



AGENDA for a *SPECIAL*
FINANCE
STANDING COMMITTEE
VALLEY COUNTY WATER DISTRICT
14521 RAMONA BOULEVARD,
BALDWIN PARK, CALIFORNIA
WEDNESDAY, AUGUST 7, 2013 AT 11:00 AM

COMMITTEE MEMBERS:

Director Margarita Vargas, Chairperson
Vice President Mariana Lake, Co-Chair
President Lenet Pacheco, Alternate

ITEMS FOR DISCUSSION

1. Review of 2013-2014 Draft Capital Improvement Budget
2. Review of 2013-2014 Draft General Operating Budget
3. Review of Adjustments to 2013-2014 Draft General Operating Budget
 - 2.0% Proposed Cost of Living Adjustment and Effect on Expenses
 - 1.5% Proposed Cost of Living Adjustment and Effect on Expenses

NEXT MEETING: To be determined.

cc: Board of Directors
 E-Mail Distribution List

In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability-related modification or accommodation to participate in this meeting, please contact the District at 626-338-7301. Requests must be made as early as possible and at least one full business day before the start of the meeting.



VALLEY COUNTY WATER DISTRICT
2013-2017 CAPITAL IMPROVEMENT BUDGET
5-Year Outline

Project Title / Description:	FY 2012-13		Status	FY 2013-14	Budgeted Projections			FY 2017-2018	TOTALS
	Budgeted	Actual			FY 2014-15	FY 2015-16	FY 2016-17		
Customer Service and Office Equipment									
Website Design (http://www.vcwd.org)	\$ 15,000	\$ -	Pending	\$ 15,000					\$ 15,000
Administrative office copier, scanner, and fax machine				\$ 15,000					\$ 15,000
Operations office copier, scanner, and fax machine	\$ 12,000	\$ 10,760.81	Complete						\$ -
Automated meter reading program					\$ 500,000	\$ 500,000	\$ 500,000		\$ 1,500,000
Administrative office emergency generator				\$ 50,000					\$ 50,000
Geographical Information System (GIS)				\$ 250,000					\$ 250,000
Wells, Pump Facilities, and Operations									
Paddy Lane Facility electrical panel replacement	\$ 24,000	\$ 34,272.00	Complete						\$ -
All pumping facilities SCADA system upgrade installation				\$ 300,000	\$ 300,000				\$ 600,000
Live Oak Avenue Reservoir land purchase	\$ 4,000,000	\$ -	Pending	\$ 4,000,000					\$ 4,000,000
Live Oak Avenue Reservoir construction (2 - 3 MG tanks)	\$ 7,500,000	\$ -	Pending	\$ 7,500,900					\$ 7,500,900
Clinton O. Nixon Facility booster pump station retrofits	\$ 1,100,000	\$ -	Pending	\$ 1,195,700					\$ 1,195,700
Clinton O. Nixon Facility electrical panel replacement	\$ 48,000	\$ -	Pending	\$ 72,000					\$ 72,000
Big Dalton Well engineering source water assessment				\$ 50,000					\$ 50,000
Big Dalton Well refurbishment and reactivation of required treatment facilities					\$ 2,500,000	\$ 2,500,000			\$ 5,000,000
Water Main Replacements									
Ardilla Ave from Chetney St to Howellhurst Dr - 525' mainline; 7 services	\$ 78,750	\$ 92,464.00	In Progress						\$ -
Howellhurst Dr from Ardilla Ave to Willow Ave - 700' mainline; 25 services, 1 fire hydrant	\$ 105,000	\$ 121,453.00	In Progress						\$ -
Swanee Ln from Howellhurst Dr to Ardilla Ave - 700' mainline; 22 services	\$ 105,000	\$ 121,453.00	In Progress						\$ -
Navilla Pl - 650' mainline, 19 services, 1 fire hydrant				\$ 97,500					\$ 97,500
Willow Ave from Root St to Howellhurst Dr - 1200' mainline; 27 services				\$ 180,000					\$ 180,000
Chetney St from Puente Ave to Willow Ave - 1300' mainline				\$ 195,000					\$ 195,000
Clydewood St - 1,000' mainline; 28 services				\$ 165,000					\$ 165,000
Replacement of undersized mainlines (Stichman Ave and Peppertree Ln)					\$ 300,000				\$ 300,000



VALLEY COUNTY WATER DISTRICT
2013-2017 CAPITAL IMPROVEMENT BUDGET
5-Year Outline

Project Title / Description:	FY 2012-13			Status	FY 2013-14	Budgeted Projections				FY 2017-2018	TOTALS	
	Budgeted	Actual				FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18			
Buildings												
Administrative Office Upgrades - Exterior facia replacement and painting; carpet					\$ 25,000							\$ 25,000
Administrative Office - Relocation to Operations Facility; remodel of Operations Facility										\$ 5,000,000		\$ 5,000,000
Clinton O. Nixon Facility - Exterior office building and garage painting; carpet	\$ 45,000	\$ -	Pending		\$ 55,000							\$ 55,000
Vehicles and Equipment												
Purchase 1/2 ton utility truck (Replaces Unit #04-17)	\$ 22,000	\$ -	Pending									\$ -
Purchase 1/2 ton utility truck (Replaces Unit #03-08)	\$ 22,000	\$ -	Pending									\$ -
Purchase 1/2 ton utility truck (Replaces Unit #04-13)	\$ 22,000	\$ -	Pending									\$ -
Purchase 1/2 ton utility truck (Replaces Unit #04-16)					\$ 26,000							\$ 26,000
Purchase 1/2 ton utility truck (Replaces Unit #04-15)					\$ 26,000							\$ 26,000
Purchase 1/2 ton utility truck (Replaces Unit #04-14)					\$ 26,000							\$ 26,000
Purchase 1 ton dump truck (Replaces Unit #99-42)					\$ 75,000							\$ 75,000
Purchase 1/2 ton utility truck (Replaces Unit #05-18)						\$ 26,000						\$ 26,000
Purchase 1/2 ton utility truck (Replaces Unit #05-19)						\$ 26,000						\$ 26,000
Purchase 1 ton service truck (Replaces Unit #05-25)						\$ 40,000						\$ 40,000
BPOU Treatment Facility (Funded under BPOU Project Agreement)												
Nitrate by-pass pipeline for water blending	\$ 665,000	\$ -	Pending		\$ 847,020							\$ 847,020
Totals	\$ 13,763,750	\$ 380,402.81			\$ 14,501,120	\$ 757,000	\$ 3,600,000	\$ 3,000,000	\$ 5,500,000	\$ 27,358,120		

VALLEY COUNTY WATER DISTRICT
2013-2014 GENERAL OPERATING BUDGET

BUDGET SUMMARY	FISCAL YEAR 2012-2013					BUDGET YEAR 2013-2014	
	ADOPTED BUDGET	YTD (06/13 - 83%)	PROJECTED (07/13-08/13)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
REVENUE							
Water Sales & Service	5,960,418	4,682,792.87	1,320,719.99	6,003,512.86	101%	6,466,212	8%
Non-Operating Revenue	338,924	539,260.96	16,028.88	555,289.84	164%	499,962	48%
Total Revenue	6,299,342	5,222,053.83	1,336,748.87	6,558,802.70	104%	6,966,174	11%
EXPENSE							
Salaries	1,544,784	1,037,987.57	291,325.92	1,329,313.49	86%	1,539,798	0%
Benefits	1,291,906	816,610.34	382,487.85	1,199,098.19	93%	1,224,119	-5%
Energy	550,314	380,213.29	176,453.85	556,667.14	101%	617,866	12%
System Maintenance	1,107,391	1,583,026.41	175,622.55	1,758,648.96	159%	2,297,827	107%
Service & Supply	687,501	561,891.72	95,574.28	657,466.00	96%	794,646	16%
Total Expense	5,181,896	4,379,729.33	1,121,464.45	5,501,193.78	106%	6,474,256	25%
NET ASSETS FROM OPERATIONS	1,117,446	842,324.50	215,284.42	1,057,608.92	95%	491,918	44%
REVENUE - CAPITAL IMPROVEMENT FUNDING							
Capital Improvement Charge	904,441	677,038.31	226,110.24	903,148.55	100%	954,417	6%
Water System Access Fee	10,000	15,827.00	22,906.41	38,733.41	387%	4,000	-60%
Total Revenue - Capital Improvement Funding	914,441	692,865.31	249,016.65	941,881.96	103%	958,417	5%
NET ASSETS BEFORE DEBT SERVICE OBLIGATIONS	2,031,887	1,535,189.81	464,301.07	1,999,490.88	98%	1,450,335	71%
DEBT SERVICE OBLIGATIONS							
Bond Issue - Principal and Interest Payment	-	-	-	-	0%	260,228	0%
Total Debt Service Obligations	-	-	-	-	0%	260,228	0%
AVAILABLE FOR CAPITAL IMPROVEMENT	\$ 2,031,887	\$ 1,535,189.81	\$ 464,301.07	\$ 1,999,490.88	98%	\$ 1,190,107	-41%
BUDGETED DEBT SERVICE COVERAGE RATIO						4.57	

VALLEY COUNTY WATER DISTRICT
2013-2014 GENERAL OPERATING BUDGET

REVENUE	FISCAL YEAR 2012-2013					BUDGET YEAR 2013-2014	
	ADOPTED BUDGET	YTD (06/13 - 83%)	PROJECTED (07/13-08/13)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
WATER SALES AND SERVICE							
411-0100 Miscellaneous Water Revenue	8,214	6,890.79	1,748.76	8,639.55	105%	10,493	28%
413-0100 Water - Consumption Charge	3,037,791	2,302,538.55	723,283.73	3,025,822.28	100%	3,313,924	9%
413-0110 Water - Ready to Serve Charge	2,673,792	2,186,385.65	557,040.00	2,743,425.65	103%	2,921,127	9%
413-0130 Construction Meter Use Charge	27,533	18,980.00	5,706.09	24,686.09	90%	22,824	-17%
423-0200 Delinquent Account -Second Notice Fee	41,540	34,494.00	7,028.00	41,522.00	100%	41,784	1%
423-0210 Delinquent Account - Final Notice Fee	60,120	48,345.00	9,660.00	58,005.00	96%	57,960	-4%
423-0220 Delinquent Account - Turn Off/On Fee	16,200	13,200.00	2,650.00	15,850.00	98%	15,900	-2%
423-0240 Returned Check Fee	1,920	2,520.00	400.00	2,920.00	152%	2,400	25%
423-0250 Cut Lock Fees	400	920.00	40.00	960.00	240%	960	140%
423-0260 Meter Tampering Fees	-	1,092.94	153.41	1,246.35	0%	-	0%
423-0270 Unauthorized Usage Fee	1,500	1,975.00	100.00	2,075.00	138%	1,200	-20%
423-0300 Utility Account Set-Up Fee	78,780	54,844.00	11,050.00	65,894.00	84%	66,300	-16%
423-0310 Account History Request Fee	200	360.00	50.00	410.00	205%	480	140%
423-0320 Meter Test Fee	-	-	-	-	0%	-	0%
423-0330 Uncollectible Account Recovery	1,328	556.63	100.00	656.63	49%	600	-55%
434-0400 Backflow Monitoring Fee	9,000	6,990.31	1,410.00	8,400.31	93%	8,460	-6%
434-0410 Fire Flow Test Fee	2,100	2,700.00	300.00	3,000.00	143%	1,800	-14%
Total Water Sales and Service Revenue	5,960,418	4,682,792.87	1,320,719.99	6,003,512.86	101%	6,466,212	8%
NON-OPERATING REVENUE							
451-0600 Interest Revenue	42,783	29,829.02	5,044.00	34,873.02	82%	30,194	-29%
451-0610 Unrealized Gain/Loss on Investment	-	-	-	-	0%	-	0%
451-0700 LA County Property Tax	236,798	403,893.28	7,334.88	411,228.16	174%	410,603	73%
451-0900 Miscellaneous Revenue	56,843	105,538.66	3,650.00	109,188.66	192%	59,165	4%
451-0910 Gain on Sale of Assets	2,500	-	2,500.00	2,500.00	0%	-	0%
Total Non-Operating Revenue	338,924	539,260.96	16,028.88	555,289.84	164%	499,962	48%
TOTAL REVENUE	\$ 6,299,342	\$ 5,222,053.83	\$ 1,336,748.87	\$ 6,558,802.70	104%	\$ 6,966,174	11%

VALLEY COUNTY WATER DISTRICT
GENERAL OPERATING BUDGET 2013-2014

EXPENSE - SALARIES (0% COLA)	FISCAL YEAR 2012-2013					BUDGET YEAR 2013-2014	
	ADOPTED BUDGET	YTD (06/13 - 83%)	PROJECTED (07/13-08/13)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
EMPLOYEE SALARY EXPENSE							
511-1000 Certification Differential	18,000	11,580.00	2,832.00	14,412.00	80%	16,800	-7%
511-1020 Labor-Community Relations	3,911	789.44	-	789.44	20%	1,693	-57%
511-1030 Labor-Management & Administration	282,591	176,345.62	55,497.76	231,843.38	82%	283,415	0%
511-1060 Labor-Continuing Ed & Training	7,761	5,341.68	-	5,341.68	69%	9,008	16%
512-1030 Labor - General Manager Contract	131,904	90,928.32	26,590.12	117,518.44	89%	135,204	3%
513-1070 Labor-Customer Service	69,336	54,391.21	13,164.08	67,555.29	97%	69,336	0%
513-1075 Labor-Meter Readers	94,832	70,979.28	18,464.64	89,443.92	94%	95,845	1%
513-1080 Labor-Accounting Services	231,523	164,180.65	46,923.88	211,104.53	91%	233,376	1%
514-1010 Labor-Production & Pumping Maintenance	184,486	115,321.30	30,800.36	146,121.66	79%	178,556	-3%
514-1020 Labor-Distribution & Service Maintenance	336,011	211,838.86	64,352.48	276,191.34	82%	329,103	-2%
514-1021 Standby-Distribution System	27,172	22,716.48	4,544.00	27,260.48	100%	27,657	2%
514-1030 Labor-Water Quality & System Sampling	47,672	36,742.03	9,591.04	46,333.07	97%	48,864	3%
514-1031 Labor-Cross Connection	4,981	2,046.97	1,003.00	3,049.97	61%	5,105	2%
514-1040 Labor - Utility Vehicles & Fleet Maintenance	2,092	1,132.90	290.52	1,423.42	68%	1,418	-32%
514-1050 Labor - Operations Safety	1,800	749.80	172.04	921.84	51%	1,800	0%
Total Employee Salary Expense	1,444,072	965,084.54	274,225.92	1,239,310.46	86%	1,437,180	0%
DIRECTOR STIPEND EXPENSE							
516-1030 Director Stipend	100,712	72,903.03	17,100.00	90,003.03	89%	102,618	2%
Total Director Stipend Expense	100,712	72,903.03	17,100.00	90,003.03	89%	102,618	2%
TOTAL EXPENSE - SALARIES	\$ 1,544,784	\$ 1,037,987.57	\$ 291,325.92	\$ 1,329,313.49	86%	\$ 1,539,798	0%

VALLEY COUNTY WATER DISTRICT
2013-2014 GENERAL OPERATING BUDGET

EXPENSE - BENEFITS (0% COLA)	FISCAL YEAR 2012-2013				BUDGET YEAR 2013-2014	
	ADOPTED BUDGET	YTD (06/13 - 83%)	PROJECTED (07/13-08/13)	PROJECTED YEAR END	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
GROUP INSURANCE EXPENSE						
521-1100 Employee Health Insurance Premium	284,805	228,742.04	49,438.76	278,180.80	288,839	1%
521-1110 Employee Dental Insurance Premium	25,037	17,044.91	4,269.22	21,314.13	25,616	2%
521-1120 Employee Self-Insured Dental Reimbursements	9,858	6,711.85	1,473.40	8,185.25	8,840	-10%
521-1130 Employee Vision Insurance Premium	5,153	3,710.37	858.78	4,569.15	5,371	4%
521-1140 Employee Disability Insurance Premium	10,790	8,978.15	2,211.01	11,189.16	11,480	6%
521-1150 Employee Life Insurance Premium	2,135	1,651.60	393.24	2,044.84	2,210	4%
521-1160 Employee Employee Assistance Program	882	589.41	141.60	731.01	668	-2.4%
521-1170 Retiree Benefit Premiums	177,174	129,936.02	26,223.62	156,159.64	141,487	-20%
526-1100 Director Health Insurance Premium	63,779	40,705.03	5,626.88	46,331.91	32,230	-49%
526-1110 Director Dental Insurance Premium	5,277	3,047.55	766.60	3,814.15	4,600	-13%
526-1120 Director Self-Insured Dental Reimbursements	2,459	-	-	-	500	-80%
526-1130 Director Vision Insurance Premium	1,322	814.74	220.20	1,034.94	1,377	4%
526-1150 Director Life Insurance Premium	246	162.70	41.40	204.10	225	-9%
526-1160 Director Employee Assistance Program	221	130.98	35.40	166.38	167	-2.4%
Total Group Insurance Expense	589,138	442,225.35	91,700.11	533,925.46	523,610	-11%
RETIREMENT PLAN EXPENSE						
521-1200 CalPERS Retirement Contributions	386,652	278,778.02	76,008.31	354,786.33	376,338	-3%
521-1210 Employee FICA Contributions	87,346	65,851.26	17,002.01	82,853.27	88,468	1%
521-1220 Employee Medicare Contributions	20,865	15,863.44	3,976.28	19,839.72	20,954	0%
521-1230 OPEB Contributions	191,150	-	191,150.00	191,150.00	195,000	2%
526-1210 Director FICA Contributions	5,990	4,394.34	1,060.20	5,454.54	6,362	6%
526-1220 Director Medicare Contributions	1,401	1,027.75	247.95	1,275.70	1,488	6%
Total Retirement Plan Expense	693,404	365,914.81	289,444.75	655,359.56	688,610	-1%
OTHER BENEFIT EXPENSE						
521-1300 Uniforms	6,840	6,411.31	1,284.77	7,696.08	9,428	38%
521-1310 General Benefit Fund	2,524	2,058.87	58.22	2,117.09	2,471	-2%
Total Other Benefit Expense	9,364	8,470.18	1,342.99	9,813.17	11,899	
TOTAL EXPENSE - BENEFITS	\$ 1,291,906	\$ 816,610.34	\$ 382,487.85	\$ 1,199,098.19	\$ 1,224,119	-5%

VALLEY COUNTY WATER DISTRICT
2013-2014 GENERAL OPERATING BUDGET

EXPENSE - ENERGY	FISCAL YEAR 2012-2013						BUDGET YEAR 2013-2014	
	ADOPTED BUDGET	YTD (06/13 - 83%)	PROJECTED (07/13-08/13)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET	
<u>PUMPING ENERGY EXPENSE</u>								
534-1500 Pumping-Electric	533,190	366,796.04	171,033.12	537,829.16	101%	597,737	12%	
534-1510 Pumping-Gas	237	141.55	49.00	190.55	80%	204	-14%	
Total Pumping Energy Expense	533,427	366,937.59	171,082.12	538,019.71	101%	597,941	12%	
<u>UTILITIES ENERGY EXPENSE</u>								
533-1400 Utilities-Administration Office	10,325	7,762.57	3,387.50	11,150.07	108%	11,931	16%	
534-1420 Utilities-Plants	719	619.46	248.15	867.61	121%	920	28%	
534-1430 Utilities-Operations Office	5,843	4,893.67	1,736.08	6,629.75	113%	7,074	21%	
Total Utilities Energy Expense	16,887	13,275.70	5,371.73	18,647.43	110%	19,925	18%	
TOTAL EXPENSE - ENERGY	\$ 550,314	\$ 380,213.29	\$ 176,453.85	\$ 556,667.14	101%	\$ 617,866	12%	

VALLEY COUNTY WATER DISTRICT
2013-2014 GENERAL OPERATING BUDGET

EXPENSE - SYSTEM MAINTENANCE	FISCAL YEAR 2012-2013					BUDGET YEAR 2013-2014	
	ADOPTED BUDGET	YTD (06/13 - 83%)	PROJECTED (07/13-08/13)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
FACILITY MAINTENANCE EXPENSE							
544-1600 Production & Pumping Maintenance	49,530	28,470.31	12,202.35	40,672.66	82%	40,256	-19%
544-1610 Security	1,776	462.27	134.09	596.36	34%	1,576	-11%
544-1700 Distribution & Service Maintenance	113,569	92,449.29	24,356.56	116,805.85	103%	122,303	8%
544-1710 Paving & Concrete Maintenance	39,307	41,119.48	7,826.66	48,946.14	125%	51,023	30%
544-1715 Permits & Assessments	15,956	8,284.41	2,222.52	10,506.93	66%	13,335	-16%
544-1720 Underground Service Alert	1,251	1,196.61	211.50	1,408.11	113%	1,585	27%
544-1730 Inventory Adjustment	10,000	(192.21)	10,000.00	9,807.79	98%	10,000	0%
Total Facility Maintenance Expense	231,389	171,790.16	56,953.68	228,743.84	99%	240,078	4%
WATER MAINTENANCE EXPENSE							
544-1615 Maine St GAC Treatment Facility	-	197,191.81	4,997.60	202,189.41	0%	26,052	0%
544-1625 Clinton O. Nixon GAC Treatment Facility	-	234,525.24	56,826.10	291,351.34	0%	150,298	0%
544-1830 Water Quality & System Sampling	45,404	30,059.19	7,026.16	37,085.35	82%	39,114	-14%
544-1831 Cross Connection	450	456.48	75.00	531.48	118%	548	22%
544-1840 District Newsletter and CCR	12,000	7,758.90	3,320.00	11,078.90	92%	12,000	0%
544-1900 MWD Connection Fee	740	513.63	106.66	620.29	84%	640	-14%
544-1910 MWD Purchased Water	-	-	-	-	0%	-	0%
544-1911 Covina Irrigating Purchased Water	79,475	65,644.00	-	65,644.00	83%	108,900	37%
544-2000 Watermaster Admin & In-Lieu Assessment	118,730	93,432.50	46,317.35	139,749.85	118%	132,223	11%
544-2010 Watermaster Replacement Water Assessment	-	-	-	-	0%	602,261	0%
544-2015 Watermaster Resource Development Assessment	-	-	-	-	0%	155,100	0%
544-2020 Leased Water Rights	576,000	738,451.50	-	738,451.50	128%	787,410	37%
544-2040 WQA Assessment	43,203	43,203.00	-	43,203.00	100%	43,203	0%
552-2290 Urban Water Management Plan	-	-	-	-	0%	-	0%
Total Water Maintenance Expense	876,002	1,411,236	118,669	1,529,905	175%	2,057,749	135%
TOTAL EXPENSE - SYSTEM MAINTENANCE	\$ 1,107,391	\$ 1,583,026.41	\$ 175,622.55	\$ 1,758,648.96	159%	\$ 2,297,827	107%

VALLEY COUNTY WATER DISTRICT
2013-2014 GENERAL OPERATING BUDGET

EXPENSE - SERVICE & SUPPLY	FISCAL YEAR 2012-2013					BUDGET YEAR 2013-2014	
	ADOPTED BUDGET	YTD (06/13 - 83%)	PROJECTED (07/13-08/13)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED
ADMINISTRATION & GENERAL EXPENSE							
551-2200 Engineering	5,000	1,425.00	3,515.00	4,940.00	0%	10,000	100%
551-2300 Liability & Property Insurance	97,435	79,612.28	15,939.26	95,551.54	98%	95,792	-2%
551-2310 Workers Compensation Insurance	33,294	28,180.66	5,014.00	33,194.66	100%	29,847	-10%
551-2400 Community Relations	13,474	12,265.98	406.64	12,672.62	94%	14,554	8%
551-2600 Computer Hardware Maintenance	35,395	26,536.00	5,800.00	32,336.00	91%	34,800	-2%
551-2601 Computer Software Maintenance	26,991	26,222.64	-	26,222.64	97%	27,786	3%
551-2610 Computer Equipment Purchase	4,089	2,362.12	1,000.00	3,362.12	82%	3,877	-5%
551-2660 General Postage	3,142	3,458.41	232.32	3,690.73	117%	4,150	32%
551-2830 Personnel & Administration	1,747	1,558.19	510.33	2,068.52	118%	3,570	104%
551-2840 District Memberships & Dues	25,134	27,518.38	-	27,518.38	109%	33,658	34%
551-2850 Property Tax Administration Fee	3,075	2,786.14	-	2,786.14	91%	3,065	0%
551-2860 Bank Account Fees	10,627	8,502.56	1,731.66	10,234.22	96%	11,139	5%
552-2210 Legal	79,994	60,220.16	13,000.00	73,220.16	92%	80,194	0%
552-2211 Litigation	5,000	-	-	-	0%	5,000	0%
552-2230 Auditing Fee	17,000	10,195.64	8,850.00	19,045.64	112%	12,614	-26%
552-2500 Continuing Education & Training	10,780	6,289.64	-	6,289.64	58%	12,548	16%
552-2520 General Manager Travel & Meetings	2,296	3,108.98	75.00	3,183.98	139%	3,713	62%
552-2530 Administration Travel & Meetings	2,199	410.00	317.80	727.80	33%	1,631	-26%
552-2620 Administration Office Equipment	4,541	1,397.50	100.00	1,497.50	33%	3,677	-19%
552-2621 Administration Equipment Repairs	1,462	2,750.66	-	2,750.66	188%	2,130	46%
552-2630 Administration Communications	15,401	12,008.77	2,201.76	14,210.53	92%	13,211	-14%
552-2640 Administration Office Supplies	18,678	14,869.92	3,006.78	17,876.70	96%	18,041	-3%
552-2650 Administration Office Maintenance	16,588	12,322.74	2,191.80	14,514.54	88%	18,356	11%
553-2100 Utility Billing Printing	23,678	18,322.58	3,929.90	22,252.48	94%	23,383	-1%
553-2110 Utility Billing Postage	42,288	32,269.98	6,854.00	39,123.98	93%	41,124	-3%
553-2115 Electronic & Online Billing Service Fees	17,555	22,485.34	6,390.98	28,876.32	164%	30,939	76%
553-2120 Cash Drawers Over & Short	100	(10.65)	-	(10.65)	-11%	100	0%
553-2130 Uncollectible Account Write-Offs	12,825	27,015.23	1,000.00	28,015.23	218%	11,837	-8%
556-2690 Election Expense	-	-	-	-	0%	100,000	0%
Total Administration & General Expense	529,788	444,084.85	82,067.23	526,152.08	99%	650,736	23%

EXPENSE - SERVICE & SUPPLY	FISCAL YEAR 2012-2013					BUDGET YEAR 2013-2014	
	ADOPTED BUDGET	YTD (06/13 - 83%)	PROJECTED (07/13-08/13)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED
OPERATIONS OFFICE & EQUIPMENT EXPENSE							
554-1910 Operations Safety	5,896	3,680.20	468.15	4,148.35	70%	4,656	-21%
554-1920 Small Tools Purchase	4,131	306.25	2,800.00	3,106.25	75%	1,868	-55%
554-1970 Expense for System Installation	(5,000)	-	(5,000.00)	(5,000.00)	100%	(5,000)	0%
554-2240 Maps & Atlas	6,000	457.50	-	457.50	8%	2,000	-67%
554-2250 Department of Public Health Fee	5,000	2,108.35	-	2,108.35	42%	2,811	-44%
554-2510 Operator Certification Fees	800	675.00	90.00	765.00	96%	1,000	25%
554-2540 Operations Travel & Meetings	3,200	1,846.16	701.20	2,547.36	80%	3,181	-1%
554-2620 Operations Equipment Purchase	2,000	2,098.88	-	2,098.88	105%	2,000	0%
554-2621 Operations Equipment Repairs	2,000	686.70	-	686.70	34%	1,000	-50%
554-2630 Operations Communications	22,933	18,058.78	3,611.76	21,670.54	94%	22,671	-1%
554-2640 Operations Office Supplies	5,206	3,989.69	840.54	4,830.23	93%	5,043	-3%
554-2650 Operations Office Maintenance	9,100	12,064.09	880.00	12,944.09	142%	8,280	-9%
554-2710 Utility & Fleet Vehicle Maintenance	12,795	10,902.45	2,221.57	13,124.02	103%	13,583	6%
554-2720 Gasoline	35,820	26,747.71	5,538.36	32,286.07	90%	33,230	-7%
554-2730 Heavy Machinery Maintenance	15,000	12,004.03	-	12,004.03	80%	14,955	0%
554-2740 Diesel Fuel	4,148	2,854.94	328.93	3,183.87	77%	3,947	-5%
Total Operations Office & Equipment Expense	129,029	98,480.73	12,480.51	110,961.24	86%	115,225	-11%
DIRECTOR EXPENSE							
556-2520 Director Travel & Meetings	25,000	15,924.73	500.00	16,424.73	66%	25,000	0%
556-2640 Director Office Supplies	1,546	1,793.18	199.18	1,992.36	129%	1,721	11%
556-2680 Director Board Meetings	2,138	1,608.23	327.36	1,935.59	91%	1,964	-8%
Total Director Expense	28,684	19,326.14	1,026.54	20,352.68	71%	28,685	0%
TOTAL EXPENSE - SERVICE & SUPPLY	\$ 687,501	\$ 561,891.72	\$ 95,574.28	\$ 657,466.00	96%	\$ 794,646	16%

**WATER INDUSTRY SALARY SURVEY AND COMPARISON
FOR THE 2013 - 2014 BUDGET YEAR**

Water District Survey

WATER DISTRICTS	CONTACT		TOTAL STAFF	COLA Increase		POSITIONS SURVEYED - Monthly Salary Range (Min - Max)					
	Phone	Name		Effective Date	%	Utility Service Worker I	Utility Service Worker Supervisor	Accounting Technician I	Accounting Supervisor		
Valley County Water District	(626) 338-7301	Angela Skidmore	24	Pending		3,900 - 5,117	4,738 - 6,217	3,369 - 4,421	4,738 - 6,217		
Beaumont-Cherry Valley Water District	(951) 845-9581	Melissa Bender	33	01/01/13	3.50%	2,499 - 3,067	3,355 - 4,119	2,583 - 3,171	5,430 - 6,667		
East Valley Water District	(909) 889-9501	Kerrie	62	N/A	0.00%	3,311 - 4,014	5,519 - 6,710	2,999 - 3,645	5,519 - 6,710		
La Crescenta County Water District	(818) 248-3925	Ron Mitchell	34	07/01/13	2.20%	3,606 - 4,602	5,136 - 6,554	3,186 - 4,066	4,143 - 5,288		
Laguna Beach County Water District	(949) 494-1041	Michelle Boyd	41	07/01/13	2.00%	3,581 - 4,476	6,572 - 8,215	4,145 - 5,181	6,572 - 8,215		
La Habra Heights County Water District	(562) 697-6769	Tammy Wagstaff	10	07/01/13	2.00%	3,626 - 4,407	7,504 - 9,121	3,965 - 4,820	8,202 - 9,970		
Monte Vista Water District	(909) 624-0035	Betty Conti	32	07/01/13	4.00%	3,239 - 4,250	6,505 - 8,536	3,745 - 4,915	6,505 - 8,536		
Newhall County Water District	(661) 259-3610	June Sforza	31	08/01/13	2.00%	3,433 - 4,172	5,111 - 6,212	3,266 - 3,970	4,189 - 5,091		
Orchard Dale Water District	(562) 941-0114	Karen Harris	7	07/01/13	2.00%	3,479 - 4,662	5,094 - 6,826	4,453 - 5,968	7,420 - 9,944		
Rowland County Water District	(562) 697-1726	Martha Brecht	25	07/01/13	2.00%	3,686 - 4,610	7,546 - 9,433	3,540 - 4,426	6,212 - 7,765		
San Gabriel County Water District	(626) 287-0341	Patrick	15	01/01/13	3.00%	3,709 - 4,508	6,015 - 7,311	3,645 - 4,431	N/A		
Walnut Valley County Water District	(909) 595-7554	Regina Vasquez	55	01/01/14	3.88%	3,424 - 5,346	4,480 - 6,996	3,247 - 5,068	4,740 - 7,401		
West Valley Water District	(909) 875-1804	Yolanda Ramirez	56	06/21/13	2.50%	3,078 - 4,127	5,529 - 7,410	2,933 - 3,929	5,016 - 6,722		
Yorba Linda Water District	(714) 701-3035	Amelia Cloonan	70	07/01/13	3.00%	3,602 - 4,389	5,757 - 7,014	3,602 - 4,389	5,323 - 6,485		
Yucaipa Valley Water District	(909) 797-5119	Sara Onate	57	N/A	0.00%	3,418 - 4,273	5,862 - 7,328	2,506 - 3,132	5,862 - 7,328		

Water Agency Survey

WATER AGENCY	CONTACT		TOTAL STAFF	COLA	
	Phone	Name		Effective Date	%
Upper San Gabriel Valley Water District	(626) 443-2297	Evelyn	8	N/A	0.00%
San Gabriel Valley Municipal Water District	(626) 969-7911	Linda	6	07/01/13	1.30%
Three Valleys Municipal Water District	(909) 621-5568	James Linthicum	23	07/01/13	2.00%
Main San Gabriel Basin Watermaster	(626) 815-1300	Lupe/Kelly	8	07/01/13	2.00%
San Gabriel Basin Water Quality Authority	(626) 338-5555	Mary	6	07/01/13	2.00%

Survey COLA Analysis

SOURCE	STATISTICS		
	Hi	Low	Average
Water Districts	4.00%	0.00%	2.29%
Water Agencies	2.00%	0.00%	1.46%
Combined	4.00%	0.00%	1.88%

**CONSUMER PRICE INDEX SURVEY AND ANALYSIS
FOR THE 2013-2014 BUDGET YEAR**

Consumer Price Index - Percentages

Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13
1.9%	2.3%	2.2%	3.0%	2.1%	1.9%	2.0%	2.2%	1.3%	0.9%	1.0%	1.4%

CPI Index Analysis

SOURCE	STATISTICS		
	Hi	Low	Average
12-Month (Jul 12-Jun 13)	3.00%	0.90%	1.85%
			1.95%

GENERAL MANAGER RECOMMENDATION
2.0%

APPROVED COLA HISTORY			
FY 2007-2008	FY 2008-2009	FY 2009-2010	FY 2010-2011
4.0%	0.0%	0.0%	1.0%
			FY 2011-2012
			1.0%
			FY 2012-2013
			0.0%

**VALLEY COUNTY WATER DISTRICT
2013-2014 GENERAL OPERATING BUDGET**

Cost of Living Adjustment Effects on Salary and Benefit Operating Expenses

PROJECTED EXPENSES - Assumptions based without proposed cost of living adjustment

Expense	Type	2013-2014 Proposed Budget
Salaries	Operating	1,539,798
Benefits	Operating	1,224,119
Energy	Operating	617,866
System Maintenance	Operating	2,297,827
Service & Supply	Operating	794,646
TOTAL PROJECTED EXPENSE		\$ 6,474,256

CHANGE IN PROJECTED EXPENSES - Assumptions including 2.0% recommended cost of living adjustment

Expense	Type	2013-2014 Change in Proposed Budget
Salaries	Operating	25,713
Benefits	Operating	8,429
Energy	Operating	-
System Maintenance	Operating	-
Service & Supply	Operating	-
TOTAL PROJECTED CHANGE IN EXPENSE		\$ 34,142

CHANGE IN PROJECTED EXPENSES - Assumptions including 1.5% recommended cost of living adjustment

Expense	Type	2013-2014 Change in Proposed Budget
Salaries	Operating	19,287
Benefits	Operating	6,232
Energy	Operating	-
System Maintenance	Operating	-
Service & Supply	Operating	-
TOTAL PROJECTED CHANGE IN EXPENSE		\$ 25,519