

Attachment 2

Western Municipal Water District
Fiscal Year 2025-2026 Consolidated Operating Budget
 Updated: 5/21/2024

PROPOSED

	General District	Wholesale Water	MGL	Combined Desalters	Retail Water	Wastewater	FY 2026 Total	FY 2025 Total
Sources of Operating Funds								
1 Water Sales	\$ -	\$ 57,048,951	\$ -	\$ 14,688,656	\$ 42,942,035	\$ -	\$ 114,679,642	\$ 105,628,391
2 Water Service		1,249,562	189,333		22,843,352		24,282,247	22,195,330
3 Waste Disposal						16,088,667	16,088,667	15,079,293
4 Waste Disposal Svc Charges						1,394,297	1,394,297	1,328,443
5 Total Sources of Operating Funds	\$ -	\$ 58,298,513	\$ 189,333	\$ 14,688,656	\$ 65,785,387	\$ 17,482,964	\$ 156,444,853	\$ 144,231,457
Uses of Operating Funds								
6 Source of Supply	\$ -	\$ -	\$ -	\$ 2,100	\$ 2,191,507	\$ -	\$ 2,193,607	\$ 2,029,324
7 Purchased Water		57,048,951	-	-	34,343,888		91,392,839	84,520,591
8 Pumping Costs		-	4	1,714,243	7,699,593		9,413,840	8,719,371
9 Water Treatment		-	-	6,180,194	386,627		6,566,821	6,466,126
10 Transmission & Distribution		626	29,321	501,495	13,107,218		13,638,660	12,781,938
11 Customer Accounts		-	-	-	2,117,440		2,117,440	1,879,125
12 Disposal Charges		-	-	693,622		8,414,462	9,108,084	8,521,789
13 Pre Treatment						4,796,853	4,796,853	4,632,060
14 Conveyance System						438,996	438,996	411,635
15 General & Administrative	8,998,640	1,478,434	-	923,820	8,251,760	1,684,776	21,337,430	19,428,728
16 Water Use Efficiency		414,500	-	-	905,791		1,320,291	1,390,856
17 Other Expense Allocation		-	(67,909)	-	67,909		-	-
18 Other Operating Expenses	3,577,713	-	2,423	42,056	351,920	117,503	4,091,615	3,970,735
19 Total Uses of Operating Funds	\$ 12,576,353	\$ 58,942,511	\$ (36,161)	\$ 10,057,530	\$ 69,423,653	\$ 15,452,590	\$ 166,416,476	\$ 154,752,278
20 Net Operating Sources/(Uses)	\$ (12,576,353)	\$ (643,998)	\$ 225,494	\$ 4,631,126	\$ (3,638,265)	\$ 2,030,374	\$ (9,971,622)	\$ (10,520,821)
Sources of Non-Operating Funds								
21 Investment Interest	\$ -	\$ -	\$ -	\$ -	\$ 54,049	\$ -	\$ 54,049	\$ 52,989
22 Property Tax Revenue	19,742,000	-	-	-	9,853,633	-	29,595,633	28,866,383
23 Property Tax Transfer	(643,998)	643,998	-	-	-	-	-	-
24 Debt Payments from Other Entities	111,524						111,524	124,451
25 Other Non-Operating Revenue	206,299	-	-	-	-	-	206,299	199,369
26 Total Sources of Non-Operating Funds	\$ 19,415,825	\$ 643,998	\$ -	\$ -	\$ 9,907,682	\$ -	\$ 29,967,505	\$ 29,243,192
Uses of Non-Operating Funds								
27 Debt Service	\$ 2,529,989	\$ -	\$ -	\$ 2,680,974	\$ 1,648,210	\$ 129,218	\$ 6,988,391	\$ 6,909,586
28 Other Non-Operating Expense	1,394,941	-	-	-	27,192	4,000	1,426,133	1,337,787
29 Total Uses of Non-Operating Funds	\$ 3,924,930	\$ -	\$ -	\$ 2,680,974	\$ 1,675,402	\$ 133,218	\$ 8,414,524	\$ 8,247,373
30 Net Non-Oper. Sources/(Uses)	\$ 15,490,895	\$ 643,998	\$ -	\$ (2,680,974)	\$ 8,232,280	\$ (133,218)	\$ 21,552,981	\$ 20,995,819
31 Net Sources/(Uses)	\$ 2,914,542	\$ -	\$ 225,494	\$ 1,950,152	\$ 4,594,015	\$ 1,897,156	\$ 11,581,359	\$ 10,474,998
Transfers To/(From) Reserves								
32 Asset Replacement Reserve Funding	\$ 1,608,115	\$ -	\$ 21,879	\$ 663,000	\$ 4,570,332	\$ 1,127,584	\$ 7,990,910	\$ 7,609,035
33 Other Reserves *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 667,976	\$ 667,976	\$ 783,420
To/(From) Operating Reserves	\$ 1,306,427	\$ -	\$ 203,615	\$ 1,287,152	\$ 23,683	\$ 101,596	\$ 2,922,473	\$ 2,082,543

* Other Reserves include Added Facility Charge (AFC) reserves.

Western Municipal Water District

PROPOSED

Fiscal Year 2025-2026 General District Operating Budget

Updated: 5/21/2024

	Fund 10 Headquarters	Fund 14 Vehicles	FY 2026 Total	FY 2025 Total
Sources of Operating Funds				
1 Total Sources of Operating Funds	\$ -	\$ -	\$ -	\$ -
Uses of Operating Funds				
2 General & Administrative	\$ 9,561,286	\$ (562,646)	\$ 8,998,640	\$ 8,361,673
3 Other Operating Expenses	3,577,713	-	3,577,713	3,487,377
4 Total Uses of Operating Funds	\$ 13,138,999	\$ (562,646)	\$ 12,576,353	\$ 11,849,050
Net Operating Sources/(Uses)	\$ (13,138,999)	\$ 562,646	\$ (12,576,353)	\$ (11,849,050)
Sources of Non-Operating Funds				
5 Investment Interest	\$ -	\$ -	\$ -	\$ -
6 Property Tax Revenue	19,742,000	-	19,742,000	19,727,000
7 Property Tax Transfer	(843,998)	200,000	(643,998)	(559,768)
8 Debt Payments from Other Entities	111,524	-	111,524	124,451
9 Other Non-Operating Revenue	206,299	-	206,299	199,369
10 Total Sources of Non-Operating Funds	\$ 19,215,825	\$ 200,000	\$ 19,415,825	\$ 19,491,052
Uses of Non-Operating Funds				
11 Debt Service	\$ 2,529,989	\$ -	\$ 2,529,989	\$ 2,525,499
12 Other Non-Operating Expense	1,194,941	200,000	1,394,941	1,306,566
13 Total Uses of Non-Operating Funds	\$ 3,724,930	\$ 200,000	\$ 3,924,930	\$ 3,832,065
Net Non-Oper. Sources/(Uses)	\$ 15,490,895	\$ -	\$ 15,490,895	\$ 15,658,987
Net Sources/(Uses)	\$ 2,351,896	\$ 562,646	\$ 2,914,542	\$ 3,809,937
Transfers To/(From) Reserves				
14 Asset Replacement Reserve Funding	\$ 1,138,930	\$ 469,185	\$ 1,608,115	\$ 1,531,538
15 Other Reserves *	-	-	-	-
To/(From) Operating Reserves	\$ 1,212,966	\$ 93,461	\$ 1,306,427	\$ 2,278,399

* Other Reserves include Added Facility Charge (AFC) reserves.

Western Municipal Water District

PROPOSED

Fiscal Year 2025-2026 Retail Water Operating Budget

Updated: 5/21/2024

	Fund 20/22 Riverside Potable	Fund 21 Riverside Non Potable	Fund 23 Murrieta	Fund 24 Rainbow	FY 2026 Total	FY 2025 Total
Sources of Operating Funds						
1 Water Sales	\$ 33,881,433	\$ 4,813,084	\$ 4,168,610	\$ 78,908	\$ 42,942,035	\$ 38,750,445
2 Water Service	18,035,315	1,897,318	2,870,995	39,724	22,843,352	20,798,374
3 Total Sources of Operating Funds	\$ 51,916,748	\$ 6,710,402	\$ 7,039,605	\$ 118,633	\$ 65,785,387	\$ 59,548,819
Uses of Operating Funds						
4 Source of Supply	\$ 1,510,681	\$ 124,233	\$ 423,840	\$ 132,753	\$ 2,191,507	\$ 2,027,265
5 Purchased Water	29,400,633	2,971,319	1,885,080	86,856	34,343,888	31,749,821
6 Water Treatment	287,516	-	99,111	-	386,627	377,422
7 Pumping Costs	5,300,502	2,123,661	250,200	25,230	7,699,593	7,079,979
8 Transmission & Distribution	10,803,363	561,623	1,726,088	16,144	13,107,218	12,285,961
9 Customer Accounts	1,590,684	269,502	257,050	204	2,117,440	1,879,125
10 General & Administrative	6,741,096	537,641	968,066	4,957	8,251,760	7,317,019
11 Water Use Efficiency	905,791	-	-	-	905,791	1,008,856
12 Other Expense Allocation	67,909	-	-	-	67,909	65,942
13 Other Operating Expenses	159,741	34,561	155,915	1,703	351,920	349,746
14 Total Uses of Operating Funds	\$ 56,767,916	\$ 6,622,540	\$ 5,765,350	\$ 267,847	\$ 69,423,653	\$ 64,141,136
15 Net Operating Sources/(Uses)	\$ (4,851,169)	\$ 87,862	\$ 1,274,255	\$ (149,214)	\$ (3,638,265)	\$ (4,592,317)
Sources of Non-Operating Funds						
16 Investment Interest	\$ 48,148	\$ -	\$ 5,871	\$ 30	\$ 54,049	\$ 52,989
17 Property Tax Revenue	8,794,268	882,473	11,500	165,392	9,853,633	9,139,383
18 Property Tax Transfer	-	-	-	-	-	-
19 Other Non-Operating Revenue	-	-	-	-	-	-
20 Total Sources of Non-Operating Funds	\$ 8,842,416	\$ 882,473	\$ 17,371	\$ 165,422	\$ 9,907,682	\$ 9,192,372
Uses of Non-Operating Funds						
21 Debt Service	\$ 1,339,182	\$ 201,570	\$ 107,458	\$ -	\$ 1,648,210	\$ 1,573,751
22 Other Non-Operating Expense	20,360	2,440	4,002	390	27,192	27,221
23 Total Uses of Non-Operating Funds	\$ 1,359,542	\$ 204,010	\$ 111,460	\$ 390	\$ 1,675,402	\$ 1,600,972
24 Net Non-Oper. Sources/(Uses)	\$ 7,482,874	\$ 678,463	\$ (94,089)	\$ 165,032	\$ 8,232,280	\$ 7,591,400
25 Net Sources/(Uses)	\$ 2,631,705	\$ 766,325	\$ 1,180,166	\$ 15,818	\$ 4,594,015	\$ 2,999,083
Transfers To/(From) Reserves						
26 Asset Replacement Reserve Funding	\$ 2,612,124	\$ 765,769	\$ 1,176,636	\$ 15,803	\$ 4,570,332	\$ 4,309,840
27 Other Reserves *	-	-	-	-	-	-
To/(From) Operating Reserves	\$ 19,581	\$ 556	\$ 3,530	\$ 15	\$ 23,683	\$ (1,310,757)

* Other Reserves include Added Facility Charge (AFC) reserves.

Western Municipal Water District

Fiscal Year 2025-2026 Wastewater Operating Budget

Updated: 5/21/2024

PROPOSED

	Fund 30 IEBL	Fund 31 La Sierra	Fund 32/33 Treat./Conv.	Fund 35 Murrieta	FY 2026 Total	FY 2025 Total
Sources of Operating Funds						
1 Waste Disposal	\$ 3,480,808	\$ 3,904,146	\$ 5,511,997	\$ 3,191,716	\$ 16,088,667	\$ 15,079,293
2 Waste Disposal Svc Charges	1,394,297	-	-	-	1,394,297	1,328,443
3 Total Sources of Operating Funds	\$ 4,875,105	\$ 3,904,146	\$ 5,511,997	\$ 3,191,716	\$ 17,482,964	\$ 16,407,736
Uses of Operating Funds						
4 Disposal Charges	\$ 5,100	\$ 2,742,932	\$ 4,008,176	\$ 1,658,254	\$ 8,414,462	\$ 7,845,848
5 Pre Treatment	4,791,991	-	4,862	-	4,796,853	4,632,060
6 Conveyance System	600	106,620	329,236	2,540	438,996	411,635
7 General & Administrative	56,198	689,663	645,983	292,932	1,684,776	1,531,395
8 Other Operating Expenses	-	-	116,098	1,405	117,503	97,165
9 Total Uses of Operating Funds	\$ 4,853,889	\$ 3,539,215	\$ 5,104,355	\$ 1,955,131	\$ 15,452,590	\$ 14,518,103
New Position Impact						
10 Net Operating Sources/(Uses)	\$ 21,216	\$ 364,931	\$ 407,642	\$ 1,236,585	\$ 2,030,374	\$ 1,889,633
Sources of Non-Operating Funds						
11 Investment Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Property Tax Revenue	-	-	-	-	-	-
13 Property Tax Transfer	-	-	-	-	-	-
14 Other Non-Operating Revenue	-	-	-	-	-	-
15 Total Sources of Non-Operating Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uses of Non-Operating Funds						
16 Debt Service	\$ -	\$ 16,852	\$ 112,366	\$ -	\$ 129,218	\$ 129,278
17 Other Non-Operating Expense	-	-	-	4,000	4,000	4,000
18 Total Uses of Non-Operating Funds	\$ -	\$ 16,852	\$ 112,366	\$ 4,000	\$ 133,218	\$ 133,278
19 Net Non-Oper. Sources/(Uses)	\$ -	\$ (16,852)	\$ (112,366)	\$ (4,000)	\$ (133,218)	\$ (133,278)
20 Net Sources/(Uses)	\$ 21,216	\$ 348,079	\$ 295,276	\$ 1,232,585	\$ 1,897,156	\$ 1,756,355
Transfers To/(From) Reserves						
21 Asset Replacement Reserve Funding	\$ 16,000	\$ 348,851	\$ 295,283	\$ 467,450	\$ 1,127,584	\$ 1,096,820
22 Other Reserves *	-	-	-	667,976	667,976	783,420
To/(From) Operating Reserves	\$ 5,216	\$ (772)	\$ (7)	\$ 97,159	\$ 101,596	\$ (123,885)

* Other Reserves include Added Facility Charge (AFC) reserves.