



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

FINANCE COMMITTEE MEETING

The Finance Committee is responsible for discussing and reviewing items related to the District's budget and short-term financial position.

DATE & LOCATION:

Monday, September 19, 2015 at 3:30 PM
Valley County Water District
14521 Ramona Boulevard
Baldwin Park, Ca 91706

COMMITTEE MEMBERS:

Margarita Vargas, Chairperson
Lenet Pacheco, Co-Chairperson
Paul C. Hernandez, Alternate Member

A. CALL TO ORDER

B. PUBLIC COMMENT

C. DISCUSSION/INFORMATION ITEMS

1. Discuss FY2016/2017 Cost of Living Adjustment (COLA)
2. Discuss FY2016/2017 Draft General Operating Budget

D. ADJOURNMENT

Next Meeting Scheduled: To Be Determined.



VALLEY COUNTY WATER DISTRICT
Finance Committee
Monday, September 19, 2016

AGENDA ITEM:

A

CALL TO ORDER

Meeting Called to Order At: _____

Meeting Chaired By: _____

Others Present:

- _____
- _____
- _____
- _____
- _____



VALLEY COUNTY WATER DISTRICT
Finance Committee
Monday, September 19, 2016

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 Committee
Monday, September 19, 2016

AGENDA ITEM:

C1

DISCUSSION/INFORMATION ITEM

Discuss FY2016/2017 Cost of Living Adjustment (COLA)



**COST OF LIVING ADJUSTMENT (COLA) SURVEY
FOR THE 2016-2017 GENERAL OPERATING BUDGET YEAR**

Water District Survey

WATER DISTRICTS	CONTACT		TOTAL STAFF	COLA Increase	
	Phone	Name		Effective Date	%
Valley County Water District	(626) 338-7301	Jandy	25	09/01/16	Pending
East Valley Water District	(909) 889-9501	Kerrie	62	07/01/16	2.00%
La Crescenta County Water District	(818) 248-3925	Ron	34	07/01/16	2.00%
Laguna Beach County Water District	(949) 494-1041	Michelle	42	07/01/16	3.50%
La Habra Heights County Water District	(562) 697-6769	Michelle	10	07/01/16	2.00%
Monte Vista Water District	(909) 624-0035	Betty	36.5	07/01/16	1.00%
Newhall County Water District	(661) 259-3610	Rochelle	31	07/01/16	2.00%
Orchard Dale Water District	(562) 941-0114	Ed	9	NO RESPONSE	
Rowland Water District	(562) 697-1726	Rose	25	07/01/16	1.00%
San Gabriel County Water District	(626) 287-0341	Carmen	15	01/01/16	1.00%
Walnut Valley County Water District	(909) 595-7554	Regina	55	01/01/17	1.00%
Yorba Linda Water District	(714) 701-3035	Amelia	79	07/01/16	2.00%
La Puente Valley County Water District	(626) 330-2126	Rosa	15	01/01/16	1.00%
El Toro Water District	(949) 837-7050	Judy	57	NO RESPONSE	
Mesa Consolidated Water District	(949) 631-1200	Kathy	47	NO RESPONSE	
South Coast Water District	(949) 499-4555	Linda	86	NO RESPONSE	
Cucamonga Valley Water District	(909) 987-2591	Diane	120	07/01/16	2.00%

Water Agency Survey

WATER AGENCY	CONTACT		TOTAL STAFF	COLA	
	Phone	Name		Effective Date	%
Upper San Gabriel Valley Water District	(626) 443-2297	Evelyn	11	07/01/16	2.00%
San Gabriel Valley Municipal Water District	(626) 969-7911	Linda	7	07/01/16	0.00%
Three Valleys Municipal Water District	(909) 621-5568	James	23	07/01/16	0.58%
Main San Gabriel Basin Watermaster	(626) 815-1300	Kelly	8	07/01/16	1.00%
San Gabriel Basin Water Quality Authority	(626) 338-5555	Mary	6	07/01/16	2.00%

Survey COLA Analysis

SOURCE	STATISTICS			
	Max	Min	Average	Median
Water Districts	3.50%	1.00%	1.71%	2.00%
Water Agencies	2.00%	0.00%	1.12%	1.00%
Combined	3.50%	0.00%	1.53%	2.00%



**CONSUMER PRICE INDEX ANALYSIS
FOR THE 2016-2017 BUDGET YEAR**

Consumer Price Index - Percentages

Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Annualized
0.88%	-0.47%	-0.60%	0.06%	-0.12%	-0.17%	0.77%	-0.15%	0.37%	0.16%	0.37%	0.10%	1.21%

GENERAL MANAGER RECOMMENDATION

1.50%

VCWD APPROVED COLA HISTORY

FY 2010-2011	FY 2011-2012	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016
1.00%	1.00%	0.00%	2.00%	1.25%	1.00%



VALLEY COUNTY WATER DISTRICT
Finance Committee
Monday, September 19, 2016

AGENDA ITEM:

C2

DISCUSSION/INFORMATION ITEM

Discuss FY2016/2017 Draft General Operating Budget

VALLEY COUNTY WATER DISTRICT
2016/2017 DRAFT GENERAL OPERATING BUDGET

Budget - 1

BUDGET SUMMARY (1.5% COLA)	FISCAL YEAR 2015-2016					BUDGET YEAR 2016-2017	
	ADOPTED BUDGET	YTD (06/16 - 83%)	PROJECTED (07/16-08/16)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>REVENUE</u>							
Water Sales & Service	6,642,223	4,596,913.83	1,581,661.11	6,178,574.94	93%	7,045,172	6%
Non-Operating Revenue	430,868	513,360.79	24,978.25	538,339.04	125%	474,203	10%
Total Revenue	7,073,091	5,110,274.62	1,606,639.36	6,716,913.98	95%	7,519,375	6%
<u>EXPENSE</u>							
Salaries	1,591,126	1,171,469.92	268,923.88	1,440,393.80	91%	1,651,896	4%
Benefits	1,254,254	820,153.87	363,211.64	1,183,365.51	94%	1,332,445	6%
Energy	671,437	383,032.77	197,970.11	581,002.88	87%	665,411	-1%
System Maintenance	2,329,102	1,885,497.50	446,207.70	2,331,705.20	100%	2,676,763	15%
Service & Supply	864,064	543,400.14	161,907.47	705,307.61	82%	1,020,265	18%
Total Expense	6,709,983	4,803,554.20	1,438,220.80	6,241,775.00	93%	7,346,780	9%
NET ASSETS FROM OPERATIONS	363,108	306,720.42	168,418.56	475,138.98	131%	172,595	48%
<u>REVENUE - CAPITAL IMPROVEMENT FUNDING</u>							
Capital Improvement Charge	969,266	739,071.65	234,776.01	973,847.66	100%	1,140,761	18%
Water System Access Fee	5,000	77,291.94	-	77,291.94	1546%	10,000	100%
Total Revenue - Capital Improvement Funding	974,266	816,363.59	234,776.01	1,051,139.60	108%	1,150,761	18%
AVAILABLE FOR CAPITAL IMPROVEMENTS	1,337,374	1,123,084.01	403,194.57	1,526,278.58	114%	1,323,356	99%

VALLEY COUNTY WATER DISTRICT
2016/2017 DRAFT GENERAL OPERATING BUDGET

Budget - 2

BUDGET SUMMARY (1.5% COLA)	FISCAL YEAR 2015-2016					BUDGET YEAR 2016-2017	
	ADOPTED BUDGET	YTD (06/16 - 83%)	PROJECTED (07/16-08/16)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>WATER SALES AND SERVICE</u>							
411-0100 Miscellaneous Water Revenue	9,417	6,916.50	1,133.26	8,049.76	85%	8,300	-12%
411-0200 Water Conservation Fee	600	700.00	25.00	725.00	0%	600	0%
413-0100 Water - Consumption Charge	3,042,822	1,923,558.85	784,726.33	2,708,285.18	89%	3,083,864	1%
413-0110 Water - Ready to Serve Charge	2,910,062	2,309,128.71	651,469.60	2,960,598.31	102%	3,278,405	13%
413-0130 Construction Meter Use Charge	43,129	48,408.10	13,063.44	61,471.54	143%	50,816	18%
423-0200 Delinquent Account -Second Notice Fee	44,016	36,064.00	7,292.00	43,356.00	99%	43,272	-2%
423-0210 Delinquent Account - Final Notice Fee	59,940	47,655.00	9,855.00	57,510.00	96%	57,240	-5%
423-0220 Delinquent Account - Turn Off/On Fee	14,700	11,625.00	2,975.00	14,600.00	99%	14,100	-4%
423-0240 Returned Check Fee	1,920	1,280.00	360.00	1,640.00	85%	1,440	-25%
423-0250 Cut Lock Fees	360	120.00	-	120.00	33%	120	-67%
423-0260 Meter Tampering Fees	-	40.41	-	40.41	0%	-	0%
423-0270 Unauthorized Usage Fee	900	300.00	-	300.00	33%	300	-67%
423-0300 Utility Account Set-Up Fee	43,680	50,375.00	10,075.00	60,450.00	138%	50,700	16%
423-0310 Account History Request Fee	360	530.00	100.00	630.00	175%	480	33%
423-0320 Meter Test Fee	-	-	-	-	0%	-	0%
423-0330 Uncollectible Account Recovery	454	324.89	114.67	439.56	97%	390	-14%
434-0400 Backflow Monitoring Fee	8,535	7,017.15	1,320.00	8,337.15	98%	8,760	3%
434-0410 Fire Flow Test Fee	5,400	5,550.00	600.00	6,150.00	114%	5,400	0%
444-0510 Maine Street GAC Administration Recovery	1,436	3,047.97	657.72	3,705.69	258%	3,455	141%
444-0515 Maine Street GAC Reimbursements	231,943	119,824.25	7,028.14	126,852.39	55%	228,988	-1%
444-0520 CO Nixon GAC Administration Recovery	2,403	2,220.53	607.20	2,827.73	118%	3,285	37%
444-0525 CO Nixon GAC Reimbursements	220,146	22,227.47	90,258.75	112,486.22	51%	205,257	-7%
Total Water Sales and Service Revenue	6,642,223	4,596,913.83	1,581,661.11	6,178,574.94	93%	7,045,172	6%
<u>NON-OPERATING REVENUE</u>							
451-0600 Interest Revenue	30,055	41,654.43	11,145.60	52,800.03	176%	60,352	101%
451-0610 Unrealized Gain/Loss on Investment	-	(1,255.37)	2,000.00	744.63	0%	-	0%
451-0700 LA County Property Tax	287,477	275,537.35	7,846.52	283,383.87	99%	283,488	-1%
451-0800 Redevelopment Property Tax	65,038	96,147.64	-	96,147.64	148%	88,620	36%
451-0900 Miscellaneous Revenue	48,298	101,276.74	3,986.13	105,262.87	218%	41,743	-14%
451-0910 Gain on Sale of Assets	-	-	-	-	0%	-	0%
Total Non-Operating Revenue	430,868	513,360.79	24,978.25	538,339.04	125%	474,203	10%
TOTAL REVENUE	\$ 7,073,091	\$ 5,110,274.62	\$ 1,606,639.36	\$ 6,716,913.98	95%	\$ 7,519,375	6%

VALLEY COUNTY WATER DISTRICT
2016/2017 DRAFT GENERAL OPERATING BUDGET

Budget - 3

BUDGET SUMMARY (1.5% COLA)	FISCAL YEAR 2015-2016					BUDGET YEAR 2016-2017	
	ADOPTED BUDGET	YTD (06/16 - 83%)	PROJECTED (07/16-08/16)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>EMPLOYEE SALARY EXPENSE</u>							
511-1000 Certification Differential	16,800	13,100.00	2,600.00	15,700.00	93%	18,000	7%
511-1020 Labor-Community Relations	7,185	1,225.52	129.30	1,354.82	19%	5,062	-30%
511-1030 Labor-Management & Administration	346,825	269,588.73	72,857.26	342,445.99	99%	382,118	10%
511-1060 Labor-Continuing Ed & Training	5,076	4,628.06	-	4,628.06	91%	5,637	11%
512-1030 Labor - General Manager Contract	138,000	75,820.98	3,876.92	79,697.90	58%	146,160	6%
513-1070 Labor-Customer Service	74,126	58,963.84	13,731.43	72,695.27	98%	75,273	2%
513-1075 Labor-Meter Readers	104,922	69,854.78	19,410.83	89,265.61	85%	107,652	3%
513-1080 Labor-Accounting Services	205,294	156,249.23	39,510.18	195,759.41	95%	211,662	3%
514-1010 Labor-Production & Pumping Maintenance	144,508	111,048.08	22,025.36	133,073.44	92%	142,955	-1%
514-1015 Labor-Maine Street GAC	3,891	2,540.63	462.84	3,003.47	77%	3,949	1%
514-1016 Labor-Clinton O. Nixon GAC	3,891	2,263.53	853.26	3,116.79	80%	3,949	1%
514-1020 Labor-Distribution & Service Maintenance	349,917	271,761.73	63,371.43	335,133.16	96%	356,790	2%
514-1021 Standby-Distribution System	29,701	25,169.34	7,026.95	32,196.29	108%	30,893	4%
514-1030 Labor-Water Quality & System Sampling	52,142	37,424.19	10,238.84	47,663.03	91%	52,922	1%
514-1031 Labor-Cross Connection	2,335	2,955.64	261.89	3,217.53	138%	2,370	1%
514-1040 Labor - Utility Vehicles & Fleet Maintenance	2,077	1,660.85	413.46	2,074.31	100%	2,059	-1%
514-1050 Labor - Operations Safety	1,818	-	-	-	0%	1,827	0%
Total Employee Salary Expense	1,488,508	1,104,255.13	256,769.95	1,361,025.08	91%	1,549,278	4%
<u>DIRECTOR STIPEND EXPENSE</u>							
516-1030 Director Stipend	102,618	67,214.79	12,153.93	79,368.72	77%	102,618	0%
Total Director Stipend Expense	102,618	67,214.79	12,153.93	79,368.72	77%	102,618	0%
TOTAL EXPENSE - SALARIES	\$ 1,591,126	\$ 1,171,469.92	\$ 268,923.88	\$ 1,440,393.80	91%	\$ 1,651,896	4%

VALLEY COUNTY WATER DISTRICT
2016/2017 DRAFT GENERAL OPERATING BUDGET

Budget - 4

BUDGET SUMMARY (1.5% COLA)	FISCAL YEAR 2015-2016					BUDGET YEAR 2016-2017	
	ADOPTED BUDGET	YTD (06/16 - 83%)	PROJECTED (07/16-08/16)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>GROUP INSURANCE EXPENSE</u>							
521-1100 Employee Health Insurance Premium	310,800	244,714.72	48,966.12	293,680.84	94%	345,410	11%
521-1110 Employee Dental Insurance Premium	22,174	17,644.27	3,427.76	21,072.03	95%	21,154	-5%
521-1120 Employee Self-Insured Dental Reimbursements	11,300	9,348.15	(2,221.30)	7,126.85	63%	8,487	-25%
521-1130 Employee Vision Insurance Premium	5,350	4,349.62	814.10	5,163.72	97%	5,094	-5%
521-1140 Employee Disability Insurance Premium	14,174	9,027.74	2,474.72	11,502.46	81%	14,813	5%
521-1150 Employee Life Insurance Premium	2,431	2,001.04	394.80	2,395.84	99%	2,474	2%
521-1160 Employee Employee Assistance Program	582	449.82	88.56	538.38	93%	525	-10%
521-1170 Retiree Benefit Premiums	126,338	102,229.39	18,991.34	121,220.73	96%	144,713	15%
526-1100 Director Health Insurance Premium	42,694	35,493.41	7,178.56	42,671.97	100%	47,570	11%
526-1110 Director Dental Insurance Premium	3,868	3,082.53	272.78	3,355.31	87%	2,876	-26%
526-1120 Director Self-Insured Dental Reimbursements	1,580	-	3,210.00	3,210.00	203%	3,960	151%
526-1130 Director Vision Insurance Premium	1,396	1,163.00	139.56	1,302.56	93%	1,396	0%
526-1150 Director Life Insurance Premium	333	285.68	32.40	318.08	96%	348	5%
526-1160 Director Employee Assistance Program	152	120.20	15.18	135.38	89%	144	-5%
Total Group Insurance Expense	543,172	429,909.57	83,784.58	513,694.15	95%	598,964	10%
<u>RETIREMENT PLAN EXPENSE</u>							
521-1200 CalPERS Retirement Contributions	392,390	289,137.66	68,167.54	357,305.20	91%	396,755	1%
521-1210 Employee FICA Contributions	90,354	69,880.69	15,191.36	85,072.05	94%	92,744	3%
521-1220 Employee Medicare Contributions	21,536	16,683.73	3,552.82	20,236.55	94%	22,187	3%
521-1230 OPEB Contributions	189,932	-	189,932.00	189,932.00	100%	200,000	5%
526-1210 Director FICA Contributions	6,362	3,668.94	753.54	4,422.48	70%	6,362	0%
526-1220 Director Medicare Contributions	1,488	858.08	176.23	1,034.31	70%	1,488	0%
Total Retirement Plan Expense	702,062	380,229.10	277,773.50	658,002.60	94%	719,536	2%
<u>OTHER BENEFIT EXPENSE</u>							
521-1300 Uniforms	7,420	8,805.48	858.49	9,663.97	130%	11,445	54%
521-1310 General Benefit Fund	1,600	1,209.72	-	1,209.72	76%	2,500	56%
Total Other Benefit Expense	9,020	10,015.20	858.49	10,873.69	121%	13,945	55%
TOTAL EXPENSE - BENEFITS	\$ 1,254,254	\$ 820,153.87	\$ 362,416.58	\$ 1,182,570.45	94%	\$ 1,332,445	6%

VALLEY COUNTY WATER DISTRICT
2016/2017 DRAFT GENERAL OPERATING BUDGET

Budget - 5

BUDGET SUMMARY (1.5% COLA)	FISCAL YEAR 2015-2016					BUDGET YEAR 2016-2017	
	ADOPTED BUDGET	YTD (06/16 - 83%)	PROJECTED (07/16-08/16)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>PUMPING ENERGY EXPENSE</u>							
534-1500 Pumping-Electric	649,689	368,363.67	191,540.15	559,903.82	86%	644,160	-1%
534-1510 Pumping-Gas	231	140.31	48.10	188.41	82%	226	-2%
<i>Total Pumping Energy Expense</i>	649,920	368,503.98	191,588.25	560,092.23	86%	644,386	-1%
<u>UTILITIES ENERGY EXPENSE</u>							
533-1400 Utilities-Administration Office	13,031	8,672.40	3,806.26	12,478.66	96%	12,406	-5%
534-1420 Utilities-Plants	823	683.55	297.95	981.50	119%	976	19%
534-1430 Utilities-Operations Office	7,663	5,172.84	2,277.65	7,450.49	97%	7,643	0%
<i>Total Utilities Energy Expense</i>	21,517	14,528.79	6,381.86	20,910.65	97%	21,025	-2%
TOTAL EXPENSE - ENERGY	\$ 671,437	\$ 383,032.77	\$ 197,970.11	\$ 581,002.88	87%	\$ 665,411	-1%

VALLEY COUNTY WATER DISTRICT
2016/2017 DRAFT GENERAL OPERATING BUDGET

Budget - 6

BUDGET SUMMARY (1.5% COLA)	FISCAL YEAR 2015-2016					BUDGET YEAR 2016-2017	
	ADOPTED BUDGET	YTD (06/16 - 83%)	PROJECTED (07/16-08/16)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>FACILITY MAINTENANCE EXPENSE</u>							
544-1600 Production & Pumping Maintenance	55,920	21,968.09	19,889.51	41,857.60	75%	56,858	2%
544-1610 Security	1,500	529.61	162.17	691.78	46%	1,000	-33%
544-1700 Distribution & Service Maintenance	129,179	119,928.47	20,253.45	140,181.92	109%	151,466	17%
544-1710 Paving & Concrete Maintenance	45,924	41,088.19	15,229.50	56,317.69	123%	53,818	17%
544-1715 Permits & Assessments	12,387	9,447.74	8,207.20	17,654.94	143%	13,857	12%
544-1720 Underground Service Alert	1,474	1,158.00	288.00	1,446.00	98%	1,390	-6%
544-1730 Inventory Adjustment	10,000	11.10	10,000.00	10,011.10	100%	10,000	0%
Total Facility Maintenance Expense	256,384	194,131.20	74,029.83	268,161.03	105%	288,389	12%
<u>WATER MAINTENANCE EXPENSE</u>							
544-1615 Maine St. GAC Treatment Facility	228,090	117,301.00	6,565.50	123,866.50	54%	225,097	-1%
544-1625 Clinton O. Nixon GAC Treatment Facility	216,293	17,037.84	92,347.21	109,385.05	51%	201,366	-7%
544-1830 Water Quality & System Sampling	34,457	25,079.85	7,793.62	32,873.47	95%	33,270	-3%
544-1831 Cross Connection	353	256.70	-	256.70	73%	308	-13%
544-1840 District Newsletter and CCR	16,000	9,645.62	4,464.33	14,109.95	88%	16,000	0%
544-1900 MWD Connection Fee	1,110	824.15	272.49	1,096.64	99%	1,092	-2%
544-1910 MWD Purchased Water	-	-	-	-	0%	-	0%
544-1911 Covina Irrigating Purchased Water	-	50,277.15	-	50,277.15	0%	-	0%
544-2000 Watermaster Admin & In-Lieu Assessment	182,700	124,396.05	34,553.25	158,949.30	87%	171,250	-6%
544-2010 Watermaster Replacement Water Assessment	1,144,564	1,144,100.00	-	1,144,100.00	100%	-	-100%
544-2015 Watermaster Resource Development Assessment	146,160	99,516.84	27,642.60	127,159.44	87%	137,000	-6%
544-2020 Leased Water Rights	43,400	43,341.00	198,538.87	241,879.87	557%	43,400	0%
544-2030 Cyclic Storage (In Excess of Replacement Water)	-	-	-	-	0%	1,500,000	0%
544-2040 WQA Assessment	59,591	59,590.10	-	59,590.10	100%	59,591	0%
Total Water Maintenance Expense	2,072,718	1,691,366	372,178	2,063,544	100%	2,388,374	15%
TOTAL EXPENSE - SYSTEM MAINTENANCE	\$ 2,329,102	\$ 1,885,497.50	\$ 446,207.70	\$ 2,331,705.20	100%	\$ 2,676,763	15%

VALLEY COUNTY WATER DISTRICT
2016/2017 DRAFT GENERAL OPERATING BUDGET

Budget - 7

BUDGET SUMMARY (1.5% COLA)	FISCAL YEAR 2015-2016					BUDGET YEAR 2016-2017	
	ADOPTED BUDGET	YTD (06/16 - 83%)	PROJECTED (07/16-08/16)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
ADMINISTRATION & GENERAL EXPENSE							
551-2200 Engineering	10,986	16,945.73	4,875.00	21,820.73	199%	25,000	128%
551-2220 Consultant Contracts	-	17,185.00	22,800.00	39,985.00	0%	125,000	0%
551-2300 Liability & Property Insurance	65,611	48,926.95	10,917.58	59,844.53	91%	68,145	4%
551-2310 Workers Compensation Insurance	26,255	15,886.66	11,377.00	27,263.66	104%	27,264	4%
551-2400 Community Relations	35,816	17,774.79	1,628.24	19,403.03	54%	45,000	26%
551-2500 Community Notifications	5,800	462.64	581.76	1,044.40	18%	30,000	417%
551-2600 Computer Hardware Maintenance	34,800	26,100.00	5,800.00	31,900.00	92%	34,800	0%
551-2601 Computer Software Maintenance	30,697	22,390.26	10,065.35	32,455.61	106%	40,000	30%
551-2610 Computer Equipment Purchase	3,444	2,632.44	177.55	2,809.99	82%	40,000	1061%
551-2660 General Postage	3,069	2,726.72	480.50	3,207.22	105%	3,272	7%
551-2830 Personnel & Administration	6,352	3,488.71	2,399.92	5,888.63	93%	5,486	-14%
551-2840 District Memberships & Dues	22,734	20,697.42	-	20,697.42	91%	21,692	-5%
551-2850 Property Tax Administration Fee	3,064	2,826.18	-	2,826.18	92%	3,391	11%
551-2860 Bank Account Fees	8,981	5,548.78	1,660.18	7,208.96	80%	7,300	-19%
552-2210 Legal	64,669	43,952.80	19,121.48	63,074.28	98%	63,205	-2%
552-2211 Litigation	180,180	49,911.96	14,036.41	63,948.37	35%	100,000	-44%
552-2230 Auditing Fee	16,800	14,020.00	-	14,020.00	83%	16,800	0%
552-2500 Continuing Education & Training	8,628	3,109.10	3,281.50	6,390.60	74%	8,894	3%
552-2520 General Manager Travel & Meetings	3,844	575.52	-	575.52	15%	5,000	30%
552-2530 Administration Travel & Meetings	2,094	345.00	135.00	480.00	23%	2,124	1%
552-2620 Administration Office Equipment	3,356	376.02	788.33	1,164.35	35%	4,334	29%
552-2621 Administration Equipment Repair	4,334	3,272.84	65.53	3,338.37	77%	4,427	2%
552-2630 Administration Communications	12,977	11,528.16	1,893.82	13,421.98	103%	13,834	7%
552-2640 Administration Office Supplies	15,543	12,329.99	1,846.94	14,176.93	91%	14,796	-5%
552-2650 Administration Office Maintenance	19,601	11,486.34	4,592.62	16,078.96	82%	20,341	4%
553-2100 Utility Billing Printing	24,021	17,531.16	5,543.06	23,074.22	96%	22,749	-5%
553-2110 Utility Billing Postage	42,703	31,166.50	9,854.36	41,020.86	96%	40,446	-5%
553-2115 Electronic & Online Billing Service Fees	52,543	39,854.30	10,215.24	50,069.54	95%	58,134	11%
553-2120 Cash Drawers Over & Short	100	42.96	(9.78)	33.18	33%	100	0%
553-2130 Uncollectible Account Write-Offs	7,778	6,706.32	671.33	7,377.65	95%	8,048	3%
556-2690 Election Expense	5,000	78.91	-	78.91	0%	-	0%
Total Administration & General Expense	721,780	449,880.16	144,798.92	594,679.08	82%	859,582	19%

VALLEY COUNTY WATER DISTRICT
2016/2017 DRAFT GENERAL OPERATING BUDGET

Budget - 8

EXPENSE - SERVICE & SUPPLY	FISCAL YEAR 2015-2016					BUDGET YEAR 2016-2017	
	ADOPTED BUDGET	YTD (06/16 - 83%)	PROJECTED (07/16-08/16)	PROJECTED YEAR END	% TO BUDGET	PROPOSED BUDGET	% OF CHANGE TO ADOPTED BUDGET
<u>OPERATIONS OFFICE & EQUIPMENT EXPENSE</u>							
554-1910 Operations Safety	6,983	6,558.49	655.85	7,214.34	103%	8,732	25%
554-1920 Small Tools Purchase	1,371	924.98	-	924.98	67%	2,000	46%
554-1970 Expense for System Installation	(5,000)	-	-	-	0%	-	-100%
554-2240 Maps & Atlas	1,000	1,000.00	-	1,000.00	100%	1,000	0%
554-2250 Department of Public Health Fee	6,697	4,690.00	-	4,690.00	70%	6,697	0%
554-2510 Operator Certification Fees	1,000	560.00	90.00	650.00	65%	1,000	0%
554-2540 Operations Travel & Meetings	3,060	1,760.03	1,039.58	2,799.61	91%	3,500	14%
554-2620 Operations Equipment Purchase	2,000	1,036.27	-	1,036.27	52%	2,800	40%
554-2621 Operations Equipment Repairs	1,000	106.43	-	106.43	11%	1,000	0%
554-2630 Operations Communications	17,481	17,359.47	3,720.54	21,080.01	121%	29,395	68%
554-2640 Operations Office Supplies	5,472	5,169.23	1,039.58	6,208.81	113%	6,856	25%
554-2650 Operations Office Maintenance	6,780	7,464.44	1,136.00	8,600.44	127%	6,780	0%
554-2710 Utility & Fleet Vehicle Maintenance	13,875	8,356.83	963.86	9,320.69	67%	10,688	-23%
554-2720 Gasoline	30,181	17,179.75	5,056.83	22,236.58	74%	30,181	0%
554-2730 Heavy Machinery Maintenance	15,136	6,954.59	1,484.46	8,439.05	56%	15,136	0%
554-2740 Diesel Fuel	6,865	1,219.04	508.51	1,727.55	25%	6,178	-10%
Total Operations Office & Equipment Expense	113,901	80,339.55	15,695.21	96,034.76	84%	131,943	16%
<u>DIRECTOR EXPENSE</u>							
556-2520 Director Travel & Meetings	25,000	11,122.66	210.00	11,332.66	45%	25,000	0%
556-2640 Director Office Supplies	1,807	1,045.60	169.06	1,214.66	67%	1,995	10%
556-2680 Director Board Meetings	1,576	1,012.17	1,034.28	2,046.45	130%	1,745	11%
Total Director Expense	28,383	13,180.43	1,413.34	14,593.77	51%	28,740	1%
TOTAL EXPENSE - SERVICE & SUPPLY	\$ 864,064	\$ 543,400.14	\$ 161,907.47	\$ 705,307.61	82%	\$ 1,020,265	18%