



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

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

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

**Wednesday, May 27, 2026, 6:00 PM**

**BOARD OF DIRECTORS**

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

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

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

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

## **OPENING CEREMONIES**

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

## **ADOPT AGENDA**

### **PUBLIC PARTICIPATION**

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

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

### **BUSINESS MATTERS**

Consideration Of:

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

## **ADJOURN**

**Please Note:**

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

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

**DECLARATION OF POSTING:**

**I declare under penalty of perjury, that I am employed by the West Valley Water District and posted the foregoing Agenda at the District Offices on May 21, 2026.**

*Kara Johnson*

**Kara Johnson, Acting Board Secretary**

*Date Posted: May 21, 2026*



## STAFF REPORT

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

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### **STRATEGIC GOAL:**

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

### **MEETING HISTORY:**

Finance Committee Meeting - 05.11.2026

### **BACKGROUND:**

The District presents an annual budget to the Board in June each year. These are the Proposed Operating and Capital budgets for West Valley Water District ("District") for the fiscal year 2026-27, ending June 30, 2027. The proposed budgets are presented to the Board of Directors for consideration and approval.

### **DISCUSSION:**

On behalf of West Valley Water District (WVWD), I am pleased to present our Fiscal Year 2026-27 Operating and Capital Budgets for your consideration. Our management team has worked diligently to develop a fiscally responsible and balanced budget that ensures strict accountability and improved services and efficiency for our customers. District staff has made it a priority to reduce any controllable operating costs as much as possible without reducing service levels. This budget also provides funding for the District debt service, employee well-being, and operating expenses. This proposed budget meets the District Debt Coverage Ratio of 1.20 and target of 1.75.

The District's management staff is presenting the proposed FY2026-27 Operating and Capital Budgets for the Board's input and discussion. The operating budget is one of the most important policy decisions that the WVWD Board will adopt during the fiscal year.

The proposed budget includes:

- Funding for 88 full-time employees.
- 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 - FY2024 - 2026 Revenue Trending
- Exhibit D - FY 2026-27 Proposed Operating Budget Detail
- Exhibit E - FY 2026-27 Proposed Capital Budget 5-Year Schedule
- Exhibit F - FY 2026-27 Organizational Chart
- Exhibit G - FY 2026-27 Salary Schedule

**FISCAL IMPACT:**

The Proposed FY 2026-2027 Operating and Non-Operating Revenues are \$47,081,786. The Proposed FY 2026-27 Operating Expenditures are proposed at \$39,251,476, Debt Service at \$3,859,880, and Operating surplus contributed to Capital Improvement Plan at \$3,970,430. The Proposed FY 2026-27 Capital Budget is \$43,761,809. Total Proposed Budget is \$86,873,165.

**STAFF RECOMMENDATION:**

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

**Attachments**

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

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

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

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

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

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

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

# Exhibit A

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

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

	<b>Current Budget (FY 2025-26)</b>	<b>Proposed Budget (FY 2026-27)</b>	<b>% Change</b>
<b>Capital Improvement Program (CIP)*</b>	31,593,605	43,761,808	38.5%
<b>Total Operating and Non-Operating Expenses</b>	37,790,388	40,638,531	7.5%
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>	1,092,629	2,472,825	126.3%
<b>TOTAL BUDGET</b>	<b>70,476,622</b>	<b>86,873,164</b>	<b>23.3%</b>

\* Includes CIP Carryover from previous years

**Operating Budget Summary**

	<b>Current Budget (FY 2025-26)</b>	<b>Proposed Budget (FY 2026-27)</b>	<b>% Change</b>
<b>Total Operating and Non-Operating Revenues</b>	46,028,266	47,081,786	2.3%
<b>Total Operating and Non-Operating Expenses</b>	37,790,388	40,638,531	7.5%
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>	1,092,629	2,472,825	126.3%
<b>Net Operating Surplus*</b>	<b>7,145,249</b>	<b>3,970,430</b>	<b>-44.4%</b>

\*- Surplus to be used to fund CIP

**Capital Budget Summary including Carryovers**

SBCTA Reimbursement Funding	240,034
Grant Project Funding	4,290,000
Capacity Charges - Carryover	15,468,379
Capacity Charges - New requests	5,657,533
Capital Project Fund - Carryover (Reserves)	10,076,238
Capital Project Fund - New Requests (Reserves)	4,059,194
Contribution from Operating Revenue	3,970,430
<b>TOTAL</b>	<b>43,761,808</b>

# Exhibit B

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

	FY2025-26 Current Budget	YTD Actual As of 4/30/2026	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	%	
								% Change	
<b>Operating Revenues</b>									
Subtotal: Domestic Water Consumption Sales	18,470,620.00	15,838,110.56	-	15,838,110.56	18,756,916.77	21,044,862.13	2,574,242.13	14%	
Subtotal: Other Water Consumption Sales	905,900.00	650,433.47	-	650,433.47	765,433.47	1,018,371.18	112,471.18	12%	
Total Water Consumption Sales	19,376,520.00	16,488,544.03	-	16,488,544.03	19,522,350.24	22,063,233.31	2,686,713.31	14%	
Total Monthly Service Charges	9,314,499.00	8,044,696.76	-	8,044,696.76	9,816,096.76	9,953,152.98	638,653.98	7%	
Total Other Operating Revenue	5,106,180.00	4,043,470.61	-	3,348,470.61	5,123,699.51	5,501,024.62	394,844.62	8%	
<b>Total Operating Revenues</b>	<b>33,797,199.00</b>	<b>28,576,711.40</b>	<b>-</b>	<b>27,881,711.40</b>	<b>34,462,146.51</b>	<b>37,517,410.91</b>	<b>3,720,211.91</b>	<b>11%</b>	
<b>Operating Expenses</b>									
Total Expenses: Source of Supply - 5110	1,990,380.00	1,238,725.38	-	1,238,725.38	2,005,947.70	2,498,497.00	508,117.00	26%	
Total Expenses: Production - Pumping - 5210	5,845,050.00	4,527,819.55	150,800.41	4,678,619.96	5,780,372.35	6,045,750.00	200,700.00	3%	
Total Expenses: Water Quality Department - 5310	861,900.00	651,482.60	5,003.51	656,486.11	817,288.93	885,600.00	23,700.00	3%	
Total Expenses: Water Treatment - Perchlorate- 5320	505,600.00	221,879.38	4,977.11	226,856.49	291,610.26	622,000.00	116,400.00	23%	
Total Expenses: Water Treatment - FBR/FXB - 5350	2,112,721.00	1,727,498.43	289,645.02	2,017,143.45	2,355,202.62	2,484,700.00	371,979.00	18%	
Total Expenses: Water Treatment - Roemer/Arsenic - 5390	2,851,685.00	1,885,936.52	144,291.39	2,030,227.91	2,402,216.52	3,582,450.00	730,765.00	26%	
Total Expenses: Maintenance - Transmission and Distribution - 5410	3,043,000.00	2,300,802.02	94,651.56	2,395,453.58	2,878,484.58	3,070,500.00	27,500.00	1%	
Total Expenses: Customer Service - 5510	1,268,300.00	829,847.58	8,400.00	838,247.58	1,042,616.55	1,105,700.00	(162,600.00)	-13%	
Total Expenses: Meter Reading - 5520	1,026,200.00	913,183.14	25,849.50	939,032.64	1,160,093.82	1,154,600.00	128,400.00	13%	
Total Expenses: Billing - 5530	739,100.00	570,910.17	9,056.41	579,966.58	708,691.90	755,600.00	16,500.00	2%	
Total Expenses: Administration - 5610	2,664,425.00	1,928,689.34	36,721.50	1,965,410.84	2,387,912.28	2,552,443.90	(111,981.10)	-4%	
Total Expenses: General Operations - 5615	3,234,919.00	2,983,623.43	108,482.62	3,092,106.05	3,166,462.35	3,774,319.00	539,400.00	17%	
Total Expenses: Accounting - 5620	1,174,150.00	941,537.21	13,632.75	955,169.96	1,179,337.31	1,283,670.00	109,520.00	9%	
Total Expenses: Engineering - 5630	2,846,875.00	2,025,343.20	269,479.43	2,294,822.63	2,546,776.11	2,797,096.00	(49,779.00)	-2%	
Total Expenses: Information Technology - 5640	1,758,230.00	1,247,260.72	34,418.97	1,281,679.69	1,569,013.41	1,970,110.00	211,880.00	12%	
Total Expenses: GIS - 5645	291,200.00	232,770.63	-	232,770.63	293,542.10	400,695.00	109,495.00	38%	
Total Expenses: Board of Directors - 5650	347,000.00	321,948.35	12,749.99	334,698.34	428,147.02	645,400.00	298,400.00	86%	
Total Expenses: Human Resources/Risk Management - 5660	940,300.00	659,285.43	39,500.00	698,785.43	842,882.77	1,003,795.00	63,495.00	7%	
Total Expenses: Purchasing - 5680	792,900.00	509,014.24	-	509,014.24	652,927.07	809,650.00	16,750.00	2%	
Total Expenses: Public Affairs - 5710	1,616,795.00	1,075,583.55	123,860.12	1,199,443.67	1,349,114.50	1,635,450.00	18,655.00	1%	
Total Expenses: Grants & Rebates - 5720	195,000.00	127,259.80	20,100.00	147,359.80	164,271.56	173,450.00	(21,550.00)	-11%	
<b>Total Operating Expenses</b>	<b>36,105,730.00</b>	<b>26,920,400.67</b>	<b>1,391,620.29</b>	<b>28,312,020.96</b>	<b>34,022,911.71</b>	<b>39,251,475.90</b>	<b>3,145,745.90</b>	<b>9%</b>	
<b>Operating Surplus(Deficit) Before Depreciation/Amortization</b>	<b>(2,308,531.00)</b>	<b>1,656,310.73</b>	<b>(1,391,620.29)</b>	<b>(430,309.56)</b>	<b>439,234.80</b>	<b>(1,734,064.99)</b>	<b>574,466.01</b>	<b>-25%</b>	

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

	FY2025-26 Current Budget	YTD Actual As of 4/30/2026	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change
<b>Non-Operating Revenues</b>								
Subtotal: Property Taxes	4,400,030.00	2,796,473.70	-	2,796,473.70	3,851,916.89	4,655,533.03	255,503.03	6%
Subtotal: Grants and Reimbursements	-	49,453.63	-	49,453.63	49,453.63	107,500.00	107,500.00	0%
Subtotal: Interest and Investment Earnings	4,200,000.00	3,086,022.78	-	3,086,022.78	3,508,458.15	4,500,000.00	300,000.00	7%
Subtotal: Rental Income - Cellular Antennas	41,000.00	34,856.99	-	34,856.99	38,392.88	70,709.10	29,709.10	72%
Subtotal: Other Non-Operating Revenues	3,590,037.00	3,613,352.58	-	3,613,352.58	3,613,352.58	230,633.00	(3,359,404.00)	-94%
Subtotal: Gain On Sale/Disposition Of Capital Assets	-	-	-	-	-	-	-	0%
<b>Total Non-Operating Revenues</b>	<b>12,231,067.00</b>	<b>9,580,159.68</b>	<b>-</b>	<b>9,580,159.68</b>	<b>11,061,574.13</b>	<b>9,564,375.13</b>	<b>(2,666,691.87)</b>	<b>-22%</b>
<b>Non-Operating Expenses</b>								
Subtotal: Loss On Sale/Disposition Of Capital Assets	-	-	-	-	-	-	-	0%
Subtotal: Other Non-Operating Expenses	450,000.00	450,000.00	-	450,000.00	450,000.00	-	(450,000.00)	-100%
Subtotal: Interest Expense - Long-Term Debt	1,234,657.51	1,397,956.00	-	1,397,956.00	1,397,956.00	1,387,055.00	152,397.49	12%
<b>Total Non-Operating Expenses</b>	<b>1,684,657.51</b>	<b>1,847,956.00</b>	<b>-</b>	<b>1,847,956.00</b>	<b>1,847,956.00</b>	<b>1,387,055.00</b>	<b>(297,602.51)</b>	<b>-18%</b>
<b>Non-Operating Surplus(Deficit)</b>	<b>10,546,409.49</b>	<b>7,732,203.68</b>	<b>-</b>	<b>7,732,203.68</b>	<b>9,213,618.13</b>	<b>8,177,320.13</b>	<b>(2,369,089.36)</b>	<b>-22%</b>

### Operating Budget Summary

<b>Grand Total Revenues</b>	46,028,266	38,156,871	-	38,156,871	38,156,871	47,081,786	1,053,520
<b>Grand Total Expenses</b>	37,790,388	28,768,357	1,391,620	30,159,977	31,551,597	40,638,531	2,848,143
<b>Debt Service (BLF, HydroPlant, Bond Pmt)</b>	1,092,629	1,002,247	80,382	1,082,629	1,163,011	2,472,825	1,380,196
<b>Net Surplus(Deficit)</b>	<b>7,145,249</b>	<b>8,386,267</b>	<b>(1,472,002)</b>	<b>6,914,265</b>	<b>5,442,263</b>	<b>3,970,430</b>	<b>(3,174,819)</b>

### Debt Service

#### Debt Covenance Ratio Calculation:

#### Debt Service

Net Revenue	9,922,536.00	11,236,470.41	-	-	11,500,808.93	7,830,310.14
Debt Service (BLF, HydroPlant, SRF, 2016A Bond)	2,327,286.51	-	-	-	2,490,584.93	3,859,880.00

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

**4.26**

**4.62**

**2.03**

Calculation: Net Revenue ÷ Total Debt Service

# Exhibit C



# Exhibit D

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

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Operating Revenues</b>										
<b>Water Consumption Sales</b>										
100-4000-400-4005	Domestic Water Sales	-	-	-	-	-				
100-4000-400-4001	Water Residential - Tier 1	5,668,540.00	4,728,822.12	-	4,728,822.12	5,758,822.12	5,349,036.84	(319,503.16)	-6%	Used Financial Rate Model w/ conservative water sales
100-4000-400-4002	Water Residential - Tier 2	6,765,040.00	5,369,467.82	-	5,369,467.82	6,094,467.82	6,944,795.71	179,755.71	3%	Used Financial Rate Model w/ conservative water sales
100-4000-400-4003	Water Residential - Tier 3	6,037,040.00	4,400,220.00	-	4,400,220.00	4,670,220.00	1,161,306.49	(4,875,733.51)	-81%	Used Financial Rate Model w/ conservative water sales
100-4000-400-4004	Water Non-Residential / Tier 1		66,999.15	-	66,999.15	113,999.15	275,348.20	275,348.20	0%	Used Financial Rate Model w/ conservative water sales
100-4000-400-4013	Water Non-Residential / Tier 2		110,787.18	-	110,787.18	192,787.18	859,464.10	859,464.10	0%	Used Financial Rate Model w/ conservative water sales
100-4000-400-4014	Water Non-Residential / Tier 3		1,161,814.29	-	1,161,814.29	1,926,620.50	6,454,910.79	6,454,910.79	0%	Used Financial Rate Model w/ conservative water sales
100-4000-400-4010	Water Revenue & Unauth / Unbilled Year End	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Domestic Water Consumption Sales</b>	<b>18,470,620.00</b>	<b>15,838,110.56</b>	-	<b>15,838,110.56</b>	<b>18,756,916.77</b>	<b>21,044,862.13</b>	<b>2,574,242.13</b>	<b>14%</b>	
100-4000-400-4007	Construction Meter/Hydrant Water Sales	400,000.00	296,401.42	-	296,401.42	330,401.42	472,549.95	72,549.95	18%	Used Financial Rate Model w/ conservative water sales
100-4000-400-4008	Fire Service Water Sales	320,000.00	183,241.49	-	183,241.49	204,241.49	347,506.06	27,506.06	9%	Used Financial Rate Model w/ conservative water sales
100-4000-400-4009	Revenue / Wholesale Water Sales	185,000.00	170,790.56	-	170,790.56	230,790.56	197,315.17	12,315.17	7%	
100-4000-400-4011	Revenue / Water-Unauthorized Consumption	900.00	-	-	-	-	1,000.00	100.00	11%	
100-4000-400-4012	Chino Basin Water Rights Lease	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Other Water Consumption Sales</b>	<b>905,900.00</b>	<b>650,433.47</b>	-	<b>650,433.47</b>	<b>765,433.47</b>	<b>1,018,371.18</b>	<b>112,471.18</b>	<b>12%</b>	
	<b>Total Water Consumption Sales</b>	<b>19,376,520.00</b>	<b>16,488,544.03</b>	-	<b>16,488,544.03</b>	<b>19,522,350.24</b>	<b>22,063,233.31</b>	<b>2,686,713.31</b>	<b>14%</b>	
<b>Water Service Charges</b>										
100-4010-401-4051	Fire Service Mnthly Service Charge	400,000.00	429,531.26	-	429,531.26	553,531.26	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	9,118,934.87	9,504,266.35	739,767.35	8%	Used Financial Rate Model w/ conservative water sales
100-4010-401-4052	Hydrant Water Monthly Service Charge	90,000.00	61,975.84	-	61,975.84	78,675.84	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	64,954.79	60,000.00	-	0%	
	<b>Total Monthly Service Charges</b>	<b>9,314,499.00</b>	<b>8,044,696.76</b>	-	<b>8,044,696.76</b>	<b>9,816,096.76</b>	<b>9,953,152.98</b>	<b>638,653.98</b>	<b>7%</b>	

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

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Other Operating Income</b>										
100-4020-405-4101	Delinquent Charges	645,000.00	695,000.00	-	-	719,640.00	708,016.67	63,016.67	10%	
100-4010-401-4114	Backflow Install Chg	60.00	-	-	-	-	-	(60.00)	-100%	
100-4020-405-4108	After Hours/Same Day Turn On Charges	6,000.00	5,050.00	-	5,050.00	5,200.00	6,311.67	311.67	5%	
100-4020-405-4106	Turn On/Turn Offs For Non-Payment	13,000.00	124,425.00	-	124,425.00	133,425.00	149,310.00	136,310.00	1049%	
100-4020-405-4107	Lien Fee	60.00	3,730.00	-	3,730.00	3,730.00	1,532.00	1,472.00	2453%	
100-4020-405-4102	Delinquent Collection Fee	-	10,960.00	-	10,960.00	10,940.00	13,152.00	13,152.00	0%	
100-4020-405-4115	Water Service Application Fee	42,000.00	31,339.07	-	31,339.07	32,489.07	42,868.96	868.96	2%	
100-4020-405-4110	Fire Flow Testing	10,000.00	4,950.00	-	4,950.00	6,000.00	8,780.00	(1,220.00)	-12%	
100-4020-405-4118	Copies	40.00	-	-	-	-	16.44	(23.56)	-59%	
100-4020-405-4100	Revenue / Cash Variance	-	682.14	-	682.14	682.14	-	-	0%	
100-4020-405-4113	Plan Check Fees	30,000.00	28,144.00	-	28,144.00	32,408.00	39,310.93	9,310.93	31%	
100-4020-405-4105	Returned Payment Charges	10,000.00	7,000.00	-	7,000.00	8,875.00	10,383.33	383.33	4%	
100-4020-405-4111	Inspection Fees	115,000.00	98,308.68	-	98,308.68	115,000.00	136,756.10	21,756.10	19%	
100-4020-405-4112	Revenue / Meter Installation Charge	240,000.00	89,335.51	-	89,335.51	105,000.00	224,704.34	(15,295.66)	-6%	
100-4020-405-4103	Fines For Unauthorized Water Use	6,000.00	17,875.00	-	17,875.00	18,875.00	9,258.83	3,258.83	54%	
100-4020-405-4117	Revenue / Miscellaneous	5,000.00	4,927.99	-	4,927.99	4,927.99	4,632.27	(367.73)	-7%	
100-4020-405-4116	Revenue / Unclaimed Customer Refund	9,000.00	-	-	-	-	2,327.49	(6,672.51)	-74%	
100-4020-405-4128	3A1 Pump from City of Rialto	120,000.00	120,990.47	-	120,990.47	120,990.47	128,584.60	8,584.60	7%	
100-4020-405-4132	Reimbursement From City Of Rialto - Opr Plant	550,000.00	188,953.05	-	188,953.05	300,000.00	430,120.87	(119,879.14)	-22%	
100-4020-405-4131	Reimbursement From UTC - Routine Costs FBR	1,600,000.00	1,001,912.33	-	1,001,912.33	1,713,214.09	1,700,000.00	100,000.00	6%	
100-4020-405-4134	Reimbursement From UTC - Non-Routine Costs	-	-	-	-	-	-	-	0%	
100-4020-405-4127	Baseline Feeder Operations	1,250,000.00	1,178,655.48	-	1,178,655.48	1,275,000.00	1,350,000.00	100,000.00	8%	
100-4020-405-4122	Document Prep Fees	20.00	-	-	-	-	10.00	(10.00)	-50%	
100-4020-405-4120	Administration Fees (Section 2017)	300,000.00	216,656.70	-	216,656.70	300,000.00	305,733.17	5,733.17	2%	
100-4020-405-4123	Revenue Other Activities UUT	5,000.00	8,857.83	-	8,857.83	8,857.83	5,000.00	-	0%	
100-4020-405-4125	Reimbursement From Residents For Damages Done	150,000.00	109,851.39	-	109,851.39	112,578.95	149,122.30	(877.70)	-1%	
100-4020-405-4124	Energy Demand Response Programs	-	14,164.15	-	14,164.15	14,164.15	10,335.72	10,335.72	0%	
100-4020-405-4126	Conservation Rebate Reimb	-	81,701.82	-	81,701.82	81,701.82	64,756.93	64,756.93	0%	
<b>Total Other Operating Revenue</b>		<b>5,106,180.00</b>	<b>4,043,470.61</b>	<b>-</b>	<b>3,348,470.61</b>	<b>5,123,699.51</b>	<b>5,501,024.62</b>	<b>394,844.62</b>	<b>8%</b>	
<b>Total Operating Revenues</b>		<b>33,797,199.00</b>	<b>28,576,711.40</b>	<b>-</b>	<b>27,881,711.40</b>	<b>34,462,146.51</b>	<b>37,517,410.91</b>	<b>3,720,211.91</b>	<b>11%</b>	

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Operating Expenses</b>										
<b>Source of Supply - 5110</b>										
	Baseline Feeder Agreement - Delivery Charge for 5,000 acre/ft.	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		-	840,645.00	1,144,200.00	308,200.00	37%	
	State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery.	566,100.00	410,541.90		410,541.90		528,360.00			State Project Water Direct Delivery - Roemer Water Treatment Plant Direct Delivery. 4,200 acre-feet at \$125.8/acre-foot.
			367,079.74				371,957.00			Purchase SBV water, 450 AF @ ~\$826.57/AF.
	State Project Water Recharge - Bunker Hill Obligation	148,000.00	40,801.81		40,801.81		103,600.00			State Project Water Recharge - Bunker Hill Obligation - Baseline Feeder. 25% of the Baseline Feeder delivery is required to be recharged. Purchase 1,000 acre-feet at \$118.40/acre-foot.
100-5110-520-5253	Purchased Water / State Project Water SBV	714,100.00	818,423.45		-	818,423.45	982,108.14	1,003,917.00	289,817.00	41%
	Purchase of Lytle Creek Water Rights from San Bernardino.	201,280.00	38,418.07		-	38,418.07		201,280.00		Purchase of Lytle Creek Water Rights from San Bernardino. 1,600 acre-feet at \$125.8/acre-foot.
100-5110-520-5250	Purchased Water / City of San Bernardino	201,280.00	38,418.07		-	38,418.07	46,101.68	201,280.00		0%
	Stock Water Assessment	25,000.00	17,702.00		17,702.00		20,000.00			No change
100-5110-520-5251	Purchased Water / Fontana Union	25,000.00	17,702.00		-	17,702.00	21,242.40	20,000.00	(5,000.00)	-20%
	IEUA Service charges	88,000.00	59,016.23		59,016.23		104,100.00			IEUA Capacity Charge \$2050/mth. Meter Equivalent Unit Charge \$5,900/month. Readiness to serve \$725/mth
	Purchase IEUA water	100,000.00			-					Purchase IEUA water, in the event well goes down
100-5110-520-5255	Purchased Water / IEUA	188,000.00	59,016.23		-	59,016.23	90,900.00	104,100.00	(83,900.00)	-45%
	San Bernardino Basin Area (SBBA) Agreement- Water Sustainability and O&M Costs				-					
100-5110-520-5256	Purchased Water / SBBA Agreement	-	-		-	-	-	-		0%
	Watermaster costs to maintain rights in the Chino Basin.	26,000.00	24,950.48		-	24,950.48		25,000.00		Watermaster costs to maintain rights in the Chino Basin.
100-5110-520-5254	Other Miscellaneous / Source of Supply Costs	26,000.00	24,950.48		-	24,950.48	24,950.48	25,000.00	(1,000.00)	-4%
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,990,380.00</b>	<b>1,238,725.38</b>		<b>-</b>	<b>1,238,725.38</b>	<b>2,005,947.70</b>	<b>2,498,497.00</b>	<b>508,117.00</b>	<b>26%</b>
	<b>Total Expenses: Source of Supply - 5110</b>	<b>1,990,380.00</b>	<b>1,238,725.38</b>		<b>-</b>	<b>1,238,725.38</b>	<b>2,005,947.70</b>	<b>2,498,497.00</b>	<b>508,117.00</b>	<b>26%</b>

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

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

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Treatment and Distribution training, certification and renewal for 8 employees.	4,000.00	1,364.99		1,364.99		5,200.00			Staff 1 - T2 renewal - \$80.00; D2 renewal - \$80.00; D3 exam - \$100; Contact Hour class - \$400 Cla-Val School - \$500; Staff 2 - D3 exam - \$100; T3 exam - \$100; Contact Hour class - \$400; Cla-Val School - \$500; Staff 3 - D3 exam - \$100; Contact Hour class - \$400; Staff 4 - D3 exam - \$100; Contact Hour class - \$400; Staff 5 - D5 renewal - \$140; Contact Hour class - \$400; Cla-Val School - \$500 Staff 6 - Contact Hour Class - \$400; Staff 7 - Contact Hour Class - \$200; Staff 8 - Contact Hour Class - \$100; 2 Cert. Renewals - \$200
100-5210-515-5200 Expenses / Training	4,000.00	1,364.99	-	1,364.99	1,637.99	5,200.00	1,200.00	130%	
Uniforms and safety boots for 8 employees.	4,000.00	3,439.44		3,439.44		4,500.00			
100-5210-536-5475 Operating Supplies / Uniforms	4,000.00	3,439.44	-	3,439.44	4,537.38	4,500.00	500.00	113%	
Conference Expenses	1,500.00	-		-		1,150.00			Tri-State for 1 staff; \$1,150/each.
100-5210-515-5202 Miscellaneous / Trans/Meals/Lodging	1,500.00	-	-	-	-	1,150.00	(350.00)	77%	
Well and booster pump flow meter testing	15,000.00	-		-		15,000.00			More meter testing perform close to year end. No budget increase needed.
100-5210-525-5321 Meter Testing	15,000.00	-	-	-	10,000.00	15,000.00	-	100%	
Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations.	4,500.00	3,056.50		3,056.50		7,000.00			Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations. New tests required by State.
100-5210-525-5301 Professional Services / Lab Tests	4,500.00	3,056.50	-	3,056.50	3,703.80	7,000.00	2,500.00	156%	
BLF: 12.5% Sodium Hypochlorite for wellhead chlorination. P17080 Wells without wellhead treatment: Sodium Hypochlorite for wellhead chlorination. P17010	108,000.00	97,699.92	7,759.85	105,459.77		130,000.00			Increase from last fiscal year based on recent and expected increases in chemical costs. Estimated 5% rate increase and wells will be in operation.
100-5210-530-5401 Operating Supplies / Chemicals	108,000.00	97,699.92	7,759.85	105,459.77	129,210.80	130,000.00	22,000.00	20%	
Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvac, fencing, etc. Reservoirs cleaning and inspection for tanks. Cleaning supplies for pump stations & Wells. Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.	535,000.00	423,023.97	143,040.56	566,064.53		595,000.00			Repair Costs for Well, Booster, and intertie meter, Motor, RTU, Valves, airvac, fencing, etc. Reservoirs cleaning and inspection for tanks. Cleaning supplies for pump stations & Wells. Injection quills, tubing, PVC, and fittings for repairs to chlorination equipment.
100-5210-540-5614 Repair & Maintenance / Structures / Facility	535,000.00	423,023.97	143,040.56	566,064.53	552,698.68	595,000.00	60,000.00	11%	
Tesco - Supervisory Control and Data Acquisition (SCADA) support. SCADA is used to monitor and control the water system, i.e., treatment plants, wells, booster stations, equipment, etc.	12,000.00	7,572.38		7,572.38		20,000.00			Increase from last fiscal year based on increased frequency of Tesco service requests.
100-5210-525-5306 Outside Labor / Contractors/Telemetry	12,000.00	7,572.38	-	7,572.38	9,761.86	20,000.00	8,000.00	67%	
Annual cost for electrical service at all District facilities, i.e., HQs, well, booster station, and reservoir sites.	3,300,000.00	2,597,513.60		2,597,513.60		3,300,000.00			An 8% rate increase is anticipated. Plan to rely more on Roemer this year.
100-5210-550-5652 Utility Services / Electric	3,300,000.00	2,597,513.60	-	2,597,513.60	3,318,445.85	3,300,000.00	-	0%	
City water service at East Complex.	650.00	-		-		700.00			City water service at East Complex.
100-5210-550-5655 Utility Services / Water	650.00	-	-	-	-	700.00	50.00	8%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>3,984,650.00</b>	<b>3,133,670.80</b>	<b>150,800.41</b>	<b>3,284,471.21</b>	<b>4,029,996.35</b>	<b>4,078,550.00</b>	<b>93,900.00</b>	<b>6.81</b>	
<b>Total Expenses: Production - Pumping - 5210</b>	<b>5,845,050.00</b>	<b>4,527,819.55</b>	<b>150,800.41</b>	<b>4,678,619.96</b>	<b>5,780,372.35</b>	<b>6,045,750.00</b>	<b>200,700.00</b>	<b>3%</b>	

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

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

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
Department Training for staff of 4	4,000.00	1,221.99		1,221.99		3,200.00			Staff 1 - County BF cert (\$175); AWWA BF cert (\$320); AWWA XC cert (\$125); T1 cert (\$70); D2 cert (\$80); 2 AWC classes for cert. renewal (\$765) Staff 2 - County BF cert (\$175); AWWA BF cert (\$320); 2 AWC/WES classes for cert. renewal (\$600) Staff 3 - T2 cert (\$80); D4 cert. (\$140); 1 WES class (\$132) Staff 4 - T2 cert (\$80); D2 cert (\$80); 1 water class (\$99)
100-5310-515-5200 Expenses / Training	4,000.00	1,221.99	-	1,221.99	1,466.39	3,200.00	(800.00)	-20%	
Uniforms and safety boots for 4 employees	4,000.00	2,444.60		2,444.60		3,200.00			
100-5310-536-5475 Operating Supplies / Uniforms	4,000.00	2,444.60	-	2,444.60	3,060.00	3,200.00	(800.00)	-20%	
Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Triennial sampling is due in July at about \$1,600/well site x 14 wells plus Well 7 requires full Title 22 each quarter for one year.	50,000.00	25,161.50		25,161.50		50,000.00			Routine lab costs for Wells 1A, 4A, 5A, 8A, 15, 23A, 24, 30, 33, 41, 54, 22, 42. Additional PFAS quarterly sampling.
Routine lab cost for distribution sampling. Misc. Sampling	30,000.00	26,677.74		26,677.74		30,000.00			Routine lab cost for distribution sampling. Misc. Sampling
100-5310-525-5314 Professional Services / Lab Tests	80,000.00	51,839.24	-	51,839.24	66,267.89	80,000.00	-	0%	
Lead service line outreach and required Tri-annual testing.	10,000.00	965.45	1,070.47	2,035.92		10,000.00			Perform Triennial Lead and Copper Monitoring.
100-5310-525-5319 Outside Labor / Contractors	10,000.00	965.45	1,070.47	2,035.92	2,035.92	10,000.00	-	0%	
Purchase of instruments and reagents necessary for compliance field testing and water quality calls. Purchase of dechlorination tablets to meet NPDES permit requirements during necessary system flushing activities.	5,000.00	2,041.73		2,041.73		5,000.00			
100-5310-530-5401 Operating Supplies / Chemicals	5,000.00	2,041.73	-	2,041.73	2,450.08	5,000.00	-	0%	
Special labels and supplies for sampling	6,000.00	2,610.26		2,610.26		6,000.00			Special lables, toners, cross-connection mailings
100-5310-530-5407 Operating Supplies / Shop	6,000.00	2,610.26	-	2,610.26	3,972.36	6,000.00	-	0%	
Repair or replace sample stations.	10,000.00					10,000.00			Repair or replace sample stations, replacing round sample stations with square ones for better security. We plan to change 10 sample stations.
Calibration of hydrant meters. Calibration of backflows.	30,000.00	23,291.51	1,988.19	25,279.70		35,000.00			Calibration of hydrant meters. Calibration of backflows, repair BF & HM
100-5310-540-5614 Repair & Maintenance / Structures / Facility	40,000.00	23,291.51	1,988.19	25,279.70	27,949.81	45,000.00	5,000.00	13%	
Replace stolen hydrant meters, replacement of damaged hydrants	40,000.00	16,678.89	1,944.85	18,623.74		24,000.00			Replacement costs for stolen backflow preventers (\$2,000 each) and hydrant meters (\$1,500 each). Approximately 3-4 units of each are stolen monthly. Install four protective cages to secure backflow preventers.
100-5310-540-5602 Repair & Maintenance / Equipment	40,000.00	16,678.89	1,944.85	18,623.74	20,246.10	24,000.00	(16,000.00)	-40%	
Travel and meal training expenses	1,500.00	-	-	-		1,500.00			Tri-State plus room & travel
100-5310-515-5202 Miscellaneous / Trans/Meals/Lodging	1,500.00	-	-	-	-	1,500.00	0%	0%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>190,500.00</b>	<b>101,093.67</b>	<b>5,003.51</b>	<b>106,097.18</b>	<b>127,448.54</b>	<b>177,900.00</b>	<b>(12,600.00)</b>	<b>-7%</b>	
<b>Total Expenses: Water Quality Department - 5310</b>	<b>861,900.00</b>	<b>651,482.60</b>	<b>5,003.51</b>	<b>656,486.11</b>	<b>817,288.93</b>	<b>885,600.00</b>	<b>23,700.00</b>	<b>3%</b>	

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

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

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

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

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

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

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

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

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

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

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

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	Treatment and Distribution Cert./Renewal. Training for staff of 4	1,650.00	245.00	-	245.00		1,600.00			CEU, Cert. renewals \$400 for 4 operators.
100-5390-515-5200	Expenses / Training	1,650.00	245.00	-	245.00	294.00	1,600.00	(50.00)	-3%	
	Trident filter SCADA configation, equipment installation, etc.	26,250.00	19,719.06		19,719.06		45,000.00			Trident filter SCADA configation, equipment installation, etc.
	PM contract for Total Organic Carbon and HACH analyzers.	30,000.00	24,589.90	22,890.00	47,479.90		25,000.00			PM contract for Total Organic Carbon and HACH analyzers.
	PM for Q air for compressors and blowers.	16,250.00	669.96	-	669.96		12,500.00			PM for Q air for compressors and blowers.
100-5390-525-5340	Professional Services / Other Consultants	72,500.00	44,978.92	22,890.00	67,868.92	67,868.92	82,500.00	10,000.00	14%	
	Filter survey for 2 Trident filters.	8,200.00	8,120.57	-	8,120.57		8,200.00			Filter survey for 2 Trident filters.
100-5390-525-5315	Professional Services / Misc Studies	8,200.00	8,120.57	-	8,120.57	9,744.68	8,200.00	-	0%	
	Uniforms and safety boots for 4 employees	2,500.00	2,396.81	-	2,396.81		2,500.00			
100-5390-536-5475	Operating Supplies / Uniforms	2,500.00	2,396.81	-	2,396.81	3,019.67	2,500.00	-	0%	
	ROEMER TREATMENT PLANT: Electricity costs for plant operations. ARSENIC: Electricity costs for plant operations.	900,000.00	521,925.03	-	521,925.03		900,000.00			Roemer \$55,835 per month includes 13% increase \$670,000 per year. Arsenic \$80,000 per year Combined Total \$750,000
100-5390-550-5652	Utility Services / Electric	900,000.00	521,925.03	-	521,925.03	674,660.46	900,000.00	-	0%	
	Trash services.	3,200.00	2,242.11		2,242.11		3,200.00			Roemer Trash service 283.88 per month includes 10% increase \$3122.77 Total Per Year.
100-5390-550-5654	Utility Services / Trash	3,200.00	2,242.11	-	2,242.11	3,291.11	3,200.00	-	0%	
	ROEMER TREATMENT PLANT: Natural gas service by Southern California Gas Company	400.00	140.10		140.10		400.00			
100-5390-550-5653	Utility Services / Gas	400.00	140.10	-	140.10	186.47	400.00	-	0%	
	Janitorial Services at Roemer Plant	22,000.00	7,705.79	7,130.00	14,835.79		22,000.00			Janitorial services for Roemer Plant \$1062 per month includes 10% increase - \$12,748 Total Per Year
100-5390-525-5313	Professional Services / Janitorial	22,000.00	7,705.79	7,130.00	14,835.79	14,835.79	22,000.00	-	0%	
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T	3,500.00	1,661.12		1,661.12		2,000.00			ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T
100-5390-550-5650	Communication Services / Telephone	3,500.00	1,661.12	-	1,661.12	1,993.34	2,000.00	(1,500.00)	-43%	
	ROEMER TREATMENT PLANT: Telephone, fax and internet service by AT&T		12,014.70		12,014.70		17,000.00			ROEMER TREATMENT PLANT: High Speed Fiber Internet Service \$1,388/mth
100-5390-550-5651	Communication Services / High Speed Internet	-	12,014.70	-	12,014.70	14,417.64	17,000.00	17,000.00	0%	
	Hydroelectric Plant Operations and Maintenance Cost.	15,000.00		-	-		15,000.00			Hydroelectric Plant Operations and Maintenance Cost.
	Misc District Cost repair and replacement	5,000.00	4,778.98	23,540.72	28,319.70		15,000.00			Misc District Cost repair and replacement. Rialto doesn't pay maintenance for filters 4, 5, and 6.
100-5390-540-5600	Other Miscellaneous / District Cost	20,000.00	4,778.98	23,540.72	28,319.70	28,319.70	30,000.00	10,000.00	50%	

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations	15,000.00	9,292.50		9,292.50		15,000.00			ROEMER TREATMENT PLANT: Clinical Laboratory - Laboratory analyses are required to comply with State and Federal Regulations
Roemer Phase 2 & 3	10,000.00	13,520.50		13,520.50		10,000.00			Roemer Phase 2 & 3
ARSENIC & Well 2: Clinical Laboratory - Laboratory analyses are	15,000.00	1,682.50		1,682.50		15,000.00			New contract pricing plus Arsenic Plant coming back online. ARSENIC &
100-5390-525-5314 Professional Services / Lab Tests	40,000.00	24,495.50	-	24,495.50	30,212.40	40,000.00	-	0%	
ROEMER TREATMENT PLANT: Contracted cleanout activities needed for sludge drying ponds	83,600.00	20,944.58	1,313.64	22,258.22		50,000.00			Roemer sludge disposal fees to the County landfill sites.
ARSENIC: \$3,500 per removal				-		30,000.00			Arsenic sludge hauling and disposal. \$8613 x 12 = \$103,356 Sludge needs to be treated before disposal
100-5390-525-5317 Professional Services / Sludge Disposal	83,600.00	20,944.58	1,313.64	22,258.22	25,133.50	80,000.00	(3,600.00)	-4%	
ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment -	130,959.00	120,261.85	16,738.15	137,000.00		131,000.00			Chlorine Chemical costs for Roemer \$9,900 per month includes 10% increase \$118,000 total per year
ROEMER TREATMENT PLANT: Chemical costs for Roemer Treatment - ACH Coagulant.	143,065.00	150,288.37		150,288.37		145,000.00			Roemer ACH Coagulant. \$15,400 per month includes 10% increase \$184,800 per year
Reagents countertop testing	6,000.00	1,725.76		1,725.76		6,000.00			Reagents countertop testing
Arsenic Plant: Ferric Chemical	24,750.00		24,750.00	24,750.00		24,750.00			Ferric for the Arsenic Treatment Plant; \$2,500/month.
100-5390-530-5401 Operating Supplies / Chemicals	304,774.00	272,275.98	41,488.15	313,764.13	326,731.18	306,750.00	1,976.00	1%	
GAC replacement 10 Vessels				-		900,000.00			GAC replacement annual cost with Roemer expansion
100-5390-530-5400 Operating Supplies / Carbon Exchange	-	-	-	-	-	900,000.00	900,000.00	0%	
Rehab effluent pump, chemical pump, blowers, etc. Consumable items. Repair and replacement of OPR Water facility	460,400.00	404,793.86	47,928.88	452,722.74		460,000.00			Rehab effluent pump, chemical pump, blowers, etc. Consumable items. Repair and replacement of ORP Water Facility. Pretreatment actuators, UV system, 24-inch valves, etc. Painting the arsenic plant and the Roemer.
100-5390-540-5614 Repair & Maintenance / Structures / Facility	460,400.00	404,793.86	47,928.88	452,722.74	494,717.35	460,000.00	(400.00)	0%	
Repair or replace chlorine pumps and parts.		-	-	-		-			
100-5390-540-5602 Repair & Maintenance / Chlorination Equipment	-	-	-	-	-	-	-	0%	
Travel and meal training expenses	1,261.00					1,300.00			1 operator for Tri-State.
100-5390-515-5202 Miscellaneous / Trans/Meals/Lodging	1,261.00	-	-	-	-	1,300.00	39.00	3%	
<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>1,923,985.00</b>	<b>1,328,719.05</b>	<b>144,291.39</b>	<b>1,473,010.44</b>	<b>1,695,426.21</b>	<b>2,857,450.00</b>	<b>933,465.00</b>	<b>49%</b>	
<b>Total Expenses: Water Treatment - Roemer/Arsenic - 5390</b>	<b>2,851,685.00</b>	<b>1,885,936.52</b>	<b>144,291.39</b>	<b>2,030,227.91</b>	<b>2,402,216.52</b>	<b>3,582,450.00</b>	<b>730,765.00</b>	<b>26%</b>	

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

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

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

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

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

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

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

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

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Meter Reading - 5520</b>										
100-5520-500-5001	Salaries & Wages / Full Time	475,500.00	399,418.94	-	399,418.94	500,717.81	525,900.00	50,400.00	11%	
100-5520-500-5003	Salaries & Wages / Overtime	10,000.00	36,128.27	-	36,128.27	45,500.30	40,000.00	30,000.00	300%	
100-5520-500-5004	Salaries & Wages / On Call	7,300.00	8,290.20	-	8,290.20	10,350.97	9,500.00	2,200.00	30%	
100-5520-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,100.00	-	1,100.00	1,380.00	1,300.00	-	0%	
100-5520-500-5021	Labor / Class A Drivers License	-	-	-	-	-	-	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>494,100.00</b>	<b>444,937.41</b>	<b>-</b>	<b>444,937.41</b>	<b>557,949.08</b>	<b>576,700.00</b>	<b>82,600.00</b>	<b>17%</b>	
100-5520-510-5101	Benefits / FICA	30,400.00	27,787.72	-	27,787.72	34,836.19	33,400.00	3,000.00	10%	
100-5520-510-5102	Benefits / Medicare	7,100.00	6,498.82	-	6,498.82	8,147.27	7,800.00	700.00	10%	
100-5520-510-5123	Benefits / Disability Insurance	7,300.00	3,721.02	-	3,721.02	4,617.59	5,400.00	(1,900.00)	-26%	
100-5520-510-5125	Benefits / Life Insurance	4,800.00	1,899.97	-	1,899.97	2,510.65	3,900.00	(900.00)	-19%	
100-5520-510-5121	Benefits / Dental	9,200.00	6,004.59	-	6,004.59	7,873.03	6,800.00	(2,400.00)	-26%	EE plan changes
100-5520-510-5120	Benefits / Hosp / Med Insurance	132,600.00	103,083.27	-	103,083.27	136,491.13	132,400.00	(200.00)	0%	
100-5520-510-5122	Benefits / Vision Care Insurance	1,500.00	1,165.84	-	1,165.84	1,540.56	1,400.00	(100.00)	-7%	
100-5520-510-5124	Benefits / EAP	300.00	147.06	-	147.06	194.33	300.00	-	0%	
100-5520-510-5100	Benefits / Deferred Comp-ER Match	11,700.00	4,869.49	-	4,869.49	6,113.39	11,700.00	-	0%	
100-5520-510-5105	Expenses / PERS-Pension Classic	-	-	-	-	-	-	-	0%	
100-5520-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	37,400.00	30,643.95	-	30,643.95	38,465.05	40,200.00	2,800.00	7%	
100-5520-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	-	-	-	-	-	-	-	0%	
100-5520-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5520-510-5103	Expenses / Workers Comp Ins	3,400.00	4,672.41	-	4,672.41	5,838.46	3,700.00	300.00	9%	
	<b>Subtotal: Benefits Expenses</b>	<b>245,700.00</b>	<b>190,494.14</b>	<b>-</b>	<b>190,494.14</b>	<b>246,627.65</b>	<b>247,000.00</b>	<b>1,300.00</b>	<b>1%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>739,800.00</b>	<b>635,431.55</b>	<b>-</b>	<b>635,431.55</b>	<b>804,576.73</b>	<b>823,700.00</b>	<b>83,900.00</b>	<b>11%</b>	
	Water Treatment and Distribution Cert./Renewals. Conference registrations.	2,000.00	730.00	-	730.00	-	1,500.00	-	-	ongoing recertification and training for the department
100-5520-515-5200	Expenses / Training	2,000.00	730.00	-	730.00	876.00	1,500.00	(500.00)	-25%	
	Uniforms and safety boots	4,400.00	4,597.27	-	4,597.27	-	4,400.00	-	-	6 full time employes for the department.
100-5520-536-5475	Operating Supplies / Uniforms	4,400.00	4,597.27	-	4,597.27	5,755.60	4,400.00	-	0%	
	Door tags, Tools and supplies:	4,000.00	1,512.51	-	1,512.51	-	4,000.00	-	-	Various items needed for meter repairs, Bee removal service. Shrub and tree cut back around meter boxes.
100-5520-530-5407	Operating Supplies / Shop Supplies	4,000.00	1,512.51	-	1,512.51	1,815.01	4,000.00	-	0%	
	Annual large meter testing program of 3,4,6 and 8 inch meters. Repair or replacement of meters and meter components that fail prior to their scheduled replacement or are inaccurate.	260,000.00	265,217.64	20,545.00	285,762.64	-	270,000.00	-	-	Meter parts, Mxu parts, Meter testing for all meters
100-5520-540-5608	Repair & Maintenance / Meters & AMR's	260,000.00	265,217.64	20,545.00	285,762.64	340,237.48	270,000.00	10,000.00	4%	
	Conference and travel expenses.	1,000.00	-	-	-	-	1,000.00	-	-	On going training, reimbursment for meals, and hotel stay
100-5520-515-5202	Miscellaneous / Trans/Meals/Lodging	1,000.00	-	-	-	-	1,000.00	-	0%	
	AMR/AMI Equipment and parts	15,000.00	5,694.17	5,304.50	10,998.67	-	50,000.00	-	-	meter reading AMR/AMI equipment and contingency
100-5520-540-5601	Miscellaneous / AMR Mtr Replacemnt Prgram	15,000.00	5,694.17	5,304.50	10,998.67	6,833.00	50,000.00	35,000.00	233%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>286,400.00</b>	<b>277,751.59</b>	<b>25,849.50</b>	<b>303,601.09</b>	<b>355,517.09</b>	<b>330,900.00</b>	<b>44,500.00</b>	<b>16%</b>	
	<b>Total Expenses: Meter Reading - 5520</b>	<b>1,026,200.00</b>	<b>913,183.14</b>	<b>25,849.50</b>	<b>939,032.64</b>	<b>1,160,093.82</b>	<b>1,154,600.00</b>	<b>128,400.00</b>	<b>13%</b>	

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Billing - 5530</b>										
100-5530-500-5001	Salaries & Wages / Full Time	303,400.00	240,496.08	-	240,496.08	302,184.10	326,600.00	23,200.00	8%	
100-5530-500-5003	Salaries & Wages / Overtime	500.00	-	-	-	500.00	-	-	0%	
100-5530-500-5020	Salaries & Wages / Bilingual Compensation	1,300.00	1,100.00	-	1,100.00	1,380.00	1,300.00	-	0%	
	<b>Subtotal: Payroll Expenses</b>	<b>305,200.00</b>	<b>241,596.08</b>	<b>-</b>	<b>241,596.08</b>	<b>303,564.10</b>	<b>328,400.00</b>	<b>23,200.00</b>	<b>8%</b>	
100-5530-510-5101	Benefits / FICA	19,300.00	15,384.51	-	15,384.51	19,311.22	20,700.00	1,400.00	7%	
100-5530-510-5102	Benefits / Medicare	4,500.00	3,598.14	-	3,598.14	4,516.51	4,800.00	300.00	7%	
100-5530-510-5123	Benefits / Disability Insurance	4,100.00	2,002.78	-	2,002.78	2,495.54	2,700.00	(1,400.00)	-34%	
100-5530-510-5125	Benefits / Life Insurance	1,700.00	961.20	-	961.20	1,268.78	2,000.00	300.00	18%	
100-5530-510-5121	Benefits / Dental	3,800.00	3,157.00	-	3,157.00	4,173.68	3,900.00	100.00	3%	
100-5530-510-5120	Benefits / Hosp / Med Insurance	57,900.00	45,840.84	-	45,840.84	60,644.16	58,300.00	400.00	1%	
100-5530-510-5122	Benefits / Vision Care Insurance	800.00	589.80	-	589.80	778.54	700.00	(100.00)	-13%	
100-5530-510-5124	Benefits / EAP	100.00	74.40	-	74.40	98.21	100.00	-	0%	
100-5530-510-5100	Benefits / Deferred Comp-ER Match	5,900.00	4,950.00	-	4,950.00	6,210.00	5,900.00	-	0%	
100-5530-510-5105	Expenses / PERS-Pension Classic	26,300.00	21,459.61	-	21,459.61	26,963.23	27,400.00	1,100.00	4%	
100-5530-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	6,500.00	5,525.97	-	5,525.97	6,950.90	7,300.00	80000%	0.12	
100-5530-510-5107	PERS-Pension / Classic-Epmc Neg. Benefit	14,700.00	11,940.00	-	11,940.00	15,002.24	15,300.00	600.00	4%	
100-5530-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5530-510-5103	Expenses / Workers Comp Ins	1,900.00	1,249.68	-	1,249.68	1,570.58	2,100.00	200.00	11%	
	<b>Subtotal: Benefits Expenses</b>	<b>147,500.00</b>	<b>116,733.93</b>	<b>-</b>	<b>116,733.93</b>	<b>149,983.61</b>	<b>151,200.00</b>	<b>3,700.00</b>	<b>3%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>452,700.00</b>	<b>358,330.01</b>	<b>-</b>	<b>358,330.01</b>	<b>453,547.71</b>	<b>479,600.00</b>	<b>26,900.00</b>	<b>6%</b>	
	Billing Dept training	3,000.00	1,249.00	-	1,249.00	-	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	1,498.80	-	(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	552.00	1,000.00	200.00	25%	
	InfoSend - printing for bills mailed, past due notices	64,000.00	46,943.59	3,056.41	50,000.00	-	64,000.00	-	-	Averaging cost \$5200/mth. Added a 2% inflation increase
100-5530-525-5304	Outside Labor / Contractors/Printing	64,000.00	46,943.59	3,056.41	50,000.00	56,332.31	64,000.00	-	0%	
	InfoSend - postage for bills and notices mailed to customers	166,000.00	162,741.73	6,000.00	168,741.73	-	208,000.00	-	-	Averaging cost \$1733/mth. Postage has increased significantly over the past 2-3 years. 25% increase
100-5530-536-5471	Communication Services / Postage & Shipping	216,000.00	162,741.73	6,000.00	168,741.73	195,290.08	208,000.00	(8,000.00)	-4%	
	Mileage to meetings, and training classes, Meal Reimbursement	2,000.00	1,225.84	-	1,225.84	-	3,000.00	-	-	Billing development conference expenses
100-5530-515-5202	Miscellaneous / Trans/Meals/Lodging	2,000.00	1,225.84	-	1,225.84	1,471.01	3,000.00	1,000.00	50%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>286,400.00</b>	<b>212,580.16</b>	<b>9,056.41</b>	<b>221,636.57</b>	<b>255,144.19</b>	<b>276,000.00</b>	<b>(10,400.00)</b>	<b>-4%</b>	
	<b>Total Expenses: Billing - 5530</b>	<b>739,100.00</b>	<b>570,910.17</b>	<b>9,056.41</b>	<b>579,966.58</b>	<b>708,691.90</b>	<b>755,600.00</b>	<b>16,500.00</b>	<b>2%</b>	

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

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

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

	GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	CSMFO / GFOA Conference - Registration Fees	650.00	625.00		625.00		900.00			
	Conferences for Board Secretary/Executive Assistant	1,000.00			-		2,500.00			
	Misc. Seminars- Continuation Professional Education	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	6,398.40	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				375.00			
	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	57,166.50	63,793.90	1,068.90	2%	
	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	30,000.00	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	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	13,000.00	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	937.16	-	(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	1,953.88	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	2,418.68	-	(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	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	General Legal Counsel - BB&K	450,000.00	286,299.69		286,299.69		400,000.00			General Legal Counsel, no budget change recommended.
	All Other Legal Matters		581.68		581.68		100,000.00			
	All Other Legal Matters-Atkinson Andelson Loya Ruud Romo		97,129.07		97,129.07					
	All Other Legal Matters-Carl A. Botterud	-	39,678.44		39,678.44		-			Completed, case closed.
	All Other Legal Matters-LCW	40,000.00	14,000.00		14,000.00		-			HR Training & Legal matters.
100-5610-526-5330	Professional Services / Legal	490,000.00	437,688.88	-	437,688.88	525,226.66	500,000.00	10,000.00	2%	
	Records Inventory & Destruction - Board Clerk	5,200.00	8,343.00	3,357.00	11,700.00		8,000.00			Finish Records Destruction project
	Executive Coaching						25,000.00			Executive Coaching Leadership skills
	Other Consultants: Rate Study/Staffing	161,000.00	68,326.58	28,014.50	96,341.08		15,000.00			Cost of Services Study completed. Temporary Clerk Staffing.
100-5610-525-5340	Professional Services / Other Consultants	166,200.00	76,669.58	31,371.50	108,041.08	96,683.08	48,000.00	-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	46,752.00	-	(39,000.00)	-100%	
	Temporary Labor - Board Secretary	39,000.00	38,960.00		38,960.00		-			
100-5610-525-5319	Outside Labor/ Contractors	64,000.00	-	-	-	-	-	(64,000.00)	-100%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>976,125.00</b>	<b>676,586.49</b>	<b>36,721.50</b>	<b>713,307.99</b>	<b>813,536.36</b>	<b>709,243.90</b>	<b>(266,881.10)</b>	<b>-27%</b>	
	<b>Total Expenses: Administration - 5610</b>	<b>2,664,425.00</b>	<b>1,928,689.34</b>	<b>36,721.50</b>	<b>1,965,410.84</b>	<b>2,387,912.28</b>	<b>2,552,443.90</b>	<b>(111,981.10)</b>	<b>-4%</b>	

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

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

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

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

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

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

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
	Training for the Accounting team.	5,000.00	4,471.00		4,471.00		5,000.00			Government Finance Officers Association Accounting training. This would be for seven employees. California Society of Municipal Finance Officers (CSMFO) training.
100-5620-515-5200	Expenses / Training	5,000.00	4,471.00	-	4,471.00	5,000.00	5,000.00	-	0%	
	District Shirts				-		-			Moved to Districtwide approach. In HR budget
100-5620-536-5475	Operating Supplies / Uniforms	-	-	-	-	-	-	-	0%	
	Conference & Travel expenses. Mileage to meetings,	6,000.00	3,356.61		3,356.61		6,000.00			
100-5620-515-5202	Miscellaneous / Trans/Meals/Lodging	6,000.00	3,356.61	-	3,356.61	4,027.93	6,000.00	-	0%	
	Supplies Specific for Department. Ex: Checks -	500.00	66.36		66.36		500.00			
100-5620-530-5403	Operating Supplies / Miscellaneous	500.00	66.36	-	66.36	79.63	500.00	-	0%	
	Chase Bank Fees includes analysis fees, lockbock, elockbock fees, etc.	72,000.00	49,004.31		49,004.31		72,000.00			Averaging cost under \$6000/ month. Same budget funds requested as previous year's.
100-5620-536-5302	Miscellaneous / Bank Account Analysis	72,000.00	49,004.31	-	49,004.31	58,805.17	72,000.00	-	0%	
	California Society Municipal Finance Officers Membership (CSMFO)	800.00	450.00		450.00		550.00			Professional Development, webinars, mentor programs, awards and more. For Accounting staff
	American Payroll Association (APA) Membership	600.00	610.00		610.00		620.00			Payroll membership for 2 staff for compliance and regulation updates
	Government Finance Officers Association (GFOA) Membership	1,750.00	1,160.00		1,160.00		1,750.00			GFOA dues for the triple crown awards
	California Municipal Treasury Association (CMTA)	300.00			-		300.00			Memberships for treasury compliance
	Other dues				-		300.00			
100-5620-515-5201	Miscellaneous / Subscriptions/ Dues/ Memberships	3,450.00	2,220.00	-	2,220.00	2,664.00	3,520.00	70.00	2%	
	Annual Audit Fee including State Controllers Financial Rpt	55,000.00	51,371.00	3,629.00	55,000.00		58,500.00			Based on Audit services agreement schedule
100-5620-525-5310	Professional Services / Auditing	55,000.00	51,371.00	3,629.00	55,000.00	55,000.00	58,500.00	3,500.00	6%	
	Fees for US Bank 2016A Bond account and Investment account	12,000.00	10,015.26		10,015.26		13,000.00			Average cost is \$1083/mth for custody fees for bond and investment monies
100-5620-525-5312	Professional Services / Fiscal Agent	12,000.00	10,015.26	-	10,015.26	12,842.08	13,000.00	1,000.00	8%	
	Chandler Asset Management	85,000.00	64,222.24		64,222.24		97,000.00			Average cost \$8027/mth depending on balances
	Actuary - GASB 75 OPEB & GASB 68 PERS Pension	7,500.00	6,600.00		6,600.00		7,350.00			2nd year of Actuarial requirement
	ClearGov	8,600.00	16,936.29				8,700.00			Budget Book platform
	Debtbook	4,500.00	3,000.00				3,000.00			GASB 68 & 75 compliance
	Cost Allocation Plan	15,000.00		10,003.75	10,003.75		-			
	Municipal Advisor						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	128,815.62	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%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>277,550.00</b>	<b>214,263.07</b>	<b>13,632.75</b>	<b>227,895.82</b>	<b>267,234.43</b>	<b>303,070.00</b>	<b>25,520.00</b>	<b>9%</b>	
	<b>Total Expenses: Accounting - 5620</b>	<b>1,174,150.00</b>	<b>941,537.21</b>	<b>13,632.75</b>	<b>955,169.96</b>	<b>1,179,337.31</b>	<b>1,283,670.00</b>	<b>109,520.00</b>	<b>9%</b>	

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

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

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

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

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

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

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

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

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

GL Accounts		FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>GIS - 5645</b>										
100-5645-500-5001	Salaries & Wages / Full Time	152,400.00	133,013.35	-	133,013.35	168,998.39	250,400.00	98,000.00	64%	New GIS Technician FTE
100-5645-500-5002	Salaries & Wages / Part Time	42,400.00	45,533.24	-	45,533.24	54,639.89		(42,400.00)	-100%	
100-5645-500-5003	Salaries & Wages / Overtime	700.00	319.77	-	319.77	383.72	500.00	(200.00)	-29%	
	<b>Subtotal: Payroll Expenses</b>	<b>195,500.00</b>	<b>178,866.36</b>	<b>-</b>	<b>178,866.36</b>	<b>224,022.00</b>	<b>250,900.00</b>	<b>55,400.00</b>	<b>28%</b>	
100-5645-510-5101	Benefits / FICA	15,500.00	10,980.56	-	10,980.56	13,750.00	15,800.00	300.00	2%	
100-5645-510-5102	Benefits / Medicare	3,600.00	2,568.06	-	2,568.06	3,215.76	3,700.00	100.00	3%	
100-5645-510-5123	Benefits / Disability Insurance	1,900.00	817.26	-	817.26	1,029.41	1,800.00	(100.00)	-5%	
100-5645-510-5125	Benefits / Life Insurance	600.00	320.40	-	320.40	422.93	1,300.00	700.00	117%	
100-5645-510-5121	Benefits / Dental	2,100.00	1,712.76	-	1,712.76	2,264.40	2,700.00	600.00	29%	
100-5645-510-5120	Benefits / Hosp / Med Insurance	29,000.00	23,505.94	-	23,505.94	31,190.57	43,900.00	14,900.00	51%	
100-5645-510-5122	Benefits / Vision Care Insurance	300.00	196.60	-	196.60	283.10	500.00	200.00	67%	
100-5645-510-5124	Benefits / EAP	-	24.80	-	24.80	32.74	100.00	100.00	0%	
100-5645-510-5100	Benefits / Deferred Comp-ER Match	2,000.00	-	-	-	-	3,900.00	1,900.00	95%	
100-5645-510-5106	PERS-Pension / Employer PEPPRA-2nd Tier	12,100.00	10,696.49	-	10,696.49	13,582.63	19,100.00	7,000.00	58%	
100-5645-510-5109	Expense / PERS - Pension Expense - GASB 68	-	-	-	-	-	-	-	0%	
100-5645-510-5103	Expenses / Workers Comp Ins	1,700.00	968.10	-	968.10	1,212.61	1,700.00	-	0%	
	<b>Subtotal: Benefits Expenses</b>	<b>68,800.00</b>	<b>51,790.97</b>	<b>-</b>	<b>51,790.97</b>	<b>66,984.14</b>	<b>94,500.00</b>	<b>25,700.00</b>	<b>37%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>264,300.00</b>	<b>230,657.33</b>	<b>-</b>	<b>230,657.33</b>	<b>291,006.14</b>	<b>345,400.00</b>	<b>81,100.00</b>	<b>31%</b>	
	ESRI's GIS Training	4,000.00			-		5,000.00			ESRI's GIS Training
	Esri Dev Summit	2,400.00	376.12		376.12		2,400.00			Esri Dev Summit
	Esri Infrastructure Management & GIS Conference	1,500.00			-					
100-5645-515-5200	Expenses / Training	7,900.00	376.12	-	376.12	451.34	7,400.00	(500.00)	-6%	
	Esri User Conference	2,500.00	1,611.58		1,611.58		3,500.00			
100-5645-515-5202	Miscellaneous / Trans/Meals/Lodging	2,500.00	1,611.58	-	1,611.58	1,933.90	3,500.00	1,000.00	40%	
	Computer Supplies	500.00	125.60		125.60		3,000.00			Equipment Two way Radio, battery packs/generator, GPS
100-5645-530-5410	Miscellaneous / Computer Supplies & Maint	500.00	125.60	-	125.60	150.72	<b>28,395.00</b>	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%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>26,900.00</b>	<b>2,113.30</b>	<b>-</b>	<b>2,113.30</b>	<b>2,535.96</b>	<b>55,295.00</b>	<b>28,395.00</b>	<b>106%</b>	
	<b>Total Expenses: GIS - 5645</b>	<b>291,200.00</b>	<b>232,770.63</b>	<b>-</b>	<b>232,770.63</b>	<b>293,542.10</b>	<b>400,695.00</b>	<b>109,495.00</b>	<b>38%</b>	

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Board of Directors - 5650</b>										
100-5650-500-5002	Salaries & Wages / Part Time	134,900.00	99,806.48	-	99,806.48	133,418.98	177,500.00	42,600.00	32%	
	<b>Subtotal: Payroll Expenses</b>	<b>134,900.00</b>	<b>99,806.48</b>	<b>-</b>	<b>99,806.48</b>	<b>133,418.98</b>	<b>177,500.00</b>	<b>42,600.00</b>	<b>32%</b>	
100-5650-510-5123	Benefits / Disability Insurance	1,500.00	241.10	-	241.10	318.25	1,900.00	400.00	27%	
100-5650-510-5125	Benefits / Life Insurance	3,400.00	2,516.80	-	2,516.80	3,322.18	3,300.00	(100.00)	-3%	
100-5650-510-5101	Benefits / FICA	8,400.00	6,580.53	-	6,580.53	8,805.34	11,000.00	2,600.00	31%	
100-5650-510-5102	Benefits / Medicare	2,000.00	1,538.88	-	1,538.88	2,059.15	2,600.00	600.00	30%	
100-5650-510-5121	Benefits / Dental	7,900.00	6,582.52	-	6,582.52	8,702.48	8,200.00	300.00	4%	
100-5650-510-5120	Benefits / Hosp / Med Insurance	117,600.00	94,212.46	-	94,212.46	124,836.54	121,900.00	4,300.00	4%	
100-5650-510-5122	Benefits / Vision Care Insurance	1,300.00	939.80	-	939.80	1,240.54	1,100.00	(200.00)	-15%	
100-5650-510-5103	Expenses / Workers Comp Ins	1,000.00	587.05	-	587.05	784.98	1,300.00	300.00	30%	
	<b>Subtotal: Benefits Expenses</b>	<b>143,100.00</b>	<b>113,199.14</b>	<b>-</b>	<b>113,199.14</b>	<b>150,069.46</b>	<b>151,300.00</b>	<b>8,200.00</b>	<b>6%</b>	
	<b>Subtotal: Payroll and Benefits Expenses</b>	<b>278,000.00</b>	<b>213,005.62</b>	<b>-</b>	<b>213,005.62</b>	<b>283,488.44</b>	<b>328,800.00</b>	<b>50,800.00</b>	<b>18%</b>	
	Treasurer Services - Clifton Larson Allen	39,000.00	25,050.01	12,749.99	37,800.00		39,600.00			Treasurer Services Agreement \$3300/mth
100-5650-525-5340	Professional Services / Other Consultants	39,000.00	25,050.01	12,749.99	37,800.00	37,800.00	39,600.00	600.00	2%	
	Board development and training	13,000.00	22,382.15		22,382.15		22,000.00			Board development and training
100-5650-515-5200	Expenses / Training	13,000.00	22,382.15	-	22,382.15	26,858.58	22,000.00	9,000.00	69%	
	Miscellaneous. T-shirts	2,000.00	1,263.29		1,263.29		2,000.00			
100-5650-530-5403	Operating Supplies / Miscellaneous	2,000.00	1,263.29	-	1,263.29	2,000.00	2,000.00	-	0%	
	Meals/Mileage/lodging/ transportation/Airfare for trainings, conferences, meetings, etc	15,000.00	60,247.28		60,247.28		78,000.00			Meals/Mileage/lodging/ transportation/Airfare for trainings, conferences, meetings, etc
100-5650-515-5202	Miscellaneous / Trans/Meals/Lodging	15,000.00	60,247.28	-	60,247.28	78,000.00	78,000.00	63,000.00	420%	
	Meals/Mileage/lodging/ transportation/Airfare for trainings, conferences, meetings, etc				-		25,000.00			\$5,000 per Board Member
New	Misc / Trans/Meals/Lodging - Advocacy/ Other						25,000.00	25,000.00	0%	
	Election Expense		-		-		150,000.00			Governing body Board member elections
100-5650-516-5452	Miscellaneous / Election Expense	-	-	-	-	-	150,000.00	150,000.00	-	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>69,000.00</b>	<b>108,942.73</b>	<b>12,749.99</b>	<b>121,692.72</b>	<b>144,658.58</b>	<b>316,600.00</b>	<b>247,600.00</b>	<b>359%</b>	
	<b>Total Expenses: Board of Directors - 5650</b>	<b>347,000.00</b>	<b>321,948.35</b>	<b>12,749.99</b>	<b>334,698.34</b>	<b>428,147.02</b>	<b>645,400.00</b>	<b>298,400.00</b>	<b>86%</b>	

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

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

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	CalPELRA Conference Travel lodging & Meal Expenses	2,000.00	1,428.44		1,428.44		2,000.00		staff members will attend
	CalPERs Education Forum Conference Travel lodging & Meal Expenses	2,000.00			-		1,000.00		staff members will attend
	LCW annual conference - Travel lodging & Meal Expenses	3,000.00	1,230.53		1,230.53		2,000.00		staff members will attend
	Other conferences for HR Staff.	1,000.00	936.53				2,000.00		a staff member will attend
	Neogov Conference Travel lodging & Meal Expenses	2,000.00	1,030.80		1,030.80		2,000.00		a staff member will attend
100-5660-515-5202	Miscellaneous / Trans/Meals/Lodging	10,000.00	4,626.30	-	4,626.30	5,551.56	9,000.00	(1,000.00)	-10%
	Quarterly celebration for milestones with safety program	25,000.00		14,500.00	14,500.00		25,000.00		annual milestone awards.
	Safety Luncheons Recognition Program	10,000.00	6,572.02		6,572.02		10,000.00		quarterly luncheons for no loss days of work related injuries
	Retirement Employee Recognition						10,000.00		Retirement Employee Recognition
	Milestone Safety Celebration	7,000.00			-		-		incentive pay for 1/4 no loss days of work related injuries
100-5660-530-5406	Operating Supplies / Recognition	42,000.00	6,572.02	14,500.00	21,072.02	21,072.02	45,000.00	3,000.00	7%
	Safety Related Items - Fire Extinguishers, etc	18,300.00	18,000.00		18,000.00		18,000.00		Annual inspection of fire extinguishers for all District
	Safety Committee photos/shirts	1,700.00	502.07		502.07		1,000.00		shirts to respresent the Committee - required
100-5660-530-5405	Operating Supplies / Safety	20,000.00	18,502.07	-	18,502.07	22,202.48	19,000.00	(1,000.00)	-5%
	Supplies and promotional Items	600.00			-		600.00		required for operation needs
	Staff WVWD logo clothing items	600.00	324.95		324.95		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	389.94	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	6,962.88	13,400.00	-	0%
	Recruiting activities	22,500.00	7,496.13	25,000.00	32,496.13		5,000.00		Fill vacancies as they occur throughout the year.
	US Healthworks & Pre-Employment Physicals (Occupational Health)	7,000.00	3,282.00		3,282.00		7,000.00		required physicals
	Pre-Employment Testing	2,000.00	1,480.52		1,480.52		2,000.00		required pre-Employment Testing
100-5660-536-5474	Miscellaneous / Recruitment	31,500.00	12,258.65	25,000.00	37,258.65	15,799.42	14,000.00	(17,500.00)	-56%
	Employee Wellness	18,500.00	10,311.95		10,311.95		20,000.00		Committee is scheduling more events and wellness related activities that add costs to the program
100-5660-536-5453	Miscellaneous / Employee Wellness Program	18,500.00	10,311.95	-	10,311.95	12,554.34	20,000.00	1,500.00	8%
	Legal services				-		-		Costs allocated under Admin Budget
100-5660-526-5330	Professional Services / Legal	-	-	-	-	-	-	-	0%
	Emergency Response Plan & Risk Assessment	25,000.00	1,277.50		1,277.50		25,000.00		This plan will be completed upcoming fiscal year it must be renewed by 8/2026
	HR Consulting	25,000.00			-		20,000.00		Interactive and Accommodations meeting FMLA related
	1000 Hr Program and Other	15,000.00			-		15,000.00		Summer/winter educational internship program . Uniforms, boots, and lunch for summer program. Training for staff.
100-5660-525-5340	Professional Services / Other Consultants	65,000.00	1,277.50	-	1,277.50	5,000.00	60,000.00	(5,000.00)	-8%
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>244,400.00</b>	<b>87,154.73</b>	<b>39,500.00</b>	<b>126,654.73</b>	<b>119,817.21</b>	<b>241,195.00</b>	<b>(3,205.00)</b>	<b>-1%</b>
	<b>Total Expenses: Human Resources/Risk Mgmt - 5660</b>	<b>940,300.00</b>	<b>659,285.43</b>	<b>39,500.00</b>	<b>698,785.43</b>	<b>842,882.77</b>	<b>1,003,795.00</b>	<b>63,495.00</b>	<b>7%</b>

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

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

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

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

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final 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			
<b>100-5710-515-5200 Expenses / Training</b>	<b>16,445.00</b>	<b>5,778.00</b>	<b>-</b>	<b>5,778.00</b>	<b>10,000.00</b>	<b>14,400.00</b>	<b>(2,045.00)</b>	<b>-12%</b>	
WVWD Logo Apparel	1,000.00			-		-			District Wide
<b>100-5710-536-5475 Operating Supplies / Uniforms</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500.00</b>	<b>-</b>	<b>(1,000.00)</b>	<b>-100%</b>	
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.
<b>100-5710-536-5471 Postage &amp; Shipping</b>	<b>90,000.00</b>	<b>20,278.12</b>	<b>6,784.96</b>	<b>27,063.08</b>	<b>27,063.08</b>	<b>50,000.00</b>	<b>(40,000.00)</b>	<b>-44%</b>	
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
<b>100-5710-536-5411 Miscellaneous / Printing</b>	<b>91,500.00</b>	<b>60,871.38</b>	<b>8,460.01</b>	<b>69,331.39</b>	<b>73,045.66</b>	<b>82,000.00</b>	<b>(9,500.00)</b>	<b>-10%</b>	
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
<b>100-5710-515-5202 Miscellaneous / Trans/Meals/Lodging</b>	<b>22,000.00</b>	<b>13,372.73</b>	<b>-</b>	<b>13,372.73</b>	<b>20,500.00</b>	<b>29,500.00</b>	<b>7,500.00</b>	<b>34%</b>	
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			
<b>100-5710-515-5201 Miscellaneous / Subscriptions &amp; Memberships</b>	<b>15,650.00</b>	<b>10,926.43</b>	<b>-</b>	<b>10,926.43</b>	<b>13,111.72</b>	<b>16,050.00</b>	<b>400.00</b>	<b>3%</b>	

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

	GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
	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	392,675.70	381,000.00	(70,000.00)	-16%	
	Solar Challenge Sponsorship - Rialto High School	7,000.00	3,000.00		3,000.00		8,000.00			Rialto High and possibility of other.
	Plastic Water Bottles with District logo used for community events and other district events.	13,000.00	3,371.24		3,371.24		13,000.00			
	Scholarships/Education Outreach Tours	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	38,588.27	78,000.00	16,000.00	26%	
	Increase engagement with WVWD social media accounts.	3,000.00	195.43		195.43		3,000.00			
	Event supplies, Updating Tents/Table Clothes/and other signage/reusable aluminum water bottles giveaways used for community events	25,000.00	24,822.77	1,357.65	26,180.42		35,000.00			
	Mascot	-			-		12,000.00			Tariffs
	Community Outreach/ Tours/ Community Meetings	47,000.00	29,954.48		29,954.48		39,500.00			Includes Roemer Dedication Ceremony
	75th Anniversary	-			-		50,000.00			One time event.
	STEM Day Event	54,000.00	29,933.92		29,933.92		30,000.00			
	Water Pros Week	4,000.00			-		6,000.00			
100-5710-537-5502	Outreach Programs	133,000.00	84,906.60	1,357.65	86,264.25	99,388.69	175,500.00	42,500.00	32%	
	Public Affairs specific materials and supplies for events etc.	3,000.00	1,178.71		1,178.71		3,000.00			
100-5710-530-5403	Materials & Supplies / Miscellaneous	3,000.00	1,178.71	-	1,178.71	1,414.45	3,000.00	-	0%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>885,595.00</b>	<b>542,458.61</b>	<b>123,860.12</b>	<b>666,318.73</b>	<b>676,287.56</b>	<b>829,450.00</b>	<b>(56,145.00)</b>	<b>-6%</b>	
	<b>Total Expenses: Public Affairs - 5710</b>	<b>1,616,795.00</b>	<b>1,075,583.55</b>	<b>123,860.12</b>	<b>1,199,443.67</b>	<b>1,349,114.50</b>	<b>1,635,450.00</b>	<b>18,655.00</b>	<b>1%</b>	

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification
<b>Conservation Grants &amp; Rebates - 5720</b>									
	Leak Detection Survey			-		20,000.00			For 100 mile survey. Meet conservation standards.
	Consultant for Conservation Reporting			-		7,500.00			Compliance w/ conservation reporting.
	Consultant- Water Use Efficiency Education Workships	10,000.00		-		7,500.00			Green Media, total of 4 workshops.
100-5720-525-5340	Professional Services / Other Consultants	10,000.00	-	-	7,500.00	35,000.00	25,000.00	250%	
	High-Efficiency Toilets & Washing Machines			-		3,000.00			High-Efficiency Toilets & Washing Machines
	Turf Replacement	118,200.00	123,200.00	123,200.00		-			moved line to New GL BofR Turf Removal line item
	Materials for Conservation Box (new order) - Hose nozzles, Dye tabs, faucet aerators, showerheads	25,000.00		20,100.00	20,100.00	25,000.00			
100-5720-537-5503	Programs / Rebate	143,200.00	123,200.00	20,100.00	143,300.00	152,711.76	28,000.00	(115,200.00)	-80%
	CALWEP	5,000.00	4,059.80				4,200.00		New GL for membership. Resource for new water use compliance
100-5720-515-5201	Misc / Subscriptions & Memberships	5,000.00	4,059.80	-	4,059.80	4,059.80	4,200.00	(800.00)	-16%
	Bureau of Reclamation Grants Turf removal	36,800.00					106,250.00		BofR Grant Turf removal matching funds \$100k, receive \$112.5K. (Residential, Commerical, Industrial, Institutional) in 2 years
100-5720-537-5472	Programs / Grants	36,800.00	-	-	-	106,250.00	69,450.00	189%	
	<b>Subtotal: Non Payroll and Benefits Expenses</b>	<b>195,000.00</b>	<b>127,259.80</b>	<b>20,100.00</b>	<b>147,359.80</b>	<b>164,271.56</b>	<b>173,450.00</b>	<b>(21,550.00)</b>	<b>-11%</b>
	<b>Total Expenses: Grants &amp; Rebates - 5720</b>	<b>195,000.00</b>	<b>127,259.80</b>	<b>20,100.00</b>	<b>147,359.80</b>	<b>164,271.56</b>	<b>173,450.00</b>	<b>(21,550.00)</b>	<b>-11%</b>
	<b>Total Operating Expenses</b>	<b>36,105,730.00</b>	<b>26,920,400.67</b>	<b>1,391,620.29</b>	<b>28,312,020.96</b>	<b>34,022,911.71</b>	<b>39,251,475.90</b>	<b>3,145,745.90</b>	<b>9%</b>
	<b>Operating Surplus(Deficit) Before Depreciation/Amortization</b>	<b>(2,308,531.00)</b>	<b>1,656,310.73</b>	<b>(1,391,620.29)</b>	<b>(430,309.56)</b>	<b>439,234.80</b>	<b>(1,734,064.99)</b>	<b>574,466.01</b>	<b>-25%</b>

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Non-Operating Revenues</b>										
<b>Property Taxes</b>										
100-4030-420-4201	Taxes & Assessments / County Of San Bernardino	-	-	-	-	-	-	0%		
100-4030-420-4215	Redevelopment Passthrough (RPPTF)	1,900,000.00	1,314,278.43	-	1,314,278.43	1,317,031.42	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	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	1,480,622.02	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	57,584.22	96,556.47	1,556.47	2%	
100-4030-420-4206	Property Tax Secured	28.00	14.99	-	14.99	17.57	30.27	2.27	8%	
100-4030-420-4207	Property Tax Unsecured	2.00	1.07	-	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	32,326.00	32,220.41	220.41	1%	
100-4030-420-4210	Utility Secured	60,000.00	557.87	-	557.87	957,436.00	75,606.69	15,606.69	26%	
100-4030-420-4205	Prior Year Secured	-	0.02	-	0.02	0.02	-	-	0%	
100-4030-420-4450	County Tax Collection Fee	-	1.20	-	1.20	1.20	-	-	0%	
100-4030-420-4211	Penalty	-	70.21	-	70.21	70.21	-	-	0%	
<b>Subtotal: Property Taxes</b>		<b>4,400,030.00</b>	<b>2,796,473.70</b>	<b>-</b>	<b>2,796,473.70</b>	<b>3,851,916.89</b>	<b>4,655,533.03</b>	<b>255,503.03</b>	<b>6%</b>	
<b>Grants and Reimbursements</b>										
100-4060-425-4250	Grant Revenue / Grant	-	-	-	-	-	107,500.00	107,500.00	0%	BofR turf Grant in 2 years
100-4060-425-4251	Expense Reimbursements	-	49,453.63	-	49,453.63	49,453.63	-	-	0%	
<b>Subtotal: Grants and Reimbursements</b>		<b>-</b>	<b>49,453.63</b>	<b>-</b>	<b>49,453.63</b>	<b>49,453.63</b>	<b>107,500.00</b>	<b>107,500.00</b>	<b>0%</b>	
<b>Interest and Investment Earnings</b>										
100-4040-426-4300	Interest Income On Investments	4,200,000.00	3,162,453.15	-	3,162,453.15	3,588,371.46	4,500,000.00	300,000.00	7%	
100-4040-426-4301	Revenue / Unrealized Gain On Invest	-	(76,430.37)	-	(76,430.37)	(79,913.31)	-	-	0%	
<b>Subtotal: Interest and Investment Earnings</b>		<b>4,200,000.00</b>	<b>3,086,022.78</b>	<b>-</b>	<b>3,086,022.78</b>	<b>3,508,458.15</b>	<b>4,500,000.00</b>	<b>300,000.00</b>	<b>7%</b>	
<b>Rental Income - Cellular Antennas</b>										
100-4040-426-4305	Rental & Leasing of Property	-	-	-	-	-	29,709.10	29,709.10	0%	
100-4050-427-4350	Rental & Leasing of Property	41,000.00	34,856.99	-	34,856.99	38,392.88	41,000.00	-	0%	
<b>Subtotal: Rental Income - Cellular Antennas</b>		<b>41,000.00</b>	<b>34,856.99</b>	<b>-</b>	<b>34,856.99</b>	<b>38,392.88</b>	<b>70,709.10</b>	<b>29,709.10</b>	<b>72%</b>	
<b>Other Non-Operating Revenues</b>										
100-4080-435-4453	Other Income / Settlement	3,586,537.00	3,585,023.63	-	3,585,023.63	3,585,023.63	226,933.00	(3,359,604.00)	-94%	PFAS monies
100-4080-435-4454	Other Income / Misc (Contingent)	-	19,542.65	-	19,542.65	19,542.65	-	-	0%	
100-4080-435-4452	Recycling Materials Sold	1,500.00	7,086.30	-	7,086.30	7,086.30	2,000.00	500.00	33%	
100-4080-435-4451	Other Income / Employee Wellness Program	2,000.00	1,700.00	-	1,700.00	1,700.00	1,700.00	(300.00)	-15%	
<b>Subtotal: Other Non-Operating Revenues</b>		<b>3,590,037.00</b>	<b>3,613,352.58</b>	<b>-</b>	<b>3,613,352.58</b>	<b>3,613,352.58</b>	<b>230,633.00</b>	<b>(3,359,404.00)</b>	<b>-94%</b>	
<b>Gain On Sale/Disposition Of Capital Assets</b>										
100-4070-430-4400	Gain-Asset Sale/Retirement	-	-	-	-	-	-	-	0%	
<b>Subtotal: Gain On Sale/Disposition Of Capital Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Non-Operating Revenues</b>		<b>12,231,067.00</b>	<b>9,580,159.68</b>	<b>-</b>	<b>9,580,159.68</b>	<b>11,061,574.13</b>	<b>9,564,375.13</b>	<b>(2,666,691.87)</b>	<b>-22%</b>	

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

GL Accounts	FY2025-26 Current Budget	YTD Actual As of 4/30/26	Encumbrances	Actuals & Encumbrances Total	Forecast Final Total	FY 2026-27 Proposed Budget	Budget Amount Change	% Change	Justification	
<b>Non-Operating Expenses</b>										
<b>Other Non-Operating Expenses</b>										
100-6800-614-6080	Litigation Loss / Settlements	450,000.00	450,000.00	-	450,000.00	450,000.00	-	(450,000.00)	-100%	
<b>Subtotal: Other Non-Operating Expenses</b>		<b>450,000.00</b>	<b>450,000.00</b>	<b>-</b>	<b>450,000.00</b>	<b>450,000.00</b>	<b>-</b>	<b>(450,000.00)</b>	<b>-100%</b>	
<b>Loss On Sale/Disposition Of Capital Assets</b>										
100-6800-609-6041	Miscellaneous / Loss-Asset Sale / Retrmt	-	-	-	-	-	-	-	0%	
100-6800-615-6040	Miscellaneous / Impairment Loss	-	-	-	-	-	-	-	0%	
<b>Subtotal: Loss On Sale/Disposition Of Capital Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Interest Expense - Long-Term Debt</b>										
100-6200-610-6010	Long Term Debt / Interest 2016A Bonds	643,951.51	807,250.00	-	807,250.00	807,250.00	782,125.00	138,173.49	21%	
100-6200-610-6012	Long Term Debt / Interest SRF	499,091.00	499,091.00	-	499,091.00	499,091.00	513,315.00	14,224.00	3%	
100-6200-610-6009	Long Term Debt / Interest Hydro Station	85,000.00	85,000.00	-	85,000.00	85,000.00	-	-	0%	
100-6200-610-6011	Miscellaneous / Premium Amortization Bond	-	-	-	-	-	-	-	0%	
100-6300-613-6051	Amort-Bond Issue Costs	6,615.00	6,615.00	-	6,615.00	6,615.00	-	-	0%	
<b>Subtotal: Interest Expense - Long-Term Debt</b>		<b>1,234,657.51</b>	<b>1,397,956.00</b>	<b>-</b>	<b>1,397,956.00</b>	<b>1,397,956.00</b>	<b>1,387,055.00</b>	<b>152,397.49</b>	<b>12%</b>	
<b>Total Non-Operating Expenses</b>		<b>1,684,657.51</b>	<b>1,847,956.00</b>	<b>-</b>	<b>1,847,956.00</b>	<b>1,847,956.00</b>	<b>1,387,055.00</b>	<b>(297,602.51)</b>	<b>-18%</b>	
<b>Non-Operating Surplus(Deficit)</b>		<b>10,546,409.49</b>	<b>7,732,203.68</b>	<b>-</b>	<b>7,732,203.68</b>	<b>9,213,618.13</b>	<b>8,177,320.13</b>	<b>(2,369,089.36)</b>	<b>-22%</b>	

### OPERATING BUDGET SUMMARY

<b>Grand Total Revenues</b>	46,028,266	38,156,871	-	38,156,871	38,156,871	47,081,786	1,053,520	
<b>Grand Total Expenses</b>	37,790,388	28,768,357	1,391,620	30,159,977	31,551,597	40,638,531	2,848,143	
<b>Debt Service (BLF, HydroPlant, SRF, Bond Pmt)</b>	1,092,629	1,012,247	80,382	1,092,629	1,092,629	2,472,825	1,380,196	
<b>Net Surplus(Deficit)</b>	<b>7,145,249</b>	<b>8,376,268</b>	<b>(1,472,003)</b>	<b>6,904,265</b>	<b>5,512,645</b>	<b>3,970,430</b>	<b>(3,174,819)</b>	

### DEBT SERVICE

<b>Debt Convenience Ratio Calculation:</b>									
<b>Debt Service</b>									
Net Revenue	9,922,536	11,236,470			11,500,809	7,830,310			
Debt Service (BLF, HydroPlant, SRF, 2016A Bond)	2,327,287				2,490,585	3,859,880			
<b>Debt Convenience Ratio (Minimum 1.20)</b>	<b>4.26</b>				<b>4.62</b>	<b>2.03</b>			
Calculation: Net Revenue ÷ Total Debt Service									

# Exhibit E

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

Project Number	Funding Source	CIP Project Description	Carryover Balance	FY26-27 Budget Request	5 Year Work Plan					Approved Total Project Cost
					Year 1 FY 2026-27	Year 2 FY 2027-28	Year 3 FY 2028-29	Year 4 FY 2029-30	Year 5 FY 2030-31	
<b>REPLACEMENT / REHABILITATION OF SYSTEM ASSETS</b>										
<b>WELLS AND PUMPING EQUIPMENT REHABILITATION</b>										
W25001	RR	Well 1A	311,935	-	311,935	-	-	-	-	311,935
New	RR	Well 15	-	-	-	130,000	-	-	-	130,000
New	RR	Well 23A	-	-	-	80,000	-	-	-	80,000
New	RR	Well 54	-	-	-	150,000	-	-	-	150,000
New	RR	Well 18A	-	-	-	-	130,000	200,000	-	330,000
New	RR	Well 8A	-	-	-	-	130,000	-	-	130,000
New	RR	Well 30	-	-	-	-	130,000	-	-	130,000
New	RR	Well Rehab	-	590,000	590,000	-	130,000	150,000	360,000	1,230,000
<b>RESERVOIRS REHABILITATION</b>										
W23001	RR	Reservoir 2-3 Re-coating and Modifications	2,982,515	-	2,982,515	-	-	-	-	2,982,515
W26001	RR	Reservoir 4-1 Rehabilitation	169,884	1,130,116	1,300,000	-	-	-	-	1,300,000
New	RR	Reservoir 4-2 Rehabilitation	-	-	-	1,300,000	-	-	-	1,300,000
W24000	RR	Reservoir 5-2	-	-	-	150,000	3,400,000	-	-	3,550,000
New	RR	Reservoir 7-1	-	-	-	-	220,000	-	-	220,000
New	RR	Reservoir 3-1	-	-	-	-	800,000	-	-	800,000
New	RR	Reservoir 3-3	-	-	-	-	-	1,000,000	-	1,000,000
New	RR	Reservoir 5-3	-	-	-	-	-	400,000	-	400,000
W25003	RR	Reservoir 6-2	-	-	-	-	-	1,000,000	-	1,000,000
New	RR	Reservoir 6-3	-	-	-	-	-	-	1,000,000	1,000,000
New	RR	Pressure/Altitude Control Valve Replacement	-	250,000	250,000	250,000	250,000	-	-	750,000
<b>WATER MAIN REPLACEMENT</b>										
W25036	RR	Bloomington Alley Way Main Replacement Phase 3B	9,503	4,010,497	4,020,000	-	-	-	-	4,020,000
W25036	GF	Bloomington Alley Way Main Replacement Phase 3B	-	2,000,000	2,000,000	-	-	-	-	2,000,000
W25037	GF	Bloomington Alley Way Main Replacement Phase 3C	1,520,000	-	1,520,000	-	-	-	-	1,520,000
W25037	RR	Bloomington Alley Way Main Replacement Phase 3C	2,869,069	-	2,869,069	-	-	-	-	2,869,069
W19055	RA	I-10 Cedar Avenue Interchange improvement project	240,034	-	240,034	-	-	-	-	240,034
W19055	RR	I-10 Cedar Avenue Interchange improvement project Phase III	694,686	-	694,686	-	-	-	-	694,686
New	RR	As-Needed Pipeline Replacement Program	-	-	-	500,000	500,000	500,000	500,000	2,000,000
New	RR	Zone 3 Distribution Pipeline Replacement - 8" San Bernardino Blvd.	-	-	-	-	-	-	200,000	200,000
New	RR	Zone 3 Distribution Pipeline Replacement - 8" in Valley/Pomona	-	-	-	-	-	-	3,000,000	3,000,000
New	RR	Orchard Street South of Slover Avenue	-	-	-	-	351,000	-	-	351,000
New	RR	San Bernardino Avenu from Cedar Avenue to Larch Avenue	-	-	-	-	-	-	936,000	936,000
New	RR	Hawthorne Avenue from Linden to Cedar Avenue	-	-	-	-	-	-	900,000	900,000
New	RR	Locust Avenur from Slover to Mindanao	-	-	-	-	-	-	900,000	900,000

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

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

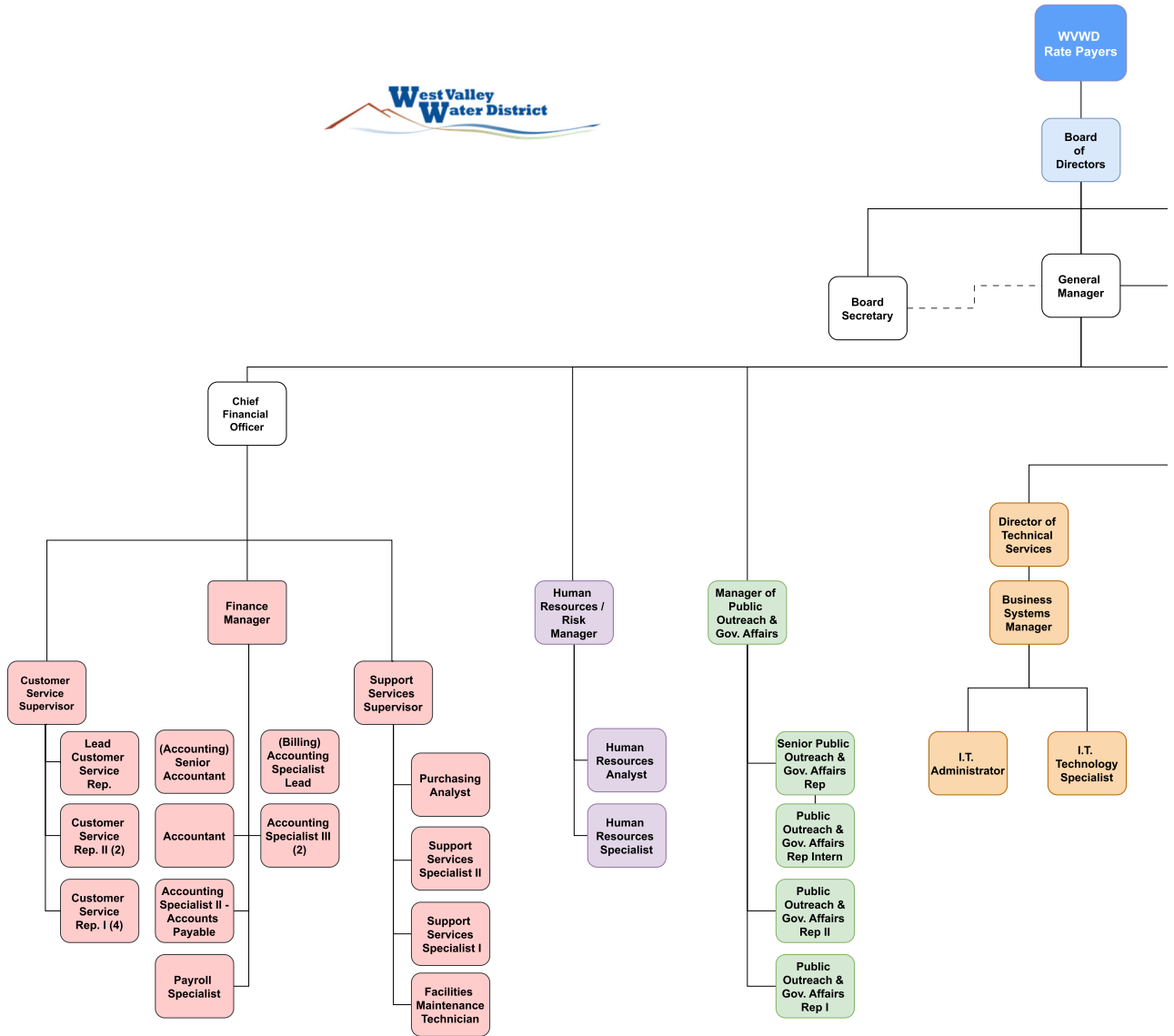
**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2027-31**

Project Number	Funding Source	CIP Project Description	Carryover Balance	FY26-27 Budget Request	Year 1 FY 2026-27	Year 2 FY 2027-28	Year 3 FY 2028-29	Year 4 FY 2029-30	Year 5 FY 2030-31	Approved Total Project Cost
<b>NEW SYSTEM ASSETS</b>										
<b>FACILITIES</b>										
New	BD	New Headquarters Progressive Design Build	-	-	-	5,000,000	30,000,000	35,000,000		70,000,000
<b>SOURCE OF SUPPLY</b>										
W19041	CC	OPR WFF - 7.2 mgd Treatment Plant Expansion	3,938,603	-	3,938,603					3,938,603
New	CC	Roemer Process Enhancements	-	650,000	650,000	-	-	-	-	650,000
W22009	CC	Construct new IEUA area well	9,908	1,990,092	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
<b>PUMPS AND BOOSTER PLANTS</b>										
W15004	CC	Lord Ranch Facility Improvements	11,170,919	1,200,000	12,370,919	-	-	-	-	12,370,919
W26018	CC	Pump Station 2-1 Improvements	50,000	325,000	375,000					375,000
W22010	RR	Emergency Generators Zone 5 PS 5-2	180,000		180,000					180,000
W22010	GF	Emergency Generators Zone 5 PS 5-2	470,000	50,000	520,000					520,000
W18021	CC	Pump Station 7-2 - Design & Construction	-	-	-	-	3,100,000	3,226,029	-	6,326,029
<b>RESERVOIRS</b>										
W19008	CC	Zone 8 - Reservoir 8-3 (2.0MG)	50,000	-	50,000	2,677,848	1,759,282	-	-	4,487,130
New	CC	Reservoir 6-5 (6.0MG)	-	-	-	-	-	250,000	6,177,000	6,427,000
New	CC	R6-6 Property Acquisition	-	-	-	-	-	-	800,000	800,000
<b>WATER MAINS</b>										
W15008	CC	Pepper Avenue @ I-10 Freeway Zone 2 - 24" Trans Main Railway - Design & Construction	48,950	1,192,441	1,241,391	-	-	-	-	1,241,391
New	RR	Zone 3A - 10-12" pipeline in Cactus Ave	-	-	-	-	-	160,000	-	160,000
New	CC	Zone 7 - 18" Transmission main in Sequoia Ln from Sierra to Citrus Ave	-	-	-	-	-	1,000,000	1,000,000	2,000,000
New	CC	Zone 7 - 18" Transmission main in Sequoia Ln from Sierra to Citrus Ave	-	300,000	300,000	-	-	-	-	300,000
<b>SUBTOTAL FOR NEW SYSTEM ASSETS</b>			<b>16,118,379</b>	<b>5,707,533</b>	<b>21,825,912</b>	<b>12,137,605</b>	<b>36,859,282</b>	<b>39,636,029</b>	<b>7,977,000</b>	<b>118,435,828</b>

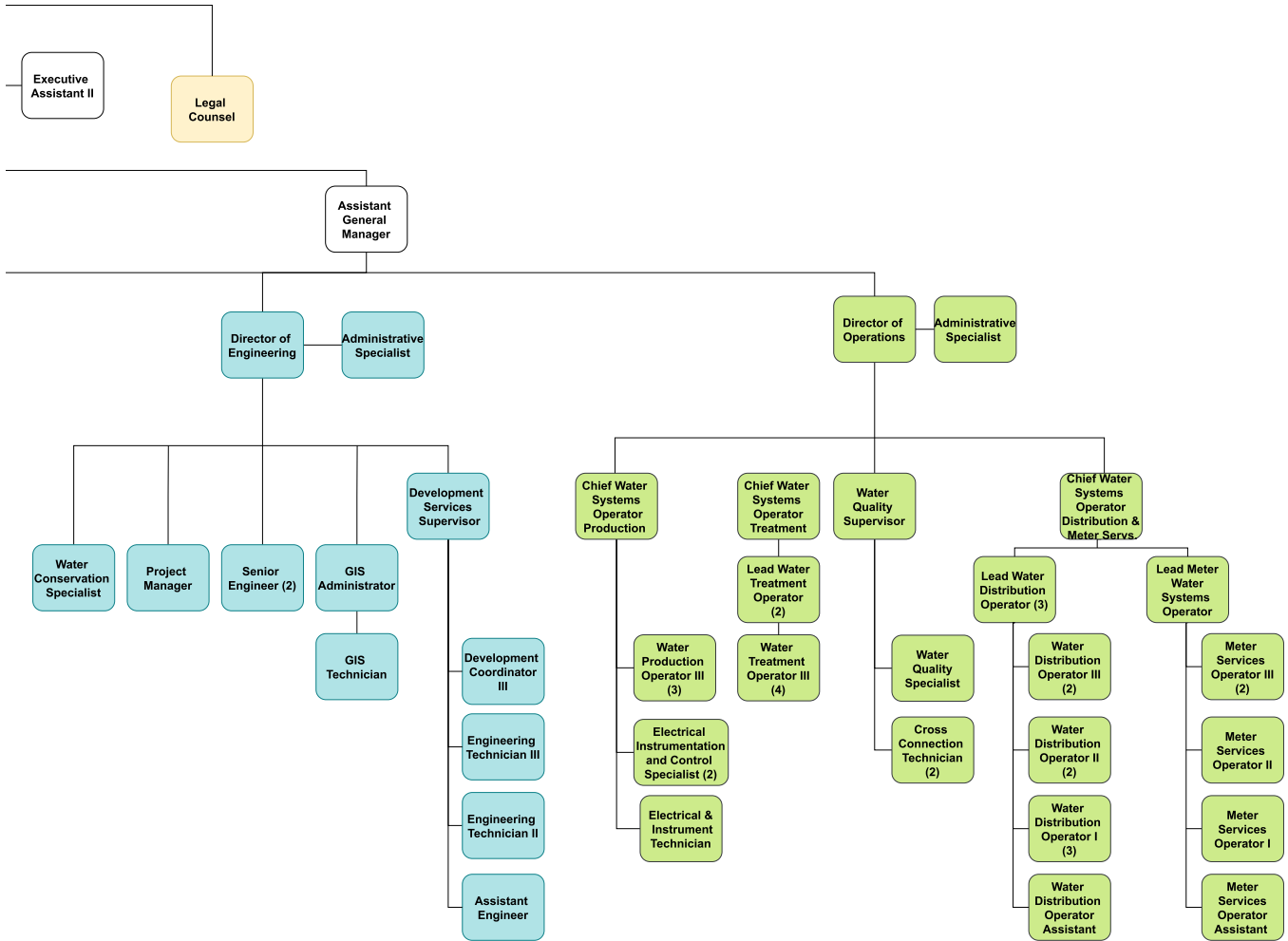
**Capital Improvement Plan  
Proposed Five Year Funding Schedule - Fiscal Year 2027-31**

Project Number	Funding Source	CIP Project Description	Carryover Balance	FY26-27 Budget Request	Year 1 FY 2026-27	Year 2 FY 2027-28	Year 3 FY 2028-29	Year 4 FY 2029-30	Year 5 FY 2030-31	Approved Total Project Cost
<b>CAPITAL OUTLAY - FLEET/EQUIPMENT</b>										
W25021	RR	SCADA Master Plan & Implementation	990,737	9,263	1,000,000	1,000,000	1,000,000	1,000,000	-	4,000,000
W25021	GF	SCADA Master Plan & Implementation	250,000		250,000	-	-	-	-	250,000
W24010	RR	Regrading, resealing, restriping at Headquarters	105,827	150,000	255,827	-	-	-	-	255,827
W25030	RR	Work Report and Service Order Intregation with GIS and Tyler	20,000	-	20,000	-	-	-	-	20,000
W26019	RR	Trucks Fully Equipped Annually FY 2026	267,899	-	267,899					267,899
New	RR	Trucks Fully Equipped Annually FY 2027		250,000	250,000	150,000	150,000	150,000		700,000
W26020	RR	POGA Event Van	56,533	-	56,533	-	-	-	-	56,533
W26021	RR	Pool and Administrative Vehicles (10 Years/100K Miles Life Cycle)	70,319	-	70,319	50,000	-	50,000		170,319
W26024	RR	New breaker for Roemer Hydroelectric Generation Plant	40,000	-	40,000	-	-	-	-	40,000
W26025	RR	Core network switches	35,000	-	35,000	-	-	-	-	35,000
New	RR	Website Redesign	-	116,000	116,000	-	-	-	-	116,000
New	RR	5 Yard Dump Truck	-	160,000	160,000					160,000
New	RR	1x Engineering Copier (10 Year Life Cycle)	-	-	-	15,000	-	-	-	15,000
New	RR	1x Customer Service Black and White Copier (10 Year Life Cycle)	-	-	-	8,000	-	-	-	8,000
New	RR	Annual Capital Outlay	-	20,000	20,000	400,000	400,000	400,000	400,000	1,620,000
<b>SUBTOTAL FOR CAPITAL OUTLAY - FLEET/EQUIPMENT</b>			<b>1,836,315</b>	<b>705,263</b>	<b>2,541,578</b>	<b>1,623,000</b>	<b>1,550,000</b>	<b>1,600,000</b>	<b>400,000</b>	<b>7,714,578</b>
<b>GRAND TOTAL</b>			<b>28,024,651</b>	<b>15,737,157</b>	<b>43,761,808</b>	<b>17,208,605</b>	<b>45,309,282</b>	<b>45,304,029</b>	<b>16,904,000</b>	<b>168,487,724</b>
CONT	<b>CONTINGENCY</b>			<b>786,858</b>						
<b>CIP Budget Summary</b>										
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:			1,836,315	705,263	2,541,578	1,623,000	1,550,000	1,600,000	400,000	7,714,578
<b>Totals:</b>			<b>28,024,651</b>	<b>15,737,157</b>	<b>43,761,808</b>	<b>17,208,605</b>	<b>45,309,282</b>	<b>45,304,029</b>	<b>16,904,000</b>	<b>168,487,724</b>
<b>CIP District Funding Source Summary</b>										
RR	Contribution from Operating Revenue/Capital Project Fund		10,076,238	8,029,624	18,105,862	5,071,000	8,450,000	5,828,000	8,927,000	46,381,862
CC	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
<b>Totals:</b>			<b>28,024,651</b>	<b>15,737,157</b>	<b>43,761,808</b>	<b>17,208,605</b>	<b>45,309,282</b>	<b>45,304,029</b>	<b>16,904,000</b>	<b>168,487,724</b>

# Exhibit F



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



# Exhibit G

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

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

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

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

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

Job Classification Title	Range No	Annual Salary		Exempt
		Minimum	Maximum	Y = Yes = No N
Director Of Operations	160	\$ 183,830	\$ 259,750	Y
Chief Financial Officer	164	\$ 202,904	\$ 286,707	Y
Assistant General Manager	168	\$ 223,974	\$ 316,472	Y
General Manager	GM		\$ 349,253	Y
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/15/2025			\$ 227.54	
BOARD OF DIRECTORS (10 MEETINGS MAXIMUM) as of 10/15/2026			\$ 238.92	

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

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

Hourly / Monthly / Annual	1		2		3		4		5		6		7		8
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 107	23.88	24.47	25.08	25.71	26.35	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74
	4,139	4,241	4,347	4,456	4,567	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848
	49,670	50,898	52,166	53,477	54,808	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179
Range 108	24.46	25.07	25.70	26.34	27.01	27.69	28.37	29.08	29.81	30.56	31.31	32.11	32.91	33.73	34.57
	4,240	4,345	4,455	4,566	4,682	4,800	4,917	5,041	5,167	5,297	5,427	5,566	5,704	5,847	5,992
	50,877	52,146	53,456	54,787	56,181	57,595	59,010	60,486	62,005	63,565	65,125	66,789	68,453	70,158	71,906
Range 109	25.08	25.71	26.35	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44
	4,347	4,456	4,567	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143
	52,166	53,477	54,808	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715
Range 110	25.71	26.35	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34
	4,456	4,567	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299
	53,477	54,808	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587
Range 111	26.35	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24
	4,567	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455
	54,808	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459
Range 112	27.02	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17
	4,683	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616
	56,202	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394
Range 113	27.70	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12
	4,801	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781
	57,616	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370
Range 114	28.38	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10
	4,919	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951
	59,030	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408
Range 115	29.09	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11
	5,042	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126
	60,507	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509
Range 116	29.82	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13
	5,169	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303
	62,026	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630
Range 117	30.57	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19
	5,299	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486
	63,586	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835
Range 118	31.32	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19	44.27
	5,429	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486	7,673
	65,146	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835	92,082
Range 119	32.12	32.92	33.74	34.58	35.44	36.34	37.24	38.17	39.12	40.10	41.11	42.13	43.19	44.27	45.38
	5,567	5,706	5,848	5,994	6,143	6,299	6,455	6,616	6,781	6,951	7,126	7,303	7,486	7,673	7,866
	66,810	68,474	70,179	71,926	73,715	75,587	77,459	79,394	81,370	83,408	85,509	87,630	89,835	92,082	94,390

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

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

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

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

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

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

**WEST VALLEY WATER DISTRICT**  
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Hourly / Monthly / Annual	1		2		3		4		5		6		7		8
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15
Range 159	86.23	88.38	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84
	14,947	15,319	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119
	179,358	183,830	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427
Range 160	88.38	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88
	15,319	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646
	183,830	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750
Range 161	90.59	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00
	15,702	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187
	188,427	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240
Range 162	92.85	95.18	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21
	16,094	16,498	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743
	193,128	197,974	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917
Range 163	95.17	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48
	16,496	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310
	197,954	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718
Range 164	97.55	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48	137.84
	16,909	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310	23,892
	202,904	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718	286,707
Range 165	100.00	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48	137.84	141.29
	17,333	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310	23,892	24,490
	208,000	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718	286,707	293,883
Range 166	102.49	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48	137.84	141.29	144.82
	17,765	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310	23,892	24,490	25,102
	213,179	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718	286,707	293,883	301,226
Range 167	105.06	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48	137.84	141.29	144.82	148.44
	18,210	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310	23,892	24,490	25,102	25,730
	218,525	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718	286,707	293,883	301,226	308,755
Range 168	107.68	110.38	113.13	115.96	118.86	121.84	124.88	128.00	131.21	134.48	137.84	141.29	144.82	148.44	152.15
	18,665	19,133	19,609	20,100	20,602	21,119	21,646	22,187	22,743	23,310	23,892	24,490	25,102	25,730	26,373
	223,974	229,590	235,310	241,197	247,229	253,427	259,750	266,240	272,917	279,718	286,707	293,883	301,226	308,755	316,472
Board Sec	49.87	51.11	52.39	53.70	55.04	56.42	57.83	59.28	60.76	62.28	63.83	65.43	67.07	68.74	70.46
	8,644	8,859	9,081	9,308	9,540	9,779	10,024	10,275	10,532	10,795	11,064	11,341	11,625	11,915	12,213
	103,730	106,309	108,971	111,696	114,483	117,354	120,286	123,302	126,381	129,542	132,766	136,094	139,506	142,979	146,557
GM	167.91														
	29,104														
	349,253														

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