

Attachment 2

Western Municipal Water District
Fiscal Year 2023-2024 Consolidated Operating Budget
 Updated: 5/5/2022

PROPOSED

| | General District | Wholesale Water | MGL | Desalters | Retail Water | Wastewater | FY 2024 Total | FY 2023 Total |
|---|------------------|-----------------|------------|--------------|----------------|---------------|----------------|----------------|
| Sources of Operating Funds | | | | | | | | |
| 1 Water Sales | \$ - | \$ 61,158,223 | \$ - | \$ 9,698,380 | \$ 35,250,492 | \$ - | \$ 106,107,095 | \$ 99,395,351 |
| 2 Water Service | | 1,421,815 | 215,740 | | 19,615,214 | | 21,252,769 | 20,164,838 |
| 3 Waste Disposal | | | | | | 14,831,653 | 14,831,653 | 14,242,320 |
| 4 Waste Disposal Svc Charges | | | | | | 2,600,513 | 2,600,513 | 2,594,446 |
| 5 Total Sources of Operating Funds | \$ - | \$ 62,580,038 | \$ 215,740 | \$ 9,698,380 | \$ 54,865,706 | \$ 17,432,166 | \$ 144,792,030 | \$ 136,396,955 |
| Uses of Operating Funds | | | | | | | | |
| 6 Source of Supply | \$ - | \$ - | \$ - | \$ 4,802 | \$ 1,594,316 | \$ - | \$ 1,599,118 | \$ 1,430,635 |
| 7 Purchased Water | | 61,158,223 | - | - | 27,939,723 | | 89,097,946 | 83,532,741 |
| 8 Pumping Costs | | - | 300 | 1,199,108 | 6,337,706 | | 7,537,114 | 7,134,834 |
| 9 Water Treatment | | - | - | 6,016,059 | 437,872 | | 6,453,931 | 6,130,740 |
| 10 Transmission & Distribution | | 1,201 | 196,635 | 794,825 | 11,768,678 | | 12,761,339 | 12,554,166 |
| 11 Customer Accounts | | - | - | 100 | 1,252,566 | | 1,252,666 | 1,194,662 |
| 12 Disposal Charges | | - | - | 713,146 | | 4,865,332 | 5,578,478 | 5,392,269 |
| 13 Pre Treatment | | | | | | 6,004,891 | 6,004,891 | 5,818,665 |
| 14 Conveyance System | | | | | | 2,659,737 | 2,659,737 | 2,521,917 |
| 15 General & Administrative | 3,845,522 | 2,790,731 | 10,954 | 245,902 | 7,278,635 | 1,614,742 | 15,786,486 | 14,129,526 |
| 16 Water Use Efficiency | | 276,153 | - | - | 510,277 | | 786,430 | 782,663 |
| 17 Other Expense Allocation | | - | (68,051) | - | 68,051 | | - | - |
| 18 Other Operating Expenses | 2,181,013 | - | - | 21,636 | 262,373 | 102,909 | 2,567,931 | 3,228,012 |
| 19 Total Uses of Operating Funds | \$ 6,026,535 | \$ 64,226,308 | \$ 139,838 | \$ 8,995,578 | \$ 57,450,197 | \$ 15,247,611 | \$ 152,086,067 | \$ 143,850,830 |
| 20 Net Operating Sources/(Uses) | \$ (6,026,535) | \$ (1,646,270) | \$ 75,902 | \$ 702,802 | \$ (2,584,491) | \$ 2,184,555 | \$ (7,294,037) | \$ (7,453,875) |
| Sources of Non-Operating Funds | | | | | | | | |
| 21 Investment Interest | \$ - | \$ - | \$ - | \$ - | \$ 48,650 | \$ - | \$ 48,650 | \$ 48,650 |
| 22 Property Tax Revenue | 17,005,000 | - | - | - | 9,407,755 | - | 26,412,755 | 25,975,063 |
| 23 Property Tax Transfer | (1,646,270) | 1,646,270 | - | - | - | - | - | - |
| 24 Debt Payments from Other Entities | 136,940 | | | | | | 136,940 | 149,210 |
| 25 Other Non-Operating Revenue | 186,455 | - | - | - | - | - | 186,455 | 181,236 |
| 26 Total Sources of Non-Operating Funds | \$ 15,682,125 | \$ 1,646,270 | \$ - | \$ - | \$ 9,456,405 | \$ - | \$ 26,784,800 | \$ 26,354,159 |
| Uses of Non-Operating Funds | | | | | | | | |
| 27 Debt Service | \$ 3,156,938 | \$ - | \$ - | \$ 893,682 | \$ 1,306,454 | \$ 129,323 | \$ 5,486,397 | \$ 5,413,919 |
| 28 Other Non-Operating Expense | 952,552 | - | - | (167,825) | 482,589 | 3,500 | 1,270,816 | 1,230,061 |
| 29 Total Uses of Non-Operating Funds | \$ 4,109,490 | \$ - | \$ - | \$ 725,857 | \$ 1,789,043 | \$ 132,823 | \$ 6,757,213 | \$ 6,643,980 |
| 30 Net Non-Oper. Sources/(Uses) | \$ 11,572,635 | \$ 1,646,270 | \$ - | \$ (725,857) | \$ 7,667,362 | \$ (132,823) | \$ 20,027,587 | \$ 19,710,179 |
| 31 Net Sources/(Uses) | \$ 5,546,100 | \$ - | \$ 75,902 | \$ (23,055) | \$ 5,082,871 | \$ 2,051,732 | \$ 12,733,550 | \$ 12,256,304 |
| Transfers To/(From) Reserves | | | | | | | | |
| 32 Asset Replacement Reserve Funding | \$ 1,458,608 | \$ - | \$ 19,845 | \$ 424,463 | \$ 4,104,609 | \$ 1,013,077 | \$ 7,020,602 | \$ 6,694,791 |
| 33 Other Reserves * | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 527,793 | \$ 527,793 | \$ 521,331 |
| To/(From) Operating Reserves | \$ 4,087,492 | \$ - | \$ 56,057 | \$ (447,518) | \$ 978,262 | \$ 510,862 | \$ 5,185,155 | \$ 5,040,182 |

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

Western Municipal Water District
Fiscal Year 2023-2024 General District Operating Budget
 Updated: 5/5/2022

PROPOSED

| | Fund 100 Headquarters | Fund 140 Vehicles | Fund 160 Center | FY 2024 Total | FY 2023 Total |
|---|--------------------------|----------------------|--------------------|------------------|------------------|
| Sources of Operating Funds | | | | | |
| 1 Total Sources of Operating Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Uses of Operating Funds | | | | | |
| 2 General & Administrative | \$ 5,455,524 | \$ (792,554) | \$ (817,448) | \$ 3,845,522 | \$ 3,069,208 |
| 3 Other Operating Expenses | 2,181,013 | - | - | 2,181,013 | 2,897,236 |
| 4 Total Uses of Operating Funds | \$ 7,636,537 | \$ (792,554) | \$ (817,448) | \$ 6,026,535 | \$ 5,966,444 |
| Net Operating Sources/(Uses) | \$ (7,636,537) | \$ 792,554 | \$ 817,448 | \$ (6,026,535) | \$ (5,966,444) |
| Sources of Non-Operating Funds | | | | | |
| 5 Investment Interest | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 Property Tax Revenue | 17,005,000 | - | - | 17,005,000 | 16,493,000 |
| 7 Property Tax Transfer | (1,846,270) | 200,000 | - | (1,646,270) | (1,541,994) |
| 8 Debt Payments from Other Entities | 136,940 | - | - | 136,940 | 149,210 |
| 9 Other Non-Operating Revenue | 186,455 | - | - | 186,455 | 181,236 |
| 10 Total Sources of Non-Operating Funds | \$ 15,482,125 | \$ 200,000 | \$ - | \$ 15,682,125 | \$ 15,281,452 |
| Uses of Non-Operating Funds | | | | | |
| 11 Debt Service | \$ 2,605,824 | \$ 363,174 | \$ 187,940 | \$ 3,156,938 | \$ 3,085,031 |
| 12 Other Non-Operating Expense | 752,552 | 200,000 | - | 952,552 | 908,011 |
| 13 Total Uses of Non-Operating Funds | \$ 3,358,376 | \$ 563,174 | \$ 187,940 | \$ 4,109,490 | \$ 3,993,042 |
| Net Non-Oper. Sources/(Uses) | \$ 12,123,749 | \$ (363,174) | \$ (187,940) | \$ 11,572,635 | \$ 11,288,410 |
| Net Sources/(Uses) | \$ 4,487,212 | \$ 429,380 | \$ 629,508 | \$ 5,546,100 | \$ 5,321,966 |
| Transfers To/(From) Reserves | | | | | |
| 14 Asset Replacement Reserve Funding | \$ 425,565 | \$ 425,565 | \$ 607,478 | \$ 1,458,608 | \$ 1,389,150 |
| 15 Other Reserves * | - | - | - | - | - |
| To/(From) Operating Reserves | \$ 4,061,647 | \$ 3,815 | \$ 22,030 | \$ 4,087,492 | \$ 3,932,816 |

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

Western Municipal Water District
Fiscal Year 2023-2024 Retail Water Operating Budget
 Updated: 5/5/2022

PROPOSED

| | Fund 200/220 Riverside Potable | Fund 210 Riverside Non Potable | Fund 230 Murrieta | Fund 240 Rainbow | FY 2024 Total | FY 2023 Total |
|---|-----------------------------------|--------------------------------------|----------------------|---------------------|------------------|------------------|
| Sources of Operating Funds | | | | | | |
| 1 Water Sales | \$ 26,960,501 | \$ 4,184,096 | \$ 4,056,458 | \$ 49,437 | \$ 35,250,492 | \$ 33,248,562 |
| 2 Water Service | 15,809,929 | 1,474,184 | 2,297,549 | 33,552 | 19,615,214 | 18,607,476 |
| 3 Total Sources of Operating Funds | \$ 42,770,430 | \$ 5,658,280 | \$ 6,354,007 | \$ 82,989 | \$ 54,865,706 | \$ 51,856,038 |
| Uses of Operating Funds | | | | | | |
| 4 Source of Supply | \$ 1,340,156 | \$ 103,216 | \$ 58,100 | \$ 92,844 | \$ 1,594,316 | \$ 1,425,928 |
| 5 Purchased Water | 23,866,731 | 2,639,933 | 1,380,559 | 52,500 | 27,939,723 | 26,652,521 |
| 6 Water Treatment | 274,452 | 1,201 | 162,219 | - | 437,872 | 429,104 |
| 7 Pumping Costs | 4,338,944 | 1,807,970 | 165,834 | 24,958 | 6,337,706 | 5,986,983 |
| 8 Transmission & Distribution | 9,619,855 | 533,386 | 1,572,618 | 42,819 | 11,768,678 | 11,595,623 |
| 9 Customer Accounts | 886,879 | 204,307 | 161,380 | - | 1,252,566 | 1,194,568 |
| 10 General & Administrative | 6,145,731 | 271,971 | 849,591 | 11,342 | 7,278,635 | 6,695,033 |
| 11 Water Use Efficiency | 467,488 | - | 42,789 | - | 510,277 | 499,481 |
| 12 Other Expense Allocation | 68,051 | - | - | - | 68,051 | 66,080 |
| 13 Other Operating Expenses | 81,226 | 5,795 | 174,243 | 1,109 | 262,373 | 226,408 |
| 14 Total Uses of Operating Funds | \$ 47,089,513 | \$ 5,567,779 | \$ 4,567,333 | \$ 225,572 | \$ 57,450,197 | \$ 54,771,729 |
| 15 Net Operating Sources/(Uses) | \$ (4,319,083) | \$ 90,501 | \$ 1,786,674 | \$ (142,583) | \$ (2,584,491) | \$ (2,915,691) |
| Sources of Non-Operating Funds | | | | | | |
| 16 Investment Interest | \$ 43,550 | \$ - | \$ 5,000 | \$ 100 | \$ 48,650 | \$ 48,650 |
| 17 Property Tax Revenue | 8,099,790 | 1,138,066 | 11,500 | 158,399 | 9,407,755 | 9,482,063 |
| 18 Property Tax Transfer | - | - | - | - | - | - |
| 19 Other Non-Operating Revenue | - | - | - | - | - | - |
| 20 Total Sources of Non-Operating Funds | \$ 8,143,340 | \$ 1,138,066 | \$ 16,500 | \$ 158,499 | \$ 9,456,405 | \$ 9,530,713 |
| Uses of Non-Operating Funds | | | | | | |
| 21 Debt Service | \$ 999,103 | \$ 199,895 | \$ 107,456 | \$ - | \$ 1,306,454 | \$ 1,306,347 |
| 22 Other Non-Operating Expense | 430,252 | 2,850 | 49,087 | 400 | 482,589 | 463,029 |
| 23 Total Uses of Non-Operating Funds | \$ 1,429,355 | \$ 202,745 | \$ 156,543 | \$ 400 | \$ 1,789,043 | \$ 1,769,376 |
| 24 Net Non-Oper. Sources/(Uses) | \$ 6,713,985 | \$ 935,321 | \$ (140,043) | \$ 158,099 | \$ 7,667,362 | \$ 7,761,337 |
| 25 Net Sources/(Uses) | \$ 2,394,902 | \$ 1,025,822 | \$ 1,646,631 | \$ 15,516 | \$ 5,082,871 | \$ 4,845,646 |
| Transfers To/(From) Reserves | | | | | | |
| 26 Asset Replacement Reserve Funding | \$ 2,369,273 | \$ 694,575 | \$ 1,026,428 | \$ 14,333 | \$ 4,104,609 | \$ 3,909,150 |
| 27 Other Reserves * | - | - | - | - | - | - |
| To/(From) Operating Reserves | \$ 25,629 | \$ 331,247 | \$ 620,203 | \$ 1,183 | \$ 978,262 | \$ 936,496 |

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

Western Municipal Water District

Fiscal Year 2023-2024 Wastewater Operating Budget

Updated: 5/5/2022

PROPOSED

| | Fund 300 IEBL | Fund 310 La Sierra | Fund 320/330 Treat./Conv. | Fund 350 Murrieta | FY 2024 Total | FY 2023 Total |
|--|---------------------|-----------------------|------------------------------|----------------------|----------------------|----------------------|
| Sources of Operating Funds | | | | | | |
| 1 Waste Disposal | \$ 3,515,928 | \$ 3,455,047 | \$ 4,936,826 | \$ 2,923,852 | \$ 14,831,653 | \$ 14,242,320 |
| 2 Waste Disposal Svc Charges | 2,600,513 | - | - | - | 2,600,513 | 2,594,446 |
| 3 Total Sources of Operating Funds | \$ 6,116,441 | \$ 3,455,047 | \$ 4,936,826 | \$ 2,923,852 | \$ 17,432,166 | \$ 16,836,766 |
| | | | | | | - |
| Uses of Operating Funds | | | | | | |
| 4 Disposal Charges | \$ 3,774 | \$ 1,493,928 | \$ 1,959,908 | \$ 1,407,722 | \$ 4,865,332 | \$ 4,699,900 |
| 5 Pre Treatment | 5,945,401 | 3,050 | 51,333 | 5,107 | 6,004,891 | 5,818,665 |
| 6 Conveyance System | - | 1,013,488 | 1,579,843 | 66,406 | 2,659,737 | 2,521,917 |
| 7 General & Administrative | 108,305 | 588,091 | 586,371 | 331,975 | 1,614,742 | 1,512,282 |
| 8 Other Operating Expenses | - | - | 61,903 | 41,006 | 102,909 | 86,411 |
| 9 Total Uses of Operating Funds | \$ 6,057,480 | \$ 3,098,557 | \$ 4,239,358 | \$ 1,852,216 | \$ 15,247,611 | \$ 14,639,175 |
| | | | | | | - |
| 10 Net Operating Sources/(Uses) | \$ 58,961 | \$ 356,490 | \$ 697,468 | \$ 1,071,636 | \$ 2,184,555 | \$ 2,197,591 |
| | | | | | | - |
| 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 | \$ - | \$ 16,856 | \$ 112,467 | \$ - | \$ 129,323 | \$ 129,350 |
| 17 Other Non-Operating Expense | - | - | - | 3,500 | 3,500 | 3,500 |
| 18 Total Uses of Non-Operating Funds | \$ - | \$ 16,856 | \$ 112,467 | \$ 3,500 | \$ 132,823 | \$ 132,850 |
| | | | | | | - |
| 19 Net Non-Oper. Sources/(Uses) | \$ - | \$ (16,856) | \$ (112,467) | \$ (3,500) | \$ (132,823) | \$ (132,850) |
| | | | | | | - |
| 20 Net Sources/(Uses) | \$ 58,961 | \$ 339,634 | \$ 585,001 | \$ 1,068,136 | \$ 2,051,732 | \$ 2,064,741 |
| | | | | | | - |
| Transfers To/(From) Reserves | | | | | | |
| 21 Asset Replacement Reserve Funding | \$ 15,435 | \$ 316,418 | \$ 292,471 | \$ 388,753 | \$ 1,013,077 | \$ 973,341 |
| 22 Other Reserves * | - | - | - | 527,793 | 527,793 | 521,331 |
| | | | | | | - |
| To/(From) Operating Reserves | \$ 43,526 | \$ 23,216 | \$ 292,530 | \$ 151,590 | \$ 510,862 | \$ 570,069 |

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