

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

**REGULAR BOARD MEETING  
AGENDA**

**Thursday, June 18, 2026, 6:00 PM**

**BOARD OF DIRECTORS**

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

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**"In order to comply with legal requirements for posting of agendas, only those items filed with the Board Secretary's office by noon, on Wednesday a week prior to the following Thursday meeting, not requiring departmental investigation, 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).**

**CALL TO ORDER**

**ROLL CALL OF BOARD MEMBERS**

**APPROVAL OF ANY BOARD MEMBERS REQUESTS FOR REMOTE PARTICIPATION**

**PLEDGE OF ALLEGIANCE**

**OPENING PRAYER**

**CLOSED SESSION**

1. PUBLIC EMPLOYMENT  
Government Code Section 54957  
Title: Board Secretary
  
2. CONFERENCE WITH LEGAL COUNSEL - ANTICIPATED LITIGATION  
Significant Exposure to Litigation Pursuant to Paragraph (2) of Subdivision (D) of Government Code Section 54956.9(B)  
Number of Cases: One (1)

**ADOPT AGENDA**

**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.

**PRESENTATIONS**

1. County of San Bernardino Check Presentation in Support of Turf Replacement Projects

**CONSENT CALENDAR**

1. Minutes for the April 9, 2026, and May 27, 2026, Board of Directors Workshop and June 4, 2026, Regular Board Meeting **PG 5**
  
2. Treasurer's Report - April 2026 **PG 13**
  
3. Monthly Cash Disbursements Report - May 2026 **PG 31**
  
4. Purchase Order Report - May 2026 **PG 53**

- 5. Revenue and Expenditures Report - May 2026 **PG 59**
- 6. Approval of Blanket Purchase Orders for Fiscal Year 2026-2027 **PG 65**
- 7. Fiscal Year 2026-27 Labor and Equipment Rates **PG 69**

**BUSINESS MATTERS**

Consideration Of:

- 1. Annual Public Hearing Regarding Staff Vacancies AB (2561) (Gov. Code Section 3502.3)**PG 77**
- 2. Adopt a Resolution Declaring an Election in November 2026 for Divisions 2 and 3 **PG 79**
- 3. Fiscal Year 2026-27 Proposed Operating and Capital Budget **PG 87**
- 4. California State University, San Bernardino Institute for Watershed Resiliency (IWR) Watershed Fellowship Career Pathway Program - Sponsorship **PG 161**
- 5. Approval for Director attendance at an Outside Meeting pursuant to Board of Directors Policies And Procedures Manual Section 18.2(b)(vii) **PG 169**
- 6. Proposed Job Description - Customer Service Assistant - 1000 Hour **PG 171**

**REPORTS - LIMITED TO 5 MINUTES MAXIMUM**

- 1. Board Committee Reports
- 2. Board Members
- 3. General Manager
- 4. Legal Counsel
- 5. Public Outreach Government Affairs
- 6. Board Secretary

**UPCOMING MEETINGS**

- June 30, 2026 - Engineering, Operations and Planning Committee at 5:00 p.m.
- July 2, 2026 - Board of Directors Meeting at 6:00 p.m.
- July 6, 2026 - Safety and Technology Committee at 6:00 p.m.
- July 8, 2026 - Human Resources Committee at 6:00 p.m.
- July 9, 2026 - Policy Review and Oversight Committee at 6:00 p.m.
- July 13, 2026 - Finance Committee at 6:00 p.m.
- July 16, 2026 - Board of Directors Meeting at 6:00 p.m.
- July 23, 2026 - Engineering, Operations and Planning Committee at 6:00 p.m.
- July 27, 2026 - External Affairs Committee at 12:00 p.m.

## **UPCOMING COMMUNITY EVENTS**

June 19, 2026 - Juneteenth Jam - Rialto

July 15, 2026 - Bloomington Backpack Giveaway and Resources Event

## **UPCOMING EDUCATIONAL & TRAINING OPPORTUNITIES**

June 22 - 24, 2026 - AWWA ACE26

July 17, 2026 - ACWA Region 9, Water Policy & Advocacy

August 14, 2026 - BIA Southern California Water Conference

August 19 - 21, 2026 - Urban Water Institute 2026 Annual Conference

August 24 - 27, 2026 - CSDA 2026 Annual Conference

## **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 Acting Board Secretary, Kara Johnson, at least 72 hours in advance of the meeting to ensure availability of the requested service or accommodation. Ms. Johnson 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 11, 2026.**

*Kara Johnson*

**Kara Johnson, Acting Board Secretary**

*Date Posted: June 11, 2026*

**BOARD OF DIRECTORS WORKSHOP**  
**of the**  
**WEST VALLEY WATER DISTRICT**  
**April 9, 2026**

**OPENING CEREMONIES**

Call to Order – 6:01 p.m.  
 Roll Call of Board Members

<b>Attendee Name</b>	<b>Present</b>	<b>Absent</b>	<b>Arrived</b>
Directors			
Kelvin Moore	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Angela Garcia	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Estevan Bennett	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7:29 p.m.
Gregory Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
General Counsel			
Henry Castillo	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Staff			
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Linda Jadeski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Jose Velasquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Haydee Sainz	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Joanne Chan	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Kara Johnson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Rocky Welborn	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Socorro Pantaleon	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Albert Clinger	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Paola Lara	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Approval of Any Board Member Requests for Remote Participation – None.  
 Pledge of Allegiance – The Pledge of Allegiance was led by Vice President Garcia.

**ADOPT AGENDA**

Motion to adopt the agenda.

<b>RESULT:</b>	<b>ADOPTED [4-0-01]</b>
<b>MOVER:</b>	Gregory Young
<b>SECONDER:</b>	Estevan Bennett
<b>AYES:</b>	Estevan Bennett, Gregory Young, Angela Garcia, Kelvin Moore
<b>ABSENT:</b>	Daniel Jenkins

## **PUBLIC PARTICIPATION**

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

## **BUSINESS MATTERS**

### 1. Board Policies and Procedures Manual – 2026 Updates

Executive Assistant Lara went over the proposed changes that came forward from the Policy Committee and fielded questions from the Board of Directors.

General Manager Thiel provided additional clarification to the Board of Directors regarding the proposed changes.

After much discussion, it was decided that some of the proposed changes needed to go back to Policy Committee for further review.

Additional and new changes will be brought back to the Board at later date.

## **ADJOURN**

President Moore adjourned the meeting at 7:41 p.m.

## **ATTEST:**

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**Kara Johnson, Acting Board Secretary**

Minutes were approved on \_\_\_\_\_ by the Board of Directors of the West Valley Water District.

**BOARD OF DIRECTORS WORKSHOP**  
**of the**  
**WEST VALLEY WATER DISTRICT**  
**May 27, 2026**

**OPENING CEREMONIES**

Call to Order – 6:00 p.m.  
 Roll Call of Board Members

<b>Attendee Name</b>	<b>Present</b>	<b>Absent</b>	<b>Arrived</b>
Directors			
Kelvin Moore	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Angela Garcia	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Estevan Bennett	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Gregory Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
General Counsel			
Henry Castillo	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Staff			
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Linda Jadeski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Jose Velasquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Joanne Chan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Rocky Welborn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Haydee Sainz	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Kara Johnson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Socorro Pantaleon	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Gustavo Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Albert Clinger	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Elva Vizcaino	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Approval of Any Board Member Requests for Remote Participation – None.  
 Pledge of Allegiance – The Pledge of Allegiance was led by Director Jenkins.

**ADOPT AGENDA**

Motion to adopt the agenda.

<b>RESULT:</b>	<b>ADOPTED [4-0-1]</b>
<b>MOVER:</b>	Daniel Jenkins
<b>SECONDER:</b>	Gregory Young
<b>AYES:</b>	Estevan Bennett, Daniel Jenkins, Gregory Young, Kelvin Moore
<b>ABSENT:</b>	Angela Garcia

## **PUBLIC PARTICIPATION**

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

## **BUSINESS MATTERS**

### **1. Fiscal Year 2026-27 Proposed Operating and Capital Budget**

Finance Manger Gutierrez went over the proposed 2026-27 budget and field questions from the Board of Directors.

Chief Financial Officer Velasquez provided additional clarification to the Board on the proposed budget.

After discussion, it was decided to bring the Budget back to vote at a Board of Directors meeting in June, 2026.

## **ADJOURN**

President Moore adjourned the meeting at 6:52 p.m.

## **ATTEST:**

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**Kara Johnson, Acting Board Secretary**

Minutes were approved on \_\_\_\_\_ by the Board of Directors of the West Valley Water District.

**REGULAR BOARD MEETING**  
**of the**  
**WEST VALLEY WATER DISTRICT**  
**June 4, 2026**

**OPENING CEREMONIES**

Call to Order – 6:00 p.m.  
 Roll Call of Board Members

Attendee Name	Present	Absent	Arrived
Directors			
Kelvin Moore	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Angela Garcia	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Estevan Bennett	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Gregory Young	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
General Counsel			
Jeff Ferre	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Staff			
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Linda Jadeski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Jose Velasquez	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Joanne Chan	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
Rocky Welborn	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Haydee Sainz	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Kara Johnson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Socorro Pantaleon	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Maria Muro	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Robert Ramirez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Elva Vizcaino	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Isabella Medina	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

Approval of Any Board Member Requests for Remote Participation – None.  
 Pledge of Allegiance – The Pledge of Allegiance was led by Director Bennett.  
 Opening Prayer – The Invocation was offered by Pastor Vernall Townsend.

**CLOSED SESSION**

1. CONFERENCE WITH LEGAL COUNSEL – NEGOTIATIONS WITH NON-REPRESENTED POSITION, BOARD SECRETARY  
 PUBLIC EMPLOYMENT PURSUANT TO GOVERNMENT CODE 54957(b)(1)  
 Title: Board Secretary

General Counsel Ferre noted for the record that this item was not in negotiations and the code was 54957.

President Moore inquired if anyone from the public would like to speak on the Closed Session item. No requests were received to speak, therefore President Moore closed the public comment period.

The Board entered into closed session at 6:02 p.m.

The Board adjourned from closed session at 6:21 p.m. to conduct the business portion of the meeting which commenced at 6:21 p.m. with all Board Members present.

Report out on Closed Session

General Counsel Ferre stated that there was no reportable action.

## **ADOPT AGENDA**

Business Item #2 was pulled from the Agenda to be heard at a later date when Vice President Garcia would be able to attend.

Motion to adopt the agenda as amended.

<b>RESULT:</b>	<b>ADOPTED [4-0-1]</b>
<b>MOVER:</b>	Daniel Jenkins
<b>SECONDER:</b>	Gregory Young
<b>AYES:</b>	Estevan Bennett, Daniel Jenkins, Gregory Young, Kelvin Moore
<b>ABSENT:</b>	Angela Garcia

## **PUBLIC PARTICIPATION**

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

## **PRESENTATIONS**

### 1. Water Resources Update

Presentation on Rialto Basin allocation, SWP water supplies and wholesale water from the City of San Bernardino via the Encanto Booster/Baseline Feeder

Assistant General Manager Jadeski gave the presentation regarding the water resources of the District.

## **CONSENT CALENDAR**

1. Minutes for the May 21, 2026, Regular Board Meeting
2. 2025 Water Quality Report
3. Ordinance No. 93 of the West Valley Water District Implementing California Assembly Bill 1572 Prohibiting the Use of Potable Water for the Irrigation of Nonfunctional Turf
4. Quitclaim for an Overlying Easement on APN 0239-031-52 and 0239-031-56 for Tract 20407 East Sycamore
5. Water System Infrastructure Installation and Conveyance Agreement with Lennar Homes of California, LLC for Tract 20407 East Sycamore

Motion to adopt Consent Calendar.

<b>RESULT:</b>	<b>ADOPTED [4-0-1]</b>
<b>MOVER:</b>	Daniel Jenkins
<b>SECONDER:</b>	Gregory Young
<b>AYES:</b>	Estevan Bennett, Daniel Jenkins, Gregory Young, Kelvin Moore
<b>ABSENT:</b>	Angela Garcia

**BUSINESS MATTERS**

1. West Valley Water District Welcome Packet Update

Public Outreach and Government Affairs Manager Pantaleon gave the staff report.

Public Outreach and Government Affairs Representative I Medina and Customer Service Supervisor Muro went over the proposed updates and fielded questions from the Board of Directors.

Motion to adopt the West Valley Water District Welcome Packet Update.

<b>RESULT:</b>	<b>ADOPTED [4-0-1]</b>
<b>MOVER:</b>	Daniel Jenkins
<b>SECONDER:</b>	Estevan Bennett
<b>AYES:</b>	Estevan Bennett, Daniel Jenkins, Gregory Young, Kelvin Moore
<b>ABSENT:</b>	Angela Garcia

2. California Sate University, San Bernardino Institute for Watershed Resiliency (IWR) Watershed Fellowship Career Pathway Program – Sponsorship

Item pulled to be heard at a later date when Vice President Garcia would be able to attend.

3. Water Spreading Agreement with the San Bernardino County Flood Control District

Director of Operations Chan gave the staff report and fielded questions from the Board of Directors.

Motion to approve Water Spreading Agreement with the San Bernardino County Flood Control District.

<b>RESULT:</b>	<b>ADOPTED [4-0-1]</b>
<b>MOVER:</b>	Gregory Young
<b>SECONDER:</b>	Daniel Jenkins
<b>AYES:</b>	Estevan Bennett, Daniel Jenkins, Gregory Young, Kelvin Moore
<b>ABSENT:</b>	Angela Garcia

4. Approval for Director attendance at Outside Meetings pursuant to Board of Directors Policies and Procedures Manual Section 18.2(b)(vii)

Acting Board Secretary Johnson gave the staff report and fielded questions from the Board of Directors.

Motion to approve Director attendance at Outside Meetings pursuant to Board of Directors Policies and Procedures Manual Section 18.2(b)(vii).

<b>RESULT:</b>	<b>ADOPTED [4-0-1]</b>
<b>MOVER:</b>	Daniel Jenkins
<b>SECONDER:</b>	Gregory Young
<b>AYES:</b>	Estevan Bennett, Daniel Jenkins, Gregory Young, Kelvin Moore
<b>ABSENT:</b>	Angela Garcia

**REPORTS - LIMITED TO 5 MINUTES MAXIMUM (Presentations or handouts must be provided to Board Members in advance of the Board Meeting).**

1. Board Committee Reports

Director Jenkins reported on updates from the Safety and Technology Committee.  
 Director Bennett reported on updates from Engineering, Planning, and Operations Committee

2. Board Members

Director Young requested prayers for family health.  
 Director Bennett reported on attending judiciary training with San Bernardino County.

3. General Manager

General Manager Thiel provided updates on recruitment, staffing, work plan goals, and committee reports.

4. Legal Counsel

General Counsel Ferre gave on update to SB 707 and reported that the District was in compliance.

5. Public Outreach Government Affairs

Manager of Public Outreach and Government Affairs Pantaleon provided an update on upcoming Conferences, legislation, and events.

6. Board Secretary

Acting Board Secretary Johnson provided an update on upcoming meetings and events.

**ADJOURN**

President Moore adjourned the meeting at 6:59 p.m.

**ATTEST:**

\_\_\_\_\_  
**Kara Johnson, Acting Board Secretary**

Minutes were approved on \_\_\_\_\_ by the Board of Directors of the West Valley Water District.



## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Treasurer's Report - April 2026

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship, Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making.

### **MEETING HISTORY:**

Finance Committee - 06.08.2026

### **BACKGROUND:**

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

### **DISCUSSION:**

West Valley Water District ("District") contracts with the Clifton Larson Allen LLP to prepare the monthly Treasurer's Report. This is an independent report that opines on the investment balances, classifications, and activity. This report also examines the District's investment policy to ensure that it follows the State of California's Local Agency Investment Guidelines (Government Code Section 53601(b)). The Treasurer Report for the month of April 2026 **Exhibit A** is presented to the Finance Committee for review and discussion.

### **FISCAL IMPACT:**

The monthly cost of \$3,100 for completion of the report was included in the FY 2025-26 annual budget.

### **REQUESTED ACTION:**

Staff recommends to the Board of Directors to:

1. Approve the April 2026 Treasurer's Report.

**Attachments**

[Exhibit A - Treasurer Report April 2026.pdf](#)

# EXHIBIT A

**West Valley Water District**  
**Cash, Investment & Reserve Balances - April 30, 2026**

Institution/Investment Type	March 2026 Balance	April 2026 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
<b>Funds Under Control of the District:</b>			Balance Available for Daily Operations	\$ 19,479,814.62	\$ 21,682,155.08	\$ 8,907,751.17
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	<b>Total Operating Cash</b>	<b>\$ 19,479,814.62</b>	<b>\$ 21,682,155.08</b>	<b>\$ 8,907,751.17</b>
	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>	<b>UNRESTRICTED RESERVES</b>			
Checking and Savings:			<b>CAPITAL RESERVES</b>			
Chase - General Government Checking	\$ 832,931.87	\$ 1,760,778.02	Capital Project Account - 100% FY 25-26	\$ 27,656,397.00	\$ 27,656,397.00	\$ 32,000,000.00
Chase - Special Rebate Checking	\$ -	\$ -	Capital Project Account-25% FY 26-27	\$ 1,818,250.00	\$ 1,818,250.00	\$ 8,000,000.00
Chase - UTC Routine Checking	\$ 5,000.56	\$ 5,000.56	Emergency Account	\$ (2,202,340.46)	\$ (4,404,680.92)	\$ (6,607,021.38)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		<b>\$ 27,272,306.54</b>	<b>\$ 25,069,966.08</b>	<b>\$ 33,392,978.62</b>
	<b>\$ 886,568.93</b>	<b>\$ 1,814,415.08</b>	<b>LIQUIDITY FUNDS</b>			
State of California, Local Agency Investment Fund*	<b>\$ 33,244,922.07</b>	<b>\$ 23,692,005.85</b>	Rate Stabilization Account	\$ 4,451,391.37	\$ 4,451,391.37	\$ 5,935,188.49
US Bank - Chandler Asset Mgmt	<b>\$ 63,383,520.60</b>	<b>\$ 63,391,636.98</b>	Operating Reserve Account	\$ 8,902,782.74	\$ 8,902,782.74	\$ 11,870,376.99
US Bank - Chandler Liquidity Fund	<b>\$ 38,119,447.60</b>	<b>\$ 38,235,996.34</b>		<b>\$ 13,354,174.11</b>	<b>\$ 13,354,174.11</b>	<b>\$ 17,805,565.48</b>
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -	<b>OTHER OPERATING RESERVES</b>			
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
U. S. Treasury Bills	\$ -	\$ -		<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>	<b>\$ 5,000,000.00</b>
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	<b>Total Unrestricted Reserves</b>	<b>\$ 45,626,480.65</b>	<b>\$ 43,424,140.19</b>	<b>\$ 56,198,544.10</b>
<b>Total</b>	<b>\$ 135,638,759.20</b>	<b>\$ 127,138,354.25</b>	<b>Total OP Cash &amp; UR Reserves</b>	<b>\$ 65,106,295.27</b>	<b>\$ 65,106,295.27</b>	<b>\$ 65,106,295.27</b>
Funds Under Control of Fiscal Agents:			<b>RESTRICTED RESERVES</b>			
<b>US BANK</b>			2016A Bond	\$ 1,599.97	\$ 1,599.97	\$ 1,599.97
2016A Bond - Principal & Payment Funds	\$ 1,411.79	\$ 1,415.70	Customer Deposit Accounts	\$ 5,033,887.81	\$ 5,033,887.81	\$ 5,033,887.81
2016A Bond - Interest Fund	\$ 397,502.97	\$ 184.27	Capacity Charge Acct Balance	\$ 52,163,460.07	\$ 52,163,460.07	\$ 52,163,460.07
<b>Total</b>	<b>\$ 398,914.76</b>	<b>\$ 1,599.97</b>	California DWSRF Loan Payment	\$ 1,834,711.10	\$ 1,834,711.10	\$ 1,834,711.10
<b>Grand Total</b>	<b>\$ 136,037,673.96</b>	<b>\$ 127,139,954.22</b>	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
			<b>Total Restricted Reserves</b>	<b>\$ 62,033,658.95</b>	<b>\$ 62,033,658.95</b>	<b>\$ 62,033,658.95</b>
			<b>Total Cash &amp; Investments</b>	<b>\$ 127,139,954.22</b>	<b>\$ 127,139,954.22</b>	<b>\$ 127,139,954.22</b>

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

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

\_\_\_\_\_  
**Chief Financial Officer**

\*Quarterly interest posted the month following the quarter end.

**Note:**

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

**Total Fund Balance**

When comparing the District's total fund balances month-over-month between April 2026 (\$127,139,954.22) and March 2026 (\$136,037,673.96), CLA found the fund balance decreased by \$8,897,719.74 between April 2026 and March 2026.

**U.S. Bank Chandler Custodial Account**

**Cash/Money Market** - Per Section 9.11 of the District's investment policy, "The company shall have met either one of the following criteria: 1) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs "Nationally Recognized Statistical Rating Organization" or 2) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years of experience managing money market mutual funds with assets under management in excess of five hundred million dollars." Based on Chandler Asset Management's reconciliation summary for the period ending April 30, 2026, CLA was able to confirm the District's cash and money-market securities were in accordance with the investment policy. CLA compared various financial documents for the District's cash and securities and found that all the District's holdings were in alignment with the requirements set forth in the investment policy.

In addition to ensuring that the District's money market funds attained the highest ranking provided by more than one NRSRO, the District also met the requirements outlined in Section 9.11 of the investment policy through its established relationship with Chandler Asset Management. With total assets under management of over \$42 billion with over thirty-five years of experience in managing money market mutual funds, Chandler Asset Management exceeds the requirements of the District's policy.

Per the investment policy, the maximum percentage of District investments in money market funds is capped at 20%. Similarly, the allowable mutual fund and money market account instruments per California government code (Sections 53601(l) and 53601.6(b)) for local government entities are also capped at 20%. The District's money market balance percentage as of April 30, 2026 is 1.19%. Therefore, the District is following both the investment policy and California governmental code.

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

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

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

As of April 30, 2026, 55.46% of the District's total portfolio is invested in United States Treasury Issues. There are four investments that exceed the five year maturity term. With no maximum percentage established for United States Treasury Issues, the District is in conformity with the investment policy and the State of California's Local Agency Investment Guidelines.

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

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

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

Negotiable certificates of deposit constitute 0.0% of the District's total investment balance as of April 30, 2026. Therefore, the District is following both the investment policy and the State of California's standards.

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

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

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

Medium-term notes constitute 10.44% of the District’s total investment balance as of April 30, 2026. Therefore, the District is following both the investment policy and the State of California’s standards.

**Federal Agency Obligations** – Per Section 9.5 of the District’s investment policy, “there is no limitation as to the percentage of the portfolio that may be invested in this category, however, purchases of callable Federal Agency obligations are limited to a maximum of 30 percent of the portfolio.” Although the policy does not explicitly list the bond rating requirements for federal agency obligations, all the District’s current federal agency holdings are rated AAA by multiple NRSRO’s as of April 30, 2026.

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

Federal agency obligations represent 11.08% of the District’s total investment balance as of April 30, 2026. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

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

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

Municipal bonds represent 0.76% of the District’s total investment balance as of April 30, 2026. Therefore, the District is in accordance with both its investment policy as well as the guidelines set-forth by the State of California.

**Local Agency Investment Fund (LAIF)**

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

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

The District’s investment policy is also in accordance with the State of California’s Local Agency Investment Guidelines (Government Code Section 16429.1) concerning the Local Agency Investment Fund. These

guidelines establish no maximum specified percentage of the District’s investment portfolio while also dictating no maximum maturity date for LAIF investments.

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

As of the period ending April 30, 2026, the District’s Local Agency Investment Fund balance represents 18.63% of the District’s entire portfolio. Therefore, the District is following the investment policy as well as the standards of the Local Agency Investment Guidelines.

Based on the LAIF performance report dated May 20, 2026, LAIF investments had a net-yield of 3.811%. Regarding portfolio composition, LAIF fund investments were split into the following categories (percentages may not total 100% due to rounding):

- Treasuries- 57.86%
- Agencies- 21.44%
- Certificates of Deposit/Bank Notes- 10.19%
- Commercial Paper- 6.85%
- Time Deposits- 2.98%
- Loans- 0.12%
- Corporate Bonds- 0.56%

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

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

**The Investment Trust of California (Cal TRUST)**

Section 9.3 of the District’s investment policy states “no limit will be placed on the percentage total in this category.” The State of California also fails to establish a maximum percentage total for investment trusts per Government Code Section 16340. As of the period ending April 30, 2026, the District’s CalTRUST investment balance represents 0% of the District’s entire portfolio. Therefore, the District is following the investment policy and the standards set-forth by the State of California as it relates to CalTRUST securities.

**Bank Deposits**

Based on the District’s investment policy, “Securities placed in a collateral pool must provide coverage for at least 100 percent of all deposits that are placed in that institution.” As of April 30, 2026, the District maintained balances within the FDIC limit of \$250,000 for each of its bank accounts, except for the Chase General Governmental Checking account. The Chase General Governmental Checking account maintains funds for operational purposes and normally carries a balance of at least \$800,000 which represents funding for one payroll, and one accounts payable check run. For April 2026 balance of the Chase Checking account is over, due to expected CIP checks that did not clear the bank in April and expected to clear in May. In CLA’s comparison between the District’s general Checking account balances for April 2026 (\$1,760,778.02) and March 2026 (\$832,931.87), CLA observed an increase in the April 2026 balance of \$927,846.15 versus March 2026 and variance is a result of regular activities.

During our review of the April 2026 Chase General Governmental Checking account statement, it was noted that there were 2 fraudulent activities totaling \$2,075.00. West Valley Water District (“WVWD”) has a procedure where the bank issues a check/ACH exception report for WVWD to review and reject fraudulent checks/ACHs as needed. Currently, WVWD has implemented check number and amount positive pay.

CLA also noted a few unusual transactions during our review. For the month of April, there were \$9,850,000.00 in transfers from the Liquidity Fund (matured bills) to the checking. There were also deposits received from County of San Bernardino for property tax revenue in the amount of \$868,457.01 and a deposit of \$460,640.01 for PFA’s settlement. A payment of \$8,668,375.00 was made for the purchase of land for the new headquarters. There were payments made from checking to capital projects totaling \$1,034,744.51.

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

In April 2026 the UTC Routine Checking account was \$5,000.56 and the UTC Non-Routine Checking account balance was \$48,636.50. The relatively low balances in both accounts (in comparison with the historical balances) is due to the CFO’s emphasis on transferring more of its unrestricted cash balances to the District’s investments accounts to take advantage of the increased rate of return.

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

cash drawers for April 2026, therefore CLA was able to agree the cash drawers and petty cash balance to the District Cash Drawers summary schedule.

Section 9.12 of the investment policy asserts that “there is no limit on the percentage of the portfolio that may be invested in bank deposits.” Similarly, the State of California’s Government Code for Allowable Investment Instruments fails to dictate any portfolio standards for general bank deposit accounts. Although no maximum has been established for amounts invested in bank deposits by the investment policy or the State of California, CLA can verify that as of April 30, 2026, the District had 1.43% of its portfolio invested in bank deposit accounts.

### **Commercial Paper**

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

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

As of April 30, 2026, the District had 0.00% invested in commercial paper investment. Therefore, the District is following both the investment policy and the State of California’s standards.

### **Supranational**

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

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

As of April 30, 2026, the District’s investments in five securities categorized as supranationals was 1.01% of the total portfolio and securities maintained a maturity date of less than five years from the original

West Valley Water District Investment Memo – April 2026

purchase date. CLA can confirm that the District's supranational investments meet the standards of both the investment policy and the State of California.

**Note:**

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

**Restricted Funds**

**Bond Proceeds Fund(s)** – Balances in the bond proceeds fund accounts represent monies derived from the proceeds of a bond issue. Per the requirements of the District’s reserve policy, the target level for the debt service reserve requirement is established at the time of the bond issue. Based on documentation provided to CLA, “no reserve fund has been established in connection with the issuance of the 2016A bonds.” Therefore, the April 30, 2026, ending balance of \$1,599.97 satisfies the minimum balance requirements per the District’s reserve policy.

**Customer Deposit Accounts** – Due to fluctuations in the number of utility customer deposits required and the number of development projects in process, no minimum or maximum levels have been established for customer deposit accounts. The customer deposit account balances presented in the treasurer’s report are based on the ending balance on the general ledger for the month. The customer deposit accounts are reconciled monthly. CLA was able to confirm that the customer deposit accounts balance presented on the April 2026 Treasurer’s Report reconciles with the District’s general ledger. The April 30, 2026, balance of \$5,033,887.81 in customer deposit accounts satisfies the balance requirements of the District’s reserve policy.

**Capacity Charge Account** – The District’s reserve policy does not explicitly address or specify any minimum or maximum funding levels for capacity charge accounts. However, based on the reconciliation schedule provided by the District, CLA can confirm that the balance of \$52,163,460.07 presented on the April 2026 Treasurer’s Report for the Capacity Charge Account reconciles with the documentation provided to CLA with no variance.

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

**Capital Reserve Funds**

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

Emergency Account.” The District currently maintains a balance of \$29,474,647.00 (\$27,656,397.00 for fiscal year 2025-26 and \$1,818,250.00 for fiscal year 2026-27) in its capital project account, meeting the minimum target level required for both fiscal years. CLA was able to confirm that the District is in adherence with the minimum target level requirement as of April 30, 2026, by comparing the board-approved Fiscal Year 2025-26 Capital Improvement Budget which indicates a total CIP for fiscal year 2025-26 of \$27,656,397.00. The reserve policy only requires the district to maintain 25% of the amount estimated to be needed the following fiscal year 2026-27, which amounts to \$1,818,250.00, therefore, the District meets the requirement indicated in its reserve policy.

**California DWSRF Loan Payment Reserve** – As per the California DWSRF Loan agreement for Oliver P. Roemer project # 3610004-002 C, the District is required to maintain fund restriction for loan payment amount of \$1,834,711.10.

**Emergency Account** – The emergency account may be utilized to purchase water at any time or to begin repair of the water system after a catastrophic event. Therefore, a minimum target level equal to 1% of net capital assets of the District’s water system has been established to enable the district to manage emergency situations. Per April 30, 2026, general ledger detail reporting provided by the District’s accounting staff, CLA was able to confirm that the District’s net assets total \$220,234,045.66. As of April 30, 2026, the emergency account represents a balance of \$2,202,340.46 or 1% of total net assets, allowing the District to meet its requirements for the reserve policy.

#### **Liquidity Funds**

**Rate Stabilization Fund** – This fund is established to provide flexibility to the Board when settling rates to allow for absorbing fluctuations in water demand and smoothing out rate increases over time, temporarily defraying any unforeseen decreases in the sale of water. To remain in conjunction with the reserve policy, the District should aim to maintain a minimum level equal to 45 days of the District’s annual budgeted total operating expenses. Per the FY 2025-26 board-approved budget, the District anticipates operating expense of \$36,105,730.00 for the current fiscal year. The District’s current balance of \$4,451,391.37 in its rate stabilization account achieves the minimum target level for this account as indicated in the reserve policy.

**Operating Reserve Account** – This fund may be routinely utilized by staff to cover temporary cash flow deficiencies caused by timing differences between revenue and expenses or decreases in revenues and unanticipated increases in expenses. Given the significance of this account, the District strives to maintain a minimum amount equal to 90 days of the District’s budgeted total operating expenses in this account. Per the FY 2025-26 board-approved budget, CLA can confirm the District has an operating expenses budget of \$36,105,730.00. As of April 30, 2026, the operating reserve account maintains a balance of \$8,902,782.74, which satisfies the requirements of the District’s reserve policy.

**Self-Insurance Reserve** – As indicated in the minutes from the April 5, 2018 board meeting, the District’s board of directors approved \$5,000,000 in funds for employee liability claims. According to the District’s finance manager, reserve policy 2025-26 does not require an actuarial study report for determining self-insurance amount.

**Balance Available for Daily Operations** – This balance represents the District’s total cash balance less any fund requirements. For the month ending April 30, 2026, the District had a total of \$127,139,954.22 in

## West Valley Water District Reserve Memo – April 2026

various institutional accounts. The required reserve balances by type total \$107,663,139.60 and are categorized as follows:

- Restricted Funds- \$62,033,658.95
- Capital Reserve Funds- \$27,272,306.54
- Liquidity Funds- \$13,354,174.11
- Other Reserves- \$5,000,000.00

Based on the District's Treasurer's Report, which indicates a total cash, investment, and reserve balance of \$127,139,954.22 and fund requirements of \$107,660,139.60 the fund balance available for daily operations reconciles to the April 2026 Treasurer's report.

CLA reviewed the Treasurer's report for clerical accuracy and recalculated the total Unrestricted Reserves balance and agreed the totals to the April 2026 Treasurer's Report. In its assessment of the District's accounts, the balances on the Treasurer's Report appear to agree with the supporting documentation provided by the West Valley Water District.

West Valley Water District  
Investment Policy Analysis  
April 30, 2026

U.S. Bank - Chandler Asset Management		
Money Market	1,513,133.15	A
Commercial Paper	-	A
Federal Agency Obligations	14,084,952.72	A
U.S. Government	70,512,165.05	A
Corporate Bonds	13,276,598.30	A
Municipal Bonds	962,880.00	A
Supranational	1,277,904.10	A
Negotiable CD	-	A
<b>Total U.S. Bank - Chandler Asset Management Funds</b>	<b>101,627,633.32</b>	

Checking and Savings		
Bank of Hope	-	B
Chase-1653 (Operating Account)	1,760,778.02	B
Chase-1368	5,000.56	B
Chase-1392	48,636.50	B
Chase-5993 (Rebate Account)	-	B
2016A Bond - Principal & Payment Funds	1,415.70	B
2016A Bond - Interest Fund	184.27	B
District Cash Drawers	4,300.00	C
<b>Total Checking and Savings</b>	<b>1,820,315.05</b>	

CalTRUST Short Term Fund	-	A
CalTRUST Medium Term Fund	-	A
LAIF	23,692,005.85	A
<b>Total April 30, 2026 District Funds</b>	<b>127,139,954.22</b>	

The balances indicated above are as of April 30, 2026

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

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

Based on our review of the asset classes as of 04/30/26, West Valley Water District is in

Security Type	Maximum per Investment Policy	Balance
Commercial Paper	25%	-
Federal Agency Obligations	30%	14,084,952.72
U.S. Government	No Limit	70,512,165.05
Municipal Bonds	20%	962,880.00
LAIF	No Limit	23,692,005.85
CalTRUST	No Limit	-
Negotiable CD	30%	-
Medium Term Notes (Corporate Bonds)	30%	13,276,598.30
Money Market	20%	1,513,133.15
Bank Deposits	No Limit	1,820,315.05
Supranational	30%	1,277,904.10
		127,139,954.22
<b>Funds Excluded from Policy</b>	2016A	-
<b>Total April 30, 2026 District Funds</b>		<b>127,139,954.22</b>

Commercial Paper	0.00%	25%
Federal Agency Obligations	11.08%	30%
U.S. Government	55.46%	No Limit
Municipal Bonds	0.76%	20%
LAIF	18.63%	No Limit
CalTRUST	0.00%	No Limit
Negotiable CD	0.00%	30%
Medium Term Notes (Corporate Bonds)	10.44%	30%
Money Market	1.19%	20%
Bank Deposits	1.43%	No Limit
Supranational	1.01%	30%

West Valley Water District  
Bond Analysis  
April 30, 2026

Liquidity Fund

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
U S Treasury Bill - 912797UF2	9,868,500.00	P-1	Yes	3/12/2026	9/10/2026	0.5
U S Treasury Bill - 912797SX6	27,904,800.00	P-1	Yes	6/6/2025	12/4/2025	0.5
First American Govt Obligation Fund Class Y - 31846V203	462,696.34	P-1	Yes	various		
<b>Total Liquidity Fund</b>	<b>38,235,996.34</b>					

Money Market Fund

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
First American Govt Obligation Fund Class Y - 31846V203	1,050,436.81	Aaa	Yes	various		
<b>Total Money Market</b>	<b>1,050,436.81</b>					

Federal Agency Obligations

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
F H L M C - 3137FLYV0	487,335.00	Aaa	Yes	9/19/2024	4/25/2029	4.5
Federal Farm Credit Bks - 3133ERSP7	738,652.50	Aaa	Yes	11/16/2022	11/18/2027	4.9
F H L M C Multiclass Mtg Partn - 3137H9D71	482,630.00	Aaa	Yes	10/30/2024	9/25/2029	4.8
F H L M C Multiclass Mtg Partn - 3137FPJG1	475,045.00	Aa1	Yes	6/2/2025	9/25/2029	4.3
F H L M C Multiclass Mtg Partn - 3137FQ3Z4	473,025.00	Aaa	Yes	3/17/2025	10/25/2029	4.5
F H L M C Multiclass Mtg Partn - 3137FRUT6	463,115.00	Aa1	Yes	6/6/2025	1/25/2030	4.6
F H L M C Multiclass Mtg Partn - 3137FUZC1	895,020.00	Aa1	Yes	6/26/2025	5/28/2030	4.9
Federal Home Loan Bks - 3130AWGS3	1,004,450.00	Aa1	Yes	7/11/2025	6/14/2030	4.9
F H L M C Multiclass Mtg Partn - 3137FX3Q9	444,975.00	Aa1	Yes	9/19/2025	8/25/2030	4.9
F H L M C Multiclass Mtg Partn - 3137FTFY8	904,820.00	Aaa	Yes	12/16/2025	4/25/2030	4.3
Federal Home Loan Bks - 3130ATU54	502,740.00	Aaa	Yes	1/31/2023	12/10/2027	4.8
FHLMC Multiclass Mtg Partn - 3137FG6X8	496,200.00	Aaa	Yes	1/23/2024	5/25/2028	4.3
Federal Home Loans Bks - 3130AWMN7	504,425.00	Aaa	Yes	7/26/2023	6/9/2028	4.8
Federal Home Loans Bks - 3130AWN63	501,045.00	Aaa	Yes	8/16/2023	6/30/2028	4.8
Federal Home Loans Bks - 3130AWTR1	756,345.00	Aaa	Yes	9/7/2023	9/8/2028	4.9
Federal Farm Credit Bks - 3133EPC45	507,325.00	Aaa	Yes	11/27/2023	11/13/2028	4.9
Federal Home Loans Bks - 3130AXQK7	509,985.00	Aaa	Yes	12/7/2023	12/8/2028	4.9
Federal Farm Credit Bks - 3133EPN50	756,112.50	Aaa	Yes	1/3/2024	12/15/2028	4.9
F H L M C Multiclass Mtg Partn - 3137FKUP9	286,862.72	Aaa	Yes	1/3/2024	12/25/2028	4.9
Federal Farm Credit Bks - 3133EPW84	748,710.00	Aaa	Yes	2/5/2024	1/18/2029	4.9
F H L M C Multiclass Mtg Partn - 3137FKZZ2	493,540.00	Aaa	Yes	1/18/2024	1/25/2029	5.0
Federal Home Loan Bks - 3130AVBD3	761,520.00	Aaa	Yes	4/25/2024	3/9/2029	4.8
F H L M C Multiclass Mtg Partn - 3137F8ZV8	445,550.00	Aa1	Yes	4/1/2026	12/25/2030	4.7
F H L M C Multiclass Mtg Partn - 3137F9CT6	445,525.00	Aa1	Yes	4/6/2026	12/25/2030	4.7
<b>Total Federal Agency Obligations</b>	<b>14,084,952.72</b>					

Negotiable Certificate of Deposit

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
<b>Total Negotiable Certificates of Deposit</b>	<b>-</b>					

Commercial Paper						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
<b>Total Commercial Paper</b>	-					

Municipal Bonds						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Purchase Date	Maturity	Investment Maturity (Years)
California ST Taxable Vr Purp Go - 13063D7D4	310,113.00	Aa2	Yes	10/4/2023	10/1/2028	4.9
California ST Taxable Vr Purp Go Bd - 13063EGT7	400,174.50	Aa2	Yes	10/30/2024	8/1/2029	4.7
Massachusetts ST Taxable - 57582TEA6	252,592.50	Aa1	Yes	6/10/2025	6/1/2030	4.9
<b>Total Municipal Bonds</b>	<b>962,880.00</b>					

Supranational						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
International Bank - 459058LN1	328,967.10	Aaa	Yes	10/8/2024	10/16/2029	5.0
International Bank M T N - 459058KT9	297,360.00	Aaa	Yes	7/18/2023	7/12/2028	4.9
Inter American Devel Bk - 4581X0DC9	245,425.00	Aaa	Yes	12/8/2023	9/18/2028	4.7
Toronto Dominion Bank - 89115A2Y7	406,152.00	A2	Yes	4/10/2024	4/5/2029	4.9
<b>Total Supranational</b>	<b>1,277,904.10</b>					

U.S. Corporate						
Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
Caterpillar Fini Service - 14913UAJ9	457,645.50	A2	Yes	3/18/2024	2/27/2029	4.9
Cisco Sys Inc - 17275RBR2	406,604.00	A1	Yes	3/13/2024	2/26/2029	4.9
Eli Lilly Co - 532457CQ9	199,832.00	Aa3	Yes	8/27/2024	8/14/2029	4.9
Abbvie Inc - 00287YBX6	481,145.00	A3	Yes	6/25/2025	11/21/2029	4.3
Colgate Palmolive Co - 194162AT0	215,311.75	Aa3	Yes	4/28/2025	5/1/2030	4.9
Paccar Financial Corp - 69371RT71	448,702.40	A1	Yes	5/5/2025	5/8/2030	4.9
Jpmorgan Chase Co - 46647PDF0	500,180.00	A1	Yes	6/25/2025	6/14/2030	4.9
Public Storage Oper Co - 74464AAC5	500,040.00	A2	Yes	7/1/2025	7/1/2030	4.9
Bank New York Mellon Corp - 06406RBN6	501,945.00	A3	Yes	2/20/2025	2/1/2029	3.9
Unitedhealth Group Inc. - 91324PEC2	59,933.40	A2	Yes	6/16/2021	5/15/2026	4.8
Walmart Inc - 931142ERO	59,356.80	Aa2	Yes	9/8/2021	9/17/2026	5.0
Honeywell International - 438516BL9	297,804.00	A2	Yes	12/13/2022	11/1/2026	3.8
Duke Energy Carolinas - 26442CAS3	298,158.00	Aa3	Yes	10/28/2022	12/1/2026	4.0
Target Corp - 87612EBM7	138,086.20	A2	Yes	1/19/2022	1/15/2027	4.9
Procter Gamble Co The - 742718FV6	295,992.00	Aa3	Yes	2/1/2022	2/1/2027	4.9
Charles Schwab Corp - 808513BY0	93,728.90	A2	Yes	3/1/2022	3/3/2027	4.9
Berkshire Hathaway Fin - 084664CZ2	275,934.40	Aa2	Yes	3/7/2022	3/15/2027	5.0
Blackrock Inc - 09247XAN1	248,350.00	Aa3	Yes	4/27/2022	3/15/2027	4.8
Northern Tr Corp Sr Nt - 665859AW4	299,766.00	A2	Yes	5/5/2022	5/10/2027	4.9
Unitedhealth Group Inc - 91324PEG3	303,792.20	A2	Yes	5/17/2022	5/15/2027	4.9
Walmart Inc - 931142EX7	250,045.00	Aa2	Yes	9/12/2022	9/9/2027	4.9
Apple Inc - 037833DK3	246,615.00	Aaa	Yes	2/1/2023	11/13/2027	4.7
Toyota Mtr Cr Corp - 89236TKQ7	358,013.95	A1	Yes	1/9/2023	1/12/2028	4.9
Mastercard Incorporated - 57636QAW4	405,604.00	Aa3	Yes	3/9/2023	3/9/2028	4.9
Public Service Electric - 74456QBU9	346,566.50	A1	Yes	6/22/2023	5/1/2028	4.8
Florida Pwr Lt Co - 341081GN1	351,519.00	Aa2	Yes	6/22/2023	5/15/2028	4.8
Merck Co Inc - 58933YBH7	400,252.00	Aa3	Yes	5/17/2023	5/17/2028	4.9
Prologis L P - 74340XCG4	252,937.50	A2	Yes	6/27/2023	6/15/2028	4.9
National Rural Util Coop - 63743HFN7	252,817.50	A2	Yes	2/5/2024	2/7/2029	4.9
Air Products and Chemicals Inc - 009158BH8	402,816.00	A2	Yes	5/17/2024	2/8/2029	4.7
Eli Lilly Co - 532457CK2	267,377.05	Aa3	Yes	2/7/2024	2/9/2029	4.9
John Deere Capital Corporation - 24422EXT1	427,211.40	A1	Yes	6/11/2024	6/11/2029	4.9
Home Depot Inc - 437076DC3	406,192.00	A2	Yes	6/25/2024	6/25/2029	4.9
Pepsico Inc Sr Nt - 713448FX1	327,778.75	A1	Yes	7/15/2024	7/17/2029	4.9

Bank Of America Corp - 06051GHM4	497,635.00	A1	Yes	6/25/2025	7/23/2029	4.0
Morgan Stanley Sr Nt - 61748UAK8	168,243.90	A1	Yes	10/17/2025	10/18/2029	3.9
Chubb INA Holdings LIC - 171239AG1	438,890.00	A2	Yes	10/27/2025	9/15/2030	4.8
Pfizer Inc Sr Nt - 717081FDO	367,077.00	A2	Yes	11/18/2025	11/15/2030	4.9
Amazon Com Inc - 023135CT1	532,564.20	A1	yes	11/17/2025	11/20/2030	4.9
Alphabet Inc - 02079KKB2	494,135.00	Aa2	Yes	2/12/2026	2/15/2031	4.9
<b>Total U.S. Corporate</b>	<b>13,276,598.30</b>					

#### U.S. Government

Security Description	Market Value	Moody's (NRSRO) Long-Term Rating as of 09/30/2025	Rated A or Equivalent?	Inception Date	Maturity	Investment Maturity (Years)
U. S. Treasury Note - 91282CLC3	701,365.00	Aa1	Yes	7/30/2024	7/31/2029	4.9
U S Treasury Note - 91282CLRO	754,132.50	Aa1	Yes	12/18/2024	10/31/2029	4.8
U S Treasury Note - 91282CMA6	603,378.00	Aa1	Yes	12/9/2024	11/30/2029	4.9
U S Treasury Note - 91282CMD0	1,014,020.00	Aa1	Yes	1/10/2025	12/31/2029	4.9
U S Treasury Note - 91282CGQ8	750,795.00	Aa1	Yes	3/18/2025	2/28/2030	4.9
U S Treasury Note - 91282CGZ8	982,310.00	Aa1	Yes	7/15/2025	4/30/2030	4.7
U S Treasury Note - 91282CNR8	1,982,960.00	Aa1	Yes	8/12/2025	7/31/2032	6.9
U S Treasury Note - 91282CHT1	1,955,620.00	Aa1	Yes	8/12/2025	8/15/2033	7.9
U S Treasury Note - 91282CPA3	984,840.00	Aa1	Yes	12/1/2020	8/31/2025	4.7
U.S. Treasury Note - 91282CPJ4	1,940,940.00	Aa1	Yes	12/8/2025	11/15/2035	9.8
U.S. Treasury Note - 91282CCF6	249,345.00	Aa1	Yes	6/28/2021	5/31/2026	4.9
U.S. Treasury Note - 91282CCP4	496,210.00	Aa1	Yes	9/17/2021	7/31/2026	4.8
U.S. Treasury Note - 91282CCW9	495,110.00	Aa1	Yes	11/29/2021	8/31/2026	4.7
U.S. Treasury Note - 91282CCZ2	494,205.00	Aa1	Yes	12/15/2021	9/30/2026	4.7
U S Treasury Note - 91282CEF4	494,405.00	Aa1	Yes	11/2/2022	3/31/2027	4.4
U.S. Treasury Note - 91282CEN7	494,930.00	Aa1	Yes	6/6/2022	4/30/2027	4.8
U S Treasury Note - 91282CET4	444,429.00	Aa1	Yes	7/8/2022	5/31/2027	4.8
U S Treasury Note - 91282CEW7	496,795.00	Aa1	Yes	10/20/2022	6/30/2027	4.6
U S Treasury Note - 91282CFH9	242,694.55	Aa1	Yes	10/6/2022	8/31/2027	4.8
U S Treasury Note - 91282CFM8	501,740.00	Aa1	Yes	10/24/2022	9/30/2027	4.9
U S Treasury Note - 91282CFU0	501,760.00	Aa1	Yes	11/18/2022	10/31/2027	4.9
U S Treasury Note - 9128283F5	487,910.00	Aa1	Yes	11/28/2022	11/15/2027	4.9
U S Treasury Note - 91282CGC9	599,862.00	Aa1	Yes	1/26/2023	12/31/2027	4.9
U S Treasury Note - 91282CHX2	606,234.00	Aa1	Yes	9/27/2023	8/31/2028	4.9
U S Treasury Note - 91282CDF5	470,115.00	Aa1	Yes	1/30/2024	10/31/2028	4.7
U S Treasury Note - 91282CFI0	748,245.00	Aa1	Yes	10/22/2024	9/30/2029	4.9
U S Treasury Note - 9128285M8	490,605.00	Aa1	Yes	1/19/2024	11/15/2028	4.8
U S Treasury Note - 91282CGH8	993,480.00	Aa1	Yes	10/27/2025	1/31/2028	2.2
U S Treasury Note - 9128283W8	980,430.00	Aa1	yes	10/27/2025	2/15/2028	2.3
U S Treasury Note - 91282CPD7	984,490.00	Aa1	Yes	10/30/2025	10/31/2030	4.9
U S Treasury Note - 91282CNX5	984,960.00	Aa1	Yes	11/10/2025	8/31/2030	4.7
U S Treasury Note - 91282CHF1	991,210.00	Aa1	Yes	12/9/2025	5/31/2030	4.4
U S Treasury Note - 91282CLF6	1,940,780.00	Aa1	Yes	11/5/2025	8/15/2034	8.7
U S Treasury Note - 91282CQD6	977,660.00	Aa1	Yes	3/5/2026	2/28/2031	4.9
U S Treasury Note - 91282CPM7	1,950,540.00	Aa1	Yes	3/13/2026	11/30/2032	6.6
U S Treasury Note - 91282CNC1	992,540.00	Aa1	Yes	3/27/2026	5/15/2035	9.0
U S Treasury Note - 91282CPZ8	1,957,820.00	Aa1	Yes	3/19/2026	2/15/2036	9.8
<b>Total U.S. Government</b>	<b>32,738,865.05</b>					

#### US Bank - Chandler Asset Mgmt

April 2026 Bond Total per Treasurer's Report	63,391,636.98
Total Per April 2026 Chandler Statement	63,391,636.98
Variance	-

#### US Bank - Chandler Liquidity Fund

April 2026 Bond Total per Treasurer's Report	38,235,996.34
Total Per April 2026 Chandler Statement	38,235,996.34
Variance	-



## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Monthly Cash Disbursements Report - May 2026

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship; Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

Finance Committee - 06.08.2026

### **BACKGROUND:**

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

### **DISCUSSION:**

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

### **FISCAL IMPACT:**

There is no fiscal impact for producing the May 2026 Cash Disbursement Reports.

### **REQUESTED ACTION:**

Staff recommends to the Board of Directors to:

1. Approve the May 2026 Cash Disbursements Reports.

**Attachments**

[Exhibit A - 2026 May Cash Disbursements Board Report.pdf](#)

[Exhibit B - 2026 May Cash Disbursements Payroll.pdf](#)

# EXHIBIT A

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
MAY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9780	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 208.50	
9781	BENNETT, ESTEVAN	MILEAGE REIMBURSEMENT APRIL 2026	\$ 28.13	
9782	BURNETT PHOTOGRAPHY	BOD PORTRAITS	\$ 296.31	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 320.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 1,216.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 825.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 27.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 27.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 760.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 7.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 320.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 172.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 170.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 120.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 120.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 560.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9783	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9785	COMPUTERIZED EMBROIDERY COMPANY INC	WVWD SHIRTS-RANYA	\$ 78.91	
9786	CRB SECURITY SOLUTIONS	ROEMER REPAIRS	\$ 98.00	
9787	ELITE ROAD SERVICE & TIRE INC	VEHICLE MAINTENANCE	\$ 171.01	
9788	ENGINEERING RESOURCES INC	Task Order 3 ERSC for Modifications Zone 8-3 Res.	\$	3,982.50
9788	ENGINEERING RESOURCES INC	Task Order 3 ERSC for Modifications Zone 8-3 Res.	\$	22,685.00
9788	ENGINEERING RESOURCES INC	Task Order 3 ERSC for Modifications Zone 8-3 Res.	\$	7,647.50
9789	GARCIA, ANGELA	MILEAGE REIMBURSEMENT APRIL 2026	\$ 26.39	
9790	GENERAL PUMP COMPANY INC	New Effluent Booster Pump and Solid Shaft Motor	\$	66,982.50
9791	HACH COMPANY	HACH PM	\$ 12,255.00	
9792	HASA INC.	CHEMICALS-BLF	\$ 1,631.31	
9792	HASA INC.	CHEMICALS-FBR	\$ 6,103.90	
9792	HASA INC.	CHEMICALS-ROEMER	\$ 6,103.90	
9793	JENKINS, DANIEL	MILEAGE REIMBURSEMENT APRIL 2026	\$ 27.84	
9794	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 228.34	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
MAY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9794	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 429.24	
9794	MCMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 708.34	
9794	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 39.20	
9794	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 414.66	
9794	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 452.66	
9794	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 719.91	
9794	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 466.35	
9795	MOORE, KELVIN	MILEAGE REIMBURSEMENT APRIL 2026	\$ 75.98	
9796	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 509.93	
9797	PAUL FRANK GRAVESANDE	QUINN CATERPILLAR REPAIRS	\$ 635.00	
9798	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING 3/24/26	\$ 745.00	
9798	SAFETY COMPLIANCE COMPANY	OFFICE SAFETY MEETING 3/10/26	\$ 200.00	
9798	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING 3/10/26	\$ 225.00	
9798	SAFETY COMPLIANCE COMPANY	FIELD SAFETY MEETING 3/10/26	\$ 1,950.00	
9799	VIZCAINIO, ELVA	TYLER CONNECT CONF 2026-AIRFARE/LODGING/MEALS	\$ 58.32	
9799	VIZCAINIO, ELVA	TYLER CONNECT CONF 2026-AIRFARE/LODGING/MEALS	\$ 38.82	
9799	VIZCAINIO, ELVA	TYLER CONNECT CONF 2026-AIRFARE/LODGING/MEALS	\$ 851.30	
9799	VIZCAINIO, ELVA	TYLER CONNECT CONF 2026-AIRFARE/LODGING/MEALS	\$ 58.32	
9800	VULCAN MATERIALS COMPANY	MAINTENANCE SUPPLIES	\$ 681.36	
9801	YOUNG, GREGORY A	MILEAGE REIMBURSEMENT APRIL 2026	\$ 70.18	
9802	ABF PRINTS INC	BLOOMINGTON HIGH SCHOOL BANNER	\$ 206.88	
9803	AIR & HOSE SOURCE INC	PRODUCTION SUPPLIES	\$ 576.46	
9804	BOOT BARN INC	SAFETY BOOTS-CEDRIC JOHNSON	\$ 161.75	
9804	BOOT BARN INC	SAFETY BOOTS-JOE SALDIVAR	\$ 194.06	
9804	BOOT BARN INC	SAFETY BOOTS-ROBERT MACKAMUL	\$ 250.00	
9805	CDW GOVERNMENT INC	Broadcom VMware annual subscription 2026	\$ 17,388.48	
9806	CLA VAL CO	Repair Cla Val 7-1	\$ 1,818.56	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 27.00	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 169.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 49.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 386.00	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9807	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9808	COMPUTERIZED EMBROIDERY COMPANY INC	DISTRICT SHIRTS-GARCIA/MOORE	\$ 138.08	
9808	COMPUTERIZED EMBROIDERY COMPANY INC	DISTRICT SHIRTS-GARCIA/MOORE	\$ 166.46	
9809	HASA INC.	CHEMICALS-BLF	\$ 1,631.31	
9810	KIRTLEY CONSTRUCTION INC	Bloomington Phase 3C Project		\$ 267,518.00
9810	KIRTLEY CONSTRUCTION INC	RETENTION		\$ (13,375.90)
9811	MCDONALD ELECTRIC INC	BLF SUPPLIES	\$ 1,014.60	
9812	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 664.82	
9812	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 158.18	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9813	SAFETY COMPLIANCE COMPANY	FIELD/OFFICE SAFETY MEETING-4/14/26	\$ 425.00	
9814	SB VALLEY MUNICIPAL	BLF ELECTRICITY12/31/25-3/31/26	\$ 166,346.22	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 1.96	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 47.81	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.25	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.95	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.25	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.95	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 50.37	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9815	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9815	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 33.23	
9815	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 7.81	
9815	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.92	
9815	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 1.58	
9815	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.16	
9815	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9815	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9815	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9815	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 33.31	
9815	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9815	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9815	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 33.31	
9815	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9815	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9815	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9815	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 38.17	
9815	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9815	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 38.17	
9815	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9815	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9815	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9815	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 148.75	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.62	
9815	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.83	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 8.07	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.91	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 76.63	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.30	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.33	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.05	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.01	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.04	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	
9815	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9815	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9815	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9815	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9815	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9815	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 53.99	
9815	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9815	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9815	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 105.18	
9815	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 105.18	
9815	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 26.36	
9815	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9815	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9815	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9815	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 26.36	
9815	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9815	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9815	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.24	
9815	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9815	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 34.35	
9815	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.24	
9815	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9815	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 34.35	
9815	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9818	HASA INC.	CHEMICALS-WELLS	\$ 533.77	
9818	HASA INC.	CHEMICALS-WELLS	\$ 667.21	
9818	HASA INC.	CHEMICALS-WELLS	\$ 632.52	
9818	HASA INC.	CHEMICALS-WELLS	\$ 680.56	
9818	HASA INC.	CHEMICALS-WELLS	\$ 435.02	
9818	HASA INC.	CHEMICALS-WELLS	\$ 581.81	
9818	HASA INC.	CHEMICALS-WELLS	\$ 282.90	
9818	HASA INC.	CHEMICALS-WELLS	\$ 234.86	
9818	HASA INC.	CHEMICALS-WELLS	\$ 206.63	
9818	HASA INC.	CHEMICALS-WELLS	\$ 353.45	
9818	HASA INC.	CHEMICALS-WELLS	\$ 315.39	
9818	HASA INC.	CHEMICALS-WELLS	\$ 522.02	
9818	HASA INC.	CHEMICALS-WELLS	\$ 356.17	
9818	HASA INC.	CHEMICALS-WELLS	\$ 560.08	
9818	HASA INC.	CHEMICALS-WELLS	\$ 144.10	
9818	HASA INC.	CHEMICALS-WELLS	\$ 470.36	
9818	HASA INC.	CHEMICALS-WELLS	\$ 641.65	
9818	HASA INC.	CHEMICALS-WELLS	\$ 386.08	
9818	HASA INC.	CHEMICALS-WELLS	\$ 339.86	
9819	360 GLOBAL TECHNOLOGY LLC	JUNE 2026 SERVICES	\$ 500.00	
9820	ABF PRINTS INC	WINDOW ENVELOPES-WATER QUALITY	\$ 501.04	
9820	ABF PRINTS INC	Travel Folders for Board of Directors	\$ 1,023.63	
9821	ALBERT A WEBB ASSOCIATES	Bloomington Phase 3C		\$ 11,653.90
9821	ALBERT A WEBB ASSOCIATES	Bloomington Phase 3C		\$ 20,822.34
9821	ALBERT A WEBB ASSOCIATES	Bloomington Phase 3C		\$ 2,535.00
9822	BLAINE TECH SERVICES INC	Monitoring Wells Sampling	\$ 1,620.00	
9823	CHANDLER ASSET MANAGEMENT	MARCH 2026 SERVICES	\$ 6,797.79	
9823	CHANDLER ASSET MANAGEMENT	APRIL 2026 SERVICES	\$ 6,790.03	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 600.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 600.00	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 450.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 450.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 272.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 87.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 27.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 7.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL#6	\$ 600.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 600.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL#11	\$ 600.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 170.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 79.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9824	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9825	CRB SECURITY SOLUTIONS	ROEMER FIRE ALARM	\$ 98.00	
9825	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 172.50	
9825	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 135.00	
9825	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 69.00	
9825	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 34.50	
9825	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 34.50	
9825	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 209.00	
9825	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 448.50	
9825	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 827.50	
9825	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 204.50	
9825	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 69.00	
9826	HARRINGTON INDUSTRIAL PLASTICS	PRODUCTION SUPPLIES	\$ 392.04	
9827	HARTLEY, MARY JO	ACWA SACRAMENTO LODGING-MARY JO	\$ 546.38	
9828	KIRTLEY CONSTRUCTION INC	Bloomington Phase 3C Project	\$	234,227.72
9828	KIRTLEY CONSTRUCTION INC	Bloomington Phase 3C Project	\$	75,000.00
9828	KIRTLEY CONSTRUCTION INC	Bloomington Phase 3C Project	\$	691,413.21
9828	KIRTLEY CONSTRUCTION INC	RETENTION	\$	(50,032.04)
9829	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 398.64	
9829	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 526.40	
9829	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 157.13	
9829	MCMMASTER-CARR SUPPLY COMPANY	ARSENIC SUPPLIES	\$ 975.39	
9829	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 637.40	
9829	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 925.74	
9829	MCMMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 98.04	
9830	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 6,014.18	
9831	RECYCLED AGGREGATE MATERIALS CO INC	MAINTENANCE SUPPLIES	\$ 110.90	
9831	RECYCLED AGGREGATE MATERIALS CO INC	MAINTENANCE SUPPLIES	\$ 264.00	
9832	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.92	
9832	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 33.23	
9832	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 1.58	
9832	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 7.81	
9832	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.16	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9832	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 90.65	
9832	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 100.67	
9832	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9832	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9832	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9832	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9832	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9832	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 53.99	
9832	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9833	UNIVAR USA INC	Acedic Acid for FBR	\$ 14,556.59	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 39.00	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 450.00	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 676.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 27.00	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 19.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 250.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 19.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 27.00	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELL#6	\$ 182.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 172.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 267.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 40.00	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 560.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 75.00	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 164.00	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9834	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9835	DAVID N M TURCH	Federal Lobbyist Services	\$ 12,500.00	
9836	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM-10272 S CEDAR	\$ 124.26	
9836	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM-18451 VINEYARD	\$ 124.26	
9836	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM-2038 S SYCAMORE	\$ 467.46	
9837	DRAKE, LANCE W	SAFETY BOOTS	\$ 228.32	
9838	ENGINEERING RESOURCES INC	Task Order 3 ERSC for Modifications Zone 8-3 Res.	\$	11,221.25
9839	FAST SIGNS	UNIT #262 VINYL TRUCK GRAPHICS	\$ 222.94	
9840	GARCIA, ANGELA	MEAL REIMBURSEMENT	\$ 8.30	
9840	GARCIA, ANGELA	MEAL REIMBURSEMENT	\$ 6.95	
9841	GOLDEN STAR TECHNOLOGY INC	Board room Audio Visual Troubleshooting 2026	\$ 559.50	
9842	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 5,555.16	
9842	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 18,991.87	
9843	MCDONALD ELECTRIC INC	FBR SUPPLIES	\$ 740.63	
9844	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 121.77	
9844	MCMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 298.80	
9845	MEDINA, ISABELLE R	CAPIO SAN DIEGO	\$ 269.67	
9846	PANTALEON, SOCORRO	ACWA SPRING CONFERENCE LODGING/TRANSPORTATION	\$ 665.32	
9847	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 4,721.92	

**WEST VALLEY WATER DISTRICT**

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9848	RECYCLED AGGREGATE MATERIALS CO INC	MAINTENANCE SUPPLIES	\$ 59.68	
9848	RECYCLED AGGREGATE MATERIALS CO INC	DISPOSAL FEES	\$ 132.00	
9849	SAMBA HOLDINGS INC	HR SERVICES APRIL 2026	\$ 165.22	
9850	ACWA /JPIA	COBRA - Gutierrez, R	\$ 1,974.05	
9850	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 669.55	
9850	ACWA /JPIA	HEALTH INSURANCE	\$ 9,817.99	
9850	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 9,352.60	
9850	ACWA /JPIA	DELTA DENTAL DHMO	\$ 585.97	
9850	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 198.40	
9850	ACWA /JPIA	HEALTH INSURANCE	\$ 157,813.82	
9850	ACWA /JPIA	EE Adjust	\$ 989.83	
9850	ACWA /JPIA	Retirees	\$ 20,837.96	
9850	ACWA /JPIA	Retirees	\$ 1,906.29	
9851	CLIFTON LARSON ALLEN	Treasure Services	\$ 3,150.00	
9852	COMPUTERIZED EMBROIDERY COMPANY INC	WVWD SHIRTS-JOSE/ISABELLE	\$ 132.93	
9852	COMPUTERIZED EMBROIDERY COMPANY INC	WVWD SHIRTS SOCORRO	\$ 108.14	
9853	FASTENAL COMPANY	SHOP SUPPLIES	\$ 246.64	
9853	FASTENAL COMPANY	SHOP SUPPLIES	\$ 404.09	
9853	FASTENAL COMPANY	SHOP SUPPLIES	\$ 876.52	
9854	PICAZO'S FLOWER DESIGNS INC	MONTHLY PLANTS MAINTENANCE-APRIL 2026	\$ 424.00	
9854	PICAZO'S FLOWER DESIGNS INC	MONTHLY PLANTS MAINTENANCE-MAY 2026	\$ 424.00	
9855	THIEL, JOHN	DUE TO WVWD	\$ (22.46)	
9855	THIEL, JOHN	DC TRIP-LYFT FROM AIRPORT TO HOTEL	\$ 24.63	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.25	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 47.69	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.25	
9856	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 47.69	
9856	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 33.23	
9856	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 7.81	
9856	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.16	
9856	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.92	
9856	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 1.58	
9856	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 1.58	
9856	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 3.92	
9856	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 6.16	
9856	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 7.81	
9856	UNIFIRST CORPORATION	UNIFORMS-WATER QUALITY	\$ 33.23	
9856	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9856	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9856	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 33.31	
9856	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9856	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9856	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9856	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9856	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9856	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9856	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 33.31	
9856	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 38.17	
9856	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9856	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9856	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9856	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9856	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 38.17	
9856	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9856	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.33	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.83	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.41	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.59	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.01	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 76.63	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.04	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.91	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 8.07	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 76.63	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.04	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.33	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 8.07	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.91	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.41	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.01	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.83	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
9856	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.59	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 53.99	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 53.99	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9856	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9856	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 105.18	
9856	UNIFIRST CORPORATION	JANITORIAL SERVICES	\$ 105.18	
9856	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 26.36	
9856	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9856	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9856	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 26.36	
9856	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
MAY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9856	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9856	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9856	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9856	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 34.14	
9856	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9856	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 34.14	
9856	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9860	HASA INC.	CHEMICALS-WELLS	\$ 320.26	
9860	HASA INC.	CHEMICALS-WELLS	\$ 320.26	
9860	HASA INC.	CHEMICALS-WELLS	\$ 613.84	
9860	HASA INC.	CHEMICALS-WELLS	\$ 533.77	
9860	HASA INC.	CHEMICALS-WELLS	\$ 346.95	
9860	HASA INC.	CHEMICALS-WELLS	\$ 266.89	
9860	HASA INC.	CHEMICALS-WELLS	\$ 160.13	
91117	ALLIANCE 2020 INC	HR SERVICES	\$ 329.53	
91118	AMAZON.COM SALES INC	DISTRICT MAINTENANCE	\$ 193.37	
91118	AMAZON.COM SALES INC	VEHICLE MAINTENANCE	\$ 25.85	
91118	AMAZON.COM SALES INC	STEM DAY SUPPLIES	\$ 111.90	
91119	AQUA-METRIC SALES CO	Aqua Metrics parts 04.16.26	\$ 950.36	
91119	AQUA-METRIC SALES CO	Aqua Metrics parts 04.16.26	\$ 3,177.05	
91120	BURRTEC WASTE INDUSTRIES INC	HQ DISPOSAL FEES	\$ 840.60	
91121	CALIFORNIA STRATEGIES & ADVOCACY LLC	State Lobbyist Services	\$ 12,500.00	
91122	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 194.97	
91123	CLEANMART USA	Janitorial Supplies	\$ 47.41	
91124	COASTAL BUILDING SERVICES INC	Janitorial Services for District	\$ 974.00	
91124	COASTAL BUILDING SERVICES INC	Janitorial Services for District	\$ 979.00	
91124	COASTAL BUILDING SERVICES INC	Janitorial Services for District	\$ 2,904.00	
91125	FISH WINDOW CLEANING	DISTRICT MAINTENANCE	\$ 331.00	
91126	GRAINGER INC	Materials for DDW fixes	\$ 1,630.61	
91126	GRAINGER INC	PRODUCTION SUPPLIES	\$ 534.02	
91126	GRAINGER INC	PRODUCTION SUPPLIES	\$ 657.58	
91127	HOME DEPOT	CAMERAS POWER PARTS	\$	71.27
91127	HOME DEPOT	CAMERAS PROJECT RETURNS	\$	(100.20)
91127	HOME DEPOT	PRODUCTION SUPPLIES	\$ 32.26	
91127	HOME DEPOT	BOOSTER 6-1 CEILING REPAIR	\$ 29.00	
91127	HOME DEPOT	FBR SUPPLIES	\$ 20.22	
91127	HOME DEPOT	ROEMER SUPPLIES	\$ 161.10	
91127	HOME DEPOT	ARSENIC SUPPLIES	\$ 192.85	
91127	HOME DEPOT	ROEMER SUPPLIES	\$ 252.23	
91127	HOME DEPOT	DISTRICT MAINTENANCE	\$ 24.78	
91128	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 14.09	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ 46.99	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ 580.00	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ (210.00)	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ (315.00)	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ (2,760.00)	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ 2,200.00	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ 870.00	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ 60.00	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ 140.00	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ 350.00	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ 160.00	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ 80.00	
91129	LENNAR HOMES	SERVICE DEPOSITS REFUNDS	\$ 140.00	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
MAY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
91130	MARIPOSA LANDSCAPES INC	Landscape Services for District	\$ 7,500.98	
91131	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 578.00	
91132	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES	\$ 8.46	
91132	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES CREDIT	\$ (68.47)	
91132	ROYAL INDUSTRIAL SOLUTIONS	PRODUCTION SUPPLIES	\$ 378.73	
91133	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
91134	SB COUNTY FIRE PROTECTION DISTRICT	PERMIT FEES	\$ 479.00	
91135	SC COMMERCIAL LLC	Pump drip oil	\$ 6,015.34	
91136	SG CREATIVE LLC	75TH ANNIVERSARY LOGO	\$ 240.00	
91137	STAPLES, INC	SHOP SUPPLIES	\$ 347.11	
91137	STAPLES, INC	SHOP SUPPLIES	\$ 239.33	
91137	STAPLES, INC	SHOP SUPPLIES	\$ 29.62	
91137	STAPLES, INC	SHOP SUPPLIES	\$ 72.57	
91138	THE STANDARD - EE AFTER TAX-DIVISION 0001	EE Adjusts	\$ 9.78	
91138	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX	\$ 790.16	
91138	THE STANDARD - EE AFTER TAX-DIVISION 0001	EMPLOYEE AFTER-TAX	\$ 779.81	
91139	IDI LOGISTICS OPERATING LP	Customer Refund	\$ 19.55	
91140	IDI LOGISTICS OPERATING LP	Customer Refund	\$ 50.31	
91141	Kaur, Rajwinder Singh & Sandeep	Customer Refund	\$ 36.67	
91142	CJ LOGISTICS USA CORPORATION	Customer Refund	\$ 51.91	
91143	CJ LOGISTICS USA CORPORATION	Customer Refund	\$ 47.25	
91144	CJ LOGISTICS USA CORPORATION	Customer Refund	\$ 70.55	
91145	BAUTISTA, PRINCESS	Customer Refund	\$ 65.34	
91146	WRPM, WRIGHT ASSOCIATED DBA	Customer Refund	\$ 142.62	
91147	VILLAGOMEZ, HARUO ALBERTO	Customer Refund	\$ 27.91	
91148	STEWART, DEBRA	Customer Refund	\$ 36.09	
91149	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 43.92	
91149	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 43.92	
91149	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 71.16	
91150	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 3,899.65	
91151	AT&T INTERNET	INTERNET SVCS 03/26/26-04/25/26	\$ 154.44	
91152	AT&T LONG DISTANCE	ROEMER LONG DISTANCE	\$ 27.77	
91153	BURRTEC WASTE INDUSTRIES INC	ROEMER DISPOSAL FEE APRIL 2026	\$ 500.48	
91154	CEMEX INC	MAINTENANCE SUPPLIES	\$ 207.85	
91155	COLTON PUBLIC UTILITIES	WELL 18A ELECTRIC 04/01/26-04/30/26	\$ 1,511.72	
91156	COMMUNITY HEALTH SYSTEMS INC	SPONSORSHIP-BLOOMINGTON BACKPACK	\$ 1,500.00	
91157	FRANK CONSOLIDATED ENTERPRISES, LLC	VEHICLES MAINTENANCE	\$ 3,741.43	
91158	GOLDEN METERS SERVICE INC.	Remove and Replace 8" Meter at FBR	\$ 10,639.06	
91159	GRAINGER INC	PRODUCTION SUPPLIES	\$ 822.82	
91159	GRAINGER INC	PRODUCTION SUPPLIES	\$ 499.39	
91159	GRAINGER INC	ROEMER SUPPLIES	\$ 812.65	
91159	GRAINGER INC	ROEMER SUPPLIES	\$ 128.57	
91159	GRAINGER INC	ROEMER SUPPLIES	\$ 682.72	
91159	GRAINGER INC	ROEMER SUPPLIES	\$ 123.62	
91160	HARPER & ASSOCIATES ENGINEERING, INC	Engineering Services for Res. 4-1 & 4-2 Repairs	\$	12,475.00
91161	INLAND EMPIRE UTILITIES AGENCY	SERVICES MARCH 2026	\$ 5,883.93	
91162	JOHNSON'S HARDWARE	WATER QUALITY SUPPLIES	\$ 192.86	
91162	JOHNSON'S HARDWARE	ROEMER SUPPLIES	\$ 18.30	
91162	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 221.91	
91163	LOWES	PRODUCTION SUPPLIES	\$ 106.36	
91163	LOWES	PRODUCTION SUPPLIES	\$ 126.00	
91163	LOWES	ROEMER SUPPLIES	\$ 180.66	
91163	LOWES	ROEMER SUPPLIES	\$ 26.20	
91163	LOWES	MAINTENANCE SUPPLIES	\$ 949.96	

# WEST VALLEY WATER DISTRICT

## CASH DISBURSEMENT REPORT MAY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
91164	MACKAMUL, ROBERT	DMV CLASS A	\$ 100.00	
91165	MARY K DUNSMORE	DISTRICT MAINT SUPPLIES-KEYS	\$ 12.87	
91166	MCCALLS METERS INC	Annual Large Meter Testing	\$ 8,370.00	
91167	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching, and Repairs	\$ 15,004.84	
91168	MOTIVE ENERGY STORAGE SYSTEMS INC	7-1Booster repair	\$ 7,855.88	
91168	MOTIVE ENERGY STORAGE SYSTEMS INC	Repair 7-1 Battery	\$ 13,320.00	
91169	NED'S OIL SALES INC	PRODUCTION SUPPLIES	\$ 46.49	
91169	NED'S OIL SALES INC	DISTRICT MAINTENANCE	\$ 16.14	
91170	O'REILLY AUTO PARTS	SHOP SUPPLIES	\$ 199.00	
91171	RIALTO WATER SERVICES	FBR 03/18/26-04/18/26	\$ 148.54	
91171	RIALTO WATER SERVICES	HQ WATER SERVICE-03/19/26-04/21/26	\$ 186.94	
91171	RIALTO WATER SERVICES	ROEMER 02/28/26-03/31/26	\$ 74.69	
91172	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
91173	SO CALIFORNIA EDISON	ROEMER ELECTRICITY-04/01/26-04/30/26	\$ 40,292.02	
91174	SOUTH COAST AQMD	HOT SPOTS PROGRAM FEE	\$ 172.49	
91174	SOUTH COAST AQMD	HOT SPOTS PROGRAM FEE	\$ 172.49	
91175	SOUTHWEST VALVE & EQUIPMENT	12 Inch Singer Valve rebuild	\$ 2,000.00	
91176	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 4,103.63	
91176	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 4,103.62	
91176	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 4,103.62	
91176	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 4,103.63	
91177	TESCO CONTROLS INC	PROFESSIONAL SERVICES	\$ 562.50	
91178	THE GAS COMPANY	ROEMER GAS SVCS-04/03/26-05/04/26	\$ 15.29	
91179	TRI CITIES ANSWERING SERVICE & CALL CTR	ANSWERING SERVICE-01/10/26-02/09/26	\$ 795.25	
91179	TRI CITIES ANSWERING SERVICE & CALL CTR	ANSWERING SERVICE 03/10/26-04/09/26	\$ 819.95	
91180	TROJAN TECHNOLOGIES CORP	DETECTION ASSY, ONLINE UVT	\$	13,663.24
91181	ULINE	DISTRICT MAINTENANCE	\$ 756.97	
91182	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 211.37	
91182	UNDERGROUND SERVICE ALERT	NEW TICKETS	\$ 891.50	
91183	WATER SYSTEMS CONSULTING INC	PSA for Water Use Efficiency Master Plan	\$ 2,636.98	
91184	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 380.91	
91184	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 335.59	
91185	REYNOSO, BENITO & HORTENCIA	Customer Refund	\$ 143.14	
91186	Santizo, Andy	Customer Refund	\$ 1,925.47	
91187	Tahmassebi, Ali Reza	Customer Refund	\$ 230.11	
91188	RENAISSANCE COMMERCE CENTER LLC	Customer Refund	\$ 241.78	
91189	HURTADO, MARICELA	Customer Refund	\$ 257.85	
91190	HERRICK, DINAH R.	Customer Refund	\$ 260.00	
91191	LANDSEA FONTANA LLC	Customer Refund	\$ 230.01	
91192	LANDSEA FONTANA LLC	Customer Refund	\$ 257.47	
91193	LANDSEA FONTANA LLC	Customer Refund	\$ 255.17	
91194	LANDSEA FONTANA LLC	Customer Refund	\$ 257.30	
91195	LANDSEA FONTANA LLC	Customer Refund	\$ 251.11	
91196	LANDSEA FONTANA LLC	Customer Refund	\$ 236.00	
91197	PATRIZIA, MULLER,	Customer Refund	\$ 259.68	
91198	FULLMER CONSTRUCTION	Customer Refund	\$ 906.15	
91199	Corp, Karma Investments	Customer Refund	\$ 88.90	
91200	MORFIN, RUBEN/IRENE	Customer Refund	\$ 14.22	
91201	Vijay Wali	Customer Refund	\$ 73.56	
91202	MEJIA, DEANNA M	Customer Refund	\$ 66.52	
91203	Credo, Mekias	Customer Refund	\$ 70.44	
91204	Brar, Takht Properties LLC & Mandeep	Customer Refund	\$ 97.91	
91205	Alvarenga, Ricardo	Customer Refund	\$ 71.97	
91206	LLC, ZAB	Customer Refund	\$ 7.56	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
MAY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
91207	2018-4 IH BORROWER LP	Customer Refund	\$ 72.23	
91208	UY, JOHN & RHOSHEIL	Customer Refund	\$ 22.25	
91209	Martinez, Wayne Eugene	Customer Refund	\$ 71.85	
91210	RICHMOND AMERICAN HOMES	Customer Refund	\$ 13.70	
91211	RIVERA, JESUS	Customer Refund	\$ 3,261.74	
91212	STEVE P RADOS, INC.	Customer Refund	\$ 3,700.00	
91213	COMMUNITIES, FRONTIER	Customer Refund	\$ 862.18	
91214	72 HOUR, LLC	Fleet Vehicle Purchase	\$	36,174.51
91215	AMAZON.COM SALES INC	OFFICE CHAIR	\$ 183.14	
91216	AT&T	TELEMETRY LINE	\$ 64.48	
91217	AUTOZONE STORES LLC	VEHICLES MAINTENANCE	\$ 15.65	
91218	BRAVO ROOFING INCORPORATED	PRODUCTION SUPPLIES	\$ 540.00	
91219	CITY OF RIALTO	UTILITY USER TAX-MARCH 2026	\$ 7,369.54	
91219	CITY OF RIALTO	UTILITY USER TAX-APRIL-2026	\$ 8,445.01	
91219	CITY OF RIALTO	UTILITY USER TAX-MARCH 2026	\$ (179.81)	
91219	CITY OF RIALTO	UTILITY USER TAX-APRIL-2026	\$ (179.81)	
91220	CLEANMART USA	Janitorial Supplies	\$ 557.11	
91221	DAN'S LAWNMOVER CENTER	MAINTENANCE SUPPLIES	\$ 19.36	
91222	FAIRVIEW FORD SALES INC	UNIT#259 MAINTENANCE	\$ 126.69	
91223	FRANCHISE TAX BOARD	GARNISHMENT	\$ 1,078.55	
91224	GARDA CL WEST INC	ARMORED TRANSPORT-MAY 2026	\$ 710.94	
91224	GARDA CL WEST INC	ARMORED TRANSPORT-APRIL 2026	\$ 66.13	
91225	GOLDEN EMPIRE CONCRETE PRODUCTS, INC	Move two CL@ building at site 40	\$	12,463.11
91226	GRAINGER INC	PRODUCTION SUPPLIES	\$ 733.07	
91226	GRAINGER INC	PRODUCTION SUPPLIES	\$ 499.39	
91227	HAAKER EQUIPMENT COMPANY	Hydro Excavator PM Service & Repairs	\$ 6,232.97	
91227	HAAKER EQUIPMENT COMPANY	MAINTENANCE SUPPLIES	\$ 255.67	
91227	HAAKER EQUIPMENT COMPANY	Hydro Excavator Parts and Equipment Replacement	\$ 12,215.93	
91228	HARPER & ASSOCIATES ENGINEERING, INC	Engineering Services for Res. 4-1 & 4-2 Repairs	\$	43,638.00
91229	HARRIS & RUTH PAINTING CONTRACTING	Paint discharge piping 8-1 Booster	\$	2,350.00
91230	JOHNSON'S HARDWARE	WATER QLTY SUPPLIES	\$ 516.06	
91230	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 143.22	
91231	MADELINE BLUA	To Provide Water Audit and Water Standard Optimiz	\$ 2,860.00	
91232	MCCALLS METERS INC	Flow Meter replacement for GAC system	\$	109.91
91232	MCCALLS METERS INC	Flow Meter replacement for GAC system	\$	840.00
91232	MCCALLS METERS INC	Flow Meter replacement for GAC system	\$	2,628.96
91233	MERLIN JOHNSON CONST INC.	CIP Valve Replacement	\$	34,125.00
91233	MERLIN JOHNSON CONST INC.	CIP Valve Replacement	\$	26,775.00
91234	QUADIENT FINANCE USA INC	POSTAGE FOR METER	\$ 800.00	
91235	RIALTO RECORD	NOTICE OF PUBLIC HEARING 5/7/26, 5/14/26	\$ 315.00	
91235	RIALTO RECORD	ASSEMBLY BILL 1572 PUBLIATION 5/14/26	\$ 153.00	
91236	RIALTO WATER SERVICES	WELL#16 04/01/26-04/27/26	\$ 37.30	
91237	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
91238	SCOTT EQUIPMENT INC.	Tarp Replacement for Dump Truck 104	\$ 548.88	
91238	SCOTT EQUIPMENT INC.	Tarp Replacement for Dump Truck 104	\$ 2,192.25	
91238	SCOTT EQUIPMENT INC.	Tarp Replacement for Dump Truck 104	\$ 4,365.70	
91239	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 04/01/26-04/30/26	\$ 72,243.83	
91239	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 04/01/26-04/30/26	\$ 107,889.81	
91239	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 04/01/26-04/30/26	\$ 16,868.91	
91239	SO CALIFORNIA EDISON	S END SHOP 04/10/26-05/10/26	\$ 138.51	
91239	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 04/01/26-04/30/26	\$ 7,824.30	
91239	SO CALIFORNIA EDISON	WELL#6 04/14/26-05/12/26	\$ 17,877.51	
91239	SO CALIFORNIA EDISON	WE11 11X 04/15/26-05/13/26	\$ 12.53	
91239	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 04/01/26-04/30/26	\$ 14,936.35	

# WEST VALLEY WATER DISTRICT

## CASH DISBURSEMENT REPORT MAY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
91239	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 04/01/26-04/30/26	\$ 6,681.46	
91239	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 04/01/26-04/30/26	\$ 164.67	
91239	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 04/01/26-04/30/26	\$ 4,248.75	
91239	SO CALIFORNIA EDISON	VARIOUS LOCATIONS 04/01/26-04/30/26	\$ 4,174.97	
91240	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 2,839.75	
91240	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 2,839.75	
91240	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 2,839.75	
91240	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 2,840.35	
91241	THE GAS COMPANY	HQ GAS BILL 04/06/26-05/08/26	\$ 40.01	
91242	TYLER TECHNOLOGIES INC	COLLECTION PROCESS CONFIGURATION	\$ 320.00	
91243	VERIZON CONNECT FLEET USA LLC	SERVICES MAY 2026	\$ 975.97	
91244	WHITE CAP CONSTRUCTION SUPPLY	Milwaukee MX Fuel Tripod Light	\$ 4,349.99	
91245	YO FIRE	INVENTORY HYDRANT ORDER	\$ 14,190.68	
91245	YO FIRE	INVENTORY HYDRANT ORDER	\$ 13,576.50	
91246	GARCIA, CARLOS R	Customer Refund	\$ 5.79	
91247	HERAS, DAISY	Customer Refund	\$ 28.03	
91248	LENNAR CORP	Customer Refund	\$ 18.96	
91249	Dow, Megan	Customer Refund	\$ 17.64	
91250	Moreno, David	Customer Refund	\$ 34.54	
91251	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 14.30	
91251	AMAZON.COM SALES INC	UNIT#263 MAINTENANCE SUPPLIES	\$ 27.51	
91251	AMAZON.COM SALES INC	UNIT#224 MAINTENANCE SUPPLIES	\$ 13.90	
91251	AMAZON.COM SALES INC	BOARD SUPPLIES	\$ 51.80	
91252	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 3,851.60	
91252	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 4,857.15	
91252	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 3,995.77	
91253	ASBCSD	GENERAL MEMBER MEETING 4/20/26	\$ 30.00	
91253	ASBCSD	GENERAL MEMBER MEETING 4/20/26	\$ 30.00	
91253	ASBCSD	GENERAL MEMBER MEETING 4/20/26	\$ 30.00	
91253	ASBCSD	GENERAL MEMBER MEETING 4/20/26	\$ 30.00	
91253	ASBCSD	GENERAL MEMBER MEETING 4/20/26	\$ 30.00	
91254	AUTOZONE STORES LLC	UNIT#224 MAINTENANCE	\$ 140.41	
91254	AUTOZONE STORES LLC	UNIT#224 MAINTENANCE	\$ (22.00)	
91255	BONLAJOR INC	DISTRICT MAINTENANCE	\$ 285.43	
91256	CAL-OSO BACKFLOW SERVICES LLC	Backflow security cages **EMERGENCY**	\$	135.00
91256	CAL-OSO BACKFLOW SERVICES LLC	Backflow security cages **EMERGENCY**	\$	1,500.00
91256	CAL-OSO BACKFLOW SERVICES LLC	Backflow security cages **EMERGENCY**	\$	3,000.00
91256	CAL-OSO BACKFLOW SERVICES LLC	Backflow security cages **EMERGENCY**	\$	2,388.33
91256	CAL-OSO BACKFLOW SERVICES LLC	Backflow security cages **EMERGENCY**	\$	5,958.31
91257	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 194.97	
91258	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 727.37	
91259	COASTAL BUILDING SERVICES INC	Janitorial Services for District	\$ 974.00	
91259	COASTAL BUILDING SERVICES INC	Janitorial Services for District	\$ 2,904.00	
91259	COASTAL BUILDING SERVICES INC	JANITORIAL SERVICES-HQ DEEP CLEANING	\$ 979.00	
91260	FISH WINDOW CLEANING	JANITORIAL SERVICES-WINDOWS	\$ 331.00	
91261	FMB TRUCK OUTFITTERS, INC.	MAINTENANCE SUPPLIES	\$ 403.57	
91261	FMB TRUCK OUTFITTERS, INC.	MAINTENANCE SUPPLIES	\$ 254.00	
91262	GALLAGHER BENEFIT SERVICES INC	Executive Recruitment Services for Board Secretary	\$ 6,250.00	
91263	GRAINGER INC	Emergency eyewash replacement	\$ 1,344.24	
91264	GREG JOHNSON	Spotlights for Production Vehicles	\$ 1,283.64	
91264	GREG JOHNSON	Spotlights for Production Vehicles	\$ 144.24	
91265	HOME DEPOT	PRODUCTION SUPPLIES	\$ 27.58	
91265	HOME DEPOT	PRODUCTION SUPPLIES	\$ 486.11	
91265	HOME DEPOT	PRODUCTION SUPPLIES	\$ 261.13	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
MAY 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
91265	HOME DEPOT	FBR SUPPLIES	\$ 126.03	
91265	HOME DEPOT	ROEMER SUPPLIES	\$ 152.32	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 947.12	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 67.39	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 538.32	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 215.39	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 25.02	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 600.72	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 214.42	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 731.62	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 963.17	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 188.84	
91265	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 252.13	
91265	HOME DEPOT	DISTRICT MAINTENANCE	\$ 322.18	
91266	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 27.99	
91267	MICHAEL BAKER INTERNATIONAL, INC	Construction Managem Lord Ranch Facilities Project	\$	33,722.92
91267	MICHAEL BAKER INTERNATIONAL, INC	Construction Managem Lord Ranch Facilities Project	\$	58,535.31
91267	MICHAEL BAKER INTERNATIONAL, INC	Construction Managem Lord Ranch Facilities Project	\$	25,681.84
91268	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching, and Repairs	\$ 14,356.60	
91269	NCSUP LLC	14" Diamond Blade	\$ 1,045.00	
91270	SO CALIFORNIA EDISON	WELL#17 04/14/26-05/12/26	\$ 636.39	
91271	THE PRIZM CIVIL ENGINEERS & LAND	Review survey of title report - property purchase	\$ 828.75	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	AD&D	\$ 29.30	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	DEPENDENT LIFE	\$ 6.15	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LIFE INSURANCE	\$ 216.23	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LONG TERM DISABILITY	\$ 24.11	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	AD&D	\$ 325.86	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	DEPENDENT LIFE	\$ 98.40	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LIFE INSURANCE	\$ 2,402.86	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LONG TERM DISABILITY	\$ 2,537.43	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	EE Adjusts	\$ 130.26	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 305.13	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 174.36	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 217.95	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 87.18	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 523.08	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 305.13	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 261.54	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 130.77	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 174.36	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 174.36	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 435.90	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 174.36	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 87.18	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 130.77	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 217.95	
91272	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability	\$ 130.77	
91273	THE STANDARD - VISION	EE Adjust	\$ (9.86)	
91273	THE STANDARD - VISION	VISION MES	\$ 15.34	
91273	THE STANDARD - VISION	VISION VSP	\$ 78.64	
91273	THE STANDARD - VISION	VISION MES	\$ 199.42	
91273	THE STANDARD - VISION	VISION VSP	\$ 1,327.08	
91274	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 195.00	
91274	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 195.00	

**WEST VALLEY WATER DISTRICT**

CASH DISBURSEMENT REPORT  
MAY 2026

<b>EFT/Check #</b>	<b>Vendor Name</b>	<b>Description</b>	<b>O &amp; M Amount</b>	<b>CIP Amount</b>
91274	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 195.00	
91274	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 195.00	
91275	YO FIRE	WATER QUALITY SUPPLIES	\$ 224.12	
91275	YO FIRE	WATER QUALITY SUPPLIES	\$ 366.35	
91275	YO FIRE	WATER QUALITY SUPPLIES	\$ 68.96	
91276	LLC, The Community Building Corp	Customer Refund	\$ 76.10	
91277	DE LA TORRE, ADRIANA/MANUEL	Customer Refund	\$ 63.53	
91278	ELE, WESLEY	Customer Refund	\$ 57.40	
91279	MICHEL PACIFIC ENERGY INC.	Customer Refund	\$ 3,495.94	
SUBTOTALS			\$ 1,183,990.28	\$ 1,668,416.49
<b>GRAND TOTAL</b>			<b>\$ 2,852,406.77</b>	

# Exhibit B

**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2025 - 2026**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
July 2025	Pay Period - Separation	06/21/25	07/04/25	1,515.84
July 2025	Pay Period #1	06/01/25	06/30/25	9,751.05
July 2025	Pay Period #14	06/20/25	07/04/25	466,932.13
July 2025	Pay Period #15	07/04/25	07/18/25	429,103.28
Total for July 2025				905,786.46
August 2025	Monthly Pay Period #8	07/01/25	07/31/25	10,401.12
August 2025	Pay Period #16	07/18/25	08/01/25	416,881.36
August 2025	Pay Period #17	08/01/25	08/15/25	415,691.02
Total for August 2025				842,973.50
September 2025	Pay Period #18	08/15/25	08/29/25	408,812.97
September 2025	Monthly Pay Period #9	08/01/25	08/31/25	10,834.50
September 2025	Pay Period #18 (Correction)	08/15/25	08/29/25	226.40
September 2025	Pay Period #19	08/29/25	09/12/25	407,443.07
Total for September 2025				827,316.94
October 2025	Monthly Pay Period #10	09/01/25	09/30/25	10,834.50
October 2025	Pay Period #20	09/13/25	09/27/25	414,859.18
October 2025	Pay Period #21	09/27/25	10/10/25	413,167.87
October 2025	Pay Period #22	10/10/25	10/24/25	435,853.16
Total for October 2025				1,274,714.71
November 2025	Manual Check (Settlement)	11/05/25	11/05/25	50,000.00
November 2025	Monthly Pay Period #11	11/01/25	11/30/25	11,029.44
November 2025	Pay Period #23	10/24/25	11/07/25	417,002.28
November 2025	Supplemental Pay (Longevity & SLCO)	11/20/25	11/20/25	83,518.08
November 2025	Supplemental Pay (Longevity & SLCO)-1EE	11/24/25	11/24/25	2,405.60
November 2025	Pay Period #24	11/07/25	11/21/25	430,207.59
Total for November 2025				994,162.99
December 2025	Monthly Pay Period #12	11/01/25	11/30/25	10,920.96
December 2025	Pay Period #25	11/21/25	12/05/25	416,449.05
December 2025	Pay Period #26	12/05/25	12/19/25	428,917.33
Total for December 2025				856,287.34
January 2026	Monthly Pay Period #1	12/01/25	12/31/25	11,376.00
January 2026	Pay Period #1	12/20/25	01/02/26	421,416.41
January 2026	Separation	01/07/26	01/07/26	1,163.67
January 2026	Pay Period #2	01/03/26	01/16/26	389,663.44
Total for January 2026				823,619.52

**WEST VALLEY WATER DISTRICT  
PAYROLL GROSS WAGES  
FISCAL YEAR 2025 - 2026**

<b>Report Month</b>	<b>Description</b>	<b>From</b>	<b>To</b>	<b>Gross Wages Paid</b>
February 2026	Monthly Pay Period #2	01/01/26	01/31/26	11,376.00
February 2026	Pay Period #3	01/17/26	01/30/26	404,269.01
February 2026	Pay Period #4	01/31/26	02/13/26	404,573.04
Total for February 2026				830,619.17
March 2026	Monthly Pay Period #3	02/01/26	02/28/26	11,376.00
March 2026	Pay Period #5	02/13/26	02/27/26	396,539.16
March 2026	Pay Period #6	02/27/26	03/13/26	399,833.07
Total for March 2026				807,748.23
April 2026	Monthly Pay Period #4	03/01/26	03/31/26	11,376.00
April 2026	Pay Period #7	03/13/26	03/27/26	395,756.12
April 2026	Pay Period #8	03/27/26	04/10/26	398,203.16
April 2026	Pay Period #9	04/10/26	04/24/26	402,536.93
Total for April 2026				1,620,077.49
May 2026	Monthly Pay Period #5	04/01/26	04/30/26	11,376.00
May 2026	Pay Period #10	04/24/26	05/08/26	398,148.38
May 2026	Pay Period #11	05/08/26	05/22/26	414,921.29
Total for May 2026				824,445.67

**WEST VALLEY WATER DISTRICT  
EFT AND PAYROLL ITEMS  
MAY 2026**

Date	Item	Check No. or EFT	Amount
05/07/26	Monthly Pay Period #5	N/A	
05/14/26	Pay Period #10	N/A	
05/28/26	Pay Period #11	N/A	
	<b>Total Checks</b>		<b>0.00</b>
05/07/26	Monthly Pay Period #5 Direct Deposits	EFT	9,708.24
05/07/26	Federal Tax, Social Security & Medicare	EFT	2,414.86
05/07/26	State Tax Withheld and State Disability Insurance	EFT	187.23
05/14/26	Pay Period #10 Direct Deposits	EFT	263,943.04
05/14/26	Federal Tax Withheld Social Security & Medicare	EFT	103,671.32
05/14/26	State Tax Withheld and State Disability Insurance	EFT	17,751.33
05/14/26	MissionSquare	EFT	24,820.00
05/14/26	MissionSquare - ROTH	EFT	940.00
05/14/26	MissionSquare - 401a	EFT	
05/14/26	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	39,386.40
05/14/26	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	26,450.53
05/14/26	California State Disbursement	EFT	984.46
05/14/26	Sterling FSA	EFT	1,849.58
05/14/26	Franchise Tax Board	EFT	1,078.55
05/28/26	Pay Period #11 Direct Deposits	EFT	273,448.87
05/28/26	Federal Tax Withheld Social Security & Medicare	EFT	110,896.16
05/28/26	State Tax Withheld and State Disability Insurance	EFT	19,119.71
05/28/26	MissionSquare	EFT	20,313.05
05/28/26	MissionSquare - ROTH	EFT	940.00
05/28/26	MissionSquare - 401a	EFT	4,450.00
05/28/26	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	38,518.50
05/28/26	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	27,299.35
05/28/26	California State Disbursement	EFT	984.46
05/28/26	Sterling FSA	EFT	1,849.58
05/28/26	Franchise Tax Board	EFT	1,078.55
05/07/26	CalPERS Retirement - Classic (EPMC and ER contribution) PPE: 04/24/26	EFT	38,488.12
05/07/26	CalPERS Retirement - 2nd Tier (EE and ER contribution) PPE: 04/24/26	EFT	27,201.21
5/21/2026	Sterling Admin - Invoice 940421 for accelerated spending 2026	EFT	3,675.00
	<b>Total EFT</b>		<b>1,061,448.10</b>
	<b>Grand Total Payroll Cash</b>		<b>1,061,448.10</b>



## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Purchase Order Report - May 2026

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship; Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

Finance Committee - 06.08.2026

### **BACKGROUND:**

The West Valley Water District ("District") generated forty-one (41) Purchase Orders ("PO") in the month of May 2026 to various vendors that provide supplies and services to the District. The total amount issued to PO's for the month of May 2026 was \$474,463.81. A table listing all Purchase Orders for May 2026 is shown in **Exhibit A**. In examining the monthly activity of purchase orders \$25,000 or greater, it reveals six (6) PO's amounting to \$259,255.35 or 55% of the total contractual obligations entered into during the month.

### **DISCUSSION:**

There were zero (0) Change Orders ('CO') approved by the General Manager during the month of May 2026.

### **FISCAL IMPACT:**

There is no fiscal impact for producing the May 2026 Purchase Order Report.

### **STAFF RECOMMENDATION:**

Staff recommends to the Board of Directors to:

1. Approve the May 2026 Purchase Order Report.

**Attachments**

[Purchase Order Summary Report - May 2026.pdf](#)

# Exhibit A



West Valley Water District, CA

# Purchase Order Summary Report

## Purchase Order Detail

Issued Date Range 05/01/2026 - 05/31/2026

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
26-0497	Materials for DDW fixes 00066 - GRAINGER INC	Completed West Valley Water District	5/1/2026 5/15/2026	0.00	1,630.61
26-0498	District Hats 02254 - ABF PRINTS INC	Outstanding West Valley Water District	5/4/2026 5/18/2026	0.00	1,464.33
26-0499	Customer Service Training 03042 - AGUIAR PROFESSIONAL TRAINING LLC	Outstanding West Valley Water District	5/4/2026 5/18/2026	0.00	8,400.00
26-0500	Review survey of title report - property purchase 00784 - THE PRIZM CIVIL ENGINEERS & LAND	Partially Received West Valley Water District	5/5/2026 5/19/2026	0.00	1,000.00
26-0501	Milwaukee MX Fuel Tripod Light 02420 - WHITE CAP CONSTRUCTION SUPPLY	Completed West Valley Water District	5/5/2026 5/19/2026	0.00	4,349.00
26-0502	Blanket PO to Replace 26-0243 PO Completed 02857 - FRANK CONSOLIDATED ENTERPRISES, LLC	Partially Received West Valley Water District	5/5/2026 5/19/2026	0.00	12,000.00
26-0504	Purchase cartridge filters 01034 - HARMSCO INC	Outstanding West Valley Water District	5/5/2026 5/19/2026	0.00	24,526.25
26-0505	95107 Order 00748 - YO FIRE	Outstanding West Valley Water District	5/6/2026 5/6/2026	0.00	4,170.00
26-0506	Hydro Excavator Parts and Equipment Replacement 01654 - HAAKER EQUIPMENT COMPANY	Completed West Valley Water District	5/6/2026 5/20/2026	0.00	12,215.93
26-0507	Inventory Order 5/6/26 02836 - ORANGE COUNTY WINWATER WORKS	Outstanding West Valley Water District	5/6/2026 5/6/2026	0.00	5,483.11
26-0508	Travel Folders for Board of Directors 02254 - ABF PRINTS INC	Completed West Valley Water District	5/7/2026 5/21/2026	0.00	1,023.63
26-0509	INVENTORY HYDRANT ORDER 00748 - YO FIRE	Completed West Valley Water District	5/7/2026 5/7/2026	0.00	25,770.00
26-0510	Hydro Excavator PM Service & Repairs 01654 - HAAKER EQUIPMENT COMPANY	Completed West Valley Water District	5/6/2026 5/20/2026	0.00	6,388.85
26-0511	Fibrelyte Meter Lids 01713 - B L WALLACE DISTRIBUTOR INC	Received West Valley Water District	5/7/2026 5/7/2026	0.00	4,193.00
26-0512	Leadership Training, Communication, Trust, Coachin 03041 - LEADERSHIP N SOUL CORPORATION	Outstanding West Valley Water District	5/11/2026 5/25/2026	0.00	12,000.00
26-0513	Roemer UV reactor service contract 00743 - TROJAN TECHNOLOGIES CORP	Outstanding West Valley Water District	5/11/2026 5/25/2026	0.00	11,786.00
26-0514	Materials for DDW fixes 00066 - GRAINGER INC	Outstanding West Valley Water District	5/12/2026 5/26/2026	0.00	2,111.07
26-0516	Yo Fire Inventory Order 00748 - YO FIRE	Outstanding West Valley Water District	5/12/2026 5/12/2026	0.00	953.00

**Purchase Order Summary Report**

**Issued Date Range 05/01/2026 - 05/31/2026**

<b>PO Number</b>	<b>Description Vendor</b>	<b>Status Ship To</b>	<b>Issue Date Delivery Date</b>	<b>Trade Discount</b>	<b>Total</b>
26-0518	S&J LP619 BREAKOFF 01089 - S&J SUPPLY CO INC	Received West Valley Water District	5/12/2026 5/12/2026	0.00	8,886.00
26-0519	Effluent Pump Station Painting 02581 - CRAMER PAINTING INC	Outstanding West Valley Water District	5/15/2026 5/29/2026	0.00	7,500.00
26-0520	Conservation Kit Supplies 02546 - NEW RESOURCES GROUP INC	Outstanding West Valley Water District	5/15/2026 5/29/2026	0.00	9,290.43
26-0521	Development of Construction Water Main I10 & Cedar 01561 - MICHAEL BAKER INTERNATIONAL, INC	Outstanding West Valley Water District	5/15/2026 5/29/2026	0.00	127,366.15
26-0522	FBR Acetic Acid BPO 00827 - BRENNTAG PACIFIC INC	Outstanding West Valley Water District	5/18/2026 6/1/2026	0.00	27,000.00
26-0524	Aqua Metric Meter Order 5.19.26 00255 - AQUA-METRIC SALES CO	Received West Valley Water District	5/19/2026 5/19/2026	0.00	26,619.20
26-0525	Computers May 2026 02325 - AMAZON.COM SALES INC	Outstanding West Valley Water District	5/19/2026 6/2/2026	0.00	4,718.96
26-0526	EZ Street Asphalt mix-special blend 02582 - GRANITE CONSTRUCTION COMPANY	Outstanding West Valley Water District	5/18/2026 6/1/2026	0.00	1,629.18
26-0527	Waste Remediation mini mobile 03043 - 24 HR FIRE & WATER RESTORATION	Outstanding West Valley Water District	5/20/2026 6/3/2026	0.00	2,500.00
26-0529	FBR fire panel repair 01112 - JOHNSON CONTROLS FIRE PROTECTION LP	Outstanding West Valley Water District	5/22/2026 6/5/2026	0.00	7,473.42
26-0530	FBR kaeser blower pm 01707 - Q AIR-CALIFORNIA	Outstanding West Valley Water District	5/26/2026 6/9/2026	0.00	1,865.00
26-0531	Booster 4-1 2"Water Pressure Valve 00066 - GRAINGER INC	Outstanding West Valley Water District	5/26/2026 6/9/2026	0.00	2,697.77
26-0532	Influent Pump area painting 02581 - CRAMER PAINTING INC	Outstanding West Valley Water District	5/26/2026 6/9/2026	0.00	6,200.00
26-0533	Pump Station 4-1 Check Valve Modifications 00206 - MERLIN JOHNSON CONST INC.	Outstanding West Valley Water District	5/26/2026 6/9/2026	0.00	27,500.00
26-0534	PVDF tubing 00244 - HARRINGTON INDUSTRIAL PLASTICS	Outstanding West Valley Water District	5/26/2026 6/9/2026	0.00	1,948.12
26-0535	Purchase of lwaki pumps 01812 - RYAN HERCO PRODUCTS CORP	Outstanding West Valley Water District	5/27/2026 6/10/2026	0.00	3,756.63
26-0536	Adobe acrobat pro Subscription 2026 00326 - CDW GOVERNMENT INC	Outstanding West Valley Water District	5/28/2026 6/11/2026	0.00	2,448.00
26-0537	Control Temp SCADA AC Repair 00828 - CONTROL TEMP INC	Outstanding West Valley Water District	5/29/2026 6/12/2026	0.00	15,000.00
26-0538	FBR aereation GAC change out 00739 - EVOQUA WATER TECHNOLOGIES LLC	Outstanding West Valley Water District	5/28/2026 6/11/2026	0.00	6,433.39
26-0539	Inspector for filter #4 rehab work 01569 - CSI SERVICES, INC	Outstanding West Valley Water District	5/28/2026 6/11/2026	0.00	25,000.00

**Purchase Order Summary Report****Issued Date Range 05/01/2026 - 05/31/2026**

<b>PO Number</b>	<b>Description Vendor</b>	<b>Status Ship To</b>	<b>Issue Date Delivery Date</b>	<b>Trade Discount</b>	<b>Total</b>
26-0540	iPaySmart - Tyler Utility Payments API 02916 - IPAYSMART INC	Outstanding West Valley Water District	5/28/2026 6/11/2026	0.00	17,280.00
26-0541	S&J Supply 01089 - S&J SUPPLY CO INC	Outstanding West Valley Water District	5/29/2026 5/29/2026	0.00	386.78
26-0542	Well and Pump Efficiency Test 02856 - NICHOLAS HENSCHEL	Outstanding West Valley Water District	5/29/2026 6/12/2026	0.00	1,200.00
<b>Purchase Order Count: (41)</b>			<b>Total Trade Discount: 0.00</b>	<b>Total: 474,163.81</b>	



## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Revenue and Expenditures Report - May 2026

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship; Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

Finance Committee - 06.08.2026

### **BACKGROUND:**

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

### **DISCUSSION:**

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

In summary, for the eleventh month of the fiscal year through May 2026, the District has total earned revenues of \$44,236,955 and incurred total expenses of \$30,457,132. This results in an operating surplus of \$13,779,822. The surplus is being used to support the Capital Improvement Program. Contributing to the positive results are water sales and other non-operating income.

### **FISCAL IMPACT:**

There is no fiscal impact for producing the May 2026 Monthly Revenue & Expenditure Report.

**REQUESTED ACTION:**

Staff recommends to the Board of Directors to:

1. Approve the May 2026 Monthly Revenue and Expenditures Report.

**Attachments**

[Exhibit A - 2026 May Monthly Rev & Exp Report.pdf](#)

# EXHIBIT A



West Valley Water District, CA

# Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 05/31/2026

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>							
4000 - Water consumption sales	18,665,400.00	19,376,520.00	1,636,605.65	18,125,149.68	0.00	-1,251,370.32	93.54 %
4010 - Water service charges	8,890,060.00	9,254,559.00	635,559.04	8,626,001.01	0.00	-628,557.99	93.21 %
4020 - Other operating revenue	5,166,245.00	5,166,245.00	150,330.41	4,609,392.33	0.00	-556,852.67	89.22 %
4030 - Property Taxes	4,400,030.00	4,400,030.00	11,303.96	3,996,585.18	0.00	-403,444.82	90.83 %
4040 - Interest & Investment Earnings	4,200,000.00	4,200,000.00	150,169.11	3,658,627.26	0.00	-541,372.74	87.11 %
4050 - Rental Revenue	41,000.00	41,000.00	3,535.89	38,392.88	0.00	-2,607.12	93.64 %
4060 - Grants and Reimbursements	1,520,000.00	1,520,000.00	0.00	1,569,453.63	0.00	49,453.63	103.25 %
4080 - Other Non-Operating Revenue	3,590,037.00	3,590,037.00	0.00	3,613,352.58	0.00	23,315.58	100.65 %
<b>Revenue Total:</b>	<b>46,472,772.00</b>	<b>47,548,391.00</b>	<b>2,587,504.06</b>	<b>44,236,954.55</b>	<b>0.00</b>	<b>-3,311,436.45</b>	<b>93.04 %</b>

**Budget Report**

**For Fiscal: 2025-2026 Period Ending: 05/31/2026**

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
<b>Expense</b>							
5110 - Source Of Supply	2,360,380.00	1,980,380.00	5,883.93	1,244,609.31	0.00	735,770.69	62.85 %
5210 - Production	5,585,050.00	5,875,050.00	544,753.60	5,072,573.15	88,917.99	713,558.86	87.85 %
5310 - Water Quality	841,900.00	861,900.00	48,065.26	699,547.86	0.00	162,352.14	81.16 %
5320 - Water Treatment - Perchlorate	605,000.00	485,600.00	9,713.19	231,592.57	29,503.36	224,504.07	53.77 %
5350 - Water Treatment - FBR/FXB	2,067,721.00	2,112,721.00	152,027.21	1,873,741.26	211,941.63	27,038.11	98.72 %
5390 - Water Treatment - Roemer/Arsenic	2,726,685.00	2,851,685.00	105,301.94	1,997,022.84	112,644.45	742,017.71	73.98 %
5410 - Maintenance - T & D	3,043,000.00	3,043,000.00	250,702.56	2,551,504.58	59,967.85	431,527.57	85.82 %
5510 - Customer Service	1,238,300.00	1,268,300.00	64,095.93	893,943.26	8,400.00	365,956.74	71.15 %
5520 - Meter Reading	1,026,200.00	1,026,200.00	83,445.54	996,628.68	17,479.50	12,091.82	98.82 %
5530 - Billing	677,100.00	739,100.00	58,759.44	629,669.61	45,509.38	63,921.01	91.35 %
5610 - Administration	2,664,425.00	2,664,425.00	128,268.53	2,056,957.87	43,371.50	564,095.63	78.83 %
5615 - General Operations	3,234,919.00	3,234,919.00	83,835.49	3,118,081.23	82,519.76	34,318.01	98.94 %
5620 - Accounting	1,174,150.00	1,174,150.00	70,829.74	1,013,053.42	28,705.12	132,391.46	88.72 %
5630 - Engineering	2,786,875.00	2,846,875.00	163,128.50	2,188,471.70	228,138.35	430,264.95	84.89 %
5640 - Business Systems	1,890,830.00	1,758,230.00	98,290.66	1,345,551.38	36,617.34	376,061.28	78.61 %
5645 - GIS	291,200.00	291,200.00	22,315.32	255,085.95	0.00	36,114.05	87.60 %
5650 - Board Of Directors	347,000.00	347,000.00	27,535.42	349,483.77	9,599.99	-12,083.76	103.48 %
5660 - Human Resources/Risk Management	940,300.00	940,300.00	78,541.38	770,856.34	18,750.00	150,693.66	83.97 %
5680 - Purchasing	792,900.00	792,900.00	57,969.50	566,983.74	0.00	225,916.26	71.51 %
5710 - Public Affairs	1,616,795.00	1,616,795.00	73,875.49	1,149,459.04	100,718.63	366,617.33	77.32 %
5720 - Grants & Rebates	195,000.00	195,000.00	0.00	127,259.80	9,290.43	58,449.77	70.03 %
6200 - Interest Expense	1,228,042.51	1,228,042.51	0.00	875,055.05	0.00	352,987.46	71.26 %
6300 - Debt Administration Service	6,615.00	6,615.00	0.00	0.00	0.00	6,615.00	0.00 %
6800 - Other Non-Operating Expense	0.00	450,000.00	0.00	450,000.00	0.00	0.00	100.00 %
<b>Expense Total:</b>	<b>37,340,387.51</b>	<b>37,790,387.51</b>	<b>2,127,338.63</b>	<b>30,457,132.41</b>	<b>1,132,075.28</b>	<b>6,201,179.82</b>	<b>83.59 %</b>
<b>Report Surplus (Deficit):</b>	<b>9,132,384.49</b>	<b>9,758,003.49</b>	<b>460,165.43</b>	<b>13,779,822.14</b>	<b>-1,132,075.28</b>	<b>2,889,743.37</b>	<b>129.61 %</b>

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - Water Operations Fund	9,132,384.49	9,758,003.49	460,165.43	13,779,822.14	-1,132,075.28	2,889,743.37
<b>Report Surplus (Deficit):</b>	<b>9,132,384.49</b>	<b>9,758,003.49</b>	<b>460,165.43</b>	<b>13,779,822.14</b>	<b>-1,132,075.28</b>	<b>2,889,743.37</b>



## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Approval of Blanket Purchase Orders for Fiscal Year 2026-2027

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship; Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

Finance Committee - 06.08.2026

### **BACKGROUND:**

In compliance with West Valley Water District's purchasing policy, general purchases for goods and services exceeding \$75,000.00 are subject to approval by the Board of Directors.

### **DISCUSSION:**

District staff issues various blanket purchase orders (BPOs) to vendors that provide recurring goods and services through out the fiscal year. Several of these BPOs exceed \$75,000.00 annually and therefore require Board approval. Staff has compiled a comprehensive list of goods and services requiring BPOs, as presented in Exhibit A. These vendors have demonstrated the best overall value to the District based on factors such as expertise, service reliability, continuity, responsiveness, and cost effectiveness. Vendors were selected in accordance with the District's purchasing policy through a competitive procurement process and/or sole-source/single source agreements for the upcoming fiscal year to ensure uninterrupted services. The selected vendors are subject to change should staff determine it is in the best interest of the District.

### **FISCAL IMPACT:**

The Blanket Purchase Order Amounts that will be issued are included in the Fiscal Year 2026-2027 budget.

### **STAFF RECOMMENDATION:**

Staff recommends to the Board of Directors to:

1. Approve the Blanket Purchase Orders for Fiscal Year 2026-2027 for ongoing goods and services listed on Exhibit A.

**Attachments**

[Exhibit A - Blanket Purchase Orders for FY 2026-2027.pdf](#)

# Exhibit A

<b>Vendor</b>	<b>Services/Goods</b>	<b>Amounts</b>
Coastal Janitorial	Janitorial Services	\$60,000.00
Mariposa Landscape	Landscaping Services	\$100,000.00
Hilltop Geotechnical	Compaction Services and Testing	\$50,000.00
Mike Roquet Construction	Street Paving	\$300,000.00
Pinnacle Petroleum	Gasoline and Diesel for the Fleet	\$124,000.00
Wheels LLC	Maintenance and Repairs for Fleet Vehicles	\$135,000.00
David Turch and Associates	Federal Lobbyist	\$150,000.00
California Strategies & Advocacy	State Lobbyist	\$150,000.00
Clifton Larson Allen	Treasurer Services	\$39,500.00
The Pun Group	Auditing Services	\$58,500.00
Infosend	Printing and Postage for Customer Bills and Notices	\$210,000.00
CRB Security	Security Alarms Monitoring and Repairs	\$38,000.00
Vulcan Material Company	Cold Mix Asphalt	\$10,000.00
Univar USA Inc	*Sodium Hypochlorite 12.5% mini-bulk (Water) NSF	
Sterling Water Technologies	*Praestol A 3040 LTR (PA3040-F275) NSF	
Sterling Water Technologies	*Aluminum Chlorohydrate 50% Active NSF mini-bulks	
Univar USA Inc	*Phosphoric Acid 75% MNBULK NSF LIQ	
Brenntag Pacific Inc	*Acetic Acid 80% NSF mini-bulk	
HASA Inc	*Sodium Hypochlorite 12.5% mini-bulk (Water) NSF	
Brenntag Pacific Inc	*Ferric Chloride 38-42% NSF mini-bulk	
<p>* Chemicals are purchased through various vendors and may be subject to ongoing requests for quotes due to significant market fluctuations. Requiring a guaranteed price for a full year would cost more than adapting to the natural fluctuations of current market pricing. Staff frequently compares pricing to ensure the lowest cost for each order. The chemicals listed above are currently purchased, along with their respective vendors. Vendors are subject to change based on the needs of the District, vendor availability, vendor cost and other factors.</p>		



## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Fiscal Year 2026-27 Labor and Equipment Rates

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship; Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

Finance Committee - 06.08.2026

### **BACKGROUND:**

Each fiscal year, West Valley Water District ("District") reviews the labor and equipment average hourly rate and adjusts for inflation. The hourly rates are used if and when the District has to charge for damages to District property and for general cost recovery purposes.

### **DISCUSSION:**

The District must updating the Hourly Labor Rate and the Vehicle and Equipment Hourly Rate, attached as Exhibit A and Exhibit B, respectively, as stated in the District Water Service Regulations Schedules of Rates and Charges, Article 20, Sections 2023 and 2024:

*2023 HOURLY LABOR RATE.* Hourly labor rates are adjusted on an annual basis by averaging Employees' salaries and benefits. (**Exhibit A**).

*2024 VEHICLE/EQUIPMENT HOURLY RATE.* The hourly rate is established utilizing the State of California Surcharge and Equipment Rental Rate on an annual basis, prior to the Beginning of the fiscal year. (**Exhibit B**).

### **FISCAL IMPACT:**

There is no fiscal impact to this action.

### **REQUESTED ACTION:**

Staff recommends to the Board of Directors to:

1. Approve Exhibit A & B updating Article 20, Schedule of Charges per Water Service Regulations.

**Attachments**

[Exhibit A - FY 2026 Labor Billing Rates.pdf](#)

[Exhibit B - FY 2026 Vehicle Equipment Rates.pdf](#)

# EXHIBIT A

**Water Service Regulations - Article 2023**  
**Hourly Labor Rate**  
**Exhibit "A"**

**Fiscal Year 2026-2027**

Description	District Totals		Hourly Averages	
	Annual	Hourly	Annual	Hourly
Salary & Wages	6,324,496.30	3,040.62	129,071.35	62.05
FICA Tax	392,118.77	188.52	8,002.42	3.85
Medicare Tax	91,705.20	44.09	1,871.53	0.90
Longevity Pay	9,600.00	4.62	195.92	0.09
Bilingual & Class A Stipend Pay	13,000.00	6.25	265.31	0.13
Deferred Comp Match	97,500.00	46.88	1,989.80	0.96
Health Insurance	1,219,578.05	586.34	24,889.35	11.97
Dental Insurance	75,366.06	36.23	1,538.08	0.74
Vision Insurance	11,361.53	5.46	231.87	0.11
Life/LTD/STD Insurance	76,409.54	36.74	1,559.38	0.75
Employee Assistance Program	2,142.72	1.03	43.73	0.02
PERS EPMC	218,334.45	104.97	4,455.81	2.14
PERS Employer Contributions	614,815.45	295.58	12,547.25	6.03
PERS UAL Prepayment	618,836.15	297.52	12,629.31	6.07
Workers' Compensation Insurance	259,369.14	124.70	5,293.25	2.54
Sub-total Benefits	<u>3,700,137.05</u>	<u>1,778.93</u>	<u>75,513.00</u>	<u>36.30</u>
Total Salary & Benefits	<u>10,024,633.35</u>	<u>4,819.55</u>	<u>204,584.35</u>	<u>98.35</u>

**Note: Hourly rates based upon dividing annual amounts by 2,080 hours**

**Note: Salary & Wages are budgeted amounts for field and support personnel**

**Water Service Regulations - Article 2023**  
**Overtime Labor Rate**  
**Exhibit "A"**

**Fiscal Year 2026-2027**

Description	District Totals		Hourly Averages	
	Annual	Hourly	Annual	Hourly
Salary & Wages	9,486,744.45	4,560.93	182,437.39	87.71
FICA Tax	588,178.16	282.78	11,311.12	5.44
Medicare Tax	137,557.79	66.13	2,645.34	1.27
Workers' Compensation Insurance	259,369.14	124.70	4,987.87	2.40
Sub-total Benefits	985,105.09	473.61	18,944.33	9.11
Total Salary & Benefits	10,471,849.54	5,034.54	201,381.72	96.82

**Note: Overtime Labor Rates are not subject to employee benefits with the exception of FICA Tax, Medicare Tax and Workers' Compensation Insurance**

# Exhibit B

**Water Service Regulations - Article 2024. Vehicle/Equipment Hourly Rate.**  
**Exhibit "B"**  
**Fiscal Year 2026 - 2027**

(All Rates from the **State of California, Labor Surcharge & Equipment Rental Rates**, Effective April 1, 2026 through March 31, 2027)

Cal Trans Pg #	Class	Make	Code	CalTrans Equipment Description	WVWD Equipment Description	Hourly Rate	*O.T. Factor	O.T. Rate
1	AIRCP	PORT	004-016	Air Compressor 40 - 160 C.F.M.	Air Compressor 150 C.F.S.	23.51	0.89	20.92
1	AIRTO	ATOL	60	Air tools 60 lbs & over	Jack Hammer (60lb. & Over)	1.90	0.40	0.76
1	AIRTO	ATOL	40-60	Air tools 40 - 60 lbs	Jack Hammer (40lb. To 60lb.)	1.35	0.40	0.54
4	BRMSW	SWSP	6-9	Sweepers - Self Propelled	Street Sweeper Ride Along	204.13	0.87	177.59
4	COMHG	COMP	0-250	Hand guided compactor 0 - 250 lbs	Gas powered Tamper	5.15	0.84	4.33
4	COMHG	COMP	250	Hand guided compactor 250 & Higher	Vibratory Plate Compactor	12.48	0.81	10.11
5	CONMX	SORP	0-3.5	Concrete Mixer 0 - 3.5 cu.ft.	Concrete Mixer	2.80	0.89	2.49
6	ELGEN	GEN	003-008	Generator 3 - 7.5 kW	Generator (4kw)	5.12	0.88	4.51
6	ELGEN	GEN	200-300	Generator 200 - 300 kW	200 kw Generator (Port.)	111.52	0.89	99.25
6	ELGEN	GEN	300-400	Generator 300 - 400 kW	300 kw Generator (Port.)	152.25	0.89	135.50
6	ELGEN	LITE	2 Light	Two (2) Light Stands	Two (2) Light Stands	5.31	0.89	4.73
6	ELTOL	TOOL	045-060	Electric Powered Hand Tools over 450 to 600	Electric Powered Hand Tools	0.39	0.40	0.16
17	LDRRT	CASE	1677	480LL	480LL Skip Loader	51.70	0.90	46.53
17	LDRRT	CASE	1742	580 Super K w/ backhoe	580K Case Backhoe (new)	51.56	0.90	46.40
17	LDRRT	CAT	1861M4	420D 4WD w/ backhoe	420 E 4WD w/Backhoe	61.92	0.90	55.73
21	NONOP	MISC	0220	Plate, 25mm thick, per 9.3 sm (Plate, 1" thick, per 100 sf)	Road Plates (1") per day	1.87	1.00	1.87
23	PUMWA	APMP	030-050	Water hose pump 30K - 50K gallons/hr	Portable Water Pump	29.86	0.67	20.01
23	PUMWA	OUHS	0-2.5	50 lengths of hose, 0 - 2.5 inches in diameter	Fire hose 2 1/2" x 50'	0.07	0.67	0.05
29	SAWCO	ABOP	10-20	Concrete & Masonry Saw 10 - 20 hp	Concrete Saw	9.36	0.87	8.14
32	TRAFA	FLAS	RM	Flashing Arrow Sign (roof mounted)	Flashing Arrow Sign (roof mounted)	1.23	0.68	0.84
32	TRAFA	FLAS	TM	Flashing Arrow Sign (trailer mounted)	Flashing Arrow Sign (trailer mounted)	4.40	0.68	2.99
32	TRAFC	1BAR	A1	Barricades with flasher	Barricades with flasher	0.58	1.00	0.58
32	TRAFC	3DEL	100	Portable Delineator	Delineator	29.82	1.00	29.82
32	TRAFC	6FSS	EACH	Flag/Sign Stand	Sign Stands	3.38	1.00	3.38
33	TRAIL	LB-A	100	Trailer two (2) Axles - four (4) tires per axle.	Trailer two (2) Axles LB-A	20.48	0.62	12.70
33	TRAIT	TB-2	18-20	Tilt Bed 2 axle trailer 18 - 20 Tons	*Tilt Bed two (2) Axle Trailers	8.05	0.62	4.99
34	TRUCK	T&TT	06-12	Cars, Trucks 7,000 - 12,000 lbs	1 Ton Service Truck	39.56	0.90	35.60
34	TRUCK	T&TT	06-12	Cars, Trucks 7,000 - 12,000 lbs	2000 Gallon Water Truck	39.56	0.90	35.60
34	TRUCK	T&TT	00-06	Cars, Trucks 1,500 lbs and lighter	Field Service Truck	34.98	0.90	31.48
35	TRUON	TRUN	2AXL	Trucks, Dump, On-Highway 2 axles	Two (2) Axles Dump Trucks	69.84	0.85	59.36
35	WELD	AWM	0-250	Arc Welder 0-250 amps	Arc Welder 0-250	7.46	0.83	6.19
35	WELD	GWO	ALL	Gas Welding Outfit (all)	Gas Welder (torches)	0.38	0.83	0.32

\* The Hourly Rate includes both fixed and variable costs. Variable costs change relative to the level of activity, (for example electric costs). Fixed costs do not change relative to the level of activity, (for example monthly rent). The O.T. Factor reflects only the variable cost portion of the hourly rate. In order to avoid duplication of charges for the fixed cost portion, the O.T. Factor is multiplied by the Hourly Rate to calculate the O.T. Rate.





**STAFF REPORT**

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Haydee Sainz, Human Resources & Risk Manager  
**SUBJECT:** Annual Public Hearing Regarding Staff Vacancies AB (2561) (Gov. Code Section 3502.3)

Strategic Goal 2 - Be an Exemplary Employer; Objective 2A - Attract and Retain High Performing Employees; Objective 2G - Promote a Professional Environment of Diversity, Equity, and Inclusion

**BACKGROUND:**

Government Code section 3502.3, added by Assembly Bill 2561, requires public agencies to present the status of vacancies and recruitment and retention efforts at a public hearing before the governing body at least once each fiscal year and prior to adoption of the final budget. This report satisfies that annual requirement.

West Valley Water District currently has 88 authorized full-time equivalent positions. Of these, 83 positions are filled and 5 are vacant.

One of the current vacancies includes the Chief Water Systems Operator - Production, which became vacant following an employee retirement. After reviewing organizational needs and operational priorities, staff intends to recommend a reorganization of the Treatment and Production Divisions and amend classifications, as part of the District's ongoing workforce planning efforts.

**DISCUSSION:**

Recruitment and Retention Efforts

West Valley Water District continues to experience low turnover and fills positions as organizational needs arise. Staff is actively managing recruitment's for all approved vacant positions and anticipates filling several key operational roles in the near term.

At this time, staff has not identified any changes to policies, procedures, or recruitment activities that are necessary to remove obstacles in the hiring process. The District will continue to monitor recruitment trends and workforce needs to ensure timely and effective staffing.

POSITION	STATUS	INFORMATION ON VACANCY
Public Outreach & Government Affairs Representative I	Recruitment in Process	Selection process is proceeding - Interviews are scheduled

Board Secretary	Recruitment in Process	Selection process is proceeding - Interviews are scheduled
Electrical & Instrument Technician	Recruitment in Process	Selection process is proceeding - Interviews are scheduled
Senior Engineer	Vacant following resignation	Staff is reviewing the position to align the needs of the District
Chief Water Systems Operator - Production	Vacant following retirement	Staff is reviewing the position to align the needs of the District

**FISCAL IMPACT:**

There is no fiscal impact associated with conducting the public hearing or with receiving and filing this report. Any future adjustments to FTE allocations will be brought forward through the District's standard budget development and staffing authorization processes for Board consideration.

**REQUESTED ACTION:**

Staff recommends the Board of Directors:

1. Conduct a public hearing;
2. Receive and file the annual report on the Status of vacant positions, recruitment, and retention efforts, per Government Code section 3502.3.



## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Kara Johnson, Acting Board Secretary  
**SUBJECT:** Adopt a Resolution Declaring an Election in November 2026 for Divisions 2 and 3

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### **STRATEGIC GOAL:**

Strategic Goal 4 - Strengthen Partnerships with Outside Agencies; Objective 4D - Develop and Maintain Strong Relationships with Local, State, and Federal Agencies

Strategic Goal 5 – Apply Sound Planning, Innovation, and Best Practices; Objective 5E - Define, Develop, and Implement Best Practices

Strategic Goal 7 – Realize Health, Safety, and Regulatory Compliance

### **MEETING HISTORY:**

N/A

### **BACKGROUND:**

At the July 21, 2022 meeting, the Board of Directors adopted Resolution No. 2022-19, calling for the election of the Board of Directors by districts. Division 2 and Division 3 held elections in November of 2022. Terms are now expiring for Division 2 and Division 3 with elections to be held in November 2026.

### **DISCUSSION:**

The West Valley Water District will conduct a General District Election on Tuesday, November 3, 2026, to elect two (2) members of the Board of Directors from Division 2 and 3 with the incumbents being Daniel Jenkins and Kelvin Moore. The procedures for conducting a General District Election are established by state law. Pursuant to these requirements, the Board of Directors is being asked to consider Resolution No. 2026-07 that gives notice of the election of officers, authorizes the Board Secretary to do all things necessary to conduct the election, and requests services from the County of San Bernardino to assist in conducting and canvassing the election for area within our jurisdiction for Division 2 and 3.

### **FISCAL IMPACT:**

Sufficient funds to cover the cost of the election have been included in the 2026-27 Budget, under GL code 100-5650-516-5452.

**REQUESTED ACTION:**

Staff recommends the Board of Directors:

1. Adopt Resolution No. 2026-07 Calling for a General District Election on November 3, 2026, and requesting San Bernardino Registrar of Voters Election Services, for Division 2 and Division 3.

**Attachments**

[DRAFT Reso 2026-07 Elections update.pdf](#)

[Division 2 Map.pdf](#)

[Division 3 Map.pdf](#)

**RESOLUTION NO. 2026-07**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT, CALLING A GENERAL DISTRICT ELECTION TO BE HELD ON TUESDAY, NOVEMBER 3, 2026, FOR THE ELECTION OF MEMEBERS OF THE BOARD OF DIRECTORS FOR DIVISIONS 2 AND 3 AS REQUIRED BY THE PROVISION OF THE LAWS OF THE STATE OF CALIFORNIA AND REQUESTING ELECTION SERVICES FROM THE COUNTY OF SAN BERNARDINO FOR JURISDICTION IN DIVISION 2 AND DIVISION 3 PURSANT TO ELECTIONS CODE SECTION 10517**

**WHEREAS**, the Board of Directors do hereby find, determine and declare as follows:

- A. Under the provisions of the laws relating to the State of California, Elections shall be held on November 3, 2026, for the election of Officers for Division 2 and Division 3 for the purpose of electing the following members of the Board of Directors:
  - 1. A member of the Board of Directors for the full term of four (4) years for Division 2 which lies within the county of San Bernardino, with the incumbent being Daniel Jenkins.
  - 2. A member of the Board of Directors for the full term of four (4) years for Division 3 which lies within the county of San Bernardino, with the incumbent being Kelvin Moore.

**NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:**

**SECTION 1.** Pursuant to the requirements of the laws of the State of California, there is called and ordered to be held in the County of San Bernardino, on Tuesday, November 3, 2026, a General District Election for the purpose of electing a Member of the Board of Directors for the full term of four (4) years for Division 2 and Division 3 as set forth in the Adopted Electoral District Map attached as Exhibit A.

**SECTION 2.** Pursuant to the provisions of Sections 10002 and 1043 of the Elections Code of the State of California, this Board of Directors hereby requests the Registrar of Voters of the County of San Bernardino (“Registrar of Voters”) to conduct the District Election for the West Valley Water District described in Section 1 of this Resolution (“District Election”).

- A. It is desirable that the District Election be conducted by the San Bernardino County Registrar of Voters on November 3, 2026, with the Registrar of Voters establishing the precincts, polling places, and election officers, and that the Registrar of Voters canvass the returns of the District Election.
- B. Except for those services routinely conducted by the Board Secretary, delegation is hereby made to the Registrar of Voters and the County Elections Department of the

powers and duties of the elections officer of the District to conduct the District Election in accordance with all applicable laws and procedures.

- C. The District recognizes that additional costs will be incurred by the County by reason of this consolidation and agrees to reimburse the County for such additional costs.
- D. The Registrar of Voters is hereby authorized, instructed, and directed to give such further or additional notice of the District Election in the time, form, and manner as required by law.
- E. The candidate is to pay for the publication of a statement of qualifications pursuant to Section 13307.

**SECTION 3.** The Board Secretary shall certify the adoption of this Resolution.

**SECTION 4.** This Resolution shall take effect from and after its date of adoption.

**PASSED, APPROVED AND ADOPTED** this \_\_\_\_ day of June, 2026.

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KELVIN MOORE  
 President of the Board of Directors  
 West Valley Water District

ATTEST:

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KARA JOHNSON  
 Acting Board Secretary

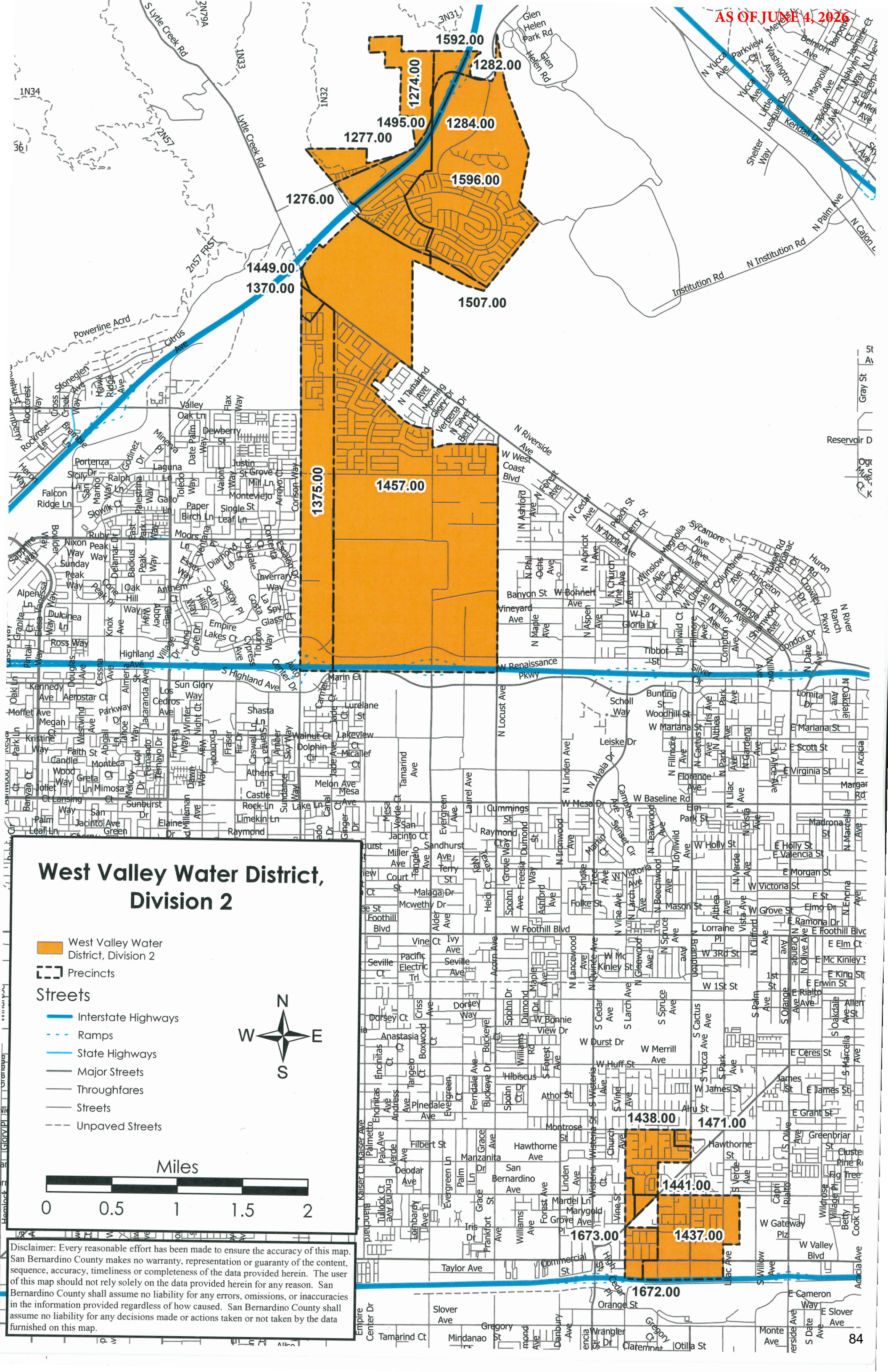
**CERTIFICATION**

I, Paola Lara, Acting Board Secretary of the West Valley Water District, do hereby certify that the foregoing Resolution No. 2026-07 was duly adopted by the Board of Directors of the West Valley Water District at a regular meeting held on June \_\_\_\_, 2026, by the following vote:

AYES:           BOARD MEMBERS:  
NOES:           BOARD MEMBERS:  
ABSENT:        BOARD MEMBERS:  
ABSTAIN:       BOARD MEMBERS:

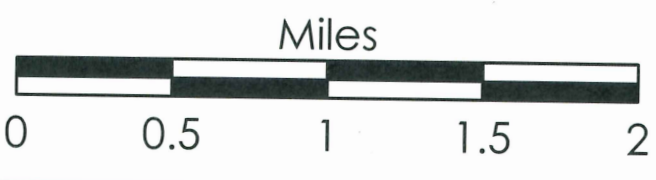
Dated:

\_\_\_\_\_  
Kara Johnson  
Acting Board Secretary

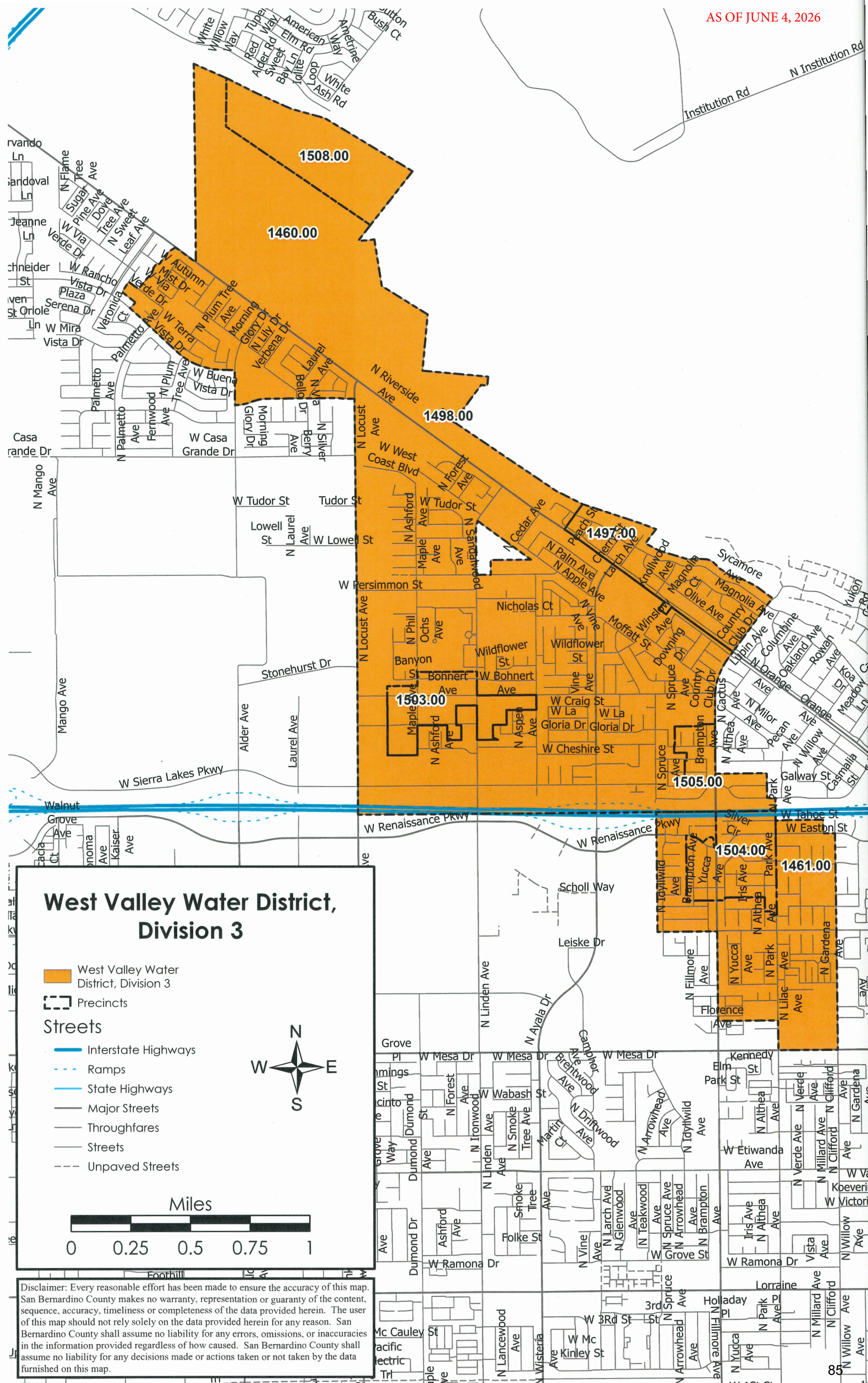


# West Valley Water District, Division 2

- West Valley Water District, Division 2
- Precincts
- Streets**
  - Interstate Highways
  - Ramps
  - State Highways
  - Major Streets
  - Throughfares
  - Streets
  - Unpaved Streets



Disclaimer: Every reasonable effort has been made to ensure the accuracy of this map. San Bernardino County makes no warranty, representation or guaranty of the content, sequence, accuracy, timeliness or completeness of the data provided herein. The user of this map should not rely solely on the data provided herein for any reason. San Bernardino County shall assume no liability for any errors, omissions, or inaccuracies in the information provided regardless of how caused. San Bernardino County shall assume no liability for any decisions made or actions taken or not taken by the data furnished on this map.

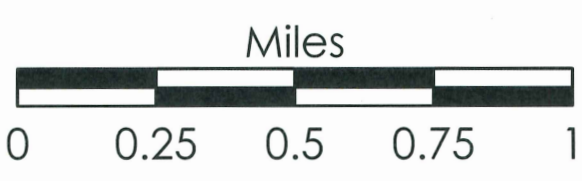


### West Valley Water District, Division 3

- West Valley Water District, Division 3
- Precincts

#### Streets

- Interstate Highways
- Ramps
- State Highways
- Major Streets
- Throughfares
- Streets
- Unpaved Streets



Disclaimer: Every reasonable effort has been made to ensure the accuracy of this map. San Bernardino County makes no warranty, representation or guaranty of the content, sequence, accuracy, timeliness or completeness of the data provided herein. The user of this map should not rely solely on the data provided herein for any reason. San Bernardino County shall assume no liability for any errors, omissions, or inaccuracies in the information provided regardless of how caused. San Bernardino County shall assume no liability for any decisions made or actions taken or not taken by the data furnished on this map.





## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Jose Velasquez, Chief Financial Officer  
**SUBJECT:** Fiscal Year 2026-27 Proposed Operating and Capital Budget

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### **STRATEGIC GOAL:**

Strategic Goal 6 – Demonstrate Effective Financial Stewardship; Objective 6D - Maintain a Data Driven Approach and Financial-Based Decision-Making

### **MEETING HISTORY:**

Finance Committee - 05.11.2026  
Budget Workshop - 05.27.2026

### **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 2026-27, ending June 30, 2027. 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 2026-27 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 and target of 1.75.

The District's management staff is presenting the proposed FY2026-27 Operating and Capital Budgets for the Board'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.

- Proposed debt service coverage ratio of 2.03 exceeds both the bond covenant minimum of 1.20 and the District target of 1.75.
- 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
    - Lord Ranch Facilities Improvements
    - 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 2026-27 Proposed Budget Packet are the following:

- Exhibit A - FY 2026-27 Proposed One Page Budget Summary
- Exhibit B - FY 2026-27 Proposed Operating Budget Summary
- Exhibit C - FY2024 - 2026 Revenue Trending
- Exhibit D - FY 2026-27 Proposed Operating Budget Detail
- Exhibit E - FY 2026-27 Proposed Capital Budget 5-Year Schedule
- Exhibit F - FY 2026-27 Organizational Chart
- Exhibit G - FY 2026-27 Salary Schedule

**FISCAL IMPACT:**

The Proposed FY 2026-2027 Operating and Non-Operating Revenues are \$47,057,954. The Proposed FY 2026-27 Operating Expenditures are proposed at \$39,207,081, Debt Service at \$3,859,880, and Operating surplus contributed to Capital Improvement Plan at \$3,990,993. The Proposed FY 2026-27 Capital Budget is \$43,761,808. Total Proposed Budget is \$86,828,769.

**STAFF RECOMMENDATION:**

Staff recommends that the Board of Directors:

1. Approve and adopt a resolution Adopting the Fiscal Year Year 2026-27 Operating & Capital Budget;
2. Approve and adopt the FY 2026-27 Organization Chart; and
3. Approve and adopt the FY 2026-27 Salary Schedule.

**Attachments**

[Exhibit A -FY 2026-27 Proposed One Page Budget Summary.pdf](#)

[Exhibit B -FY 2026-27 Proposed Operating Budget Summary.pdf](#)

[Exhibit C -FY 2024-2026 Revenue Trending.pdf](#)

[Exhibit D -FY 2026-27 Proposed Operating Budget Detail.pdf](#)

[Exhibit E -FY 2026-27 Proposed Capital Budget 5-Year Schedule.pdf](#)

[Exhibit F -FY 2026-27 Organizational Chart.pdf](#)

[Exhibit G -FY 2026-27 Salary Schedule.pdf](#)

[Exhibit H - FY 2026-2027 Resolution Adopting Annual Budget for 2026-27.pdf](#)

# Exhibit A

## PROPOSED FY 2026-27 BUDGET ONE-PAGE SUMMARY

### Total Budget: "30,000-foot View"

	Current Budget (FY 2025-26)	Proposed Budget (FY 2026-27)	% Change
Capital Improvement Program (CIP)*	31,593,605	43,761,808	38.5%
Total Operating and Non-Operating Expenses	37,790,388	40,594,136	7.4%
Debt Service (BLF, HydroPlant, Bond Pmt)	1,092,629	2,472,825	126.3%
<b>TOTAL BUDGET</b>	<b>70,476,622</b>	<b>86,828,769</b>	<b>23.2%</b>

\* Includes CIP Carryover from previous years

### Operating Budget Summary

	Current Budget (FY 2025-26)	Proposed Budget (FY 2026-27)	% Change
Total Operating and Non-Operating Revenues	46,028,266	47,057,954	2.2%
Total Operating and Non-Operating Expenses	37,790,388	40,594,136	7.4%
Debt Service (BLF, HydroPlant, Bond Pmt)	1,092,629	2,472,825	126.3%
<b>Net Operating Surplus*</b>	<b>7,145,249</b>	<b>3,990,993</b>	<b>-44.1%</b>

\*- Surplus to be used to fund CIP

### Capital Budget Summary including Carryovers

SBCTA Reimbursement Funding	240,034
Grant Project Funding	4,290,000
Capacity Charges - Carryover	15,468,379
Capacity Charges - New requests	5,657,533
Capital Project Fund - Carryover (Reserves)	10,076,238
Capital Project Fund - New Requests (Reserves)	4,038,631
Contribution from Operating Revenue	3,990,993
<b>TOTAL</b>	<b>43,761,808</b>

### Unrestricted Reserves

June 30, 2023: \$55,759,660 (Actual)  
 June 30, 2024: \$78,764,350 (Actual)  
 June 30, 2025: \$66,205,870 (Actual)  
 June 30, 2026: \$67,105,830 (Projected)  
 June 30, 2027: \$50,938,324 (Projected)

# Exhibit B

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Summary

	FY2025-26 Current Budget	YTD Actual As of 4/30/2026	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change
<b>Operating Revenues</b>								
Subtotal: Domestic Water Consumption Sales	18,470,620.00	15,838,110.56	-	15,838,110.56	18,756,916.77	20,647,834.40	2,177,214.40	12%
Subtotal: Other Water Consumption Sales	905,900.00	650,433.47	-	650,433.47	765,433.47	1,018,371.18	112,471.18	12%
Total Water Consumption Sales	19,376,520.00	16,488,544.03	-	16,488,544.03	19,522,350.24	21,666,205.58	2,289,685.58	12%
Total Monthly Service Charges	9,314,499.00	8,044,696.76	-	8,044,696.76	9,816,096.76	10,121,439.40	806,940.40	9%
Total Other Operating Revenue	5,106,180.00	4,043,470.61	-	4,043,470.61	5,123,699.51	5,501,024.62	394,844.62	8%
<b>Total Operating Revenues</b>	<b>33,797,199.00</b>	<b>28,576,711.40</b>	<b>-</b>	<b>28,576,711.40</b>	<b>34,462,146.51</b>	<b>37,288,669.60</b>	<b>3,491,470.60</b>	<b>10%</b>
<b>Operating Expenses</b>								
Total Expenses: Source of Supply - 5110	1,990,380.00	1,238,725.38	-	1,238,725.38	2,005,947.70	2,498,497.00	508,117.00	26%
Total Expenses: Production - Pumping - 5210	5,845,050.00	4,527,819.55	150,800.41	4,678,619.96	5,780,372.35	6,045,750.00	200,700.00	3%
Total Expenses: Water Quality Department - 5310	861,900.00	651,482.60	5,003.51	656,486.11	817,288.93	885,600.00	23,700.00	3%
Total Expenses: Water Treatment - Perchlorate- 5320	505,600.00	221,879.38	4,977.11	226,856.49	291,610.26	622,000.00	116,400.00	23%
Total Expenses: Water Treatment - FBR/FXB - 5350	2,112,721.00	1,727,498.43	289,645.02	2,017,143.45	2,355,202.62	2,484,700.00	371,979.00	18%
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,851,685.00	1,885,936.52	144,291.39	2,030,227.91	2,402,216.52	3,582,450.00	730,765.00	26%
Total Expenses: Maintenance - Transmission and Distribution - 5410	3,043,000.00	2,300,802.02	94,651.56	2,395,453.58	2,878,484.58	3,070,500.00	27,500.00	1%
Total Expenses: Customer Service - 5510	1,268,300.00	829,847.58	8,400.00	838,247.58	1,042,616.55	1,105,700.00	(162,600.00)	-13%
Total Expenses: Meter Reading - 5520	1,026,200.00	913,183.14	25,849.50	939,032.64	1,160,093.82	1,114,600.00	88,400.00	9%
Total Expenses: Billing - 5530	739,100.00	570,910.17	9,056.41	579,966.58	708,691.90	762,600.00	23,500.00	3%
Total Expenses: Administration - 5610	2,600,425.00	1,983,187.63	36,721.50	2,019,909.13	2,459,014.74	2,552,443.90	(47,981.10)	-2%
Total Expenses: General Operations - 5615	3,234,919.00	2,983,623.43	108,482.62	3,092,106.05	3,166,462.35	3,774,319.00	539,400.00	17%
Total Expenses: Accounting - 5620	1,174,150.00	941,537.21	13,632.75	955,169.96	1,179,337.31	1,293,670.00	119,520.00	10%
Total Expenses: Engineering - 5630	2,846,875.00	2,025,343.20	269,479.43	2,294,822.63	2,546,776.11	2,797,096.00	(49,779.00)	-2%
Total Expenses: Information Technology - 5640	1,758,230.00	1,247,260.72	34,418.97	1,281,679.69	1,569,013.41	1,970,110.00	211,880.00	12%
Total Expenses: GIS - 5645	291,200.00	232,770.63	-	232,770.63	293,542.10	375,300.00	84,100.00	29%
Total Expenses: Board of Directors - 5650	411,000.00	321,948.35	12,749.99	334,698.34	428,147.02	645,400.00	234,400.00	57%
Total Expenses: Human Resources/Risk Management - 5660	940,300.00	659,285.43	39,500.00	698,785.43	842,882.77	1,007,795.00	67,495.00	7%
Total Expenses: Purchasing - 5680	792,900.00	509,014.24	-	509,014.24	652,927.07	809,650.00	16,750.00	2%
Total Expenses: Public Affairs - 5710	1,616,795.00	1,075,583.55	123,860.12	1,199,443.67	1,349,114.50	1,635,450.00	18,655.00	1%
Total Expenses: Grants & Rebates - 5720	195,000.00	127,259.80	20,100.00	147,359.80	164,271.56	173,450.00	(21,550.00)	-11%
<b>Total Operating Expenses</b>	<b>36,105,730.00</b>	<b>26,974,898.96</b>	<b>1,391,620.29</b>	<b>28,366,519.25</b>	<b>34,094,014.17</b>	<b>39,207,080.90</b>	<b>3,101,350.90</b>	<b>9%</b>
<b>Operating Surplus(Deficit) Before Depreciation/Amortization</b>	<b>(2,308,531.00)</b>	<b>1,601,812.44</b>	<b>(1,391,620.29)</b>	<b>210,192.15</b>	<b>368,132.34</b>	<b>(1,918,411.30)</b>	<b>390,119.70</b>	<b>-17%</b>

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Summary

	FY2025-26 Current Budget	YTD Actual As of 4/30/2026	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change
<b>Non-Operating Revenues</b>								
Subtotal: Property Taxes	4,400,030.00	2,796,473.70	-	2,796,473.70	4,667,100.35	4,760,442.36	360,412.36	8%
Subtotal: Grants and Reimbursements	-	49,453.63	-	49,453.63	49,453.63	107,500.00	107,500.00	0%
Subtotal: Interest and Investment Earnings	4,200,000.00	3,086,022.78	-	3,086,022.78	4,410,200.69	4,600,000.00	400,000.00	10%
Subtotal: Rental Income - Cellular Anntenas	41,000.00	34,856.99	-	34,856.99	38,392.88	70,709.10	29,709.10	72%
Subtotal: Other Non-Operating Revenues	3,590,037.00	3,613,352.58	-	3,613,352.58	3,613,352.58	230,633.00	(3,359,404.00)	-94%
Subtotal: Gain On Sale/Disposition Of Capital Assets	-	-	-	-	-	-	-	0%
<b>Total Non-Operating Revenues</b>	<b>12,231,067.00</b>	<b>9,580,159.68</b>	<b>-</b>	<b>9,580,159.68</b>	<b>12,778,500.13</b>	<b>9,769,284.46</b>	<b>(2,461,782.54)</b>	<b>-20%</b>
<b>Non-Operating Expenses</b>								
Subtotal: Loss On Sale/Disposition Of Capital Assets	-	-	-	-	-	-	-	0%
Subtotal: Other Non-Operating Expenses	450,000.00	450,000.00	-	450,000.00	450,000.00	-	(450,000.00)	-100%
Subtotal: Interest Expense - Long-Term Debt	1,234,657.51	1,397,956.00	-	1,397,956.00	1,397,956.00	1,387,055.00	152,397.49	12%
<b>Total Non-Operating Expenses</b>	<b>1,684,657.51</b>	<b>1,847,956.00</b>	<b>-</b>	<b>1,847,956.00</b>	<b>1,847,956.00</b>	<b>1,387,055.00</b>	<b>(297,602.51)</b>	<b>-18%</b>
<b>Non-Operating Surplus(Deficit)</b>	<b>10,546,409.49</b>	<b>7,732,203.68</b>	<b>-</b>	<b>7,732,203.68</b>	<b>10,930,544.13</b>	<b>8,382,229.46</b>	<b>(2,164,180.03)</b>	<b>-21%</b>
<b>Operating Budget Summary</b>								
<b>Grand Total Revenues</b>	46,028,266	38,156,871	-	38,156,871	47,240,647	47,057,954	1,029,688	
<b>Grand Total Expenses</b>	37,790,388	28,822,855	1,391,620	30,214,475	35,941,970	40,594,136	2,803,748	
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>	1,092,629	1,012,247	80,382	1,092,629	1,092,629	2,472,825	1,380,196	
<b>Net Surplus(Deficit)</b>	<b>7,145,249</b>	<b>8,321,769</b>	<b>(1,472,003)</b>	<b>6,849,767</b>	<b>10,206,048</b>	<b>3,990,993</b>	<b>(3,154,256)</b>	

### Debt Service

#### Debt Convenience Ratio Calculation:

##### Debt Service

Net Revenue	9,922,536.00	11,181,972.12	-	-	13,146,632.47	7,850,873.16
Debt Service (BLF, HydroPlant, SRF, 2016A Bond)	2,327,286.51	-	-	-	2,490,584.96	3,859,880.00

#### Debt Coverage Ratio (Minimum 1.20) (Target 1.75)

**4.26**

**5.28**

**2.03**

Calculation: Net Revenue ÷ Total Debt Service

# Exhibit C

### Revenue Trending Comparison - Water Consumption Sales and Service Charges

Account Number	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
<b>FY 2024</b>																
100-4000-400-4001	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	<b>5,171,970.22</b>
100-4000-400-4002	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	<b>5,752,165.56</b>
100-4000-400-4003	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	<b>5,585,872.22</b>
100-4000-400-4005	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	-	<b>419,568.88</b>
100-4000-400-4006	Revenue / Water-Pressure Irr		-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
100-4000-400-4007	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	<b>366,178.28</b>
100-4000-400-4008	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	<b>258,836.00</b>
100-4000-400-4009	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	<b>193,006.81</b>
100-4010-401-4050	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	<b>8,207,237.76</b>
100-4010-401-4051	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	<b>397,144.37</b>
100-4010-401-4052	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	<b>87,210.85</b>
100-4020-405-4054	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	<b>54,867.05</b>
<b>Grand Total</b>			<b>2,559,475.60</b>	<b>3,313,766.93</b>	<b>2,065,751.64</b>	<b>2,668,367.78</b>	<b>2,496,582.58</b>	<b>1,949,988.20</b>	<b>15,053,932.73</b>	<b>2,279,206.35</b>	<b>1,394,638.13</b>	<b>1,545,537.79</b>	<b>1,782,652.58</b>	<b>2,254,091.60</b>	<b>2,183,998.82</b>	<b>26,494,058.00</b>

<b>Change Compare to Last Year</b>	4%	9%	-13%	9%	-2%	23%	4%	27%	-11%	-12%	10%	-8%	9%	3%
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<b>FY 2025</b>																
100-4000-400-4001	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	463,606.81	<b>5,341,512.88</b>
100-4000-400-4002	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	567,297.24	<b>6,598,453.96</b>
100-4000-400-4003	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	484,348.21	<b>6,256,714.89</b>
100-4000-400-4005	Revenue / Water Domestic		-	-	-	-	-	-	-	-	-	(30.00)	-	-	-	<b>(30.00)</b>
100-4000-400-4006	Revenue / Water-Pressure Irr		-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
100-4000-400-4007	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	46,457.20	<b>429,107.46</b>
100-4000-400-4008	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	10,577.00	<b>325,953.00</b>
100-4000-400-4009	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	25,515.14	<b>186,910.42</b>
100-4010-401-4050	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	708,996.56	<b>8,424,497.07</b>
100-4010-401-4051	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	33,915.25	<b>401,220.57</b>
100-4010-401-4052	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	4,400.28	<b>73,006.34</b>
100-4020-405-4054	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	5,338.72	<b>63,694.61</b>
<b>Grand Total</b>			<b>2,772,059.69</b>	<b>2,793,055.98</b>	<b>2,755,549.46</b>	<b>3,232,764.05</b>	<b>2,060,305.03</b>	<b>2,241,142.37</b>	<b>15,854,876.58</b>	<b>1,856,194.30</b>	<b>2,175,765.17</b>	<b>1,741,623.85</b>	<b>2,270,136.66</b>	<b>1,851,992.23</b>	<b>2,350,452.41</b>	<b>28,101,041.20</b>

<b>Change Compare to Last Year</b>	8%	-16%	33%	21%	-17%	15%	5%	-19%	56%	13%	27%	-18%	8%	6%
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<b>Projections</b>																
<b>FY 2026</b>																
100-4000-400-4001	Water Domestic / Tier 1		619,613.50	328,348.66	517,871.92	529,106.79	364,037.06	578,663.62	2,937,641.55	300,315.89	451,165.69	490,890.79	548,808.20	379,612.92	650,387.08	<b>5,758,822.12</b>
100-4000-400-4002	Water Domestic / Tier 2		869,565.54	628,353.12	832,958.78	686,154.40	450,756.20	495,662.94	3,963,450.98	270,416.30	327,880.54	321,198.24	486,521.76	373,362.22	351,637.78	<b>6,094,467.82</b>
100-4000-400-4003	Water Domestic / Tier 3		729,995.27	673,480.13	754,647.54	690,254.94	438,235.62	411,983.53	3,698,597.03	288,544.83	140,299.27	93,737.28	179,041.59	166,726.56	103,273.44	<b>4,670,220.00</b>
100-4000-400-4004	Water Non-Residential/ Tier 1		-	-	-	-	-	-	-	-	18,535.15	22,843.32	25,620.68	20,026.35	26,973.65	<b>113,999.15</b>
100-4000-400-4013	Water Non-Residential/ Tier 2		-	-	-	-	-	-	-	-	29,301.44	36,987.48	44,498.26	34,218.88	47,781.12	<b>192,787.18</b>
100-4000-400-4014	Water Non-Residential/ Tier 3		-	-	-	-	-	-	-	-	256,903.92	349,287.12	555,623.25	445,426.80	319,379.41	<b>1,926,620.50</b>
100-4000-400-4005	Revenue / Water Domestic		-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
100-4000-400-4006	Revenue / Water-Pressure Irr		-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
100-4000-400-4007	Revenue / Water-Hydrant		40,224.92	47,074.36	57,228.60	39,978.40	27,652.44	16,444.96	228,603.68	22,830.72	11,282.75	16,015.28	17,668.99	15,157.49	18,842.51	<b>330,401.42</b>
100-4000-400-4008	Revenue / Water-Unauth Use Fir Ser		31,504.50	20,173.00	26,579.00	17,763.50	17,472.00	25,518.00	139,010.00	9,695.50	12,556.50	13,606.50	8,372.99	11,534.49	9,465.51	<b>204,241.49</b>
100-4000-400-4009	Revenue / Wholesale Water Sales		25,296.13	31,497.23	25,465.56	26,414.59	24,165.28	-	132,838.79	-	-	7,767.21	30,184.56	25,539.94	34,460.06	<b>230,790.56</b>
100-4010-401-4050	Revenue / Domestic Mo Ser Chg		977,899.89	450,444.52	772,065.18	846,468.63	528,743.43	983,724.97	4,559,346.62	453,106.99	757,735.59	826,096.99	902,648.68	568,045.74	1,051,954.26	<b>9,118,934.87</b>
100-4010-401-4051	Revenue / Fire Service Mo Ser Chg		36,386.54	31,137.62	32,781.16	35,799.10	31,642.83	36,841.87	204,589.12	31,498.78	61,213.79	64,543.44	67,686.13	59,643.48	64,356.52	<b>553,531.26</b>
100-4010-401-4052	Revenue / Hydrants Mo Ser Chg		5,654.32	5,454.26	4,994.93	4,044.76	5,389.15	5,870.65	31,408.07	5,037.76	8,557.35	8,374.79	8,597.87	7,869.82	8,830.18	<b>78,675.84</b>
100-4020-405-4054	Revenue / Backflowdevice Mo Ser Chg		5,976.50	4,666.29	5,335.88	5,865.24	4,773.47	6,088.03	32,705.41	4,708.53	5,406.88	5,511.89	5,922.08	4,794.89	5,905.11	<b>64,954.79</b>
<b>Grand Total</b>			<b>3,342,117.11</b>	<b>2,220,629.19</b>	<b>3,029,928.55</b>	<b>2,881,850.35</b>	<b>1,892,867.48</b>	<b>2,560,798.57</b>	<b>15,928,191.25</b>	<b>1,386,155.30</b>	<b>2,080,838.87</b>	<b>2,256,860.33</b>	<b>2,881,195.04</b>	<b>2,111,959.58</b>	<b>2,693,246.63</b>	<b>29,338,447.00</b>

<b>Change Compare to Last Year</b>	21%	-20%	10%	-11%	-8%	14%	0%	-25%	-4%	30%	27%	14%	15%	4%
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# Exhibit D

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Operating Revenues</b>										
<b>Water Consumption Sales</b>										
100-4000-400-4005	Domestic Water Sales	-	-	-	-	-				
100-4000-400-4001	Water Residential - Tier 1	5,668,540.00	4,728,822.12	-	4,728,822.12	5,758,822.12	5,349,036.84	(319,503.16)	-6%	Used Financial Rate Model w/ no water demand growth
100-4000-400-4002	Water Residential - Tier 2	6,765,040.00	5,369,467.82	-	5,369,467.82	6,094,467.82	6,819,945.45	54,905.45	1%	Used Financial Rate Model w/ no water demand growth
100-4000-400-4003	Water Residential - Tier 3	6,037,040.00	4,400,220.00	-	4,400,220.00	4,670,220.00	1,122,161.33	(4,914,878.68)	-81%	Used Financial Rate Model w/ no water demand growth
100-4000-400-4004	Water Non-Residential / Tier 1		66,999.15	-	66,999.15	113,999.15	275,348.20	275,348.20	0%	Used Financial Rate Model w/ no water demand growth
100-4000-400-4013	Water Non-Residential / Tier 2		110,787.18	-	110,787.18	192,787.18	844,013.06	844,013.06	0%	Used Financial Rate Model w/ no water demand growth
100-4000-400-4014	Water Non-Residential / Tier 3		1,161,814.29	-	1,161,814.29	1,926,620.50	6,237,329.53	6,237,329.53	0%	Used Financial Rate Model w/ no water demand growth
100-4000-400-4010	Water Revenue & Unauth / Unbilled Year End	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Domestic Water Consumption Sales</b>	<b>18,470,620.00</b>	<b>15,838,110.56</b>	<b>-</b>	<b>15,838,110.56</b>	<b>18,756,916.77</b>	<b>20,647,834.40</b>	<b>2,177,214.40</b>	<b>12%</b>	
100-4000-400-4007	Construction Meter/Hydrant Water Sales	400,000.00	296,401.42	-	296,401.42	330,401.42	472,549.95	72,549.95	18%	Used Financial Rate Model
100-4000-400-4008	Fire Service Water Sales	320,000.00	183,241.49	-	183,241.49	204,241.49	347,506.06	27,506.06	9%	Used Financial Rate Model
100-4000-400-4009	Revenue / Wholesale Water Sales	185,000.00	170,790.56	-	170,790.56	230,790.56	197,315.17	12,315.17	7%	
100-4000-400-4011	Revenue / Water-Unauthorized Consumption	900.00	-	-	-	-	1,000.00	100.00	11%	
100-4000-400-4012	Chino Basin Water Rights Lease	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Other Water Consumption Sales</b>	<b>905,900.00</b>	<b>650,433.47</b>	<b>-</b>	<b>650,433.47</b>	<b>765,433.47</b>	<b>1,018,371.18</b>	<b>112,471.18</b>	<b>12%</b>	
	<b>Total Water Consumption Sales</b>	<b>19,376,520.00</b>	<b>16,488,544.03</b>	<b>-</b>	<b>16,488,544.03</b>	<b>19,522,350.24</b>	<b>21,666,205.58</b>	<b>2,289,685.58</b>	<b>12%</b>	
<b>Water Service Charges</b>										
100-4010-401-4051	Fire Service Mnthly Service Charge	400,000.00	429,531.26	-	429,531.26	553,531.26	235,641.96	(164,358.04)	-41%	
100-4010-401-4050	Domestic Water Monthly Service Charge	8,764,499.00	7,498,934.87	-	7,498,934.87	9,118,934.87	9,658,986.97	894,487.97	10%	Used Financial Rate Model
100-4010-401-4052	Hydrant Water Monthly Service Charge	90,000.00	61,975.84	-	61,975.84	78,675.84	166,810.48	76,810.48	85%	
100-4020-405-4054	Back Flow Monthly Service Charge	60,000.00	54,254.79	-	54,254.79	64,954.79	60,000.00	-	0%	
	<b>Total Monthly Service Charges</b>	<b>9,314,499.00</b>	<b>8,044,696.76</b>	<b>-</b>	<b>8,044,696.76</b>	<b>9,816,096.76</b>	<b>10,121,439.40</b>	<b>806,940.40</b>	<b>9%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Other Operating Income</b>										
100-4020-405-4101	Delinquent Charges	645,000.00	695,000.00	-	695,000.00	719,640.00	708,016.67	63,016.67	10%	
100-4010-401-4114	Backflow Install Chg	60.00	-	-	-	-	-	(60.00)	-100%	
100-4020-405-4108	After Hours/Same Day Turn On Charges	6,000.00	5,050.00	-	5,050.00	5,200.00	6,311.67	311.67	5%	
100-4020-405-4106	Turn On/Turn Offs For Non-Payment	13,000.00	124,425.00	-	124,425.00	133,425.00	149,310.00	136,310.00	1049%	
100-4020-405-4107	Lien Fee	60.00	3,730.00	-	3,730.00	3,730.00	1,532.00	1,472.00	2453%	
100-4020-405-4102	Delinquent Collection Fee	-	10,960.00	-	10,960.00	10,940.00	13,152.00	13,152.00	0%	
100-4020-405-4115	Water Service Application Fee	42,000.00	31,339.07	-	31,339.07	32,489.07	42,868.96	868.96	2%	
100-4020-405-4110	Fire Flow Testing	10,000.00	4,950.00	-	4,950.00	6,000.00	8,780.00	(1,220.00)	-12%	
100-4020-405-4118	Copies	40.00	-	-	-	-	16.44	(23.56)	-59%	
100-4020-405-4100	Revenue / Cash Variance	-	682.14	-	682.14	682.14	-	-	0%	
100-4020-405-4113	Plan Check Fees	30,000.00	28,144.00	-	28,144.00	32,408.00	39,310.93	9,310.93	31%	
100-4020-405-4105	Returned Payment Charges	10,000.00	7,000.00	-	7,000.00	8,875.00	10,383.33	383.33	4%	
100-4020-405-4111	Inspection Fees	115,000.00	98,308.68	-	98,308.68	115,000.00	136,756.10	21,756.10	19%	
100-4020-405-4112	Revenue / Meter Installation Charge	240,000.00	89,335.51	-	89,335.51	105,000.00	224,704.34	(15,295.66)	-6%	
100-4020-405-4103	Fines For Unauthorized Water Use	6,000.00	17,875.00	-	17,875.00	18,875.00	9,258.83	3,258.83	54%	
100-4020-405-4117	Revenue / Miscellaneous	5,000.00	4,927.99	-	4,927.99	4,927.99	4,632.27	(367.73)	-7%	
100-4020-405-4116	Revenue / Unclaimed Customer Refund	9,000.00	-	-	-	-	2,327.49	(6,672.51)	-74%	
100-4020-405-4128	3A1 Pump from City of Rialto	120,000.00	120,990.47	-	120,990.47	120,990.47	128,584.60	8,584.60	7%	
100-4020-405-4132	Reimbursement From City Of Rialto - Opr Plant	550,000.00	188,953.05	-	188,953.05	300,000.00	430,120.87	(119,879.14)	-22%	
100-4020-405-4131	Reimbursement From UTC - Routine Costs FBR	1,600,000.00	1,001,912.33	-	1,001,912.33	1,713,214.09	1,700,000.00	100,000.00	6%	
100-4020-405-4134	Reimbursement From UTC - Non-Routine Costs	-	-	-	-	-	-	-	0%	
100-4020-405-4127	Baseline Feeder Operations	1,250,000.00	1,178,655.48	-	1,178,655.48	1,275,000.00	1,350,000.00	100,000.00	8%	
100-4020-405-4122	Document Prep Fees	20.00	-	-	-	-	10.00	(10.00)	-50%	
100-4020-405-4120	Administration Fees (Section 2017)	300,000.00	216,656.70	-	216,656.70	300,000.00	305,733.17	5,733.17	2%	
100-4020-405-4123	Revenue Other Activities UUT	5,000.00	8,857.83	-	8,857.83	8,857.83	5,000.00	-	0%	
100-4020-405-4125	Reimbursement From Residents For Damages Done	150,000.00	109,851.39	-	109,851.39	112,578.95	149,122.30	(877.70)	-1%	
100-4020-405-4124	Energy Demand Response Programs	-	14,164.15	-	14,164.15	14,164.15	10,335.72	10,335.72	0%	
100-4020-405-4126	Conservation Rebate Reimb	-	81,701.82	-	81,701.82	81,701.82	64,756.93	64,756.93	0%	
<b>Total Other Operating Revenue</b>		<b>5,106,180.00</b>	<b>4,043,470.61</b>	<b>-</b>	<b>4,043,470.61</b>	<b>5,123,699.51</b>	<b>5,501,024.62</b>	<b>394,844.62</b>	<b>8%</b>	
<b>Total Operating Revenues</b>		<b>33,797,199.00</b>	<b>28,576,711.40</b>	<b>-</b>	<b>28,576,711.40</b>	<b>34,462,146.51</b>	<b>37,288,669.60</b>	<b>3,491,470.60</b>	<b>10%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Operating Expenses</b>										
<b>Source of Supply - 5110</b>										
	Baseline Feeder Agreement - Delivery Charge for 5,000 acre/ft.	826,000.00	280,215.15		280,215.15		1,120,000.00			Baseline Feeder Agreement - Delivery Charge for 3,500 acre-feet at \$320/acre-foot.
	Standby water source for warmer months.	10,000.00			-		24,200.00			Standby water source for warmer months for 100 acre-feet at \$242/acre-foot.
100-5110-520-5252	Purchased Water / Baseline Feeder SBV	836,000.00	280,215.15	-	280,215.15	840,645.00	1,144,200.00	308,200.00	37%	
	State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery.	566,100.00	410,541.90		410,541.90		528,360.00			State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery. 4,200 acre-feet at \$125.8/acre-foot.
			367,079.74				371,957.00			Purchase SBV water, 450 AF @ ~\$826.57/AF.
	State Project Water Recharge - Bunker Hill Obligation	148,000.00	40,801.81		40,801.81		103,600.00			State Project Water Recharge - Bunker Hill Obligation - Baseline Feeder. 25% of the Baseline Feeder delivery is required to be recharged. Purchase 1,000 acre-feet at \$118.40/acre-foot.
100-5110-520-5253	Purchased Water / State Project Water SBV	714,100.00	818,423.45	-	818,423.45	982,108.14	1,003,917.00	289,817.00	41%	
	Purchase of Lytle Creek Water Rights from San Bernardino.	201,280.00	38,418.07		38,418.07		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	201,280.00	38,418.07	-	38,418.07	46,101.68	201,280.00	-	0%	
	Stock Water Assessment	25,000.00	17,702.00		17,702.00		20,000.00			No change
100-5110-520-5251	Purchased Water / Fontana Union	25,000.00	17,702.00	-	17,702.00	21,242.40	20,000.00	(5,000.00)	-20%	
	IEUA Service charges	88,000.00	59,016.23		59,016.23		104,100.00			IEUA Capacity Charge \$2050/mth. Meter Equivalent Unit Charge \$5,900/month. Readiness to serve \$725/mth
	Purchase IEUA water	100,000.00			-					Purchase IEUA water, in the event well goes down
100-5110-520-5255	Purchased Water / IEUA	188,000.00	59,016.23	-	59,016.23	90,900.00	104,100.00	(83,900.00)	-45%	
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs				-		-			
100-5110-520-5256	Purchased Water / SBBA Agreement	-	-	-	-	-	-	-	0%	
	Watermaster costs to maintain rights in the Chino Basin.	26,000.00	24,950.48		24,950.48		25,000.00			Watermaster costs to maintain rights in the Chino Basin.
100-5110-520-5254	Other Miscellaneous / Source of Supply Costs	26,000.00	24,950.48	-	24,950.48	24,950.48	25,000.00	(1,000.00)	-4%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,990,380.00</b>	<b>1,238,725.38</b>	<b>-</b>	<b>1,238,725.38</b>	<b>2,005,947.70</b>	<b>2,498,497.00</b>	<b>508,117.00</b>	<b>26%</b>	
	<b>Total Expenses: Source of Supply - 5110</b>	<b>1,990,380.00</b>	<b>1,238,725.38</b>	<b>-</b>	<b>1,238,725.38</b>	<b>2,005,947.70</b>	<b>2,498,497.00</b>	<b>508,117.00</b>	<b>26%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Production - Pumping - 5210</b>										
100-5210-500-5001	Salaries & Wages / Full Time	1,187,300.00	898,316.44	-	898,316.44	1,119,794.45	1,260,600.00	73,300.00	6%	
100-5210-500-5003	Salaries & Wages / Overtime	45,000.00	42,875.19	-	42,875.19	52,968.40	45,000.00	-	0%	
100-5210-500-5004	Salaries & Wages / On Call	20,000.00	22,457.21	-	22,457.21	28,226.23	25,000.00	5,000.00	25%	
	<b>Subtotal: Payroll Expenses</b>	<b>1,252,300.00</b>	<b>963,648.84</b>	<b>-</b>	<b>963,648.84</b>	<b>1,200,989.08</b>	<b>1,330,600.00</b>	<b>78,300.00</b>	<b>6%</b>	
100-5210-510-5101	Benefits / FICA	69,600.00	53,801.73	-	53,801.73	67,319.94	72,900.00	3,300.00	5%	
100-5210-510-5102	Benefits / Medicare	17,600.00	14,160.85	-	14,160.85	17,638.00	18,500.00	900.00	5%	
100-5210-510-5123	Benefits / Disability Insurance	16,000.00	5,812.10	-	5,812.10	7,247.54	8,100.00	(7,900.00)	-49%	
100-5210-510-5125	Benefits / Life Insurance	5,600.00	2,670.20	-	2,670.20	3,499.76	5,900.00	300.00	5%	
100-5210-510-5121	Benefits / Dental	12,300.00	9,724.74	-	9,724.74	12,799.44	14,200.00	1,900.00	15%	
100-5210-510-5120	Benefits / Hosp / Med Insurance	200,100.00	148,327.68	-	148,327.68	195,194.52	217,700.00	17,600.00	9%	
100-5210-510-5122	Benefits / Vision Care Insurance	2,300.00	1,509.26	-	1,509.26	1,965.89	2,000.00	(300.00)	-13%	
100-5210-510-5124	Benefits / EAP	400.00	198.02	-	198.02	258.46	400.00	-	0%	
100-5210-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	13,179.62	-	13,179.62	16,445.54	17,600.00	-	0%	
100-5210-510-5105	Expenses / PERS-Pension Classic	121,200.00	82,367.52	-	82,367.52	103,538.06	126,600.00	5,400.00	4%	
100-5210-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	14,200.00	11,843.84	-	11,843.84	14,546.02	15,200.00	1,000.00	7%	
100-5210-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	67,800.00	45,825.32	-	45,825.32	57,603.98	70,500.00	2,700.00	4%	
100-5210-510-5103	Expenses / Workers Comp Ins	63,400.00	41,079.03	-	41,079.03	51,329.76	67,000.00	3,600.00	6%	
100-5210-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>608,100.00</b>	<b>430,499.91</b>	<b>-</b>	<b>430,499.91</b>	<b>549,386.92</b>	<b>636,600.00</b>	<b>28,500.00</b>	<b>5%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,860,400.00</b>	<b>1,394,148.75</b>	<b>-</b>	<b>1,394,148.75</b>	<b>1,750,376.00</b>	<b>1,967,200.00</b>	<b>106,800.00</b>	<b>6%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	Treatment and Distribution training, certification and renewal for 8 employees.	4,000.00	1,364.99		1,364.99		5,200.00			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	4,000.00	1,364.99	-	1,364.99	1,637.99	5,200.00	1,200.00	130%	
	Uniforms and safety boots for 8 employees.	4,000.00	3,439.44		3,439.44		4,500.00			
100-5210-536-5475	Operating Supplies / Uniforms	4,000.00	3,439.44	-	3,439.44	4,537.38	4,500.00	500.00	113%	
	Conference Expenses	1,500.00	-		-		1,150.00			Tri-State for 1 staff; \$1,150/each.
100-5210-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	-	-	-	-	1,150.00	(350.00)	77%	
	Well and booster pump flow meter testing	15,000.00	-		-		15,000.00			More meter testing perform close to year end. No budget increase needed.
100-5210-525-5321	Meter Testing	15,000.00	-	-	-	10,000.00	15,000.00	-	100%	
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.	4,500.00	3,056.50		3,056.50		7,000.00			Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. New tests required by State.
100-5210-525-5301	Professional Services / Lab Tests	4,500.00	3,056.50	-	3,056.50	3,703.80	7,000.00	2,500.00	156%	
	BLF: 12.5% Sodium Hypochlorite for wellhead chlorination. P17080 Wells without wellhead treatment: Sodium Hypochlorite for wellhead chlorination. P17010	108,000.00	97,699.92	7,759.85	105,459.77		130,000.00			Increase from last fiscal year based on recent and expected increases in chemical costs. Estimated 5% rate increase and wells will be in operation.
100-5210-530-5401	Operating Supplies / Chemicals	108,000.00	97,699.92	7,759.85	105,459.77	129,210.80	130,000.00	22,000.00	20%	
	Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvac, fencing, etc. Reservoirs cleaning and inspection for tanks. Cleaning supplies for pump stations & Wells. Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.	535,000.00	423,023.97	143,040.56	566,064.53		595,000.00			Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvac, fencing, etc. Reservoirs cleaning and inspection for tanks. Cleaning supplies for pump stations & Wells. Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.
100-5210-540-5614	Repair & Maintenance / Structures / Facility	535,000.00	423,023.97	143,040.56	566,064.53	552,698.68	595,000.00	60,000.00	11%	
	Tesco - Supervisory Control and Data Acquisition (SCADA) support. SCADA is used to monitor and control the water system, i.e., treatment plants, wells, booster stations, equipment, etc.	12,000.00	7,572.38		7,572.38		20,000.00			Increase from last fiscal year based on increased frequency of Tesco service requests.
100-5210-525-5306	Outside Labor / Contractors/Telemetry	12,000.00	7,572.38	-	7,572.38	9,761.86	20,000.00	8,000.00	67%	
	Annual cost for electrical service at all District facilities, i.e., HQs, well, booster station, and reservoir sites.	3,300,000.00	2,597,513.60		2,597,513.60		3,300,000.00			An 8% rate increase is anticipated. Plan to rely more on Roemer this year.
100-5210-550-5652	Utility Services / Electric	3,300,000.00	2,597,513.60	-	2,597,513.60	3,318,445.85	3,300,000.00	-	0%	
	City water service at East Complex.	650.00	-		-		700.00			City water service at East Complex.
100-5210-550-5655	Utility Services / Water	650.00	-	-	-	-	700.00	50.00	8%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>3,984,650.00</b>	<b>3,133,670.80</b>	<b>150,800.41</b>	<b>3,284,471.21</b>	<b>4,029,996.35</b>	<b>4,078,550.00</b>	<b>93,900.00</b>	<b>6.81</b>	
	<b>Total Expenses: Production - Pumping - 5210</b>	<b>5,845,050.00</b>	<b>4,527,819.55</b>	<b>150,800.41</b>	<b>4,678,619.96</b>	<b>5,780,372.35</b>	<b>6,045,750.00</b>	<b>200,700.00</b>	<b>3%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Water Quality Department - 5310</b>										
100-5310-500-5001	Salaries & Wages / Full Time	420,900.00	340,328.95	-	340,328.95	421,615.57	442,400.00	21,500.00	5%	
100-5310-500-5003	Salaries & Wages / Overtime	17,000.00	22,982.81	-	22,982.81	28,842.80	25,000.00	8,000.00	47%	
100-5310-500-5004	Salaries & Wages / On Call	5,000.00	8,075.60	-	8,075.60	10,023.02	9,500.00	4,500.00	90%	
100-5310-500-5021	Salaries & Wages / Class A Drivers License	400.00	-	-	-	-	-	-	0%	
100-5310-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,100.00	-	1,100.00	1,380.00	1,300.00	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>444,600.00</b>	<b>372,487.36</b>	<b>-</b>	<b>372,487.36</b>	<b>461,861.40</b>	<b>478,200.00</b>	<b>33,600.00</b>	<b>8%</b>	
100-5310-510-5101	Benefits / FICA	26,900.00	23,509.74	-	23,509.74	29,137.18	28,000.00	1,100.00	4%	
100-5310-510-5102	Benefits / Medicare	6,300.00	5,267.38	-	5,267.38	6,537.30	6,500.00	200.00	3%	
100-5310-510-5123	Benefits / Disability Insurance	5,700.00	2,779.86	-	2,779.86	3,472.02	3,600.00	(2,100.00)	-37%	
100-5310-510-5125	Benefits / Life Insurance	2,700.00	1,368.15	-	1,368.15	1,806.13	2,600.00	(100.00)	-4%	
100-5310-510-5121	Benefits / Dental	6,500.00	5,428.87	-	5,428.87	7,176.94	6,700.00	200.00	3%	
100-5310-510-5120	Benefits / Hosp / Med Insurance	99,800.00	79,052.08	-	79,052.08	104,597.77	100,800.00	1,000.00	1%	
100-5310-510-5122	Benefits / Vision Care Insurance	1,000.00	785.52	-	785.52	1,036.99	1,000.00	-	0%	
100-5310-510-5124	Benefits / EAP	200.00	99.09	-	99.09	130.81	200.00	-	0%	
100-5310-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	5,296.63	-	5,296.63	6,565.96	7,800.00	-	0%	
100-5310-510-5105	Expenses / PERS-Pension Classic	12,900.00	10,644.50	-	10,644.50	13,369.51	13,500.00	600.00	5%	
100-5310-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	25,000.00	19,367.69	-	19,367.69	23,921.20	25,500.00	500.00	2%	
100-5310-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	7,200.00	5,922.29	-	5,922.29	7,438.45	7,500.00	300.00	4%	
100-5310-510-5103	Expenses / Workers Comp Ins	24,800.00	18,379.77	-	18,379.77	22,788.73	25,800.00	1,000.00	4%	
100-5310-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>226,800.00</b>	<b>177,901.57</b>	<b>-</b>	<b>177,901.57</b>	<b>227,978.99</b>	<b>229,500.00</b>	<b>2,700.00</b>	<b>1%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>671,400.00</b>	<b>550,388.93</b>	<b>-</b>	<b>550,388.93</b>	<b>689,840.39</b>	<b>707,700.00</b>	<b>36,300.00</b>	<b>5%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	Department Training for staff of 4	4,000.00	1,221.99		1,221.99		3,200.00			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)
100-5310-515-5200	Expenses / Training	4,000.00	1,221.99	-	1,221.99	1,466.39	3,200.00	(800.00)	-20%	
	Uniforms and safety boots for 4 employees	4,000.00	2,444.60		2,444.60		3,200.00			
100-5310-536-5475	Operating Supplies / Uniforms	4,000.00	2,444.60	-	2,444.60	3,060.00	3,200.00	(800.00)	-20%	
	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.	50,000.00	25,161.50	-	25,161.50		50,000.00			Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Additional PFAS quarterly sampling.
	Routine lab cost for distribution sampling. Misc. Sampling	30,000.00	26,677.74	-	26,677.74		30,000.00			Routine lab cost for distribution sampling. Misc. Sampling
100-5310-525-5314	Professional Services / Lab Tests	80,000.00	51,839.24	-	51,839.24	66,267.89	80,000.00	-	0%	
	Lead service line outreach and required Tri-annual testing.	10,000.00	965.45	1,070.47	2,035.92		10,000.00			Perform Triennial Lead and Copper Monitoring.
100-5310-525-5319	Outside Labor / Contractors	10,000.00	965.45	1,070.47	2,035.92	2,035.92	10,000.00	-	0%	
	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.	5,000.00	2,041.73	-	2,041.73		5,000.00			
100-5310-530-5401	Operating Supplies / Chemicals	5,000.00	2,041.73	-	2,041.73	2,450.08	5,000.00	-	0%	
	Special labels and supplies for sampling	6,000.00	2,610.26	-	2,610.26		6,000.00			Special lables, toners, cross-connection mailings
100-5310-530-5407	Operating Supplies / Shop	6,000.00	2,610.26	-	2,610.26	3,972.36	6,000.00	-	0%	
	Repair or replace sample stations.	10,000.00		-	-		10,000.00			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.	30,000.00	23,291.51	1,988.19	25,279.70		35,000.00			Calibration of hydrant meters. Calibration of backflows, repair BF & HM
100-5310-540-5614	Repair & Maintenance / Structures / Facility	40,000.00	23,291.51	1,988.19	25,279.70	27,949.81	45,000.00	5,000.00	13%	
	Replace stolen hydrant meters, replacement of damaged hydrants	40,000.00	16,678.89	1,944.85	18,623.74		24,000.00			Replacement costs for stolen backflow preventers (\$2,000 each) and hydrant meters (\$1,500 each). Approximately 3-4 units of each are stolen monthly. Install four protective cages to secure backflow preventers.
100-5310-540-5602	Repair & Maintenance / Equipment	40,000.00	16,678.89	1,944.85	18,623.74	20,246.10	24,000.00	(16,000.00)	-40%	
	Travel and meal training expenses	1,500.00	-	-	-		1,500.00			Tri-State plus room & travel
100-5310-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	-	-	-	-	1,500.00	0%	0%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>190,500.00</b>	<b>101,093.67</b>	<b>5,003.51</b>	<b>106,097.18</b>	<b>127,448.54</b>	<b>177,900.00</b>	<b>(12,600.00)</b>	<b>-7%</b>	
	<b>Total Expenses: Water Quality Department - 5310</b>	<b>861,900.00</b>	<b>651,482.60</b>	<b>5,003.51</b>	<b>656,486.11</b>	<b>817,288.93</b>	<b>885,600.00</b>	<b>23,700.00</b>	<b>3%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Water Treatment - Perchlorate - 5320</b>									
PERCHLORATE - DISTRICT WELLS 18A, 41, 42, 16 & 17: Electricity costs for plant operations	200,000.00	199,564.49	-	199,564.49		300,000.00			The budget for last fiscal year was lowered due to limited use of Well 18A & 41, 42 increased use is expected this coming year.
100-5320-550-5652 Utility Services / Electric	200,000.00	199,564.49	-	199,564.49	239,477.39	300,000.00	100,000.00	50%	
PERCHLORATE - DISTRICT WELLS & IX Systems 18A, 41, 42, 16 & 17: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	20,000.00	12,792.00	-	12,792.00		25,000.00			Standard sampling, bringing up 18A, title 22 for 18A and 18A blend. New tests requirements.
100-5320-525-5314 Professional Services / Lab Tests	20,000.00	12,792.00	-	12,792.00	16,205.40	25,000.00	5,000.00	25%	
DISTRICT WELLS 18A, 41, 42, 16 & 17: Chemical costs for treatment - Chlorine.	10,000.00	5,022.89	4,977.11	10,000.00		12,000.00			The increase from the prior fiscal year is based on recent and expected increases in chemical costs and planned increase in use of Well 41.
100-5320-530-5401 Operating Supplies / Chemicals	10,000.00	5,022.89	4,977.11	10,000.00	6,027.47	12,000.00	2,000.00	20%	
Resin exchange	250,600.00	4,500.00	-	4,500.00		260,000.00			Resin replacement for 2 ion exchange vessels. Well 42.
100-5320-530-5404 Operating Supplies / Resin Exchange	250,600.00	4,500.00	-	4,500.00	5,400.00	260,000.00	9,400.00	4%	
Repair and Replace pump motors, as needed. Cartridge filters and miscellaneous equipment.	25,000.00	-	-	-		25,000.00			Repair and Replace pump motors, as needed. Cartridge filters and miscellaneous equipment. Wells 41, 42, 18.
100-5320-540-5614 Repair & Maintenance / Structures / Facility	25,000.00	-	-	-	24,500.00	25,000.00	-	0%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>505,600.00</b>	<b>221,879.38</b>	<b>4,977.11</b>	<b>226,856.49</b>	<b>291,610.26</b>	<b>622,000.00</b>	<b>116,400.00</b>	<b>23%</b>	
<b>Total Expenses: Water Treatment - Perchlorate- 5320</b>	<b>505,600.00</b>	<b>221,879.38</b>	<b>4,977.11</b>	<b>226,856.49</b>	<b>291,610.26</b>	<b>622,000.00</b>	<b>116,400.00</b>	<b>23%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Water Treatment - FBR - 5350</b>										
100-5350-500-5001	Salaries & Wages / Full Time	445,700.00	459,758.28	-	459,758.28	576,931.52	639,600.00	193,900.00	44%	Six Water Treatment employees rotate between 5350 and 5390. Budget for 5350 includes: FY2026 = 3 EEs (Sergio, Lance, Jaime); FY2027 = 4 EEs (Sergio, Lance, Tony, Carlos)
100-5350-500-5003	Salaries & Wages / Overtime	26,000.00	33,118.25	-	33,118.25	41,798.69	35,000.00	9,000.00	35%	
100-5350-500-5004	Salaries & Wages / On Call	27,000.00	26,651.47	-	26,651.47	33,565.92	28,000.00	1,000.00	4%	
100-5350-500-5021	Salaries & Wages / Class A Drivers License	700.00	550.00	-	550.00	690.00	700.00	-	0%	
100-5350-500-5020	Salaries & Wages / Bilingual Compensation	500.00	-	-	-	-	700.00	200.00	40%	
<b>Subtotal: Payroll Expenses</b>		<b>499,900.00</b>	<b>520,078.00</b>	<b>-</b>	<b>520,078.00</b>	<b>652,986.13</b>	<b>704,000.00</b>	<b>204,100.00</b>	<b>41%</b>	
100-5350-510-5101	Benefits / FICA	27,800.00	31,730.40	-	31,730.40	40,301.10	39,400.00	11,600.00	42%	
100-5350-510-5102	Benefits / Medicare	6,600.00	7,776.25	-	7,776.25	9,851.77	9,400.00	2,800.00	42%	
100-5350-510-5123	Benefits / Disability Insurance	5,300.00	3,047.38	-	3,047.38	3,829.84	3,600.00	(1,700.00)	-32%	
100-5350-510-5125	Benefits / Life Insurance	1,300.00	1,329.36	-	1,329.36	1,759.38	2,600.00	1,300.00	100%	
100-5350-510-5121	Benefits / Dental	6,200.00	5,894.90	-	5,894.90	7,777.76	7,200.00	1,000.00	16%	
100-5350-510-5120	Benefits / Hosp / Med Insurance	96,000.00	96,955.13	-	96,955.13	128,429.52	125,200.00	29,200.00	30%	
100-5350-510-5122	Benefits / Vision Care Insurance	800.00	762.67	-	762.67	1,009.45	1,000.00	200.00	25%	
100-5350-510-5124	Benefits / EAP	100.00	96.23	-	96.23	127.37	200.00	100.00	100%	
100-5350-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	5,606.58	-	5,606.58	7,087.45	7,800.00	1,900.00	32%	
100-5350-510-5105	Expenses / PERS-Pension Classic	38,600.00	50,332.57	-	50,332.57	63,634.26	73,100.00	34,500.00	89%	
100-5350-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	9,100.00	4,079.49	-	4,079.49	4,895.39	-	(9,100.00)	-100%	
100-5350-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	21,600.00	28,003.24	-	28,003.24	35,404.04	40,700.00	19,100.00	88%	
100-5350-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5350-510-5103	Expenses / Workers Comp Ins	25,100.00	24,896.55	-	24,896.55	31,633.00	34,900.00	9,800.00	39%	
<b>Subtotal: Benefits Expenses</b>		<b>244,400.00</b>	<b>260,510.75</b>	<b>-</b>	<b>260,510.75</b>	<b>335,740.33</b>	<b>345,100.00</b>	<b>100,700.00</b>	<b>41%</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>		<b>744,300.00</b>	<b>780,588.75</b>	<b>-</b>	<b>780,588.75</b>	<b>988,726.46</b>	<b>1,049,100.00</b>	<b>304,800.00</b>	<b>41%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Treatment and Distribution Cert./Renewal. Training for staff of 4	1,700.00	729.99	-	729.99		1,700.00			Cert. renewals- \$550 for 3 operators.
100-5350-515-5200 Expenses / Training	1,700.00	729.99	-	729.99	875.99	1,700.00	-	0%	
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.	71,000.00	22,364.60	47,259.60	69,624.20		85,200.00			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.	26,000.00	26,000.00		26,000.00		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.	15,000.00	15,000.00		15,000.00		18,000.00			Annual water quality monitoring to comply with Geo Logic requirements.
100-5350-525-5340 Professional Services / Other Consultants	112,000.00	63,364.60	47,259.60	110,624.20	110,624.20	129,200.00	17,200.00	15%	
Uniforms and boots for 4 employees.	3,500.00	2,756.73	-	2,756.73		3,500.00			For 3 operators: Uniforms and safety shoes
100-5350-536-5475 Operating Supplies / Uniforms	3,500.00	2,756.73	-	2,756.73	3,431.17	3,500.00	-	0%	
Electricity costs for FBR plant operations.	250,000.00	197,856.04	-	197,856.04		250,000.00			16518.20 X 12 months = 198218.40 Edison went up 13 % = 25768.00 = 223986.79
Electricity costs for Well 6 & 11 operations.	300,000.00	249,890.42	-	249,890.42		300,000.00			21221.90 X 12 months = 254662.68 Edison went up 13 % = 33106.17
100-5350-550-5652 Utility Services / Electric	550,000.00	447,746.46	-	447,746.46	537,295.75	550,000.00	-	0%	
FBR: Valve positioners, VFD A/C, Miscellaneous tools and maintenance.			-	-					Costs included in Repair & Maintenance GL Account.
100-5350-540-5600 Other Miscellaneous / District Cost	-	-	-	-	-	-	-	0%	
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. FBR	55,000.00	38,800.00	1,130.00	39,930.00		55,000.00			New contract pricing. Clinical Laboratory - Laboratory analyses are required to comply with State and Federal regulations.
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Wells 6 & 11	20,000.00	12,125.00	-	12,125.00		20,000.00			New contract pricing plus quarterly PFAS sampling. Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. Wells 6 & 11
100-5350-525-5314 Professional Services / Lab Tests	75,000.00	50,925.00	1,130.00	52,055.00	66,844.20	75,000.00	-	0%	
FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.	30,000.00		57,000.00	57,000.00		65,000.00			FBR: Aluminum chlorohydrate 2X year = 65,000
FBR: Acetic Acid is delivered monthly	230,000.00	123,163.86	116,836.14	240,000.00		230,000.00			FBR: Acetic Acid is delivered every 3 weeks = 17.5 loads \$230,000
FBR Polymer cationic deliveries for DAF. 12 drums a year.	35,000.00			-		35,000.00			FBR Polymer deliveries for DAF 2 months 6 / yr 35,000
FBR: Chlorine.	25,000.00	19,432.21	5,567.79	25,000.00		25,000.00			FBR: Chlorine 1 load every 2 months 6/yr + gallon jugs 25,000
FBR: Phosphoric Acid is delivered monthly.	35,000.00	15,393.17	19,606.83	35,000.00		35,000.00			FBR: Phosphoric Acid is delivered 1.5 months. 8/ yr \$35,000
Reagents countertop testing	2,000.00	14,701.44	12,298.56	27,000.00		2,000.00			Reagents countertop testing
100-5350-530-5401 Operating Supplies / Chemicals	357,000.00	172,690.68	211,309.32	384,000.00	384,000.00	392,000.00	35,000.00	10%	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	Replace GAC media in FBR aeration scrubber system, twice/year.			-	-				
	Cactus Basin No. 2 & Hidden Valley Maintenance	45,000.00	43,178.97		43,178.97	60,000.00			Cactus Basin No. 2 (\$15K) and Hidden Valley Maintenance (\$45K)
	GAC Media for the FBR reactors and/or scrubbers.	30,000.00		29,946.10	29,946.10	30,000.00			GAC scrubbers, \$15,000/annually / cartridge filters for the sand separator and sound barrier, \$15,000/annually.
	IX media for perchlorate removal - Well IX								
	Repair and replacement of pumps and motors.	145,000.00	130,230.99		130,230.99	145,000.00			Repair and replacement of pumps and motors: 20+ pumps (influent, effluent, sludge, DAF, chemical, etc.)
100-5350-540-5614	Repair & Maintenance / Structures / Facility	220,000.00	173,409.96	29,946.10	203,356.06	221,061.34	235,000.00	15,000.00	7%
	Chlorination equipment for FBR			-	-				
100-5350-540-5602	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	-	-	0%
	Vector control for Cactus Basin No. 2	5,000.00		-	-	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.	12,000.00	12,497.40	-	12,497.40	13,000.00			Annual payment to San Bernardino County Flood Control District based on volume FBR discharge into Cactus No. 2.
	Rialto Discharge Fees	30,000.00	22,770.66	-	22,770.66	30,000.00			Rialto Discharge Fees
100-5350-536-5473	Miscellaneous / Permits & Fees	47,000.00	35,268.06	-	35,268.06	42,321.67	48,000.00	1,000.00	2%
	Travel and meal training expenses	2,221.00	18.20	-	18.20	1,200.00			Tri-State Conference for 1 staff member.
100-5350-515-5202	Miscellaneous / Trans/Meals/Lodging	2,221.00	18.20	-	18.20	21.84	1,200.00	(1,021.00)	-46%
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,368,421.00</b>	<b>946,909.68</b>	<b>289,645.02</b>	<b>1,236,554.70</b>	<b>1,366,476.16</b>	<b>1,435,600.00</b>	<b>67,179.00</b>	<b>5%</b>
	<b>Total Expenses: Water Treatment - FBR/FXB - 5350</b>	<b>2,112,721.00</b>	<b>1,727,498.43</b>	<b>289,645.02</b>	<b>2,017,143.45</b>	<b>2,355,202.62</b>	<b>2,484,700.00</b>	<b>371,979.00</b>	<b>18%</b>

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Water Treatment - Roemer/Arsenic - 5390</b>										
100-5390-500-5001	Salaries & Wages / Full Time	535,000.00	302,740.60	-	302,740.60	383,242.52	421,300.00	(113,700.00)	-21%	Six Water Treatment employees rotate between 5350 and 5390. Budget for 5350 includes: FY2026 = 3 EEs (Sergio, Lance, Jaime); FY2027 = 4 EEs (Sergio, Lance, Tony, Carlos)
100-5390-500-5003	Salaries & Wages / Overtime	47,000.00	40,143.75	-	40,143.75	51,509.06	43,000.00	(4,000.00)	-9%	
100-5390-500-5004	Salaries & Wages / On Call	30,000.00	20,716.19	-	20,716.19	26,218.64	25,000.00	(5,000.00)	-17%	
100-5390-500-5021	Salaries & Wages / Class A Drivers License	-	-	-	-	-	-	-	0%	
100-5390-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,100.00	-	1,100.00	1,380.00	700.00	(600.00)	-46%	
<b>Subtotal: Payroll Expenses</b>		<b>613,300.00</b>	<b>364,700.54</b>	<b>-</b>	<b>364,700.54</b>	<b>462,350.23</b>	<b>490,000.00</b>	<b>(123,300.00)</b>	<b>-20%</b>	
100-5390-510-5101	Benefits / FICA	34,200.00	23,135.14	-	23,135.14	28,859.66	26,500.00	(7,700.00)	-23%	
100-5390-510-5102	Benefits / Medicare	8,000.00	5,425.19	-	5,425.19	6,766.91	6,200.00	(1,800.00)	-23%	
100-5390-510-5123	Benefits / Disability Insurance	7,200.00	2,197.33	-	2,197.33	2,748.48	2,700.00	(4,500.00)	-63%	
100-5390-510-5125	Benefits / Life Insurance	2,500.00	994.33	-	994.33	1,308.74	2,000.00	(500.00)	-20%	
100-5390-510-5121	Benefits / Dental	6,100.00	4,999.35	-	4,999.35	6,627.53	6,400.00	300.00	5%	
100-5390-510-5120	Benefits / Hosp / Med Insurance	116,100.00	76,966.95	-	76,966.95	101,766.66	97,200.00	(18,900.00)	-16%	
100-5390-510-5122	Benefits / Vision Care Insurance	1,000.00	610.10	-	610.10	803.02	700.00	(300.00)	-30%	
100-5390-510-5124	Benefits / EAP	200.00	76.94	-	76.94	101.27	100.00	(100.00)	-50%	
100-5390-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	4,280.35	-	4,280.35	5,316.86	5,900.00	(1,900.00)	-24%	
100-5390-510-5105	Expenses / PERS-Pension Classic	64,600.00	35,459.71	-	35,459.71	44,087.14	34,600.00	(30,000.00)	-46%	
100-5390-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	-	1,405.32	-	1,405.32	-	9,600.00	9,600.00	0%	
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	36,100.00	19,727.35	-	19,727.35	24,527.22	19,300.00	(16,800.00)	-47%	
100-5390-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5390-510-5103	Expenses / Workers Comp Ins	30,600.00	17,238.87	-	17,238.87	21,526.60	23,800.00	(6,800.00)	-22%	
<b>Subtotal: Benefits Expenses</b>		<b>314,400.00</b>	<b>192,516.93</b>	<b>-</b>	<b>192,516.93</b>	<b>244,440.08</b>	<b>235,000.00</b>	<b>(79,400.00)</b>	<b>-25%</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>		<b>927,700.00</b>	<b>557,217.47</b>	<b>-</b>	<b>557,217.47</b>	<b>706,790.31</b>	<b>725,000.00</b>	<b>(202,700.00)</b>	<b>-22%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual		Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
			As of 4/30/26	Encumbrances						
	Treatment and Distribution Cert./Renewal. Training for staff of 4	1,650.00	245.00	-	245.00		1,600.00			CEU, Cert. renewals \$400 for 4 operators.
100-5390-515-5200	Expenses / Training	1,650.00	245.00	-	245.00	294.00	1,600.00	(50.00)	-3%	
	Trident filter SCADA configation, equipment installation, etc.	26,250.00	19,719.06		19,719.06		45,000.00			Trident filter SCADA configation, equipment installation, etc.
	PM contract for Total Organic Carbon and HACH analyzers.	30,000.00	24,589.90	22,890.00	47,479.90		25,000.00			PM contract for Total Organic Carbon and HACH analyzers.
	PM for Q air for compressors and blowers.	16,250.00	669.96	-	669.96		12,500.00			PM for Q air for compressors and blowers.
100-5390-525-5340	Professional Services / Other Consultants	72,500.00	44,978.92	22,890.00	67,868.92	67,868.92	82,500.00	10,000.00	14%	
	Filter survey for 2 Trident filters.	8,200.00	8,120.57	-	8,120.57		8,200.00			Filter survey for 2 Trident filters.
100-5390-525-5315	Professional Services / Misc Studies	8,200.00	8,120.57	-	8,120.57	9,744.68	8,200.00	-	0%	
	Uniforms and safety boots for 4 employees	2,500.00	2,396.81	-	2,396.81		2,500.00			
100-5390-536-5475	Operating Supplies / Uniforms	2,500.00	2,396.81	-	2,396.81	3,019.67	2,500.00	-	0%	
	ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.	900,000.00	521,925.03	-	521,925.03		900,000.00			Roemer \$55,835 per month includes 13% increase \$670,000 per year. Arsenic \$80,000 per year Combined Total \$750,000
100-5390-550-5652	Utility Services / Electric	900,000.00	521,925.03	-	521,925.03	674,660.46	900,000.00	-	0%	
	Trash services.	3,200.00	2,242.11		2,242.11		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	3,200.00	2,242.11	-	2,242.11	3,291.11	3,200.00	-	0%	
	ROEMER TREATMENT PLANT: Natural gas service by Southern California Gas Company	400.00	140.10		140.10		400.00			
100-5390-550-5653	Utility Services / Gas	400.00	140.10	-	140.10	186.47	400.00	-	0%	
	Janitorial Services at Roemer Plant	22,000.00	7,705.79	7,130.00	14,835.79		22,000.00			Janitorial services for Roemer Plant \$1062 per month includes 10% increase - \$12,748 Total Per Year
100-5390-525-5313	Professional Services / Janitorial	22,000.00	7,705.79	7,130.00	14,835.79	14,835.79	22,000.00	-	0%	
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T	3,500.00	1,661.12		1,661.12		2,000.00			ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T
100-5390-550-5650	Communication Services / Telephone	3,500.00	1,661.12	-	1,661.12	1,993.34	2,000.00	(1,500.00)	-43%	
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T		12,014.70		12,014.70		17,000.00			ROEMER TREATMENT PLANT: High Speed Fiber Internet Service \$1,388/mth
100-5390-550-5651	Communication Services / High Speed Internet	-	12,014.70	-	12,014.70	14,417.64	17,000.00	17,000.00	0%	
	Hydroelectric Plant Operations and Maintenance Cost.	15,000.00					15,000.00			Hydroelectric Plant Operations and Maintenance Cost.
	Misc District Cost repair and replacement	5,000.00	4,778.98	23,540.72	28,319.70		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	20,000.00	4,778.98	23,540.72	28,319.70	28,319.70	30,000.00	10,000.00	50%	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	15,000.00	9,292.50		9,292.50		15,000.00			ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations
	Roemer Phase 2 & 3	10,000.00	13,520.50		13,520.50		10,000.00			Roemer Phase 2 & 3
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are	15,000.00	1,682.50		1,682.50		15,000.00			New contract pricing plus Arsenic Plant coming back online. ARSENIC &
100-5390-525-5314	Professional Services / Lab Tests	40,000.00	24,495.50	-	24,495.50	30,212.40	40,000.00	-	0%	
	ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds	83,600.00	20,944.58	1,313.64	22,258.22		50,000.00			Roemer sludge disposal fees to the County landfill sites.
	ARSENIC: \$3,500 per removal				-		30,000.00			Arsenic sludge hauling and disposal. \$8613 x 12 = \$103,356 Sludge needs to be treated before disposal
100-5390-525-5317	Professional Services / Sludge Disposal	83,600.00	20,944.58	1,313.64	22,258.22	25,133.50	80,000.00	(3,600.00)	-4%	
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment -	130,959.00	120,261.85	16,738.15	137,000.00		131,000.00			Chlorine Chemical costs for Roemer \$9,900 per month includes 10% increase \$118,000 total per year
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant.	143,065.00	150,288.37		150,288.37		145,000.00			Roemer ACH Coagulant. \$15,400 per month includes 10% increase \$184,800 per year
	Reagents countertop testing	6,000.00	1,725.76		1,725.76		6,000.00			Reagents countertop testing
	Arsenic Plant: Ferric Chemical	24,750.00		24,750.00	24,750.00		24,750.00			Ferric for the Arsenic Treatment Plant; \$2,500/month.
100-5390-530-5401	Operating Supplies / Chemicals	304,774.00	272,275.98	41,488.15	313,764.13	326,731.18	306,750.00	1,976.00	1%	
	GAC replacement 10 Vessels				-		900,000.00			GAC replacement annual cost with Roemer expansion
100-5390-530-5400	Operating Supplies / Carbon Exchange	-	-	-	-	-	900,000.00	900,000.00	0%	
	Rehab effluent pump, chemical pump, blowers, etc. Consumable items. Repair and replacement of OPR Water facility	460,400.00	404,793.86	47,928.88	452,722.74		460,000.00			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	460,400.00	404,793.86	47,928.88	452,722.74	494,717.35	460,000.00	(400.00)	0%	
	Repair or replace chlorine pumps and parts.		-	-	-		-			
100-5390-540-5602	Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	-	-	0%	
	Travel and meal training expenses	1,261.00			-		1,300.00			1 operator for Tri-State.
100-5390-515-5202	Miscellaneous / Trans/Meals/Lodging	1,261.00	-	-	-	-	1,300.00	39.00	3%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,923,985.00</b>	<b>1,328,719.05</b>	<b>144,291.39</b>	<b>1,473,010.44</b>	<b>1,695,426.21</b>	<b>2,857,450.00</b>	<b>933,465.00</b>	<b>49%</b>	
	<b>Total Expenses: Water Treatment - Roemer/Arsenic - 5390</b>	<b>2,851,685.00</b>	<b>1,885,936.52</b>	<b>144,291.39</b>	<b>2,030,227.91</b>	<b>2,402,216.52</b>	<b>3,582,450.00</b>	<b>730,765.00</b>	<b>26%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Maintenance - Transmission and Distribution - 5410</b>										
100-5410-500-5001	Salaries & Wages / Full Time	1,151,700.00	931,903.12	-	931,903.12	1,169,668.70	1,264,300.00	112,600.00	10%	
100-5410-500-5002	Salaries & Wages / Part Time	80,000.00	33,968.51	-	33,968.51	44,068.45	99,300.00	19,300.00	24%	
100-5410-500-5003	Salaries & Wages / Overtime	60,000.00	44,405.06	-	44,405.06	55,433.95	55,000.00	(5,000.00)	-8%	
100-5410-500-5004	Salaries & Wages / On Call	15,000.00	24,743.10	-	24,743.10	31,258.12	27,000.00	12,000.00	80%	
100-5410-500-5021	Salaries & Wages / Class A Drivers License	3,300.00	3,675.00	-	3,675.00	4,590.00	3,900.00	600.00	18%	
100-5410-500-5020	Salaries & Wages / Bilingual Compensation	3,300.00	2,650.00	-	2,650.00	3,330.00	3,300.00	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>1,313,300.00</b>	<b>1,041,344.79</b>	<b>-</b>	<b>1,041,344.79</b>	<b>1,308,349.22</b>	<b>1,452,800.00</b>	<b>139,500.00</b>	<b>11%</b>	
100-5410-510-5101	Benefits / FICA	82,100.00	65,244.93	-	65,244.93	81,924.94	86,600.00	4,500.00	5%	
100-5410-510-5102	Benefits / Medicare	19,200.00	15,259.14	-	15,259.14	19,160.18	20,200.00	1,000.00	5%	
100-5410-510-5123	Benefits / Disability Insurance	17,200.00	7,517.22	-	7,517.22	9,365.28	10,800.00	(6,400.00)	-37%	
100-5410-510-5125	Benefits / Life Insurance	7,200.00	3,732.34	-	3,732.34	4,946.02	7,900.00	700.00	10%	
100-5410-510-5121	Benefits / Dental	15,700.00	11,786.37	-	11,786.37	15,591.25	16,200.00	500.00	3%	
100-5410-510-5120	Benefits / Hosp / Med Insurance	259,700.00	193,894.60	-	193,894.60	257,123.98	255,600.00	(4,100.00)	-2%	
100-5410-510-5122	Benefits / Vision Care Insurance	3,000.00	2,148.29	-	2,148.29	2,837.41	2,600.00	(400.00)	-13%	
100-5410-510-5124	Benefits / EAP	500.00	289.54	-	289.54	382.79	500.00	-	0%	
100-5410-510-5100	Benefits / Deferred Comp-ER Match	23,400.00	12,159.69	-	12,159.69	15,274.24	25,400.00	2,000.00	9%	
100-5410-510-5105	Expenses / PERS-Pension Classic	19,100.00	15,242.54	-	15,242.54	19,179.80	20,000.00	900.00	5%	
100-5410-510-5106	PERS-Pension / Employer PEPR-2nd Tier	79,000.00	63,164.58	-	63,164.58	79,313.20	84,900.00	5,900.00	7%	
100-5410-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	10,700.00	8,478.89	-	8,478.89	10,669.21	11,200.00	500.00	5%	
100-5410-510-5103	Expenses / Workers Comp Ins	76,700.00	51,379.82	-	51,379.82	64,585.68	79,600.00	2,900.00	4%	
100-5410-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>613,500.00</b>	<b>450,297.95</b>	<b>-</b>	<b>450,297.95</b>	<b>580,353.97</b>	<b>621,500.00</b>	<b>8,000.00</b>	<b>1%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,926,800.00</b>	<b>1,491,642.74</b>	<b>-</b>	<b>1,491,642.74</b>	<b>1,888,703.19</b>	<b>2,074,300.00</b>	<b>147,500.00</b>	<b>8%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	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.	10,000.00	4,503.96	5,906.45	10,410.41		10,000.00			Class A driver training for one employee and recertification fees and new certifications with training
100-5410-515-5200	Expenses / Training	10,000.00	4,503.96	5,906.45	10,410.41	10,410.41	10,000.00	-	0%	
	Uniforms. This is the calculation for 12 staff members. There are new employees.	9,200.00	8,436.18	-	8,436.18		9,200.00			Uniform cost for 11 full time employees
100-5410-536-5475	Operating Supplies / Uniforms	9,200.00	8,436.18	-	8,436.18	11,048.83	9,200.00	-	0%	
	Travel and meal training expenses	3,000.00	659.03	-	659.03		2,000.00			Food and travel cost for for training,emergency meal purchases on after hours emergencies.
100-5410-515-5202	Miscellaneous / Trans/Meals/Lodging	3,000.00	659.03	-	659.03	910.84	2,000.00	-100000%	(0.33)	
	All materials in the inventory stock room. Water pipe, valves, clamps, flex couplings, meter boxes, etc.	600,000.00	429,966.53	-	429,966.53		500,000.00			Decrease in budget due to less leaks in fiscal year.This gl covers all parts in stock room,and purchases from out side vendors.
100-5410-540-5605	Repair & Maintenance / Domestic Mains	600,000.00	429,966.53	-	429,966.53	500,000.00	500,000.00	(100,000.00)	-17%	
	Repair or replace damaged or hit hydrants.	120,000.00	91,097.71	-	91,097.71		100,000.00			unpredictable amount of hit hydrants for fiscal year but can anticipate hydrant upgrades through out the distict.
100-5410-540-5606	Repair & Maintenance / Fire Hydrants	120,000.00	91,097.71	-	91,097.71	120,000.00	100,000.00	(20,000.00)	-17%	
	Shop Supplies- include now Sand, Type 2 Base and Temp. Asphalt.	20,000.00	22,149.40	-	22,149.40		25,000.00			Increase cost in back fill materials, for all excavation in the district.
100-5410-530-5408	Operating Supplies / Shop Supplies	20,000.00	22,149.40	-	22,149.40	25,000.00	25,000.00	5,000.00	25%	
	Annual Repair/Replace - District Facilities. Building and grounds repairs,	8,000.00	7,358.31	-	7,358.31		8,000.00			Cost for miscellanous parts , fabricating work and supplys for Hq and all sites.
100-5410-540-5616	Repair & Maintenance / Facilities Repairs	8,000.00	7,358.31	-	7,358.31	8,829.97	8,000.00	-	0%	
	Soil compaction testing and street pavement repairs after maintenance activities per agency's jurisdiction requirements.	300,000.00	212,299.89	87,700.11	300,000.00		300,000.00			Cost for all final paving ,concrete work,compaction test,for all excavated areas and repairs at various district sites.
100-5410-540-5612	Repair & Maintenance / Street Patching	300,000.00	212,299.89	87,700.11	300,000.00	272,765.68	300,000.00	-	0%	
	Tools and equipment to repair service line leaks, welding equipment, and miscellaneous tools.	20,000.00	16,390.31	1,045.00	17,435.31		20,000.00			Same budget as last fiscal year, Budget is to replace worn out tools , and or purchase new tools.To expedite leak repairs.
100-5410-540-5615	Repair & Maintenance / Tools	20,000.00	16,390.31	1,045.00	17,435.31	19,934.66	20,000.00	-	0%	
				-	-					
100-5410-525-5319	Outside Labor / Contractors	-	-	-	-	-	-	-	0%	
	Personal Protective Equipment (PPE) and safety equipment for all District staff. Equipment Rental: shoring equipment,	16,000.00	8,667.83	-	8,667.83		12,000.00			All safety related iteams , cones ,Hard hats,vests ,signs fall under this gl code.Items in vending also go to this gl.
100-5410-528-5381	Rentals / Equipment	16,000.00	8,667.83	-	8,667.83	10,401.40	12,000.00	(4,000.00)	-25%	
	Repairs on waterlines, service laterals, irrigation lines and misc maintenance repairs.		-	-	-					
	Fees for DigAlert underground-utility locating.	10,000.00	7,630.13	-	7,630.13		10,000.00			All dig alert fees charge to this gl, price changes monthly depending on tickets.
100-5410-540-5613	Repair & Maintenance / Structures & Improvements	10,000.00	7,630.13	-	7,630.13	10,479.60	10,000.00	-	0%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,116,200.00</b>	<b>809,159.28</b>	<b>94,651.56</b>	<b>903,810.84</b>	<b>989,781.39</b>	<b>996,200.00</b>	<b>(120,000.00)</b>	<b>-11%</b>	
	<b>Total Expenses: Maintenance - Transmission and Distribution - 5410</b>	<b>3,043,000.00</b>	<b>2,300,802.02</b>	<b>94,651.56</b>	<b>2,395,453.58</b>	<b>2,878,484.58</b>	<b>3,070,500.00</b>	<b>27,500.00</b>	<b>1%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Customer Service - 5510</b>										
100-5510-500-5001	Salaries & Wages / Full Time	662,500.00	456,491.86	-	456,491.86	570,432.86	631,100.00	(31,400.00)	-5%	Original budget \$684K, temp labor
100-5510-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	48,100.00	48,100.00	0%	
100-5510-500-5003	Salaries & Wages / Overtime	9,000.00	5,994.53	-	5,994.53	7,666.70	7,500.00	(1,500.00)	-17%	
100-5510-500-5004	Salaries & Wages / On Call	-	-	-	-	-	-	-	0%	
100-5510-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	2,150.00	-	2,150.00	2,700.00	3,300.00	700.00	27%	
	<b>Subtotal: Payroll Expenses</b>	<b>674,100.00</b>	<b>464,636.39</b>	<b>-</b>	<b>464,636.39</b>	<b>580,799.57</b>	<b>690,000.00</b>	<b>15,900.00</b>	<b>2%</b>	
100-5510-510-5101	Benefits / FICA	44,500.00	29,135.70	-	29,135.70	36,391.40	43,300.00	(1,200.00)	-3%	
100-5510-510-5102	Benefits / Medicare	10,400.00	6,813.93	-	6,813.93	8,510.82	10,100.00	(300.00)	-3%	
100-5510-510-5123	Benefits / Disability Insurance	10,400.00	4,338.82	-	4,338.82	5,363.04	7,200.00	(3,200.00)	-31%	
100-5510-510-5125	Benefits / Life Insurance	6,300.00	2,311.65	-	2,311.65	3,038.10	5,200.00	(1,100.00)	-17%	
100-5510-510-5121	Benefits / Dental	13,200.00	7,041.17	-	7,041.17	9,207.77	9,900.00	(3,300.00)	-25%	FY27 - One less FT and plan changes
100-5510-510-5120	Benefits / Hosp / Med Insurance	220,600.00	117,508.21	-	117,508.21	154,292.70	173,600.00	(47,000.00)	-21%	FY27 - One less FT and plan changes
100-5510-510-5122	Benefits / Vision Care Insurance	2,300.00	1,370.79	-	1,370.79	1,801.84	1,900.00	(400.00)	-17%	
100-5510-510-5124	Benefits / EAP	400.00	180.85	-	180.85	237.47	400.00	-	0%	
100-5510-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	6,830.99	-	6,830.99	8,605.45	15,600.00	(2,000.00)	-11%	
100-5510-510-5105	Expenses / PERS-Pension Classic	18,200.00	5,442.22	-	5,442.22	6,530.66	-	(18,200.00)	-100%	FY26-27 - No Classic PERS members
100-5510-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	42,900.00	30,534.10	-	30,534.10	38,423.33	49,300.00	6,400.00	15%	
100-5510-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	10,200.00	3,027.15	-	3,027.15	3,632.58	-	(10,200.00)	-100%	FY26-27 - No Classic PERS members
100-5510-510-5103	Expenses / Workers Comp Ins	4,600.00	4,540.82	-	4,540.82	5,689.21	4,600.00	-	0%	
100-5510-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>401,600.00</b>	<b>219,076.40</b>	<b>-</b>	<b>219,076.40</b>	<b>281,724.37</b>	<b>321,100.00</b>	<b>(80,500.00)</b>	<b>-20%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,075,700.00</b>	<b>683,712.79</b>	<b>-</b>	<b>683,712.79</b>	<b>862,523.94</b>	<b>1,011,100.00</b>	<b>(64,600.00)</b>	<b>-6%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	Customer service (misc) training including water Distribution Operator Water Treatment, QWEL, and Water Use Efficiency Practitioner Certificates. New Tyler Incode system training	15,000.00	-	8,400.00	8,400.00		9,000.00			Customer service development training including effective communication skills, emotional intelligence, de-escalating tense situations, etc. Water Distribution Operator certification. Tyler Incode system training
100-5510-515-5200	Expenses / Training	15,000.00	-	8,400.00	8,400.00	8,400.00	9,000.00	(6,000.00)	-40%	
	Garda Services: Daily deposit pickup	7,300.00	6,776.26	-	6,776.26		8,200.00			Garda fees increased. Will seek other options.
100-5510-525-5309	Professional Services / Armored Transport	7,300.00	6,776.26	-	6,776.26	8,131.51	8,200.00	900.00	12%	
	District Uniforms	1,600.00	-	-	-		-			Moved to Districtwide approach. In HR budget
100-5510-536-5475	Operating Supplies / Uniforms	1,600.00	-	-	-		-	(1,600.00)	-100%	
	Miscellaneous items	2,500.00	1,320.86	-	1,320.86		2,500.00			
100-5510-530-5403	Operating Supplies / Miscellaneous	2,500.00	1,320.86	-	1,320.86	1,585.03	2,500.00	-	0%	
	Mail Machine Lease	2,800.00	2,062.92	-	2,062.92		2,800.00			\$700/Qtr lease for machine
100-5510-536-5412	Equipment	2,800.00	2,062.92	-	2,062.92	2,475.50	2,800.00	-	0%	
	Mid Year Adjustment. Unfunded									
100-5510-525-5319	Outside Labor / Contractors/Labor & Contractors	21,800.00	21,770.93	-	21,770.93	21,770.93	-	(21,800.00)	-100%	
	Payment Locations - Pak N' Mail	2,400.00	673.84		673.84		1,000.00			
	Payment Locations - J Check Cashing	2,700.00	1,633.00		1,633.00		2,700.00			
	Payment Locations - Pay Near Me fees (7eleven)		10,181.30		10,181.30		13,000.00			
	Tyler Insite Online Payment convinence fee	40,000.00	27,561.90		27,561.90		-			Transition to IPaySmart eliminated this cost
100-5510-525-5305	Outside Labor / Contractors / Remote Site Fees	45,100.00	40,050.04	-	40,050.04	48,745.09	16,700.00	(28,400.00)	-63%	
	Bank ACH Charges	95,000.00	74,114.84		74,114.84		50,400.00			On average \$4,200/mth for ACH Fees
100-5510-536-5320	Miscellaneous / Bank Card Expense	95,000.00	74,114.84	-	74,114.84	88,937.81	50,400.00	(44,600.00)	-47%	
	Customer Service Training reimbursements	1,500.00	38.94		38.94		5,000.00			Conference costs airfare, meals, lodging for (staff of 8)
100-5510-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	38.94	-	38.94	46.73	5,000.00	3,500.00	233%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>192,600.00</b>	<b>146,134.79</b>	<b>8,400.00</b>	<b>154,534.79</b>	<b>180,092.61</b>	<b>94,600.00</b>	<b>(98,000.00)</b>	<b>-51%</b>	
	<b>Total Expenses: Customer Service - 5510</b>	<b>1,268,300.00</b>	<b>829,847.58</b>	<b>8,400.00</b>	<b>838,247.58</b>	<b>1,042,616.55</b>	<b>1,105,700.00</b>	<b>(162,600.00)</b>	<b>-13%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Meter Reading - 5520</b>										
100-5520-500-5001	Salaries & Wages / Full Time	475,500.00	399,418.94	-	399,418.94	500,717.81	525,900.00	50,400.00	11%	
100-5520-500-5003	Salaries & Wages / Overtime	10,000.00	36,128.27	-	36,128.27	45,500.30	20,000.00	10,000.00	100%	
100-5520-500-5004	Salaries & Wages / On Call	7,300.00	8,290.20	-	8,290.20	10,350.97	9,500.00	2,200.00	30%	
100-5520-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,100.00	-	1,100.00	1,380.00	1,300.00	-	0%	
100-5520-500-5021	Labor / Class A Drivers License	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>494,100.00</b>	<b>444,937.41</b>	<b>-</b>	<b>444,937.41</b>	<b>557,949.08</b>	<b>556,700.00</b>	<b>62,600.00</b>	<b>13%</b>	
100-5520-510-5101	Benefits / FICA	30,400.00	27,787.72	-	27,787.72	34,836.19	33,400.00	3,000.00	10%	
100-5520-510-5102	Benefits / Medicare	7,100.00	6,498.82	-	6,498.82	8,147.27	7,800.00	700.00	10%	
100-5520-510-5123	Benefits / Disability Insurance	7,300.00	3,721.02	-	3,721.02	4,617.59	5,400.00	(1,900.00)	-26%	
100-5520-510-5125	Benefits / Life Insurance	4,800.00	1,899.97	-	1,899.97	2,510.65	3,900.00	(900.00)	-19%	
100-5520-510-5121	Benefits / Dental	9,200.00	6,004.59	-	6,004.59	7,873.03	6,800.00	(2,400.00)	-26%	EE plan changes
100-5520-510-5120	Benefits / Hosp / Med Insurance	132,600.00	103,083.27	-	103,083.27	136,491.13	132,400.00	(200.00)	0%	
100-5520-510-5122	Benefits / Vision Care Insurance	1,500.00	1,165.84	-	1,165.84	1,540.56	1,400.00	(100.00)	-7%	
100-5520-510-5124	Benefits / EAP	300.00	147.06	-	147.06	194.33	300.00	-	0%	
100-5520-510-5100	Benefits / Deferred Comp-ER Match	11,700.00	4,869.49	-	4,869.49	6,113.39	11,700.00	-	0%	
100-5520-510-5105	Expenses / PERS-Pension Classic	-	-	-	-	-	-	-	0%	
100-5520-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	37,400.00	30,643.95	-	30,643.95	38,465.05	40,200.00	2,800.00	7%	
100-5520-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	-	-	-	-	-	-	0%	
100-5520-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5520-510-5103	Expenses / Workers Comp Ins	3,400.00	4,672.41	-	4,672.41	5,838.46	3,700.00	300.00	9%	
	<b>Subtotal: Benefits Expenses</b>	<b>245,700.00</b>	<b>190,494.14</b>	<b>-</b>	<b>190,494.14</b>	<b>246,627.65</b>	<b>247,000.00</b>	<b>1,300.00</b>	<b>1%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>739,800.00</b>	<b>635,431.55</b>	<b>-</b>	<b>635,431.55</b>	<b>804,576.73</b>	<b>803,700.00</b>	<b>63,900.00</b>	<b>9%</b>	
	Water Treatment and Distribution Cert./Renewals. Conference registrations.	2,000.00	730.00	-	730.00	-	1,500.00	-	-	ongoing recertification and training for the department
100-5520-515-5200	Expenses / Training	2,000.00	730.00	-	730.00	876.00	1,500.00	(500.00)	-25%	
	Uniforms and safety boots	4,400.00	4,597.27	-	4,597.27	-	4,400.00	-	-	6 full time employes for the department.
100-5520-536-5475	Operating Supplies / Uniforms	4,400.00	4,597.27	-	4,597.27	5,755.60	4,400.00	-	0%	
	Door tags, Tools and supplies:	4,000.00	1,512.51	-	1,512.51	-	4,000.00	-	-	Various items needed for meter repairs, Bee removal service. Shrub and tree cut back around meter boxes.
100-5520-530-5407	Operating Supplies / Shop Supplies	4,000.00	1,512.51	-	1,512.51	1,815.01	4,000.00	-	0%	
	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.	260,000.00	265,217.64	20,545.00	285,762.64	-	270,000.00	-	-	Meter parts, Mxu parts, Meter testing for all meters
100-5520-540-5608	Repair & Maintenance / Meters & AMR's	260,000.00	265,217.64	20,545.00	285,762.64	340,237.48	270,000.00	10,000.00	4%	
	Conference and travel expenses.	1,000.00	-	-	-	-	1,000.00	-	-	On going training, reimbursment for meals, and hotel stay
100-5520-515-5202	Miscellaneous / Trans/Meals/Lodging	1,000.00	-	-	-	-	1,000.00	-	0%	
	AMR/AMI Equipment and parts	15,000.00	5,694.17	5,304.50	10,998.67	-	30,000.00	-	-	meter reading AMR/AMI equipment and contingency
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgram	15,000.00	5,694.17	5,304.50	10,998.67	6,833.00	30,000.00	15,000.00	100%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>286,400.00</b>	<b>277,751.59</b>	<b>25,849.50</b>	<b>303,601.09</b>	<b>355,517.09</b>	<b>310,900.00</b>	<b>24,500.00</b>	<b>9%</b>	
	<b>Total Expenses: Meter Reading - 5520</b>	<b>1,026,200.00</b>	<b>913,183.14</b>	<b>25,849.50</b>	<b>939,032.64</b>	<b>1,160,093.82</b>	<b>1,114,600.00</b>	<b>88,400.00</b>	<b>9%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Billing - 5530</b>										
100-5530-500-5001	Salaries & Wages / Full Time	303,400.00	240,496.08	-	240,496.08	302,184.10	326,600.00	23,200.00	8%	
100-5530-500-5003	Salaries & Wages / Overtime	500.00	-	-	-	500.00	-	-	0%	
100-5530-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,100.00	-	1,100.00	1,380.00	1,300.00	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>305,200.00</b>	<b>241,596.08</b>	<b>-</b>	<b>241,596.08</b>	<b>303,564.10</b>	<b>328,400.00</b>	<b>23,200.00</b>	<b>8%</b>	
100-5530-510-5101	Benefits / FICA	19,300.00	15,384.51	-	15,384.51	19,311.22	20,700.00	1,400.00	7%	
100-5530-510-5102	Benefits / Medicare	4,500.00	3,598.14	-	3,598.14	4,516.51	4,800.00	300.00	7%	
100-5530-510-5123	Benefits / Disability Insurance	4,100.00	2,002.78	-	2,002.78	2,495.54	2,700.00	(1,400.00)	-34%	
100-5530-510-5125	Benefits / Life Insurance	1,700.00	961.20	-	961.20	1,268.78	2,000.00	300.00	18%	
100-5530-510-5121	Benefits / Dental	3,800.00	3,157.00	-	3,157.00	4,173.68	3,900.00	100.00	3%	
100-5530-510-5120	Benefits / Hosp / Med Insurance	57,900.00	45,840.84	-	45,840.84	60,644.16	58,300.00	400.00	1%	
100-5530-510-5122	Benefits / Vision Care Insurance	800.00	589.80	-	589.80	778.54	700.00	(100.00)	-13%	
100-5530-510-5124	Benefits / EAP	100.00	74.40	-	74.40	98.21	100.00	-	0%	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	4,950.00	-	4,950.00	6,210.00	5,900.00	-	0%	
100-5530-510-5105	Expenses / PERS-Pension Classic	26,300.00	21,459.61	-	21,459.61	26,963.23	27,400.00	1,100.00	4%	
100-5530-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	6,500.00	5,525.97	-	5,525.97	6,950.90	7,300.00	80000%	0.12	
100-5530-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	14,700.00	11,940.00	-	11,940.00	15,002.24	15,300.00	600.00	4%	
100-5530-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5530-510-5103	Expenses / Workers Comp Ins	1,900.00	1,249.68	-	1,249.68	1,570.58	2,100.00	200.00	11%	
	<b>Subtotal: Benefits Expenses</b>	<b>147,500.00</b>	<b>116,733.93</b>	<b>-</b>	<b>116,733.93</b>	<b>149,983.61</b>	<b>151,200.00</b>	<b>3,700.00</b>	<b>3%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>452,700.00</b>	<b>358,330.01</b>	<b>-</b>	<b>358,330.01</b>	<b>453,547.71</b>	<b>479,600.00</b>	<b>26,900.00</b>	<b>6%</b>	
	Billing Dept training	3,000.00	1,249.00	-	1,249.00	-	7,000.00	-	-	Billing development training including technical and Customer Service skills etc. Tyler Incode system training. Succession planning training, including cross-training.
100-5530-515-5200	Expenses / Training	3,000.00	1,249.00	-	1,249.00	1,498.80	7,000.00	4,000.00	133%	
	Collection agency fees	-	-	-	-	-	-	-	-	
100-5530-525-5340	Professional Services / Other Consultants	-	-	-	-	-	-	-	0%	
	District Shirts	600.00	-	-	-	-	-	-	-	Moved to Districtwide approach. In HR budget
100-5530-536-5475	Operating Supplies / Uniforms	600.00	-	-	-	-	-	(600.00)	-100%	
	County Recorder fee for lien releases	800.00	420.00	-	420.00	-	1,000.00	-	-	
100-5530-530-5403	Operating Supplies / Miscellaneous	800.00	420.00	-	420.00	552.00	1,000.00	200.00	25%	
	InfoSend - printing for bills mailed, past due notices	64,000.00	46,943.59	3,056.41	50,000.00	-	64,000.00	-	-	Averaging cost \$5200/mth. Added a 2% inflation increase
100-5530-525-5304	Outside Labor / Contractors/Printing	64,000.00	46,943.59	3,056.41	50,000.00	56,332.31	64,000.00	-	0%	
	InfoSend - postage for bills and notices mailed to customers	216,000.00	162,741.73	6,000.00	168,741.73	-	208,000.00	-	-	Averaging cost \$1733/mth. Postage has increasd significantly over the past 2-3 years. 25% increase
100-5530-536-5471	Communication Services / Postage & Shipping	216,000.00	162,741.73	6,000.00	168,741.73	195,290.08	208,000.00	(8,000.00)	-4%	
	Mileage to meetings, and training classes, Meal Reimbursement	2,000.00	1,225.84	-	1,225.84	-	3,000.00	-	-	Billing development conference expenses
100-5530-515-5202	Miscellaneous / Trans/Meals/Lodging	2,000.00	1,225.84	-	1,225.84	1,471.01	3,000.00	1,000.00	50%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>286,400.00</b>	<b>212,580.16</b>	<b>9,056.41</b>	<b>221,636.57</b>	<b>255,144.19</b>	<b>283,000.00</b>	<b>(3,400.00)</b>	<b>-1%</b>	
	<b>Total Expenses: Billing - 5530</b>	<b>739,100.00</b>	<b>570,910.17</b>	<b>9,056.41</b>	<b>579,966.58</b>	<b>708,691.90</b>	<b>762,600.00</b>	<b>23,500.00</b>	<b>3%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Administration - 5610</b>										
100-5610-500-5001	Salaries & Wages / Full Time	1,190,500.00	896,442.83	-	896,442.83	1,123,640.20	1,338,200.00	147,700.00	12%	
100-5610-500-5003	Salaries & Wages / Overtime	2,000.00	1,204.30	-	1,204.30	1,445.16	2,000.00	-	0%	
100-5610-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,450.00	-	1,450.00	1,800.00	2,000.00	700.00	54%	
100-5610-510-5104	Salaries & Wages / Vehicle Allowance	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>1,193,800.00</b>	<b>899,097.13</b>	<b>-</b>	<b>899,097.13</b>	<b>1,126,885.36</b>	<b>1,342,200.00</b>	<b>148,400.00</b>	<b>12%</b>	
100-5610-510-5101	Benefits / FICA	50,500.00	34,367.29	-	34,367.29	44,219.04	51,800.00	1,300.00	3%	
100-5610-510-5102	Benefits / Medicare	19,300.00	13,133.32	-	13,133.32	16,456.52	20,100.00	800.00	4%	
100-5610-510-5123	Benefits / Disability Insurance	14,800.00	4,311.34	-	4,311.34	5,466.74	4,500.00	(10,300.00)	-70%	
100-5610-510-5125	Benefits / Life Insurance	3,600.00	2,153.09	-	2,153.09	2,827.22	3,300.00	(300.00)	-8%	
100-5610-510-5121	Benefits / Dental	7,900.00	6,001.92	-	6,001.92	7,888.56	9,100.00	1,200.00	15%	
100-5610-510-5120	Benefits / Hosp / Med Insurance	128,900.00	85,662.16	-	85,662.16	112,324.52	133,200.00	4,300.00	3%	
100-5610-510-5122	Benefits / Vision Care Insurance	1,300.00	821.84	-	821.84	1,075.39	1,100.00	(200.00)	-15%	
100-5610-510-5124	Benefits / EAP	200.00	111.60	-	111.60	145.82	200.00	-	0%	
100-5610-510-5100	Benefits / Deferred Comp-ER Match	45,300.00	42,004.52	-	42,004.52	50,765.42	45,300.00	-	0%	
100-5610-510-5105	Expenses / PERS-Pension Classic	131,600.00	97,556.83	-	97,556.83	122,390.23	137,100.00	5,500.00	4%	
100-5610-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	9,400.00	7,785.62	-	7,785.62	9,793.54	10,400.00	1,000.00	11%	
100-5610-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	73,500.00	54,278.58	-	54,278.58	68,095.69	76,400.00	2,900.00	4%	
100-5610-510-5103	Expenses / Workers Comp Ins	8,200.00	4,817.61	-	4,817.61	6,041.84	8,500.00	300.00	4%	
100-5610-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>494,500.00</b>	<b>353,005.72</b>	<b>-</b>	<b>353,005.72</b>	<b>447,490.56</b>	<b>501,000.00</b>	<b>6,500.00</b>	<b>1%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,688,300.00</b>	<b>1,252,102.85</b>	<b>-</b>	<b>1,252,102.85</b>	<b>1,574,375.92</b>	<b>1,843,200.00</b>	<b>154,900.00</b>	<b>9%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
CSMFO / GFOA Conference - Registration Fees	650.00	625.00		625.00		900.00			
Conferences for Board Secretary/Executive Assistant	1,000.00			-		2,500.00			
Misc. Seminars- Continuation Professional Education	4,350.00	198.00		198.00		4,000.00			
Communication Training	-			-		2,500.00			
CSDA trainings/Conferences	2,000.00	1,946.00		1,946.00		3,000.00			
ACWA Conferences	3,000.00	2,563.00		2,563.00		4,000.00			
<b>100-5610-515-5200 Expenses / Training</b>	<b>10,000.00</b>	<b>5,332.00</b>	<b>-</b>	<b>5,332.00</b>	<b>6,398.40</b>	<b>16,900.00</b>	<b>6,900.00</b>	<b>69%</b>	
Association of California Water Agencies Membership dues	30,000.00	29,720.00		29,720.00		30,314.40			
California Special Districts Assocaiton	10,000.00	10,225.00		10,225.00		10,429.50			
Records Retention yearly maint. Subscription	750.00			-		765.00			
California Society of Municipal Finance Officers	250.00		250.00	250.00		255.00			
IE Works/Workforce Development	6,000.00			-		6,000.00			
PRA request Archive Social Subscription	-			-		-			
American Water Works Association	5,100.00		5,233.00	5,233.00		5,300.00			
Government Finance Officers Association	250.00			-		255.00			
California Municipal Utilities Association	5,000.00	6,458.00		6,458.00		5,100.00			
Association of San Bernardino County Special Districts	375.00	375.00				375.00			
Misc Membership	5,000.00	860.75		860.75		5,000.00			
<b>100-5610-515-5201 Miscellaneous / Subscriptions &amp; Memberships</b>	<b>62,725.00</b>	<b>47,638.75</b>	<b>5,350.00</b>	<b>52,988.75</b>	<b>57,166.50</b>	<b>63,793.90</b>	<b>1,068.90</b>	<b>2%</b>	
ACWA Conferences	20,750.00	20,998.90		20,998.90		4,700.00			
ASBCSD - Monthly Meeting Staff	250.00	238.00		238.00		1,050.00			
CSDA Trainings/Conferences	450.00	429.58		429.58		3,700.00			
CSMFO/GFOA/Tyler travel expenses	750.00	729.33		729.33		2,400.00			
Misc, Legislative Trips	-					3,000.00			
Conferences for Board Secretary/Executive Assistant	300.00	288.95		288.95		5,000.00			
Misc Seminars, Continuation Professional Education	2,200.00	1,294.78		1,294.78		3,500.00			
<b>100-5610-515-5202 Miscellaneous / Trans/Meals/Lodging</b>	<b>24,700.00</b>	<b>23,979.54</b>	<b>-</b>	<b>23,979.54</b>	<b>30,000.00</b>	<b>23,350.00</b>	<b>(1,350.00)</b>	<b>-5%</b>	
Staff Meetings - meals, employee Quarterly Appreciation, All-Hands, training meetings, Employee Seminar	33,000.00	30,355.90		30,355.90		33,000.00			Staff Meetings - meals, employee Quarterly Appreciation, All-Hands, training meetings, Employee Seminar. New GL Account
<b>100-5610-515-5204 Recognition / Staff Events &amp; Meals</b>	<b>33,000.00</b>	<b>30,355.90</b>	<b>-</b>	<b>30,355.90</b>	<b>33,000.00</b>	<b>33,000.00</b>	<b>-</b>	<b>0%</b>	
Board/Committee Meals	13,000.00	11,841.61		11,841.61		13,200.00			Board/Committee Meals. New GL Account
<b>100-5610-516-5203 Board and Committee Meals</b>	<b>13,000.00</b>	<b>11,841.61</b>	<b>-</b>	<b>11,841.61</b>	<b>13,000.00</b>	<b>13,200.00</b>	<b>200.00</b>	<b>2%</b>	
District Shirt and Emboidary. Uniforms	2,500.00	476.43		476.43		-			Districtwide Approach. Budgeted in HR
<b>100-5610-536-5475 Operating Supplies / Uniforms</b>	<b>2,500.00</b>	<b>476.43</b>	<b>-</b>	<b>476.43</b>	<b>937.16</b>	<b>-</b>	<b>(2,500.00)</b>	<b>-100%</b>	
Legal Notices	2,000.00	1,628.23		1,628.23		10,000.00			
Business cards and other misc. printing needs	3,000.00			-		1,000.00			
<b>100-5610-536-5411 Miscellaneous / Printing &amp; Notices</b>	<b>5,000.00</b>	<b>1,628.23</b>	<b>-</b>	<b>1,628.23</b>	<b>1,953.88</b>	<b>11,000.00</b>	<b>6,000.00</b>	<b>120%</b>	
Misc office supplies	2,000.00	2,015.57		2,015.57		-			
<b>100-5610-536-5454 Miscellaneous / Office Supplies</b>	<b>2,000.00</b>	<b>2,015.57</b>	<b>-</b>	<b>2,015.57</b>	<b>2,418.68</b>	<b>-</b>	<b>(2,000.00)</b>	<b>-100%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	General Legal Counsel - BB&K	450,000.00	286,299.69		286,299.69		400,000.00			General Legal Counsel, no budget change recommended.
	All Other Legal Matters		581.68		581.68		100,000.00			
	All Other Legal Matters-Atkinson Andelson Loya Ruud Romo		97,129.07		97,129.07					
	All Other Legal Matters-Carl A. Botterud	-	39,678.44		39,678.44		-			Completed, case closed.
	All Other Legal Matters-LCW	40,000.00	14,000.00		14,000.00		-			HR Training & Legal matters.
100-5610-526-5330	Professional Services / Legal	490,000.00	437,688.88	-	437,688.88	525,226.66	500,000.00	10,000.00	2%	
	Records Inventory & Destruction - Board Clerk	5,200.00	8,343.00	3,357.00	11,700.00		8,000.00			Finish Records Destruction project
	Executive Coaching						25,000.00			Executive Coaching Leadership skills
	Other Consultants: Rate Study/Staffing	161,000.00	68,326.58	28,014.50	96,341.08		15,000.00			Cost of Services Study completed. Temporary Clerk Staffing.
100-5610-525-5340	Professional Services / Other Consultants	166,200.00	76,669.58	31,371.50	108,041.08	96,683.08	48,000.00	(118,200.00)	(0.71)	
	Integrated Regional Urban Water MGMT Plan.	39,000.00	38,960.00		38,960.00		-			
100-5610-537-5505	Programs / Regional Programs	39,000.00	38,960.00	-	38,960.00	46,752.00	-	(39,000.00)	-100%	
	Temporary Labor - Board Secretary	64,000.00	54,498.29		54,498.29		-			
100-5610-525-5319	Outside Labor/ Contractors	64,000.00	54,498.29	-	54,498.29	71,102.46	-	(64,000.00)	-100%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>912,125.00</b>	<b>731,084.78</b>	<b>36,721.50</b>	<b>767,806.28</b>	<b>884,638.82</b>	<b>709,243.90</b>	<b>(202,881.10)</b>	<b>-22%</b>	
	<b>Total Expenses: Administration - 5610</b>	<b>2,600,425.00</b>	<b>1,983,187.63</b>	<b>36,721.50</b>	<b>2,019,909.13</b>	<b>2,459,014.74</b>	<b>2,552,443.90</b>	<b>(47,981.10)</b>	<b>-2%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>General Operations - 5615</b>										
	Amount per CalPERS payment	864,669.00	864,669.00		864,669.00		975,857.00			FY2026-27 UAL prepayment is \$975,857 based on CalPERS Actuarial
100-5615-510-5108	Expenses / PERS-Pension	864,669.00	864,669.00	-	864,669.00	864,669.00	975,857.00	111,188.00	13%	
	Unemployment Insurance Expense	15,000.00	15,073.00		15,073.00		15,000.00			
100-5615-510-5145	Expense / State Unemployment Ins	15,000.00	15,073.00	-	15,073.00	23,244.00	15,000.00	-	0%	
	OPEB Liability Payment	600,000.00	599,812.00		599,812.00		876,752.00			ADC based on Actuarial report, Benefit pmts and prefunding
100-5615-510-5135	Post Employment OPEB	600,000.00	599,812.00	-	599,812.00	599,812.00	876,752.00	276,752.00	46%	
	Tri Cities Answering Services / After hours	9,500.00	6,704.70		6,704.70		10,100.00			Average cost \$841/mth for after hours call services
100-5615-525-5318	Professional Services / Telephone Answering Svc	9,500.00	6,704.70	-	6,704.70	9,029.58	10,100.00	600.00	6%	
	Alarm services and repairs	38,000.00	23,198.91	14,906.30	38,105.21		35,000.00			Average cost \$2500/mth for alarm services plus any repairs
100-5615-525-5308	Professional Services / Alarm	38,000.00	23,198.91	14,906.30	38,105.21	30,483.49	35,000.00	(3,000.00)	-8%	
	Office Supplies for the District	36,000.00	30,147.76	-	30,147.76		36,000.00			No change for next Fiscal year.
100-5615-530-5409	Operating Supplies / Stationery & Office	36,000.00	30,147.76	-	30,147.76	36,262.70	36,000.00	-	0%	
	Gasoline and Diesel Fuel for Fleet	120,000.00	103,136.92	18,024.91	121,161.83		124,000.00			Oil prices have increased to \$100-\$114 per barrel due to the war.
100-5615-530-5402	Operating Supplies / Gasoline & Oil	120,000.00	103,136.92	18,024.91	121,161.83	121,161.83	124,000.00	4,000.00	3%	
	Shop Supplies for District (field supplies on vending machines, work reports for inventory, propane for forklift, warehouse supplies, facilities supplies)	50,000.00	43,630.40	10,000.00	53,630.40		50,000.00			No change for next Fiscal year.
100-5615-530-5408	Operating Supplies / Shop Supplies	50,000.00	43,630.40	10,000.00	53,630.40	41,290.64	50,000.00	-	0%	
	Furniture and Equipment for District	15,000.00	860.87		860.87		15,000.00			No change for next Fiscal year.
100-5615-536-5413	Other Expenses / Furniture & Equipment	15,000.00	860.87	-	860.87	1,265.09	15,000.00	-	0%	
	Electricity for District Headquarters	64,000.00	49,644.63		49,644.63		64,000.00			
100-5615-550-5652	Utility Services / Electric	64,000.00	49,644.63	-	49,644.63	59,573.56	64,000.00	-	0%	
	Agua Mansa Properties Inc & Burrtec Waste Industries & Solid Waste Management	19,000.00	14,169.12		14,169.12		19,000.00			
100-5615-550-5654	Utility Services / Trash	19,000.00	14,169.12	-	14,169.12	18,011.66	19,000.00	-	0%	
	Rialto Water Services	2,600.00	2,520.16		2,520.16		3,360.00			
100-5615-550-5656	Utility Services / Water	2,600.00	2,520.16	-	2,520.16	3,338.15	3,360.00	760.00	29%	
	Gas Co. Services	2,200.00	664.28		664.28		2,000.00			
100-5615-550-5653	Utility Services / Gas	2,200.00	664.28	-	664.28	797.14	2,000.00	(200.00)	-9%	
	Janitorial Services	80,000.00	48,420.78	15,665.27	64,086.05		80,000.00			No change for next Fiscal year.
100-5615-525-5313	Professional Services / Janitorial	80,000.00	48,420.78	15,665.27	64,086.05	64,086.05	80,000.00	-	0%	
	Copier Maintenance and Supplies	13,000.00	9,126.67		9,126.67		15,000.00			
100-5615-540-5610	Repair & Maintenance / Office Equipment	13,000.00	9,126.67	-	9,126.67	10,952.00	15,000.00	2,000.00	15%	
	Communication Equipment for District									
100-5615-540-5603	Repair & Maintenance / Communication Equipment	-	-	-	-	-	-	-	0%	
	Fleet Repair Maint. Costs	135,000.00	119,748.29	1,427.88	121,176.17		135,000.00			Adding bluetooth devices \$700.00 Compliance consulting \$700-\$2000 estimated
100-5615-540-5617	Repair & Maintenance / Vehicle	135,000.00	119,748.29	1,427.88	121,176.17	135,000.00	135,000.00	-	0%	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	ACWA/JPIA Auto & General Liability Program	230,000.00	228,682.96		228,682.96		230,000.00			Based on ACWA/JPIA General liability Program
	Cyber Security Liability Insurance	15,000.00	12,978.00		12,978.00		15,000.00			Based on ACWA/JPIA Cyber Security Program
	ACWA/JPIA Property Liability Program	250,000.00	233,685.14		233,685.14		349,000.00			Based on ACWA/JPIA Property Program
100-5615-536-5303	Miscellaneous / Insurance-Auto / Gen	495,000.00	475,346.10	-	475,346.10	495,000.00	594,000.00	99,000.00	20%	
	HQs Telemetry Line & SRFax	2,300.00	862.96		862.96		1,000.00			
	Verizon Wireless	66,100.00	51,583.44		51,583.44		66,000.00			
	Spectrum	5,300.00	3,336.49		3,336.49		4,000.00			
100-5615-550-5650	Communication Services / Telephone	73,700.00	55,782.89	-	55,782.89	66,972.79	71,000.00	(2,700.00)	-4%	
	Postage check to Quadient for postage and Escheat process	5,000.00	4,295.95	-	4,295.95		5,000.00			
100-5615-536-5471	Communication Services / Postage & Shipping	5,000.00	4,295.95	-	4,295.95	5,155.14	5,000.00	-	0%	
	Various Project Closings - expensed amount, not capitalized upon closing	20,000.00	-	-	-		50,000.00			FYE entry for projects not meeting Capitalization guidelines
100-5615-540-5470	Improvements Projects / Cap Improvement Proj Exp	20,000.00	-	-	-	-	50,000.00	30,000.00	150%	
	Equipment Rental	6,000.00	2,489.34		2,489.34		6,000.00			
100-5615-528-5381	Rentals / Equipment	6,000.00	2,489.34	-	2,489.34	2,987.21	6,000.00	-	0%	
	Building and Facility Maintenance Costs	170,000.00	135,412.35	33,817.91	169,230.26		170,000.00			A higher volume of repairs is anticipated due to the building's age and the potential unforeseen major maintenance needs.
100-5615-540-5613	Repair & Maintenance / Structures & Improvements	170,000.00	135,412.35	33,817.91	169,230.26	172,468.91	170,000.00	-	0%	
	Repair and maintenance for forklifts, 4 backhoes, emergency generators, etc.	90,000.00	78,042.84	10,401.84	88,444.68		90,000.00			
100-5615-540-5607	Repair & Maintenance / Major Equip & Gen Plant	90,000.00	78,042.84	10,401.84	88,444.68	93,651.41	90,000.00	-	0%	
	State Water Resources Control Board	140,000.00	136,910.00	1,858.51	138,768.51		140,000.00			Projected permit and fees need for next fiscal year
	City of Rialto - Encroachment Permit Fees	110,000.00	81,534.21		81,534.21		110,000.00			
	South Coast AQMD	8,000.00	5,928.77		5,928.77		8,000.00			
	County Treasurer / County of SB LAFCO	20,000.00	20,000.00		20,000.00		20,000.00			
	USPS - PO Box Rental	500.00	478.00		478.00		500.00			
	SB County Fire Protection	10,000.00	9,292.00		9,292.00		10,000.00			
	Western Municipal Water District	750.00	800.00		800.00		750.00			
	City of Fontana - Encroachment Permit Fees	2,000.00			-		2,000.00			
	City of Colton - Encroachment Permit Fees		18,540.00		18,540.00		20,000.00			
	Annual San Bernardino County Street Permit Fees	1,000.00			-		2,000.00			
	SB County Flood Control District	14,000.00	19,434.46		19,434.46		14,000.00			
	Other Permits	5,000.00	7,816.50	2,380.00	10,196.50		5,000.00			
100-5615-536-5473	Miscellaneous / Permits & Fees	311,250.00	300,733.94	4,238.51	304,972.45	311,250.00	332,250.00	21,000.00	7%	
100-5615-536-5455	Bad Debt Expense / Water Related	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>3,234,919.00</b>	<b>2,983,623.43</b>	<b>108,482.62</b>	<b>3,092,106.05</b>	<b>3,166,462.35</b>	<b>3,774,319.00</b>	<b>539,400.00</b>	<b>269%</b>	
	<b>Total Expenses: General Operations - 5615</b>	<b>3,234,919.00</b>	<b>2,983,623.43</b>	<b>108,482.62</b>	<b>3,092,106.05</b>	<b>3,166,462.35</b>	<b>3,774,319.00</b>	<b>539,400.00</b>	<b>17%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Accounting - 5620</b>										
100-5620-500-5001	Salaries & Wages / Full Time	612,600.00	508,609.87	-	508,609.87	633,147.20	676,400.00	63,800.00	10%	
100-5620-500-5003	Salaries & Wages / Overtime	12,000.00	14,088.80	-	14,088.80	16,906.56	13,000.00	1,000.00	8%	
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	1,850.00	-	1,850.00	2,310.00	2,600.00	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>627,200.00</b>	<b>524,548.67</b>	<b>-</b>	<b>524,548.67</b>	<b>652,363.76</b>	<b>692,000.00</b>	<b>64,800.00</b>	<b>10%</b>	
100-5620-510-5101	Benefits / FICA	38,100.00	30,983.35	-	30,983.35	38,575.38	41,200.00	3,100.00	8%	
100-5620-510-5102	Benefits / Medicare	9,100.00	7,604.54	-	7,604.54	9,451.78	10,000.00	900.00	10%	
100-5620-510-5123	Benefits / Disability Insurance	8,100.00	3,236.29	-	3,236.29	4,039.30	4,500.00	(3,600.00)	-44%	
100-5620-510-5125	Benefits / Life Insurance	3,300.00	1,495.25	-	1,495.25	1,956.28	3,300.00	-	0%	
100-5620-510-5121	Benefits / Dental	7,400.00	5,800.26	-	5,800.26	7,633.69	9,100.00	1,700.00	23%	
100-5620-510-5120	Benefits / Hosp / Med Insurance	117,000.00	87,951.48	-	87,951.48	115,890.37	129,000.00	12,000.00	10%	EE change plans to family
100-5620-510-5122	Benefits / Vision Care Insurance	1,300.00	794.38	-	794.38	1,040.99	1,100.00	(200.00)	-15%	
100-5620-510-5124	Benefits / EAP	200.00	108.93	-	108.93	142.44	200.00	-	0%	
100-5620-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	5,602.42	-	5,602.42	6,987.36	9,800.00	-	0%	
100-5620-510-5105	Expenses / PERS-Pension Classic	27,400.00	22,575.53	-	22,575.53	28,313.04	28,900.00	1,500.00	5%	
100-5620-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	28,400.00	19,826.69	-	19,826.69	24,814.20	31,000.00	2,600.00	9%	
100-5620-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	15,300.00	12,560.39	-	12,560.39	15,752.65	16,100.00	800.00	5%	
100-5620-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5620-510-5103	Expenses / Workers Comp Ins	4,000.00	4,185.96	-	4,185.96	5,141.65	4,400.00	400.00	10%	
	<b>Subtotal: Benefits Expenses</b>	<b>269,400.00</b>	<b>202,725.47</b>	<b>-</b>	<b>202,725.47</b>	<b>259,739.12</b>	<b>288,600.00</b>	<b>19,200.00</b>	<b>7%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>896,600.00</b>	<b>727,274.14</b>	<b>-</b>	<b>727,274.14</b>	<b>912,102.88</b>	<b>980,600.00</b>	<b>84,000.00</b>	<b>9%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	Training for the Accounting team.	5,000.00	4,471.00		4,471.00		5,000.00			Government Finance Officers Association Accounting training. This would be for seven employees. California Society of Municipal Finance Officers (CSMFO) training.
100-5620-515-5200	Expenses / Training	5,000.00	4,471.00	-	4,471.00	5,000.00	5,000.00	-	0%	
	District Shirts				-		-			Moved to Districtwide approach. In HR budget
100-5620-536-5475	Operating Supplies / Uniforms	-	-	-	-	-	-	-	0%	
	Conference & Travel expenses. Mileage to meetings,	6,000.00	3,356.61		3,356.61		6,000.00			
100-5620-515-5202	Miscellaneous / Trans/Meals/Lodging	6,000.00	3,356.61	-	3,356.61	4,027.93	6,000.00	-	0%	
	Supplies Specific for Department. Ex: Checks -	500.00	66.36		66.36		500.00			
100-5620-530-5403	Operating Supplies / Miscellaneous	500.00	66.36	-	66.36	79.63	500.00	-	0%	
	Chase Bank Fees includes analysis fees, lockbock, elockbock fees, etc.	72,000.00	49,004.31		49,004.31		72,000.00			Averaging cost under \$6000/ month. Same budget funds requested as previous year's.
100-5620-536-5302	Miscellaneous / Bank Account Analysis	72,000.00	49,004.31	-	49,004.31	58,805.17	72,000.00	-	0%	
	California Society Municipal Finance Officers Membership (CSMFO)	800.00	450.00		450.00		550.00			Professional Development, webinars, mentor programs, awards and more. For Accounting staff
	American Payroll Association (APA) Membership	600.00	610.00		610.00		620.00			Payroll membership for 2 staff for compliance and regulation updates
	Government Finance Officers Association (GFOA) Membership	1,750.00	1,160.00		1,160.00		1,750.00			GFOA dues for the triple crown awards
	California Municipal Treasury Association (CMTA)	300.00			-		300.00			Memberships for treasury compliance
	Other dues				-		300.00			
100-5620-515-5201	Miscellaneous / Subscriptions/ Dues/ Memberships	3,450.00	2,220.00	-	2,220.00	2,664.00	3,520.00	70.00	2%	
	Annual Audit Fee including State Controllers Financial Rpt	55,000.00	51,371.00	3,629.00	55,000.00		58,500.00			Based on Audit services agreement schedule
100-5620-525-5310	Professional Services / Auditing	55,000.00	51,371.00	3,629.00	55,000.00	55,000.00	58,500.00	3,500.00	6%	
	Fees for US Bank 2016A Bond account and Investment account	12,000.00	10,015.26		10,015.26		13,000.00			Average cost is \$1083/mth for custody fees for bond and investment monies
100-5620-525-5312	Professional Services / Fiscal Agent	12,000.00	10,015.26	-	10,015.26	12,842.08	13,000.00	1,000.00	8%	
	Chandler Asset Management	85,000.00	64,222.24		64,222.24		97,000.00			Average cost \$8027/mth depending on balances
	Actuary - GASB 75 OPEB & GASB 68 PERS Pension	7,500.00	6,600.00		6,600.00		7,350.00			2nd year of Actuarial requirement
	ClearGov	8,600.00	16,936.29				8,700.00			Budget Book platform
	Debtbook	4,500.00	3,000.00				3,000.00			GASB 68 & 75 compliance
	Cost Allocation Plan	15,000.00		10,003.75	10,003.75		-			
	Municipal Advisor						35,000.00			Advisory in preparation for Bond issuance
	DAC - Filings Fees for Bonds	3,000.00	3,000.00		3,000.00		3,000.00			Existing bond filling with EMMA
100-5620-525-5340	Professional Services / Consultants	123,600.00	93,758.53	10,003.75	103,762.28	128,815.62	154,050.00	30,450.00	25%	
	County Tax Collection fee for lien payments				-		500.00			
100-5620-536-5476	Other Miscellaneous / County Collection Fee	-	-	-	-	-	500.00	500.00	0%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>277,550.00</b>	<b>214,263.07</b>	<b>13,632.75</b>	<b>227,895.82</b>	<b>267,234.43</b>	<b>313,070.00</b>	<b>35,520.00</b>	<b>13%</b>	
	<b>Total Expenses: Accounting - 5620</b>	<b>1,174,150.00</b>	<b>941,537.21</b>	<b>13,632.75</b>	<b>955,169.96</b>	<b>1,179,337.31</b>	<b>1,293,670.00</b>	<b>119,520.00</b>	<b>10%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Engineering - 5630</b>										
100-5630-500-5001	Salaries & Wages / Full Time	1,565,400.00	1,201,871.26	-	1,201,871.26	1,505,718.79	1,632,500.00	67,100.00	4%	
100-5630-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	48,100.00	48,100.00	0%	
100-5630-500-5003	Salaries & Wages / Overtime	3,000.00	1,732.22	-	1,732.22	2,890.56	2,500.00	(500.00)	-17%	
100-5630-500-5004	Salaries & Wages / On Call	-	-	-	-	-	-	-	0%	
100-5630-500-5020	Salaries & Wages / Bilingual Compensation	2,000.00	1,462.50	-	1,462.50	1,815.00	1,300.00	(700.00)	-35%	
	<b>Subtotal: Payroll Expenses</b>	<b>1,570,400.00</b>	<b>1,205,065.98</b>	<b>-</b>	<b>1,205,065.98</b>	<b>1,510,424.35</b>	<b>1,684,400.00</b>	<b>114,000.00</b>	<b>7%</b>	
100-5630-510-5101	Benefits / FICA	91,900.00	69,211.16	-	69,211.16	87,045.56	99,600.00	7,700.00	8%	
100-5630-510-5102	Benefits / Medicare	23,400.00	17,635.34	-	17,635.34	22,096.06	24,700.00	1,300.00	6%	
100-5630-510-5123	Benefits / Disability Insurance	20,700.00	8,027.61	-	8,027.61	10,083.00	9,900.00	(10,800.00)	-52%	
100-5630-510-5125	Benefits / Life Insurance	7,500.00	3,546.87	-	3,546.87	4,677.67	7,200.00	(300.00)	-4%	
100-5630-510-5121	Benefits / Dental	15,700.00	12,883.33	-	12,883.33	17,022.82	18,000.00	2,300.00	15%	
100-5630-510-5120	Benefits / Hosp / Med Insurance	283,400.00	209,286.41	-	209,286.41	276,522.50	290,700.00	7,300.00	3%	
100-5630-510-5122	Benefits / Vision Care Insurance	2,800.00	2,023.41	-	2,023.41	2,664.01	2,600.00	(200.00)	-7%	
100-5630-510-5124	Benefits / EAP	500.00	255.15	-	255.15	335.94	500.00	-	0%	
100-5630-510-5100	Benefits / Deferred Comp-ER Match	21,500.00	11,175.00	-	11,175.00	14,160.00	21,500.00	-	0%	
100-5630-510-5105	Expenses / PERS-Pension Classic	118,500.00	82,714.61	-	82,714.61	103,923.66	124,100.00	5,600.00	5%	
100-5630-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	44,600.00	38,714.46	-	38,714.46	48,562.13	47,600.00	3,000.00	7%	
100-5630-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	46,020.26	-	46,020.26	57,820.70	69,100.00	69,100.00	0%	
100-5630-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5630-510-5103	Expenses / Workers Comp Ins	23,100.00	25,123.75	-	25,123.75	31,546.86	24,600.00	1,500.00	6%	
	<b>Subtotal: Benefits Expenses</b>	<b>653,600.00</b>	<b>526,617.36</b>	<b>-</b>	<b>526,617.36</b>	<b>676,460.92</b>	<b>740,100.00</b>	<b>86,500.00</b>	<b>13%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>2,224,000.00</b>	<b>1,731,683.34</b>	<b>-</b>	<b>1,731,683.34</b>	<b>2,186,885.27</b>	<b>2,424,500.00</b>	<b>200,500.00</b>	<b>9%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
AWWA Water Education Seminar	1,575.00	169.00		169.00		2,000.00			AWWA Water Education Seminar at Santiago Canyon College assuming 8
Management & Supervisory Leadership Training Program	2,500.00	1,195.00		1,195.00		1,500.00			
Certification/License fees and Renewals	1,500.00	60.00		60.00		2,500.00			PE License Fee Renewal, PE Exam, Certification Renewals: 1) PE ( 2 @ \$180 ), T-2 ( Jeff, Kurt, Daniel 3 @ \$100 ), D-2 ( Daniel g, leo, 2 @, \$100 ), D-3 (Kurt - 1 @ \$90), PMP ( 1 @ \$150 ), AWOT ( 1 @ \$240 ), BCEE ( 1 @ \$247.50 ), WUE *assumed ( 1 @ \$300 ), WW ( 0 @ \$210 ) + WUEP1 ( 1 @ \$305) + Notary ( 0@ \$___ ) + \$307.50 for rounding
Misc Seminar/Trainings	4,500.00	2,153.00		2,153.00		2,280.00			Validator cert., ASCE, AWWA, DBIA Conference for 2 staff
Professional Conferences	5,000.00	2,275.00		2,275.00		2,945.00			Water Use Efficiency Symposium (\$350), Water Smart Innovations Conference (\$595), ACWA ( \$2000),
Professional Engineer Test Prep	100.00			-					
100-5630-515-5200 Expenses / Training	15,175.00	5,852.00	-	5,852.00	7,022.40	11,225.00	(3,950.00)	-26%	
Professional Memberships	15,000.00	11,443.99		11,443.99		12,871.00			ISLE (~\$12100), ENR (paid every other yaer \$0), DBIA (\$500), ASCE (1
100-5630-515-5201 Miscellaneous / Subscriptions & Memberships	15,000.00	11,443.99	-	11,443.99	13,732.79	12,871.00	(2,129.00)	-14%	
Uniforms and Boots	4,700.00	4,408.10		4,408.10		6,000.00			Boot allowance for 10 staff + uniforms for Kurt and Jeff
100-5630-536-5475 Operating Supplies / Uniforms	4,700.00	4,408.10	-	4,408.10	4,700.00	6,000.00	1,300.00	28%	
Misc. Tools & Office Supplies	4,500.00	2,201.03		2,201.03		5,000.00			
100-5630-530-5403 Operating Supplies / Miscellaneous	4,500.00	2,201.03	-	2,201.03	2,641.24	5,000.00	500.00	11%	
Transportation/meals/parking for training and conferences/Lodgings	2,500.00	764.03		764.03		4,500.00			Water Use Efficiency Symposium (\$1500), DBIA conference ( 1 @ \$1500), Water Smart Innovations (\$1500)
100-5630-515-5202 Miscellaneous / Trans/Meals/Lodging	2,500.00	764.03	-	764.03	916.84	4,500.00	2,000.00	80%	
Maintenance for Engineering Department Plotter, Scanner, etc.	1,000.00	-		-		3,000.00			Service contract to plotter and toner needed
100-5630-540-5610 Repair & Maintenance / Office Equipment	1,000.00	-	-	-	-	3,000.00	2,000.00	200%	
RBGC Water Management Plan. Development of Basin Management Plan per Fontana Settlement	90,000.00	10,406.14	45,365.64	55,771.78		70,000.00			Thomas Harder work with Cactus Basin Tag (\$115,268 remaining @25%), Stetson (assume a small amount for close out \$15,000 @25%) , Peer Reviewer (\$150,000@25%)
Water Master Plan and 5 year CIP.	260,000.00	213,574.68	74,056.00	287,630.68		60,000.00			Carry over all Stantec costs
Water Use Efficiency Master Plan	150,000.00	33,175.21	135,977.79	169,153.00		75,000.00			Carry over WSC work + contingency
Capacity Study						50,000.00			Capacity Study
Misc Engineering Support / Innovation pilot studies/implementation	80,000.00	11,834.68	14,080.00	25,914.68		75,000.00			Battery Optimization Strategy Investgation/Memo, Amendments or addons to WMP or WSCP, Asset Management framework development.
100-5630-525-5340 Professional Services / Other Consultants	580,000.00	268,990.71	269,479.43	538,470.14	330,877.58	330,000.00	(250,000.00)	-43%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>622,875.00</b>	<b>293,659.86</b>	<b>269,479.43</b>	<b>563,139.29</b>	<b>359,890.84</b>	<b>372,596.00</b>	<b>(250,279.00)</b>	<b>-40%</b>	
<b>Total Expenses: Engineering - 5630</b>	<b>2,846,875.00</b>	<b>2,025,343.20</b>	<b>269,479.43</b>	<b>2,294,822.63</b>	<b>2,546,776.11</b>	<b>2,797,096.00</b>	<b>(49,779.00)</b>	<b>-2%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Information Technology - 5640</b>										
100-5640-500-5001	Salaries & Wages / Full Time	722,200.00	599,854.66	-	599,854.66	751,742.71	848,300.00	126,100.00	17%	Parallel Succession planning
100-5640-500-5003	Salaries & Wages / Overtime	15,000.00	821.72	-	821.72	986.06	1,500.00	(13,500.00)	-90%	
100-5640-500-5020	Salaries & Wages / Bilingual Compensation	700.00	550.00	-	550.00	690.00	700.00	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>737,900.00</b>	<b>601,226.38</b>	<b>-</b>	<b>601,226.38</b>	<b>753,418.78</b>	<b>850,500.00</b>	<b>112,600.00</b>	<b>15%</b>	
100-5640-510-5101	Benefits / FICA	38,700.00	29,483.40	-	29,483.40	37,326.41	44,900.00	6,200.00	16%	
100-5640-510-5102	Benefits / Medicare	10,900.00	8,747.30	-	8,747.30	10,951.94	12,400.00	1,500.00	14%	
100-5640-510-5123	Benefits / Disability Insurance	8,800.00	3,268.85	-	3,268.85	4,119.73	4,100.00	(4,700.00)	-53%	
100-5640-510-5125	Benefits / Life Insurance	2,100.00	1,699.10	-	1,699.10	2,245.49	2,800.00	700.00	33%	
100-5640-510-5121	Benefits / Dental	7,300.00	5,977.48	-	5,977.48	7,917.44	8,100.00	800.00	11%	
100-5640-510-5120	Benefits / Hosp / Med Insurance	111,000.00	86,746.12	-	86,746.12	115,078.67	120,900.00	9,900.00	9%	
100-5640-510-5122	Benefits / Vision Care Insurance	1,000.00	729.52	-	729.52	964.61	1,000.00	-	0%	
100-5640-510-5124	Benefits / EAP	200.00	97.47	-	97.47	128.87	200.00	-	0%	
100-5640-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	6,410.81	-	6,410.81	8,052.97	8,300.00	500.00	6%	
100-5640-510-5105	Expenses / PERS-Pension Classic	86,400.00	69,686.22	-	69,686.22	87,642.41	98,500.00	12,100.00	14%	
100-5640-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	-	-	-	-	-	-	-	0%	
100-5640-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	48,300.00	38,771.14	-	38,771.14	48,761.68	54,900.00	6,600.00	14%	
100-5640-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5640-510-5103	Expenses / Workers Comp Ins	4,600.00	3,059.68	-	3,059.68	3,837.73	5,400.00	800.00	17%	
	<b>Subtotal: Benefits Expenses</b>	<b>327,100.00</b>	<b>254,677.09</b>	<b>-</b>	<b>254,677.09</b>	<b>327,027.95</b>	<b>361,500.00</b>	<b>34,400.00</b>	<b>11%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>1,065,000.00</b>	<b>855,903.47</b>	<b>-</b>	<b>855,903.47</b>	<b>1,080,446.73</b>	<b>1,212,000.00</b>	<b>147,000.00</b>	<b>14%</b>	
	I.T. technical trainings	4,400.00	2,260.00		2,260.00		2,500.00			Subscription based training service offering a wide variety of IT courses. 4 users at \$600/user/year.
100-5640-515-5200	Expenses / Training	4,400.00	2,260.00	-	2,260.00		2,500.00	(1,900.00)	-43%	
	Travel & Meal reimbursements	1,500.00	7.61		7.61		300.00			Meetings and estimated mileage reimbursements for when District vehicles are unavailable and employees drive their own vehicles.
100-5640-515-5202	Miscellaneous / Trans/Meals/Lodging	1,500.00	7.61	-	7.61	7.61	300.00	(1,200.00)	-80%	
	Municipal Information Systems Assoc. (MISAC) membership	130.00			-		150.00			Provides access to a forum for professional networking and development.
	Water Information Sharing and Analysis Center (WaterISAC)	-			-		-			
100-5640-515-5201	Miscellaneous / Subscriptions & Memberships	130.00	-	-	-	-	150.00	20.00	15%	
	Smart phones	3,000.00	6,838.37		6,838.37		5,000.00			Replacement smartphones to support communications.
	Printers	5,000.00	-		-		5,000.00			Replacement workgroup printers.
	PC's (new positions and replacements)	34,000.00	14,204.82	-	14,204.82		35,000.00			Lifecycle replacements.
	General Computer Supplies	50,000.00	32,118.49	7,158.96	39,277.45		47,000.00			General IT supplies needed to support District operations.
100-5640-530-5410	Miscellaneous / Computer Supplies & Maint	92,000.00	53,161.68	7,158.96	60,320.64	63,794.02	92,000.00	-	0%	
	Fiber internet service and basic cable TV service	43,500.00	16,798.89		16,798.89		27,000.00			Fiber internet service for HQ and SCADA. Basic cable TV service.
	Cellular internet service	14,500.00	14,901.51		14,901.51		14,500.00			Cellular service for iPads, Cradlepoint routers, AMI cellular backhaul devices, & cellular gateways for remote site cameras.
100-5640-550-5651	Miscellaneous / High Speed Internet Ser	58,000.00	31,700.40	-	31,700.40	38,225.81	41,500.00	(16,500.00)	-28%	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	Programming services - phone system, access control system, ERP, cybersecurity, etc.	15,000.00	22,319.80	1,410.00	23,729.80		15,000.00			Programming services as needed for phone system, access control system, ERP, cybersecurity, etc.
	TOKAY Intregation w/ GIS & Tyler				-		8,000.00			Programming services specifically to integrate the Tokay backflow management system with GIS & Tyler.
	IT Master Plan				-		150,000.00			One time expense - Consultant to assist with the development of an IT Master Plan to support the Strategic Plan -
	Penetration test	100,000.00	-	-	-		-			
100-5640-525-5316	Professional Services / Programmer	115,000.00	22,319.80	1,410.00	23,729.80	26,783.76	173,000.00	58,000.00	50%	
	Agenda & Minutes software	17,000.00			-		5,000.00			Annual licensing for AgendaLink
	Backflow testing and reporting system	3,500.00			-		2,750.00			Annual licensing for Tokay SQL
	ERP software - Tyler ERP Pro	65,000.00	17,392.11		17,392.11		65,000.00			Annual support for the District's ERP system, which includes payroll, accounts payable, financial reporting and utility billing.
	GPS fleet tracking system	12,000.00		-	-		12,000.00			Annual licensing for Verizon Connect Reveal, which allows for tracking and reporting of fleet performance and enables participation in the CA smog compliance program.
	Hardware support for specialized equipment	1,000.00			-		1,000.00			Hardware support for MICR printer, (A/P and Payroll).
	HR software suite	27,400.00	31,399.52		31,399.52		32,000.00			Annual licensing for 6 NeoGov modules: Governmentjobs.com, Insight, Onboard, Perform, eForms, and Background Check
	Procurement and bid management system	14,500.00			-		17,500.00			Annual licensing for Planetbids.com with the addition of the Evaluation module.
	Software and licenses: Microsoft	57,000.00	50,099.45		50,099.45		61,000.00			Annual licensing for G5, with some additional PowerAutomate licenses.
	Software and licenses: Non-Microsoft, (i.e. Acrobat acrobat, etc.)	56,000.00	60,130.86	20,038.91	80,169.77		72,800.00			
	SSL certificates	1,000.00			-		1,000.00			Provides encryption for the District's web based services.
	Video conferencing/meeting service	7,200.00	559.50		559.50		6,700.00			Zoom
	Water meter reading software	2,800.00			-		-			
	Water modeling software	5,400.00	5,000.00	-	5,000.00		5,200.00			Annual licensing for Aquanuity.
	Water quality test reporting system	14,900.00	9,772.82		9,772.82		15,700.00			Annual licensing for WaterTrax.
	Web hosting service	6,000.00	3,000.00	3,598.60	6,598.60		6,000.00			Annual webhosting.
	Security camera subscription licenses	5,800.00			-		-			Prepaid for 3 years
	UCaaS (Cloud based phone system).	-			-		-			Prepaid
	Firewall and EDR licensing	-			-		-			Prepaid
	Sensus Analytics Enhanced -Water & Sensus RNI Saas Fee.	60,600.00	53,095.00		53,095.00		62,550.00			Annual licensing for the AMI application bundle. Increase due to a scheduled price per contract.
	Document Management System				-		-			
	ESRI GIS (SUELA)License Renewal	29,300.00	29,300.00		29,300.00		29,300.00			Three year agreement. Currently at 3rd year of agreement.
	NearMap License Renewal	13,000.00	12,358.50	-	12,358.50		12,400.00			Three year agreement. Currently at 3rd year of agreement.
	Spatial Wave - Annual license.	9,800.00	9,800.00		9,800.00		5,000.00			DigAlert
	Monday Software (POGA)	-	-		-		1,560.00			Project Management System
	System Integration licensing	13,000.00		2,212.50	2,212.50		25,000.00			Tyler API
	GIS Software	-			-		9,200.00			Several GIS software items.
100-5640-540-5604	Repair & Maintenance / Contracts And Licensing	422,200.00	281,907.76	25,850.01	307,757.77	359,755.49	448,660.00	26,460.00	6%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>693,230.00</b>	<b>391,357.25</b>	<b>34,418.97</b>	<b>425,776.22</b>	<b>488,566.68</b>	<b>758,110.00</b>	<b>64,880.00</b>	<b>9%</b>	
	<b>Total Expenses: Information Technology - 5640</b>	<b>1,758,230.00</b>	<b>1,247,260.72</b>	<b>34,418.97</b>	<b>1,281,679.69</b>	<b>1,569,013.41</b>	<b>1,970,110.00</b>	<b>211,880.00</b>	<b>12%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>GIS - 5645</b>										
100-5645-500-5001	Salaries & Wages / Full Time	152,400.00	133,013.35	-	133,013.35	168,998.39	250,400.00	98,000.00	64%	New GIS Technician FTE
100-5645-500-5002	Salaries & Wages / Part Time	42,400.00	45,533.24	-	45,533.24	54,639.89	(42,400.00)	-100%		
100-5645-500-5003	Salaries & Wages / Overtime	700.00	319.77	-	319.77	383.72	500.00	(200.00)	-29%	
<b>Subtotal: Payroll Expenses</b>		<b>195,500.00</b>	<b>178,866.36</b>	<b>-</b>	<b>178,866.36</b>	<b>224,022.00</b>	<b>250,900.00</b>	<b>55,400.00</b>	<b>28%</b>	
100-5645-510-5101	Benefits / FICA	15,500.00	10,980.56	-	10,980.56	13,750.00	15,800.00	300.00	2%	
100-5645-510-5102	Benefits / Medicare	3,600.00	2,568.06	-	2,568.06	3,215.76	3,700.00	100.00	3%	
100-5645-510-5123	Benefits / Disability Insurance	1,900.00	817.26	-	817.26	1,029.41	1,800.00	(100.00)	-5%	
100-5645-510-5125	Benefits / Life Insurance	600.00	320.40	-	320.40	422.93	1,300.00	700.00	117%	
100-5645-510-5121	Benefits / Dental	2,100.00	1,712.76	-	1,712.76	2,264.40	2,700.00	600.00	29%	
100-5645-510-5120	Benefits / Hosp / Med Insurance	29,000.00	23,505.94	-	23,505.94	31,190.57	43,900.00	14,900.00	51%	
100-5645-510-5122	Benefits / Vision Care Insurance	300.00	196.60	-	196.60	283.10	500.00	200.00	67%	
100-5645-510-5124	Benefits / EAP	-	24.80	-	24.80	32.74	100.00	100.00	0%	
100-5645-510-5100	Benefits / Deferred Comp-ER Match	2,000.00	-	-	-	-	3,900.00	1,900.00	95%	
100-5645-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	12,100.00	10,696.49	-	10,696.49	13,582.63	19,100.00	7,000.00	58%	
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5645-510-5103	Expenses / Workers Comp Ins	1,700.00	968.10	-	968.10	1,212.61	1,700.00	-	0%	
<b>Subtotal: Benefits Expenses</b>		<b>68,800.00</b>	<b>51,790.97</b>	<b>-</b>	<b>51,790.97</b>	<b>66,984.14</b>	<b>94,500.00</b>	<b>25,700.00</b>	<b>37%</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>		<b>264,300.00</b>	<b>230,657.33</b>	<b>-</b>	<b>230,657.33</b>	<b>291,006.14</b>	<b>345,400.00</b>	<b>81,100.00</b>	<b>31%</b>	
	ESRI's GIS Training	4,000.00			-		5,000.00			ESRI's GIS Training
	Esri Dev Summit	2,400.00	376.12		376.12		2,400.00			Esri Dev Summit
	Esri Infrastructure Management & GIS Conference	1,500.00			-					
100-5645-515-5200	Expenses / Training	7,900.00	376.12	-	376.12	451.34	7,400.00	(500.00)	-6%	
	Esri User Conference	2,500.00	1,611.58		1,611.58		3,500.00			
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	2,500.00	1,611.58	-	1,611.58	1,933.90	3,500.00	1,000.00	40%	
	Computer Supplies	500.00	125.60		125.60		3,000.00			Equipment Two way Radio, battery packs/generator, GPS
100-5645-530-5410	Miscellaneous / Computer Supplies & Maint	500.00	125.60	-	125.60	150.72	<b>3,000.00</b>	2,500.00	500%	
	Tokay Backflow integration with GIS and Tyler	8,000.00			-		8,000.00			Item was not worked during FY25-26 still pending.
	As needed consultant services	8,000.00			-		8,000.00			Asset Management support, RTK Survey validation.
100-5645-525-5316	Professional Services / Programmer	16,000.00	-	-	-	-	16,000.00	-	0%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>		<b>26,900.00</b>	<b>2,113.30</b>	<b>-</b>	<b>2,113.30</b>	<b>2,535.96</b>	<b>29,900.00</b>	<b>3,000.00</b>	<b>11%</b>	
<b>Total Expenses: GIS - 5645</b>		<b>291,200.00</b>	<b>232,770.63</b>	<b>-</b>	<b>232,770.63</b>	<b>293,542.10</b>	<b>375,300.00</b>	<b>84,100.00</b>	<b>29%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Board of Directors - 5650</b>										
100-5650-500-5002	Salaries & Wages / Part Time	134,900.00	99,806.48	-	99,806.48	133,418.98	177,500.00	42,600.00	32%	
<b>Subtotal: Payroll Expenses</b>		<b>134,900.00</b>	<b>99,806.48</b>	<b>-</b>	<b>99,806.48</b>	<b>133,418.98</b>	<b>177,500.00</b>	<b>42,600.00</b>	<b>32%</b>	
100-5650-510-5123	Benefits / Disability Insurance	1,500.00	241.10	-	241.10	318.25	1,900.00	400.00	27%	
100-5650-510-5125	Benefits / Life Insurance	3,400.00	2,516.80	-	2,516.80	3,322.18	3,300.00	(100.00)	-3%	
100-5650-510-5101	Benefits / FICA	8,400.00	6,580.53	-	6,580.53	8,805.34	11,000.00	2,600.00	31%	
100-5650-510-5102	Benefits / Medicare	2,000.00	1,538.88	-	1,538.88	2,059.15	2,600.00	600.00	30%	
100-5650-510-5121	Benefits / Dental	7,900.00	6,582.52	-	6,582.52	8,702.48	8,200.00	300.00	4%	
100-5650-510-5120	Benefits / Hosp / Med Insurance	117,600.00	94,212.46	-	94,212.46	124,836.54	121,900.00	4,300.00	4%	
100-5650-510-5122	Benefits / Vision Care Insurance	1,300.00	939.80	-	939.80	1,240.54	1,100.00	(200.00)	-15%	
100-5650-510-5103	Expenses / Workers Comp Ins	1,000.00	587.05	-	587.05	784.98	1,300.00	300.00	30%	
<b>Subtotal: Benefits Expenses</b>		<b>143,100.00</b>	<b>113,199.14</b>	<b>-</b>	<b>113,199.14</b>	<b>150,069.46</b>	<b>151,300.00</b>	<b>8,200.00</b>	<b>6%</b>	
<b>Subtotal: Payroll and Benefits Expenses</b>		<b>278,000.00</b>	<b>213,005.62</b>	<b>-</b>	<b>213,005.62</b>	<b>283,488.44</b>	<b>328,800.00</b>	<b>50,800.00</b>	<b>18%</b>	
	Treasurer Services - Clifton Larson Allen	39,000.00	25,050.01	12,749.99	37,800.00		39,600.00			Treasurer Services Agreement \$3300/mth
100-5650-525-5340	Professional Services / Other Consultants	39,000.00	25,050.01	12,749.99	37,800.00	37,800.00	39,600.00	600.00	2%	
	Board development and training	22,000.00	22,382.15		22,382.15		22,000.00			Board development and training
100-5650-515-5200	Expenses / Training	22,000.00	22,382.15	-	22,382.15	26,858.58	22,000.00	-	0%	
	Miscellaneous. T-shirts	2,000.00	1,263.29		1,263.29		2,000.00			
100-5650-530-5403	Operating Supplies / Miscellaneous	2,000.00	1,263.29	-	1,263.29	2,000.00	2,000.00	-	0%	
	Meals/Mileage/lodging/ transportation/Airfare for trainings, conferences, meetings, etc	70,000.00	60,247.28		60,247.28		78,000.00			Meals/Mileage/lodging/ transportation/Airfare for trainings, conferences, meetings, etc
100-5650-515-5202	Miscellaneous / Trans/Meals/Lodging	70,000.00	60,247.28	-	60,247.28	78,000.00	78,000.00	8,000.00	11%	
	Meals/Mileage/lodging/ transportation/Airfare for trainings, conferences, meetings, etc				-		25,000.00			\$5,000 per Board Member
New	Misc / Trans/Meals/Lodging - Advocacy/ Other						25,000.00	25,000.00	0%	
	Election Expense		-		-		150,000.00			Governing body Board member elections
100-5650-516-5452	Miscellaneous / Election Expense	-	-	-	-	-	150,000.00	150,000.00	-	
<b>Subtotal: Non Payroll and Benefits Expenses</b>		<b>133,000.00</b>	<b>108,942.73</b>	<b>12,749.99</b>	<b>121,692.72</b>	<b>144,658.58</b>	<b>316,600.00</b>	<b>183,600.00</b>	<b>138%</b>	
<b>Total Expenses: Board of Directors - 5650</b>		<b>411,000.00</b>	<b>321,948.35</b>	<b>12,749.99</b>	<b>334,698.34</b>	<b>428,147.02</b>	<b>645,400.00</b>	<b>234,400.00</b>	<b>57%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Human Resources/Risk Management - 5660</b>										
100-5660-500-5001	Salaries & Wages / Full Time	480,400.00	390,260.43	-	390,260.43	490,333.00	526,500.00	46,100.00	10%	
100-5660-500-5002	Salaries & Wages / Part Time or Temp	-	-	-	-	12,000.00	12,000.00	-	0%	Part Time hours for summer program.
100-5660-500-5003	Salaries & Wages / Overtime	3,000.00	1,585.07	-	1,585.07	1,902.08	2,000.00	(1,000.00)	-33%	
100-5660-500-5020	Salaries & Wages / Bilingual Compensation	2,000.00	1,650.00	-	1,650.00	2,070.00	2,000.00	-	0%	
100-5660-510-5104	Salaries & Wages / Vehicle Allowance	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>485,400.00</b>	<b>393,495.50</b>	<b>-</b>	<b>393,495.50</b>	<b>494,305.08</b>	<b>542,500.00</b>	<b>57,100.00</b>	<b>12%</b>	
100-5660-510-5101	Benefits / FICA	27,600.00	22,871.91	-	22,871.91	28,805.41	28,400.00	800.00	3%	
100-5660-510-5102	Benefits / Medicare	7,500.00	6,236.12	-	6,236.12	7,801.20	7,700.00	200.00	3%	
100-5660-510-5123	Benefits / Disability Insurance	6,200.00	2,592.82	-	2,592.82	3,265.98	2,700.00	(3,500.00)	-56%	
100-5660-510-5125	Benefits / Life Insurance	1,900.00	1,408.94	-	1,408.94	1,850.16	2,000.00	100.00	5%	
100-5660-510-5121	Benefits / Dental	4,400.00	4,580.88	-	4,580.88	6,024.26	5,400.00	1,000.00	23%	
100-5660-510-5120	Benefits / Hosp / Med Insurance	74,200.00	68,072.50	-	68,072.50	89,550.84	82,800.00	8,600.00	12%	
100-5660-510-5122	Benefits / Vision Care Insurance	800.00	620.67	-	620.67	813.94	700.00	(100.00)	-13%	
100-5660-510-5124	Benefits / EAP	100.00	78.30	-	78.30	102.68	100.00	-	0%	
100-5660-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	5,201.99	-	5,201.99	6,506.11	5,900.00	-	0%	
100-5660-510-5105	Expenses / PERS-Pension Classic	43,900.00	36,775.55	-	36,775.55	46,113.92	45,200.00	1,300.00	3%	
100-5660-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	10,300.00	7,468.85	-	7,468.85	9,436.12	10,600.00	300.00	3%	
100-5660-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	24,500.00	20,460.74	-	20,460.74	25,656.46	25,200.00	700.00	3%	
100-5660-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5660-510-5103	Expenses / Workers Comp Ins	3,200.00	2,265.93	-	2,265.93	2,833.39	3,400.00	200.00	6%	
	<b>Subtotal: Benefits Expenses</b>	<b>210,500.00</b>	<b>178,635.20</b>	<b>-</b>	<b>178,635.20</b>	<b>228,760.48</b>	<b>220,100.00</b>	<b>9,600.00</b>	<b>5%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>695,900.00</b>	<b>572,130.70</b>	<b>-</b>	<b>572,130.70</b>	<b>723,065.56</b>	<b>762,600.00</b>	<b>66,700.00</b>	<b>10%</b>	
	Human Resources (HR) Training CalPERs Education Forum Conference registration only	1,200.00	1,145.00	-	1,145.00	-	2,000.00	-	-	registration for 2 staff members
	Human Resources (HR) Training Neogov Conference registration	3,000.00	2,646.45	-	2,646.45	-	3,000.00	-	-	registration for staff members
	Human Resources (HR) Training CALPELRA Conference	2,000.00	2,534.87	-	2,534.87	-	2,000.00	-	-	registration 2 for a staff member
	Human Resources (HR) Training LCW Conference	1,300.00	958.25	-	958.25	-	1,000.00	-	-	registration for staff member
100-5660-515-5200	Expenses / Training	7,500.00	7,284.57	-	7,284.57	7,284.57	8,000.00	500.00	7%	
	Training Educational Assistance Program - College degrees, training and certifications	8,000.00	2,699.32	-	2,699.32	-	8,000.00	-	-	Education Tuition Assistance Program for Staff
100-5660-515-5205	Expenses / Educator Tuition Assistance Program	8,000.00	2,699.32	-	2,699.32	3,000.00	8,000.00	-	0%	
	Training materials and expenses for Management programs and Supervisor training - General	3,600.00	6,195.00	-	6,195.00	-	6,195.00	-	-	Training for managers and supervisors for Leadership, coaching, compliance, performance, discipline skills
	Harassment Training for staff	-	-	-	-	-	4,000.00	-	-	Required training for staff - every two years
	Training Required safety training for District Field & Office Staff (Safety Compliance)	9,500.00	5,970.00	-	5,970.00	-	8,500.00	-	-	CalOSHA required annual training
	Training Confined Space Entry/Trench Safety Training - Field staff	2,000.00	-	-	-	-	2,000.00	-	-	CalOSHA required annual training
	Rigging Training - Field staff	2,000.00	-	-	-	-	2,000.00	-	-	CalOSHA required annual training
	NCCO Crane Training - Field staff	2,000.00	-	-	-	-	2,000.00	-	-	CalOSHA required annual training
	Training Traffic Safety/Flagger/Cal OSHA Training	2,000.00	-	-	-	-	2,000.00	-	-	CalOSHA required annual training
	Training Forklift training - every 3 years	2,000.00	1,950.00	-	1,950.00	-	500.00	-	-	off year training for new hires and others
	CPR Training. Required every 3 years.	4,200.00	3,380.00	-	3,380.00	-	1,000.00	-	-	off year training for new hires and others
100-5660-517-5200	Expenses / Risk Management & Compliance Training	27,300.00	17,495.00	-	17,495.00	20,000.00	28,195.00	895.00	3%	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	CalPELRA Conference Travel lodging & Meal Expenses	2,000.00	1,428.44		1,428.44		2,000.00			staff members will attend
	CalPERs Education Forum Conference Travel lodging & Meal Expenses	2,000.00			-		1,000.00			staff members will attend
	LCW annual conference - Travel lodging & Meal Expenses	3,000.00	1,230.53		1,230.53		2,000.00			staff members will attend
	Other conferences for HR Staff.	1,000.00	936.53				2,000.00			a staff member will attend
	Neogov Conference Travel lodging & Meal Expenses	2,000.00	1,030.80		1,030.80		2,000.00			a staff member will attend
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging	10,000.00	4,626.30	-	4,626.30	5,551.56	9,000.00	(1,000.00)	-10%	
	Quarterly celebration for milestones with safety program	25,000.00		14,500.00	14,500.00		25,000.00			annual milestone awards.
	Safety Luncheons Recognition Program	10,000.00	6,572.02		6,572.02		10,000.00			quarterly luncheons for no loss days of work related injuries
	Retirement Employee Recognition						10,000.00			Retirement Employee Recognition
	Milestone Safety Celebration	7,000.00			-		-			incentive pay for 1/4 no loss days of work related injuries
100-5660-530-5406	Operating Supplies / Recognition	42,000.00	6,572.02	14,500.00	21,072.02	21,072.02	45,000.00	3,000.00	7%	
	Safety Related Items - Fire Extinguishers, etc	18,300.00	18,000.00		18,000.00		18,000.00			Annual inspection of fire extinguishers for all District
	Safety Committee photos/shirts	1,700.00	502.07		502.07		1,000.00			shirts to respresent the Committee - required
100-5660-530-5405	Operating Supplies / Safety	20,000.00	18,502.07	-	18,502.07	22,202.48	19,000.00	(1,000.00)	-5%	
	Supplies and promotional Items	600.00			-		600.00			required for operation needs
	Staff WVWD logo clothing items	600.00	324.95		324.95		20,000.00			employee jacket purchase - every two years will purchase FY 2026-27. Districtwide T-shirts for staff
100-5660-530-5403	Operating Supplies / Miscellaneous	1,200.00	324.95	-	324.95	389.94	20,600.00	19,400.00	1617%	
	Samba Holdings - HR Services	2,200.00	1,563.92		1,563.92		2,200.00			required holdings
	EVWD Safety Membership ERNIE	400.00			-		400.00			required for ERNIE
	Other subscriptions -FMLA, EEO, IEPMA, etc.	3,300.00	3,181.98		3,181.98		3,300.00			annual required Employee Rights Posters
	LCW Membership	6,000.00			-		6,000.00			LCW Consortium for employee training (Sierra Lakes and Virtual)
	Wienhoff Drug Testing - Random testing for Class A Drivers	1,500.00	1,056.50		1,056.50		1,500.00			Required DOT testing
100-5660-515-5201	Miscellaneous / Subscription & Memberships	13,400.00	5,802.40	-	5,802.40	6,962.88	13,400.00	-	0%	
	Recruiting activities	22,500.00	7,496.13	25,000.00	32,496.13		5,000.00			Fill vacancies as they occur throughout the year.
	US Healthworks & Pre-Employment Physicals (Occupational Health)	7,000.00	3,282.00		3,282.00		7,000.00			required physicals
	Pre-Employment Testing	2,000.00	1,480.52		1,480.52		2,000.00			required pre-Employment Testing
100-5660-536-5474	Miscellaneous / Recruitment	31,500.00	12,258.65	25,000.00	37,258.65	15,799.42	14,000.00	(17,500.00)	-56%	
	Employee Wellness	18,500.00	10,311.95		10,311.95		20,000.00			Committee is scheduling more events and wellness related activities that add costs to the program
100-5660-536-5453	Miscellaneous / Employee Wellness Program	18,500.00	10,311.95	-	10,311.95	12,554.34	20,000.00	1,500.00	8%	
	Legal services				-		-			Costs allocated under Admin Budget
100-5660-526-5330	Professional Services / Legal	-	-	-	-	-	-	-	0%	
	Emergency Response Plan & Risk Assessment	25,000.00	1,277.50		1,277.50		25,000.00			This plan will be completed upcoming fiscal year it must be renewed by 8/2026
	HR Consulting	25,000.00			-		20,000.00			Interactive and Accommodations meeting FMLA related
	1000 Hr Program and Other	15,000.00			-		15,000.00			Summer/winter educational internship program . Uniforms, boots, and lunch for summer program. Training for staff.
100-5660-525-5340	Professional Services / Other Consultants	65,000.00	1,277.50	-	1,277.50	5,000.00	60,000.00	(5,000.00)	-8%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>244,400.00</b>	<b>87,154.73</b>	<b>39,500.00</b>	<b>126,654.73</b>	<b>119,817.21</b>	<b>245,195.00</b>	<b>795.00</b>	<b>0%</b>	
	<b>Total Expenses: Human Resources/Risk Mgmt - 5660</b>	<b>940,300.00</b>	<b>659,285.43</b>	<b>39,500.00</b>	<b>698,785.43</b>	<b>842,882.77</b>	<b>1,007,795.00</b>	<b>67,495.00</b>	<b>7%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Support Services - 5680</b>										
100-5680-500-5001	Salaries & Wages / Full Time	514,400.00	332,108.35	-	332,108.35	421,451.76	531,100.00	16,700.00	3%	
100-5680-500-5003	Salaries & Wages / Overtime	5,000.00	2,192.73	-	2,192.73	3,200.51	3,000.00	(2,000.00)	-40%	
100-5680-500-5021	Salaries & Wages / Class A Drivers License	-	-	-	-	-	-	-	0%	
100-5680-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	900.00	-	900.00	1,140.00	1,300.00	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>520,700.00</b>	<b>335,201.08</b>	<b>-</b>	<b>335,201.08</b>	<b>425,792.27</b>	<b>535,400.00</b>	<b>14,700.00</b>	<b>3%</b>	
100-5680-510-5101	Benefits / FICA	32,700.00	20,785.31	-	20,785.31	26,378.75	33,600.00	900.00	3%	
100-5680-510-5102	Benefits / Medicare	7,600.00	4,860.99	-	4,860.99	6,169.12	7,900.00	300.00	4%	
100-5680-510-5123	Benefits / Disability Insurance	8,200.00	3,041.06	-	3,041.06	3,821.68	4,500.00	(3,700.00)	-45%	
100-5680-510-5125	Benefits / Life Insurance	3,700.00	1,445.96	-	1,445.96	1,927.39	3,300.00	(400.00)	-11%	
100-5680-510-5121	Benefits / Dental	7,900.00	5,736.02	-	5,736.02	7,686.68	8,200.00	300.00	4%	
100-5680-510-5120	Benefits / Hosp / Med Insurance	119,800.00	84,104.41	-	84,104.41	112,610.45	120,900.00	1,100.00	1%	
100-5680-510-5122	Benefits / Vision Care Insurance	1,300.00	841.50	-	841.50	1,110.82	1,100.00	(200.00)	-15%	
100-5680-510-5124	Benefits / EAP	200.00	111.60	-	111.60	148.80	200.00	-	0%	
100-5680-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	1,725.00	-	1,725.00	2,160.00	9,800.00	-	0%	
100-5680-510-5105	Expenses / PERS-Pension Classic	22,200.00	15,489.10	-	15,489.10	19,482.88	23,400.00	1,200.00	5%	
100-5680-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	26,700.00	16,264.98	-	16,264.98	20,780.40	27,300.00	600.00	2%	
100-5680-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	12,400.00	8,617.69	-	8,617.69	10,839.77	13,000.00	600.00	5%	
100-5680-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5680-510-5103	Expenses / Workers Comp Ins	7,800.00	4,889.05	-	4,889.05	6,179.95	8,400.00	600.00	8%	
	<b>Subtotal: Benefits Expenses</b>	<b>260,300.00</b>	<b>167,912.67</b>	<b>-</b>	<b>167,912.67</b>	<b>219,296.68</b>	<b>261,600.00</b>	<b>1,300.00</b>	<b>0%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>781,000.00</b>	<b>503,113.75</b>	<b>-</b>	<b>503,113.75</b>	<b>645,088.95</b>	<b>797,000.00</b>	<b>16,000.00</b>	<b>2%</b>	
	Training for 4 Department Staff in the areas of Purchasing, Public Works, Contract Administration, Excel, Ethics, Certification	3,000.00	1,500.00		1,500.00		3,000.00			No change for next Fiscal year.
100-5680-515-5200	Expenses / Training	3,000.00	1,500.00	-	1,500.00	1,800.00	3,000.00	-	0%	
	Uniforms and Boots Expenses for 2 Purchasing Department Staff	2,400.00	2,213.39		2,213.39		2,000.00			Decrease due to one staff opting out of uniforms and cost reduction with cooperative
100-5680-536-5475	Operating Supplies / Uniforms	2,400.00	2,213.39	-	2,213.39	2,400.00	2,000.00	(400.00)	-17%	
	Travel Expenses for Department Staff for CAPPO 2027	3,500.00	636.69		636.69		3,500.00			No change for next Fiscal year. Anticipate 2 onsite seminars for Purchasing Supervisor and Purchasing Analyst
100-5680-515-5202	Miscellaneous / Trans/Meals/Lodging	3,500.00	636.69	-	636.69	764.03	3,500.00	-	0%	
	Miscellaneous Department operating supplies	1,000.00	728.41		728.41		1,000.00			No change for next Fiscal year.
100-5680-530-5403	Operating Supplies / Miscellaneous	1,000.00	728.41	-	728.41	874.09	1,000.00	-	0%	
	For 4 Department Staff for CAPPO (California Association of Public Procurement Officials), NIGP (National Institute of Governmental Purchasing), NPI (National Procurement Institute)	2,000.00	822.00		822.00		3,150.00			No change for next Fiscal year.
100-5680-515-5201	Miscellaneous / Subscriptions & Memberships	2,000.00	822.00	-	822.00	2,000.00	3,150.00	1,150.00	58%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>11,900.00</b>	<b>5,900.49</b>	<b>-</b>	<b>5,900.49</b>	<b>7,838.12</b>	<b>12,650.00</b>	<b>750.00</b>	<b>6%</b>	
	<b>Total Expenses: Purchasing - 5680</b>	<b>792,900.00</b>	<b>509,014.24</b>	<b>-</b>	<b>509,014.24</b>	<b>652,927.07</b>	<b>809,650.00</b>	<b>16,750.00</b>	<b>2%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Public Outreach and Government Affairs - 5710</b>										
100-5710-500-5001	Salaries & Wages / Full Time	494,200.00	380,820.22	-	380,820.22	475,879.94	547,300.00	53,100.00	11%	
100-5710-500-5002	Salaries & Wages / Part Time	22,000.00	7,898.24	-	7,898.24	10,800.38	49,700.00	27,700.00	126%	
100-5710-500-5003	Salaries & Wages / Overtime	25,000.00	20,872.87	-	20,872.87	27,265.30	25,000.00	-	0%	
100-5710-500-5020	Salaries & Wages / Bilingual Compensation	1,000.00	862.50	-	862.50	1,065.00	1,000.00	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>542,200.00</b>	<b>410,453.83</b>	<b>-</b>	<b>410,453.83</b>	<b>515,010.62</b>	<b>623,000.00</b>	<b>80,800.00</b>	<b>15%</b>	
100-5710-510-5101	Benefits / FICA	30,700.00	23,972.42	-	23,972.42	30,155.41	35,400.00	4,700.00	15%	
100-5710-510-5102	Benefits / Medicare	7,500.00	6,033.64	-	6,033.64	7,565.09	8,800.00	1,300.00	17%	
100-5710-510-5123	Benefits / Disability Insurance	7,100.00	2,557.77	-	2,557.77	3,203.16	3,600.00	(3,500.00)	-49%	
100-5710-510-5125	Benefits / Life Insurance	2,800.00	1,321.19	-	1,321.19	1,737.43	2,600.00	(200.00)	-7%	
100-5710-510-5121	Benefits / Dental	5,000.00	2,703.44	-	2,703.44	3,580.72	3,600.00	(1,400.00)	-28%	
100-5710-510-5120	Benefits / Hosp / Med Insurance	87,000.00	48,515.46	-	48,515.46	64,236.11	78,400.00	(8,600.00)	-10%	
100-5710-510-5122	Benefits / Vision Care Insurance	1,000.00	615.33	-	615.33	807.88	800.00	(200.00)	-20%	
100-5710-510-5124	Benefits / EAP	200.00	88.58	-	88.58	116.36	200.00	-	0%	
100-5710-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	5,911.43	-	5,911.43	7,394.66	7,800.00	-	0%	
100-5710-510-5105	Expenses / PERS-Pension Classic	-	366.46	-	366.46	533.33	-	-	0%	
100-5710-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	36,600.00	28,143.38	-	28,143.38	35,345.58	37,900.00	1,300.00	4%	
100-5710-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	203.91	-	203.91	296.76	-	-	0%	
100-5710-510-5103	Expenses / Workers Comp Ins	3,300.00	2,238.10	-	2,238.10	2,843.83	3,900.00	600.00	18%	
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>189,000.00</b>	<b>122,671.11</b>	<b>-</b>	<b>122,671.11</b>	<b>157,816.32</b>	<b>183,000.00</b>	<b>(6,000.00)</b>	<b>-3%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>731,200.00</b>	<b>533,124.94</b>	<b>-</b>	<b>533,124.94</b>	<b>672,826.94</b>	<b>806,000.00</b>	<b>74,800.00</b>	<b>10%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts		FY2025-26 Current Budget	YTD Actual		Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
			As of 4/30/26	Encumbrances						
	Cal OES PIO Conference Registration fees	2,000.00			-		1,000.00			
	CSDA/ ACWA/ CMUA Conference	4,445.00	820.00		820.00		9,900.00			
	Awards Submissions & CAPIO Registration	6,000.00	3,508.00		3,508.00		1,500.00			Submitting Awards
	Legislative Advocacy	2,500.00					-			
	CSDA/CAPIO/ACWA Additional Training courses for development	1,500.00	1,450.00		1,450.00		2,000.00			
100-5710-515-5200	Expenses / Training	16,445.00	5,778.00	-	5,778.00	10,000.00	14,400.00	(2,045.00)	-12%	
	WVWD Logo Apparel	1,000.00			-		-			District Wide
100-5710-536-5475	Operating Supplies / Uniforms	1,000.00	-	-	-	500.00	-	(1,000.00)	-100%	
	Misc. Postage for various mailers (event invitations, state quality report, important information, etc.)	90,000.00	20,278.12	6,784.96	27,063.08		50,000.00			Water quality report is pending. New State requirements need two water quality reports per year.
100-5710-536-5471	Postage & Shipping	90,000.00	20,278.12	6,784.96	27,063.08	27,063.08	50,000.00	(40,000.00)	-44%	
	Printing of Water Conservation Calendar Contest. Printing materials for the event recognition and calendars.	7,500.00	4,719.45	-	4,719.45		9,000.00			75th Anniversary
	Monthly Newsletter distributed electronically by Constant Contact	5,000.00	14,245.81	-	14,245.81		5,000.00			
	InfoSend - Bill Inserts/Snipes Qty 5 - Water Quality Reports, Workshops, Conservation Messaging/Rebates and other messaging	39,000.00	8,353.90	8,460.01	16,813.91		43,000.00			
	misc. printing of district materials	40,000.00	33,552.22		33,552.22		25,000.00			75th Anniversary
100-5710-536-5411	Miscellaneous / Printing	91,500.00	60,871.38	8,460.01	69,331.39	73,045.66	82,000.00	(9,500.00)	-10%	
	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	21,000.00	13,372.73		13,372.73		24,000.00			
	Other Misc	1,000.00			-		5,500.00			Legislative Advocacy, ASBCSD, Chamber, SCWC
100-5710-515-5202	Miscellaneous / Trans/Meals/Lodging	22,000.00	13,372.73	-	13,372.73	20,500.00	29,500.00	7,500.00	34%	
	Canva For Work Subscription - Canva is primarily used by staff to create social media, videos and outreach material -	150.00	119.00		119.00		150.00			
	Constant Contact - Staff uses constant contact to share information with customers regarding events and the monthly newsletter	5,000.00	4,150.00		4,150.00		5,000.00			\$415 per month
	CAPIO Membership - for the budgeted 4 staff members of the department to keep up with trends of communication.	1,200.00			-		1,200.00			
	Various Publications	1,600.00	457.43		457.43		2,000.00			
	WEWAC Membership	1,500.00					1,500.00			
	Colton Chamber of Commerce Membership	300.00	300.00		300.00		300.00			
	Rialto Chamber of Commerce Membership	300.00	300.00		300.00		300.00			
	Fontana Chamber of Commerce Membership	600.00	600.00		600.00		600.00			
	Southern CA Water Coalition	5,000.00	5,000.00		5,000.00		5,000.00			
100-5710-515-5201	Miscellaneous / Subscriptions & Memberships	15,650.00	10,926.43	-	10,926.43	13,111.72	16,050.00	400.00	3%	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Federal Lobbyist	150,000.00	112,500.00	37,500.00	150,000.00		150,000.00			
State Lobbyist	150,000.00	112,500.00	37,500.00	150,000.00		150,000.00			
Communications Consultant	70,000.00	60,699.75	20,000.00	80,699.75		40,000.00			Based on Communication Need
Branding Consultant	10,000.00	4,440.00	-	4,440.00		15,000.00			
Community Survey	15,000.00	-	-	-		-			
Videos - Water Source	25,000.00	21,290.00	-	21,290.00		15,000.00			
History Book 75th Anniversary	25,000.00	3,060.00	8,127.50	11,187.50		5,000.00			
Professional Photographer	6,000.00	-	1,630.00	1,630.00		6,000.00			Roemer Ribbon Cutting
100-5710-525-5340 Professional Services / Other Consultants	451,000.00	314,489.75	104,757.50	419,247.25	392,675.70	381,000.00	(70,000.00)	-16%	
Solar Challenge Sponsorship - Rialto High School	7,000.00	3,000.00	-	3,000.00		8,000.00			Rialto High and possibility of other.
Plastic Water Bottles with District logo used for community events and other district events.	13,000.00	3,371.24	-	3,371.24		13,000.00			
Scholarships/Education Outreach Tours	10,000.00	2,000.00	-	-		15,000.00			
Community Event Sponsorships	32,000.00	22,285.65	2,500.00	24,785.65		42,000.00			
100-5710-537-5506 Sponsorships	62,000.00	30,656.89	2,500.00	33,156.89	38,588.27	78,000.00	16,000.00	26%	
Increase engagement with WVWD social media accounts.	3,000.00	195.43	-	195.43		3,000.00			
Event supplies, Updating Tents/Table Clothes/and other signage/reusable aluminum water bottles giveaways used for community events	25,000.00	24,822.77	1,357.65	26,180.42		35,000.00			
Mascot	-	-	-	-		12,000.00			Tariffs
Community Outreach/ Tours/ Community Meetings	47,000.00	29,954.48	-	29,954.48		39,500.00			Includes Roemer Dedication Ceremony
75th Anniversary	-	-	-	-		50,000.00			One time event.
STEM Day Event	54,000.00	29,933.92	-	29,933.92		30,000.00			
Water Pros Week	4,000.00	-	-	-		6,000.00			
100-5710-537-5502 Outreach Programs	133,000.00	84,906.60	1,357.65	86,264.25	99,388.69	175,500.00	42,500.00	32%	
Public Affairs specific materials and supplies for events etc.	3,000.00	1,178.71	-	1,178.71		3,000.00			
100-5710-530-5403 Materials & Supplies / Miscellaneous	3,000.00	1,178.71	-	1,178.71	1,414.45	3,000.00	-	0%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>885,595.00</b>	<b>542,458.61</b>	<b>123,860.12</b>	<b>666,318.73</b>	<b>676,287.56</b>	<b>829,450.00</b>	<b>(56,145.00)</b>	<b>-6%</b>	
<b>Total Expenses: Public Affairs - 5710</b>	<b>1,616,795.00</b>	<b>1,075,583.55</b>	<b>123,860.12</b>	<b>1,199,443.67</b>	<b>1,349,114.50</b>	<b>1,635,450.00</b>	<b>18,655.00</b>	<b>1%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Conservation Grants &amp; Rebates - 5720</b>									
Leak Detection Survey				-		20,000.00			For 100 mile survey. Meet conservation standards.
Consultant for Conservation Reporting				-		7,500.00			Compliance w/ conservation reporting.
Consultant- Water Use Efficiency Education Workshops	10,000.00			-		7,500.00			Green Media, total of 4 workshops.
100-5720-525-5340 Professional Services / Other Consultants	10,000.00	-	-	-	7,500.00	35,000.00	25,000.00	250%	
High-Efficiency Toilets & Washing Machines				-		3,000.00			High-Efficiency Toilets & Washing Machines
Turf Replacement	118,200.00	123,200.00		123,200.00		-			moved line to New GL BofR Turf Removal line item
Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators, showerheads	25,000.00		20,100.00	20,100.00		25,000.00			
100-5720-537-5503 Programs / Rebate	143,200.00	123,200.00	20,100.00	143,300.00	152,711.76	28,000.00	(115,200.00)	-80%	
CALWEP	5,000.00	4,059.80				4,200.00			New GL for membership. Resource for new water use compliance
100-5720-515-5201 Misc / Subscriptions & Memberships	5,000.00	4,059.80	-	4,059.80	4,059.80	4,200.00	(800.00)	-16%	
Bureau of Reclamation Grants Turf removal	36,800.00					106,250.00			BofR Grant Turf removal matching funds \$100k, receive \$112.5K. (Residential, Commercial, Industrial, Institutional) in 2 years
100-5720-537-5472 Programs / Grants	36,800.00	-	-	-	-	106,250.00	69,450.00	189%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>195,000.00</b>	<b>127,259.80</b>	<b>20,100.00</b>	<b>147,359.80</b>	<b>164,271.56</b>	<b>173,450.00</b>	<b>(21,550.00)</b>	<b>-11%</b>	
<b>Total Expenses: Grants &amp; Rebates - 5720</b>	<b>195,000.00</b>	<b>127,259.80</b>	<b>20,100.00</b>	<b>147,359.80</b>	<b>164,271.56</b>	<b>173,450.00</b>	<b>(21,550.00)</b>	<b>-11%</b>	
<b>Total Operating Expenses</b>	<b>36,105,730.00</b>	<b>26,974,898.96</b>	<b>1,391,620.29</b>	<b>28,366,519.25</b>	<b>34,094,014.17</b>	<b>39,207,080.90</b>	<b>3,101,350.90</b>	<b>9%</b>	
<b>Operating Surplus(Deficit) Before Depreciation/Amortization</b>	<b>(2,308,531.00)</b>	<b>1,601,812.44</b>	<b>(1,391,620.29)</b>	<b>210,192.15</b>	<b>368,132.34</b>	<b>(1,918,411.30)</b>	<b>390,119.70</b>	<b>-17%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Non-Operating Revenues</b>										
<b>Property Taxes</b>										
100-4030-420-4201	Taxes & Assessments / County Of San Bernardino	-	-	-	-	-	-	0%		
100-4030-420-4215	Redevelopment Passthrough (RPPTF)	1,900,000.00	1,314,278.43	-	1,314,278.43	2,117,031.42	2,159,372.05	259,372.05	14%	Prop 13 2% increase
100-4030-420-4214	Prop Taxes-Redevelopment Deferred Pymt Oblig.	-	-	-	-	-	-	0%		
100-4030-420-4202	Homeowners Exemption	13,000.00	6,827.16	-	6,827.16	6,827.16	6,963.70	(6,036.30)	-46%	
100-4030-420-4208	Supplemental Secured	2,300,000.00	1,421,986.48	-	1,421,986.48	2,452,419.91	2,501,468.31	201,468.31	9%	Prop 13 2% increase
100-4030-420-4209	Supplemental Unsecured	95,000.00	31,184.15	-	31,184.15	57,584.22	58,735.90	(36,264.10)	-38%	
100-4030-420-4206	Property Tax Secured	28.00	14.99	-	14.99	17.57	17.92	(10.08)	-36%	
100-4030-420-4207	Property Tax Unsecured	2.00	1.07	-	1.07	1.07	1.09	(0.91)	-46%	
100-4030-420-4204	Mobile Home Interest	32,000.00	21,552.12	-	21,552.12	32,326.00	32,972.52	972.52	3%	
100-4030-420-4210	Utility Secured	60,000.00	557.87	-	557.87	821.57	838.00	(59,162.00)	-99%	
100-4030-420-4205	Prior Year Secured	-	0.02	-	0.02	0.02	0.02	0.02	0%	
100-4030-420-4450	County Tax Collection Fee	-	1.20	-	1.20	1.20	1.22	1.22	0%	
100-4030-420-4211	Penalty	-	70.21	-	70.21	70.21	71.61	71.61	0%	
<b>Subtotal: Property Taxes</b>		<b>4,400,030.00</b>	<b>2,796,473.70</b>	<b>-</b>	<b>2,796,473.70</b>	<b>4,667,100.35</b>	<b>4,760,442.36</b>	<b>360,412.36</b>	<b>8%</b>	
<b>Grants and Reimbursements</b>										
100-4060-425-4250	Grant Revenue / Grant	-	-	-	-	-	107,500.00	107,500.00	0%	BofR turf Grant in 2 years
100-4060-425-4251	Expense Reimbursements	-	49,453.63	-	49,453.63	49,453.63	-	-	0%	
<b>Subtotal: Grants and Reimbursements</b>		<b>-</b>	<b>49,453.63</b>	<b>-</b>	<b>49,453.63</b>	<b>49,453.63</b>	<b>107,500.00</b>	<b>107,500.00</b>	<b>0%</b>	
<b>Interest and Investment Earnings</b>										
100-4040-426-4300	Interest Income On Investments	4,200,000.00	3,162,453.15	-	3,162,453.15	4,490,114.00	4,600,000.00	400,000.00	10%	
100-4040-426-4301	Revenue / Unrealized Gain On Invest	-	(76,430.37)	-	(76,430.37)	(79,913.31)	-	-	0%	
<b>Subtotal: Interest and Investment Earnings</b>		<b>4,200,000.00</b>	<b>3,086,022.78</b>	<b>-</b>	<b>3,086,022.78</b>	<b>4,410,200.69</b>	<b>4,600,000.00</b>	<b>400,000.00</b>	<b>10%</b>	
<b>Rental Income - Cellular Anntenas</b>										
100-4040-426-4305	Rental & Leasing of Property	-	-	-	-	-	29,709.10	29,709.10	0%	
100-4050-427-4350	Rental & Leasing of Property	41,000.00	34,856.99	-	34,856.99	38,392.88	41,000.00	-	0%	
<b>Subtotal: Rental Income - Cellular Anntenas</b>		<b>41,000.00</b>	<b>34,856.99</b>	<b>-</b>	<b>34,856.99</b>	<b>38,392.88</b>	<b>70,709.10</b>	<b>29,709.10</b>	<b>72%</b>	
<b>Other Non-Operating Revenues</b>										
100-4080-435-4453	Other Income / Settlement	3,586,537.00	3,585,023.63	-	3,585,023.63	3,585,023.63	226,933.00	(3,359,604.00)	-94%	PFAS monies
100-4080-435-4454	Other Income / Misc (Contingent)	-	19,542.65	-	19,542.65	19,542.65	-	-	0%	
100-4080-435-4452	Recycling Materials Sold	1,500.00	7,086.30	-	7,086.30	7,086.30	2,000.00	500.00	33%	
100-4080-435-4451	Other Income / Employee Wellness Program	2,000.00	1,700.00	-	1,700.00	1,700.00	1,700.00	(300.00)	-15%	
<b>Subtotal: Other Non-Operating Revenues</b>		<b>3,590,037.00</b>	<b>3,613,352.58</b>	<b>-</b>	<b>3,613,352.58</b>	<b>3,613,352.58</b>	<b>230,633.00</b>	<b>(3,359,404.00)</b>	<b>-94%</b>	
<b>Gain On Sale/Disposition Of Capital Assets</b>										
100-4070-430-4400	Gain-Asset Sale/Retirement	-	-	-	-	-	-	-	0%	
<b>Subtotal: Gain On Sale/Disposition Of Capital Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Non-Operating Revenues</b>		<b>12,231,067.00</b>	<b>9,580,159.68</b>	<b>-</b>	<b>9,580,159.68</b>	<b>12,778,500.13</b>	<b>9,769,284.46</b>	<b>(2,461,782.54)</b>	<b>-20%</b>	

## West Valley Water District - Fiscal Year 2026-2027 Proposed Operating Budget Detail

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Non-Operating Expenses</b>									
<b>Other Non-Operating Expenses</b>									
100-6800-614-6080	Litigation Loss / Settlements	450,000.00	450,000.00	-	450,000.00	450,000.00	-	(450,000.00)	-100%
<b>Subtotal: Other Non-Operating Expenses</b>		<b>450,000.00</b>	<b>450,000.00</b>	<b>-</b>	<b>450,000.00</b>	<b>450,000.00</b>	<b>-</b>	<b>(450,000.00)</b>	<b>-100%</b>
<b>Loss On Sale/Disposition Of Capital Assets</b>									
100-6800-609-6041	Miscellaneous / Loss-Asset Sale / Retrmt	-	-	-	-	-	-	-	0%
100-6800-615-6040	Miscellaneous / Impairment Loss	-	-	-	-	-	-	-	0%
<b>Subtotal: Loss On Sale/Disposition Of Capital Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Interest Expense - Long-Term Debt</b>									
100-6200-610-6010	Long Term Debt / Interest 2016A Bonds	643,951.51	807,250.00	-	807,250.00	807,250.00	782,125.00	138,173.49	21%
100-6200-610-6012	Long Term Debt / Interest SRF	499,091.00	499,091.00	-	499,091.00	499,091.00	513,315.00	14,224.00	3%
100-6200-610-6009	Long Term Debt / Interest Hydro Station	85,000.00	85,000.00	-	85,000.00	85,000.00	-	-	0%
100-6200-610-6011	Miscellaneous / Premium Amortization Bond	-	-	-	-	-	-	-	0%
100-6300-613-6051	Amort-Bond Issue Costs	6,615.00	6,615.00	-	6,615.00	6,615.00	-	-	0%
<b>Subtotal: Interest Expense - Long-Term Debt</b>		<b>1,234,657.51</b>	<b>1,397,956.00</b>	<b>-</b>	<b>1,397,956.00</b>	<b>1,397,956.00</b>	<b>1,387,055.00</b>	<b>152,397.49</b>	<b>12%</b>
<b>Total Non-Operating Expenses</b>		<b>1,684,657.51</b>	<b>1,847,956.00</b>	<b>-</b>	<b>1,847,956.00</b>	<b>1,847,956.00</b>	<b>1,387,055.00</b>	<b>(297,602.51)</b>	<b>-18%</b>
<b>Non-Operating Surplus(Deficit)</b>		<b>10,546,409.49</b>	<b>7,732,203.68</b>	<b>-</b>	<b>7,732,203.68</b>	<b>10,930,544.13</b>	<b>8,382,229.46</b>	<b>(2,164,180.03)</b>	<b>-21%</b>
<b>OPERATING BUDGET SUMMARY</b>									
<b>Grand Total Revenues</b>		46,028,266	38,156,871	-	38,156,871	47,240,647	47,057,954	1,029,688	
<b>Grand Total Expenses</b>		37,790,388	28,822,855	1,391,620	30,214,475	35,941,970	40,594,136	2,803,748	
<b>Debt Service (BLF, HydroPlant, SRF, Bond Pmt)</b>		1,092,629	1,012,247	80,382	1,092,629	1,092,629	2,472,825	1,380,196	
<b>Net Surplus(Deficit)</b>		<b>7,145,249</b>	<b>8,321,769</b>	<b>(1,472,003)</b>	<b>6,849,767</b>	<b>10,206,048</b>	<b>3,990,993</b>	<b>(3,154,256)</b>	
<b>DEBT SERVICE</b>									
<b>Debt Convenience Ratio Calculation:</b>									
<b>Debt Service</b>									
Net Revenue		9,922,536	11,181,972			13,146,632	7,850,873		
Debt Service (BLF, HydroPlant, SRF, 2016A Bond)		2,327,287				2,490,585	3,859,880		
<b>Debt Coverage Ratio (Minimum 1.20) (Target 1.75)</b>		<b>4.26</b>				<b>5.28</b>	<b>2.03</b>		
Calculation: Net Revenue ÷ Total Debt Service									

# Exhibit E

**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2027-31**

Project Number	Funding Source	CIP Project Description	Carryover Balance	FY26-27 Budget Request	5 Year Work Plan					Approved Total Project Cost
					Year 1 FY 2026-27	Year 2 FY 2027-28	Year 3 FY 2028-29	Year 4 FY 2029-30	Year 5 FY 2030-31	
<b>REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>										
<b>WELLS AND PUMPING EQUIPMENT REHABILITATION</b>										
W25001	RR	Well 1A	311,935	-	311,935	-	-	-	-	311,935
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	-	590,000	590,000	-	130,000	150,000	360,000	1,230,000
<b>RESERVOIRS REHABILITATION</b>										
W23001	RR	Reservoir 2-3 Re-coating and Modifications	2,982,515	-	2,982,515	-	-	-	-	2,982,515
W26001	RR	Reservoir 4-1 Rehabilitation	169,884	1,130,116	1,300,000	-	-	-	-	1,300,000
New	RR	Reservoir 4-2 Rehabilitation	-	-	-	1,300,000	-	-	-	1,300,000
W24000	RR	Reservoir 5-2	-	-	-	150,000	3,400,000	-	-	3,550,000
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
New	RR	Pressure/Altitude Control Valve Replacement	-	250,000	250,000	250,000	250,000	-	-	750,000
<b>WATER MAIN REPLACEMENT</b>										
W25036	RR	Bloomington Alley Way Main Replacement Phase 3B	9,503	4,010,497	4,020,000	-	-	-	-	4,020,000
W25036	GF	Bloomington Alley Way Main Replacement Phase 3B	-	2,000,000	2,000,000	-	-	-	-	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	2,869,069	-	2,869,069	-	-	-	-	2,869,069
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	694,686	-	694,686	-	-	-	-	694,686
New	RR	As-Needed Pipeline Replacement Program	-	-	-	500,000	500,000	500,000	500,000	2,000,000
New	RR	Zone 3 Distribution Pipeline Replacement - 8" San Bernardino Blvd.	-	-	-	-	-	-	200,000	200,000
New	RR	Zone 3 Distribution Pipeline Replacement - 8" in Valley/Pomona	-	-	-	-	-	-	3,000,000	3,000,000
New	RR	Orchard Street South of Slover Avenue	-	-	-	-	351,000	-	-	351,000
New	RR	San Bernardino Avenu from Cedar Avenue to Larch Avenue	-	-	-	-	-	-	936,000	936,000
New	RR	Hawthorne Avenue from Linden to Cedar Avenue	-	-	-	-	-	-	900,000	900,000
New	RR	Locust Avenur from Slover to Mindanao	-	-	-	-	-	-	900,000	900,000

**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2027-31**

Project Number	Funding Source	CIP Project Description	Carryover Balance	FY26-27	Year 1	Year 2	Year 3	Year 4	Year 5	Approved
				Budget Request	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Total Project Cost
<b>SYSTEM APPURTENANCES REHABILITATION &amp; REPLACEMENT</b>										
W26003	RR	Annual R/R - Meters and MXU's (QTY 714) FY2025	134,027	15,973	150,000	150,000	150,000	150,000	150,000	750,000
W26004	RR	Annual R/R - Meter Vault Lid Retro Fits (QTY 4) FY2025	-	-	-	30,000	30,000	30,000	30,000	120,000
W26005	RR	Annual R/R - System Valve Replacement	-	100,000	100,000	100,000	100,000	100,000	100,000	500,000
<b>FACILITIES AND PLANTS REHABILITATION &amp; REPLACEMENT</b>										
W22006	RR	Facilities Master Plan	625,225	224,775	850,000	-	-	-	-	850,000
W25007	RR	Facilities Improvements	-	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
W26008	RR	Roemer Booster Pumps Rehab	-	103,000	103,000	103,000	149,000	143,000	126,000	624,000
W26009	RR	Booster Station 5-2 (Pump 6)	143,540	-	143,540	-	-	50,000	-	193,540
W26010	RR	Booster Station 7-1 (Pump 4)	143,540	-	143,540	-	50,000	-	-	193,540
W26011	RR	Chlorine Building Replacement - 2 Prefabricated Concrete Buildings (Wells 2,40)	42,500	100,000	142,500	170,000	-	-	-	312,500
W26012	RR	Roemer storage unit for backflow (Qty 5)	20,000	-	20,000	-	-	-	-	20,000
W26013	RR	Coat existing Trident Filters at Roemer (Qty 6)	90,000	-	90,000	-	-	-	-	90,000
W26032	RR	24" Backwash Meter at Roemer	40,000	-	40,000	-	-	-	-	40,000
W26035	RR	CLA-VAL at Zone 6 Replacement	33,500	-	33,500	-	-	-	-	33,500
New	RR	Hydro Power Plant	-	70,000	70,000	-	-	-	25,000	95,000
New	RR	Booster Station Rehab	-	100,000	100,000	40,000	-	50,000	-	190,000
New	RR	4 New Chlorine Tanks	-	30,000	30,000	-	-	-	-	30,000
New	RR	Install Cages for Critical CLA-VALs	-	100,000	100,000	-	-	-	-	100,000
New	RR	Retrofit 5 Air Gaps to Meet Regulatory requirements	-	100,000	100,000	-	-	-	-	100,000
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	-	100,000	100,000	-	50,000	-	-	150,000
New	RR	Booster Station 6-1	-	-	-	-	50,000	-	-	50,000
New	RR	Booster Station 6-2	-	-	-	-	-	-	50,000	50,000
New	RR	Booster Station 8-2	-	100,000	100,000	-	-	-	50,000	150,000
<b>SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>			<b>10,069,958</b>	<b>9,324,361</b>	<b>19,394,319</b>	<b>3,448,000</b>	<b>6,900,000</b>	<b>4,068,000</b>	<b>8,527,000</b>	<b>42,337,319</b>

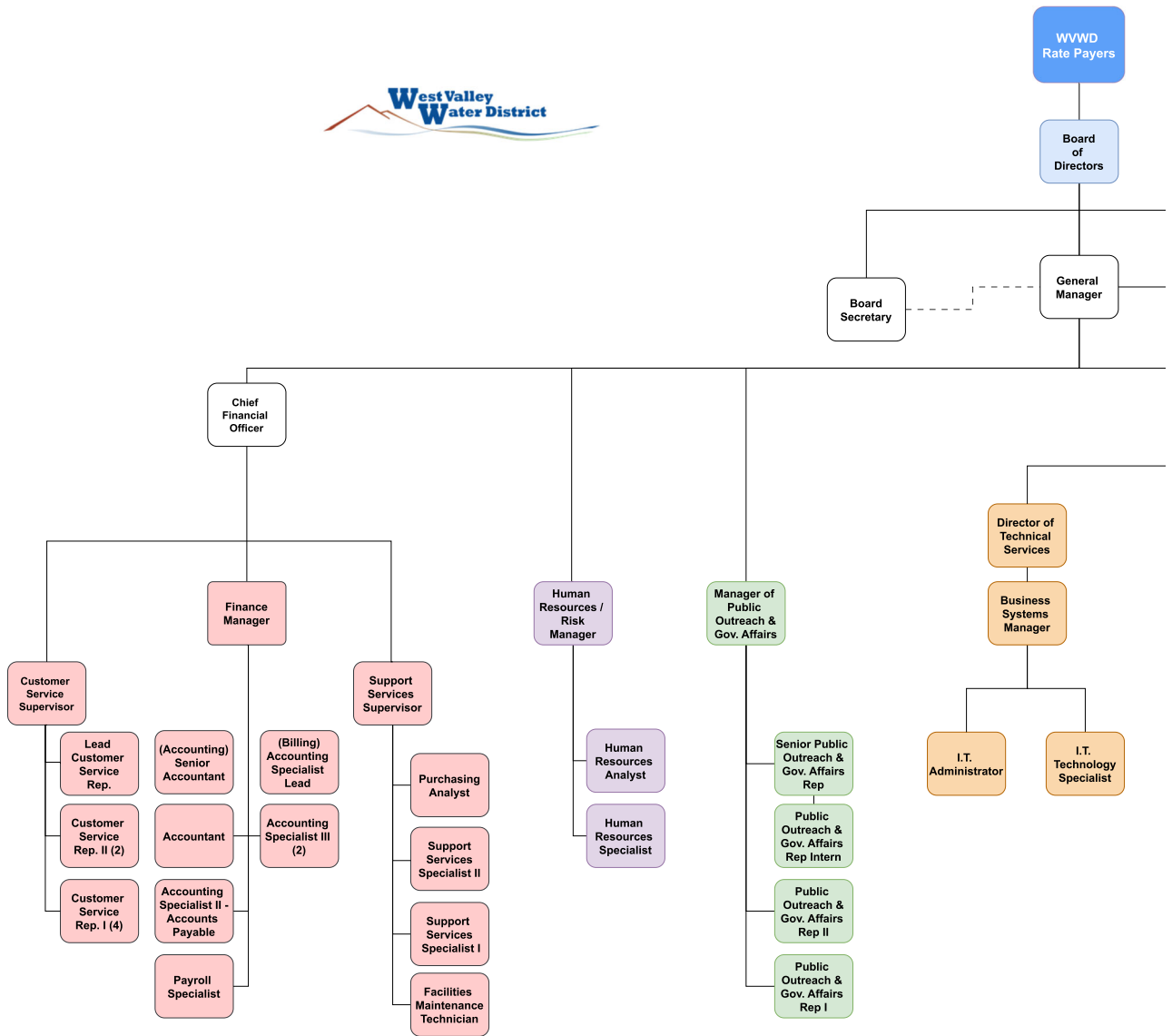
**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2027-31**

Project Number	Funding Source	CIP Project Description	Carryover Balance	FY26-27 Budget Request	Year 1 FY 2026-27	Year 2 FY 2027-28	Year 3 FY 2028-29	Year 4 FY 2029-30	Year 5 FY 2030-31	Approved Total Project Cost
<b>NEW SYSTEM ASSETS</b>										
<b>FACILITIES</b>										
New	BD	New Headquarters Progressive Design Build	-	-	-	5,000,000	30,000,000	35,000,000		70,000,000
<b>SOURCE OF SUPPLY</b>										
W19041	CC	OPR WFF - 7.2 mgd Treatment Plant Expansion	3,938,603	-	3,938,603					3,938,603
New	CC	Roemer Process Enhancements	-	650,000	650,000	-	-	-	-	650,000
W22009	CC	Construct new IEUA area well	9,908	1,490,092	1,500,000	2,000,000				3,500,000
W26017	CC	Construct new well - Well 36A	200,000	500,000	700,000	1,500,000	2,000,000	-	-	4,200,000
New	GF	Construct new well - Well 36A	-	-	-	959,757	-	-	-	959,757
<b>PUMPS AND BOOSTER PLANTS</b>										
W15004	CC	Lord Ranch Facility Improvements	11,170,919	1,200,000	12,370,919	-	-	-	-	12,370,919
W26018	CC	Pump Station 2-1 Improvements	50,000	325,000	375,000					375,000
W22010	RR	Emergency Generators Zone 5 PS 5-2	180,000	-	180,000					180,000
W22010	GF	Emergency Generators Zone 5 PS 5-2	470,000	50,000	520,000					520,000
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)	50,000	-	50,000	2,677,848	1,759,282	-	-	4,487,130
New	CC	Reservoir 6-5 (6.0MG)	-	-	-	-	-	250,000	6,177,000	6,427,000
New	CC	R6-6 Property Acquisition	-	-	-	-	-	-	800,000	800,000
<b>WATER MAINS</b>										
W15008	CC	Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Construction	48,950	1,192,441	1,241,391	-	-	-	-	1,241,391
New	RR	Zone 3A - 10-12" pipeline in Cactus Ave	-	-	-	-	-	160,000	-	160,000
New	CC	Zone 7 - 18" Transmission main in Sequoia Ln from Sierra to Citrus Ave	-	-	-	-	-	1,000,000	1,000,000	2,000,000
New	CC	Zone 7 - 18" Transmission main in Sequoia Ln from Sierra to Citrus Ave	-	300,000	300,000	-	-	-	-	300,000
<b>SUBTOTAL FOR NEW SYSTEM ASSETS</b>			<b>16,118,379</b>	<b>5,707,533</b>	<b>21,825,912</b>	<b>12,137,605</b>	<b>36,859,282</b>	<b>39,636,029</b>	<b>7,977,000</b>	<b>118,435,828</b>

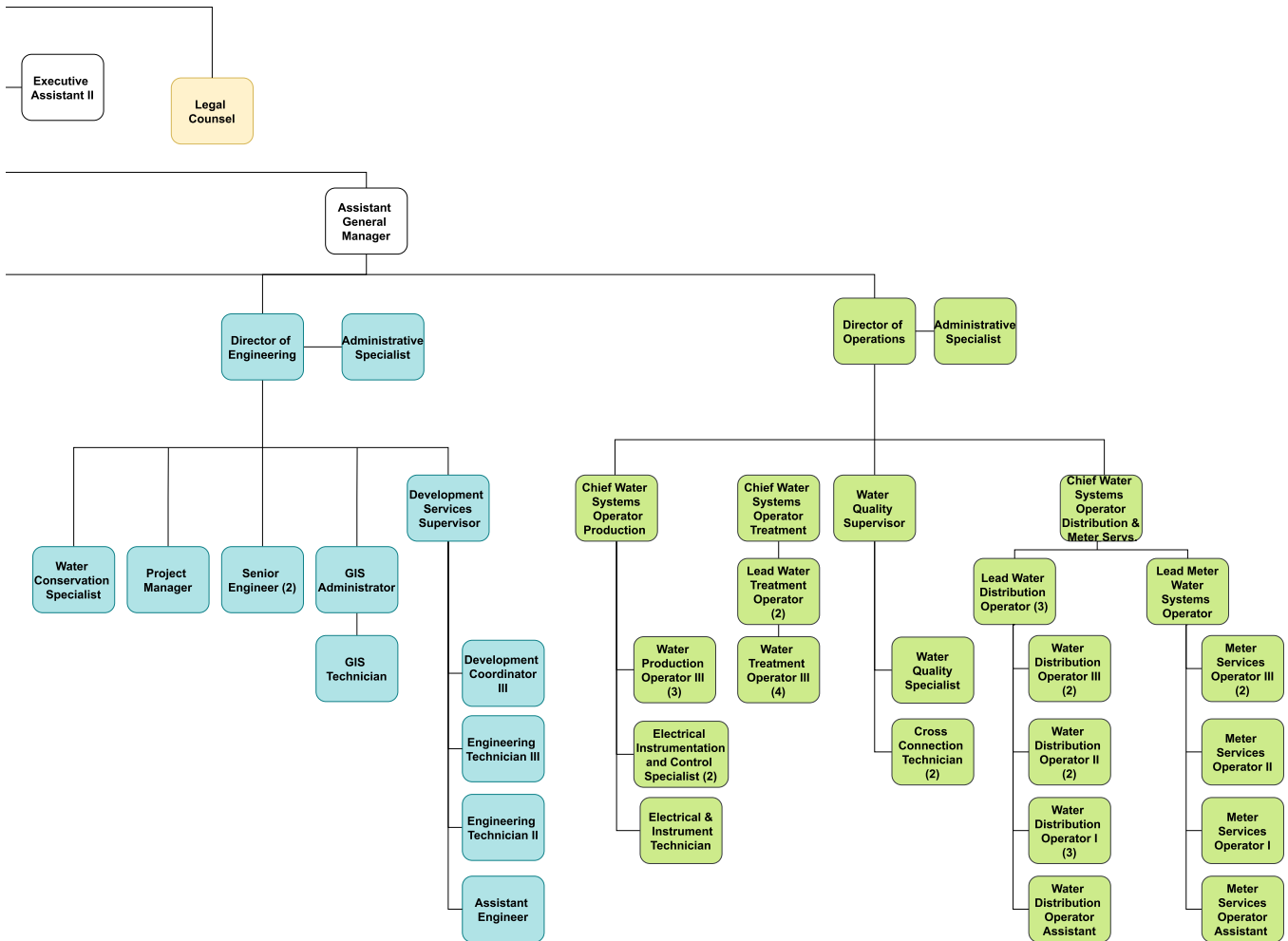
**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2027-31**

Project Number	Funding Source	CIP Project Description	Carryover Balance	FY26-27 Budget Request	Year 1 FY 2026-27	Year 2 FY 2027-28	Year 3 FY 2028-29	Year 4 FY 2029-30	Year 5 FY 2030-31	Approved Total Project Cost
<b>CAPITAL OUTLAY - FLEET/EQUIPMENT</b>										
W25021	RR	SCADA Master Plan & Implementation	990,737	9,263	1,000,000	1,000,000	1,000,000	1,000,000	-	4,000,000
W25021	GF	SCADA Master Plan & Implementation	250,000		250,000	-	-	-	-	250,000
W24010	RR	Regrading, resealing, restriping at Headquarters	105,827	150,000	255,827	-	-	-	-	255,827
W25030	RR	Work Report and Service Order Intregation with GIS and Tyler	20,000	-	20,000	-	-	-	-	20,000
W26019	RR	Trucks Fully Equipped Annually FY 2026	267,899	-	267,899					267,899
New	RR	Trucks Fully Equipped Annually FY 2027		250,000	250,000	150,000	150,000	150,000		700,000
W26020	RR	POGA Event Van	56,533	-	56,533	-	-	-	-	56,533
W26021	RR	Pool and Administrative Vehicles (10 Years/100K Miles Life Cycle)	70,319	-	70,319	50,000	-	50,000		170,319
W26024	RR	New breaker for Roemer Hydroelectric Generation Plant	40,000	-	40,000	-	-	-	-	40,000
W26025	RR	Core network switches	35,000	-	35,000	-	-	-	-	35,000
New	RR	Website Redesign	-	116,000	116,000	-	-	-	-	116,000
New	RR	5 Yard Dump Truck	-	160,000	160,000					160,000
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	-	20,000	20,000	400,000	400,000	400,000	400,000	1,620,000
<b>SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT</b>			<b>1,836,315</b>	<b>705,263</b>	<b>2,541,578</b>	<b>1,623,000</b>	<b>1,550,000</b>	<b>1,600,000</b>	<b>400,000</b>	<b>7,714,578</b>
<b>GRAND TOTAL</b>			<b>28,024,651</b>	<b>15,737,157</b>	<b>43,761,808</b>	<b>17,208,605</b>	<b>45,309,282</b>	<b>45,304,029</b>	<b>16,904,000</b>	<b>168,487,724</b>
CONT	<b>CONTINGENCY</b>			<b>786,858</b>						
<b>CIP Budget Summary</b>										
<b>Subtotal Replacement Assets:</b>			10,069,958	9,324,361	19,394,319	3,448,000	6,900,000	4,068,000	8,527,000	42,337,319
<b>Subtotal New Assets:</b>			16,118,379	5,707,533	21,825,912	12,137,605	36,859,282	39,636,029	7,977,000	118,435,828
<b>Subtotal Capital Outlay:</b>			1,836,315	705,263	2,541,578	1,623,000	1,550,000	1,600,000	400,000	7,714,578
<b>Totals:</b>			<b>28,024,651</b>	<b>15,737,157</b>	<b>43,761,808</b>	<b>17,208,605</b>	<b>45,309,282</b>	<b>45,304,029</b>	<b>16,904,000</b>	<b>168,487,724</b>
<b>CIP District Funding Source Summary</b>										
RR	<b>Contribution from Operating Revenue/Capital Project Fund</b>		10,076,238	8,029,624	18,105,862	5,071,000	8,450,000	5,828,000	8,927,000	46,381,862
CC	<b>Restricted Capacity Charges Fund</b>		15,468,379	5,657,533	21,125,912	6,177,848	6,859,282	4,476,029	7,977,000	46,616,071
RA	<b>Reimbursement Agreement (SBCTA)</b>		240,034	-	240,034	-	-	-	-	240,034
GF	<b>Grant Funding</b>		2,240,000	2,050,000	4,290,000	959,757	-	-	-	5,249,757
BD	<b>Bond Proceeds</b>		-	-	-	5,000,000	30,000,000	35,000,000	-	70,000,000
<b>Totals:</b>			<b>28,024,651</b>	<b>15,737,157</b>	<b>43,761,808</b>	<b>17,208,605</b>	<b>45,309,282</b>	<b>45,304,029</b>	<b>16,904,000</b>	<b>168,487,724</b>

# Exhibit F



LEGEND								
Board of Directors	Legal Counsel	Administration	Finance	Human Resources	Public Outreach & Gov. Affairs	Engineering	Information Technology	Operations



88 Full Time Employees

# Exhibit G

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 7/1/2026**

Job Classification Title	Range No	Annual Salary		Exempt	
		Minimum	Maximum	Y = Yes = No	N
GIS Student Intern (Limited Term <1000 Hours)	107	\$ 23.88		N	
Student Intern (Limited Term <1000 Hours)	107	\$ 23.88		N	
Field Assistant (Limited Term <1000 Hours)	107	\$ 23.88		N	
Customer Service Representative I	112	\$ 56,202	\$ 79,394	N	
Meter Services Operator Assistant	112	\$ 56,202	\$ 79,394	N	
Customer Service Representative II	116	\$ 62,026	\$ 87,630	N	
Water Distribution Operator Assistant	116	\$ 62,026	\$ 87,630	N	
Meter Services Operator I	116	\$ 62,026	\$ 87,630	N	
Accounting Specialist I-Billing	119	\$ 66,810	\$ 94,390	N	
Accounting Specialist I-Accounts Payable	119	\$ 66,810	\$ 94,390	N	
Customer Service Representative III	120	\$ 68,474	\$ 96,741	N	
Water Distribution Operator I	120	\$ 68,474	\$ 96,741	N	
Meter Services Operator II	120	\$ 68,474	\$ 96,741	N	
Administrative Specialist	120	\$ 68,474	\$ 96,741	N	
Accounting Specialist II-Billing	121	\$ 70,179	\$ 99,154	N	
Accounting Specialist II-Accounts Payable	121	\$ 70,179	\$ 99,154	N	
Support Services Specialist I	122	\$ 71,926	\$ 101,629	N	
Water Production Operator I	122	\$ 71,926	\$ 101,629	N	
Payroll Specialist	123	\$ 73,715	\$ 104,187	N	
Accounting Specialist III-Billing	123	\$ 73,715	\$ 104,187	N	
Customer Service Representative Lead	124	\$ 75,587	\$ 106,766	N	
Development Coordinator I	124	\$ 75,587	\$ 106,766	N	
Engineering Inspector I	124	\$ 75,587	\$ 106,766	N	
Water Treatment Operator I	124	\$ 75,587	\$ 106,766	N	
Water Distribution Operator II	124	\$ 75,587	\$ 106,766	N	
Meter Services Operator III	124	\$ 75,587	\$ 106,766	N	
Cross-Connection Technician	124	\$ 75,587	\$ 106,766	N	
Accounting Specialist Lead-Billing	126	\$ 79,394	\$ 112,174	N	
Water Production Operator II	126	\$ 79,394	\$ 112,174	N	
Electrical and Instrument Technician	126	\$ 79,394	\$ 112,174	N	
Geographic Information Systems (GIS) Technician	127	\$ 81,370	\$ 115,003	N	
Public Outreach And Government Affairs Representative I	127	\$ 81,370	\$ 115,003	N	
Water Conservation Specialist	127	\$ 81,370	\$ 115,003	N	
Support Services Specialist II	128	\$ 83,408	\$ 117,874	N	
Facilities Maintenance Technician	128	\$ 83,408	\$ 117,874	N	
Development Coordinator II	128	\$ 83,408	\$ 117,874	N	
Engineering Inspector II	128	\$ 83,408	\$ 117,874	N	
Water Treatment Operator II	128	\$ 83,408	\$ 117,874	N	
Water Distribution Operator III	128	\$ 83,408	\$ 117,874	N	
Lead Meter Services Operator	128	\$ 83,408	\$ 117,874	N	
Water Quality Specialist	128	\$ 83,408	\$ 117,874	N	

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 7/1/2026**

Job Classification Title	Range No	Annual Salary		Exempt	
		Minimum	Maximum	Y = Yes = No	N
Cross-Connection Control Specialist	128	\$ 83,408	\$ 117,874	N	
Executive Assistant I	128	\$ 83,408	\$ 117,874	N	
Assistant Engineer	129	\$ 85,509	\$ 120,806	N	
Human Resources Specialist	129	\$ 85,509	\$ 120,806	N	
* Human Resources Specialist	Y		\$ 122,616	N	
Water Production Operator III	130	\$ 87,630	\$ 123,843	N	
Accountant	131	\$ 89,835	\$ 126,942	N	
Purchasing Analyst	131	\$ 89,835	\$ 126,942	N	
Public Outreach And Government Affairs Representative II	131	\$ 89,835	\$ 126,942	N	
Development Coordinator III	132	\$ 92,082	\$ 130,104	N	
Engineering Inspector III	132	\$ 92,082	\$ 130,104	N	
Water Treatment Operator III	132	\$ 92,082	\$ 130,104	N	
Electrical Instrumentation and Control Specialist	132	\$ 92,082	\$ 130,104	N	
Lead Water Distribution Operator	132	\$ 92,082	\$ 130,104	N	
Information Technology Specialist	132	\$ 92,082	\$ 130,104	N	
Human Resources Analyst	133	\$ 94,390	\$ 133,370	N	
Water Conservation Analyst	134	\$ 96,741	\$ 136,698	N	
Lead Water Production Operator	134	\$ 96,741	\$ 136,698	N	
Executive Assistant II - Confidential	134	\$ 96,741	\$ 136,698	N	
Senior Accountant	135	\$ 99,154	\$ 140,109	Y	
Senior Public Outreach And Government Affairs Representative	135	\$ 99,154	\$ 140,109	Y	
Lead Water Treatment Operator	136	\$ 101,629	\$ 143,624	N	
Associate Engineer	137	\$ 104,187	\$ 147,202	Y	
Customer Service Supervisor	138	\$ 106,766	\$ 150,883	Y	
Support Services Supervisor	138	\$ 106,766	\$ 150,883	Y	
Development Services Supervisor	138	\$ 106,766	\$ 150,883	Y	
Water Quality Supervisor	138	\$ 106,766	\$ 150,883	Y	
GIS Administrator	140	\$ 112,174	\$ 158,517	Y	
Chief Water Systems Operator-Distribution And Meter Services	140	\$ 112,174	\$ 158,517	Y	
Board Secretary	Board Sec	\$ 103,730	\$ 146,557	Y	
Information Technology Administrator	140	\$ 112,174	\$ 158,517	Y	
Chief Water Systems Operator-Production	142	\$ 117,874	\$ 166,546	Y	
Project Manager	143	\$ 120,806	\$ 170,706	Y	
Chief Water Systems Operator-Treatment	144	\$ 123,843	\$ 174,990	Y	
Senior Engineer	149	\$ 140,109	\$ 197,974	Y	
Business Systems Manager	152	\$ 150,883	\$ 213,179	Y	
Public Outreach And Government Affairs Manager	152	\$ 150,883	\$ 213,179	Y	
Finance Manager	156	\$ 166,546	\$ 235,310	Y	
Director Of Technical Services	156	\$ 166,546	\$ 235,310	Y	
Human Resources and Risk Manager	156	\$ 166,546	\$ 235,310	Y	
Director Of Engineering	160	\$ 183,830	\$ 259,750	Y	

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 7/1/2026**

Job Classification Title	Range No	Annual Salary		Exempt	
		Minimum	Maximum	Y = Yes = No	N
Director Of Operations	160	\$ 183,830	\$ 259,750	Y	
Chief Financial Officer	164	\$ 202,904	\$ 286,707	Y	
Assistant General Manager	168	\$ 223,974	\$ 316,472	Y	
General Manager	GM		\$ 349,253	Y	
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/15/2025			\$ 227.52		
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/15/2026			\$ 238.90		

\* =Y-Rate (base salary is set above the maximum for the range assigned)

**WEST VALLEY WATER DISTRICT**  
**SALARY SCHEDULE - EFFECTIVE 7/01/2026**

Hourly / Monthly / Annual	1		2		3		4		5		6		7		8
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 107	23.88	24.47	25.08	25.71	26.35	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74
	4,139	4,241	4,347	4,456	4,567	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848
	49,670	50,898	52,166	53,477	54,808	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179
Range 108	24.47	25.08	25.71	26.35	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58
	4,241	4,347	4,456	4,567	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994
	50,898	52,166	53,477	54,808	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926
Range 109	25.08	25.71	26.35	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44
	4,347	4,456	4,567	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143
	52,166	53,477	54,808	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715
Range 110	25.71	26.35	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34
	4,456	4,567	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299
	53,477	54,808	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587
Range 111	26.35	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24
	4,567	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455
	54,808	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459
Range 112	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17
	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616
	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394
Range 113	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12
	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781
	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370
Range 114	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10
	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951
	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408
Range 115	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11
	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126
	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509
Range 116	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13
	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303
	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630
Range 117	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19
	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486
	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835
Range 118	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19	44.27
	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486	7,673
	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835	92,082
Range 119	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19	44.27	45.38
	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486	7,673	7,866
	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835	92,082	94,390

**WEST VALLEY WATER DISTRICT**  
**SALARY SCHEDULE - EFFECTIVE 7/01/2026**

Hourly / Monthly / Annual	1		2		3		4		5		6		7		8
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 120	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19	44.27	45.38	46.51
	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486	7,673	7,866	8,062
	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835	92,082	94,390	96,741
Range 121	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19	44.27	45.38	46.51	47.67
	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486	7,673	7,866	8,062	8,263
	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835	92,082	94,390	96,741	99,154
Range 122	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19	44.27	45.38	46.51	47.67	48.86
	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486	7,673	7,866	8,062	8,263	8,469
	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835	92,082	94,390	96,741	99,154	101,629
Range 123	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19	44.27	45.38	46.51	47.67	48.86	50.09
	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486	7,673	7,866	8,062	8,263	8,469	8,682
	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835	92,082	94,390	96,741	99,154	101,629	104,187
Range 124	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19	44.27	45.38	46.51	47.67	48.86	50.09	51.33
	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486	7,673	7,866	8,062	8,263	8,469	8,682	8,897
	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835	92,082	94,390	96,741	99,154	101,629	104,187	106,766
Range 125	37.24	38.17	39.12	40.10	41.11	42.13	43.19	44.27	45.38	46.51	47.67	48.86	50.09	51.33	52.62
	6,455	6,616	6,781	6,951	7,126	7,303	7,486	7,673	7,866	8,062	8,263	8,469	8,682	8,897	9,121
	77,459	79,394	81,370	83,408	85,509	87,630	89,835	92,082	94,390	96,741	99,154	101,629	104,187	106,766	109,450
Range 126	38.17	39.12	40.10	41.11	42.13	43.19	44.27	45.38	46.51	47.67	48.86	50.09	51.33	52.62	53.93
	6,616	6,781	6,951	7,126	7,303	7,486	7,673	7,866	8,062	8,263	8,469	8,682	8,897	9,121	9,348
	79,394	81,370	83,408	85,509	87,630	89,835	92,082	94,390	96,741	99,154	101,629	104,187	106,766	109,450	112,174
Range 127	39.12	40.10	41.11	42.13	43.19	44.27	45.38	46.51	47.67	48.86	50.09	51.33	52.62	53.93	55.29
	6,781	6,951	7,126	7,303	7,486	7,673	7,866	8,062	8,263	8,469	8,682	8,897	9,121	9,348	9,584
	81,370	83,408	85,509	87,630	89,835	92,082	94,390	96,741	99,154	101,629	104,187	106,766	109,450	112,174	115,003
Range 128	40.10	41.11	42.13	43.19	44.27	45.38	46.51	47.67	48.86	50.09	51.33	52.62	53.93	55.29	56.67
	6,951	7,126	7,303	7,486	7,673	7,866	8,062	8,263	8,469	8,682	8,897	9,121	9,348	9,584	9,823
	83,408	85,509	87,630	89,835	92,082	94,390	96,741	99,154	101,629	104,187	106,766	109,450	112,174	115,003	117,874
Range 129	41.11	42.13	43.19	44.27	45.38	46.51	47.67	48.86	50.09	51.33	52.62	53.93	55.29	56.67	58.08
	7,126	7,303	7,486	7,673	7,866	8,062	8,263	8,469	8,682	8,897	9,121	9,348	9,584	9,823	10,067
	85,509	87,630	89,835	92,082	94,390	96,741	99,154	101,629	104,187	106,766	109,450	112,174	115,003	117,874	120,806
Range 130	42.13	43.19	44.27	45.38	46.51	47.67	48.86	50.09	51.33	52.62	53.93	55.29	56.67	58.08	59.54
	7,303	7,486	7,673	7,866	8,062	8,263	8,469	8,682	8,897	9,121	9,348	9,584	9,823	10,067	10,320
	87,630	89,835	92,082	94,390	96,741	99,154	101,629	104,187	106,766	109,450	112,174	115,003	117,874	120,806	123,843
Range 131	43.19	44.27	45.38	46.51	47.67	48.86	50.09	51.33	52.62	53.93	55.29	56.67	58.08	59.54	61.03
	7,486	7,673	7,866	8,062	8,263	8,469	8,682	8,897	9,121	9,348	9,584	9,823	10,067	10,320	10,579
	89,835	92,082	94,390	96,741	99,154	101,629	104,187	106,766	109,450	112,174	115,003	117,874	120,806	123,843	126,942
Range 132	44.27	45.38	46.51	47.67	48.86	50.09	51.33	52.62	53.93	55.29	56.67	58.08	59.54	61.03	62.55
	7,673	7,866	8,062	8,263	8,469	8,682	8,897	9,121	9,348	9,584	9,823	10,067	10,320	10,579	10,842
	92,082	94,390	96,741	99,154	101,629	104,187	106,766	109,450	112,174	115,003	117,874	120,806	123,843	126,942	130,104

**WEST VALLEY WATER DISTRICT**  
**SALARY SCHEDULE - EFFECTIVE 7/01/2026**

Hourly / Monthly / Annual	1		2		3		4		5		6		7		8
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 133	45.38	46.51	47.67	48.86	50.09	51.33	52.62	53.93	55.29	56.67	58.08	59.54	61.03	62.55	64.12
	7,866	8,062	8,263	8,469	8,682	8,897	9,121	9,348	9,584	9,823	10,067	10,320	10,579	10,842	11,114
	94,390	96,741	99,154	101,629	104,187	106,766	109,450	112,174	115,003	117,874	120,806	123,843	126,942	130,104	133,370
Range 134	46.51	47.67	48.86	50.09	51.33	52.62	53.93	55.29	56.67	58.08	59.54	61.03	62.55	64.12	65.72
	8,062	8,263	8,469	8,682	8,897	9,121	9,348	9,584	9,823	10,067	10,320	10,579	10,842	11,114	11,391
	96,741	99,154	101,629	104,187	106,766	109,450	112,174	115,003	117,874	120,806	123,843	126,942	130,104	133,370	136,698
Range 135	47.67	48.86	50.09	51.33	52.62	53.93	55.29	56.67	58.08	59.54	61.03	62.55	64.12	65.72	67.36
	8,263	8,469	8,682	8,897	9,121	9,348	9,584	9,823	10,067	10,320	10,579	10,842	11,114	11,391	11,676
	99,154	101,629	104,187	106,766	109,450	112,174	115,003	117,874	120,806	123,843	126,942	130,104	133,370	136,698	140,109
Range 136	48.86	50.09	51.33	52.62	53.93	55.29	56.67	58.08	59.54	61.03	62.55	64.12	65.72	67.36	69.05
	8,469	8,682	8,897	9,121	9,348	9,584	9,823	10,067	10,320	10,579	10,842	11,114	11,391	11,676	11,969
	101,629	104,187	106,766	109,450	112,174	115,003	117,874	120,806	123,843	126,942	130,104	133,370	136,698	140,109	143,624
Range 137	50.09	51.33	52.62	53.93	55.29	56.67	58.08	59.54	61.03	62.55	64.12	65.72	67.36	69.05	70.77
	8,682	8,897	9,121	9,348	9,584	9,823	10,067	10,320	10,579	10,842	11,114	11,391	11,676	11,969	12,267
	104,187	106,766	109,450	112,174	115,003	117,874	120,806	123,843	126,942	130,104	133,370	136,698	140,109	143,624	147,202
Range 138	51.33	52.62	53.93	55.29	56.67	58.08	59.54	61.03	62.55	64.12	65.72	67.36	69.05	70.77	72.54
	8,897	9,121	9,348	9,584	9,823	10,067	10,320	10,579	10,842	11,114	11,391	11,676	11,969	12,267	12,574
	106,766	109,450	112,174	115,003	117,874	120,806	123,843	126,942	130,104	133,370	136,698	140,109	143,624	147,202	150,883
Range 139	52.62	53.93	55.29	56.67	58.08	59.54	61.03	62.55	64.12	65.72	67.36	69.05	70.77	72.54	74.35
	9,121	9,348	9,584	9,823	10,067	10,320	10,579	10,842	11,114	11,391	11,676	11,969	12,267	12,574	12,887
	109,450	112,174	115,003	117,874	120,806	123,843	126,942	130,104	133,370	136,698	140,109	143,624	147,202	150,883	154,648
Range 140	53.93	55.29	56.67	58.08	59.54	61.03	62.55	64.12	65.72	67.36	69.05	70.77	72.54	74.35	76.21
	9,348	9,584	9,823	10,067	10,320	10,579	10,842	11,114	11,391	11,676	11,969	12,267	12,574	12,887	13,210
	112,174	115,003	117,874	120,806	123,843	126,942	130,104	133,370	136,698	140,109	143,624	147,202	150,883	154,648	158,517
Range 141	55.29	56.67	58.08	59.54	61.03	62.55	64.12	65.72	67.36	69.05	70.77	72.54	74.35	76.21	78.11
	9,584	9,823	10,067	10,320	10,579	10,842	11,114	11,391	11,676	11,969	12,267	12,574	12,887	13,210	13,539
	115,003	117,874	120,806	123,843	126,942	130,104	133,370	136,698	140,109	143,624	147,202	150,883	154,648	158,517	162,469
Range 142	56.67	58.08	59.54	61.03	62.55	64.12	65.72	67.36	69.05	70.77	72.54	74.35	76.21	78.11	80.07
	9,823	10,067	10,320	10,579	10,842	11,114	11,391	11,676	11,969	12,267	12,574	12,887	13,210	13,539	13,879
	117,874	120,806	123,843	126,942	130,104	133,370	136,698	140,109	143,624	147,202	150,883	154,648	158,517	162,469	166,546
Range 143	58.08	59.54	61.03	62.55	64.12	65.72	67.36	69.05	70.77	72.54	74.35	76.21	78.11	80.07	82.07
	10,067	10,320	10,579	10,842	11,114	11,391	11,676	11,969	12,267	12,574	12,887	13,210	13,539	13,879	14,225
	120,806	123,843	126,942	130,104	133,370	136,698	140,109	143,624	147,202	150,883	154,648	158,517	162,469	166,546	170,706
Range 144	59.54	61.03	62.55	64.12	65.72	67.36	69.05	70.77	72.54	74.35	76.21	78.11	80.07	82.07	84.13
	10,320	10,579	10,842	11,114	11,391	11,676	11,969	12,267	12,574	12,887	13,210	13,539	13,879	14,225	14,583
	123,843	126,942	130,104	133,370	136,698	140,109	143,624	147,202	150,883	154,648	158,517	162,469	166,546	170,706	174,990
Range 145	61.03	62.55	64.12	65.72	67.36	69.05	70.77	72.54	74.35	76.21	78.11	80.07	82.07	84.13	86.23
	10,579	10,842	11,114	11,391	11,676	11,969	12,267	12,574	12,887	13,210	13,539	13,879	14,225	14,583	14,947
	126,942	130,104	133,370	136,698	140,109	143,624	147,202	150,883	154,648	158,517	162,469	166,546	170,706	174,990	179,358

**WEST VALLEY WATER DISTRICT**  
**SALARY SCHEDULE - EFFECTIVE 7/01/2026**

Hourly / Monthly / Annual	1		2		3		4		5		6		7		8
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 146	62.55	64.12	65.72	67.36	69.05	70.77	72.54	74.35	76.21	78.11	80.07	82.07	84.13	86.23	88.38
	10,842	11,114	11,391	11,676	11,969	12,267	12,574	12,887	13,210	13,539	13,879	14,225	14,583	14,947	15,319
	130,104	133,370	136,698	140,109	143,624	147,202	150,883	154,648	158,517	162,469	166,546	170,706	174,990	179,358	183,830
Range 147	64.12	65.72	67.36	69.05	70.77	72.54	74.35	76.21	78.11	80.07	82.07	84.13	86.23	88.38	90.59
	11,114	11,391	11,676	11,969	12,267	12,574	12,887	13,210	13,539	13,879	14,225	14,583	14,947	15,319	15,702
	133,370	136,698	140,109	143,624	147,202	150,883	154,648	158,517	162,469	166,546	170,706	174,990	179,358	183,830	188,427
Range 148	65.72	67.36	69.05	70.77	72.54	74.35	76.21	78.11	80.07	82.07	84.13	86.23	88.38	90.59	92.85
	11,391	11,676	11,969	12,267	12,574	12,887	13,210	13,539	13,879	14,225	14,583	14,947	15,319	15,702	16,094
	136,698	140,109	143,624	147,202	150,883	154,648	158,517	162,469	166,546	170,706	174,990	179,358	183,830	188,427	193,128
Range 149	67.36	69.05	70.77	72.54	74.35	76.21	78.11	80.07	82.07	84.13	86.23	88.38	90.59	92.85	95.18
	11,676	11,969	12,267	12,574	12,887	13,210	13,539	13,879	14,225	14,583	14,947	15,319	15,702	16,094	16,498
	140,109	143,624	147,202	150,883	154,648	158,517	162,469	166,546	170,706	174,990	179,358	183,830	188,427	193,128	197,974
Range 150	69.05	70.77	72.54	74.35	76.21	78.11	80.07	82.07	84.13	86.23	88.38	90.59	92.85	95.18	97.55
	11,969	12,267	12,574	12,887	13,210	13,539	13,879	14,225	14,583	14,947	15,319	15,702	16,094	16,498	16,909
	143,624	147,202	150,883	154,648	158,517	162,469	166,546	170,706	174,990	179,358	183,830	188,427	193,128	197,974	202,904
Range 151	70.77	72.54	74.35	76.21	78.11	80.07	82.07	84.13	86.23	88.38	90.59	92.85	95.18	97.55	100.00
	12,267	12,574	12,887	13,210	13,539	13,879	14,225	14,583	14,947	15,319	15,702	16,094	16,498	16,909	17,333
	147,202	150,883	154,648	158,517	162,469	166,546	170,706	174,990	179,358	183,830	188,427	193,128	197,974	202,904	208,000
Range 152	72.54	74.35	76.21	78.11	80.07	82.07	84.13	86.23	88.38	90.59	92.85	95.18	97.55	100.00	102.49
	12,574	12,887	13,210	13,539	13,879	14,225	14,583	14,947	15,319	15,702	16,094	16,498	16,909	17,333	17,765
	150,883	154,648	158,517	162,469	166,546	170,706	174,990	179,358	183,830	188,427	193,128	197,974	202,904	208,000	213,179
Range 153	74.35	76.21	78.11	80.07	82.07	84.13	86.23	88.38	90.59	92.85	95.18	97.55	100.00	102.49	105.06
	12,887	13,210	13,539	13,879	14,225	14,583	14,947	15,319	15,702	16,094	16,498	16,909	17,333	17,765	18,210
	154,648	158,517	162,469	166,546	170,706	174,990	179,358	183,830	188,427	193,128	197,974	202,904	208,000	213,179	218,525
Range 154	76.21	78.11	80.07	82.07	84.13	86.23	88.38	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68
	13,210	13,539	13,879	14,225	14,583	14,947	15,319	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665
	158,517	162,469	166,546	170,706	174,990	179,358	183,830	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974
Range 155	78.11	80.07	82.07	84.13	86.23	88.38	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38
	13,539	13,879	14,225	14,583	14,947	15,319	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133
	162,469	166,546	170,706	174,990	179,358	183,830	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590
Range 156	80.07	82.07	84.13	86.23	88.38	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13
	13,879	14,225	14,583	14,947	15,319	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609
	166,546	170,706	174,990	179,358	183,830	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310
Range 157	82.07	84.13	86.23	88.38	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96
	14,225	14,583	14,947	15,319	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100
	170,706	174,990	179,358	183,830	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197
Range 158	84.13	86.23	88.38	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86
	14,583	14,947	15,319	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602
	174,990	179,358	183,830	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229

**WEST VALLEY WATER DISTRICT**  
**SALARY SCHEDULE - EFFECTIVE 7/01/2026**

Hourly / Monthly / Annual	1	2	3	4	5	6	7	8							
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8							
Range 159	86.23	88.38	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84
	14,947	15,319	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119
	179,358	183,830	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427
Range 160	88.38	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88
	15,319	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646
	183,830	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750
Range 161	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00
	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187
	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240
Range 162	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21
	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743
	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917
Range 163	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48
	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310
	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718
Range 164	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48	137.84
	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310	23,892
	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718	286,707
Range 165	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48	137.84	141.29
	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310	23,892	24,490
	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718	286,707	293,883
Range 166	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48	137.84	141.29	144.82
	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310	23,892	24,490	25,102
	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718	286,707	293,883	301,226
Range 167	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48	137.84	141.29	144.82	148.44
	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310	23,892	24,490	25,102	25,730
	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718	286,707	293,883	301,226	308,755
Range 168	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48	137.84	141.29	144.82	148.44	152.15
	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310	23,892	24,490	25,102	25,730	26,373
	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718	286,707	293,883	301,226	308,755	316,472
Board Sec	49.87	51.11	52.39	53.70	55.04	56.42	57.83	59.28	60.76	62.28	63.83	65.43	67.07	68.74	70.46
	8,644	8,859	9,081	9,308	9,540	9,779	10,024	10,275	10,532	10,795	11,064	11,341	11,625	11,915	12,213
	103,730	106,309	108,971	111,696	114,483	117,354	120,286	123,302	126,381	129,542	132,766	136,094	139,506	142,979	146,557
GM	167.91														
	29,104														
	349,253														

Annual Safety Boot Reimbursement Amount: Up to \$250.00 and up to 2 times per year with Supervisor Approval

# Exhibit H

**RESOLUTION NO. 2026-10**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT ADOPTING THE ANNUAL OPERATING AND CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2026-2027**

**WHEREAS**, West Valley Water District is a Public Agency of the State of California, established under Division 12 of the Water Code of the State of California; and

**WHEREAS**, it has been the practice of the West Valley Water District to adopt a budget for each fiscal year to serve as the annual financial plan; and

**WHEREAS**, it is the task of the General Manager to submit a budget for adoption by the Board of Directors:

**NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE WEST VALLEY WATER DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:**

**SECTION 1.** The Board of Directors desires to have a budget review process, which provides for the Board of Directors participation and includes executive staff member comments in the development of the budget.

**SECTION 2.** The Board of Directors desires to adopt a budget for each fiscal year that provides for adequate maintenance of infrastructure and orderly replacement of equipment.

**SECTION 3.** The Board of Directors desires to adopt a budget where revenues are sufficient to meet expenses.

**SECTION 4.** The Board of Directors hereby authorizes the General Manager to present a budget to the Board of Directors for adoption prior to the beginning of each fiscal year.

**SECTION 5.** The Board of Directors authorizes the General Manager, if the revenue of the proposed budget is not sufficient to meet expenses, to propose alternatives to balance the budget, including use of reserves or other methods, with Board approval.

**SECTION 6.** The Board of Directors hereby establishes that additional funds may be considered for use during the fiscal year as needs arise with the approval of the Board of Directors.

**SECTION 7.** The Board of Directors hereby establishes that quarterly financial reports will be prepared by the Chief Financial Officer comparing actual revenues and expenses to budget amounts.

**SECTION 8.** The Board of Directors of the West Valley Water District does hereby adopt the reference Operations and Capital Improvement Budget for Fiscal Year 2026-2027.

**BE IT FURTHER RESOLVED** that said Resolution shall be effective July 1, 2026.

**PASSED, APPROVED AND ADOPTED** this \_\_\_\_ day of June, 2026.

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KELVIN MOORE  
President  
Board of Directors  
West Valley Water District

ATTEST:

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KARA JOHNSON  
Acting Board Secretary

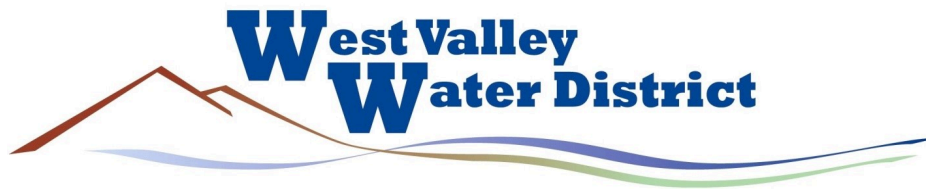
**CERTIFICATION**

I, Kara Johnson, Acting Board Secretary of the West Valley Water District, do hereby certify that the foregoing Resolution No. 2026-10 was duly adopted by the Board of Directors of the West Valley Water District at a regular meeting held on June \_\_\_\_, 2026, by the following vote:

AYES: BOARD MEMBERS:  
NOES: BOARD MEMBERS:  
ABSENT: BOARD MEMBERS:  
ABSTAIN: BOARD MEMBERS:

Dated:

\_\_\_\_\_  
Kara Johnson  
Acting Board Secretary



## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Socorro Pantaleon, Public Outreach & Government Affairs Manager  
**SUBJECT:** California State University, San Bernardino Institute for Watershed Resiliency (IWR) Watershed Fellowship Career Pathway Program - Sponsorship

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### **STRATEGIC GOAL:**

Strategic Goal 3 - Develop and Grow Effective Communication and Advocacy Practices; Objective 3B - Present the District as a Proactive Community Partner; Objective 3E - Promote Public Awareness of the Value of WVWD

### **MEETING HISTORY:**

External Affairs Committee - 04.27.26

### **BACKGROUND:**

West Valley Water District (WVWD) is committed to supporting the communities it serves through education, outreach, and public engagement. As part of this commitment, the District regularly receives requests from local organizations seeking sponsorship's for community events, programs, and public initiatives that align with District goals and values.

To ensure consistency, transparency, and responsible use of public funds, the District adopted a Sponsorship Policy that establishes criteria, guidelines, and approval processes for sponsorship requests. The policy also provides for regular reporting to maintain Board oversight and accountability.

### **DISCUSSION:**

The California State University, San Bernardino Institute for Watershed Resiliency (IWR) Watershed Fellowship Career Pathway Program (Fellowship) provides California State University, San Bernardino students with paid opportunities to connect environmental science and water resource management with community engagement and workforce development. Through the Fellowship, students volunteer with community organizations, obtain professional certifications and water monitoring training, conduct field research, and gain hands-on experience working alongside environmental agencies and community partners. The program is designed to prepare students for careers in the water and environmental sectors and develop a skilled workforce pipeline for agencies such as WVWD.

The IWR has requested a sponsorship contribution of \$5,000 to support Fellowship-related expenses, including personal protective equipment (PPE), conference registration fees, examination fees, and other program needs. In partnership with the IWR, WVWD may also have opportunities to collaborate with Fellowship participants on future District initiatives and community engagement activities, such as STEM education events, field research projects, water quality monitoring, and other workforce development efforts.

The proposed sponsorship aligns with WVWD's commitment to education, environmental stewardship, and community investment. Supporting the Fellowship program would strengthen regional workforce development efforts, foster student engagement in the water industry, and promote the long-term sustainability of water resources through the development of trained and experienced future professionals.

**FISCAL IMPACT:**

The proposed sponsorship in the amount of \$5,000 would be funded through the District's approved community sponsorship budget.

**REQUESTED ACTION:**

Staff recommends the Board of Directors:

Approve a sponsorship in the amount of \$5,000 to the California State University, San Bernardino Institute for Watershed Resiliency Watershed Fellowship Career Pathway Program in accordance to the District's Sponsorship Policy.

**Attachments**

[CSUSB IWR and WVWD Collaboration Vision.pdf](#)

[IWR Program Overview Fall 2025 \(2\).pdf](#)

## **Building Resilient Watersheds and Sustainable Communities: A Shared Vision Between the CSUSB Institute for Watershed Resiliency and West Valley Water District**

The California State University San Bernardino Institute for Watershed Resiliency (IWR) and the West Valley Water District (WVWD) share a powerful and complementary vision for the future of water management in the Inland Empire. Both organizations are rooted in a commitment to sustainability, innovation, regional collaboration, and community advancement—principles that form the foundation of resilient water systems and thriving communities.

IWR’s guiding statement “*Impact the present. Change the future.*” captures a proactive philosophy that aligns directly with WVWD’s 2024 Strategic Plan. As a campus-based nonprofit, IWR leads and advocates for community-university partnerships that address complex water resource challenges across diverse social, economic, and environmental landscapes. Through environmental education, workforce readiness programs, and stewardship initiatives, IWR prepares students and communities to confront dynamic water resource, public health, and ecological challenges using interdisciplinary and collaborative approaches.

Similarly, WVWD’s mission to provide high-quality and reliable water service in a cost-effective and sustainable manner—reflects a forward-looking commitment to responsible water management. The District’s vision to serve as a *model for innovation and sustainability* mirrors IWR’s emphasis on interdisciplinary solutions and real-world impact. Both institutions recognize that sustainability is not only about infrastructure and supply reliability but also about investing in people, partnerships, and long-term environmental stewardship.

### **Advancing a Safe, Reliable, and Sustainable Water Supply**

WVWD’s primary goal to *manage and deliver a safe, reliable, and sustainable water supply* is strengthened by IWR’s research, applied learning programs, and watershed-based initiatives. By educating the next generation of water professionals through programs such as Watershed Resiliency Career Pathways and Professional Development Incentive Programs, IWR helps develop a skilled workforce equipped to implement innovative and sustainable water solutions. This directly supports WVWD’s objectives related to sound planning, innovation, regulatory compliance, and long-term sustainability.

Through collaborative research and community engagement, IWR contributes to informed decision-making and science-based strategies that enhance water reliability and ecological health—core elements of WVWD’s strategic framework.

### **Strengthening Regional Partnerships**



WVWD identifies itself as a *Regional Partner* committed to proactive leadership in collaborative projects that improve community and water supply resilience. IWR's mission is fundamentally partnership-driven, bringing together universities, public agencies, community organizations, and industry stakeholders to mitigate complex water resource challenges.

The alignment is clear: IWR serves as a bridge between academic innovation and practical implementation, while WVWD provides the operational leadership and infrastructure necessary to bring solutions to scale. Together, they can strengthen regional water resilience, expand educational outreach, and improve cross-sector collaboration.

### **Innovation and Sustainability as Core Values**

Innovation is a central value for both institutions. WVWD fosters creativity and ingenuity to strengthen services and programs, while IWR promotes interdisciplinary problem-solving and applied research to address evolving environmental challenges. By integrating academic research with district-level implementation strategies, both organizations advance best practices and innovative solutions that support long-term sustainability.

Moreover, IWR's stewardship-focused model supports WVWD's commitment to environmental responsibility and sustainable water management practices that ensure long-term organizational success.

### **Workforce Development and Organizational Excellence**

WVWD's strategic goals include being an exemplary employer and a preferred workplace that promotes diversity, equity, and inclusion. IWR's workforce readiness programs directly support this objective by cultivating diverse talent pipelines and preparing students from the region to enter water and environmental careers.

Through internships, professional development incentives, and experiential learning, IWR equips students with the technical skills, regulatory knowledge, and collaborative mindset necessary to contribute meaningfully to agencies like WVWD. This partnership not only strengthens the District's workforce development goals but also reinforces community investment and economic mobility.

### **Communication, Advocacy, and Public Trust**

WVWD emphasizes effective communication, advocacy, public trust, and transparency. IWR's community engagement and educational outreach initiatives enhance public understanding of watershed systems, environmental health, and water sustainability. By empowering communities with knowledge and encouraging stewardship, IWR helps build the informed and engaged public that WVWD seeks to serve.



Together, these organizations can amplify messaging around conservation, sustainability, and innovation—strengthening public trust and reinforcing the shared commitment to responsible water management.

### **A Unified Path Forward**

At their core, both the CSUSB Institute for Watershed Resiliency and the West Valley Water District are committed to shaping a resilient and sustainable future for the communities they serve. IWR contributes education, research, and workforce development that build long-term capacity. WVWD delivers essential services through innovation, sound planning, and responsible stewardship.

By aligning academic expertise with operational leadership, this partnership exemplifies how community-university collaboration can impact the present and change the future, so we collectively ensure safe, reliable, and sustainable water resources for generations to come.



## **Institute for Watershed Resiliency, California State University, San Bernardino**

At the heart of the Inland Empire, the **Institute for Watershed Resiliency (IWR)** is empowering the next generation of environmental leaders to protect and restore California's vital water resources. Our mission is to **build bridges between classrooms, communities, and careers** — tackling complex water and environmental challenges through **education, applied research, and hands-on workforce training**.

### **Our Mission**

The IWR leads and advocates for **community–university partnerships** that strengthen environmental stewardship and workforce readiness. Together with students, faculty, and local agencies, we strive to create a more **resilient, equitable, and sustainable future** across diverse social, economic, and ecological landscapes.

### **Transformative Programs that Make an Impact**

#### **Watershed Fellowship Career Pathways (WFCP)**

Our signature **Watershed Fellowship Career Pathways** program immerses students in **real-world, interdisciplinary experiences** that connect environmental science, policy, and community engagement.

Fellows gain professional certifications, field experience, and leadership training while contributing to projects that make a measurable difference in local watersheds.

#### **Student opportunities include:**

- **Service learning:** Volunteering with community organizations for at least 10 hours.
- **Professional certifications:** CEQA, NEPA, Project WET, and water monitoring training.
- **Career readiness:** Training with the CSUSB Career Center to build communication, networking, and leadership skills.
- **Field research:** Monitoring surface water, studying watershed landscapes, and supporting community water equity initiatives.
- **Peer mentorship & outreach:** Sharing experiences to inspire new participants and demonstrate the value of applied learning and financial support.

## Professional Development Incentive Program (P-DIP)

The P-DIP program fuels **student and faculty innovation** by providing financial support for **professional growth, fieldwork, and research collaboration**.

### Funding supports:

- **Student professional development** — attendance at conferences, workshops, and certification programs like CEQA and NEPA.
- **Faculty–student–community research teams** — short-term projects that lead to long-term community impact.
- **Field experiences** — applied, interdisciplinary exploration of real-world watershed issues.
- **K–12 and public education initiatives** — developing environmental education curricula and lesson plans that bring water science into classrooms across the Inland Empire.

### *Benefits Beyond the Classroom*

#### For Students

- Hands-on experience with environmental agencies and community partners.
- Professional certifications and workforce-ready skills.
- Mentorship from expert faculty and practitioners.
- Financial support to pursue research, training, and leadership opportunities.

#### For the Community

- Collaborative solutions to local watershed and water equity issues.
- Expanded K–12 and public environmental education programs.
- Stronger partnerships between CSUSB and regional organizations.

#### For the Workforce

- A diverse, skilled pipeline of graduates ready to meet California’s water resource and environmental management needs.
- Applied, interdisciplinary training that directly aligns with the demands of public agencies, private firms, and nonprofit sectors.

### Join Us — Partner & Support the Future



As a campus-based **nonprofit organization**, the IWR thrives through **partnerships and financial support**. Your contribution helps us expand student learning opportunities, grow community projects, and prepare tomorrow's environmental workforce.

**Together, we can cultivate resilience — one watershed, one student, and one partnership at a time.**

Learn more about our programs and how to support our mission at:  
[csusb.edu/institute-watershed-resiliency](https://csusb.edu/institute-watershed-resiliency)



## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Kara Johnson, Acting Board Secretary  
**SUBJECT:** Approval for Director attendance at an Outside Meeting pursuant to Board of Directors Policies And Procedures Manual Section 18.2(b)(vii).

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### **STRATEGIC GOAL:**

Strategic Goal 3 - Develop and Grow Effective Communication and Advocacy Practices, Objective 3F - Increase Efficacy of Advocacy Efforts at the Local, State, and National Level

### **BACKGROUND:**

West Valley Water District sponsored AB 2568 (Johnson) which would amend the Water Code meeting compensation from 10 to 15 meetings a month. The Bill was first heard at the Local Government Committee on April 22, 2026. The Bill was scheduled to be heard in the Senate Local Government Committee on June 17, 2026 in Sacramento, CA.

### **DISCUSSION:**

As the sponsor of the bill, it is recommended that a Board Member testify on behalf of the bill during a hearing on June 17, 2026. Director Young was the previous spokesperson at the behalf of the District on April 22, 2026.

Per Board Policy section 18.2(b)(vii) if a Director wishes to attend an Outside Meeting of Conference the Director must receive prior approval from the full Board.

### **FISCAL IMPACT:**

The fiscal impact of this trip is approximately \$2,100.00 which will include lodging, meals, and transportation.

### **REQUESTED ACTION:**

Staff recommends to the Board of Directors to:

1. Approve Director Young's attendance at the Senate Local Government Committee on June 17, 2026 in Sacramento, CA;
2. Approve Director Young in attending all future travel arrangement, regarding AB 2568.





## STAFF REPORT

**DATE:** June 18, 2026  
**TO:** Board of Directors  
**FROM:** Haydee Sainz, Human Resources & Risk Manager  
**SUBJECT:** Proposed Job Description - Customer Service Assistant - 1000 Hour

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### **STRATEGIC GOAL:**

Strategic Goal 2 - Be an Exemplary Employer; Objective 2A - Attract and Retain High Performing Employees; Objective 2G - Promote a Professional Environment of Diversity, Equity, and Inclusion

### **MEETING HISTORY:**

Human Resources Committee Meeting - 04/22/26 and 6/10/26.

### **BACKGROUND:**

The purpose of this report is to provide the Board with information on two 1000-hr internship positions and provide continued transparency regarding staffing adjustments.

As part of the recent organizational review conducted by Finance, the vacancy created by the Customer Service Representative III (CSR III) position was evaluated to determine the most effective use of existing resources. Finance confirmed that this vacant position could be reclassified into the GIS Technician role. This adjustment does not increase the total number of full-time positions, which remains at 88.

As part of our Community Education and Workforce Development initiatives, the Board has expressed a desire for more internship opportunities across the many different district departments. Ten such 1000-hr internship positions are included in the proposed FY27 budget. This temporary position would help implement the Board's direction.

Staff has also identified an operational need within the Customer Service Division which experiences limited staffing capacity on Mondays and Fridays, creating challenges in maintaining consistent coverage and customer support. The 1000-hr positions can help in this area. Previously, GIS maintained two 1,000-hour internship/temporary support positions. With the reassignment of the CSR III position to GIS, the operational need for these 1,000-hour positions within GIS has been reduced.

### **DISCUSSION:**

To help implement the Board's direction for more 1000-hr internship positions, and to strengthen front-line customer support and ensure service consistency, staff recommends reallocating the two 1,000-hour positions from GIS to Customer Service. These positions will be used to supplement staffing on days where coverage is most limited and to provide comprehensive support throughout the week. This adjustment will enhance the Division's ability to respond to customer inquiries, reduce service delays, and maintain operational reliability. These positions also present a valuable job opportunity for the community and a new entry-level position into the district and the water industry.

**FISCAL IMPACT:**

There is no fiscal impact associated with this change. The positions already exist and will be funded within the FY 2026/27 budget; this action simply reallocates them to a division where operational need is higher.

**REQUESTED ACTION:**

Staff recommends the Board of Directors:

1. Approve and adopt the Proposed Job Description - Customer Service Assistant - 1000 Hour.
2. Approve and adopt the Job Classification Schedule.

**Attachments**

[2025-26 Salary Schedule 6.18.2026 Exhibit A.pdf](#)

[Customer Service Assistant 1000 Hour 2026 final.pdf](#)

Exhibit "A"

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 6/18/2026**

Job Classification Title	Range No	Annual Salary		Exempt	
		Minimum	Maximum	Y = Yes = No	N
GIS Student Intern (Limited Term <1000 Hours)	107	\$ 22.96			N
Student Intern (Limited Term <1000 Hours)	107	\$ 22.96			N
Field Assistant (Limited Term <1000 Hours)	107	\$ 22.96			N
Customer Service Assistant (Limited Term <1000 Hours)	107	\$ 22.96			N
Customer Service Representative I	112	\$ 54,038	\$ 76,336		N
Meter Services Operator Assistant	112	\$ 54,038	\$ 76,336		N
Customer Service Representative II	116	\$ 59,634	\$ 84,261		N
Water Distribution Operator Assistant	116	\$ 59,634	\$ 84,261		N
Meter Services Operator I	116	\$ 59,634	\$ 84,261		N
Accounting Specialist I-Billing	119	\$ 64,230	\$ 90,750		N
Accounting Specialist I-Accounts Payable	119	\$ 64,230	\$ 90,750		N
Customer Service Representative III	120	\$ 65,832	\$ 93,018		N
Water Distribution Operator I	120	\$ 65,832	\$ 93,018		N
Meter Services Operator II	120	\$ 65,832	\$ 93,018		N
Administrative Specialist	120	\$ 65,832	\$ 93,018		N
Accounting Specialist II-Billing	121	\$ 67,475	\$ 95,347		N
Accounting Specialist II-Accounts Payable	121	\$ 67,475	\$ 95,347		N
Support Services Specialist I	122	\$ 69,160	\$ 97,718		N
Water Production Operator I	122	\$ 69,160	\$ 97,718		N
Payroll Specialist	123	\$ 70,886	\$ 100,173		N
Accounting Specialist III-Billing	123	\$ 70,886	\$ 100,173		N
Customer Service Lead	124	\$ 72,675	\$ 102,669		N
Development Coordinator I	124	\$ 72,675	\$ 102,669		N
Engineering Inspector I	124	\$ 72,675	\$ 102,669		N
Water Treatment Operator I	124	\$ 72,675	\$ 102,669		N
Water Distribution Operator II	124	\$ 72,675	\$ 102,669		N
Meter Services Operator III	124	\$ 72,675	\$ 102,669		N
Cross-Connection Technician	124	\$ 72,675	\$ 102,669		N
Accounting Specialist Lead-Billing	126	\$ 76,336	\$ 107,869		N
Water Production Operator II	126	\$ 76,336	\$ 107,869		N
Electrical and Instrument Technician	126	\$ 76,336	\$ 107,869		N
Geographic Information Systems (GIS) Technician	127	\$ 78,250	\$ 110,573		N
Public Outreach And Government Affairs Representative I	127	\$ 78,250	\$ 110,573		N
Water Conservation Specialist	127	\$ 78,250	\$ 110,573		N
Support Services Specialist II	128	\$ 80,205	\$ 113,339		N
Facilities Maintenance Technician	128	\$ 80,205	\$ 113,339		N
Development Coordinator II	128	\$ 80,205	\$ 113,339		N
Engineering Inspector II	128	\$ 80,205	\$ 113,339		N
Water Treatment Operator II	128	\$ 80,205	\$ 113,339		N
Water Distribution Operator III	128	\$ 80,205	\$ 113,339		N
Lead Meter Services Operator	128	\$ 80,205	\$ 113,339		N

Exhibit "A"

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 6/18/2026**

Job Classification Title	Range No	Annual Salary		Exempt	
		Minimum	Maximum	Y = Yes = No	N
Water Quality Specialist	128	\$ 80,205	\$ 113,339		N
Cross-Connection Control Specialist	128	\$ 80,205	\$ 113,339		N
Executive Assistant I	128	\$ 80,205	\$ 113,339		N
Assistant Engineer	129	\$ 82,222	\$ 116,168		N
Human Resources Specialist	129	\$ 82,222	\$ 116,168		N
* Human Resources Specialist	Y		\$ 122,616		N
Water Production Operator III	130	\$ 84,261	\$ 119,080		N
Accountant	131	\$ 86,382	\$ 122,054		N
Purchasing Analyst	131	\$ 86,382	\$ 122,054		N
Public Outreach And Government Affairs Representative II	131	\$ 86,382	\$ 122,054		N
Development Coordinator III	132	\$ 88,546	\$ 125,091		N
Engineering Inspector III	132	\$ 88,546	\$ 125,091		N
Water Treatment Operator III	132	\$ 88,546	\$ 125,091		N
Electrical Instrumentation and Control Specialist	132	\$ 88,546	\$ 125,091		N
Lead Water Distribution Operator	132	\$ 88,546	\$ 125,091		N
Information Technology Specialist	132	\$ 88,546	\$ 125,091		N
Human Resources Analyst	133	\$ 90,750	\$ 128,232		N
Water Conservation Analyst	134	\$ 93,018	\$ 131,435		Y
Lead Water Production Operator	134	\$ 93,018	\$ 131,435		N
Executive Assistant II - Confidential	134	\$ 93,018	\$ 131,435		N
Senior Accountant	135	\$ 95,347	\$ 134,722		Y
Senior Public Outreach And Government Affairs Representative	135	\$ 95,347	\$ 134,722		Y
Lead Water Treatment Operator	136	\$ 97,718	\$ 138,091		N
Associate Engineer	137	\$ 100,173	\$ 141,544		Y
Customer Service Supervisor	138	\$ 102,669	\$ 145,080		Y
Support Services Supervisor	138	\$ 102,669	\$ 145,080		Y
Development Services Supervisor	138	\$ 102,669	\$ 145,080		Y
Water Quality Supervisor	138	\$ 102,669	\$ 145,080		Y
GIS Administrator	140	\$ 107,869	\$ 152,422		Y
Chief Water Systems Operator-Distribution And Meter Services	140	\$ 107,869	\$ 152,422		Y
Board Secretary	Board Sec	\$ 103,730	\$ 146,557		Y
Information Technology Administrator	140	\$ 107,869	\$ 152,422		Y
Chief Water Systems Operator-Production	142	\$ 113,339	\$ 160,139		Y
Project Manager	143	\$ 116,168	\$ 164,133		Y
Chief Water Systems Operator-Treatment	144	\$ 119,080	\$ 168,251		Y
Senior Engineer	149	\$ 134,722	\$ 190,362		Y
Business Systems Manager	152	\$ 145,080	\$ 204,984		Y
Public Outreach And Government Affairs Manager	152	\$ 145,080	\$ 204,984		Y
Finance Manager	156	\$ 160,139	\$ 226,262		Y
Director Of Technical Services	156	\$ 160,139	\$ 226,262		Y
Human Resources And Risk Manager	156	\$ 160,139	\$ 226,262		Y

Exhibit "A"

**WEST VALLEY WATER DISTRICT**  
**JOB CLASSIFICATIONS - EFFECTIVE 6/18/2026**

Job Classification Title	Range No	Annual Salary		Exempt	
		Minimum	Maximum	Y = Yes = No	N
Director Of Engineering	160	\$ 176,758	\$ 249,766	Y	
Director Of Operations	160	\$ 176,758	\$ 249,766	Y	
Chief Financial Officer	164	\$ 195,104	\$ 275,683	Y	
Assistant General Manager	168	\$ 215,363	\$ 304,304	Y	
General Manager	GM		\$ 349,253	Y	
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/15/2024			\$ 216.70		
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/15/2025			\$ 227.54		

\* =Y-Rate (base salary is set above the maximum for the range assigned)

**WEST VALLEY WATER DISTRICT**  
**SALARY SCHEDULE - EFFECTIVE 12/04/2025**

Hourly / Monthly / Annual	1	2		3		4		5		6		7		8	
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 107	22.96	23.53	24.12	24.72	25.34	25.98	26.63	27.29	27.97	28.67	29.39	30.12	30.88	31.65	32.44
	3,980	4,079	4,181	4,285	4,392	4,503	4,616	4,730	4,848	4,969	5,094	5,221	5,353	5,486	5,623
	47,757	48,942	50,170	51,418	52,707	54,038	55,390	56,763	58,178	59,634	61,131	62,650	64,230	65,832	67,475
Range 108	23.53	24.12	24.72	25.34	25.98	26.63	27.29	27.97	28.67	29.39	30.12	30.88	31.65	32.44	33.25
	4,079	4,181	4,285	4,392	4,503	4,616	4,730	4,848	4,969	5,094	5,221	5,353	5,486	5,623	5,763
	48,942	50,170	51,418	52,707	54,038	55,390	56,763	58,178	59,634	61,131	62,650	64,230	65,832	67,475	69,160
Range 109	24.12	24.72	25.34	25.98	26.63	27.29	27.97	28.67	29.39	30.12	30.88	31.65	32.44	33.25	34.08
	4,181	4,285	4,392	4,503	4,616	4,730	4,848	4,969	5,094	5,221	5,353	5,486	5,623	5,763	5,907
	50,170	51,418	52,707	54,038	55,390	56,763	58,178	59,634	61,131	62,650	64,230	65,832	67,475	69,160	70,886
Range 110	24.72	25.34	25.98	26.63	27.29	27.97	28.67	29.39	30.12	30.88	31.65	32.44	33.25	34.08	34.94
	4,285	4,392	4,503	4,616	4,730	4,848	4,969	5,094	5,221	5,353	5,486	5,623	5,763	5,907	6,056
	51,418	52,707	54,038	55,390	56,763	58,178	59,634	61,131	62,650	64,230	65,832	67,475	69,160	70,886	72,675
Range 111	25.34	25.98	26.63	27.29	27.97	28.67	29.39	30.12	30.88	31.65	32.44	33.25	34.08	34.94	35.81
	4,392	4,503	4,616	4,730	4,848	4,969	5,094	5,221	5,353	5,486	5,623	5,763	5,907	6,056	6,207
	52,707	54,038	55,390	56,763	58,178	59,634	61,131	62,650	64,230	65,832	67,475	69,160	70,886	72,675	74,485
Range 112	25.98	26.63	27.29	27.97	28.67	29.39	30.12	30.88	31.65	32.44	33.25	34.08	34.94	35.81	36.70
	4,503	4,616	4,730	4,848	4,969	5,094	5,221	5,353	5,486	5,623	5,763	5,907	6,056	6,207	6,361
	54,038	55,390	56,763	58,178	59,634	61,131	62,650	64,230	65,832	67,475	69,160	70,886	72,675	74,485	76,336
Range 113	26.63	27.29	27.97	28.67	29.39	30.12	30.88	31.65	32.44	33.25	34.08	34.94	35.81	36.70	37.62
	4,616	4,730	4,848	4,969	5,094	5,221	5,353	5,486	5,623	5,763	5,907	6,056	6,207	6,361	6,521
	55,390	56,763	58,178	59,634	61,131	62,650	64,230	65,832	67,475	69,160	70,886	72,675	74,485	76,336	78,250
Range 114	27.29	27.97	28.67	29.39	30.12	30.88	31.65	32.44	33.25	34.08	34.94	35.81	36.70	37.62	38.56
	4,730	4,848	4,969	5,094	5,221	5,353	5,486	5,623	5,763	5,907	6,056	6,207	6,361	6,521	6,684
	56,763	58,178	59,634	61,131	62,650	64,230	65,832	67,475	69,160	70,886	72,675	74,485	76,336	78,250	80,205
Range 115	27.97	28.67	29.39	30.12	30.88	31.65	32.44	33.25	34.08	34.94	35.81	36.70	37.62	38.56	39.53
	4,848	4,969	5,094	5,221	5,353	5,486	5,623	5,763	5,907	6,056	6,207	6,361	6,521	6,684	6,852
	58,178	59,634	61,131	62,650	64,230	65,832	67,475	69,160	70,886	72,675	74,485	76,336	78,250	80,205	82,222
Range 116	28.67	29.39	30.12	30.88	31.65	32.44	33.25	34.08	34.94	35.81	36.70	37.62	38.56	39.53	40.51
	4,969	5,094	5,221	5,353	5,486	5,623	5,763	5,907	6,056	6,207	6,361	6,521	6,684	6,852	7,022
	59,634	61,131	62,650	64,230	65,832	67,475	69,160	70,886	72,675	74,485	76,336	78,250	80,205	82,222	84,261
Range 117	29.39	30.12	30.88	31.65	32.44	33.25	34.08	34.94	35.81	36.70	37.62	38.56	39.53	40.51	41.53
	5,094	5,221	5,353	5,486	5,623	5,763	5,907	6,056	6,207	6,361	6,521	6,684	6,852	7,022	7,199
	61,131	62,650	64,230	65,832	67,475	69,160	70,886	72,675	74,485	76,336	78,250	80,205	82,222	84,261	86,382
Range 118	30.12	30.88	31.65	32.44	33.25	34.08	34.94	35.81	36.70	37.62	38.56	39.53	40.51	41.53	42.57
	5,221	5,353	5,486	5,623	5,763	5,907	6,056	6,207	6,361	6,521	6,684	6,852	7,022	7,199	7,379
	62,650	64,230	65,832	67,475	69,160	70,886	72,675	74,485	76,336	78,250	80,205	82,222	84,261	86,382	88,546
Range 119	30.88	31.65	32.44	33.25	34.08	34.94	35.81	36.70	37.62	38.56	39.53	40.51	41.53	42.57	43.63
	5,353	5,486	5,623	5,763	5,907	6,056	6,207	6,361	6,521	6,684	6,852	7,022	7,199	7,379	7,563
	64,230	65,832	67,475	69,160	70,886	72,675	74,485	76,336	78,250	80,205	82,222	84,261	86,382	88,546	90,750

**WEST VALLEY WATER DISTRICT**  
**SALARY SCHEDULE - EFFECTIVE 12/04/2025**

Hourly / Monthly / Annual	1		2		3		4		5		6		7		8	
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	
Range 120	31.65	32.44	33.25	34.08	34.94	35.81	36.70	37.62	38.56	39.53	40.51	41.53	42.57	43.63	44.72	
	5,486	5,623	5,763	5,907	6,056	6,207	6,361	6,521	6,684	6,852	7,022	7,199	7,379	7,563	7,751	
	65,832	67,475	69,160	70,886	72,675	74,485	76,336	78,250	80,205	82,222	84,261	86,382	88,546	90,750	93,018	
Range 121	32.44	33.25	34.08	34.94	35.81	36.70	37.62	38.56	39.53	40.51	41.53	42.57	43.63	44.72	45.84	
	5,623	5,763	5,907	6,056	6,207	6,361	6,521	6,684	6,852	7,022	7,199	7,379	7,563	7,751	7,946	
	67,475	69,160	70,886	72,675	74,485	76,336	78,250	80,205	82,222	84,261	86,382	88,546	90,750	93,018	95,347	
Range 122	33.25	34.08	34.94	35.81	36.70	37.62	38.56	39.53	40.51	41.53	42.57	43.63	44.72	45.84	46.98	
	5,763	5,907	6,056	6,207	6,361	6,521	6,684	6,852	7,022	7,199	7,379	7,563	7,751	7,946	8,143	
	69,160	70,886	72,675	74,485	76,336	78,250	80,205	82,222	84,261	86,382	88,546	90,750	93,018	95,347	97,718	
Range 123	34.08	34.94	35.81	36.70	37.62	38.56	39.53	40.51	41.53	42.57	43.63	44.72	45.84	46.98	48.16	
	5,907	6,056	6,207	6,361	6,521	6,684	6,852	7,022	7,199	7,379	7,563	7,751	7,946	8,143	8,348	
	70,886	72,675	74,485	76,336	78,250	80,205	82,222	84,261	86,382	88,546	90,750	93,018	95,347	97,718	100,173	
Range 124	34.94	35.81	36.70	37.62	38.56	39.53	40.51	41.53	42.57	43.63	44.72	45.84	46.98	48.16	49.36	
	6,056	6,207	6,361	6,521	6,684	6,852	7,022	7,199	7,379	7,563	7,751	7,946	8,143	8,348	8,556	
	72,675	74,485	76,336	78,250	80,205	82,222	84,261	86,382	88,546	90,750	93,018	95,347	97,718	100,173	102,669	
Range 125	35.81	36.70	37.62	38.56	39.53	40.51	41.53	42.57	43.63	44.72	45.84	46.98	48.16	49.36	50.60	
	6,207	6,361	6,521	6,684	6,852	7,022	7,199	7,379	7,563	7,751	7,946	8,143	8,348	8,556	8,771	
	74,485	76,336	78,250	80,205	82,222	84,261	86,382	88,546	90,750	93,018	95,347	97,718	100,173	102,669	105,248	
Range 126	36.70	37.62	38.56	39.53	40.51	41.53	42.57	43.63	44.72	45.84	46.98	48.16	49.36	50.60	51.86	
	6,361	6,521	6,684	6,852	7,022	7,199	7,379	7,563	7,751	7,946	8,143	8,348	8,556	8,771	8,989	
	76,336	78,250	80,205	82,222	84,261	86,382	88,546	90,750	93,018	95,347	97,718	100,173	102,669	105,248	107,869	
Range 127	37.62	38.56	39.53	40.51	41.53	42.57	43.63	44.72	45.84	46.98	48.16	49.36	50.60	51.86	53.16	
	6,521	6,684	6,852	7,022	7,199	7,379	7,563	7,751	7,946	8,143	8,348	8,556	8,771	8,989	9,214	
	78,250	80,205	82,222	84,261	86,382	88,546	90,750	93,018	95,347	97,718	100,173	102,669	105,248	107,869	110,573	
Range 128	38.56	39.53	40.51	41.53	42.57	43.63	44.72	45.84	46.98	48.16	49.36	50.60	51.86	53.16	54.49	
	6,684	6,852	7,022	7,199	7,379	7,563	7,751	7,946	8,143	8,348	8,556	8,771	8,989	9,214	9,445	
	80,205	82,222	84,261	86,382	88,546	90,750	93,018	95,347	97,718	100,173	102,669	105,248	107,869	110,573	113,339	
Range 129	39.53	40.51	41.53	42.57	43.63	44.72	45.84	46.98	48.16	49.36	50.60	51.86	53.16	54.49	55.85	
	6,852	7,022	7,199	7,379	7,563	7,751	7,946	8,143	8,348	8,556	8,771	8,989	9,214	9,445	9,681	
	82,222	84,261	86,382	88,546	90,750	93,018	95,347	97,718	100,173	102,669	105,248	107,869	110,573	113,339	116,168	
Range 130	40.51	41.53	42.57	43.63	44.72	45.84	46.98	48.16	49.36	50.60	51.86	53.16	54.49	55.85	57.25	
	7,022	7,199	7,379	7,563	7,751	7,946	8,143	8,348	8,556	8,771	8,989	9,214	9,445	9,681	9,923	
	84,261	86,382	88,546	90,750	93,018	95,347	97,718	100,173	102,669	105,248	107,869	110,573	113,339	116,168	119,080	
Range 131	41.53	42.57	43.63	44.72	45.84	46.98	48.16	49.36	50.60	51.86	53.16	54.49	55.85	57.25	58.68	
	7,199	7,379	7,563	7,751	7,946	8,143	8,348	8,556	8,771	8,989	9,214	9,445	9,681	9,923	10,171	
	86,382	88,546	90,750	93,018	95,347	97,718	100,173	102,669	105,248	107,869	110,573	113,339	116,168	119,080	122,054	
Range 132	42.57	43.63	44.72	45.84	46.98	48.16	49.36	50.60	51.86	53.16	54.49	55.85	57.25	58.68	60.14	
	7,379	7,563	7,751	7,946	8,143	8,348	8,556	8,771	8,989	9,214	9,445	9,681	9,923	10,171	10,424	
	88,546	90,750	93,018	95,347	97,718	100,173	102,669	105,248	107,869	110,573	113,339	116,168	119,080	122,054	125,091	

**WEST VALLEY WATER DISTRICT**  
**SALARY SCHEDULE - EFFECTIVE 12/04/2025**

Hourly / Monthly / Annual	1		2		3		4		5		6		7		8	
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	
Range 133	43.63	44.72	45.84	46.98	48.16	49.36	50.60	51.86	53.16	54.49	55.85	57.25	58.68	60.14	61.65	
	7,563	7,751	7,946	8,143	8,348	8,556	8,771	8,989	9,214	9,445	9,681	9,923	10,171	10,424	10,686	
	90,750	93,018	95,347	97,718	100,173	102,669	105,248	107,869	110,573	113,339	116,168	119,080	122,054	125,091	128,232	
Range 134	44.72	45.84	46.98	48.16	49.36	50.60	51.86	53.16	54.49	55.85	57.25	58.68	60.14	61.65	63.19	
	7,751	7,946	8,143	8,348	8,556	8,771	8,989	9,214	9,445	9,681	9,923	10,171	10,424	10,686	10,953	
	93,018	95,347	97,718	100,173	102,669	105,248	107,869	110,573	113,339	116,168	119,080	122,054	125,091	128,232	131,435	
Range 135	45.84	46.98	48.16	49.36	50.60	51.86	53.16	54.49	55.85	57.25	58.68	60.14	61.65	63.19	64.77	
	7,946	8,143	8,348	8,556	8,771	8,989	9,214	9,445	9,681	9,923	10,171	10,424	10,686	10,953	11,227	
	95,347	97,718	100,173	102,669	105,248	107,869	110,573	113,339	116,168	119,080	122,054	125,091	128,232	131,435	134,722	
Range 136	46.98	48.16	49.36	50.60	51.86	53.16	54.49	55.85	57.25	58.68	60.14	61.65	63.19	64.77	66.39	
	8,143	8,348	8,556	8,771	8,989	9,214	9,445	9,681	9,923	10,171	10,424	10,686	10,953	11,227	11,508	
	97,718	100,173	102,669	105,248	107,869	110,573	113,339	116,168	119,080	122,054	125,091	128,232	131,435	134,722	138,091	
Range 137	48.16	49.36	50.60	51.86	53.16	54.49	55.85	57.25	58.68	60.14	61.65	63.19	64.77	66.39	68.05	
	8,348	8,556	8,771	8,989	9,214	9,445	9,681	9,923	10,171	10,424	10,686	10,953	11,227	11,508	11,795	
	100,173	102,669	105,248	107,869	110,573	113,339	116,168	119,080	122,054	125,091	128,232	131,435	134,722	138,091	141,544	
Range 138	49.36	50.60	51.86	53.16	54.49	55.85	57.25	58.68	60.14	61.65	63.19	64.77	66.39	68.05	69.75	
	8,556	8,771	8,989	9,214	9,445	9,681	9,923	10,171	10,424	10,686	10,953	11,227	11,508	11,795	12,090	
	102,669	105,248	107,869	110,573	113,339	116,168	119,080	122,054	125,091	128,232	131,435	134,722	138,091	141,544	145,080	
Range 139	50.60	51.86	53.16	54.49	55.85	57.25	58.68	60.14	61.65	63.19	64.77	66.39	68.05	69.75	71.49	
	8,771	8,989	9,214	9,445	9,681	9,923	10,171	10,424	10,686	10,953	11,227	11,508	11,795	12,090	12,392	
	105,248	107,869	110,573	113,339	116,168	119,080	122,054	125,091	128,232	131,435	134,722	138,091	141,544	145,080	148,699	
Range 140	51.86	53.16	54.49	55.85	57.25	58.68	60.14	61.65	63.19	64.77	66.39	68.05	69.75	71.49	73.28	
	8,989	9,214	9,445	9,681	9,923	10,171	10,424	10,686	10,953	11,227	11,508	11,795	12,090	12,392	12,702	
	107,869	110,573	113,339	116,168	119,080	122,054	125,091	128,232	131,435	134,722	138,091	141,544	145,080	148,699	152,422	
Range 141	53.16	54.49	55.85	57.25	58.68	60.14	61.65	63.19	64.77	66.39	68.05	69.75	71.49	73.28	75.11	
	9,214	9,445	9,681	9,923	10,171	10,424	10,686	10,953	11,227	11,508	11,795	12,090	12,392	12,702	13,019	
	110,573	113,339	116,168	119,080	122,054	125,091	128,232	131,435	134,722	138,091	141,544	145,080	148,699	152,422	156,229	
Range 142	54.49	55.85	57.25	58.68	60.14	61.65	63.19	64.77	66.39	68.05	69.75	71.49	73.28	75.11	76.99	
	9,445	9,681	9,923	10,171	10,424	10,686	10,953	11,227	11,508	11,795	12,090	12,392	12,702	13,019	13,345	
	113,339	116,168	119,080	122,054	125,091	128,232	131,435	134,722	138,091	141,544	145,080	148,699	152,422	156,229	160,139	
Range 143	55.85	57.25	58.68	60.14	61.65	63.19	64.77	66.39	68.05	69.75	71.49	73.28	75.11	76.99	78.91	
	9,681	9,923	10,171	10,424	10,686	10,953	11,227	11,508	11,795	12,090	12,392	12,702	13,019	13,345	13,678	
	116,168	119,080	122,054	125,091	128,232	131,435	134,722	138,091	141,544	145,080	148,699	152,422	156,229	160,139	164,133	
Range 144	57.25	58.68	60.14	61.65	63.19	64.77	66.39	68.05	69.75	71.49	73.28	75.11	76.99	78.91	80.89	
	9,923	10,171	10,424	10,686	10,953	11,227	11,508	11,795	12,090	12,392	12,702	13,019	13,345	13,678	14,021	
	119,080	122,054	125,091	128,232	131,435	134,722	138,091	141,544	145,080	148,699	152,422	156,229	160,139	164,133	168,251	
Range 145	58.68	60.14	61.65	63.19	64.77	66.39	68.05	69.75	71.49	73.28	75.11	76.99	78.91	80.89	82.91	
	10,171	10,424	10,686	10,953	11,227	11,508	11,795	12,090	12,392	12,702	13,019	13,345	13,678	14,021	14,371	
	122,054	125,091	128,232	131,435	134,722	138,091	141,544	145,080	148,699	152,422	156,229	160,139	164,133	168,251	172,453	

**WEST VALLEY WATER DISTRICT  
SALARY SCHEDULE - EFFECTIVE 12/04/2025**

Hourly / Monthly / Annual	1		2		3		4		5		6		7		8	
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	
Range 146	60.14	61.65	63.19	64.77	66.39	68.05	69.75	71.49	73.28	75.11	76.99	78.91	80.89	82.91	84.98	
	10,424	10,686	10,953	11,227	11,508	11,795	12,090	12,392	12,702	13,019	13,345	13,678	14,021	14,371	14,730	
	125,091	128,232	131,435	134,722	138,091	141,544	145,080	148,699	152,422	156,229	160,139	164,133	168,251	172,453	176,758	
Range 147	61.65	63.19	64.77	66.39	68.05	69.75	71.49	73.28	75.11	76.99	78.91	80.89	82.91	84.98	87.11	
	10,686	10,953	11,227	11,508	11,795	12,090	12,392	12,702	13,019	13,345	13,678	14,021	14,371	14,730	15,099	
	128,232	131,435	134,722	138,091	141,544	145,080	148,699	152,422	156,229	160,139	164,133	168,251	172,453	176,758	181,189	
Range 148	63.19	64.77	66.39	68.05	69.75	71.49	73.28	75.11	76.99	78.91	80.89	82.91	84.98	87.11	89.28	
	10,953	11,227	11,508	11,795	12,090	12,392	12,702	13,019	13,345	13,678	14,021	14,371	14,730	15,099	15,475	
	131,435	134,722	138,091	141,544	145,080	148,699	152,422	156,229	160,139	164,133	168,251	172,453	176,758	181,189	185,702	
Range 149	64.77	66.39	68.05	69.75	71.49	73.28	75.11	76.99	78.91	80.89	82.91	84.98	87.11	89.28	91.52	
	11,227	11,508	11,795	12,090	12,392	12,702	13,019	13,345	13,678	14,021	14,371	14,730	15,099	15,475	15,863	
	134,722	138,091	141,544	145,080	148,699	152,422	156,229	160,139	164,133	168,251	172,453	176,758	181,189	185,702	190,362	
Range 150	66.39	68.05	69.75	71.49	73.28	75.11	76.99	78.91	80.89	82.91	84.98	87.11	89.28	91.52	93.80	
	11,508	11,795	12,090	12,392	12,702	13,019	13,345	13,678	14,021	14,371	14,730	15,099	15,475	15,863	16,259	
	138,091	141,544	145,080	148,699	152,422	156,229	160,139	164,133	168,251	172,453	176,758	181,189	185,702	190,362	195,104	
Range 151	68.05	69.75	71.49	73.28	75.11	76.99	78.91	80.89	82.91	84.98	87.11	89.28	91.52	93.80	96.15	
	11,795	12,090	12,392	12,702	13,019	13,345	13,678	14,021	14,371	14,730	15,099	15,475	15,863	16,259	16,666	
	141,544	145,080	148,699	152,422	156,229	160,139	164,133	168,251	172,453	176,758	181,189	185,702	190,362	195,104	199,992	
Range 152	69.75	71.49	73.28	75.11	76.99	78.91	80.89	82.91	84.98	87.11	89.28	91.52	93.80	96.15	98.55	
	12,090	12,392	12,702	13,019	13,345	13,678	14,021	14,371	14,730	15,099	15,475	15,863	16,259	16,666	17,082	
	145,080	148,699	152,422	156,229	160,139	164,133	168,251	172,453	176,758	181,189	185,702	190,362	195,104	199,992	204,984	
Range 153	71.49	73.28	75.11	76.99	78.91	80.89	82.91	84.98	87.11	89.28	91.52	93.80	96.15	98.55	101.02	
	12,392	12,702	13,019	13,345	13,678	14,021	14,371	14,730	15,099	15,475	15,863	16,259	16,666	17,082	17,510	
	148,699	152,422	156,229	160,139	164,133	168,251	172,453	176,758	181,189	185,702	190,362	195,104	199,992	204,984	210,122	
Range 154	73.28	75.11	76.99	78.91	80.89	82.91	84.98	87.11	89.28	91.52	93.80	96.15	98.55	101.02	103.54	
	12,702	13,019	13,345	13,678	14,021	14,371	14,730	15,099	15,475	15,863	16,259	16,666	17,082	17,510	17,947	
	152,422	156,229	160,139	164,133	168,251	172,453	176,758	181,189	185,702	190,362	195,104	199,992	204,984	210,122	215,363	
Range 155	75.11	76.99	78.91	80.89	82.91	84.98	87.11	89.28	91.52	93.80	96.15	98.55	101.02	103.54	106.13	
	13,019	13,345	13,678	14,021	14,371	14,730	15,099	15,475	15,863	16,259	16,666	17,082	17,510	17,947	18,396	
	156,229	160,139	164,133	168,251	172,453	176,758	181,189	185,702	190,362	195,104	199,992	204,984	210,122	215,363	220,750	
Range 156	76.99	78.91	80.89	82.91	84.98	87.11	89.28	91.52	93.80	96.15	98.55	101.02	103.54	106.13	108.78	
	13,345	13,678	14,021	14,371	14,730	15,099	15,475	15,863	16,259	16,666	17,082	17,510	17,947	18,396	18,855	
	160,139	164,133	168,251	172,453	176,758	181,189	185,702	190,362	195,104	199,992	204,984	210,122	215,363	220,750	226,262	
Range 157	78.91	80.89	82.91	84.98	87.11	89.28	91.52	93.80	96.15	98.55	101.02	103.54	106.13	108.78	111.50	
	13,678	14,021	14,371	14,730	15,099	15,475	15,863	16,259	16,666	17,082	17,510	17,947	18,396	18,855	19,327	
	164,133	168,251	172,453	176,758	181,189	185,702	190,362	195,104	199,992	204,984	210,122	215,363	220,750	226,262	231,920	
Range 158	80.89	82.91	84.98	87.11	89.28	91.52	93.80	96.15	98.55	101.02	103.54	106.13	108.78	111.50	114.29	
	14,021	14,371	14,730	15,099	15,475	15,863	16,259	16,666	17,082	17,510	17,947	18,396	18,855	19,327	19,810	
	168,251	172,453	176,758	181,189	185,702	190,362	195,104	199,992	204,984	210,122	215,363	220,750	226,262	231,920	237,723	

**WEST VALLEY WATER DISTRICT**  
**SALARY SCHEDULE - EFFECTIVE 12/04/2025**

Hourly / Monthly / Annual	1		2		3		4		5		6		7		8	
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	
Range 159	82.91	84.98	87.11	89.28	91.52	93.80	96.15	98.55	101.02	103.54	106.13	108.78	111.50	114.29	117.15	
	14,371	14,730	15,099	15,475	15,863	16,259	16,666	17,082	17,510	17,947	18,396	18,855	19,327	19,810	20,306	
	172,453	176,758	181,189	185,702	190,362	195,104	199,992	204,984	210,122	215,363	220,750	226,262	231,920	237,723	243,672	
Range 160	84.98	87.11	89.28	91.52	93.80	96.15	98.55	101.02	103.54	106.13	108.78	111.50	114.29	117.15	120.08	
	14,730	15,099	15,475	15,863	16,259	16,666	17,082	17,510	17,947	18,396	18,855	19,327	19,810	20,306	20,814	
	176,758	181,189	185,702	190,362	195,104	199,992	204,984	210,122	215,363	220,750	226,262	231,920	237,723	243,672	249,766	
Range 161	87.11	89.28	91.52	93.80	96.15	98.55	101.02	103.54	106.13	108.78	111.50	114.29	117.15	120.08	123.08	
	15,099	15,475	15,863	16,259	16,666	17,082	17,510	17,947	18,396	18,855	19,327	19,810	20,306	20,814	21,334	
	181,189	185,702	190,362	195,104	199,992	204,984	210,122	215,363	220,750	226,262	231,920	237,723	243,672	249,766	256,006	
Range 162	89.28	91.52	93.80	96.15	98.55	101.02	103.54	106.13	108.78	111.50	114.29	117.15	120.08	123.08	126.16	
	15,475	15,863	16,259	16,666	17,082	17,510	17,947	18,396	18,855	19,327	19,810	20,306	20,814	21,334	21,868	
	185,702	190,362	195,104	199,992	204,984	210,122	215,363	220,750	226,262	231,920	237,723	243,672	249,766	256,006	262,413	
Range 163	91.51	93.80	96.15	98.55	101.02	103.54	106.13	108.78	111.50	114.29	117.15	120.08	123.08	126.16	129.31	
	15,862	16,259	16,666	17,082	17,510	17,947	18,396	18,855	19,327	19,810	20,306	20,814	21,334	21,868	22,414	
	190,341	195,104	199,992	204,984	210,122	215,363	220,750	226,262	231,920	237,723	243,672	249,766	256,006	262,413	268,965	
Range 164	93.80	96.15	98.55	101.02	103.54	106.13	108.78	111.50	114.29	117.15	120.08	123.08	126.16	129.31	132.54	
	16,259	16,666	17,082	17,510	17,947	18,396	18,855	19,327	19,810	20,306	20,814	21,334	21,868	22,414	22,974	
	195,104	199,992	204,984	210,122	215,363	220,750	226,262	231,920	237,723	243,672	249,766	256,006	262,413	268,965	275,683	
Range 165	96.15	98.55	101.02	103.54	106.13	108.78	111.50	114.29	117.15	120.08	123.08	126.16	129.31	132.54	135.86	
	16,666	17,082	17,510	17,947	18,396	18,855	19,327	19,810	20,306	20,814	21,334	21,868	22,414	22,974	23,549	
	199,992	204,984	210,122	215,363	220,750	226,262	231,920	237,723	243,672	249,766	256,006	262,413	268,965	275,683	282,589	
Range 166	98.55	101.02	103.54	106.13	108.78	111.50	114.29	117.15	120.08	123.08	126.16	129.31	132.54	135.86	139.25	
	17,082	17,510	17,947	18,396	18,855	19,327	19,810	20,306	20,814	21,334	21,868	22,414	22,974	23,549	24,137	
	204,984	210,122	215,363	220,750	226,262	231,920	237,723	243,672	249,766	256,006	262,413	268,965	275,683	282,589	289,640	
Range 167	101.02	103.54	106.13	108.78	111.50	114.29	117.15	120.08	123.08	126.16	129.31	132.54	135.86	139.25	142.73	
	17,510	17,947	18,396	18,855	19,327	19,810	20,306	20,814	21,334	21,868	22,414	22,974	23,549	24,137	24,740	
	210,122	215,363	220,750	226,262	231,920	237,723	243,672	249,766	256,006	262,413	268,965	275,683	282,589	289,640	296,878	
Range 168	103.54	106.13	108.78	111.50	114.29	117.15	120.08	123.08	126.16	129.31	132.54	135.86	139.25	142.73	146.30	
	17,947	18,396	18,855	19,327	19,810	20,306	20,814	21,334	21,868	22,414	22,974	23,549	24,137	24,740	25,359	
	215,363	220,750	226,262	231,920	237,723	243,672	249,766	256,006	262,413	268,965	275,683	282,589	289,640	296,878	304,304	
Board Sec	49.87	51.11	52.39	53.70	55.04	56.42	57.83	59.28	60.76	62.28	63.83	65.43	67.07	68.74	70.46	
	8,644	8,859	9,081	9,308	9,540	9,779	10,024	10,275	10,532	10,795	11,064	11,341	11,625	11,915	12,213	
	103,730	106,309	108,971	111,696	114,483	117,354	120,286	123,302	126,381	129,542	132,766	136,094	139,506	142,979	146,557	
GM		167.91														
		29,104														
		349,253														

Annual Safety Boot Reimbursement Amount: Up to \$250.00 and up to 2 times per year with Supervisor Approval



## Customer Service Assistant/1000 Hour

Department/Division:	Finance/Customer Service
Reports To:	Customer Service Supervisor
Provides Direction To:	Not Applicable
FLSA Exemption Status:	Non-Exempt
Effective Date:	6/18/2026

### GENERAL PURPOSE

Under close supervision, to perform a variety of routine clerical, technical or customer service tasks for the District; to receive training in the more difficult clerical tasks; and to perform related duties as required.

This is a temporary part-time, entry level classification in which candidates gain work experience through assignments in the customer service department. Participants work under the direct supervision of an experienced employee for up to 32 hours per week, not to exceed 1000 hours fiscal per year.

### ESSENTIAL FUNCTIONS

*The duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the class.*

- Assists in performing routine office tasks in support of assigned departmental functions.
- Assists in preparing memos, letters, and reports from specific instruction.
- Enters data into various logs and spreadsheets and checks accuracy of data.
- Assists in maintaining various files and records.
- Greets visitors, answers and screens incoming calls.
- Assists in handling customer accounts and payment processing.
- Operates modern office equipment including computers and related software programs.
- Sorts and processes incoming mail.
- May assist with ordering departmental office supplies.
- Serves as back up to higher level administrative support staff, as required.
- Collect, summarize and analyze information and statistics.
- Participate in the design of forms, databases, spreadsheets and the implementation of systems.
- Conduct research to assist with the resolution of administrative or operations concerns or initiatives.
- Provide similar functional assistance to other departments, as needed.
- Participates in District safety meetings.
- Maintain prompt and regular attendance.

- Performs other duties as assigned.

## **QUALIFICATIONS GUIDELINES**

### **Knowledge of:**

- Modern office procedures, methods and equipment including computers.
- Basic principles and practices of management, finance, budgeting and accounting.
- Research techniques, methods and procedures.
- Safe work practices

### **Ability to:**

- Learn and follow office procedures and policies.
- Make mathematical calculations rapidly and accurately.
- Follow oral and written directions.
- Communicate clearly and concisely, both orally and in writing.
- Operate standard office equipment, personal computers, Internet, and Microsoft Office software products.
- Research, analyze, and summarize data and prepare accurate and logical written reports.
- Organize and prioritize a variety of projects and multiple tasks in an effective and timely manner; organize own work, set priorities, and meet critical time deadlines.
- Use English effectively to communicate in person, over the telephone, and in writing.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work

### **Minimum Qualifications:**

*A candidate's qualification for the role is determined through a combination of the candidate's education, training, and experience that would likely provide the knowledge, skills, and abilities to successfully perform in the position. However, all candidates must meet each of the following minimum qualifications, except where any specific qualification is described as preferred/desirable or is described as an alternative to another minimum qualification:*

**Education:** A high school diploma or satisfactory equivalent is required. Completion of some college course work in accounting, business administration, public administration or related subjects is desirable.

### **And**

**Experience:** One (1) year previous experience in customer service, cashiering, data entry and/or accounting related work is highly desirable.

### **Licenses, Certificates; Special Requirements:**

Possession of a valid Class C California driver's license, acceptable driving record.

## **PHYSICAL AND MENTAL DEMANDS**

*The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

While performing the duties of this classification, an incumbent is regularly required to use hands and fingers to handle or feel. The employee is frequently required to talk, hear, and to sit and reach with hands and arms. The employee is occasionally required to stand, walk, climb or balance and stoop, kneel, crouch or crawl. The employee must regularly lift and/or move up to ten (10) pounds, frequently lift and/or move up to twenty-five (25) pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and ability to adjust focus. Sensory demands include the ability to see within the normal range, talk, and hear, and use electronic touch keypads.

While performing the duties of this class, employees are regularly required to use written and oral communication skills; read and interpret data; use math and mathematical reasoning; analyze and solve problems; learn and apply new information; perform highly detailed work on multiple, concurrent tasks while meeting deadlines; interact with District officials, staff, management, the general public, and others during the course of work.

***THIS POSITION MAY BE ELIMINATED, OR THE DUTIES, QUALIFICATIONS AND TRAINING REQUIRED CHANGED BY THE BOARD OF DIRECTORS AND/OR THE GENERAL MANAGER, WHEN IN THEIR JUDGEMENT, IT IS CONSIDERED NECESSARY AND PROPER FOR THE EFFICIENT OPERATION OF THE DISTRICT.***