
VICTORVILLE WATER DISTRICT



WATER RATE STUDY REPORT

May 2026



BARTLE WELLS ASSOCIATES
INDEPENDENT PUBLIC FINANCE ADVISORS

Table of Contents

- 1 Executive Summary 1**
 - 1.1 Introduction 1
 - 1.2 Rate Study Objectives 1
 - 1.3 Current and Proposed Water Rates 2
- 2 Background, Rate Study Process, and Legal Requirements..... 3**
 - 2.1 Background 3
 - 2.2 Rate Study Process 4
 - 2.3 Constitutional Requirements for Rates..... 5
- 3 Financial Plan..... 6**
 - 3.1 Financial Overview 6
 - 3.2 Financial Plan Assumptions..... 6
 - 3.3 Key Drivers of Rate Increases..... 7
 - 3.4 Cash Flow Projections 11
- 4 Cost of Service Analysis and Rate Derivation..... 14**
 - 4.1 Functional Cost Allocation 14
 - 4.2 Customer Summary..... 15
 - 4.3 Rate Design Analysis..... 16
 - 4.4 Proposed Water Rates 19
 - 4.5 Customer Bill Impacts 20
 - 4.1 Regional Water Rate Survey..... 22
- 5 Appendix 23**

LIST OF TABLES

Table 1 – Current and Proposed Water Rates.....	2
Table 2 – Operating and Maintenance Cost Inflation	8
Table 3 – 10-Year Capital Improvement Program	9
Table 4 – Five Year Reserve Fund Targets	10
Table 5 – Proposed Rate Revenue Increases.....	11
Table 6 – Detailed Cash Flow Projections.....	13
Table 7 –Revenue Requirement by Cost Allocation Category.....	14
Table 8 –Water Consumption by Customer Class	15
Table 9 –Number of Customers by Meter Size and Customer Class.....	15
Table 10 – Fixed Rate Derivation.....	17
Table 11 – Domestic and Recycled Water Volumetric Rate Derivation	18
Table 12 – Untreated Water Rate Derivation.....	18
Table 13 – Construction/Flow and Intertie Volumetric Rate Derivation.....	19
Table 14 – Proposed Water Rates	19
Table 15 – Drought Surcharges	20

LIST OF FIGURES

Figure 1 – Cost-of-Service Rate Study Process	4
Figure 2 – Operating and Maintenance Cost Projection	8
Figure 3 – Capital Improvements	9
Figure 4 – Projected Reserves Funds vs. Targets.....	11
Figure 5 – Projected Revenue vs. Expenses	12
Figure 6 – Single-Family Residential Water Bill Comparison.....	20
Figure 7 – Multi-Family Residential Water Bill Comparison.....	21
Figure 8 – Commercial Water Bill Comparison.....	21
Figure 9 – Single-Family Residential Regional Water Bill Comparison (Average Monthly Water Use 12 HCF)	22

1 EXECUTIVE SUMMARY

1.1 Introduction

Victorville Water District (“District”) retained Bartle Wells Associates (BWA) to prepare a comprehensive Water Rate Study (Study) for potable and reclaimed water services, to ensure the District’s rate structures are financially sustainable, fair, transparent and comply with Proposition 218. In this study, BWA worked collaboratively with District staff to develop a long-term financial plan, recommendations and an updated water rate schedule for the next five years. The rates developed in this study focus on Fiscal Year (FY) 2026/27 and the next four years, through FY 2030/31. The financial plan was prepared for the ten-year period of FY 2025/26 through FY 2034/35, which include revenue, expense, reserve fund projections and necessary rate revenue adjustments for this time period.

The revenues from the District’s water enterprise are primarily derived from charges for services. The District must establish rates and charges adequate to fund the cost of providing services, which include costs for operations and maintenance, as well as capital improvements needed to keep the District’s utility infrastructure in a safe and reliable operating condition.

The District has provided proactive financial stewardship by raising rates annually to keep revenues in line with the costs of providing water service. Those rate increases have enabled the District to maintain its financial health. The prior rate increases strengthened the financial condition of the water enterprise and continued rate adjustments will be needed to adequately fund the operations, maintenance, necessary improvements, and to ensure the District maintains its strong financial position in the future.

1.2 Rate Study Objectives

Key goals and objectives of this study include developing rates that:

- Recover the costs of providing service, including operating, maintenance and capital improvement needs;
- Are proportionate, fair, and equitable to all customers;
- Are easy to understand and implement;
- Comply with the substantive requirements of the California Constitution, Article 13D, Section 6 (which was adopted by the voters as Proposition 218 in 1996).
- Support the long-term operational and financial stability of the District.

BWA worked closely with District staff to incorporate information and input, evaluate alternatives, and develop recommendations. This report summarizes key findings and recommendations for water rates over the next five years.

1.3 Current and Proposed Water Rates

The District intends to implement the proposed rates on August 1, 2026 and every July 1st thereafter over the next four years. The following table shows the current and proposed water rates.

Table 1 – Current and Proposed Water Rates

Monthly Water Rates	Current	Proposed				
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
Fixed Service Charges						
3/4 inch	\$25.81	\$24.58	\$25.56	\$26.59	\$27.65	\$28.76
1 inch	\$39.48	\$35.74	\$37.17	\$38.66	\$40.20	\$41.81
1.5 inch	\$73.66	\$63.64	\$66.19	\$68.83	\$71.59	\$74.45
2 inch	\$114.67	\$97.12	\$101.00	\$105.04	\$109.25	\$113.62
3 inch	\$224.03	\$286.84	\$298.31	\$310.25	\$322.66	\$335.56
4 inch	\$347.06	\$498.88	\$518.84	\$539.59	\$561.17	\$583.62
6 inch	\$688.81	\$789.04	\$820.60	\$853.43	\$887.56	\$923.07
8 inch	\$1,919.12	\$1,570.24	\$1,633.05	\$1,698.37	\$1,766.31	\$1,836.96
10 inch	\$2,876.03	\$2,518.84	\$2,619.59	\$2,724.38	\$2,833.35	\$2,946.69
12 inch	\$2,876.03	\$3,076.84	\$3,199.91	\$3,327.91	\$3,461.03	\$3,599.47
Consumption Rates (per hcf)						
Single-Family Residents (SFR):						
Tier 1 (1 - 6 hcf)	\$0.80					
Tier 2 (7+ hcf)	\$2.44					
Uniform Rate (all hcf)		\$2.28	\$2.37	\$2.47	\$2.56	\$2.67
All Other Customers:						
Standard Domestic Water (Non SFR)	\$2.42	\$2.28	\$2.37	\$2.47	\$2.56	\$2.67
Construction Flow Meter/Intertie	\$4.01	\$3.89	\$4.04	\$4.21	\$4.37	\$4.55
Well (Untreated) Water	\$0.82	\$1.65	\$1.71	\$1.78	\$1.85	\$1.93
Reclaimed/Recycled Water	\$1.45	\$1.86	\$1.93	\$2.01	\$2.09	\$2.18
Fire Fixed Service Charges						
1 inch	\$6.45	\$8.49	\$8.83	\$9.18	\$9.55	\$9.93
1.5 inch	\$7.59	\$9.14	\$9.51	\$9.89	\$10.28	\$10.69
2 inch	\$8.96	\$9.92	\$10.32	\$10.73	\$11.16	\$11.60
3 inch	\$13.30	\$14.34	\$14.91	\$15.51	\$16.13	\$16.78
4 inch	\$21.30	\$19.28	\$20.05	\$20.85	\$21.69	\$22.55
6 inch	\$41.86	\$26.04	\$27.08	\$28.16	\$29.29	\$30.46
8 inch	\$69.28	\$44.24	\$46.01	\$47.85	\$49.76	\$51.75
10 inch	\$105.84	\$66.34	\$68.99	\$71.75	\$74.62	\$77.61
12 inch	\$105.84	\$79.34	\$82.51	\$85.81	\$89.25	\$92.82

2 BACKGROUND, RATE STUDY PROCESS, AND LEGAL REQUIREMENTS

2.1 Background

The Victorville Water District, a subsidiary district of the City of Victorville, serves more than 39,000 customer connections across an 85-square-mile service area, providing both potable and reclaimed water. The District relies primarily on local groundwater supplies from the Upper Mojave River Basin and has implemented ongoing infrastructure improvements to maintain system reliability and meet future demand. The District's water system consists of potable and reclaimed water mains and related distribution infrastructure that delivers water to residential, commercial, and industrial customers, and includes the following infrastructure:

- Over 775 miles of potable water mains
- 34 active groundwater wells
- 24 potable water storage tanks
- 4 booster stations
- 33 pressure-reducing stations
- 3 water treatment plants
- 8.5 miles of reclaimed water mains
- 1 reclaimed water storage tank

The District's water utility is a financially self-supporting enterprise. Revenues are derived primarily from rates. As such, the District's water rates must be set at adequate levels to fund the costs of providing service and:

- Fund ongoing operating and maintenance expenses
- Fund the capital improvement projects and associated increased operating costs
- Provide funding for system maintenance and upgrades
- Address regulatory requirements

Rates were last adjusted in July 2025 in accordance with the five-year rate plan established in the District's prior rate study, completed in May 2021. The rate increases identified in that Study helped strengthen the financial position of the District. However, current rates are no longer sufficient to support the District's projected operating, maintenance and capital investment needs. This is due to several factors, including ongoing inflationary pressures on goods and services, escalating construction costs, and the need to comply with evolving regulatory requirements.

This Study was developed concurrently with, and in coordination with, the District's 2026 Water Master Plan, which is currently in draft form. The updated Master Plan identifies the capital investments required over the next ten years to maintain reliable service, address system needs, and meet regulatory standards. The scale and timing of these improvements are a primary driver of the revenue requirements evaluated in this Study and underscore the necessity of updating rates to ensure the District can continue to provide safe, reliable, and financially sustainable water service.

2.2 Rate Study Process

The general process used for this cost-of-service rate study is summarized in the following figure.

Figure 1 – Cost-of-Service Rate Study Process



Key elements of the study include:

- 1) **Project Initiation and Data Collection** – Review financial policies; collect financial and other relevant data; and review existing rate structures;
- 2) **Demand Analysis** – Analyze past customer demands and customer characteristics to forecast future demands;
- 3) **Financial Plan** – Develop financial projections to evaluate annual revenue requirement from rates and the overall level of rate increases needed to fund the costs of providing service and support long-term financial stability;
- 4) **Cost Allocation** – Group the District’s costs in terms of the function they serve as a basis to proportionally allocate the revenue requirement from rates;
- 5) **Cost-of-Service Rate Design** – Develop rates that proportionately recover costs; and
- 6) **Proposition 218 Implementation Process** – Ensure compliance with the procedural requirements of Proposition 218, which includes: noticing customers, collecting protests, responding to objections, and holding a public hearing prior to implementing proposed rates.

The process that BWA used for the District’s study followed industry standard and principles of rate making embodied in the American Water Works Association’s *Principles of Water Rates, Fees and Charges* (M1 Manual). The rate study also addresses the substantive requirements of Proposition 218 that rates must not exceed the cost of providing service and that rates be proportionate to the cost of providing service for all customers.

2.3 Constitutional Requirements for Rates

The water rates proposed in this report are designed to comply with two key articles of the California Constitution: Article 13D, as explained below.

Proposition 218 was adopted by California voters in 1996 and added Articles 13C and 13D to the California Constitution. Article 13D, Section 6 governs property-related charges. Article 13D, Section 6 establishes both a) procedural requirements for imposing or increasing property-related charges, and b) substantive requirements for those charges. Article 13D requires voter approval for new or increased property-related charges but exempts rates for water, wastewater, and garbage service from this voting requirement if rates are adopted by the appropriate procedure and meet the substantive requirements. This study recommends water rates that are designed to comply with the requirements of Proposition 218.

The substantive requirements of Article 13D, section 6, require property-related charges, such as the District's water rates, to meet the following conditions:

- 1) Revenues derived from the fee or charge shall not exceed the costs required to provide the property-related service.
- 2) Revenues derived from the fee or charge shall not be used for any purpose other than that for which the fee or charge was imposed.
- 3) The amount of a fee or charge imposed upon any parcel or person as an incident of property ownership shall not exceed the proportional cost of the service attributable to the parcel.
- 4) No fee or charge may be imposed for a service unless that service is used by or, immediately available to the property in question.
- 5) No fee or charge may be imposed for general governmental services, such as police or fire services, where the service is available to the public at large in substantially the same manner as it is to property owners.

3 FINANCIAL PLAN

3.1 Financial Overview

BWA conducted an independent evaluation of the District’s financial condition and concluded that it has historically operated in a sound financial position. However, aging infrastructure, ongoing capital improvement needs, and sustained cost inflation are placing increasing pressure on the District’s finances. As a result, prudent and timely rate adjustments are necessary to preserve financial stability, support continued system reliability, and ensure the District can meet its operational and regulatory obligations.

Key observations of this evaluation include:

- The District relies primarily on revenues from water rates to fund the costs of providing water service. Approximately 80 to 85 percent of revenues to the District come from water rates. As such, rates must be set at adequate levels to fund the costs of operating and maintaining the water system and to fund necessary capital improvements to keep the water system in good operating condition.
- Operating and maintenance expenses are expected to total \$40.3 million in FY 2026/27. Operating and maintenance expenses are expected to increase by approximately 3.5% overall in future years.
- The District projects capital expenses of over \$76 million from FY 2025/26 through FY 2035/36, which is nearly \$7 million on average per year during that time period.
- BWA recommends the District maintain sufficient reserve funds. Overall, the District should maintain approximately \$23 to \$25 million in overall reserve funds throughout the rate period. The recommended targets for each reserve fund are discussed later in this report.

3.2 Financial Plan Assumptions

The financial projections incorporate the latest information available and several reasonable and slightly conservative assumptions for planning purposes. Key assumptions include:

Revenue Assumptions

- Revenue to the District is based on budgeted revenues for Fiscal Year 2025/26 and 2026/27. An escalation factor is applied to estimate revenue in future years that range from 0% to 3% depending on the source of revenue.
- Customer growth and future water use from new customers is projected to increase by 1% annually.
- Plan check fee revenues are projected to increase by 3% annually and operating cost recovery revenues by 3% annually.
- Rates proposed will be effective on August 1, 2026, with rate adjustments planned to become effective on July 1 of each of the subsequent four years.
- Interest earnings are projected based on the estimated annual beginning fund balance multiplied by the projected interest rate, which is 2.28%. The interest rate projections are based on the five year average

interest rate for funds invested in the LAIF (the Local Agency Investment Fund through the California Treasurer’s office).

Expense Assumptions

- Operating and maintenance costs are primarily based on the FY 2025/26 and 2026/27 budget, with an additional 4% escalation factor applied to labor costs to account for increases to the Cost-of-Living Adjustment (COLA).
- Operating and maintenance costs are projected to escalate between 3% to 18% per year to account for cost inflation, depending on the type of expense. The cost escalation factors are in line with the District’s assumptions, and overall operating and maintenance costs are projected to increase on average by approximately 3.5% per year.
- Capital improvement costs are based on the most recent engineering cost estimates, which account for estimated construction cost inflation.

3.3 Key Drivers of Rate Increases

The District is facing several manageable financial challenges that will drive the need for rate increases in upcoming years. Key drivers of future rate increases are summarized below.

Ongoing Operating and Maintenance Cost Inflation

The District faces annual cost inflation due to annual increases in a range of expenses including water supply, utilities, labor, etc. Annual rate increases are needed to keep revenues aligned with cost inflation and prevent rates from falling behind the cost of providing service. In general, water utility cost inflation has historically been higher than the Consumer Price Index (CPI) for consumer goods and services. Historically, cost inflation has typically remained consistently around 3%, but recently, inflation has reached forty-year highs with the CPI and Engineering News Record Construction Cost Inflation (ENR CCI)¹ exceeding 7% in 2022. It is not expected that inflation will remain at such high levels in the future. Operating cost inflation for the District is projected to vary from 3% to 18%, depending on the type of expense, which is in line with the District’s budget inflationary projections. Table 2 below shows the cost inflation factors used for various types of expenses to develop the projection of operating and maintenance costs in future years. In FY 2031/32 and beyond, the cost inflation factors are consistent with FY 2030/31. Figure 2 shows the overall total of estimated operating and maintenance costs through Fiscal Year 2035/36. Overall, operating and maintenance costs escalate by approximately 3.5% annually.

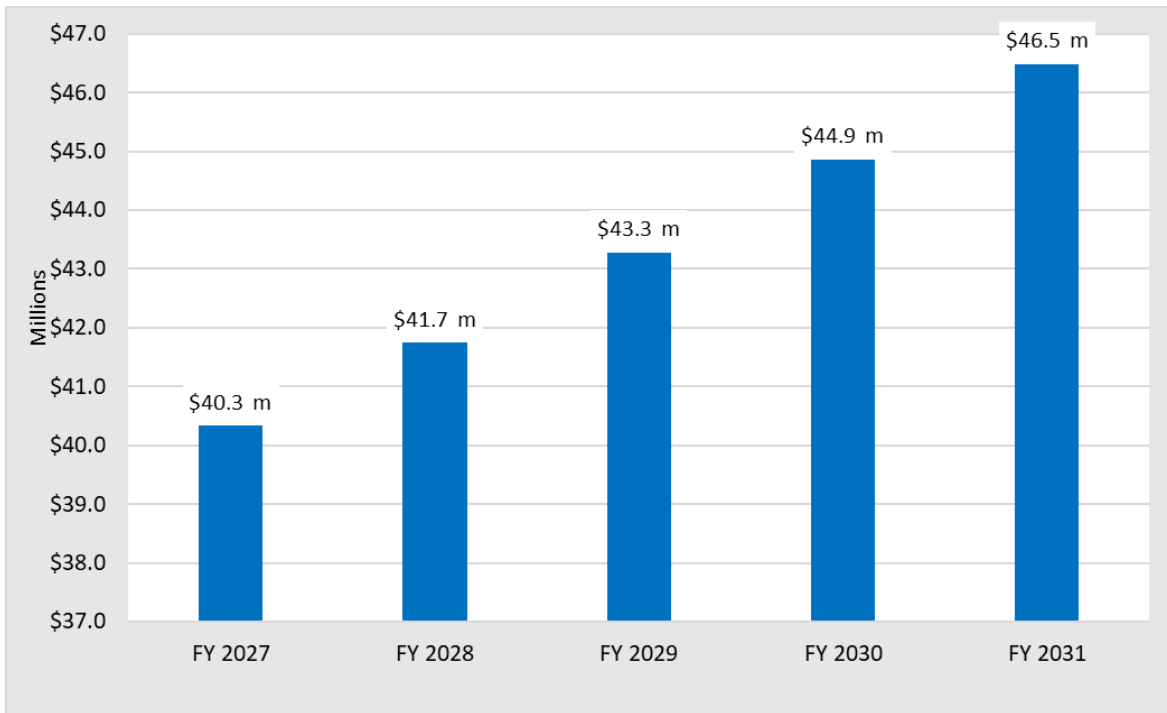
¹ The **ENR CCI** measures the cost of construction using a standardized set of materials and labor across 20 U.S. cities. It includes components such as common labor, skilled labor, structural steel, portland cement, and 2x4 lumber. The index is widely used to track construction cost trends and adjust project budgets for inflation.

Table 2 – Operating and Maintenance Cost Inflation

Cost Inflation Factor	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
General	3.00%	3.00%	3.00%	3.00%	3.00%
None	0.00%	0.00%	0.00%	0.00%	0.00%
General - Travel & Meetings	3.50%	3.50%	3.50%	3.50%	3.50%
Labor	4.00%	4.00%	4.00%	4.00%	4.00%
Fuel	5.00%	5.00%	5.00%	5.00%	5.00%
Utilities - Electric/Natural Gas/Sanitation	5.00%	5.00%	5.00%	5.00%	5.00%
Utilities - Production Power	7.50%	7.50%	7.50%	7.50%	7.50%
R-Cubed Water	4.50%	4.50%	4.50%	4.50%	4.50%
Admin & Bio Assessment ¹	10.11%	10.11%	10.11%	10.11%	10.11%
Groundwater Replenishment & Makeup Obligation	4.00%	4.00%	4.00%	4.00%	4.00%
Meter Service Installation & Changeouts	4.00%	4.00%	4.00%	4.00%	4.00%
HDPP Reimbursement	8.30%	17.79%	17.83%	17.87%	17.91%

1. Admin and Bio Assessment cost inflation is equal to the historical five year average change in cost.

Figure 2 – Operating and Maintenance Cost Projection



Capital Improvement Funding Needs

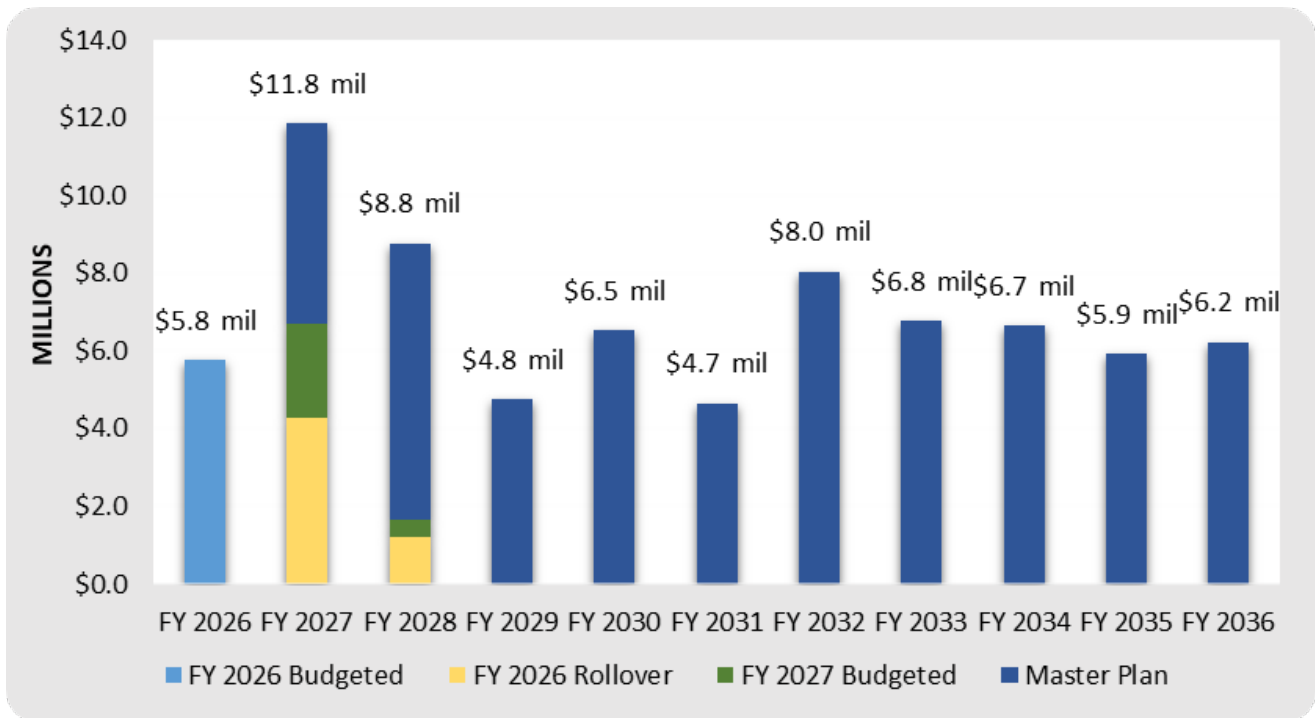
The District takes a proactive approach to maintaining its water system, which requires ongoing repair and improvement projects. Accounting for construction cost inflation, the District anticipates funding over \$42.3 million of capital improvement projects in the current year and over the next five years. For the entire eleven-year period evaluated in this study which coincides with the District’s recent Water Master Plan, the District anticipates funding nearly \$76 million in capital improvement projects overall. The District’s capital improvement costs are summarized in the table below. The District’s detailed capital improvement projects and associated costs are shown in the Appendix to this report.

Table 3 – 10-Year Capital Improvement Program

CIP Project Summary	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
FY 2026 Budgeted	\$5,759,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY 2026 Rollover	\$0	\$4,276,552	\$1,200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FY 2027 Budgeted	\$0	\$2,436,407	\$432,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Master Plan	\$0	\$5,133,000	\$7,135,000	\$4,751,630	\$6,528,409	\$4,653,000	\$8,041,492	\$6,765,837	\$6,650,912	\$5,910,739	\$6,221,341
Total	\$5,759,244	\$11,845,959	\$8,767,500	\$4,751,630	\$6,528,409	\$4,653,000	\$8,041,492	\$6,765,837	\$6,650,912	\$5,910,739	\$6,221,341

The following figure visually depicts the capital improvement costs over the next ten years.

Figure 3 – Capital Improvements



Water Reserve Funds

The District should maintain sufficient reserve funds in order to provide a financial cushion for dealing with unanticipated expenses, revenue shortfalls, and non-catastrophic emergency capital repairs. The District’s current reserve policy requires that the following level of cash reserves are held within the District’s reserve funds:

1. Operating Reserve: 90 days of operating and maintenance expenses – less costs related to water purchases and the HD Power Plant – for the operating reserve, which is \$8 million.
2. Other Post-Employment Benefits (OPEB) Reserve: \$10 million.
3. Capital Rehabilitation & Replacement Reserve: equal to 3% of net assets, which is \$5 million.

BWA reviewed and confirms these reserve fund targets are appropriate and in line with industry standards. The financial plan developed in this study is designed to maintain this level of reserve funds throughout the rate planning period. In developing these targets, FY 2025/26 expenses are used as the base year, and they are increased by inflation consistent with expenses in all future years. Table 4 below summarizes reserve fund targets through FY 2030/31.

Table 4 – Five Year Reserve Fund Targets

Reserve Fund Targets	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031
Operating	\$8.1 mil	\$8.2 mil	\$8.5 mil	\$8.8 mil	\$9.2 mil	\$9.6 mil
Capital Rehabilitation & Replacement	\$4.9 mil	\$5.1 mil	\$5.0 mil	\$4.9 mil	\$5.0 mil	\$4.9 mil
OPEB	\$10.0 mil	\$10.0 mil	\$10.0 mil	\$10.0 mil	\$10.0 mil	\$10.0 mil
Total	\$23.0 mil	\$23.3 mil	\$23.5 mil	\$23.7 mil	\$24.2 mil	\$24.5 mil

With the rate revenue adjustments proposed in this study, the District is projected to draw down its reserve funds over the next six years to fund its capital improvement program and will maintain reserve funds at recommended levels after that point. The projected balance will level off at or around the target starting in FY 2029/30. Figure 4 visually depicts the projected reserve fund balance and total minimum reserve fund target. While the District is projected to end the current fiscal year with approximately \$41.7 million in reserve funds, reserve funds are projected to be at approximately \$25.6 million at the end of Fiscal Year 2030/31, which would be slightly over the minimum reserve target.

Looking ahead, if the District implements the rate adjustments proposed in this study, maintains expenses at current planned levels and implements the rate increases proposed for the ten-year planning period evaluated in this Study, the District is projected to maintain its reserve funds at or close to recommended levels over this time period.

Figure 4 – Projected Reserves Funds vs. Targets



3.4 Cash Flow Projections

Cash flow projections were developed based on assumptions and the key drivers of future rate increases described previously. The projections were used to determine the water utility’s annual revenue requirements and project required rate revenue increases. The cash flow projections incorporate the latest information available from the District’s budget, annual reports, capital spending projections, metered water demand data, as well as several reasonable assumptions developed with input from the District. The overall rate revenue increases are designed to fund the District’s cost of providing service, maintain a balanced budget, and maintain prudent reserves. The projections indicate the need for increases to rate revenue on an annual basis and are shown in Table 5 below. Actual impacts on customers’ water bills will vary in the first year based on meter size and water use, due to the outcome of the updated cost-of-service analysis and proposed change in rate structure.

Table 5 – Proposed Rate Revenue Increases

Fiscal Year	Rate Revenue Increase
2026/27	4.0%
2027/28	4.0%
2028/29	4.0%
2029/30	4.0%
2030/31	4.0%

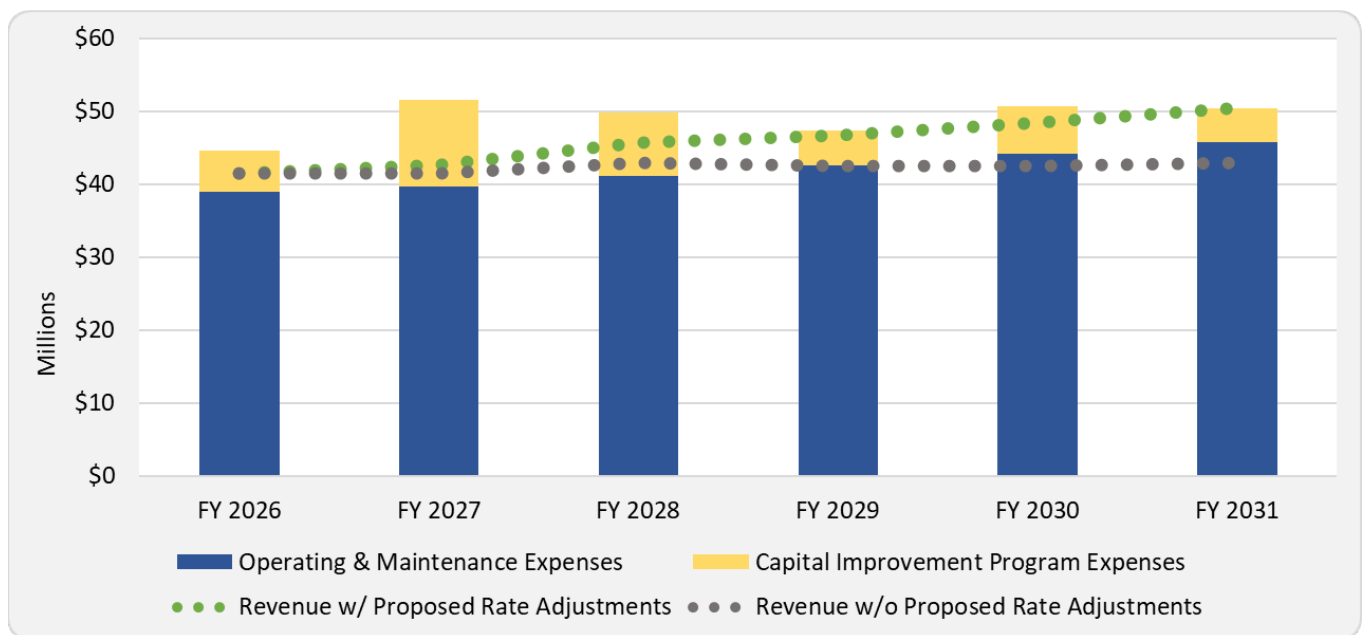
In future years, the District can re-evaluate its finances and revenue requirements and adjust rates as needed based on updated projections. However, while the District always has the flexibility to implement rate adjustments that are lower than adopted pursuant to Proposition 218, future rates cannot exceed adopted

increases without going through the Proposition 218 process again. Rates adopted pursuant to Proposition 218 are essentially future rate caps.

Figure 5 presents projected expenses alongside revenues with and without the proposed rate adjustments over the next five years. While rate adjustments are recommended through FY 2030/31, the Study evaluated a ten-year planning horizon and indicates that similar annual increases are likely to be needed beyond the initial five-year period.

Consistent with statutory requirements, rates may only be adopted for a five-year term. As a result, projected rates for years six through ten are not presented, as they will be revisited and refined in future studies. Nonetheless, the extended ten-year analysis was performed to confirm that, based on current planning assumptions, the District can implement measured and stable rate adjustments over time while maintaining long-term financial sustainability.

Figure 5 – Projected Revenue vs. Expenses



Detailed cash flow projections for the next five years are shown in the following table.

Table 6 – Detailed Cash Flow Projections

Water Cash Flow Projection	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Projected Demand Growth		1.0%	1.0%	1.0%	1.0%	1.0%
Rate Revenue Increases		4.0%	4.0%	4.0%	4.0%	4.0%
Beginning Reserve Balance	\$44,832,468	\$41,671,504	\$32,765,530	\$28,617,478	\$27,980,879	\$25,661,111
Revenues						
Rate Revenue						
Current Rate Revenue	\$ 33,032,582	\$ 33,362,908	\$ 33,696,537	\$ 34,033,502	\$ 34,373,837	\$ 34,717,575
Revenue from Rate Increases	-	1,223,307	2,749,637	4,249,559	5,838,690	7,521,663
Total Revenue Required from Rates	\$ 33,032,582	\$ 34,586,214	\$ 36,446,174	\$ 38,283,061	\$ 40,212,527	\$ 42,239,239
Non-Rate Revenue						
Miscellaneous ¹	\$ 2,867,207	\$ 2,730,308	\$ 2,674,792	\$ 2,618,675	\$ 2,306,488	\$ 2,285,049
Interest	2,048,091	948,360	745,678	651,277	636,789	583,996
Other Charges/Fees ²	3,562,400	4,368,338	5,836,650	5,162,302	5,209,130	5,257,181
Total Non-Rate Revenue	\$ 8,477,698	\$ 8,047,006	\$ 9,257,119	\$ 8,432,254	\$ 8,152,407	\$ 8,126,226
Total Revenues	\$ 41,510,279	\$ 42,633,220	\$ 45,703,293	\$ 46,715,315	\$ 48,364,935	\$ 50,365,465
Total Expenses						
Operating Expenses						
Total Operating Expenses	\$ 38,912,000	\$ 39,693,235	\$ 41,083,845	\$ 42,600,284	\$ 44,156,294	\$ 45,748,725
Non-Operating Expenses						
Rate Funded Capital	5,759,244	11,845,959	8,767,500	4,751,630	6,528,409	4,653,000
Total Expenses	\$ 44,671,244	\$ 51,539,194	\$ 49,851,345	\$ 47,351,914	\$ 50,684,703	\$ 50,401,725
Revenues Less Expenses	\$ (3,160,965)	\$ (8,905,974)	\$ (4,148,052)	\$ (636,599)	\$ (2,319,768)	\$ (36,260)
Ending Reserve Balance	\$ 41,671,504	\$ 32,765,530	\$ 28,617,478	\$ 27,980,879	\$ 25,661,111	\$ 25,624,852
Reserve Fund Target	22,952,614	23,309,703	23,522,004	23,741,707	24,150,448	24,465,660

1. Miscellaneous revenue is primarily from a repayment by the City of Victorville's Sewer fund to the Water District and approximately \$40,000 in other miscellaneous revenues.

2. Other Charges/Fees consists of revenue from various sources such as permit and plan check fees, penalty/late fees, meter installations, service calls, etc. Details for all sources of revenue can be found in the Appendix pages 4-6.

4 COST OF SERVICE ANALYSIS AND RATE DERIVATION

4.1 Functional Cost Allocation

The first step in the cost-of-service analysis is to assign water system costs in each allocation category for revenue recovery to the cost components of readiness-to-serve and water supply. While there is no single correct approach for cost allocation, BWA’s experience has shown that costs should be allocated within a reasonable range that reflects both a) underlying cost causation, to the extent such causation can reasonably be determined or estimated, and b) the preferences of the agency in cases where a range of reasonable approaches can be justified. This process is intended to proportionately allocate costs to each functional component to determine the revenue requirement for that component. The allocations to each functional component were based on typical industry standards and input from District staff. Costs from the District’s budget organizations are allocated to the cost allocation categories and they are used to develop the proposed water rates. The cost allocation uses Fiscal Year 2026/27 as the base year.

The cost components are described as follows:

- **Commodity** reflects costs associated with the volume of water delivered to customers.
- **Capacity** reflects fixed operating and capital costs related to system capacity.
- **Customer** reflects costs associated with having customers connected to the water system such as meter reading, billing and customer service.
- **Recycled** reflects costs associated with the recycled water system.
- **Fire** reflects costs associated with providing private fire protection.

The following table shows a breakdown of the utility’s expenses are allocated to the cost allocation categories, the number of units and measure used as the basis for allocating costs to components of the proposed rates and the unit cost for each cost component .

Table 7 –Revenue Requirement by Cost Allocation Category

Cost Allocation Category	FY 2026/27		Units of Measure	Unit Cost
	Revenue Requirement	Units		
Commodity	\$20,313,669	8,893,551	HCF of Domestic water use	\$2.28
Capacity	9,857,915	49,080	Equivalent Meters/month	\$16.74
Customer	3,642,758	38,711	Customers/month	\$7.84
Recycled	545,591	293,193	HCF of Recycled water use	\$1.86
Fire	226,281	48,362	Equivalent Meters/month	\$0.39
Total	\$34,586,214			

4.2 Customer Summary

The tables below summarize the District’s current customer characteristics, including water consumption by class and customer count by meter size.

Table 8 –Water Consumption by Customer Class

Customer Class	FY 2026/27 Estimated ¹	% of Total
Single Family Residential	5,363,382	57.63%
Standard Domestic Water (Non SFR)	3,524,762	37.88%
Construction Flow Meter/Intertie	119,302	1.28%
Fire	-	0.00%
Well (Untreated) Water	5,408	0.06%
Reclaimed/Recycled Water	293,193	3.15%
Total	9,306,046	100.00%

1. Any differences in water consumption by customer class compared to percentage of total are due to rounding.

Table 9 –Number of Customers by Meter Size and Customer Class

Meter Size	Single Family Residential	All Other Standard Domestic	Well	Recycled	Fire	Total Meters
3/4"	34,045	942	-	-	-	34,987
1"	1,288	592	-	-	21	1,901
1.5"	2	497	-	2	-	501
2"	1	520	1	1	8	531
3"	-	65	-	2	1	68
4"	-	45	-	-	89	134
6"	-	22	-	-	158	180
8"	-	25	2	-	330	357
10"	-	1	-	-	45	46
12"	-	-	-	2	4	6
Total	35,336	2,709	3	7	656	38,711

4.3 Rate Design Analysis

Fixed Meter Charges

The District charges all customer classes a fixed monthly charge based on meter size. The fixed meter charge has two components, a customer component that does not vary based on meter size, which is intended to reflect the cost of having customer connected the water system and a capacity component that reflects the capacity cost of each size meter connected to the water system and is proportional to the hydraulic capacity of each size meter that is reflected in a meter equivalent unit. Larger meters have higher system demands compared to smaller meters; therefore, the capacity component of the fixed charge is scaled based on meter size. To provide an example of this, a 4-inch meter has a greater capacity or potential demand than a 3/4-inch meter. Therefore, the capacity component of the fixed charge for a 4-inch meter is higher than a 3/4-inch meter based on their proportionate capacity requirements. A “meter equivalent unit” is calculated by dividing the maximum capacity of large meters by the capacity of the base meter size which is a 3/4-inch meter, the District’s most common residential meter size.

The hydraulic capacity factors for each meter size used in this study are based on standards established by the American Water Works Association. These factors were updated to reflect the hydraulic capacity of ultrasonic Neptune Technology Group meters, which are the District’s current standard for new installations and replacement of existing customer meters. Currently, the District’s 3/4-inch through 2-inch meters consist of a combination of positive displacement and ultrasonic meters, while all 3-inch and larger meters are ultrasonic.

The number of meters by size is multiplied by the corresponding hydraulic capacity factor to calculate the total number of equivalent meters. The number of equivalent meters is used as a proxy for the potential demand that each customer can place on the water system which dictates the sizing of the system’s maximum capacity. A significant portion of a water system’s peak capacity and, in turn, the utility’s fixed operating and capital costs, are related to meeting system capacity requirements.

Fire service customers will still be subject to a different set of fixed charges than the other customer classes because fire service is more of a standby nature where a readiness-to-serve charge is more appropriate. Except in the event of a fire, these customers are not intended to use water on a regular basis. However, the District still needs to provide sufficient capacity for fire meters and recover other operating and maintenance costs for providing water to such properties for private fire service protection. Based on the cost-of-service analysis and the standby nature of fire meters, the overall cost to serve these users is less than that of a standard service; therefore, the fixed charges are less.

Table 10 shows the fixed monthly meter charges that were developed. The Customer and Capacity costs from Table 7 were used to calculate the charges for each size meter.

Table 10 – Fixed Rate Derivation

Meter Size	Number of Meters	3/4" Meter Equivalent	Total Equivalent Meters	Customer Costs (\$/Meter/month)	Capacity Costs (\$/Meter/month)	Total Fixed Meter Charge (\$/Meter/month)	Estimated Revenue from Fixed Charges ¹
<i>Formula for Calculation</i>	<i>A</i>	<i>B</i>	<i>A x B</i>	<i>C = \$7.84</i>	<i>D = \$16.74 x B</i>	<i>E = C + D</i>	<i>A x E x 12</i>
Standard Meters							
3/4 inch	34,987	1.00	34,987	\$7.84	\$16.74	\$24.58	\$10,319,766
1 inch	1,880	1.67	3,133	\$7.84	\$27.90	\$35.74	806,294
1.5 inch	501	3.33	1,670	\$7.84	\$55.80	\$63.64	382,604
2 inch	523	5.33	2,789	\$7.84	\$89.28	\$97.12	609,525
3 inch	67	16.67	1,117	\$7.84	\$279.00	\$286.84	230,619
4 inch	45	29.33	1,320	\$7.84	\$491.04	\$498.88	269,395
6 inch	22	46.67	1,027	\$7.84	\$781.20	\$789.04	208,307
8 inch	27	93.33	2,520	\$7.84	\$1,562.40	\$1,570.24	508,758
10 inch	1	150.00	150	\$7.84	\$2,511.00	\$2,518.84	30,226
<u>12 inch</u>	<u>2</u>	<u>183.33</u>	<u>367</u>	<u>\$7.84</u>	<u>\$3,069.00</u>	<u>\$3,076.84</u>	<u>73,844</u>
Subtotal: Standard Meters	38,055		49,080				\$13,439,338
Fire Meters							
1 inch	21	1.67	35	\$7.84	\$0.65	\$8.49	\$2,139
1.5 inch	-	3.33	-	\$7.84	\$1.30	\$9.14	0
2 inch	8	5.33	43	\$7.84	\$2.08	\$9.92	952
3 inch	1	16.67	17	\$7.84	\$6.50	\$14.34	172
4 inch	89	29.33	2,611	\$7.84	\$11.44	\$19.28	20,591
6 inch	158	46.67	7,373	\$7.84	\$18.20	\$26.04	49,372
8 inch	330	93.33	30,800	\$7.84	\$36.40	\$44.24	175,190
10 inch	45	150.00	6,750	\$7.84	\$58.50	\$66.34	35,824
<u>12 inch</u>	<u>4</u>	<u>183.33</u>	<u>733</u>	<u>\$7.84</u>	<u>\$71.50</u>	<u>\$79.34</u>	<u>3,808</u>
Subtotal: Fire Meters	656		48,362				\$288,049
Total Meters	38,711		97,441				\$13,727,387

1. Slight deviation in dollar amount due to rounding.

Volumetric Charges

Currently, the District charges single-family residential customers a two-tier volumetric rate. All other customer groups are charged a uniform volumetric rate that varies by customer type, including other domestic water customers, recycled water customers, untreated well customers, construction flow meters, and intertie connections. In this study, BWA worked with District staff and legal counsel and recommends adopting a uniform volumetric rate for all domestic water customers, while continuing to apply customer-type-specific uniform volumetric rates to other customer groups, consistent with the District’s existing rate structure. The tables and descriptions that follow explain how these volumetric charges were developed.

The Domestic and Recycled water volumetric rate derivation was shown previously in Table 7, but is restated in Table 11. These rates are calculated by taking the revenue requirement and dividing by the expected water consumption from Domestic and Recycled water customers for FY 2026/27.

Table 11 – Domestic and Recycled Water Volumetric Rate Derivation

Cost Allocation Category	Revenue Requirement	Estimated Consumption	Volumetric Rate
Commodity/Domestic Water Use	\$20,313,669	8,893,551	\$2.28
Recycled Water	545,591	293,193	\$1.86

Table 12 shows the volumetric rate derivation for customers that receive untreated well water. There are currently three meters connected to the wells that produce untreated water, two are at the Green Tree Golf Course and one is at Grady Trammel Park. Since these connections receive untreated water, only applicable costs are allocated to them which include: pumping power, personnel, maintenance and watermaster costs. These customers only pay a volumetric charge for water consumed since when the District took over operation of the three former City wells, these customers came to the system with water rights.

Table 12 – Untreated Water Rate Derivation

Average Annual Production ¹

Water Production (in acre feet)	171.64
Biological/Administrative Fee	x \$6.86
Watermaster Cost	\$1,177.45

Water Production (in gallons)	55,929,139
Water Production (in hcf)	74,766

Costs Allocated to Untreated Well Customers ¹

Power - SCE	\$55,445
Personnel	\$36,500
Annual Maintenance	\$30,000
Watermaster Costs	\$1,177
Total Cost	\$123,123
Water Production (in hcf)	÷ 74,766
Proposed Rate (\$/hcf)	\$1.65

1. Slight deviation in dollar amounts and units due to rounding.

Table 13 shows the derivation of the volumetric rate for Construction/Flow meter customers and intertie connections. Because these customers use water on an irregular and unpredictable basis, they pay only a volumetric charge based on the amount used. This charge is set to the revenue requirement for water consumed by all customers divided by estimated water consumed by Construction/Flow meter customers to capture some of the monthly fixed charge costs not billed for these meters.

Table 13 – Construction/Flow and Intertie Volumetric Rate Derivation

Average Cost of Water

Revenue Requirement	\$34,586,214
Estimated Water Consumption	8,893,551
Cost Per HCF	\$3.89

4.4 Proposed Water Rates

The following table shows a schedule of current vs. proposed water rates for the next five years. The first rate adjustment will be effective on August 1, 2026 and all future rate adjustments will be effective July 1 in each year.

Table 14 – Proposed Water Rates

Monthly Water Rates	Current	Proposed				
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
Fixed Service Charges						
3/4 inch	\$25.81	\$24.58	\$25.56	\$26.59	\$27.65	\$28.76
1 inch	\$39.48	\$35.74	\$37.17	\$38.66	\$40.20	\$41.81
1.5 inch	\$73.66	\$63.64	\$66.19	\$68.83	\$71.59	\$74.45
2 inch	\$114.67	\$97.12	\$101.00	\$105.04	\$109.25	\$113.62
3 inch	\$224.03	\$286.84	\$298.31	\$310.25	\$322.66	\$335.56
4 inch	\$347.06	\$498.88	\$518.84	\$539.59	\$561.17	\$583.62
6 inch	\$688.81	\$789.04	\$820.60	\$853.43	\$887.56	\$923.07
8 inch	\$1,919.12	\$1,570.24	\$1,633.05	\$1,698.37	\$1,766.31	\$1,836.96
10 inch	\$2,876.03	\$2,518.84	\$2,619.59	\$2,724.38	\$2,833.35	\$2,946.69
12 inch	\$2,876.03	\$3,076.84	\$3,199.91	\$3,327.91	\$3,461.03	\$3,599.47
Consumption Rates (per hcf)						
Single-Family Residents (SFR):						
Tier 1 (1 - 6 hcf)	\$0.80					
Tier 2 (7+ hcf)	\$2.44					
Uniform Rate (all hcf)		\$2.28	\$2.37	\$2.47	\$2.56	\$2.67
All Other Customers:						
Standard Domestic Water (Non SFR)	\$2.42	\$2.28	\$2.37	\$2.47	\$2.56	\$2.67
Construction Flow Meter/Intertie	\$4.01	\$3.89	\$4.04	\$4.21	\$4.37	\$4.55
Well (Untreated) Water	\$0.82	\$1.65	\$1.71	\$1.78	\$1.85	\$1.93
Reclaimed/Recycled Water	\$1.45	\$1.86	\$1.93	\$2.01	\$2.09	\$2.18
Fire Fixed Service Charges						
1 inch	\$6.45	\$8.49	\$8.83	\$9.18	\$9.55	\$9.93
1.5 inch	\$7.59	\$9.14	\$9.51	\$9.89	\$10.28	\$10.69
2 inch	\$8.96	\$9.92	\$10.32	\$10.73	\$11.16	\$11.60
3 inch	\$13.30	\$14.34	\$14.91	\$15.51	\$16.13	\$16.78
4 inch	\$21.30	\$19.28	\$20.05	\$20.85	\$21.69	\$22.55
6 inch	\$41.86	\$26.04	\$27.08	\$28.16	\$29.29	\$30.46
8 inch	\$69.28	\$44.24	\$46.01	\$47.85	\$49.76	\$51.75
10 inch	\$105.84	\$66.34	\$68.99	\$71.75	\$74.62	\$77.61
12 inch	\$105.84	\$79.34	\$82.51	\$85.81	\$89.25	\$92.82

BWA developed drought surcharges as shown in Table 15 that the District can implement if needed, if it enters into various stages of drought. These surcharges are intended to be added to the volumetric rates for all customers except those receiving recycled water. These surcharge are intended to recover the revenue that will be lost if water sales are reduced to the stated conservation targets.

Table 15 – Drought Surcharges

Drought Stages	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
10% Conservation	\$0.06	\$0.07	\$0.07	\$0.08	\$0.08
20% Conservation	\$0.11	\$0.13	\$0.13	\$0.13	\$0.13
30% Conservation	\$0.11	\$0.13	\$0.13	\$0.14	\$0.14
40% Conservation	\$0.22	\$0.23	\$0.23	\$0.23	\$0.24
50% Conservation	\$0.66	\$0.68	\$0.68	\$0.68	\$0.67

4.5 Customer Bill Impacts

The following figures present the monthly bill impacts for residential and commercial customers under existing rates and the proposed rates for FY 2026/27 at various usage levels, for the most common meter size in each customer class. Additional charts can be found in the Appendix for a more diverse range of customer classes and consumption levels.

Figure 6 – Single-Family Residential Water Bill Comparison

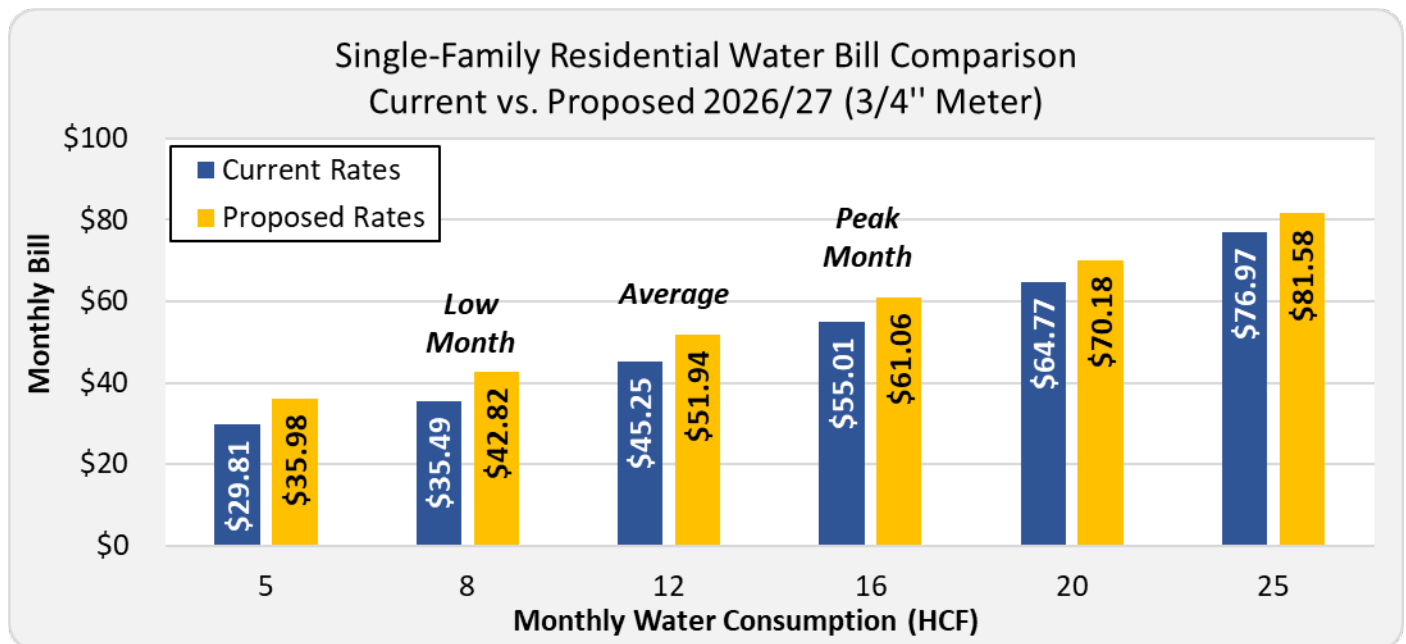


Figure 7 – Multi-Family Residential Water Bill Comparison

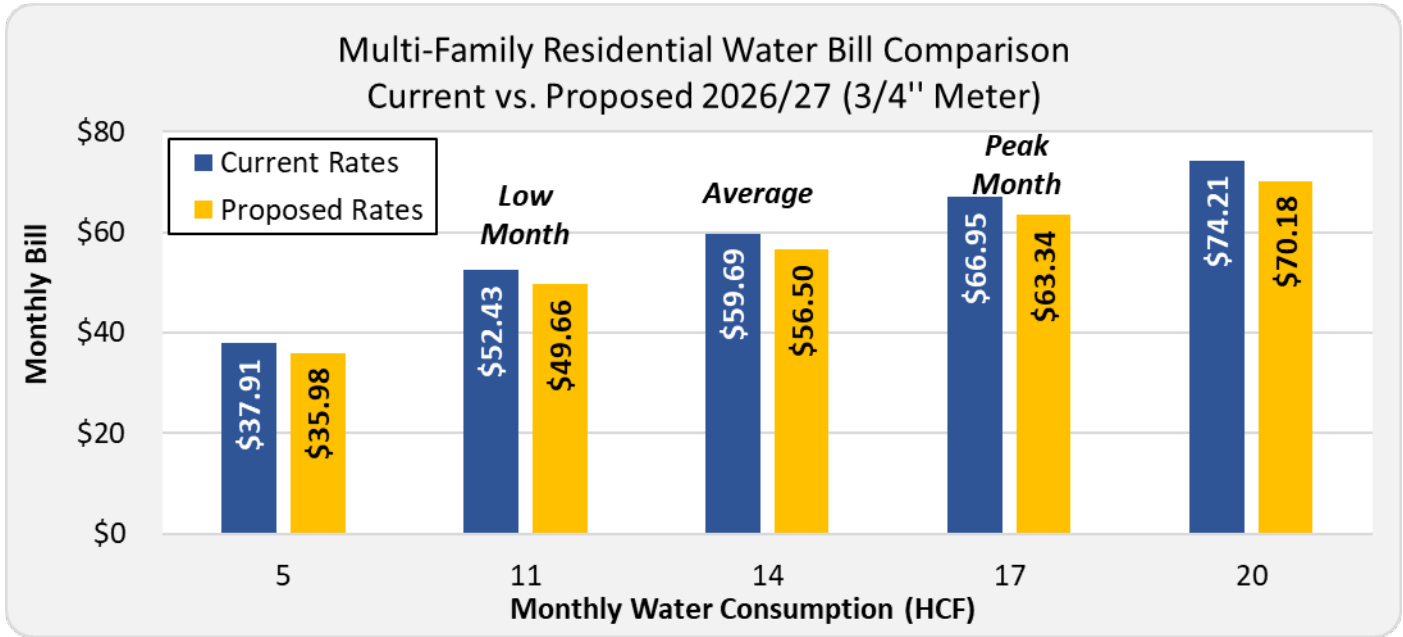
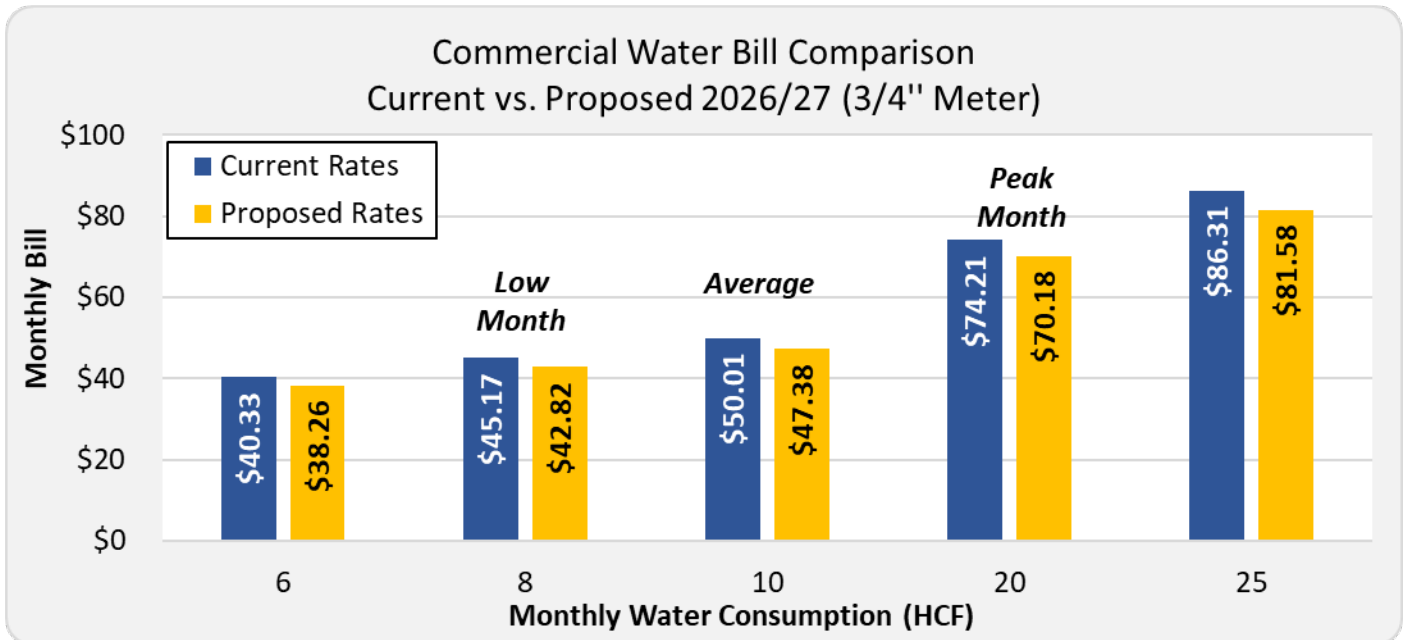


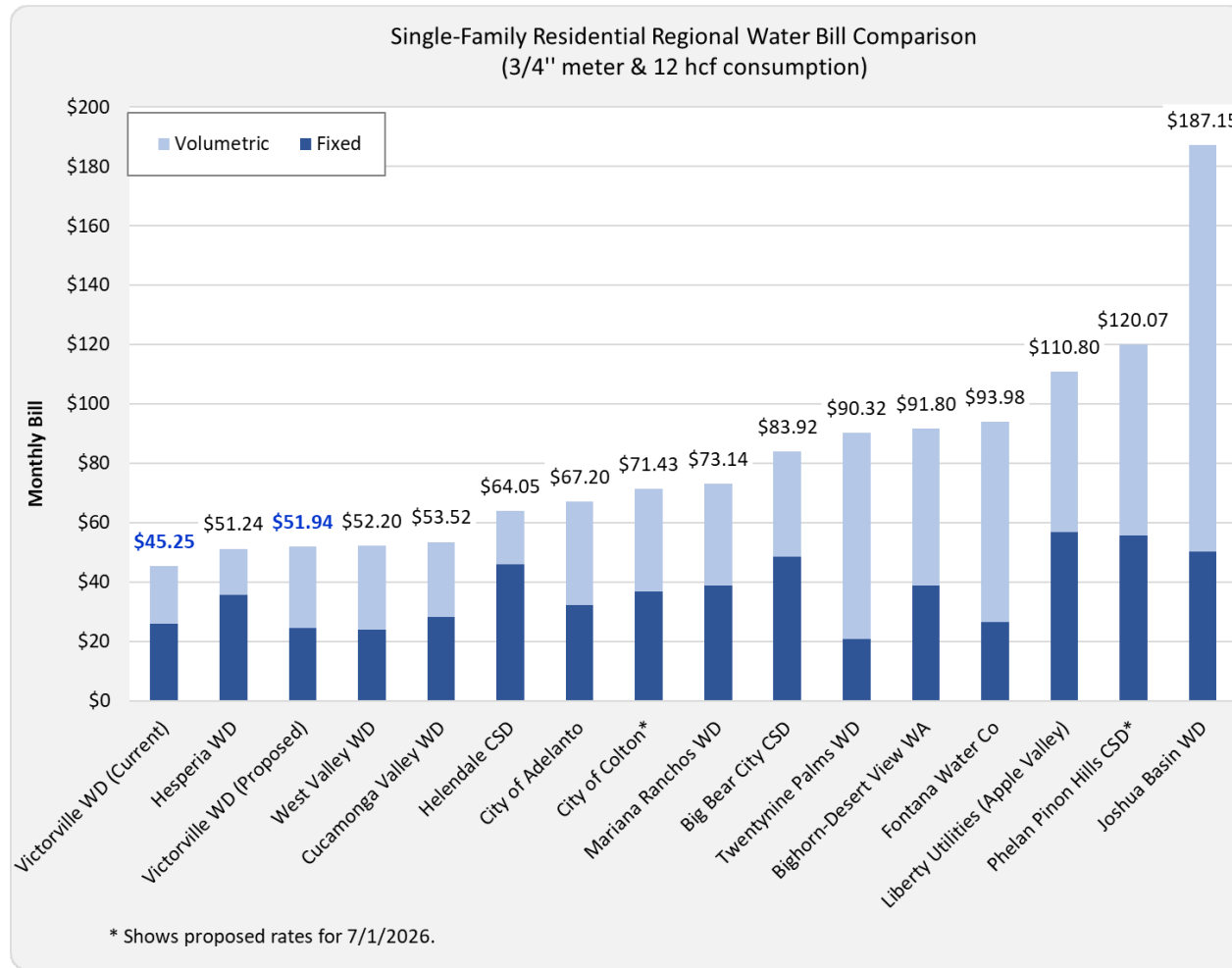
Figure 8 – Commercial Water Bill Comparison



4.1 Regional Water Rate Survey

The following figure compares the monthly water bills for a typical single-family residential home to those of other regional agencies. Currently, the District’s cost of providing water to a typical single-family residential home is the lowest in the region and with the rate adjustments proposed in this study, it will remain lower than all but one other agency. The proposed bill amount shown is for FY 2026/27.

Figure 9 – Single-Family Residential Regional Water Bill Comparison (Average Monthly Water Use 12 HCF)



5 APPENDIX

The following pages contain the detailed tables and charts from the Water Rate Study

Table 1
Victorville Water District
Current Water Rates

Current Monthly Water Rates	FYE 2025	FYE 2026
Periodic Availability Charge		
3/4"	\$22.96	\$25.81
1"	35.12	39.48
1.5"	65.51	73.66
2"	101.99	114.67
3"	199.26	224.03
4"	308.69	347.06
6"	612.67	688.81
8"	1,706.99	1,919.12
>8"	2,558.12	2,876.03
Consumptive Rates (per hcf)		
Single-Family Residents (SFR):		
Tier 1 (1 - 6 hcf)	\$0.81	\$0.80
Tier 2 (7+ hcf)	2.44	2.44
All Other Customers:		
Standard Domestic Water (Non SFR)	2.47	2.42
Construction Flow Meter/Intertie/Fire	3.89	4.01
Well (Untreated) Water	0.84	0.82
Reclaimed/Recycled Water	1.48	1.45
Fire Period Availability Charge		
3/4"	\$4.72	\$5.30
1"	5.83	6.45
1.5"	6.93	7.59
2"	8.26	8.96
3"	12.47	13.30
4"	20.22	21.30
6"	40.16	41.86
8"	66.74	69.28
>8"	102.18	105.84

Table 2
Victorville Water District
Customer Water Usage

Annual Water Usage ¹	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Total
<u>Single-Family Residential</u>													
Tier 1	187,693	191,058	192,113	188,995	188,231	183,220	188,770	179,190	175,511	181,782	190,009	188,298	2,234,870
Tier 2	321,242	386,517	386,878	308,073	268,678	182,509	216,223	139,056	122,223	158,608	263,833	268,992	3,022,832
Subtotal: Single Family Residential	508,935	577,575	578,991	497,068	456,909	365,729	404,993	318,246	297,734	340,390	453,842	457,290	5,257,702
<u>All Other Customers</u>													
Standard Domestic Water (Non SFR):													
Multi-Residential	77,376	85,074	88,421	71,779	74,512	60,358	63,806	51,019	51,095	55,379	71,344	67,126	817,289
Commercial	109,433	114,260	128,735	103,892	97,024	86,062	99,677	89,540	71,740	84,099	105,773	98,491	1,188,726
Institutional	95,538	105,728	113,561	77,067	71,572	52,904	58,018	49,511	39,239	49,880	80,821	81,873	875,712
Irrigation	20,379	20,459	23,117	24,005	19,513	13,237	12,856	7,837	8,330	11,360	16,082	19,386	196,561
Institutional Irrigation	56,024	61,915	57,055	38,475	27,768	15,203	12,450	8,046	9,548	15,184	33,881	41,473	377,022
Subtotal: Standard Domestic Water (Non-SFR)	358,750	387,436	410,889	315,218	290,389	227,764	246,807	205,953	179,952	215,902	307,901	308,349	3,455,310
<u>Construction Flow Meter/Intertie/Fire:</u>													
Flow Meter	8,358	9,927	12,183	17,715	19,680	10,929	4,126	4,693	4,894	1,452	2,999	14,750	111,706
Institutional Flow Meter	183	161	303	183	276	863	179	1,008	761	77	137	173	4,304
Fire	233	280	400	247	199	233	315	284	235	235	335	223	3,219
Institutional Fire	12	13	13	11	10	8	7	7	6	6	8	4	105
Institutional Intertie	-	-	-	1	-	16	32	199	-	317	255	121	941
Subtotal: Construction Flow Meter/Intertie/Fire	8,786	10,381	12,899	18,157	20,165	12,049	4,659	6,191	5,896	2,087	3,734	15,271	120,275
<u>Well (Untreated) Water:</u>													
Well	-	-	-	-	-	-	-	-	-	-	-	-	-
Institutional Well	934	1,044	989	489	376	267	-	131	124	11	327	609	5,301
Subtotal: Well (Untreated)Water	934	1,044	989	489	376	267	-	131	124	11	327	609	5,301
<u>Reclaimed/Recycled Water:</u>													
Recycled	47,203	48,057	34,621	35,424	13,873	30,061	30,157	14,037	331	328	1,847	15,060	270,999
Institutional Recycled	3,917	2,019	2,505	1,217	819	403	479	304	297	629	1,722	2,106	16,417
Subtotal: Reclaimed/Recycled Water	51,120	50,076	37,126	36,641	14,692	30,464	30,636	14,341	628	957	3,569	17,166	287,416
Total Water Usage:	928,525	1,026,512	1,040,894	867,573	782,531	636,273	687,095	544,862	484,334	559,347	769,373	798,685	9,126,004

¹ Displays annual water usage for FY 2025.

Meter Source: "VWD Meter Counts-Charges 2026" & Usage Source: "Jan-Nov 2025 Water Billing data"

Table 3
Victorville Water District
Current Customers by Meter Size and Type

Total Customers by Meter Size ¹	Single- Family	Multi-Family	Commercial	Institutional	Irrigation	Flow	Fire	Intertie	Recycled	Well	Total
3/4"	34,045	476	363	49	54	4	-				34,991
1"	1,288	138	322	34	98		21				1,901
1.5"	2	54	256	34	153		-		2		501
2"	1	43	307	60	110		8		1	1	531
3"		13	25	19	8	47	1		2		115
4"		8	15	19	3		89				134
6"		13	6	3			158	2			182
8"		8	3	6	8		330	1		2	358
10"				1			45				46
12"							4		2		6
Total	35,336	753	1,297	225	434	51	656	3	7	3	38,765

¹ Meter data is based on file name: NEW Water Meter and Service Data for Rate Adj for all meters except Fire.

2. Fire meter data is per Fire Services.xlsx, provided by District via email 4/22/26.

Table 4
Victorville Water District
Revenues

Escalation Factors	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Customer Growth		1.00%	1.00%	1.00%	1.00%	1.00%
Plan Check Fee		3.00%	3.00%	3.00%	3.00%	3.00%
Operating Cost Recovery		3.00%	3.00%	3.00%	3.00%	3.00%
Other		0.00%	0.00%	0.00%	0.00%	0.00%
None		0.00%	0.00%	0.00%	0.00%	0.00%

Revenue	Escalation Factor	Category	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
			<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
4100010 - WATER - GENERAL								
41280 - WATER PERMIT	Customer Growth	Other Charges/Fees	\$450,000	\$350,000	\$353,500	\$357,035	\$360,605	\$364,211
42150 - PENALTY/LATE FEE	Customer Growth	Other Charges/Fees	720,000	804,000	812,040	820,160	828,362	836,646
44300 - PLAN CHECK FEES	Plan Check Fee	Other Charges/Fees	79,880	80,000	82,400	84,872	87,418	90,041
44830 - WATER SALES-RESIDENTIAL	Customer Growth	Rate Revenue	12,607,200	13,242,603	13,910,030	14,611,096	15,347,495	16,121,009
44840 - WATER SALES-OTHER	Customer Growth	Rate Revenue	1,393,240	1,463,459	1,537,218	1,614,693	1,696,074	1,781,556
44850 - WATER SALES-BUSINESS	Customer Growth	Rate Revenue	5,889,940	6,186,793	6,498,607	6,826,137	7,170,174	7,531,551
44860 - WATER - METERED SERVICE	Customer Growth	Rate Revenue	13,311,000	13,981,874	14,686,561	15,426,764	16,204,272	17,020,968
44880 - WATER - FIRE SERVICE	Customer Growth	Rate Revenue	440,188	462,373	485,677	510,155	535,867	562,874
44890 - WATER - SERVICE FEES	Customer Growth	Rate Revenue	540,000	567,216	595,804	625,832	657,374	690,506
44900 - METER INSTALLATION FEES	Customer Growth	Other Charges/Fees	658,920	1,000,000	1,010,000	1,020,100	1,030,301	1,040,604
44910 - SERVICE CALL FEES	Customer Growth	Other Charges/Fees	513,600	480,000	484,800	489,648	494,544	499,490
44940 - WATER STANDBY FEES	None	Other Charges/Fees	95,000	95,000	95,000	95,000	95,000	95,000
47320 - SCRAP/RECYCLABLE MATERIALS	None	Miscellaneous	10,000	10,000	10,000	10,000	10,000	10,000
47400 - MISCELLANEOUS REVENUE	None	Miscellaneous	30,000	5,000	5,000	5,000	5,000	5,000
		Subtotal 4100010:	36,738,968	38,728,319	40,566,636	42,496,492	44,522,488	46,649,456
4100020 - WATER-NON-OPERATING								
45110 - INTEREST INCOME	Other	Interest	1,959,096		<i>calculated based on fund balance</i>			
45200 - LEASE OCCUPANCY	Other	Miscellaneous	1	1	1	1	1	1
47100 - PASS THROUGH	Other	Other Charges/Fees	710,000	800,000	800,000	800,000	800,000	800,000
47105 - HDPP PASS THROUGH	Other	Other Charges/Fees	1,285,466	1,285,466	1,285,466	1,285,466	1,285,466	1,285,466
47400 - MISCELLANEOUS REVENUE	Other	Miscellaneous	30,000	4,999	4,999	4,999	4,999	4,999
52380 - PASS THRU AGREEMENTS	Other	Other Charges/Fees	(1,285,466)	(1,285,466)	(1,285,466)	(1,285,466)	(1,285,466)	(1,285,466)
54010 - TRANSFERS OUT	Other	Miscellaneous	-	-	-	-	-	-
55010 - LAND	Other	Miscellaneous	-	-	-	-	-	-
		Subtotal 4100020:	2,699,097	805,000	805,000	805,000	805,000	805,000
4100021 - WATER CONNECTION FEE								
44920 - CONNECTION FEES	Customer Growth	Development Charges	-	-	-	-	-	-
45110 - INTEREST INCOME	Other	Interest	-	-	-	-	-	-
		Subtotal 4100021:	-	-	-	-	-	-

Table 4
Victorville Water District
Revenues

Escalation Factors	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Customer Growth		1.00%	1.00%	1.00%	1.00%	1.00%
Plan Check Fee		3.00%	3.00%	3.00%	3.00%	3.00%
Operating Cost Recovery		3.00%	3.00%	3.00%	3.00%	3.00%
Other		0.00%	0.00%	0.00%	0.00%	0.00%
None		0.00%	0.00%	0.00%	0.00%	0.00%

Revenue	Escalation Factor	Category	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
			<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
4110010 - WID #2 - GENERAL								
44940 - WATER STANDBY FEES	None	Other Charges/Fees	335,000	335,000	335,000	335,000	335,000	335,000
		Subtotal 4110010:	335,000	335,000	335,000	335,000	335,000	335,000
4110020 - WID #2 - NON-OPERATING								
40100 - PROPERTY TAX	None	Miscellaneous	-	-	-	-	-	-
44865 - ARSENIC SURCHARGE	None	Other Charges/Fees	-	-	-	-	-	-
45110 - INTEREST INCOME	None	Interest	-	-	-	-	-	-
		Subtotal 4110020:	-	-	-	-	-	-
4110202 - WID #2 - 06 BALDY MESA COP								
45110 - INTEREST INCOME	None	Interest	-	-	-	-	-	-
		Subtotal 4110202:	-	-	-	-	-	-
4130520 - RECLAIMED WATER								
44860 - WATER - METERED SERVICE	None	Reclaimed Water Rate Revenue	77,290	80,376	80,376	80,376	80,376	80,376
44870 - WATER - RECLAIMED	None	Reclaimed Water Rate Revenue	571,200	398,400	398,400	398,400	398,400	398,400
45110 - INTEREST INCOME	None	Interest	88,995					<i>calculated based</i>
		Subtotal 4130520:	737,485	478,776	478,776	478,776	478,776	478,776
OTHER REVENUE								
Sewer Fund Principal Repayment	None	Miscellaneous	1,838,110	1,863,140	1,888,670	1,914,711	1,941,273	1,968,366
Sewer Fund Interest Repayment	None	Miscellaneous	959,096	847,168	766,122	683,964	345,215	296,683
Standby Assessment Revenue	None	Other Charges/Fees			95,000	95,000	95,000	95,000
Property Tax Revenue	None	Other Charges/Fees	-	-	1,440,000	720,000	720,000	720,000
		Subtotal Other Revenue:	2,797,206	2,710,308	4,189,792	3,413,675	3,101,488	3,080,049
Total Revenues			43,307,756	43,057,403	46,375,204	47,528,944	49,242,752	51,348,281
Summary of Rate Revenues								
			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Water Sales			19,890,380	20,892,855	21,945,855	23,051,926	24,213,743	25,434,116
Fixed Charges			14,291,188	15,011,464	15,768,041	16,562,751	17,397,513	18,274,348
Total Rate Revenues			34,181,568	35,904,319	37,713,896	39,614,677	41,611,257	43,708,464

Table 4
Victorville Water District
Revenues

Escalation Factors			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Customer Growth				1.00%	1.00%	1.00%	1.00%	1.00%
Plan Check Fee				3.00%	3.00%	3.00%	3.00%	3.00%
Operating Cost Recovery				3.00%	3.00%	3.00%	3.00%	3.00%
Other				0.00%	0.00%	0.00%	0.00%	0.00%
None				0.00%	0.00%	0.00%	0.00%	0.00%

Revenue	Escalation Factor	Category	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
			<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
Summary of Reclaimed Water Rate Revenues			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Water Sales			571,200	398,400	398,400	398,400	398,400	398,400
Fixed Charges			77,290	80,376	80,376	80,376	80,376	80,376
Total Reclaimed Water Rate Revenues			648,490	478,776	478,776	478,776	478,776	478,776
Summary of Non-Rate Revenues			FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Miscellaneous			2,867,207	2,730,308	2,674,792	2,618,675	2,306,488	2,285,049
Interest			2,048,091	-	-	-	-	-
Other Charges/Fees			3,562,400	3,944,000	5,507,740	4,816,815	4,846,231	4,875,992
Total Non-Rate Revenues			8,477,698	6,674,308	8,182,532	7,435,491	7,152,719	7,161,041
Total Revenues			43,307,756	43,057,403	46,375,204	47,528,944	49,242,752	51,348,281

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		Budgeted	Budgeted	Projected	Projected	Projected	Projected
4100030 - WATER-ADMINISTRATION							
51100 - FULL TIME WAGES	Labor	\$1,010,802	\$1,029,241	\$1,070,411	\$1,113,227	\$1,157,756	\$1,204,067
51110 - OVERTIME WAGES	Labor	4,000	4,160	4,326	4,499	4,679	4,867
51120 - PART TIME WAGES	Labor	-	-	-	-	-	-
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	409,261	426,428	443,485	461,224	479,673	498,860
51201 - FRINGE BENEFITS-PT	Labor	-	-	-	-	-	-
51220 - RETIREE EXPENSE	Labor	254,685	261,882	272,357	283,251	294,582	306,365
51230 - GASB68 PENSION EXPENSE	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	25,939	26,246	27,295	28,387	29,523	30,704
51301 - PAYROLL TAXES - PT	Labor	-	-	-	-	-	-
52010 - UTILITIES-ELECTRICITY	Utilities - Electric/Natural Gas/Sanitation	30,000	30,600	32,130	33,737	35,423	37,194
52020 - UTILITIES-WATER USAGE	Utilities - Electric/Natural Gas/Sanitation	2,000	2,090	2,195	2,304	2,419	2,540
52030 - UTILITIES-NATURAL GAS	Utilities - Electric/Natural Gas/Sanitation	2,500	2,575	2,704	2,839	2,981	3,130
52040 - UTILITIES-SANITATION	Utilities - Electric/Natural Gas/Sanitation	-	-	-	-	-	-
52060 - TELEPHONE	General	20,000	22,180	22,845	23,531	24,237	24,964
52110 - SUPPLIES	General	7,535	8,692	8,953	9,221	9,498	9,783
52130 - SUBS /PUBLICATIONS / DUES	General	9,678	9,830	10,125	10,429	10,742	11,064
52140 - TRAINING AND EDUCATION	General	18,779	28,874	29,740	30,632	31,551	32,498
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	15,360	37,700	39,020	40,385	41,799	43,262
52160 - MARKETING & PROMOTION	General	-	-	-	-	-	-
52165 - CITY OUTREACH EVENTS	General	5,000	5,000	5,150	5,305	5,464	5,628
52170 - ADVERTISING/LEGAL NOTICES	General	4,000	4,000	4,120	4,244	4,371	4,502
52180 - RECRUITMENT EXPENDITURES	General	1,500	1,500	1,545	1,591	1,639	1,688
52190 - DOT/PHYSICAL TEST	General	-	-	-	-	-	-
52201 - VEHICLE FUEL	Fuel	12,500	12,500	13,125	13,781	14,470	15,194
52220 - EQUIPMENT EXPENSE	General	11,000	-	-	-	-	-
52230 - VEHICLE EXPENSE	General	2,707	3,000	3,090	3,183	3,278	3,377
52240 - SMALL TOOLS & FURNITURE <\$5000	General	1,000	5,000	1,000	1,030	1,061	1,093
52260 - COMPUTER EQUIPMENT <\$5000	General	-	1,500	1,545	1,591	1,639	1,688
52300 - CONTRACT SERVICES	General	717,207	503,316	518,415	533,968	549,987	566,487
52340 - INSURANCE	General	1,534,633	1,736,632	1,788,731	1,842,393	1,897,665	1,954,595
52350 - LEGAL	General	125,000	125,000	128,750	132,613	136,591	140,689
52360 - FEDERAL/STATE /LOCAL FEES	General	190,081	190,081	195,784	201,657	207,707	213,938
52410 - BUILDING MAINTENANCE	General	2,000	2,000	2,060	2,122	2,185	2,251
52450 - VANDALISM/ACCIDENTS	General	-	-	-	-	-	-
52460 - DEPRECIATION EXPENSE	None	-	-	-	-	-	-
54020 - COST ALLOCATIONS PAID	General	2,756,194	2,838,880	2,924,046	3,011,768	3,102,121	3,195,184
Anticipated Staff Increases	Labor	-	-	183,872	191,227	198,876	206,831
Subtotal 4100030:		7,173,361	7,318,907	7,736,819	7,990,140	8,251,917	8,522,440

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
4100030E - WATER ADMINISTRATION EDD							
51110 - OVERTIME WAGES	Labor	525	650	676	703	731	760
51120 - PART TIME WAGES	Labor	-	-	-	-	-	-
51201 - FRINGE BENEFITS-PT	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	-	-	-	-	-	-
51301 - PAYROLL TAXES - PT	Labor	-	-	-	-	-	-
52060 - TELEPHONE	General	250	375	386	398	410	422
52110 - SUPPLIES	General	525	550	567	583	601	619
52130 - SUBS /PUBLICATIONS / DUES	General	2,375	2,425	2,498	2,573	2,650	2,729
52140 - TRAINING AND EDUCATION	General	1,375	1,025	1,056	1,087	1,120	1,154
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	11,775	11,313	11,708	12,118	12,542	12,981
52160 - MARKETING & PROMOTION	General	30,650	32,963	33,951	34,970	36,019	37,100
52165 - CITY OUTREACH EVENTS	General	1,250	8,750	9,013	9,283	9,561	9,848
52170 - ADVERTISING/LEGAL NOTICES	General	5,775	6,725	6,927	7,135	7,349	7,569
52180 - RECRUITMENT EXPENDITURES	General	200	250	258	265	273	281
52201 - VEHICLE FUEL	Fuel	375	500	525	551	579	608
52220 - EQUIPMENT EXPENSE	General	375	-	-	-	-	-
52230 - VEHICLE EXPENSE	General	500	500	515	530	546	563
52300 - CONTRACT SERVICES	General	6,550	45,750	35,500	36,565	37,662	38,792
52340 - INSURANCE	General	-	-	-	-	-	-
54010 - TRANSFERS OUT	General	-	-	-	-	-	-
	Subtotal 4100030E:	62,500	111,775	103,579	106,762	110,043	113,426

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
4100500 - WATER-SUPPLY							
51100 - FULL TIME WAGES	Labor	1,352,686	1,405,832	1,462,065	1,520,548	1,581,370	1,644,624
51110 - OVERTIME WAGES	Labor	90,500	98,800	102,752	106,862	111,137	115,582
51150 - STANDBY WAGES	Labor	31,288	16,270	16,921	17,597	18,301	19,033
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	649,620	679,955	707,154	735,440	764,857	795,452
51220 - RETIREE EXPENSE	Labor	-	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	34,742	35,849	37,283	38,774	40,325	41,938
52050 - UTILITIES-PRODUCTION POWER	Utilities - Production Power	3,600,000	3,708,000	3,986,100	4,285,058	4,606,437	4,951,920
52060 - TELEPHONE	General	22,512	25,000	25,750	26,523	27,318	28,138
52110 - SUPPLIES	General	427,825	422,999	435,689	448,760	462,222	476,089
52130 - SUBS /PUBLICATIONS / DUES	General	-	390	402	414	426	439
52140 - TRAINING AND EDUCATION	General	18,093	17,554	18,081	18,623	19,182	19,757
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	16,900	15,700	16,250	16,818	17,407	18,016
52165 - CITY OUTREACH EVENTS	General	1,450	1,500	1,545	1,591	1,639	1,688
52190 - DOT/PHYSICAL TEST	General	700	700	721	743	765	788
52201 - VEHICLE FUEL	Fuel	100,000	100,000	105,000	110,250	115,763	121,551
52220 - EQUIPMENT EXPENSE	General	40,000	20,000	20,600	21,218	21,855	22,510
52230 - VEHICLE EXPENSE	General	50,000	60,000	61,800	63,654	65,564	67,531
52240 - SMALL TOOLS & FURNITURE <\$5000	General	24,500	15,000	15,450	15,914	16,391	16,883
52300 - CONTRACT SERVICES	General	2,642,334	2,683,516	2,764,021	2,846,942	2,932,350	3,020,321
52340 - INSURANCE	General	4,236	3,001	3,091	3,184	3,279	3,378
52360 - FEDERAL/STATE /LOCAL FEES	General	16,675	16,675	17,175	17,691	18,221	18,768
52420 - GROUNDS MAINTENANCE	General	55,439	55,439	57,102	58,815	60,580	62,397
52440 - INFRASTRUCTURE REPAIRS	General	200,640	185,640	191,209	196,945	202,854	208,939
52460 - DEPRECIATION EXPENSE	None	-	-	-	-	-	-
53030 - PURCHASED WATER	R-Cubed Water	832,000	832,000	869,440	908,565	949,450	992,175
53040 - GROUNDWATER ASSESSMENT	Admin & Bio Assessment	198,240	198,240	218,278	240,342	264,636	291,385
53050 - GROUNDWATER REPLENISHMENT	Groundwater Replenishment & Makeup Obligation	6,419,049	6,688,500	6,956,040	7,234,282	7,523,653	7,824,599
	Subtotal 4100500:	16,829,429	17,286,560	18,089,918	18,935,550	19,825,981	20,763,900

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		Budgeted	Budgeted	Projected	Projected	Projected	Projected
4100505 - WATER- SCADA							
51100 - FULL TIME WAGES	Labor	419,382	445,368	463,183	481,710	500,978	521,018
51110 - OVERTIME WAGES	Labor	25,000	36,400	37,856	39,370	40,945	42,583
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	179,500	192,787	200,499	208,519	216,860	225,534
51220 - RETIREE EXPENSE	Labor	-	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	10,720	11,357	11,811	12,284	12,775	13,286
52060 - TELEPHONE	General	4,986	4,500	4,635	4,774	4,917	5,065
52110 - SUPPLIES	General	11,510	11,000	11,330	11,670	12,020	12,381
52130 - SUBS /PUBLICATIONS / DUES	General	-	360	371	382	393	405
52140 - TRAINING AND EDUCATION	General	14,238	13,758	14,171	14,596	15,034	15,485
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	11,200	12,800	13,248	13,712	14,192	14,688
52190 - DOT/PHYSICAL TEST	General	500	500	515	530	546	563
52201 - VEHICLE FUEL	Fuel	17,000	17,000	17,850	18,743	19,680	20,664
52230 - VEHICLE EXPENSE	General	19,500	13,000	13,390	13,792	14,205	14,632
52240 - SMALL TOOLS & FURNITURE <\$5000	General	18,000	12,000	12,360	12,731	13,113	13,506
52260 - COMPUTER EQUIPMENT <\$5000	General	15,000	8,000	8,240	8,487	8,742	9,004
52300 - CONTRACT SERVICES	General	84,000	329,500	86,520	89,116	91,789	94,543
52340 - INSURANCE	General	4,236	-	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	General	50,000	50,000	51,500	53,045	54,636	56,275
52460 - DEPRECIATION EXPENSE	None	-	-	-	-	-	-
54060 - PRIOR YEAR ADJUSTMENT	None	-	-	-	-	-	-
	Subtotal 4100505:	884,772	1,158,330	947,478	983,459	1,020,825	1,059,630
4100510 - WATER-HD POWER PLANT							
47230 - REIMBURSEMENTS - OTHER	HDPP Reimbursement	(1,085,587)	(1,039,673)	(1,224,675)	(1,443,090)	(1,701,036)	(2,005,762)
51100 - FULL TIME WAGES	Labor	55,000	57,200	59,488	61,868	64,342	66,916
51110 - OVERTIME WAGES	Labor	50,000	52,000	54,080	56,243	58,493	60,833
51150 - STANDBY WAGES	Labor	15,700	16,270	16,920	17,597	18,301	19,033
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	7,125	5,720	5,949	6,187	6,434	6,692
51300 - PAYROLL TAXES	Labor	1,400	1,352	1,406	1,462	1,521	1,582
52050 - UTILITIES-PRODUCTION POWER	Utilities - Production Power	539,328	550,115	591,373	635,726	683,406	734,661
52110 - SUPPLIES	General	31,000	31,000	31,930	32,888	33,875	34,891
52300 - CONTRACT SERVICES	General	193,200	203,200	209,296	215,575	222,042	228,703
52360 - FEDERAL/STATE /LOCAL FEES	General	521	521	537	553	569	586
52420 - GROUNDS MAINTENANCE	General	6,000	6,000	6,180	6,365	6,556	6,753
52440 - INFRASTRUCTURE REPAIRS	General	70,000	10,000	10,300	10,609	10,927	11,255
53030 - PURCHASED WATER	General	-	-	-	-	-	-
	Subtotal 4100510:	(116,313)	(106,296)	(237,216)	(398,017)	(594,570)	(833,858)
	HDPP Expense total	969,274	933,377	987,459	1,045,073	1,106,467	1,171,905
	HDPP Expense % Change		-3.7%	5.8%	5.8%	5.9%	5.9%

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		Budgeted	Budgeted	Projected	Projected	Projected	Projected
4100525 - WATER EFFICIENCY							
51100 - FULL TIME WAGES	Labor	385,783	331,801	345,073	358,876	373,231	388,160
51110 - OVERTIME WAGES	Labor	15,000	15,600	16,224	16,873	17,548	18,250
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	180,626	130,966	136,204	141,652	147,318	153,211
51201 - FRINGE BENEFITS-PT	Labor	-	-	-	-	-	-
51220 - RETIREE EXPENSE	Labor	-	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	10,441	8,461	8,799	9,151	9,517	9,898
52010 - UTILITIES-ELECTRICITY	Utilities - Electric/Natural Gas/Sanitation	-	-	-	-	-	-
52020 - UTILITIES-WATER USAGE	Utilities - Electric/Natural Gas/Sanitation	-	-	-	-	-	-
52030 - UTILITIES-NATURAL GAS	Utilities - Electric/Natural Gas/Sanitation	-	-	-	-	-	-
52060 - TELEPHONE	General	2,772	3,465	3,569	3,676	3,786	3,900
52110 - SUPPLIES	General	27,897	27,897	28,734	29,596	30,484	31,399
52130 - SUBS /PUBLICATIONS / DUES	General	6,000	9,000	9,270	9,548	9,835	10,130
52140 - TRAINING AND EDUCATION	General	5,575	7,100	7,313	7,532	7,758	7,991
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	10,680	8,400	8,694	8,998	9,313	9,639
52160 - MARKETING & PROMOTION	General	155,000	132,500	136,475	140,569	144,786	149,130
52165 - CITY OUTREACH EVENTS	General	30,000	30,000	30,900	31,827	32,782	33,765
52190 - DOT/PHYSICAL TEST	General	600	-	-	-	-	-
52201 - VEHICLE FUEL	Fuel	10,000	10,000	10,500	11,025	11,576	12,155
52230 - VEHICLE EXPENSE	General	5,000	5,000	5,150	5,305	5,464	5,628
52240 - SMALL TOOLS & FURNITURE <\$5000	General	3,500	3,500	3,605	3,713	3,825	3,939
52260 - COMPUTER EQUIPMENT <\$5000	General	3,067	-	-	-	-	-
52300 - CONTRACT SERVICES	General	225,400	228,000	234,840	241,885	249,142	256,616
52340 - INSURANCE	General	16,944	9,003	9,273	9,551	9,838	10,133
52460 - DEPRECIATION EXPENSE	None	-	-	-	-	-	-
54060 - PRIOR YEAR ADJUSTMENT	None	-	-	-	-	-	-
	Subtotal 4100525:	1,094,284	960,693	994,624	1,029,779	1,066,203	1,103,944

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
4100530 - WATER-METER SVCS							
51100 - FULL TIME WAGES	Labor	861,548	749,183	779,150	810,316	842,729	876,438
51110 - OVERTIME WAGES	Labor	25,000	31,200	32,448	33,746	35,096	36,500
51150 - STANDBY WAGES	Labor	4,000	16,270	16,921	17,597	18,301	19,033
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	415,931	362,880	377,396	392,492	408,191	424,519
51220 - RETIREE EXPENSE	Labor	-	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	22,059	19,104	19,868	20,663	21,490	22,349
52020 - UTILITIES-WATER USAGE	Utilities - Electric/Natural Gas/Sanitation	91	112	118	123	130	136
52060 - TELEPHONE	General	27,400	25,000	25,750	26,523	27,318	28,138
52110 - SUPPLIES	General	9,000	9,800	10,094	10,397	10,709	11,030
52140 - TRAINING AND EDUCATION	General	12,155	9,550	9,837	10,132	10,436	10,749
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	11,852	7,806	8,079	8,362	8,655	8,958
52201 - VEHICLE FUEL	Fuel	35,000	30,000	31,500	33,075	34,729	36,465
52220 - EQUIPMENT EXPENSE	General	750	750	773	796	820	844
52230 - VEHICLE EXPENSE	General	18,000	14,000	14,420	14,853	15,298	15,757
52240 - SMALL TOOLS & FURNITURE <\$5000	General	4,500	4,500	4,635	4,774	4,917	5,065
52260 - COMPUTER EQUIPMENT <\$5000	General	2,000	2,000	2,060	2,122	2,185	2,251
52300 - CONTRACT SERVICES	General	149,415	117,200	120,716	124,337	128,068	131,910
52340 - INSURANCE	General	-	9,003	9,273	9,551	9,838	10,133
52440 - INFRASTRUCTURE REPAIRS	General	50,000	50,000	51,500	53,045	54,636	56,275
52445 - METER SVC INSTALLATION	General	150,000	150,000	154,500	159,135	163,909	168,826
52446 - METER SVC CHANGEOUTS	General	600,000	600,000	618,000	636,540	655,636	675,305
52460 - DEPRECIATION EXPENSE	None	-	-	-	-	-	-
54060 - PRIOR YEAR ADJUSTMENT	None	-	-	-	-	-	-
		2,398,700	2,208,358	2,287,037	2,368,578	2,453,089	2,540,681

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
4100535 - WATER-FIELD SVCS							
51100 - FULL TIME WAGES	Labor	1,355,615	1,573,787	1,636,738	1,702,208	1,770,296	1,841,108
51110 - OVERTIME WAGES	Labor	70,000	72,800	75,712	78,740	81,890	85,166
51150 - STANDBY WAGES	Labor	16,000	33,476	34,815	36,207	37,655	39,162
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	648,995	771,733	802,603	834,707	868,095	902,819
51220 - RETIREE EXPENSE	Labor	-	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	34,851	44,326	46,099	47,943	49,860	51,855
52003 - GASB96-CONTRA-EXP-OP	Labor	-	-	-	-	-	-
52060 - TELEPHONE	General	12,450	15,000	15,450	15,914	16,391	16,883
52110 - SUPPLIES	General	38,950	40,775	41,998	43,258	44,556	45,893
52140 - TRAINING AND EDUCATION	General	25,200	22,500	23,175	23,870	24,586	25,324
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	6,750	6,750	6,986	7,231	7,484	7,746
52190 - DOT/PHYSICAL TEST	General	2,000	2,000	2,060	2,122	2,185	2,251
52201 - VEHICLE FUEL	Fuel	125,000	125,000	131,250	137,813	144,703	151,938
52220 - EQUIPMENT EXPENSE	General	65,000	80,000	82,400	84,872	87,418	90,041
52230 - VEHICLE EXPENSE	General	25,000	25,000	25,750	26,523	27,318	28,138
52240 - SMALL TOOLS & FURNITURE <\$5000	General	22,000	22,000	22,660	23,340	24,040	24,761
52260 - COMPUTER EQUIPMENT <\$5000	General	3,000	3,000	3,090	3,183	3,278	3,377
52300 - CONTRACT SERVICES	General	109,219	112,219	115,585	119,053	122,625	126,303
52340 - INSURANCE	General	12,708	9,003	9,273	9,551	9,838	10,133
52420 - GROUNDS MAINTENANCE	General	-	-	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	General	560,000	570,000	587,100	604,713	622,854	641,540
52460 - DEPRECIATION EXPENSE	None	-	-	-	-	-	-
52465 - GASB87/96 AMORTIZATION	None	-	-	-	-	-	-
54051 - INVENTORY-WRITE-OFFS	None	-	-	-	-	-	-
54060 - PRIOR YEAR ADJUSTMENT	None	-	-	-	-	-	-
54160 - GASB 87/96 INTEREST EXPENSE	None	-	-	-	-	-	-
Subtotal 4100535:		3,132,738	3,529,368	3,662,744	3,801,246	3,945,074	4,094,436

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		Budgeted	Budgeted	Projected	Projected	Projected	Projected
4100540 - WATER - WID 2							
52010 - UTILITIES-ELECTRICITY	Utilities - Electric/Natural Gas/Sanitation	10,176	10,380	10,899	11,444	12,016	12,617
52020 - UTILITIES-WATER USAGE	Utilities - Electric/Natural Gas/Sanitation	2,652	2,772	2,911	3,056	3,209	3,369
52030 - UTILITIES-NATURAL GAS	Utilities - Electric/Natural Gas/Sanitation	-	-	-	-	-	-
52040 - UTILITIES-SANITATION	Utilities - Electric/Natural Gas/Sanitation	6,719	6,700	7,035	7,387	7,756	8,144
52060 - TELEPHONE	General	-	-	-	-	-	-
52110 - SUPPLIES	General	500	500	515	530	546	563
52112 - SUPPLIES - SANITARY	General	500	500	515	530	546	563
52140 - TRAINING AND EDUCATION	General	-	-	-	-	-	-
52201 - VEHICLE FUEL	Fuel	-	-	-	-	-	-
52230 - VEHICLE EXPENSE	General	-	-	-	-	-	-
52240 - SMALL TOOLS & FURNITURE <\$5000	General	37,360	40,000	41,200	42,436	43,709	45,020
52300 - CONTRACT SERVICES	General	-	-	-	-	-	-
52410 - BUILDING MAINTENANCE	General	19,080	29,500	30,385	31,297	32,235	33,203
52415 - BUILDING - DEMOLITION	General	-	-	-	-	-	-
74513 - DEMO OF OLD BALDY MESA OFFICE BLDNG	General	-	-	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	General	-	-	-	-	-	-
74513 - DEMO OF OLD BALDY MESA OFFICE BLDNG	General	60,000	-	-	-	-	-
	Subtotal 4100540:	136,987	90,352	93,460	96,680	100,018	103,479
4100541 - WATER - WID 1							
51100 - FULL TIME WAGES	Labor	138,949	144,775	150,566	156,589	162,852	169,366
51110 - OVERTIME WAGES	Labor	-	-	-	-	-	-
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	75,699	73,436	76,373	79,428	82,605	85,909
51300 - PAYROLL TAXES	Labor	3,543	3,692	3,839	3,993	4,153	4,319
52010 - UTILITIES-ELECTRICITY	Utilities - Electric/Natural Gas/Sanitation	29,000	26,000	27,300	28,665	30,098	31,603
52020 - UTILITIES-WATER USAGE	Utilities - Electric/Natural Gas/Sanitation	4,450	5,000	5,250	5,513	5,788	6,078
52030 - UTILITIES-NATURAL GAS	Utilities - Electric/Natural Gas/Sanitation	3,220	2,475	2,599	2,729	2,865	3,008
52040 - UTILITIES-SANITATION	Utilities - Electric/Natural Gas/Sanitation	17,000	15,900	16,695	17,530	18,406	19,327
52060 - TELEPHONE	General	-	-	-	-	-	-
52110 - SUPPLIES	General	10,000	17,150	17,665	18,194	18,740	19,302
52112 - SUPPLIES - SANITARY	General	500	500	515	530	546	563
52140 - TRAINING AND EDUCATION	General	1,000	2,198	2,264	2,332	2,402	2,474
52150 - TRAVEL & MEETINGS	General	750	3,400	3,502	3,607	3,715	3,827
52201 - VEHICLE FUEL	Fuel	100	200	210	221	232	243
52230 - VEHICLE EXPENSE	General	500	500	515	530	546	563
52300 - CONTRACT SERVICES	General	8,000	8,760	9,023	9,293	9,572	9,859
52410 - BUILDING MAINTENANCE	General	5,050	5,540	5,706	5,877	6,054	6,235
52420 - GROUNDS MAINTENANCE	General	-	-	-	-	-	-
	Subtotal 4100541:	297,762	309,525	322,022	335,031	348,575	362,676

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		Budgeted	Budgeted	Projected	Projected	Projected	Projected
4100543 - WATER LINE LOCATING							
51100 - FULL TIME WAGES	Labor	95,895	145,464	151,282	157,334	163,627	170,172
51200 - FRINGE BENEFITS-FT	Labor	48,205	47,704	49,612	51,596	53,660	55,807
51300 - PAYROLL TAXES	Labor	2,467	1,319	1,371	1,426	1,483	1,543
52060 - TELEPHONE	General	285	1,150	1,185	1,220	1,257	1,295
52110 - SUPPLIES	General	1,000	4,318	4,447	4,581	4,718	4,860
	Subtotal 4100543:	147,852	199,954	207,898	216,157	224,746	233,676
4100545 - WATER-CUSTOMER SVCS							
51100 - FULL TIME WAGES	Labor	1,523,436	1,521,861	1,582,736	1,646,045	1,711,887	1,780,362
51110 - OVERTIME WAGES	Labor	8,500	7,410	7,706	8,015	8,335	8,669
51120 - PART TIME WAGES	Labor	56,000	113,175	117,702	122,410	127,306	132,399
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	600,050	696,855	724,729	753,719	783,867	815,222
51201 - FRINGE BENEFITS-PT	Labor	-	1,460	1,519	1,579	1,642	1,708
51220 - RETIREE EXPENSE	Labor	-	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	22,000	38,807	40,360	41,974	43,653	45,399
51301 - PAYROLL TAXES - PT	Labor	-	1,641	1,707	1,775	1,846	1,920
52010 - UTILITIES-ELECTRICITY	Utilities - Electric/Natural Gas/Sanitation	13,200	11,625	12,206	12,817	13,457	14,130
52020 - UTILITIES-WATER USAGE	Utilities - Electric/Natural Gas/Sanitation	525	3,875	4,069	4,272	4,486	4,710
52030 - UTILITIES-NATURAL GAS	Utilities - Electric/Natural Gas/Sanitation	750	750	788	827	868	912
52060 - TELEPHONE	General	169	63	65	67	69	71
52110 - SUPPLIES	General	217,219	200,400	206,412	212,604	218,982	225,552
52140 - TRAINING AND EDUCATION	General	1,725	1,125	1,159	1,194	1,229	1,266
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	-	-	-	-	-	-
52170 - ADVERTISING/LEGAL NOTICES	General	-	-	-	-	-	-
52180 - RECRUITMENT EXPENDITURES	General	2,205	2,250	2,318	2,387	2,459	2,532
52240 - SMALL TOOLS & FURNITURE <\$5000	General	750	3,075	3,167	3,262	3,360	3,461
52260 - COMPUTER EQUIPMENT <\$5000	General	-	-	-	-	-	-
52300 - CONTRACT SERVICES	General	346,568	246,825	254,230	261,857	269,712	277,804
52350 - LEGAL	General	750	750	773	796	820	844
52360 - FEDERAL/STATE /LOCAL FEES	General	19,500	19,500	20,085	20,688	21,308	21,947
52365 - BANK/CC PROCESSING FEES	General	514,400	257,200	264,916	272,863	281,049	289,481
52410 - BUILDING MAINTENANCE	General	-	-	-	-	-	-
54050 - UNCOLLECTABLE WRITE-OFFS	None	100,000	100,000	100,000	100,000	100,000	100,000
54060 - PRIOR YEAR ADJUSTMENT	None	-	-	-	-	-	-
	Subtotal 4100545:	3,427,747	3,228,648	3,346,644	3,469,150	3,596,338	3,728,389

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		Budgeted	Budgeted	Projected	Projected	Projected	Projected
4100710 - WATER - WW TREATMENT							
52300 - CONTRACT SERVICES	General	-	-	-	-	-	-
	Subtotal 4100710:	-	-	-	-	-	-
4101510 - WATER-INFO TECHNOLOGY							
52260 - COMPUTER EQUIPMENT <\$5000	General	10,000	30,000	30,900	31,827	32,782	33,765
52300 - CONTRACT SERVICES	General	225,260	36,585	37,683	38,813	39,977	41,177
	Subtotal 4101510:	235,260	66,585	68,583	70,640	72,759	74,942
4101515 - WATER-IT GIS							
51100 - FULL TIME WAGES	Labor	94,946	100,648	104,674	108,861	113,216	117,744
51110 - OVERTIME WAGES	Labor	118	-	-	-	-	-
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	40,990	47,522	49,422	51,399	53,455	55,593
51300 - PAYROLL TAXES	Labor	2,424	2,567	2,669	2,776	2,887	3,002
52003 - GASB96-CONTRA-EXP-OP	General	-	-	-	-	-	-
52060 - TELEPHONE	General	1,500	2,500	2,575	2,652	2,732	2,814
52110 - SUPPLIES	General	25	-	-	-	-	-
52140 - TRAINING AND EDUCATION	General	3,000	10,250	10,558	10,874	11,200	11,536
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	3,300	6,050	6,262	6,481	6,708	6,943
52180 - RECRUITMENT EXPENDITURES	General	-	-	-	-	-	-
52201 - VEHICLE FUEL	Fuel	3,000	3,000	3,150	3,308	3,473	3,647
52230 - VEHICLE EXPENSE	General	2,000	2,000	2,060	2,122	2,185	2,251
52260 - COMPUTER EQUIPMENT <\$5000	General	4,500	13,246	13,643	14,053	14,474	14,908
52300 - CONTRACT SERVICES	General	36,400	61,679	63,529	65,435	67,398	69,420
52460 - DEPRECIATION EXPENSE	None	-	-	-	-	-	-
52465 - GASB87/96 AMORTIZATION	None	-	-	-	-	-	-
54160 - GASB 87/96 INTEREST EXPENSE	None	-	-	-	-	-	-
	Subtotal 4101515:	192,203	249,462	258,543	267,961	277,729	287,859

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		Budgeted	Budgeted	Projected	Projected	Projected	Projected
4104000 - WATER - CODE ENFORCEMENT							
51001 - CONTRA-EXP-WAGES	Labor	-	-	-	-	-	-
51100 - FULL TIME WAGES	Labor	324,228	380,804	396,036	411,877	428,352	445,486
51110 - OVERTIME WAGES	Labor	-	2,600	2,704	2,812	2,925	3,042
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	146,434	179,392	186,567	194,030	201,791	209,863
51220 - RETIREE EXPENSE	Labor	-	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	8,275	9,710	10,099	10,503	10,923	11,360
54060 - PRIOR YEAR ADJUSTMENT	None	-	-	-	-	-	-
	Subtotal 4104000:	478,937	572,506	595,406	619,222	643,991	669,751
4104500 - WATER-ENGINEERING SVCS							
51100 - FULL TIME WAGES	Labor	1,220,756	1,347,848	1,401,762	1,457,832	1,516,145	1,576,791
51110 - OVERTIME WAGES	Labor	4,000	5,200	5,408	5,624	5,849	6,083
51120 - PART TIME WAGES	Labor	-	-	-	-	-	-
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	532,652	569,753	592,543	616,245	640,895	666,530
51220 - RETIREE EXPENSE	Labor	33,455	36,799	38,271	39,802	41,394	43,050
51230 - GASB68 PENSION EXPENSE	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	31,266	34,370	35,745	37,175	38,662	40,208
52010 - UTILITIES-ELECTRICITY	Utilities - Electric/Natural Gas/Sanitation	24,000	12,000	12,600	13,230	13,892	14,586
52020 - UTILITIES-WATER USAGE	Utilities - Electric/Natural Gas/Sanitation	900	750	788	827	868	912
52030 - UTILITIES-NATURAL GAS	Utilities - Electric/Natural Gas/Sanitation	1,300	800	840	882	926	972
52060 - TELEPHONE	General	6,000	4,500	4,635	4,774	4,917	5,065
52110 - SUPPLIES	General	14,500	11,500	11,845	12,200	12,566	12,943
52130 - SUBS /PUBLICATIONS / DUES	General	-	500	515	530	546	563
52140 - TRAINING AND EDUCATION	General	14,250	5,050	5,202	5,358	5,518	5,684
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	5,600	3,650	3,778	3,910	4,047	4,188
52165 - CITY OUTREACH EVENTS	General	1,500	2,500	2,575	2,652	2,732	2,814
52170 - ADVERTISING/LEGAL NOTICES	General	1,500	1,000	1,030	1,061	1,093	1,126
52180 - RECRUITMENT EXPENDITURES	General	500	500	515	530	546	563
52201 - VEHICLE FUEL	Fuel	18,000	8,000	8,400	8,820	9,261	9,724
52230 - VEHICLE EXPENSE	General	10,000	4,000	4,120	4,244	4,371	4,502
52240 - SMALL TOOLS & FURNITURE <\$5000	General	800	800	824	849	874	900
52260 - COMPUTER EQUIPMENT <\$5000	General	-	-	-	-	-	-
52300 - CONTRACT SERVICES	General	360,152	190,000	195,700	201,571	207,618	213,847
52350 - LEGAL	General	25,000	30,000	30,900	31,827	32,782	33,765
52410 - BUILDING MAINTENANCE	General	-	-	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	General	-	-	-	-	-	-
52460 - DEPRECIATION EXPENSE	None	-	-	-	-	-	-
54010 - TRANSFERS OUT	None	-	-	-	-	-	-
54055 - GAIN/LOSS DISPOSAL OF ASSETS	None	-	-	-	-	-	-
54060 - PRIOR YEAR ADJUSTMENT	None	-	-	-	-	-	-
	Subtotal 4104500:	2,306,130	2,269,520	2,357,994	2,449,943	2,545,503	2,644,816

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
4105001 - WATER ASPHALT							
51100 - FULL TIME WAGES	Labor	138,232	145,637	151,463	157,521	163,822	170,375
51110 - OVERTIME WAGES	Labor	500	520	541	562	585	608
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FY	Labor	63,757	65,518	68,138	70,864	73,698	76,646
51300 - PAYROLL TAXES	Labor	3,563	3,714	3,862	4,017	4,177	4,345
52110 - SUPPLIES	General	1,500	1,500	1,545	1,591	1,639	1,688
52201 - VEHICLE FUEL	Fuel	-	-	-	-	-	-
52202 - EQUIPMENT FUEL	Fuel	-	-	-	-	-	-
52240 - SMALL TOOLS & FURNITURE <\$5000	General	100	100	103	106	109	113
52440 - INFRASTRUCTURE REPAIRS	General	22,000	22,000	22,660	23,340	24,040	24,761
54010 - TRANSFERS OUT	None	-	-	-	-	-	-
	Subtotal 4105001:	229,652	238,988	248,312	258,001	268,071	278,536
4110020 - WID #2 - NON-OPERATING							
52455 - UTILITY ASSISTANCE	General	-	-	-	-	-	-
54050 - UNCOLLECTABLE WRITE-OFFS	General	-	-	-	-	-	-
54120 - DEBT SERVICE INTEREST	None	-	-	-	-	-	-
	Subtotal 4110020:	-	-	-	-	-	-
4110201 - WID #2 - 98 BALDY MESA COP							
54120 - DEBT SERVICE INTEREST	None	-	-	-	-	-	-
54130 - BOND ISSUANCE FEE	None	-	-	-	-	-	-
54140 - TRUSTEE SERVICE FEE	None	-	-	-	-	-	-
	Subtotal 4110201:	-	-	-	-	-	-
4110202 - WID #2 - 06 BALDY MESA COP							
52360 - FEDERAL/STATE /LOCAL FEES	General	-	-	-	-	-	-
54130 - BOND ISSUANCE FEE	None	-	-	-	-	-	-
54140 - TRUSTEE SERVICE FEE	None	-	-	-	-	-	-
	Subtotal 4110202:	-	-	-	-	-	-

Table 5
Victorville Water District
Operating Expenses

Operating Expenses	Escalation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
		Budgeted	Budgeted	Projected	Projected	Projected	Projected
4130520 - RECLAIMED WATER							
51100 - FULL TIME WAGES	Labor	181,957	172,506	179,406	186,582	194,045	201,807
51110 - OVERTIME WAGES	Labor	500	1,560	1,622	1,687	1,755	1,825
51160 - XREG	Labor	-	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	Labor	78,475	72,231	75,120	78,125	81,250	84,500
51230 - GASB68 PENSION EXPENSE	Labor	-	-	-	-	-	-
51300 - PAYROLL TAXES	Labor	4,708	4,399	4,575	4,758	4,948	5,146
52050 - UTILITIES-PRODUCTION POWER	Utilities - Production Power	8,000	8,160	8,772	9,430	10,137	10,897
52060 - TELEPHONE	General	3,600	3,300	3,399	3,501	3,606	3,714
52110 - SUPPLIES	General	10,675	7,500	7,725	7,957	8,195	8,441
52140 - TRAINING AND EDUCATION	General	6,505	8,349	8,599	8,857	9,123	9,397
52150 - TRAVEL & MEETINGS	General - Travel & Meetings	3,600	4,200	4,347	4,499	4,657	4,820
52190 - DOT/PHYSICAL TEST	General	200	200	206	212	219	225
52201 - VEHICLE FUEL	Fuel	9,000	7,500	7,875	8,269	8,682	9,116
52230 - VEHICLE EXPENSE	General	5,000	3,000	3,090	3,183	3,278	3,377
52240 - SMALL TOOLS & FURNITURE <\$5000	General	3,000	3,000	3,090	3,183	3,278	3,377
52300 - CONTRACT SERVICES	General	219,800	221,200	227,836	234,671	241,711	248,963
52360 - FEDERAL/STATE/LOCAL FEES	General	75	75	77	80	82	84
52420 - GROUNDS MAINTENANCE	General	-	-	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	General	64,119	38,000	39,140	40,314	41,524	42,769
52460 - DEPRECIATION EXPENSE	None	-	-	-	-	-	-
53030 - PURCHASED WATER	General	-	-	-	-	-	-
54010 - TRANSFERS OUT	None	-	-	-	-	-	-
54020 - COST ALLOCATIONS PAID	General	74,819	77,064	79,376	81,757	84,210	86,736
54060 - PRIOR YEAR ADJUSTMENT	None	-	-	-	-	-	-
	Subtotal 4130520:	674,032	632,243	654,256	677,065	700,700	725,194
4131510 - REC - INFO TECHNOLOGY							
52300 - CONTRACT SERVICES	General	3,099	3,192	3,288	3,386	3,488	3,593
	Subtotal 4131510:	3,099	3,192	3,288	3,386	3,488	3,593
Total Operating Expenses:		39,589,132	40,328,670	41,741,388	43,280,735	44,860,482	46,477,512

Table 5
Victorville Water District
Operating Expenses

Summary of Operating Expenses by Organization	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
	<i>Budgeted</i>	<i>Budgeted</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>	<i>Projected</i>
4100030 - WATER-ADMINISTRATION	\$7,173,361	\$7,318,907	\$7,736,819	\$7,990,140	\$8,251,917	\$8,522,440
4100030E - WATER ADMINISTRATION EDD	62,500	111,775	103,579	106,762	110,043	113,426
4100500 - WATER-SUPPLY	16,829,429	17,286,560	18,089,918	18,935,550	19,825,981	20,763,900
4100505 - WATER- SCADA	884,772	1,158,330	947,478	983,459	1,020,825	1,059,630
4100510 - WATER-HD POWER PLANT	(116,313)	(106,296)	(237,216)	(398,017)	(594,570)	(833,858)
4100525 - WATER EFFICIENCY	1,094,284	960,693	994,624	1,029,779	1,066,203	1,103,944
4100530 - WATER-METER SVCS	2,398,700	2,208,358	2,287,037	2,368,578	2,453,089	2,540,681
4100535 - WATER-FIELD SVCS	3,132,738	3,529,368	3,662,744	3,801,246	3,945,074	4,094,436
4100540 - WATER - WID 2	136,987	90,352	93,460	96,680	100,018	103,479
4100541 - WATER - WID 1	297,762	309,525	322,022	335,031	348,575	362,676
4100543 - WATER LINE LOCATING	147,852	199,954	207,898	216,157	224,746	233,676
4100545 - WATER-CUSTOMER SVCS	3,427,747	3,228,648	3,346,644	3,469,150	3,596,338	3,728,389
4100710 - WATER - WW TREATMENT	-	-	-	-	-	-
4101510 - WATER-INFO TECHNOLOGY	235,260	66,585	68,583	70,640	72,759	74,942
4101515 - WATER-IT GIS	192,203	249,462	258,543	267,961	277,729	287,859
4104000 - WATER - CODE ENFORCEMENT	478,937	572,506	595,406	619,222	643,991	669,751
4104500 - WATER-ENGINEERING SVCS	2,306,130	2,269,520	2,357,994	2,449,943	2,545,503	2,644,816
4105001 - WATER ASPHALT	229,652	238,988	248,312	258,001	268,071	278,536
4110020 - WID #2 - NON-OPERATING	-	-	-	-	-	-
4110201 - WID #2 - 98 BALDY MESA COP	-	-	-	-	-	-
4110202 - WID #2 - 06 BALDY MESA COP	-	-	-	-	-	-
4130520 - RECLAIMED WATER	674,032	632,243	654,256	677,065	700,700	725,194
4131510 - REC - INFO TECHNOLOGY	3,099	3,192	3,288	3,386	3,488	3,593
Total Operating Expenses	\$39,589,132	\$40,328,670	\$41,741,388	\$43,280,735	\$44,860,482	\$46,477,512
Summary of Operating Expenses by Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
410	38,912,000	39,693,235	41,083,845	42,600,284	44,156,294	45,748,725
411	-	-	-	-	-	-
413	677,132	635,435	657,543	680,451	704,188	728,787
Total Operating Expenses:	39,589,132	40,328,670	41,741,388	43,280,735	44,860,482	46,477,512

Table 5
Victorville Water District
Operating Expenses

Cost Inflation Factor	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
General	<i>per budget</i>	3.00%	3.00%	3.00%	3.00%	3.00%
None	<i>per budget</i>	0.00%	0.00%	0.00%	0.00%	0.00%
General - Travel & Meetings	<i>per budget</i>	3.50%	3.50%	3.50%	3.50%	3.50%
Labor	<i>per budget</i>	4.00%	4.00%	4.00%	4.00%	4.00%
Fuel	<i>per budget</i>	5.00%	5.00%	5.00%	5.00%	5.00%
Utilities - Electric/Natural Gas/Sanitation	<i>per budget</i>	5.00%	5.00%	5.00%	5.00%	5.00%
Utilities - Production Power	<i>per budget</i>	7.50%	7.50%	7.50%	7.50%	7.50%
R-Cubed Water	<i>per budget</i>	4.50%	4.50%	4.50%	4.50%	4.50%
Admin & Bio Assessment	<i>per budget</i>	10.11%	10.11%	10.11%	10.11%	10.11%
Groundwater Replenishment & Makeup Obligation	<i>per budget</i>	4.00%	4.00%	4.00%	4.00%	4.00%
Meter Service Installation & Changeouts	<i>per budget</i>	4.00%	4.00%	4.00%	4.00%	4.00%
HDPP Reimbursement	<i>per budget</i>	8.30%	17.79%	17.83%	17.87%	17.91%

1. Admin and Bio Assessment cost inflation is equal to the historical five year average change in cost.

Table 6
Victorville Water District
Capital Improvement Program

Project Description	FY 2026 ¹	FY 2027 ²	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
WATER ADMIN											
New Door for Access to City Hall	\$6,631										
SUBTOTAL: WATER ADMIN	6,631										
CUSTOMER SERVICE											
Cubicles	64,093										
SUBTOTAL: CUSTOMER SERVICE	64,093										
WATER PRODUCTION											
Replace Chlorine Truck (27747)	26,042										
Replace Chlorine Truck (27748)	26,042										
New Forklift	49,707										
Well 203 - Block Wall/Electric Gate	167,245										
La Mesa Treatment Plant - Block Wall/Electric Gate Well 207	422,250										
El Evado Treatment Plant - Block Wall/Electric Gate	617,687										
Coat Concrete El Evado	75,000										
Spare Flow Meters	37,303										
Spare Motor for Turnout 6	50,000										
Spare Booster Motor for White Rd	10,000										
Upgrade & Outfit Booster Station at 395	119,188										
D2 Roof	85,250										
John Deere 650 P-Tier Dozer	80,668										
White Rd Roofing	28,303										
La Mesa Roofing	28,600										
Burning Tree Roofing	17,359										
Camelback Roofing	17,359										
395 Booster Station Roof	28,303										
New 30" Butterfly Valve at El Evado TP	50,000										
SUBTOTAL: WATER PRODUCTION	1,936,306										
SCADA											
Radio Replacements	618,321										
Scada Gas Pipeline	2,550										
New Vehicle for Electrical Technician Assistant	7,218										
SUBTOTAL: SCADA	628,089										
METER SERVICES											
Advance Metering Inrastrcture (AMI)	1,004,101										
Tow Behind Vactor Trailer	69,013										
SUBTOTAL: METER SERVICES	1,073,114										
FIELD SERVICES											
Replacement Vehicle 63207	156,693										
Replacement Vehicle 23409	116,037										
Turnout #5 - Amyethst/ Le Mesa	110,662										
Replace V#87088	52,551										
Leak Detection Sounding Equipment	20,986										
SUBTOTAL: FIELD SERVICES	456,929										

Table 6
Victorville Water District
Capital Improvement Program

Project Description	FY 2026 ¹	FY 2027 ²	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
ENGINEERING DEPARTMENT											
Svc Pipeline Rpmt, Areas 4, 5, 8, 9, 10, 11, & 12 Design Contract	225,000										
Service Pipeline Replacement, Area 7	1,312,211										
Mojave Drive Water Infrastructure	94										
Ridgecrest Rd Pavement BV to Pahute	24,904										
Roy Rodgers Pavement Amargosa to I-15	12,598										
Turnout #5 - Amyethst/ Le Mesa	592										
Cannon Colorwave Plotter	18,685										
SUBTOTAL: ENGINEERING DEPARTMENT	1,594,083										
2026 WATER MASTER PLAN CIP											
Pipelines - Mojave Dr (Phase 3)				125,000							
Pipelines - BVR Pvmt Imp Project			15,000								
Rezoning											
Supply - Generators			246,500	254,000	261,500						
Reservoirs (R&R; 2-3 per yr)	4,035,000	4,081,000	1,912,000	1,827,000	1,827,000	1,342,000	1,530,000	17,000			
Reservoirs - Annual Maintenance	68,000	70,000	72,000	74,000	76,000	78,000	81,000	83,000	85,000	88,000	
Wells (R&R; 2-3 per yr)	120,000	153,000	186,000	219,000	252,000	388,000	421,000	457,000	496,000	535,000	
Booster Stations (R&R)	210,000	217,000	224,000				245,000	252,000	259,000		275,000
Meter Replacements (small)					1,312,000	1,351,000	1,392,000	1,433,000	1,476,000	1,521,000	1,566,000
Meter Replacements (large)					41,000		44,000		47,000		49,000
Service Line Replacements (350/yr)	700,000	721,000	742,630	764,909	0	811,492	835,837	860,912	886,739	913,341	
Site Security Upgrades		432,500			756,000	0	2,204,000	2,336,000	2,036,000	1,447,000	903,000
Equipment/Vehicles		889,000	916,000	944,000	972,000	1,001,000	1,031,000	1,062,000	1,094,000	1,127,000	
ROW/Utility Relocations			52,000	54,000	55,000	57,000	58,000	60,000	62,000	64,000	66,000
SCADA			258,000	266,000	274,000	282,000	290,000	299,000	308,000	317,000	327,000
Planning Documents						321,000					372,000
SUBTOTAL: 2026 WATER MASTER PLAN CIP	5,133,000	7,135,000	4,751,630	6,528,409	4,653,000	8,041,492	6,765,837	6,650,912	5,910,739	6,221,341	
FY27 BUDGETED CIP											
Pipelines - Mojave Dr	341,907										
Block Wall - 395 Booster Station	200,000		200,000								
Block Wall - Well 123	95,000		95,000								
Block Wall Well - 127	137,500		137,500								
Pump to Waste - Balsam TP	190,000										
Auma Valve Actuators	80,000										
Cl2 Analyzing Equipment	50,000										
Data Logger	17,000										
Ground Penetrating Radar	35,000										
Equipment/Vehicles	1,240,000										
ROW/Utility Relocations	50,000										
SUBTOTAL: FY27 BUDGETED CIP	2,436,407		432,500								

Table 6
Victorville Water District
Capital Improvement Program

Project Description	FY 2026 ¹	FY 2027 ²	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036
FY26 CIP ROLLOVER											
City Hall Iron Fence		252,800									
Well 109 Replacement		1,200,000	1,200,000								
AMI Project Completion		200,000									
Supply- Generators		776,250									
Block Wall - Well 201		164,000									
Block Walls - Wells 109, 128 & 131		616,000									
Block Wall - Hesperia Rd Yard		75,000									
Pipelines - Hesperia Rd Yard		100,000									
Large Meter Replacements		150,000									
Replace Flowmeters - El Evado TP		80,000									
Spare Air Scour Motor - El Evado TP		50,000									
Pipe Coating - R3 Turnouts 3 & 6		50,000									
SCADA Hardware Upgrade		172,243									
Equipment/Vehicles		390,259									
SUBTOTAL: FY26 CIP ROLLOVER		4,276,552	1,200,000								
Grand Total: CIP Costs	\$5,759,244	\$11,845,959	\$8,767,500	\$4,751,630	\$6,528,409	\$4,653,000	\$8,041,492	\$6,765,837	\$6,650,912	\$5,910,739	\$6,221,341

¹ Data source for FY 2025/26 CIP costs is: *Fund 410 YE CIP Projection.xlsx*

² Data source for remaining years CIP costs is: *10-Year CIP_4-23-26.xlsx*

Table 7
Victorville Water District
Cash Flow Projection

Water Cash Flow Projection	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Projected Demand Growth		1.0%	1.0%	1.0%	1.0%	1.0%
Rate Revenue Increases		4.0%	4.0%	4.0%	4.0%	4.0%
Beginning Reserve Balance	\$44,832,468	\$41,671,504	\$32,765,530	\$28,617,478	\$27,980,879	\$25,661,111
Revenues						
Rate Revenue						
Current Rate Revenue	\$ 33,032,582	\$ 33,362,908	\$ 33,696,537	\$ 34,033,502	\$ 34,373,837	\$ 34,717,575
Revenue from Rate Increases	-	1,223,307	2,749,637	4,249,559	5,838,690	7,521,663
Total Revenue Required from Rates	\$ 33,032,582	\$ 34,586,214	\$ 36,446,174	\$ 38,283,061	\$ 40,212,527	\$ 42,239,239
Non-Rate Revenue						
Miscellaneous ¹	\$ 2,867,207	\$ 2,730,308	\$ 2,674,792	\$ 2,618,675	\$ 2,306,488	\$ 2,285,049
Interest	2,048,091	948,360	745,678	651,277	636,789	583,996
Other Charges/Fees ²	3,562,400	4,368,338	5,836,650	5,162,302	5,209,130	5,257,181
Total Non-Rate Revenue	\$ 8,477,698	\$ 8,047,006	\$ 9,257,119	\$ 8,432,254	\$ 8,152,407	\$ 8,126,226
Total Revenues	\$ 41,510,279	\$ 42,633,220	\$ 45,703,293	\$ 46,715,315	\$ 48,364,935	\$ 50,365,465
Total Expenses						
Operating Expenses						
Total Operating Expenses	\$ 38,912,000	\$ 39,693,235	\$ 41,083,845	\$ 42,600,284	\$ 44,156,294	\$ 45,748,725
Non-Operating Expenses						
Rate Funded Capital	5,759,244	11,845,959	8,767,500	4,751,630	6,528,409	4,653,000
Total Expenses	\$ 44,671,244	\$ 51,539,194	\$ 49,851,345	\$ 47,351,914	\$ 50,684,703	\$ 50,401,725
Revenues Less Expenses	\$ (3,160,965)	\$ (8,905,974)	\$ (4,148,052)	\$ (636,599)	\$ (2,319,768)	\$ (36,260)
Ending Reserve Balance	\$ 41,671,504	\$ 32,765,530	\$ 28,617,478	\$ 27,980,879	\$ 25,661,111	\$ 25,624,852
Reserve Fund Target	22,952,614	23,309,703	23,522,004	23,741,707	24,150,448	24,465,660

1. Miscellaneous revenue is primarily from a repayment by the City of Victorville's Sewer fund to the Water District and approximately \$40,000 in other miscellaneous revenues.
2. Other Charges/Fees consists of revenue from various sources such as permit and plan check fees, penalty/late fees, meter installations, service calls, etc. Details for all sources of revenue can be found in the Appendix pages 4-6.

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
4100030 - WATER-ADMINISTRATION											
51100 - FULL TIME WAGES	\$1,029,241	0%	98%	0%	0%	1.69%	\$0	\$1,011,800	\$0	\$0	\$17,442
51110 - OVERTIME WAGES	4,160	0%	98%	0%	0%	1.69%	-	4,090	-	-	70
51120 - PART TIME WAGES	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51160 - XREG	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	426,428	0%	98%	0%	0%	1.69%	-	419,201	-	-	7,226
51201 - FRINGE BENEFITS-PT	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51220 - RETIREE EXPENSE	261,882	0%	98%	0%	0%	1.69%	-	257,444	-	-	4,438
51230 - GASB68 PENSION EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51300 - PAYROLL TAXES	26,246	0%	98%	0%	0%	1.69%	-	25,801	-	-	445
51301 - PAYROLL TAXES - PT	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52010 - UTILITIES-ELECTRICITY	30,600	0%	98%	0%	0%	1.69%	-	30,081	-	-	519
52020 - UTILITIES-WATER USAGE	2,090	0%	98%	0%	0%	1.69%	-	2,055	-	-	35
52030 - UTILITIES-NATURAL GAS	2,575	0%	98%	0%	0%	1.69%	-	2,531	-	-	44
52040 - UTILITIES-SANITATION	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52060 - TELEPHONE	22,180	0%	98%	0%	0%	1.69%	-	21,804	-	-	376
52110 - SUPPLIES	8,692	0%	98%	0%	0%	1.69%	-	8,545	-	-	147
52130 - SUBS /PUBLICATIONS / DUES	9,830	0%	98%	0%	0%	1.69%	-	9,663	-	-	167
52140 - TRAINING AND EDUCATION	28,874	0%	98%	0%	0%	1.69%	-	28,385	-	-	489
52150 - TRAVEL & MEETINGS	37,700	0%	98%	0%	0%	1.69%	-	37,061	-	-	639
52160 - MARKETING & PROMOTION	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52165 - CITY OUTREACH EVENTS	5,000	0%	98%	0%	0%	1.69%	-	4,915	-	-	85
52170 - ADVERTISING/LEGAL NOTICES	4,000	0%	98%	0%	0%	1.69%	-	3,932	-	-	68
52180 - RECRUITMENT EXPENDITURES	1,500	0%	98%	0%	0%	1.69%	-	1,475	-	-	25
52190 - DOT/PHYSICAL TEST	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52201 - VEHICLE FUEL	12,500	0%	98%	0%	0%	1.69%	-	12,288	-	-	212
52220 - EQUIPMENT EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52230 - VEHICLE EXPENSE	3,000	0%	98%	0%	0%	1.69%	-	2,949	-	-	51
52240 - SMALL TOOLS & FURNITURE <\$5000	5,000	0%	98%	0%	0%	1.69%	-	4,915	-	-	85
52260 - COMPUTER EQUIPMENT <\$5000	1,500	0%	98%	0%	0%	1.69%	-	1,475	-	-	25
52300 - CONTRACT SERVICES	503,316	0%	98%	0%	0%	1.69%	-	494,787	-	-	8,529
52340 - INSURANCE	1,736,632	0%	98%	0%	0%	1.69%	-	1,707,203	-	-	29,429
52350 - LEGAL	125,000	0%	98%	0%	0%	1.69%	-	122,882	-	-	2,118
52360 - FEDERAL/STATE /LOCAL FEES	190,081	0%	98%	0%	0%	1.69%	-	186,860	-	-	3,221
52410 - BUILDING MAINTENANCE	2,000	0%	98%	0%	0%	1.69%	-	1,966	-	-	34
52450 - VANDALISM/ACCIDENTS	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52460 - DEPRECIATION EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
54020 - COST ALLOCATIONS PAID	2,838,880	0%	98%	0%	0%	1.69%	-	2,790,772	-	-	48,108
Allocation to Reclaimed Water	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
Anticipated Staff Increases	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
SUBTOTAL: WATER-ADMINISTRATION	7,318,907	0%	98%	0%	0%	2%	-	7,194,880	-	-	124,027
4100030E - WATER ADMINISTRATION EDD											
51110 - OVERTIME WAGES	650	0%	98%	0%	0%	1.69%	-	639	-	-	11
51120 - PART TIME WAGES	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51201 - FRINGE BENEFITS-PT	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51300 - PAYROLL TAXES	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51301 - PAYROLL TAXES - PT	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52060 - TELEPHONE	375	0%	98%	0%	0%	1.69%	-	369	-	-	6
52110 - SUPPLIES	550	0%	98%	0%	0%	1.69%	-	541	-	-	9
52130 - SUBS /PUBLICATIONS / DUES	2,425	0%	98%	0%	0%	1.69%	-	2,384	-	-	41
52140 - TRAINING AND EDUCATION	1,025	0%	98%	0%	0%	1.69%	-	1,008	-	-	17

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
52150 - TRAVEL & MEETINGS	11,313	0%	98%	0%	0%	1.69%	-	11,121	-	-	192
52160 - MARKETING & PROMOTION	32,963	0%	98%	0%	0%	1.69%	-	32,404	-	-	559
52165 - CITY OUTREACH EVENTS	8,750	0%	98%	0%	0%	1.69%	-	8,602	-	-	148
52170 - ADVERTISING/LEGAL NOTICES	6,725	0%	98%	0%	0%	1.69%	-	6,611	-	-	114
52180 - RECRUITMENT EXPENDITURES	250	0%	98%	0%	0%	1.69%	-	246	-	-	4
52201 - VEHICLE FUEL	500	0%	98%	0%	0%	1.69%	-	492	-	-	8
52220 - EQUIPMENT EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52230 - VEHICLE EXPENSE	500	0%	98%	0%	0%	1.69%	-	492	-	-	8
52300 - CONTRACT SERVICES	45,750	0%	98%	0%	0%	1.69%	-	44,975	-	-	775
52340 - INSURANCE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
54010 - TRANSFERS OUT	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
SUBTOTAL: WATER-ADMINISTRATION EDD	111,775	0%	98%	0%	0%	2%	-	109,881	-	-	1,894
4100500 - WATER-SUPPLY											
51100 - FULL TIME WAGES	1,405,832	100%	0%	0%	0%	0%	1,405,832	-	-	-	-
51110 - OVERTIME WAGES	98,800	100%	0%	0%	0%	0%	98,800	-	-	-	-
51150 - STANDBY WAGES	16,270	100%	0%	0%	0%	0%	16,270	-	-	-	-
51160 - XREG	-	100%	0%	0%	0%	0%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	679,955	100%	0%	0%	0%	0%	679,955	-	-	-	-
51220 - RETIREE EXPENSE	-	100%	0%	0%	0%	0%	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	-	100%	0%	0%	0%	0%	-	-	-	-	-
51300 - PAYROLL TAXES	35,849	100%	0%	0%	0%	0%	35,849	-	-	-	-
52050 - UTILITIES-PRODUCTION POWER	3,708,000	100%	0%	0%	0%	0%	3,708,000	-	-	-	-
52060 - TELEPHONE	25,000	100%	0%	0%	0%	0%	25,000	-	-	-	-
52110 - SUPPLIES	422,999	100%	0%	0%	0%	0%	422,999	-	-	-	-
52130 - SUBS /PUBLICATIONS / DUES	390	100%	0%	0%	0%	0%	390	-	-	-	-
52140 - TRAINING AND EDUCATION	17,554	100%	0%	0%	0%	0%	17,554	-	-	-	-
52150 - TRAVEL & MEETINGS	15,700	100%	0%	0%	0%	0%	15,700	-	-	-	-
52165 - CITY OUTREACH EVENTS	1,500	100%	0%	0%	0%	0%	1,500	-	-	-	-
52190 - DOT/PHYSICAL TEST	700	100%	0%	0%	0%	0%	700	-	-	-	-
52201 - VEHICLE FUEL	100,000	100%	0%	0%	0%	0%	100,000	-	-	-	-
52220 - EQUIPMENT EXPENSE	20,000	100%	0%	0%	0%	0%	20,000	-	-	-	-
52230 - VEHICLE EXPENSE	60,000	100%	0%	0%	0%	0%	60,000	-	-	-	-
52240 - SMALL TOOLS & FURNITURE <\$5000	15,000	100%	0%	0%	0%	0%	15,000	-	-	-	-
52300 - CONTRACT SERVICES	2,683,516	100%	0%	0%	0%	0%	2,683,516	-	-	-	-
52340 - INSURANCE	3,001	100%	0%	0%	0%	0%	3,001	-	-	-	-
52360 - FEDERAL/STATE /LOCAL FEES	16,675	100%	0%	0%	0%	0%	16,675	-	-	-	-
52420 - GROUNDS MAINTENANCE	55,439	100%	0%	0%	0%	0%	55,439	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	185,640	100%	0%	0%	0%	0%	185,640	-	-	-	-
52460 - DEPRECIATION EXPENSE	-	100%	0%	0%	0%	0%	-	-	-	-	-
53030 - PURCHASED WATER	832,000	100%	0%	0%	0%	0%	832,000	-	-	-	-
53040 - GROUNDWATER ASSESSMENT	198,240	100%	0%	0%	0%	0%	198,240	-	-	-	-
53050 - GROUNDWATER REPLENISHMENT	6,688,500	100%	0%	0%	0%	0%	6,688,500	-	-	-	-
Allocation to Reclaimed Water	-	100%	0%	0%	0%	0%	-	-	-	-	-
SUBTOTAL: WATER-SUPPLY	17,286,560	100%	0%	0%	0%	0%	17,286,560	-	-	-	-

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
4100505 - WATER- SCADA											
51100 - FULL TIME WAGES	445,368	0%	98%	0%	0%	1.69%	-	437,821	-	-	7,547
51110 - OVERTIME WAGES	36,400	0%	98%	0%	0%	1.69%	-	35,783	-	-	617
51160 - XREG	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	192,787	0%	98%	0%	0%	1.69%	-	189,520	-	-	3,267
51220 - RETIREE EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51300 - PAYROLL TAXES	11,357	0%	98%	0%	0%	1.69%	-	11,164	-	-	192
52060 - TELEPHONE	4,500	0%	98%	0%	0%	1.69%	-	4,424	-	-	76
52110 - SUPPLIES	11,000	0%	98%	0%	0%	1.69%	-	10,814	-	-	186
52130 - SUBS /PUBLICATIONS / DUES	360	0%	98%	0%	0%	1.69%	-	354	-	-	6
52140 - TRAINING AND EDUCATION	13,758	0%	98%	0%	0%	1.69%	-	13,525	-	-	233
52150 - TRAVEL & MEETINGS	12,800	0%	98%	0%	0%	1.69%	-	12,583	-	-	217
52190 - DOT/PHYSICAL TEST	500	0%	98%	0%	0%	1.69%	-	492	-	-	8
52201 - VEHICLE FUEL	17,000	0%	98%	0%	0%	1.69%	-	16,712	-	-	288
52230 - VEHICLE EXPENSE	13,000	0%	98%	0%	0%	1.69%	-	12,780	-	-	220
52240 - SMALL TOOLS & FURNITURE <\$5000	12,200	0%	98%	0%	0%	1.69%	-	11,797	-	-	203
52260 - COMPUTER EQUIPMENT <\$5000	8,000	0%	98%	0%	0%	1.69%	-	7,864	-	-	136
52300 - CONTRACT SERVICES	329,500	0%	98%	0%	0%	1.69%	-	323,916	-	-	5,584
52340 - INSURANCE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	50,000	0%	98%	0%	0%	1.69%	-	49,153	-	-	847
52460 - DEPRECIATION EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
54060 - PRIOR YEAR ADJUSTMENT	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
Allocation to Reclaimed Water	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
SUBTOTAL: WATER-SCADA	1,158,330	0%	98%	0%	0%	2%	-	1,138,701	-	-	19,629
4100510 - WATER-HD POWER PLANT											
47230 - REIMBURSEMENTS - OTHER	(1,039,673)	0%	98%	0%	0%	1.69%	-	(1,022,055)	-	-	(17,618)
51100 - FULL TIME WAGES	57,200	0%	98%	0%	0%	1.69%	-	56,231	-	-	969
51110 - OVERTIME WAGES	52,000	0%	98%	0%	0%	1.69%	-	51,119	-	-	881
51150 - STANDBY WAGES	16,270	0%	98%	0%	0%	1.69%	-	15,994	-	-	276
51160 - XREG	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	5,720	0%	98%	0%	0%	1.69%	-	5,623	-	-	97
51300 - PAYROLL TAXES	1,352	0%	98%	0%	0%	1.69%	-	1,329	-	-	23
52050 - UTILITIES-PRODUCTION POWER	550,115	0%	98%	0%	0%	1.69%	-	540,792	-	-	9,322
52110 - SUPPLIES	31,000	0%	98%	0%	0%	1.69%	-	30,475	-	-	525
52300 - CONTRACT SERVICES	203,200	0%	98%	0%	0%	1.69%	-	199,757	-	-	3,443
52360 - FEDERAL/STATE /LOCAL FEES	521	0%	98%	0%	0%	1.69%	-	512	-	-	9
52420 - GROUNDS MAINTENANCE	6,000	0%	98%	0%	0%	1.69%	-	5,898	-	-	102
52440 - INFRASTRUCTURE REPAIRS	10,000	0%	98%	0%	0%	1.69%	-	9,831	-	-	169
53030 - PURCHASED WATER	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
SUBTOTAL: WATER-HD POWER PLANT	(106,296)	0%	98%	0%	0%	2%	-	(104,494)	-	-	(1,801)

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
4100525 - WATER EFFICIENCY											
51100 - FULL TIME WAGES	331,801	100%	0%	0%	0%	0%	331,801	-	-	-	-
51110 - OVERTIME WAGES	15,600	100%	0%	0%	0%	0%	15,600	-	-	-	-
51160 - XREG	-	100%	0%	0%	0%	0%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	130,966	100%	0%	0%	0%	0%	130,966	-	-	-	-
51201 - FRINGE BENEFITS-PT	-	100%	0%	0%	0%	0%	-	-	-	-	-
51220 - RETIREE EXPENSE	-	100%	0%	0%	0%	0%	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	-	100%	0%	0%	0%	0%	-	-	-	-	-
51300 - PAYROLL TAXES	8,461	100%	0%	0%	0%	0%	8,461	-	-	-	-
52010 - UTILITIES-ELECTRICITY	-	100%	0%	0%	0%	0%	-	-	-	-	-
52020 - UTILITIES-WATER USAGE	-	100%	0%	0%	0%	0%	-	-	-	-	-
52030 - UTILITIES-NATURAL GAS	-	100%	0%	0%	0%	0%	-	-	-	-	-
52060 - TELEPHONE	3,465	100%	0%	0%	0%	0%	3,465	-	-	-	-
52110 - SUPPLIES	27,897	100%	0%	0%	0%	0%	27,897	-	-	-	-
52130 - SUBS /PUBLICATIONS / DUES	9,000	100%	0%	0%	0%	0%	9,000	-	-	-	-
52140 - TRAINING AND EDUCATION	7,100	100%	0%	0%	0%	0%	7,100	-	-	-	-
52150 - TRAVEL & MEETINGS	8,400	100%	0%	0%	0%	0%	8,400	-	-	-	-
52160 - MARKETING & PROMOTION	132,500	100%	0%	0%	0%	0%	132,500	-	-	-	-
52165 - CITY OUTREACH EVENTS	30,000	100%	0%	0%	0%	0%	30,000	-	-	-	-
52190 - DOT/PHYSICAL TEST	-	100%	0%	0%	0%	0%	-	-	-	-	-
52201 - VEHICLE FUEL	10,000	100%	0%	0%	0%	0%	10,000	-	-	-	-
52230 - VEHICLE EXPENSE	5,000	100%	0%	0%	0%	0%	5,000	-	-	-	-
52240 - SMALL TOOLS & FURNITURE <\$5000	3,500	100%	0%	0%	0%	0%	3,500	-	-	-	-
52260 - COMPUTER EQUIPMENT <\$5000	-	100%	0%	0%	0%	0%	-	-	-	-	-
52300 - CONTRACT SERVICES	228,000	100%	0%	0%	0%	0%	228,000	-	-	-	-
52340 - INSURANCE	9,003	100%	0%	0%	0%	0%	9,003	-	-	-	-
52460 - DEPRECIATION EXPENSE	-	100%	0%	0%	0%	0%	-	-	-	-	-
54060 - PRIOR YEAR ADJUSTMENT	-	100%	0%	0%	0%	0%	-	-	-	-	-
SUBTOTAL: WATER EFFICIENCY	960,693	100%	0%	0%	0%	0%	960,693	-	-	-	-

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
4100530 - WATER-METER SVCS											
51100 - FULL TIME WAGES	749,183	0%	10%	90%	0%	0%	-	74,918	674,265	-	-
51110 - OVERTIME WAGES	31,200	0%	10%	90%	0%	0%	-	3,120	28,080	-	-
51150 - STANDBY WAGES	16,270	0%	10%	90%	0%	0%	-	1,627	14,643	-	-
51160 - XREG	-	0%	10%	90%	0%	0%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	362,880	0%	10%	90%	0%	0%	-	36,288	326,592	-	-
51220 - RETIREE EXPENSE	-	0%	10%	90%	0%	0%	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	-	0%	10%	90%	0%	0%	-	-	-	-	-
51300 - PAYROLL TAXES	19,104	0%	10%	90%	0%	0%	-	1,910	17,194	-	-
52020 - UTILITIES-WATER USAGE	112	0%	10%	90%	0%	0%	-	11	101	-	-
52060 - TELEPHONE	25,000	0%	10%	90%	0%	0%	-	2,500	22,500	-	-
52110 - SUPPLIES	9,800	0%	10%	90%	0%	0%	-	980	8,820	-	-
52140 - TRAINING AND EDUCATION	9,550	0%	10%	90%	0%	0%	-	955	8,595	-	-
52150 - TRAVEL & MEETINGS	7,806	0%	10%	90%	0%	0%	-	781	7,025	-	-
52201 - VEHICLE FUEL	30,000	0%	10%	90%	0%	0%	-	3,000	27,000	-	-
52220 - EQUIPMENT EXPENSE	750	0%	10%	90%	0%	0%	-	75	675	-	-
52230 - VEHICLE EXPENSE	14,000	0%	10%	90%	0%	0%	-	1,400	12,600	-	-
52240 - SMALL TOOLS & FURNITURE <\$5000	4,500	0%	10%	90%	0%	0%	-	450	4,050	-	-
52260 - COMPUTER EQUIPMENT <\$5000	2,000	0%	10%	90%	0%	0%	-	200	1,800	-	-
52300 - CONTRACT SERVICES	117,200	0%	10%	90%	0%	0%	-	11,720	105,480	-	-
52340 - INSURANCE	9,003	0%	10%	90%	0%	0%	-	900	8,103	-	-
52440 - INFRASTRUCTURE REPAIRS	50,000	0%	10%	90%	0%	0%	-	5,000	45,000	-	-
52445 - METER SVC INSTALLATION	150,000	0%	10%	90%	0%	0%	-	15,000	135,000	-	-
52446 - METER SVC CHANGEOUTS	600,000	0%	10%	90%	0%	0%	-	60,000	540,000	-	-
52460 - DEPRECIATION EXPENSE	-	0%	10%	90%	0%	0%	-	-	-	-	-
54060 - PRIOR YEAR ADJUSTMENT	-	0%	10%	90%	0%	0%	-	-	-	-	-
Allocation to Reclaimed Water	-	0%	10%	90%	0%	0%	-	-	-	-	-
SUBTOTAL: WATER-METER SVS	2,208,358	0%	10%	90%	0%	0%	-	220,836	1,987,522	-	-

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
4100535 - WATER-FIELD SVCS											
51100 - FULL TIME WAGES	1,573,787	98%	0%	0%	0.02%	1.69%	1,546,833	-	-	285	26,670
51110 - OVERTIME WAGES	72,800	98%	0%	0%	0.02%	1.69%	71,553	-	-	13	1,234
51150 - STANDBY WAGES	33,476	98%	0%	0%	0.02%	1.69%	32,902	-	-	6	567
51160 - XREG	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	771,733	98%	0%	0%	0.02%	1.69%	758,516	-	-	140	13,078
51220 - RETIREE EXPENSE	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
51300 - PAYROLL TAXES	44,326	98%	0%	0%	0.02%	1.69%	43,567	-	-	8	751
52003 - GASB96-CONTRA-EXP-OP	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
52060 - TELEPHONE	15,000	98%	0%	0%	0.02%	1.69%	14,743	-	-	3	254
52110 - SUPPLIES	40,775	98%	0%	0%	0.02%	1.69%	40,077	-	-	7	691
52140 - TRAINING AND EDUCATION	22,500	98%	0%	0%	0.02%	1.69%	22,115	-	-	4	381
52150 - TRAVEL & MEETINGS	6,750	98%	0%	0%	0.02%	1.69%	6,634	-	-	1	114
52190 - DOT/PHYSICAL TEST	2,000	98%	0%	0%	0.02%	1.69%	1,966	-	-	0	34
52201 - VEHICLE FUEL	125,000	98%	0%	0%	0.02%	1.69%	122,859	-	-	23	2,118
52220 - EQUIPMENT EXPENSE	80,000	98%	0%	0%	0.02%	1.69%	78,630	-	-	14	1,356
52230 - VEHICLE EXPENSE	25,000	98%	0%	0%	0.02%	1.69%	24,572	-	-	5	424
52240 - SMALL TOOLS & FURNITURE <\$5000	22,000	98%	0%	0%	0.02%	1.69%	21,623	-	-	4	373
52260 - COMPUTER EQUIPMENT <\$5000	3,000	98%	0%	0%	0.02%	1.69%	2,949	-	-	1	51
52300 - CONTRACT SERVICES	112,219	98%	0%	0%	0.02%	1.69%	110,297	-	-	20	1,902
52340 - INSURANCE	9,003	98%	0%	0%	0.02%	1.69%	8,849	-	-	2	153
52420 - GROUNDS MAINTENANCE	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	570,000	98%	0%	0%	0.02%	1.69%	560,238	-	-	103	9,659
52460 - DEPRECIATION EXPENSE	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
52465 - GASB87/96 AMORTIZATION	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
54051 - INVENTORY-WRITE-OFFS	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
54060 - PRIOR YEAR ADJUSTMENT	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
54160 - GASB 87/96 INTEREST EXPENSE	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
Allocation to Reclaimed Water	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
SUBTOTAL: WATER-FIELD SVS	3,529,368	98%	0%	0%	0%	2%	3,468,921	-	-	638	59,809
4100540 - WATER - WID 2											
52010 - UTILITIES-ELECTRICITY	10,380	0%	98%	0%	0%	1.69%	-	10,204	-	-	176
52020 - UTILITIES-WATER USAGE	2,772	0%	98%	0%	0%	1.69%	-	2,725	-	-	47
52030 - UTILITIES-NATURAL GAS	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52040 - UTILITIES-SANITATION	6,700	0%	98%	0%	0%	1.69%	-	6,586	-	-	114
52060 - TELEPHONE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52110 - SUPPLIES	500	0%	98%	0%	0%	1.69%	-	492	-	-	8
52112 - SUPPLIES - SANITARY	500	0%	98%	0%	0%	1.69%	-	492	-	-	8
52140 - TRAINING AND EDUCATION	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52201 - VEHICLE FUEL	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52230 - VEHICLE EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52240 - SMALL TOOLS & FURNITURE <\$5000	40,000	0%	98%	0%	0%	1.69%	-	39,322	-	-	678
52300 - CONTRACT SERVICES	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52410 - BUILDING MAINTENANCE	29,500	0%	98%	0%	0%	1.69%	-	29,000	-	-	500
52415 - BUILDING - DEMOLITION	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
74513 - DEMO OF OLD BALDY MESA OFFICE BLDNG	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
74513 - DEMO OF OLD BALDY MESA OFFICE BLDNG	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
SUBTOTAL: WATER - WID 2	90,352	0%	98%	0%	0%	2%	-	88,821	-	-	1,531

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
4100541 - WATER - WID 1											
51100 - FULL TIME WAGES	144,775	0%	98%	0%	0%	1.69%	-	142,322	-	-	2,453
51110 - OVERTIME WAGES	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51160 - XREG	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	73,436	0%	98%	0%	0%	1.69%	-	72,191	-	-	1,244
51300 - PAYROLL TAXES	3,692	0%	98%	0%	0%	1.69%	-	3,629	-	-	63
52010 - UTILITIES-ELECTRICITY	26,000	0%	98%	0%	0%	1.69%	-	25,559	-	-	441
52020 - UTILITIES-WATER USAGE	5,000	0%	98%	0%	0%	1.69%	-	4,915	-	-	85
52030 - UTILITIES-NATURAL GAS	2,475	0%	98%	0%	0%	1.69%	-	2,433	-	-	42
52040 - UTILITIES-SANITATION	15,900	0%	98%	0%	0%	1.69%	-	15,631	-	-	269
52060 - TELEPHONE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52110 - SUPPLIES	17,150	0%	98%	0%	0%	1.69%	-	16,859	-	-	291
52112 - SUPPLIES - SANITARY	500	0%	98%	0%	0%	1.69%	-	492	-	-	8
52140 - TRAINING AND EDUCATION	2,198	0%	98%	0%	0%	1.69%	-	2,161	-	-	37
52150 - TRAVEL & MEETINGS	3,400	0%	98%	0%	0%	1.69%	-	3,342	-	-	58
52201 - VEHICLE FUEL	200	0%	98%	0%	0%	1.69%	-	197	-	-	3
52230 - VEHICLE EXPENSE	500	0%	98%	0%	0%	1.69%	-	492	-	-	8
52300 - CONTRACT SERVICES	8,760	0%	98%	0%	0%	1.69%	-	8,612	-	-	148
52410 - BUILDING MAINTENANCE	5,540	0%	98%	0%	0%	1.69%	-	5,446	-	-	94
52420 - GROUNDS MAINTENANCE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
Allocation to Reclaimed Water	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
SUBTOTAL: WATER - WID 1	309,525	0%	98%	0%	0%	2%	-	304,280	-	-	5,245
4100543 - WATER LINE LOCATING											
51100 - FULL TIME WAGES	145,464	100%	0%	0%	0%	0%	145,464	-	-	-	-
51200 - FRINGE BENEFITS-FT	47,704	100%	0%	0%	0%	0%	47,704	-	-	-	-
51300 - PAYROLL TAXES	1,319	100%	0%	0%	0%	0%	1,319	-	-	-	-
52060 - TELEPHONE	1,150	100%	0%	0%	0%	0%	1,150	-	-	-	-
52110 - SUPPLIES	4,318	100%	0%	0%	0%	0%	4,318	-	-	-	-
SUBTOTAL: WATER LINE LOCATING	199,954	100%	0%	0%	0%	0%	199,954	-	-	-	-
4100545 - WATER-CUSTOMER SVCS											
51100 - FULL TIME WAGES	1,521,861	30%	0%	70%	0%	0%	456,558	-	1,065,303	-	-
51110 - OVERTIME WAGES	7,410	30%	0%	70%	0%	0%	2,223	-	5,187	-	-
51120 - PART TIME WAGES	113,175	30%	0%	70%	0%	0%	33,952	-	79,222	-	-
51160 - XREG	-	30%	0%	70%	0%	0%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	696,855	30%	0%	70%	0%	0%	209,057	-	487,799	-	-
51201 - FRINGE BENEFITS-PT	1,460	30%	0%	70%	0%	0%	438	-	1,022	-	-
51220 - RETIREE EXPENSE	-	30%	0%	70%	0%	0%	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	-	30%	0%	70%	0%	0%	-	-	-	-	-
51300 - PAYROLL TAXES	38,807	30%	0%	70%	0%	0%	11,642	-	27,165	-	-
51301 - PAYROLL TAXES - PT	1,641	30%	0%	70%	0%	0%	492	-	1,149	-	-
52010 - UTILITIES-ELECTRICITY	11,625	30%	0%	70%	0%	0%	3,488	-	8,138	-	-
52020 - UTILITIES-WATER USAGE	3,875	30%	0%	70%	0%	0%	1,163	-	2,713	-	-
52030 - UTILITIES-NATURAL GAS	750	30%	0%	70%	0%	0%	225	-	525	-	-
52060 - TELEPHONE	63	30%	0%	70%	0%	0%	19	-	44	-	-
52110 - SUPPLIES	200,400	30%	0%	70%	0%	0%	60,120	-	140,280	-	-
52140 - TRAINING AND EDUCATION	1,125	30%	0%	70%	0%	0%	338	-	788	-	-
52150 - TRAVEL & MEETINGS	-	30%	0%	70%	0%	0%	-	-	-	-	-
52170 - ADVERTISING/LEGAL NOTICES	-	30%	0%	70%	0%	0%	-	-	-	-	-
52180 - RECRUITMENT EXPENDITURES	2,250	30%	0%	70%	0%	0%	675	-	1,575	-	-
52240 - SMALL TOOLS & FURNITURE <\$5000	3,075	30%	0%	70%	0%	0%	923	-	2,153	-	-
52260 - COMPUTER EQUIPMENT <\$5000	-	30%	0%	70%	0%	0%	-	-	-	-	-

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
52300 - CONTRACT SERVICES	246,825	30%	0%	70%	0%	0%	74,048	-	172,778	-	-
52350 - LEGAL	750	30%	0%	70%	0%	0%	225	-	525	-	-
52360 - FEDERAL/STATE /LOCAL FEES	19,500	30%	0%	70%	0%	0%	5,850	-	13,650	-	-
52365 - BANK/CC PROCESSING FEES	257,200	30%	0%	70%	0%	0%	77,160	-	180,040	-	-
52410 - BUILDING MAINTENANCE	-	30%	0%	70%	0%	0%	-	-	-	-	-
54050 - UNCOLLECTABLE WRITE-OFFS	100,000	30%	0%	70%	0%	0%	30,000	-	70,000	-	-
54060 - PRIOR YEAR ADJUSTMENT	-	30%	0%	70%	0%	0%	-	-	-	-	-
SUBTOTAL: WATER-CUSTOMER SVCS	3,228,648	30%	0%	70%	0%	0%	968,594	-	2,260,053	-	-
4101510 - WATER-INFO TECHNOLOGY											
52260 - COMPUTER EQUIPMENT <\$5000	30,000	0%	98%	0%	0%	1.69%	-	29,492	-	-	508
52300 - CONTRACT SERVICES	36,585	0%	98%	0%	0%	1.69%	-	35,965	-	-	620
SUBTOTAL: WATER-INFO TECHNOLOGY	66,585	0%	98%	0%	0%	2%	-	65,457	-	-	1,128
4101515 - WATER-IT GIS											
51100 - FULL TIME WAGES	100,648	0%	98%	0%	0%	1.69%	-	98,943	-	-	1,706
51110 - OVERTIME WAGES	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51160 - XREG	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	47,522	0%	98%	0%	0%	1.69%	-	46,716	-	-	805
51300 - PAYROLL TAXES	2,567	0%	98%	0%	0%	1.69%	-	2,523	-	-	43
52003 - GASB96-CONTRA-EXP-OP	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52060 - TELEPHONE	2,500	0%	98%	0%	0%	1.69%	-	2,458	-	-	42
52110 - SUPPLIES	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52140 - TRAINING AND EDUCATION	10,250	0%	98%	0%	0%	1.69%	-	10,076	-	-	174
52150 - TRAVEL & MEETINGS	6,050	0%	98%	0%	0%	1.69%	-	5,947	-	-	103
52180 - RECRUITMENT EXPENDITURES	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52201 - VEHICLE FUEL	3,000	0%	98%	0%	0%	1.69%	-	2,949	-	-	51
52230 - VEHICLE EXPENSE	2,000	0%	98%	0%	0%	1.69%	-	1,966	-	-	34
52260 - COMPUTER EQUIPMENT <\$5000	13,246	0%	98%	0%	0%	1.69%	-	13,022	-	-	224
52300 - CONTRACT SERVICES	61,679	0%	98%	0%	0%	1.69%	-	60,634	-	-	1,045
52460 - DEPRECIATION EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52465 - GASB87/96 AMORTIZATION	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
54160 - GASB 87/96 INTEREST EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
SUBTOTAL: WATER-IT GIS	249,462	0%	98%	0%	0%	2%	-	245,234	-	-	4,227

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
4104000 - WATER - CODE ENFORCEMENT											
51001 - CONTRA-EXP-WAGES	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
51100 - FULL TIME WAGES	380,804	98%	0%	0%	0.02%	1.69%	374,282	-	-	69	6,453
51110 - OVERTIME WAGES	2,600	98%	0%	0%	0.02%	1.69%	2,555	-	-	0	44
51160 - XREG	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	179,392	98%	0%	0%	0.02%	1.69%	176,319	-	-	32	3,040
51220 - RETIREE EXPENSE	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
51230 - GASB68 PENSION EXPENSE	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
51300 - PAYROLL TAXES	9,710	98%	0%	0%	0.02%	1.69%	9,544	-	-	2	165
54060 - PRIOR YEAR ADJUSTMENT	-	98%	0%	0%	0.02%	1.69%	-	-	-	-	-
SUBTOTAL: WATER - CODE ENFORCEMENT	572,506	98%	0%	0%	0%	2%	562,700	-	-	104	9,702
4104500 - WATER-ENGINEERING SVCS											
51100 - FULL TIME WAGES	1,347,848	0%	98%	0%	0%	1.69%	-	1,325,007	-	-	22,841
51110 - OVERTIME WAGES	5,200	0%	98%	0%	0%	1.69%	-	5,112	-	-	88
51120 - PART TIME WAGES	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51160 - XREG	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	569,753	0%	98%	0%	0%	1.69%	-	560,098	-	-	9,655
51220 - RETIREE EXPENSE	36,799	0%	98%	0%	0%	1.69%	-	36,175	-	-	624
51230 - GASB68 PENSION EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
51300 - PAYROLL TAXES	34,370	0%	98%	0%	0%	1.69%	-	33,788	-	-	582
52010 - UTILITIES-ELECTRICITY	12,000	0%	98%	0%	0%	1.69%	-	11,797	-	-	203
52020 - UTILITIES-WATER USAGE	750	0%	98%	0%	0%	1.69%	-	737	-	-	13
52030 - UTILITIES-NATURAL GAS	800	0%	98%	0%	0%	1.69%	-	786	-	-	14
52060 - TELEPHONE	4,500	0%	98%	0%	0%	1.69%	-	4,424	-	-	76
52110 - SUPPLIES	11,500	0%	98%	0%	0%	1.69%	-	11,305	-	-	195
52130 - SUBS /PUBLICATIONS / DUES	500	0%	98%	0%	0%	1.69%	-	492	-	-	8
52140 - TRAINING AND EDUCATION	5,050	0%	98%	0%	0%	1.69%	-	4,964	-	-	86
52150 - TRAVEL & MEETINGS	3,650	0%	98%	0%	0%	1.69%	-	3,588	-	-	62
52165 - CITY OUTREACH EVENTS	2,500	0%	98%	0%	0%	1.69%	-	2,458	-	-	42
52170 - ADVERTISING/LEGAL NOTICES	1,000	0%	98%	0%	0%	1.69%	-	983	-	-	17
52180 - RECRUITMENT EXPENDITURES	500	0%	98%	0%	0%	1.69%	-	492	-	-	8
52201 - VEHICLE FUEL	8,000	0%	98%	0%	0%	1.69%	-	7,864	-	-	136
52230 - VEHICLE EXPENSE	4,000	0%	98%	0%	0%	1.69%	-	3,932	-	-	68
52240 - SMALL TOOLS & FURNITURE <\$5000	800	0%	98%	0%	0%	1.69%	-	786	-	-	14
52260 - COMPUTER EQUIPMENT <\$5000	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52300 - CONTRACT SERVICES	190,000	0%	98%	0%	0%	1.69%	-	186,780	-	-	3,220
52350 - LEGAL	30,000	0%	98%	0%	0%	1.69%	-	29,492	-	-	508
52410 - BUILDING MAINTENANCE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
52460 - DEPRECIATION EXPENSE	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
54010 - TRANSFERS OUT	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
54055 - GAIN/LOSS DISPOSAL OF ASSETS	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
54060 - PRIOR YEAR ADJUSTMENT	-	0%	98%	0%	0%	1.69%	-	-	-	-	-
SUBTOTAL: WATER-ENGINEERING SVCS	2,269,520	0%	98%	0%	0%	2%	-	2,231,060	-	-	38,459

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
4105001 - WATER ASPHALT											
51100 - FULL TIME WAGES	145,637	100%	0%	0%	0%	0%	145,637	-	-	-	-
51110 - OVERTIME WAGES	520	100%	0%	0%	0%	0%	520	-	-	-	-
51160 - XREG	-	100%	0%	0%	0%	0%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	65,518	100%	0%	0%	0%	0%	65,518	-	-	-	-
51300 - PAYROLL TAXES	3,714	100%	0%	0%	0%	0%	3,714	-	-	-	-
52110 - SUPPLIES	1,500	100%	0%	0%	0%	0%	1,500	-	-	-	-
52201 - VEHICLE FUEL	-	100%	0%	0%	0%	0%	-	-	-	-	-
52202 - EQUIPMENT FUEL	-	100%	0%	0%	0%	0%	-	-	-	-	-
52240 - SMALL TOOLS & FURNITURE <\$5000	100	100%	0%	0%	0%	0%	100	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	22,000	100%	0%	0%	0%	0%	22,000	-	-	-	-
54010 - TRANSFERS OUT	-	100%	0%	0%	0%	0%	-	-	-	-	-
SUBTOTAL: WATER ASPHALT	238,988	100%	0%	0%	0%	0%	238,988	-	-	-	-
4110020 - WID #2 - NON-OPERATING											
52455 - UTILITY ASSISTANCE	-	0%	100%	0%	0%	0%	-	-	-	-	-
54050 - UNCOLLECTABLE WRITE-OFFS	-	0%	100%	0%	0%	0%	-	-	-	-	-
54120 - DEBT SERVICE INTEREST	-	0%	100%	0%	0%	0%	-	-	-	-	-
SUBTOTAL: WID #2 - NON-OPERATING	-	0%	0%	0%	0%	0%	-	-	-	-	-
4110201 - WID #2 - 98 BALDY MESA COP											
54120 - DEBT SERVICE INTEREST	-	0%	100%	0%	0%	0%	-	-	-	-	-
54130 - BOND ISSUANCE FEE	-	0%	100%	0%	0%	0%	-	-	-	-	-
54140 - TRUSTEE SERVICE FEE	-	0%	100%	0%	0%	0%	-	-	-	-	-
SUBTOTAL: WID #2 - 98 BALDY MESA COP	-	0%	0%	0%	0%	0%	-	-	-	-	-
4110202 - WID #2 - 06 BALDY MESA COP											
52360 - FEDERAL/STATE /LOCAL FEES	-	0%	100%	0%	0%	0%	-	-	-	-	-
54130 - BOND ISSUANCE FEE	-	0%	100%	0%	0%	0%	-	-	-	-	-
54140 - TRUSTEE SERVICE FEE	-	0%	100%	0%	0%	0%	-	-	-	-	-
SUBTOTAL: WID #2 - 06 BALDY MESA COP	-	0%	0%	0%	0%	0%	-	-	-	-	-

Table 8
Victorville Water District
Functional Allocation

Operating Expense	Revenue Req.	Functional Allocation (%)					Functional Allocation (\$)				
	FY 2027	Commodity	Capacity	Customer	Recycled	Fire	Commodity	Capacity	Customer	Recycled	Fire
4130520 - RECLAIMED WATER											
51100 - FULL TIME WAGES	172,506	0%	0%	0%	100%	0%	-	-	-	172,506	-
51110 - OVERTIME WAGES	1,560	0%	0%	0%	100%	0%	-	-	-	1,560	-
51160 - XREG	-	0%	0%	0%	100%	0%	-	-	-	-	-
51200 - FRINGE BENEFITS-FT	72,231	0%	0%	0%	100%	0%	-	-	-	72,231	-
51230 - GASB68 PENSION EXPENSE	-	0%	0%	0%	100%	0%	-	-	-	-	-
51300 - PAYROLL TAXES	4,399	0%	0%	0%	100%	0%	-	-	-	4,399	-
52050 - UTILITIES-PRODUCTION POWER	8,160	0%	0%	0%	100%	0%	-	-	-	8,160	-
52060 - TELEPHONE	3,300	0%	0%	0%	100%	0%	-	-	-	3,300	-
52110 - SUPPLIES	7,500	0%	0%	0%	100%	0%	-	-	-	7,500	-
52140 - TRAINING AND EDUCATION	8,349	0%	0%	0%	100%	0%	-	-	-	8,349	-
52150 - TRAVEL & MEETINGS	4,200	0%	0%	0%	100%	0%	-	-	-	4,200	-
52190 - DOT/PHYSICAL TEST	200	0%	0%	0%	100%	0%	-	-	-	200	-
52201 - VEHICLE FUEL	7,500	0%	0%	0%	100%	0%	-	-	-	7,500	-
52230 - VEHICLE EXPENSE	3,000	0%	0%	0%	100%	0%	-	-	-	3,000	-
52240 - SMALL TOOLS & FURNITURE <\$5000	3,000	0%	0%	0%	100%	0%	-	-	-	3,000	-
52300 - CONTRACT SERVICES	221,200	0%	0%	0%	100%	0%	-	-	-	221,200	-
52360 - FEDERAL/STATE/LOCAL FEES	75	0%	0%	0%	100%	0%	-	-	-	75	-
52420 - GROUNDS MAINTENANCE	-	0%	0%	0%	100%	0%	-	-	-	-	-
52440 - INFRASTRUCTURE REPAIRS	38,000	0%	0%	0%	100%	0%	-	-	-	38,000	-
52460 - DEPRECIATION EXPENSE	-	0%	0%	0%	100%	0%	-	-	-	-	-
53030 - PURCHASED WATER	-	0%	0%	0%	100%	0%	-	-	-	-	-
54010 - TRANSFERS OUT	-	0%	0%	0%	100%	0%	-	-	-	-	-
54020 - COST ALLOCATIONS PAID	77,064	0%	0%	0%	100%	0%	-	-	-	77,064	-
54060 - PRIOR YEAR ADJUSTMENT	-	0%	0%	0%	100%	0%	-	-	-	-	-
SUBTOTAL: RECLAIMED WATER	632,243	0%	0%	0%	100%	0%	-	-	-	632,243	-
4131510 - REC - INFO TECHNOLOGY											
52300 - CONTRACT SERVICES	3,192	0%	0%	0%	100%	0%	-	-	-	3,192	-
SUBTOTAL: REC - INFO TECHNOLOGY	3,192	0%	0%	0%	100%	0%	-	-	-	3,192	-
Total Operating Expenses:	40,328,670	59%	29%	11%	2%	1%	23,686,411	11,494,656	4,247,576	636,177	263,851

**Table 8
Victorville Water District
Functional Allocation**

Operating Expense	Revenue Reqt.	Commodity	Functional Allocation (%)				Fire	Functional Allocation (\$)				
	FY 2027		Capacity	Customer	Recycled	Commodity		Capacity	Customer	Recycled	Fire	
Summary of Functional Allocation by Organization	Revenue Reqt.	Commodity	Average Functional Allocation (%)			Fire	Functional Allocation (\$)					
	FYE 2027		Capacity	Customer	Recycled		Commodity	Capacity	Customer	Recycled	Fire	
4100030 - WATER-ADMINISTRATION	7,318,907	0.0%	98.3%	0.0%	0.000%	1.69%	\$0	\$7,194,880	\$0	\$0	\$124,027	
4100030E - WATER ADMINISTRATION EDD	111,775	0.0%	98.3%	0.0%	0.000%	1.69%	-	109,881	-	-	1,894	
4100500 - WATER-SUPPLY	17,286,560	100.0%	0.0%	0.0%	0.000%	0.00%	17,286,560	-	-	-	-	
4100505 - WATER- SCADA	1,158,330	0.0%	98.3%	0.0%	0.000%	1.69%	-	1,138,701	-	-	19,629	
4100510 - WATER-HD POWER PLANT	(106,296)	0.0%	98.3%	0.0%	0.000%	1.69%	-	(104,494)	-	-	(1,801)	
4100525 - WATER EFFICIENCY	960,693	100.0%	0.0%	0.0%	0.000%	0.00%	960,693	-	-	-	-	
4100530 - WATER-METER SVCS	2,208,358	0.0%	10.0%	90.0%	0.000%	0.00%	-	220,836	1,987,522	-	-	
4100535 - WATER-FIELD SVCS	3,529,368	98.3%	0.0%	0.0%	0.018%	1.69%	3,468,921	-	-	638	59,809	
4100540 - WATER - WID 2	90,352	0.0%	98.3%	0.0%	0.000%	1.69%	-	88,821	-	-	1,531	
4100541 - WATER - WID 1	309,525	0.0%	98.3%	0.0%	0.000%	1.69%	-	304,280	-	-	5,245	
4100543 - WATER LINE LOCATING	199,954	100.0%	0.0%	0.0%	0.000%	0.00%	199,954	-	-	-	-	
4100545 - WATER-CUSTOMER SVCS	3,228,648	30.0%	0.0%	70.0%	0.000%	0.00%	968,594	-	2,260,053	-	-	
4101510 - WATER-INFO TECHNOLOGY	66,585	0.0%	98.3%	0.0%	0.000%	1.69%	-	65,457	-	-	1,128	
4101515 - WATER-IT GIS	249,462	0.0%	98.3%	0.0%	0.000%	1.69%	-	245,234	-	-	4,227	
4104000 - WATER - CODE ENFORCEMENT	572,506	98.3%	0.0%	0.0%	0.018%	1.69%	562,700	-	-	104	9,702	
4104500 - WATER-ENGINEERING SVCS	2,269,520	0.0%	98.3%	0.0%	0.000%	1.69%	-	2,231,060	-	-	38,459	
4105001 - WATER ASPHALT	238,988	100.0%	0.0%	0.0%	0.000%	0.00%	238,988	-	-	-	-	
4110020 - WID #2 - NON-OPERATING	-	0.0%	0.0%	0.0%	0.000%	0.00%	-	-	-	-	-	
4110201 - WID #2 - 98 BALDY MESA COP	-	0.0%	0.0%	0.0%	0.000%	0.00%	-	-	-	-	-	
4110202 - WID #2 - 06 BALDY MESA COP	-	0.0%	0.0%	0.0%	0.000%	0.00%	-	-	-	-	-	
4130520 - RECLAIMED WATER	632,243	0.0%	0.0%	0.0%	100.0%	0.00%	-	-	-	632,243	-	
4131510 - REC - INFO TECHNOLOGY	3,192	0.0%	0.0%	0.0%	100.0%	0.00%	-	-	-	3,192	-	
Total Operating Expenses:	40,328,670						23,686,411	11,494,656	4,247,576	636,177	263,851	
			<i>Allocation of Revenue Requirements</i>					59%	28.5%	10.5%	2%	0.65%

**Victorville Water District
Proposed Rate Derivation**

**Table 9
Summary of Revenue Requirements, Fiscal Year 2026/27:**

Cost Allocation Category	FY 2026/27			
	Revenue Req.	Units	Unit Cost	Units of Measure
Commodity	\$20,313,669	8,893,551	\$2.28	HCF of Domestic water use
Capacity	9,857,915	49,080	\$16.74	Equivalent Meters/month
Customer	3,642,758	38,711	\$7.84	Customers/month
Recycled	545,591	293,193	\$1.86	HCF of Recycled water use
Fire	226,281	48,362	\$0.39	Equivalent Meters/month
Total	\$34,586,214			

**Table 10
Water Consumption Estimate**

Customer Class	FY 2024/25	FY 2025/26	FY 2026/27	% of Total
	Actual	Estimated	Estimated ¹	
Single Family Residential	5,257,702	5,310,279	5,363,382	57.63%
Standard Domestic Water (Non SFR)	3,455,310	3,489,863	3,524,762	37.88%
Construction Flow Meter/Intertie	116,951	118,121	119,302	1.28%
Fire	3,324	3,357	-	0.00%
Well (Untreated) Water	5,301	5,354	5,408	0.06%
Reclaimed/Recycled Water	287,416	290,290	293,193	3.15%
Total	9,126,004	9,217,264	9,306,046	100.00%

1. Any differences in water consumption by customer class compared to percentage of total are due to rounding.

**Victorville Water District
Proposed Rate Derivation**

**Table 11
Meter Count by Customer Class¹**

Meter Size	Single Family Residential	All Other Standard Domestic	Well	Recycled	Fire	Total Meters
3/4"	34,045	942	-	-	-	34,987
1"	1,288	592	-	-	21	1,901
1.5"	2	497	-	2	-	501
2"	1	520	1	1	8	531
3"	-	65	-	2	1	68
4"	-	45	-	-	89	134
6"	-	22	-	-	158	180
8"	-	25	2	-	330	357
10"	-	1	-	-	45	46
12"	-	-	-	2	4	6
Total	35,336	2,709	3	7	656	38,711
% of Total	91.3%	7.0%	0.0%	0.0%	1.7%	100.0%

¹ Meter data is based on file name: NEW Water Meter and Service Data for Rate Adj

**Victorville Water District
Proposed Rate Derivation**

**Table 12
Meter Capacity Factors**

Meter Size ¹	<u>Standard Meters</u>		<u>Fire Service Meters</u>	
	Meter Capacity	Equivalency to 3/4-inch	Meter Capacity	Equivalency to 3/4-inch
			<u>Displacement & Ultrasonic II</u>	
3/4 inch	30	1.00	30	1.00
1 inch	50	1.67	50	1.67
1.5 inch	100	3.33	100	3.33
2 inch	160	5.33	160	5.33
			<u>Displacement & Ultrasonic II</u>	
3 inch	500	16.67	500	16.67
4 inch	880	29.33	880	29.33
6 inch	1,400	46.67	1,400	46.67
8 inch	2,800	93.33	2,800	93.33
10 inch	4,500	150.00	4,500	150.00
12 inch	5,500	183.33	5,500	183.33

¹ Per 2026 AWWA M-1 Table C-2 (page 340).

**Victorville Water District
Proposed Rate Derivation**

**Table 13
Calculation of Monthly Fixed Meter Service Charges**

Meter Size	Number of Meters	3/4" Meter Equivalent	Total Equivalent Meters	Customer Costs (\$/Meter/month)	Capacity Costs (\$/Meter/month)	Total Fixed Meter Charge (\$/Meter/month)	Estimated Revenue from Fixed Charges ¹
<i>Formula for Calculation</i>	<i>A</i>	<i>B</i>	<i>A x B</i>	<i>C = \$7.84</i>	<i>D = \$16.74 x B</i>	<i>E = C + D</i>	<i>A x E x 12</i>
Standard Meters							
3/4 inch	34,987	1.00	34,987	\$7.84	\$16.74	\$24.58	\$10,319,766
1 inch	1,880	1.67	3,133	\$7.84	\$27.90	\$35.74	806,294
1.5 inch	501	3.33	1,670	\$7.84	\$55.80	\$63.64	382,604
2 inch	523	5.33	2,789	\$7.84	\$89.28	\$97.12	609,525
3 inch	67	16.67	1,117	\$7.84	\$279.00	\$286.84	230,619
4 inch	45	29.33	1,320	\$7.84	\$491.04	\$498.88	269,395
6 inch	22	46.67	1,027	\$7.84	\$781.20	\$789.04	208,307
8 inch	27	93.33	2,520	\$7.84	\$1,562.40	\$1,570.24	508,758
10 inch	1	150.00	150	\$7.84	\$2,511.00	\$2,518.84	30,226
12 inch	2	183.33	367	\$7.84	\$3,069.00	\$3,076.84	73,844
Subtotal: Standard Meters	38,055		49,080				\$13,439,338
Fire Meters							
1 inch	21	1.67	35	\$7.84	\$0.65	\$8.49	\$2,139
1.5 inch	-	3.33	-	\$7.84	\$1.30	\$9.14	0
2 inch	8	5.33	43	\$7.84	\$2.08	\$9.92	952
3 inch	1	16.67	17	\$7.84	\$6.50	\$14.34	172
4 inch	89	29.33	2,611	\$7.84	\$11.44	\$19.28	20,591
6 inch	158	46.67	7,373	\$7.84	\$18.20	\$26.04	49,372
8 inch	330	93.33	30,800	\$7.84	\$36.40	\$44.24	175,190
10 inch	45	150.00	6,750	\$7.84	\$58.50	\$66.34	35,824
12 inch	4	183.33	733	\$7.84	\$71.50	\$79.34	3,808
Subtotal: Fire Meters	656		48,362				\$288,049
Total Meters	38,711		97,441				\$13,727,387

1. Slight deviation in dollar amount due to rounding.

**Victorville Water District
Proposed Rate Derivation**

**Table 14
Construction Flow Meter/Intertie Rate**

Average Cost of Water

Revenue Requirement	\$34,586,214
Estimated Water Consumption	8,893,551
Cost Per HCF	\$3.89

**Table 15
Untreated Water Rates**

Average Annual Production ¹

Water Production (in acre feet)	171.64
Biological/Administrative Fee	x \$6.86
Watermaster Cost	\$1,177.45

Water Production (in gallons)	55,929,139
Water Production (in hcf)	74,766

Costs Allocated to Untreated Well Customers ¹

Power - SCE	\$55,445
Personnel	\$36,500
Annual Maintenance	\$30,000
Watermaster Costs	<u>\$1,177</u>
Total Cost	\$123,123
Water Production (in hcf)	÷ 74,766
Proposed Rate (\$/hcf)	\$1.65

1. Slight deviation in dollar amounts and units due to rounding.

**Victorville Water District
Proposed Drought Surcharge Calculations**

**Table 16
Source of Supply Rates Applicable to Drought Surcharges**

Source of Supply Rates	Cost Per Acre Foot	Cost Per HCF
Replacement and Makeup Assessment Rates		
FY 2024/25 (6/1/26 Invoice Date)	\$565	\$1.30
FY 2025/26 (6/1/27 Invoice Date)	\$622	\$1.43
FY 2026/27 (6/2/28 Invoice Date)	\$634	\$1.46
Administrative and Biological Assessment Rates		
Administrative Rate (FY 2026/27)	\$6.35	\$0.015
Biological Rate (FY 2026/27)	\$1.23	\$0.0028
Purchased Water Cost, FY 2026/27		
HDPP/City of Victorville	\$565	\$1.30

**Table 17
Source of Supply Rate Cost Escalation**

Cost Inflation (from Table 5)	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
R-Cubed Water	7.50%	7.50%	7.50%	7.50%	7.50%
Admin & Bio Assessment	4.50%	4.50%	4.50%	4.50%	4.50%
Groundwater Replenishment & Makeup Obligation	4.00%	4.00%	4.00%	4.00%	4.00%
Utilities - Production Power	7.50%	7.50%	7.50%	7.50%	7.50%

**Victorville Water District
Proposed Drought Surcharge Calculations**

**Table 18
Source of Supply Rate Projection**

Water Supply Cost Projection	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Administrative Rate (\$/AF)	\$6.35	\$6.64	\$6.93	\$7.25	\$7.57
Biological Rate (\$/AF)	\$1.23	\$1.29	\$1.34	\$1.40	\$1.47
Replacement and Makeup Assessment (\$/AF)	\$634	\$659	\$686	\$713	\$742
R3 Water Cost (\$/AF)	\$180	\$194	\$208	\$224	\$240
Administrative Rate (\$/HCF)	\$0.015	\$0.015	\$0.016	\$0.017	\$0.017
Biological Rate (\$/HCF)	\$0.003	\$0.003	\$0.003	\$0.003	\$0.003
Replacement and Makeup Assessment (\$/HCF)	\$1.46	\$1.51	\$1.57	\$1.64	\$1.70

**Table 19
Water Production**

Historical Production	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	5-Year Average
AF	24,096	22,463	20,523	20,982	21,902	21,993
HCF	10,496,074	9,784,820	8,939,651	9,139,738	9,540,628	9,580,182
Free Production Allowance	14,652	14,274	14,689	13,262	13,651	14,106

**Table 20
Water Production and Consumption Estimates**

Production/Consumption Statistic	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Estimated Production (af)	21,993	22,213	22,435	22,659	22,886
Estimated Consumption (af)	20,291	20,494	20,698	20,905	21,114
Free Production Allowance (af)	13,305	13,305	13,305	13,305	13,305
Production Over FPA (af)	8,688	8,908	9,130	9,354	9,581
Estimated Production (hcf)	9,580,182	9,675,984	9,772,744	9,870,471	9,969,176
Estimated Consumption (hcf)	8,838,588	8,926,974	9,016,244	9,106,406	9,197,470
Free Production Allowance (hcf)	5,795,658	5,795,658	5,795,658	5,795,658	5,795,658
Production Over FPA (hcf)	3,784,524	3,880,326	3,977,086	4,074,813	4,173,518
Estimated Water Loss	8%	8%	8%	8%	8%
Estimated R3 Water Purchases (AF)	4,622	4,493	4,368	4,246	4,127
Estimated R3 Water Purchases (hcf)	2,013,440	1,957,251	1,902,630	1,849,533	1,797,918

**Victorville Water District
Proposed Drought Surcharge Calculations**

**Table 21
Base Water Supply Cost, Production and Consumption**

Water Supply Costs	0% Conservation				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Groundwater Replenishment	\$ 5,508,238	\$ 5,873,581	\$ 6,260,846	\$ 6,671,279	\$ 7,106,194
Administrative Assessment	\$ 139,656	\$ 147,400	\$ 155,573	\$ 164,200	\$ 173,305
Biological Assessment	\$ 27,051	\$ 28,551	\$ 30,135	\$ 31,806	\$ 33,569
Utilities - Production Power	\$ 3,151,800	\$ 3,388,185	\$ 3,642,299	\$ 3,915,471	\$ 4,209,132
Chemicals	\$ 277,950	\$ 286,289	\$ 294,877	\$ 303,723	\$ 312,835
Total	\$ 9,104,695	\$ 9,724,006	\$ 10,383,730	\$ 11,086,479	\$ 11,835,034
Production (hcf)	9,580,182	9,675,984	9,772,744	9,870,471	9,969,176
Production Over FPA (hcf)	3,784,524	3,880,326	3,977,086	4,074,813	4,173,518
Consumption (hcf)	8,838,588	8,926,974	9,016,244	9,106,406	9,197,470
Rate Revenue Requirement	\$ 34,586,214	\$ 36,446,174	\$ 38,283,061	\$ 40,212,527	\$ 42,239,239

**Table 22
Drought Surcharge Development - 10% Conservation**

Water Supply Costs	10% Conservation				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Groundwater Replenishment	\$ 4,113,877	\$ 4,408,944	\$ 4,722,392	\$ 5,055,287	\$ 5,408,755
Administrative Assessment	\$ 125,690	\$ 132,660	\$ 140,016	\$ 147,780	\$ 155,974
Biological Assessment	\$ 24,346	\$ 25,696	\$ 27,121	\$ 28,625	\$ 30,212
Utilities - Production Power	\$ 2,836,620	\$ 3,049,367	\$ 3,278,069	\$ 3,523,924	\$ 3,788,218
Chemicals	\$ 250,155	\$ 257,660	\$ 265,389	\$ 273,351	\$ 281,552
Total	\$ 7,350,689	\$ 7,874,327	\$ 8,432,987	\$ 9,028,967	\$ 9,664,712
Change in Cost from Full Production	\$ (1,754,007)	\$ (1,849,679)	\$ (1,950,743)	\$ (2,057,512)	\$ (2,170,322)
Revised Revenue Requirement	\$ 32,832,208	\$ 34,596,495	\$ 36,332,319	\$ 38,155,015	\$ 40,068,916
Production (hcf)	8,622,164	8,708,386	8,795,469	8,883,424	8,972,258
Production Over FPA (hcf)	2,826,506	2,912,728	2,999,811	3,087,766	3,176,600
Consumption (hcf)	7,954,729	8,034,276	8,114,619	8,195,765	8,277,723
Fixed Rate Revenue	\$ 13,727,387	\$ 14,419,247	\$ 15,145,977	\$ 15,909,335	\$ 16,711,165
Variable Rate Revenue (10% Conservation)	\$ 18,664,043	\$ 19,604,711	\$ 20,592,788	\$ 21,630,665	\$ 22,720,850
Total Rate Revenue (Standard Rates)	\$ 32,391,430	\$ 34,023,958	\$ 35,738,766	\$ 37,540,000	\$ 39,432,015
Drought Condition Shortfall	\$ (440,777)	\$ (572,537)	\$ (593,553)	\$ (615,016)	\$ (636,901)
Drought Surcharge	\$0.06	\$0.07	\$0.07	\$0.08	\$0.08
<i>% Change in Fixed Revenue</i>		5.0%	5.0%	5.0%	5.0%
<i>% Change in variable revenue</i>		5.0%	5.0%	5.0%	5.0%

**Victorville Water District
Proposed Drought Surcharge Calculations**

**Table 23
Drought Surcharge Development - 20% Conservation**

Water Supply Costs	20% Conservation				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Groundwater Replenishment	\$ 2,719,516	\$ 2,944,308	\$ 3,183,938	\$ 3,439,295	\$ 3,711,317
Administrative Assessment	\$ 111,725	\$ 117,920	\$ 124,459	\$ 131,360	\$ 138,644
Biological Assessment	\$ 21,641	\$ 22,841	\$ 24,108	\$ 25,445	\$ 26,855
Utilities - Production Power	\$ 2,521,440	\$ 2,710,548	\$ 2,913,839	\$ 3,132,377	\$ 3,367,305
Chemicals	\$ 222,360	\$ 229,031	\$ 235,902	\$ 242,979	\$ 250,268
Total	\$ 5,596,682	\$ 6,024,648	\$ 6,482,245	\$ 6,971,455	\$ 7,494,390
Change in Cost from Full Production	\$ (3,508,013)	\$ (3,699,358)	\$ (3,901,485)	\$ (4,115,025)	\$ (4,340,645)
Revised Revenue Requirement	\$ 31,078,201	\$ 32,746,816	\$ 34,381,576	\$ 36,097,503	\$ 37,898,594
Production (hcf)	7,664,146	7,740,787	7,818,195	7,896,377	7,975,341
Production Over FPA (hcf)	1,868,488	1,945,129	2,022,537	2,100,719	2,179,683
Consumption (hcf)	7,070,870	7,141,579	7,212,995	7,285,125	7,357,976
Fixed Rate Revenue	\$ 13,727,387	\$ 14,419,247	\$ 15,145,977	\$ 15,909,335	\$ 16,711,165
Variable Rate Revenue (20% Conservation)	\$ 16,590,261	\$ 17,426,410	\$ 18,304,701	\$ 19,227,258	\$ 20,196,312
Total Rate Revenue (Standard Rates)	\$ 30,317,648	\$ 31,845,657	\$ 33,450,678	\$ 35,136,592	\$ 36,907,477
Drought Condition Shortfall	\$ (760,554)	\$ (901,159)	\$ (930,898)	\$ (960,910)	\$ (991,117)
Drought Surcharge	\$0.11	\$0.13	\$0.13	\$0.13	\$0.13
<i>% Change in Fixed Revenue</i>		5.0%	5.0%	5.0%	5.0%
<i>% Change in variable revenue</i>		5.0%	5.0%	5.0%	5.0%

**Victorville Water District
Proposed Drought Surcharge Calculations**

**Table 24
Drought Surcharge Development - 30% Conservation**

Water Supply Costs	30% Conservation				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Groundwater Replenishment	\$ 1,325,155	\$ 1,479,671	\$ 1,645,483	\$ 1,823,302	\$ 2,013,879
Administrative Assessment	\$ 97,759	\$ 103,180	\$ 108,901	\$ 114,940	\$ 121,313
Biological Assessment	\$ 18,936	\$ 19,986	\$ 21,094	\$ 22,264	\$ 23,498
Utilities - Production Power	\$ 2,206,260	\$ 2,371,730	\$ 2,549,609	\$ 2,740,830	\$ 2,946,392
Chemicals	\$ 194,565	\$ 200,402	\$ 206,414	\$ 212,606	\$ 218,985
Total	\$ 3,842,676	\$ 4,174,969	\$ 4,531,502	\$ 4,913,942	\$ 5,324,067
Change in Cost from Full Production	\$ (5,262,020)	\$ (5,549,037)	\$ (5,852,228)	\$ (6,172,537)	\$ (6,510,967)
Revised Revenue Requirement	\$ 29,324,195	\$ 30,897,137	\$ 32,430,833	\$ 34,039,990	\$ 35,728,272
Production (hcf)	6,706,128	6,773,189	6,840,921	6,909,330	6,978,423
Production Over FPA (hcf)	910,470	977,531	1,045,263	1,113,672	1,182,765
Consumption (hcf)	6,187,012	6,248,882	6,311,371	6,374,484	6,438,229
Fixed Rate Revenue	\$ 13,727,387	\$ 14,419,247	\$ 15,145,977	\$ 15,909,335	\$ 16,711,165
Variable Rate Revenue (30% Conservation)	\$ 14,898,215	\$ 15,649,085	\$ 16,437,799	\$ 17,266,264	\$ 18,136,484
Total Rate Revenue (Standard Rates)	\$ 28,625,602	\$ 30,068,333	\$ 31,583,777	\$ 33,175,599	\$ 34,847,649
Drought Condition Shortfall	\$ (698,592)	\$ (828,804)	\$ (847,057)	\$ (864,391)	\$ (880,622)
Drought Surcharge	\$0.113	\$0.133	\$0.134	\$0.136	\$0.137
<i>% Change in Fixed Revenue</i>		5.0%	5.0%	5.0%	5.0%
<i>% Change in variable revenue</i>		5.0%	5.0%	5.0%	5.0%

**Victorville Water District
Proposed Drought Surcharge Calculations**

**Table 25
Drought Surcharge Development - 40% Conservation**

Water Supply Costs	40% Conservation				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Groundwater Replenishment	\$ -	\$ 15,035	\$ 107,029	\$ 207,310	\$ 316,440
Administrative Assessment	\$ 83,794	\$ 88,440	\$ 93,344	\$ 98,520	\$ 103,983
Biological Assessment	\$ 16,231	\$ 17,131	\$ 18,081	\$ 19,083	\$ 20,142
Utilities - Production Power	\$ 1,891,080	\$ 2,032,911	\$ 2,185,379	\$ 2,349,283	\$ 2,525,479
Chemicals	\$ 166,770	\$ 171,773	\$ 176,926	\$ 182,234	\$ 187,701
Total	\$ 2,157,874	\$ 2,325,289	\$ 2,580,760	\$ 2,856,430	\$ 3,153,745
Change in Cost from Full Production	\$ (6,946,821)	\$ (7,398,716)	\$ (7,802,971)	\$ (8,230,049)	\$ (8,681,290)
Revised Revenue Requirement	\$ 27,639,393	\$ 29,047,458	\$ 30,480,091	\$ 31,982,478	\$ 33,557,949
Production (hcf)	5,748,109	5,805,590	5,863,646	5,922,283	5,981,506
Production Over FPA (hcf)	-	9,932	67,988	126,625	185,848
Consumption (hcf)	5,303,153	5,356,184	5,409,746	5,463,844	5,518,482
Fixed Rate Revenue	\$ 13,727,387	\$ 14,419,247	\$ 15,145,977	\$ 15,909,335	\$ 16,711,165
Variable Rate Revenue (40% Conservation)	\$ 12,769,899	\$ 13,413,502	\$ 14,089,542	\$ 14,799,655	\$ 15,545,558
Total Rate Revenue (Standard Rates)	\$ 26,497,286	\$ 27,832,749	\$ 29,235,520	\$ 30,708,990	\$ 32,256,723
Drought Condition Shortfall	\$ (1,142,108)	\$ (1,214,709)	\$ (1,244,571)	\$ (1,273,488)	\$ (1,301,226)
Drought Surcharge	\$0.22	\$0.23	\$0.23	\$0.23	\$0.24
<i>% Change in Fixed Revenue</i>		5.0%	5.0%	5.0%	5.0%
<i>% Change in variable revenue</i>		5.0%	5.0%	5.0%	5.0%

**Victorville Water District
Proposed Drought Surcharge Calculations**

**Table 26
Drought Surcharge Development - 50% Conservation**

Water Supply Costs	50% Conservation				
	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Groundwater Replenishment	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Assessment	\$ 69,828	\$ 73,700	\$ 77,787	\$ 82,100	\$ 86,652
Biological Assessment	\$ 13,526	\$ 14,276	\$ 15,067	\$ 15,903	\$ 16,785
Utilities - Production Power	\$ 1,575,900	\$ 1,694,093	\$ 1,821,149	\$ 1,957,736	\$ 2,104,566
Chemicals	\$ 138,975	\$ 143,144	\$ 147,439	\$ 151,862	\$ 156,418
Total	\$ 1,798,229	\$ 1,925,212	\$ 2,061,442	\$ 2,207,600	\$ 2,364,420
Change in Cost from Full Production	\$ (7,306,466)	\$ (7,798,793)	\$ (8,322,288)	\$ (8,878,879)	\$ (9,470,614)
Revised Revenue Requirement	\$ 27,279,748	\$ 28,647,381	\$ 29,960,773	\$ 31,333,648	\$ 32,768,625
Production (hcf)	4,790,091	4,837,992	4,886,372	4,935,236	4,984,588
Production Over FPA (hcf)	-	-	-	-	-
Consumption (hcf)	4,419,294	4,463,487	4,508,122	4,553,203	4,598,735
Fixed Rate Revenue	\$ 13,727,387	\$ 14,419,247	\$ 15,145,977	\$ 15,909,335	\$ 16,711,165
Variable Rate Revenue (50% Conservation)	\$ 10,641,582	\$ 11,177,918	\$ 11,741,285	\$ 12,333,046	\$ 12,954,632
Total Rate Revenue (Standard Rates)	\$ 24,368,969	\$ 25,597,165	\$ 26,887,263	\$ 28,242,381	\$ 29,665,797
Drought Condition Shortfall	\$ (2,910,778)	\$ (3,050,215)	\$ (3,073,510)	\$ (3,091,268)	\$ (3,102,828)
Drought Surcharge	\$0.66	\$0.68	\$0.68	\$0.68	\$0.67
<i>% Change in Fixed Revenue</i>		5.0%	5.0%	5.0%	5.0%
<i>% Change in variable revenue</i>		5.0%	5.0%	5.0%	5.0%

**Table 27
Summary of Drought Surcharges**

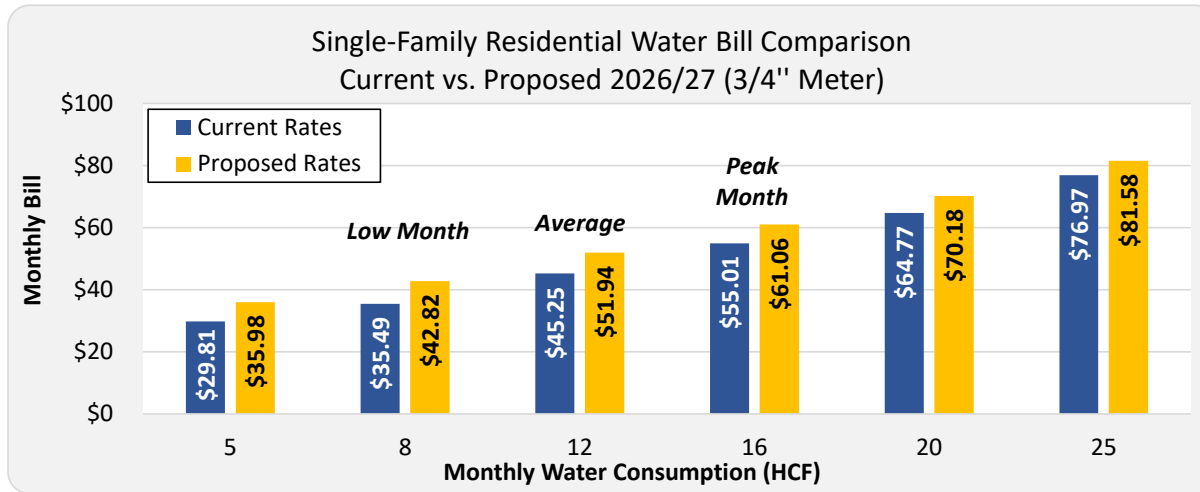
Drought Stages	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
10% Conservation	\$0.06	\$0.07	\$0.07	\$0.08	\$0.08
20% Conservation	\$0.11	\$0.13	\$0.13	\$0.13	\$0.13
30% Conservation	\$0.11	\$0.13	\$0.13	\$0.14	\$0.14
40% Conservation	\$0.22	\$0.23	\$0.23	\$0.23	\$0.24
50% Conservation	\$0.66	\$0.68	\$0.68	\$0.68	\$0.67

Table 25
Victorville Water District
Proposed Water Rates

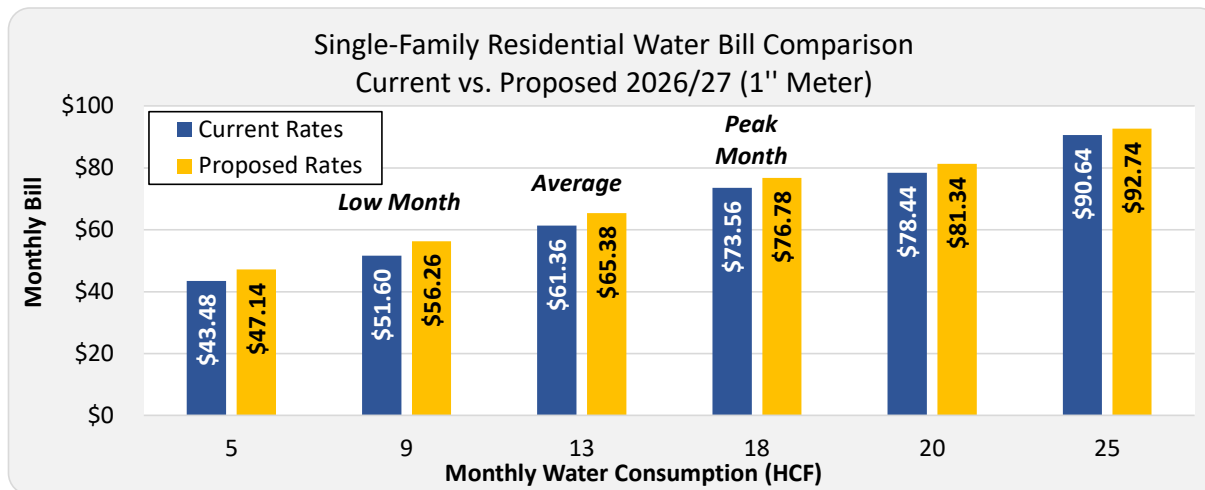
Monthly Water Rates	Current	Proposed				
	FY 2025/26	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
Fixed Service Charges						
3/4 inch	\$25.81	\$24.58	\$25.56	\$26.59	\$27.65	\$28.76
1 inch	\$39.48	\$35.74	\$37.17	\$38.66	\$40.20	\$41.81
1.5 inch	\$73.66	\$63.64	\$66.19	\$68.83	\$71.59	\$74.45
2 inch	\$114.67	\$97.12	\$101.00	\$105.04	\$109.25	\$113.62
3 inch	\$224.03	\$286.84	\$298.31	\$310.25	\$322.66	\$335.56
4 inch	\$347.06	\$498.88	\$518.84	\$539.59	\$561.17	\$583.62
6 inch	\$688.81	\$789.04	\$820.60	\$853.43	\$887.56	\$923.07
8 inch	\$1,919.12	\$1,570.24	\$1,633.05	\$1,698.37	\$1,766.31	\$1,836.96
10 inch	\$2,876.03	\$2,518.84	\$2,619.59	\$2,724.38	\$2,833.35	\$2,946.69
12 inch	\$2,876.03	\$3,076.84	\$3,199.91	\$3,327.91	\$3,461.03	\$3,599.47
Consumption Rates (per hcf)						
Single-Family Residents (SFR):						
Tier 1 (1 - 6 hcf)	\$0.80					
Tier 2 (7+ hcf)	\$2.44					
Uniform Rate (all hcf)		\$2.28	\$2.37	\$2.47	\$2.56	\$2.67
All Other Customers:						
Standard Domestic Water (Non SFR)	\$2.42	\$2.28	\$2.37	\$2.47	\$2.56	\$2.67
Construction Flow Meter/Intertie	\$4.01	\$3.89	\$4.04	\$4.21	\$4.37	\$4.55
Well (Untreated) Water	\$0.82	\$1.65	\$1.71	\$1.78	\$1.85	\$1.93
Reclaimed/Recycled Water	\$1.45	\$1.86	\$1.93	\$2.01	\$2.09	\$2.18
Fire Fixed Service Charges						
1 inch	\$6.45	\$8.49	\$8.83	\$9.18	\$9.55	\$9.93
1.5 inch	\$7.59	\$9.14	\$9.51	\$9.89	\$10.28	\$10.69
2 inch	\$8.96	\$9.92	\$10.32	\$10.73	\$11.16	\$11.60
3 inch	\$13.30	\$14.34	\$14.91	\$15.51	\$16.13	\$16.78
4 inch	\$21.30	\$19.28	\$20.05	\$20.85	\$21.69	\$22.55
6 inch	\$41.86	\$26.04	\$27.08	\$28.16	\$29.29	\$30.46
8 inch	\$69.28	\$44.24	\$46.01	\$47.85	\$49.76	\$51.75
10 inch	\$105.84	\$66.34	\$68.99	\$71.75	\$74.62	\$77.61
12 inch	\$105.84	\$79.34	\$82.51	\$85.81	\$89.25	\$92.82

**Victorville Water District
Sample Water Bill Comparisons**

**Figure 1
Single Family Residential Bill Comparison, 3/4-inch Meter**



**Figure 2
Single Family Residential Bill Comparison, 1-inch Meter**



Victorville Water District
Sample Water Bill Comparisons

Figure 3
Multi-Family Residential Bill Comparison, 3/4-inch Meter

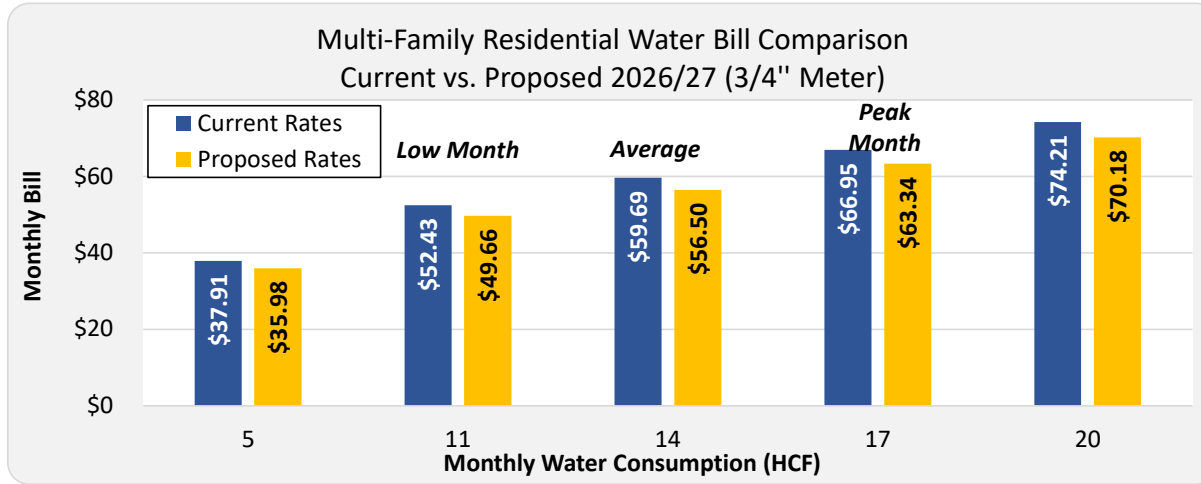
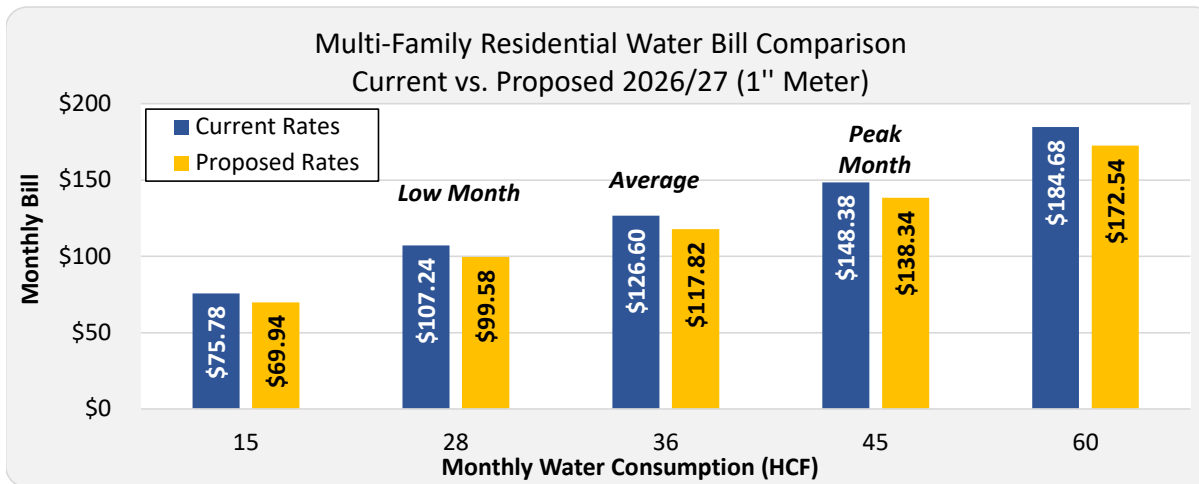


Figure 4
Multi-Family Residential Bill Comparison, 1-inch Meter



Victorville Water District
Sample Water Bill Comparisons

Figure 5
Commercial Bill Comparison, 3/4-inch Meter

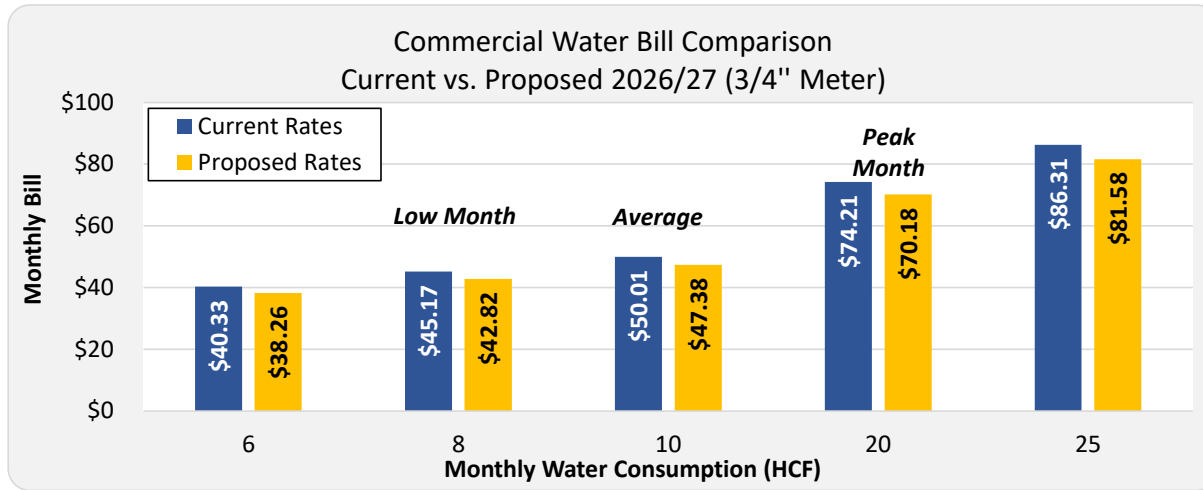
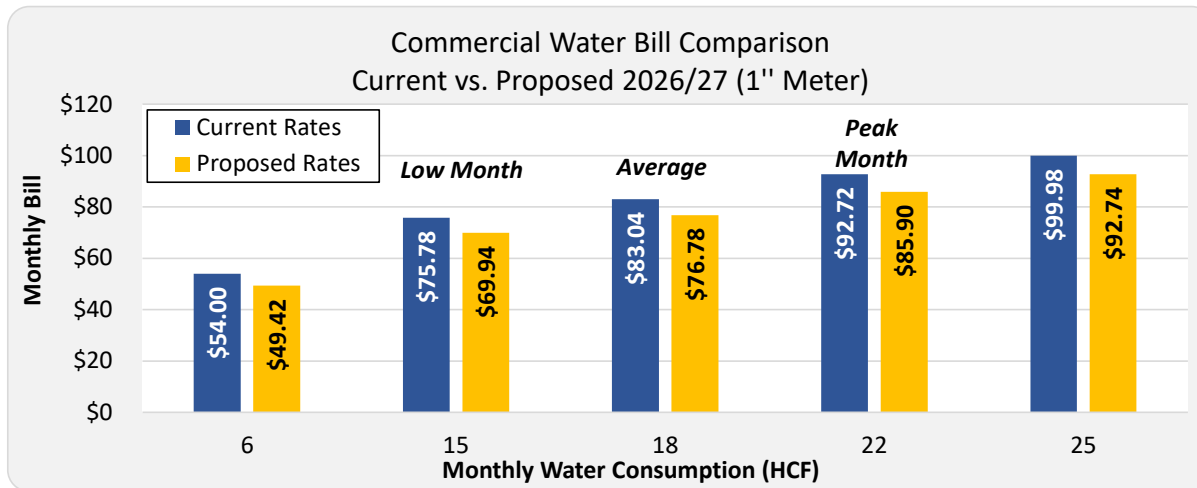
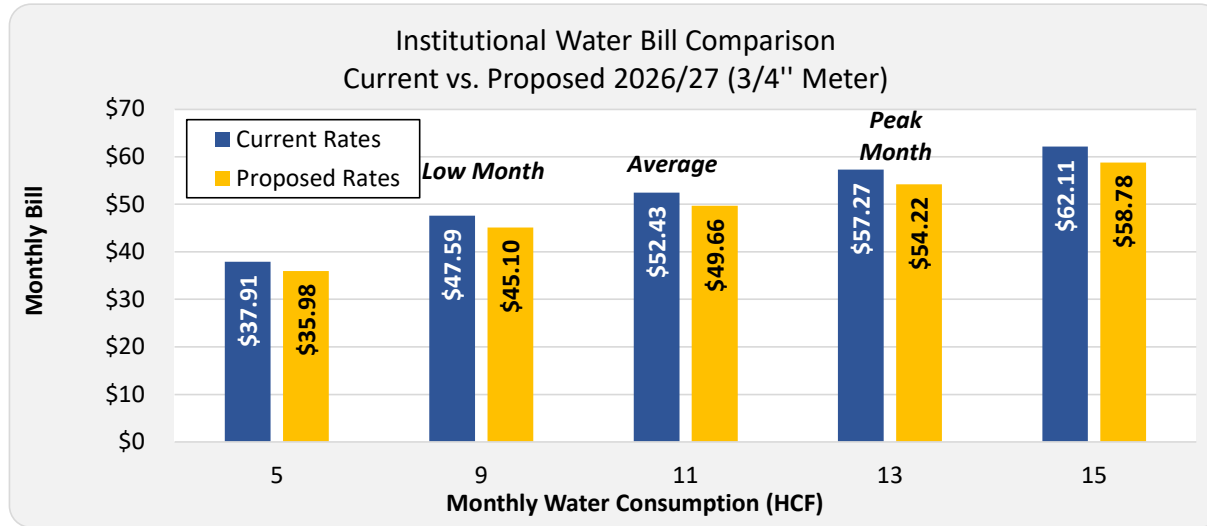


Figure 6
Commercial Bill Comparison, 1-inch Meter

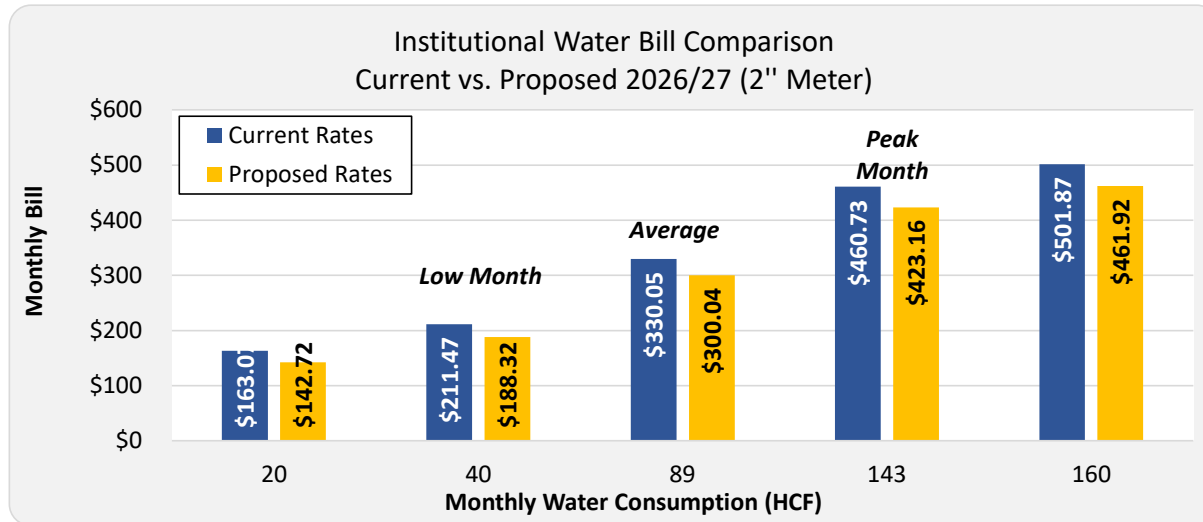


**Victorville Water District
Sample Water Bill Comparisons**

**Figure 7
Institutional Bill Comparison, 3/4-inch Meter**

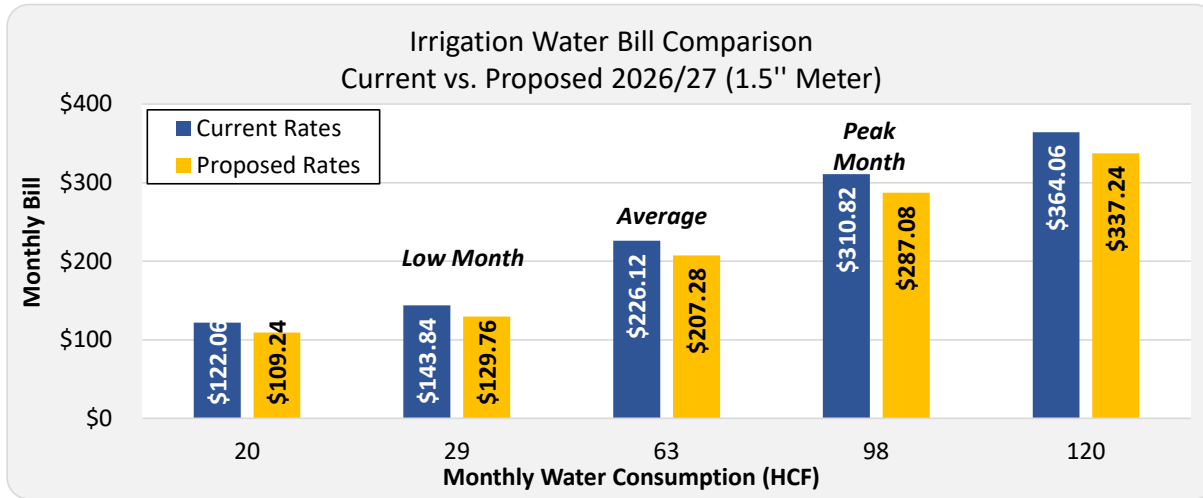


**Figure 8
Institutional Bill Comparison, 2-inch Meter**

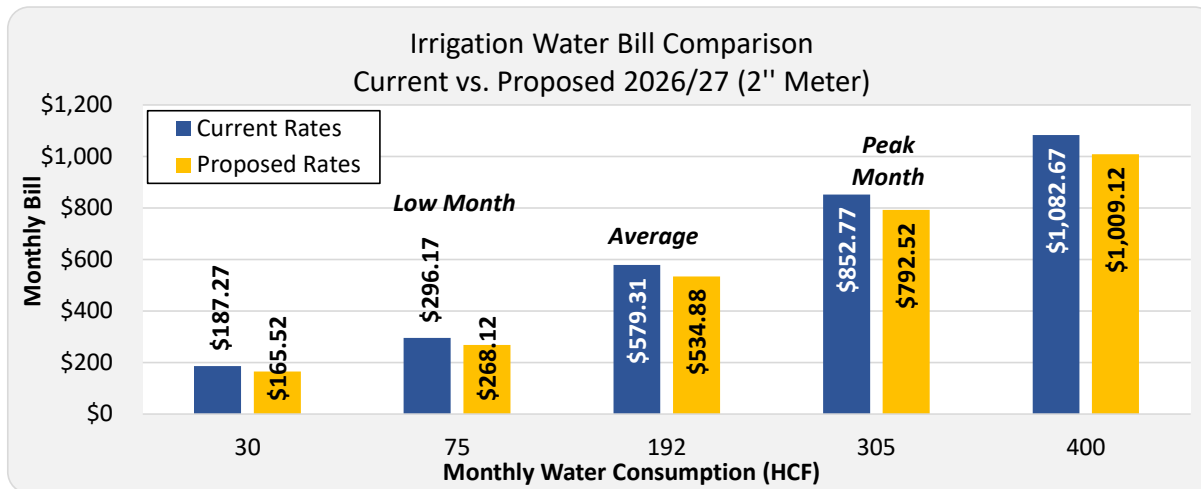


**Victorville Water District
Sample Water Bill Comparisons**

**Figure 9
Irrigation Bill Comparison, 1 1/2-inch Meter**



**Figure 10
Irrigation Bill Comparison, 2-inch Meter**



Victorville Water District
Sample Water Bill Comparisons

Figure 11
Irrigation Bill Comparison, 3-inch Meter

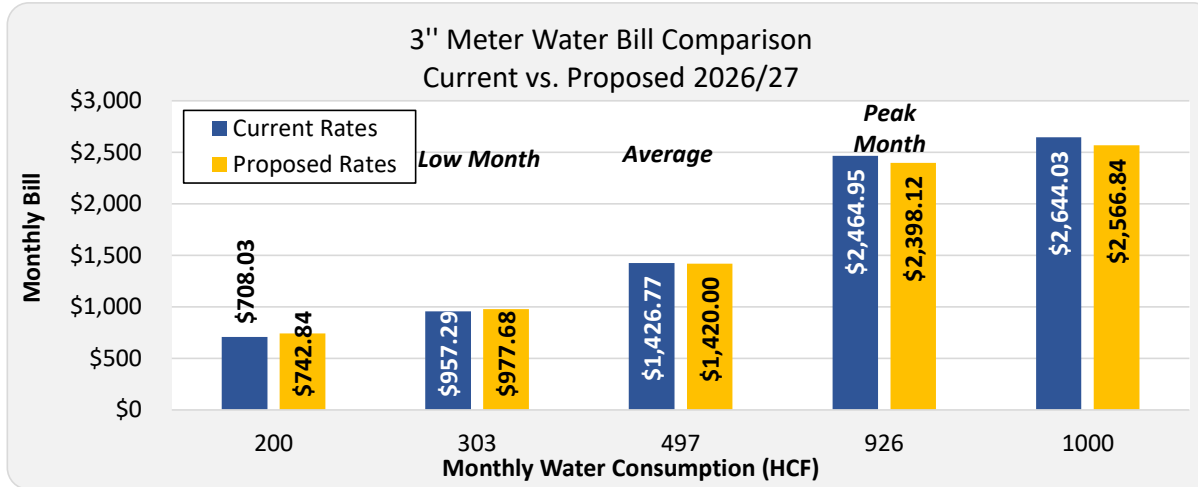
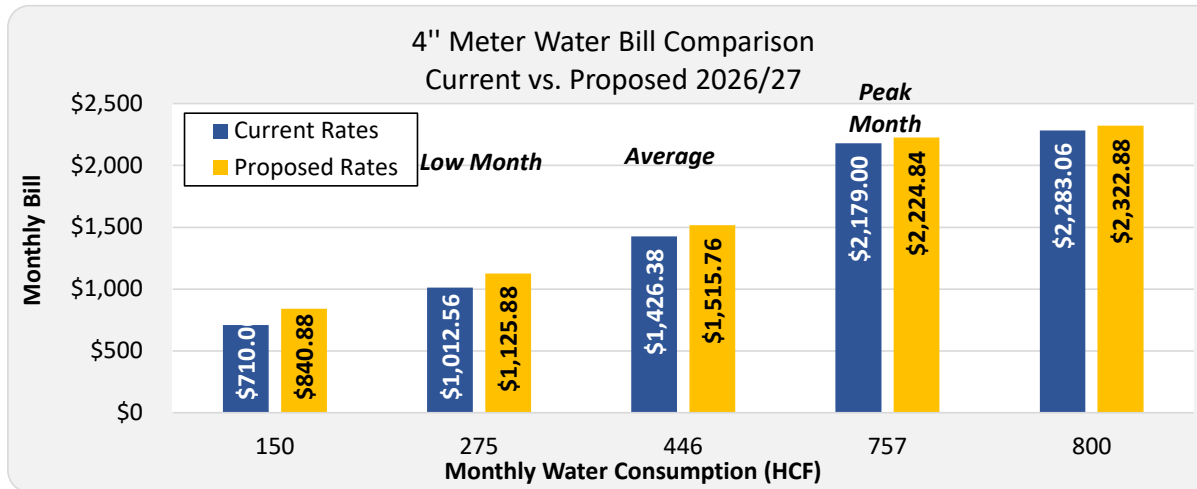
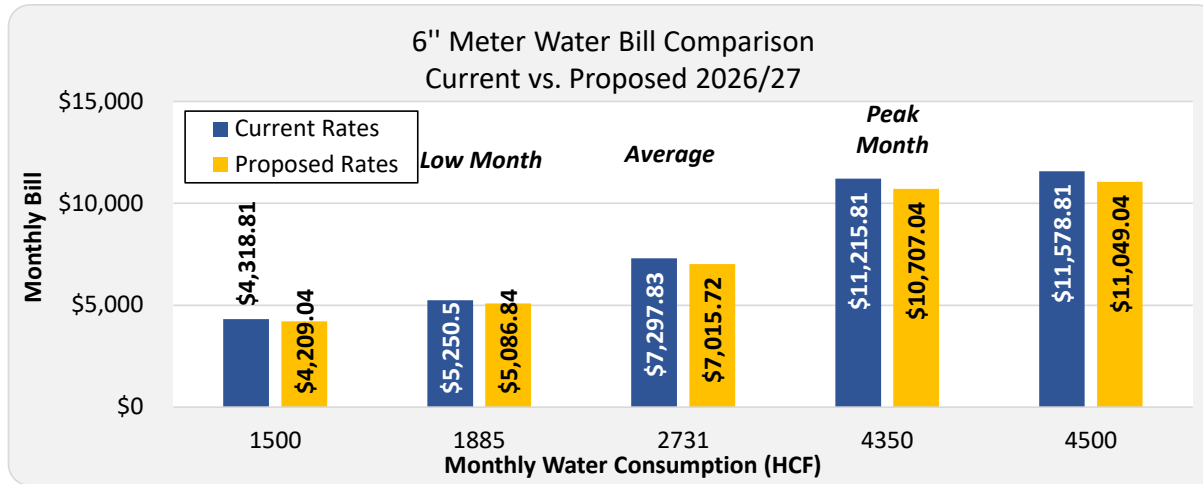


Figure 12
Irrigation Bill Comparison, 4-inch Meter

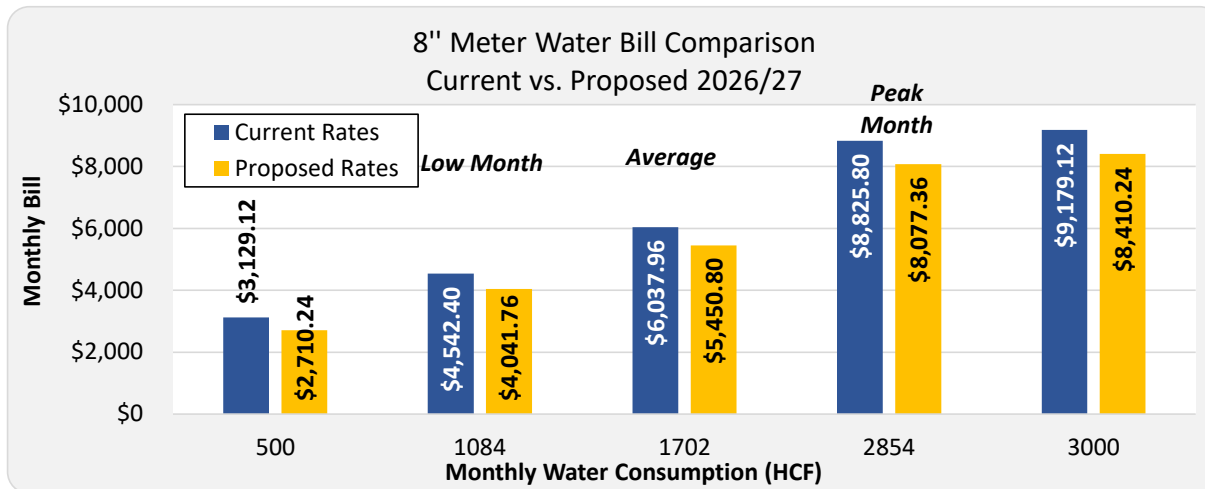


**Victorville Water District
Sample Water Bill Comparisons**

**Figure 13
Bill Comparison, 6-inch Meter**

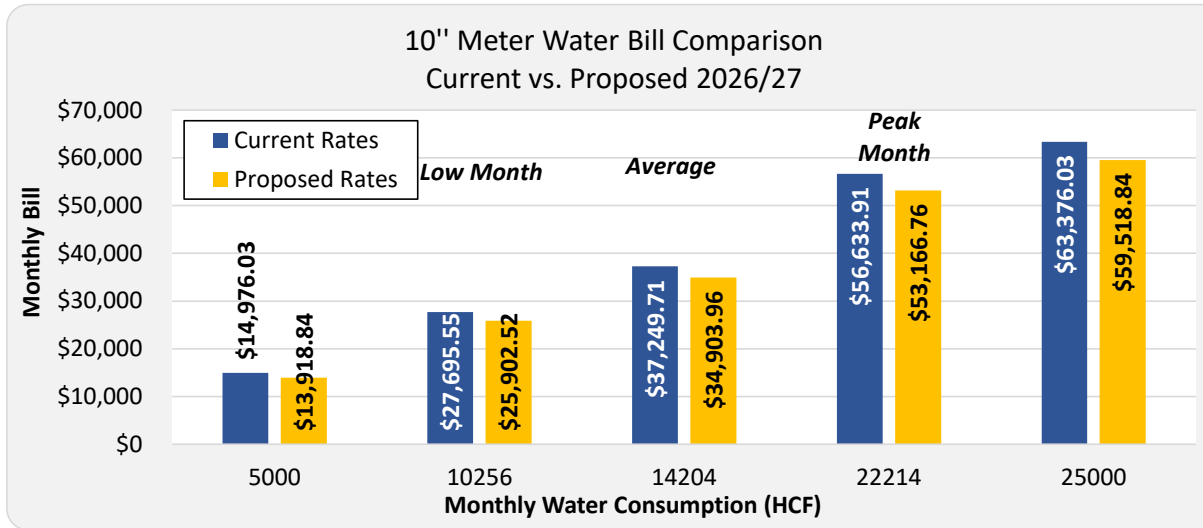


**Figure 14
Bill Comparison, 8-inch Meter**



Victorville Water District
 Sample Water Bill Comparisons

Figure 15
 Bill Comparison, 10-inch Meter



Victorville Water District
Regional Water Bill Comparison

Figure 16

