



**WEST VALLEY WATER DISTRICT
855 W. BASE LINE ROAD, RIALTO, CA 92376
PH: (909) 875-1804
WWW.WVWD.ORG**

**FINANCE COMMITTEE MEETING
AGENDA**

Monday, June 9, 2025, 5:00 PM

NOTICE IS HEREBY GIVEN that West Valley Water District has called a meeting of the Finance Committee to meet in the Administrative Conference Room, 855 W. Base Line Road, Rialto, CA 92376.

BOARD OF DIRECTORS

**Vice President Daniel Jenkins
Director Angela Garcia**

Members of the public may attend the meeting in person at 855 W. Base Line Road, Rialto, CA 92376, or you may join the meeting using Zoom by clicking this link: <https://us02web.zoom.us/j/8402937790>. Public comment may be submitted via Zoom, by telephone by calling the following number and access code: Dial: (888) 475-4499, Access Code: 840-293-7790, or via email to administration@wvwd.org.

If you require additional assistance, please contact administration@wvwd.org.

CALL TO ORDER

PUBLIC PARTICIPATION

Any person wishing to speak to the Board of Directors on matters listed or not listed on the agenda, within its jurisdiction, is asked to complete a Speaker Card and submit it to the Board Secretary, if you are attending in person. For anyone joining on Zoom, please wait for the Board President's instruction to indicate that you would like to speak. Each speaker is limited to three (3) minutes. Under the State of California Brown Act, the Board of Directors is prohibited from discussing or taking action on any item not listed on the posted agenda. Comments related to noticed Public Hearing(s) and Business Matters will be heard during the occurrence of the item.

Public communication is the time for anyone to address the Board on any agenda item or anything under the jurisdiction of the District. Also, please remember that no disruptions from the crowd will be tolerated. If someone disrupts the meeting, they will be removed.

DISCUSSION ITEMS

1. Updates to the Finance Committee
2. May 12, 2025 Meeting Minutes **Pg 4**
3. Monthly Revenue and Expenditures Report - May 2025 **Pg 6**
4. Monthly Cash Disbursements Report - May 2025 **Pg 12**
5. Treasurer's Report - April 2025 **Pg 42**
6. Purchase Order Report - May 2025 **Pg 59**
7. Fiscal Year 2025-26 Proposed Operating and Capital Budget **Pg 64**

ADJOURN

Please Note:

Material related to an item on this Agenda submitted to the Committee after distribution of the agenda packet are available for public inspection in the District's office located at 855 W. Baseline, Rialto, during normal business hours. Also, such documents are available on the District's website at www.wvwd.org subject to staff's ability to post the documents before the meeting.

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in the above-agendized public meeting should be directed to the Board Secretary, Elvia Dominguez, at least 72 hours in advance of the meeting to ensure availability of the requested service or accommodation. Ms. Dominguez may be contacted by telephone at (909) 875-1804 ext. 703, or in writing at the West Valley Water District, P.O. Box 920, Rialto, CA 92377-0920.

DECLARATION OF POSTING:

I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Agenda at the District Offices on June 6, 2025.

Elvia Dominguez

Elvia Dominguez, Board Secretary

Date Posted: June 6, 2025

MINUTES
FINANCE COMMITTEE MEETING
of the
WEST VALLEY WATER DISTRICT
May 12, 2025

I. CALL TO ORDER

President Young called the meeting to order at 5:03 p.m.

Attendee Name	Present	Absent	Late	Arrived
Daniel Jenkins	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Angela Garcia	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Greg Young				
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Jose Velasquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Gustavo Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Linda Jadeski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

II. PUBLIC PARTICIPATION

President Young inquired if anyone from the public would like to speak. No requests were received, therefore Chair Young closed the public comment period.

III. DISCUSSION ITEMS

1. Updates to Finance Committee

Finance Manager Gutierrez and General Manager Thiel provided an update on the Rate Study in preparation of the upcoming Rate Study Workshop. Mr. Thiel provided an overview of different scenarios that can be considered in the rate study such as additional full time positions, the Facilities Master Plan, and grants financing.

2. March 10, 2025 and February 14, 2025 Meeting Minutes

The Committee approved the minutes.

3. Purchase Order Report - April 2025

Finance Manager Gutierrez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

WVWD

Minutes: 5/12/25

RESULT: REFERRED TO BOARD

Next: 6/5/2025 6:00 PM

4. Treasurer's Report - March 2025

Finance Manager Gutierrez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 6/5/2025 6:00 PM

5. Monthly Revenue and Expenditures Report – April 2025

Finance Manager Gutierrez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 6/5/2025 6:00 PM

6. Monthly Cash Disbursements Report - April 2025

Finance Manager Gutierrez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 6/5/2025 6:00 PM

IV. ADJOURN

President Young adjourned the meeting at 5:52 p.m.

ATTEST:

Elvia Dominguez, Board Secretary

Minutes were approved on _____ by the Finance Committee of the West Valley Water District.

WVWD

Minutes: 5/12/25



STAFF REPORT

DATE: June 9, 2025
TO: Finance Committee
FROM: Gustavo Gutierrez, Finance Manager
SUBJECT: Monthly Revenue and Expenditures Report - May 2025

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

The Board of Directors requested the Monthly Financial Status Reports to be presented to the Finance Committee for review and discussion before presenting them to the Board of Directors. The reports are being produced by the District's Financial System (System of Records) and will be presented on a monthly basis.

DISCUSSION:

The Monthly Financial Status Report (**Exhibit A**) summarizes the District's revenue categories as well as expenditures for all Departments. The original total budget includes the adopted budget. The current total budget includes the adopted budget plus any budget amendments or adjustments made during the year. Period activity column represents activity for the reporting periods. The fiscal activity column represents the year-to-date activity or transactions that have been recorded in the general ledger from the beginning of the fiscal year July 1 through June 30th. The encumbrance column represents funds encumbered with a purchase order that's not spent but committed. The percentage column represents the percentage of the current budget that has been received (Revenue) or utilized (Expenditure).

In summary, for the first eleven months of the fiscal year through May 2025, the District has total earned revenues of \$40,395,514 and incurred total expenses of \$29,109,349. This results in an operating surplus of \$11,286,165. The surplus is being used to support the Capital Improvement Program. Contributing to the positive results are water sales and investment income greater than budgeted. Also contributing to the operating surplus is overall departmental expenditures are less than budgeted.

FISCAL IMPACT:

There is no fiscal impact for producing the May 2025 Monthly Revenue & Expenditure Report.

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the May 2025 Monthly Revenue and Expenditures Report.

Attachments

[Exhibit A - 2025 May Monthly Rev & Exp Report.pdf](#)

EXHIBIT A



West Valley Water District, CA

Budget Report Group Summary

For Fiscal: 2024-2025 Period Ending: 05/31/2025

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue							
4000 - Water consumption sales	19,360,000.00	19,360,000.00	1,278,937.53	18,777,721.01	0.00	-582,278.99	96.99 %
4010 - Water service charges	8,890,000.00	8,890,000.00	568,309.14	8,148,855.75	0.00	-741,144.25	91.66 %
4020 - Other operating revenue	4,806,616.00	4,806,616.00	155,674.45	3,389,685.38	0.00	-1,416,930.62	70.52 %
4030 - Property Taxes	3,677,030.00	3,677,030.00	836,907.18	4,525,712.10	0.00	848,682.10	123.08 %
4040 - Interest & Investment Earnings	4,000,000.00	4,200,000.00	193,859.20	5,373,653.38	0.00	1,173,653.38	127.94 %
4050 - Rental Revenue	41,000.00	41,000.00	3,445.84	37,368.24	0.00	-3,631.76	91.14 %
4060 - Grants and Reimbursements	1,554,757.00	1,554,757.00	0.00	124,810.34	0.00	-1,429,946.66	8.03 %
4080 - Other Non-Operating Revenue	32,000.00	32,000.00	-520.12	17,708.16	0.00	-14,291.84	55.34 %
Revenue Total:	42,361,403.00	42,561,403.00	3,036,613.22	40,395,514.36	0.00	-2,165,888.64	94.91 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 05/31/2025

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
5110 - Source Of Supply	2,310,700.00	2,300,700.00	136,055.44	1,619,212.91	0.00	681,487.09	70.38 %
5210 - Production	5,177,350.00	5,231,350.00	452,942.72	4,524,035.59	47,956.03	659,358.38	87.40 %
5310 - Water Quality	855,225.00	855,225.00	85,396.27	706,262.38	35,504.72	113,457.90	86.73 %
5320 - Water Treatment - Perchlorate	685,000.00	631,000.00	8,073.64	206,665.92	4,007.67	420,326.41	33.39 %
5350 - Water Treatment - FBR/FXB	2,389,005.00	2,365,005.00	176,929.79	1,816,017.03	123,190.09	425,797.88	82.00 %
5390 - Water Treatment - Roemer/Arsenic	2,348,920.00	2,318,920.00	253,859.08	2,272,598.81	80,089.80	-33,768.61	101.46 %
5410 - Maintenance - T & D	3,303,500.00	3,263,500.00	422,358.05	2,592,426.37	246,846.68	424,226.95	87.00 %
5510 - Customer Service	1,083,500.00	1,123,500.00	188,407.37	1,413,183.42	0.00	-289,683.42	125.78 %
5520 - Meter Reading	1,094,100.00	1,108,500.00	106,422.70	913,272.33	44,416.10	150,811.57	86.39 %
5530 - Billing	614,800.00	624,800.00	67,070.47	543,055.98	14,613.45	67,130.57	89.26 %
5610 - Administration	2,337,295.00	2,333,795.00	256,945.17	2,083,660.50	121,044.50	129,090.00	94.47 %
5615 - General Operations	3,087,098.00	3,111,098.00	96,730.28	2,365,431.29	159,368.05	586,298.66	81.15 %
5620 - Accounting	928,430.00	928,430.00	113,444.48	1,003,749.75	10,003.75	-85,323.50	109.19 %
5630 - Engineering	2,173,300.00	2,203,300.00	218,311.85	1,748,100.43	272,048.55	183,151.02	91.69 %
5640 - Business Systems	1,662,116.00	1,662,116.00	164,698.62	1,391,688.73	9,839.09	260,588.18	84.32 %
5645 - GIS	310,200.00	310,200.00	28,744.15	194,906.40	0.00	115,293.60	62.83 %
5650 - Board Of Directors	339,500.00	339,500.00	31,592.74	262,094.81	15,000.00	62,405.19	81.62 %
5660 - Human Resources/Risk Management	949,730.00	984,730.00	94,489.14	843,623.75	13,492.20	127,614.05	87.04 %
5680 - Purchasing	734,300.00	734,300.00	66,612.24	623,455.23	0.00	110,844.77	84.90 %
5710 - Public Affairs	1,520,985.00	1,524,485.00	131,446.32	1,096,690.22	128,217.27	299,577.51	80.35 %
5720 - Grants & Rebates	325,000.00	325,000.00	0.00	104,120.31	661.50	220,218.19	32.24 %
6200 - Interest Expense	912,000.00	912,000.00	0.00	785,096.43	0.00	126,903.57	86.09 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	0.00	6,615.00	0.00 %
Expense Total:	35,148,669.00	35,198,069.00	3,100,530.52	29,109,348.59	1,326,299.45	4,762,420.96	86.47 %
Report Surplus (Deficit):	7,212,734.00	7,363,334.00	-63,917.30	11,286,165.77	-1,326,299.45	2,596,532.32	135.26 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	7,212,734.00	7,363,334.00	-63,917.30	11,286,165.77	-1,326,299.45	2,596,532.32
Report Surplus (Deficit):	7,212,734.00	7,363,334.00	-63,917.30	11,286,165.77	-1,326,299.45	2,596,532.32



STAFF REPORT

DATE: June 9, 2025
TO: Finance Committee
FROM: Gustavo Gutierrez, Finance Manager
SUBJECT: Monthly Cash Disbursements Report - May 2025

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

The Board of Directors requested the Monthly Cash Disbursements Report to be presented to the Finance Committee for review and discussion before presenting these reports to the Board of Directors. The reports are being produced from the District's Financial System (System of Records) and will be presented to the Finance Committee

DISCUSSION:

Each month, the Accounting Department provides a complete listing of all previous month's disbursements to promote fiscal responsibility and accountability over the expenditure of public funds. This process includes providing the Finance Committee, Board of Directors, and ratepayers the opportunity to review expenses for supplies, materials, services, (**Exhibit A**) and payroll disbursements (**Exhibit B**). Payroll is processed bi-weekly and accounts payable are processed weekly. Information to justify each payment is available through the Accounting Department. For reference, Customer Refunds are credits due as a result of closing a water account.

FISCAL IMPACT:

There is no fiscal impact for producing the May 2025 Cash Disbursement Reports.

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the May 2025 Cash Disbursements Reports.

Attachments

[Exhibit A - 2025 May Cash Disbursements Board Report.pdf](#)

[Exhibit B - 2025 May Cash Disbursements Payroll.pdf](#)

EXHIBIT A

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8743	ABF PRINTS INC	EARTH DAY SUPPLIES	\$ 447.16	
8744	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 292.07	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 760.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 135.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEESBLF	\$ 620.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 470.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 620.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 620.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 620.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL 11	\$ 620.00	
8745	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL 11	\$ 267.50	
8746	COMPUTERIZED EMBROIDERY COMPANY INC	SHIRTS-LEO CHAN	\$ 64.12	
8747	ELITE ROAD SERVICE & TIRE INC	UNIT#218 MAINTENANCE	\$ 184.83	
8747	ELITE ROAD SERVICE & TIRE INC	UNIT#218 MAINTENANCE	\$ 305.80	
8747	ELITE ROAD SERVICE & TIRE INC	UNIT#248 MAINTENANCE	\$ 160.20	
8748	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 712.79	
8748	FASTENAL COMPANY	MAINTENANCE SUPPLIES	\$ 354.63	
8748	FASTENAL COMPANY	SHOP SUPPLIES	\$ 177.14	
8749	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 94.94	
8749	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 78.94	
8749	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 280.31	
8749	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 86.49	
8750	PAUL FRANK GRAVESANDE	BACKHOE MAINTENANCE	\$ 640.00	
8751	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING-04/08/25	\$ 225.00	
8751	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MEETING-04/08/25	\$ 200.00	
8752	SALLENDER, PAULETTE	MEDICARE PART B JAN-MAR 2025	\$ 555.00	
8753	SPIK, LINDA M	MEDICARE PART B JAN-MAR 2025	\$ 1,110.00	
8754	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 87.87	
8754	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 74.28	
8754	UNIFIRST CORPORATION	PRODUCTION SUPPLIES	\$ 5.23	
8754	UNIFIRST CORPORATION	PRODUCTION SUPPLIES	\$ 5.34	
8754	UNIFIRST CORPORATION	PRODUCTION SUPPLIES	\$ 5.04	
8754	UNIFIRST CORPORATION	PRODUCTION SUPPLIES	\$ 4.83	
8754	UNIFIRST CORPORATION	PRODUCTION SUPPLIES	\$ 6.11	
8754	UNIFIRST CORPORATION	PRODUCTION SUPPLIES	\$ 10.75	
8754	UNIFIRST CORPORATION	PRODUCTION SUPPLIES	\$ 5.25	
8754	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.24	
8754	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.75	
8754	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.94	
8754	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 10.75	
8754	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.61	
8754	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.64	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8754	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.98	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.48	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.92	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.12	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.21	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.88	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.23	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.31	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.34	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.87	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.37	
8754	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.75	
8754	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.10	
8754	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.37	
8754	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.72	
8754	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.21	
8754	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.75	
8754	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.09	
8754	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.97	
8754	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 11.38	
8754	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.27	
8754	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.21	
8754	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.21	
8754	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.64	
8754	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.44	
8754	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.32	
8754	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 10.75	
8754	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.23	
8754	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.37	
8754	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.34	
8754	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 10.75	
8754	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.40	
8754	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.31	
8756	ABF PRINTS INC	ROADSIDE LAMINATE CARDS	\$ 150.85	
8757	GUTIERREZ, ROSA	ASCE TRAINING/MEMBERSHIPS	\$ 225.00	
8757	GUTIERREZ, ROSA	ASCE TRAINING/MEMBERSHIPS	\$ 172.33	
8758	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 135.00	
8758	LIEBERT CASSIDY WHITMORE	LEGAL FEES	\$ 31.50	
8759	LIZETT SANTORO	SB COUNTY-PERMIT FEES	\$ 7.00	
8760	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 48.95	
8761	PANTALEON, SOCORRO	MOTHERS DAY SUCCULENT WORKSHOP	\$ 95.64	
8762	SB VALLEY MUNICIPAL	BASELINE FEEDER ELECTRICITY-02/28/25-03/30/25	\$ 57,224.64	
8762	SB VALLEY MUNICIPAL	BASELINE FEEDER MAR 2025	\$ 2,200.00	
8762	SB VALLEY MUNICIPAL	BASELINE FEEDER MAR 2025	\$ 25,444.06	
8762	SB VALLEY MUNICIPAL	BASELINE FEEDER MAR 2025	\$ 32,808.06	
8762	SB VALLEY MUNICIPAL	BASELINE FEEDER MAR 2025	\$ 6,189.95	
8762	SB VALLEY MUNICIPAL	BASELINE FEEDER-SEPT 2024	\$ 2,200.00	
8762	SB VALLEY MUNICIPAL	BASELINE FEEDER-SEPT 2024	\$ 25,444.06	
8762	SB VALLEY MUNICIPAL	BASELINE FEEDER-SEPT 2024	\$ 65,745.84	
8762	SB VALLEY MUNICIPAL	BASELINE FEEDER-SEPT 2024	\$ 4,721.79	
8763	SIKORSKI, PATRICIA	MEDICARE PART B JAN-MARCH 2025	\$ 1,442.70	
8764	STERLING WATER TECHNOLOGIES LLC	Praestol Flocculant for FBR Plant	\$ 4,900.48	
8765	360 GLOBAL TECHNOLOGY LLC	SERVICE FEE INTRANET	\$ 500.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8766	ABF PRINTS INC	EARTH DAY 2025 BANNER	\$ 134.69	
8766	ABF PRINTS INC	OFFICE SUPPLIES	\$ 226.28	
8766	ABF PRINTS INC	OFFICE SUPPLIES	\$ 996.69	
8767	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 326.36	
8767	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 4.31	
8768	CED CREDIT OFFICE	PRODUCTION SUPPLIES	\$ 321.81	
8769	CLIFTON LARSON ALLEN	Treasure Services	\$ 3,000.00	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 37.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 37.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 25.00	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
8770	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 135.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 172.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 209.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 448.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 827.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 204.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 827.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 448.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 209.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 172.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 135.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 204.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 827.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 448.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 209.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 172.50	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 135.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 69.00	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 204.50	
8771	CRB SECURITY SOLUTIONS	Security Alarms Monitoring & Repair	\$ 34.50	
8772	DAVID N M TURCH	Federal Lobbyist Services	\$ 12,500.00	
8773	DC FROST ASSOCIATES INC	DC Frost Pre Treatment Parts	\$	855.10
8773	DC FROST ASSOCIATES INC	DC Frost Pre Treatment Parts	\$	192.92
8773	DC FROST ASSOCIATES INC	DC Frost Pre Treatment Parts	\$	2,711.89
8773	DC FROST ASSOCIATES INC	DC Frost Pre Treatment Parts	\$	4,004.40
8774	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM RENTAL-10272 S CEDAR	\$ 124.26	
8774	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM RENTAL-18451 VINEYARD	\$ 124.26	
8775	FASTENAL COMPANY	SHOP SUPPLIES	\$ 876.90	
8775	FASTENAL COMPANY	SHOP SUPPLIES	\$ 871.28	
8775	FASTENAL COMPANY	SHOP SUPPLIES	\$ 940.19	
8776	HASA INC.	CHEMICALS-WELLS	\$ 254.56	
8776	HASA INC.	CHEMICALS-WELLS	\$ 254.56	
8776	HASA INC.	CHEMICALS-WELLS	\$ 356.39	
8776	HASA INC.	CHEMICALS-WELLS	\$ 177.77	
8776	HASA INC.	CHEMICALS-WELLS	\$ 355.53	
8776	HASA INC.	CHEMICALS-WELLS	\$ 342.84	
8776	HASA INC.	CHEMICALS-WELLS	\$ 431.72	
8777	HERCULES INDUSTRIES	LONG SHACKLE PADLOCK	\$ 410.39	
8778	INFOSEND INC	Bill Inserts	\$ 3,420.65	
8778	INFOSEND INC	Bill Inserts	\$ 2,124.86	
8778	INFOSEND INC	Postage/Printing for Customer Bills	\$ 5,599.93	
8778	INFOSEND INC	Postage/Printing for Customer Bills	\$ 15,892.58	
8779	JEFF CRIDER	WVWD History Book - 75th Anniversary	\$ 1,955.00	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 771.32	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 114.25	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 78.72	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 407.79	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 682.55	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 959.53	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 80.13	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 944.88	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 242.67	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 711.37	
8780	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 600.53	
8781	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 10.72	
8781	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 154.07	
8781	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 41.59	
8782	PAUL FRANK GRAVESANDE	EQUIPMENT MAINTENANCE	\$ 765.00	
8783	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MTG 4/22/25	\$ 225.00	
8784	SAMBA HOLDINGS INC	HR SERVICES APRIL 2025	\$ 167.24	
8785	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 87.87	
8785	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 91.76	
8785	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 74.28	
8785	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 77.15	
8785	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.75	
8785	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.94	
8785	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.24	
8785	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 11.23	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8785	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.94	
8785	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.24	
8785	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.64	
8785	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 10.75	
8785	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.98	
8785	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.61	
8785	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 11.85	
8785	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.61	
8785	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.98	
8785	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.64	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.31	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.48	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.37	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.88	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.75	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.92	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.34	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.23	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.87	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.12	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.21	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.34	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.31	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.12	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.21	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.37	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.48	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.92	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.23	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.88	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 14.00	
8785	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.87	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.04	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.83	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 10.75	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.11	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.34	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.25	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.34	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.83	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.04	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.69	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.11	
8785	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.25	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.37	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.72	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.10	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.21	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.09	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.97	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.75	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.72	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.10	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.21	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.09	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.97	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.16	
8785	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.37	
8785	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 29.16	
8785	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 11.38	
8785	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.27	
8785	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.21	
8785	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.21	
8785	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 12.52	
8785	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.27	
8785	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.56	
8785	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.64	
8785	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.64	
8785	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.44	
8785	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.23	
8785	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.32	
8785	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 10.75	
8785	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 12.15	
8785	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.44	
8785	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.23	
8785	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.32	
8785	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 10.75	
8785	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 6.31	
8785	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.40	
8785	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.37	
8785	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.34	
8785	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 6.31	
8785	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 11.91	
8785	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.40	
8785	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.34	
8785	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.37	
8789	ACWA /JPIA	DELTACARE DENTAL HMO	\$ 456.53	
8789	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 9,009.26	
8789	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 650.72	
8789	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 148.68	
8789	ACWA /JPIA	EE Adjusts	\$ (77.17)	
8789	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 198.40	
8789	ACWA /JPIA	HEALTH INSURANCE	\$ 146,931.82	
8789	ACWA /JPIA	HEALTH INSURANCE	\$ 9,156.75	
8789	ACWA /JPIA	HEALTH INSURANCE	\$ 1,217.10	
8789	ACWA /JPIA	Retirees	\$ 18,286.36	
8789	ACWA /JPIA	Retirees	\$ 1,807.82	
8790	ALVARADO, MARIANO	TYLER CONNECT 2025	\$ 953.57	
8791	BOOT BARN INC	SAFETY BOOTS-ARTHUR BURNS	\$ 203.35	
8791	BOOT BARN INC	SAFETY BOOTS-ARTURO JAUREGUI	\$ 231.08	
8791	BOOT BARN INC	SAFETY BOOTS-CODY LUDWIG	\$ 219.76	
8791	BOOT BARN INC	SAFETY BOOTS-ERIC ROSALES	\$ 180.24	
8791	BOOT BARN INC	SAFETY BOOTS-JONATHAN BARFIELD	\$ 157.14	
8791	BOOT BARN INC	SAFETY BOOTS-LEO CHAN	\$ 175.63	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8791	BOOT BARN INC	SAFETY BOOTS-LILANNE CORRAL	\$ 173.99	
8791	BOOT BARN INC	SAFETY BOOTS-MICHAEL QUIROZ	\$ 221.80	
8791	BOOT BARN INC	SAFETY BOOTS-RALPH NAVARRO	\$ 203.35	
8791	BOOT BARN INC	SAFETY BOOTS-ROSA GUTIERREZ	\$ 178.58	
8792	CHANDLER ASSET MANAGEMENT	SERVICES APRIL 2025	\$ 8,024.85	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 701.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 31.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 15.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 45.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 45.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 172.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 341.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 560.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 221.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 75.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL 6	\$ 7.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 55.50	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 51.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 51.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 56.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
8793	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 96.50	
8794	HASA INC.	CHEMICALS-BLF	\$ 1,523.72	
8794	HASA INC.	CHEMICALS-ROEMER	\$ 2,054.22	
8794	HASA INC.	CHEMICALS-ROEMER	\$ 3,642.26	
8794	HASA INC.	CHEMICALS-ROEMER	\$ 5,682.91	
8794	HASA INC.	CHEMICALS-WELLS	\$ 177.77	
8794	HASA INC.	CHEMICALS-WELLS	\$ 406.33	
8794	HASA INC.	CHEMICALS-WELLS	\$ 88.88	
8794	HASA INC.	CHEMICALS-WELLS	\$ 228.56	
8794	HASA INC.	CHEMICALS-WELLS	\$ 152.37	
8794	HASA INC.	CHEMICALS-WELLS	\$ 279.35	
8795	LIEBERT CASSIDY WHITMORE	GROUP TRAINING	\$ 486.00	
8796	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 173.26	
8796	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 196.21	
8796	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 403.85	
8796	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 154.68	
8797	SHARP EXTERMINATOR INC	DISTRICT MAINTENANCE	\$ 290.00	
8798	STANTEC CONSULTING SERVICES INC	PSA with Stantec for Master Planning Services	\$ 15,407.00	
8799	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 87.87	
8799	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 74.28	
8799	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.94	
8799	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.24	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8799	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.75	
8799	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.64	
8799	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 10.75	
8799	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.61	
8799	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 121.54	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.88	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.87	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.34	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.75	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.92	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.31	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.23	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.21	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.12	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.48	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
8799	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.37	
8799	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 10.75	
8799	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.34	
8799	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.25	
8799	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
8799	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.04	
8799	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.83	
8799	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.11	
8799	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.97	
8799	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.10	
8799	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.37	
8799	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.75	
8799	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.09	
8799	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.21	
8799	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.72	
8799	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 11.38	
8799	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.27	
8799	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.21	
8799	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.56	
8799	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.64	
8799	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.23	
8799	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.32	
8799	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.44	
8799	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 10.75	
8799	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 10.75	
8799	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.31	
8799	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.37	
8799	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.34	
8799	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.40	
8801	ABF PRINTS INC	BUSINESS CARDS-GUERRA/NAVARRO	\$ 129.30	
8802	ALBERT A WEBB ASSOCIATES	18 inch Diameter Transmission Main Crossing Frwy	\$	5,239.84
8802	ALBERT A WEBB ASSOCIATES	18 inch Diameter Transmission Main Crossing Frwy	\$	5,993.79
8803	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 4,783.20	
8803	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 3,588.00	
8803	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 5,282.20	
8803	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 107.70	
8803	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 317.27	
8803	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 1,640.00	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8803	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 726.20	
8803	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 391.31	
8803	BEST BEST & KRIEGER LLP	LEGAL FEES	\$ 28,897.15	
8804	CDW GOVERNMENT INC	Replacment computers april 25	\$ 2,346.93	
8804	CDW GOVERNMENT INC	Replacment computers april 25	\$ 3,877.97	
8804	CDW GOVERNMENT INC	Replacment computers april 25	\$ 2,954.94	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 825.50	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 204.00	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 250.50	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 34.50	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 15.00	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL 11	\$ 182.50	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL#6	\$ 182.50	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 50.00	
8805	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 90.00	
8806	DAVID N M TURCH	Federal Lobbyist Services	\$ 12,500.00	
8807	ENGINEERING RESOURCES INC	PSA for Lord Ranch Facilities Bidding Phase	\$	23,475.80
8807	ENGINEERING RESOURCES INC	PSA for Lord Ranch Facilities Bidding Phase	\$	11,682.00
8808	FASTENAL COMPANY	SHOP SUPPLIES	\$ 678.42	
8808	FASTENAL COMPANY	SHOP SUPPLIES	\$ 133.51	
8808	FASTENAL COMPANY	SHOP SUPPLIES	\$ 376.09	
8809	GENERAL PUMP COMPANY INC	"EMERGENCY CIP" - Well 2 Removal and Inspection	\$	27,279.00
8810	HARRINGTON INDUSTRIAL PLASTICS	Chlorine tanks for wells	\$ 23,778.05	
8810	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 56.89	
8810	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 354.61	
8810	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 979.43	
8811	HASA INC.	CHEMICALS-BLF	\$ 1,523.72	
8811	HASA INC.	CHEMICALS-ROEMER	\$ 5,682.91	
8811	HASA INC.	CHEMICALS-WELLS	\$ 253.95	
8811	HASA INC.	CHEMICALS-WELLS	\$ 253.95	
8811	HASA INC.	CHEMICALS-WELLS	\$ 507.91	
8811	HASA INC.	CHEMICALS-WELLS	\$ 274.27	
8811	HASA INC.	CHEMICALS-WELLS	\$ 711.07	
8811	HASA INC.	CHEMICALS-WELLS	\$ 711.07	
8811	HASA INC.	CHEMICALS-WELLS	\$ 243.80	
8811	HASA INC.	CHEMICALS-WELLS	\$ 431.72	
8812	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 64.71	
8812	MCMASTER-CARR SUPPLY COMPANY	MAINTENANCE SUPPLIES	\$ 766.75	
8812	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 140.28	
8812	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 387.40	
8812	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 117.03	
8812	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 139.84	
8812	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 784.14	
8812	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 216.81	
8812	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 612.35	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 982.98	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 728.21	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 744.30	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 773.92	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 422.83	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 826.52	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 953.65	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 707.67	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 350.30	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 922.81	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 133.48	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 889.30	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 172.67	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 935.26	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 104.25	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 381.32	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 290.04	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 975.46	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 936.05	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 852.45	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 407.83	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 162.85	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 266.17	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 407.39	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 728.99	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 921.69	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 428.11	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 243.27	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 106.07	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 528.65	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 33.70	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 804.53	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 65.63	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 499.14	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 457.76	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 283.61	
8812	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 521.48	
8814	MERLIN JOHNSON CONST INC.	4-2 Vault and Meter Installation	\$	22,000.00
8814	MERLIN JOHNSON CONST INC.	Installation of 8" RP for 4-2 Booster Meter/Vault	\$ 30,000.00	
8814	MERLIN JOHNSON CONST INC.	Relocation of 4" Bypass for 4-2 Meter	\$ 6,305.26	
8815	RECYCLED AGGREGATE MATERIALS CO INC	MAINTENANCE SUPPLIES	\$ 520.00	
8815	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 62.14	
8815	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 123.14	
8815	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 54.22	
8815	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 61.81	
8815	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 62.46	
8816	TOM DODSON & ASSOCIATES	Reservoir Zone 8-3 Modifications	\$	315.00
8817	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 87.87	
8817	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 74.28	
8817	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 10.75	
8817	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.44	
8817	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.24	
8817	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 4.61	
8817	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 10.75	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
8817	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.64	
8817	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.21	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.23	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.75	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.34	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.87	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.21	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.60	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.12	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.31	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.48	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.92	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.37	
8817	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.88	
8817	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.23	
8817	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.34	
8817	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.04	
8817	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.11	
8817	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 10.75	
8817	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.25	
8817	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 4.83	
8817	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.97	
8817	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.37	
8817	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.72	
8817	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.10	
8817	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.21	
8817	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 10.75	
8817	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.09	
8817	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.27	
8817	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.56	
8817	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.21	
8817	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 11.38	
8817	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.64	
8817	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 10.75	
8817	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 5.23	
8817	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.32	
8817	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.44	
8817	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 10.75	
8817	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.31	
8817	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.37	
8817	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 5.34	
8817	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.40	
8819	UNIVAR USA INC	Acedic Acid for FBR	\$ 8,777.59	
8819	UNIVAR USA INC	Acedic Acid for FBR	\$ 3,899.41	
8819	UNIVAR USA INC	Phosphoric Acid for FBR Plant	\$ 5,498.48	
88659	MY MONTECITO III	Customer Refund	\$ 7,502.34	
88660	744 Montrose, LLC	Customer Refund	\$ 80.28	
88661	Gomez, Carlos Rolon	Customer Refund	\$ 71.40	
88662	LENNAR HOMES	Customer Refund	\$ 13.70	
88663	LENNAR HOMES	Customer Refund	\$ 1.95	
88664	Landa, Dalila	Customer Refund	\$ 9.91	
88665	WILLIAMS,NATHANIEL	Customer Refund	\$ 47.64	
88666	BEHR, KATRINA/GERALDINE	Customer Refund	\$ 8.43	
88667	TYAN, KEVIN	Customer Refund	\$ 54.21	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
88668	LANDSEA FONTANA LLC	Customer Refund	\$ 383.76	
88669	Von Maniego Rubillar, Roberto Rubillar & Keiffer	Customer Refund	\$ 63.03	
88670	RICHMOND AMERICAN HOMES	Customer Refund	\$ 0.04	
88671	LaBrada, Rudy	Customer Refund	\$ 61.93	
88672	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 240.00	
88672	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 775.80	
88672	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 48.37	
88672	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 55.08	
88672	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 147.59	
88672	AMAZON.COM SALES INC	OFFICE SUPPLIES CREDIT	\$ (48.37)	
88673	BEARCOM COMMUNICATIONS INC	District 2 Way Radios and Installation	\$ 11,262.65	
88674	BUILDING INDUSATRY ASSOCIATION OF SOCAL	SCWC BOOTH SPONSOR	\$ 499.00	
88675	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 182.54	
88675	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 192.49	
88676	CITY OF COLTON	ENCROACHMENT PERMIT FEES	\$ 618.00	
88676	CITY OF COLTON	ENCROACHMENT PERMIT FEES	\$ 618.00	
88677	CLERK OF THE BOARD OF SUPERVISORS	EXEMPTION NOTICE PUMP STATION 7-2	\$	50.00
88678	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,762.49	
88678	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,118.43	
88678	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,762.36	
88678	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,118.34	
88678	COLONIAL SUPPLEMENTAL INSURANCE	EE Adjust	\$ 0.01	
88679	DIGITAL IMAGE SOLUTIONS, LLC	COPIER COLOR CARTRIDGES	\$ 537.20	
88679	DIGITAL IMAGE SOLUTIONS, LLC	COPIER COLOR CARTRIDGES	\$ 537.20	
88679	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 03/14/25-04/13/25	\$ 2.62	
88680	FMB TRUCK OUTFITTERS, INC.	MAINTENANCE SUPPLIES	\$ 435.09	
88681	GRAINGER INC	MAINTENANCE SUPPLIES	\$ 506.58	
88681	GRAINGER INC	MAINTENANCE SUPPLIES	\$ 506.58	
88682	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 64.15	
88682	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 10.76	
88682	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 12.92	
88683	MACKAMUL, ROBERT	SAFETY GLASSES	\$ 204.30	
88684	MARIPOSA LANDSCAPES INC	Concrete slab and retaining wall	\$ 9,199.60	
88685	MASTERS TELECOM LLC	FIRE PANEL/SCADA LINES	\$ 131.48	
88686	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 5,800.00	
88686	MIKE ROQUET CONSTRUCTION, INC.	Street Paving Services	\$ 6,711.12	
88687	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 1,044.00	
88688	OLDCASTLE INFRASTRUCTURE INC	Crane Service for Vault at HQ	\$ 1,240.00	
88688	OLDCASTLE INFRASTRUCTURE INC	MAINTENANCE SUPPLIES	\$ 600.00	
88689	OLIVAREZ, GILBERT	REIMBURSEMENT BACKFLOW CERTIFICATE	\$ 320.00	
88690	RIALTO WATER SERVICES	HQ WATER SVC-03/19/25-04/18/25	\$ 182.02	
88691	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR-LILIANA FERNANDEZ	\$ 1,841.86	
88692	SO CALIFORNIA EDISON	BLF ELECTRICITY	\$ 118.02	
88693	TOTALPLAN BUSINESS INTERIORS INC	Work Lunch Space Cabinets	\$ 1,466.47	
88694	TSAI, LINDA H.K	MEDICARE PART B JULY-DEC 2024	\$ 1,048.20	
88695	TSAI, LON S	MEDICARE PART B JULY-DEC 2024	\$ 1,048.20	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 49.13	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 40.84	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 197.18	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 18.75	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 18.75	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 16.38	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 15.19	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 78.23	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 87.49	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 89.86	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 116.69	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 144.71	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 179.62	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 261.40	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 112.06	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 14.01	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 7.11	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 7.11	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 7.00	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 4.75	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 4.74	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 2.37	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 2.37	
88696	WESTERN WATER WORKS SUPPLY CO INC	HYDRANT PARTS	\$ 186.62	
88697	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 267.67	
88697	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 886.33	
88697	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 925.94	
88698	YO FIRE	MAINTENANCE SUPPLIES	\$ 716.54	
88698	YO FIRE	MAINTENANCE SUPPLIES	\$ 362.04	
88698	YO FIRE	MAINTENANCE SUPPLIES	\$ 411.61	
88698	YO FIRE	Tees For 8" Meter Bypass for HQ Meter	\$ 1,486.95	
88698	YO FIRE	YO FIRE STOCK ORDER	\$ 12.93	
88699	Nunez, Vanessa	Customer Refund	\$ 137.29	
88700	MARQUEZ, ANA	Customer Refund	\$ 34.68	
88701	DIETZ, TERRY & CHERYL	Customer Refund	\$ 39.13	
88702	LENNAR HOMES	Customer Refund	\$ 11.50	
88703	LISBEY,KAREEM	Customer Refund	\$ 50.46	
88704	LANDSEA FONTANA LLC	Customer Refund	\$ 1.15	
88705	LENNAR HOMES	Customer Refund	\$ 13.85	
88706	LANDSEA FONTANA LLC	Customer Refund	\$ 6.02	
88707	RICHMOND AMERICAN HOMES	Customer Refund	\$ 13.85	
88708	RICHMOND AMERICAN HOMES	Customer Refund	\$ 3.05	
88709	RICHMOND AMERICAN HOMES	Customer Refund	\$ 8.49	
88710	RICHMOND AMERICAN HOMES	Customer Refund	\$ 11.57	
88711	ALL AMERICAN ASPHALT	Customer Refund	\$ 3,574.07	
88712	AT&T LONG DISTANCE	LONG DISTANCE-ROEMER	\$ 26.46	
88713	BEL USA LLC	OEDER#DM8033626	\$ 789.00	
88714	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-HQ	\$ 803.82	
88714	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-ROEMER	\$ 240.19	
88715	CHARTER COMMUNICATIONS	CABLE & TELEPHONE	\$ 284.69	
88715	CHARTER COMMUNICATIONS	CABLE & TELEPHONE	\$ 143.00	
88715	CHARTER COMMUNICATIONS	INTERNET SERVICES	\$ 1,549.00	
88716	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 192.49	
88716	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 192.49	
88717	CONTROL TEMP INC	DISTRICT REPAIRS/MAINT	\$ 919.30	
88717	CONTROL TEMP INC	DISTRICT REPAIRS/MAINT	\$ 212.14	
88718	CORE & MAIN LP	1.5" & 2" KAMSTRUP ORDER	\$ 11,843.88	
88718	CORE & MAIN LP	1.5" & 2" KAMSTRUP ORDER	\$ 16,136.64	
88719	DLT SOLUTIONS LLC	2025 Autocad LTE Subscription	\$ 1,414.50	
88719	DLT SOLUTIONS LLC	InfoWater Pro Government - 2 Licenses	\$ 5,107.96	
88720	FERGUSON ENTERPRISES INC # 677	FORD BRASS ORDER	\$ 293.40	
88720	FERGUSON ENTERPRISES INC # 677	STOCK ORDER 04/01/2025	\$ 419.15	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
88721	FERREIRA CONSTRUCTION CO, INC.	Installation of 24" and 30" Valves at Roemer		\$ 28,992.91
88722	FISH WINDOW CLEANING	JANITORIAL SERVICES-WINDOWS	\$ 317.00	
88723	HUNT ORTMANN PALFFY NIEVES DARLING & MAH INC	PROFESSIONAL SERVICES		\$ 584.00
88724	INLAND EMPIRE UTILITIES AGENCY	SERVICES 03/01/25-03/31/25	\$ 1,594.76	
88724	INLAND EMPIRE UTILITIES AGENCY	SERVICES 03/01/25-03/31/25	\$ 5,069.58	
88725	JPW COMMUNICATIONS, INC	Prop 218 Consulting Services	\$ 3,750.00	
88726	MARIPOSA LANDSCAPES INC	Landscape Maintenance Service	\$ 7,500.98	
88727	MICHAEL BAKER INTERNATIONAL, INC	ENGINEERING SERVICES FOR THE DESIGN OF ZONE 7-2 PU		\$ 33,104.10
88728	MVP FONTANA MANGO LLC	CONTINGENCY/METER/VALVE BOX	\$ 72,114.80	
88729	RIALTO WATER SERVICES	FBR SERVICES-03/17/25-04/14/25	\$ 1,584.79	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR ANGELICA VELASQUEZ-3/07/25	\$ 1,273.92	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR CYNTHIA CARLIN-3/07/25	\$ 1,904.00	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR ELIZABETH BRIZUELA-03/28/25	\$ 1,760.00	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR ELIZABETH BRIZUELA-04/11/25	\$ 1,191.85	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR ELIZABETH BRIZUELA-04/18/25	\$ 1,567.50	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR LILIA MENDOZA-3/21/25	\$ 1,896.00	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR LILIA MENDOZA-3/28/25	\$ 1,896.00	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR LILIA MENDOZA-4/11/25	\$ 1,801.20	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR LILIA MENDOZA-4/18/25	\$ 1,896.00	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR LILIA MENDOZA-4/25/25	\$ 1,848.60	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR LILIANA FERNANDEZ-3/28/25	\$ 1,898.95	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR LILIANA FERNANDEZ-4/11/25	\$ 1,864.00	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR LILIANA FERNANDEZ-4/18/25	\$ 1,398.00	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR SHANICE ALEXANDER-3/28/25	\$ 1,904.00	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR SHANICE ALEXANDER-4/11/25	\$ 1,523.20	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR SHANICE ALEXANDER-4/18/25	\$ 1,523.20	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR SHANICE ALEXANDER-4/25/25	\$ 1,914.00	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR-ELIZABETH BRIZUELA-3/21/25	\$ 2,200.00	
88730	ROBERT HALF INTERNATIONAL INC	OUTSIDE LABOR-ELIZABETH BRIZUELA-4/25/25	\$ 2,117.50	
88731	THE PUN GROUP LLP	Single Audit FY23-24	\$ 4,000.00	
88732	THE STANDARD - VISION	EE Adjusts	\$ 18.14	
88732	THE STANDARD - VISION	Retirees	\$ 530.82	
88732	THE STANDARD - VISION	VISION MES	\$ 168.74	
88732	THE STANDARD - VISION	VISION MES	\$ 15.34	
88732	THE STANDARD - VISION	VISION VSP	\$ 1.52	
88732	THE STANDARD - VISION	VISION VSP	\$ 1,376.20	
88732	THE STANDARD - VISION	VISION VSP	\$ 58.98	
88733	VERIZON CONNECT FLEET USA LLC	SERVICES MAY 2025	\$ 909.15	
88734	4IMPRINT, INC	PUBLIC OUTREACH SUPPLIES	\$ 611.73	
88735	AMAZON.COM SALES INC	ADMIN SUPPLIES	\$ 13.52	
88735	AMAZON.COM SALES INC	EARTH DAY SUPPLIES	\$ 43.09	
88735	AMAZON.COM SALES INC	EARTH DAY SUPPLIES	\$ 44.06	
88735	AMAZON.COM SALES INC	FBR SUPPLIES	\$ 577.60	
88735	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 12.74	
88735	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 95.55	
88735	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 70.16	
88735	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 10.67	
88735	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 463.30	
88735	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 66.90	
88735	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 32.31	
88735	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 62.41	
88735	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 25.46	
88735	AMAZON.COM SALES INC	Owl Confence room camera and print supplies	\$ 4,050.46	
88735	AMAZON.COM SALES INC	Owl Confence room camera and print supplies	\$ 310.32	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
88735	AMAZON.COM SALES INC	Owl Confence room camera and print suppl	\$ 84.02	
88735	AMAZON.COM SALES INC	Owl Confence room camera and print suppl	\$ 75.41	
88735	AMAZON.COM SALES INC	Owl Confence room camera and print suppl	\$ 50.64	
88735	AMAZON.COM SALES INC	Owl Confence room camera and print suppl	\$ 27.99	
88735	AMAZON.COM SALES INC	Owl Confence room camera and print suppl	\$ 465.45	
88735	AMAZON.COM SALES INC	Owl Confence room camera and print suppl	\$ 81.07	
88735	AMAZON.COM SALES INC	PRODUCTION SUPPLIES	\$ 92.10	
88735	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 63.24	
88735	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 135.99	
88736	AQUA-METRIC SALES CO	1" SRII METER	\$	40,809.33
88736	AQUA-METRIC SALES CO	1" SRII METER	\$	1,917.54
88736	AQUA-METRIC SALES CO	3/4" METER & REGISTER ORDER	\$ 6,749.34	
88736	AQUA-METRIC SALES CO	METER STOCK ORDER 04/24/25	\$ 4,936.15	
88736	AQUA-METRIC SALES CO	METER STOCK ORDER 04/24/25	\$ 36,218.48	
88737	AT&T INTERNET	INTERNET FEE 03-26-25-04-25-25	\$ 154.44	
88738	BEARCOM COMMUNICATIONS INC	District 2 Way Radios and Installation	\$ 7,025.71	
88739	BHI PLUMBING, HEATING AND AIR CONDI	Emergency A/C repair board room	\$ 5,080.00	
88740	CLA VAL CO	PRODUCTION SUPPLIES	\$ 718.00	
88741	COASTAL BUILDING SERVICES INC	Janitorial Services	\$ 3,089.00	
88742	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC-03/27/25-04/28/25	\$ 576.59	
88743	CONTROL TEMP INC	DISTRICT MAINTENANCE	\$ 790.00	
88744	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 516.03	
88744	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 223.57	
88744	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE	\$ 294.33	
88745	EARTHCAM INC	LIVE STREAMING SOFTWARE	\$	450.00
88746	FERGUSON ENTERPRISES INC # 677	LBI Break Off Order	\$ 20,752.65	
88747	GRAINGER INC	BLF SUPPLIES	\$ 48.97	
88747	GRAINGER INC	BLF SUPPLIES	\$ 184.68	
88747	GRAINGER INC	BLF SUPPLIES	\$ 82.78	
88747	GRAINGER INC	PRODUCTION SUPPLIES	\$ (184.68)	
88747	GRAINGER INC	ROEMER SUPPLIES	\$ 853.44	
88747	GRAINGER INC	ROEMER SUPPLIES	\$ 424.99	
88747	GRAINGER INC	TIMER FOR FOUNTAIN	\$ 49.71	
88748	GREEN MEDIA CREATIONS INC	Earth Day Workshop and Supplies	\$ 4,686.45	
88749	JOHNSON'S HARDWARE INC	DISTRICT MAINTENANCE	\$ 30.12	
88749	JOHNSON'S HARDWARE INC	DISTRICT MAINTENANCE	\$ 77.52	
88749	JOHNSON'S HARDWARE INC	FBR SUPPLIES	\$ 185.10	
88749	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 180.96	
88749	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 47.37	
88749	JOHNSON'S HARDWARE INC	PATIO FOUNTAIN PARTS	\$ 30.13	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 23.25	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 40.61	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 40.93	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 16.15	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 61.39	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 18.31	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 26.92	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 81.47	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 18.59	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 17.20	
88749	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 9.44	
88749	JOHNSON'S HARDWARE INC	ROEMER SUPPLIES	\$ 195.87	
88749	JOHNSON'S HARDWARE INC	ROEMER SUPPLIES	\$ 107.72	
88749	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 30.16	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
88749	JOHNSON'S HARDWARE INC	WATER QUALITY SUPPLIES	\$ 126.98	
88749	JOHNSON'S HARDWARE INC	WATER QUALITY SUPPLIES	\$ 207.43	
88750	MARIPOSA LANDSCAPES INC	Landscape Maintenance Service	\$ 2,352.48	
88751	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 8.22	
88751	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 8.67	
88752	ORANGE COUNTY WINWATER WORKS	60230	\$ 554.18	
88752	ORANGE COUNTY WINWATER WORKS	90102 VALVE	\$ 610.46	
88752	ORANGE COUNTY WINWATER WORKS	GALV & STEEL ORDER	\$ 795.88	
88752	ORANGE COUNTY WINWATER WORKS	HYDRANT STEM AND CARRIER	\$ 277.57	
88752	ORANGE COUNTY WINWATER WORKS	HYDRANT STEM AND CARRIER	\$ 447.32	
88752	ORANGE COUNTY WINWATER WORKS	SHOP SUPPLIES	\$ 76.29	
88752	ORANGE COUNTY WINWATER WORKS	STOCK ORDER 03/25/25	\$ 1,997.28	
88752	ORANGE COUNTY WINWATER WORKS	STOCK ORDER 03/25/25	\$ 287.80	
88752	ORANGE COUNTY WINWATER WORKS	STOCK ORDER 03/25/25	\$ 6,211.28	
88752	ORANGE COUNTY WINWATER WORKS	STOCK ORDER 03/25/25	\$ 3,122.19	
88752	ORANGE COUNTY WINWATER WORKS	STOCK ORDER 03/25/25	\$ 6,936.23	
88753	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 81.85	
88753	O'REILLY AUTO PARTS	VEHICLE MAINTENANCE	\$ 64.62	
88754	ROYAL INDUSTRIAL SOLUTIONS	ROEMER SUPPLIES	\$ 49.35	
88755	S&J SUPPLY CO INC	6" fitting for Roemer Trailer pump	\$ 1,246.39	
88755	S&J SUPPLY CO INC	6" fitting for Roemer Trailer pump	\$ 2,897.40	
88756	SO CAL LOCKSMITH	BUILDING MAINTENANCE	\$ 105.00	
88757	SO CALIFORNIA EDISON	ROEMER ELECTRICITY	\$ 51,395.79	
88757	SO CALIFORNIA EDISON	S END SHOP ELECTRICITY	\$ 182.96	
88757	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 64,344.85	
88757	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 11,247.05	
88757	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 62,631.58	
88757	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 6,952.25	
88757	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 20,555.26	
88757	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 2,499.93	
88757	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 552.54	
88757	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 141.35	
88757	SO CALIFORNIA EDISON	VARIOUS LOCATIONS	\$ 3,469.00	
88758	SOLID WASTE MANAGEMENT DIVISION	DISPOSAL FEES	\$ 149.42	
88758	SOLID WASTE MANAGEMENT DIVISION	DISPOSAL FEES	\$ 495.61	
88759	TESCO CONTROLS INC	2 Black Box CAT5 Line Drivers for 5-2 Booster	\$ 4,216.60	
88760	THE GAS COMPANY	ROEMER-GAS BILL	\$ 14.16	
88761	THERMO ELECTRON NORTH AMERICA LLC	Dionex PM Contract	\$ 21,091.00	
88762	TOTALPLAN BUSINESS INTERIORS INC	FURNITURE-CHAIR	\$ 533.36	
88763	TROUT ELECTRIC	EV Charging Station	\$	7,818.60
88764	USA BLUEBOOK	ROEMER SUPPLIES	\$ 209.03	
88764	USA BLUEBOOK	ROEMER SUPPLIES	\$ 415.05	
88765	VERIZON WIRELESS PHONES	CELL PHONES / IPADS	\$ 5,406.15	
88765	VERIZON WIRELESS PHONES	CELL PHONES / IPADS	\$ 612.77	
88765	VERIZON WIRELESS PHONES	CELL PHONES / IPADS	\$ 1,120.37	
88766	YO FIRE	1 1/2 FSC-1.90-6R ORDER	\$ 594.78	
88766	YO FIRE	1 1/4 FSC-1.66-6R Order	\$ 581.85	
88766	YO FIRE	30107 VALVE ORDER	\$ 2,374.81	
88766	YO FIRE	CLOW 860 Order	\$ 40,729.50	
88767	PACIFIC CONSTRUCTION GROUP	Customer Refund	\$ 736.90	
88768	Sandra Solis Bocanegra	Customer Refund	\$ 112.78	
88769	Velasquez, Angela Baro	Customer Refund	\$ 65.93	
88770	LLC, Federal Inland Empire	Customer Refund	\$ 30.60	
88771	Rodriguez, Lilyvette	Customer Refund	\$ 71.58	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
88772	Lee, Theodore	Customer Refund	\$ 50.67	
88773	DANTZLER, TORRETTA	Customer Refund	\$ 59.87	
88774	ROOK, BRANDYN	Customer Refund	\$ 69.80	
88775	ISSAM GHREIWATI	Customer Refund	\$ 1,554.37	
88776	ROSALES,GABRIEL/ SANDRA	Customer Refund	\$ 31.41	
88777	LENNAR HOMES	Customer Refund	\$ 18.41	
88778	LENNAR HOMES	Customer Refund	\$ 11.87	
88779	Flipping SoCal LLC	Customer Refund	\$ 75.01	
88780	GLASS, FAY	Customer Refund	\$ 36.24	
88781	Cruz, Maria Agnes Trinidad	Customer Refund	\$ 55.84	
88782	Afzal, Muhammad & Shumaila	Customer Refund	\$ 51.43	
88783	Mayes, Aujane & Jameka	Customer Refund	\$ 62.23	
88784	GULLEY, WAYNE A SR/ ROBIN	Customer Refund	\$ 57.98	
88785	NORTH FONTANA INVESTMENT LLC	Customer Refund	\$ 2,085.47	
88786	ALLIANCE 2020 INC	HR SERVICES	\$ 581.13	
88787	BAVCO	WATER QLTY SUPPLIES	\$ 972.46	
88788	BEL USA LLC	BALANCE DUE -OUTREACH PROGRAM	\$ 61.15	
88789	BLAINE TECH SERVICES INC	Monitoring Well sampling	\$ 2,700.00	
88790	CAL-OSO BACKFLOW SERVICES LLC	Backflow Installation	\$ 2,754.37	
88791	CINTAS CORPORATION	JANITORIAL SERVICES-HQ	\$ 192.49	
88791	CINTAS CORPORATION	JANITORIAL SERVICES-HQ	\$ 192.49	
88792	CITY OF COLTON	ENCROACHMENT PERMIT FEES	\$ 618.00	
88793	CLEANMART USA	Janirotiral supplies for the District	\$ 1,103.95	
88794	CUSTOM WATER, INC	Water Bottles - Blanket PO	\$ 1,327.76	
88795	ECLIPSE MAPPING AND GIS LLC	Eos Skadi 300 GNSS kit (GPS Equipment)	\$ 11,163.64	
88796	FAST SERVICE	CUST SVCS-JANUARY-MARCH 2025	\$ 572.00	
88797	FISH WINDOW CLEANING	JANITORIAL SERVICES	\$ 317.00	
88798	GARDA CL WEST INC	ARMORED TRANSPORT-MAY 2025	\$ 664.24	
88799	HOME DEPOT	DISTRICT MAINTENANCE	\$ 51.45	
88799	HOME DEPOT	Drill Press for Weld Shop	\$ 2,491.50	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 745.08	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 226.17	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 808.74	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 133.90	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 21.52	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 237.47	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 332.24	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 773.86	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 626.47	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 163.61	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 610.79	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 981.98	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 267.09	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 21.55	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 12.92	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 21.84	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 386.93	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 421.35	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 296.28	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 676.67	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 251.30	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 991.48	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 946.05	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 997.31	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 215.50	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 660.51	
88799	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 106.95	
88799	HOME DEPOT	METERS SUPPLIES	\$ 988.07	
88799	HOME DEPOT	New Refrigerator for Distribution	\$ 1,178.85	
88799	HOME DEPOT	ROEMER SUPPLIES	\$ 103.42	
88799	HOME DEPOT	ROEMER SUPPLIES	\$ 855.86	
88801	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 440.00	
88801	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 462.00	
88802	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 19.38	
88803	LEGAL SHIELD	EE Adjust	\$ 18.95	
88803	LEGAL SHIELD	LEGALSHIELD	\$ 254.72	
88803	LEGAL SHIELD	LEGALSHIELD	\$ 254.63	
88804	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 559.00	
88805	PACK N MAIL	CUST SVCS-JANUARY-MARCH 2025	\$ (52.86)	
88805	PACK N MAIL	CUST SVCS-JANUARY-MARCH 2025	\$ 520.12	
88805	PACK N MAIL	CUST SVCS-JANUARY-MARCH 2025	\$ 264.00	
88806	QUALITY LOGO PRODUCTS INC	PUBLIC OUTREACH	\$ 753.90	
88807	RIALTO WATER SERVICES	WELL#16 Water Service	\$ 34.53	
88808	SO CALIFORNIA EDISON	19950 COUNTRY CLUB/WELL#17	\$ 10,974.62	
88808	SO CALIFORNIA EDISON	19950 COUNTRY CLUB/WELL#17	\$ 578.39	
88808	SO CALIFORNIA EDISON	WELL#6 ELECTRICITY	\$ 28,517.89	
88809	SOUTH COAST AQMD	HOT SPOTS PROGRAM FEE	\$ 167.47	
88809	SOUTH COAST AQMD	HOT SPOTS PROGRAM FEE	\$ 167.47	
88810	THE GAS COMPANY	GAS SERVICE-HQ	\$ 95.18	
88811	TRI CITIES ANSWERING SERVICE & CALL CTR	ANSWERING SERVICE-04/10/25-05/09/25	\$ 744.95	
88812	USA BLUEBOOK	ROEMER SUPPLIES	\$ 290.93	
88812	USA BLUEBOOK	ROEMER SUPPLIES	\$ 80.76	
88813	Y&T CONSULTING GROUP LLC	Asbestos Lead Testing	\$ 1,768.95	
88814	DONLON BUILDERS	Customer Refund	\$ 1,378.65	
88815	GUTZWILLER, GREGGORY A	Customer Refund	\$ 26.01	
88816	CARRERA, LETICIA	Customer Refund	\$ 14.07	
88817	LENNAR HOMES	Customer Refund	\$ 8.56	
88818	Utebor, Isioma	Customer Refund	\$ 64.13	
88819	LENNAR HOMES	Customer Refund	\$ 24.80	
88820	RICHMOND AMERICAN HOMES	Customer Refund	\$ 20.39	
88821	SECURITY PAVING COMPANY INC	Customer Refund	\$ 2,715.14	
88822	LS-FONTANA LLC	Customer Refund	\$ 926.06	
88823	INLAND VALLEY CONTRACTING	Customer Refund	\$ 3,505.37	
88824	PCL CONSTRUCTION, INC	Customer Refund	\$ 1,860.00	
88825	AIRGAS USA LLC	PRODUCTION SUPPLIES	\$ (52.84)	
88825	AIRGAS USA LLC	SHOP SUPPLIES	\$ 761.25	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 129.28	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 430.98	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 203.93	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 188.51	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 80.78	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 81.50	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 72.89	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 80.76	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 21.53	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 25.32	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 32.29	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 12.91	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 64.10	
88826	AMAZON.COM SALES INC	Computer Supplies May 2025	\$ 55.26	
88826	AMAZON.COM SALES INC	ENGINEERING SUPPLIES	\$ 19.04	
88826	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 505.56	
88826	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 197.25	
88826	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 20.11	
88826	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 21.54	
88826	AMAZON.COM SALES INC	WATER QUALITY SUPPLIES	\$ 613.99	
88827	AQUA-METRIC SALES CO	11004 ORDER	\$ 1,147.22	
88827	AQUA-METRIC SALES CO	3/4" METER & REGISTER ORDER	\$ 1,524.25	
88827	AQUA-METRIC SALES CO	MXU ORDER	\$ 78,243.40	
88828	AT&T	TELEMETRY LINE	\$ 64.52	
88829	BAVCO	WATER QLTY SUPPLIES	\$ 164.56	
88830	BLUE - WHITE INDUSTRIES LTD	CHEM-FEED® Plastic Duplex Skid	\$ 15,758.96	
88830	BLUE - WHITE INDUSTRIES LTD	CHEM-FEED® Plastic Triplex Skid	\$ 28,000.04	
88831	CAL-OSO BACKFLOW SERVICES LLC	Replace stolen BF at Roemer	\$ 4,752.30	
88832	CITY OF COLTON	ENCROACHMENT PERMIT	\$ 618.00	
88833	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT	\$ 958.70	
88833	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT	\$ 958.70	
88833	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT	\$ 958.70	
88833	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	ENCROACHMENT PERMIT	\$ 958.70	
88834	CITY OF SAN BERNARDINO	LYTLE CREEK STREAMFLOW-APR 2025	\$ 19,925.46	
88835	CORE & MAIN LP	CLOW 850 Order	\$ 27,511.03	
88836	DAN'S LAWNMOVER CENTER	MAINTENANCE SUPPLIES	\$ 266.85	
88837	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-4/14/25-5/13-25	\$ 3.20	
88838	FMB TRUCK OUTFITTERS, INC.	MAINTENANCE SUPPLIES	\$ 240.00	
88839	GARDA CL WEST INC	ARMORED TRANSPORT	\$ 11.01	
88839	GARDA CL WEST INC	ARMORED TRANSPORT	\$ 14.68	
88840	GEOSCIENCE SUPPORT SVCS INC	Bunker Hill Well Sitting Phase II	\$ 5,719.00	
88841	GHD INC	Professional Engineering Services Roemer Expansion	\$ 75,862.30	
88842	GOLDEN WEST FENCE	Well 30 Wrought Iron Fence and Gates	\$ 135,899.98	
88843	GRAINGER INC	ARSENIC SUPPLIES	\$ 65.11	
88843	GRAINGER INC	PRODUCTION SUPPLIES	\$ 155.64	
88843	GRAINGER INC	PRODUCTION SUPPLIES	\$ 139.65	
88843	GRAINGER INC	PRODUCTION SUPPLIES	\$ 675.88	
88843	GRAINGER INC	PRODUCTION SUPPLIES	\$ 794.40	
88843	GRAINGER INC	PRODUCTION SUPPLIES	\$ 47.84	
88843	GRAINGER INC	ROEMER SUPPLIES	\$ 583.83	
88843	GRAINGER INC	ROEMER SUPPLIES	\$ 582.19	
88843	GRAINGER INC	ROEMER SUPPLIES	\$ 662.55	
88843	GRAINGER INC	ROEMER SUPPLIES	\$ 291.10	
88843	GRAINGER INC	ROEMER SUPPLIES	\$ 474.42	
88843	GRAINGER INC	ROEMER SUPPLIES	\$ 88.85	
88844	JOHNSON'S HARDWARE INC	DISTRICT MAINTENANCE	\$ 27.99	
88844	JOHNSON'S HARDWARE INC	DISTRICT MAINTENANCE	\$ 43.07	
88844	JOHNSON'S HARDWARE INC	DISTRICT MAINTENANCE	\$ 67.60	
88844	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 214.20	
88844	JOHNSON'S HARDWARE INC	MAINTENANCE SUPPLIES	\$ 209.54	
88844	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 56.01	
88844	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 51.62	
88844	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ (11.65)	
88844	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 35.54	
88844	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ (35.54)	
88844	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 15.06	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
88844	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 15.71	
88844	JOHNSON'S HARDWARE INC	PRODUCTION SUPPLIES	\$ 19.37	
88844	JOHNSON'S HARDWARE INC	WATER QLTY SUPPLIES	\$ 117.40	
88845	JPW COMMUNICATIONS, INC	Prop 218 Consulting Services	\$ 5,828.75	
88846	LOWES	ROEMER SUPPLIES	\$ 398.96	
88847	MASTERS TELECOM LLC	ROEMER SCADA LINES	\$ 131.06	
88848	MICHAEL BAKER INTERNATIONAL, INC	ENGINEERING SERVICES FOR THE DESIGN OF ZONE 7-2 PU		\$ 2,579.75
88849	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 10,802.52	
88849	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 15,050.60	
88849	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 11,633.84	
88849	MIKE ROQUET CONSTRUCTION, INC.	Street Paving	\$ 13,951.00	
88850	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 4.17	
88850	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 5.23	
88850	NED'S OIL SALES INC	WELLNESS PROGRAM-FOUNTAIN SUPPLIES	\$ 15.04	
88851	NEW RESOURCES GROUP INC	OUTREACH PROGRAM	\$ 540.00	
88852	O'REILLY AUTO PARTS	MAINTENANCE SUPPLIES	\$ 78.60	
88852	O'REILLY AUTO PARTS	ROEMER SUPPLIES	\$ 165.87	
88853	PBK ARCHITECTS, INC.	PSA with PBK for Master Planning Services		\$ 11,900.00
88854	POLLARDWATER.COM	MAINTENANCE SUPPLIES	\$ 241.31	
88855	QUINN COMPANY	BATTERY CORE CREDIT	\$ (43.50)	
88855	QUINN COMPANY	EQUIPMENT MAINTENANCE	\$ 699.56	
88856	RIALTO CHAMBER OF COMMERCE	MEMBERSHIP FEES	\$ 300.00	
88857	SCOTT EQUIPMENT INC.	FY25/26 CIP 30 Foot Trailer		\$ 39,943.99
88858	SO CALIFORNIA EDISON	BLF ELECTRICITY-04/22/25-05/20/25	\$ 260.93	
88859	SOUTH COAST AQMD	ANNUAL RENEWAL FEES	\$ 1,131.26	
88859	SOUTH COAST AQMD	ANNUAL RENEWAL FEES	\$ 565.63	
88859	SOUTH COAST AQMD	EMISSIONS FEES	\$ 170.94	
88859	SOUTH COAST AQMD	EMISSIONS FEES	\$ 170.94	
88859	SOUTH COAST AQMD	HOT SPOTS PROGRAM FEE	\$ 167.47	
88860	TESS ELECTRIC INC	Replace well 15 soft start with VFD and install AC		\$ 40,493.80
88860	TESS ELECTRIC INC	Surge arrestor replacement at East Complex	\$ 10,141.23	
88861	TOMORROW'S WORLD	JUNETEENTH JAM EVENT	\$ 2,000.00	
88862	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 217.84	
88862	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 694.50	
88863	USA BLUEBOOK	FBR SUPPLIES	\$ 820.80	
88863	USA BLUEBOOK	ROEMER SUPPLIES	\$ 993.70	
88864	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ (46.75)	
88864	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 1,030.72	
88864	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 925.94	
88864	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 545.43	
88864	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 409.08	
88865	YO FIRE	MAINTENANCE SUPPLIES	\$ 604.48	
88865	YO FIRE	PRODUCTION SUPPLIES	\$ 258.60	
88865	YO FIRE	WATER QUALITY SUPPLIES	\$ 161.63	
DFT0004529	PCL CONSTRUCTION INC	Design and Construction of Roemer Upgrade		\$ 469,879.00
DFT0004529	PCL CONSTRUCTION INC	RETENTION		\$ (23,493.95)
DFT0004530	TRUST OPERATIONS/CT-AZ	RETENTION PMT FOR PCL CONST		\$ 23,493.95
DFT0004531	US BANK-CAL CARD (AL)	ESRI TRAINING-BRUCE MILLER	\$ 149.00	
DFT0004531	US BANK-CAL CARD (AL)	OFFICE SUPPLIES	\$ 872.39	
DFT0004531	US BANK-CAL CARD (AL)	PERMITS & FEES	\$ 1,278.90	
DFT0004531	US BANK-CAL CARD (AL)	PLUMBING DIST REPAIRS	\$ 950.00	
DFT0004531	US BANK-CAL CARD (AL)	PROCUREMENT U TRAINING-MELISSA BLOUNT	\$ 460.60	
DFT0004531	US BANK-CAL CARD (AL)	PROJECT SUPPLIES-W25027		\$ 543.35
DFT0004531	US BANK-CAL CARD (AL)	VEHICLES MAINTENANCE	\$ 1,103.75	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
DFT0004532	US BANK-CAL CARD (ELVIA)	AMAZON PRIME MEMBERSHIP	\$ 16.15	
DFT0004532	US BANK-CAL CARD (ELVIA)	ASBCSD MEETING-DANIEL JENKINS	\$ 31.51	
DFT0004532	US BANK-CAL CARD (ELVIA)	BOD MEETING MEALS	\$ 10.08	
DFT0004532	US BANK-CAL CARD (ELVIA)	CMUA EXPENSES-ELVIA DOMINGUEZ	\$ 1,204.32	
DFT0004532	US BANK-CAL CARD (ELVIA)	CMUA MEAL-BENNETT	\$ 38.79	
DFT0004532	US BANK-CAL CARD (ELVIA)	CMUA MEAL-MOORE	\$ 38.79	
DFT0004532	US BANK-CAL CARD (ELVIA)	CMUA REGISTRATION-MOORE	\$ 1,195.00	
DFT0004532	US BANK-CAL CARD (ELVIA)	CMUA REGISTRATION-PANTALEON	\$ 1,195.00	
DFT0004532	US BANK-CAL CARD (ELVIA)	CMUA/CSDA REGISTRATION-BENNETT	\$ 1,890.00	
DFT0004532	US BANK-CAL CARD (ELVIA)	CMUA/CSDA TRAINING-ELVIA DOMINGUEZ	\$ 1,660.00	
DFT0004532	US BANK-CAL CARD (ELVIA)	CSDA REGISTRATION-ANGELA GARCIA	\$ 695.00	
DFT0004532	US BANK-CAL CARD (ELVIA)	FONTANA CHAMBER/ASBCSD MTGS-BENNETT	\$ 77.12	
DFT0004532	US BANK-CAL CARD (ELVIA)	FONTANA CHAMBER/ASBCSD MTGS-MOORE	\$ 77.12	
DFT0004532	US BANK-CAL CARD (ELVIA)	RECORDS MANAGEMENT TRAINING	\$ 273.08	
DFT0004532	US BANK-CAL CARD (ELVIA)	WORKING LUNCH-ANGELA GARCIA	\$ 29.08	
DFT0004532	US BANK-CAL CARD (ELVIA)	WORKING LUNCH-ELVIA DOMINGUEZ	\$ 101.69	
DFT0004532	US BANK-CAL CARD (ELVIA)	WORKING LUNCH-HAYDEE SAINZ	\$ 73.25	
DFT0004532	US BANK-CAL CARD (ELVIA)	WORKING LUNCH-MARY JO HARTLEY	\$ 34.11	
DFT0004532	US BANK-CAL CARD (ELVIA)	WORKING LUNCH-PAOLA LARA	\$ 28.42	
DFT0004532	US BANK-CAL CARD (ELVIA)	WORKING LUNCH-SOCORRO PANTALEON	\$ 112.04	
DFT0004533	US BANK-CAL CARD (ESTEVAN L BENNETT)	CMUA CONFERENCE	\$ 1,259.60	
DFT0004534	US BANK-CAL CARD (GREGORY YOUNG)	BUSINESS MEETING-DANIEL JENKINS	\$ 83.52	
DFT0004534	US BANK-CAL CARD (GREGORY YOUNG)	BUSINESS MEETING-GREG YOUNG	\$ 83.52	
DFT0004535	US BANK-CAL CARD (HAYDEE)	EMPLOYEE OF THE MONTH	\$ 105.74	
DFT0004535	US BANK-CAL CARD (HAYDEE)	HR GROUP TRAINING	\$ 2,399.00	
DFT0004535	US BANK-CAL CARD (HAYDEE)	SUBSCRIPTIONS	\$ 125.00	
DFT0004535	US BANK-CAL CARD (HAYDEE)	TRAINING-HAYDEE SAINZ	\$ 25.00	
DFT0004535	US BANK-CAL CARD (HAYDEE)	TRAVEL EXPENSES-HAYDEE SAINZ	\$ 1,153.61	
DFT0004535	US BANK-CAL CARD (HAYDEE)	WELLNESS PROGRAM	\$ 628.99	
DFT0004536	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MTG DANIEL JENKINS	\$ 92.75	
DFT0004536	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MTG GREG YOUNG	\$ 92.75	
DFT0004536	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MTG KELVIN MOORE	\$ 90.70	
DFT0004536	US BANK-CAL CARD (JOHN THIEL)	BUSINESS MTG W/MOORE-YOUNG-JENKINS	\$ 183.44	
DFT0004537	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES	\$ 898.73	
DFT0004537	US BANK-CAL CARD (JON)	INTERNET SERVICES	\$ 250.00	
DFT0004538	US BANK-CAL CARD (KELVIN MOORE)	CMUA CONFERENCE	\$ 1,261.85	
DFT0004539	US BANK-CAL CARD (PAOLA LARA)	ACWA REGISTRATION-JOHN THIEL	\$ 949.00	
DFT0004539	US BANK-CAL CARD (PAOLA LARA)	ARMA MEMBERSHIP-ELVIA	\$ 225.00	
DFT0004539	US BANK-CAL CARD (PAOLA LARA)	FONTANA CHAMBER LUNCHEON-ANGELA GARCIA	\$ 30.00	
DFT0004539	US BANK-CAL CARD (PAOLA LARA)	FONTANA CHAMBER LUNCHEON-DAN JENKINS	\$ 30.00	
DFT0004539	US BANK-CAL CARD (PAOLA LARA)	FONTANA CHAMBER LUNCHEON-JOHN THIEL	\$ 30.00	
DFT0004539	US BANK-CAL CARD (PAOLA LARA)	FONTANA CHAMBER LUNCHEON-KELVIN MOORE	\$ 30.00	
DFT0004539	US BANK-CAL CARD (PAOLA LARA)	HOLIDAY RETREAT VENUE DEPOSIT	\$ 3,000.00	
DFT0004539	US BANK-CAL CARD (PAOLA LARA)	MEALS-BOARD/COMMITTEE/ALL HANDS	\$ 1,608.94	
DFT0004539	US BANK-CAL CARD (PAOLA LARA)	SUPPLIES ALL HANDS MTG	\$ 20.00	
DFT0004540	US BANK-CAL CARD (SERGIO GRANDA)	FBR SUPPLIES	\$ 64.64	
DFT0004541	US BANK-CAL CARD (SOCORRO)	EARTH DAY SUPPLIES	\$ 652.50	
DFT0004541	US BANK-CAL CARD (SOCORRO)	MEMBERSHIPS/SUBSCRIPTIONS	\$ 734.99	
DFT0004541	US BANK-CAL CARD (SOCORRO)	OUTREACH PROGRAM	\$ 35.24	
DFT0004541	US BANK-CAL CARD (SOCORRO)	TABLECLOTHES DRY CLEANING	\$ 218.46	
DFT0004541	US BANK-CAL CARD (SOCORRO)	TRAVEL EXPENSES-ISABELLE MEDINA	\$ 633.00	
DFT0004541	US BANK-CAL CARD (SOCORRO)	TRAVEL EXPENSES-SOCORRO PANTALEON	\$ 651.05	
DFT0004542	US BANK-CAL CARD (YOLANDA)	OFFICE SUPPLIES	\$ 5.74	
DFT0004542	US BANK-CAL CARD (YOLANDA)	SAFETY LUNCHEON	\$ 1,260.65	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
MAY 2025

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
DFT0004542	US BANK-CAL CARD (YOLANDA)	SPECIAL EVENTS SUPPLIES	\$ 62.56	
SUBTOTALS			\$ 1,816,905.73	\$ 1,000,297.39
GRAND TOTAL			\$ 2,817,203.12	

Exhibit B

WEST VALLEY WATER DISTRICT
PAYROLL GROSS WAGES
FISCAL YEAR 2024 - 2025

Report Month	Description	From	To	Gross Wages Paid
July 2024	Pay Period #1	06/01/24	06/30/24	10,319.00
July 2024	Pay Period #14	06/21/24	07/05/24	364,859.06
July 2024	Pay Period #15	07/05/24	07/19/24	384,306.79
Total for July 2024				<u>759,484.85</u>
August 2024	Monthly Pay Period #8	07/01/24	07/31/24	10,112.62
August 2024	Pay Period #16	07/19/24	08/02/24	399,164.38
August 2024	Pay Period #17	08/02/24	08/16/24	369,382.81
Total for August 2024				<u>778,659.81</u>
September 2024	Monthly Pay Period #9	08/01/24	08/31/24	8,255.20
September 2024	Pay Period #18	08/16/24	08/30/24	375,168.59
September 2024	Pay Period #18 (Correction)	08/16/24	08/30/24	-
September 2024	Pay Period #19 & Correction	08/30/24	09/13/24	375,150.76
Total for September 2024				<u>758,574.55</u>
October 2024	Monthly Pay Period #10	09/01/24	09/30/24	9,080.72
October 2024	Pay Period #20	09/13/24	09/27/24	370,916.31
October 2024	Pay Period #21	09/27/24	10/11/24	383,402.01
October 2024	Pay Period #22	10/12/24	10/25/24	370,987.30
Total for October 2024				<u>1,134,386.34</u>
November 2024	Monthly Pay Period #11	10/01/24	10/31/24	10,566.44
November 2024	Pay Period #23	10/25/24	11/08/24	381,778.79
November 2024	Pay Period #24	11/08/24	11/22/24	453,832.93
Total for November 2024				<u>846,178.16</u>
December 2024	Monthly Pay Period #12	11/01/24	11/30/24	10,184.43
December 2024	Pay Period #25	11/23/24	12/06/24	394,066.03
December 2024	Pay Period #26	12/06/24	12/20/24	377,704.02
Total for December 2024				<u>781,954.48</u>
January 2025	Monthly Pay Period #1	12/01/24	12/31/24	10,184.43
January 2025	Pay Period #1	12/21/24	01/03/25	781,883.86
January 2025	Pay Period #2	01/04/25	01/17/25	383,801.81
January 2025	Resignation #1	01/18/25	01/30/25	6,162.54
January 2025	Resignation #2	01/18/25	01/30/25	10,136.13
Total for January 2025				<u>1,192,168.77</u>
February 2025	Monthly Pay Period #2	01/01/25	01/31/25	10,401.12
February 2025	Pay Period #3	01/17/25	01/31/25	391,890.46
February 2025	Pay Period #4	01/31/25	02/14/25	383,150.72
Total for February 2025				<u>785,442.30</u>

**WEST VALLEY WATER DISTRICT
PAYROLL GROSS WAGES
FISCAL YEAR 2024 - 2025**

Report Month	Description	From	To	Gross Wages Paid
March 2025	Pay Period #5	02/14/25	02/28/25	378,580.29
March 2025	Pay Period #6	02/28/25	03/14/25	384,387.68
Total for March 2025				<u>762,967.97</u>
April 2025	Monthly Pay Period #4	03/01/25	03/31/25	10,184.43
April 2025	Pay Period #7	03/14/25	03/28/25	386,351.13
April 2025	Resignatino #8	03/28/25	04/11/25	7,117.63
April 2025	Pay Period #8	03/28/25	04/11/25	412,205.28
Total for April 2025				<u>815,858.47</u>
May 2025	Monthly Pay Period #5	04/01/25	04/30/25	10,401.12
May 2025	Pay Period #9	04/11/25	04/25/25	415,618.66
May 2025	Pay Period #10	04/25/25	05/09/25	390,445.15
May 2025	Pay Period #11	05/10/25	05/24/25	403,888.99
Total for May 2025				<u>1,220,353.92</u>

**WEST VALLEY WATER DISTRICT
EFT AND PAYROLL ITEMS
MAY 2025**

Date	Item	Check No. or EFT	Amount
05/01/25	Pay Period#09	9000	801.03
05/08/25	Monthly Pay Period #5	N/A	0.00
05/15/25	Pay Period #10	9001	2,167.88
05/29/25	Pay Period #11	9002	6,796.01
	Total Checks		9,764.92
05/08/25	Monthly Pay Period #5 Direct Deposits	EFT	8,887.31
05/08/25	Federal Tax, Social Security & Medicare	EFT	2,187.47
05/08/25	State Tax Withheld and State Disability Insurance	EFT	171.93
05/01/25	Pay Period #09 Direct Deposits	EFT	265,846.60
05/01/25	Federal Tax Withheld Social Security & Medicare	EFT	118,085.41
05/01/25	State Tax Withheld and State Disability Insurance	EFT	21,915.52
05/01/25	Lincoln Deferred Compensation Withheld	EFT	14,688.37
05/01/25	Lincoln - Employer Match Benefit	EFT	11,125.00
05/01/25	Lincoln - 401a Employer Match Benefit	EFT	0.00
05/01/25	Lincoln - ROTH	EFT	863.03
05/01/25	Lincoln - ROTH Employee Match Benefit	EFT	125.00
05/01/25	Nationwide Deferred Compensation Withheld	EFT	5,916.44
05/01/25	Nationwide - Employer Match Benefit	EFT	750.00
05/01/25	Nationwide - ROTH	EFT	100.00
05/01/25	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	39,052.93
05/01/25	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	24,891.29
05/01/25	California State Disbursement	EFT	1,544.28
05/01/25	Sterling FSA	EFT	1,754.15
05/15/25	Pay Period #10 Direct Deposits	EFT	255,305.66
05/15/25	Federal Tax Withheld Social Security & Medicare	EFT	101,920.88
05/15/25	State Tax Withheld and State Disability Insurance	EFT	18,601.52
05/15/25	Lincoln Deferred Compensation Withheld	EFT	14,763.72
05/15/25	Lincoln - Employer Match Benefit	EFT	3,450.00
05/15/25	Lincoln - 401a Employer Match Benefit	EFT	0.00
05/15/25	Lincoln - ROTH	EFT	922.44
05/15/25	Lincoln - ROTH Employee Match Benefit	EFT	150.00
05/15/25	Nationwide Deferred Compensation Withheld	EFT	5,916.44
05/15/25	Nationwide - Employer Match Benefit	EFT	750.00
05/15/25	Nationwide - ROTH	EFT	100.00
05/15/25	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	39,052.93
05/15/25	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	25,065.62
05/15/25	California Employment Development Department	EFT	1,459.47
05/15/25	Sterling FSA	EFT	1,754.15

**WEST VALLEY WATER DISTRICT
EFT AND PAYROLL ITEMS
MAY 2025**

Date	Item	Check No. or EFT	Amount
05/29/25	Pay Period #11 Direct Deposits	EFT	265,864.70
05/29/25	Federal Tax Withheld Social Security & Medicare	EFT	107,035.63
05/29/25	State Tax Withheld and State Disability Insurance	EFT	19,553.09
05/29/25	Lincoln Deferred Compensation Withheld	EFT	14,839.28
05/29/25	Lincoln - Employer Match Benefit	EFT	3,450.00
05/29/25	Lincoln - 401a Employer Match Benefit	EFT	0.00
05/29/25	Lincoln - ROTH	EFT	911.75
05/29/25	Lincoln - ROTH Employee Match Benefit	EFT	150.00
05/29/25	Nationwide Deferred Compensation Withheld	EFT	5,361.44
05/29/25	Nationwide - Employer Match Benefit	EFT	750.00
05/29/25	Nationwide - ROTH	EFT	100.00
05/29/25	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	39,052.93
05/29/25	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	25,065.62
05/29/25	Sterling FSA	EFT	1,754.15
5/1/2025	Employment Dev. Dept. - UI Benefit Charge QE 03/31/25	EFT	643.00
Total EFT			<u><u>1,473,858.62</u></u>
Grand Total Payroll Cash			<u><u>1,483,623.54</u></u>



STAFF REPORT

DATE: June 9, 2025
TO: Finance Committee
FROM: Gustavo Gutierrez, Finance Manager
SUBJECT: Treasurer's Report - April 2025

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

On a monthly basis the Finance Committee meets with the General Manager and Finance Staff to review the Treasurer's Report that covers the prior month. This encompasses balances, reserve levels, reserve classifications, interest earned, investment maturities, re-investments made during the month, and compliance with the State of California Local Agency Investment Guidelines.

DISCUSSION:

West Valley Water District ("District") contracts with the Clifton Larson Allen LLP to prepare the monthly Treasurer's Report. This is an independent report that opines on the investment balances, classifications, and activity. This report also examines the District's investment policy to ensure that it follows the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). The Treasurer Report for the Month of April 2025 is presented to the Finance Committee for review and discussion. The report is being finalized and will be provided the night of the meeting as **Exhibit A**.

FISCAL IMPACT:

The monthly cost of \$3,100 for completion of the report was included in the FY 2024-25 annual budget.

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the April 2025 Treasurer's Report.

Attachments

[Exhibit A - 2025 April Treasurer Report.pdf](#)

EXHIBIT A

West Valley Water District
Cash, Investment & Reserve Balances - April 30, 2025

Institution/Investment Type	March 2025 Balance	April 2025 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
Funds Under Control of the District:			Balance Available for Daily Operations	\$ 25,431,773.45	\$ 27,503,741.20	\$ 18,431,979.95
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	Total Operating Cash	\$ 25,431,773.45	\$ 27,503,741.20	\$ 18,431,979.95
	\$ 4,300.00	\$ 4,300.00	UNRESTRICTED RESERVES			
Checking and Savings:			CAPITAL RESERVES			
Chase - General Government Checking	\$ 1,074,666.60	\$ 627,957.67	Capital Project Account - 100% FY 24-25	\$ 23,644,000.00	\$ 23,644,000.00	\$ 25,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account-25% FY 25-26	\$ 2,432,833.00	\$ 2,432,833.00	\$ 8,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Emergency Account	\$ (2,071,967.75)	\$ (4,143,935.50)	\$ (6,215,903.25)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		\$ 24,004,865.25	\$ 21,932,897.50	\$ 26,784,096.75
	\$ 1,128,303.66	\$ 681,594.73	LIQUIDITY FUNDS			
State of California, Local Agency Investment Fund*	\$ 8,745,040.49	\$ 8,837,966.95	Rate Stabilization Account	\$ 4,220,563.00	\$ 4,220,563.00	\$ 5,627,417.00
US Bank - Chandler Asset Mgmt	\$ 39,812,916.62	\$ 40,160,761.85	Operating Reserve Account	\$ 8,441,126.00	\$ 8,441,126.00	\$ 11,254,834.00
US Bank - Chandler Liquidity Fund	\$ 82,856,311.82	\$ 83,149,922.54		\$ 12,661,689.00	\$ 12,661,689.00	\$ 16,882,251.00
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -	OTHER OPERATING RESERVES			
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
U. S. Treasury Bills				\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	Total Unrestricted Reserves	\$ 41,666,554.25	\$ 39,594,586.50	\$ 48,666,347.75
Total	\$ 132,546,872.59	\$ 132,834,546.07	Total OP Cash & UR Reserves	\$ 67,098,327.70	\$ 67,098,327.70	\$ 67,098,327.70
Funds Under Control of Fiscal Agents:			RESTRICTED RESERVES			
US BANK			2016A Bond	\$ 1,217.20	\$ 1,217.20	\$ 1,217.20
2016A Bond - Principal & Payment Funds	\$ 400.04	\$ 63.86	Customer Deposit Accounts	\$ 5,263,634.31	\$ 5,263,634.31	\$ 5,263,634.31
2016A Bond - Interest Fund	\$ 409,412.63	\$ 1,153.34	Capacity Charge Acct Balance	\$ 57,472,584.06	\$ 57,472,584.06	\$ 57,472,584.06
Total	\$ 409,812.67	\$ 1,217.20	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
Grand Total	\$ 132,956,685.26	\$ 132,835,763.27	Total Restricted Reserves	\$ 65,737,435.57	\$ 65,737,435.57	\$ 65,737,435.57
			Total Cash & Investments	\$ 132,835,763.27	\$ 132,835,763.27	\$ 132,835,763.27

I hereby certify that the investment activity for this reporting period conforms with the investment policy adopted by the West Valley Water District Board of Directors and the California Government Code Section 53601

I also certify that there are adequate funds available to meet the District's Budget.

Chief Financial Officer

*Quarterly interest posted the month following the quarter end.

Note:

All significant assumptions, methodologies and analyzed amounts were discussed with and agreed to by the District's accounting staff. From this conversation, we believe the District's accounting staff has the requisite knowledge and understanding of the processes/analyses prepared by CLA as not to impair our independence.

Total Fund Balance

When comparing the District's total fund balances month-over-month between April 2025 (\$132,835,763.27) and March 2025 (\$132,956,685.26), CLA found the fund balance decreased by \$120,921.99 between April 2025 and March 2025.

U.S. Bank Chandler Custodial Account

Cash/Money Market - Per Section 9.11 of the District's investment policy, "The company shall have met either one of the following criteria: 1) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs "Nationally Recognized Statistical Rating Organization" or 2) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars." Based on Chandler Asset Management's reconciliation summary for the period ending April 30, 2025, CLA was able to confirm the District's cash and money-market securities were in accordance with the investment policy. CLA compared various financial documents for the District's cash and securities and found that all the District's holdings were in alignment with the requirements set forth in the investment policy.

In addition to ensuring that the District's money market funds attained the highest ranking provided by more than one NRSRO, the District also met the requirements outlined in Section 9.11 of the investment policy through its established relationship with Chandler Asset Management. With total assets under management of over \$35 billion with over thirty-five years of experience in managing money market mutual funds, Chandler Asset Management exceeds the requirements of the District's policy.

Per the investment policy, the maximum percentage of District investments in money market funds is capped at 20%. Similarly, the allowable mutual fund and money market account instruments per California government code (Sections 53601(I) and 53601.6(b)) for local government entities are also capped at 20%. The District's money market balance percentage as of April 30, 2025 is 0.82%. Therefore, the District is following both the investment policy and California governmental code.

United States Treasury Issues – Per Section 9.1 of the investment policy, "there's no limitation as to the percentage of the portfolio that may be invested in this category."

The District's investment policy is in uniformity with the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). These guidelines establish that maximum investment maturities for United States Treasury Obligations are limited to five years. However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five-year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the

five-year maturity limit. These guidelines do not establish a maximum specified percentage of the District's investment portfolio for United States Treasury Obligations.

As of April 30, 2025, 74.09% of the District's total portfolio is invested in United States Treasury Issues. With no maximum percentage established for United States Treasury Issues, the District is in conformity with the investment policy and the State of California's Local Agency Investment Guidelines.

Negotiable Certificates of Deposit – Section 9.4 of the District's investment policy states "purchases are limited to securities that have a long-term debt rating of at least the "A" category, or its equivalent, by a NRSRO." All instruments categorized as negotiable certificates of deposit in the District's portfolio follow Section 9.4 of the investment policy, as each security has a satisfactory long-term debt rating, and the investment matures within the five-year time frame as dictated in the policy. Based on the Chandler report, the purchase dates for all medium-term notes fall within the five-year framework established in the investment policy.

Per Section 9.4 of the investment policy, the maximum percentage of investments in negotiable certificates of deposit is 30% of the portfolio.

The District's investment policy is also in accordance with the State of California's Local Agency Investment Guidelines (Government Code Section 53601(i)) regarding negotiable certificates of deposit. These guidelines establish a maximum specified percentage of the District's investment portfolio for certificates of deposit at 30%. The State of California's guidelines also establish that maximum investment maturities for medium-term notes are limited to five years.

Negotiable certificates of deposit constitute 0.0% of the District's total investment balance as of April 30, 2025. Therefore, the District is following both the investment policy and the State of California's standards.

Medium-Term Notes – Section 9.10 of the District's investment policy states "purchases are limited to securities that have a long-term debt rating of at least the "A" category, or its equivalent, by a NRSRO." The investment policy also states that medium-term notes should have a "maximum remaining maturity of five years or less." All instruments categorized as medium-term notes in the District's portfolio follow Section 9.10 of the investment policy, as each security has a satisfactory long-term debt rating, and the investment matures within the five-year time frame as dictated in the policy. Based on CLA's analysis, the purchase dates for all medium-term notes fall within the five-year framework established in the investment policy.

Per Section 9.10 of the investment policy, the maximum percentage of investments in medium short-term notes is 30% of the portfolio.

The District's investment policy is also in accordance with the State of California's Local Agency Investment Guidelines (Government Code Section 53601(k)) regarding medium-term notes. These guidelines establish a maximum specified percentage of the District's investment portfolio for medium-term notes at 30%. The State of California's guidelines also establish that maximum investment maturities for medium-term notes are limited to five years.

Medium-term notes constitute 7.41% of the District's total investment balance as of April 30, 2025. Therefore, the District is following both the investment policy and the State of California's standards.

Federal Agency Obligations – Per Section 9.5 of the District’s investment policy, “there is no limitation as to the percentage of the portfolio that may be invested in this category, however, purchases of callable Federal Agency obligations are limited to a maximum of 30 percent of the portfolio.” Although the policy does not explicitly list the bond rating requirements for federal agency obligations, all the District’s current federal agency holdings are rated AAA by multiple NRSRO’s as of April 30, 2025.

While the State of California’s Local Agency Investment Guidelines have not established a maximum specified percentage for investments in federal agency obligations, these guidelines establish that maximum investment maturities for Federal Agency Obligations are limited to five years (Government Code Section 53601(f)). However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year maturity limit.

Federal agency obligations represent 8.81% of the District’s total investment balance as of April 30, 2025. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

Municipal Bonds – Per Section 9.6 of the District’s investment policy, “purchases are limited to securities that have a long-term debt rating of at least the “A” category, or its equivalent, by a NRSRO; and/or have a short term debt rating of at least “A-1”, or its equivalent, by a NRSRO.” The maximum percentage of District investments in municipal bonds is capped at 20%.

While the State of California’s Local Agency Investment Guidelines have not established a maximum specified percentage for investments in municipal bonds, these guidelines establish that maximum investment maturities for Federal Agency Obligations are limited to five years (Government Code Section 53601(d)). However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year maturity limit.

Municipal bonds represent 0.54% of the District’s total investment balance as of April 30, 2025. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

Local Agency Investment Fund (LAIF)

The State of California, Local Agency Investment Fund (LAIF) processes a same-day transaction if notified by 10:00 am. This ability satisfies the investment requirement of 24-hour liquidity as stipulated in the investment policy for the District.

Per Section 9.2 of the District’s investment policy, the maximum percentage of investments in the State of California, Local Agency Investment Fund is unlimited.

The District’s investment policy is also in accordance with the State of California’s Local Agency Investment Guidelines (Government Code Section 16429.1) concerning the Local Agency Investment Fund. These guidelines establish no maximum specified percentage of the District’s investment portfolio while also dictating no maximum maturity date for LAIF investments.

Per the Standard and Poor's rating system, California's Current Credit Rating is AA-, identifying the credit quality of the fund's portfolio performance as strong.

As of the period ending April 30, 2025, the District's Local Agency Investment Fund balance represents 6.65% of the District's entire portfolio. Therefore, the District is following the investment policy as well as the standards of the Local Agency Investment Guidelines.

Based on the LAIF performance report dated May 15, 2025, LAIF investments had a net-yield of 4.281%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 55.01%
- Agencies- 24.52%
- Certificates of Deposit/Bank Notes- 9.49%
- Commercial Paper- 7.20%
- Time Deposits- 3.06%
- Loans- 0.14%
- Corporate Bonds- 0.58%

On March 20, 2019, the District received a \$3 million dollar settlement as part of a larger association of local water districts and municipalities, from the San Gabriel Valley Water Company, Fontana Union Water Company, and the San Gabriel California Corporation. Per the settlement agreement, "West Valley and the non-settling plaintiffs separately asserted six claims alleging breach of contract and other claims arising from the 1961 Decree." The 1961 Decree governs groundwater pumping from a portion of the Rialto-Colton Basin. The claims also concern the defendants (Fontana Parties) pumping from a portion of the Rialto-Colton Basin that is outside the Rialto Basin as defined by the 1961 Decree. The San Bernardino Basin Area and most but not all the Rialto-Colton Basin are located within the service area of the Valley District and this violation served as the basis of the settlement.

The settlement check was received and deposited into the District's General Government Checking bank account and the District's board approved the transfer of the \$3 million in settlement funds to the District's LAIF account on April 4, 2019. While these funds have been earmarked for Capital Improvement Projects, the District has yet to allocate these funds to any specific project and the District will house all settlement funding in the LAIF account until board approval is received for the allocation of these funds.

The Investment Trust of California (Cal TRUST)

Section 9.3 of the District's investment policy states "no limit will be placed on the percentage total in this category." The State of California also fails to establish a maximum percentage total for investment trusts per Government Code Section 16340. As of the period ending April 30, 2025, the District's CalTRUST investment balance represents 0% of the District's entire portfolio. Therefore, the District is following the investment policy and the standards set-forth by the State of California as it relates to CalTRUST securities.

Bank Deposits

Based on the District's investment policy, "Securities placed in a collateral pool must provide coverage for at least 100 percent of all deposits that are placed in that institution." As of April 30, 2025, the District maintained balances within the FDIC limit of \$250,000 for each of its bank accounts, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account maintains funds for operational purposes and normally carries a balance of at least \$800,000 which represents funding for one payroll, and one accounts payable check run. In CLA's comparison between the District's general checking account balances for April 2025 (\$627,957.67) and March 2025 (\$1,074,666.60), CLA observed a decrease in the April 2025 balance of \$446,708.93 versus March 2025 and variance is a result of regular activities. CLA also noticed checking balance drops below balance of \$800,000 in April and per District's finance manager, the April balance was lower since PCL invoice amounts were much lower than usual. However, the balance as of May 2025 is \$1.4 million.

During our review of the April 2025 Chase General Governmental Checking account bank statement, it was noted that there were two fraudulent activities totaling \$1,600. West Valley Water District ("WVWD") has a procedure where the bank issues a check/ACH exception report for WVWD to review and reject fraudulent checks/ACHs as needed. Currently, WVWD has implemented check number and amount positive pay.

CLA also noted one unusual deposit during our review. On April 21, 2025, there was direct deposit for \$873,526.32 from county of San Bernardino, which is related to non-operating income for property tax.

While the District reconciles its deposit accounts monthly, CLA found that the District has historically reported the month-ending bank statement balance on the Treasurer's Report. Because the monthly bank statement does not take any outstanding checks or other withdrawals into account, the District may be overstating the General Government Checking balances on the Treasurer's Report, which ultimately impacts its liquidity.

In April, the UTC Routine Checking account was \$5000.56 and the UTC Non-Routine Checking account balance was \$48,636.50. The relatively low balances in both accounts (in comparison with the historical balances) is due to the CFO's emphasis on transferring more of its unrestricted cash balances to the District's investments accounts to take advantage of the increased rate of return.

In analyzing the accounting for the District's cash drawers (\$3,600) and petty cash (\$700), per the District's accounting staff, the District's cash drawers are normally reconciled daily. Each drawer is counted by the customer service representative responsible for the drawer and a secondary count is performed by the customer service lead or supervisor prior to the funds being relinquished to the District's armored security provider, Gaurda, for deposit daily. Cash deposits are reconciled daily by the District's accounting department. Petty cash is normally reconciled by the accounting department monthly. The District's accounting department provided CLA with a formalized reconciliation for the petty cash account and the cash drawers for April 2025, therefore CLA was able to agree the cash drawers and petty cash balance to the District Cash Drawers summary schedule.

Section 9.12 of the investment policy asserts that "there is no limit on the percentage of the portfolio that may be invested in bank deposits." Similarly, the State of California's Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit

accounts. Although no maximum has been established for amounts invested in bank deposits by the investment policy or the State of California, CLA can verify that as of April 30, 2025, the District had 0.52% of its portfolio invested in bank deposit accounts.

Commercial Paper

Commercial paper is an unsecured, short-term debt instrument issued by a corporation, typically for the financing of accounts payable and inventories and meeting short-term liabilities. Commercial paper is usually issued at a discount from face value and typically reflects prevailing market interest rates. Per section 9.8 of the investment policy, the entity that issues the commercial paper should meet all the following conditions “(i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars (\$500,000,000), and (iii) has debt other than commercial paper, if any, that is rated at least the “A” category by a NRSRO. For a commercial paper investment to be eligible for the District, the commercial paper shall not have a maximum maturity of 270 days or less and no more than 25% of the District’s portfolio may be invested in this category.

The District’s investment policy is also in accordance with the State of California’s Local Agency Investment Guidelines (Government Code Section 53601 (h)) regarding Commercial Paper. These guidelines establish a maximum specified percentage of the District’s investment portfolio for commercial paper at 25%. The State of California’s guidelines also establish that maximum investment maturities for commercial paper should be 270 days or less.

As of April 30, 2025, the District had 0.00% invested in commercial paper investment. Therefore, the District is following both the investment policy and the State of California’s standards.

Supranational

Supranationals are explicitly defined in Section 9.14 of the investment policy as “US dollar-denominated senior unsecured unsubordinated obligations or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank”. Securities listed as supranationals must be rated in the AA category or higher by a NRSRO and no more than 30% of the District’s portfolio may be invested in these securities with a maximum maturity of five years.

The District’s investment policy is also in accordance with the State of California’s Local Agency Investment Guidelines (Government Code Section 53601(q)) regarding supranationals. These guidelines establish a maximum specified percentage of the District’s investment portfolio for supranationals at 30%. The State of California’s guidelines also establish that maximum investment maturities for supranationals should be five years or less.

As of April 30, 2025, the District’s investments in five securities categorized as supranationals was 1.17% of the total portfolio and securities maintained a maturity date of less than five years from the original purchase date. CLA can confirm that the District’s supranational investments meet the standards of both the investment policy and the State of California.

Note:

All significant assumptions, methodologies and analyzed amounts were discussed with and agreed to by the District's accounting staff. From this conversation, we believe the District's accounting staff has the requisite knowledge and understanding of the processes/analyses prepared by CLA as not to impair our independence.

Restricted Funds

Bond Proceeds Fund(s) – Balances in the bond proceeds fund accounts represent monies derived from the proceeds of a bond issue. Per the requirements of the District's reserve policy, the target level for the debt service reserve requirement is established at the time of the bond issue. Based on documentation provided to CLA, "no reserve fund has been established in connection with the issuance of the 2016A bonds." Therefore, the April 30, 2025, ending balance of \$1,217.20 satisfies the minimum balance requirements per the District's reserve policy.

Customer Deposit Accounts – Due to fluctuations in the number of utility customer deposits required and the number of development projects in process, no minimum or maximum levels have been established for customer deposit accounts. The customer deposit account balances presented on the treasurer's report are based on the ending balance on the general ledger for the month. The customer deposit accounts are reconciled monthly. CLA was able to confirm that the customer deposit accounts balance presented on the April 2025 Treasurer's Report reconciles with the District's general ledger. The April 30, 2025, balance of \$5,263,634.31 in customer deposit accounts satisfies the balance requirements of the District's reserve policy.

Capacity Charge Account – The District's reserve policy does not explicitly address or specify any minimum or maximum funding levels for capacity charge accounts. However, based on the reconciliation schedule provided by the District, CLA can confirm that the balance of \$57,472,584.06 presented on the April 2025 Treasurer's Report for the Capacity Charge Account reconciles with the documentation provided to CLA with no variance.

CIP Account in LAIF for Capital Purposes – On March 20, 2019, the District received a \$3 million dollar settlement as part of a larger association of local water districts and municipalities, from the San Gabriel Valley Water Company, Fontana Union Water Company and the San Gabriel California Corporation. The check was received and deposited into the District's General Government Checking bank account and the District's board approved the transfer of the \$3 million dollars in settlement funds to the District's LAIF account on April 4, 2019. While these settlement funds have been restricted for Capital Improvement Projects, there were no designations or allocations for District funding towards any Capital Improvement Projects at that time. Later the fund has been transferred to the Chandler accounts as the CFO believes the Chandler accounts earn a higher interest rate.

Capital Reserve Funds

Capital Project Account – The capital project account is used for the funding of new capital assets or the rehabilitation, enhancement, or replacement of capital assets when they reach the end of their useful lives. Per the requirements of the District's reserve policy, "the minimum target level WVWD will strive for is 100% of its then-current year fiscal year from the Capital Improvement Budgets plus 25% of the amount estimated to be needed the following fiscal year, less minimum levels established for the

Emergency Account.” The District currently maintains a balance of \$26,076,833.00 (\$23,644,000.00 for fiscal year 2024-25 and \$2,432,833.00 for fiscal year 2025-26) in its capital project account, meeting the minimum target level required for both fiscal years. CLA was able to confirm that the District is in adherence with the minimum target level requirement as of April 30, 2025 by comparing the board-approved Fiscal Year 2024-25 Capital Improvement Budget which indicates a total CIP for fiscal year 2024-25 of \$23,644,000.00. The reserve policy only requires the district to maintain 25% of the amount estimated to be needed the following fiscal year 2025-26 which amounts to \$2,432,833.00, therefore, the District meets the requirement indicated in its reserve policy.

Emergency Account – The emergency account may be utilized to purchase water at any time or to begin repair of the water system after a catastrophic event. Therefore, a minimum target level equal to 1% of net capital assets of the District’s water system has been established to enable the district to manage emergency situations. Per April 30, 2025, general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$207,196,775.06. As of April 30, 2025, the emergency account represents a balance of \$2,071,967.75 or 1% of total net assets, allowing the District to meet its requirements for the reserve policy.

Liquidity Funds

Rate Stabilization Fund – This fund is established to provide flexibility to the Board when settling rates to allow for absorbing fluctuations in water demand and smoothing out rate increases over time, temporarily defraying any unforeseen decreases in the sale of water. To remain in conjunction with the reserve policy, the District should aim to maintain a minimum level equal to 45 days of the District’s budgeted total operating expenses. Per the FY 2024-25 board-approved budget, the District anticipates operating expense of \$34,233,454.00 for the current fiscal year. The District’s current balance of \$4,220,563.00 in its rate stabilization account achieves the minimum target level for this account as indicated in the reserve policy.

Operating Reserve Account – This fund may be routinely utilized by staff to cover temporary cash flow deficiencies caused by timing differences between revenue and expenses or decreases in revenues and unanticipated increases in expenses. Given the significance of this account, the District strives to maintain a minimum amount equal to 90 days of the District’s budgeted total operating expenses in this account. Per the FY 2024-25 board-approved budget, CLA can confirm the District has an operating expenses budget of \$34,233,454.00. As of April 30, 2025, the operating reserve account maintains a balance of \$8,441,126.00, which satisfies the requirements of the District’s reserve policy.

Self-Insurance Reserve – As indicated in the minutes from the April 5, 2018 board meeting, the District’s board of directors approved \$5,000,000 in funds for employee liability claims and the District is yet to receive quote for an updated self-insurance amount from the Actuary. Based on the conversations with District’s Finance Manager, actuarial study report to determine adequate self-insurance amount has not been received yet.

Balance Available for Daily Operations – This balance represents the District’s total cash balance less any fund requirements. For the month ending April 30, 2025, the District had a total of \$132,835,763.27 in various institutional accounts. The required reserve balances by type total \$107,403,989.82 and are categorized as follows:

West Valley Water District Reserve Memo – April 2025

- Restricted Funds- \$65,737,435.57
- Capital Reserve Funds- \$24,004,865.25
- Liquidity Funds- \$12,661,689.00
- Other Reserves- \$5,000,000.00

Based on the District's Treasurer's Report, which indicates a total cash and investment balance of \$132,835,763.27 and fund requirements of \$107,403,989.82, the fund balance available for daily operations reconciles to the April 2025 Treasurer's report.

CLA reviewed the Treasurer's report for clerical accuracy and recalculated the total Unrestricted Reserves balance and agreed the totals to the April 2025 Treasurer's Report. The Treasurer's Report indicates that West Valley Water District's total cash, investment, and reserve balances as of April 30, 2025, total \$132,835,763.27. In its assessment of the District's accounts, the balances on the Treasurer's Report appear to agree with the supporting documentation provided by the West Valley Water District.

West Valley Water District
Investment Policy Analysis
April 30, 2025

U.S. Bank - Chandler Asset Management		
Money Market	1,088,253.94	A
Commercial Paper	-	A
Federal Agency Obligations	11,697,144.45	A
U.S. Government	98,413,292.85	A
Corporate Bonds	9,839,045.80	A
Municipal Bonds	715,251.35	A
Supranational	1,557,696.00	A
Negotiable CD	-	A
Total U.S. Bank - Chandler Asset Management Funds	123,310,684.39	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	627,957.67	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	63.86	B
2016A Bond - Interest Fund	1,153.34	B
District Cash Drawers	4,300.00	C
Total Checking and Savings	687,111.93	

CalTRUST Short Term Fund	-	A
CalTRUST Medium Term Fund	-	A
LAIF	8,837,966.95	A

Total April 30, 2025 District Funds **132,835,763.27**

The balances indicated above are as of April 30, 2025

Balances verified with monthly investment statements provided by client	A
Balances verified with monthly bank statements provided by client	B
Balances verified with monthly reconciliations provided by client	C

The purpose of this report is to calculate the asset class percentage in comparison with the maximum portfolio percentage allowed by the district's investment policy

Based on our review of the asset classes as of 04/30/25, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	11,697,144.45
U.S. Government	No Limit	98,413,292.85
Municipal Bonds	20%	715,251.35
LAIF	No Limit	8,837,966.95
CalTRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	9,839,045.80
Money Market	20%	1,088,253.94
Bank Deposits	No Limit	687,111.93
Supranational	30%	1,557,696.00
		132,835,763.27
Funds Excluded from Policy	2016A	-
Total April 30, 2025 District Funds		132,835,763.27

Asset Class	April 2025 (% of Total Investments)	Maximum Portfolio (%)
Commercial Paper	0.00%	25%
Federal Agency Obligations	8.81%	30%
U.S. Government	74.09%	No Limit
Municipal Bonds	0.54%	20%
LAIF	6.65%	No Limit
CalTRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	7.41%	30%
Money Market	0.82%	20%
Bank Deposits	0.52%	No Limit
Supranational	1.17%	30%

West Valley Water District
Bond Analysis
April 30, 2025

Liquidity Fund

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 12/31/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
U S Treasury Bill - 912797QA8	8,921,430.00	P-1	Yes	4/14/2025	7/15/2025	0.2
U S Treasury Bill - 912797QC4	4,948,300.00	P-1	Yes	4/2/2025	7/29/2025	0.3
U S Treasury Bill - 912797QJ9	7,904,000.00	P-1	Yes	4/21/2025	8/12/2025	0.3
U S Treasury Bill - 912797PC5	2,998,260.00	P-1	Yes	1/10/2025	5/6/2025	0.3
U S Treasury Bill - 912797NE3	18,984,420.00	P-1	Yes	11/12/2024	5/8/2025	0.5
U S Treasury Bill - 912797NM5	3,740,737.50	P-1	Yes	2/24/2025	5/22/2025	0.2
U S Treasury Bill - 912797NP8	26,889,030.00	P-1	Yes	12/9/2024	6/5/2025	0.5
U S Treasury Bill - 912797NV5	4,970,700.00	P-1	Yes	12/17/2024	6/20/2025	0.5
U S Treasury Bill - 912797NW3	3,476,935.00	P-1	Yes	3/28/2025	6/26/2025	0.2
First American Govt Obligation Fund Class Y - 31846V203	316,110.04	P-1	Yes	various		
Total Liquidity Fund	83,149,922.54					

Money Market Fund

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 12/31/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	772,143.90	Aaa	Yes	various		
Total Money Market	772,143.90					

Federal Agency Obligations

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 12/31/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
F H L M C - 3137FLYV0	485,840.00	Aaa	Yes	9/19/2024	4/25/2029	4.5
Federal Farm Credit Bks - 3133ERSP7	738,667.50	Aaa	Yes	11/16/2022	11/18/2027	4.9
F H L M C Multiclass Mtg Partn - 3137H9D71	479,380.00	Aaa	Yes	10/30/2024	9/25/2029	4.8
F H L M C Multiclass Mtg Partn - 3137FQ3Z4	468,080.00	Aaa	Yes	3/17/2025	10/25/2029	4.5
F N M A - 3135G04Z3	283,606.35	Aaa	Yes	6/17/2020	6/17/2025	4.9
F H L M C - 3137EAEU9	346,920.00	Aaa	Yes	7/21/2020	7/21/2025	4.9
F N M A - 3135G05X7	503,732.10	Aaa	Yes	10/6/2020	8/25/2025	4.8
Federal Home Loan Bks - 3130AJXA2	295,758.00	Aaa	Yes	10/7/2020	9/12/2025	4.9
FHLMTN - 3137EAX3	216,612.00	Aaa	Yes	9/23/2020	9/23/2025	4.9
F N M A - 3135G06G3	490,865.00	Aaa	Yes	11/1/2020	11/7/2025	4.9
Federal Home Loan Bks - 3130AKFA9	489,260.00	Aaa	Yes	12/16/2020	12/12/2025	4.9
Federal Home Loan Bks - 3130ATUS4	507,525.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
FHLMTN Multiclass Mtg Partn - 3137FG6X8	497,295.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	510,505.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	505,880.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	766,822.50	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	514,610.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	517,505.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	764,265.00	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	297,021.00	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	751,342.50	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	493,445.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
Federal Home Loan Bks - 3130AVBD3	772,207.50	Aaa	Yes	4/25/2024	3/9/2029	4.8
Total Federal Agency Obligations	11,697,144.45					

Negotiable Certificate of Deposit

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 12/31/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)

Total Negotiable Certificates of Deposit							-
Commercial Paper							
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 12/31/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)	
Total Commercial Paper							-
Municipal Bonds							
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 12/31/2024	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)	
California ST Taxable Vr Purp Go - 13063D7D4	313,485.00	Aa2	Yes	10/4/2023	10/1/2028		4.9
California ST Taxable Vr Purp Go Bd - 13063EGT7	401,766.35	Aa2	Yes	10/30/2024	8/1/2029		4.7
Total Municipal Bonds	715,251.35						
Supranational							
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 12/31/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)	
International Bank - 459058LN1	331,468.50	Aaa	Yes	10/8/2024	10/16/2029		5.0
International Bank M T N - 459058JL8	196,376.00	Aaa	Yes	10/22/2020	10/28/2025		4.9
Inter American Devel Bk - 4581X0DV7	485,625.00	Aaa	Yes	4/13/2021	4/20/2026		5.0
International Bank M T N - 459058KT9	298,524.00	Aaa	Yes	7/18/2023	7/12/2028		4.9
Inter American Devel Bk - 4581X0DC9	245,702.50	Aaa	Yes	12/8/2023	9/18/2028		4.7
Total Supranational	1,557,696.00						
U.S. Corporate							
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 12/31/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)	
Caterpillar Fini Service - 14913RUAJ9	460,048.50	A2	Yes	3/18/2024	2/27/2029		4.9
Cisco Sys Inc - 17275RBR2	410,196.00	A1	Yes	3/13/2024	2/26/2029		4.9
Eli Lilly Co - 532457CQ9	200,966.00	Aa3	Yes	8/27/2024	8/14/2029		4.9
Pfizer Inc Sr Glbl Nto - 717081EX7	124,638.75	A2	Yes	6/3/2020	5/28/2025		4.9
Bank New York Mellon Corp - 06406RBN6	503,435.00	A3	Yes	2/20/2025	2/1/2029		3.9
Apple Inc. - 037833EB2	170,336.25	Aaa	Yes	2/5/2021	2/8/2026		4.9
Unitedhealth Group Inc. - 91324PEC2	58,110.00	A2	Yes	6/16/2021	5/15/2026		4.8
Walmart Inc - 931142ER0	57,840.60	Aa2	Yes	9/8/2021	9/17/2026		5.0
Honeywell International - 438516BL9	292,443.00	A2	Yes	12/13/2022	11/1/2026		3.8
Duke Energy Carolinas - 26442CAS3	294,738.00	Aa3	Yes	10/28/2022	12/1/2026		4.0
Target Corp - 87612EBM7	135,531.20	A2	Yes	1/19/2022	1/15/2027		4.9
Procter Gamble Co The - 742718FV6	290,706.00	Aa3	Yes	2/1/2022	2/1/2027		4.9
Charles Schwab Corp - 808513BY0	92,136.70	A2	Yes	3/1/2022	3/3/2027		4.9
Berkshire Hathaway Fin - 084664CZ2	272,059.20	Aa2	Yes	3/7/2022	3/15/2027		5.0
Blackrock Inc - 09247XAN1	246,825.00	Aa3	Yes	4/27/2022	3/15/2027		4.8
Northern Tr Corp Sr Nt - 665859AW4	299,577.00	A2	Yes	5/5/2022	5/10/2027		4.9
Unitedhealth Group Inc - 91324PEG3	302,828.40	A2	Yes	5/17/2022	5/15/2027		4.9
Walmart Inc - 931142EX7	250,927.50	Aa2	Yes	9/12/2022	9/9/2027		4.9
Apple Inc - 037833DK3	245,137.50	Aaa	Yes	2/1/2023	11/13/2027		4.7
Toyota Mtr Cr Corp - 89236TKQ7	359,110.90	A1	Yes	1/9/2023	1/12/2028		4.9
Mastercard Incorporated - 57636QAW4	410,324.00	Aa3	Yes	3/9/2023	3/9/2028		4.9
Public Service Electric - 74456QBU9	345,779.00	A1	Yes	6/22/2023	5/1/2028		4.8
Florida Pwr Lt Co - 341081GN1	353,206.00	Aa2	Yes	6/22/2023	5/15/2028		4.8
Merck Co Inc - 58933YBH7	401,520.00	Aa3	Yes	5/17/2023	5/17/2028		4.9
Prologis L P - 74340XCG4	254,672.50	A2	Yes	6/27/2023	6/15/2028		4.9
National Rural Util Coop - 63743HFN7	253,710.00	A2	Yes	2/5/2024	2/7/2029		4.9
Air Products and Chemicals Inc - 009158BH8	406,228.00	A2	Yes	5/17/2024	2/8/2029		4.7
Eli Lilly Co - 532457CK2	269,300.95	Aa3	Yes	2/7/2024	2/9/2029		4.9
John Deere Capital Corporation - 24422EXT1	430,554.60	A1	Yes	6/11/2024	6/11/2029		4.9
Home Depot Inc - 437076DC3	408,636.00	A2	Yes	6/25/2024	6/25/2029		4.9
Pepsico Inc Sr Nt - 713448FX1	330,404.75	A1	Yes	7/15/2024	7/17/2029		4.9
Toronto Dominion Bank - 89115A2Y7	408,096.00	A2	Yes	4/10/2024	4/5/2029		4.9
Bank of Montreal - 06367WB85	250,000.00	A2	Yes	8/6/2021	5/1/2025		3.7
Royal Bank of Canada - 78015K7H1	249,022.50	A1	Yes	5/20/2021	6/10/2025		4.0
Total U.S. Corporate	9,839,045.80						57

U.S. Government						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 12/31/2024	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U. S. Treasury Note - 91282CLC3	708,778.00	Aaa	Yes	7/30/2024	7/31/2029	4.9
U S Treasury Note - 91282CLR0	763,275.00	Aaa	Yes	12/18/2024	10/31/2029	4.8
U S Treasury Note - 91282CMA6	610,896.00	Aaa	Yes	12/9/2024	11/30/2029	4.9
U S Treasury Note - 91282CMD0	1,028,440.00	Aaa	Yes	1/10/2025	12/31/2029	4.9
U S Treasury Note - 91282CGQ8	759,727.50	Aaa	Yes	3/18/2025	2/28/2030	4.9
U.S. Treasury Note - 912828ZT0	498,240.00	Aaa	Yes	12/16/2020	5/31/2025	4.4
U.S. Treasury Note - 91282CAB7	494,940.00	Aaa	Yes	12/16/2020	7/31/2025	4.6
U.S. Treasury Note - 91282CAJ0	493,310.00	Aaa	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CAT8	490,385.00	Aaa	Yes	12/1/2020	10/31/2025	4.8
U.S. Treasury Note - 91282CBC4	488,045.00	Aaa	Yes	1/8/2021	12/31/2025	4.9
U.S. Treasury Note - 91282CBH3	486,580.00	Aaa	Yes	2/16/2021	1/31/2026	4.9
U.S. Treasury Note - 91282CBQ3	485,820.00	Aaa	Yes	3/4/2021	2/28/2026	4.9
U.S. Treasury Note - 91282CCF6	241,777.50	Aaa	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note- 91282CCP4	480,780.00	Aaa	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	480,545.00	Aaa	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note- 91282CCZ2	480,430.00	Aaa	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CEF4	489,765.00	Aaa	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	491,815.00	Aaa	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	441,175.50	Aaa	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	496,485.00	Aaa	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	242,434.85	Aaa	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	506,385.00	Aaa	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	506,350.00	Aaa	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	483,830.00	Aaa	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	604,638.00	Aaa	Yes	1/26/2023	12/31/2027	4.9
U S Treasury Note - 91282CHX2	614,088.00	Aaa	Yes	9/27/2023	8/31/2028	4.9
U S Treasury Note - 91282CDF5	463,320.00	Aaa	Yes	1/30/2024	10/31/2028	4.7
U S Treasury Note - 91282CFL0	755,565.00	Aaa	Yes	10/22/2024	9/30/2029	4.9
U S Treasury Note - 9128285M8	491,660.00	Aaa	Yes	1/19/2024	11/15/2028	4.8
Total U.S. Government	15,579,480.35					

US Bank - Chandler Asset Mgmt

April 2025 Bond Total per Treasurer's Report	40,160,761.85
Total Per April 2025 Chandler Statement	40,160,761.85
Variance	-

US Bank - Chandler Liquidity Fund

April 2025 Bond Total per Treasurer's Report	83,149,922.54
Total Per April 2025 Chandler Statement	83,149,922.54
Variance	-



STAFF REPORT

DATE: June 9, 2025
TO: Finance Committee
FROM: Gustavo Gutierrez, Finance Manager
SUBJECT: Purchase Order Report - May 2025

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

The West Valley Water District ("District") generated thirty-one (31) Purchase Orders ("PO") in the month of May 2025 to various vendors that provide supplies and services to the District. The total amount issued to PO's for the month of May 2025 was \$341,044.70. A table listing all Purchase Orders for May 2025 is shown in **Exhibit A**. In examining the monthly activity of purchase orders \$25,000 or greater, it reveals that there were four PO's amounting to \$259,044.37 or 76.0% of the total contractual obligations entered into during the month. These four PO's \$25,000 or greater are detailed below:

Purchase Order #	Vendor Name	Description	Total
25-0451	WESTBROOK FENCE INC	Zone 6 Wrought Iron Fence Toppers and Gates	\$ 110,605.00
25-0464	AQUA-METRIC SALES CO	MXU ORDER	\$ 72,615.69
25-0449	YO FIRE	CLOW 860 Order	\$ 40,729.50
25-0472	TOTALPLAN BUSINESS INTERIORS INC	New office furniture for New Roemer offices	\$ 35,094.18
		Total:	\$ 259,044.37

DISCUSSION:

There were no Change Orders ("CO") approved at the General Manager's approval level during the month of May 2025.

FISCAL IMPACT:

There is no fiscal impact for producing the May 2025 Purchase Order Report.

STAFF RECOMMENDATION:

Forward a recommendation to the Board of Directors to approve the May 2025 Purchase Order Report.

Attachments

[Exhibit A - May 2025 Purchase Order Report.pdf](#)

Exhibit A



West Valley Water District, CA

Purchase Order Summary Report

Purchase Order Detail

Issued Date Range 05/01/2025 - 05/31/2025

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
25-0445	EV Charging Station 02889 - TROUT ELECTRIC	Partially Received West Valley Water District	5/1/2025 5/15/2025	0.00	23,331.00
25-0446	1 1/4 FSC-1.66-6R Order 00748 - YO FIRE	Completed West Valley Water District	5/5/2025 5/5/2025	0.00	540.00
25-0447	1 1/2 FSC-1.90-6R ORDER 00748 - YO FIRE	Completed West Valley Water District	5/5/2025 5/5/2025	0.00	552.00
25-0449	CLOW 860 Order 00748 - YO FIRE	Completed West Valley Water District	5/1/2025 5/15/2025	0.00	40,729.50
25-0451	Zone 6 Wrought Iron Fence Toppers and Gates 01745 - WESTBROOK FENCE INC	Outstanding West Valley Water District	5/7/2025 5/21/2025	0.00	110,605.00
25-0452	Earth Day Workshop and Supplies 02577 - GREEN MEDIA CREATIONS INC	Completed West Valley Water District	5/6/2025 5/20/2025	0.00	4,686.45
25-0453	Meter testing for all Production Meters 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	5/9/2025 5/23/2025	0.00	5,610.00
25-0454	Emergency A/C repair board room 01429 - BHI PLUMBING, HEATING AND AIR CONDI	Completed West Valley Water District	5/9/2025 5/23/2025	0.00	5,080.00
25-0455	Asbestos Lead Testing 02890 - Y&T CONSULTING GROUP LLC	Partially Received West Valley Water District	5/9/2025 5/23/2025	0.00	1,800.00
25-0456	HM Repair 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	5/9/2025 5/23/2025	0.00	1,058.45
25-0457	HM Repair 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	5/9/2025 5/23/2025	0.00	1,058.45
25-0458	HM Repair 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	5/6/2025 5/20/2025	0.00	1,751.14
25-0459	HM Repair 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	5/9/2025 5/23/2025	0.00	1,070.47
25-0460	Replace stolen BF at Roemer 02842 - CAL-OSO BACKFLOW SERVICES LLC	Completed West Valley Water District	5/8/2025 5/22/2025	0.00	4,752.30
25-0461	60230 02836 - ORANGE COUNTY WINWATER WORKS	Completed West Valley Water District	5/13/2025 5/13/2025	0.00	514.32
25-0462	11004 ORDER 00255 - AQUA-METRIC SALES CO	Completed West Valley Water District	5/13/2025 5/13/2025	0.00	1,064.70
25-0463	STOCK ORDER 05-14-25 02836 - ORANGE COUNTY WINWATER WORKS	Outstanding West Valley Water District	5/14/2025 5/14/2025	0.00	933.89
25-0464	MXU ORDER 00255 - AQUA-METRIC SALES CO	Completed West Valley Water District	5/14/2025 5/14/2025	0.00	72,615.69

Purchase Order Summary Report
Issued Date Range 05/01/2025 - 05/31/2025

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
25-0465	Computer Supplies May 2025 02325 - AMAZON.COM SALES INC	Partially Received West Valley Water District	5/14/2025 5/28/2025	0.00	1,408.31
25-0466	Office Furniture for Socorro Pantaleon 01729 - TOTALPLAN BUSINESS INTERIORS INC	Outstanding West Valley Water District	5/14/2025 5/28/2025	0.00	2,494.41
25-0467	BRASS ORDER 00748 - YO FIRE	Outstanding West Valley Water District	5/15/2025 5/15/2025	0.00	418.00
25-0468	STOCK ORDER 05-15-25 01089 - S&J SUPPLY CO INC	Outstanding West Valley Water District	5/15/2025 5/15/2025	0.00	659.80
25-0469	24" Repair Clamp 01657 - CORE & MAIN LP	Outstanding West Valley Water District	5/20/2025 6/3/2025	0.00	4,923.10
25-0470	Relocation of 4" Bypass for 4-2 Meter 00206 - MERLIN JOHNSON CONST INC.	Completed West Valley Water District	5/20/2025 6/3/2025	0.00	6,305.26
25-0471	FBR TOC analyzer repair. 02626 - VEOLIA WTS ANALYTICAL INSTRUMENTS INC	Outstanding West Valley Water District	5/20/2025 6/3/2025	0.00	4,842.90
25-0472	New office furniture for New Roemer offices 01729 - TOTALPLAN BUSINESS INTERIORS INC	Outstanding West Valley Water District	5/20/2025 6/3/2025	0.00	35,094.18
25-0473	COMBINATION AIR VALVE ORDER 00160 - FERGUSON ENTERPRISES INC # 677	Outstanding West Valley Water District	5/28/2025 5/28/2025	0.00	1,130.01
25-0474	11004 ORDER 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	5/28/2025 5/28/2025	0.00	3,194.10
25-0475	Computer Sprinter upplies may 02325 - AMAZON.COM SALES INC	Outstanding West Valley Water District	5/28/2025 6/11/2025	0.00	1,524.27
25-0476	HYDRANT PARTS ORDER 00748 - YO FIRE	Outstanding West Valley Water District	5/28/2025 5/28/2025	0.00	511.00
25-0477	STOCK ORDER 05/28/25 00748 - YO FIRE	Outstanding West Valley Water District	5/28/2025 5/28/2025	0.00	786.00

Purchase Order Count: (31)
Total Trade Discount: 0.00
Total: 341,044.70



STAFF REPORT

DATE: June 9, 2025
TO: Finance Committee
FROM: Gustavo Gutierrez, Finance Manager
SUBJECT: Fiscal Year 2025-26 Proposed Operating and Capital Budget

STRATEGIC GOAL:

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

D. Maintain a Data Driven Approach and Financial-Based Decision-Making

MEETING HISTORY:

N/A

BACKGROUND:

The District presents an annual budget to the Board in June each year. These are the Proposed Operating and Capital budgets for West Valley Water District ("District") for the fiscal year 2025-26, ending June 30, 2026. The proposed budgets are presented to the Board of Directors for consideration and approval.

DISCUSSION:

On behalf of West Valley Water District (WVWD), I am pleased to present our Fiscal Year 2025-26 Operating and Capital Budgets for your consideration. Our management team has worked diligently to develop a fiscally responsible and balanced budget that ensures strict accountability and improved services and efficiency for our customers. District staff has made it a priority to reduce any controllable operating costs as much as possible without reducing service levels. This budget also provides funding for the District debt service, employee well-being, and operating expenses. This proposed budget meets the District Debt Coverage Ratio of 1.20.

The District's management staff is presenting the proposed FY2025-26 Operating and Capital Budgets for the Finance Committee's input and discussion. The operating budget is one of the most important policy decisions that the WVWD Board will adopt during the fiscal year.

The proposed budget includes:

- Funding for 87 full-time employees.
- Satisfied minimum bond covenant ratio of 1.20
- Funding for continued operating expenses for safe drinking water to our customers
- Community outreach programs

- Capital Improvement Plan based on 10-Year CIP Master Plan
 - Infrastructure Replacement/Rehabilitation
 - Well & Pumping Rehabilitation
 - Reservoir Rehabilitation
 - Water Main Replacement
 - Pumps, Booster's Replacement/ Rehabilitation
 - New Infrastructure
 - Roemer Plant Expansion
 - Pumps and Booster Plants
 - Source of Supply Wells
 - Water Mains
 - Capital Outlay
 - Fleet/ Equipment
 - SCADA Infrastructure
 - Safety and Technology Upgrades

Included in the Fiscal Year 2025-26 Proposed Budget Packet are the following:

- Exhibit A - FY 2025-26 Proposed One Page Budget Summary
- Exhibit B - FY 2025-26 Proposed Operating Budget Summary
- Exhibit C - Revenue Trending FY2023 - FY2025
- Exhibit E - FY 2025-26 Proposed Operating Budget Detail
- Exhibit F - FY 2025-26 Proposed Capital Budget 5-Year Schedule

FISCAL IMPACT:

The Proposed FY 2025-2026 Operating and Non-Operating Revenues are \$46,472,772. The Proposed FY 2025-26 Operating Expenditures are proposed at \$37,200,588, Debt Service at \$1,142,629, and Operating surplus contributed to CIP at \$8,129,555. The Proposed FY 2025-26 Capital Budget is \$31,206,387. Total Proposed Budget is \$69,549,604.

STAFF RECOMMENDATION:

Review and provide direction and/or forward a recommendation to the Board of Directors for approval.

Exhibits A - E were
presented at the meeting.

EXHIBIT A

PROPOSED FY 2025-26 BUDGET ONE-PAGE SUMMARY

Total Budget: "30,000-foot View"

	Current Budget (FY 2024-25)	Proposed Budget (FY 2025-26)	% Change
Capital Improvement Program (CIP)*	37,773,314	31,206,387	-17.4%
Total Operating and Non-Operating Expenses	35,202,244	37,340,388	6.1%
Debt Service (BLF, HydroPlant, Bond Pmt)	1,127,629	1,142,629	1.3%
TOTAL BUDGET	74,103,187	69,689,404	-6.0%

Operating Budget Summary

	Current Budget (FY 2024-25)	Proposed Budget (FY 2025-26)	% Change
Total Operating and Non-Operating Revenues	42,561,403	46,472,772	9.2%
Total Operating and Non-Operating Expenses	35,202,244	37,340,388	6.1%
Debt Service (BLF, HydroPlant, Bond Pmt)	1,127,629	1,142,629	1.3%
Net Operating Surplus*	6,231,530	7,989,755	28.2%

*- Surplus to be used to fund CIP

Capital Budget Summary including Carryovers

Reimbursement Agreement (SBCTA)	240,034
Federal Community Project Funding	2,095,000
Capacity Charges - Carryover	13,865,054
Capacity Charges - New requests	434,184
Capital Project Fund - Carryover (Reserves)	1,036,728
Capital Project Fund - New Requests (Reserves)	5,545,632
Contribution from Operating Revenue	7,989,755
TOTAL	31,206,387

EXHIBIT B

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Summary

DRAFT

	FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change
Operating Budget Summary								
Grand Total Revenues	44,522,441	42,561,403	32,668,785	10,636,248	43,305,034	46,472,772	3,911,369	9%
Grand Total Expenses	30,536,280	35,202,244	24,366,170	6,983,354	31,349,524	37,340,388	2,138,144	6%
Debt Service (BLF, HydroPlant, Bond Pmt, SRF)	1,092,629	1,127,629	1,002,247	80,382	1,082,629	1,142,629	15,000	1%
Net Surplus(Deficit)	12,893,531	6,231,530	7,300,369	3,572,512	10,872,881	7,989,755	1,758,225	28%

Operating Revenues								
Domestic Water Consumption Sales	17,033,834.31	17,570,000.00	14,476,912.81	3,614,202.00	18,091,114.81	17,759,500.00	189,500.00	1%
Other Water Consumption Sales	819,646.09	1,790,000.00	1,967,583.03	201,636.16	2,169,219.19	905,900.00	(884,100.00)	-49%
Total Water Consumption Sales	17,853,480.40	19,360,000.00	16,444,495.84	3,815,838.16	20,260,334.00	18,665,400.00	(694,600.00)	-4%
Total Monthly Service Charges	8,746,460.03	8,944,000.00	6,951,635.24	1,882,190.24	8,833,825.48	8,950,000.00	6,000.00	0%
Total Other Operating Revenue	4,545,317.42	4,752,616.00	2,944,948.50	1,476,220.00	4,421,168.50	5,106,305.00	560,987.58	12%
Total Operating Revenues	31,145,257.85	33,056,616.00	26,341,079.58	7,174,248.40	33,515,327.98	32,721,705.00	1,576,447.15	5%

Non-Operating Revenues								
Property Taxes	4,263,008.05	3,677,030.00	2,815,276.14	1,552,000.00	4,367,276.14	4,400,030.00	723,000.00	20%
Grants and Reimbursements	569,319.23	1,554,757.00	124,810.34	-	124,810.34	1,520,000.00	(34,757.00)	-2%
Interest and Investment Earnings	6,017,354.68	4,200,000.00	3,338,914.35	1,900,000.00	5,238,914.35	4,200,000.00	-	0%
Rental Income - Cellular Anntenas	40,034.91	41,000.00	30,476.56	10,000.00	40,476.56	41,000.00	-	0%
Other Non-Operating Revenues	457,898.17	32,000.00	18,228.28	-	18,228.28	3,590,037.00	3,558,037.00	11119%
Gain On Sale/Disposition Of Capital Assets	2,029,568.00	-	-	-	-	-	-	
Total Non-Operating Revenues	13,377,183.04	9,504,787.00	6,327,705.67	3,462,000.00	9,789,705.67	13,751,067.00	4,246,280.00	45%

Operating Expenses								
Source of Supply - 5110	1,650,614.19	2,310,700.00	1,434,572.15	479,000.00	1,913,572.15	2,360,380.00	49,680.00	2%
Production - Pumping - 5210	5,337,066.62	5,177,350.00	3,812,003.51	1,099,532.55	4,911,536.05	5,585,050.00	407,700.00	8%
Water Quality Department - 5310	717,248.61	855,225.00	580,963.20	123,112.23	704,075.43	835,900.00	(19,325.00)	-2%
Water Treatment - Perchlorate- 5320	407,921.44	685,000.00	197,057.77	73,500.00	270,557.77	605,000.00	197,078.56	48%
Water Treatment - FBR/FXB - 5350	1,892,940.10	2,365,005.00	1,592,197.80	446,662.58	2,038,860.38	2,077,721.00	(287,284.00)	-12%
Water Treatment - Roemer/Arsenic - 5390	2,064,118.17	2,318,920.00	1,824,358.41	575,636.76	2,399,995.17	2,736,685.00	417,765.00	18%

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Summary

DRAFT

	FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change
Maintenance - Transmission and Distribution - 5410	2,986,699.13	3,303,500.00	2,038,167.88	646,226.12	2,639,621.40	3,043,000.00	(260,500.00)	-8%
Customer Service - 5510	1,366,017.23	1,123,500.00	1,235,017.65	373,144.85	1,608,162.51	1,218,300.00	94,800.00	8%
Meter Reading - 5520	845,235.58	1,108,500.00	742,153.17	168,036.03	910,189.20	1,026,200.00	(82,300.00)	-7%
Billing - 5530	646,417.41	614,800.00	444,962.49	105,775.29	550,737.78	677,100.00	62,300.00	10%
Administration - 5610	2,224,634.86	2,332,970.00	1,574,808.64	461,922.30	2,036,730.95	2,664,425.00	331,455.00	14%
General Operations - 5615	2,395,340.37	3,111,098.00	2,076,336.38	879,900.00	2,956,236.38	3,295,919.00	184,821.00	6%
Accounting - 5620	950,874.93	928,430.00	829,667.36	197,863.70	1,027,531.08	1,174,150.00	245,720.00	26%
Engineering - 5630	1,649,015.40	2,203,300.00	1,461,300.40	306,333.39	1,767,633.78	2,786,875.00	583,575.00	26%
Information Technology - 5640	1,510,851.31	1,662,116.00	1,175,862.94	242,959.57	1,418,822.50	1,890,830.00	228,714.00	14%
Geograhic Information Systems - 5645	193,916.74	310,200.00	157,754.15	47,621.23	205,375.38	291,200.00	(19,000.00)	-6%
Board of Directors - 5650	300,838.74	339,500.00	222,614.08	72,698.57	295,312.65	347,000.00	7,500.00	2%
Human Resources/Risk Management - 5660	911,820.33	949,730.00	681,441.93	189,013.37	870,455.31	940,300.00	(9,430.00)	-1%
Purchasing - 5680	742,972.92	734,300.00	536,891.86	32,342.92	569,234.80	792,900.00	58,600.00	8%
Public Affairs - 5710	844,234.16	1,524,485.00	885,904.78	323,768.38	1,208,653.25	1,616,795.00	92,310.00	6%
Grants & Rebates - 5720	13,646.48	325,000.00	77,036.81	-	77,036.81	140,000.00	(185,000.00)	-57%
Total Operating Expenses	29,652,424.72	34,283,629.00	23,581,073.36	6,845,049.84	30,380,330.73	36,105,730.00	1,822,101.00	5%

Non-Operating Expenses								
Loss On Sale/Disposition Of Capital Assets	-	-	-	-	-	-	-	0%
Interest Expense - Long-Term Debt	883,855.69	918,615.00	785,096.43	138,304.00	923,400.43	1,234,657.51	316,042.51	34%
Total Non-Operating Expenses	883,855.69	918,615.00	785,096.43	138,304.00	923,400.43	1,234,657.51	316,042.51	34%

Debt Service								
Debt Convenance Ratio Calculation:								
Debt Service								
Net Revenue	14,870,016.17	8,277,774			12,924,703	10,367,042		
Series 2016A Bond & SRF Debt Service	1,302,600.00	1,451,934			1,451,934	1,633,043		
Debt Coverage Ratio (Minimum 1.20)	11.42	5.70			8.90	6.35		
Calculation: Net Revenue ÷ Total Debt Service								

EXHIBIT C

Revenue Trending Comparison - Water Consumption Sales and Service Charges

Account Name	Period Month	1 Jul	2 Aug	3 Sep	4 Oct	5 Nov	6 Dec	Mid-Year Totals	7 Jan	8 Feb	9 Mar	10 Apr	11 May	12 Jun	Year-End Total
FY 2023															
Water Domestic / Tier 1		448,615.68	535,527.73	366,557.30	442,996.12	547,898.62	325,217.63	2,666,813.08	402,411.12	352,190.68	394,042.94	364,220.17	503,847.21	359,177.10	5,042,702.30
Water Domestic / Tier 2		714,518.80	827,528.32	658,730.02	629,355.86	510,898.94	310,649.48	3,651,681.42	314,854.66	246,741.66	281,650.32	197,300.84	458,956.64	494,190.24	5,645,375.78
Water Domestic / Tier 3		541,864.62	764,418.30	708,349.40	601,086.61	473,761.88	353,172.01	3,442,652.82	288,301.95	227,840.01	255,045.91	193,275.96	471,852.17	494,966.57	5,373,935.39
Revenue / Water Domestic		-	-	-	-	4,453.17	15,074.74	19,527.91	38,260.20	51,480.68	73,819.81	91,478.06	101,931.46	72,293.90	448,792.02
Revenue / Water-Pressure Irr		2,187.08	2,647.18	3,147.94	2,001.97	1,549.36	-	11,533.53	-	-	-	-	-	-	11,533.53
Revenue / Water-Hydrant		63,155.73	61,050.79	53,915.99	50,989.98	50,857.72	18,308.82	298,279.03	9,450.18	12,651.84	5,103.24	16,455.12	14,512.08	20,905.00	377,356.49
Revenue / Water-Unauth Use Fir Ser		9,116.00	11,591.00	9,469.50	8,319.50	12,562.00	13,082.04	64,140.04	19,509.20	9,998.00	20,468.06	19,730.00	16,019.13	14,343.06	164,207.49
Revenue / Wholesale Water Sales		4,753.44	-	32,658.00	16,650.00	17,220.00	17,796.25	89,077.69	26,194.25	33,792.25	26,926.50	31,436.00	30,442.75	683.43	238,552.87
Revenue / Domestic Mo Ser Chg		644,749.28	789,938.05	503,039.68	647,419.69	872,363.51	486,673.37	3,944,183.58	652,214.00	596,673.52	654,885.54	658,272.08	810,070.33	511,851.30	7,828,150.35
Revenue / Fire Service Mo Ser Chg		30,623.97	32,075.68	29,409.76	30,921.90	33,076.97	30,022.49	186,130.77	31,701.16	31,136.91	31,907.73	32,011.73	33,766.29	30,982.33	377,636.92
Revenue / Hydrants Mo Ser Chg		5,692.49	5,977.64	5,989.56	6,213.01	7,360.44	7,564.33	38,797.47	10,001.75	7,963.82	9,344.80	9,414.64	10,575.62	9,078.69	95,176.79
Revenue / Backflowdevice Mo Ser Chg		3,987.75	4,373.89	3,620.16	3,991.63	4,462.67	3,679.50	24,115.60	4,070.16	3,979.59	4,087.25	4,129.54	4,543.52	3,712.64	48,638.30
Grand Total		2,469,264.84	3,035,128.58	2,374,887.31	2,439,946.27	2,536,465.28	1,581,240.66	14,436,932.94	1,796,968.63	1,574,448.96	1,757,282.10	1,617,724.14	2,456,517.20	2,012,184.26	25,652,058.23
FY 2024															
Water Domestic / Tier 1		452,685.25	589,885.96	317,003.58	486,206.09	485,365.37	380,609.04	2,711,755.29	475,688.67	317,352.90	372,255.11	415,021.92	477,054.33	402,842.00	5,171,970.22
Water Domestic / Tier 2		677,247.28	864,208.76	519,034.10	647,795.66	530,083.26	393,497.10	3,631,866.16	450,900.36	228,728.14	213,918.44	251,861.54	427,504.74	547,386.18	5,752,165.56
Water Domestic / Tier 3		582,596.66	743,451.48	609,848.96	595,217.87	516,572.82	455,467.35	3,503,155.14	429,840.32	238,857.30	195,073.93	267,567.74	430,510.52	520,867.27	5,585,872.22
Revenue / Water Domestic		77,036.55	82,561.15	53,299.46	63,165.18	51,594.69	36,435.74	364,092.77	27,573.83	13,106.64	8,930.93	4,879.74	984.97	-	419,568.88
Revenue / Water-Pressure Irr		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue / Water-Hydrant		20,962.20	13,578.20	25,262.28	55,975.56	60,789.28	47,528.96	224,096.48	33,169.68	21,102.96	5,252.28	18,447.84	22,437.80	41,671.24	366,178.28
Revenue / Water-Unauth Use Fir Ser		13,874.50	38,450.00	14,338.50	21,930.00	28,789.00	19,791.00	137,173.00	28,288.50	15,463.50	18,696.00	25,021.50	17,567.50	16,626.00	258,836.00
Revenue / Wholesale Water Sales		28,716.24	33,508.25	45,133.59	20,949.03	-	-	128,307.11	-	-	-	6,977.96	26,147.37	31,574.37	193,006.81
Revenue / Domestic Mo Ser Chg		661,232.28	898,529.89	438,526.15	731,664.01	777,281.84	574,610.86	4,081,845.03	787,046.55	518,353.67	686,774.64	746,644.09	805,263.82	581,309.96	8,207,237.76
Revenue / Fire Service Mo Ser Chg		33,034.09	35,318.49	30,598.67	33,497.87	34,734.57	31,439.07	198,622.76	34,873.70	31,009.73	32,988.44	33,495.77	34,737.39	31,416.58	397,144.37
Revenue / Hydrants Mo Ser Chg		7,945.04	9,592.84	9,030.91	7,670.92	6,803.03	6,712.97	47,755.71	7,076.44	6,747.99	6,587.50	7,372.45	6,197.03	5,473.73	87,210.85
Revenue / Backflowdevice Mo Ser Chg		4,145.51	4,681.91	3,675.44	4,295.59	4,568.72	3,896.11	25,263.28	4,748.30	3,915.30	5,060.52	5,362.03	5,686.13	4,831.49	54,867.05
Grand Total		2,559,475.60	3,313,766.93	2,065,751.64	2,668,367.78	2,496,582.58	1,949,988.20	15,053,932.73	2,279,206.35	1,394,638.13	1,545,537.79	1,782,652.58	2,254,091.60	2,183,998.82	26,494,058.00
Change Compare to Last Year		4%	9%	-13%	9%	-2%	23%	4%	27%	-11%	-12%	10%	-8%	9%	3%
FY 2025															
Water Domestic / Tier 1		466,328.94	432,443.25	467,489.64	606,084.84	358,982.41	500,240.69	2,831,569.77	320,106.29	440,967.54	410,385.67	515,318.78	359,558.02	381,009.55	5,258,915.62
Water Domestic / Tier 2		767,742.92	787,552.86	758,674.04	796,758.46	509,232.24	383,933.48	4,003,894.00	455,454.44	476,469.50	279,725.24	389,928.88	425,684.66	520,788.21	6,551,944.93
Water Domestic / Tier 3		706,186.25	782,075.42	690,414.33	728,349.96	551,062.69	364,572.14	3,822,660.79	500,941.72	427,760.61	250,404.22	337,395.79	433,203.55	507,916.92	6,280,283.60
Revenue / Water Domestic		-	-	-	-	-	-	-	-	-	(30.00)	-	-	-	(30.00)
Revenue / Water-Pressure Irr		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue / Water-Hydrant		43,260.72	52,773.38	46,199.12	29,858.36	34,400.44	19,259.28	225,751.30	49,021.84	46,727.56	13,524.00	36,113.60	11,511.96	31,288.12	413,938.38
Revenue / Water-Unauth Use Fir Ser		20,702.50	25,843.50	23,939.50	40,584.00	32,815.00	20,710.50	164,595.00	36,111.50	28,932.50	29,685.00	37,484.50	18,567.50	15,484.53	330,860.53
Revenue / Wholesale Water Sales		25,360.87	27,874.65	23,497.24	23,130.85	25,272.72	-	125,136.33	-	-	-	5,847.11	30,411.84	22,500.00	183,895.28
Revenue / Domestic Mo Ser Chg		697,895.58	640,962.89	700,873.84	959,081.66	506,613.09	904,476.87	4,409,903.93	452,255.25	709,393.85	713,942.78	900,150.31	529,854.39	581,309.96	8,296,810.47
Revenue / Fire Service Mo Ser Chg		33,391.77	32,684.90	33,163.40	35,549.67	31,232.48	35,345.19	201,367.41	30,803.15	33,907.54	33,653.87	36,250.23	31,323.12	31,199.46	398,504.78
Revenue / Hydrants Mo Ser Chg		5,894.66	5,649.94	5,992.76	7,413.49	5,929.58	6,749.08	37,629.51	6,820.27	6,273.11	5,007.99	5,743.55	7,131.63	7,276.21	75,882.27
Revenue / Backflowdevice Mo Ser Chg		5,295.48	5,195.19	5,305.59	5,952.76	4,764.38	5,855.14	32,368.54	4,679.84	5,332.96	5,325.08	5,903.91	4,745.56	4,272.07	62,627.96
Grand Total		2,772,059.69	2,793,055.98	2,755,549.46	3,232,764.05	2,060,305.03	2,241,142.37	15,854,876.58	1,856,194.30	2,175,765.17	1,741,623.85	2,270,136.66	1,851,992.23	2,103,045.03	27,853,633.82
Change Compare to Last Year		8%	-16%	33%	21%	-17%	15%	5%	-19%	56%	13%	27%	-18%	-4%	5%

EXHIBIT D

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Operating Revenues										
Water Consumption Sales										
100-4000-400-4001	Water Domestic - Tier 1	5,171,970.22	5,325,000.00	4,137,389.00	1,121,527.00	5,258,916.00	5,431,500.00	106,500.00	2%	Small increase based upon dryer climate and growth factor
100-4000-400-4002	Water Domestic - Tier 2	5,752,165.56	6,400,000.00	5,295,764.84	1,256,180.00	6,551,944.84	6,528,000.00	128,000.00	2%	Small increase based upon dryer climate and growth factor
100-4000-400-4003	Water Domestic - Tier 3	5,585,872.22	5,800,000.00	5,043,788.97	1,236,495.00	6,280,283.97	5,800,000.00	-	0%	Anticipating conservation reduction to higher tier to offset growth
100-4000-400-4005	Domestic Water Sales -	419,568.88	45,000.00	(30.00)	-	(30.00)	-	(45,000.00)	-100%	
100-4000-400-4010	Water Revenue & Unauth / Unbilled Year End	104,257.43	-	-	-	-	-	-		
Subtotal: Domestic Water Consumption Sales		17,033,834.31	17,570,000.00	14,476,912.81	3,614,202.00	18,091,114.81	17,759,500.00	189,500.00	1%	
100-4000-400-4007	Construction Meter/Hydrant Water Sales	366,453.28	380,000.00	331,024.70	82,913.68	413,938.38	400,000.00	20,000.00	5%	Construction activity is expected to be moderate.
100-4000-400-4008	Fire Service Water Sales	258,836.00	250,000.00	270,897.00	59,963.53	330,860.53	320,000.00	70,000.00	28%	Increased activity based on actuals.
100-4000-400-4009	Revenue / Wholesale Water Sales	193,006.81	160,000.00	125,136.33	58,758.95	183,895.28	185,000.00	25,000.00	16%	Projected sales to Mary Gold
100-4000-400-4011	Revenue / Water-Unauthorized Consumption	1,350.00	-	525.00		525.00	900.00	900.00	NA	Based on actuals for last two fiscal years.
100-4000-400-4012	Chino Basin Water Rights Lease	-	1,000,000.00	1,240,000.00		1,240,000.00	-	(1,000,000.00)	NA	Contract with Niagra water. No more leasing revenue.
100-4000-400-4006	Pressure Irrigation Water Sales	-	-	-		-	-	-	NA	Category no longer used.
Subtotal: Other Water Consumption Sales		819,646.09	1,790,000.00	1,967,583.03	201,636.16	2,169,219.19	905,900.00	(884,100.00)	-49%	
Total Water Consumption Sales		17,853,480.40	19,360,000.00	16,444,495.84	3,815,838.16	20,260,334.00	18,665,400.00	(694,600.00)	-4%	Major portion of reduction due to a one time Niagra water lease income.
Water Service Charges										
100-4010-401-4051	Fire Service Mnthly Service Charge	397,144.37	400,000.00	302,438.64	96,066.14	398,504.78	400,000.00	-	0%	No change. Based on trending actuals.
100-4010-401-4050	Domestic Water Monthly Service Charge	8,207,237.76	8,400,000.00	6,544,856.39	1,751,954.08	8,296,810.47	8,400,000.00	-	0%	No change. Based on trending actuals.
100-4010-401-4052	Hydrant Water Monthly Service Charge	87,210.85	90,000.00	55,976.51	19,905.76	75,882.27	90,000.00	-	0%	Small change recommended based on actuals
100-4020-405-4054	Back Flow Monthly Service Charge	54,867.05	54,000.00	48,363.70	14,264.26	62,627.96	60,000.00	6,000.00	11%	Small increase recommended based on actuals.
100-4020-405-4055	Pressure Irrigation Monthly Service Charge	-	-	-	-	-	-	-	NA	
Total Monthly Service Charges		8,746,460.03	8,944,000.00	6,951,635.24	1,882,190.24	8,833,825.48	8,950,000.00	6,000.00	0%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Other operating income										
100-4020-405-4101	Delinquent Charges	622,810.00	600,000.00	514,930.00	125,000.00	639,930.00	645,000.00	45,000.00	8%	Increased activity based on actuals.
100-4020-405-4108	After Hours/Same Day Turn On Charges	6,275.00	6,000.00	5,050.00	1,050.00	6,100.00	6,000.00	-	0%	No change.
100-4020-405-4106	Turn On/Turn Offs For Non-Payment	7,725.00	8,000.00	9,350.00	3,700.00	13,050.00	13,000.00	5,000.00	63%	Based on actuals and current activity.
100-4020-405-4107	Lien Fee	60.00	500.00	60.00	60.00	120.00	60.00	(440.00)	-88%	Based on actuals and current activity.
100-4020-405-4115	Water Service Application Fee	46,125.00	42,000.00	36,400.00	7,000.00	43,400.00	42,000.00	-	0%	No change recommended
100-4020-405-4110	Fire Flow Testing	10,950.00	10,000.00	6,600.00	3,000.00	9,600.00	10,000.00	-	-	No change recommended
100-4020-405-4118	Copies	34.33	50.00	15.00	-	15.00	40.00	(10.00)	-20%	PRAs - Less activity expected.
100-4020-405-4100	Revenue / Cash Variance	(537.53)	-	17.70	80.00	97.70	-	-	NA	No budget request in Current Year.
100-4020-405-4113	Plan Check Fees	59,656.00	55,000.00	21,372.00	-	21,372.00	30,000.00	(25,000.00)	-45%	Decreases recommended based on forecast
100-4020-405-4105	Returned Payment Charges	11,375.00	10,000.00	6,850.00	4,000.00	10,850.00	10,000.00	-	-	Expected activity expected to remain the same.
100-4020-405-4111	Inspection Fees	92,455.23	112,216.00	348.81	-	348.81	115,000.00	2,784.00	2%	Requested level to remain the same.
100-4020-405-4112	Revenue / Meter Installation Charge	240,155.28	245,000.00	12,725.50	240,000.00	252,725.50	240,000.00	(5,000.00)	-2%	Lesser construction expected.
100-4020-405-4103	Fines For Unauthorized Water Use	3,500.00	1,300.00	4,975.00	1,500.00	6,475.00	6,000.00	4,700.00	NA	Increase based on current fiscal year activity.
100-4020-405-4117	Revenue / Miscellaneous	2,398.35	1,000.00	3,676.64	500.00	4,176.64	5,000.00	4,000.00	NA	Increase based on current fiscal year activity.
100-4020-405-4116	Revenue / Unclaimed Customer Refund	-	9,000.00	6,982.48	-	6,982.48	9,000.00	-	0%	No change.
100-4020-405-4128	3A1 Pump from City of Rialto	105,925.81	80,000.00	87,629.36	30,000.00	117,629.36	120,000.00	40,000.00	50%	Increase based on historical actuals and current fiscal year activity.
100-4020-405-4132	Reimbursement From City Of Rialto - Opr Plant	385,534.87	300,000.00	422,880.96	110,000.00	532,880.96	550,000.00	250,000.00	83%	Increase based on pending Roemer Expansion invoices for Rialto.
100-4020-405-4131	Reimbursement From UTC - Routine Costs FBR	1,260,046.55	1,400,000.00	667,987.98	340,000.00	1,007,987.98	1,600,000.00	200,000.00	14%	based on historical actuals and FBR Division expenses
100-4020-405-4134	Reimbursement From UTC - Non-Routine Costs	-	-	-	-	-	-	-	NA	Not a budgeted category
100-4020-405-4127	Baseline Feeder Operations	1,237,037.62	1,050,000.00	848,512.00	372,000.00	1,220,512.00	1,250,000.00	200,000.00	19%	Based on historical actuals and current fiscal year activity.
100-4020-405-4122	Document Prep Fees	20.00	50.00	5.00	5.00	10.00	20.00	(30.00)	-60%	Decrease due historical actuals and current fiscal year activity.
100-4020-405-4120	Administration Fees (Section 2017)	278,410.80	500,000.00	27,172.69	205,000.00	232,172.69	300,000.00	(200,000.00)	-40%	Decrease recommended due to historical actuals.
100-4020-405-4123	Revenue Other Activities	2,593.27	2,500.00	43,813.32	2,000.00	45,813.32	5,000.00	2,500.00	1.00	Small increase recommended as auction sales expected in FY25-26. Current actuals show one-time sales such as vehicle sales.
100-4020-405-4125	Reimbursement From Residents For Damages Done	166,990.38	50,000.00	112,946.74	30,000.00	142,946.74	150,000.00	100,000.00	200%	Increase based on historical actuals and current fiscal year activity.
100-4020-405-4124	Energy Demand Response Programs	5,651.46	5,000.00	8,358.71	1,200.00	9,558.71	-	(5,000.00)	-100%	Program expected to end in FY25-26
100-4020-405-4126	Conservation Rebate Reimb	-	265,000.00	96,228.61	-	96,228.61	-	(265,000.00)	-100%	No funding from SBVMWD for Fiscal Year 2025-26.
100-4010-401-4114	Backflow Install Chg	-	-	60.00	-	60.00	60.00	60.00	NA	Due to recent fiscal year activity.
Total Other Operating Revenue		4,545,317.42	4,752,616.00	2,944,948.50	1,476,220.00	4,421,168.50	5,106,305.00	560,987.58	12%	
Total Operating Revenues		31,145,257.85	33,056,616.00	26,341,079.58	7,174,248.40	33,515,327.98	32,721,705.00	1,576,447.15	5%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Operating Expenses										
Source of Supply - 5110										
	Baseline Feeder Agreement - Delivery Charge for 5,000 acres.	612,687.35	735,000.00	512,285.43	280,000.00	792,285.43	1,176,000.00			Baseline Feeder Agreement - Delivery Charge for 4,200 acre-feet at \$280/acre-foot. Two wells expected to be in operation in FY25-26, as opposed to only 1 well during FY24-25
	Standby water source for warmer months.	-	29,100.00	-	-	-	30,000.00			Standby water source for warmer months for 100 acre-feet at \$300/acre-foot.
100-5110-520-5252	Purchased Water / Muni	612,687.35	764,100.00	512,285.43	280,000.00	792,285.43	1,206,000.00	441,900.00	58%	
	State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery.	147,887.96	503,200.00	503,200.00	-	503,200.00	566,100.00			State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery. 4,500 acre-feet at \$125.8/acre-foot.
	State Project Water Recharge - Bunker Hill Obligation	70,208.82	118,400.00	23,608.95	36,000.00	59,608.95	148,000.00			State Project Water Recharge - Bunker Hill Obligation - Baseline Feeder. 25% of the Baseline Feeder delivery is required to be recharged. Purchase 1,250 acre-feet at \$118.40/acre-foot.
100-5110-520-5253	Purchased Water / State Project Water	218,096.78	621,600.00	526,808.95	36,000.00	562,808.95	714,100.00	92,500.00	15%	
	Purchase of Lytle Creek Water Rights from San Bernardino.	171,508.16	201,000.00	153,472.23	50,000.00	203,472.23	201,280.00			Purchase of Lytle Creek Water Rights from San Bernardino. 1,600 acre-feet at \$125.8/acre-foot.
100-5110-520-5250	Purchased Water / City of San Bernardino	171,508.16	201,000.00	153,472.23	50,000.00	203,472.23	201,280.00	280.00	0%	
	Stock Water Assessment	20,776.00	25,000.00	14,469.00	8,000.00	22,469.00	25,000.00			No change recommended.
100-5110-520-5251	Purchased Water / Fontana Union	20,776.00	25,000.00	14,469.00	8,000.00	22,469.00	25,000.00	-	0%	
	IEUA Service charges	50,018.00	73,000.00	8,955.14	74,000.00	82,955.14	88,000.00			IEUA Capacity Charge new rates: \$1,413.33/mth. Meter Equivalent Unit Charge \$3,991.90/month. Readiness to serve \$680.28/mth. Total of \$6,085.51/month, \$73,026/year. - MET is increasing this rate about 7-10%, look into best rate available.
	Purchase IEUA water	470,000.00	300,000.00	196,564.66	31,000.00	227,564.66	100,000.00			Expected Purchases IEUA water prices, \$300AF @ ~\$1,000/AF.
100-5110-520-5255	Purchased Water / IEUA	289,586.60	373,000.00	205,519.80	105,000.00	310,519.80	188,000.00	(185,000.00)	-50%	
	San Bernardino Basin Area (SBBA) Agreement-Water Sustainability	315,189.70	300,000.00	-	-	-				Waiting for the next steps in this agreement
100-5110-520-5256	Purchased Water / SBBA Agreement	315,189.70	300,000.00	-	-	-	-	(300,000.00)	-100%	
	Watermaster costs to maintain rights in the Chino Basin.	22,769.60	26,000.00	22,016.74	-	22,016.74	26,000.00			Watermaster costs to maintain rights in the Chino Basin.
100-5110-520-5254	Other Miscellaneous / Source of Supply Costs	22,769.60	26,000.00	22,016.74	-	22,016.74	26,000.00	-	0%	
Subtotal: Non Payroll and Benefits Expenses		1,650,614.19	2,310,700.00	1,434,572.15	479,000.00	1,913,572.15	2,360,380.00	49,680.00	2%	
Total Expenses: Source of Supply - 5110		1,650,614.19	2,310,700.00	1,434,572.15	479,000.00	1,913,572.15	2,360,380.00	49,680.00	2%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Production - Pumping - 5210										
100-5210-500-5001	Salaries & Wages / Full Time	977,724.40	1,013,800.00	847,067.96	154,012.36	1,001,080.32	1,187,300.00	173,500.00	17%	
100-5210-500-5003	Salaries & Wages / Overtime	36,180.56	35,000.00	36,342.84	6,607.79	42,950.63	45,000.00	10,000.00	29%	
100-5210-500-5004	Salaries & Wages / On Call	18,053.87	18,000.00	16,191.26	2,943.87	19,135.13	20,000.00	2,000.00	11%	
Subtotal: Payroll Expenses		1,031,958.83	1,066,800.00	899,602.06	163,564.01	1,063,166.08	1,252,300.00	220,341.17	21%	
100-5210-510-5101	Benefits / FICA	60,855.52	60,500.00	51,909.34	9,438.06	61,347.40	69,600.00	9,100.00	15%	
100-5210-510-5102	Benefits / Medicare	14,953.79	15,100.00	13,223.84	2,404.33	15,628.17	17,600.00	2,500.00	17%	
100-5210-510-5123	Benefits / Disability Insurance	3,298.32	3,500.00	2,945.93	535.62	3,481.55	16,000.00	12,500.00	357%	
100-5210-510-5125	Benefits / Life Insurance	3,732.69	3,700.00	3,075.34	559.15	3,634.49	5,600.00	1,900.00	51%	
100-5210-510-5121	Benefits / Dental	12,128.40	12,200.00	10,068.52	1,830.64	11,899.16	12,300.00	100.00	1%	
100-5210-510-5120	Benefits / Hosp / Med Insurance	170,696.64	188,000.00	150,494.87	27,362.70	177,857.57	200,100.00	12,100.00	6%	
100-5210-510-5122	Benefits / Vision Care Insurance	2,287.44	2,300.00	1,828.86	332.52	2,161.38	2,300.00	-	0%	
100-5210-510-5124	Benefits / EAP	267.84	300.00	222.56	40.47	263.03	400.00	100.00	33%	
100-5210-510-5100	Benefits / Deferred Comp-ER Match	15,255.90	17,600.00	11,966.04	2,175.64	14,141.68	17,600.00	-	0%	
100-5210-510-5105	Expenses / PERS-Pension Classic	100,096.06	104,600.00	87,063.96	15,829.81	102,893.77	121,200.00	16,600.00	16%	
100-5210-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	10,141.98	11,300.00	9,298.53	1,690.64	10,989.17	14,200.00	2,900.00	26%	
100-5210-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	56,180.60	58,500.00	48,678.12	8,850.57	57,528.69	67,800.00	9,300.00	16%	
100-5210-510-5103	Expenses / Workers Comp Ins	47,363.87	43,400.00	41,351.06	7,518.37	48,869.43	63,400.00	20,000.00	46%	
100-5210-510-5109	Expense / PERS - Pension Expense - GASB 68	108,134.86	-	-	-	-	-	-	NA	
Subtotal: Benefits Expenses		605,393.91	521,000.00	432,126.97	78,568.54	510,695.49	608,100.00	87,100.00	17%	
Subtotal: Payroll and Benefits Expenses		1,637,352.74	1,587,800.00	1,331,729.03	242,132.55	1,573,861.57	1,860,400.00	272,600.00	17%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Treatment and Distribution training, certification and renewal for 8 employees.	2,142.00	5,600.00	3,206.90	600.00	3,806.90	4,000.00			Hazwoper, contact hour classes, cert. and cert. renewals. Staff 1 - T2 renewal - \$80.00; D2 renewal - \$80.00; D3 exam - \$100; Contact Hour class - \$400 Cla-Val School - \$500; Staff 2 - D3 exam - \$100; T3 exam - \$100; Contact Hour class - \$400; Cla-Val School - \$500; Staff 3 - D3 exam - \$100; Contact Hour class - \$400; Staff 4 - D3 exam - \$100; Contact Hour class - \$400; Staff 5 - D5 renewal - \$140; Contact Hour class - \$400; Cla-Val School - \$500 Staff 6 - Contact Hour Class - \$400; Staff 7 - Contact Hour Class - \$200; Staff 8 - Contact Hour Class - \$100; 2 Cert. Renewals - \$200
100-5210-515-5200	Expenses / Training	2,142.00	5,600.00	3,206.90	600.00	3,806.90	4,000.00	(1,600.00)	-29%	
	Uniforms and saftey boots for 8 employees.	3,285.75	4,000.00	3,973.46	-	3,973.46	4,000.00			No change in budget requested.
100-5210-536-5475	Operating Supplies / Uniforms	3,285.75	4,000.00	3,973.46	-	3,973.46	4,000.00	-	-	
	Conference Expenses	39.00	2,300.00	-	-	-	1,500.00			Tri-State for 2 staff; expected to attend training next FY. Staff was unable to attend FY25.
100-5210-515-5202	Miscellaneous / Trans/Meals/Lodging	39.00	2,300.00	-	-	-	1,500.00	(800.00)	-35%	
	Well and booster pump flow meter testing	4,900.00	15,000.00	-	-	-	15,000.00			Meter testing for Wells, boosters, and interties. Increase for confined space has gone up. Testing wasn't needed in current FY.
100-5210-525-5321	Meter Testing	4,900.00	15,000.00	-	-	-	15,000.00	-	-	
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.	5,376.50	7,000.00	1,619.00	1,700.00	3,319.00	4,500.00			Small increase recommended from compared to forecasted final due to new contract pricing. Clinical Laboratory - Laboratory analysis are required to comply with State and Federal Regulations.
100-5210-525-5301	Professional Services / Lab Tests	5,376.50	7,000.00	1,619.00	1,700.00	3,319.00	4,500.00	(2,500.00)	-36%	
	BLF: 12.5% Sodium Hypochlorite for wellhead chlorination. P17080 Wells without wellhead treatment: Sodium Hypochlorite for wellhead chlorination. P17010	125,904.43	125,000.00	75,520.88	25,000.00	100,520.88	100,000.00			Small decrease recommended to match forecast.
100-5210-530-5401	Operating Supplies / Chemicals	125,904.43	125,000.00	75,520.88	25,000.00	100,520.88	100,000.00	(25,000.00)	-20%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Reservoirs cleaning and inspection for tanks.	30,000.00	30,000.00	30,000.00	4,100.00	34,100.00	30,000.00			No change in budget requested. Cleaning supplies for pump stations & Wells
	Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.	35,000.00	30,000.00	6,632.91	25,000.00	31,632.91	35,000.00			Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment, small decrease.
	Electrical and instrumentation repairs.	25,000.00	25,000.00	-	18,000.00	18,000.00	25,000.00			No change in budget requested.
	Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvacs, fencing, etc.	245,205.57	200,000.00	166,985.38	33,000.00	199,985.38	200,000.00			Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvacs, fencing, etc. Increase due to more theft & vandalism, price increases for needed supplies, and needed maintenance contracts for emergency generators. Budget request includes Facilities Maintenance and Production.
100-5210-540-5614	Repair & Maintenance / Structures / Facility	335,205.57	285,000.00	203,618.29	80,100.00	283,718.29	290,000.00	5,000.00	2%	
	Tesco - Supervisory Control and Data Acquisition (SCADA) support.	-	5,000.00	-	-	-	5,000.00			No change in budget requested. No activity in current year. SCADA is used to monitor and control the water system, i.e., treatment plants, wells, booster stations, equipment, etc.
100-5210-525-5306	Outside Labor / Contractors/Telemetry	-	5,000.00	-	-	-	5,000.00	-	0%	
	Annual cost for electrical service at all District facilities, i.e., HQs, well, booster station, and reservoir sites.	3,222,267.76	3,140,000.00	2,191,779.94	750,000.00	2,941,779.94	3,300,000.00			Expected increase in rates set by Edison.
100-5210-550-5652	Utility Services / Electric	3,222,267.76	3,140,000.00	2,191,779.94	750,000.00	2,941,779.94	3,300,000.00	160,000.00	5%	
	City water service at East Complex.	592.87	650.00	556.01	-	556.01	650.00			City water service at East Complex. No change in budget request.
100-5210-550-5655	Utility Services / Water	592.87	650.00	556.01	-	556.01	650.00	-	0%	
	Subtotal: Non Payroll and Benefits Expenses	3,699,713.88	3,589,550.00	2,480,274.48	857,400.00	3,337,674.48	3,724,650.00	135,100.00	4%	
	Total Expenses: Production - Pumping - 5210	5,337,066.62	5,177,350.00	3,812,003.51	1,099,532.55	4,911,536.05	5,585,050.00	407,700.00	8%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Water Quality Department - 5310										
100-5310-500-5001	Salaries & Wages / Full Time	327,618.07	393,300.00	301,669.11	54,848.93	356,518.04	420,900.00	27,600.00	7%	
100-5310-500-5003	Salaries & Wages / Overtime	16,963.34	13,000.00	22,061.73	4,011.22	26,072.95	17,000.00	4,000.00	31%	
100-5310-500-5004	Salaries & Wages / On Call	1,215.03	1,000.00	3,950.65	718.30	4,668.95	5,000.00	4,000.00	400%	
100-5310-500-5021	Salaries & Wages / Class A Drivers License	330.75	400.00	-	-	-	400.00	-	-	
100-5310-500-5020	Salaries & Wages / Bilingual Compensation	811.50	1,300.00	1,000.00	181.82	1,181.82	1,300.00	-	0%	
Subtotal: Payroll Expenses		346,938.69	409,000.00	328,681.49	59,760.27	388,441.76	444,600.00	35,600.00	9%	
100-5310-510-5101	Benefits / FICA	22,220.54	25,200.00	20,746.40	3,772.07	24,518.47	26,900.00	1,700.00	7%	
100-5310-510-5102	Benefits / Medicare	5,196.80	5,900.00	4,852.04	882.19	5,734.23	6,300.00	400.00	7%	
100-5310-510-5123	Benefits / Disability Insurance	1,081.80	1,400.00	1,126.49	204.82	1,331.31	5,700.00	4,300.00	307%	
100-5310-510-5125	Benefits / Life Insurance	1,359.25	1,600.00	1,356.22	246.59	1,602.81	2,700.00	1,100.00	0.69	
100-5310-510-5121	Benefits / Dental	6,186.10	6,500.00	5,351.35	972.97	6,324.32	6,500.00	-	0%	
100-5310-510-5120	Benefits / Hosp / Med Insurance	73,028.87	87,900.00	72,151.66	13,118.48	85,270.14	99,800.00	11,900.00	14%	
100-5310-510-5122	Benefits / Vision Care Insurance	828.72	1,000.00	814.51	148.09	962.60	1,000.00	-	-	
100-5310-510-5124	Benefits / EAP	97.04	100.00	98.17	17.85	116.02	200.00	100.00	1.00	
100-5310-510-5100	Benefits / Deferred Comp-ER Match	4,957.28	7,800.00	4,667.26	848.59	5,515.85	7,800.00	-	-	
100-5310-510-5105	Expenses / PERS-Pension Classic	11,422.32	12,300.00	9,213.58	1,675.20	10,888.78	12,900.00	600.00	5%	
100-5310-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	17,410.77	22,800.00	17,312.89	3,147.80	20,460.69	25,000.00	2,200.00	10%	
100-5310-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	6,411.35	6,900.00	5,151.42	936.62	6,088.04	7,200.00	300.00	4%	
100-5310-510-5103	Expenses / Workers Comp Ins	17,736.11	20,000.00	16,162.79	2,938.69	19,101.48	24,800.00	4,800.00	24%	
100-5310-510-5109	Expense / PERS - Pension Expense - GASB 68	28,283.00	200.00	-	-	-		(200.00)	(1.00)	
Subtotal: Benefits Expenses		196,219.95	199,600.00	159,004.78	28,909.96	187,914.74	226,800.00	27,200.00	14%	
Subtotal: Payroll and Benefits Expenses		543,158.64	608,600.00	487,686.27	88,670.23	576,356.50	671,400.00	62,800.00	10%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Department Training for staff of 4	5,084.22	4,000.00	1,324.00	320.00	1,644.00	4,000.00			Staff 1 - County BF cert (\$175); AWWA BF cert (\$320); AWWA XC cert (\$125); T1 cert (\$70); D2 cert (\$80); 2 AWC classes for cert. renewal (\$765) Staff 2 - County BF cert (\$175); AWWA BF cert (\$320); 2 AWC/WES classes for cert. renewal (\$600) Staff 3 - T2 cert (\$80); D4 cert. (\$140); 1 WES class (\$132) Staff 4 - T2 cert (\$80); D2 cert (\$80); 1 water class (\$99) 1 staff to go to Tri-State (\$125), 1 staff to go to -day Water Wise Distro Class (\$475), 1 staff to go to Water Wise Pro Expo (\$50)
100-5310-515-5200	Expenses / Training	5,084.22	4,000.00	1,324.00	320.00	1,644.00	4,000.00	-	0%	
	Uniforms and safety boots for 4 employees	2,368.61	3,125.00	4,111.38	-	4,111.38	4,000.00			No change in budget requested. Increase in current year due to billing issues. Budget request takes into account billing issues and rising costs.
100-5310-536-5475	Operating Supplies / Uniforms	2,368.61	3,125.00	4,111.38	-	4,111.38	4,000.00	875.00	0.28	
	Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Triennial sampling is due in July at about \$1,600/well site x 14 wells plus Well 7 requires full Title 22 each quarter for one year.	58,018.80	60,000.00	29,580.25	10,000.00	39,580.25	50,000.00			New contract pricing approximately 10% increase: Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Additional PFAS quarterly sampling. Small decrease in budget recommended.
	Routine lab cost for distribution sampling. Misc. Sampling	35,000.00	30,000.00	6,632.50	3,000.00	9,632.50	20,000.00			Routine lab cost for distribution sampling. Misc. Sampling. Small decrease in budget recommended.
100-5310-525-5314	Professional Services / Lab Tests	93,018.80	90,000.00	36,212.75	13,000.00	49,212.75	70,000.00	(20,000.00)	-22%	
	Lead service line outreach and required Tri-annual testing.	3,837.00	27,500.00	4,171.25	4,800.00	8,971.25	10,000.00			Lead Service Line inventory and sampling requirements. Outreach materials and sample kits. Sampling child care centers, elementary schools, middle and high schools upon request. Decrease recommended to match forecast.
100-5310-525-5319	Outside Labor / Contractors	3,837.00	27,500.00	4,171.25	4,800.00	8,971.25	10,000.00	(17,500.00)	-64%	
	Purchase of instruments and reagents necessary for compliance field testing and water quality calls.	2,216.60	7,000.00	3,205.65	1,200.00	4,405.65	5,000.00			Purchase of instruments and reagents necessary for compliance field testing and water quality calls. Purchase of dechlorination tablets to meet NPDES permit requirements during necessary system flushing activities.
100-5310-530-5401	Operating Supplies / Chemicals	2,216.60	7,000.00	3,205.65	1,200.00	4,405.65	5,000.00	(2,000.00)	(0.29)	
	Special labels and supplies for sampling	2,852.82	8,500.00	4,701.99	1,208.00	5,909.99	6,000.00			Special lables, toners, cross-connection mailings. Small decrease recommended to match forecast.
100-5310-530-5407	Operating Supplies / Shop	2,852.82	8,500.00	4,701.99	1,208.00	5,909.99	6,000.00	(2,500.00)	(0.29)	
	Repair or replace sample stations.	-	10,000.00	5,766.28	1,000.00	6,766.28	15,000.00			Repair or replace sample stations, replacing round sample stations with square ones for better security. We plan to change 10 sample stations.
	Calibration of hydrant meters. Calibration of backflows.	22,951.24	40,000.00	15,947.00	3,000.00	18,947.00	15,000.00			Calibration of hydrant meters. Calibration of backflows, repair BF & HM. Less activity expected in FY25-26.
100-5310-540-5614	Repair & Maintenance / Structures / Facility	22,951.24	50,000.00	21,713.28	4,000.00	25,713.28	30,000.00	(20,000.00)	-40%	
	Replace stolen hydrant meters, replacement of damaged hydrants	41,760.68	55,000.00	22,521.11	9,500.00	32,021.11	40,000.00			Replace stolen hydrant meters and backflows, repair damaged hydrant meters and backflows. Hydrant meters cost approximately \$2,000, backflow cost approximately \$1,500.
100-5310-540-5602	Repair & Maintenance / Equipment	41,760.68	55,000.00	22,521.11	9,500.00	32,021.11	40,000.00	(15,000.00)	-27%	
	Travel and meal training expenses	-	1,500.00	17.51	1,622.00	1,639.51	1,500.00			Tri-State plus room, per diem & travel. Short-staffed in FY24-25, Department expects to attend training in FY25-26.
100-5310-515-5202	Miscellaneous / Trans/Meals/Lodging	-	1,500.00	17.51	1,622.00	1,639.51	1,500.00	-	-	
Subtotal: Non Payroll and Benefits Expenses		174,089.97	246,625.00	93,276.93	34,442.00	127,718.93	164,500.00	(82,125.00)	-33%	
Total Expenses: Water Quality Department - 5310		717,248.61	855,225.00	580,963.20	123,112.23	804,075.43	835,900.00	(19,325.00)	-2%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Water Treatment - Perchlorate - 5320										
	PERCHLORATE - DISTRICT WELLS 18A, 41, 42, 16 & 17: Electricity costs for plant operations	155,606.21	300,000.00	159,067.89	67,000.00	226,067.89	250,000.00			Decrease in budget request recommended to match forecast.
100-5320-550-5652	Utility Services / Electric	155,606.21	300,000.00	159,067.89	67,000.00	226,067.89	250,000.00	(50,000.00)	-17%	
	PERCHLORATE - DISTRICT WELLS & IX Systems 18A, 41, 42, 16 & 17: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	19,259.25	25,000.00	11,343.25	4,500.00	15,843.25	20,000.00			Small decrease recommended to match forecast.
100-5320-525-5314	Professional Services / Lab Tests	19,259.25	25,000.00	11,343.25	4,500.00	15,843.25	20,000.00	(5,000.00)	(0.20)	
	DISTRICT WELLS 18A, 41, 42, 16 & 17: Chemical costs for treatment - Chlorine.	5,853.65	30,000.00	5,992.33	2,000.00	7,992.33	10,000.00			Decrease in budget request recommended to match forecast.
100-5320-530-5401	Operating Supplies / Chemicals	5,853.65	30,000.00	5,992.33	2,000.00	7,992.33	10,000.00	(20,000.00)	-67%	
	Resin exchange	227,202.33	300,000.00	-	-	-	300,000.00			Did not do in FY 24-25. Plan to do it in FY 25-26. Removal, disposal, and replacement of resin. Every 2-3 years
100-5320-530-5404	Operating Supplies / Resin Exchange	227,202.33	300,000.00	-	-	-	300,000.00	-	-	
	Repair and Replace pump motors, as needed. Cartridge filters and miscellaneous equipment.	-	30,000.00	20,654.30	-	20,654.30	25,000.00			Removal & disposal of resin.
100-5320-540-5614	Repair & Maintenance / Structures / Facility	-	30,000.00	20,654.30	-	20,654.30	25,000.00	(5,000.00)	-17%	
	Subtotal: Non Payroll and Benefits Expenses	407,921.44	685,000.00	197,057.77	73,500.00	270,557.77	605,000.00	197,078.56	48%	
	Total Expenses: Water Treatment - Perchlorate- 5320	407,921.44	685,000.00	197,057.77	73,500.00	270,557.77	605,000.00	197,078.56	48%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Water Treatment - FBR - 5350										
100-5350-500-5001	Salaries & Wages / Full Time	433,017.36	475,400.00	390,588.34	71,016.06	461,604.40	445,700.00	(29,700.00)	-6%	
100-5350-500-5003	Salaries & Wages / Overtime	28,892.93	31,000.00	21,649.54	3,936.28	25,585.82	26,000.00	(5,000.00)	-16%	
100-5350-500-5004	Salaries & Wages / On Call	20,468.76	22,000.00	20,970.58	3,812.83	24,783.41	27,000.00	5,000.00	23%	
100-5350-500-5021	Salaries & Wages / Class A Drivers License	636.50	700.00	500.00	90.91	590.91	700.00	-	-	
100-5350-500-5020	Salaries & Wages / Bilingual Compensation	475.00	500.00	325.00	59.09	384.09	500.00	-	-	
Subtotal: Payroll Expenses		483,490.55	529,600.00	434,033.46	78,915.17	512,948.63	499,900.00	(29,700.00)	-6%	
100-5350-510-5101	Benefits / FICA	30,266.74	30,100.00	27,075.94	4,922.90	31,998.84	27,800.00	(2,300.00)	-8%	
100-5350-510-5102	Benefits / Medicare	7,078.53	7,000.00	6,332.32	1,151.33	7,483.65	6,600.00	(400.00)	-6%	
100-5350-510-5123	Benefits / Disability Insurance	1,548.39	1,600.00	1,372.07	249.47	1,621.54	5,300.00	3,700.00	231%	
100-5350-510-5125	Benefits / Life Insurance	1,644.91	1,600.00	1,370.76	249.23	1,619.99	1,300.00	(300.00)	-19%	
100-5350-510-5121	Benefits / Dental	6,615.21	7,300.00	6,034.67	1,097.21	7,131.88	6,200.00	(1,100.00)	-15%	
100-5350-510-5120	Benefits / Hosp / Med Insurance	99,776.96	109,400.00	87,815.21	15,966.40	103,781.61	96,000.00	(13,400.00)	-12%	
100-5350-510-5122	Benefits / Vision Care Insurance	1,017.68	1,000.00	823.60	149.75	973.35	800.00	(200.00)	(0.20)	
100-5350-510-5124	Benefits / EAP	119.17	100.00	99.29	18.05	117.34	100.00	-	-	
100-5350-510-5100	Benefits / Deferred Comp-ER Match	5,732.81	7,800.00	4,505.62	819.20	5,324.82	5,900.00	(1,900.00)	(0.24)	
100-5350-510-5105	Expenses / PERS-Pension Classic	44,066.33	45,300.00	38,346.07	6,972.01	45,318.08	38,600.00	(6,700.00)	-15%	
100-5350-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	6,345.75	7,000.00	6,574.86	1,195.43	7,770.29	9,100.00	2,100.00	30%	
100-5350-510-5107	PERS-Pension / Classic-EPMC Neg. Benefit	24,734.21	25,300.00	21,439.53	3,898.10	25,337.63	21,600.00	(3,700.00)	-15%	
100-5350-510-5109	Expense / PERS - Pension Expense - GASB 68	49,450.29	360.00	-	-	-				
100-5350-510-5103	Expenses / Workers Comp Ins	23,814.28	23,300.00	20,945.84	3,808.33	24,754.17	25,100.00	1,800.00	8%	
Subtotal: Benefits Expenses		302,211.26	267,160.00	222,735.78	40,497.41	263,233.19	244,400.00	(22,760.00)	-9%	
Subtotal: Payroll and Benefits Expenses		785,701.81	796,760.00	656,769.24	119,412.58	776,181.82	744,300.00	(52,460.00)	-7%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Treatment and Distribution Cert./Renewal. Training for staff of 4	533.75	2,120.00	829.69	-	829.69	1,700.00			Contact hour classes and cert renewals. Tony Lance and Jamie Renewal 150 x 3 = \$450. Tristate Two 250.00. American Water College classes 1,000.00
100-5350-515-5200	Expenses / Training	533.75	2,120.00	829.69	-	829.69	1,700.00	(420.00)	-20%	
	FBR Thermo, TOC Analyzer & Hach consumables and support. Collins Filters. FBR WELL 6 & 11: Air Conditioning service and VFD Maintenance. Annual fire sprinkler testing. FBR Calibration of flow meters and on-line analyzer's. Change out service for FBR air scrubber.	59,504.65	70,225.00	68,864.20	-	68,864.20	81,000.00			FBR Thermo, TOC Analyzer & Hach consumables and support. Collins Filters. FBR WELL 6 & 11: Air Conditioning service and VFD Maintenance. Annual fire sprinkler testing. FBR Calibration of flow meters and on-line analyzer's. Change out service for FBR air scrubber.
	FBR Components for online compressors and blowers parts. Kaeser Blowers. Tech support for SCADA for FBR.	25,850.00	26,000.00	10,699.94	10,000.00	20,699.94	26,000.00			FBR Components for online compressors and blowers parts. Kaeser Blowers. Tech support for SCADA for FBR.
	Annual water quality monitoring to comply with Geo Logic requirements.	7,900.00	9,000.00	-	-	-	15,000.00			Annual water quality monitoring to comply with Geo Logic requirements. Blaine Tech.
100-5350-525-5340	Professional Services / Other Consultants	93,254.65	105,225.00	79,564.14	10,000.00	89,564.14	122,000.00	16,775.00	16%	
	Uniforms and boots for 4 employees.	2,065.67	2,200.00	3,178.94	-	3,178.94	3,500.00			For 3 operators: Uniforms and safety shoes
100-5350-536-5475	Operating Supplies / Uniforms	2,065.67	2,200.00	3,178.94	-	3,178.94	3,500.00	1,300.00	59%	
	Electricity costs for FBR plant operations.	251,756.60	285,000.00	166,226.87	70,000.00	236,226.87	250,000.00			Electricity costs for FBR plant operations.
	Electricity costs for Well 6 & 11 operations.	271,864.40	288,000.00	213,543.17	90,000.00	303,543.17	300,000.00			Electricity costs for Well 6 & 11 operations.
100-5350-550-5652	Utility Services / Electric	523,621.00	573,000.00	379,770.04	160,000.00	539,770.04	550,000.00	(23,000.00)	-4%	
	FBR: Valve positioners, VFD A/C, Miscellaneous tools and maintenance.	-		-		-	-			No budget request.
100-5350-540-5600	Other Miscellaneous / District Cost	-	-	-	-	-	-	-	NA	
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal	49,163.00	40,000.00	43,273.75	12,000.00	55,273.75	55,000.00			Contract expiring - expected increase in laboratory costs. New test, Quarterly PFAS sampling added per DDW.
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Wells 6 & 11	13,228.25	25,000.00	9,216.00	5,000.00	14,216.00	20,000.00			Contract expiring - expected increase in laboratory costs. New test, Quarterly PFAS sampling added per DDW.
100-5350-525-5314	Professional Services / Lab Tests	62,391.25	65,000.00	52,489.75	17,000.00	69,489.75	75,000.00	10,000.00	15%	
	FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.	57,220.72	65,000.00		30,000.00	30,000.00	30,000.00			FBR: Aluminum chlorohydrate 1X year = 30,000
	FBR: Acetic Acid is delivered monthly	107,256.08	275,000.00	183,294.39	20,000.00	203,294.39	230,000.00			FBR: Acetic Acid is delivered every 3 weeks = 17.5 loads \$240.000
	FBR Polymer cationic deliveries for DAF. 12 drums a year.	16,419.08	30,000.00	24,502.40	-	24,502.40	35,000.00			FBR Polymer deliveries for DAF 2 months 6 / yr 35,000
	FBR: Chlorine.	31,309.98	33,500.00	20,212.60	5,000.00	25,212.60	25,000.00			FBR: Chlorine 1 load every 2 months 6/yr + gallon jugs 25,000
	FBR: Phosphoric Acid is delivered monthly.	21,511.02	30,000.00	25,708.29	-	25,708.29	35,000.00			FBR: Phosphoric Acid is delivered 1.5 months. 8/ yr \$35,000
	Reagents countertop testing	-	10,000.00	1,211.00	-	1,211.00	2,000.00			Reagents countertop testing tnt 8,500 +standards
100-5350-530-5401	Operating Supplies / Chemicals	233,716.88	443,500.00	254,928.68	55,000.00	309,928.68	357,000.00	(86,500.00)	-20%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Cactus Basin No. 2 & Hidden Valley Maintenance	50,000.00	66,000.00	23,757.66	20,000.00	43,757.66	45,000.00			Cactus Basin No. 2 and Hidden Valley Maintenance (\$40K); Hidden Valley is a new maintenance requirement this year.
	GAC Media for the FBR reactors and/or scrubbers.	12,000.00	60,000.00	-	-	-	30,000.00			GAC scrubbers, \$15,000/annually / cartridge filters for the sand seperator plus sound barrier,
	IX media for perchlorate removal - Well IX	-	100,000.00	-	-	-				IX media replacement for perchlorate removal - Well 11 IX
	Repair and replacement of pumps and motors.	109,150.54	100,000.00	118,854.73	65,000.00	183,854.73	100,000.00			Repair and replacement of pumps and motors: 20+ pumps (influent, effluent, sludge, DAF, chemical, etc.)
100-5350-540-5614	Repair & Maintenance / Structures / Facility	171,150.54	326,000.00	142,612.39	85,000.00	227,612.39	175,000.00	(151,000.00)	-46%	
	Chlorination equipment for FBR	-			-	-				No budget request.
	Vector control for Cactus Basin No. 2	882.00	4,000.00	376.25	-	376.25	5,000.00			Vector control for Cactus Basin No. 2 and surrounding area.
	Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.	11,347.95	13,000.00	4,343.00	250.00	4,593.00	12,000.00			Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.
	Rialto Discharge Fees	8,274.60	33,000.00	16,081.00	-	16,081.00	30,000.00			Rialto Discharge Fees
100-5350-536-5473	Miscellaneous / Permits & Fees	20,504.55	50,000.00	20,800.25	250.00	21,050.25	47,000.00	(3,000.00)	-6%	
	Travel and meal training expenses	-	1,200.00	1,254.68	-	1,254.68	2,221.00			Tri-State Conference for two staff members rooms \$400.00 x 2 \$800. meals 70.00 X4 x2 = 1120.00 Travel .70 x 430 miles = \$301.00
100-5350-515-5202	Miscellaneous / Trans/Meals/Lodging	-	1,200.00	1,254.68	-	1,254.68	2,221.00	1,021.00	85%	
	Subtotal: Non Payroll and Benefits Expenses	1,107,238.29	1,568,245.00	935,428.56	327,250.00	1,262,678.56	1,333,421.00	(234,824.00)	-15%	
	Total Expenses: Water Treatment - FBR/FXB									
	5350	1,892,940.10	2,365,005.00	1,592,197.80	446,662.58	2,038,860.38	2,077,721.00	(287,284.00)	-12%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Water Treatment - Roemer/Arsenic - 5390										
100-5390-500-5001	Salaries & Wages / Full Time	318,544.69	336,300.00	278,612.40	50,656.80	329,269.20	535,000.00	198,700.00	59%	
100-5390-500-5003	Salaries & Wages / Overtime	55,192.24	57,000.00	35,213.00	6,402.36	41,615.36	47,000.00	(10,000.00)	-18%	
100-5390-500-5004	Salaries & Wages / On Call	25,293.78	25,000.00	21,923.90	3,986.16	25,910.06	30,000.00	5,000.00	20%	
100-5390-500-5021	Salaries & Wages / Class A Drivers License	-	-	-	-	-	-	-		
100-5390-500-5020	Salaries & Wages / Bilingual Compensation	1,273.00	1,300.00	1,000.00	181.82	1,181.82	1,300.00	-	-	
Subtotal: Payroll Expenses		400,303.71	419,600.00	336,749.30	61,227.15	397,976.44	613,300.00	193,700.00	46%	
100-5390-510-5101	Benefits / FICA	25,582.69	21,800.00	21,227.28	3,859.51	25,086.79	34,200.00	12,400.00	57%	
100-5390-510-5102	Benefits / Medicare	5,983.05	5,100.00	5,021.99	913.09	5,935.08	8,000.00	2,900.00	57%	
100-5390-510-5123	Benefits / Disability Insurance	1,128.84	1,200.00	1,001.10	182.02	1,183.12	7,200.00	6,000.00	500%	
100-5390-510-5125	Benefits / Life Insurance	1,153.44	1,200.00	961.20	174.76	1,135.96	2,500.00	1,300.00	108%	
100-5390-510-5121	Benefits / Dental	4,839.84	4,900.00	4,033.20	733.31	4,766.51	6,100.00	1,200.00	24%	
100-5390-510-5120	Benefits / Hosp / Med Insurance	82,717.74	90,500.00	72,618.12	13,203.29	85,821.41	116,100.00	25,600.00	28%	
100-5390-510-5122	Benefits / Vision Care Insurance	762.48	800.00	617.16	112.21	729.37	1,000.00	200.00	25%	
100-5390-510-5124	Benefits / EAP	89.28	100.00	74.40	13.53	87.93	200.00	100.00	100%	
100-5390-510-5100	Benefits / Deferred Comp-ER Match	5,578.50	5,900.00	4,350.00	790.91	5,140.91	7,800.00	1,900.00	32%	
100-5390-510-5105	Expenses / PERS-Pension Classic	40,274.51	40,900.00	34,725.77	6,313.78	41,039.55	64,600.00	23,700.00	58%	
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	22,605.83	22,900.00	19,415.39	3,530.07	22,945.46	36,100.00	13,200.00	58%	
100-5390-510-5109	Expense / PERS - Pension Expense - GASB 68	39,506.13	300.00	-	-	-				
100-5390-510-5103	Expenses / Workers Comp Ins	19,228.42	16,800.00	15,674.67	2,849.94	18,524.61	30,600.00	13,800.00	82%	
Subtotal: Benefits Expenses		249,450.75	212,400.00	179,720.28	32,676.41	212,396.70	314,400.00	102,000.00	48%	
Subtotal: Payroll and Benefits Expenses		649,754.46	632,000.00	516,469.58	93,903.56	610,373.14	927,700.00	295,700.00	47%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Treatment and Distribution Cert./Renewal. Training for staff of 4	731.50	2,520.00	553.00		553.00	1,650.00			Contact hour classes, certs. and cert. renewals. \$350 Carlos renewal 150.00. Tristate one 150.00. American Water College classes 1,000.00.
100-5390-515-5200	Expenses / Training	731.50	2,520.00	553.00	-	553.00	1,650.00	(870.00)	-35%	
	Trident filter SCADA configation, equipment installation, etc.	25,713.17	25,000.00	26,645.61		26,645.61	26,250.00			Trident filter SCADA configation, configate existing Trident filters to the new scour system, equipment installation, etc.
	PM contract for Total Organic Carbon and HACH analyzers.	42,637.61	16,000.00	6,439.19	7,500.00	13,939.19	30,000.00			PM contract for Total Organic Carbon and HACH analyzers.
	PM for Q air for compressors and blowers.	12,580.91	25,000.00	14,929.07		14,929.07	26,250.00			PM for Q air for compressors and blowers.
100-5390-525-5340	Professional Services / Other Consultants	80,931.69	66,000.00	48,013.87	7,500.00	55,513.87	82,500.00	16,500.00	25%	
	Filter survey for 2 Trident filters.	4,383.37	2,100.00	-	4,500.00	4,500.00	8,200.00			2 Trident Filters surveys to analyze condition. Hach service agreement Arsenic 6000.00 (service contract, servcie equipment every quarter) + 2200.00
100-5390-525-5315	Professional Services / Misc Studies	4,383.37	2,100.00	-	4,500.00	4,500.00	8,200.00	6,100.00	290%	
	Uniforms and safety boots for 4 employees	2,195.39	2,500.00	1,661.08	300.00	1,961.08	2,500.00			No change in budget requested.
100-5390-536-5475	Operating Supplies / Uniforms	2,195.39	2,500.00	1,661.08	300.00	1,961.08	2,500.00	-	-	
	ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.	733,519.58	750,000.00	634,351.92	210,000.00	844,351.92	900,000.00			ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.Monthly Average 64,000. We are adding three more filters. Increase due to State Water allocation and Edison rate increaseses 8-12% rise in cost expected.
100-5390-550-5652	Utility Services / Electric	733,519.58	750,000.00	634,351.92	210,000.00	844,351.92	900,000.00	150,000.00	20%	
	Trash services.	3,099.59	3,200.00	2,161.71	500.00	2,661.71	3,200.00			Roemer Trash service 283.88 per month includes 10% increase \$3122.77 Total Per Year.
100-5390-550-5654	Utility Services / Trash	3,099.59	3,200.00	2,161.71	500.00	2,661.71	3,200.00	-	0%	
	ROEMER TREATMENT PLANT: Natural gas service by Southern California Gas Company	188.06	700.00	147.38	100.00	247.38	400.00			Natural gas provided by SoCal Gas Company.
100-5390-550-5653	Utility Services / Gas	188.06	700.00	147.38	100.00	247.38	400.00	(300.00)	-43%	
	Janitorial Services at Roemer Plant	6,584.75	13,000.00	4,096.18	1,000.00	5,096.18	12,000.00			Increase recommended due to expected increase in janitorial services for Roemer Plant \$1062 per month includes 10% increase - \$12,748 Total Per Year
100-5390-525-5313	Professional Services / Janitorial	6,584.75	13,000.00	4,096.18	1,000.00	5,096.18	12,000.00	(1,000.00)	-8%	
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T	1,953.90	9,700.00	1,196.18	600.00	1,796.18	3,500.00			ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T - Refer to Jon, who is paying/coding invoices.
100-5390-550-5650	Communication Services / Telephone	1,953.90	9,700.00	1,196.18	600.00	1,796.18	3,500.00	(6,200.00)	-64%	
	Hydroelectric Plant Operations and Maintenance Cost.	-		-	-	-	15,000.00			Major turbine repair expected to be completed in FY25-26
	Misc District Cost repair and replacement	21,984.60	1,000.00	-		-	15,000.00			Misc District Cost repair and replacement. Rialto doesn't pay maintenance for filters 4, 5, and 6.
100-5390-540-5600	Other Miscellaneous / District Cost	21,984.60	1,000.00	-	-	-	30,000.00	29,000.00	NA	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	16,834.25	35,000.00	11,559.50	10,000.00	21,559.50	35,000.00			New contract pricing. ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. No change in budget requested.
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	15,711.25	10,000.00	12,684.50		12,684.50	15,000.00			New contract pricing plus Arsenic Plant coming back online. ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations
	Roemer Phase 2 & 3						10,000.00			ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.
100-5390-525-5314	Professional Services / Lab Tests	32,545.50	45,000.00	24,244.00	10,000.00	34,244.00	50,000.00	5,000.00	11%	
	ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds	11,230.37	16,000.00	6,852.94	5,000.00	11,852.94	50,000.00			Roemer sludge disposal fees to the County landfill sites. Increase in budget request due to greater use of State Water Project & increased sludge removal costs expected.
	ARSENIC removal	27,894.09	15,000.00	11,805.39		11,805.39	40,000.00			Arsenic sludge hauling and disposal. Increase in budget request due to greater use of State Water Project & increased sludge removal costs expected.
100-5390-525-5317	Professional Services / Sludge Disposal	39,124.46	31,000.00	18,658.33	5,000.00	23,658.33	90,000.00	59,000.00	190%	
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment -	87,000.00	138,000.00	93,516.71	30,000.00	123,516.71	130,959.00			Chlorine Chemical costs for Roemer
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant.	111,659.61	158,600.00	118,723.07	30,000.00	148,723.07	143,065.00			Roemer ACH Coagulant.
	Reagents countertop testing	2,000.00	5,000.00	-	3,200.00	3,200.00	6,000.00			Small increase recommended.
	Arsenic Plant: Ferric Chemical	10,000.00	22,500.00	20,000.00	2,416.60	22,416.60	24,750.00			For the new year Ferric for the Arsenic Treatment Plant will be operational.
100-5390-530-5401	Operating Supplies / Chemicals	210,659.61	324,100.00	232,239.78	65,616.60	297,856.38	304,774.00	(19,326.00)	-6%	
		-		-		-				No activity expected.
100-5390-530-5400	Operating Supplies / Carbon Exchange	-	-	-	-	-	-	-	-	
	Rehab effluent pump, chemical pump, blowers, etc. Consumable items. Repair and replacement of OPR Water facility	276,461.71	434,000.00	339,914.71	111,000.00	450,914.71	319,000.00			Rehab effluent pump, chemical pump, blowers, etc. Consumable items. Repair and replacement of ORP Water Facility. Pretreatment actuators, UV system, 24-inch valves, etc. Painting the arsenic plant and the Roemer.
100-5390-540-5614	Repair & Maintenance / Structures / Facility	276,461.71	434,000.00	339,914.71	176,616.60	516,531.31	319,000.00	(115,000.00)	-26%	
		-		-		-	-			No activity expected.
	Travel and meal training expenses	-	2,100.00	650.69		650.69	1,261.00			Tri-State for 1 staff member .Tri-State Conference for one staff members rooms \$400.00. meals 70.00 X4 = \$560.00 Travel .70 x 430 miles = \$301.00
100-5390-515-5202	Miscellaneous / Trans/Meals/Lodging	-	2,100.00	650.69	-	650.69	1,261.00	(839.00)	-40%	
	Subtotal: Non Payroll and Benefits Expenses	1,414,363.71	1,686,920.00	1,307,888.83	481,733.20	1,789,622.03	1,808,985.00	122,065.00	7%	
	Roemer/Arsenic - 5390	2,064,118.17	2,318,920.00	1,824,358.41	575,636.76	2,399,995.17	2,736,685.00	417,765.00	18%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Maintenance - Transmission and Distribution - 5410										
100-5410-500-5001	Salaries & Wages / Full Time	924,314.48	1,061,000.00	803,709.66	146,129.03	949,838.69	1,151,700.00	90,700.00	9%	
100-5410-500-5002	Salaries & Wages / Part Time	3,179.34	-	37,884.51	6,888.09		80,000.00	80,000.00	NA	
100-5410-500-5003	Salaries & Wages / Overtime	69,069.25	60,000.00	64,049.57	11,645.38	75,694.95	60,000.00	-	0%	
100-5410-500-5004	Salaries & Wages / On Call	9,875.97	10,000.00	12,710.18	2,310.94	15,021.12	15,000.00	5,000.00	50%	
100-5410-500-5021	Salaries & Wages / Class A Drivers License	3,182.50	3,300.00	2,712.50	493.18	3,205.68	3,300.00	-	0%	
100-5410-500-5020	Salaries & Wages / Bilingual Compensation	2,996.00	3,300.00	2,000.00	1,300.00	3,300.00	3,300.00	-	0%	
	Subtotal: Payroll Expenses	1,012,617.54	1,137,600.00	923,066.42	168,766.62	1,047,060.44	1,313,300.00	175,700.00	15%	
100-5410-510-5101	Benefits / FICA	63,361.88	67,900.00	57,739.20	10,498.04	68,237.24	82,100.00	14,200.00	21%	
100-5410-510-5102	Benefits / Medicare	14,818.52	15,900.00	13,503.54	2,455.19	15,958.73	19,200.00	3,300.00	21%	
100-5410-510-5123	Benefits / Disability Insurance	3,229.40	3,500.00	2,814.17	511.67	3,325.84	17,200.00	13,700.00	391%	
100-5410-510-5125	Benefits / Life Insurance	4,806.76	4,700.00	3,903.13	709.66	4,612.79	7,200.00	2,500.00	0.53	
100-5410-510-5121	Benefits / Dental	14,279.55	16,700.00	12,218.90	2,221.62	14,440.52	15,700.00	(1,000.00)	-6%	
100-5410-510-5120	Benefits / Hosp / Med Insurance	209,736.91	261,100.00	190,997.29	34,726.78	225,724.07	259,700.00	(1,400.00)	-1%	
100-5410-510-5122	Benefits / Vision Care Insurance	3,086.39	3,100.00	2,397.96	435.99	2,833.95	3,000.00	(100.00)	-3%	
100-5410-510-5124	Benefits / EAP	361.38	400.00	295.34	53.70	349.04	500.00	100.00	0.25	
100-5410-510-5100	Benefits / Deferred Comp-ER Match	13,641.68	23,400.00	10,519.38	1,912.61	12,431.99	23,400.00	-	-	
100-5410-510-5105	Expenses / PERS-Pension Classic	29,757.64	39,200.00	22,631.24	4,114.77	26,746.01	19,100.00	(20,100.00)	-51%	
100-5410-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	51,998.81	51,800.00	47,912.45	8,711.35	56,623.80	79,000.00	27,200.00	53%	
100-5410-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	16,703.14	21,900.00	12,653.22	2,300.59	14,953.81	10,700.00	(11,200.00)	-51%	
100-5410-510-5103	Expenses / Workers Comp Ins	50,281.93	54,700.00	45,306.44	8,237.53	53,543.97	76,700.00	22,000.00	40%	
100-5410-510-5109	Expense / PERS - Pension Expense - GASB 68	80,196.66	600.00	-	-	-		(600.00)	(1.00)	
	Subtotal: Benefits Expenses	556,260.65	564,900.00	422,892.26	76,889.50	499,781.76	613,500.00	48,600.00	9%	
	Subtotal: Payroll and Benefits Expenses	1,568,878.19	1,702,500.00	1,345,958.68	245,656.12	1,546,842.20	1,926,800.00	224,300.00	13%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Required treatment/distribution certification and renewal. Certification for Class A preparing for new regulations. AWWA courses required by State Board.	11,523.93	6,500.00	2,234.99	-	2,234.99	10,000.00			Cert. and cert. renewals for 12 personnel. Class A Training Staff 1 -WES \$ 155, American Water College\$475, Ace \$2000 -no Staff 2 - American Water College Tran/dis \$475 Sacramento State Distribution Prep \$450 Staff 3 - Water Wise Expo \$ 300 , American Water College Tran/dis \$475 Staff 4 - Water Wise Expo \$ 300 , American Water College D3 Course \$400 Staff 5 - WES \$155 , American Water College \$475, ACE \$2000-no Staff 6 - American Water College-Distribution prep \$350, D3 Test\$100 equals \$450 Staff 7 - Contact hour classes \$400 , Water Wise Expo \$300, T2 renewal \$60 Staff 8 - Water Wise Expo \$ 300, Staff 9 - American Water College Distribution CEU \$350, Water Wise Expo \$200 Staff 10 - Water Wise Expo\$ 300, American Water College D2 Course \$350 Vacant Position - American Water College Distribution Course \$400
100-5410-515-5200	Expenses / Training	11,523.93	6,500.00	2,234.99	-	2,234.99	10,000.00	3,500.00	54%	
	Uniforms. This is the calculation for 12 staff members. There are new employees.	8,410.55	9,200.00	10,434.13	2,000.00	12,434.13	9,200.00			No change in budget requested. Current year increase due to billing issues which have now been resolved.
100-5410-536-5475	Operating Supplies / Uniforms	8,410.55	9,200.00	10,434.13	2,000.00	12,434.13	9,200.00	-	-	
	Travel and meal training expenses	148.88	2,300.00	391.67	170.00	561.67	3,000.00			Travel&meal coverages for WES, Water Wise Pro, Tri State for 2 employees
100-5410-515-5202	Miscellaneous / Trans/Meals/Lodging	148.88	2,300.00	391.67	170.00	561.67	3,000.00	700.00	30%	
	All materials in the inventory stock room. Water pipe, valves, clamps, flex couplings, meter boxes, etc.	834,360.13	814,000.00	421,723.77	160,000.00	581,723.77	600,000.00			Decrease in budget request to in line with trending actual forecast.
100-5410-540-5605	Repair & Maintenance / Domestic Mains	834,360.13	814,000.00	421,723.77	160,000.00	581,723.77	600,000.00	(214,000.00)	-26%	
	Repair or replace damaged or hit hydrants.	139,657.27	166,000.00	46,369.16	95,000.00	141,369.16	120,000.00			Reduce Price Hydrant price \$2k, Hydrant Guard Check valve\$2k, LBI 400 check valve\$2k
100-5410-540-5606	Repair & Maintenance / Fire Hydrants	139,657.27	166,000.00	46,369.16	95,000.00	141,369.16	120,000.00	(46,000.00)	-28%	
	Shop Supplies- include now Sand, Type 2 Base and Temp. Asphalt.	17,644.75	20,000.00	15,838.25	1,400.00	17,238.25	20,000.00			No change in budget request.
100-5410-530-5408	Operating Supplies / Shop Supplies	17,644.75	20,000.00	15,838.25	1,400.00	17,238.25	20,000.00	-	-	
	Annual Repair/Replace - District Facilities. Building and grounds repairs,	14,639.46	15,000.00	3,774.98	8,000.00	11,774.98	8,000.00			Small decrease recommended. Building C improvemnets, upgrades, furntniture, paint.
100-5410-540-5616	Repair & Maintenance / Facilities Repairs	14,639.46	15,000.00	3,774.98	8,000.00	11,774.98	8,000.00	(7,000.00)	-47%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Soil compaction testing and street pavement repairs after maintenance activities per agency's jurisdiction requirements.	358,188.04	525,000.00	157,861.04	130,000.00	287,861.04	300,000.00			Decrease in budget request to in line with trending actual forecast. In FY 24-25 District had less leaks resulting in budget savings.
100-5410-540-5612	Repair & Maintenance / Street Patching	358,188.04	525,000.00	157,861.01	130,000.00	287,861.01	300,000.00	(225,000.00)	-43%	
	Tools and equipment to repair service line leaks, welding equipment, and miscellaneous tools.	8,179.53	17,000.00	15,994.99	1,500.00	17,494.99	20,000.00			Ongoing replacement of aged worn tools, line pulling equipment, compactors and pumps, new metal detectors for 6 trucks to increase efficiency.
100-5410-540-5615	Repair & Maintenance / Tools	8,179.53	17,000.00	15,994.99	1,500.00	17,494.99	20,000.00	3,000.00	18%	
		-		-	-	-				No activity expected.
	Personal Protective Equipment (PPE) and safety equipment for all District staff.	15,810.50	16,000.00	11,491.88	1,000.00	12,491.88	16,000.00			New Safey PPE Needed, Budget also for partial safety items in vending for All staff
100-5410-528-5381	Rentals / Equipment	15,810.50	16,000.00	11,491.88	1,000.00	12,491.88	16,000.00	-	0%	
	Fees for DigAlert underground-utility locating.	9,257.90	10,000.00	6,094.37	1,500.00	7,594.37	10,000.00			Anticipated fees for USA, fee based on monthly tickets. No change recommended.
100-5410-540-5613	Repair & Maintenance / Structures & Improvements	9,257.90	10,000.00	6,094.37	1,500.00	7,594.37	10,000.00	-	0%	
	Subtotal: Non Payroll and Benefits Expenses	1,417,820.94	1,601,000.00	692,209.20	400,570.00	1,092,779.20	1,116,200.00	(484,800.00)	-30%	
	Total Expenses: Maintenance - Transmission and Distribution - 5410	2,986,699.13	3,303,500.00	2,038,167.88	646,226.12	2,639,621.40	3,043,000.00	(260,500.00)	-8%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Customer Service - 5510										
100-5510-500-5001	Salaries & Wages / Full Time	527,408.25	593,200.00	422,895.61	76,890.11	499,785.72	684,300.00	91,100.00	15%	
100-5510-500-5003	Salaries & Wages / Overtime	4,245.68	7,000.00	11,988.38	2,179.71	14,168.09	9,000.00	2,000.00	29%	
100-5510-500-5004	Salaries & Wages / On Call	-	-	-	-	-	-	-	NA	-
100-5510-500-5020	Salaries & Wages / Bilingual Compensation	1,909.50	2,000.00	1,412.50	256.82	1,669.32	2,600.00	600.00	30%	
Subtotal: Payroll Expenses		533,563.43	602,200.00	436,296.49	79,326.63	515,623.13	695,900.00	93,700.00	16%	
100-5510-510-5101	Benefits / FICA	32,173.78	38,600.00	27,183.99	4,942.54	32,126.53	44,500.00	5,900.00	15%	
100-5510-510-5102	Benefits / Medicare	7,524.59	9,000.00	6,357.52	1,155.91	7,513.43	10,400.00	1,400.00	16%	
100-5510-510-5123	Benefits / Disability Insurance	1,842.91	2,100.00	1,660.13	301.84	1,961.97	10,400.00	8,300.00	395%	
100-5510-510-5125	Benefits / Life Insurance	3,243.63	3,600.00	2,775.91	504.71	3,280.62	6,300.00	2,700.00	75%	
100-5510-510-5121	Benefits / Dental	10,048.58	12,200.00	8,295.09	1,508.20	9,803.29	13,200.00	1,000.00	8%	
100-5510-510-5120	Benefits / Hosp / Med Insurance	153,969.05	202,800.00	135,651.02	24,663.82	160,314.84	220,600.00	17,800.00	9%	
100-5510-510-5122	Benefits / Vision Care Insurance	2,074.40	2,300.00	1,712.30	311.33	2,023.63	2,300.00	-	-	
100-5510-510-5124	Benefits / EAP	242.89	300.00	208.09	37.83	245.92	400.00	100.00	33%	
100-5510-510-5100	Benefits / Deferred Comp-ER Match	4,844.00	17,600.00	2,775.00	504.55	3,279.55	17,600.00	-	-	
100-5510-510-5105	Expenses / PERS-Pension Classic	15,642.46	16,300.00	13,143.38	2,389.71	15,533.09	18,200.00	1,900.00	12%	
100-5510-510-5106	PERS-Pension / Employer PEPR A-2nd Tier	29,249.54	36,300.00	23,748.44	4,317.90	28,066.34	42,900.00	6,600.00	18%	
100-5510-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	8,780.15	9,100.00	7,348.48	1,336.09	8,684.57	10,200.00	1,100.00	12%	
100-5510-510-5103	Expenses / Workers Comp Ins	3,472.04	3,400.00	4,090.84	743.79	4,834.63	4,600.00	1,200.00	35%	
100-5510-510-5109	Expense / PERS - Pension Expense - GASB 68	44,035.53	400.00	-	-	-				
Subtotal: Benefits Expenses		317,143.55	354,000.00	234,950.19	42,718.22	277,668.41	401,600.00	47,600.00	13%	
Subtotal: Payroll and Benefits Expenses		850,706.98	956,200.00	671,246.68	122,044.85	793,291.54	1,097,500.00	141,300.00	15%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Customer service (misc) training	1,147.14	3,000.00	640.00	-	640.00	5,000.00			Continue Tyler ERP training. Staff plans to participate in recommended conferences and training. Current year available to take planned training due to being short staff.
	Board approved, customer service training.						10,000.00			Board approved, customer service training.
100-5510-515-5200	Expenses / Training	1,147.14	3,000.00	640.00	-	640.00	15,000.00	12,000.00	400%	
	Garda Services: Daily deposit pickup	6,043.72	6,800.00	6,661.45	1,000.00	7,661.45	7,300.00			Cash pick-up once a week
100-5510-525-5309	Professional Services / Armored Transport	6,043.72	6,800.00	6,661.45	1,000.00	7,661.45	7,300.00	500.00	7%	
100-5510-525-5340	Professional Services / Other Consultants	-	40,000.00	51,486.08	28,000.00	79,486.08	20,000.00	(20,000.00)	NA	
	District Uniforms	1,282.41	1,600.00	-	1,600.00	1,600.00	1,600.00			Uniform order for 9 employees.
100-5510-536-5475	Operating Supplies / Uniforms	1,282.41	1,600.00	-	1,600.00	1,600.00	1,600.00	-	0%	
	Miscellaneous items	2,315.10	2,500.00	1,881.28	500.00	2,381.28	2,500.00			Receipt books for satellite locations, lobby items, printing needs
100-5510-530-5403	Operating Supplies / Miscellaneous	2,315.10	2,500.00	1,881.28	500.00	2,381.28	2,500.00	-	0%	
	Mail Machine Lease	-	2,800.00	2,144.54	-	2,144.54	2,800.00			Quarterly for \$680.05. Small increase expected.
100-5510-536-5412	Equipment	-	2,800.00	2,144.54	-	2,144.54	2,800.00	-	0%	
	Payment Locations - Pak N' Mail	2,700.00	2,400.00	1,289.16	-	1,289.16	2,400.00			Same activity level expected in FY25-26
	Payment Locations - J Check Cashing	3,000.00	2,700.00	1,249.00	-	1,249.00	2,700.00			Same activity level expected in FY25-26
	Payment Locations - Pay Near Me fees (7eleven)	10,000.00	10,000.00	5,540.94	-	5,540.94	10,000.00			Same activity level expected in FY25-26
	Tyler Insite Online Payment convenience fee	183,817.24	30,000.00	166,112.50	60,000.00	226,112.50				Decrease to budget request due to switch to IPaySmart goes live July 1st, 2025.
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees	199,517.24	45,100.00	174,191.60	60,000.00	234,191.60	15,100.00	(30,000.00)	-67%	
	iPaySmart Fees for ACH and POS machines	-	-	-	-	-	75,000.00			New online payment platform, iPaySmart, will charge a Merchant fee to customers who uses to pay their bill with credit card online. District will continue to cover costs incurred for ACH and POS transactions.
	Global Payments Processing Fees	304,967.96	65,000.00	326,636.54	160,000.00	486,636.54				Global Payments will no longer be used for credit card payments processing. This is a cost savings initiative.
100-5510-536-5320	Miscellaneous / Bank Card Expense	304,967.96	65,000.00	326,636.54	160,000.00	486,636.54	75,000.00	10,000.00	15%	
	Customer Service Training reimbursements	36.68	500.00	129.48	-	129.48	1,500.00			No major conferences in FY24-25. Tyler Conference FY25-26.
100-5510-515-5202	Miscellaneous / Trans/Meals/Lodging	36.68	500.00	129.48	-	129.48	1,500.00	1,000.00	200%	
Subtotal: Non Payroll and Benefits Expenses		515,310.25	167,300.00	563,770.97	251,100.00	814,870.97	120,800.00	(46,500.00)	-28%	
Total Expenses: Customer Service - 5510		1,366,017.23	1,123,500.00	1,235,017.65	373,144.85	1,608,162.51	1,218,300.00	94,800.00	8%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Meter Reading - 5520										
100-5520-500-5001	Salaries & Wages / Full Time	350,208.59	521,600.00	309,433.21	56,260.58	365,693.79	475,500.00	(46,100.00)	-9%	
100-5520-500-5003	Salaries & Wages / Overtime	18,452.37	20,000.00	6,789.52	1,234.46	8,023.98	10,000.00	(10,000.00)	-50%	
100-5520-500-5004	Salaries & Wages / On Call	6,134.28	7,300.00	3,802.54	691.37	4,493.91	7,300.00	-	0%	
100-5520-500-5020	Salaries & Wages / Bilingual Compensation	636.50	700.00	675.00	122.73	797.73	1,300.00	600.00	86%	
100-5520-500-5021	Labor / Class A Drivers License	-	-	-	-	-	-	-	NA	
Subtotal: Payroll Expenses		375,431.74	549,600.00	320,700.27	58,309.14	379,009.41	494,100.00	(55,500.00)	-10%	
100-5520-510-5101	Benefits / FICA	23,412.93	33,500.00	20,198.06	3,672.37	23,870.43	30,400.00	(3,100.00)	-9%	
100-5520-510-5102	Benefits / Medicare	5,475.64	7,800.00	4,723.76	858.87	5,582.63	7,100.00	(700.00)	-9%	
100-5520-510-5123	Benefits / Disability Insurance	1,210.92	2,000.00	1,177.90	214.16	1,392.06	7,300.00	5,300.00	265%	
100-5520-510-5125	Benefits / Life Insurance	1,922.40	2,800.00	1,730.16	314.57	2,044.73	4,800.00	2,000.00	0.71	
100-5520-510-5121	Benefits / Dental	6,329.64	8,800.00	6,060.86	1,101.97	7,162.83	9,200.00	400.00	5%	
100-5520-510-5120	Benefits / Hosp / Med Insurance	96,162.30	148,400.00	93,977.06	17,086.74	111,063.80	132,600.00	(15,800.00)	-11%	
100-5520-510-5122	Benefits / Vision Care Insurance	1,270.80	1,800.00	1,107.24	201.32	1,308.56	1,500.00	(300.00)	(0.17)	
100-5520-510-5124	Benefits / EAP	148.80	200.00	133.92	24.35	158.27	300.00	100.00	0.50	
100-5520-510-5100	Benefits / Deferred Comp-ER Match	4,494.00	13,700.00	4,425.00	804.55	5,229.55	11,700.00	(2,000.00)	(0.15)	
100-5520-510-5105	Expenses / PERS-Pension Classic	-	11,800.00	-	-	-	-	(11,800.00)	(1.00)	
100-5520-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	26,081.03	33,400.00	23,902.87	4,345.98	28,248.85	37,400.00	4,000.00	12%	
100-5520-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	6,600.00	-	-	-	-	(6,600.00)	(1.00)	
100-5520-510-5109	Expense / PERS - Pension Expense - GASB 68	25,583.44	300.00	-	-	-				
100-5520-510-5103	Expenses / Workers Comp Ins	8,110.71	7,500.00	3,311.05	602.01	3,913.06	3,400.00	(4,100.00)	-55%	
Subtotal: Benefits Expenses		200,202.61	278,600.00	160,747.88	29,226.89	189,974.77	245,700.00	(32,900.00)	-12%	
Subtotal: Payroll and Benefits Expenses		575,634.35	828,200.00	481,448.15	87,536.03	568,984.18	739,800.00	(88,400.00)	-11%	
	Water Treatment and Distribution Cert./Renewals. Conference registrations.	350.25	2,000.00	390.00	-	390.00	2,000.00			Cert. and cert. renewals for 6 staff. Staff 1 -Water Wise Pro -Distribution Prep Class \$450 Staff 2 -Water Wise Pro- Distribution Prep Class \$450 Staff 3 - D5 cert \$155 Staff 4 - D3 Test \$100 Staff 5 - Water Wise Pro- Distribution Prep Class \$450 Staff 6 - American Water College 36-hour course \$400
100-5520-515-5200	Expenses / Training	350.25	2,000.00	390.00	-	390.00	2,000.00	-	-	
	Uniforms and safety boots	2,715.67	4,400.00	4,624.75	500.00	5,124.75	4,400.00			Uniforms for 6 staff and boot reimbursement. Budget request takes into consideration FY24-25 billing issues that have been resolved.
100-5520-536-5475	Operating Supplies / Uniforms	2,715.67	4,400.00	4,624.75	500.00	5,124.75	4,400.00	-	-	
	Door tags, Tools, and Supplies	4,613.32	4,800.00	1,116.68	-	1,116.68	4,000.00			Supplies, tools needed with misc. items for Meter Dept.
	Metal Detectors		9,600.00	9,051.00	-	9,051.00				One time purchase of 6 metal detectors use for identification of metal piping. (\$1,600 x 6=\$9,600).
100-5520-530-5407	Operating Supplies / Shop Supplies	4,613.32	14,400.00	10,167.68	-	10,167.68	4,000.00	(10,400.00)	-72%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Annual large meter testing program of 3,4,6 and 8 inch meters. Repair or replacement of meters and meter components that fail prior to their scheduled replacement or are inaccurate.	252,623.72	240,000.00	237,797.59	74,000.00	311,797.59	260,000.00			Continuation of annual large meter testing and unforeseen meters & components repairs/replacement.
100-5520-540-5608	Repair & Maintenance / Meters & AMR's	252,623.72	240,000.00	237,797.59	74,000.00	311,797.59	260,000.00	20,000.00	8%	
	Temp Agency									
	Conference and travel expenses.	-	500.00	-	-	-	1,000.00			1 day work shop for 2-3 employees plus travel expenses.
100-5520-515-5202	Miscellaneous / Trans/Meals/Lodging	-	500.00	-	-	-	1,000.00	500.00	100%	
	AMR/AMI Equipment and parts	9,298.27	19,000.00	7,725.00	6,000.00	13,725.00	15,000.00			Small decrease recommended.
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgram	9,298.27	19,000.00	7,725.00	6,000.00	13,725.00	15,000.00	(4,000.00)	-21%	
	Subtotal: Non Payroll and Benefits Expenses	269,601.23	280,300.00	260,705.02	80,500.00	341,205.02	286,400.00	6,100.00	2%	
	Total Expenses: Meter Reading - 5520	845,235.58	1,108,500.00	742,153.17	168,036.03	910,189.20	1,026,200.00	(82,300.00)	-7%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Billing - 5530										
100-5530-500-5001	Salaries & Wages / Full Time	246,470.80	262,800.00	197,541.31	35,916.60	233,457.91	303,400.00	40,600.00	15%	
100-5530-500-5003	Salaries & Wages / Overtime	1,188.08	1,500.00	274.46	49.90	324.36	500.00	(1,000.00)	-67%	
100-5530-500-5020	Salaries & Wages / Bilingual Compensation	1,273.00	1,300.00	1,000.00	181.82	1,181.82	1,300.00	-	-	
Subtotal: Payroll Expenses		248,931.88	265,600.00	198,815.77	36,148.32	234,964.09	305,200.00	39,600.00	15%	
100-5530-510-5101	Benefits / FICA	15,613.12	16,700.00	12,644.72	2,299.04	14,943.76	19,300.00	2,600.00	16%	
100-5530-510-5102	Benefits / Medicare	3,651.40	3,900.00	2,957.21	537.67	3,494.88	4,500.00	600.00	15%	
100-5530-510-5123	Benefits / Disability Insurance	854.18	900.00	766.01	139.27	905.28	4,100.00	3,200.00	356%	
100-5530-510-5125	Benefits / Life Insurance	1,148.81	1,200.00	958.21	174.22	1,132.43	1,700.00	500.00	0.42	
100-5530-510-5121	Benefits / Dental	3,691.00	3,800.00	2,988.54	543.37	3,531.91	3,800.00	-	0%	
100-5530-510-5120	Benefits / Hosp / Med Insurance	57,223.65	63,800.00	42,892.63	7,798.66	50,691.29	57,900.00	(5,900.00)	-9%	
100-5530-510-5122	Benefits / Vision Care Insurance	759.42	800.00	615.32	111.88	727.20	800.00	-	-	
100-5530-510-5124	Benefits / EAP	88.92	100.00	74.17	13.49	87.66	100.00	-	-	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	5,084.78	5,900.00	3,842.99	698.73	4,541.72	5,900.00	-	-	
100-5530-510-5105	Expenses / PERS-Pension Classic	22,503.64	23,700.00	18,925.29	3,440.96	22,366.25	26,300.00	2,600.00	11%	
100-5530-510-5106	PERS-Pension / Employer PEPR-2nd Tier	4,427.19	5,200.00	3,679.81	669.06	4,348.87	6,500.00	1,300.00	25%	
100-5530-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	12,638.01	13,300.00	10,581.24	1,923.86	12,505.10	14,700.00	1,400.00	11%	
100-5530-510-5109	Expense / PERS - Pension Expense - GASB 68	26,417.03	-	-	-	-	-	-		
100-5530-510-5103	Expenses / Workers Comp Ins	1,275.78	1,500.00	1,027.19	186.76	1,213.95	1,900.00	400.00	27%	
Subtotal: Benefits Expenses		155,376.93	140,800.00	101,953.33	18,536.97	120,490.30	147,500.00	6,700.00	5%	
Subtotal: Payroll and Benefits Expenses		404,308.81	406,400.00	300,769.10	54,685.29	355,454.39	452,700.00	46,300.00	11%	
	Billing Dept training	1,292.67	3,000.00	320.00	-	320.00	3,000.00			Tyler system trainings. Conference registrations.
100-5530-515-5200	Expenses / Training	1,292.67	3,000.00	320.00	-	320.00	3,000.00	-	0%	
	Collection agency fees	-		-	-	-	-			Non budgeted item.
	District Shirts	695.57	600.00	-	590.00	590.00	600.00			District Shirts 3 Staff members
100-5530-536-5475	Operating Supplies / Uniforms	695.57	600.00	-	590.00	590.00	600.00	-	0%	
	County Recorder fee for lien releases	949.74	800.00	160.00	500.00	660.00	800.00			No budget change.
100-5530-530-5403	Operating Supplies / Miscellaneous	949.74	800.00	160.00	500.00	660.00	800.00	-	0%	
	InfoSend - printing for bills mailed, past due notices	49,506.45	48,000.00	32,808.14	15,000.00	47,808.14	52,000.00			Projected increase in printing cost of 8%.
100-5530-525-5304	Outside Labor / Contractors/Printing	49,506.45	48,000.00	32,808.14	15,000.00	47,808.14	52,000.00	4,000.00	8%	
	InfoSend - postage for bills and notices mailed to customers	188,080.02	154,000.00	110,905.25	35,000.00	145,905.25	166,000.00			Projected increase in postage cost of 8%.
100-5530-536-5471	Communication Services / Postage & Shipping	188,080.02	154,000.00	110,905.25	35,000.00	145,905.25	166,000.00	12,000.00	8%	
	Mileage to meetings, and training classes, Meal Reimbursement	1,584.15	2,000.00	-	-	-	2,000.00			Mileage to meetings, and conference travel and lodging expenses, Meal Reimbursement. Minor increase due to inflation factors.
100-5530-515-5202	Miscellaneous / Trans/Meals/Lodging	1,584.15	2,000.00	-	-	-	2,000.00	-	0%	
Subtotal: Non Payroll and Benefits Expenses		242,108.60	208,400.00	144,193.39	51,090.00	195,283.39	224,400.00	16,000.00	8%	
Total Expenses: Billing - 5530		646,417.41	614,800.00	444,962.49	105,775.29	550,737.78	677,100.00	62,300.00	10%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Administration - 5610										
100-5610-500-5001	Salaries & Wages / Full Time	989,568.37	1,071,375.00	702,528.93	127,732.53	830,261.46	1,254,500.00	183,125.00	17%	
100-5610-500-5003	Salaries & Wages / Overtime	44.68	100.00	1,162.01	211.27	1,373.28	2,000.00	1,900.00	1900%	
100-5610-500-5020	Salaries & Wages / Bilingual Compensation	936.50	900.00	1,000.00	181.82	1,181.82	1,300.00	400.00	44%	
100-5610-510-5104	Salaries & Wages / Vehicle Allowance	18,550.00	18,200.00	14,000.00	2,800.00	16,800.00	-	(18,200.00)	-100%	
Subtotal: Payroll Expenses		1,009,099.55	1,090,575.00	718,690.94	130,925.63	849,616.56	1,257,800.00	167,225.00	15%	
100-5610-510-5101	Benefits / FICA	50,776.26	46,600.00	29,965.60	5,448.29	35,413.89	50,500.00	3,900.00	8%	
100-5610-510-5102	Benefits / Medicare	13,620.62	17,100.00	12,375.63	2,250.11	14,625.74	19,300.00	2,200.00	13%	
100-5610-510-5123	Benefits / Disability Insurance	2,437.72	3,200.00	2,088.78	379.78	2,468.56	14,800.00	11,600.00	363%	
100-5610-510-5125	Benefits / Life Insurance	1,945.06	2,700.00	1,957.07	355.83	2,312.90	3,600.00	900.00	33%	
100-5610-510-5121	Benefits / Dental	3,345.68	6,400.00	4,451.74	809.41	5,261.15	7,900.00	1,500.00	23%	
100-5610-510-5120	Benefits / Hosp / Med Insurance	54,953.97	103,400.00	74,660.07	13,574.56	88,234.63	128,900.00	25,500.00	25%	
100-5610-510-5122	Benefits / Vision Care Insurance	931.92	1,300.00	867.62	157.75	1,025.37	1,300.00	-	0%	
100-5610-510-5124	Benefits / EAP	109.12	100.00	106.64	19.39	126.03	200.00	100.00	100%	
100-5610-510-5100	Benefits / Deferred Comp-ER Match	36,529.00	40,300.00	36,325.00	6,604.55	42,929.55	45,300.00	5,000.00	12%	
100-5610-510-5105	Expenses / PERS-Pension Classic	23,213.86	69,400.00	93,948.91	17,081.62	111,030.53	131,600.00	62,200.00	90%	
100-5610-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	25,311.55	37,900.00	(6,670.03)	(1,212.73)	(7,882.76)	9,400.00	(28,500.00)	-75%	
100-5610-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	16,034.85	38,800.00	53,098.24	9,654.23	62,752.47	73,500.00	34,700.00	89%	
100-5610-510-5103	Expenses / Workers Comp Ins	4,955.52	6,200.00	4,723.94	858.90	5,582.84	8,200.00	2,000.00	32%	
100-5610-510-5109	Expense / PERS - Pension Expense - GASB 68	47,599.62	-	-	-	-	-	-	#DIV/0!	
Subtotal: Benefits Expenses		281,764.75	373,400.00	307,899.21	55,981.67	363,880.90	494,500.00	121,100.00	32%	
Subtotal: Payroll and Benefits Expenses		1,290,864.30	1,463,975.00	1,026,590.15	186,907.30	1,213,497.46	1,752,300.00	288,325.00	20%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	CSMFO Conference - Registration Fees	-	600.00	-	-	-	650.00			CSMFO Conference fee for CFO. Small increase recommended due to an increase in price.
	CSDA General Management Leadership Summit	-	800.00	-	-	-	1,000.00			Small increase in budget request due to rising costs.
	Misc. Seminars- Continuation Professional Education	3,266.85	5,800.00	-	-	-	5,000.00			CFO, Board Secretary, AGM, and GM. ARMA Conference, IIMC, CCAC Conferences and Seminars
	CMUA Annual Conference		4,400.00				7,000.00			CMUA Annual Conference
	Communication Training						9,000.00			Communication training - how to interact with the media and the public, in preparation for PROP 218.
	CSDA meeting/training	11,405.00	5,500.00	2,411.00	5,000.00	7,411.00	7,000.00			CSDA Conference fees and seminars, increased district participation.
	ACWA Conferences	10,032.94	18,000.00	14,327.00	2,000.00	16,327.00	5,350.00			ACWA Conferences
100-5610-515-5200	Expenses / Training	24,704.79	35,100.00	16,738.00	7,000.00	23,738.00	35,000.00	(100.00)	0%	
	District Shirt and Embroidary. Uniforms	609.91	2,500.00	103.25	2,100.00	2,203.25	2,500.00			No change in budget request.
100-5610-536-5475	Operating Supplies / Uniforms	609.91	2,500.00	103.25	2,100.00	2,203.25	2,500.00	-	0%	
	Promotional activities	-		-		-	-			Will not use in future
	Legal Notices	-		-	-	-	-			Legal notices. Estimated about 4-5 per year, at an average of \$500 per notice. Previously part of business cards and prop 218, separated for transparency. Budget line item moved to POGA budget.
	Business cards and Prop 218, other misc.	1,782.19	5,000.00	1,032.99	-	1,032.99	5,000.00			Business cards and other misc. printing needs. Small decrease recommended.
100-5610-536-5411	Miscellaneous / Printing	1,782.19	5,000.00	1,032.99	-	1,032.99	5,000.00	-	0%	
	ACWA SPRING/FALL/DC/Legislative Travel expenses, hotel & food	40,242.46	28,000.00	19,434.83	10,000.00	29,434.83	38,000.00			For Admin Mgmt Staff and Board of Directors schedule A & B from Ordinance
	ASBCSD - Monthly Meeting	484.92	6,600.00	10,815.18		10,815.18	12,000.00			Monthly meeting, an average of \$40/person and an average of 10 meetings attended. Increase in CY due to WVWD hosting this event in August 2024.
	CSDA Sacramento/Legislative Days Travel Expenses, Hotel & Food	21,051.23	17,000.00	7,957.01	3,000.00	10,957.01	12,000.00			Increased legislative activity.
	CSMFO travel expenses	158.36	1,200.00	1,450.00		1,450.00	1,200.00			For CFO CSMFO travel expenses
	STAFF MEETINGS - meals, business meeting throughout year, employee Quarterly Appreciation & Training meetings	10,233.95	8,000.00	-	7,000.00	7,000.00	8,000.00			Same level of activity expected.
	Employee Seminar - Venue etc	20,765.98	24,000.00	20,445.91		20,445.91	25,000.00			Secured venue winter employee seminar. Small increase recommended.
	Board/Committee Meals	1,132.58	10,000.00	7,388.12	2,000.00	9,388.12	10,000.00			Small increase recommended.
	Cal Cities New law and election Conference	-	2,000.00	-	2,000.00	2,000.00	2,000.00			No change in budget request.
	Misc	18,434.79	1,200.00	73.27	1,100.00	1,173.27	1,500.00			Decrease recommended.
100-5610-515-5202	Miscellaneous / Trans/Meals/Lodging	112,504.27	98,000.00	67,564.32	25,100.00	92,664.32	109,700.00	11,700.00	12%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Association of California Water Agencies Membership dues	27,595.00	28,000.00	29,425.00		29,425.00	30,000.00			ACWA dues, small increase recommended due to increase in membership price.
	California Special Districts Assocaiton	9,275.00	9,300.00	9,785.00		9,785.00	10,000.00			CSDA dues, small increase.
	Records Retention yearly maint. Subscription	1,200.00	1,200.00	1,200.00		1,200.00	750.00			Gladwell services and supplies starting in July. Small decrease recommended.
	California Society of Municipal Finance Officers	120.00	160.00	-		-	250.00			CFO membership
	IE Works	6,000.00	9,000.00	6,000.00		6,000.00	6,000.00			Community Workforce Development
	PRA request Archive Social Subscription	-	-	-		-	-			PRA request Archive Social Subscription/Records retention, new software, moved to IT.
	American Water Works Association	4,802.00	5,000.00	5,020.00		5,020.00	5,100.00			AWWA dues - small increase recommended.
	Government Finance Officers Association	160.00	160.00	-	250.00	250.00	250.00			District membership - no budget change.
	California Municipal Utilities Association						5,000.00			New Membership - CMUA
	Association of San Bernardino County Special Districts	375.00	375.00		375.00	375.00	375.00			District membership - no budget change.
	Misc Membership	4,795.35	4,800.00	8,665.09		8,665.09	5,000.00			IIMC, CCAC, ARMA memberships, more district involvement.
100-5610-515-5201	Miscellaneous / Subscriptions & Memberships	54,322.35	57,995.00	60,095.09	625.00	60,720.09	62,725.00	4,730.00	8%	
	Misc office supplies	1,689.06	1,600.00	1,743.85	-	1,743.85	1,600.00			Misc office supplies, increased activity.
100-5610-536-5454	Miscellaneous / Office Supplies	1,689.06	1,600.00	1,743.85	-	1,743.85	2,000.00	400.00	25%	
	Recruitment costs	-		-	-	-	-			Moved to HR's Budget
	General Legal Counsel	450,372.44	300,000.00	254,739.31	90,000.00	344,739.31	450,000.00			General Legal Counsel, no budget change recommended.
	All Other Legal Matters	19,699.19	-	17,319.78		17,319.78				
	All Other Legal Matters-Ivie McNeill & Wyatt		-	-		-	-			Completed, case closed.
	All Other Legal Matters-LCW	236,273.30	120,000.00	93,220.59		93,220.59	40,000.00			HR Training & Legal matters.
100-5610-526-5330	Professional Services / Legal	706,344.93	420,000.00	365,279.68	90,000.00	455,279.68	490,000.00	70,000.00	17%	
	Strategic Planning - JD Planning	25,184.50	5,000.00	4,524.86		4,524.86	-			Not budgeted this year.
	Records Inventory & Destruction - Board Clerk	4,400.00	5,200.00	1,850.00		1,850.00	5,200.00			No change in budget request.
	Cost of Services Study	1,386.24	200,000.00	28,948.75	150,000.00	178,948.75	200,000.00			Cost of Services Financial Plan Study and San Bernardino Valley Cost Sharing Study, expected to begin in FY25-26. Regional Urban Water Plan.
100-5610-525-5340	Professional Services / Other Consultants	30,970.74	210,200.00	35,323.61	150,000.00	185,323.61	205,200.00	(5,000.00)	-2%	
	Election Expense	842.32	15,000.00	337.70	190.00	527.70	-			General election
100-5610-536-5452	Miscellaneous / Election Expense	842.32	15,000.00	337.70	190.00	527.70	-	(15,000.00)	-100%	
	Integrated Regional Urban Water MGMT Plan.	-	23,600.00	-	-	-	-			New Regional Activity.
100-5610-537-5505	Programs / Regional Programs	-	23,600.00	-	-	-	-	(23,600.00)	-100%	
	Subtotal: Non Payroll and Benefits Expenses	933,770.56	868,995.00	548,218.49	275,015.00	823,233.49	912,125.00	43,130.00	5%	
	Total Expenses: Administration - 5610	2,224,634.86	2,332,970.00	1,574,808.64	461,922.30	2,036,730.95	2,664,425.00	331,455.00	14%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
General Operations - 5615										
	Amount per CalPERS payment	572,865.00	736,362.00	721,976.00	-	721,976.00	864,669.00			Amount per CalPERS Actuarial - Unfunded Liability lump sum payment actual to be paid in July 2025
100-5615-510-5108	Expenses / PERS-Pension	572,865.00	736,362.00	721,976.00	-	721,976.00	864,669.00	128,307.00	17%	
	Unemployment Insurance Expense	11,775.56	15,000.00	-	600.00	600.00	15,000.00			No change in budget requested.
100-5615-510-5145	Expense / State Unemployment Ins	11,775.56	15,000.00	-	600.00	600.00	15,000.00	-	0%	
	OPEB Liability Payment	(204,032.84)	615,000.00	-	612,000.00	612,000.00	600,000.00			OPEB Liability for FY2026 is \$600K based on actuarial report
100-5615-510-5135	Post Employment OPEB	(204,032.84)	615,000.00	-	612,000.00	612,000.00	600,000.00	(15,000.00)	-2%	
	Tri Cities Answering Services	8,635.65	8,600.00	6,838.95	1,600.00	8,438.95	9,500.00			Tri Cities Answering Services. Small price increase.
100-5615-525-5318	Professional Services / Telephone Answering Svc	8,635.65	8,600.00	6,838.95	1,600.00	8,438.95	9,500.00	900.00	10%	
	Alarm services and repairs	34,541.22	59,000.00	39,393.66	8,000.00	47,393.66	38,000.00			Decrease expected in FY25-26. FY24-25 there was a standing guard hired for after-hours.
100-5615-525-5308	Professional Services / Alarm	34,541.22	59,000.00	39,393.66	8,000.00	47,393.66	38,000.00	(21,000.00)	-36%	
	Office Supplies for the District	44,600.71	33,000.00	37,063.86	10,000.00	47,063.86	47,000.00			Office and Kitchen Supplies for the District. Increase in budget to match forecasted amount and increase in prices expected due to tariffs.
100-5615-530-5409	Operating Supplies / Stationery & Office	44,600.71	33,000.00	37,063.86	10,000.00	47,063.86	47,000.00	14,000.00	42%	
	Gasoline and Diesel Fuel for Fleet	119,845.36	137,000.00	78,763.04	20,000.00	98,763.04	120,000.00			Gasoline and Diesel Fuel for the Fleet.
100-5615-530-5402	Operating Supplies / Gasoline & Oil	119,845.36	137,000.00	78,763.04	20,000.00	98,763.04	120,000.00	(17,000.00)	-12%	
	Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities supplies)	41,573.06	45,000.00	47,845.70	10,000.00	57,845.70	50,000.00			Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities technician tools/supplies and nonstock parts). Small change in budget requested to match forecast.
100-5615-530-5408	Operating Supplies / Shop Supplies	41,573.06	45,000.00	47,845.70	10,000.00	57,845.70	50,000.00	5,000.00	11%	
	Furniture and Equipment for District	6,657.44	7,000.00	3,603.16	500.00	4,103.16	25,000.00			Furniture and Equipment needs for District Staff (POGA and Board Secretary)
100-5615-536-5413	Other Expenses / Furniture & Equipment	6,657.44	7,000.00	3,603.16	500.00	4,103.16	25,000.00	18,000.00	257%	
	Electricity for District Headquarters	58,799.86	54,000.00	39,758.17	15,000.00	54,758.17	64,000.00			Small increase in budget request.
100-5615-550-5652	Utility Services / Electric	58,799.86	54,000.00	39,758.17	15,000.00	54,758.17	64,000.00	10,000.00	19%	
	Agua Mansa Properties Inc & Burrtec Waste Industries & Solid Waste Management	12,941.72	14,000.00	10,061.09	3,000.00	13,061.09	14,000.00			Waste Hauling Service with Burrtec and Disposal of Excavated Materials Solid Waste Management and RAMCO Recycled Aggregate. No change in budget request.
100-5615-550-5654	Utility Services / Trash	12,941.72	14,000.00	10,061.09	3,000.00	13,061.09	14,000.00	-	0%	
	Rialto Water Services	2,592.14	2,500.00	1,834.25	500.00	2,334.25	2,600.00			Small decrease recommended.
100-5615-550-5656	Utility Services / Water	2,592.14	2,500.00	1,834.25	500.00	2,334.25	2,600.00	100.00	4%	
	Gas Co. Services	2,157.83	3,000.00	1,438.24	700.00	2,138.24	2,200.00			Small reduction recommended.
100-5615-550-5653	Utility Services / Gas	2,157.83	3,000.00	1,438.24	700.00	2,138.24	2,200.00	(800.00)	-27%	
	Janitorial Services	63,563.41	74,000.00	47,458.94	20,000.00	67,458.94	80,000.00			Janitorial Services (Regular Daily Janitorial, Deep Cleaning of Restrooms, Janitorial Supplies, Mats Cleaning, Window Cleaning, Carpet Cleaning). Small increase in budget request.
100-5615-525-5313	Professional Services / Janitorial	63,563.41	74,000.00	47,458.94	20,000.00	67,458.94	80,000.00	6,000.00	8%	
	Copier Maintenance and Supplies	12,135.06	12,500.00	11,273.82	1,000.00	12,273.82	13,000.00			Small increase in budget request.
100-5615-540-5610	Repair & Maintenance / Office Equipment	12,135.06	12,500.00	11,273.82	1,000.00	12,273.82	13,000.00	500.00	4%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Communication Equipment for District	-	1,000.00	-	-	-	10,000.00			Outside speakers on new trucks to be installed for security reasons.
100-5615-540-5603	Repair & Maintenance / Communication Equipment	-	1,000.00	-	-	-	10,000.00	9,000.00	900%	
	Fleet Repair Maint. Costs	113,831.23	141,000.00	72,863.87	28,000.00	100,863.87	120,000.00			Small decrease recommended.
100-5615-540-5617	Repair & Maintenance / Vehicle	113,831.23	141,000.00	72,863.87	28,000.00	100,863.87	120,000.00	(21,000.00)	-15%	
	Fleet Leasing, DMV Fees, and buyouts of remaining trucks	-		-	-	-	-			
	ACWA/JPIA Auto & General Liability Program	246,336.00	246,336.00	240,723.37	-	240,723.37	250,000.00			Small increase in budget request.
	Cyber Security Liability Insurance	11,244.00	12,000.00	12,380.00	-	12,380.00	15,000.00			Small increase in budget request.
	ACWA/JPIA Property Liability Program	208,066.05	230,000.00	254,035.82	-	254,035.82	260,000.00			Expecting a rate increase.
100-5615-536-5303	Miscellaneous / Insurance-Auto / Gen	465,646.05	488,336.00	507,139.19	-	507,139.19	525,000.00	36,664.00	8%	
	HQs Telemetry Line & SRFax	1,810.91	2,300.00	513.22		513.22	2,300.00			No change in requested budget.
	Verizon Wireless	62,609.46	66,100.00	48,012.94	10,000.00	58,012.94	66,100.00			Monthly cellular phone plan charges for District issued cell phones
	Spectrum	5,252.13	5,300.00	2,615.37	500.00	3,115.37	5,300.00			Analog phone lines for the fire protection and alarm systems at Roemer. Reduced for PRI service costs eliminated due to UcaaS implemenation.
100-5615-550-5650	Communication Services / Telephone	69,672.50	73,700.00	51,141.53	10,500.00	61,641.53	73,700.00	-	0%	
	Postage check to Quadient for postage and Escheat process	3,517.54	8,000.00	3,773.80	1,000.00	4,773.80	5,000.00			Small decrease expected.
100-5615-536-5471	Communication Services / Postage & Shipping	3,517.54	8,000.00	3,773.80	1,000.00	4,773.80	5,000.00	(3,000.00)	-38%	
	Various Project Closings - expensed amount, not capitalized upon closing	17,971.84	50,000.00	-	50,000.00	50,000.00	50,000.00			Various Project Closings - expensed amount, not capitalized upon closing. No change in budget request.
100-5615-540-5470	Improvements Projects / Cap Improvement Proj Exp	17,971.84	50,000.00	-	50,000.00	50,000.00	50,000.00	-	0%	
	Equipment Rental	5,139.35	6,000.00	3,448.99	2,500.00	5,948.99	6,000.00			Equipment rental such as portable restrooms. No change to budget request.
100-5615-528-5381	Rentals / Equipment	5,139.35	6,000.00	3,448.99	2,500.00	5,948.99	6,000.00	-	0%	
	Building and Facility Maintenance Costs	56,761.69	60,000.00	47,478.54	13,000.00	60,478.54	70,000.00			Building and Facility Maintenance Costs (Garden Maintenance, AC Maintenance, Pest Exterminator, Roof Repair, Gate Repairs, Landscape, Door hardware for access control and other Facilities project repairs). Small increase to budget requested.
	Building and Facility Maintenance Costs	95,703.76	100,000.00	63,616.70	35,000.00	98,616.70	100,000.00			Landscape Services for 45 Sites. Previously in 5410 T&D Maint. No change in budget request.
100-5615-540-5613	Repair & Maintenance / Structures & Improvements	152,465.45	160,000.00	111,095.24	48,000.00	159,095.24	170,000.00	10,000.00	6%	
	Repair and maintenance for forklifts, 4 backhoes, emergency generators, etc.	40,638.36	30,000.00	12,601.89	15,000.00	27,601.89	30,000.00			Repair and Maintenance for forklifts, skid steer, 4 backhoes, emergency generators, trailers, vactor truck and heavy duty equipment. No change in budget request.
100-5615-540-5607	Repair & Maintenance / Major Equip & Gen Plant	40,638.36	30,000.00	12,601.89	15,000.00	27,601.89	30,000.00	-	-	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	State Water Resources Control Board	110,843.72	120,000.00	137,244.42	-	137,244.42	140,000.00			State Water Resources Control Board
	City of Rialto - Encroachment Permit Fees	114,884.91	110,000.00	63,410.71	4,000.00	67,410.71	110,000.00			City of Rialto - Encroachment Permit Fees
	South Coast AQMD	9,078.87	8,000.00	5,675.92	2,000.00	7,675.92	8,000.00			South Coast AQMD
	County Treasurer / County of SB LAFCO	20,000.00	20,000.00	20,000.00	-	20,000.00	20,000.00			County Treasurer / County of SB LAFCO
	USPS - PO Box Rental	500.00	500.00	-		-	500.00			USPS - PO Box Rental
	SB County Fire Protection	9,474.00	10,000.00	9,009.00	-	9,009.00	10,000.00			SB County Fire Protection
	Western Municipal Water District	-	-	750.00	-	750.00	750.00			Western Municipal Water District
	City of Fontana - Encroachment Permit Fees	1,200.00	1,000.00	-	2,000.00	2,000.00	2,000.00			City of Fontana - Encroachment Permit Fees, no additional budget request.
	Annual San Bernardino County Street Permit	600.00	700.00	670.46		670.46	1,000.00			Increased cost of Annual San Bernardino County Street Permit Fees
	SB County Flood Control District	13,661.77	13,700.00	13,661.77	-	13,661.77	14,000.00			Budget increased to forecast.
	Other Permits	3,873.95	3,200.00	16,540.71	14,000.00	30,540.71	5,000.00			Activity level has increased.
100-5615-536-5473	Miscellaneous / Permits & Fees	284,117.22	287,100.00	266,962.99	22,000.00	288,962.99	311,250.00	24,150.00	8%	
100-5615-536-5455	Bad Debt Expense / Water Related	(60,760.34)	50,000.00	-	-	-	50,000.00	-	-	
100-6800-614-6080	LITIGATION LOSS / LITIGATION LOSS	514,449.99	-	-	-	-	-	-		
Subtotal: Non Payroll and Benefits Expenses		2,395,340.37	3,111,098.00	2,076,336.38	879,900.00	2,956,236.38	3,295,919.00	184,821.00	6%	
Total Expenses: General Operations - 5615		2,395,340.37	3,111,098.00	2,076,336.38	879,900.00	2,956,236.38	3,295,919.00	184,821.00	6%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Accounting - 5620										
100-5620-500-5001	Salaries & Wages / Full Time	440,210.86	415,200.00	436,942.42	79,444.08	516,386.50	612,600.00	197,400.00	48%	
100-5620-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	-	-	N/A	
100-5620-500-5003	Salaries & Wages / Overtime	12,089.90	14,500.00	10,596.72	1,926.68	12,523.40	12,000.00	(2,500.00)	-17%	
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	2,196.00	2,600.00	2,000.00	363.64	2,363.64	2,600.00	2,600.00	-	
Subtotal: Payroll Expenses		454,496.76	432,300.00	449,539.14	81,734.39	531,273.54	627,200.00	172,703.24	38%	
100-5620-510-5101	Benefits / FICA	29,523.42	32,400.00	27,880.62	5,069.20	32,949.82	38,100.00	5,700.00	0.18	
100-5620-510-5102	Benefits / Medicare	6,904.56	7,600.00	6,520.48	1,185.54	7,706.02	9,100.00	1,500.00	20%	
100-5620-510-5123	Benefits / Disability Insurance	1,423.82	1,800.00	1,488.85	270.70	1,759.55	8,100.00	6,300.00	350%	
100-5620-510-5125	Benefits / Life Insurance	1,708.67	2,000.00	1,619.53	294.46	1,913.99	3,300.00	1,300.00	65%	
100-5620-510-5121	Benefits / Dental	7,101.35	8,800.00	6,021.38	1,094.80	7,116.18	7,400.00	(1,400.00)	-16%	
100-5620-510-5120	Benefits / Hosp / Med Insurance	96,152.49	132,600.00	88,014.21	16,002.58	104,016.79	117,000.00	(15,600.00)	-12%	
100-5620-510-5122	Benefits / Vision Care Insurance	1,100.44	1,300.00	987.48	179.54	1,167.02	1,300.00	-	-	
100-5620-510-5124	Benefits / EAP	128.85	100.00	123.24	22.41	145.65	200.00	100.00	1.00	
100-5620-510-5100	Benefits / Deferred Comp-ER Match	6,185.06	9,800.00	5,959.46	1,083.54	7,043.00	9,800.00	-	-	
100-5620-510-5105	Expenses / PERS-Pension Classic	26,775.49	24,500.00	19,790.35	3,598.25	23,388.60	27,400.00	2,900.00	12%	
100-5620-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	15,933.81	23,600.00	20,421.46	3,712.99	24,134.45	28,400.00	4,800.00	20%	
100-5620-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	15,029.33	13,700.00	11,064.89	2,011.80	13,076.69	15,300.00	1,600.00	12%	
100-5620-510-5109	Expense / PERS - Pension Expense - GASB 68	41,894.47	-	-	-	-	-	-		
100-5620-510-5103	Expenses / Workers Comp Ins	3,380.56	2,900.00	5,849.28	1,063.51	6,912.79	4,000.00	1,100.00	38%	
Subtotal: Benefits Expenses		253,242.32	261,100.00	195,741.23	35,589.31	231,330.55	269,400.00	8,300.00	3%	
Subtotal: Payroll and Benefits Expenses		707,739.08	693,400.00	645,280.37	117,323.70	762,604.09	896,600.00	203,200.00	29%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Government Finance Officers Association Accounting training. This would be for seven employees. California Society of Municipal Finance Officers (CSMFO) training.	3,571.53	5,000.00	1,829.00	2,000.00	3,829.00	5,000.00			GFOA, CSMFO, CalPERS, CPC, AGA Conferences registration fees for 5 staff. For FY 2023, 3 staff members were awarded 1st attendee scholarships for conference registrations resulting in budget savings. No change in budget request. CalPERS conference for 2 staff.
100-5620-515-5200	Expenses / Training	3,571.53	5,000.00	1,829.00	2,000.00	3,829.00	5,000.00	-	0%	
	District Shirts	935.82	1,000.00	-		-	-			No budget request.
100-5620-536-5475	Operating Supplies / Uniforms	935.82	1,000.00	-	-	-	-	(1,000.00)	-100%	
	Conference & Travel expenses. Mileage to meetings,	4,715.70	4,000.00	5,641.86	-	5,641.86	6,000.00			GFOA, CSMFO, CalPERS, CPC, AGA Conferences/training cost for lodging, travel, meals for 5 staff members. This training is needed to keep up with federal and state regulations, payroll laws and GAAP/GASB pronouncements. Hotels for conferences.
100-5620-515-5202	Miscellaneous / Trans/Meals/Lodging	4,715.70	4,000.00	5,641.86	-	5,641.86	6,000.00	2,000.00	50%	
	Supplies Specific for Department. Ex: Checks -	-	500.00	222.52	40.00	262.52	500.00			No change in budget request.
100-5620-530-5403	Operating Supplies / Miscellaneous	-	500.00	222.52	40.00	262.52	500.00	-	-	
	Chase Bank Fees includes analysis fees, lockbock, elockbock fees, etc.	63,619.29	66,000.00	37,920.97	30,000.00	67,920.97	72,000.00			As more customers pay electronically creating more transactions, the bank fees increase. Lockbox and elockbox fees.
100-5620-536-5302	Miscellaneous / Bank Account Analysis	63,619.29	66,000.00	37,920.97	30,000.00	67,920.97	72,000.00	6,000.00	9%	
	California Society Municipal Finance Officers Membership (CSMFO)	386.34	640.00	735.00	-	735.00	800.00			CSMFO Membership - 4 members \$160 each
	American Payroll Association (APA)	596.00	590.00	-	-	-	-			APA - Accountant & Payroll Specialist
	Government Finance Officers Association (GFOA) Membership/ Awards	1,055.00	1,500.00	1,152.91	-	1,152.91	1,750.00			GFOA - 3 members. Awards submissions were charged to account.
	California Municipal Treasury Association (CMTA)	80.00	600.00	545.00		545.00	600.00			CMTA Membership
	Association of Governmental Accountants (AGA)	80.00		219.00		219.00	300.00			AGA Membership
100-5620-515-5201	Miscellaneous / Subscriptions & Memberships	2,197.34	2,730.00	2,651.91	-	2,651.91	3,450.00	720.00	26%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Annual Audit Fee including State Controllers Financial Rpt	47,500.00	52,000.00	48,925.00	4,500.00	53,425.00	55,000.00			Annual Audit Fee including State Controllers Financial Rpt & Single Audit. Increase due to Single Audit for federal funds anticipated.
	GFOA - CAFR Award fee \$460, PAFR Award fee \$250, Budget Award fee \$345	-	-	-	-	-	-			Item moved to memberships.
100-5620-525-5310	Professional Services / Auditing	47,500.00	52,000.00	48,925.00	4,500.00	53,425.00	55,000.00	3,000.00	6%	
	Fees for US Bank 2016A Bond account and Investment account	10,442.40	10,000.00	8,085.94	4,000.00	12,085.94	12,000.00			Fees for US Bank 2016A Bond account and Investment account custody fees
100-5620-525-5312	Professional Services / Fiscal Agent	10,442.40	10,000.00	8,085.94	4,000.00	12,085.94	12,000.00	2,000.00	20%	
	Chandler Asset Management	79,328.77	59,800.00	61,860.54	32,000.00	93,860.54	85,000.00			Increase in fees due to increase in investment activities.
	Actuary - GASB 75 OPEB & GASB 68 PERS Pension	6,725.00	5,000.00	1,910.00	4,000.00	5,910.00	7,500.00			Both actuarial reports required for FY25-26.
	ClearGov	8,100.00	8,000.00	8,343.00	-	-	8,600.00			Budget Book Software - Produces Budget Book for GFOA Award
	Debtbook	-	3,000.00	3,000.00	4,000.00	-	4,500.00			Software for GASB 87 & 96
	Cost Allocation Plan	13,500.00	15,000.00	1,496.25	-	-	15,000.00			Cost Allocation Study for Administration Cost- For Grants
	DAC - Filings Fees for Bonds	2,500.00	3,000.00	2,500.00		2,500.00	3,000.00			Filings Fees for Bonds (EMMA)
100-5620-525-5340	Professional Services / Consultants	110,153.77	93,800.00	79,109.79	40,000.00	119,109.79	123,600.00	29,800.00	32%	
	County Tax Collection fee for lien payments	-	-	-	-	-	-			No activity expected in FY26
100-5620-536-5476	Other Miscellaneous / County Collection Fee	-	-	-	-	-	-	-		
Subtotal: Non Payroll and Benefits Expenses		243,135.85	235,030.00	184,386.99	80,540.00	264,926.99	277,550.00	42,520.00	18%	
Total Expenses: Accounting - 5620		950,874.93	928,430.00	829,667.36	197,863.70	1,027,531.08	1,174,150.00	245,720.00	26%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Engineering - 5630										
100-5630-500-5001	Salaries & Wages / Full Time	1,056,454.28	1,252,000.00	984,281.87	178,960.34	1,163,242.21	1,565,400.00	313,400.00	25%	
100-5630-500-5002	Salaries & Wages / Part Time	-	45,600.00	-	-	-	-	(45,600.00)	-100%	
100-5630-500-5003	Salaries & Wages / Overtime	975.86	3,000.00	634.30	115.33	749.63	3,000.00	-	0%	
100-5630-500-5004	Salaries & Wages / On Call	-	-	-	-	-	-	-	NA	
100-5630-500-5020	Salaries & Wages / Bilingual Compensation	1,273.00	1,300.00	1,000.00	181.82	1,181.82	2,000.00	700.00	54%	
Subtotal: Payroll Expenses		1,058,703.14	1,301,900.00	985,916.17	179,257.49	1,165,173.66	1,570,400.00	268,500.00	21%	
100-5630-510-5101	Benefits / FICA	65,369.16	70,600.00	59,875.89	10,886.53	70,762.42	91,900.00	21,300.00	30%	
100-5630-510-5102	Benefits / Medicare	16,238.88	17,700.00	14,454.68	2,628.12	17,082.80	23,400.00	5,700.00	32%	
100-5630-510-5123	Benefits / Disability Insurance	3,768.17	4,700.00	3,581.25	651.14	4,232.39	20,700.00	16,000.00	340%	
100-5630-510-5125	Benefits / Life Insurance	3,761.35	4,300.00	3,303.31	600.60	3,903.91	7,500.00	3,200.00	0.74	
100-5630-510-5121	Benefits / Dental	12,804.06	15,000.00	11,555.78	2,101.05	13,656.83	15,700.00	700.00	5%	
100-5630-510-5120	Benefits / Hosp / Med Insurance	194,375.93	245,300.00	179,464.54	32,629.92	212,094.46	283,400.00	38,100.00	16%	
100-5630-510-5122	Benefits / Vision Care Insurance	2,223.90	2,600.00	1,915.82	348.33	2,264.15	2,800.00	200.00	8%	
100-5630-510-5124	Benefits / EAP	260.40	300.00	229.64	41.75	271.39	500.00	200.00	67%	
100-5630-510-5100	Benefits / Deferred Comp-ER Match	14,155.00	19,500.00	11,870.94	2,158.35	14,029.29	21,500.00	2,000.00	0.10	
100-5630-510-5105	Expenses / PERS-Pension Classic	56,661.64	65,900.00	53,928.83	9,805.24	63,734.07	118,500.00	52,600.00	80%	
100-5630-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	46,811.08	50,800.00	37,563.62	6,829.75	44,393.37	44,600.00	(6,200.00)	-12%	
100-5630-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	31,804.12	36,900.00	30,151.84	5,482.15	35,633.99				
100-5630-510-5109	Expense / PERS - Pension Expense - GASB 68	101,498.61	-	-	-	-		-		
100-5630-510-5103	Expenses / Workers Comp Ins	25,359.86	15,900.00	28,581.48	5,196.63	33,778.11	23,100.00	7,200.00	45%	
Subtotal: Benefits Expenses		575,092.16	549,500.00	436,477.62	79,359.57	515,837.18	653,600.00	104,100.00	19%	
Subtotal: Payroll and Benefits Expenses		1,633,795.30	1,851,400.00	1,422,393.79	258,617.06	1,681,010.84	2,224,000.00	372,600.00	20%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	InfoWater Pro & AutoCAD training		500.00	-		-	-			InfoWater Pro & AutoCAD training
	AWWA Water Education Seminar	1,677.00	1,000.00	-	1,000.00	1,000.00	1,575.00			AWWA Water Education Seminar, decrease recommended.
	Management & Supervisory Leadership Training Program	-	2,400.00	2,390.00	-	2,390.00	2,500.00			Management & Supervisory Leadership Training Program. Increase recommended.
	Conservation Seminar/Trainings						4,500.00			Budget request to train new Conservation Analyst due to new regulations.
	Professional Conferences						5,000.00			2 attendees for ACE25, JPIA Leadership Essential Program \$2095
	Distribution and Treatment Renewals	385.00	500.00	-	-	-				Distribution and Treatment Renewals
	Professional Engineer Test Prep						2,100.00			
	Certification/License fees and Renewals	2,012.16	1,500.00	4,147.78		4,147.78	1,500.00			PE License Fee Renewal, PE Exam, Certification Renewals: 1) PE (1 @ \$180), T2 (1@ \$100), D-2 (1 @ \$100), PMP (1@ \$150), AWOT (1 @ \$240), WUE *assumed (1@ \$300), WW (1 @ \$210) + \$270 for rounding.
100-5630-515-5200	Expenses / Training	4,074.16	5,900.00	6,537.78	1,000.00	7,537.78	17,175.00	11,275.00	191%	
	Professional Memberships	-	12,400.00	10,000.00	172.33	10,172.33	15,000.00			ISLE TAG new membership.
100-5630-515-5201	Miscellaneous / Subscriptions & Memberships	-	12,400.00	10,000.00	172.33	10,172.33	15,000.00	2,600.00	21%	
	Uniforms and Boots	3,741.43	4,700.00	1,561.72	2,000.00	3,561.72	2,200.00			Increased due to additional staffing.
	District Branded Shirts				600.00	600.00	2,500.00			\$200 per employee per year.
100-5630-536-5475	Operating Supplies / Uniforms	3,741.43	4,700.00	1,561.72	2,600.00	4,161.72	4,700.00	-	0%	
	Misc. Tools & Office Supplies	606.48	500.00	1,050.08	150.00	1,200.08	2,500.00			Increase recommended due to increased activity, and rising costs.
100-5630-530-5403	Operating Supplies / Miscellaneous	606.48	500.00	1,050.08	150.00	1,200.08	2,500.00	2,000.00	NA	
	Transportation/meals/parking for training and conferences/Lodgings	2,416.22	2,400.00	289.60	-	289.60	2,500.00			Increased activity expected in FY26. Small increase recommended due to rising costs.
100-5630-515-5202	Miscellaneous / Trans/Meals/Lodging	2,416.22	2,400.00	289.60	-	289.60	2,500.00	100.00	4%	
	Maintenance for Engineering Department Plotter, Scanner, etc.	667.97	2,000.00	377.73	-	377.73	1,000.00			Maintenance expense for Plotter. Small decrease recommended.
100-5630-540-5610	Repair & Maintenance / Office Equipment	667.97	2,000.00	377.73	-	377.73	1,000.00	(1,000.00)	-50%	
	RBGCA Water Management Plan. Development of Basin Management Plan per	1,702.44	14,000.00	-	-	-	60,000.00			WVWD cost share portion of plan
	Professional services	2,011.40	15,000.00	19,089.70	16,500.00	35,589.70				Line item was re-distributed below to increase transparency.
	Water Master Plan and 5 year CIP.	-	295,000.00		27,294.00	27,294.00	260,000.00			One time expense - Work being continued from prior Fiscal Year. Will be finished in FY 2025-26.
	Water Use Efficiency Master Plan						150,000.00			One time expense - Project expected to run longer than a year. FY25-26 \$150,000 + FY26-27 \$50,000
	Misc Engineering Support / Innovation pilot studies/implementation	-					50,000.00			
100-5630-525-5340	Professional Services / Other Consultants	3,713.84	324,000.00	19,089.70	43,794.00	62,883.70	520,000.00	196,000.00	60%	
	Subtotal: Non Payroll and Benefits Expenses	15,220.10	351,900.00	38,906.61	47,716.33	86,622.94	562,875.00	210,975.00	60%	
	Total Expenses: Engineering - 5630	1,649,015.40	2,203,300.00	1,461,300.40	306,333.39	1,767,633.78	2,786,875.00	583,575.00	26%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Information Technology - 5640										
100-5640-500-5001	Salaries & Wages / Full Time	644,052.06	677,300.00	537,136.87	97,661.25	634,798.12	722,200.00	44,900.00	7%	
100-5640-500-5003	Salaries & Wages / Overtime	7,364.78	15,000.00	8,967.32	1,630.42	10,597.74	15,000.00	-	-	
100-5640-500-5020	Salaries & Wages / Bilingual Compensation	636.50	700.00	500.00	90.91	590.91	700.00	-	-	
Subtotal: Payroll Expenses		652,053.34	693,000.00	546,604.19	99,382.58	645,986.77	737,900.00	44,900.00	6%	
100-5640-510-5101	Benefits / FICA	35,203.05	36,200.00	26,479.52	4,814.46	31,293.98	38,700.00	2,500.00	7%	
100-5640-510-5102	Benefits / Medicare	9,775.64	10,300.00	7,950.48	1,445.54	9,396.02	10,900.00	600.00	6%	
100-5640-510-5123	Benefits / Disability Insurance	1,839.96	2,000.00	1,642.60	298.65	1,941.25	8,800.00	6,800.00	340%	
100-5640-510-5125	Benefits / Life Insurance	2,065.68	2,100.00	1,721.40	312.98	2,034.38	2,100.00	-	-	
100-5640-510-5121	Benefits / Dental	7,234.32	7,300.00	6,028.60	1,096.11	7,124.71	7,300.00	-	0%	
100-5640-510-5120	Benefits / Hosp / Med Insurance	93,441.24	103,300.00	83,311.64	15,147.57	98,459.21	111,000.00	7,700.00	7%	
100-5640-510-5122	Benefits / Vision Care Insurance	1,016.64	1,000.00	805.60	146.47	952.07	1,000.00	-	-	
100-5640-510-5124	Benefits / EAP	119.04	100.00	99.20	18.04	117.24	200.00	100.00	1.00	
100-5640-510-5100	Benefits / Deferred Comp-ER Match	7,638.00	7,800.00	6,000.00	1,090.91	7,090.91	7,800.00	-	-	
100-5640-510-5105	Expenses / PERS-Pension Classic	76,672.71	80,700.00	62,081.15	11,287.48	73,368.63	86,400.00	5,700.00	7%	
100-5640-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	-	-	-	-	-	-	-	NA	
100-5640-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	43,036.44	45,100.00	34,710.02	6,310.91	41,020.93	48,300.00	3,200.00	7%	
100-5640-510-5109	Expense / PERS - Pension Expense - GASB 68	75,209.91	550.00	-	-	-				
100-5640-510-5103	Expenses / Workers Comp Ins	3,489.24	3,700.00	2,737.08	497.65	3,234.73	4,600.00	900.00	24%	
Subtotal: Benefits Expenses		356,741.87	300,150.00	233,567.29	42,466.78	276,034.06	327,100.00	26,950.00	9%	
Subtotal: Payroll and Benefits Expenses		1,008,795.21	993,150.00	780,171.48	141,849.36	922,020.83	1,065,000.00	71,850.00	7%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	I.T. technical trainings	2,346.00	2,400.00	2,316.00	-	2,316.00	4,400.00			Subscription based training service offering a wide variety of IT courses. 4 users at \$600/user/year. Additional budgeted amount for Industrical Control Systems (ICS) training.
100-5640-515-5200	Expenses / Training	2,346.00	2,400.00	2,316.00	-	2,316.00	4,400.00	2,000.00	0.83	
	Travel & Meal reimbursements	-	300.00	-	-	-	1,500.00			Budget increase due to expected ICS in person training in FY25-26.
100-5640-515-5202	Miscellaneous / Trans/Meals/Lodging	-	300.00	-	-	-	1,500.00	1,200.00	400%	
	Municipal Information Systems Assoc. (MISAC) membership	130.00	130.00	130.00	-	130.00	130.00			Provides access to a forum for professional networking and development.
	Water Information Sharing and Analysis Center (WaterISAC)	-	1,200.00	-	-	-	2,600.00			WaterISAC is a Cybersecurity and Infrastructure Security Agency (CISA) partner focused on protecting Water and Wastewater Systems Sector utilities from all hazards. Increase in FY25-26 due to an increase service area population. (>100,000).
100-5640-515-5201	Miscellaneous / Subscriptions & Memberships	130.00	1,330.00	130.00	-	130.00	2,730.00	1,400.00	105%	
	Smart phones	9,443.33	5,000.00	2,528.87	315.45	2,844.32	3,000.00			Lifecycle replacements, (required for enhanced security measures).
	Printers	5,000.00	6,000.00	5,421.38	1,422.10	6,843.48	5,000.00			Workgroup and desktop printers. Small decrease recommended.
	PC's and Laptops	35,000.00	32,000.00	20,187.83	9,179.84	29,367.67	34,000.00			Lifecycle replacements. Increase in budget due to expected increase in price due to tariffs.
	General Computer Supplies	24,347.40	45,600.00	41,151.71	8,392.82	49,544.53	50,000.00			General supplies needed to support District operations. Increase in budget due to expected increase in price due to tariffs.
100-5640-530-5410	Miscellaneous / Computer Supplies & Maint	73,790.73	88,600.00	69,289.79	19,310.21	88,600.00	92,000.00	3,400.00	4%	
	Fiber internet service and basic cable TV service	27,403.45	25,000.00	16,887.25	7,000.00	23,887.25	43,500.00			Fiber internet service for HQ, Roemer (new \$17K), and SCADA. Basic cable TV service.
	Cellular internet service	15,272.55	19,000.00	11,533.21	5,200.00	16,733.21	14,500.00			Cellular service for iPads, Cradlepoint routers, and 4 AMI cellular backhaul devices. Small decrease recommended.
						-				
			-			-				
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	42,676.00	44,000.00	28,420.46	12,200.00	40,620.46	58,000.00	14,000.00	32%	
	Programming services - phone system, access control system, ERP, cybersecurity, etc.	124,024.00	50,000.00	11,530.00	-	11,530.00	15,000.00			Programming services as needed for phone system, access control system, ERP, cybersecurity, etc.
	Consultant - IT Master Plan						150,000.00			One time expense - Consultant to assist with the development of an IT Master Plan to support the Strategic Plan -
	Penetration test		75,000.00				100,000.00			One time expense - Expected Penetration test
100-5640-525-5316	Professional Services / Programmer	124,024.00	125,000.00	11,530.00	-	11,530.00	265,000.00	140,000.00	112%	
	Agenda & Minutes software		10,000.00		5,000.00	5,000.00	17,000.00			Licensing and expansion of Agenda Link functionality.
	Backflow testing and reporting system		3,000.00	3,323.00		3,323.00	3,500.00			Compliance - Backflow testing administration system. Upgraded from Tokay Navigator to Tokay SQL at end of FY 2023, (includes 50% of implementation - timing) small increase recommended.
	ERP software - Tyler ERP Pro	63,381.35	65,000.00	60,898.00		60,898.00	65,000.00			The District's ERP system includes payroll, accounts payable, financial reporting and utility billing, (annual increases + work orders). Small increase recommended.

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	File storage and sharing system, and electronic signature system		4,500.00	4,500.00		4,500.00	-			Box.com Business Plus plan - used for storage and sharing of large files generated for PRA responses. Also, Box Sign for electronic signatures. Current subscription expires in October 2025. Not budgeted for FY25-26.
	GPS fleet tracking system		8,700.00	7,706.91	4,000.00	11,706.91	12,000.00			Allows for tracking and reporting of fleet performance and enables participation in smog compliance program. Increase expected to include all District vehicles.
	Hardware support for specialized equipment		1,000.00	731.00		731.00	1,000.00			Hardware support for MICR printer, (A/P and Payroll). No increase recommended.
	HR software suite	22,499.78	24,000.00		24,000.00	24,000.00	25,200.00			6 NeoGov modules: Governmentjobs.com, Insight, Onboard, Perform, eForms, and Background Check. Small increase expected.
	Offsite data storage services and licensing		16,500.00			-	-			Rubrik annual licensing, support, and offsite data storage. Moved to different account to fulfill GASB 96 requirements.
	Procurement and bid management system		13,700.00	13,673.00		13,673.00	14,500.00			Planetbids.com annual rate for Year 4 of a 5 year contract. Small increase expected.
	Software and licenses: Microsoft		55,000.00	56,153.57		56,153.57	57,000.00			Upgrade from G1 & G3 licensing to G5, (includes additional security services and tools as well as eDiscovery). Small increase recommended.
	Software and licenses: Non-Microsoft, (i.e. Acrobat acrobat, etc.)		28,500.00	51,186.19	4,000.00	55,186.19	56,000.00			New software, Auto-Cad & Naavex. Consolidated all subscriptions that are Non-microsoft such as Adobe, AutoCAD, Navex, Vmware support, etc. Small increase recommended.
	SSL certificates		1,000.00	1,000.00		1,000.00	1,000.00			Provides encryption for the District's web based services. No increase recommended.
	Video conferencing/meeting service		6,500.00	4,191.11	1,800.00	5,991.11	7,200.00			Zoom meetings and toll free audio service to support remote public attendance for Board and Committee meetings. Small increase recommended.
	Water meter reading software		2,600.00	2,600.00		2,600.00	2,800.00			Software support for Sensus AutoRead and AutoVu (AMR reading). Small increase recommended.
	Water modeling software		6,000.00	5,400.00		5,400.00	5,400.00			InfoWater Pro support rate for Year 2 of a 2 year agreement. Small decrease recommnended.
	Water quality test reporting system		14,000.00	1,282.73		1,282.73	14,900.00			Compliance - Watertrax annual maintenance. Two invoices paid in FY24-25. Invoice expected for \$14,900 in FY25-26.
	Web hosting service		6,000.00	4,500.00	1,500.00	6,000.00	6,000.00			\$500 per month for new website. No change in budgeted item.
	Security camera subscription licenses		3,000.00	5,755.20		5,755.20	5,800.00			Subscription based security camera licenses.
	UCaaS (Cloud based phone system).		13,000.00			-	-			Budgeted amount moving to different account due to GASB96 requirements.
	Firewall and EDR licensing		16,300.00			-	-			Budgeted amount moving to different account due to GASB96 requirements.
	Sensus Analytics Enhanced -Water & Sensus RNI Saas Fee.	173,208.24	44,500.00	43,919.00		43,919.00	60,600.00			Increase due to a scheduled price per contract.AMI application bundle (Admin, Billing Access, Device Access, Meter Insight and Report Access, Alert Manager and Alarm Insight) & Communication network for AMI. (Sensus RNI Saas). Scheduled increase in price according to the contract.
	Document Management System		15,000.00			-				Anticipated subscription cost for new system in CIP
	ESRI GIS (SUELA)License Renewal	-	29,300.00	-	29,300.00	29,300.00	29,300.00			GIS annual license renewal fee. (Third installment of the District's 3-year contract). Moved from GIS. Budget amount moving to a different account due to GASB96 requirements.
	NearMap License Renewal	-	12,936.00	12,385.50		12,385.50	13,000.00			NearMap annual license renewal fee. (Yearly contract). Moved from GIS. No change in budgeted item.
	Spatial Wave - Annual license.		4,800.00	4,800.00		4,800.00	5,000.00			Annual renewal. Moved from GIS. Small increase recommended.
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	259,089.37	407,336.00	284,005.21	69,600.00	353,605.21	402,200.00	(5,136.00)	-1%	
	Subtotal: Non Payroll and Benefits Expenses	502,056.10	668,966.00	395,691.46	101,110.21	496,801.67	825,830.00	156,864.00	23%	
	Total Expenses: Information Technology - 5640	1,510,851.31	1,662,116.00	1,175,862.94	242,959.57	1,418,822.50	1,890,830.00	228,714.00	14%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
GIS - 5645										
100-5645-500-5001	Salaries & Wages / Full Time	118,727.17	177,600.00	105,027.59	28,643.89	133,671.48	152,400.00	(25,200.00)	-14%	
100-5645-500-5002	Salaries & Wages / Part Time	14,617.05	42,400.00	7,062.40	10,000.00	17,062.40	42,400.00	-	0%	
100-5645-500-5003	Salaries & Wages / Overtime	-	700.00	301.82	54.88	356.70	700.00	-	0%	
Subtotal: Payroll Expenses		133,344.22	220,700.00	112,391.81	38,698.76	151,090.58	195,500.00	(25,200.00)	-11%	
100-5645-510-5101	Benefits / FICA	7,009.34	11,100.00	6,951.11	1,263.84	8,214.95	15,500.00	4,400.00	40%	
100-5645-510-5102	Benefits / Medicare	1,639.29	2,600.00	1,625.68	295.58	1,921.26	3,600.00	1,000.00	38%	
100-5645-510-5123	Benefits / Disability Insurance	271.96	500.00	405.80	73.78	479.58	1,900.00	1,400.00	280%	
100-5645-510-5125	Benefits / Life Insurance	256.32	400.00	320.40	58.25	378.65	600.00	200.00	50%	
100-5645-510-5121	Benefits / Dental	908.36	2,100.00	1,693.00	307.82	2,000.82	2,100.00	-	0%	
100-5645-510-5120	Benefits / Hosp / Med Insurance	13,138.24	32,200.00	24,220.64	4,403.75	28,624.39	29,000.00	(3,200.00)	-10%	
100-5645-510-5122	Benefits / Vision Care Insurance	169.44	300.00	205.72	37.40	243.12	300.00	-	0%	
100-5645-510-5124	Benefits / EAP	19.84	-	24.80	4.51	29.31	-	30.00	NA	
100-5645-510-5100	Benefits / Deferred Comp-ER Match	934.50	2,000.00	-	-	-	2,000.00	-	-	
100-5645-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	6,972.47	10,400.00	8,611.03	1,565.64	10,176.67	12,100.00	1,700.00	16%	
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68	6,839.45	-	-	-	-	-	-	-	
100-5645-510-5103	Expenses / Workers Comp Ins	580.34	1,000.00	615.40	111.89	727.29	1,700.00	700.00	70%	
Subtotal: Benefits Expenses		38,739.55	62,600.00	44,673.58	8,122.47	52,796.04	68,800.00	6,200.00	10%	
Subtotal: Payroll and Benefits Expenses		172,083.77	283,300.00	157,065.39	46,821.23	203,886.62	264,300.00	(19,000.00)	-7%	
	ESRI's GIS Training		5,000.00	688.76	400.00	1,088.76	5,000.00			Esri GIS training courses to maintain expertise in current versions of GIS software.
	Esri Dev Summit	882.97	2,400.00	-	-	-	2,400.00			Summit provides technical workshops on specific GIS topics
	Esri Infrastructure Management & GIS Conference		1,500.00	-	-	-	1,500.00			Conference is focused on the use of GIS software for utilities. Provides an update on new features being released.
100-5645-515-5200	Expenses / Training	882.97	8,900.00	688.76	400.00	1,088.76	8,900.00	-	0%	
	Esri User Conference	250.00	1,500.00	-	-	-	1,500.00			ESRI Annual Conference attendance to obtain new GIS technologies through free training classes and demonstrations.
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	250.00	1,500.00	-	-	-	1,500.00	-	0%	
	NearMap License Renewal	11,550.00		-	-	-	-			NearMap annual license renewal fee. (Yearly contract). Moved to IT
	Computer Supplies		500.00	-	400.00	400.00	500.00			No increase in Budget Request.
100-5645-530-5410	Miscellaneous / Computer Supplies & Maint	11,550.00	500.00	-	400.00	400.00	500.00	-	0%	
	Integrating ERP Pro 10 Meter data with GIS	1,200.00		-	-	-	-			Performed with in-house staff.
	Tokay Backflow integration with GIS and Tyler	-	8,000.00	-	-	-	8,000.00			Project will integrate Tokay backflow information with GIS and Tyler. This will streamline the Backflow inspection and notification process (ie 30,60,90 day letter notifications). Not completed in FY24-25.
	As needed consultant services	7,950.00	8,000.00	-	-	-	8,000.00			Funds to cover those unexpected or unforeseen system failures or glitches. No increase in budget request.
100-5645-525-5316	Professional Services / Programmer	9,150.00	16,000.00	-	-	-	16,000.00	-	0%	
Subtotal: Non Payroll and Benefits Expenses		21,832.97	26,900.00	688.76	800.00	1,488.76	26,900.00	-	0%	
Total Expenses: GIS - 5645		193,916.74	310,200.00	157,754.15	47,621.23	205,375.38	291,200.00	(19,000.00)	-6%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Board of Directors - 5650										
100-5650-500-5002	Salaries & Wages / Part Time	114,412.76	128,500.00	89,803.89	17,960.78	107,764.67	134,900.00	6,400.00	5%	
	Subtotal: Payroll Expenses	114,412.76	128,500.00	89,803.89	17,960.78	107,764.67	134,900.00	6,400.00	5%	
100-5650-510-5123	Benefits / Disability Insurance	250.03	300.00	231.45	46.29	277.74	1,500.00	1,200.00	400%	
100-5650-510-5125	Benefits / Life Insurance	2,971.65	3,200.00	2,518.18	503.64	3,021.82	3,400.00	200.00	6%	
100-5650-510-5101	Benefits / FICA	7,313.61	8,000.00	5,852.31	1,170.46	7,022.77	8,400.00	400.00	5%	
100-5650-510-5102	Benefits / Medicare	1,710.40	1,900.00	1,368.66	273.73	1,642.39	2,000.00	100.00	5%	
100-5650-510-5121	Benefits / Dental	7,975.66	8,800.00	6,296.66	1,259.33	7,555.99	7,900.00	(900.00)	-10%	
100-5650-510-5120	Benefits / Hosp / Med Insurance	100,193.01	120,500.00	84,404.78	16,880.96	101,285.74	117,600.00	(2,900.00)	-2%	
100-5650-510-5122	Benefits / Vision Care Insurance	1,164.90	1,300.00	987.10	197.42	1,184.52	1,300.00	-	0%	
100-5650-510-5103	Expenses / Workers Comp Ins	676.49	800.00	529.79	105.96	635.75	1,000.00	200.00	25%	
	Subtotal: Benefits Expenses	122,255.75	144,800.00	102,188.93	20,437.79	122,626.72	143,100.00	(1,700.00)	-1%	
	Subtotal: Payroll and Benefits Expenses	236,668.51	273,300.00	191,992.82	38,398.57	230,391.39	278,000.00	4,700.00	2%	
	Treasurer Services - Clifton Larson Allen	37,755.00	37,200.00	18,000.00	19,200.00	37,200.00	39,000.00			Treasurer Services - Clifton Larson Allen \$3,100/mth
100-5650-525-5340	Professional Services / Other Consultants	37,755.00	37,200.00	18,000.00	19,200.00	37,200.00	39,000.00	1,800.00	5%	
	Outside Meetings per Ordinance- Miscellaneous Training. Education	12,145.05	12,800.00	675.00	7,100.00	7,775.00	13,000.00			Outside Meetings per Ordinance- Miscellaneous Training. Education
100-5650-515-5200	Expenses / Training	12,145.05	12,800.00	675.00	7,100.00	7,775.00	13,000.00	200.00	2%	
	Miscellaneous	1,358.18	1,800.00	1,754.07	-	1,754.07	2,000.00			Small increase requested.
100-5650-530-5403	Operating Supplies / Miscellaneous	1,358.18	1,800.00	1,754.07	-	1,754.07	2,000.00	200.00	11%	
	Expense Reimbursements - Meals/Mileage/lodging/ transportation i.e. science fairs, community service participation. Not on Schedule of Ordinance 86.	12,912.00	14,400.00	10,192.19	8,000.00	18,192.19	15,000.00			Expense Reimbursements - Meals/Mileage/lodging/transportation i.e. science fairs, community service participation. Outside Meetings Schedule
100-5650-515-5202	Miscellaneous / Trans/Meals/Lodging	12,912.00	14,400.00	10,192.19	8,000.00	18,192.19	15,000.00	600.00	4%	
	Subtotal: Non Payroll and Benefits Expenses	64,170.23	66,200.00	30,621.26	34,300.00	64,921.26	69,000.00	2,800.00	4%	
	Total Expenses: Board of Directors - 5650	300,838.74	339,500.00	222,614.08	72,698.57	295,312.65	347,000.00	7,500.00	2%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Human Resources/Risk Management - 5660										
100-5660-500-5001	Salaries & Wages / Full Time	423,087.87	440,100.00	348,787.04	63,415.83	412,202.87	480,400.00	40,300.00	9%	
100-5660-500-5003	Salaries & Wages / Overtime	605.44	3,000.00	1,443.25	262.41	1,705.66	3,000.00	-	0%	
100-5660-500-5020	Salaries & Wages / Bilingual Compensation	1,909.50	2,000.00	1,500.00	272.73	1,772.73	2,000.00	-	0%	
100-5660-510-5104	Salaries & Wages / Vehicle Allowance	-	-	-	-	-	-	-	NA	
Subtotal: Payroll Expenses		425,602.81	445,100.00	351,730.29	63,950.96	415,681.26	485,400.00	40,300.00	9%	
100-5660-510-5101	Benefits / FICA	24,389.44	25,900.00	19,841.38	3,607.52	23,448.90	27,600.00	1,700.00	7%	
100-5660-510-5102	Benefits / Medicare	6,268.58	6,900.00	5,359.88	974.52	6,334.40	7,500.00	600.00	9%	
100-5660-510-5123	Benefits / Disability Insurance	1,487.50	1,600.00	1,369.92	249.08	1,619.00	6,200.00	4,600.00	288%	
100-5660-510-5125	Benefits / Life Insurance	1,669.28	1,600.00	1,428.35	259.70	1,688.05	1,900.00	300.00	19%	
100-5660-510-5121	Benefits / Dental	4,310.64	4,400.00	4,029.67	732.67	4,762.34	4,400.00	-	0%	
100-5660-510-5120	Benefits / Hosp / Med Insurance	63,491.46	69,800.00	61,389.09	11,161.65	72,550.74	74,200.00	4,400.00	6%	
100-5660-510-5122	Benefits / Vision Care Insurance	762.48	800.00	660.12	120.02	780.14	800.00	-	0%	
100-5660-510-5124	Benefits / EAP	89.28	100.00	79.94	14.53	94.47	100.00	-	0%	
100-5660-510-5100	Benefits / Deferred Comp-ER Match	5,728.50	5,900.00	4,673.52	849.73	5,523.25	5,900.00	-	0%	
100-5660-510-5105	Expenses / PERS-Pension Classic	38,131.82	40,700.00	31,757.04	5,774.01	37,531.05	43,900.00	3,200.00	8%	
100-5660-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	7,841.79	9,200.00	7,077.88	1,286.89	8,364.77	10,300.00	1,100.00	12%	
100-5660-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	21,403.52	22,800.00	17,755.58	3,228.29	20,983.87	24,500.00	1,700.00	7%	
100-5660-510-5109	Expense / PERS - Pension Expense - GASB 68	45,096.50	-	-	-	-	-	-		
100-5660-510-5103	Expenses / Workers Comp Ins	2,226.27	2,500.00	2,138.40	388.80	2,527.20	3,200.00	700.00	28%	
Subtotal: Benefits Expenses		222,897.06	192,200.00	157,560.77	28,647.41	186,208.18	210,500.00	18,300.00	10%	
Subtotal: Payroll and Benefits Expenses		648,499.87	637,300.00	509,291.06	92,598.37	601,889.44	695,900.00	58,600.00	9%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Human Resources (HR) Training materials and expenses for Human Resources and Supervisors	642.00	3,780.00	9,333.00	1,100.00	10,433.00	3,600.00			LCW - training workshops for management during the year
	Human Resources (HR) Training CalPERS Education Forum Conference registration only	549.00	900.00	2,399.00		2,399.00	1,200.00			CalPERS annual conference retirement, changes/updates in the law
	Human Resources (HR) Training Educational Assistance Program - College degrees, training and certifications		20,000.00	5,000.00		5,000.00	10,000.00			Employees may seek to pursue a degree and District reimburses education costs up to \$5K
	Human Resources (HR) Training Neogov		3,000.00		3,000.00	3,000.00	3,000.00			Annual Neogov conference for 2 HR staff members
	Human Resources (HR) Training Harassment		3,700.00	1,200.00		1,200.00				Training is required every 2 years. Last training December 2023
	Human Resources (HR) Training JPIA Conference registration only		1,600.00			-				HR staff attend Leadership training provided by ACWA JPIA
	Human Resources (HR) Training CALPELRA Conference registration only	21,091.91	2,500.00	890.00		890.00	2,000.00			HR Annual Conference several workshops re: employee/labor relations
	Human Resources (HR) Training LCW Conference		1,100.00	1,120.00		1,120.00	1,300.00			LCW Annual HR conference re: labor relations
	Risk Mgmt (RM) Training Required safety training for District Field & Office Staff (Safety Compliance)	3,445.00	8,700.00	6,275.00	2,650.00	8,925.00	9,500.00			Cal OSHA bi-monthly training for opertions and office staff. Increase in rate expected.
	Risk Mgmt (RM) Training Confined Space Entry/Trench Safety Training - Field staff	4,950.00	3,500.00		-	-	2,000.00			Required CalOSHA training for Operations Staff. Conference attended every 2 years. FY24-25 operation attended Tri-State for training. Budget will move to Operations budget going forward.
	Risk Mgmt (RM) Rigging Training - Field staff		3,000.00			-	2,000.00			Required CalOSHA training for Operations Staff. Conference attended every 2 years. Planning to attend in FY24-25
	Risk Mgmt (RM) NCCO Crane Training - Field staff		1,500.00			-	2,000.00			Request based upon FY24 actual. Budget will move to Operations budget going forward.
	Risk Mgmt (RM) Training Traffic Safety/Flagger/Cal OSHA Training	7,975.00	2,000.00			-	2,000.00			Required CalOSHA training for Operations Staff. Budget will move to Operations budget going forward.
	Risk Mgmt (RM) Training Forklift training - every 3 years		1,500.00			-				Required CalOSHA training for Operations Staff. Budget will move to Purchasing and Operations budget going forward.
	Risk Mgmt (RM) CPR Training. Required every 3 years.		2,000.00	2,080.00		2,080.00	4,200.00			Training is given to new employees, and current employees on a bi-annual basis. FY25-26, double the amount of employees expected to do CPR training.
100-5660-515-5200	Expenses / Training	38,652.91	58,780.00	28,297.00	6,750.00	35,047.00	42,800.00	(15,980.00)	-27%	
	CalPELRA Conference Travel lodging & Meal Expenses		1,800.00	1,934.40	-	1,934.40	2,000.00			Lodging and meals for CalPELRA conference attendance.
	CalPERS Education Forum Conference Travel lodging & Meal Expenses	5,070.46	600.00	2,975.00	1,375.00	4,350.00	3,000.00			Lodging and meals for CalPERS conference attendance.
	LCW annual conference - Travel lodging & Meal Expenses			1,529.03		1,529.03	2,000.00			Lodging and meals for LCW conference attendance.
	Tyler Training required for HR Staff.			953.57		953.57	1,000.00			Lodging and meals for Tyler conference attendance.
	Neogov Conference Travel lodging & Meal Expenses		2,500.00	1,282.19	-	1,282.19	2,000.00			Lodging and meals for Neogov conference
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging	5,070.46	4,900.00	8,674.19	1,375.00	10,049.19	10,000.00	5,100.00	104%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Quarterly celebration for milestones with safety program & employee of the month.	25,438.09	25,000.00	13,636.76	6,150.00	19,786.76	25,000.00			Increase due to new Employee of the Month. \$100/month & an end of the Year Lunch with GM.
	Safety Luncheons Recognition Program	8,900.77	10,200.00	3,375.56		3,375.56	10,000.00			lunch events to recognize employees
	Milestone Safety Celebration	4,431.97	5,000.00	4,579.17	18,600.00	23,179.17	7,000.00			Employment Milestone Recognition (Anniversary Pin)
100-5660-530-5406	Operating Supplies / Recognition Supply	38,770.83	40,200.00	21,591.49	24,750.00	46,341.49	42,000.00	1,800.00	4%	
	Safety Related Items - Fire Extinguishers, Safety Supplies, etc	2,254.09	9,500.00	14,897.83	1,200.00	16,097.83	18,300.00			First aid kits supplies and other safety related items.
	Safety Committee photos/shirts	919.51	1,650.00	2,302.71	-	2,302.71	1,700.00			New committee members will need shirts and photos
100-5660-530-5405	Operating Supplies / Safety	3,173.60	11,150.00	17,200.54	1,200.00	18,400.54	20,000.00	8,850.00	79%	
	Supplies and promotional Items	29.13	600.00	64.14	-	64.14	600.00			Misc Lanyards and supplies for access cards
	Office Staff WVWD logo clothing items	3,435.41	600.00	-	100.00		600.00			HR staff WVWD clothing items
	WVWD jackets for Field & Office Staff	-	7,000.00	6,127.89		6,127.89	-			WVWD jackets for Field & Office Staff will order in FY2024 around October.
100-5660-530-5403	Operating Supplies / Miscellaneous	3,464.54	8,200.00	6,192.03	100.00	6,292.03	1,200.00	(7,000.00)	-85%	
	Samba Holdings - HR Services	1,567.91	1,800.00	1,259.29	720.00	1,979.29	2,200.00			DMV Pull Notice Program. Budget based on forecast.
	EVWD Safety Membership		400.00	-		-	400.00			Emergency Partnerships with other agencies
	IEPMA		1,000.00	-		-	1,000.00			(IEPSHRA) Inland Empire Public Sector Human Resources Association, formerly known as
	Other subscriptions -FMLA, EEO, etc.	2,948.00	2,000.00	1,862.00		1,862.00	2,300.00			Software for FMLA/CFRA/ADA tracking
	hope newsletter	376.00	500.00	469.00		469.00	-			Director believes item is no longer necessary.
	Cal-Chamber HR Membership	899.00	1,000.00	899.00		899.00	-			Director believes item is no longer necessary.
	LCW Membership		6,000.00	5,385.00	615.00	6,000.00	6,000.00			LCW consortium member fees
	Wienhoff Drug Testing - Random testing for Class A Drivers	935.00	1,500.00	595.00	905.00	1,500.00	1,500.00			DOT required Random drug and Reasonable suspicion testing. No change in budget requested.
100-5660-515-5201	Miscellaneous / Subscription & Memberships	6,725.91	14,200.00	10,469.29	2,240.00	12,709.29	13,400.00	(800.00)	-6%	
	Recruiting activities	1,336.97	7,500.00	1,830.50		1,830.50	7,500.00			advertising and interview process
	US Healthworks & Pre-Employment Physicals (Occupational Health)	7,570.00	7,000.00	3,634.00	8,000.00	11,634.00	7,000.00			Require new employee physicals, Class A license physicals, WC injuries. Random Drug test for post accident related
	Recruitment costs for Executive Positions	56,909.81	-	27,213.78		27,213.78				No activity expected in FY26.
	Pre-Employment Testing - Written exams	3,297.72	2,000.00	-		-	2,000.00			Written exams and other testing materials used for recruitment
100-5660-536-5474	Miscellaneous / Recruitment	69,114.50	16,500.00	32,678.28	8,000.00	40,678.28	16,500.00	-	0%	
	Employee Wellness	22,795.37	18,500.00	6,479.05	12,000.00	18,479.05	18,500.00			Employee wellness activities and luncheons
100-5660-536-5453	Miscellaneous / Employee Wellness Program	22,795.37	18,500.00	6,479.05	20,000.00	26,479.05	18,500.00	-	0%	
	Legal services	-		-	-	-				Not budgeted. All legal expenses will be moved to the Administration's budget.
	Emergency Response Plan & Risk Assessment	-	25,000.00	-	-	-	40,000.00			One time expense. Not completed in Current Fiscal Year, increase due to adding Risk Assessment plan.
	HR Consulting	8,311.84	25,000.00	5,842.50	-	5,842.50	25,000.00			Consulting services to assist in the interactive process or request for accommodations.
	Class and Compensation Study	67,240.50	60,000.00	34,726.50	32,000.00	66,726.50				Class & Comp study completion should be completed in current Fiscal Year.
	1000 Hr Program	-	30,000.00	-		-	15,000.00			Education/Internship Program -
100-5660-525-5340	Professional Services / Other Consultants	75,552.34	140,000.00	40,569.00	32,000.00	72,569.00	80,000.00	(60,000.00)	-43%	
	Subtotal: Non Payroll and Benefits Expenses	263,320.46	312,430.00	172,150.87	96,415.00	268,565.87	244,400.00	(68,030.00)	-22%	
	Total Expenses: Human Resources/Risk Mgmt - 5660	911,820.33	949,730.00	681,441.93	189,013.37	870,455.31	940,300.00	(9,430.00)	-1%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Purchasing - 5680										
100-5680-500-5001	Salaries & Wages / Full Time	464,249.90	474,200.00	342,518.70	-	342,518.70	514,400.00	40,200.00	8%	
100-5680-500-5003	Salaries & Wages / Overtime	5,648.59	3,000.00	18,764.41	-	18,764.41	5,000.00	2,000.00	67%	
100-5680-500-5021	Salaries & Wages / Class A Drivers License	586.50	700.00	-	-	-	-	(700.00)	-100%	
100-5680-500-5020	Salaries & Wages / Bilingual Compensation	636.50	700.00	837.50	-	837.50	1,300.00	600.00	86%	
Subtotal: Payroll Expenses		471,121.49	478,600.00	362,120.61	-	362,120.61	520,700.00	42,100.00	9%	
100-5680-510-5101	Benefits / FICA	28,376.28	30,600.00	22,521.95	4,094.90	26,616.85	32,700.00	2,100.00	7%	
100-5680-510-5102	Benefits / Medicare	6,636.47	7,200.00	5,267.20	957.67	6,224.87	7,600.00	400.00	6%	
100-5680-510-5123	Benefits / Disability Insurance	1,589.97	1,700.00	1,323.70	240.67	1,564.37	8,200.00	6,500.00	382%	
100-5680-510-5125	Benefits / Life Insurance	1,995.96	2,000.00	1,557.92	283.26	1,841.18	3,700.00	1,700.00	85%	
100-5680-510-5121	Benefits / Dental	8,320.12	9,400.00	5,980.73	1,087.41	7,068.14	7,900.00	(1,500.00)	-16%	
100-5680-510-5120	Benefits / Hosp / Med Insurance	107,333.73	129,500.00	84,572.10	15,376.75	99,948.85	119,800.00	(9,700.00)	-7%	
100-5680-510-5122	Benefits / Vision Care Insurance	1,228.44	1,300.00	923.99	168.00	1,091.99	1,300.00	-	-	
100-5680-510-5124	Benefits / EAP	143.84	100.00	113.77	20.69	134.46	200.00	100.00	1.00	
100-5680-510-5100	Benefits / Deferred Comp-ER Match	4,551.00	9,800.00	2,537.10	461.29	2,998.39	9,800.00	-	-	
100-5680-510-5105	Expenses / PERS-Pension Classic	10,367.57	10,900.00	12,467.32	2,266.79	14,734.11	22,200.00	11,300.00	104%	
100-5680-510-5106	PERS-Pension / Employer PEPR-2nd Tier	27,111.50	30,100.00	18,456.23	3,355.68	21,811.91	26,700.00	(3,400.00)	-11%	
100-5680-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	5,819.26	6,100.00	6,970.53	1,267.37	8,237.90	12,400.00	6,300.00	103%	
100-5680-510-5109	Expense / PERS - Pension Expense - GASB 68	56,817.50	300.00	-	-	-				
100-5680-510-5103	Expenses / Workers Comp Ins	5,494.96	6,200.00	4,193.54	762.46	4,956.00	7,800.00	1,600.00	26%	
Subtotal: Benefits Expenses		265,786.60	245,200.00	166,886.08	30,342.92	197,229.02	260,300.00	15,100.00	6%	
Subtotal: Payroll and Benefits Expenses		736,908.09	723,800.00	529,006.69	30,342.92	559,349.63	781,000.00	57,200.00	8%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Training for 4 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification	690.00	2,500.00	1,977.95	500.00	2,477.95	3,000.00			Training for 5 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Fleet, Excel and Ethics. Small increase in budget.
100-5680-515-5200	Expenses / Training	690.00	2,500.00	1,977.95	500.00	2,477.95	3,000.00	500.00	20%	
	Uniforms and Boots Expenses for 4 Purchasing Department Staff	2,280.24	2,400.00	2,998.64	800.00	3,798.64	2,400.00			No change in budget requested. Request takes into account billing issues in FY24 that are not recurring.
100-5680-536-5475	Operating Supplies / Uniforms	2,280.24	2,400.00	2,998.64	800.00	3,798.64	2,400.00	-	-	
	Travel Expenses for Department Staff for 2025 Tri State Seminar, 2025 CAPPO Conference and 2025 CSMFO Conference. For seminars, workshops, training and networking with other CA Public Agencies.	808.92	3,000.00	1,702.30	-	1,702.30	3,500.00			Travel Expenses for Department Staff for 2025 Tri State Seminar, 2025 CAPPO Conference and 2025 CSMFO Conference. For seminars, workshops, training and networking with other CA Public Agencies.
100-5680-515-5202	Miscellaneous / Trans/Meals/Lodging	808.92	3,000.00	1,702.30	-	1,702.30	3,500.00	500.00	17%	
	Miscellaneous Department operating supplies	60.00	1,000.00	420.23	-	420.23	1,000.00			Tools, supplies, Contingency Expenses
100-5680-530-5403	Operating Supplies / Miscellaneous	60.00	1,000.00	420.23	-	420.23	1,000.00	-	-	
	For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)	2,225.67	1,600.00	786.05	700.00	1,486.05	2,000.00			For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), \$540, NIGP (National Institute of Governmental Purchasing) \$780, NPI (National Procurement Institute) \$520
100-5680-515-5201	Miscellaneous / Subscriptions & Memberships	2,225.67	1,600.00	786.05	700.00	1,486.05	2,000.00	400.00	25%	
	Subtotal: Non Payroll and Benefits Expenses	6,064.83	10,500.00	7,885.17	2,000.00	9,885.17	11,900.00	1,400.00	13%	
	Total Expenses: Purchasing - 5680	742,972.92	734,300.00	536,891.86	32,342.92	569,234.80	792,900.00	58,600.00	8%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Government / Public Affairs - 5710										
100-5710-500-5001	Salaries & Wages / Full Time	294,284.01	477,100.00	357,935.29	65,079.14	423,014.43	494,200.00	17,100.00	4%	Increased community involvement.
100-5710-500-5002	Salaries & Wages / Part Time	-	42,400.00	-	-	-	22,000.00	(20,400.00)	-48%	
100-5710-500-5003	Salaries & Wages / Overtime	23,420.96	19,000.00	14,880.91	10,000.00	24,880.91	25,000.00	6,000.00	32%	
100-5710-500-5020	Salaries & Wages / Bilingual Compensation	661.50	2,000.00	950.00	172.73	1,122.73	1,000.00	(1,000.00)	-50%	
Subtotal: Payroll Expenses		318,366.47	540,500.00	373,766.20	75,251.87	449,018.07	542,200.00	1,700.00	0%	
100-5710-510-5101	Benefits / FICA	17,686.10	30,900.00	23,419.45	4,258.08	27,677.53	30,700.00	(200.00)	-1%	
100-5710-510-5102	Benefits / Medicare	4,136.29	7,200.00	5,477.09	995.83	6,472.92	7,500.00	300.00	4%	
100-5710-510-5123	Benefits / Disability Insurance	852.19	1,500.00	1,299.75	236.32	1,536.07	7,100.00	5,600.00	373%	
100-5710-510-5125	Benefits / Life Insurance	944.15	1,600.00	1,436.96	261.27	1,698.23	2,800.00	1,200.00	75%	
100-5710-510-5121	Benefits / Dental	2,067.14	6,400.00	2,888.44	525.17	3,413.61	5,000.00	(1,400.00)	-22%	
100-5710-510-5120	Benefits / Hosp / Med Insurance	35,836.51	102,900.00	48,008.80	8,728.87	56,737.67	87,000.00	(15,900.00)	-15%	
100-5710-510-5122	Benefits / Vision Care Insurance	536.87	1,000.00	776.48	141.18	917.66	1,000.00	-	-	
100-5710-510-5124	Benefits / EAP	62.87	100.00	97.55	17.74	115.29	200.00	100.00	100%	
100-5710-510-5100	Benefits / Deferred Comp-ER Match	2,035.99	7,800.00	3,382.69	615.03	3,997.72	7,800.00	-	-	
100-5710-510-5105	Expenses / PERS-Pension Classic	121.15	9,700.00	258.27	46.96	305.23	-	(9,700.00)	-100%	
100-5710-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	20,322.38	27,500.00	27,266.73	4,957.59	32,224.32	36,600.00	9,100.00	33%	
100-5710-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	68.00	5,400.00	144.41	26.26	170.67	-	(5,400.00)	-100%	
100-5710-510-5103	Expenses / Workers Comp Ins	1,697.04	2,700.00	5,154.66	937.21	6,091.87	3,300.00	600.00	22%	
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-				
Subtotal: Benefits Expenses		86,366.68	204,700.00	119,611.28	21,747.51	141,358.79	189,000.00	(15,700.00)	-8%	
Subtotal: Payroll and Benefits Expenses		404,733.15	745,200.00	493,377.48	96,999.38	590,376.86	731,200.00	(14,000.00)	-2%	

West Valley Water District - Fiscal Year 2025-2026 Proposed Operating Budget Detail

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Cal EOS PIO Conference Registration fees		2,000.00			-	2,000.00			Cal EOS PIO Conference Registration fees - for two new staff. Did not attend current year, expect to attend in FY25-26.
	CSDA Annual Conference	775.00	1,500.00				1,500.00			CSDA Yearly Conference held in Palm Desert - two additional staff. Did not attend current year, expect to attend in FY25-26.
	ACWA Conference Registration fees	840.00	5,000.00	3,023.00		3,023.00	6,000.00			ACWA Conference Registration fees for two reps in ACWA Fall and Spring/ Manager for D.C. Small increase recommended.
	CAPIO Conference/ CAPIO EPIC Awards Submissions		1,845.00		125.00	125.00	1,845.00			CAPIO Training Registration fees for conference. Did not attend current year, expect to attend in FY25-26.
	ACWA Legislative Symposium		1,100.00			-	1,100.00			ACWA Legislative Conference Registration fees - 2 staff members
	Water Use Efficiency/Conservation		2,000.00	920.00		920.00	-			Watersmart Conference Registration fees and Peeer to Peer- 2 staff members. Not budgeted.
	Legislative Advocacy				395.00	395.00	2,500.00			Legislative conferences
	CSDA/CAPIO/ACWA Additional Training courses for development	2,295.00	500.00	955.00		955.00	1,500.00			CSDA/CAPIO/ACWA Additional Training courses for development
100-5710-515-5200	Expenses / Training	3,910.00	13,945.00	4,898.00	520.00	5,418.00	16,445.00	2,500.00	18%	
	WVWD Logo Apparel	139.20	1,000.00	-	600.00	600.00	1,000.00			4 staff members for 25/26 fiscal year. No change in budget request.
100-5710-536-5475	Operating Supplies / Uniforms	139.20	1,000.00	-	600.00	600.00	1,000.00	-	0%	
	Misc. Postage for various mailers (event invitations, state quality report, important information, etc.)	9,873.24	25,000.00	-	11,000.00	11,000.00	90,000.00			Staff is budgeting for postcards for Prop 218 Workshops, mailer, and information (6) Spring and Fall Workshops and other outreach as needed (4) - \$60,000 + other workshops, Roemer Community Engagement, and a Community Coffee series. - \$30,000
100-5710-536-5471	Postage & Shipping	9,873.24	25,000.00	-	11,000.00	11,000.00	90,000.00	65,000.00	260%	
	Printing of Water Conservation Calendar Contest. Printing materials for the event recognition and calendars.	1,524.66	8,500.00	4,460.85	800.00	5,260.85	7,500.00			Printing and design for calendars.
	Monthly Newsletter distributed electronically by Constant Contact	1,496.54	7,500.00	2,549.57		2,549.57	5,000.00			Newsletter & increase for prop 218.
	InfoSend - Bill Inserts/Snipes Qty 5 - Water Quality Reports, Workshops, Conservation Messaging/Rebates and other messaging	20,780.59	24,000.00	11,023.74	5,000.00	16,023.74	39,000.00			Increased activity for bill Inserts - Water Quality Reports, Workshops, Conservation Messaging/Rebates and other messaging. Prop 218 (3) additional at an estimated cost of \$7,800 + 12 customer newsletters \$31,200.
	misc. printing of district materials	12,801.95	10,000.00	1,660.85		1,660.85	40,000.00			Increase in budget request due to Prop 218.
100-5710-536-5411	Miscellaneous / Printing	36,603.74	50,000.00	19,695.01	5,800.00	25,495.01	91,500.00	41,500.00	83%	
	Association Travel (CSDA, ACWA, AWWA) Includes travel, lodging, and meals to ACWA D.C., ACWA Sacramento, ACWA Fall/Spring, CSDA Legislative Symposium, and other CSDA possible conferences and Public Information Officer Conference.	9,293.42	19,500.00	10,486.71	6,500.00	16,986.71	21,000.00			Increase advocacy activity and fully staffed. Includes travel to ACWA D.C., ACWA Sacramento, ACWA Fall/Spring, CSDA Legislative Symposium and other CSDA possible conferences. Small increase recommended
	Other Misc		500.00	-	400.00	400.00	1,000.00			Local Conferences or Meetings such as CAPIO Training, Project WET, etc.
100-5710-515-5202	Miscellaneous / Trans/Meals/Lodging	9,293.42	20,000.00	10,486.71	6,900.00	17,386.71	22,000.00	2,000.00	10%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
	Canva For Work Subscription - Canva is primarily used by staff to create social media, videos and outreach material -	408.99	140.00		119.00	119.00	150.00			Budget decrease recommended.
	Constant Contact - Staff uses constant contact to share information with customers regarding events and the monthly newsletter	998.97	3,800.00			-	5,000.00			Staff uses constant contact to share information with customers regarding events and the monthly newsletter. \$415/month. Small increase recommended due to increase in price.
	CAPIO Membership - for the budgeted 4 staff members of the department to keep up with trends of communication.	4,910.64	1,100.00	2,434.94		2,434.94	1,200.00			Membership for the budgeted 4 staff members of the department to keep up with trends of communication. \$300/person. Small increase recommended due to increase in price.
	Various Publications		1,600.00			-	1,600.00			No change in budget requested.
	WEWAC Membership		1,500.00			-	1,500.00			The Water Education Water Awareness Committee provides small grants for elementary schools that apply and scholarship opportunities.
	Colton Chamber of Commerce Membership		300.00		300.00	300.00	300.00			No change in budget requested.
	Rialto Chamber of Commerce Membership		300.00		300.00	300.00	300.00			No change in budget requested.
	Fontana Chamber of Commerce Membership	600.00	600.00	600.00	600.00	1,200.00	600.00			No change in budget requested.
	CalWEP	3,896.96	4,000.00	4,059.80		4,059.80	-			Water efficiency partnership, to assist with State Regulations. Current budget moved to
	Southern CA Water Coalition		5,000.00	5,000.00		5,000.00	5,000.00			Southern CA Water Coalition membership. No change in budget requested.
100-5710-515-5201	Miscellaneous / Subscriptions & Memberships	10,815.56	18,340.00	12,094.74	1,319.00	13,413.74	15,650.00	(2,690.00)	-15%	
	Federal Lobbyist	150,000.00	150,000.00	87,500.00	62,500.00	150,000.00	150,000.00			\$12,500/month
	State Lobbyist	75,500.00	150,000.00	112,500.00	37,500.00	150,000.00	150,000.00			\$12,500/month
	Communications Consultant - JPW		50,000.00	-	20,000.00	20,000.00	50,000.00			Prop 218 Consultant
	Branding Consultant		15,000.00		15,000.00	15,000.00	10,000.00			Complete the District's Logo
	Community Survey		13,000.00			-	15,000.00			Panel Survey Approach to measure WVWD the community.
	Videos - Water Source		20,000.00	23,500.00		23,500.00	25,000.00			Consultant to be hired to develop informational videos of WVWD water sources and investment in the community. Roemer expansion video.
	History Book 75th Anniversary		25,000.00	8,627.50	12,000.00	20,627.50	25,000.00			Finalizing of the book + illustrations.
	Professional Photographer	2,490.00	11,000.00	-	1,630.00	1,630.00	6,000.00			Staff will like to contract a professional photographer to take drone shots of canyons, wells, reservoirs and staff for the website and other marketing material. Additional ceremonial activities such as groundbreaking. Small decrease recommended.
	Consultants	11,007.00	18,000.00	17,823.13		17,823.13	20,000.00			Strategic Communications plan. - \$20,000.00
100-5710-525-5340	Professional Services / Other Consultants	238,997.00	452,000.00	250,970.54	148,630.00	398,580.63	451,000.00	(1,000.00)	0%	

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	Solar Challenge Sponsorship - Rialto High School	1,000.00	7,000.00	3,500.00		3,500.00	7,000.00			West Valley Water District will be the Chair of the Inland Solar Challenge and with the duties of chair, includes campaign at Yucaipa Regional Park. Increase due to planning on adding an additional high school. No change in budget request, plan to add an additional high school.
	Plastic Water Bottles with District logo used for community events and other district events.	-	13,000.00	2,655.52	10,000.00	12,655.52	13,000.00			Budget based on forecast.
	Community Event Sponsorships	21,559.26	42,000.00	16,601.37		16,601.37	42,000.00			Staff is asked throughout the year to sponsor events - community events, chamber and city events. No increase recommended.
100-5710-537-5506	Sponsorships	22,559.26	62,000.00	22,756.89	10,000.00	32,756.89	62,000.00	-	0%	
	Water use efficiency Community Education Workshops - Ex) Landscape, Retrofit, English and Spanish, etc.	15,522.93	-	18,044.43		18,044.43	-			Moved budget amount to Conservation Grants and Rebates.
	Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators, showerheads	60,428.51	25,000.00	51,108.89		51,108.89	-			Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators, showerheads. Moved budget amount to Conservation Grants and Rebates.
	Increase engagement with WVWD social media accounts.		3,000.00	-		-	3,000.00			Paid Ads on Facebook, Instagram, and newspapers.
	Scholarships/Education Outreach to High School students.		5,000.00	-		-	15,000.00			\$5,000 for Scholarships, \$10,000 for K-12 Education programs.
	Event supplies, Updating Tents/Table Clothes/and other signage/reusable aluminum water bottles giveaways used for community events	4,460.85	7,500.00	-	15,000.00	15,000.00	25,000.00			Updating Tents/Table Clothes/and other signage/reusable aluminum water bottles giveaways used for community events due to a rebranding expected to happen in FY24-25.
	Mascot		-	-	2,000.00	2,000.00	-			No additional activity for mascot in FY25-26.
	Ceremonial - Appropriations/Tours		5,000.00			-	5,000.00			Rentals for chairs/tents for appropriations requests/groundbreakings
	Roemer Dedication Ceremony		20,000.00			-	20,000.00			September/October 2024 Roemer Celebration
	Community Coffee/Meetings		2,000.00			-	2,000.00			Dialogues with the community on infrastrucuture investment
	Community Infrastrucuture Tour		5,000.00			-	5,000.00			Bus Tour that will highlight WVWD infrastrcture
	Education outreach K-6	3,408.26	5,000.00			-	-			Moved to Education line above.
	Trailer for Parades		3,000.00			-				Not a budgeted item in FY25-26.
	Earth Day event	22,157.10	54,000.00	-	25,000.00	25,000.00	54,000.00			Earth Day event, increased activity expected in FY25-26.
	Water Pros Week						4,000.00			
100-5710-537-5502	Outreach Programs	105,977.65	134,500.00	69,153.32	42,000.00	111,153.32	133,000.00	(1,500.00)	-1%	
	Public Affairs specific materials and supplies for events etc.	1,331.94	2,500.00	2,472.09	-	2,472.09	3,000.00			Public Affairs specific materials and supplies for events etc.
100-5710-530-5403	Materials & Supplies / Miscellaneous	1,331.94	2,500.00	2,472.09	-	2,472.09	3,000.00	500.00	20%	
	Subtotal: Non Payroll and Benefits Expenses	439,501.01	779,285.00	392,527.30	226,769.00	618,276.39	885,595.00	106,310.00	14%	
	Total Expenses: Public Affairs - 5710	844,234.16	1,524,485.00	885,904.78	323,768.38	1,208,653.25	1,616,795.00	92,310.00	6%	

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GL Accounts		FY 2023-24 Actuals	FY 2024-25 Current Budget	YTD Actual As of 4/03/25	Encumbrances & Forecast	Forecast Final Total	FY 2025-26 Budget Request	Budget Amount Change	% Change	Justification
Grants & Rebates - 5720										
	High-Efficiency Toilets	4,100.00	-	2,000.00	-	2,000.00				No budget request
	High-Efficiency Washing Machines		-	-	-	-				No budget request
	Weather-Based Smart Irrigation Controllers		-	2,502.81	-	2,502.81				No budget request
	High-Efficiency Sprinkler Nozzles			-	-	-				No budget request
	Turf Replacement (Residential, Commerical, Industrial, Institutional)	9,546.48	175,000.00	70,434.00	-	70,434.00				Due to dry conditions the District didn't qualify for additional rebate funding throught the old program. Anticipate Grant funding from SBVMWD for Direct install at CII.
	CALWEP						5,000.00			Subscription for Water Use Efficiency.
	Consultant- Grants		100,000.00	2,100.00		2,100.00	100,000.00			Grant Writing & Research
	Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators,						25,000.00			
	Consultant- Water Use Efficiency Education Workshops		50,000.00				10,000.00			Decrease recommended. Expect to do 4 classes @2,500 each.
100-5720-537-5503	Programs / Rebate	13,646.48	325,000.00	77,036.81	-	77,036.81	140,000.00	(185,000.00)	-57%	
	Subtotal: Non Payroll and Benefits Expenses	13,646.48	325,000.00	77,036.81	-	77,036.81	140,000.00	(185,000.00)	-57%	
	Total Expenses: Grants & Rebates - 5720	13,646.48	325,000.00	77,036.81	-	77,036.81	140,000.00	(185,000.00)	-57%	
	Total Operating Expenses	29,652,424.72	34,283,629.00	23,581,073.36	6,845,049.84	30,380,330.73	36,105,730.00	1,822,101.00	5%	
	Operating Surplus(Deficit) Before Depreciation/Amortization	1,492,833.13	(1,227,013.00)	2,760,006.22	329,198.56	3,134,997.25	(3,384,025.00)	(2,157,012.00)	176%	

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Non-Operating Revenues										
Property Taxes										
100-4030-420-4201	Taxes & Assessments / County Of San Bernardino	-	-	-	-	-	-	-	-	No budget.
100-4030-420-4215	Redevelopment Passthrough (RPPTF)	1,853,526.64	1,300,000.00	1,158,735.80	700,000.00	1,858,735.80	1,900,000.00	600,000.00	46%	Increase due to actuals and current fiscal year activity.
100-4030-420-4202	Homeowners Exemption	13,116.76	13,000.00	4,785.09	5,000.00	9,785.09	13,000.00	-	0%	No change from prior year budget.
100-4030-420-4208	Supplemental Secured	2,209,974.23	2,200,000.00	1,489,924.93	800,000.00	2,289,924.93	2,300,000.00	100,000.00	5%	Increase due to actuals and current fiscal year activity.
100-4030-420-4209	Supplemental Unsecured	88,822.59	89,000.00	93,549.91	-	93,549.91	95,000.00	6,000.00	7%	Increase due to actuals and current fiscal year activity.
100-4030-420-4206	Property Tax Secured	29.15	28.00	15.41	-	15.41	28.00	-	0%	No change from prior year budget.
100-4030-420-4207	Property Tax Unsecured	0.87	2.00	0.37	-	0.37	2.00	-	0%	No change from prior year budget.
100-4030-420-4204	Mobile Home Interest	28,156.62	28,000.00	24,864.73	7,000.00	31,864.73	32,000.00	4,000.00	14%	Increase due to actuals and current fiscal year activity.
100-4030-420-4210	Utility Secured	69,381.15	47,000.00	43,399.90	40,000.00	83,399.90	60,000.00	13,000.00	28%	Increase due to actuals and current fiscal year activity.
100-4030-420-4205	Prior Year Secured	0.04	-	-	-	-	-	-	NA	Non-budgeted item.
100-4030-420-4450	County Tax Collection Fee	-	-	-	-	-	-	-	NA	Non-budgeted item.
100-4030-420-4211	Penalty	-	-	-	-	-	-	-	NA	Non-budgeted item.
Subtotal: Property Taxes		4,263,008.05	3,677,030.00	2,815,276.14	1,552,000.00	4,367,276.14	4,400,030.00	723,000.00	20%	
Grants and Reimbursements										
100-4060-425-4250	Grant Revenue / Grant	94,589.26	1,484,757.00	-	-	-	1,520,000.00	35,243.00	2%	Grant from Supervisor Baca Jr.
100-4060-425-4251	Expense Reimbursements	474,729.97	70,000.00	124,810.34	-	124,810.34	-	(70,000.00)	-100%	Hydrant Grant from Supervisor Armendarez
Subtotal: Grants and Reimbursements		569,319.23	1,554,757.00	124,810.34	-	124,810.34	1,520,000.00	(34,757.00)	-2%	
Interest and Investment Earnings										
100-4040-426-4300	Interest Income On Investments	5,033,120.93	4,200,000.00	2,664,801.42	1,600,000.00	4,264,801.42	4,200,000.00	-	0%	Projected Investment portfolio at 3.98% Interest rate
100-4040-426-4301	Revenue / Unrealized Gain On Invest	984,233.75	-	674,112.93	300,000.00	974,112.93	-	-	NA	Non-budgeted item.
Subtotal: Interest and Investment Earnings		6,017,354.68	4,200,000.00	3,338,914.35	1,900,000.00	5,238,914.35	4,200,000.00	-	0%	
Rental Income - Cellular Anntenas										
100-4050-427-4350	Rental & Leasing of Property	40,034.91	41,000.00	30,476.56	10,000.00	40,476.56	41,000.00	-	0%	No change from prior year budget.
Subtotal: Rental Income - Cellular Anntenas		40,034.91	41,000.00	30,476.56	10,000.00	40,476.56	41,000.00	-	0%	
Other Non-Operating Revenues										
100-4080-435-4453	Other Income / Settlement	-	-	-	-	-	3,586,537.00	3,586,537.00	NA	Non-recurring settlement monies
100-4080-435-4454	Other Income / Misc (Contingent)	449,512.84	-	15,209.94	-	15,209.94	-	-	NA	Non-budgeted item.
100-4080-435-4452	Recycling Materials Sold	6,385.33	30,000.00	1,018.34	-	1,018.34	1,500.00	(28,500.00)	-95%	Based on current activity.
100-4080-435-4451	Other Income / Employee Wellness Program	2,000.00	2,000.00	2,000.00	-	2,000.00	2,000.00	-	0%	Budget amount reflects actual.
Subtotal: Other Non-Operating Revenues		457,898.17	32,000.00	18,228.28	-	18,228.28	3,590,037.00	3,558,037.00	11119%	
Gain On Sale/Disposition Of Capital Assets										
100-4070-430-4400	Gain-Asset Sale/Retirement	2,029,568.00	-	-	-	-	-	-	NA	Non-budgeted item.
Subtotal: Gain On Sale/Disposition Of Capital Assets		2,029,568.00	-	-	-	-	-	-	NA	
Total Non-Operating Revenues		13,377,183.04	9,504,787.00	6,327,705.67	3,462,000.00	9,789,705.67	13,751,067.00	4,246,280.00	45%	

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Non-Operating Expenses										
Loss On Sale/Disposition Of Capital Assets										
100-6800-609-6041	Miscellaneous / Loss-Asset Sale / Retrmt	-	-	-	-	-	-	-	-	Non-budgeted item.
100-6800-615-6040	Miscellaneous / Impairment Loss	-	-	-	-	-	-	-	-	Non-budgeted item.
Subtotal: Loss On Sale/Disposition Of Capital Assets		-	-	-	-	-	-	-	-	
Interest Expense - Long-Term Debt										
100-6200-610-6010	Long Term Debt / Interest	842,690.53	829,000.00	767,311.22	61,689.00	829,000.22	1,143,042.51	314,042.51	38%	Per bond agreement and SRF agreement
100-6200-610-6009	Long Term Debt / Interest Hydro Station	75,167.62	83,000.00	17,785.21	70,000.00	87,785.21	85,000.00	2,000.00	2%	Increase due to higher LAIF rate.
100-6200-610-6011	Miscellaneous / Premium Amortization Bond	(40,617.46)	-	-	-	-	-	-	-	Non-budgeted item.
100-6300-613-6051	Amort-Bond Issue Costs	6,615.00	6,615.00	-	6,615.00	6,615.00	6,615.00	-	-	Per amortization schedule.
Subtotal: Interest Expense - Long-Term Debt		883,855.69	918,615.00	785,096.43	138,304.00	923,400.43	1,234,657.51	316,042.51	34%	
Total Non-Operating Expenses		883,855.69	918,615.00	785,096.43	138,304.00	923,400.43	1,234,657.51	316,042.51	34%	
Non-Operating Surplus(Deficit)		12,493,327.35	8,586,172.00	5,542,609.24	3,323,696.00	8,866,305.24	12,516,409.49	3,930,237.49	46%	
OPERATING BUDGET SUMMARY										
Grand Total Revenues		44,522,441	42,561,403	32,668,785	10,636,248	43,305,034	46,472,772	3,911,369		
Grand Total Expenses		30,536,280	35,202,244	24,366,170	6,983,354	31,349,524	37,340,388	2,138,144		
Debt Service (BLF, HydroPlant, Bond Pmt, SRF)		1,107,629	1,127,629	1,002,247	80,382	1,082,629	1,142,629	15,000		
Net Surplus(Deficit)		12,878,531	6,231,530	7,300,369	3,572,512	10,872,881	7,989,755	1,758,225		
DEBT SERVICE										
Debt Convenience Ratio Calculation:										
Debt Service										
Net Revenue		14,870,016	8,277,774			12,924,703	10,367,042			
Series 2016A Bond & SRF Debt Service		1,302,600	1,451,934			1,451,934	1,633,043			
Debt Covenance Ratio (Minimum 1.20)		11.42	5.70			8.90	6.35			
Calculation: Net Revenue ÷ Total Debt Service										

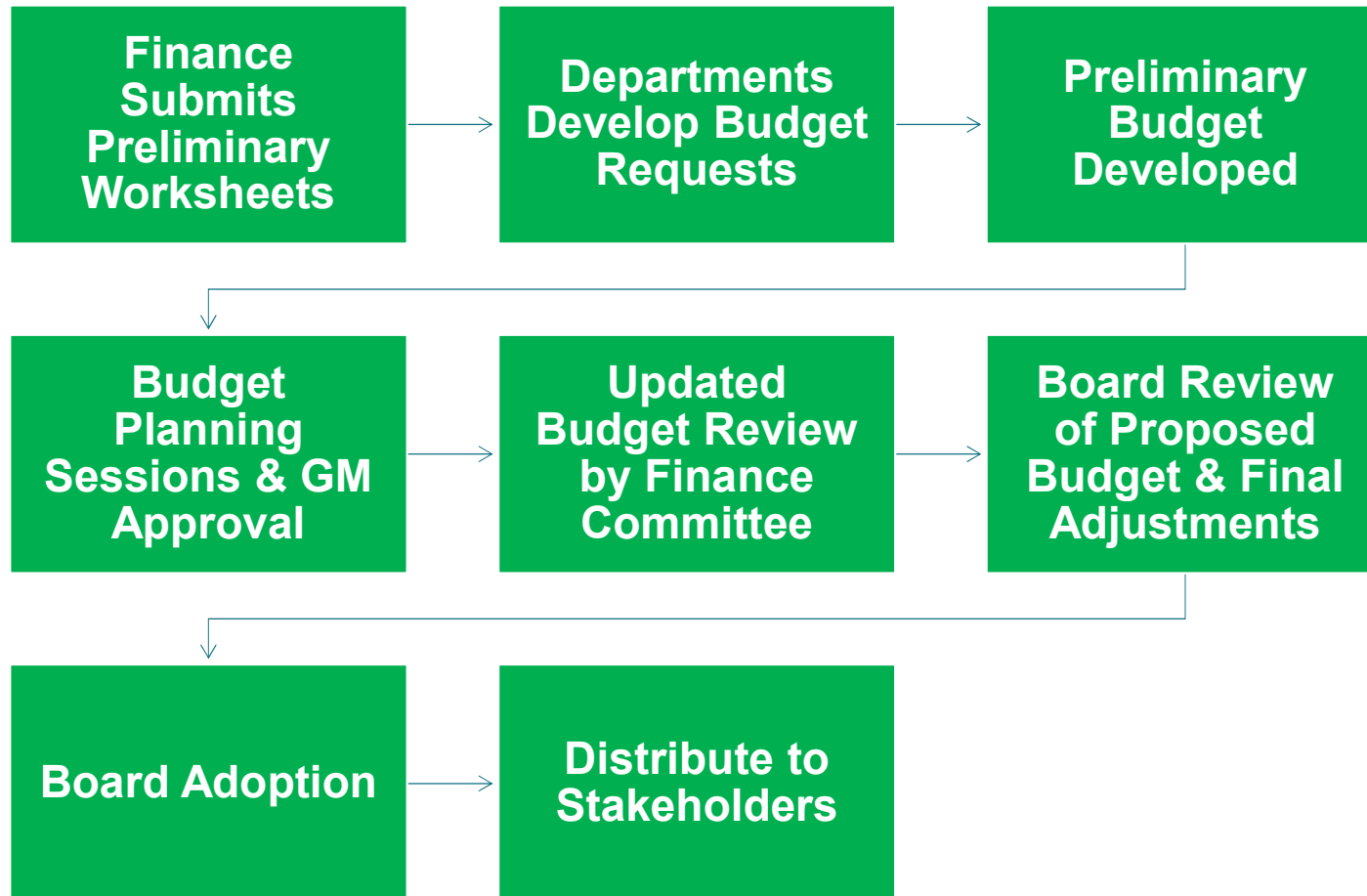
EXHIBIT E

Proposed Budget FY 2025-26

Finance Committee
June 9, 2025



Budget Process



Budget Development Factors



- ✓ Existing Water Rates
- ✓ Source Water Costs
- ✓ Projected Water Demand
- ✓ Customer Growth
- ✓ Investment Earnings
- ✓ Salaries and Benefits
- ✓ Inflationary Pressures –Energy, Fuel, Chemicals, and Other Supplies
- ✓ Capital Improvement to Sustain Infrastructure
- ✓ Debt Service Obligations



Budget Summary

(\$ Millions)

Description	Actuals 2023-24	Current Budget 2024-25	Final Forecast 2024-25	Proposed Budget 2025-26
<u>Revenues</u>				
Operating Revenues	31.1	33.1	33.5	32.7
Non-Operating Revenues	13.4	9.5	9.8	13.8
Total Revenues	44.5	42.6	43.3	46.5
<u>Expenditures</u>				
Operating Expenses	29.7	34.3	30.4	36.1
Debt Service & Interest Exp.	2.0	2.0	2.0	2.4
Income Before Cap Contribution	12.8	6.3	10.9	8.0
Capital Improvement Program	3.9	23.6	5.5	16.1
Total Expenditures	35.6	59.9	37.9	54.5
Reserve Transfer To/(From)	8.9	(17.3)	5.4	(8.1)
Total Net Surplus(Deficit)	0.0	0.0	0.0	0.0

Operating Revenues

(\$ Millions)

- ✓ Water Sales proposed to be less:
 - Don't anticipate leasing Chino Basin water rights
 - Increased conservation regulations will impact Tier 3 water sales.



Revenues	Actuals 2023-24	Current Budget FY2024-25	Final Forecast FY2024-25	Proposed Budget FY2025-26
Water Sales	17.9	19.4	20.3	18.7
Monthly Service Charges	8.7	8.9	8.8	8.9
Other Revenues	4.5	4.8	4.4	5.1
Total Revenue	31.1	33.1	33.5	32.7



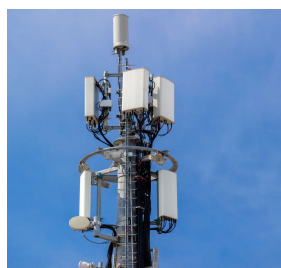
Non-Operating Revenues

(\$ Millions)



Non-Operating Revenues	Actuals 2023-24	Current Budget 2024-25	Final Forecast 2024-25	Proposed Budget 2025-26
Property Taxes	4.3	3.7	4.4	4.4
Interest & Investment Earnings	6.0	4.2	5.2	4.2
Other: Cellular Antenna's, Reimbursements, Etc.	2.5	0.1	0.1	3.6*
Total Non-Operating Revenues	12.8	8.0	9.7	12.2

*Includes 3.6 million legal settlement



Debt Service (\$ Millions)

Debt Convenience Ratio:
Net Revenue/Annual Bond Payment



Government Bond

['gə-vər(n)-mənt 'bænd]

A debt security issued by a government to support government spending and obligations.

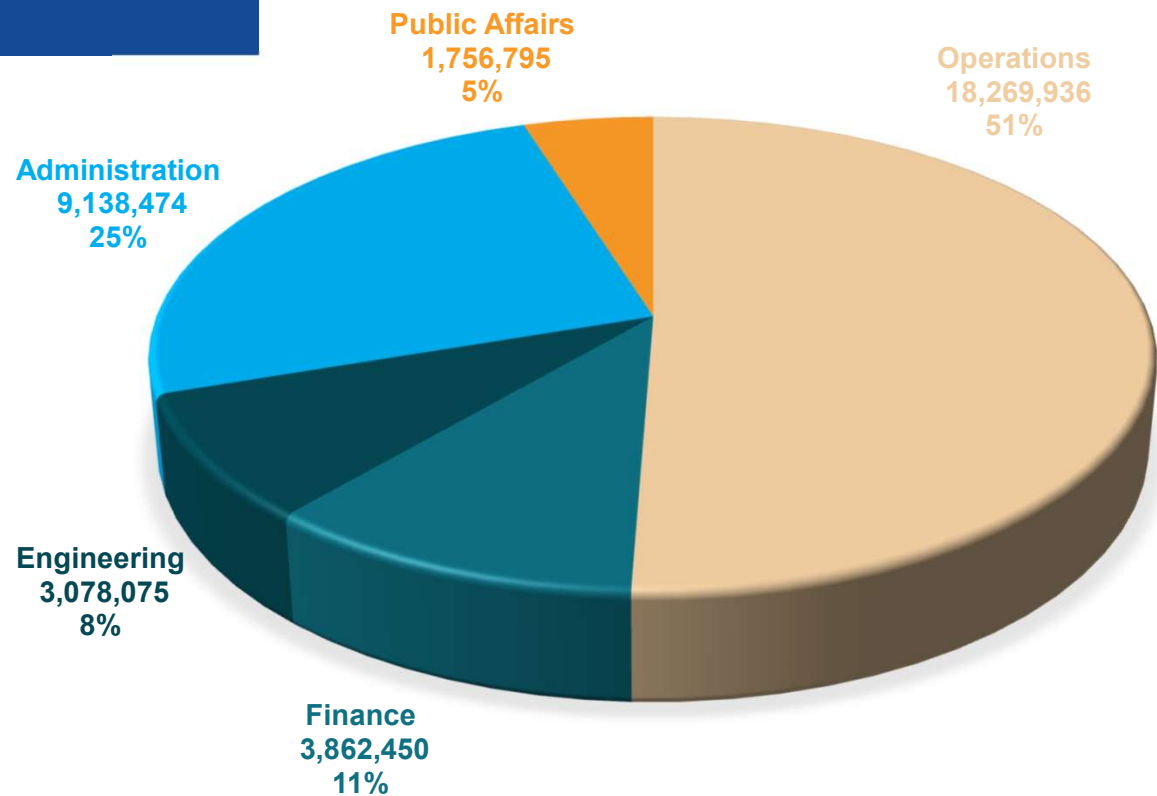
Investopedia

Debt Service	Current Budget 2024-25	Final Forecast 2024-25	Proposed Budget 2025-26
Net Revenue	8.3	12.9	10.5
Series 2016A Bond Payment	1.5	1.5	1.6
Debt Convenience Ratio	5.7	8.9	6.4

- ✓ Bond Covenant Agreement requires the District to maintain a minimum ratio of 1.2
- ✓ SRF Payments are expected to commence in FY 2026-27. Interest only impacting Proposed FY 2025-26 Budget

FY 2025-26 Budgeted Operating Expenses (In \$Millions)

**Total Operating Expenses
\$36.1 Million**

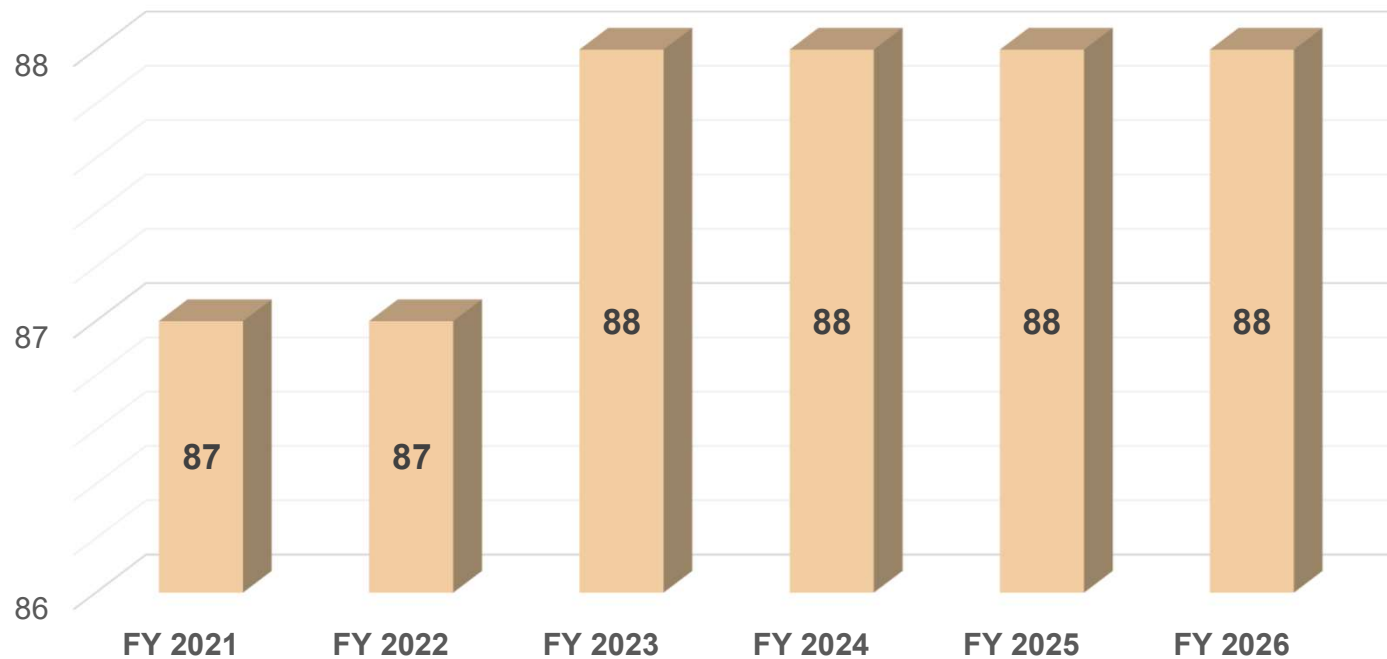


Operating Expenses

- ✓ Budget Request increase is \$1.8 million or 5%
- ✓ Four largest increases are \$1.4 million
 1. Engineering – Engineering: \$583,575
 2. Operations – Water Treatment: \$417,765
 3. Operations – Production/Pumping: \$407,700

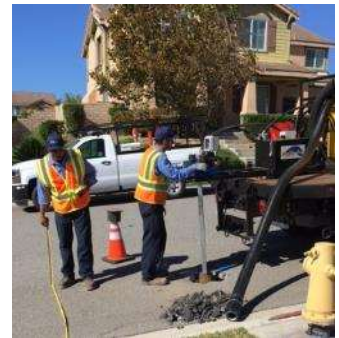
Division	Function	FY 2023-24 Actuals	FY 2024-25 Current Budget	FY 2024-25 Final Forecast	FY 2025-26 Proposed Budget
Board of Directors	Administration	300,839	339,500	295,313	347,000
Administration	Administration	2,224,635	2,332,970	2,036,731	2,664,425
General Operations	Administration	2,395,340	3,111,098	2,956,236	3,295,919
Human Resources/Risk Management	Administration	911,820	949,730	870,455	940,300
Information Technology	Administration	1,510,851	1,662,116	1,418,823	1,890,830
Engineering	Engineering	1,649,015	2,203,300	1,767,634	2,786,875
GIS	Engineering	193,917	310,200	205,375	291,200
Accounting	Finance	950,875	928,430	1,027,531	1,174,150
Billing	Finance	646,417	614,800	550,738	677,100
Customer Service	Finance	1,366,017	1,123,500	1,608,163	1,218,300
Purchasing	Finance	742,973	734,300	569,235	792,900
Meter Reading	Operations	845,236	1,108,500	910,189	1,026,200
Production	Operations	5,337,067	5,177,350	4,911,536	5,585,050
Source of Supply	Operations	1,650,614	2,310,700	1,913,572	2,360,380
Transmission and Distribution	Operations	2,986,699	3,303,500	2,639,621	3,043,000
Water Quality	Operations	717,249	855,225	704,075	835,900
Water Treatment	Operations	4,364,980	5,368,925	4,709,413	5,419,406
Public Affairs	Public Affairs	857,881	1,849,485	1,285,690	1,756,795
Total		29,652,425	34,283,629	30,380,331	36,105,730

Authorized Positions (Full-Time)



Note 1: The District has 7 part-time employees subject to 1,000 hours CALPERS hour limit.

Note 2: Total authorized positions remain the same.



Vacant Full-Time Positions

Department Name	Position Title
OPERATIONS	WATER SYSTEM OPERATOR II
ENGINEERING	PROJECT MANAGER
FINANCE	CUSTOMER SERVICE REP I
OPERATIONS	CHIEF WATER SYSTEMS OPERATOR - PRODUCTION

5-Year Outlook (\$ Millions)



	Proposed Budget 2026	Forecast 2027	Forecast 2028	Forecast 2029	Forecast 2030
Operating Revenues	32.7	33.4	34.0	34.7	35.4
Operating Expenses Before Depreciation	36.1	37.2	38.3	39.4	40.6
Operating income/(loss)	(3.4)	(3.8)	(4.3)	(4.7)	(5.2)
Debt Service & Interest Expense	(2.4)	(3.0)	(3.0)	(3.0)	(3.0)
Non-Operating Revenue	13.8	7.2	7.3	7.0	6.9
Income/(loss) before capital contributions	8.0	0.4	0.02	0.8	1.3

✓ Operating Revenues are not enough to cover Operating Expenses.

Capital Budget

Capital Investments in assets and projects is based on the District's need to ensure integrity of the water system to provide safe and reliable water to our customers.

- ✓ The Capital Expenditures described in this section will have varying impacts on future operating expenses, both in increased costs and cost savings.
- ✓ The District's Capital Improvement Program (CIP) is based upon a five-year planning schedule.
- ✓ The primary sources for these planning efforts are the District's Water Master Plan and CIP 10-year Master List.

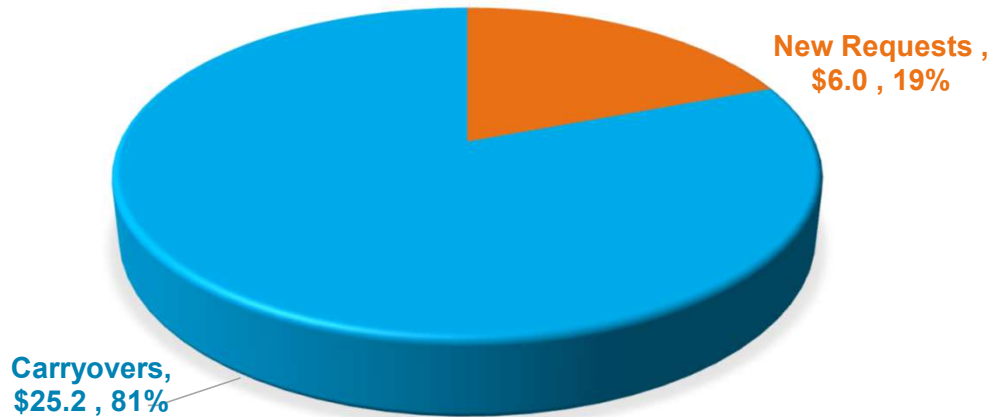
Total Capital Improvement Projects (\$ Millions)

Carryovers:

Capacity Fees – Carryover	\$13.9
Capital Project Fund - Carryover (Reserves)	9.0
Grant/Community Project Funding	2.3
Total Carryovers	\$25.2

New Requests:

Contribution from Operating Revenue Surplus	5.6
Capacity Fees - New requests	0.4
Total New Requests	\$6.0
Grand Total	\$31.2



Carryover Top 10 Projects (~88%)

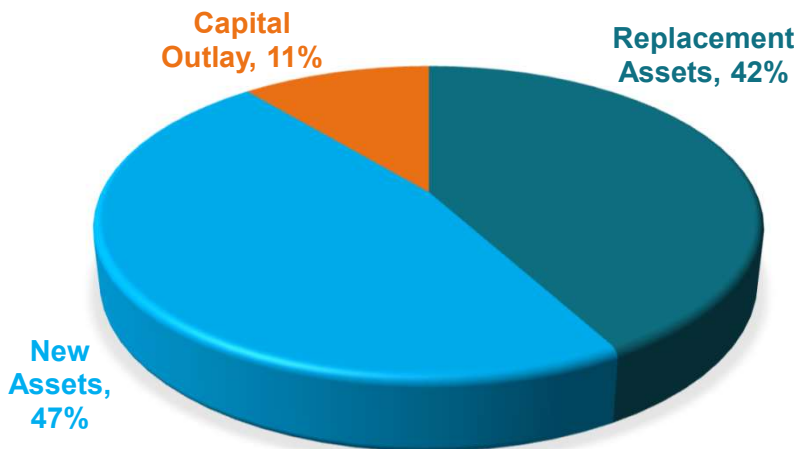


CIP Project Description	Annual Cost
OPR WFF - 7.2 mgd Treatment Plant Expansion	5,500,000
Lord Ranch Facility Improvements	5,500,000
Reservoir 2-3 Re-coating and Modifications	2,902,905
Bloomington Alley Way Main Replacement Phase 3C	4,020,000
Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd	2,249,238
SCADA Master Plan & Implementation	1,500,000
Roemer GAC Vessel Media replacement (QTY 10)	1,300,000
Facilities Master Plan	577,342
Reservoir 4-2	400,000
Reservoir 4-1	400,000
All Other Remaining Capital Projects (18 Projects)	3,252,903
Total	27,602,387

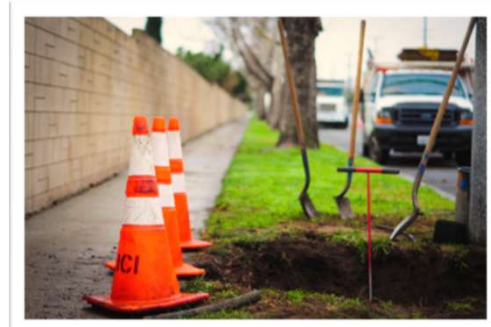


Roemer Expansion Project

Capital Improvement Plan: FY2025-26 New Requests



FY 2025-26 Capital Budget	Amount \$ Millions	% of Total
Replacement Assets:	13.1	42%
New Assets:	14.7	47%
Capital Outlay:	3.4	11%
Totals:	31.2	100%



New Requests Top 10 Projects (~77%)

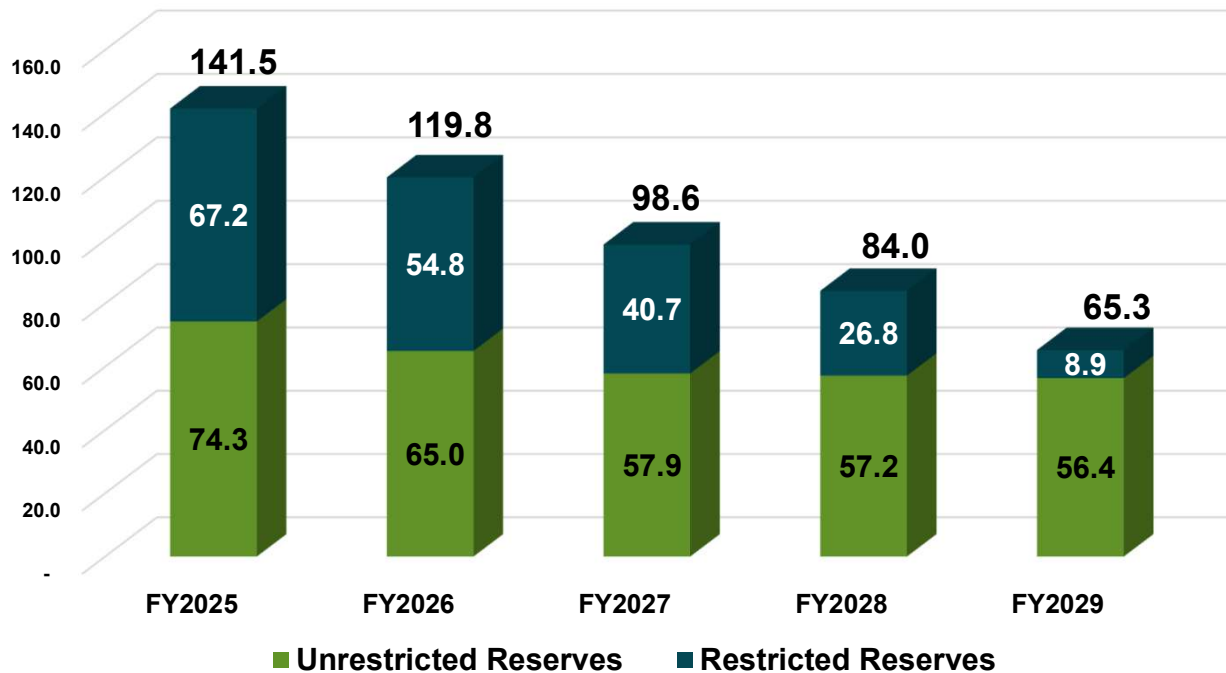


CIP Project Description	Annual Cost
Rehabilitate Trident Filter No 4, media replacement, and install new air scour system	710,000
I-10 Cedar Avenue Interchange improvement project Phase III	700,000
Backhoe Loader for Roemer Plant	250,000
Alder Ave. Road Improvements	200,000
Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 2,42)	170,000
Annual R/R - Meters and MXU's	150,000
Booster Station 5-2 (Pump 6)	150,000
Booster Station 7-1 (Pump 4)	150,000
Field Truck Replacement	150,000
POGA Event Van	150,000
All Other Remaining Capital Projects (15 Projects)	824,000
Total	\$3,604,000



Roemer Treatment Plant

5-Year Forecast of Total Reserves



- ✓ Actions required in the new Fiscal Year:
 - Complete & implement the Cost of Service and Rate Structure Study
- ✓ Reserves will start to have a downward trend due to Capital cash outflows in FY 2025-26.

Questions???