



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

**NOTICE OF CALL AND AGENDA FOR  
SPECIAL MEETING  
BUDGET WORKSHOP  
(Government Code § 54956(a))**

PLEASE TAKE NOTICE that the President of the Board of Directors of the West Valley Water District has called a Special Meeting of the Board of Directors for

**Thursday, June 12, 2025, 2:00 PM**

**BOARD OF DIRECTORS**

**Gregory Young, President**  
**Daniel Jenkins, Vice President**  
**Estevan Bennett, Director**  
**Angela Garcia, Director**  
**Kelvin Moore, Director**

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**"In order to comply with legal requirements for posting of agendas, only those items listed in this NOTICE OF CALL AND SPECIAL AGENDA MEETING will be considered by the Board of Directors."**

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**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](mailto:administration@wvwd.org).**

**If you require additional assistance, please contact [administration@wvwd.org](mailto:administration@wvwd.org).**

## **OPENING CEREMONIES**

1. Call to Order
2. Roll Call of Board Members
3. Approval of Any Board Member Requests for Remote Participation
4. Pledge of Allegiance
5. Opening Prayer

## **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.

## **BUSINESS MATTERS**

1. Conduct Budget Workshop

## **ADJOURN**

### **Please Note:**

Material related to an item on this Agenda submitted to the Board 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](http://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 4, 2025.

*Elvia Dominguez*

Elvia Dominguez, Board Secretary

*Date Posted: June 4, 2025*





## STAFF REPORT

**DATE:** June 12, 2025  
**TO:** Board of Directors  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Fiscal Year 2025-26 Proposed Operating and Capital Budget

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship

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

### **MEETING HISTORY:**

6/9/2025 Finance Committee Meeting

### **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 88 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 \$37,340,388, Debt Service at \$1,142,629, and Operating surplus contributed to CIP at \$7,989,755. The Proposed FY 2025-26 Capital Budget is \$31,206,387. Total Proposed Budget is \$69,689,404.

**STAFF RECOMMENDATION:**

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

# 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

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	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%	

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 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%	

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
	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, airvac, 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, airvac, 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 PEPPRA-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 PEPRA-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%	

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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%	

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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%	

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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 PEPR A-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 Safety 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 PEPPRA-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 PEPPRA-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	-	-	

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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%	

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
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%	

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 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%	



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
	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			<b>One time expense</b> - Work being continued from prior Fiscal Year. Will be finished in FY 2025-26.
	Water Use Efficiency Master Plan						150,000.00			<b>One time expense</b> - 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%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>15,220.10</b>	<b>351,900.00</b>	<b>38,906.61</b>	<b>47,716.33</b>	<b>86,622.94</b>	<b>562,875.00</b>	<b>210,975.00</b>	<b>60%</b>	
	<b>Total Expenses: Engineering - 5630</b>	<b>1,649,015.40</b>	<b>2,203,300.00</b>	<b>1,461,300.40</b>	<b>306,333.39</b>	<b>1,767,633.78</b>	<b>2,786,875.00</b>	<b>583,575.00</b>	<b>26%</b>	



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			<b>One time expense</b> - Consultant to assist with the development of an IT Master Plan to support the Strategic Plan -
	Penetration test		75,000.00				100,000.00			<b>One time expense</b> - 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			<b>One time expense.</b> 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%	



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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 PEPRA-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%	

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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%	

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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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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
	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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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
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

**Capital Improvement Plan**  
**Proposed Five Year Funding Schedule - Fiscal Year 2026-30 *DRAFT***

				5 Year Work Plan						
Project Number	Funding Source	CIP Project Description	Carryover Balance	FY25-26 Budget Request	Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28	Year 4 FY 2028-29	Year 5 FY 2029-30	TOTAL Project Cost
<b>REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>										
<b>WELLS AND PUMPING EQUIPMENT REHABILITATION</b>										
W25001	RR	Well 1A	200,000	50,000	250,000	-	-	-	-	250,000
New	RR	Well 41	-	-	-	200,000	-	-	-	200,000
New	RR	Well 4A	-	-	-	130,000	-	-	-	130,000
W25002	RR	Well 5A	-	-	-	130,000	-	-	-	130,000
New	RR	Well 15	-	-	-	-	130,000	-	-	130,000
New	RR	Well 23A	-	-	-	-	80,000	-	-	80,000
New	RR	Well 54	-	-	-	-	150,000	-	-	150,000
New	RR	Well 18A	-	-	-	-	-	130,000	200,000	330,000
New	RR	Well 8A	-	-	-	-	-	130,000	-	130,000
New	RR	Well 30	-	-	-	-	-	130,000	-	130,000
New	RR	Well Rehab	-	-	-	130,000	-	130,000	150,000	410,000
<b>RESERVOIRS REHABILITATION</b>										
W23001	RR	Reservoir 2-3 Re-coating and Modifications	2,017,905	885,000	2,902,905	-	-	-	-	2,902,905
New	RR	Reservoir 4-2	200,000	200,000	400,000	-	-	-	-	400,000
New	RR	Reservoir 4-1	400,000	-	400,000	-	-	-	-	400,000
W24000	RR	Reservoir 5-2	-	-	-	-	50,000	3,400,000	-	3,450,000
New	RR	Reservoir 7-1	-	-	-	-	220,000	-	-	220,000
New	RR	Reservoir 3-1	-	-	-	-	800,000	-	-	800,000
New	RR	Reservoir 3-3	-	-	-	-	-	1,000,000	-	1,000,000
New	RR	Reservoir 5-3	-	-	-	-	-	400,000	-	400,000
W25003	RR	Reservoir 6-2	-	-	-	-	-	1,000,000	-	1,000,000
New	RR	Reservoir 6-3	-	-	-	-	-	-	1,000,000	1,000,000
<b>WATER MAIN REPLACEMENT</b>										
W25036	RR	Bloomington Alley Way Main Replacement Phase 3B	-	-	-	1,000,000	1,200,000	-	-	2,200,000
W25036	GF	Bloomington Alley Way Main Replacement Phase 3B	-	-	-	1,000,000	1,000,000	-	-	2,000,000
W25037	GF	Bloomington Alley Way Main Replacement Phase 3C	1,520,000	-	1,520,000	-	-	-	-	1,520,000
W25037	RR	Bloomington Alley Way Main Replacement Phase 3C	2,500,000	-	2,500,000	2,000,000	-	-	-	4,500,000
W19055	RA	I-10 Cedar Avenue Interchange improvement project	240,034	-	240,034	-	-	-	-	240,034
W19055	RR	I-10 Cedar Avenue Interchange improvement project Phase III	-	700,000	700,000	-	-	-	-	700,000
New	RR	As-Needed Pipeline Replacement Program	-	-	-	-	200,000	200,000	200,000	600,000
<b>SYSTEM APPURTENANCES REHABILITATION &amp; REPLACEMENT</b>										
New	RR	Annual R/R - Meters and MXU's (QTY 714) FY2025	-	150,000	150,000	150,000	150,000	150,000	150,000	750,000
New	RR	Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2025	-	30,000	30,000	30,000	30,000	30,000	30,000	150,000
New	RR	Annual R/R - System Valve Replacement	-	100,000	100,000	100,000	100,000	100,000	100,000	500,000

**Capital Improvement Plan**  
**Proposed Five Year Funding Schedule - Fiscal Year 2026-30 *DRAFT***

Project Number	Funding Source	CIP Project Description	Carryover Balance	FY25-26 Budget Request	Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28	Year 4 FY 2028-29	Year 5 FY 2029-30	TOTAL Project Cost
<b>FACILITIES AND PLANTS REHABILITATION &amp; REPLACEMENT</b>										
W22006	RR	Facilities Master Plan	577,342	-	577,342	-	-	-	-	577,342
W25007	RR	Facilities Improvements	100,000	100,000	200,000	200,000	200,000	200,000	200,000	1,000,000
New	RR	Roemer GAC Vessel Media replacement (QTY 10)	1,300,000	-	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	6,500,000
New	RR	Alder Ave. Road Improvements		200,000	200,000					200,000
New	RR	Roemer Booster Pumps Rehab		126,000	126,000	103,000	103,000	149,000	143,000	624,000
New	RR	Booster Station 5-2 (Pump 6)		150,000	150,000				50,000	200,000
New	RR	Booster Station 7-1 (Pump 4)		150,000	150,000			50,000		200,000
New	RR	Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 2,42)		170,000	170,000	170,000	170,000			510,000
New	RR	Roemer storage unit for backflow (Qty 5)		20,000	20,000					20,000
New	RR	Coat existing Trident Filters at Roemer (Qty 6)		90,000	90,000					90,000
New	RR	Towable Pump for Roemer (Qty1)		65,000	65,000					65,000
New	RR	Pretreatment Controllers for Roemer		133,000	133,000					133,000
New	RR	Rehabilitate Trident Filter No 4, media replacement, and install new air scour system		710,000	710,000					710,000
New	RR	Hydro Power Plant				25,000				25,000
New	RR	Booster Station Rehab		-	-	100,000	40,000	-	50,000	190,000
New	RR	Flocculators Assembly			-		95,000		95,000	190,000
New	RR	Booster Pump 2-3		-	-			40,000		40,000
New	RR	Chain Of Flight		-	-			40,000		40,000
New	RR	Booster Station 5-1		-	-			50,000		50,000
New	RR	Booster Station 6-1		-	-			50,000		50,000
<b>SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>			<b>9,055,281</b>	<b>4,029,000</b>	<b>13,084,281</b>	<b>6,768,000</b>	<b>6,018,000</b>	<b>8,679,000</b>	<b>3,668,000</b>	<b>38,217,281</b>
<b>NEW SYSTEM ASSETS</b>										
<b>SOURCE OF SUPPLY</b>										
W19041	SRF	OPR WFF - 7.2 mgd Treatment Plant Expansion	-	-	-					-
W19041	CC	OPR WFF - 7.2 mgd Treatment Plant Expansion	5,500,000	-	5,500,000					5,500,000
W22009	CC	Construct new IEUA area well	250,000	-	250,000	2,000,000	2,000,000			4,250,000
New	CC	Construct new well - Well 36A Bunker Hill	250,000	-	250,000	1,500,000	2,000,000		-	3,750,000
New	GF	Construct new well - Well 36A Bunker Hill	-	-	-	959,757	-			959,757
<b>PUMPS AND BOOSTER PLANTS</b>										
W15004	CC	Lord Ranch Facility Improvements	5,500,000	-	5,500,000	7,400,000	1,700,000			14,600,000
New	CC	Pump Station 2-1 Improvements	-	50,000	50,000	325,000				375,000
W22010	RR	Emergency Generators Zone 5 PS 5-2	125,000	-	125,000	100,000				225,000
W22010	GF	Emergency Generators Zone 5 PS 5-2	325,000	-	325,000	200,000				525,000
W18021	CC	Pump Station 7-2 - Design & Construction	-	-	-		-	3,100,000	3,226,029	6,326,029
<b>RESERVOIRS</b>										
W19008	CC	Zone 8 - Reservoir 8-3 (2.0MG)	300,000	-	300,000	-	-	2,677,848	1,759,282	4,737,130
New	CC	Reservoir 6-5 (6.0MG)	-	-	-	-	-	-	250,000	250,000
<b>WATER MAINS</b>										
W15008	CC	Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Construction	200,000	-	200,000	916,568				1,116,568
W21007	CC	Zone 7 - 18" Transmission main within future ROW from Citrus Ave to Lytle Creek Rd	1,865,054	384,184	2,249,238	-				2,249,238
New	RR	Zone 3A - 10-12" pipeline in Cactus Ave	-	-	-	-	-	-	160,000	160,000
New	CC	Zone 7 - 18" Transmission main in Seqovia Ln from Sierra Ave to Citrus Ave	-	-	-	-	-	-	1,000,000	1,000,000
<b>SUBTOTAL FOR NEW SYSTEM ASSETS</b>			<b>14,315,054</b>	<b>434,184</b>	<b>14,749,238</b>	<b>13,401,325</b>	<b>5,700,000</b>	<b>5,777,848</b>	<b>6,395,311</b>	<b>46,023,722</b>

Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2026-30 *DRAFT*

Project Number	Funding Source	CIP Project Description	Carryover Balance	FY25-26 Budget Request	Year 1 FY 2025-26	Year 2 FY 2026-27	Year 3 FY 2027-28	Year 4 FY 2028-29	Year 5 FY 2029-30	TOTAL Project Cost
CAPITAL OUTLAY - FLEET/EQUIPMENT										
W25021	RR	SCADA Master Plan & Implementation	1,000,000	500,000	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	5,500,000
W25021	GF	SCADA Master Plan & Implementation	250,000		250,000					250,000
W24010	RR	Regrading, resealing, restriping at Headquarters	105,827	-	105,827					105,827
W23013	RR	Security Camera System for the District Headquarters Site	175,760	206,632	382,392	-				382,392
W25022	RR	Two Yard Dump Truck	80,000	50,000	130,000					130,000
W24009	RR	Document Management System	116,000	-	116,000					116,000
W25027	RR	2 GPS Receiver Bundles	14,650	-	14,650	-	-	-	-	14,650
W25028	RR	Yuneec H520 Drone Bundle	31,000	-	31,000	-	-	-	-	31,000
W25029	RR	Utility Network Creation for ArcGIS Pro	63,000	-	63,000	-	-	-	-	63,000
W25030	RR	Work Report and Service Order Intregation with GIS and Tyler	20,000	-	20,000	-	-	-	-	20,000
New	RR	Trucks Fully Equipped		150,000	150,000	150,000	150,000	150,000	150,000	750,000
New	RR	POGA Event Van	-	150,000	150,000					150,000
New	RR	Pool and Administrative Vehicles (10 Years/100K Miles Life Cycle)	-	50,000	50,000		50,000	-	50,000	150,000
New	RR	Backhoe Loader for Roemer (Qty 1)	-	250,000	250,000					250,000
New	RR	Tilt Trailer	-	15,000	15,000					15,000
New	RR	New breaker for Roemer Hydroelectric Generation Plant		40,000	40,000					40,000
New	RR	Core network switches	-	90,000	90,000		-			90,000
New	RR	Server room Mini Split AC		15,000	15,000					15,000
New	RR	Tow Behind Air Compressor	-	-	-	40,000	-			40,000
New	RR	1x Engineering Copier (10 Year Life Cycle)	-	-	-	15,000	-			15,000
New	RR	1x Customer Service Black and White Copier (10 Year Life Cycle)	-	-	-	-	8,000	-	-	8,000
New	RR	Annual Capital Outlay				200,000	400,000	400,000	400,000	1,400,000
SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT			1,856,237	1,516,632	3,372,869	1,405,000	1,608,000	1,550,000	1,600,000	9,535,869
GRAND TOTAL			25,226,571	5,979,816	31,206,387	21,574,325	13,326,000	16,006,848	11,663,311	93,776,871
CONT	CONTINGENCY			700,000						
CIP Budget Summary										
Subtotal Replacement Assets:			9,055,281	4,029,000	13,084,281	6,768,000	6,018,000	8,679,000	3,668,000	38,217,281
Subtotal New Assets:			14,315,054	434,184	14,749,238	13,401,325	5,700,000	5,777,848	6,395,311	46,023,722
Subtotal Capital Outlay:			1,856,237	1,516,632	3,372,869	1,405,000	1,608,000	1,550,000	1,600,000	9,535,869
Totals:			25,226,571	5,979,816	31,206,387	21,574,325	13,326,000	16,006,848	11,663,311	93,776,871
				-	-	-	-	-	-	-
CIP District Funding Source Summary										
RR	Contribution from Operating Revenue/Capital Project Fund		9,026,484	5,545,632	14,572,116	7,273,000	6,626,000	10,229,000	5,428,000	44,128,116
CC	Restricted Capacity Charges Fund		13,865,054	434,184	14,299,238	12,141,568	5,700,000	5,777,848	6,235,311	44,153,965
RA	Reimbursement Agreement (SBCTA)		240,034	-	240,034	-	-	-	-	240,034
GF	Grant Funding		2,095,000	-	2,095,000	2,159,757	1,000,000	-	-	5,254,757
SRF	SRF Funding		-	-	-	-	-	-	-	-
Totals:			25,226,571	5,979,816	31,206,387	21,574,325	13,326,000	16,006,848	11,663,311	93,776,871