



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

**FINANCE COMMITTEE MEETING
AGENDA**

Monday, May 11, 2026, 5:00 PM

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

BOARD OF DIRECTORS

**Director Daniel Jenkins, Chair
Vice President Angela Garcia**

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

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

CALL TO ORDER

PUBLIC PARTICIPATION

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

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

DISCUSSION ITEMS

1. PRESENTATION - Municipal Advisor Presentation - Fiscal Sustainability Discussion presented by NHA Advisors
2. Updates to the Finance Committee
3. Minutes of the April 14, 2026, Special Committee Meeting **PG 4**
4. Purchase Order Report - April 2026 **PG 7**
5. Revenue and Expenditures Report - April 2026 **PG 11**
6. Monthly Cash Disbursements Report - April 2026 **PG 17**
7. Treasurer's Report - March 2026 **PG 46**
8. Fiscal Year 2026-27 Proposed Operating and Capital Budget **PG 50**

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 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 May 7, 2026.

Kara Johnson

Kara Johnson, Acting Board Secretary

Date Posted: May 7, 2026

MINUTES
SPECIAL FINANCE COMMITTEE MEETING
of the
WEST VALLEY WATER DISTRICT
April 14, 2026

I. CALL TO ORDER

Chair Jenkins called the Finance Committee meeting to order at 5:03 p.m.

Attendee Name	Present	Absent	Late	Arrived
Daniel Jenkins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Angela Garcia	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
John Thiel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Linda Jadeski	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Jose Velasquez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Gustavo Gutierrez	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Luz Granados	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Chandler Asset Management	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

II. PUBLIC PARTICIPATION

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

III. PRESENTATION

Chandler Asset Management, Senior Portfolio Manager Genny Lynkiewicz gave update on the investment accounts and fielded questions from the directors.

IV. DISCUSSION ITEMS

1. Updates to Finance Committee

None to report at this time.

2. A Resolution of the Board of Directors of the West Valley District regarding intention to issue Tax-Exempt Obligations

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 05/21/2026 6:00 PM

3. Minutes of the March 9, 2026, Regular Committee Meeting

The Committee approved the minutes as presented.

4. Monthly Cash Disbursements Reports – March 2026

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 05/21/2026 6:00 PM

5. Treasurer's Report – February 2026

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 05/21/2026 6:00 PM

6. Revenue and Expenditures Report – March 2026

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 05/21/2026 6:00 PM

7. Purchase Order Report – March 2026

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 5/21/2026 6:00 PM

8. Third Quarter Financial Report Fiscal Year 2025-26

Chief Financial Officer Velasquez presented the staff report. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 05/21/2026 6:00 PM

9. Change to Committee Meeting Time

General Manager Thiel presented the staff report and fielded questions from the Directors. Staff was directed to present the item at the next Board meeting for approval.

RESULT: REFERRED TO BOARD

Next: 05/21/2026 6:00 PM

V. ADJOURN

Chair Jenkins adjourned the meeting at 5:46 p.m.

ATTEST:

Kara Johnson, Acting Board Secretary

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



STAFF REPORT

DATE: May 11, 2026
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Purchase Order Report - April 2026

STRATEGIC GOAL:

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

MEETING HISTORY:

N/A

BACKGROUND:

The West Valley Water District ("District") generated forty-four (24) Purchase Orders ("PO") in the month of April 2026 to various vendors that provide supplies and services to the District. The total amount issued to PO's for the month of April 2026 was \$475,504.95. A table listing all Purchase Orders for April 2026 is shown in **Exhibit A**. In examining the monthly activity of purchase orders \$25,000 or greater, it reveals five (5) PO's amounting to \$395,490.46 or 83% 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 April 2026.

FISCAL IMPACT:

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

STAFF RECOMMENDATION:

Forward a recommendation to the Board of Directors to approve the April 2026 Purchase Order Report.

Attachments

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

Exhibit A



West Valley Water District, CA

Purchase Order Summary Report

Purchase Order Detail

Issued Date Range 04/01/2026 - 04/30/2026

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
26-0473	6-1 BS#3 Motor balancing 01124 - GENERAL PUMP COMPANY INC	Completed West Valley Water District	4/1/2026 4/15/2026	0.00	1,966.00
26-0474	Class'e Party Rentals 02888 - SUNN AMERICA INC	Completed West Valley Water District	4/1/2026 4/15/2026	0.00	9,406.04
26-0475	Rorder of notebooks 02794 - STUBBIES PROMOTIONS INC	Completed West Valley Water District	4/1/2026 4/15/2026	0.00	2,393.38
26-0476	Purchase for Fleet Replacement Vehicles 02635 - DOWNTOWN FORD OF SACRAMENTO	Outstanding West Valley Water District	4/2/2026 4/16/2026	0.00	223,456.19
26-0477	Annual Fire sprinkler Testing. 00141 - SB & RIVERSIDE COUNTIES FIRE EQUIP	Outstanding West Valley Water District	4/3/2026 4/17/2026	0.00	2,380.00
26-0478	Outreach items 02789 - QUALITY LOGO PRODUCTS INC	Completed West Valley Water District	4/6/2026 4/20/2026	0.00	5,091.25
26-0479	WVWD Pet Bowls 02546 - NEW RESOURCES GROUP INC	Completed West Valley Water District	4/6/2026 4/20/2026	0.00	1,366.25
26-0480	Annual O&M agreement for 3A-1 02736 - MOTIVE ENERGY STORAGE SYSTEMS INC	Outstanding West Valley Water District	4/7/2026 4/21/2026	0.00	5,000.00
26-0481	Municipal Advisory Services 02999 - NHA ADVISORS LLC	Outstanding West Valley Water District	4/7/2026 4/21/2026	0.00	25,000.00
26-0482	Cargo Van hydration conversion services 02978 - AIRSTREAM, INC.	Partially Received West Valley Water District	4/7/2026 4/21/2026	0.00	81,326.50
26-0483	STEM Day tshirts 02874 - MAINSTREET COMMUNICATION, INC	Completed West Valley Water District	4/7/2026 4/21/2026	0.00	2,408.33
26-0484	8-1 BS electrical repair 02412 - TESS ELECTRIC INC	Outstanding West Valley Water District	4/7/2026 4/21/2026	0.00	3,322.08
26-0485	Hydroelectric Sign 00964 - ROBERT W KASCH	Completed West Valley Water District	4/7/2026 4/21/2026	0.00	1,663.75
26-0486	Class A DriverTraining 01038 - COMMERCIAL TRANSPORTATION SERVICES	Outstanding West Valley Water District	4/8/2026 4/22/2026	0.00	5,906.45
26-0487	S&J parts order 04.14.26 01089 - S&J SUPPLY CO INC	Outstanding West Valley Water District	4/14/2026 4/14/2026	0.00	3,602.70
26-0488	HACH PM 00114 - HACH COMPANY	Completed West Valley Water District	4/14/2026 4/28/2026	0.00	12,255.00
26-0489	WVWD Notebooks 02794 - STUBBIES PROMOTIONS INC	Completed West Valley Water District	4/13/2026 4/27/2026	0.00	2,401.47
26-0490	McCrometer Ultra Mag Meter 8" 00492 - MCCALLS METERS INC	Outstanding West Valley Water District	4/15/2026 4/29/2026	0.00	6,587.42

Purchase Order Summary Report

Issued Date Range 04/01/2026 - 04/30/2026

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
26-0491	Tarp Replacement for Dump Truck 104 01394 - SCOTT EQUIPMENT INC.	Outstanding West Valley Water District	4/15/2026 4/29/2026	0.00	7,106.84
26-0492	Computer supplies April 2026 02325 - AMAZON.COM SALES INC	Outstanding West Valley Water District	4/15/2026 4/29/2026	0.00	3,230.99
26-0493	Aqua Metrics parts 04.16.26 00255 - AQUA-METRIC SALES CO	Outstanding West Valley Water District	4/16/2026 4/16/2026	0.00	3,728.00
26-0494	Ferguson order, old po 26-0136 00160 - FERGUSON ENTERPRISES INC # 677	Completed West Valley Water District	4/16/2026 4/16/2026	0.00	198.54
26-0495	12" Cla Val Zone 6 Res. 00641 - CLA VAL CO	Outstanding West Valley Water District	4/17/2026 5/1/2026	0.00	32,157.77
26-0496	Train # 3 rehab chain flight/sludge valve. 02927 - JAMISON ENGINEERING CONTRACTORS, INC.	Outstanding West Valley Water District	4/17/2026 5/1/2026	0.00	33,550.00

Purchase Order Count: (24) Total Trade Discount: 0.00 Total: 475,504.95



STAFF REPORT

DATE: May 11, 2026
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Revenue and Expenditures Report - April 2026

STRATEGIC GOAL:

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

MEETING HISTORY:

N/A

BACKGROUND:

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

DISCUSSION:

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

In summary, for the tenth month of the fiscal year through April 2026, the District has total earned revenues of \$39,891,306 and incurred total expenses of \$28,329,785. This results in an operating surplus of \$11,561,521. 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 April 2026 Monthly Revenue & Expenditure Report.

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the April 2026 Monthly Revenue and Expenditures Report.

Attachments

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

EXHIBIT A



West Valley Water District, CA

Budget Report Group Summary

For Fiscal: 2025-2026 Period Ending: 04/30/2026

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Revenue							
4000 - Water consumption sales	18,665,400.00	19,376,520.00	1,896,340.28	16,488,544.03	0.00	-2,887,975.97	85.10 %
4010 - Water service charges	8,890,060.00	9,254,559.00	978,932.68	7,990,441.97	0.00	-1,264,117.03	86.34 %
4020 - Other operating revenue	5,166,245.00	5,166,245.00	258,079.87	3,745,696.06	0.00	-1,420,548.94	72.50 %
4030 - Property Taxes	4,400,030.00	4,400,030.00	0.00	2,940,502.56	0.00	-1,459,527.44	66.83 %
4040 - Interest & Investment Earnings	4,200,000.00	4,200,000.00	422,435.37	3,508,458.15	0.00	-691,541.85	83.53 %
4050 - Rental Revenue	41,000.00	41,000.00	3,535.89	34,856.99	0.00	-6,143.01	85.02 %
4060 - Grants and Reimbursements	1,520,000.00	1,520,000.00	1,520,000.00	1,569,453.63	0.00	49,453.63	103.25 %
4080 - Other Non-Operating Revenue	3,590,037.00	3,590,037.00	460,640.01	3,613,352.58	0.00	23,315.58	100.65 %
Revenue Total:	46,472,772.00	47,548,391.00	5,539,964.10	39,891,305.97	0.00	-7,657,085.03	83.90 %

Budget Report

For Fiscal: 2025-2026 Period Ending: 04/30/2026

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Used
Expense							
5110 - Source Of Supply	2,360,380.00	1,990,380.00	792,694.71	1,238,725.38	0.00	751,654.62	62.24 %
5210 - Production	5,585,050.00	5,845,050.00	608,511.85	4,527,819.55	150,800.41	1,166,430.04	80.04 %
5310 - Water Quality	841,900.00	861,900.00	72,995.55	651,482.60	5,003.51	205,413.89	76.17 %
5320 - Water Treatment - Perchlorate	605,000.00	505,600.00	18,264.90	221,879.38	4,977.11	278,743.51	44.87 %
5350 - Water Treatment - FBR/FXB	2,067,721.00	2,112,721.00	160,135.52	1,727,498.43	289,645.02	95,577.55	95.48 %
5390 - Water Treatment - Roemer/Arsenic	2,726,685.00	2,851,685.00	162,570.50	1,885,936.52	144,291.39	821,457.09	71.19 %
5410 - Maintenance - T & D	3,043,000.00	3,043,000.00	311,583.40	2,300,802.02	94,651.56	647,546.42	78.72 %
5510 - Customer Service	1,238,300.00	1,268,300.00	89,509.35	829,847.58	0.00	438,452.42	65.43 %
5520 - Meter Reading	1,026,200.00	1,076,200.00	107,714.81	913,183.14	25,849.50	137,167.36	87.25 %
5530 - Billing	677,100.00	689,100.00	96,657.37	570,910.17	9,056.41	109,133.42	84.16 %
5610 - Administration	2,664,425.00	2,664,425.00	268,519.44	1,928,689.34	31,371.50	704,364.16	73.56 %
5615 - General Operations	3,234,919.00	3,234,919.00	132,485.45	3,034,237.15	108,482.62	92,199.23	97.15 %
5620 - Accounting	1,174,150.00	1,174,150.00	95,658.85	942,223.68	13,632.75	218,293.57	81.41 %
5630 - Engineering	2,786,875.00	2,846,875.00	278,792.02	2,025,343.20	269,479.43	552,052.37	80.61 %
5640 - Business Systems	1,890,830.00	1,758,230.00	138,035.75	1,247,260.72	33,799.18	477,170.10	72.86 %
5645 - GIS	291,200.00	291,200.00	34,054.84	232,770.63	0.00	58,429.37	79.93 %
5650 - Board Of Directors	347,000.00	347,000.00	52,266.11	321,948.35	12,749.99	12,301.66	96.45 %
5660 - Human Resources/Risk Management	940,300.00	940,300.00	109,804.92	692,314.96	25,000.00	222,985.04	76.29 %
5680 - Purchasing	792,900.00	792,900.00	69,812.51	509,014.24	0.00	283,885.76	64.20 %
5710 - Public Affairs	1,616,795.00	1,616,795.00	135,380.57	1,075,583.55	123,860.12	417,351.33	74.19 %
5720 - Grants & Rebates	195,000.00	195,000.00	85,000.00	127,259.80	0.00	67,740.20	65.26 %
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 %
Expense Total:	37,340,387.51	37,790,387.51	3,820,448.42	28,329,785.44	1,342,650.50	8,117,951.57	78.52 %
Report Surplus (Deficit):	9,132,384.49	9,758,003.49	1,719,515.68	11,561,520.53	-1,342,650.50	460,866.54	104.72 %

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	1,719,515.68	11,561,520.53	-1,342,650.50	460,866.54
Report Surplus (Deficit):	9,132,384.49	9,758,003.49	1,719,515.68	11,561,520.53	-1,342,650.50	460,866.54



STAFF REPORT

DATE: May 11, 2026
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Monthly Cash Disbursements Report - April 2026

STRATEGIC GOAL:

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

MEETING HISTORY:

N/A

BACKGROUND:

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

DISCUSSION:

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

FISCAL IMPACT:

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

REQUESTED ACTION:

Forward a recommendation to the Board of Directors to approve the April 2026 Cash Disbursements Reports.

Attachments

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

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

EXHIBIT A

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
APRIL 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9680	ACWA /JPIA	COBRA - Gutierrez, R	\$ 1,974.05	
9680	ACWA /JPIA	EE Adjusts	\$ (4.96)	
9680	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 9,401.76	
9680	ACWA /JPIA	DELTA DENTAL DHMO	\$ 585.97	
9680	ACWA /JPIA	EMPLOYEE ASSISTANCE PROGRAM	\$ 200.88	
9680	ACWA /JPIA	HEALTH INSURANCE	\$ 158,752.01	
9680	ACWA /JPIA	DELTACARE DENTAL PPO	\$ 669.55	
9680	ACWA /JPIA	HEALTH INSURANCE	\$ 9,817.99	
9680	ACWA /JPIA	Retirees	\$ 20,837.96	
9680	ACWA /JPIA	Retirees	\$ 1,906.29	
9681	CDW GOVERNMENT INC	GIS LAPTOP sruface 32g	\$ 2,122.68	
9682	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9682	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9682	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9682	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9682	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9682	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 40.00	
9683	ELITE ROAD SERVICE & TIRE INC	VUNIT #215 MAINTENANCE	\$ 176.01	
9683	ELITE ROAD SERVICE & TIRE INC	VUNIT #235 MAINTENANCE	\$ 311.52	
9683	ELITE ROAD SERVICE & TIRE INC	VUNIT #245 MAINTENANCE	\$ 171.01	
9683	ELITE ROAD SERVICE & TIRE INC	VUNIT #205 MAINTENANCE	\$ 438.10	
9684	ENVIRONMENTAL MANAGEMENT TECHNOLOGIES	PRODUCTION SUPPLIES	\$ 730.25	
9685	FASTENAL COMPANY	SHOP SUPPLIES	\$ 237.83	
9685	FASTENAL COMPANY	SHOP SUPPLIES	\$ 359.09	
9686	GARCIA, ANGELA	ACWA DC CONFERENCE-LODGING/AIRFARE/MEALS	\$ 4,324.95	
9687	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 4,945.12	
9687	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 17,146.39	
9688	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 482.62	
9688	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 851.78	
9688	MCMaster-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 121.13	
9688	MCMaster-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 213.44	
9688	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 322.65	
9688	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 732.67	
9688	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 113.73	
9688	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 667.78	
9688	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 133.03	
9688	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 384.67	
9688	MCMaster-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 52.47	
9689	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 62.14	
9689	RECYCLED AGGREGATE MATERIALS CO INC	SHOP SUPPLIES	\$ 382.17	
9689	RECYCLED AGGREGATE MATERIALS CO INC	DISPOSAL FEES	\$ 130.00	
9689	RECYCLED AGGREGATE MATERIALS CO INC	DISPOSAL FEES	\$ 780.00	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.77	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 13.03	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.46	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.73	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.56	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.81	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.01	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.56	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.81	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.73	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.25	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.77	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.46	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.01	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.73	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.56	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 4.81	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 12.25	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.77	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.46	
9690	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.01	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.44	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.87	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 12.74	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.74	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.50	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 12.25	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.44	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 5.87	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.74	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.50	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.74	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.44	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 12.25	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 13.34	
9690	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.50	
9690	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 12.25	
9690	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.73	
9690	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.07	
9690	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.76	
9690	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 7.69	
9690	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.38	
9690	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 12.61	
9690	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.88	
9690	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.38	
9690	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.88	
9690	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 12.25	
9690	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 6.88	
9690	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 12.25	
9690	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.38	
9692	VULCAN MATERIALS COMPANY	Cold Mix Temp Asphalt	\$ 1,721.16	
9693	ABF PRINTS INC	NAMEPLATE-WATER CONSERVATION SPECIALIST	\$ 70.04	
9693	ABF PRINTS INC	BANNERS STEM DAY	\$ 646.50	
9694	AIR & HOSE SOURCE INC	MAINTENANCE SUPPLIES	\$ 20.51	
9695	ARAIZA, ANTHONY W	MEDICARE PART B REIMB JAN-MAR 2026	\$ 1,217.40	
9696	ARAIZA, DIANA	MEDICARE PART B REIMB JAN-MAR 2026	\$ 1,217.40	
9697	ASCHE, PEGGY S	MEDICARE PART B REIMB JAN-MAR 2026	\$ 1,217.40	
9698	ASHWORTH, MARIADA L	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9699	BECERRA, JESSE	SAFETY BOOTS REIMB	\$ 250.00	
9700	BEHRENS AND ASSOCIATES INC	Well 1A sound enclosure dismantle and install	\$	4,000.00
9701	BENNETT, ESTEVAN	MILEAGE REIMBURSEMENT MARCH 2026	\$ 81.20	
9702	BERTOLINE, GINA E	TYLER CONNECT CONFERENCE 2026	\$ 483.45	
9702	BERTOLINE, GINA E	TYLER CONNECT CONFERENCE 2026	\$ 388.17	
9703	BOOT BARN INC	SAFETY BOOTS-JONATHAN BARFIELD	\$ 194.06	
9703	BOOT BARN INC	SAFETY BOOTS-GILBERT OLIVAREZ	\$ 180.24	
9703	BOOT BARN INC	SAFETY BOOTS-LUIS GOMEZ	\$ 240.28	

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9703	BOOT BARN INC	SAFETY BOOTS-MICHAEL QUIROZ	\$ 157.13	
9704	CASEY, MATTHEW P	MEDICARE PART B REIMB JAN-MAR 2026	\$ 852.30	
9705	CLIFTON LARSON ALLEN	Treasure Services	\$ 3,150.01	
9705	CLIFTON LARSON ALLEN	Treasure Services	\$ 3,150.00	
9706	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 34.50	
9706	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 69.00	
9706	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 69.00	
9706	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 135.00	
9706	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 172.50	
9706	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 204.50	
9706	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 209.00	
9706	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 448.50	
9706	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 34.50	
9706	CRB SECURITY SOLUTIONS	CRB security solutions	\$ 827.50	
9707	CURTIS, DEVI A	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9708	CURTIS, MITCHELL A	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9709	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM RENTAL-10272 S CEDAR	\$ 126.33	
9709	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM-18451 VINEYARD	\$ 126.33	
9710	DYER, JUNE J	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9711	ENVIRONMENTAL MANAGEMENT TECHNOLOGIES	Emergence Removal of Waste oil at well sites	\$ 730.25	
9712	FASTENAL COMPANY	SHOP SUPPLIES	\$ 52.66	
9712	FASTENAL COMPANY	OFFICE SUPPLIES	\$ 301.95	
9712	FASTENAL COMPANY	OFFICE SUPPLIES	\$ 1,050.63	
9713	GARCIA, ANGELA	MILEAGE REIMBURSEMENT MARCH 2026	\$ 28.13	
9714	GENERAL PUMP COMPANY INC	Pull & Inspect Well 1A	\$	28,065.00
9715	HACH COMPANY	FBR SUPPLIES	\$ 533.68	
9715	HACH COMPANY	ROEMER SUPPLIES	\$ 416.13	
9716	HANNA, DIANA G	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9717	HANNA, DONALD R	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9718	HASA INC.	CHEMICALS-WELLS	\$ 589.82	
9718	HASA INC.	CHEMICALS-WELLS	\$ 539.11	
9718	HASA INC.	CHEMICALS-WELLS	\$ 386.98	
9718	HASA INC.	CHEMICALS-WELLS	\$ 266.89	
9718	HASA INC.	CHEMICALS-WELLS	\$ 152.12	
9718	HASA INC.	CHEMICALS-WELLS	\$ 416.34	
9718	HASA INC.	CHEMICALS-WELLS	\$ 515.09	
9718	HASA INC.	CHEMICALS-WELLS	\$ 333.61	
9718	HASA INC.	CHEMICALS-WELLS	\$ 533.77	
9718	HASA INC.	CHEMICALS-WELLS	\$ 189.79	
9718	HASA INC.	CHEMICALS-WELLS	\$ 533.77	
9718	HASA INC.	CHEMICALS-WELLS	\$ 160.13	
9718	HASA INC.	CHEMICALS-WELLS	\$ 400.33	
9718	HASA INC.	CHEMICALS-BLF	\$ 1,617.32	
9718	HASA INC.	CHEMICALS-WELLS	\$ 403.00	
9718	HASA INC.	CHEMICALS-WELLS	\$ 216.18	
9718	HASA INC.	CHEMICALS-WELLS	\$ 189.49	
9718	HASA INC.	CHEMICALS-PERCHLORATE	\$ 413.67	
9718	HASA INC.	CHEMICALS-ROEMER	\$ 5,978.90	
9719	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 5,382.35	
9719	INFOSEND INC	Postage & Printing Customer Service Bills/Notices	\$ 18,295.52	
9720	JAUREGUI ARTURO	D4 CERTIFICATION	\$ 105.00	
9721	JCOMM INC	Video Project- Employee Profiles	\$ 9,850.00	
9721	JCOMM INC	Video Project- Roemer Expansion	\$ 8,000.00	
9722	JENKINS, DANIEL	ACWA DC ANNUAL CONFERENCE	\$ 176.08	

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9722	JENKINS, DANIEL	MILEAGE REIMBURSEMENT MARCH 2026	\$ 99.33	
9723	LANE, JAN	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9724	LONG, MARVALINE	MEDICARE PART B REIMB JAN-MAR 2026	\$ 852.30	
9725	MARTINEZ, ISABEL M	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9726	MARTINEZ, RAYMOND	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9727	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 739.69	
9727	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 408.79	
9727	MCMMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 226.92	
9727	MCMMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 449.02	
9727	MCMMASTER-CARR SUPPLY COMPANY	FBR SUPPLIES	\$ 195.78	
9727	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 601.83	
9727	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 419.27	
9727	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 25.47	
9727	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 114.46	
9727	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 20.88	
9727	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 220.26	
9727	MCMMASTER-CARR SUPPLY COMPANY	ROEMER SUPPLIES	\$ 192.59	
9728	MEDINA, ISABELLE R	CSDA LEGISLATIVE CONFERENCE SACRAMENTO	\$ 1,482.00	
9729	MOORE, KELVIN	MILEAGE REIMBURSEMENT MARCH 2026	\$ 99.76	
9730	MURPHY, RONALD	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9731	OFFICE SOLUTIONS BUSINESS PRODUCTS & SERVICES	OFFICE SUPPLIES	\$ 249.00	
9732	PANTALEON, SOCORRO	CSDA LEGISLATIVE SACRAMENTO	\$ 8.38	
9732	PANTALEON, SOCORRO	CSDA LEGISLATIVE SACRAMENTO	\$ 26.39	
9732	PANTALEON, SOCORRO	CSDA LEGISLATIVE SACRAMENTO	\$ 8.38	
9732	PANTALEON, SOCORRO	CSDA LEGISLATIVE SACRAMENTO	\$ 107.94	
9732	PANTALEON, SOCORRO	CSDA LEGISLATIVE SACRAMENTO	\$ 795.34	
9733	PINNACLE PETROLEUM INC	Gasoline and Diesel for Fleet	\$ 13,777.16	
9734	POUND, ROGER A	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9735	POUND,PHYLLIS A	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9736	QUALITY LOGO PRODUCTS INC	Outreach items	\$ 1,320.41	
9737	ROMERO, LIVIER	TYLER CONNECT CONFERENCE 2026	\$ 19.66	
9737	ROMERO, LIVIER	TYLER CONNECT CONFERENCE 2026	\$ 233.26	
9737	ROMERO, LIVIER	TYLER CONNECT CONFERENCE 2026	\$ 132.74	
9738	SALLENDER, PAULETTE	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9739	SAMBA HOLDINGS INC	HR SERVICES MARCH 2026	\$ 170.36	
9740	SANDER, REBECCA	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9741	SB VALLEY MUNICIPAL	BASELINE FEEDER DEC 2025	\$ 2,200.00	
9741	SB VALLEY MUNICIPAL	BASELINE FEEDER JAN 2026	\$ 2,200.00	
9741	SB VALLEY MUNICIPAL	BASELINE FEEDER DEC 2025	\$ 25,444.06	
9741	SB VALLEY MUNICIPAL	BASELINE FEEDER JAN 2026	\$ 25,444.06	
9741	SB VALLEY MUNICIPAL	BASELINE FEEDER DEC 2025	\$ 22,809.57	
9741	SB VALLEY MUNICIPAL	BASELINE FEEDER JAN 2026	\$ 29,891.36	
9741	SB VALLEY MUNICIPAL	BASELINE FEEDER JAN 2026	\$ (52,299.60)	
9741	SB VALLEY MUNICIPAL	BASELINE FEEDER DEC 2025	\$ 6,189.95	
9741	SB VALLEY MUNICIPAL	BASELINE FEEDER JAN 2026	\$ 3,662.11	
9741	SB VALLEY MUNICIPAL	BASELINE FEEDER ELECTRICITY ADJ	\$ 48,587.54	
9742	SIKORSKI, PATRICIA	MEDICARE PART B REIMB JAN-MAR 2026	\$ 1,582.50	
9743	SMITH, RYAN	D3 CERTIFICATION	\$ 190.00	
9744	SPIK, LINDA M	MEDICARE PART B REIMB JAN-MAR 2026	\$ 852.30	
9745	STANTEC CONSULTING SERVICES INC	PSA with Stantec for Master Planning Services	\$ 46,387.32	
9746	UNIFIRST CORPORATION	UNIFORMS-ROEMER/FBR	\$ 4.76	
9746	UNIFIRST CORPORATION	UNIFORMS-ROEMER/FBR	\$ 10.31	
9746	UNIFIRST CORPORATION	UNIFORMS-ROEMER/FBR	\$ 12.25	
9746	UNIFIRST CORPORATION	UNIFORMS-ROEMER/FBR	\$ 5.75	

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9746	UNIFIRST CORPORATION	UNIFORMS-ROEMER/FBR	\$ 7.09	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.93	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.41	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 13.45	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.81	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.44	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.03	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.38	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.73	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.75	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.16	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.37	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.96	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.03	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.96	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 12.25	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.44	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.38	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.75	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.73	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.41	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.84	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.81	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.37	
9746	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 4.93	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.31	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.87	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.72	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 12.99	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.74	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.78	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.76	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.72	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.51	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.31	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.87	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 5.78	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 48.48	
9746	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 12.25	
9746	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.71	
9746	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.90	
9746	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 12.94	
9746	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 5.73	
9748	WESTBROOK, LAURA	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9749	WILLIAM E KRUEGER	MEDICARE PART B REIMB JAN-MAR 2026	\$ 1,947.60	
9750	YOUNG, GREGORY A	MILEAGE REIMBURSEMENT MARCH 2026	\$ 59.02	
9751	360 GLOBAL TECHNOLOGY LLC	SERVICE FEE MAY 2026	\$ 500.00	
9752	ACWA/JOINT POWERS INSURANCE	PROPERTY INSURANCE 4/1/26-3/31/27	\$ 349,874.85	
9753	BEST BEST & KRIEGER LLP	LEGAL FEES-MARCH 2026	\$ 3,241.23	
9753	BEST BEST & KRIEGER LLP	LEGAL FEES-MARCH 2026	\$ 6,478.00	
9753	BEST BEST & KRIEGER LLP	LEGAL FEES-MARCH 2026	\$ 1,135.40	
9753	BEST BEST & KRIEGER LLP	LEGAL FEES-MARCH 2026	\$ 437.46	
9753	BEST BEST & KRIEGER LLP	LEGAL FEES-MARCH 2026	\$ 752.80	
9753	BEST BEST & KRIEGER LLP	LEGAL FEES-MARCH 2026	\$ 13,156.70	

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9753	BEST BEST & KRIEGER LLP	LEGAL FEES-MARCH 2026	\$ 4,551.00	
9753	BEST BEST & KRIEGER LLP	LEGAL FEES-MARCH 2026	\$ 9,345.70	
9753	BEST BEST & KRIEGER LLP	LEGAL FEES-MARCH 2026	\$ 695.96	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 15.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-BLF	\$ 44.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 320.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 27.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 202.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 142.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 67.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 27.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 82.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 52.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 46.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 46.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 46.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 64.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-WELLS	\$ 57.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES	\$ 7.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 243.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 250.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-PERCHLORATE	\$ 34.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-FBR	\$ 42.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ARSENIC	\$ 320.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 70.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 123.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 17.50	
9754	CLINICAL LAB OF SAN BERNARDINO INC	LAB FEES-ROEMER	\$ 90.00	
9756	DAVID N M TURCH	Federal Lobbyist Services	\$ 12,500.00	
9757	DIAMOND ENVIRONMENTAL SERVICES LP	PORTABLE RESTROOM RENTAL-18451 VINEYARD AVE	\$ 124.26	
9758	ENGINEERING RESOURCES INC	Lord Ranch Facilities Project	\$	3,845.00
9759	FAST SIGNS	UNIT#238 MAINTENANCE	\$ 153.25	
9760	FASTENAL COMPANY	SHOP SUPPLIES	\$ 178.63	
9760	FASTENAL COMPANY	SHOP SUPPLIES	\$ 236.99	
9761	GENERAL PUMP COMPANY INC	Emergency Well 6 Motor Repair for the FBR plant.	\$	22,272.28
9761	GENERAL PUMP COMPANY INC	6-1 BS#3 Motor balancing	\$ 1,966.00	
9762	GETZ, BETTY	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
9763	HASA INC.	CHEMICALS-BLF	\$ 1,601.31	
9764	HERRERA, ALBERT	D4 CERTIFICATION	\$ 130.00	
9765	HIDALGO, EDGAR	AFTER HOURS MEALS FOR MAINT CREW	\$ 38.94	
9766	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 903.72	
9766	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 45.79	
9766	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 42.24	
9766	MCMASTER-CARR SUPPLY COMPANY	PRODUCTION SUPPLIES	\$ 714.35	
9767	QUALITY LOGO PRODUCTS INC	Outreach items	\$ 3,770.84	
9768	RECYCLED AGGREGATE MATERIALS CO INC	MAINTENANCE SUPPLIES	\$ 143.92	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9768	RECYCLED AGGREGATE MATERIALS CO INC	MAINTENANCE SUPPLIES	\$ 132.00	
9769	RED WING BUSINESS ADVANTAGE ACCOUNT	SAFETY BOOTS-EDGAR HIDALGO	\$ 250.00	
9770	SB VALLEY MUNICIPAL	BLF ELECTRIC 10/29/25-11/30/25 & 12/1/25-12/30/25	\$ 117,046.93	
9771	SMITH, RYAN	CUSTOMER REFUND	\$ 18.75	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.25	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.21	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 48.41	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.95	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.25	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 48.41	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.95	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.25	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 50.74	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 7.35	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 8.95	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 9.25	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 48.41	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.04	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 5.83	
9772	UNIFIRST CORPORATION	UNIFORMS-PRODUCTION	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 6.16	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.81	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 31.48	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.92	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.58	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 6.16	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.81	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 31.48	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.58	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.92	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 6.16	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.92	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 32.99	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.81	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.58	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 6.16	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 3.92	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 7.81	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 1.58	
9772	UNIFIRST CORPORATION	UNIFORMS-WATER QLTY	\$ 31.48	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 36.59	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 36.59	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 37.17	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.67	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 4.99	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 31.56	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 5.32	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 6.01	
9772	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 88.90	
9772	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 88.90	
9772	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 98.92	
9772	UNIFIRST CORPORATION	JANITORIAL SERVICES-ROEMER	\$ 88.90	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 36.42	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 36.42	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 37.58	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 7.44	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-ROEMER	\$ 36.42	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.15	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.07	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 69.48	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.91	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.83	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.33	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.04	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.30	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.62	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 74.76	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.07	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.30	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.83	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.91	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.33	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 74.76	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.62	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.04	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-FBR	\$ 8.07	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.68	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.62	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.17	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 5.04	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 6.69	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 78.50	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 10.33	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 9.91	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.30	
9772	UNIFIRST CORPORATION	UNIFORMS-MAINTENANCE	\$ 7.83	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 52.24	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 52.24	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 57.37	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.16	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.03	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 52.24	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 11.89	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.88	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 7.05	
9772	UNIFIRST CORPORATION	UNIFORMS-METERS	\$ 6.53	
9772	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 103.43	
9772	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 103.43	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
9772	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 109.20	
9772	UNIFIRST CORPORATION	JANITORIAL SERVICES-HQ	\$ 103.43	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 24.61	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 24.61	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 25.67	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 4.61	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 24.61	
9772	UNIFIRST CORPORATION	UNIFORMS-ENGINEERING	\$ 7.21	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 32.60	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.24	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 32.60	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.24	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.24	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 33.57	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 32.60	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.24	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 7.04	
9772	UNIFIRST CORPORATION	UNIFORMS-PURCHASING	\$ 6.01	
9779	VULCAN MATERIALS COMPANY	MAINTENANCE SUPPLIES	\$ 731.14	
90782	LP, 2018-4 IH BORROWER,	Customer Refund	\$ 22.21	
90783	FRONTIER COMMUNITIES	Customer Refund	\$ 35.20	
90784	FRONTIER COMMUNITIES	Customer Refund	\$ 33.07	
90785	FRONTIER COMMUNITIES	Customer Refund	\$ 35.20	
90786	FRONTIER COMMUNITIES	Customer Refund	\$ 45.85	
90787	FRONTIER COMMUNITIES	Customer Refund	\$ 30.29	
90788	FRONTIER COMMUNITIES	Customer Refund	\$ 16.21	
90789	FRONTIER COMMUNITIES	Customer Refund	\$ 20.61	
90790	FRONTIER COMMUNITIES	Customer Refund	\$ 55.92	
90791	MONTE VISTA HOMES	Customer Refund	\$ 48.17	
90792	MONTE VISTA HOMES	Customer Refund	\$ 50.47	
90793	MONTE VISTA HOMES	Customer Refund	\$ 15.73	
90794	MONTE VISTA HOMES	Customer Refund	\$ 48.17	
90795	MONTE VISTA HOMES	Customer Refund	\$ 21.15	
90796	MONTE VISTA HOMES	Customer Refund	\$ 44.92	
90797	MONTE VISTA HOMES	Customer Refund	\$ 40.32	
90798	333 PROPERTY MANAGEMENT GROUP	Customer Refund	\$ 69.35	
90799	NEW HOME CO.	Customer Refund	\$ 37.33	
90800	NEW HOME CO.	Customer Refund	\$ 37.33	
90801	NEW HOME CO.	Customer Refund	\$ 20.94	
90802	NEW HOME CO.	Customer Refund	\$ 33.07	
90803	Estrada, Kristine & William	Customer Refund	\$ 3,467.11	
90804	WEINER, SARAH	Customer Refund	\$ 75.20	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90805	Lopez, Marie Lopez & Tony	Customer Refund	\$ 9.31	
90806	SANCHEZ, JOSEPH F.	Customer Refund	\$ 21.41	
90807	LENNAR CORP	Customer Refund	\$ 3.03	
90808	GARCIA, ESTELLA & ABEL	Customer Refund	\$ 1.48	
90809	RICHMOND AMERICAN HOMES	Customer Refund	\$ 23.62	
90810	RICHMOND AMERICAN HOMES	Customer Refund	\$ 19.21	
90811	RICHMOND AMERICAN HOMES	Customer Refund	\$ 23.62	
90812	RICHMOND AMERICAN HOMES	Customer Refund	\$ 23.62	
90813	Mayes, Jameka	Customer Refund	\$ 61.93	
90814	RONQUILLO, ROSA	Customer Refund	\$ 50.41	
90815	ALLIANCE 2020 INC	HR SERVICES	\$ 287.54	
90816	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 29.08	
90816	AMAZON.COM SALES INC	STEM DAY SUPPLIES	\$ 175.51	
90817	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 3,057.07	
90817	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 4,000.57	
90818	AQUA-METRIC SALES CO	CIP Meter Replacements	\$	6,086.46
90819	ATKINSON ANDELSON LOYA RUUD & ROMO	LEGAL FEES FEB 2026	\$ 8,197.88	
90820	AUTOZONE STORES LLC	VEHICLE MAINTENANCE	\$ 244.43	
90821	CA-NV AWWA	CROSS CONNECTION SPECIALIST-CARLOS SALCEDO	\$ 140.00	
90822	CERVANTES, JOE & DARLENE	CUSTOMER REFUND	\$ 32.91	
90823	CHARTER COMMUNICATIONS	ROEMER INTERNET	\$ 1,381.00	
90823	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 353.52	
90823	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 150.00	
90823	CHARTER COMMUNICATIONS	INTERNET SERVICES	\$ 1,549.00	
90824	CHENG LIANG	CUSTOMER REFUND	\$ 45.84	
90825	CINTAS CORPORATION	JANITORIAL SERVICES	\$ 194.97	
90826	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 930.44	
90827	CITY OF COLTON	ENCROACHMENT PERMIT FEE	\$ 618.00	
90828	COASTAL BUILDING SERVICES INC	RESTROOMS DEEP CLEANING	\$ 979.00	
90829	COLLINS, VENICE	CUSTOMER REFUND	\$ 38.11	
90830	EHAB HAWWASH	CUSTOMER REFUND	\$ 38.74	
90831	FAIRVIEW FORD SALES INC	Ford Cargo Van for POGA	\$	52,804.10
90832	FERGUSON ENTERPRISES INC # 677	Ferguson CTS order	\$ 69.18	
90832	FERGUSON ENTERPRISES INC # 677	Ferguson CTS order	\$ 24.58	
90832	FERGUSON ENTERPRISES INC # 677	Ferguson CTS order	\$ 0.45	
90833	FRANK CONSOLIDATED ENTERPRISES, LLC	Replace 26-0030 Company name changes	\$ 8,464.18	
90834	GALLARDO, JUAN JESUS	CUSTOMER REFUND	\$ 78.89	
90835	GRAINGER INC	PRODUCTION SUPPLIES	\$ 185.12	
90835	GRAINGER INC	PRODUCTION SUPPLIES	\$ 672.39	
90835	GRAINGER INC	PRODUCTION SUPPLIES	\$ 447.42	
90835	GRAINGER INC	WATER QLTY SUPPLIES	\$ 988.47	
90836	GUERRERO-HERRERA, JACQUELINE	CUSTOMER REFUND	\$ 23.52	
90837	HOME DEPOT	CAMARA INSTALLATION SUPPLIES	\$	153.53
90837	HOME DEPOT	CAMERAS INSTALLATION SUPPLIES	\$	41.21
90837	HOME DEPOT	CAMERA INSTALLATION SUPPLIES	\$	56.55
90837	HOME DEPOT	PRODUCTION SUPPLIES	\$ 48.44	
90837	HOME DEPOT	PRODUCTION SUPPLIES	\$ 77.71	
90837	HOME DEPOT	SECURITY CAMERA SUPPLIES	\$ 37.70	
90837	HOME DEPOT	ROEMER SUPPLIES	\$ 223.29	
90837	HOME DEPOT	ROEMER SUPPLIES	\$ 90.75	
90837	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 237.14	
90837	HOME DEPOT	MAINTENANCE SUPPLIES	\$ 827.48	
90838	HUNT ORTMANN PALFFY NIEVES DARLING & MAH INC	PROFESSIONAL SERVICES	\$	328.50
90839	ILLINOIS TOOL WORKS	Valve Nut RX	\$ 10,244.88	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90840	IPAYSMART INC	FEES FEB 2026	\$ 2,562.80	
90841	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 93.71	
90841	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 138.92	
90841	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 71.02	
90841	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 110.22	
90841	JOHNSON'S HARDWARE	WATER QUALITY SUPPLIES	\$ 199.34	
90841	JOHNSON'S HARDWARE	FBR SUPPLIES	\$ 554.58	
90841	JOHNSON'S HARDWARE	FBR SUPPLIES	\$ 178.94	
90841	JOHNSON'S HARDWARE	SHOP SUPPLIES	\$ 28.00	
90841	JOHNSON'S HARDWARE	DISTRICT REPAIRS	\$ 310.23	
90841	JOHNSON'S HARDWARE	DISTRICT MAINTENANCE	\$ 44.16	
90841	JOHNSON'S HARDWARE	DISTRICT REPAIRS	\$ (94.81)	
90842	JUAREZ, KARISSA	CUSTOMER REFUND	\$ 27.25	
90843	LACRUE, MARIE	CUSTOMER REFUND	\$ 38.19	
90844	LES SCHWAB TIRE CENTERS OF CENTRAL CALIFORNIA INC	VEHICLES MAINTENANCE	\$ 221.55	
90845	LI, ZHEN MAN	CUSTOMER REFUND	\$ 24.53	
90846	Lillian Gillespie	CUSTOMER REFUND	\$ 66.56	
90847	LOS ANGELES TRUCK CENTERS LLC	2024 RIZON E18L-2 Yard Dump Truck Vehicle Purchase	\$	59,183.24
90848	MARIPOSA LANDSCAPES INC	Landscape Services for District	\$ 700.00	
90849	MASTERS TELECOM LLC	SCADA LINES	\$ 131.16	
90850	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching, and Repairs	\$ 4,224.00	
90850	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching, and Repairs	\$ 13,024.00	
90850	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching, and Repairs	\$ 12,044.88	
90851	MILES BALLESTEROS	CUSTOMER REFUND	\$ 20.12	
90852	NELSON, KAMBREE	CUSTOMER REFUND	\$ 34.09	
90853	NTS MIKEDON LLC	VEHICLE MAINTENANCE	\$ 225.28	
90854	OSTEEN, KENNETH	CUSTOMER REFUND	\$ 29.76	
90855	PABLO CESAR EDELMAN	CUSTOMER REFUND	\$ 42.61	
90856	PRES-TECH PRES TECH EQUIPMENT COMPANY	PV100-D1W-T Vacuum & pressure washer	\$ 45,581.48	
90857	RIALTO WATER SERVICES	HQ WATER 02/18/26-03/19/26	\$ 176.17	
90857	RIALTO WATER SERVICES	ROEMER 01/30/26-02/28/26	\$ 72.51	
90858	ROBERT SPITZ	CUSTOMER REFUND	\$ 82.06	
90859	ROCKEFELLER II, LLC	CUSTOMER REFUND	\$ 96.50	
90860	ROSENA RANCH COMMUNITY ASSOCIATION	TURF REPLACEMENT	\$ 55,000.00	
90861	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90862	SCHOLLENBERGER, ALYSSA	CUSTOMER REFUND	\$ 33.31	
90863	SO CALIFORNIA EDISON	BLF 02/23/26-03/23/26	\$ 266.72	
90864	SPATIAL WAVE INC.	FIELD MAPPLET SUBSCRIPTION	\$ 4,800.00	
90865	SUNN AMERICA INC	Class'e Party Rentals	\$ 9,406.04	
90866	SUSANA CONTRERAS	CUSTOMER REFUND	\$ 26.19	
90867	THE STANDARD - VISION	RETIREEES-VISION	\$ 550.48	
90868	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 1,368.13	
90868	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 1,368.12	
90868	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 1,368.12	
90868	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 341.25	
90868	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 341.25	
90868	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 341.25	
90868	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 1,368.13	
90868	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 341.25	
90869	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 5,382.98	
90869	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 1,206.94	
90869	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 884.97	
90870	WATER SYSTEMS CONSULTING INC	PSA for Water Use Efficiency Master Plan	\$ 2,786.75	
90871	AIRGAP LABS LLC	Airgap IT Cyber Security Penetration Testing 2026	\$ 10,322.40	

WEST VALLEY WATER DISTRICT

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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
90871	AIRGAP LABS LLC	Airgap IT Cyber Security Penetration Testing 2026	\$ 10,322.40	
90872	AMAZON.COM SALES INC	METERS SUPPLIES	\$ 183.15	
90872	AMAZON.COM SALES INC	ADMIN/BOARD COMMITTEE MTG	\$ 28.20	
90872	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 83.52	
90872	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 26.87	
90872	AMAZON.COM SALES INC	VEHICLE MAINTENANCE	\$ 25.35	
90872	AMAZON.COM SALES INC	VEHICLE MAINTENANCE	\$ 26.42	
90872	AMAZON.COM SALES INC	VEHICLE MAINTENANCE	\$ 24.23	
90872	AMAZON.COM SALES INC	VEHICLE MAINTENANCE	\$ 32.10	
90872	AMAZON.COM SALES INC	COMPUTER SUPPLIES RETURNS	\$ (426.69)	
90872	AMAZON.COM SALES INC	ADMIN/BOARD COMMITTEE MTG	\$ 63.44	
90873	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 3,899.65	
90874	AT&T INTERNET	INTERNET-03/26/26-04/25/26	\$ 144.45	
90875	ATG USA INC	BLUEBEAM SUBSCRIPTION	\$ 1,300.00	
90876	AUTOZONE STORES LLC	OFFICE SUPPLIES-GLUE	\$ 6.20	
90876	AUTOZONE STORES LLC	VEHICLE MAINTENANCE	\$ 12.50	
90876	AUTOZONE STORES LLC	VEHICLE MAINTENANCE	\$ 22.08	
90877	BURRTEC WASTE INDUSTRIES INC	DISPOSAL FEES-HQ	\$ 840.60	
90878	CALIAGUA, INC	Lord Ranch Facilities Project	\$	493,180.00
90878	CALIAGUA, INC	RETENTION	\$	(24,659.00)
90879	CITY OF COLTON	ENCROACHMENT PERMIT FEE	\$ 618.00	
90879	CITY OF COLTON	ENCROACHMENT PERMIT FEE	\$ 618.00	
90879	CITY OF COLTON	ENCROACHMENT PERMIT FEE	\$ 618.00	
90879	CITY OF COLTON	ENCROACHMENT PERMIT FEE	\$ 618.00	
90880	CITY OF RIALTO-ALARM PROGRAM	ALARM PERMIT FEE	\$ 230.10	
90881	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT-1848 N SAGE AVE	\$ 958.70	
90881	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT-2398 N ORANGE AVE	\$ 958.70	
90881	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT-947 S LARCH AVE	\$ 958.70	
90882	CLEARGOV INC	STRATEGIC PLANNING SUBSCRIPTION	\$ 8,593.29	
90883	COLTON CHAMBER OF COMMERCE	MEMBERSHIP 2026-2027	\$ 300.00	
90884	COLTON JOINT UNIFIED SCHOOL DISTRICT	TURF REPLACEMENT REBATE	\$ 30,000.00	
90885	COLTON PUBLIC UTILITIES	WELL 18A ELECTRICITY-03/02/26-04/01/26	\$ 1,566.87	
90886	CUSTOM WATER, INC	CASES OF WATER	\$ 715.72	
90887	DAVID A PAYNE	SHOP SUPPLIES	\$ 384.20	
90888	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 03/01/26-03/31/26	\$ 447.15	
90888	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE 03/04/26-04/03/26	\$ 177.40	
90889	FEDEX	MAILING FEES HQ/ROEMER	\$ 151.59	
90889	FEDEX	MAILING FEES HQ/ROEMER	\$ 22.60	
90889	FEDEX	MAILING FEES HQ/ROEMER	\$ 62.06	
90890	FMB TRUCK OUTFITTERS, INC.	VEHICLE MAINTENANCE	\$ 111.95	
90891	FONTANA CHAMBER OF COMMERCE	ANNUAL MEMBERSHIP	\$ 630.00	
90892	GALLAGHER BENEFIT SERVICES INC	BOARD SECRETARY RECRUITMENT	\$ 6,250.00	
90893	GARDA CL WEST INC	ARMORED TRANSPORT-APRIL 2026	\$ 706.54	
90894	GOLDEN METERS SERVICE INC.	LARGE METER TESTING	\$ 1,095.00	
90895	GRAINGER INC	PRODUCTION SUPPLIES	\$ 1,344.24	
90895	GRAINGER INC	PRODUCTION SUPPLIES	\$ 920.14	
90895	GRAINGER INC	PRODUCTION SUPPLIES	\$ 745.62	
90895	GRAINGER INC	PRODUCTION SUPPLIES	\$ 57.44	
90895	GRAINGER INC	ROEMER SUPPLIES	\$ 28.96	
90896	HARMSCO INC	Cartridge filters for FBR wells	\$ 10,724.33	
90896	HARMSCO INC	Cartridge filters for FBR wells	\$ 10,724.33	
90897	INLAND EMPIRE UTILITIES AGENCY	SERVICES 02/01/26-02/28/26	\$ 2,772.34	
90898	JAMISON ENGINEERING CONTRACTORS, INC.	Clarifier 1 R&R	\$ 33,550.00	
90898	JAMISON ENGINEERING CONTRACTORS, INC.	Chain of Flight parts installation	\$	23,738.00

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90899	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 89.46	
90899	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 44.13	
90899	JOHNSON'S HARDWARE	MAINTENANCE SUPPLIES	\$ 47.38	
90899	JOHNSON'S HARDWARE	MAINTNENACE SUPPLIES	\$ 97.69	
90899	JOHNSON'S HARDWARE	MAINTNENACE SUPPLIES	\$ 135.69	
90899	JOHNSON'S HARDWARE	DISTRICT MAINTNENACE	\$ 118.50	
90900	LOPEZ, BILGA	TYLER CONNECT CONFERENCE 2026	\$ 1,108.92	
90900	LOPEZ, BILGA	TYLER CONNECT CONFERENCE 2026	\$ 66.66	
90900	LOPEZ, BILGA	TYLER CONNECT CONFERENCE 2026	\$ 66.67	
90901	MAINSTREET COMMUNICATION, INC	STEM Day tshirts	\$ 2,408.33	
90902	MERLIN JOHNSON CONST INC.	18 inch Transmission Main Crossing I-15 Frwy	\$	13,009.75
90902	MERLIN JOHNSON CONST INC.	18 inch Transmission Main Crossing I-15 Frwy	\$	583,015.00
90902	MERLIN JOHNSON CONST INC.	RETENTION	\$	(29,801.24)
90903	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching, and Repairs	\$ 15,614.40	
90904	MONTELONGO, ERNEST	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
90905	MONTELONGO, TERESA E	MEDICARE PART B REIMB JAN-MAR 2026	\$ 608.70	
90906	NEO GOV	HR SERVICES	\$ 165.69	
90907	NEW RESOURCES GROUP INC	WVWD Pet Bowls	\$ 1,366.25	
90908	NICHOLAS HENSCHEL	Efficiency Test for Wells and Booster Station	\$ 4,850.00	
90909	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA, A MEDICAL	HR SERVICES	\$ 686.00	
90910	QUINN COMPANY	EQUIPMENT INSPECTION	\$ 604.61	
90910	QUINN COMPANY	EQUIPMENT MAINTENANCE	\$ 604.61	
90911	RANGELINE TAPPING SERVICES, INC	8" Insertion Valve for CIP Valve Replacement	\$	10,627.00
90912	RIALTO WATER SERVICES	FBR 02/16/26-03/18/26	\$ 1,221.48	
90913	SAN BERNARDINO COUNTY RECORDER	TYLER CONNECT CONFERENCE 2026	\$ 20.00	
90913	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90913	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90913	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90913	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
90914	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-03/03/26-03/31/26	\$ 108,055.87	
90914	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-03/03/26-03/31/26	\$ 70,558.37	
90914	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-03/03/26-03/31/26	\$ 29,336.85	
90914	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-03/03/26-03/31/26	\$ 15,915.09	
90914	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-03/03/26-03/31/26	\$ 7,948.43	
90914	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-03/03/26-03/31/26	\$ 2,800.14	
90914	SO CALIFORNIA EDISON	ROEMER ELECTRICITY	\$ 36,563.93	
90914	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-03/03/26-03/31/26	\$ 220.59	
90914	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-03/03/26-03/31/26	\$ 5,830.45	
90914	SO CALIFORNIA EDISON	VARIOUS LOCATIONS-03/03/26-03/31/26	\$ 5,436.50	
90915	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,607.12	
90915	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,607.13	
90915	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,607.12	
90915	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,607.13	
90916	STUBBIES PROMOTIONS INC	Rorder of notebooks	\$ 2,393.38	
90917	THE GAS COMPANY	GAS SVC HQ-03/11/26-04/09/26	\$ 37.51	
90918	THE K.W.C. COMPANIES, INC	FIRE FLOW REFUND	\$ 30.00	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	AD&D	\$ 328.25	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	DEPENDENT LIFE	\$ 99.63	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LIFE INSURANCE	\$ 2,420.49	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LONG TERM DISABILITY	\$ 2,562.34	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	AD&D	\$ 29.30	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	DEPENDENT LIFE	\$ 6.15	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LIFE INSURANCE	\$ 216.23	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	LONG TERM DISABILITY	\$ 24.11	

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90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	EE Adjusts	\$ 7.65	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 349.92	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 174.96	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 218.70	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 87.48	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 524.88	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 306.18	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 262.44	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 131.22	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 174.96	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 437.40	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 174.96	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 43.74	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 131.22	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 174.96	
90919	THE STANDARD - LIFE - ER AFTER TAX- DIVISION 0003	STD - Short Term Disability in Lieu of SDI	\$ 131.22	
90920	THE STANDARD - VISION	VISION MES	\$ 199.42	
90920	THE STANDARD - VISION	VISION VSP	\$ 1,336.88	
90920	THE STANDARD - VISION	VISION MES	\$ 15.34	
90920	THE STANDARD - VISION	VISION VSP	\$ 78.64	
90921	TRI CITIES ANSWERING SERVICE & CALL CTR	ANSWERING SERVICE 2/10/26-3/09/26	\$ 756.35	
90922	UNDERGROUND SERVICE ALERT	USA FEES	\$ 211.37	
90922	UNDERGROUND SERVICE ALERT	USA FEES	\$ 919.45	
90923	USA BLUEBOOK	ROEMER SUPPLIES	\$ 943.64	
90923	USA BLUEBOOK	ROEMER SUPPLIES	\$ 722.81	
90923	USA BLUEBOOK	ROEMER SUPPLIES	\$ 943.90	
90924	W.M. LYLES CO	SCADA Master Plan Project	\$	230,983.00
90925	WELLS TAPPING SERVICE, INC	10" Valve Insertion for CIP Valve Replacement	\$	150.00
90925	WELLS TAPPING SERVICE, INC	10" Valve Insertion for CIP Valve Replacement	\$	15,500.00
90926	YO FIRE	YO-FIRE STOCK ORDER 3.5.2026	\$ 1,309.16	
90926	YO FIRE	YO-FIRE STOCK ORDER 3.5.2026	\$ 21.55	
90926	YO FIRE	YO-FIRE STOCK ORDER 3.5.2026	\$ 5.39	
90926	YO FIRE	YO-FIRE STOCK ORDER 3.5.2026	\$ 382.51	
90926	YO FIRE	WATER QUALITY SUPPLIES	\$ 509.66	
90926	YO FIRE	MAINTENANCE SUPPLIES	\$ 7.54	
90926	YO FIRE	MAINTENANCE SUPPLIES	\$ 87.92	
90926	YO FIRE	MAINTENANCE SUPPLIES	\$ 711.15	
90926	YO FIRE	MAINTNENACE SUPPLIES	\$ 123.91	
90926	YO FIRE	MAINTNENACE SUPPLIES	\$ 17.24	
90927	SANDEZ, MIGUEL	Customer Refund	\$ 17.90	
90928	Alavez, Angel	Customer Refund	\$ 4.85	
90929	Sekhon, Ikeroop	Customer Refund	\$ 38.28	
90930	GOMEZ, ALEJANDRO	Customer Refund	\$ 39.87	
90931	LLC, NC Elevate Investments	Customer Refund	\$ 36.29	
90932	LLC, Revive and Repair Solutions	Customer Refund	\$ 71.34	
90933	SONZANA, BETH	Customer Refund	\$ 41.85	
90934	Sy, MA Corazon	Customer Refund	\$ 35.35	
90935	LENNAR CORP	Customer Refund	\$ 1.07	
90936	Soto, Eric Barrientos & Jacqueline	Customer Refund	\$ 70.70	
90937	LATIF, ALAA	Customer Refund	\$ 47.35	
90938	Barraza, Maria Madero & Rodrigo	Customer Refund	\$ 33.00	
90939	LLC, TMB Equity	Customer Refund	\$ 85.08	
90940	RICHMOND AMERICAN HOMES	Customer Refund	\$ 11.50	

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90941	LANDSEA FONTANA LLC	Customer Refund	\$ 36.38	
90942	BURNS, BRANDI & PAULSEN, ADAM	Customer Refund	\$ 64.45	
90943	GONZALEZ, JESSE	Customer Refund	\$ 42.75	
90944	BOUDREAU PIPELINE CORP	Customer Refund	\$ 3,138.09	
90945	NAKAE & ASSOCIATES INC	Customer Refund	\$ 3,474.27	
90946	SIMPSON SAND BLASTING	Customer Refund	\$ 3,099.46	
90947	ANKOR BUILD LLC	Customer Refund	\$ 3,965.80	
90948	PALOMAREZ, BEATRIZ MARIBEL	Customer Refund	\$ 14.83	
90949	Inc, William Landeros On Time Solutions	Customer Refund	\$ 10.10	
90950	Ibarra, Ernesto	Customer Refund	\$ 64.93	
90951	GUZMAN, JESSICA/CARLOS	Customer Refund	\$ 54.81	
90952	Smith, Douglas	Customer Refund	\$ 64.13	
90953	FULLMER CONSTRUCTION	Customer Refund	\$ 1,380.72	
90954	ALI ALNAJJAR	CUSTOMER REFUND	\$ 69.05	
90955	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 21.54	
90955	AMAZON.COM SALES INC	MAINTENANCE SUPPLIES	\$ 19.58	
90955	AMAZON.COM SALES INC	ENGINEERING SERVICES	\$ 38.78	
90955	AMAZON.COM SALES INC	PURCHASING SUPPLIES	\$ 178.35	
90955	AMAZON.COM SALES INC	ENGINEERING SUPPLIES	\$ 15.83	
90955	AMAZON.COM SALES INC	STEM DAY SUPPLIES	\$ 105.56	
90956	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 3,875.63	
90956	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 4,043.82	
90957	AT&T	TELEMETRY LINE	\$ 64.48	
90958	AT&T LONG DISTANCE	ROEMER LONG DISTANCE	\$ 27.48	
90959	ATKINSON ANDELSON LOYA RUUD & ROMO	LEGAL FEES-MARCH 2026	\$ 15,323.02	
90960	AUJANE & JAMEKA MAYES	CUSTOMER REFUND	\$ 62.23	
90961	BURRTEC WASTE INDUSTRIES INC	DISPOAL FEES-ROEMER	\$ 250.24	
90962	Carl Domond	CUSTOMER REFUND	\$ 76.11	
90963	CITY OF COLTON	ENCROACHMENT PERMIT FEES	\$ 618.00	
90964	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-1032 W LA GLORIA	\$ 958.70	
90964	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-2296 N TEAKWOOD	\$ 958.70	
90964	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-173 E ARBETH	\$ 958.70	
90965	CLEANMART USA	Janitorial Supplies	\$ 827.84	
90966	COLONIAL SUPPLEMENTAL INSURANCE	EE Adjusts	\$ (612.57)	
90966	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 2,014.02	
90966	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,097.52	
90966	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 2,125.50	
90966	COLONIAL SUPPLEMENTAL INSURANCE	COLONIAL	\$ 1,065.71	
90967	CRAMER PAINTING INC	Painting of exterior metal wall panels	\$	21,555.00
90968	CUEVAS, ERIKA	CUSTOMER REFUND	\$ 30.86	
90969	DEFOE, ANGELA D.	CUSTOMER REFUND	\$ 23.31	
90970	DIGITAL IMAGE SOLUTIONS, LLC	COPIER MAINTENANCE-03/14/26-04/13/26	\$ 1.78	
90971	DUBOSE, BEVERLY	CUSTOMER REFUND	\$ 32.88	
90972	EVA GUTIERREZ	CUSTOMER REFUND	\$ 20.22	
90973	FAIRVIEW FORD SALES INC	UNIT#257 MAINTENANCE	\$ 126.69	
90974	FEDERAL INLAND EMPIRE LLC	CUSTOMER REFUND	\$ 30.60	
90975	FERGUSON ENTERPRISES INC # 677	Ferguson order, old po 26-0136	\$ 213.93	
90976	FINIS, DERRICHEARD	CUSTOMER REFUND	\$ 1,232.13	
90977	FLORES, EDSON J/VANESSA	CUSTOMER REFUND	\$ 43.81	
90978	FRANCHISE TAX BOARD	FTB Garnishment for Miller, B	\$ 1,078.55	
90979	GARCIA, MAYELI J	CUSTOMER REFUND	\$ 45.57	
90980	GRAINGER INC	PRODUCTION SUPPLIES	\$ 257.65	
90980	GRAINGER INC	PRODUCTION SUPPLIES	\$ 951.42	
90981	HERNANDEZ, NICOLE & GEORGE	CUSTOMER REFUND	\$ 28.31	

WEST VALLEY WATER DISTRICT

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90982	HINOJOSA, CLARISSA	CUSTOMER REFUND	\$ 77.21	
90983	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 473.00	
90983	I.U.O.E., LOCAL UNION NO. 12	I.U.O.E LOCAL 12 UNION DUES	\$ 473.00	
90984	IAN SANCHEZ MUNOZ & PAOLA MORALES	CUSTOMER REFUND	\$ 46.13	
90985	ILSA GUADALUPE FAVELA ARMENTA	CUSTOMER REFUND	\$ 44.52	
90986	IPAYSMART INC	PAYMENT SERVICES MARCH 2026	\$ 2,929.05	
90987	ISMAEL GUTIERREZ ARRELLANO	CUSTOMER REFUND	\$ 58.50	
90988	IVETTE SAHAGUN	CUSTOMER REFUND	\$ 15.13	
90989	JANELLE SALCEDO	CUSTOMER REFUND	\$ 49.19	
90990	JERRY, ASHLEY / JUSTIN	CUSTOMER REFUND	\$ 75.41	
90991	JIMENEZ, THOMAS	CUSTOMER REFUND	\$ 25.12	
90992	KEVIN TYAN	CUSTOMER REFUND	\$ 54.21	
90993	LEGAL SHIELD	LEGALSHIELD	\$ 206.86	
90993	LEGAL SHIELD	LEGALSHIELD	\$ 206.79	
90994	LMS TRANSPORT	CUSTOMER REFUND	\$ 81.68	
90994	LMS TRANSPORT	CUSTOMER REFUND	\$ 280.00	
90995	LOPEZ, MONIQUE	CUSTOMER REFUND	\$ 21.49	
90996	LOWES	PRODUCTION SUPPLIES	\$ 179.70	
90996	LOWES	ROEMER SUPPLIES	\$ 8.22	
90996	LOWES	ARSENIC SUPPLIES	\$ 85.92	
90996	LOWES	MAINTENANCE SUPPLIES	\$ 164.30	
90997	Maira Liceth Mejia Lopez	CUSTOMER REFUND	\$ 16.17	
90998	MARY K DUNSMORE	DISTRICT MAINTENANCE	\$ 11.85	
90999	MCCALLS METERS INC	BLF SUPPLIES	\$ 265.00	
91000	MEJIA, ROSA	CUSTOMER REFUND	\$ 210.51	
91001	MIGUEL BRAVO	CUSTOMER REFUND	\$ 15.42	
91002	MIKE DYELL MACHINE SHOP	Emergency repair of Pretreatment valve stems	\$ 3,315.25	
91002	MIKE DYELL MACHINE SHOP	Emergency repair of Pretreatment valve stems	\$ 2,557.98	
91003	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching, and Repairs	\$ 14,049.36	
91004	MOORE, NICOLE	CUSTOMER REFUND	\$ 37.29	
91005	Moujahed Darabuawad	CUSTOMER REFUND	\$ 16.58	
91006	NARINDER S. KAHLON	CUSTOMER REFUND	\$ 72.79	
91007	NEO GOV	SUBSCRIPTION	\$ 3,797.83	
91008	NICHOLAS HENSCHEL	Efficiency Test for Wells and Booster Station	\$ 1,950.00	
91009	PENA, ANTHONY	CUSTOMER REFUND	\$ 27.25	
91010	QUADIANT FINANCE USA INC	POSTAGE METER LEASE	\$ 687.64	
91011	RACHAEL OBI	CUSTOMER REFUND	\$ 56.50	
91012	RATLIFF, JOHNNY	CUSTOMER REFUND	\$ 17.42	
91013	RIALTO WATER SERVICES	WELL#6 WATER 2/26/26-4/01/26	\$ 37.30	
91014	RICHARD M. SAAVEDRA	CUSTOMER REFUND	\$ 66.49	
91015	ROBERT W KASCH	Hydroelectric Sign	\$	1,663.75
91016	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
91016	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
91016	SAN BERNARDINO COUNTY RECORDER	LIEN RELEASE	\$ 20.00	
91017	SANTY, RAYMOND P	CUSTOMER REFUND	\$ 62.35	
91018	SECURITY PAVING COMPANY INC	CUSTOMER REFUND	\$ 2,715.14	
91019	SHAUN STARK	CUSTOMER REFUND	\$ 86.18	
91020	SINGH SEWAK	CUSTOMER REFUND	\$ 67.68	
91021	SKY LIVING INVESTMENTS, LLC	CUSTOMER REFUND	\$ 66.87	
91022	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17	\$ 670.61	
91022	SO CALIFORNIA EDISON	SOUTH END SHOP 03/11/26-04/09/26	\$ 69.61	
91022	SO CALIFORNIA EDISON	19920 COUNTRY CLUB/WELL#17	\$ 602.14	
91022	SO CALIFORNIA EDISON	WELL#6 03/13/26-04/13/26	\$ 7,565.74	
91023	STACIE JENNIFER HARDAWAY	CUSTOMER REFUND	\$ 124.57	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
91024	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,371.12	
91024	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,371.13	
91024	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,371.12	
91024	STETSON ENGINEERS INC	Stetson -Rialto Basin Groundwater Mngmt Plan	\$ 1,371.13	
91025	STUBBIES PROMOTIONS INC	WVWD Notebooks	\$ 2,401.47	
91026	TALAVERA, SAMUEL	CUSTOMER REFUND	\$ 29.03	
91027	THE GAS COMPANY	GAS-ROEMER 3/5/26-4/3/26	\$ 16.45	
91028	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 130.00	
91028	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 130.00	
91028	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 130.00	
91028	THOMAS HARDER & CO., INC	Services to Groundwater Modeling	\$ 130.00	
91029	TORRES, FRANCISCO	CUSTOMER REFUND	\$ 51.71	
91030	TUMBARELLO, JESSICA	CUSTOMER REFUND	\$ 74.29	
91031	USA BLUEBOOK	ROEMER SUPPLIES	\$ 415.92	
91032	VALDOVINOS, VANESSA A	CUSTOMER REFUND	\$ 63.71	
91033	VERIZON CONNECT FLEET USA LLC	SERVICES APR 2026	\$ 975.97	
91034	YO FIRE	MAINTENANCE SUPPLIES	\$ 300.00	
91035	KVL Tires Inc.	Customer Refund	\$ 334.42	
91036	BELK, E. H.	Customer Refund	\$ 457.22	
91037	ROADWAY EXPRESS 830W/YRC MS #5	Customer Refund	\$ 2,909.28	
91038	SLOVER DC LLC	Customer Refund	\$ 1,329.41	
91039	RICHMOND AMERICAN HOMES	Customer Refund	\$ 911.68	
91040	LIRA'S PRESTIGE COMPANIES, INC	Customer Refund	\$ 337.24	
91041	KAMINSKI, VICTOR	Customer Refund	\$ 482.28	
91042	Delgado, Veronica M. Jaime	Customer Refund	\$ 392.12	
91043	OLSON PRECAST CO	Customer Refund	\$ 297.21	
91044	INFINITY INLAND EMPIRE LLC	Customer Refund	\$ 386.28	
91045	BERTIC, SARA	Customer Refund	\$ 107.44	
91046	BCIF SIERRA IC LP	Customer Refund	\$ 1,728.63	
91047	MERITAGE HOMES SO CAL 257	Customer Refund	\$ 1,052.47	
91048	Fike, Rebecca	Customer Refund	\$ 376.38	
91049	SC FONTANA DEVELOPMENT	Customer Refund	\$ 789.82	
91050	GABION RANCH MASTER ASSOCIATION	Customer Refund	\$ 666.11	
91051	RICHMOND AMERICAN HOMES	Customer Refund	\$ 319.28	
91052	LENNAR HOMES	Customer Refund	\$ 401.29	
91053	LANDSEA FONTANA LLC	Customer Refund	\$ 271.34	
91054	LANDSEA FONTANA LLC	Customer Refund	\$ 404.83	
91055	LANDSEA FONTANA LLC	Customer Refund	\$ 418.14	
91056	LANDSEA FONTANA LLC	Customer Refund	\$ 908.00	
91057	LANDSEA FONTANA LLC	Customer Refund	\$ 262.93	
91058	LANDSEA FONTANA LLC	Customer Refund	\$ 524.43	
91059	LANDSEA FONTANA LLC	Customer Refund	\$ 267.53	
91060	LANDSEA FONTANA LLC	Customer Refund	\$ 278.42	
91061	LANDSEA FONTANA LLC	Customer Refund	\$ 290.95	
91062	LANDSEA FONTANA LLC	Customer Refund	\$ 306.95	
91063	RICHMOND AMERICAN HOMES	Customer Refund	\$ 403.29	
91064	LENNAR HOMES	Customer Refund	\$ 620.79	
91065	EARTH BASICS	Customer Refund	\$ 3,590.05	
91066	ARIZONA PIPELINE COMPANY	Customer Refund	\$ 2,924.72	
91067	De Dios, Izela	Customer Refund	\$ 77.58	
91068	Ochoa, Jaime	Customer Refund	\$ 76.89	
91069	VILLAREAL, ISABEL	Customer Refund	\$ 7.66	
91070	LLC, PDQ Investments	Customer Refund	\$ 21.17	
91071	REED, KIMBERLY	Customer Refund	\$ 309.69	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
91072	Ortega, Evelia	Customer Refund	\$ 2.04	
91073	Gim, Caroline	Customer Refund	\$ 242.33	
91074	Lin, Edward	Customer Refund	\$ 23.64	
91075	COKER, THOMAS	Customer Refund	\$ 23.71	
91076	Vasquez, Amanda	Customer Refund	\$ 61.93	
91077	LAND SEA FONTANA LLC	Customer Refund	\$ 93.59	
91078	LANDSEA FONTANA LLC	Customer Refund	\$ 81.59	
91079	LANDSEA FONTANA LLC	Customer Refund	\$ 20.32	
91080	NEW HOME CO.	Customer Refund	\$ 53.39	
91081	NEW HOME CO.	Customer Refund	\$ 38.30	
91082	DRILL SUB INC	Customer Refund	\$ 3,552.35	
91083	AMAZON.COM SALES INC	CUSTOMER SERVICE SUPPLIES	\$ 64.48	
91083	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 177.69	
91083	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 36.62	
91083	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 24.23	
91083	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 54.04	
91083	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 64.06	
91083	AMAZON.COM SALES INC	OFFICE SUPPLIES	\$ 88.97	
91083	AMAZON.COM SALES INC	COMPUTER SUPPLIES	\$ 315.14	
91083	AMAZON.COM SALES INC	BOARD SUPPLIES	\$ 64.62	
91084	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 3,827.22	
91084	APPLEONE EMPLOYMENT SERVICES	OUTSIDE LABOR-KARA JOHNSON	\$ 4,087.06	
91085	AQUA-METRIC SALES CO	Aqua MXU order 03.18.2026	\$ 3,237.92	
91085	AQUA-METRIC SALES CO	Aqua iperl order 03.17.2026	\$ 976.50	
91086	BERNEL, INC	FIRE FLOW REFUND-2359 S RIVERSIDE AVE RIALTO	\$ 150.00	
91087	BUILDING INDUSTRY ASSOCIATION OF SOCIAL	BOOTH SPONSOR/TABLE	\$ 1,498.00	
91088	CHARTER COMMUNICATIONS	ROEMER INTERNET	\$ 1,381.00	
91088	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 353.20	
91088	CHARTER COMMUNICATIONS	CABLE/TELEPHONE	\$ 150.00	
91088	CHARTER COMMUNICATIONS	INTERNET SERVICE	\$ 1,549.00	
91089	CINTAS CORPORATION NO 2	SAFETY SUPPLIES	\$ 553.76	
91090	CITY OF COLTON	ENCROACHMENT PERMIT FEES	\$ 618.00	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-2689 W MONTECITO DR	\$ 958.70	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-1483 W ALRU ST	\$ 958.70	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-1145 W WILDFLOWER ST	\$ 958.70	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-3770 N VERONICA AVE	\$ 958.70	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-2377 W VIA LINDO	\$ 958.70	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-2374 N APPLE ST	\$ 958.70	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-3680 N LIVE OAK	\$ 958.70	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-519 S BEECHWOOD AVE	\$ 958.70	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-2693 W LA MORADA DR	\$ 958.70	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-2671 N PALM AVE	\$ 958.70	
91091	CITY OF RIALTO-ENGINEERING SERVICES DEPARTMENT	PERMIT FEES-1345 VODDEN ST	\$ 958.70	
91092	FERGUSON ENTERPRISES INC # 677	Ferguson Stock order	\$ 16.70	
91092	FERGUSON ENTERPRISES INC # 677	Ferguson Stock order	\$ 26.94	
91092	FERGUSON ENTERPRISES INC # 677	Ferguson Stock order	\$ 21.01	
91092	FERGUSON ENTERPRISES INC # 677	Ferguson Stock order	\$ 61.42	
91092	FERGUSON ENTERPRISES INC # 677	Ferguson Stock order	\$ 577.97	
91092	FERGUSON ENTERPRISES INC # 677	Ferguson Stock order	\$ 1,144.63	
91092	FERGUSON ENTERPRISES INC # 677	Ferguson Stock order	\$ 1,508.50	
91092	FERGUSON ENTERPRISES INC # 677	Ferguson Stock order	\$ 142.89	
91092	FERGUSON ENTERPRISES INC # 677	Ferguson Stock order	\$ 242.72	
91092	FERGUSON ENTERPRISES INC # 677	Ferguson Stock order	\$ 568.60	
91093	FMB TRUCK OUTFITTERS, INC.	VEHICLE MAINTENANCE	\$ 154.03	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
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EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
91094	FRANCHISE TAX BOARD	Adjust for reimbursement to Martin, J PR# 8.	\$ 289.00	
91094	FRANCHISE TAX BOARD	GARNISHMENT	\$ 789.55	
91095	GRAINGER INC	ROEMER SUPPLIES	\$ 194.31	
91096	INLAND EMPIRE UTILITIES AGENCY	SERVICES OCT 2025	\$ 2,047.34	
91097	JOHNSON'S HARDWARE	PRODUCTION SUPPLIES	\$ 6.45	
91098	MARIPOSA LANDSCAPES INC	Landscape Services for District	\$ 7,500.98	
91099	MASTERS TELECOM LLC	ROEMER FIRE PANEL/SCADA LINES	\$ 131.10	
91100	MERLIN JOHNSON CONST INC.	CIP Meter Vault Lid Retrofit	\$	18,000.00
91101	MIKE ROQUET CONSTRUCTION, INC.	Street Paving, Patching, and Repairs	\$ 1,250.00	
91102	OLAM SOUTH RIVERSIDE, LLC	DEPOSITS REF-CONT/MTRS/VALVE BOX/INSPECTION	\$ 3,050.00	
91102	OLAM SOUTH RIVERSIDE, LLC	DEPOSITS REF-CONT/MTRS/VALVE BOX/INSPECTION	\$ 720.00	
91102	OLAM SOUTH RIVERSIDE, LLC	DEPOSITS REF-CONT/MTRS/VALVE BOX/INSPECTION	\$ 31,640.00	
91102	OLAM SOUTH RIVERSIDE, LLC	DEPOSITS REF-CONT/MTRS/VALVE BOX/INSPECTION	\$ (1,402.00)	
91103	OLIVAREZ, GILBERT	BACKFLOW CERTIFICATE	\$ 177.00	
91104	PAUL THOMAS	RECEIPT BOOKS	\$ 578.83	
91105	QUINN COMPANY	PRODUCTION SUPPLIES	\$ 604.61	
91105	QUINN COMPANY	MAINTENANCE SUPPLIES	\$ 746.12	
91105	QUINN COMPANY	MAINTENANCE SUPPLIES	\$ 728.03	
91106	QUIROZ, MICHAEL	FACILITIES EXPO ANAHEIM CONVENTION CENTER	\$ 41.47	
91107	SO CALIFORNIA EDISON	BLF ELECTRICITY 03/24/26-04/22/26	\$ 190.59	
91108	STATE WATER RESOURCES CONTROL BOARD	T4 CERTIFICATION-JUAN CARLOS SALCEDO	\$ 105.00	
91109	STATE WATER RESOURCES CONTROL BOARD	D4 CERTIFICATION-ARTURO JAUREGUI	\$ 105.00	
91110	STATE WATER RESOURCES CONTROL BOARD	D2 CERTIFICATION-DANIEL A GUERRA	\$ 60.00	
91111	THE STANDARD - VISION	VISION-RETIREES MAY 2026	\$ 550.48	
91112	USA BLUEBOOK	PRODUCTION SUPPLIES	\$ 1,883.23	
91113	VEOLIA WTS ANALYTICAL INSTRUMENTS INC	PM for 3 Roemer M5310C TOC Analyzers	\$ 21,214.90	
91114	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 5,529.47	
91114	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 866.23	
91114	VERIZON WIRELESS PHONES	CELL PHONES/IPADS	\$ 884.97	
91115	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 190.32	
91115	WHITE CAP CONSTRUCTION SUPPLY	MAINTENANCE SUPPLIES	\$ 641.87	
91116	YO FIRE	YO-FIRE STOCK ORDER 3.5.2026	\$ 662.66	
91116	YO FIRE	YO-FIRE STOCK ORDER 3.5.2026	\$ 872.78	
91116	YO FIRE	WATER QLTY SUPPLIES	\$ 192.87	
91116	YO FIRE	WATER QLTY SUPPLIES	\$ 312.48	
DFT0005331	AIRSTREAM, INC.	Cargo Van hydration conversion services	\$	40,663.25
DFT0005350	US BANK-CAL CARD (DANIEL JENKINS)	ACWA DC MEALS/TRANSP/LODGING-DANIEL JENKINS	\$ 2,972.76	
DFT0005350	US BANK-CAL CARD (DANIEL JENKINS)	ACWA DC TRANSPORTATION-ESTEVAN BENNETT	\$ 59.35	
DFT0005350	US BANK-CAL CARD (DANIEL JENKINS)	ACWA DC TRANSPORTATION-GREG YOUNG	\$ 61.71	
DFT0005350	US BANK-CAL CARD (DANIEL JENKINS)	ACWA DC TRANSPORTATION-KELVIN MOORE	\$ 42.74	
DFT0005350	US BANK-CAL CARD (DANIEL JENKINS)	ACWA DC MEALS-ANGELA GARCIA	\$ 60.54	
DFT0005351	US BANK-CAL CARD (ESTEVAN L BENNETT)	ACWA DC MEALS/TRANSP/LODGING-BENNETT	\$ 2,584.02	
DFT0005351	US BANK-CAL CARD (ESTEVAN L BENNETT)	ACWA DC TRANSPORTATION-GREG YOUNG	\$ 3.89	
DFT0005351	US BANK-CAL CARD (ESTEVAN L BENNETT)	ACWA DC TRANSPORTATION-KELVIN MOORE	\$ 11.14	
DFT0005351	US BANK-CAL CARD (ESTEVAN L BENNETT)	ACWA DC TRANSPORTATION-DAN JENKINS	\$ 11.13	
DFT0005352	US BANK-CAL CARD (GREGORY YOUNG)	ONE ON ONE WITH GM-JOHN	\$ 46.53	
DFT0005352	US BANK-CAL CARD (GREGORY YOUNG)	ACWA DC-MEALS/TRANSP/LODGING	\$ 2,584.53	
DFT0005352	US BANK-CAL CARD (GREGORY YOUNG)	ACWA LEGISLATIVE	\$ 200.57	
DFT0005352	US BANK-CAL CARD (GREGORY YOUNG)	ONE ON ONE WITH GM-GREG	\$ 46.53	
DFT0005353	US BANK-CAL CARD (HAYDEE)	EMPLOYEE OF THE MONTH	\$ 252.29	
DFT0005353	US BANK-CAL CARD (HAYDEE)	TRAINING HAYDEE-SHRM/SHAW HR	\$ 2,534.87	
DFT0005353	US BANK-CAL CARD (HAYDEE)	DUES/SUBSCRIPTIONS-ACCESS/ICLOUD/IE PSHRA	\$ 170.99	
DFT0005354	US BANK-CAL CARD (JOHN THIEL)	ACWA DC TRAVEL EXPENSES	\$ 6,894.54	
DFT0005355	US BANK-CAL CARD (JON)	SRFAX SERVICES	\$ 220.80	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT APRIL 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
DFT0005355	US BANK-CAL CARD (JON)	CONTRACTS/LICENSES-ZOOM/CISCO DUO	\$ 851.23	
DFT0005355	US BANK-CAL CARD (JON)	HIGH SPEED INTERNET-STARLINK	\$ 290.00	
DFT0005356	US BANK-CAL CARD (JOSE VELASQUEZ)	DUE TO WVWD-ISABELLE	\$ 91.35	
DFT0005356	US BANK-CAL CARD (JOSE VELASQUEZ)	TYLER USER CONFERENCE REGISTRATION-BILGA	\$ 1,249.00	
DFT0005356	US BANK-CAL CARD (JOSE VELASQUEZ)	CSMFO CONFERENCE LODGING-JOSE V	\$ 604.78	
DFT0005356	US BANK-CAL CARD (JOSE VELASQUEZ)	CSMFO CONFERENCE LODGING-GUSTAVO	\$ 624.78	
DFT0005357	US BANK-CAL CARD (KELVIN MOORE)	ACWA DC MEALS/TRANSP/LODGING-KELVIN MOORE	\$ 2,783.02	
DFT0005357	US BANK-CAL CARD (KELVIN MOORE)	ACWA DC TRANSPORTATION-ESTEVAN BENNETT	\$ 33.73	
DFT0005357	US BANK-CAL CARD (KELVIN MOORE)	ACWA DC TRANSPORTATION-DAN JENKINS	\$ 8.03	
DFT0005357	US BANK-CAL CARD (KELVIN MOORE)	ACWA DC TRANSPORTATION-GREG YOUNG	\$ 8.03	
DFT0005357	US BANK-CAL CARD (KELVIN MOORE)	ACWA DC MEALS-ANGELA GARCIA	\$ 82.64	
DFT0005357	US BANK-CAL CARD (KELVIN MOORE)	ACWA DC MEALS-SOCORRO PANTALEON	\$ 94.10	
DFT0005358	US BANK-CAL CARD (LINDA JADESKI)	MESA WATER EDUCATION MEALS-SERGIO	\$ 18.20	
DFT0005358	US BANK-CAL CARD (LINDA JADESKI)	MESA WATER EDUCATION MEALS-JADESKI	\$ 18.20	
DFT0005358	US BANK-CAL CARD (LINDA JADESKI)	MESA WATER EDUCATION MEALS-JOSE V	\$ 24.51	
DFT0005358	US BANK-CAL CARD (LINDA JADESKI)	MESA WATER EDUCATION MEALS-ROCKY	\$ 18.19	
DFT0005358	US BANK-CAL CARD (LINDA JADESKI)	MESA WATER EDUCATION MEALS-MARY JO	\$ 24.52	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	TRUCK WORK STEP FOR RUDY	\$ 727.05	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	VALVE ASEMBLY FOR RUDY	\$ 1,211.74	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	COSTCO SUPPLIES	\$ 800.70	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	TOLLS ROAD ACCOUNT	\$ 100.29	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	VEHICLES MAINTENANCE	\$ 1,348.50	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	TYLER CONFERENCE REG-GINA	\$ 1,249.00	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	TYLER CONFERENCE REG-LIVIER	\$ 1,249.00	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	TYLER CONFERENCE REG-ELVA	\$ 1,249.00	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	CUSTOMER SERVICE TRAINING-LIZETT	\$ 90.00	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	CUSTOMER SERVICE TRAINING-RENE G	\$ 90.00	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	BNP SUBSCRIPTION	\$ 99.99	
DFT0005359	US BANK-CAL CARD (LUZ GRANADOS)	GOV FLEET EXPO CONFERENCE-ERIC ROSALES	\$ 745.00	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	BOARD MEETING MEALS	\$ 289.66	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	COMMITTEE METTINGS	\$ 363.78	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	FUSD EDUCATION MEETING	\$ 57.97	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	CMUA CONF REG-GREG YOUNG	\$ 1,350.00	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	CMUA CONF REG-ESTEVAN BENNETT	\$ 1,350.00	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	WELL ANNUAL CONFERENCE REG-ESTEVAN BENNETT	\$ 200.00	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	FOTANA CHAMBER REGISTRATION-KELVIN	\$ 30.00	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	FONTANA CHAMBER REG-GREG YOUNG	\$ 30.00	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	FONTANA CHAMBER REG-ESTEVAN	\$ 30.00	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	CMUA CONF REG-KELVIN MOORE	\$ 1,350.00	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	ACWA DC AIRFARE-GREG YOUNG	\$ 1,122.40	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	CMUA CONF AIRFARE-GREG YOUNG	\$ 468.80	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	CMUA ANNUAL CONF AIRFARE-ESTEVAN BENNETT	\$ 493.80	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	ACWA DC UBER-ESTEVAN BENNETT	\$ 267.05	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	CMUA CONF-AIRFARE/TRANSP-DAN JENKINS	\$ 464.81	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	ACWA DC UBER-DAN JENKINS	\$ 267.06	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	ACWA DC LODGING/UBER-KELVIN MOORE	\$ 267.04	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	CMUA CONF AIRFARE-KELVIN MOORE	\$ 453.80	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	INTERVIEW PANEL LINCH 1000 HRS	\$ 74.67	
DFT0005360	US BANK-CAL CARD (PAOLA LARA)	ASBCSD REGISTRATION-HAYDEE SAINZ	\$ 47.12	
DFT0005361	US BANK-CAL CARD (ROCKY WELBORN)	WESTERN MUNICIPAL WATER DIST PERMIT FEE	\$ 800.00	
DFT0005362	US BANK-CAL CARD (SERGIO GRANDA)	FBR SUPPLIES-RYAN HERCO B544011	\$ 476.55	
DFT0005362	US BANK-CAL CARD (SERGIO GRANDA)	ROEMER SUPPLIES-GRAINGER 9803639625	\$ 652.83	
DFT0005362	US BANK-CAL CARD (SERGIO GRANDA)	ROEMER SUPPLIES-GRAINGER 9806611134	\$ 567.00	
DFT0005363	US BANK-CAL CARD (SOCORRO)	MEALS-KELVIN MOORE	\$ 39.78	

WEST VALLEY WATER DISTRICT

CASH DISBURSEMENT REPORT
APRIL 2026

EFT/Check #	Vendor Name	Description	O & M Amount	CIP Amount
DFT0005363	US BANK-CAL CARD (SOCORRO)	MEALS-GREG YOUNG	\$ 12.48	
DFT0005363	US BANK-CAL CARD (SOCORRO)	CSDA REGISTRATION-SOCORRO	\$ 395.00	
DFT0005363	US BANK-CAL CARD (SOCORRO)	CSDA REGISTRATION-ISABELLE	\$ 425.00	
DFT0005363	US BANK-CAL CARD (SOCORRO)	MEMBERSHIPS/SUBSCRIPTIONS	\$ 444.99	
DFT0005363	US BANK-CAL CARD (SOCORRO)	MEALS-SOCORRO	\$ 135.78	
DFT0005363	US BANK-CAL CARD (SOCORRO)	MEALS-ISABELLE	\$ 123.65	
DFT0005363	US BANK-CAL CARD (SOCORRO)	OUTREACH PROGRAM	\$ 108.96	
DFT0005363	US BANK-CAL CARD (SOCORRO)	VIDEO-ROEMER GROUNDBREAKING	\$ 3,440.00	
DFT0005364	US BANK-CAL CARD (YOLANDA)	OFFICE SUPPLIES	\$ 21.46	
			SUBTOTALS \$	\$
			2,064,109.51	1,574,460.38
			GRAND TOTAL	\$ 3,638,569.89

Exhibit B

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

Report Month	Description	From	To	Gross Wages Paid
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**

Report Month	Description	From	To	Gross Wages Paid
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

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

Date	Item	Check No. or EFT	Amount
04/02/26	Monthly Pay Period #4	n/a	0.00
04/02/26	Pay Period #7	n/a	0.00
04/16/26	Pay Period #8	n/a	0.00
04/30/26	Pay Period #9	n/a	0.00
	Total Checks		0.00
04/02/26	Monthly Pay Period #4 Direct Deposits	EFT	9,708.24
04/02/26	Federal Tax Withheld Social Security & Medicare	EFT	2,414.86
04/02/26	State Tax Withheld and State Disability Insurance	EFT	187.23
04/02/26	Pay Period #7 Direct Deposits	EFT	266,679.87
04/02/26	Federal Tax Withheld Social Security & Medicare	EFT	101,093.61
04/02/26	State Tax Withheld and State Disability Insurance	EFT	16,454.84
04/02/26	Lincoln Deferred Compensation Withheld	EFT	13,259.03
04/02/26	Lincoln - Employer Match Benefit	EFT	3,300.00
04/02/26	Lincoln - 401a Employer Match Benefit	EFT	0.00
04/02/26	Lincoln - ROTH	EFT	640.00
04/02/26	Lincoln - ROTH Employer Match Benefit	EFT	50.00
04/02/26	Nationwide Deferred Compensation Withheld	EFT	6,694.30
04/02/26	Nationwide - Employer Match Benefit	EFT	1,125.00
04/02/26	Nationwide - ROTH	EFT	300.00
04/02/26	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	38,449.95
04/02/26	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	27,782.34
04/02/26	California State Disbursement	EFT	984.46
04/02/26	Sterling FSA & Dependent Care	EFT	1,849.58
04/16/26	Pay Period #8 Direct Deposits	EFT	264,304.95
04/16/26	Federal Tax Withheld Social Security & Medicare	EFT	104,374.05
04/16/26	State Tax Withheld and State Disability Insurance	EFT	17,891.08
04/16/26	Lincoln Deferred Compensation Withheld	EFT	13,096.08
04/16/26	Lincoln - Employer Match Benefit	EFT	3,225.00
04/16/26	Lincoln - 401a Employer Match Benefit	EFT	0.00
04/16/26	Lincoln - ROTH	EFT	640.00
04/16/26	Lincoln - ROTH Employer Match Benefit	EFT	50.00
04/16/26	Nationwide Deferred Compensation Withheld	EFT	5,895.30
04/16/26	Nationwide - Employer Match Benefit	EFT	1,275.00
04/16/26	Nationwide - ROTH	EFT	300.00
04/16/26	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	38,305.58
04/16/26	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	27,563.53
04/16/26	California State Disbursement	EFT	984.46
04/16/26	Sterling FSA & Dependent Care	EFT	1,787.08
04/30/26	Pay Period #9 Direct Deposits	EFT	273,384.09
04/30/26	Federal Tax Withheld Social Security & Medicare	EFT	105,850.24
04/30/26	State Tax Withheld and State Disability Insurance	EFT	18,242.64
04/30/26	Lincoln Deferred Compensation Withheld	EFT	13,221.12
04/30/26	Lincoln - Employer Match Benefit	EFT	3,225.00
04/30/26	Lincoln - 401a Employer Match Benefit	EFT	0.00
04/30/26	Lincoln - ROTH	EFT	640.00
04/30/26	Lincoln - ROTH Employer Match Benefit	EFT	50.00
04/30/26	Nationwide Deferred Compensation Withheld	EFT	7,420.30
04/30/26	Nationwide - Employer Match Benefit	EFT	1,275.00
04/30/26	Nationwide - 401a Employer Match Benefit	EFT	0.00
04/30/26	Nationwide - ROTH	EFT	300.00
04/30/26	CalPERS Retirement - Classic (EPMC and ER contribution)	EFT	0.00
04/30/26	CalPERS Retirement - 2nd Tier (EE and ER contribution)	EFT	0.00
04/30/26	California State Disbursement	EFT	984.46
	Total EFT		1,395,258.27
	Grand Total Payroll Cash		1,395,258.27



STAFF REPORT

DATE: May 11, 2026
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Treasurer's Report - March 2026

STRATEGIC GOAL:

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

MEETING HISTORY:

N/A

BACKGROUND:

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

DISCUSSION:

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

Forward a recommendation to the Board of Directors to approve the March 2026 Treasurer's Report.

Attachments

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

EXHIBIT A

West Valley Water District
Cash, Investment & Reserve Balances - March 31, 2026

Institution/Investment Type	February 2026 Balance	March 2026 Balance	OPERATING CASH	Minimum Balance	Target Balance	Maximum Balance
Funds Under Control of the District:			Balance Available for Daily Operations	\$ 27,373,847.05	\$ 29,558,093.04	\$ 16,765,594.66
District Cash Drawers	\$ 4,300.00	\$ 4,300.00	Total Operating Cash	\$ 27,373,847.05	\$ 29,558,093.04	\$ 16,765,594.66
	\$ 4,300.00	\$ 4,300.00	UNRESTRICTED RESERVES			
Checking and Savings:			CAPITAL RESERVES			
Chase - General Government Checking	\$ 3,209,556.78	\$ 832,931.87	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	\$ (2,184,245.99)	\$ (4,368,491.98)	\$ (6,552,737.97)
Chase - UTC Non-Routine Checking	\$ 48,636.50	\$ 48,636.50		\$ 27,290,401.01	\$ 25,106,155.02	\$ 33,447,262.03
	\$ 3,263,193.84	\$ 886,568.93	LIQUIDITY FUNDS			
State of California, Local Agency Investment Fund*	\$ 34,094,922.07	\$ 33,244,922.07	Rate Stabilization Account	\$ 4,451,391.37	\$ 4,451,391.37	\$ 5,935,188.49
US Bank - Chandler Asset Mgmt	\$ 63,973,937.32	\$ 63,383,520.60	Operating Reserve Account	\$ 8,902,782.74	\$ 8,902,782.74	\$ 11,870,376.99
US Bank - Chandler Liquidity Fund	\$ 38,011,301.91	\$ 38,119,447.60		\$ 13,354,174.11	\$ 13,354,174.11	\$ 17,805,565.48
CalTrust Pooled Investment Fund - Short Term	\$ -	\$ -	OTHER OPERATING RESERVES			
CalTrust Pooled Investment Fund - Medium Term	\$ -	\$ -	Self-Insurance Reserve	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
U. S. Treasury Bills	\$ -	\$ -		\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00
Government Agencies (Federal Home Loan Bank)	\$ -	\$ -	Total Unrestricted Reserves	\$ 45,644,575.12	\$ 43,460,329.13	\$ 56,252,827.51
Total	\$ 139,347,655.14	\$ 135,638,759.20	Total OP Cash & UR Reserves	\$ 73,018,422.17	\$ 73,018,422.17	\$ 73,018,422.17
Funds Under Control of Fiscal Agents:			RESTRICTED RESERVES			
US BANK			2016A Bond	\$ 398,914.76	\$ 398,914.76	\$ 398,914.76
2016A Bond - Principal & Payment Funds	\$ 1,408.23	\$ 1,411.79	Customer Deposit Accounts	\$ 4,963,634.61	\$ 4,963,634.61	\$ 4,963,634.61
2016A Bond - Interest Fund	\$ 1,181.69	\$ 397,502.97	Capacity Charge Acct Balance	\$ 52,821,991.32	\$ 52,821,991.32	\$ 52,821,991.32
Total	\$ 2,589.92	\$ 398,914.76	California DWSRF Loan Payment	\$ 1,834,711.10	\$ 1,834,711.10	\$ 1,834,711.10
Grand Total	\$ 139,350,245.06	\$ 136,037,673.96	CIP account in LAIF for capital purposes	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00
			Total Restricted Reserves	\$ 63,019,251.79	\$ 63,019,251.79	\$ 63,019,251.79
			Total Cash & Investments	\$ 136,037,673.96	\$ 136,037,673.96	\$ 136,037,673.96

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.



STAFF REPORT

DATE: May 11, 2026
TO: Finance Committee
FROM: Jose Velasquez, Chief Financial Officer
SUBJECT: Fiscal Year 2026-27 Proposed Operating and Capital Budget

STRATEGIC GOAL:

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

MEETING HISTORY:

N/A

BACKGROUND:

The District presents an annual budget to the Board in June each year. These are the Proposed Operating and Capital budgets for West Valley Water District ("District") for the fiscal year 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 Finance Committee's input and discussion. The operating budget is one of the most important policy decisions that the WVWD Board will adopt during the fiscal year.

The proposed budget includes:

- Funding for 88 full-time employees.
- Satisfied minimum bond covenant ratio of 1.2 and 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 - Revenue Trending FY2024 - FY2026
- Exhibit D - FY 2026-27 Proposed Operating Budget Detail
- Exhibit E - FY 2026-27 Proposed Capital Budget 5-Year Schedule

FISCAL IMPACT:

The Proposed FY 2026-2027 Operating and Non-Operating Revenues are \$45,132,192. The Proposed FY 2026-27 Operating Expenditures are proposed at \$38,344,156, Debt Service at \$3,859,880, and Operating surplus contributed to CIP at \$2,928,156. The Proposed FY 2026-27 Capital Budget is \$43,761,808. Total Proposed Budget is \$85,965,844.

STAFF RECOMMENDATION:

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

Attachments

[Exhibit A - FY2026-27 Proposed One Page Budget Summary.pdf](#)

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

[Exhibit C - Revenue Trending FY24-26.pdf](#)

[Exhibit D - FY2026-27 Proposed Operating Budget Detail.pdf](#)

[Exhibit E - FY26-27 Proposed Capital Budget 5-Year Schedule.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	37,617,288	39,731,211	5.6%
Debt Service (BLF, HydroPlant, Bond Pmt)	1,092,629	2,472,825	126.3%
TOTAL BUDGET	70,303,522	85,965,844	22.3%

* 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	47,548,266	45,132,192	-5.1%
Total Operating and Non-Operating Expenses	37,617,288	39,731,211	5.6%
Debt Service (BLF, HydroPlant, Bond Pmt)	1,092,629	2,472,825	126.3%
Net Operating Surplus*	8,838,349	2,928,156	-66.9%

*- 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)	10,192,238
Capital Project Fund - New Requests (Reserves)	4,985,468
Contribution from Operating Revenue	2,928,156
TOTAL	43,761,808

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	FY 2026-27 Proposed Budget	Budget Amount Change	% Change
Operating Revenues							
Subtotal: Domestic Water Consumption Sales	18,470,620.00	15,838,110.56	-	15,838,110.56	19,386,811.00	916,191.00	5%
Subtotal: Other Water Consumption Sales	905,900.00	650,433.47	-	650,433.47	953,761.17	47,861.17	5%
Total Water Consumption Sales	19,376,520.00	16,488,544.03	-	16,488,544.03	20,340,572.17	964,052.17	5%
Total Monthly Service Charges	9,314,499.00	8,044,696.76	-	8,044,696.76	9,953,152.98	638,653.98	7%
Total Other Operating Revenue	5,106,180.00	4,043,470.61	-	3,348,470.61	5,501,024.62	394,844.62	8%
Total Operating Revenues	33,797,199.00	28,576,711.40	-	27,881,711.40	35,794,749.77	1,997,550.77	6%
Operating Expenses							
Total Expenses: Source of Supply - 5110	1,990,380.00	1,238,725.38	-	1,238,725.38	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	5,993,950.00	148,900.00	3%
Total Expenses: Water Quality Department - 5310	855,900.00	648,872.34	5,003.51	653,875.85	866,500.00	10,600.00	1%
Total Expenses: Water Treatment - Perchlorate- 5320	505,600.00	221,879.38	4,977.11	226,856.49	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	2,425,200.00	312,479.00	15%
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,851,685.00	1,885,936.52	144,291.39	2,030,227.91	3,539,850.00	688,165.00	24%
Total Expenses: Maintenance - Transmission and Distribution - 5410	3,043,000.00	2,300,802.02	94,651.56	2,395,453.58	3,031,400.00	(11,600.00)	0%
Total Expenses: Customer Service - 5510	1,246,500.00	808,076.65	8,400.00	816,476.65	1,098,300.00	(148,200.00)	-12%
Total Expenses: Meter Reading - 5520	1,076,200.00	913,183.14	25,849.50	939,032.64	1,136,200.00	60,000.00	6%
Total Expenses: Billing - 5530	689,100.00	570,910.17	9,056.41	579,966.58	737,800.00	48,700.00	7%
Total Expenses: Administration - 5610	2,554,425.00	1,886,491.83	36,721.50	1,923,213.33	2,439,118.90	(115,306.10)	-5%
Total Expenses: General Operations - 5615	3,234,919.00	2,983,623.43	108,482.62	3,092,106.05	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	1,266,370.00	92,220.00	8%
Total Expenses: Engineering - 5630	2,846,875.00	2,025,343.20	269,479.43	2,294,822.63	2,714,296.00	(132,579.00)	-5%
Total Expenses: Information Technology - 5640	1,758,230.00	1,247,260.72	34,418.97	1,281,679.69	1,863,610.00	105,380.00	6%
Total Expenses: GIS - 5645	291,200.00	232,770.63	-	232,770.63	377,895.00	86,695.00	30%
Total Expenses: Board of Directors - 5650	347,000.00	321,948.35	12,749.99	334,698.34	448,000.00	101,000.00	29%
Total Expenses: Human Resources/Risk Management - 5660	905,000.00	639,091.11	39,500.00	678,591.11	933,800.00	28,800.00	3%
Total Expenses: Purchasing - 5680	792,900.00	509,014.24	-	509,014.24	812,650.00	19,750.00	2%
Total Expenses: Public Affairs - 5710	1,616,795.00	1,075,583.55	123,860.12	1,199,443.67	1,590,950.00	(25,845.00)	-2%
Total Expenses: Grants & Rebates - 5720	195,000.00	127,259.80	20,100.00	147,359.80	173,450.00	(21,550.00)	-11%
Total Operating Expenses	35,932,630.00	26,833,627.65	1,391,620.29	28,225,247.94	38,344,155.90	2,411,525.90	7%
Operating Surplus(Deficit) Before Depreciation/Amortization	(2,135,431.00)	1,743,083.75	(1,391,620.29)	(343,536.54)	(2,549,406.13)	(413,975.13)	19%

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	FY 2026-27 Proposed Budget	Budget Amount Change	% Change
Non-Operating Revenues							
Subtotal: Property Taxes	4,400,030.00	2,796,473.70	-	2,796,473.70	4,655,533.03	255,503.03	6%
Subtotal: Grants and Reimbursements	1,520,000.00	49,453.63	-	49,453.63	107,500.00	(1,412,500.00)	-93%
Subtotal: Interest and Investment Earnings	4,200,000.00	3,086,022.78	-	3,086,022.78	4,500,000.00	300,000.00	7%
Subtotal: Rental Income - Cellular Anntenas	41,000.00	34,856.99	-	34,856.99	70,709.10	29,709.10	72%
Subtotal: Other Non-Operating Revenues	3,590,037.00	3,613,352.58	-	3,613,352.58	3,700.00	(3,586,337.00)	-100%
Subtotal: Gain On Sale/Disposition Of Capital Assets	-	-	-	-	-	-	0%
Total Non-Operating Revenues	13,751,067.00	9,580,159.68	-	9,580,159.68	9,337,442.13	(4,413,624.87)	-32%
Non-Operating Expenses							
Subtotal: Loss On Sale/Disposition Of Capital Assets	-	-	-	-	-	-	0%
Subtotal: Interest Expense - Long-Term Debt	1,234,657.51	622,091.13	-	622,091.13	1,387,055.00	152,397.49	12%
Total Non-Operating Expenses	1,684,657.51	1,072,091.13	-	1,072,091.13	1,387,055.00	(297,602.51)	-18%
Non-Operating Surplus(Deficit)	12,066,409.49	8,508,068.55	-	8,508,068.55	7,950,387.13	(4,116,022.36)	66%

Operating Budget Summary

Grand Total Revenues	47,548,266	38,156,871	-	38,156,871	45,132,192	(2,416,074)
Grand Total Expenses	37,617,288	27,905,719	1,391,620	29,297,339	39,731,211	2,113,923
Debt Service (BLF, HydroPlant, Bond Pmt)	1,092,629	1,002,247	80,382	1,082,629	2,472,825	1,380,196
Net Surplus(Deficit)	8,838,349	9,248,905	(1,472,002)	7,776,903	2,928,156	(5,910,193)

Debt Service

Debt Convenance Ratio Calculation:

Debt Service

Net Revenue	11,615,636.00	11,323,243.43	-	-	6,788,036.00
Debt Service (BLF, HydroPlant, SRF, 2016A Bond)	2,327,286.51	-	-	-	3,859,880.00

Debt Coverage Ratio (Minimum 1.20) (Target 1.75)

4.99

1.76

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
FY 2024																
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	5,171,970.22
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	5,752,165.56
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	5,585,872.22
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	-	419,568.88
100-4000-400-4006	Revenue / Water-Pressure Irr		-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	366,178.28
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	258,836.00
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	193,006.81
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	8,207,237.76
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	397,144.37
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	87,210.85
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	54,867.05
	Grand Total		2,559,475.60	3,313,766.93	2,065,751.64	2,668,367.78	2,496,582.58	1,949,988.20	15,053,932.73	2,279,206.35	1,394,638.13	1,545,537.79	1,782,652.58	2,254,091.60	2,183,998.82	26,494,058.00
	Change Compare to Last Year		4%	9%	-13%	9%	-2%	23%	4%	27%	-11%	-12%	10%	-8%	9%	3%
FY 2025																
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	5,341,512.88
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	6,598,453.96
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	6,256,714.89
100-4000-400-4005	Revenue / Water Domestic		-	-	-	-	-	-	-	-	-	(30.00)	-	-	-	(30.00)
100-4000-400-4006	Revenue / Water-Pressure Irr		-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	429,107.46
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	325,953.00
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	186,910.42
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	8,424,497.07
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	401,220.57
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	73,006.34
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	63,694.61
	Grand Total		2,772,059.69	2,793,055.98	2,755,549.46	3,232,764.05	2,060,305.03	2,241,142.37	15,854,876.58	1,856,194.30	2,175,765.17	1,741,623.85	2,270,136.66	1,851,992.23	2,350,452.41	28,101,041.20
	Change Compare to Last Year		8%	-16%	33%	21%	-17%	15%	5%	-19%	56%	13%	27%	-18%	8%	6%
Projections																
FY 2026																
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	490,000.00	540,000.00	5,758,822.12
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	325,000.00	400,000.00	6,094,467.82
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	120,000.00	150,000.00	4,670,220.00
100-4000-400-4004	Water Non-Residential/ Tier 1		-	-	-	-	-	-	-	-	18,535.15	22,843.32	25,620.68	22,000.00	25,000.00	113,999.15
100-4000-400-4013	Water Non-Residential/ Tier 2		-	-	-	-	-	-	-	-	29,301.44	36,987.48	44,498.26	40,000.00	42,000.00	192,787.18
100-4000-400-4014	Water Non-Residential/ Tier 3		-	-	-	-	-	-	-	-	256,903.92	349,287.12	555,623.25	380,000.00	400,000.00	1,941,814.29
100-4000-400-4005	Revenue / Water Domestic		-	-	-	-	-	-	-	-	-	-	-	-	-	-
100-4000-400-4006	Revenue / Water-Pressure Irr		-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	16,000.00	18,000.00	330,401.42
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	11,000.00	10,000.00	204,241.49
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	30,000.00	30,000.00	230,790.56
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	800,000.00	820,000.00	9,118,934.87
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	61,000.00	63,000.00	553,531.26
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	8,200.00	8,500.00	78,675.84
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	5,200.00	5,500.00	64,954.79
	Grand Total		3,342,117.11	2,220,629.19	3,029,928.55	2,881,850.35	1,892,867.48	2,560,798.57	15,928,191.25	1,386,155.30	2,080,838.87	2,256,860.33	2,881,195.04	2,308,400.00	2,512,000.00	29,353,640.79
	Change Compare to Last Year		21%	-20%	10%	-11%	-8%	14%	0%	-25%	-4%	30%	27%	25%	7%	4%

Exhibit D

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

GL Accounts		FY2025-26	Actuals &		FY 2026-27	Budget	%	Justification
Project #		Current Budget	YTD Actual As of 4/30/26	Encumbrances Total	Proposed Budget	Amount Change	Change	
Operating Revenues								
Water Consumption Sales								
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	4,927,605.00	(740,935.00)	-13%
100-4000-400-4002	Water Residential - Tier 2	6,765,040.00	5,369,467.82	-	5,369,467.82	6,397,640.00	(367,400.00)	-5%
100-4000-400-4003	Water Residential - Tier 3	6,037,040.00	4,400,220.00	-	4,400,220.00	1,069,811.00	(4,967,229.00)	-82%
100-4000-400-4004	Water Non-Residential / Tier 1		66,999.15	-	66,999.15	253,654.00	253,654.00	0%
100-4000-400-4013	Water Non-Residential / Tier 2		110,787.18	-	110,787.18	791,750.00	791,750.00	0%
100-4000-400-4014	Water Non-Residential / Tier 3		1,161,814.29	-	1,161,814.29	5,946,351.00	5,946,351.00	0%
100-4000-400-4010	Water Revenue & Unauth / Unbilled Year End	-	-	-	-	-	-	0%
	Subtotal: Domestic Water Consumption Sales	18,470,620.00	15,838,110.56	-	15,838,110.56	19,386,811.00	916,191.00	5%
100-4000-400-4007	Construction Meter/Hydrant Water Sales	400,000.00	296,401.42	-	296,401.42	435,319.00	35,319.00	9%
100-4000-400-4008	Fire Service Water Sales	320,000.00	183,241.49	-	183,241.49	320,127.00	127.00	0%
100-4000-400-4009	Revenue / Wholesale Water Sales	185,000.00	170,790.56	-	170,790.56	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%
	Subtotal: Other Water Consumption Sales	905,900.00	650,433.47	-	650,433.47	953,761.17	47,861.17	5%
	Total Water Consumption Sales	19,376,520.00	16,488,544.03	-	16,488,544.03	20,340,572.17	964,052.17	5%
Water Service Charges								
100-4010-401-4051	Fire Service Mnthly Service Charge	400,000.00	429,531.26	-	429,531.26	227,698.98	(172,301.03)	-43%
100-4010-401-4050	Domestic Water Monthly Service Charge	8,764,499.00	7,498,934.87	-	7,498,934.87	9,504,266.35	739,767.35	8%
100-4010-401-4052	Hydrant Water Monthly Service Charge	90,000.00	61,975.84	-	61,975.84	161,187.65	71,187.65	79%
100-4020-405-4054	Back Flow Monthly Service Charge	60,000.00	54,254.79	-	54,254.79	60,000.00	-	0%
	Total Monthly Service Charges	9,314,499.00	8,044,696.76	-	8,044,696.76	9,953,152.98	638,653.98	7%

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

GL Accounts		FY2025-26	YTD Actual		Actuals &	FY 2026-27	Budget	%	Justification
	Project #	Current Budget	As of 4/30/26	Encumbrances	Encumbrances Total	Proposed Budget	Amount Change	Change	
Other Operating Income									
100-4020-405-4101	Delinquent Charges	645,000.00	695,000.00	-	-	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	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	149,310.00	136,310.00	1049%	
100-4020-405-4107	Lien Fee	60.00	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	13,152.00	13,152.00	0%	
100-4020-405-4115	Water Service Application Fee	42,000.00	31,339.07	-	31,339.07	42,868.96	868.96	2%	
100-4020-405-4110	Fire Flow Testing	10,000.00	4,950.00	-	4,950.00	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	-	-	0%	
100-4020-405-4113	Plan Check Fees	30,000.00	28,144.00	-	28,144.00	39,310.93	9,310.93	31%	
100-4020-405-4105	Returned Payment Charges	10,000.00	7,000.00	-	7,000.00	10,383.33	383.33	4%	
100-4020-405-4111	Inspection Fees	115,000.00	98,308.68	-	98,308.68	136,756.10	21,756.10	19%	
100-4020-405-4112	Revenue / Meter Installation Charge	240,000.00	89,335.51	-	89,335.51	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	9,258.83	3,258.83	54%	
100-4020-405-4117	Revenue / Miscellaneous	5,000.00	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	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	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	1,700,000.00	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	1,350,000.00	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	305,733.17	5,733.17	2%	
100-4020-405-4123	Revenue Other Activities UUT	5,000.00	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	149,122.30	(877.70)	-1%	
100-4020-405-4124	Energy Demand Response Programs	-	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	64,756.93	64,756.93	0%	
Total Other Operating Revenue		5,106,180.00	4,043,470.61	-	3,348,470.61	5,501,024.62	394,844.62	8%	
Total Operating Revenues		33,797,199.00	28,576,711.40	-	27,881,711.40	35,794,749.77	1,997,550.77	6%	

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

GL Accounts	Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
Operating Expenses										
Source of Supply - 5110										
	Baseline Feeder Agreement - Delivery Charge for 5,000 acre/ft.		876,000.00	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	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	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	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	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	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	25,000.00	(1,000.00)	-4%	
	Subtotal: Non Payroll and Benefits Expenses		1,990,380.00	1,238,725.38	-	1,238,725.38	2,498,497.00	508,117.00	26%	
	Total Expenses: Source of Supply - 5110		1,990,380.00	1,238,725.38	-	1,238,725.38	2,498,497.00	508,117.00	26%	

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

GL Accounts		FY2025-26	YTD Actual		Actuals &	FY 2026-27	Budget	%	Justification
	Project #	Current Budget	As of 4/30/26	Encumbrances	Encumbrances Total	Proposed Budget	Amount Change	Change	
Production - Pumping - 5210									
100-5210-500-5001	Salaries & Wages / Full Time	1,187,300.00	898,316.44	-	898,316.44	1,199,800.00	12,500.00	1%	
100-5210-500-5003	Salaries & Wages / Overtime	45,000.00	42,875.19	-	42,875.19	45,000.00	-	0%	
100-5210-500-5004	Salaries & Wages / On Call	20,000.00	22,457.21	-	22,457.21	25,000.00	5,000.00	25%	
	Subtotal: Payroll Expenses	1,252,300.00	963,648.84	-	963,648.84	1,269,800.00	17,500.00	1%	
100-5210-510-5101	Benefits / FICA	69,600.00	53,801.73	-	53,801.73	70,700.00	1,100.00	2%	
100-5210-510-5102	Benefits / Medicare	17,600.00	14,160.85	-	14,160.85	17,700.00	100.00	1%	
100-5210-510-5123	Benefits / Disability Insurance	16,000.00	5,812.10	-	5,812.10	8,100.00	(7,900.00)	-49%	
100-5210-510-5125	Benefits / Life Insurance	5,600.00	2,670.20	-	2,670.20	5,900.00	300.00	5%	
100-5210-510-5121	Benefits / Dental	12,300.00	9,724.74	-	9,724.74	14,200.00	1,900.00	15%	
100-5210-510-5120	Benefits / Hosp / Med Insurance	200,100.00	148,327.68	-	148,327.68	229,700.00	29,600.00	15%	
100-5210-510-5122	Benefits / Vision Care Insurance	2,300.00	1,509.26	-	1,509.26	2,000.00	(300.00)	-13%	
100-5210-510-5124	Benefits / EAP	400.00	198.02	-	198.02	400.00	-	0%	
100-5210-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	13,179.62	-	13,179.62	17,600.00	-	0%	
100-5210-510-5105	Expenses / PERS-Pension Classic	121,200.00	82,367.52	-	82,367.52	126,600.00	5,400.00	4%	
100-5210-510-5106	PERS-Pension / Employer PEPR-2nd Tier	14,200.00	11,843.84	-	11,843.84	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	70,500.00	2,700.00	4%	
100-5210-510-5103	Expenses / Workers Comp Ins	63,400.00	41,079.03	-	41,079.03	67,000.00	3,600.00	6%	
100-5210-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	0%	
	Subtotal: Benefits Expenses	608,100.00	430,499.91	-	430,499.91	645,600.00	37,500.00	6%	
	Subtotal: Payroll and Benefits Expenses	1,860,400.00	1,394,148.75	-	1,394,148.75	1,915,400.00	55,000.00	3%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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	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	4,500.00	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	-	-	-	15,000.00	-	100%	
	Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.	P17080	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	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	P17080 P17010	100,000.00	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	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	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.		20,000.00	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	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	3,300,000.00	-	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%	
	Subtotal: Non Payroll and Benefits Expenses		3,984,650.00	3,133,670.80	150,800.41	3,284,471.21	4,078,550.00	93,900.00	2%	
	Total Expenses: Production - Pumping - 5210		5,845,050.00	4,527,819.55	150,800.41	4,678,619.96	5,993,950.00	148,900.00	3%	

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

GL Accounts		FY2025-26	Actuals &		FY 2026-27	Budget	%	Justification
Project #		Current Budget	YTD Actual As of 4/30/26	Encumbrances Total	Proposed Budget	Amount Change	Change	
Water Quality Department - 5310								
100-5310-500-5001	Salaries & Wages / Full Time	420,900.00	340,328.95	-	340,328.95	428,000.00	7,100.00	2%
100-5310-500-5003	Salaries & Wages / Overtime	17,000.00	22,982.81	-	22,982.81	25,000.00	8,000.00	47%
100-5310-500-5004	Salaries & Wages / On Call	5,000.00	8,075.60	-	8,075.60	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	1,300.00	-	0%
	Subtotal: Payroll Expenses	444,600.00	372,487.36	-	372,487.36	463,800.00	19,200.00	4%
100-5310-510-5101	Benefits / FICA	26,900.00	23,509.74	-	23,509.74	27,100.00	200.00	1%
100-5310-510-5102	Benefits / Medicare	6,300.00	5,267.38	-	5,267.38	6,300.00	-	0%
100-5310-510-5123	Benefits / Disability Insurance	5,700.00	2,779.86	-	2,779.86	3,600.00	(2,100.00)	-37%
100-5310-510-5125	Benefits / Life Insurance	2,700.00	1,368.15	-	1,368.15	2,600.00	(100.00)	-4%
100-5310-510-5121	Benefits / Dental	6,500.00	5,428.87	-	5,428.87	6,700.00	200.00	3%
100-5310-510-5120	Benefits / Hosp / Med Insurance	99,800.00	79,052.08	-	79,052.08	103,200.00	3,400.00	3%
100-5310-510-5122	Benefits / Vision Care Insurance	1,000.00	785.52	-	785.52	1,000.00	-	0%
100-5310-510-5124	Benefits / EAP	200.00	99.09	-	99.09	200.00	-	0%
100-5310-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	5,296.63	-	5,296.63	7,800.00	-	0%
100-5310-510-5105	Expenses / PERS-Pension Classic	12,900.00	10,644.50	-	10,644.50	13,500.00	600.00	5%
100-5310-510-5106	PERS-Pension / Employer PEPR-2nd Tier	25,000.00	19,367.69	-	19,367.69	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	7,500.00	300.00	4%
100-5310-510-5103	Expenses / Workers Comp Ins	24,800.00	18,379.77	-	18,379.77	25,800.00	1,000.00	4%
100-5310-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	0%
	Subtotal: Benefits Expenses	226,800.00	177,901.57	-	177,901.57	230,800.00	4,000.00	2%
	Subtotal: Payroll and Benefits Expenses	671,400.00	550,388.93	-	550,388.93	694,600.00	23,200.00	3%

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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	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	3,200.00	(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.	P17010	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	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	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	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	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	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	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%	-	
	Subtotal: Non Payroll and Benefits Expenses		184,500.00	98,483.41	5,003.51	103,486.92	171,900.00	(12,600.00)	-7%	
	Total Expenses: Water Quality Department - 5310		855,900.00	648,872.34	5,003.51	653,875.85	866,500.00	10,600.00	1%	

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

GL Accounts	Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Water Treatment - Perchlorate - 5320									
PERCHLORATE - DISTRICT WELLS 18A, 41, 42, 16 & 17: Electricity costs for plant operations	P17020	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	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	P17020	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	25,000.00	5,000.00	25%	
DISTRICT WELLS 18A, 41, 42, 16 & 17: Chemical costs for treatment - Chlorine.	P17020	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	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	260,000.00	9,400.00	4%	
Repair and Replace pump motors, as needed. Cartridge filters and miscellaneous equipment.	P17020	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	-	-	-	25,000.00	-	0%	
Subtotal: Non Payroll and Benefits Expenses		505,600.00	221,879.38	4,977.11	226,856.49	622,000.00	116,400.00	23%	
Total Expenses: Water Treatment - Perchlorate- 5320		505,600.00	221,879.38	4,977.11	226,856.49	622,000.00	116,400.00	23%	

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

GL Accounts		FY2025-26	Actuals &			FY 2026-27	Budget	%	Justification
Project #		Current Budget	YTD Actual As of 4/30/26	Encumbrances	Encumbrances Total	Proposed Budget	Amount Change	Change	
Water Treatment - FBR - 5350									
100-5350-500-5001	Salaries & Wages / Full Time	445,700.00	459,758.28	-	459,758.28	580,600.00	134,900.00	30%	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	35,000.00	9,000.00	35%	
100-5350-500-5004	Salaries & Wages / On Call	27,000.00	26,651.47	-	26,651.47	28,000.00	1,000.00	4%	
100-5350-500-5021	Salaries & Wages / Class A Drivers License	700.00	550.00	-	550.00	700.00	-	0%	
100-5350-500-5020	Salaries & Wages / Bilingual Compensation	500.00	-	-	-	700.00	200.00	40%	
Subtotal: Payroll Expenses		499,900.00	520,078.00	-	520,078.00	645,000.00	145,100.00	29%	
100-5350-510-5101	Benefits / FICA	27,800.00	31,730.40	-	31,730.40	36,600.00	8,800.00	32%	
100-5350-510-5102	Benefits / Medicare	6,600.00	7,776.25	-	7,776.25	8,600.00	2,000.00	30%	
100-5350-510-5123	Benefits / Disability Insurance	5,300.00	3,047.38	-	3,047.38	3,600.00	(1,700.00)	-32%	
100-5350-510-5125	Benefits / Life Insurance	1,300.00	1,329.36	-	1,329.36	2,600.00	1,300.00	100%	
100-5350-510-5121	Benefits / Dental	6,200.00	5,894.90	-	5,894.90	7,200.00	1,000.00	16%	
100-5350-510-5120	Benefits / Hosp / Med Insurance	96,000.00	96,955.13	-	96,955.13	128,300.00	32,300.00	34%	
100-5350-510-5122	Benefits / Vision Care Insurance	800.00	762.67	-	762.67	1,000.00	200.00	25%	
100-5350-510-5124	Benefits / EAP	100.00	96.23	-	96.23	200.00	100.00	100%	
100-5350-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	5,606.58	-	5,606.58	7,800.00	1,900.00	32%	
100-5350-510-5105	Expenses / PERS-Pension Classic	38,600.00	50,332.57	-	50,332.57	73,100.00	34,500.00	89%	
100-5350-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	9,100.00	4,079.49	-	4,079.49	-	(9,100.00)	-100%	
100-5350-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	21,600.00	28,003.24	-	28,003.24	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	34,900.00	9,800.00	39%	
Subtotal: Benefits Expenses		244,400.00	260,510.75	-	260,510.75	344,600.00	100,200.00	41%	
Subtotal: Payroll and Benefits Expenses		744,300.00	780,588.75	-	780,588.75	989,600.00	245,300.00	33%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	Treatment and Distribution Cert./Renewal. Training for staff of 4	P17050	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	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.	P17050	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.	P17050	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	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	3,500.00	-	0%	
	Electricity costs for FBR plant operations.	P17050	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.	P17051	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	550,000.00	-	0%	
	FBR: Valve positioners, VFD A/C, Miscellaneous tools and maintenance.	P17050			-	-				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	P17050	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	P17051	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	75,000.00	-	0%	
	FBR: Aluminum chlorohydrate is anticipated once, 6000 gallons.	P17050	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	P17050	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.	P17050	35,000.00			-	35,000.00			FBR Polymer deliveries for DAF 2 months 6 / yr 35,000
	FBR: Chlorine.	P17050	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.	P17050	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	P17050	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	392,000.00	35,000.00	10%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	Replace GAC media in FBR aeration scrubber system, twice/year.	P17050			-	-	-			
	Cactus Basin No. 2 & Hidden Valley Maintenance	P17050	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.	P17050	30,000.00		29,946.10	29,946.10	30,000.00			GAC scrubbers, \$15,000/annually / cartridge filters for the sand seperator and sound barrier, \$15,000/annually.
	IX media for perchlorate removal - Well IX	P17050								
	Repair and replacement of pumps and motors.	P17050	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	235,000.00	15,000.00	7%	
	Chlorination equipment for FBR	P17050			-	-				
100-5350-540-5602	Repair & Maintenance / Chlorination Equipment		-	-	-	-	-	-	0%	
	Vector control for Cactus Basin No. 2	P17050	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.	P17050	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	P17050	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	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	1,200.00	-102100%	(0.46)	
	Subtotal: Non Payroll and Benefits Expenses		1,368,421.00	946,909.68	289,645.02	1,236,554.70	1,435,600.00	67,179.00	5%	
	Total Expenses: Water Treatment - FBR/FXB - 5350		2,112,721.00	1,727,498.43	289,645.02	2,017,143.45	2,425,200.00	312,479.00	15%	

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

GL Accounts		FY2025-26	Actuals &			FY 2026-27	Budget	%	Justification
Project #		Current Budget	YTD Actual As of 4/30/26	Encumbrances	Encumbrances Total	Proposed Budget	Amount Change	Change	
Water Treatment - Roemer/Arsenic - 5390									
100-5390-500-5001	Salaries & Wages / Full Time	535,000.00	302,740.60	-	302,740.60	395,400.00	(139,600.00)	-26%	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	43,000.00	(4,000.00)	-9%	
100-5390-500-5004	Salaries & Wages / On Call	30,000.00	20,716.19	-	20,716.19	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	700.00	(600.00)	-46%	
Subtotal: Payroll Expenses		613,300.00	364,700.54	-	364,700.54	464,100.00	(149,200.00)	-24%	
100-5390-510-5101	Benefits / FICA	34,200.00	23,135.14	-	23,135.14	24,900.00	(9,300.00)	-27%	
100-5390-510-5102	Benefits / Medicare	8,000.00	5,425.19	-	5,425.19	5,800.00	(2,200.00)	-28%	
100-5390-510-5123	Benefits / Disability Insurance	7,200.00	2,197.33	-	2,197.33	2,700.00	(4,500.00)	-63%	
100-5390-510-5125	Benefits / Life Insurance	2,500.00	994.33	-	994.33	2,000.00	(500.00)	-20%	
100-5390-510-5121	Benefits / Dental	6,100.00	4,999.35	-	4,999.35	6,400.00	300.00	5%	
100-5390-510-5120	Benefits / Hosp / Med Insurance	116,100.00	76,966.95	-	76,966.95	99,500.00	(16,600.00)	-14%	
100-5390-510-5122	Benefits / Vision Care Insurance	1,000.00	610.10	-	610.10	700.00	(300.00)	-30%	
100-5390-510-5124	Benefits / EAP	200.00	76.94	-	76.94	100.00	(100.00)	-50%	
100-5390-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	4,280.35	-	4,280.35	5,900.00	(1,900.00)	-24%	
100-5390-510-5105	Expenses / PERS-Pension Classic	64,600.00	35,459.71	-	35,459.71	34,600.00	(30,000.00)	-46%	
100-5390-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	36,100.00	19,727.35	-	19,727.35	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	23,800.00	(6,800.00)	-22%	
Subtotal: Benefits Expenses		314,400.00	192,516.93	-	192,516.93	235,300.00	(79,100.00)	-25%	
Subtotal: Payroll and Benefits Expenses		927,700.00	557,217.47	-	557,217.47	699,400.00	(228,300.00)	-25%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	Treatment and Distribution Cert./Renewal. Training for staff of 4	P17060	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	1,600.00	(50.00)	-3%	
	Trident filter SCADA configation, equipment installation, etc.	P17060	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.	P17060	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.	P17060	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	82,500.00	10,000.00	14%	
	Filter survey for 2 Trident filters.	P17060	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	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	2,500.00	-	0%	
	ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.	P17060 P17070	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	900,000.00	-	0%	
	Trash services.	P17060	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	3,200.00	-	0%	
	ROEMER TREATMENT PLANT: Natural gas service by Southern California Gas Company	P17060	400.00	140.10		140.10	400.00			
100-5390-550-5653	Utility Services / Gas		400.00	140.10	-	140.10	400.00	-	0%	
	Janitorial Services at Roemer Plant	P17060	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	22,000.00	-	0%	
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T	P17060	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	2,000.00	(1,500.00)	-43%	
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T	P17060		12,014.70		12,014.70				ROEMER TREATMENT PLANT: High Speed Internet Service
100-5390-550-5651	Communication Services / High Speed Internet		-	12,014.70	-	12,014.70	-	-	0%	
	Hydroelectric Plant Operations and Maintenance Cost.	P17060	15,000.00		-	-	15,000.00			Hydroelectric Plant Operations and Maintenance Cost.
	Misc District Cost repair and replacement	P17060	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	30,000.00	10,000.00	50%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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	P17060	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	P17061	10,000.00	13,520.50		13,520.50	10,000.00			Roemer Phase 2 & 3
	ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are	P17070	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	40,000.00	-	0%	
	ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds	P17060	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	P17070				-	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	80,000.00	(3,600.00)	-4%	
	ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment -	P17060	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.	P17060	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	P17060	6,000.00	1,725.76		1,725.76	6,000.00			Reagents countertop testing
	Arsenic Plant: Ferric Chemical	P17070	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	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	P17060	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 OPR 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	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%	
	Subtotal: Non Payroll and Benefits Expenses		1,923,985.00	1,328,719.05	144,291.39	1,473,010.44	2,840,450.00	916,465.00	48%	
	Total Expenses: Water Treatment - Roemer/Arsenic - 5390		2,851,685.00	1,885,936.52	144,291.39	2,030,227.91	3,539,850.00	688,165.00	24%	

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

GL Accounts		FY2025-26	Actuals &		FY 2026-27	Budget	%	Justification
Project #		Current Budget	YTD Actual As of 4/30/26	Encumbrances Total	Proposed Budget	Amount Change	Change	
Maintenance - Transmission and Distribution - 5410								
100-5410-500-5001	Salaries & Wages / Full Time	1,151,700.00	931,903.12	-	931,903.12	1,222,300.00	70,600.00	6%
100-5410-500-5002	Salaries & Wages / Part Time	80,000.00	33,968.51	-	33,968.51	99,300.00	19,300.00	24%
100-5410-500-5003	Salaries & Wages / Overtime	60,000.00	44,405.06	-	44,405.06	55,000.00	(5,000.00)	-8%
100-5410-500-5004	Salaries & Wages / On Call	15,000.00	24,743.10	-	24,743.10	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	3,900.00	600.00	18%
100-5410-500-5020	Salaries & Wages / Bilingual Compensation	3,300.00	2,650.00	-	2,650.00	3,300.00	-	0%
	Subtotal: Payroll Expenses	1,313,300.00	1,041,344.79	-	1,041,344.79	1,410,800.00	97,500.00	7%
100-5410-510-5101	Benefits / FICA	82,100.00	65,244.93	-	65,244.93	84,000.00	1,900.00	2%
100-5410-510-5102	Benefits / Medicare	19,200.00	15,259.14	-	15,259.14	19,600.00	400.00	2%
100-5410-510-5123	Benefits / Disability Insurance	17,200.00	7,517.22	-	7,517.22	10,800.00	(6,400.00)	-37%
100-5410-510-5125	Benefits / Life Insurance	7,200.00	3,732.34	-	3,732.34	7,900.00	700.00	10%
100-5410-510-5121	Benefits / Dental	15,700.00	11,786.37	-	11,786.37	16,200.00	500.00	3%
100-5410-510-5120	Benefits / Hosp / Med Insurance	259,700.00	193,894.60	-	193,894.60	261,700.00	2,000.00	1%
100-5410-510-5122	Benefits / Vision Care Insurance	3,000.00	2,148.29	-	2,148.29	2,600.00	(400.00)	-13%
100-5410-510-5124	Benefits / EAP	500.00	289.54	-	289.54	500.00	-	0%
100-5410-510-5100	Benefits / Deferred Comp-ER Match	23,400.00	12,159.69	-	12,159.69	25,400.00	2,000.00	9%
100-5410-510-5105	Expenses / PERS-Pension Classic	19,100.00	15,242.54	-	15,242.54	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	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	11,200.00	500.00	5%
100-5410-510-5103	Expenses / Workers Comp Ins	76,700.00	51,379.82	-	51,379.82	79,600.00	2,900.00	4%
100-5410-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	0%
	Subtotal: Benefits Expenses	613,500.00	450,297.95	-	450,297.95	624,400.00	10,900.00	2%
	Subtotal: Payroll and Benefits Expenses	1,926,800.00	1,491,642.74	-	1,491,642.74	2,035,200.00	108,400.00	6%

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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	10,000.00	-	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	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 emergencys.
100-5410-515-5202	Miscellaneous / Trans/Meals/Lodging		3,000.00	659.03	-	659.03	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	(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	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	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 miscellaneous 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	8,000.00	-	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	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	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	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	10,000.00	-	0%	
	Subtotal: Non Payroll and Benefits Expenses		1,116,200.00	809,159.28	94,651.56	903,810.84	996,200.00	(120,000.00)	-11%	
	Total Expenses: Maintenance - Transmission and Distribution - 5410		3,043,000.00	2,300,802.02	94,651.56	2,395,453.58	3,031,400.00	(11,600.00)	0%	

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

GL Accounts		FY2025-26	YTD Actual		Actuals &	FY 2026-27	Budget	%	Justification
Project #		Current Budget	As of 4/30/26	Encumbrances	Encumbrances Total	Proposed Budget	Amount Change	Change	
Customer Service - 5510									
100-5510-500-5001	Salaries & Wages / Full Time	662,500.00	456,491.86	-	456,491.86	620,200.00	(42,300.00)	-6%	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	7,500.00	(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	3,300.00	700.00	27%	
	Subtotal: Payroll Expenses	674,100.00	464,636.39	-	464,636.39	679,100.00	5,000.00	1%	
100-5510-510-5101	Benefits / FICA	44,500.00	29,135.70	-	29,135.70	42,600.00	(1,900.00)	-4%	
100-5510-510-5102	Benefits / Medicare	10,400.00	6,813.93	-	6,813.93	10,000.00	(400.00)	-4%	
100-5510-510-5123	Benefits / Disability Insurance	10,400.00	4,338.82	-	4,338.82	7,200.00	(3,200.00)	-31%	
100-5510-510-5125	Benefits / Life Insurance	6,300.00	2,311.65	-	2,311.65	5,200.00	(1,100.00)	-17%	
100-5510-510-5121	Benefits / Dental	13,200.00	7,041.17	-	7,041.17	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	177,800.00	(42,800.00)	-19%	FY27 - One less FT and plan changes
100-5510-510-5122	Benefits / Vision Care Insurance	2,300.00	1,370.79	-	1,370.79	1,900.00	(400.00)	-17%	
100-5510-510-5124	Benefits / EAP	400.00	180.85	-	180.85	400.00	-	0%	
100-5510-510-5100	Benefits / Deferred Comp-ER Match	17,600.00	6,830.99	-	6,830.99	15,600.00	(2,000.00)	-11%	
100-5510-510-5105	Expenses / PERS-Pension Classic	18,200.00	5,442.22	-	5,442.22	-	(18,200.00)	-100%	FY26-27 - No Classic PERS members
100-5510-510-5106	PERS-Pension / Employer PEPR-2nd Tier	42,900.00	30,534.10	-	30,534.10	49,400.00	6,500.00	15%	
100-5510-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	10,200.00	3,027.15	-	3,027.15	-	(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	4,600.00	-	0%	
100-5510-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	0%	
	Subtotal: Benefits Expenses	401,600.00	219,076.40	-	219,076.40	324,600.00	(77,000.00)	-19%	
	Subtotal: Payroll and Benefits Expenses	1,075,700.00	683,712.79	-	683,712.79	1,003,700.00	(72,000.00)	-7%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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	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	8,200.00	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	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	2,800.00	-	0%	
	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	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	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	5,000.00	3,500.00	233%	
	Subtotal: Non Payroll and Benefits Expenses		170,800.00	124,363.86	8,400.00	132,763.86	94,600.00	(76,200.00)	-45%	
	Total Expenses: Customer Service - 5510		1,246,500.00	808,076.65	8,400.00	816,476.65	1,098,300.00	(148,200.00)	-12%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Meter Reading - 5520										
100-5520-500-5001	Salaries & Wages / Full Time		475,500.00	399,418.94	-	399,418.94	505,800.00	30,300.00	6%	
100-5520-500-5003	Salaries & Wages / Overtime		10,000.00	36,128.27	-	36,128.27	40,000.00	30,000.00	300%	
100-5520-500-5004	Salaries & Wages / On Call		7,300.00	8,290.20	-	8,290.20	9,500.00	2,200.00	30%	
100-5520-500-5020	Salaries & Wages / Bilingual Compensation		1,300.00	1,100.00	-	1,100.00	1,300.00	-	0%	
100-5520-500-5021	Labor / Class A Drivers License		-	-	-	-	-	-	0%	
Subtotal: Payroll Expenses			494,100.00	444,937.41	-	444,937.41	556,600.00	62,500.00	13%	
100-5520-510-5101	Benefits / FICA		30,400.00	27,787.72	-	27,787.72	32,200.00	1,800.00	6%	
100-5520-510-5102	Benefits / Medicare		7,100.00	6,498.82	-	6,498.82	7,500.00	400.00	6%	
100-5520-510-5123	Benefits / Disability Insurance		7,300.00	3,721.02	-	3,721.02	5,400.00	(1,900.00)	-26%	
100-5520-510-5125	Benefits / Life Insurance		4,800.00	1,899.97	-	1,899.97	3,900.00	(900.00)	-19%	
100-5520-510-5121	Benefits / Dental		9,200.00	6,004.59	-	6,004.59	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	135,600.00	3,000.00	2%	
100-5520-510-5122	Benefits / Vision Care Insurance		1,500.00	1,165.84	-	1,165.84	1,400.00	(100.00)	-7%	
100-5520-510-5124	Benefits / EAP		300.00	147.06	-	147.06	300.00	-	0%	
100-5520-510-5100	Benefits / Deferred Comp-ER Match		11,700.00	4,869.49	-	4,869.49	11,700.00	-	0%	
100-5520-510-5105	Expenses / PERS-Pension Classic		-	-	-	-	-	-	0%	
100-5520-510-5106	PERS-Pension / Employer PEPRRA-2nd Tier		37,400.00	30,643.95	-	30,643.95	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	3,700.00	300.00	9%	
Subtotal: Benefits Expenses			245,700.00	190,494.14	-	190,494.14	248,700.00	3,000.00	1%	
Subtotal: Payroll and Benefits Expenses			739,800.00	635,431.55	-	635,431.55	805,300.00	65,500.00	9%	
	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	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	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	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	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		65,000.00	5,694.17	5,304.50	10,998.67	50,000.00			meter reading AMR/AMI equipment and contingency
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgram		65,000.00	5,694.17	5,304.50	10,998.67	50,000.00	(15,000.00)	-23%	
Subtotal: Non Payroll and Benefits Expenses			336,400.00	277,751.59	25,849.50	303,601.09	330,900.00	(5,500.00)	-2%	
Total Expenses: Meter Reading - 5520			1,076,200.00	913,183.14	25,849.50	939,032.64	1,136,200.00	60,000.00	6%	

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

GL Accounts	Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Billing - 5530									
100-5530-500-5001	Salaries & Wages / Full Time	303,400.00	240,496.08	-	240,496.08	308,700.00	5,300.00	2%	
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	1,300.00	-	0%	
	Subtotal: Payroll Expenses	305,200.00	241,596.08	-	241,596.08	310,500.00	5,300.00	2%	
100-5530-510-5101	Benefits / FICA	19,300.00	15,384.51	-	15,384.51	19,600.00	300.00	2%	
100-5530-510-5102	Benefits / Medicare	4,500.00	3,598.14	-	3,598.14	4,600.00	100.00	2%	
100-5530-510-5123	Benefits / Disability Insurance	4,100.00	2,002.78	-	2,002.78	2,700.00	(1,400.00)	-34%	
100-5530-510-5125	Benefits / Life Insurance	1,700.00	961.20	-	961.20	2,000.00	300.00	18%	
100-5530-510-5121	Benefits / Dental	3,800.00	3,157.00	-	3,157.00	3,900.00	100.00	3%	
100-5530-510-5120	Benefits / Hosp / Med Insurance	57,900.00	45,840.84	-	45,840.84	59,700.00	1,800.00	3%	
100-5530-510-5122	Benefits / Vision Care Insurance	800.00	589.80	-	589.80	700.00	(100.00)	-13%	
100-5530-510-5124	Benefits / EAP	100.00	74.40	-	74.40	100.00	-	0%	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	4,950.00	-	4,950.00	5,900.00	-	0%	
100-5530-510-5105	Expenses / PERS-Pension Classic	26,300.00	21,459.61	-	21,459.61	27,400.00	1,100.00	4%	
100-5530-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	6,500.00	5,525.97	-	5,525.97	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	15,300.00	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	2,100.00	200.00	11%	
	Subtotal: Benefits Expenses	147,500.00	116,733.93	-	116,733.93	151,300.00	3,800.00	3%	
	Subtotal: Payroll and Benefits Expenses	452,700.00	358,330.01	-	358,330.01	461,800.00	9,100.00	2%	
	Billing Dept training	3,000.00	1,249.00	-	1,249.00	3,000.00			Billing development training including technical and Customer Service skills etc. Tyler Incode system training
100-5530-515-5200	Expenses / Training	3,000.00	1,249.00	-	1,249.00	-	(3,000.00)	-100%	
	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	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	64,000.00	-	0%	
	InfoSend - postage for bills and notices mailed to customers	166,000.00	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	166,000.00	162,741.73	6,000.00	168,741.73	208,000.00	42,000.00	25%	
	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	3,000.00	1,000.00	50%	
	Subtotal: Non Payroll and Benefits Expenses	236,400.00	212,580.16	9,056.41	221,636.57	276,000.00	39,600.00	17%	
	Total Expenses: Billing - 5530	689,100.00	570,910.17	9,056.41	579,966.58	737,800.00	48,700.00	7%	

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

GL Accounts		FY2025-26	YTD Actual		Actuals &	FY 2026-27	Budget	%	Justification
	Project #	Current Budget	As of 4/30/26	Encumbrances	Encumbrances Total	Proposed Budget	Amount Change	Change	
Administration - 5610									
100-5610-500-5001	Salaries & Wages / Full Time	1,190,500.00	896,442.83	-	896,442.83	1,220,400.00	29,900.00	3%	
100-5610-500-5003	Salaries & Wages / Overtime	2,000.00	1,204.30	-	1,204.30	2,000.00	-	0%	
100-5610-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,450.00	-	1,450.00	2,000.00	700.00	54%	
100-5610-510-5104	Salaries & Wages / Vehicle Allowance	-	-	-	-	-	-	0%	
	Subtotal: Payroll Expenses	1,193,800.00	899,097.13	-	899,097.13	1,224,400.00	30,600.00	3%	
100-5610-510-5101	Benefits / FICA	50,500.00	34,367.29	-	34,367.29	51,400.00	900.00	2%	
100-5610-510-5102	Benefits / Medicare	19,300.00	13,133.32	-	13,133.32	18,400.00	(900.00)	-5%	
100-5610-510-5123	Benefits / Disability Insurance	14,800.00	4,311.34	-	4,311.34	4,500.00	(10,300.00)	-70%	
100-5610-510-5125	Benefits / Life Insurance	3,600.00	2,153.09	-	2,153.09	3,300.00	(300.00)	-8%	
100-5610-510-5121	Benefits / Dental	7,900.00	6,001.92	-	6,001.92	9,100.00	1,200.00	15%	
100-5610-510-5120	Benefits / Hosp / Med Insurance	128,900.00	85,662.16	-	85,662.16	136,400.00	7,500.00	6%	
100-5610-510-5122	Benefits / Vision Care Insurance	1,300.00	821.84	-	821.84	1,100.00	(200.00)	-15%	
100-5610-510-5124	Benefits / EAP	200.00	111.60	-	111.60	200.00	-	0%	
100-5610-510-5100	Benefits / Deferred Comp-ER Match	45,300.00	42,004.52	-	42,004.52	45,300.00	-	0%	
100-5610-510-5105	Expenses / PERS-Pension Classic	131,600.00	97,556.83	-	97,556.83	137,100.00	5,500.00	4%	
100-5610-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	9,400.00	7,785.62	-	7,785.62	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	76,400.00	2,900.00	4%	
100-5610-510-5103	Expenses / Workers Comp Ins	8,200.00	4,817.61	-	4,817.61	8,500.00	300.00	4%	
100-5610-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	0%	
	Subtotal: Benefits Expenses	494,500.00	353,005.72	-	353,005.72	502,100.00	7,600.00	2%	
	Subtotal: Payroll and Benefits Expenses	1,688,300.00	1,252,102.85	-	1,252,102.85	1,726,500.00	38,200.00	2%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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		12,000.00	198.00		198.00	4,000.00			
	Communication Training		9,000.00			-	2,500.00			
	CSDA trainings/Conferences		7,000.00	1,946.00		1,946.00	3,000.00			
	ACWA Conferences		5,350.00	2,563.00		2,563.00	4,000.00			
100-5610-515-5200	Expenses / Training		35,000.00	5,332.00	-	5,332.00	16,900.00	(18,100.00)	-52%	
	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			3,750.00			
	Misc Membership		5,000.00	860.75		860.75	5,000.00			
100-5610-515-5201	Miscellaneous / Subscriptions & Memberships		62,725.00	47,638.75	5,350.00	52,988.75	67,168.90	4,443.90	7%	
	ACWA Conferences		35,000.00	20,998.90		20,998.90	4,700.00			
	ASBCSD - Monthly Meeting Staff		2,000.00			-	1,050.00			
	CSDA Trainings/Conferences		12,000.00	429.58		429.58	3,700.00			
	CSMFO/GFOA/Tyler travel expenses		1,200.00	729.33		729.33	2,400.00			
	Misc, Legislative Trips		10,000.00				3,000.00			
	Conferences for Board Secretary/Executive Assistant		2,000.00	288.95		288.95	5,000.00			
	Misc Seminars, Continuation Professional Education		1,500.00	1,532.78		1,532.78	3,500.00			
100-5610-515-5202	Miscellaneous / Trans/Meals/Lodging		63,700.00	23,979.54	-	23,979.54	23,350.00	(40,350.00)	-63%	
	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
100-5610-515-5204	Recognition / Staff Events & Meals		33,000.00	30,355.90	-	30,355.90	33,000.00	-	0%	
	Board/Committee Meals		13,000.00	11,841.61		11,841.61	13,200.00			Board/Committee Meals. New GL Account
100-5610-516-5203	Board and Committee Meals		13,000.00	11,841.61	-	11,841.61	13,200.00	200.00	2%	
	District Shirt and Emboidary. Uniforms		2,500.00	476.43		476.43	-			Districtwide Approach. Budgeted in HR
100-5610-536-5475	Operating Supplies / Uniforms		2,500.00	476.43	-	476.43	-	(2,500.00)	-100%	
	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			
100-5610-536-5411	Miscellaneous / Printing & Notices		5,000.00	1,628.23	-	1,628.23	11,000.00	6,000.00	120%	
	Misc office supplies		2,000.00	2,015.57		2,015.57	-			
100-5610-536-5454	Miscellaneous / Office Supplies		2,000.00	2,015.57	-	2,015.57	-	(2,000.00)	-100%	

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	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	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	48,000.00	-11820000%	(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	-	(39,000.00)	-100%	
	Subtotal: Non Payroll and Benefits Expenses	866,125.00	634,388.98	36,721.50	671,110.48	712,618.90	(153,506.10)	-18%	
	Total Expenses: Administration - 5610	2,554,425.00	1,886,491.83	36,721.50	1,923,213.33	2,439,118.90	(115,306.10)	-5%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
General Operations - 5615										
	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	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	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	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	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	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	36,000.00	-	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	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	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	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	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	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	3,360.00	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	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	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	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 devised \$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	-	0%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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	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	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	5,000.00	-	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	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	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	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	332,250.00	21,000.00	7%	
100-5615-536-5455	Bad Debt Expense / Water Related		-	-	-	-	-	-	0%	
	Subtotal: Non Payroll and Benefits Expenses		3,234,919.00	2,983,623.43	108,482.62	3,092,106.05	3,774,319.00	539,400.00	269%	
	Total Expenses: General Operations - 5615		3,234,919.00	2,983,623.43	108,482.62	3,092,106.05	3,774,319.00	539,400.00	17%	

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

GL Accounts		FY2025-26	Actuals &			FY 2026-27	Budget	%	Justification
Project #		Current Budget	YTD Actual As of 4/30/26	Encumbrances	Encumbrances Total	Proposed Budget	Amount Change	Change	
Accounting - 5620									
100-5620-500-5001	Salaries & Wages / Full Time	612,600.00	508,609.87	-	508,609.87	642,700.00	30,100.00	5%	
100-5620-500-5003	Salaries & Wages / Overtime	12,000.00	14,088.80	-	14,088.80	13,000.00	1,000.00	8%	
100-5620-500-5020	Salaries & Wages / Bilingual Compensation	2,600.00	1,850.00	-	1,850.00	2,600.00	-	0%	
	Subtotal: Payroll Expenses	627,200.00	524,548.67	-	524,548.67	658,300.00	31,100.00	5%	
100-5620-510-5101	Benefits / FICA	38,100.00	30,983.35	-	30,983.35	40,200.00	2,100.00	6%	
100-5620-510-5102	Benefits / Medicare	9,100.00	7,604.54	-	7,604.54	9,500.00	400.00	4%	
100-5620-510-5123	Benefits / Disability Insurance	8,100.00	3,236.29	-	3,236.29	4,500.00	(3,600.00)	-44%	
100-5620-510-5125	Benefits / Life Insurance	3,300.00	1,495.25	-	1,495.25	3,300.00	-	0%	
100-5620-510-5121	Benefits / Dental	7,400.00	5,800.26	-	5,800.26	9,100.00	1,700.00	23%	
100-5620-510-5120	Benefits / Hosp / Med Insurance	117,000.00	87,951.48	-	87,951.48	146,900.00	29,900.00	26%	EE change plans to family
100-5620-510-5122	Benefits / Vision Care Insurance	1,300.00	794.38	-	794.38	1,100.00	(200.00)	-15%	
100-5620-510-5124	Benefits / EAP	200.00	108.93	-	108.93	200.00	-	0%	
100-5620-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	5,602.42	-	5,602.42	9,800.00	-	0%	
100-5620-510-5105	Expenses / PERS-Pension Classic	27,400.00	22,575.53	-	22,575.53	28,900.00	1,500.00	5%	
100-5620-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	28,400.00	19,826.69	-	19,826.69	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	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	4,400.00	400.00	10%	
	Subtotal: Benefits Expenses	269,400.00	202,725.47	-	202,725.47	305,000.00	35,600.00	13%	
	Subtotal: Payroll and Benefits Expenses	896,600.00	727,274.14	-	727,274.14	963,300.00	66,700.00	7%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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	-	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	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	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	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	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	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	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						25,000.00			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	144,050.00	20,450.00	17%	
	County Tax Collection fee for lien payments					-	500.00			
100-5620-536-5476	Other Miscellaneous / County Collection Fee		-	-	-	-	500.00	500.00	0%	
	Subtotal: Non Payroll and Benefits Expenses		277,550.00	214,263.07	13,632.75	227,895.82	303,070.00	25,520.00	9%	
	Total Expenses: Accounting - 5620		1,174,150.00	941,537.21	13,632.75	955,169.96	1,266,370.00	92,220.00	8%	

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

GL Accounts		FY2025-26	YTD Actual		Actuals &	FY 2026-27	Budget	%	Justification
Project #		Current Budget	As of 4/30/26	Encumbrances	Encumbrances Total	Proposed Budget	Amount Change	Change	
Engineering - 5630									
100-5630-500-5001	Salaries & Wages / Full Time	1,565,400.00	1,201,871.26	-	1,201,871.26	1,591,000.00	25,600.00	2%	
100-5630-500-5002	Salaries & Wages / Part Time	-	-	-	-	-	-	0%	
100-5630-500-5003	Salaries & Wages / Overtime	3,000.00	1,732.22	-	1,732.22	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	1,300.00	(700.00)	-35%	
	Subtotal: Payroll Expenses	1,570,400.00	1,205,065.98	-	1,205,065.98	1,594,800.00	24,400.00	2%	
100-5630-510-5101	Benefits / FICA	91,900.00	69,211.16	-	69,211.16	94,300.00	2,400.00	3%	
100-5630-510-5102	Benefits / Medicare	23,400.00	17,635.34	-	17,635.34	23,400.00	-	0%	
100-5630-510-5123	Benefits / Disability Insurance	20,700.00	8,027.61	-	8,027.61	9,900.00	(10,800.00)	-52%	
100-5630-510-5125	Benefits / Life Insurance	7,500.00	3,546.87	-	3,546.87	7,200.00	(300.00)	-4%	
100-5630-510-5121	Benefits / Dental	15,700.00	12,883.33	-	12,883.33	18,000.00	2,300.00	15%	
100-5630-510-5120	Benefits / Hosp / Med Insurance	283,400.00	209,286.41	-	209,286.41	304,400.00	21,000.00	7%	
100-5630-510-5122	Benefits / Vision Care Insurance	2,800.00	2,023.41	-	2,023.41	2,600.00	(200.00)	-7%	
100-5630-510-5124	Benefits / EAP	500.00	255.15	-	255.15	500.00	-	0%	
100-5630-510-5100	Benefits / Deferred Comp-ER Match	21,500.00	11,175.00	-	11,175.00	21,500.00	-	0%	
100-5630-510-5105	Expenses / PERS-Pension Classic	118,500.00	82,714.61	-	82,714.61	124,100.00	5,600.00	5%	
100-5630-510-5106	PERS-Pension / Employer PEPR-2nd Tier	44,600.00	38,714.46	-	38,714.46	47,600.00	3,000.00	7%	
100-5630-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	46,020.26	-	46,020.26	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	24,300.00	1,200.00	5%	
	Subtotal: Benefits Expenses	653,600.00	526,617.36	-	526,617.36	746,900.00	93,300.00	14%	
	Subtotal: Payroll and Benefits Expenses	2,224,000.00	1,731,683.34	-	1,731,683.34	2,341,700.00	117,700.00	5%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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	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	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	6,000.00	1,300.00	28%	
	Misc. Tools & Office Supplies		2,500.00	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	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	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	330,000.00	(250,000.00)	-43%	
	Subtotal: Non Payroll and Benefits Expenses		622,875.00	293,659.86	269,479.43	563,139.29	372,596.00	(250,279.00)	-40%	
	Total Expenses: Engineering - 5630		2,846,875.00	2,025,343.20	269,479.43	2,294,822.63	2,714,296.00	(132,579.00)	-5%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Information Technology - 5640										
100-5640-500-5001	Salaries & Wages / Full Time		722,200.00	599,854.66	-	599,854.66	783,800.00	61,600.00	9%	Parallel Succession planning
100-5640-500-5003	Salaries & Wages / Overtime		15,000.00	821.72	-	821.72	1,500.00	(13,500.00)	-90%	
100-5640-500-5020	Salaries & Wages / Bilingual Compensation		700.00	550.00	-	550.00	700.00	-	0%	
Subtotal: Payroll Expenses			737,900.00	601,226.38	-	601,226.38	786,000.00	48,100.00	7%	
100-5640-510-5101	Benefits / FICA		38,700.00	29,483.40	-	29,483.40	43,900.00	5,200.00	13%	
100-5640-510-5102	Benefits / Medicare		10,900.00	8,747.30	-	8,747.30	11,500.00	600.00	6%	
100-5640-510-5123	Benefits / Disability Insurance		8,800.00	3,268.85	-	3,268.85	4,100.00	(4,700.00)	-53%	
100-5640-510-5125	Benefits / Life Insurance		2,100.00	1,699.10	-	1,699.10	2,800.00	700.00	33%	
100-5640-510-5121	Benefits / Dental		7,300.00	5,977.48	-	5,977.48	8,100.00	800.00	11%	
100-5640-510-5120	Benefits / Hosp / Med Insurance		111,000.00	86,746.12	-	86,746.12	125,800.00	14,800.00	13%	
100-5640-510-5122	Benefits / Vision Care Insurance		1,000.00	729.52	-	729.52	1,000.00	-	0%	
100-5640-510-5124	Benefits / EAP		200.00	97.47	-	97.47	200.00	-	0%	
100-5640-510-5100	Benefits / Deferred Comp-ER Match		7,800.00	6,410.81	-	6,410.81	8,300.00	500.00	6%	
100-5640-510-5105	Expenses / PERS-Pension Classic		86,400.00	69,686.22	-	69,686.22	98,500.00	12,100.00	14%	
100-5640-510-5106	PERS-Pension / Employer PEPRA-2nd Tier		-	-	-	-	-	-	0%	
100-5640-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit		48,300.00	38,771.14	-	38,771.14	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	5,400.00	800.00	17%	
Subtotal: Benefits Expenses			327,100.00	254,677.09	-	254,677.09	364,500.00	37,400.00	11%	
Subtotal: Payroll and Benefits Expenses			1,065,000.00	855,903.47	-	855,903.47	1,150,500.00	85,500.00	8%	
	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	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	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	41,500.00	(16,500.00)	-28%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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	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	20,000.00			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	403,660.00	(18,540.00)	-4%	
	Subtotal: Non Payroll and Benefits Expenses		693,230.00	391,357.25	34,418.97	425,776.22	713,110.00	19,880.00	3%	
	Total Expenses: Information Technology - 5640		1,758,230.00	1,247,260.72	34,418.97	1,281,679.69	1,863,610.00	105,380.00	6%	

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

GL Accounts	Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
GIS - 5645									
100-5645-500-5001	Salaries & Wages / Full Time	152,400.00	133,013.35	-	133,013.35	241,200.00	88,800.00	58%	New GIS Technician FTE
100-5645-500-5002	Salaries & Wages / Part Time	42,400.00	45,533.24	-	45,533.24		(42,400.00)	-100%	
100-5645-500-5003	Salaries & Wages / Overtime	700.00	319.77	-	319.77	500.00	(200.00)	-29%	
Subtotal: Payroll Expenses		195,500.00	178,866.36	-	178,866.36	241,700.00	46,200.00	24%	
100-5645-510-5101	Benefits / FICA	15,500.00	10,980.56	-	10,980.56	15,200.00	(300.00)	-2%	
100-5645-510-5102	Benefits / Medicare	3,600.00	2,568.06	-	2,568.06	3,600.00	-	0%	
100-5645-510-5123	Benefits / Disability Insurance	1,900.00	817.26	-	817.26	1,800.00	(100.00)	-5%	
100-5645-510-5125	Benefits / Life Insurance	600.00	320.40	-	320.40	1,300.00	700.00	117%	
100-5645-510-5121	Benefits / Dental	2,100.00	1,712.76	-	1,712.76	2,100.00	-	0%	
100-5645-510-5120	Benefits / Hosp / Med Insurance	29,000.00	23,505.94	-	23,505.94	31,600.00	2,600.00	9%	
100-5645-510-5122	Benefits / Vision Care Insurance	300.00	196.60	-	196.60	500.00	200.00	67%	
100-5645-510-5124	Benefits / EAP	-	24.80	-	24.80	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 PEPR-2nd Tier	12,100.00	10,696.49	-	10,696.49	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	1,700.00	-	0%	
Subtotal: Benefits Expenses		68,800.00	51,790.97	-	51,790.97	80,900.00	12,100.00	18%	
Subtotal: Payroll and Benefits Expenses		264,300.00	230,657.33	-	230,657.33	322,600.00	58,300.00	22%	
	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	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	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	28,395.00	27,895.00	5579%	
	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%	
Subtotal: Non Payroll and Benefits Expenses		26,900.00	2,113.30	-	2,113.30	55,295.00	28,395.00	106%	
Total Expenses: GIS - 5645		291,200.00	232,770.63	-	232,770.63	377,895.00	86,695.00	30%	

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

GL Accounts	Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Board of Directors - 5650									
100-5650-500-5002	Salaries & Wages / Part Time	134,900.00	99,806.48	-	99,806.48	141,600.00	6,700.00	5%	
Subtotal: Payroll Expenses		134,900.00	99,806.48	-	99,806.48	141,600.00	6,700.00	5%	
100-5650-510-5123	Benefits / Disability Insurance	1,500.00	241.10	-	241.10	1,900.00	400.00	27%	
100-5650-510-5125	Benefits / Life Insurance	3,400.00	2,516.80	-	2,516.80	3,300.00	(100.00)	-3%	
100-5650-510-5101	Benefits / FICA	8,400.00	6,580.53	-	6,580.53	8,800.00	400.00	5%	
100-5650-510-5102	Benefits / Medicare	2,000.00	1,538.88	-	1,538.88	2,100.00	100.00	5%	
100-5650-510-5121	Benefits / Dental	7,900.00	6,582.52	-	6,582.52	8,200.00	300.00	4%	
100-5650-510-5120	Benefits / Hosp / Med Insurance	117,600.00	94,212.46	-	94,212.46	124,900.00	7,300.00	6%	
100-5650-510-5122	Benefits / Vision Care Insurance	1,300.00	939.80	-	939.80	1,100.00	(200.00)	-15%	
100-5650-510-5103	Expenses / Workers Comp Ins	1,000.00	587.05	-	587.05	1,000.00	-	0%	
Subtotal: Benefits Expenses		143,100.00	113,199.14	-	113,199.14	151,300.00	8,200.00	6%	
Subtotal: Payroll and Benefits Expenses		278,000.00	213,005.62	-	213,005.62	292,900.00	14,900.00	5%	
	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	39,600.00	600.00	2%	
	Board development and training	13,000.00	22,382.15		22,382.15	27,500.00			Board development and training
100-5650-515-5200	Expenses / Training	13,000.00	22,382.15	-	22,382.15	27,500.00	14,500.00	112%	
	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	-	0%	
	Meals/Mileage/lodging/ transportation/Airfare for trainings, conferences, meetings, etc	15,000.00	60,247.28		60,247.28	86,000.00			Meals/Mileage/lodging/ transportation/Airfare for trainings, conferences, meetings, etc
100-5650-515-5202	Miscellaneous / Trans/Meals/Lodging	15,000.00	60,247.28	-	60,247.28	86,000.00	71,000.00	473%	
	Election Expense		-		-	160,000.00			Governing body Board member elections
100-5650-516-5452	Miscellaneous / Election Expense	-	-	-	-	160,000.00	160,000.00	-	
Subtotal: Non Payroll and Benefits Expenses		69,000.00	108,942.73	12,749.99	121,692.72	155,100.00	86,100.00	125%	
Total Expenses: Board of Directors - 5650		347,000.00	321,948.35	12,749.99	334,698.34	448,000.00	101,000.00	29%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Human Resources/Risk Management - 5660										
100-5660-500-5001	Salaries & Wages / Full Time		480,400.00	390,260.43	-	390,260.43	491,900.00	11,500.00	2%	
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	2,000.00	(1,000.00)	-33%	
100-5660-500-5020	Salaries & Wages / Bilingual Compensation		2,000.00	1,650.00	-	1,650.00	2,000.00	-	0%	
100-5660-510-5104	Salaries & Wages / Vehicle Allowance		-	-	-	-	-	-	0%	
Subtotal: Payroll Expenses			485,400.00	393,495.50	-	393,495.50	507,900.00	22,500.00	5%	
100-5660-510-5101	Benefits / FICA		27,600.00	22,871.91	-	22,871.91	27,700.00	100.00	0%	
100-5660-510-5102	Benefits / Medicare		7,500.00	6,236.12	-	6,236.12	7,200.00	(300.00)	-4%	
100-5660-510-5123	Benefits / Disability Insurance		6,200.00	2,592.82	-	2,592.82	2,700.00	(3,500.00)	-56%	
100-5660-510-5125	Benefits / Life Insurance		1,900.00	1,408.94	-	1,408.94	2,000.00	100.00	5%	
100-5660-510-5121	Benefits / Dental		4,400.00	4,580.88	-	4,580.88	5,400.00	1,000.00	23%	
100-5660-510-5120	Benefits / Hosp / Med Insurance		74,200.00	68,072.50	-	68,072.50	84,800.00	10,600.00	14%	
100-5660-510-5122	Benefits / Vision Care Insurance		800.00	620.67	-	620.67	700.00	(100.00)	-13%	
100-5660-510-5124	Benefits / EAP		100.00	78.30	-	78.30	100.00	-	0%	
100-5660-510-5100	Benefits / Deferred Comp-ER Match		5,900.00	5,201.99	-	5,201.99	5,900.00	-	0%	
100-5660-510-5105	Expenses / PERS-Pension Classic		43,900.00	36,775.55	-	36,775.55	45,200.00	1,300.00	3%	
100-5660-510-5106	PERS-Pension / Employer PEPRRA-2nd Tier		10,300.00	7,468.85	-	7,468.85	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	25,200.00	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	3,400.00	200.00	6%	
Subtotal: Benefits Expenses			210,500.00	178,635.20	-	178,635.20	220,900.00	10,400.00	5%	
Subtotal: Payroll and Benefits Expenses			695,900.00	572,130.70	-	572,130.70	728,800.00	32,900.00	5%	
	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	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 / Educaton Tuition Assistance Program		8,000.00	2,699.32	-	2,699.32	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	28,195.00	895.00	3%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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	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	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 represent the Committee - required
100-5660-530-5405	Operating Supplies / Safety		20,000.00	18,502.07	-	18,502.07	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	16,000.00			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	16,600.00	15,400.00	1283%	
	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	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	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	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	60,000.00	(5,000.00)	-8%	
	Subtotal: Non Payroll and Benefits Expenses		209,100.00	66,960.41	39,500.00	106,460.41	205,000.00	(4,100.00)	-2%	
	Total Expenses: Human Resources/Risk Mgmt - 5660		905,000.00	639,091.11	39,500.00	678,591.11	933,800.00	28,800.00	3%	

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

GL Accounts	Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Support Services - 5680									
100-5680-500-5001	Salaries & Wages / Full Time	514,400.00	332,108.35	-	332,108.35	531,100.00	16,700.00	3%	
100-5680-500-5003	Salaries & Wages / Overtime	5,000.00	2,192.73	-	2,192.73	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	1,300.00	-	0%	
	Subtotal: Payroll Expenses	520,700.00	335,201.08	-	335,201.08	535,400.00	14,700.00	3%	
100-5680-510-5101	Benefits / FICA	32,700.00	20,785.31	-	20,785.31	33,600.00	900.00	3%	
100-5680-510-5102	Benefits / Medicare	7,600.00	4,860.99	-	4,860.99	7,900.00	300.00	4%	
100-5680-510-5123	Benefits / Disability Insurance	8,200.00	3,041.06	-	3,041.06	4,500.00	(3,700.00)	-45%	
100-5680-510-5125	Benefits / Life Insurance	3,700.00	1,445.96	-	1,445.96	3,300.00	(400.00)	-11%	
100-5680-510-5121	Benefits / Dental	7,900.00	5,736.02	-	5,736.02	8,200.00	300.00	4%	
100-5680-510-5120	Benefits / Hosp / Med Insurance	119,800.00	84,104.41	-	84,104.41	123,900.00	4,100.00	3%	
100-5680-510-5122	Benefits / Vision Care Insurance	1,300.00	841.50	-	841.50	1,100.00	(200.00)	-15%	
100-5680-510-5124	Benefits / EAP	200.00	111.60	-	111.60	200.00	-	0%	
100-5680-510-5100	Benefits / Deferred Comp-ER Match	9,800.00	1,725.00	-	1,725.00	9,800.00	-	0%	
100-5680-510-5105	Expenses / PERS-Pension Classic	22,200.00	15,489.10	-	15,489.10	23,400.00	1,200.00	5%	
100-5680-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	26,700.00	16,264.98	-	16,264.98	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	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	8,400.00	600.00	8%	
	Subtotal: Benefits Expenses	260,300.00	167,912.67	-	167,912.67	264,600.00	4,300.00	2%	
	Subtotal: Payroll and Benefits Expenses	781,000.00	503,113.75	-	503,113.75	800,000.00	19,000.00	2%	
	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	-	0%	No change for next Fiscal year.
100-5680-515-5200	Expenses / Training	3,000.00	1,500.00	-	1,500.00	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	-	0%	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	2,000.00	(400.00)	-17%	
	Travel Expenses for Department Staff for CAPPO 2027	3,500.00	636.69	-	636.69	3,500.00	-	0%	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	3,500.00	-	0%	
	Miscellaneous Department operating supplies	1,000.00	728.41	-	728.41	1,000.00	-	0%	No change for next Fiscal year.
100-5680-530-5403	Operating Supplies / Miscellaneous	1,000.00	728.41	-	728.41	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	-	0%	No change for next Fiscal year.
100-5680-515-5201	Miscellaneous / Subscriptions & Memberships	2,000.00	822.00	-	822.00	3,150.00	1,150.00	58%	
	Subtotal: Non Payroll and Benefits Expenses	11,900.00	5,900.49	-	5,900.49	12,650.00	750.00	6%	
	Total Expenses: Purchasing - 5680	792,900.00	509,014.24	-	509,014.24	812,650.00	19,750.00	2%	

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

GL Accounts		FY2025-26	Actuals &		FY 2026-27	Budget	%	Justification
Project #		Current Budget	YTD Actual As of 4/30/26	Encumbrances Total	Proposed Budget	Amount Change	Change	
Public Outreach and Government Affairs - 5710								
100-5710-500-5001	Salaries & Wages / Full Time	494,200.00	380,820.22	-	380,820.22	514,400.00	20,200.00	4%
100-5710-500-5002	Salaries & Wages / Part Time	22,000.00	7,898.24	-	7,898.24	49,700.00	27,700.00	126%
100-5710-500-5003	Salaries & Wages / Overtime	25,000.00	20,872.87	-	20,872.87	25,000.00	-	0%
100-5710-500-5020	Salaries & Wages / Bilingual Compensation	1,000.00	862.50	-	862.50	1,000.00	-	0%
	Subtotal: Payroll Expenses	542,200.00	410,453.83	-	410,453.83	590,100.00	47,900.00	9%
100-5710-510-5101	Benefits / FICA	30,700.00	23,972.42	-	23,972.42	34,300.00	3,600.00	12%
100-5710-510-5102	Benefits / Medicare	7,500.00	6,033.64	-	6,033.64	8,300.00	800.00	11%
100-5710-510-5123	Benefits / Disability Insurance	7,100.00	2,557.77	-	2,557.77	3,600.00	(3,500.00)	-49%
100-5710-510-5125	Benefits / Life Insurance	2,800.00	1,321.19	-	1,321.19	2,600.00	(200.00)	-7%
100-5710-510-5121	Benefits / Dental	5,000.00	2,703.44	-	2,703.44	3,600.00	(1,400.00)	-28%
100-5710-510-5120	Benefits / Hosp / Med Insurance	87,000.00	48,515.46	-	48,515.46	68,400.00	(18,600.00)	-21%
100-5710-510-5122	Benefits / Vision Care Insurance	1,000.00	615.33	-	615.33	800.00	(200.00)	-20%
100-5710-510-5124	Benefits / EAP	200.00	88.58	-	88.58	200.00	-	0%
100-5710-510-5100	Benefits / Deferred Comp-ER Match	7,800.00	5,911.43	-	5,911.43	7,800.00	-	0%
100-5710-510-5105	Expenses / PERS-Pension Classic	-	366.46	-	366.46	-	-	0%
100-5710-510-5106	PERS-Pension / Employer PEPRA-2nd Tier	36,600.00	28,143.38	-	28,143.38	37,900.00	1,300.00	4%
100-5710-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	203.91	-	203.91	-	-	0%
100-5710-510-5103	Expenses / Workers Comp Ins	3,300.00	2,238.10	-	2,238.10	3,900.00	600.00	18%
100-5710-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	0%
	Subtotal: Benefits Expenses	189,000.00	122,671.11	-	122,671.11	171,400.00	(17,600.00)	-9%
	Subtotal: Payroll and Benefits Expenses	731,200.00	533,124.94	-	533,124.94	761,500.00	30,300.00	4%

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	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	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	-	-	-		(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	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	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	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	16,050.00	400.00	3%	

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

GL Accounts		Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances 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		50,000.00	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	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		15,000.00	2,000.00	-	-	15,000.00			
	Community Event Sponsorships		42,000.00	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	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	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	3,000.00	-	0%	
	Subtotal: Non Payroll and Benefits Expenses		885,595.00	542,458.61	123,860.12	666,318.73	829,450.00	(56,145.00)	-6%	
	Total Expenses: Public Affairs - 5710		1,616,795.00	1,075,583.55	123,860.12	1,199,443.67	1,590,950.00	(25,845.00)	-2%	

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

GL Accounts	Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Conservation Grants & Rebates - 5720									
	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	-	-	-	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	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	4,200.00	(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, Commerical, Industrial, Institutional) in 2 years
100-5720-537-5472	Programs / Grants	36,800.00	-	-	-	106,250.00	69,450.00	189%	
	Subtotal: Non Payroll and Benefits Expenses	195,000.00	127,259.80	20,100.00	147,359.80	173,450.00	(21,550.00)	-11%	
	Total Expenses: Grants & Rebates - 5720	195,000.00	127,259.80	20,100.00	147,359.80	173,450.00	(21,550.00)	-11%	
	Total Operating Expenses	35,932,630.00	26,833,627.65	1,391,620.29	28,225,247.94	38,344,155.90	2,411,525.90	7%	
	Operating Surplus(Deficit) Before Depreciation/Amortization	(2,135,431.00)	1,743,083.75	(1,391,620.29)	(343,536.54)	(2,549,406.13)	(413,975.13)	19%	

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

GL Accounts		FY2025-26	Actuals &		FY 2026-27	Budget	%	Justification	
Project #		Current Budget	YTD Actual As of 4/30/26	Encumbrances Total	Proposed Budget	Amount Change	Change		
Non-Operating Revenues									
Property Taxes									
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	1,991,367.47	91,367.47	5% 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	11,853.36	(1,146.64)	-9%	
100-4030-420-4208	Supplemental Secured	2,300,000.00	1,421,986.48	-	1,421,986.48	2,447,897.85	147,897.85	6% Prop 13 2% increase	
100-4030-420-4209	Supplemental Unsecured	95,000.00	31,184.15	-	31,184.15	96,556.47	1,556.47	2%	
100-4030-420-4206	Property Tax Secured	28.00	14.99	-	14.99	30.27	2.27	8%	
100-4030-420-4207	Property Tax Unsecured	2.00	1.07	-	1.07	0.50	(1.50)	-75%	
100-4030-420-4204	Mobile Home Interest	32,000.00	21,552.12	-	21,552.12	32,220.41	220.41	1%	
100-4030-420-4210	Utility Secured	60,000.00	557.87	-	557.87	75,606.69	15,606.69	26%	
100-4030-420-4205	Prior Year Secured	-	0.02	-	0.02	-	-	0%	
100-4030-420-4450	County Tax Collection Fee	-	1.20	-	1.20	-	-	0%	
100-4030-420-4211	Penalty	-	70.21	-	70.21	-	-	0%	
Subtotal: Property Taxes		4,400,030.00	2,796,473.70	-	2,796,473.70	4,655,533.03	255,503.03	6%	
Grants and Reimbursements									
100-4060-425-4250	Grant Revenue / Grant	1,520,000.00	-	-	-	107,500.00	(1,412,500.00)	-93%	BofR turf Grant in 2 years
100-4060-425-4251	Expense Reimbursements	-	49,453.63	-	49,453.63	-	-	0%	
Subtotal: Grants and Reimbursements		1,520,000.00	49,453.63	-	49,453.63	107,500.00	(1,412,500.00)	-93%	
Interest and Investment Earnings									
100-4040-426-4300	Interest Income On Investments	4,200,000.00	3,162,453.15	-	3,162,453.15	4,500,000.00	300,000.00	7%	
100-4040-426-4301	Revenue / Unrealized Gain On Invest	-	(76,430.37)	-	(76,430.37)	-	-	0%	
Subtotal: Interest and Investment Earnings		4,200,000.00	3,086,022.78	-	3,086,022.78	4,500,000.00	300,000.00	7%	
Rental Income - Cellular Anntenas									
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	41,000.00	-	0%	
Subtotal: Rental Income - Cellular Anntenas		41,000.00	34,856.99	-	34,856.99	70,709.10	29,709.10	72%	
Other Non-Operating Revenues									
100-4080-435-4453	Other Income / Settlement	3,586,537.00	3,585,023.63	-	3,585,023.63	-	(3,586,537.00)	-100%	
100-4080-435-4454	Other Income / Misc (Contingent)	-	19,542.65	-	19,542.65	-	-	0%	
100-4080-435-4452	Recycling Materials Sold	1,500.00	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	(300.00)	-15%	
Subtotal: Other Non-Operating Revenues		3,590,037.00	3,613,352.58	-	3,613,352.58	3,700.00	(3,586,337.00)	-100%	
Gain On Sale/Disposition Of Capital Assets									
100-4070-430-4400	Gain-Asset Sale/Retirement	-	-	-	-	-	-	0%	
Subtotal: Gain On Sale/Disposition Of Capital Assets		-	-	-	-	-	-	0%	
Total Non-Operating Revenues		13,751,067.00	9,580,159.68	-	9,580,159.68	9,337,442.13	(4,413,624.87)	-32%	

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

GL Accounts	Project #	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Non-Operating Expenses									
Other Non-Operating Expenses									
100-6800-614-6080	Litigation Loss / Settlements	450,000.00	450,000.00	-	450,000.00	-	(450,000.00)	-100%	
Subtotal: Other Non-Operating Expenses		450,000.00	450,000.00	-	450,000.00	-	(450,000.00)	-100%	
Loss On Sale/Disposition Of Capital Assets									
100-6800-609-6041	Miscellaneous / Loss-Asset Sale / Retrmt	-	-	-	-	-	-	0%	
100-6800-615-6040	Miscellaneous / Impairment Loss	-	-	-	-	-	-	0%	
Subtotal: Loss On Sale/Disposition Of Capital Assets		-	-	-	-	-	-	0%	
Interest Expense - Long-Term Debt									
100-6200-610-6010	Long Term Debt / Interest 2016A Bonds	1,143,042.51	646,257.37	-	646,257.37	782,125.00	(360,917.51)	-32%	
100-6200-610-6012	Long Term Debt / Interest SRF	-	-	-	-	513,315.00	-	-	
100-6200-610-6009	Long Term Debt / Interest Hydro Station	85,000.00	(24,166.24)	-	(24,166.24)	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	-	0%	
Subtotal: Interest Expense - Long-Term Debt		1,234,657.51	622,091.13	-	622,091.13	1,387,055.00	152,397.49	12%	
Total Non-Operating Expenses		1,684,657.51	1,072,091.13	-	1,072,091.13	1,387,055.00	(297,602.51)	-18%	
Non-Operating Surplus(Deficit)		12,066,409.49	8,508,068.55	-	8,508,068.55	7,950,387.13	(4,116,022.36)	-34%	
OPERATING BUDGET SUMMARY									
Grand Total Revenues		47,548,266	38,156,871	-	38,156,871	45,132,192	(2,416,074)		
Grand Total Expenses		37,617,288	27,905,719	1,391,620	29,297,339	39,731,211	2,113,923		
Debt Service (BLF, HydroPlant, SRF, Bond Pmt)		1,092,629	1,002,247	80,382	1,082,629	2,472,825	1,380,196		
Net Surplus(Deficit)		8,838,349	9,248,906	(1,472,003)	7,776,903	2,928,156	(5,910,193)		
DEBT SERVICE									
Debt Convenience Ratio Calculation:									
Debt Service									
Net Revenue		11,615,636	11,323,243			6,788,036			
Debt Service (BLF, HydroPlant, SRF, 2016A Bond)						3,859,880			
Debt Convenience Ratio (Minimum 1.20)						1.76			
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	
REPLACEMENT / REHABILITATION OF SYSTEM ASSETS										
WELLS AND PUMPING EQUIPMENT REHABILITATION										
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
RESERVOIRS REHABILITATION										
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
WATER MAIN REPLACEMENT										
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
SYSTEM APPURTENANCES REHABILITATION & REPLACEMENT										
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
FACILITIES AND PLANTS REHABILITATION & REPLACEMENT										
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	Transducers for Chemical Tech at Roemer	40,000	-	40,000	-	-	-	-	40,000
W26035	RR	CLA-VAL at Zone 6 Replacement	33,500	15,000	48,500	-	-	-	-	48,500
New	RR	Hydro Power Plant	-	25,000	25,000	-	-	-	25,000	50,000
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	New AC unit for HQs Telemerty Room	-	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
SUBTOTAL FOR REPLACEMENT / REHABILITATION OF SYSTEM ASSETS			10,069,958	9,324,361	19,394,319	3,448,000	6,900,000	4,068,000	8,527,000	42,337,319

**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
NEW SYSTEM ASSETS FACILITIES										
New	BD	New Headquarters Progressive Design Build	-	-	-	5,000,000	30,000,000	35,000,000		70,000,000
SOURCE OF SUPPLY										
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	1,990,092	2,000,000	2,000,000				4,000,000
W26017	CC	Construct new well - Well 36A	200,000	-	200,000	1,500,000	2,000,000	-	-	3,700,000
New	GF	Construct new well - Well 36A	-	-	-	959,757	-	-	-	959,757
PUMPS AND BOOSTER PLANTS										
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
RESERVOIRS										
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
WATER MAINS										
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
SUBTOTAL FOR NEW SYSTEM ASSETS			16,118,379	5,707,533	21,825,912	12,137,605	36,859,282	39,636,029	7,977,000	118,435,828

**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
CAPITAL OUTLAY - FLEET/EQUIPMENT										
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
W26034	RR	Boardroom AV System Upgrade	116,000	-	116,000	-	-	-	-	116,000
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	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
SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT			1,952,315	589,263	2,541,578	1,623,000	1,550,000	1,600,000	400,000	7,714,578
GRAND TOTAL			28,140,651	15,621,157	43,761,808	17,208,605	45,309,282	45,304,029	16,904,000	168,487,724
CONT	CONTINGENCY			781,058						
CIP Budget Summary										
Subtotal Replacement Assets:			10,069,958	9,324,361	19,394,319	3,448,000	6,900,000	4,068,000	8,527,000	42,337,319
Subtotal New Assets:			16,118,379	5,707,533	21,825,912	12,137,605	36,859,282	39,636,029	7,977,000	118,435,828
Subtotal Capital Outlay:			1,952,315	589,263	2,541,578	1,623,000	1,550,000	1,600,000	400,000	7,714,578
Totals:			28,140,651	15,621,157	43,761,808	17,208,605	45,309,282	45,304,029	16,904,000	168,487,724
CIP District Funding Source Summary										
RR	Contribution from Operating Revenue/Capital Project Fund		10,192,238	7,913,624	18,105,862	5,071,000	8,450,000	5,828,000	8,927,000	46,381,862
CC	Restricted Capacity Charges Fund		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	Reimbursement Agreement (SBCTA)		240,034	-	240,034	-	-	-	-	240,034
GF	Grant Funding		2,240,000	2,050,000	4,290,000	959,757	-	-	-	5,249,757
BD	Bond Proceeds		-	-	-	5,000,000	30,000,000	35,000,000	-	70,000,000
Totals:			28,140,651	15,621,157	43,761,808	17,208,605	45,309,282	45,304,029	16,904,000	168,487,724