WALNUT VALLEY WATER DISTRICT
BUDGET SUMMARY
FY 2026-27

Department	G/L Classification	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Projected	2025-26 % Budget	2026-27 Budget	Increase (Decrease)
REVENUES:										
Water Sales - General	4100's	36,977,100	35,084,055	37,693,300	41,457,339	42,665,763	42,634,800	100%	47,575,950	4,910,187
Water Sales - Wholesale	4100-4235	0	986,552	0	904,600	0	700,000	0%	0	0
Water Sales - Recycled	4100-REC	2,376,100	1,772,820	1,714,900	2,557,178	2,107,600	2,197,300	104%	2,456,400	348,800
Standby By Charges	4400-4955	825,000	738,652	825,000	790,486	825,000	825,000	100%	825,000	0
Hydro Electric Sales	4200's	30,000	25,735	30,000	50,193	30,000	30,000	100%	30,000	0
SUBTOTAL OPERATING REVENUES	See Revenues Schedule	40,208,200	38,607,814	40,263,200	45,759,797	45,628,363	46,387,100	102%	50,887,350	5,258,987
Other Revenues	4300's	315,100	1,166,490	294,700	1,139,347	290,400	318,800	110%	292,800	2,400
Non-Operating Revenues	4400's	1,757,400	2,197,070	1,798,700	2,258,053	1,838,500	1,725,800	94%	1,827,600	(10,900)
TOTAL REVENUES		42,280,700	41,971,373	42,356,600	49,157,197	47,757,263	48,431,700	101%	53,007,750	5,250,487
EXPENSES:										
Operations	52XX	7,346,000	7,396,957	7,781,600	7,714,139	8,517,750	7,954,701	93%	8,911,830	394,080
Engineering	53XX	1,772,950	1,489,465	1,601,850	1,427,077	1,854,750	1,854,405	100%	1,866,929	12,179
Finance	54XX	2,268,400	2,152,691	2,610,300	2,580,929	2,721,450	2,493,054	92%	2,873,058	151,608
GM/Governance	55XX	1,700,200	1,600,894	1,755,600	1,584,227	1,920,000	1,882,300	98%	2,154,800	234,800
Administrative Services	56XX	3,693,150	3,507,670	4,417,150	3,919,334	4,519,550	4,479,132	99%	4,906,247	386,697
General and Administrative	57XX	1,461,800	1,306,326	1,468,800	1,419,424	1,721,845	1,682,273	98%	2,012,329	290,484
SUBTOTAL OPERATING EXPENSES		18,242,500	17,454,002	19,635,300	18,645,130	21,255,345	20,345,865	96%	22,725,193	1,469,848

WALNUT VALLEY WATER DISTRICT
BUDGET SUMMARY
FY 2026-27

Department	G/L Classification	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Projected	2025-26 % Budget	2026-27 Budget	Increase (Decrease)
Water Supply & Related Costs	See Water Supply Schedule	19,532,800	19,568,329	19,943,500	23,037,262	22,281,550	22,307,141	100%	23,658,857	1,377,307
SUBTOTAL OPERATING & WATER		37,775,300	37,022,331	39,578,800	41,682,392	43,536,895	42,653,006	98%	46,384,050	2,847,155
Long Term Debt	69XX	907,400	383,288	1,229,500	1,645,213	3,178,000	3,178,000	100%	3,173,545	(4,455)
TOTAL OPERATING, WATER, LT DEBT		38,682,700	37,405,619	40,808,300	43,327,605	46,714,895	45,831,006	98%	49,557,595	2,842,700
Net Revenues Before Adjustments & Reserve Program Funding		3,598,000	4,565,754	1,548,300	5,829,592	1,042,368	2,600,694	249%	3,450,155	2,407,787
Adjustment									149,350	
RESERVE PROGRAM FUNDING									3,599,505	
Replacement Reserve Program Funding									(2,775,422)	
Capital Reserve Program Funding									0	
Stored Water Reserve									(74,083)	
Long-Term Liability Program Funding									(750,000)	
NET REVENUES									0	

WALNUT VALLEY WATER DISTRICT
Revenues (4XXX) Budget Summary
FY 2026-27

Description	Account Number	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Projected	2025-26 % Budget	2026-27 Budget	Increase (Decrease)
Water Sales - Base Rate	4100-41XX	9,916,000	9,766,547	10,695,900	11,820,253	14,904,700	14,968,800	100%	16,902,700	1,998,000
Water Sales - Commodity	4100-42XX	25,031,000	23,281,138	24,891,000	27,602,770	26,393,063	26,223,200	99%	29,152,750	2,759,687
Water Sales - Wholesale	4100-4235	-	986,552	-	904,600	-	700,000	0%	-	-
Water Sales - Pump Zone	4100-42XX	1,177,000	1,063,335	1,198,000	1,178,892	998,000	993,000	99%	1,144,000	146,000
Water Sales - Recycled	4100-REC	2,376,100	1,772,820	1,714,900	2,557,178	2,107,600	2,197,300	104%	2,456,400	348,800
Other Fees	4100-43XX	853,100	973,035	908,400	855,425	370,000	449,800	122%	376,500	6,500
Standby By Charges	4400-4955	825,000	738,652	825,000	790,486	825,000	825,000	100%	825,000	-
Hydro Electric Sales	4200's	30,000	25,735	30,000	50,193	30,000	30,000	100%	30,000	-
TOTAL OPERATING REVENUES		40,208,200	38,607,814	40,263,200	45,759,797	45,628,363	46,387,100	102%	50,887,350	5,258,987
Other Revenue	4300's	315,100	1,166,490	294,700	1,139,347	290,400	318,800	110%	292,800	2,400
Non-Operating Revenue	4400's	1,757,400	2,197,070	1,798,700	2,258,053	1,838,500	1,725,800	94%	1,827,600	(10,900)
TOTAL OTHER/NON-OPERATING REVENUES		2,072,500	3,363,559	2,093,400	3,397,400	2,128,900	2,044,600	96%	2,120,400	(8,500)

WALNUT VALLEY WATER DISTRICT
Revenues (4XXX) Budget Summary
FY 2026-27

Description	Account Number	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Projected	2025-26 % Budget	2026-27 Budget	Increase (Decrease)
TOTAL REVENUES		42,280,700	41,971,373	42,356,600	49,157,197	47,757,263	48,431,700	101%	53,007,750	5,250,487

WALNUT VALLEY WATER DISTRICT
EXPENSES BY COST CATEGORY
FY 2026-27

Description	G/L Classification	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Projected	2025-26 % Budget	2026-27 Budget	Increase (Decrease)
Wages & Benefits	See Personnel Schedule	11,290,300	10,440,008	12,166,600	11,312,308	12,896,500	12,417,900	96%	13,884,200	987,700
Utilities	5400's	1,205,500	1,485,550	1,330,700	1,596,086	1,865,050	1,652,400	89%	1,937,430	72,380
Vehicle Expenses	5500's	184,800	219,151	222,400	233,379	229,500	217,001	95%	239,500	10,000
Human Resource Expenses	5600's	848,900	721,838	798,100	772,597	800,955	888,333	111%	967,555	166,600
Professional Development	5700's	256,000	213,199	261,600	245,741	335,290	268,090	80%	327,724	(7,566)
Safety	5800's	100,900	96,498	174,200	160,146	112,600	104,495	93%	130,500	17,900
Professional Services	6100's	741,300	691,318	926,000	747,674	1,078,400	1,069,251	99%	859,803	(218,597)
Insurance	6200's	215,000	241,259	260,000	279,284	267,000	275,000	103%	329,284	62,284
Outside Services	6300's	1,876,100	1,824,871	1,848,200	1,718,770	2,105,300	1,944,212	92%	2,342,747	237,447
Materials & Supplies	6400's	1,341,700	1,312,914	1,394,800	1,259,075	1,325,950	1,280,860	97%	1,360,150	34,200
Equipment Lease	6500's	28,600	28,211	28,600	30,970	35,500	38,770	109%	34,500	(1,000)
Other Agency Costs	6600's	143,300	168,250	224,000	172,056	203,200	189,200	93%	310,700	107,500

WALNUT VALLEY WATER DISTRICT
EXPENSES BY COST CATEGORY
FY 2026-27

Description	G/L Classification	2023-24 Budget	2023-24 Actual	2024-25 Budget	2024-25 Actual	2025-26 Budget	2025-26 Projected	2025-26 % Budget	2026-27 Budget	Increase (Decrease)
Collection Expense	6700's	10,100	10,980	100	117,049	100	353	353%	100	-
Miscellaneous	6800's	-	(47)	-	(5)	-	-	0%	1,000	1,000
TOTAL OPERATING		18,242,500	17,454,002	19,635,300	18,645,130	21,255,345	20,345,865	96%	22,725,193	1,469,848
Water Supply and Related	See Water Supply Schedule	19,532,800	19,568,329	19,943,500	23,037,262	22,281,550	22,307,141	100%	23,658,857	1,377,307
Long Term Debt		907,400	383,288	1,229,500	1,645,212	3,178,000	3,178,000	100%	3,173,545	(4,455)
TOTAL EXPENSES		38,682,700	37,405,619	40,808,300	43,327,605	46,714,895	45,831,006	98%	49,557,595	2,842,700

Capital Investment Program Budget by Reserve Fund
Fiscal Year 2026-27

Item No.	Department	Project Name	Funding Source	Budgeted FY 25-26	Current Year Projections FY 25-26	Carry Forward balance	New Fund requested	Projected Expenditure FY 26-27	Projected Expenditure FY 27-28	Projected Expenditure FY 28-29
1	OP	Leak Detection Program	Capital	50,000	50,000		235,000	75,000	80,000	80,000
2	OP	SCADA Security Enhancements 25-26	Capital	88,000	50,000		50,000	50,000		
3	OP	Seismic Controller Upgrade	Capital	39,000	39,000		158,000	78,000	80,000	
4	OP	Valve Operator/ Vac Truck 26-27	Capital				290,000	290,000		
5	OP	Mini Excavator & Transport Trailer	Capital	110,000	110,000					
6	OP	GIS Software - Field Applications (Setup & Integration)	Capital	75,000		75,000	225,000	150,000	75,000	75,000
7	OP	RCS System Brea Canyon Cut-Off Reservoirs	Capital	50,000		50,000	450,000	500,000		
8	OP	RCS System Eastgate Reservoirs	Capital				400,000		400,000	
9	OP	Terminal Storage PLC Improvements	Capital				170,000	170,000		
10	OP	Reservoir Safety Upgrades	Capital				635,000	195,000	220,000	220,000
11	ENG	Solar Panel/Ev Charging station	Capital	1,326,245	259,414	1,066,831		1,066,831		
12	ADM	New vehicle FY25-26	Capital	48,000	48,000					
13	ENG	District Headquarters Access Improvements	Capital	75,000	50,000	25,000		25,000		
		TOTAL Capital		**1,861,245**	**606,414**	**1,216,831**	**2,613,000**	**2,599,831**	**855,000**	**375,000**

Item No.	Department	Project Name	Funding Source	Budgeted FY 25-26	Current Year Projections FY 25-26	Carry Forward balance	New Fund requested	Projected Expenditure FY 26-27	Projected Expenditure FY 27-28	Projected Expenditure FY 28-29
14	ENG	57/60 Freeway and Grand Avenue Improvement	Replacement	40,000	40,000	-	1,000,000	1,000,000		
15	ADM/OP	Gasoline Fuel Tank Replacement	Replacement	500,000	500,000					
16	OP	Asphalt Replacement - Pathfinder	Replacement	200,000		200,000			200,000	
17	OP	Asphalt Replacement - Terminal Storage	Replacement	350,000		350,000			350,000	
18	IT	Cisco Hosts (DR Site)	Replacement	32,800		32,800	130,000	162,800		
19	IT	Cisco Hosts (PROD)	Replacement				162,000	162,000		
20	IT	Cohesity (pro and DR Site)	Replacement				150,000	150,000		
21	IT	Nexus Switches	Replacement	130,000	130,000					
22	OP	Diamond Bar (P1) Pump Station Paint	Replacement	145,000		145,000		145,000		
23	OP	Electrical Panel Modification Program	Replacement	417,800	175,846	241,954	983,850	241,954	491,100	492,750
24	OP	Equipment Arrow Board	Replacement	7,400	7,400					
25	OP	Equipment Forklift	Replacement	40,000		40,000		40,000		
26	OP	Equipment Small Trailers	Replacement				19,600	19,600		
27	OP	Equipment Skid Steer	Replacement				61,900		61,900	

Item No.	Department	Project Name	Funding Source	Budgeted FY 25-26	Current Year Projections FY 25-26	Carry Forward balance	New Fund requested	Projected Expenditure FY 26-27	Projected Expenditure FY 27-28	Projected Expenditure FY 28-29
28	FIN	Financial System	Replacement	500,000		500,000		500,000		
29	OP	Iron Saddle Replacement Program	Replacement	157,500	157,500					
30	OP	Meter Replacement (Recycled)	Replacement				92,727	30,000	30,900	31,827
31	OP	Meter Replacement (Potable)	Replacement				675,000	75,000	250,000	350,000
32	OP	Mixer and Analyzer Replacement @ Ridgeline A	Replacement	32,600	32,600					
33	OP	Mixer and Analyzer Replacement @ Ridgeline C	Replacement	32,600						
34	OP	Mixer and Analyzer Replacement @ Eastgate B	Replacement	32,600	25,000					
35	OP	Mixer and Analyzer Replacement @ Armitos A	Replacement	32,600	31,000					
36	OP	Reservoir Mixer Replacements	Replacement	90,000	28,744		96,000	30,000	32,000	34,000
37	OP	Reservoir Water Quality Analyzer Replacements	Replacement	76,000			162,000	52,000	54,000	56,000
38	OP	Chemical Feed Pump Replacements	Replacement	60,000	30,000		135,000	45,000	45,000	45,000
39	OP	Potable Water Main Replacement	Replacement	204,000	204,000		300,000	100,000	100,000	100,000
40	OP	PRV Rehab Program	Replacement	822,100	536,000		400,000	200,000	200,000	
41	OP	Pump Rehabilitation Program	Replacement	313,100	205,093		850,000	270,000	280,000	300,000

Item No.	Department	Project Name	Funding Source	Budgeted FY 25-26	Current Year Projections FY 25-26	Carry Forward balance	New Fund requested	Projected Expenditure FY 26-27	Projected Expenditure FY 27-28	Projected Expenditure FY 28-29
42	OP	Recycled Water Main Replacement	Replacement				300,000	100,000	100,000	100,000
43	OP	Reservoir Coating Program	Replacement	651,600			400,000			400,000
44	EXT	Reservoir Entrance/Demo Garden	Replacement							
45	OP	SCADA OT/IT Separation FY25-26	Replacement	400,000	400,000					
46	OP	Service Line Replacements	Replacement	225,000	225,000		950,000	250,000	250,000	450,000
47	OP	Valve Replacement Program	Replacement	225,000	225,000		780,000	250,000	260,000	270,000
48	OP	Vehicles Replacement Program	Replacement	247,800	157,438		780,000	250,000	260,000	270,000
49	OP	Towable Emergency Pump	Replacement	211,000		211,000		211,000		
50	OP	Truck #90 Retrofit - Engine Rebuild	Replacement				28,000	28,000		
51	Op/Eng	Valley, Otterbein, Colima Main Replacement Project Phase 1	Replacement	400,000						
52	Op	Repair/Replace panels on TEMCOR Domes	Replacement	150,000	45,000					
53	Op	Emergency Generator for O & M Building	Replacement				155,000		155,000	
54	Op	Yard Light Replacement	Replacement				35,000	35,000		
55	Op	Mini-Mesh Security Fence Replacement	Replacement				83,000	83,000		

Item No.	Department	Project Name	Funding Source	Budgeted FY 25-26	Current Year Projections FY 25-26	Carry Forward balance	New Fund requested	Projected Expenditure FY 26-27	Projected Expenditure FY 27-28	Projected Expenditure FY 28-29
56	Op	Hydro Building Insulation Replacement	Replacement				65,000	65,000		
57	Op	UPS Replacements for Backbone Sites	Replacement				45,000	45,000		
58	ENG	O&M Building	Replacement	7,546,960		7,546,960		7,546,960		
		TOTAL Replacement		**14,273,460**	**3,155,621**	**9,267,714**	**8,839,077**	**12,087,314**	**3,119,900**	**2,899,577**
59	ENG	1050 Main Extension (also funded through ASC)	ASC	460,000		460,000		460,000		
		TOTAL ASC		**460,000**	**-**	**460,000**	**-**	**460,000**	-	-
60	Op	RCS/Mixing System Terminal Storage	RCC	250,000	50,000	200,000	100,000	300,000		
61	GM/ENG	Spadra Recycled Reservoir (also funded through Capital & WSC)	RCC	380,000	155,000	225,000		225,000		
		TOTAL RCC		**630,000**	**205,000**	**425,000**	**100,000**	**525,000**	**-**	**-**
62	ENG	Business Pkwy Well No. 2 (Royal Vista Purchase & repair also funded through Capital)	WSC	50,000		50,000		50,000		
63	GM/ENG	Spadra Recycled system improvements	WSC	751,000						
64	GM/ENG	1050 Main Extension (also funded through ASC)	WSC				400,000	400,000		
65	GM/ENG	Six Basin Water rights	WSC				300,000	300,000		
66	GM/ENG	Old Baldy & Durward Well By pass station	WSC				150,000	150,000		
		TOTAL WSC		**801,000**	**-**	**50,000**	**850,000**	**900,000**	-	-
		TOTAL		**18,025,705**	**3,967,035**	**11,419,545**	**12,402,077**	**16,572,145**	**3,974,900**	**3,274,577**