating Budget
3. Discuss the District Life Insurance Program

D. ADJOURNMENT

Next Meeting Scheduled: To Be Determined.



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Next Meeting Scheduled: To Be Determined.



VALLEY COUNTY WATER DISTRICT
Finance & Capital Improvement Committee
Tuesday, June 2, 2020

AGENDA ITEM:

A

CALL TO ORDER

Meeting Called to Order At: _____

Meeting Chaired By: _____

Others Present:

- _____
- _____
- _____
- _____
- _____



VALLEY COUNTY WATER DISTRICT
Finance & Capital Improvement Committee
Tuesday, June 2, 2020

AGENDA ITEM:

B

PUBLIC COMMENT

❖ Anyone wishing to discuss items on and not on the agenda may do so at this time. A three-minute time limit on remarks is requested.

MEMBERS OF THE PUBLIC:

COMMENTS:

❖ _____

❖ _____

❖ _____



VALLEY COUNTY WATER DISTRICT
Finance & Capital Improvement Committee
Tuesday, June 2, 2020

AGENDA ITEM: **C1** **PRESENTATION / DISCUSSION**
Discuss the 2020/2021 DRAFT 5-Year Capital Improvement Budget



**VALLEY COUNTY WATER DISTRICT
2020-2025 CAPITAL IMPROVEMENT BUDGET
5-Year Forecast**

VCWD Capital Improvement Projects	Budgeted	Actual	Status	Budgeted Projections				
	FY 2019/2020			FY 2020/2021	FY 2021/2022	FY 2022/2023*	FY 2023/2024*	FY 2024/2025*
1 2018/19 Water Main Replacement CIP								
4 2019/20 Water Main Replacement CIP								
5 2020/21 Water Main Replacement CIP				\$1,500,000.00				
6 2021/22 Water Main Replacement CIP					\$1,500,000.00			
7 2022/23 Water Main Replacement CIP						\$1,500,000.00	\$1,500,000.00	
8 AMI Meter Replacement Phase 1								
9 AMI Meter Replacement Phase 2								
10 AMI Meter Replacement Phase 3				\$1,500,000.00				
11 AMI Meter Replacement Phase 4					\$1,000,000.00			
12 Water System Master Plan Update				\$120,000.00				
13 Urban Water Management Plan				\$40,000.00				
14 New Nixon Booster Pump Station								
15 Nixon East Well Reconfiguration								
16 Maine Booster Pump Station Reconfiguration								
17 Nixon Storage Facility Expansion Design				\$110,000.00				
18 Admin/Operation Headquarters Design								
19 Admin/Operation Headquarters Construction				\$7,000,000.00				
20 Reservoir Upgrades				\$250,000.00	\$250,000.00	\$250,000.00		
22 Construction of 3 MG Reservoir (1 of 2)					\$2,750,000.00			
23 Construction of 3 MG Reservoir (2 of 2)					\$0.00	\$0.00		
24 Diesel Tank Construction (1 of 2)				\$75,000.00				
25 Diesel Tank Construction (2 of 2)						\$75,000.00		
26 SCADA System Upgrades				\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	
27 Geographic Information System Upgrades								
28 Purchase of Truck				\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	
29 Purchase Forklift				\$50,000.00				
30 Air Compressor & Trailer								
31 Valve Trailer								
32 VCWD Projected Capital Improvement Totals	\$0.00	\$ -		\$10,730,000.00	\$5,585,000.00	\$1,910,000.00	\$1,585,000.00	\$0.00

**Projected Capital Improvement Project Costs contingent upon a new cost of service study for the next five years starting with FY2023*



VALLEY COUNTY WATER DISTRICT
Finance & Capital Improvement Committee
Thursday, February 20, 2020

AGENDA ITEM:

C2

DISCUSSION/INFORMATION ITEM

Discuss the 2020/2021 DRAFT General Operating Budget

VALLEY COUNTY WATER DISTRICT
2020-2021 GENERAL OPERATING BUDGET
DRAFT

BUDGET SUMMARY *Based on 6,650 AF & Pro-Rated	FISCAL YEAR 2019-2020					BUDGET YEAR 2020-2021	
	ADOPTED BUDGET	YTD (04/20 - 83%)	PROJECTED (05/20 - 06/20)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
REVENUE							
Water Sales & Service*	10,379,463	7,595,706.73	-	7,595,706.73	73%	10,403,973	0%
Non-Operating Revenue	421,313	294,388.85	-	294,388.85	70%	672,016	60%
Total Revenue	10,800,776	7,890,096	-	7,890,095.58	73%	11,075,989	3%
EXPENSE							
Salaries	1,987,344	1,774,776	-	1,774,776	89%	2,128,795	7%
Benefits	1,773,109	1,228,280	-	1,228,280	69%	1,724,254	-3%
Energy	479,200	505,355.70	-	505,355.70	105%	527,430	10%
System Maintenance	3,257,435	1,565,158.92	-	1,565,158.92	48%	3,538,404	9%
Service & Supply	1,291,381	1,179,256.18	-	1,179,256.18	91%	1,405,440	9%
Bond - Debt Service	1,500,000	904,165.38	506,568.75	1,410,734.13	94%	1,500,000	0%
Total Expense	10,288,469	7,156,992.84	506,568.75	7,663,561.59	74%	10,824,323	5%
NET ASSETS FROM OPERATIONS	512,308	733,102.74	(506,568.75)	226,533.99	44%	251,666	-51%
REVENUE - CAPITAL IMPROVEMENT FUNDING							
Water System Access Fee	10,000	19,724.95	-	19,724.95	197%	10,000	0%
Total Revenue - Capital Improvement Funding	10,000	19,724.95	-	19,724.95	197%	10,000	0%
AVAILABLE FOR CAPITAL IMPROVEMENTS	522,308	752,827.69	(506,568.75)	246,258.94	47%	261,666	-50%

VALLEY COUNTY WATER DISTRICT
2020-2021 GENERAL OPERATING BUDGET
DRAFT

REVENUE	FISCAL YEAR 2019-2020					BUDGET YEAR 2020-2021	
	ADOPTED BUDGET	YTD (04/20 - 83%)	PROJECTED (05/20 - 06/20)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>WATER SALES AND SERVICE</u>							
411-0100 Miscellaneous Water Revenue	6,000	6,403.35		6,403.35	107%	8,700	45%
411-0200 Water Conservation Fee	175	125.00		125.00	71%	200	14%
413-0100 Water - Consumption Charge	5,625,518	4,205,462.57		4,205,462.57	75%	5,696,054	1%
413-0110 Water - Ready to Serve Charge	4,228,652	3,183,753.26		3,183,753.26	75%	4,332,059	2%
413-0130 Construction Meter Use Charge	66,289	23,155.65		23,155.65	35%	32,091	-52%
423-0200 Delinquent Account -Second Notice Fee	40,968	23,848.00		23,848.00	58%	30,456	-26%
423-0210 Delinquent Account - Final Notice Fee	55,260	35,415.00		35,415.00	64%	45,000	-19%
423-0220 Delinquent Account - Turn Off/On Fee	13,800	10,775.00		10,775.00	78%	12,900	-7%
423-0240 Returned Check Fee	3,360	1,440.00		1,440.00	43%	1,920	-43%
423-0250 Cut Lock Fees	120	240.00		240.00	200%	120	0%
423-0260 Meter Tampering Fees	-	-		-	0%	-	0%
423-0270 Unauthorized Usage Fee	300	500.00		500.00	167%	300	0%
423-0300 Utility Account Set-Up Fee	57,720	45,175.00		45,175.00	78%	49,920	-14%
423-0310 Account History Request Fee	600	410.00		410.00	68%	360	-40%
423-0320 Meter Test Fee	-	-		-	0%	-	0%
423-0330 Uncollectible Account Recovery	500	214.10		214.10	43%	250	-50%
434-0400 Backflow Monitoring Fee	7,200	7,425.75		7,425.75	103%	7,380	3%
434-0410 Fire Flow Test Fee	9,000	10,050.00		10,050.00	112%	6,263	-30%
444-0510 Maine Street GAC Administration Recovery	2,000	2,388.42		2,388.42	119%	2,000	0%
444-0515 Maine Street GAC Reimbursements	90,000	16,230.91		16,230.91	18%	90,000	0%
444-0520 CO Nixon GAC Administration Recovery	3,000	3,174.44		3,174.44	106%	3,000	0%
444-0525 CO Nixon GAC Reimbursements	169,000	19,520.28		19,520.28	12%	85,000	-50%
Total Water Sales and Service Revenue	10,379,463	7,595,706.73	-	7,595,706.73	73%	10,403,973	0%
<u>NON-OPERATING REVENUE</u>							
451-0600 Interest Revenue	60,000	56,267.90		56,267.90	94%	272,873	355%
451-0610 Unrealized Gain/Loss on Investment	-	-		-	0%	-	0%
451-0700 LA County Property Tax	316,420	195,444.00		195,444.00	62%	352,404	11%
451-0800 Redevelopment Property Tax	20,155	21,334.30		21,334.30	106%	22,000	9%
451-0900 Miscellaneous Revenue	24,738	21,342.65		21,342.65	86%	24,739	0%
Crown Castle Lease		-		-			
Covina Irrigating Co.		-		-			
Bond Requisition		-		-			
Miscellaneous Revenue		-		-			
451-0910 Gain on Sale of Assets	-	-		-	0%	-	0%
Total Non-Operating Revenue	421,313	294,388.85	-	294,388.85	70%	672,016	60%
TOTAL REVENUE	\$ 10,800,776	\$ 7,890,095.58	\$ -	\$ 7,890,095.58	73%	\$ 11,075,989	3%

VALLEY COUNTY WATER DISTRICT
2020-2021 GENERAL OPERATING BUDGET
DRAFT

EXPENSE - SALARIES	FISCAL YEAR 2019-2020					BUDGET YEAR 2020-2021	
	ADOPTED BUDGET	YTD (04/20 - 83%)	PROJECTED (05/20 - 06/20)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>EMPLOYEE SALARY EXPENSE</u>							
511-1000 Certification Differential	22,800	23,640.00		23,640.00	104%	27,600	21%
511-1020 Labor-Community Relations	6,419	5,135.00		5,135.00	80%	5,200	-19%
511-1030 Labor-Management & Administration	534,024	448,288.11		448,288.11	84%	560,725	5%
511-1060 Labor-Continuing Ed & Training	10,000	8,000.40		8,000.40	80%	8,000	-20%
512-1030 Labor - General Manager Contract	201,989	155,471.32		155,471.32	77%	215,364	7%
512-1040 General Manager Car Allowance	6,000	4,800.00		4,800.00	80%	6,000	0%
513-1070 Labor-Customer Service	87,797	73,277.98		73,277.98	83%	92,187	5%
513-1075 Labor-Meter Readers	120,206	97,048.15		97,048.15	81%	126,267	5%
513-1080 Labor-Accounting Services	306,726	235,405.85		235,405.85	77%	322,062	5%
514-1010 Labor-Production & Pumping Maintenance	181,087	201,112.05		201,112.05	111%	190,141	5%
514-1011 Standby-Treatment & Production	2,000	23,524.10		23,524.10	1176%	2,000	0%
514-1015 Labor-Maine Street GAC	3,411	2,606.80		2,606.80	76%	2,800	-18%
514-1016 Labor-Clinton O. Nixon GAC	3,517	3,602.48		3,602.48	102%	3,700	5%
514-1020 Labor-Distribution & Service Maintenance	332,942	370,644.01		370,644.01	111%	385,000	16%
514-1021 Standby-Distribution System	35,000	38,665.74		38,665.74	110%	45,000	29%
514-1030 Labor-Water Quality & System Sampling	6,172	1,224.64		1,224.64	20%	6,326	3%
514-1031 Labor-Cross Connection	-	-		-	0%	4,500	0%
514-1040 Labor - Utility Vehicles & Fleet Maintenance	2,604	234.60		234.60	9%	-	-100%
514-1050 Labor - Operations Safety	1,800	-		-	0%	-	-100%
Total Employee Salary Expense	1,864,494	1,692,681.23	-	1,692,681.23	91%	2,002,873	7%
<u>DIRECTOR STIPEND EXPENSE</u>							
516-1030 Director Stipend	122,850	82,095.00		82,095.00	67%	125,921	3%
Total Director Stipend Expense	122,850	82,095.00	-	82,095.00	67%	125,921	3%
TOTAL EXPENSE - SALARIES	\$ 1,987,344	\$ 1,774,776.23	\$ -	\$ 1,774,776.23	89%	\$ 2,128,795	7%

VALLEY COUNTY WATER DISTRICT
2020-2021 GENERAL OPERATING BUDGET
DRAFT

EXPENSE - BENEFITS	FISCAL YEAR 2019-2020					BUDGET YEAR 2020-2021	
	ADOPTED BUDGET	YTD (04/20 - 83%)	PROJECTED (05/20 - 06/20)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>GROUP INSURANCE EXPENSE</u>							
521-1100 Employee Health Insurance Premium	388,418	373,387.74		373,387.74	96%	398,129	3%
521-1110 Employee Dental Insurance Premium	37,666	30,100.41		30,100.41	80%	38,608	2%
521-1120 Employee Self-Insured Dental Reimbursements	8,387	5,323.00		5,323.00	63%	6,000	-28%
521-1130 Employee Vision Insurance Premium	6,975	5,303.28		5,303.28	76%	7,150	3%
521-1140 Employee Disability Insurance Premium	20,689	16,677.57		16,677.57	81%	21,206	2%
521-1150 Employee Life Insurance Premium	2,964	2,624.55		2,624.55	89%	3,038	3%
521-1160 Employee Employee Assistance Program	705	561.32		561.32	80%	722	3%
521-1170 Retiree Benefit Premiums	134,700	107,468.00		107,468.00	80%	138,067	3%
526-1100 Director Health Insurance Premium	66,788	68,951.41		68,951.41	103%	68,458	3%
526-1110 Director Dental Insurance Premium	8,875	7,250.60		7,250.60	82%	9,097	2%
526-1120 Director Self-Insured Dental Reimbursements	1,800	-		-	0%	1,800	0%
526-1130 Director Vision Insurance Premium	1,424	1,163.00		1,163.00	82%	1,459	2%
526-1150 Director Life Insurance Premium	267	245.30		245.30	92%	273	3%
526-1160 Director Employee Assistance Program	144	123.00		123.00	86%	147	2%
Total Group Insurance Expense	679,801	619,179.18	-	619,179.18	91%	694,154	2%
<u>RETIREMENT PLAN EXPENSE</u>							
521-1200 CalPERS Retirement Contributions	609,929	466,141.87		466,141.87	76%	500,000	-18%
521-1210 Employee FICA Contributions	121,799	98,372.63		98,372.63	81%	122,000	0%
521-1220 Employee Medicare Contributions	29,682	24,364.48		24,364.48	82%	29,000	-2%
521-1230 OPEB Contributions	300,000	-	-	-	0%	350,000	17%
526-1210 Director FICA Contributions	7,617	5,089.89		5,089.89	67%	6,200	-19%
526-1220 Director Medicare Contributions	1,781	1,190.55		1,190.55	67%	1,400	-21%
Total Retirement Plan Expense	1,070,808	595,159.42	-	595,159.42	56%	1,008,600	-6%
<u>OTHER BENEFIT EXPENSE</u>							
521-1300 Uniforms	15,000	8,423.27		8,423.27	56%	15,000	0%
521-1310 General Benefit Fund	7,500	5,518.56		5,518.56	74%	6,500	-13%
Total Other Benefit Expense	22,500	13,941.83	-	13,941.83	62%	21,500	-4%
TOTAL EXPENSE - BENEFITS	\$ 1,773,109	\$ 1,228,280.43	\$ -	\$ 1,228,280.43	69%	\$ 1,724,254	-3%

VALLEY COUNTY WATER DISTRICT
2020-2021 GENERAL OPERATING BUDGET
DRAFT

EXPENSE - ENERGY	FISCAL YEAR 2019-2020					BUDGET YEAR 2020-2021	
	ADOPTED BUDGET	YTD (04/20 - 83%)	PROJECTED (05/20 - 06/20)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>PUMPING ENERGY EXPENSE</u>							
534-1500 Pumping-Electric	460,144	484,330.80		484,330.80	105%	506,000	10%
534-1510 Pumping-Gas	180	85.32		85.32	47%	-	-100%
<i>Total Pumping Energy Expense</i>	460,324	484,416.12	-	484,416.12	105%	506,000	10%
<u>UTILITIES ENERGY EXPENSE</u>							
533-1400 Utilities-Administration Office	8,454	9,800.20		9,800.20	116%	10,290	22%
534-1420 Utilities-Plants	589	477.70		477.70	81%	478	-19%
534-1430 Utilities-Operations Office	9,833	10,661.68		10,661.68	108%	10,662	8%
<i>Total Utilities Energy Expense</i>	18,876	20,939.58	-	20,939.58	111%	21,430	14%
TOTAL EXPENSE - ENERGY	\$ 479,200	\$ 505,355.70	\$ -	\$ 505,355.70	105%	\$ 527,430	10%

VALLEY COUNTY WATER DISTRICT
2020-2021 GENERAL OPERATING BUDGET
DRAFT

EXPENSE - SYSTEM & MAINTENANCE	FISCAL YEAR 2019-2020					BUDGET YEAR 2020-2021	
	ADOPTED BUDGET	YTD (04/20 - 83%)	PROJECTED (05/20 - 06/20)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>FACILITY MAINTENANCE EXPENSE</u>							
544-1600 Production & Pumping Maintenance	120,000	35,601.86		35,601.86	30%	80,000	-33%
544-1610 Security	5,000	1,879.91		1,879.91	38%	5,000	0%
544-1700 Distribution & Service Maintenance	175,000	233,543.78		233,543.78	133%	240,000	37%
544-1710 Paving & Concrete Maintenance	40,000	118,307.22		118,307.22	296%	125,000	213%
544-1715 Permits & Assessments	6,225	25,676.06		25,676.06	412%	40,000	543%
544-1720 Underground Service Alert	2,500	2,607.78		2,607.78	104%	3,390	36%
544-1730 Inventory Adjustment	500	-	-	-	0%	500	0%
Total Facility Maintenance Expense	349,225	417,616.61	-	417,616.61	120%	493,890	41%
<u>WATER MAINTENANCE EXPENSE</u>							
544-1615 Maine St. GAC Treatment Facility	90,000	16,688.83		16,688.83	19%	90,000	0%
544-1625 Clinton O. Nixon GAC Treatment Facility	174,000	21,003.03		21,003.03	12%	85,000	-51%
544-1830 Water Quality & System Sampling	20,000	18,185.77		18,185.77	91%	20,000	0%
544-1831 Cross Connection	500	-		-	0%	-	-100%
544-1840 District Newsletter and CCR	20,000	-	-	-	0%	20,000	0%
544-1900 MWD Connection Fee	860	721.68		721.68	84%	900	5%
544-1901 CIC Connection Fee	12,600	22,178.30		22,178.30	176%	26,614	111%
544-1910 MWD Purchased Water	-	-		-	0%	-	0%
544-1911 Covina Irrigating Purchased Water	-	-		-	0%	-	0%
544-2000 Watermaster Admin & In-Lieu Assessment	171,250	127,439.50		127,439.50	74%	166,250	-3%
544-2010 Watermaster Replacement Water Assessment	-	-		-	0%	-	0%
544-2015 Watermaster Resource Development Assessment	959,000	713,661.20		713,661.20	74%	1,163,750	21%
544-2020 Leased Water Rights	1,400,000	156,156.00		156,156.00	11%	1,400,000	0%
544-2030 Cyclic Storage (In Excess of Replacement Water)	-	-		-	0%	-	0%
544-2040 WQA Assessment	60,000	71,508.00	-	71,508.00	119%	72,000	20%
Total Water Maintenance Expense	2,908,210	1,147,542.31	-	1,147,542.31	39%	3,044,514	5%
TOTAL EXPENSE - SYSTEM MAINTENANCE	\$ 3,257,435	\$ 1,565,158.92	\$ -	\$ 1,565,158.92	48%	\$ 3,538,404	9%

**VALLEY COUNTY WATER DISTRICT
2020-2021 GENERAL OPERATING BUDGET
DRAFT**

EXPENSE - SERVICE & SUPPLY	FISCAL YEAR 2019-2020					BUDGET YEAR 2020-2021		
	ADOPTED BUDGET	YTD (04/20 - 83%)	PROJECTED (05/20 - 06/20)	PROJECTED YEAR END	% TO BUDGET	ITEMIZED LINE ITEMS	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
ADMINISTRATION & GENERAL EXPENSE								
551-2200 Engineering	50,000	84,039.04		84,039.04	168%		85,000	70%
551-2220 Consultant Contracts	247,000	89,987.55		89,987.55	36%		145,193	-41%
SCADA Upgrades						20,000		
GIS System						25,000		
Public Information						20,000		
Financial Management						25,000		
Grant Management						50,000		
Emergency Preparedness Coordinator						20,000		
Succession Planning						20,000		
Strategic Planning						30,000		
Legislative Support						12,000		
Website Design						25,000		
551-2300 Liability & Property Insurance	73,206	76,675.00	-	76,675.00	105%		80,160	9%
551-2310 Workers Compensation Insurance	30,000	25,596.68	-	25,596.68	85%		37,074	24%
551-2400 Community Relations	55,000	33,294.11		33,294.11	61%		35,000	-36%
Promotional Items						10,000		
Water Awareness Day						5,000		
Community Events						40,000		
551-2410 Water Conservation Programs	65,000	40,010.00		40,010.00	62%		-	-100%
551-2420 Affordable Rate Program	35,580	30,466.50		30,466.50	86%		45,360	49%
551-2500 Community Notifications	29,000	20,007.73		20,007.73	69%		25,000	-14%
Bill Insert						5,000		
Baldwin Park Now						6,000		
Post Cards/Flyers						10,000		
Everbridge						8,000		
551-2600 IT Services	54,000	51,988.00		51,988.00	96%		53,388	-1%
551-2601 Computer Software Maintenance	95,000	113,960.56		113,960.56	120%		124,321	31%
Work Stations						25,000		
Financial Software Servers						30,000		
GIS System						40,000		
551-2610 Computer Equipment Purchase	20,000	13,047.54		13,047.54	65%		15,657	-22%

VALLEY COUNTY WATER DISTRICT
2020-2021 GENERAL OPERATING BUDGET
DRAFT

EXPENSE - SERVICE & SUPPLY	FISCAL YEAR 2019-2020					BUDGET YEAR 2020-2021		
	ADOPTED BUDGET	YTD (04/20 - 83%)	PROJECTED (05/20 - 06/20)	PROJECTED YEAR END	% TO BUDGET	ITEMIZED LINE ITEMS	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
551-2660 General Postage	4,000	3,569.10		3,569.10	89%		4,000	0%
551-2830 Personnel & Administration	7,500	8,100.98		8,100.98	108%		9,811	31%
551-2840 District Memberships & Dues	25,000	32,654.04		32,654.04	131%		35,000	40%
551-2850 Property Tax Administration Fee	3,600	3,558.66		3,558.66	99%		3,915	9%
551-2860 Bank Account Fees	8,000	9,415.80		9,415.80	118%		10,357	29%
552-2210 Legal	58,100	61,841.65		61,841.65	106%		64,308	11%
552-2211 Litigation	-	-		-	0%		-	0%
552-2230 Auditing Fee	14,940	15,300.00		15,300.00	102%		15,600	4%
552-2500 Continuing Education & Training	9,130	12,522.53		12,522.53	137%		13,000	42%
552-2520 General Manager Travel & Meetings	5,810	12,334.90		12,334.90	212%		13,000	124%
552-2530 Administration Travel & Meetings	2,905	7,860.75		7,860.75	271%		8,000	175%
552-2620 Administration Office Equipment	4,980	2,860.78		2,860.78	57%		3,000	-40%
552-2621 Administration Equipment Repair	2,000	2,174.40		2,174.40	109%		2,300	15%
552-2630 Administration Communication Devices	14,110	17,107.29		17,107.29	121%		18,818	33%
552-2640 Administration Office Supplies	14,940	17,537.39		17,537.39	117%		19,291	29%
552-2650 Administration Office Maintenance	18,260	21,170.26		21,170.26	116%		23,287	28%
553-2100 Utility Billing Printing	19,920	22,279.25		22,279.25	112%		24,000	20%
553-2110 Utility Billing Postage	35,690	39,607.53		39,607.53	111%		42,000	18%
553-2115 Electronic & Online Billing Service Fees	51,460	81,013.28		81,013.28	157%		85,000	65%
553-2120 Cash Drawers Over & Short	100	40.67		40.67	41%		100	0%
553-2130 Uncollectible Account Write-Offs	4,150	9,076.91		9,076.91	219%		5,000	20%
556-2690 Election Expense	-	-		-	0%		100,000	100000%
Total Administration & General Expense	1,058,381	959,098.88	-	959,098.88	91%		1,145,940	8%

VALLEY COUNTY WATER DISTRICT
2020-2021 GENERAL OPERATING BUDGET
DRAFT

EXPENSE - SERVICE & SUPPLY	FISCAL YEAR 2019-2020					BUDGET YEAR 2020-2021		
	ADOPTED BUDGET	YTD (04/20 - 83%)	PROJECTED (05/20 - 06/20)	PROJECTED YEAR END	% TO BUDGET	ITEMIZED LINE ITEMS	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
OPERATIONS OFFICE & EQUIPMENT EXPENSE								
554-1910 Operations Safety	15,000	5,991.17		5,991.17	40%		10,000	-33%
554-1920 Small Tools Purchase	5,000	16,125.39		16,125.39	323%		5,000	0%
554-1970 Expense for System Installation	-	-		-	0%		-	0%
554-2240 Maps & Atlas	-	-		-	0%		-	0%
554-2250 SWRCB Fees	27,500	27,770.60	-	27,770.60	101%		27,500	0%
554-2510 Operator Certification Fees	1,500	662.50		662.50	44%		1,500	0%
554-2540 Operations Travel & Meetings	7,500	15,374.95		15,374.95	205%		7,500	0%
554-2620 Operations Equipment Purchase	5,000	1,721.98		1,721.98	34%		15,000	200%
554-2621 Operations Equipment Repairs	3,500	1,548.69		1,548.69	44%		2,500	-29%
554-2630 Operations Communication Devices	40,000	29,121.02		29,121.02	73%		40,000	0%
554-2640 Operations Office Supplies	10,000	10,112.11		10,112.11	101%		10,000	0%
554-2650 Operations Office Maintenance	9,000	6,997.90		6,997.90	78%		8,000	-11%
554-2710 Utility & Fleet Vehicle Maintenance	20,000	24,138.81		24,138.81	121%		20,000	0%
554-2720 Gasoline	35,000	22,762.48		22,762.48	65%		35,000	0%
554-2730 Heavy Machinery Maintenance	16,000	28,101.60		28,101.60	176%		16,000	0%
554-2740 Diesel Fuel	6,000	3,930.36		3,930.36	66%		6,000	0%
Total Operations Office & Equipment Expense	201,000	194,359.56	-	194,359.56	97%		204,000	1%
DIRECTOR EXPENSE								
556-2520 Director Travel & Meetings	25,000	21,207.83		21,207.83	85%		50,000	100%
556-2640 Director Office Supplies	5,000	3,148.99		3,148.99	63%		3,500	-30%
556-2680 Director Board Meetings	2,000	1,440.92		1,440.92	72%		2,000	0%
Total Director Expense	32,000	25,797.74	-	25,797.74	81%		55,500	73%
TOTAL EXPENSE - SERVICE & SUPPLY	\$ 1,291,381	\$ 1,179,256.18	\$ -	\$ 1,179,256.18	91%		\$ 1,405,440	9%

VALLEY COUNTY WATER DISTRICT
 2020-2021 GENERAL OPERATING BUDGET
 DRAFT

BOND - DEBT SERVICE	FISCAL YEAR 2019-2020					BUDGET YEAR 2020-2021	
	ADOPTED BUDGET	YTD (04/20 - 83%)	PROJECTED (05/20 - 06/20)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
Bond Series 2018A							
551-2900 Debt Service	1,500,000	904,165.38	506,568.75	1,410,734.13	94%	1,500,000	0%



VALLEY COUNTY WATER DISTRICT
Finance & Capital Improvement Committee
Thursday, February 20, 2020

AGENDA ITEM:

C3

DISCUSSION/INFORMATION ITEM

Discuss the District Life Insurance Program
