WALNUT VALLEY WATER DISTRICT
BUDGET SUMMARY
FY 2025-26

Department	G/L Classification	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Projected	2024-25 % Budget	2025-26 Budget	Increase (Decrease)
REVENUES:										
Water Sales - General	4100's	34,933,900	33,411,625	36,977,100	35,084,055	37,693,300	40,373,200	107%	42,665,763	4,972,463
Water Sales - Wholesale	4100-4235	0	3,808,690	0	986,552	0	700,000	0%	0	0
Water Sales - Recycled	4100-REC	2,205,400	1,665,973	2,376,100	1,772,820	1,714,900	1,911,900	111%	2,107,600	392,700
Standby By Charges	4400-4955	825,000	761,611	825,000	738,652	825,000	825,000	100%	825,000	0
Hydro Electric Sales	4200's	40,000	21,871	30,000	25,735	30,000	30,000	100%	30,000	0
SUBTOTAL OPERATING REVENUES	See Revenues Schedule	38,004,300	39,669,771	40,208,200	38,607,814	40,263,200	43,840,100	109%	45,628,363	5,365,163
Other Revenues	4300's	310,500	1,015,610	315,100	1,166,490	294,700	329,800	112%	290,400	(4,300)
Non-Operating Revenues	4400's	1,747,600	2,116,683	1,757,400	2,197,070	1,798,700	1,859,800	103%	1,838,500	39,800
TOTAL REVENUES		40,062,400	42,802,064	42,280,700	41,971,373	42,356,600	46,029,700	109%	47,757,263	5,400,663
EXPENSES:										
Operations	52XX	6,718,900	6,695,219	7,346,000	7,396,957	7,781,600	7,649,472	98%	8,517,750	736,150
Engineering	53XX	1,604,600	1,354,030	1,772,950	1,489,465	1,601,850	1,489,055	93%	1,854,750	252,900
Finance	54XX	2,120,100	1,964,618	2,268,400	2,152,691	2,610,300	2,500,706	96%	2,721,450	111,150
GM/Governance	55XX	1,706,000	1,517,895	1,700,200	1,600,894	1,755,600	1,613,219	92%	1,920,000	164,400
Administrative Services	56XX	3,413,100	3,359,437	3,693,150	3,507,670	4,417,150	3,851,896	87%	4,519,550	102,400
General and Administrative	57XX	1,242,000	1,252,026	1,461,800	1,306,326	1,468,800	1,498,246	102%	1,721,845	253,045
SUBTOTAL OPERATING EXPENSES		16,804,700	16,143,225	18,242,500	17,454,002	19,635,300	18,602,594	95%	21,255,345	1,620,045

WALNUT VALLEY WATER DISTRICT
BUDGET SUMMARY
FY 2025-26

Department	G/L Classification	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Projected	2024-25 % Budget	2025-26 Budget	Increase (Decrease)
Water Supply & Related Costs	See Water Supply Schedule	18,458,200	21,092,433	19,532,800	19,568,329	19,943,500	20,579,790	103%	22,281,550	2,338,050
SUBTOTAL OPERATING & WATER		35,262,900	37,235,659	37,775,300	37,022,331	39,578,800	39,182,383	99%	43,536,895	3,958,095
Long Term Debt	69XX	277,400	280,828	907,400	383,288	1,229,500	2,575,000	209%	3,178,000	1,948,500
TOTAL OPERATING, WATER, LT DEBT		35,540,300	37,516,487	38,682,700	37,405,619	40,808,300	41,757,383	102%	46,714,895	5,906,595
Net Revenues Before Adjustments & Reserve Program Funding		4,522,100	5,285,577	3,598,000	4,565,754	1,548,300	4,272,317	276%	1,042,368	(505,932)
Adjustment									713,650	
RESERVE PROGRAM FUNDING									1,756,018	
Replacement Reserve Program Funding									(99,518)	
Capital Reserve Program Funding									(500,000)	
Stored Water Reserve									(406,500)	
Long-Term Liability Program Funding									(750,000)	
NET REVENUES									0	

WALNUT VALLEY WATER DISTRICT
Revenues (4XXX) Budget Summary
FY 2025-26

Description	Account Number	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Projected	2024-25 % Budget	2025-26 Budget	Increase (Decrease)
Water Sales - Base Rate	4100-41XX	9,410,900	9,365,587	9,916,000	9,766,547	10,695,900	11,805,100	110%	14,904,700	4,208,800
Water Sales - Commodity	4100-42XX	23,659,000	22,128,534	25,031,000	23,281,138	24,891,000	26,728,600	107%	26,393,063	1,502,063
Water Sales - Wholesale	4100-4235	-	3,808,690	-	986,552	-	700,000	0%	-	-
Water Sales - Pump Zone	4100-42XX	1,047,000	985,757	1,177,000	1,063,335	1,198,000	1,099,100	92%	998,000	(200,000)
Water Sales - Recycled	4100-REC	2,205,400	1,665,973	2,376,100	1,772,820	1,714,900	1,911,900	111%	2,107,600	392,700
Other Fees	4100-43XX	817,000	931,748	853,100	973,035	908,400	740,400	82%	370,000	(538,400)
Standby By Charges	4400-4955	825,000	761,611	825,000	738,652	825,000	825,000	100%	825,000	-
Hydro Electric Sales	4200's	40,000	21,871	30,000	25,735	30,000	30,000	100%	30,000	-
TOTAL OPERATING REVENUES		38,004,300	39,669,771	40,208,200	38,607,814	40,263,200	43,840,100	109%	45,628,363	5,365,163
Other Revenue	4300's	310,500	1,015,610	315,100	1,166,490	294,700	329,800	112%	290,400	(4,300)
Non-Operating Revenue	4400's	1,747,600	2,116,683	1,757,400	2,197,070	1,798,700	1,859,800	103%	1,838,500	39,800
TOTAL OTHER/NON-OPERATING REVENUES		2,058,100	3,132,293	2,072,500	3,363,559	2,093,400	2,189,600	105%	2,128,900	35,500

WALNUT VALLEY WATER DISTRICT
Revenues (4XXX) Budget Summary
FY 2025-26

Description	Account Number	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Projected	2024-25 % Budget	2025-26 Budget	Increase (Decrease)
TOTAL REVENUES		40,062,400	42,802,064	42,280,700	41,971,373	42,356,600	46,029,700	109%	47,757,263	5,400,663

WALNUT VALLEY WATER DISTRICT
EXPENSES BY COST CATEGORY
FY 2025-26

Description	G/L Classification	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Projected	2024-25 % Budget	2025-26 Budget	Increase (Decrease)
Wages & Benefits	See Personnel Schedule	10,382,300	9,735,531	11,290,300	10,440,008	12,166,600	11,544,200	95%	12,896,500	729,900
Utilities	5400's	1,120,500	1,249,071	1,205,500	1,485,550	1,330,700	1,657,900	125%	1,865,050	534,350
Vehicle Expenses	5500's	160,300	224,962	184,800	219,151	222,400	278,500	125%	229,500	7,100
Human Resource Expenses	5600's	761,200	722,185	848,900	721,838	798,100	787,500	99%	800,955	2,855
Professional Development	5700's	221,600	161,079	256,000	213,199	261,600	223,596	85%	335,290	73,690
Safety	5800's	99,400	96,151	100,900	96,498	174,200	89,487	51%	112,600	(61,600)
Professional Services	6100's	720,000	585,022	741,300	691,318	926,000	733,000	79%	1,078,400	152,400
Insurance	6200's	170,000	215,205	215,000	241,259	260,000	268,910	103%	267,000	7,000
Outside Services	6300's	1,664,050	1,705,781	1,876,100	1,824,871	1,848,200	1,705,170	92%	2,105,300	257,100
Materials & Supplies	6400's	1,285,350	1,226,969	1,341,700	1,312,914	1,394,800	1,098,272	79%	1,325,950	(68,850)
Equipment Lease	6500's	28,600	27,837	28,600	28,211	28,600	29,500	103%	35,500	6,900
Other Agency Costs	6600's	181,300	204,588	143,300	168,250	224,000	186,059	83%	203,200	(20,800)

WALNUT VALLEY WATER DISTRICT
EXPENSES BY COST CATEGORY
FY 2025-26

Description	G/L Classification	2022-23 Budget	2022-23 Actual	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Projected	2024-25 % Budget	2025-26 Budget	Increase (Decrease)
Collection Expense	6700's	10,100	(11,156)	10,100	10,980	100	500	500%	100	-
Miscellaneous	6800's	-	0	-	(47)	-	-	0%	-	-
TOTAL OPERATING		16,804,700	16,143,225	18,242,500	17,454,002	19,635,300	18,602,594	95%	21,255,345	1,620,045
Water Supply and Related	See Water Supply Schedule	18,458,200	21,092,433	19,532,800	19,568,329	19,943,500	20,579,790	103%	22,281,550	2,338,050
Long Term Debt		277,400	280,828	907,400	383,288	1,229,500	2,575,000	209%	3,178,000	1,948,500
TOTAL EXPENSES		35,540,300	37,516,487	38,682,700	37,405,619	40,808,300	41,757,383	102%	46,714,895	5,906,595

Capital Investment Program Budget by Reserve Fund
Fiscal Year 2025-26

Item No.	Department	Project Name	Funding Source	Budgeted FY 24-25	New Fund Requested	Total Project Costs	Current Year Projections FY 24-25	Projected Expenditure FY 25-26	Projected Expenditure FY 26-27	Projected Expenditure FY 27-28
1	OP	Gang Truck	Capital	350,000		350,000	350,000			
2	OP	Leak Detection Program	Capital	75,000	165,000	240,000	75,000	50,000	55,000	60,000
3	EXT	Mobile Fill Station	Capital	55,000		55,000	55,000			
4	OP	SCADA Security Enhancements 24-25	Capital	100,000		100,000		100,000		
5	OP	Seismic Controller Upgrade	Capital		100,000	100,000		25,000	75,000	
6	OP	Valve Operator/ Vac Truck 26-27	Capital		290,000	290,000			290,000	
7	GM/ENG	Spadra Recycled Reservoir (also funded through RCC & WSC)	Capital		2,969,000	2,969,000			1,419,000	1,550,000
8	ENG	1050 Main Extension (also funded through ASC)	Capital		400,000	400,000		400,000		
9	OP	Mini Excavator & Transport Trailer	Capital		110,000	110,000		110,000		
10	OP	Trailer for Traffic Control Deployment	Capital		30,000	30,000		30,000		
11	OP	CMMS Software (Setup & Integration)	Capital		75,000	75,000		75,000		
		TOTAL Capital		**580,000**	**4,139,000**	**4,719,000**	**480,000**	**790,000**	**1,839,000**	**1,610,000**
12	ENG	57/60 Freeway and Grand Avenue Improvement	Replacement	1,000,000		1,000,000		40,000	960,000	
13	OP	AMI Meter Upgrade 23-24	Replacement	2,809,690		2,809,690	2,809,690			
14	OP	Asphalt Replacement - Pathfinder	Replacement	75,000	125,000	200,000		200,000		
15	OP	Asphalt Replacement - Terminal Storage	Replacement	350,000		350,000		350,000		

Item No.	Department	Project Name	Funding Source	Budgeted FY 24-25	New Fund Requested	Total Project Costs	Current Year Projections FY 24-25	Projected Expenditure FY 25-26	Projected Expenditure FY 26-27	Projected Expenditure FY 27-28
16	IT	Cisco Hosts (DR Site)	Replacement		162,800	162,800		162,800		
17	IT	Cisco Hosts (PROD)	Replacement		54,300	54,300				54,300
18	IT	Data Domain (DR Site)	Replacement		54,700	54,700				54,700
19	IT	Exchange Server	Replacement		52,800	52,800			52,800	
20	IT	Diamond Bar Pump Station Emergency Generator	Replacement	2,769,973		2,769,973	2,769,973			
21	OP	Diamond Bar (P1) Pump Station Paint	Replacement	145,000		145,000		145,000		
22	OP	Electrical Panel Modification Program	Replacement	813,000	532,800	1,345,800	130,050	232,950	490,800	492,000
23	OP	Equipment - Compressor	Replacement	40,000		40,000	40,000			
24	OP	Equipment Arrow Board	Replacement	17,000		17,000	17,000			
25	OP	Equipment Forklift	Replacement		40,000	40,000		40,000		
26	OP	Equipment Small Trailers	Replacement		19,600	19,600			19,600	
27	OP	Equipment Skid Steer	Replacement		61,900	61,900				61,900
28	ENG	Fairway Drive Facilities Relocation (ACE)	Replacement	2,350,000		2,350,000	2,350,000			
29	FIN	Financial System	Replacement	300,000	200,000	500,000		500,000		
30	ADM/OP	Gasoline Fuel Tank Replacement	Replacement	200,000	300,000	500,000		500,000		
31	ENG	Improvement of Grand Avenue & Golden Springs Drive	Replacement	152,000		152,000	152,000			
32	OP	Iron Saddle Replacement Program	Replacement		490,000	490,000		157,500	163,800	168,700
33	OP	Meter Replacement	Replacement		617,400	617,400			617,400	
34	OP	Mixer and Analyzer Replacement @ Ridgeline A	Replacement	32,600		32,600	32,600			
35	OP	Mixer and Analyzer Replacement @ Ridgeline C	Replacement	32,600		32,600	32,600			
36	OP	Mixer and Analyzer Replacement @ Eastgate B	Replacement	32,600		32,600	32,600			

Item No.	Department	Project Name	Funding Source	Budgeted FY 24-25	New Fund Requested	Total Project Costs	Current Year Projections FY 24-25	Projected Expenditure FY 25-26	Projected Expenditure FY 26-27	Projected Expenditure FY 27-28
37	OP	Mixer and Analyzer Replacement @ Armitos A	Replacement	32,600		32,600	32,600			
38	OP	Reservoir Mixer Replacements	Replacement		277,500	277,500		90,000	92,500	95,000
39	OP	Reservoir Water Quality Analyzer Replacements	Replacement		234,000	234,000		76,000	78,000	80,000
40	OP	Chemical Feed Pump Replacements	Replacement		186,000	186,000		60,000	62,000	64,000
41	OP	Potable Water Main Replacement	Replacement	250,000	204,000	454,000	250,000	204,000		
42	OP	PRV Rehab Program	Replacement	484,900	1,118,700	1,603,600	260,200	822,100	256,800	264,500
43	OP	Pump Rehabilitation Program	Replacement	108,400	829,900	938,300	40,200	313,100	310,000	275,000
44	OP	RCS System Brea Canyon Cut-Off Reservoirs	Replacement	500,000		500,000		500,000		
45	OP	Recycled Water Main Replacement	Replacement	200,000	150,000	350,000	350,000			
46	OP	Reservoir Coating Program	Replacement	651,600	1,033,000	1,684,600		651,600	370,500	662,500
47	EXT	Reservoir Entrance/Demo Garden	Replacement	100,000		100,000				100,000
48	OP	Service Line Replacements	Replacement	125,000	675,000	800,000	125,000	225,000	225,000	225,000
49	OP	Valve Replacement Program	Replacement	150,000	725,600	875,600	150,000	225,000	250,600	250,000
50	OP	Vehicles Replacement Program	Replacement	236,000	770,900	1,006,900	236,000	247,800	257,700	265,400
51	OP	Towable Emergency Pump	Replacement		265,000	265,000		265,000		
52	OP	Truck #90 Retrofit for Transport Trailer	Replacement		20,000	20,000			20,000	
53	Op/Eng	Valley, Otterbein, Colima Main Replacment Project Phase 1	Replacement		650,000	650,000		400,000	250,000	
54	Op	Repair/Replace panels on TEMCOR Domes	Replacement		150,000	150,000		150,000		
		TOTAL Replacement		**13,957,963**	**10,000,900**	**23,958,863**	**9,810,513**	**6,557,850**	**4,477,500**	**3,113,000**
55	ENG	1050 Main Extension (also funded through ASC)	ASC	450,000	10,000	460,000		460,000		
		TOTAL ASC		**450,000**	**10,000**	**460,000**	**-**	**460,000**	-	-

Item No.	Department	Project Name	Funding Source	Budgeted FY 24-25	New Fund Requested	Total Project Costs	Current Year Projections FY 24-25	Projected Expenditure FY 25-26	Projected Expenditure FY 26-27	Projected Expenditure FY 27-28
56	Op	RCS/Mixing System Terminal Storage	RCC	250,000		250,000		250,000		
57	GM/ENG	Spadra Recycled Reservoir (also funded through Capital & WSC)	RCC		380,000	380,000		380,000		
58	OP	Pump Addition Program	RCC	155,400		155,400	155,400			
		TOTAL RCC		**405,400**	**380,000**	**785,400**	**155,400**	**630,000**	**-**	**-**
59	GM/AGM	Pomona Basin Projects	WSC	2,000,000		2,000,000	2,000,000			
60	ENG	Royal Vista Purchase & repair (also funded through Capital)	WSC		50,000	50,000		50,000		
61	GM/ENG	Spadra Recycled system improvements	WSC	30,000	721,000	751,000		751,000		
		TOTAL WSC		**2,030,000**	**771,000**	**2,801,000**	**2,000,000**	**801,000**	**-**	**-**
		TOTAL		**17,423,363**	**15,300,900**	**32,724,263**	**12,445,913**	**9,238,850**	**6,316,500**	**4,723,000**