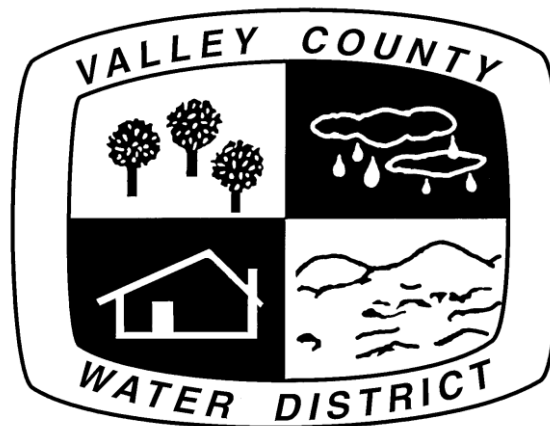


VALLEY COUNTY WATER DISTRICT

CAPITAL IMPROVEMENT AND GENERAL OPERATING BUDGETS

FOR FISCAL YEAR 2009/2010



**Board of Director Approved
August 24, 2009**

VALLEY COUNTY WATER DISTRICT
Capital Improvement Budget
For Fiscal Years 2009-2010 thru 2013-2014

Project Description	Location	FY 2009-2010	FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	5-Year Forecast
Computer Equipment							
Replace Accounting & Billing Software System (PIC)	Administrative Office	250,000					250,000
Purchase Network Server Replacements		40,000					40,000
							-
Customer Service							
Purchase of Meters and Meter Boxes	Various	200,000		200,000	200,000		600,000
Check Remittance Processing Hardware and Software	Administrative Office		20,000				20,000
							-
Operations and Pumping Facilities							
Replace Wells, Booster Pumphouses, and Motor Controls	Various	200,000		200,000	200,000	200,000	800,000
Upgrade SCADA System		300,000					300,000
Install VFD Booster Pump Station	Paddy Lane			450,000			450,000
Install VFD Booster Pump Station	Clinton O. Nixon		1,100,000				1,100,000
Purchase Land for New Reservoir Construction	Arrow / Live Oak Ave	1,750,000					1,750,000
Construct New Reservoir	Arrow / Live Oak Ave		3,500,000				3,500,000
Construct New Reservoir for Pressure Zones	Ramona Boulevard				1,755,000		1,755,000
Cosntruct New Well, Reservoir, and Booster Pump House	Lower Baldwin Zone					4,000,000	4,000,000
Rehabilitate Wells and Booster Pumps (Annual Program)	Various	175,000	175,000	175,000	175,000	175,000	875,000
Various Capital Outlay		50,000	50,000	50,000	50,000	50,000	250,000
							-
Distribution System							
Water Main and Valve Replacement Program	Various	500,000	500,000	500,000	500,000	500,000	2,500,000
							-
Vehicles and Equipment							
Purchase 1 1/2 Ton Valve Truck (Replace Unit # 99-24)	Operations Yard	150,000					150,000
Purchase 1/2 Ton Utility Work Truck (Replace Unit # 97-05)	Operations Yard	40,000					40,000
Purchase 1/2 Ton Utility Work Truck (Replace Unit # 99-21)	Operations Yard	40,000					40,000
Purchase 1/2 Ton Crew Cab Utility Truck (Replace Unit #00-03)	Operations Yard	40,000					40,000
Purchase 1-Ton Utility Service Truck	Operations Yard			40,000			40,000
							-
District Planning Documents							
Update 1999 Water Mater Plan		80,000					80,000
							-
Annual Forecasted Total:		3,815,000	5,345,000	1,615,000	2,880,000	4,925,000	18,580,000

**VALLEY COUNTY WATER DISTRICT
2009 – 2010 GENERAL OPERATING BUDGET ANALYSIS**

REVENUE

On June 8, 2009, the Valley County Water District Board of Director's approved an increase in the District's water sale rate structure and an adjustment to the District's water-related service fees. This change in water rate structure and water-related service fees becomes effective on September 1, 2009, or the beginning of the District's fiscal year. The proposed 2009-2010 General Operating Budget totals \$6,185,965, which accounts for the increase in the water rate structure and the adjustment to the water-related service fees.

Projected revenue from the sale of water and other water-related services is \$4,992,262, which represents a 13% increase from the 2008-2009 budgeted water sales and water-related services revenue. This increase can be primarily attributed to the water rate structure increase and the water-related service fee adjustment. Although the overall water sales and service revenue will increase throughout the 2009-2010 fiscal year, the District will realize an approximate 20% decrease in water usage sales. This decrease can be attributed to two primary factors: 1) Metropolitan Water District (MWD) and the District have increased conservation efforts due to the imminent water shortage realized as a result of State legislation and lack of rainfall within the Main San Gabriel Basin, and 2) Residences within the District's service area have become vacated bank-owned properties due to the declining housing market, which results in zero to minimal water usage.

In addition to the increase in the water rate structure and the water-related service fees, the Board of Director's approved a Capital Improvement Charge and a Water System Access Fee to help generate revenue that will fund the District's capital improvement projects outlined within the Capital Improvement Budget. The Capital Improvement Charge will be a monthly charge for commercial customers and a bi-monthly charge for residential customers. The amount assessed as the Capital Improvement Charge will be applied to the customer's billing statement based on the size of the meter servicing the property. Furthermore, the Water System Access Fee will be a fee paid by contractors applying for new service connection installations within the District's distribution system. The amount assessed as the Water System Access Fee will be based on the size of the service being installed. In 2009-2010, the District expects to earn \$742,550 from the Capital Improvement Charge and \$5,000 from the Water System Access Fee.

Within the 2009-2010 fiscal year, the District's non-operating revenue consists of \$171,274 in earned interest on investments, \$233,932 for the District's share of Los Angeles County Property Tax Allocation, and \$40,947 from various sources. According to the State of California's approved budget plan, approximately 8% of the District's property tax revenue could be withheld in efforts to close the State's impending deficit.

SALARIES

Projected salaries of \$1,550,353 reflect an increase of 4% from the 2008-2009 budgeted salaries. Overall, the salary budget consists of \$1,405,970 for staff payroll, \$92,684 for Director stipends, and \$51,699 for overtime and potential vacation/sick leave buy-out upon separation from the District. The current salary figures include a potential 2.5% merit increase to conservatively reward outstanding work performance by District staff at the time of their annual

performance evaluation. The current salary figures do not include a cost-of-living adjustment for the 2009-2010 fiscal year.

BENEFITS

Benefits are projected at \$1,011,953. The District's benefit package includes health insurance, dental insurance, vision insurance, life insurance, long-term disability insurance, an employee assistance program, CalPERS retirement employer contribution of 16.361%, District funded CalPERS retirement employee contribution of 8%, Social Security, Medicare, uniforms, and a general benefit fund. CalPERS health insurance benefits are expected to increase an average of 3.5% beginning January 1, 2010.

Some of the District's benefits are based on employee salaries and Director stipends. The current benefit figures do not include any adjustments required as a result of a cost-of-living adjustment.

ENERGY

Energy costs are projected at \$473,775. Budgeted pumping costs are based on an average of \$61.45 per acre-foot of water produced. This average cost includes a projected 2.5% rate decrease by Southern California Edison, which became effective in April 2009.

The total projected energy pumping costs for 2009-2010 reflects a 32% decrease as compared to the 2008-2009 energy pumping costs. This decrease is attributed to the District having to purchase replacement water from outside water wholesalers as a result of contamination at the Clinton O. Nixon East well. In July 2009, the District completed its routine water quality sampling protocol for the Clinton O. Nixon East and West wells. The sampling results showed that the Clinton O. Nixon East well exceeded the maximum contaminant level for certain volatile organic compound constituents. As a result of this information, the District was required to inactivate the Clinton O. Nixon East well and supplement its water demand by purchasing replacement water from outside water wholesalers. It is expected that the District will be required to purchase replacement water for approximately three months while a granular activated carbon treatment facility is constructed. Once the construction is complete, the District will activate its Clinton O. Nixon East well to treat and remove the contamination from the groundwater supply.

SYSTEM MAINTENANCE

System Maintenance is projected at \$2,411,219. Of this amount, facility maintenance expenses total \$295,588, which is allocated for pump station maintenance and repair, distribution system maintenance and repair, and facility security.

In addition, water maintenance expenses total \$2,115,631. As compared to the 2008-2009 budgeted water maintenance expenses, this total represents a 98% increase from the previous year. Overall, this increase is directly connected to the Main San Gabriel Basin Watermaster decreasing the operating safe yield and increasing their administrative, in-lieu, and water replacement assessments.

Currently, the District's projected total water demand for the 2009-2010 fiscal year is 8,705 acre-feet, of which 7,434 acre-feet the District will produce from its groundwater pumping wells and 1,271 acre-feet the District will purchase from outside water wholesalers. The total water demand projected for 2009-2010 reflects a 1% decrease from the 2008-2009 actual water

produced, which directly correlates to the decrease in the District's expected water sales revenue. Budgeted source of supply costs consist of allotted production rights totaling 5,125.79 acre-feet at a cost of \$77,143, replacement water of 1,808.21 acre-feet at a cost of \$840,908, Covina Irrigating Company rights of 364.00 acre-feet at a cost of \$225,646, and leased water rights of 500.00 acre-feet at a cost of \$221,275. Other water maintenance expenses include the San Gabriel Basin Water Quality Authority assessment of \$43,203, water quality and system sampling of \$46,561, and the annual Consumer Confidence Report of \$13,000.

SERVICE & SUPPLY

Projected service and supply costs of \$715,812 reflect an increase of 3% from the 2008-2009 approved budgeted service and supply costs. This increase is reflected through the District's share of the required election expense estimated at \$50,000 payable to the County of Los Angeles for the 2009 Valley County Water District Board of Directors election. Additional budgeted service and supply costs include administration and general expenses, such as continuing education and training, legal, community relations, and communication costs, totaling \$553,552; operations office and equipment expenses, such as safety, vehicle maintenance, and fuel costs, totaling \$120,555; and Director expenses, such as Director travel and meetings, meeting refreshments, and office supplies, totaling \$41,705.

BUDGET SUMMARY

In review, for the 2009-2010 fiscal year total projected revenues are expected at \$6,185,965 and total projected expenses are expected at \$6,163,112. Therefore the proposed funding available for capital improvement projects in the 2009-2010 fiscal year is estimated at \$22,853. The proposed 2009-2010 Capital Improvement Budget is projected at \$3,815,000. With capital funding available only projected at \$22,853, the District will recognize a \$3,792,147 capital improvement deficit. Any capital improvement projects carried out in the 2009-2010 fiscal year in excess of \$22,853 will be funded with the District's reserve monies.

VALLEY COUNTY WATER DISTRICT
2009-2010 GENERAL OPERATING BUDGET

BUDGET SUMMARY	FISCAL YEAR 2008-2009						BUDGET YEAR 2009-2010				
	ADOPTED BUDGET	YTD (05/09 - 75%)	PROJECTED (06/09-08/09)	PROJECTED YEAR END	% TO BUDGET	ADJUSTMENT	DESCRIPTION	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET	ADJUSTMENT	DESCRIPTION
REVENUE											
Water Sales & Service	4,420,497	3,091,455.71	1,029,914.90	4,121,370.61	93%			4,992,262	13%		
Non-Operating Revenue	865,941	525,544.22	92,377.41	617,921.63	71%			446,153	-48%		
Total Revenue	5,286,438	3,617,000	1,122,292	4,739,292.25	90%			5,438,415	3%		
EXPENSE											
Salaries	1,484,953	1,115,323.65	343,735.32	1,459,058.97	98%			1,550,353	4%		
Benefits	990,944	720,976.85	236,160.16	957,137.01	97%			1,011,953	2%		
Energy	692,120	299,244.74	187,333.80	486,578.54	70%			473,775	-32%		
System Maintenance	1,389,992	880,012.77	886,529.19	1,766,541.96	127%			2,411,219	73%		
Service & Supply	695,340	473,644.62	164,827.19	638,471.81	92%			715,812	3%		
Total Expense	5,253,349	3,489,202.63	1,818,585.67	5,307,788.30	101%			6,163,112	17%		
OPERATING INCOME (LOSS) FROM OPERATIONS	33,089	127,797.30	(696,293.35)	(568,496.05)	-1718%			(724,697)	-2190%		
REVENUE - CAPITAL IMPROVEMENT FUNDING											
Capital Improvement Charge	-	-	-	-	0%			742,550	0%		
Water System Access Fee	-	-	-	-	0%			5,000	0%		
Total Revenue - Capital Improvement Funding	-	-	-	-	0%			747,550	0%		
AVAILABLE FOR CAPITAL IMPROVEMENT	33,089	127,797.30	(696,293.35)	(568,496.05)	0%			22,853	-31%		

VALLEY COUNTY WATER DISTRICT
2009-2010 GENERAL OPERATING BUDGET

REVENUE	FISCAL YEAR 2008-2009						BUDGET YEAR 2009-2010				
	BUDGET (09/08-08/09)	YTD (05/09 - 75%)	PROJECTED (06/09-08/09)	PROJECTED YEAR END	% TO BUDGET	ADJUSTMENT	DESCRIPTION	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET	ADJUSTMENT	DESCRIPTION
WATER SALES AND SERVICE											
41100	Water-Commodity Charge	2,778,101	1,858,001.62	619,333.87	2,477,335.49	89%		2,229,413	-20%		
41200	Water-Ready to Serve Charge	1,535,249	1,151,515.70	383,838.57	1,535,354.27	100%		2,508,893	63%		
NEW	Delinquent Account-Late Fee	-	-	-	-	0%		38,328	0%		
41700	Construction Meter Use	15,000	7,476.33	2,492.11	9,968.44	66%		10,493	-30%		
41710	Uncollectible Account Recovery	2,563	956.97	318.99	1,275.96	50%		1,220	-52%		
41725	Utility Account Set-Up Fee	27,000	25,716.00	8,625.00	34,341.00	127%		82,800	207%		
41730	Delinquent Account-Turn Off/On Fee	6,360	6,620.00	2,250.00	8,870.00	139%		13,500	112%		
NEW	After Hours Service-Turn Off/On Fee	-	-	-	-	0%		360	0%		
41735	Delinquent Account-Tagging Fee	42,120	32,190.00	10,680.00	42,870.00	102%		64,080	52%		
41740	Cut Lock Fee	300	250.00	50.00	300.00	100%		600	100%		
41745	Meter Tampering Fee	1,800	1,125.00	75.00	1,200.00	67%		1,800	0%		
41750	Returned Check Fee	2,520	1,845.00	675.00	2,520.00	100%		3,600	43%		
41755	Meter Test Fee	-	-	-	-	0%		-	0%		
DELETE	Early Service Termination	60	52.50	7.50	60.00	100%		-	-100%		
41765	Unauthorized Usage Fee	1,200	550.00	100.00	650.00	54%		900	-25%		
DELETE	Application Fee-New Service Install	650	300.00	50.00	350.00	54%		-	-100%		
NEW	Credit Eval Letter Fee	-	-	-	-	0%		100	0%		
NEW	Will Serve Letter Fee	-	-	-	-	0%		100	0%		
42100	Fire Flow Test Fee	2,700	825.00	75.00	900.00	33%		1,500	-44%		
NEW	Backflow Montitoring Fee	-	-	-	-	0%		29,200	0%		
42310	Miscellaneous Water Fee	4,874	4,031.59	1,343.86	5,375.45	110%		5,375	10%		
Total Water Sales and Service Revenue		4,420,497	3,091,455.71	1,029,914.90	4,121,370.61	93%		4,992,262	13%		
NON-OPERATING REVENUE											
49200	Interest Revenue	415,032	227,314.21	75,771.40	303,085.61	73%		171,274	-59%		
49201	Unrealized Gain/Loss on Investment	105,900	5,875.18	-	5,875.18	0%		-	-100%		
49300	LA County Property Tax	276,216	261,804.95	9,706.01	271,510.96	98%		233,932	-15%		
49400	Miscellaneous Revenue	68,793	30,549.88	6,900.00	37,449.88	54%		40,947	-40%		
Total Non-Operating Revenue		865,941	525,544.22	92,377.41	617,921.63	71%		446,153	-48%		
TOTAL REVENUE		\$ 5,286,438	\$ 3,616,999.93	\$ 1,122,292.32	\$ 4,739,292.25	90%		\$ 5,438,415	3%		

VALLEY COUNTY WATER DISTRICT
GENERAL OPERATING BUDGET 2009-2010

EXPENSE - SALARIES	FISCAL YEAR 2008-2009							BUDGET YEAR 2009-2010			
	ADOPTED BUDGET	YTD (05/09 - 75%)	PROJECTED (06/09-08/09)	PROJECTED YEAR END	% TO BUDGET	ADJUSTMENT	DESCRIPTION	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET	ADJUSTMENT	DESCRIPTION
EMPLOYEE SALARY EXPENSE											
53305 Labor-Water Quality & System Sampling	40,971	34,911.87	11,343.95	46,255.82	113%			49,259	20%		
53315 Labor-Cross Connection	3,084	1,226.07	587.77	1,813.84	59%			1,787	-42%		
53365 Labor-Production & Pumping Maintenance	154,748	128,198.78	37,236.74	165,435.52	107%			159,632	3%		
54215 Labor-Distribution & Service Maintenance	355,169	251,946.17	75,007.38	326,953.55	92%			365,228	3%		
54235 Standby-Distribution System	28,708	19,218.20	6,406.07	25,624.27	89%			25,975	-10%		
55105 Labor-Meter Readers	82,802	55,346.75	19,470.46	74,817.21	90%			85,623	3%		
55155 Labor-Customer Accounts	217,128	159,427.66	50,884.62	210,312.28	97%			222,209	2%		
55165 Labor-Customer Service	62,858	45,612.06	14,566.15	60,178.21	96%			64,698	3%		
55175 Labor - General Manager Contract	107,040	84,330.17	25,501.57	109,831.74	103%			114,651	7%		
56105 Labor-Administration	309,192	236,490.31	73,029.32	309,519.63	100%			321,284	4%		
56115 Labor-Safety	2,419	2,555.37	851.79	3,407.16	141%			3,292	36%		
56125 Labor-Continuing Ed & Training	14,045	11,581.47	1,286.83	12,868.30	92%			15,155	8%		
56218 Certification Differential	18,000	12,640.00	4,800.00	17,440.00	97%			21,600	20%		
56225 Labor-Community Relations	2,787	3,550.74	-	3,550.74	127%			4,191	50%		
56725 Labor-Vehicle Maintenance	2,669	2,263.96	754.65	3,018.61	113%			3,086	16%		
Total Employee Salary Expense	1,401,620	1,049,299.58	321,727.30	1,371,026.88	98%			1,457,669	4%		
DIRECTOR STIPEND EXPENSE											
56825 Director Stipend	83,333	66,024.07	22,008.02	88,032.09	106%			92,684	11%		
Total Director Stipend Expense	83,333	66,024.07	22,008.02	88,032.09	106%			92,684	11%		
TOTAL EXPENSE - SALARIES	\$ 1,484,953	\$ 1,115,323.65	\$ 343,735.32	\$ 1,459,058.97	98%			1,550,353	4%		

VALLEY COUNTY WATER DISTRICT
2009-2010 GENERAL OPERATING BUDGET

EXPENSE - BENEFITS	FISCAL YEAR 2008-2009						BUDGET YEAR 2009-2010				
	ADOPTED BUDGET	YTD (05/09 - 75%)	PROJECTED (06/09-08/09)	PROJECTED YEAR END	% TO BUDGET	ADJUSTMENT	DESCRIPTION	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET	ADJUSTMENT	DESCRIPTION
GROUP INSURANCE EXPENSE											
56380 Disability Insurance Premium	12,335	7,900.77	3,024.24	10,925.01	89%			12,182	-1%		
56390 Vision Insurance Premium	11,924	7,800.01	2,981.13	10,781.14	90%			12,148	2%		
56400 Dental Insurance Premium	36,819	24,455.93	9,214.65	33,670.58	91%			38,241	4%		
56401 Self-Insured Dental Reimbursements	10,412	7,487.20	2,495.73	9,982.93	96%			10,853	4%		
56430 Health Insurance Premium	449,041	329,319.52	110,720.79	440,040.31	98%			464,359	3%		
56440 Life Insurance Premium	1,931	1,409.51	525.75	1,935.26	100%			2,103	9%		
56470 Employee Assistance Program	1,912	1,282.23	492.03	1,774.26	93%			2,049	7%		
Total Group Insurance Expense	524,374	379,655.17	129,454.32	509,109.49	97%			541,935	3%		
RETIREMENT PLAN EXPENSE											
56410 FICA Contributions	87,327	67,370.44	21,311.59	88,682.03	102%			94,537	8%		
56411 Medicare Contributions	21,532	16,299.95	4,984.16	21,284.11	99%			22,480	4%		
56420 CalPERS Retirement Contribution	344,462	246,150.13	78,375.99	324,526.12	94%			339,066	-2%		
Total Retirement Plan Expense	453,321	329,820.52	104,671.74	434,492.26	96%			456,083	1%		
OTHER BENEFIT EXPENSE											
56450 Uniforms	6,258	4,602.29	1,534.10	6,136.39	98%			6,435	3%		
56460 General Benefit Fund	6,991	6,898.87	500.00	7,398.87	106%			7,500	7%		
Total Other Benefit Expense	13,249	11,501.16	2,034.10	13,535.26	102%			13,935	5%		
TOTAL EXPENSE - BENEFITS	\$ 990,944	\$ 720,976.85	\$ 236,160.16	\$ 957,137.01	97%			\$ 1,011,953	2%		

VALLEY COUNTY WATER DISTRICT
2009-2010 GENERAL OPERATING BUDGET

EXPENSE - ENERGY	FISCAL YEAR 2008-2009						BUDGET YEAR 2009-2010				
	ADOPTED BUDGET	YTD (05/09 - 75%)	PROJECTED (06/09-08/09)	PROJECTED YEAR END	% TO BUDGET	ADJUSTMENT	DESCRIPTION	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET	ADJUSTMENT	DESCRIPTION
<u>PUMPING ENERGY EXPENSE</u>											
51150 Pumping-Electric	675,040	287,751.01	182,660.94	470,411.95	70%			456,851	-32%		
51160 Pumping-Gas	478	60.81	55.20	116.01	24%			223	-53%		
Total Pumping Energy Expense	675,518	287,811.82	182,716.14	470,527.96	70%			457,074	-32%		
<u>UTILITIES ENERGY EXPENSE</u>											
51170 Utilities-Plants	819	431.60	143.87	575.47	70%			718	-12%		
51180 Utilities-Operations Office	6,318	4,399.16	1,466.39	5,865.55	93%			6,208	-2%		
56270 Utilities-Administration Office	9,465	6,602.16	3,007.41	9,609.57	102%			9,775	3%		
Total Utilities Energy Expense	16,602	11,432.92	4,617.66	16,050.58	97%			16,701	1%		
TOTAL EXPENSE - ENERGY	\$ 692,120	\$ 299,244.74	\$ 187,333.80	\$ 486,578.54	70%			473,775	-32%		

VALLEY COUNTY WATER DISTRICT
2009-2010 GENERAL OPERATING BUDGET

EXPENSE - SYSTEM MAINTENANCE	FISCAL YEAR 2008-2009						BUDGET YEAR 2009-2010				
	ADOPTED BUDGET	YTD (05/09 - 75%)	PROJECTED (06/09-08/09)	PROJECTED YEAR END	% TO BUDGET	ADJUSTMENT	COMMENT	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET	ADJUSTMENT	DESCRIPTION
<u>FACILITY MAINTENANCE EXPENSE</u>											
53360 Production & Pumping Maintenance	50,000	22,228.07	13,715.57	35,943.64	72%			43,139	-14%		
54210 Distribution & Service Maintenance	180,433	114,849.13	38,283.04	153,132.17	85%			153,343	-15%		
54212 Paving & Concrete Maintenance	72,380	57,981.35	19,327.12	77,308.47	107%			81,766	13%		
54217 Underground Service Alert	1,022	1,500.50	500.17	2,000.67	196%			2,022	98%		
54250 Security	3,373	1,570.59	641.00	2,211.59	66%			2,049	-39%		
54300 Inventory Adjustment	14,383	9,951.44	3,317.15	13,268.59	92%			13,269	-8%		
Total Facility Maintenance Expense	321,591	208,081.08	75,784.04	283,865.12	88%			295,588	-8%		
<u>WATER MAINTENANCE EXPENSE</u>											
51400 MWD Connection Fee	680	510.03	170.01	680.04	100%			680	0%		
51405 MWD Purchased Water	-	-	-	-	0%			646,465	0%		
51410 Watermaster Admin & In-Lieu Assessment	57,318	38,127.36	105,591.96	143,719.32	251%			111,882	95%		
51420 Leased Water Rights	239,310	247,740.42	15,929.00	263,669.42	110%			213,750	-11%		
51430 Watermaster Replacement Water Assessment	636,978	313,320.78	632,052.72	945,373.50	148%			813,695	28%		
51440 Covina Irrigating Connection Fee	3,330	2,497.50	-	2,497.50	75%			-	-100%		
51443 Covina Irrigating Capital Improvement Assessment	4,400	3,330.00	-	3,330.00	76%			-	-100%		
51445 Covina Irrigating Purchased Water	21,780	11,826.00	11,760.00	23,586.00	108%			225,646	936%		
51470 WQA Assessment	43,203	21,601.41	21,601.41	43,202.82	100%			43,203	0%		
53300 Water Quality & System Sampling	45,618	32,382.54	10,794.18	43,176.72	95%			46,561	2%		
53310 Cross Connection	784	595.65	100.00	695.65	89%			749	-4%		
53410 Consumer Confidence Report	15,000	-	12,745.86	12,745.86	85%			13,000	-13%		
53420 Urban Water Management Plan	-	-	-	-	0%			-	0%		
Total Water Maintenance Expense	1,068,401	671,931.69	810,745.15	1,482,676.84	139%			2,115,631	98%		
TOTAL EXPENSE - SYSTEM MAINTENANCE	\$ 1,389,992	\$ 880,012.77	\$ 886,529.19	\$ 1,766,541.96	127%			2,411,219	73%		

VALLEY COUNTY WATER DISTRICT
2009-2010 GENERAL OPERATING BUDGET

EXPENSE - SERVICE & SUPPLY	FISCAL YEAR 2008-2009							BUDGET YEAR 2009-2010			
	ADOPTED BUDGET	YTD (05/09 - 75%)	PROJECTED (06/09-08/09)	PROJECTED YEAR END	% TO BUDGET	ADJUSTMENT	DESCRIPTION	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET	ADJUSTMENT	DESCRIPTION
ADMINISTRATION & GENERAL EXPENSE											
55150 Bank Account Fees	2,400	5,175.59	1,841.49	7,017.08	292%			7,012	192%		
55200 Uncollectible Account Write Offs	12,703	15,192.55	3,064.17	18,256.72	144%			18,573	46%		
56117 Personnel & Administration	2,208	2,925.20	-	2,925.20	132%			2,549	15%		
56120 Continuing Education & Training	2,965	3,824.11	1,274.70	5,098.81	172%			5,494	85%		
56200 Litigation	36,000	(905.00)	13,934.80	13,029.80	36%			14,887	-59%		
56210 Legal	80,603	54,352.61	27,150.26	81,502.87	101%			82,690	3%		
56221 District Membership & Dues	26,000	26,595.91	-	26,595.91	102%			28,108	8%		
56223 Community Relations	26,574	26,689.65	2,850.00	29,539.65	111%			26,046	-2%		
56224 Water Conservation Products	3,200	1,988.94	-	1,988.94	62%			2,320	-28%		
56226 General Manager Travel & Meetings	6,000	2,937.76	672.84	3,610.60	60%			4,042	-33%		
56227 Administration Travel & Meetings	3,000	1,036.23	1,983.16	3,019.39	101%			3,679	23%		
56230 Administration Office Supplies	10,386	9,562.76	3,187.59	12,750.35	123%			12,526	21%		
56233 Administration Office Equipment	3,500	654.39	218.13	872.52	25%			2,000	-43%		
56236 Utility Billing Printing	20,000	15,870.53	5,290.18	21,160.71	106%			21,636	8%		
56238 Utility Billing Postage	35,264	23,620.58	7,873.53	31,494.11	89%			33,105	-6%		
56240 General Postage	3,021	3,435.36	381.71	3,817.07	126%			4,396	46%		
56250 Administration Communications	14,636	18,749.38	6,249.79	24,999.17	171%			20,228	38%		
56260 Cash Drawers Over & short	100	(187.82)	10.00	(177.82)	-178%			100	0%		
56280 Engineering	10,000	559.41	-	559.41	6%			6,000	-40%		
56300 Liability & Property Insurance	82,683	61,678.97	21,628.77	83,307.74	101%			88,678	7%		
56320 Workers Compensation Insurance	69,915	51,090.00	17,062.15	68,152.15	97%			64,198	-8%		
56500 Consultant Contracts	-	-	-	-	0%			-	0%		
56630 Computer Hardware Maintenance	37,793	16,825.93	20,300.00	37,125.93	98%			37,514	-1%		
56633 Computer Equipment Purchase	7,331	1,021.09	340.36	1,361.45	19%			1,593	-78%		
56635 Computer Software Maintenance	7,200	7,775.00	2,340.00	10,115.00	140%			5,500	-24%		
56690 Administration Equipment Repairs	5,382	3,063.85	340.43	3,404.28	63%			4,085	-24%		
56700 Administration Office Maintenance	15,933	11,686.88	3,895.63	15,582.51	98%			15,608	-2%		
56810 Auditing Fee	14,000	14,000.00	-	14,000.00	100%			12,000	-14%		
57300 Property Tax Administration Fee	3,169	2,672.86	-	2,672.86	0%			2,807	0%		
57800 Expense Charged to System Installation	(22,576)	(12,714.83)	(8,476.55)	(21,191.38)	94%			(23,822)	6%		
59410 Election Expense	-	-	-	-	0%			50,000	0%		
Total Administration & General Expense	519,390	369,177.89	133,413.12	502,591.01	97%			553,552	7%		

VALLEY COUNTY WATER DISTRICT
2009-2010 GENERAL OPERATING BUDGET

EXPENSE - SERVICE & SUPPLY	FISCAL YEAR 2008-2009							BUDGET YEAR 2009-2010			
	ADOPTED BUDGET	YTD (05/09 - 75%)	PROJECTED (06/09-08/09)	PROJECTED YEAR END	% TO BUDGET	ADJUSTMENT	DESCRIPTION	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET	ADJUSTMENT	DESCRIPTION
OPERATIONS OFFICE & EQUIPMENT EXPENSE											
51130 Operations Office Supplies	5,443	6,592.89	2,197.63	8,790.52	162%			8,871	63%		
51132 Operations Office Maintenance	14,236	8,662.09	2,887.36	11,549.45	81%			11,985	-16%		
51140 Operations Equipment Purchase	2,500	216.49	72.16	288.65	12%			1,000	-60%		
56110 Operations Safety	6,422	4,161.37	1,041.84	5,203.21	81%			5,548	-14%		
56119 Operations Travel & Meetings	5,000	2,348.21	782.74	3,130.95	63%			4,000	-20%		
56220 Operator Certification Fees	855	925.00	200.00	1,125.00	132%			880	3%		
56255 Operations Communication	16,248	19,038.73	6,346.24	25,384.97	156%			20,361	25%		
56285 Map & Atlas Updates	3,000	1,065.50	100.00	1,165.50	39%			2,000	-33%		
56650 Operations Equipment Repairs	1,000	268.08	89.36	357.44	36%			1,000	0%		
56710 Small Tool Purchase	4,000	3,668.60	407.62	4,076.22	102%			4,411	10%		
56720 Utility Vehicle & Fleet Maintenance	8,727	5,414.18	1,804.73	7,218.91	83%			7,997	-8%		
56730 Diesel Fuel	7,603	4,079.68	716.86	4,796.54	63%			5,198	-32%		
56740 Gasoline	30,471	15,629.34	5,209.78	20,839.12	68%			26,133	-14%		
56750 Heavy Machinery Maintenance	5,860	3,072.38	341.38	3,413.76	58%			4,097	-30%		
56800 Department of Public Health Fee	6,500	1,675.09	-	1,675.09	26%			5,000	-23%		
57210 Permits & Assessments	13,000	8,338.21	2,779.40	11,117.61	86%			12,074	-7%		
Total Operations Office & Equipment Expense	130,865	85,155.84	24,977.10	110,132.94	84%			120,555	-8%		
DIRECTOR EXPENSE											
56222 Director Travel & Meetings	36,000	15,152.66	5,050.89	20,203.55	56%			36,000	0%		
56826 Director Board Meetings	5,706	2,588.50	862.83	3,451.33	60%			3,571	-37%		
56827 Director Office Supplies	3,379	1,569.73	523.24	2,092.97	62%			2,134	-37%		
Total Director Expense	45,085	19,310.89	6,436.96	25,747.85	57%			41,705	-7%		
TOTAL EXPENSE - SERVICE & SUPPLY	\$ 695,340	\$ 473,644.62	\$ 164,827.19	\$ 638,471.81	92%			\$ 715,812	3%		