

2026 Budget

Dept Name	Category	Account Number	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget
00 - General	(blank)	1-00-3000-000	Water Sales-General--	(11,398,925)	(10,780,465)	(12,956,621)	(12,346,328)	(17,316,021)
		1-00-3000-100	Water Sales - Drought Surcharge	(302,676)	(59,704)	(41)		
		1-00-3001-100	Wholesale Water - L.C.I.D.	(60,416)	(9,467)	(40,889)	(30,000)	(30,000)
		1-00-3001-200	Wholesale Water - AVEK	(439,686)	(201,028)	(232,167)	(395,000)	(325,000)
		1-00-3005-000	Meter Fees-General--	(16,801,752)	(18,475,947)	(20,340,155)	(20,098,974)	(24,840,957)
		1-00-3006-000	Elevation Fees-General--	(357,741)	(320,606)	(382,474)	(365,000)	(250,000)
		1-00-3007-000	Water Quality Fees-General--	-	-	-		
		1-00-3008-000	Account Activity-General--	(39,775)	(29,750)	(26,300)	(21,307)	(21,500)
		1-00-3008-100	Account Activity - Water Waste Fines	(5,060)	(2,125)	(2,265)	(1,800)	(1,800)
		1-00-3015-000	Reconnection Fees-General--	(905,231)	(954,171)	(1,045,774)	(900,000)	(900,000)
		1-00-3020-000	Inspection Fees-General--	(222,906)	(255,016)	(95,559)	(200,000)	(150,000)
		1-00-3025-000	Return Check Fee Recovered-General--	(7,550)	(9,870)	(10,700)	(11,000)	(10,000)
		1-00-3030-000	Service Cost Recovered-General--	(155,660)	(61,564)	(70,134)	(72,893)	(10,000)
		1-00-3035-100	Taxes & Assessments - Debt Service	(7,169,879)	(6,009,593)	(7,268,052)	(7,000,000)	(7,000,000)
		1-00-3035-200	Taxes & Assessments - 1% Allowance	(2,640,066)	(2,909,289)	(3,528,364)	(2,593,355)	(2,500,000)
		1-00-3035-300	Taxes & Assessments - Successor Agency Component	(836,598)	(998,755)	(980,220)	(884,327)	(912,980)
		1-00-3036-000	DWR Fixed Charge Recovery-General--	(349,339)	(388,705)	(443,653)	(300,000)	(250,000)
		1-00-3038-000	State Water Project - Table A Water Sale	-	(2,901,699)	(1,662,500)		(1,000,000)
		1-00-3040-000	Assessment Parity Charge-General--	(1,287)	(17,521)	(7,425)		
		1-00-3045-000	Interest on Investments-General--	(123,984)	(257,723)	(504,203)	(285,000)	(250,000)
		1-00-3050-000	Interest on Investments - Capital	(13,933)	(8,953)	(24,196)		
		1-00-3050-100	Interest on Investments - Capital (Bonds)	-	-	(185,985)		
		1-00-3055-000	Investment Market Adjustment-General--	40,683	(306,968)	(273,356)		
		1-00-3060-000	Capital Improvement - Infrastructure	(785,596)	(259,729)	(134,262)	(125,000)	(200,000)
		1-00-3062-000	Capital Contributions-General--	(3,089,833)	-	-		
		1-00-3065-000	Drainage Plan Fee-General--	(1,526)	(8,339)	(7,197)		
		1-00-3070-000	Sale of Real Property-General--	-	-	-		
		1-00-3075-000	Lease Revenue Residual-General--	-	-	-		
		1-00-3075-001	Lease Revenue Adjustment-General--	(11,791)	(3,818)	5,179		
		1-00-3075-002	Lease Interest Revenue-General--	(10,683)	(8,740)	(6,587)		
		1-00-3075-100	Leases - Cell Tower - 119 Ave. S	(42,638)	(46,175)	(46,475)		(44,376)
		1-00-3075-150	Leases - Cell Tower - Clearwell Tank Site	(16,883)	-	(110,547)		(45,603)
		1-00-3075-200	Leases - Cell Tower - 47th Street	(20,988)	(20,988)	(20,988)		(24,136)
		1-00-3075-250	Leases - Cell Tower - Lower El Camino	-	-	-		(33,600)
		1-00-3075-300	Leases - Cell Tower - 25th St & Cemetary Rd.	-	-	-		
		1-00-3075-350	Leases - Cell Tower - 3M Tank (850 Ave S)	(39,730)	(41,319)	(42,972)		(45,708)
		1-00-3075-400	Leases - Fin & Feather	(50,807)	(64,409)	(51,803)		(45,000)
		1-00-3085-000	Discount Earned-General--	-	-	-		
		1-00-3090-000	Cash - Over & Short	423	67	(54)		
		1-00-3095-000	Revenue - Other Activities	(34,586)	(23,720)	(39,999)	(25,000)	(25,000)
		1-00-3095-100	Revenue - Settlements/Rebates	(74,172)	(48,000)	(902)		
		1-00-3100-000	Revenue - Meters	(4,668)	(23,599)	(1,916)		
		1-00-3110-000	Gain on Sale of Equipment-General--	(120,758)	(25,198)	(15,853)		
		1-00-3115-000	State & Federal Grants-General--	(154,081)	(1,296,278)	(2,047,602)	(6,000,000)	(2,500,000)
		1-00-3119-000	Rate Stabilization Revenue-General--	-	-	-		
		1-00-3120-000	Energy Refunds-General--	-	(24,726)	(1,150,000)		
		2-00-3115-000	Conservation - State & Federal Grants	-	-	(31,339)		
		3-00-3007-000	Water Quality Fees-General--	(623,061)	(511,918)	(416,112)	(600,000)	(250,000)
		4-00-3060-000	Capital Improvement - Water Supply	(1,532,758)	(542,387)	(75,200)	(425,000)	(400,000)
(blank) Total				(48,405,915)	(47,908,193)	(54,275,662)	(52,679,984)	(59,381,681)
Salaries		7-00-4000-000	PRWA - Directors Pay	-	600	300		
		7-00-4005-000	PRWA - Payroll Taxes	-	46	23		
Salaries Total				-	646	323		
Benefits		1-00-4085-000	Post Employment Benefits - Administrative Expense	-	-	-	1,600,000	
Benefits Total				-	-	-	1,600,000	
Operating Expense		1-00-5021-000	Plant Expenditures-General--	140,453	320,796	145,951	400,000	250,000
		1-00-5022-000	Littlerock Dam Sediment Removal-General--	2,692,727	228,249	54,349	1,800,000	1,500,000
		1-00-5025-000	Provision for Bad Debt-General--	16,690	2,908	42,061	25,000	80,000
		1-00-5040-000	Change in Investment in PRWA-General--	-	-	-		
		1-00-5050-000	Water Purchased - Current Year	1,939,252	3,891,975	1,761,601	2,600,000	3,000,000
		1-00-5050-100	Water Purchases - Prior Year OAP Charges	(645)	(24,609)	-	25,000	
		1-00-5050-500	Water Purchased - Haul Water	119,130	116,040	157,240		150,000
		1-00-5055-000	Water Recovery-General--	(25,594)	125,688	(32,384)	155,000	
		1-00-5060-000	Water Quality Expense (GAC Media)-General--	304,920	608,626	668,000	750,000	750,000
		1-00-5070-000	Rate Assistance Program Expense-General--	304,009	171,546	200,320		190,000
		2-00-5100-000	Conservation-General--	-	-	-		
		2-00-5100-100	Conservation - Rebates	210,915	109,725	66,667	100,000	100,000
		7-00-4050-000	PRWA - Director Expenses	-	-	-		
		7-00-4235-420	PRWA - Mtce & Rep Operations - Water Lines	9,258	-	13,494		20,000
		7-00-5040-000	PRWA - Change in Investment	(4,300)	(27,632)	(20,933)	25,000	
		7-00-5045-000	PRWA - Contribution Expense	-	-	-		
		7-00-6300-100	PRWA - Supplies - General	412	294	187		
Operating Expense Total				5,707,228	5,523,606	3,056,551	5,880,000	6,040,000
Debt Service & Capital		1-00-5000-000	Depreciation Capital-General--	2,598,101	2,553,150	2,449,171	5,800,000	2,500,000
		1-00-5005-000	Depreciation-General--	2,624,947	3,041,031	3,146,096		3,200,000
		1-00-5006-000	Right-To-Use Asset Amortization Expense	136,845	131,336	153,091		
		1-00-5010-000	Service Costs Construction-General--	480,546	446,693	365,037	550,000	550,000
		1-00-5015-000	Overhead Recovered-General--	(921,391)	(878,890)	(1,148,029)		(1,200,000)
		1-00-5020-000	Capitalized Labor-General--	(335,052)	(319,596)	(417,747)	(1,200,000)	(400,000)
		1-00-5030-000	Interest Long Term Debt-General--	2,437,192	2,733,668	3,307,446	2,743,231	3,143,117
		1-00-5031-000	Deferred Charge - Cost of Issuance	7,500	327,759	292,810		
		1-00-5035-000	Amortization Participation SWP-General--	4,008,232	4,492,670	4,985,344	4,838,220	4,838,220
		3-00-5200-000	Project Expense-General--	-	-	-		
Debt Service & Capital Total				11,036,920	12,527,822	13,133,220	12,731,451	12,631,337
00 - General Total				(31,661,767)	(29,856,119)	(38,085,568)	(32,468,533)	(40,710,344)
01 - Directors	Salaries	1-01-4000-000	Directors Pay	-	-	-		155,000
		1-01-4000-006	Directors Pay - G. Dizmang	26,170	14,940	220		
		1-01-4000-007	Directors Pay - R. Alverado	-	-	-		
		1-01-4000-008	Directors Pay - K. Mac Laren	19,270	17,380	20,680	31,000	
		1-01-4000-009	Directors Pay - J. Estes	-	-	-		
		1-01-4000-010	Directors Pay - V. Dino	23,880	23,760	25,960	31,000	
		1-01-4000-011	Directors Pay - M. Henriquez	-	-	-		
		1-01-4000-012	Directors Pay - D. Wilson	20,510	18,260	20,240	31,000	
		1-01-4000-013	Directors Pay - A. Merino	4,320	-	-		
		1-01-4000-014	Directors Pay - S. Kellerman	13,860	14,520	18,920	31,000	
		1-01-4000-015	Directors Pay - C. Sanchez	-	-	18,700	31,000	
		1-01-4000-016	Directors Pay - D. Dino	-	-	-		
	Salaries Total			108,010	88,860	104,720	155,000	155,000
	Benefits	1-01-4005-000	Payroll Taxes - Directors	7,961	7,387	8,011	9,500	9,500
		1-01-4010-000	Health Insurance - Directors	-	-	-	31,000	31,000
		1-01-4010-006	Health Ins. Directors - G. Dizmang	542	347	-		
		1-01-4010-007	Health Ins. Directors - R. Alvarado	-	-	-		
		1-01-4010-008	Health Ins. Directors - K. Mac Laren	17,264	17,934	19,670		
		1-01-4010-009	Health Ins. Directors - J. Estes	-	-	-		
		1-01-4010-010	Health Ins. Directors - V. Dino	4,903	6,617	7,129		
		1-01-4010-011	Health Ins. Directors - M. Henriquez	-	-	-		
		1-01-4010-012	Health Ins. Directors - D. Wilson	727	703	748		
		1-01-4010-013	Health Ins. Directors - A. Merino	3,980	-	-		
		1-01-4010-014	Health Ins. Directors - S. Kellerman	-	-	-		
		1-01-4010-015	Health Ins. Directors - C. Sanchez	-	-	-		
		1-01-4010-016	Health Ins. Directors - D. Dino	-	-	-		
	Benefits Total			35,377	32,988	35,559	40,500	40,500
	Operating Expense	1-01-4050-006	Director - Dizmang, Gloria	4,127	370	-		
		1-01-4050-007	Director - Alvarado, Robert	-	-	-		
		1-01-4050-008	Director - Mac Laren, Kathy	1,644	2,686	3,864		
		1-01-4050-009	Director - Estes, Joe	-	-	-		
		1-01-4050-010	Director - Dino, Vincent	1,817	7,272	4,901		
		1-01-4050-011	Director - Henriquez, Marco	-	-	-		
		1-01-4050-012	Director - Wilson, Don	2,185	7,526	7,805		
		1-01-4050-013	Director - Merino, Amber	(130)	-	-		
		1-01-4050-014	Director - S. Kellerman	2,166	3,845	5,199		

2026 Budget

Dept Name	Category	Account Number	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	
02 - Administration	Operating Expense	1-02-4050-100	General Manager Travel	5,119	5,268	7,111	5,713	5,700	
		1-02-4060-000	Staff Conferences & Seminars	9,231	4,999	2,773	7,790	8,000	
		1-02-4060-100	General Manager - Conferences and Seminars	1,735	1,550	1,850	4,155	4,500	
		1-02-4060-300	Meeting Supplies/Expense	-	-	-	-	1,000	
		1-02-4080-000	Other Operating	-	-	-	-	-	
		1-02-4110-000	Consultants	-	-	-	-	-	
		1-02-4110-100	Consultants-Emergency Preparedness	-	-	-	-	-	
		1-02-4130-000	Bank Charges	195,249	202,856	226,913	220,000	220,000	
		1-02-4135-000	Groundwater Adjudication	-	-	-	-	-	
		1-02-4135-100	Groundwater Adjudication - Woods Class	-	-	-	-	-	
		1-02-4140-000	Legal Services	-	-	-	-	-	
		1-02-4150-000	Accounting Services	25,251	34,875	28,496	35,000	50,000	
		1-02-4155-205	Contracted Services - Landscape Services	-	-	-	-	-	
		1-02-4155-210	Contracted Services - Janatorial Services	-	-	-	-	-	
		1-02-4155-215	Contracted Services - Elevator	-	-	-	-	-	
		1-02-4165-000	Memberships/Subscriptions	-	-	-	-	-	
		1-02-4175-000	Permits (Construction)	3,931	50	2,066	10,000	10,000	
		1-02-4180-000	Postage	9,871	16,014	10,886	16,000	10,000	
		1-02-4190-100	Public Relations - Publications	32,037	23,333	30,755	33,758	35,000	
		1-02-4190-700	Public Affairs - Marketing/Outreach	27,543	24,399	37,633	41,548	40,000	
		1-02-4190-705	Public Affairs - Drought Outreach	12,131	-	-	-	-	
		1-02-4190-710	Public Affairs - Advertising	250	550	1,400	4,155	5,000	
		1-02-4190-720	Public Affairs - Equipment	-	3,556	-	1,039	1,000	
		1-02-4190-730	Public Affairs - Conference/Seminar/Travel	3,086	600	675	4,155	4,000	
		1-02-4190-740	Public Affairs - Consultants	1,200	-	-	2,077	2,100	
		1-02-4190-750	Public Affairs - Membership	885	912	637	1,558	1,558	
		1-02-4190-900	Public Relations - Other	-	-	-	-	-	
		1-02-4200-000	Advertising	945	610	399	1,000	2,000	
		1-02-4205-000	Office Supplies	18,094	26,342	19,589	27,500	27,500	
		1-02-4210-000	Office Furniture	-	-	-	-	-	
		1-02-4215-200	Natural Gas - Buildings	-	-	-	-	-	
		1-02-4220-200	Electricity - Buildings	-	-	-	-	-	
		1-02-5070-006	Other Operating	99,845	58,252	102,099	57,000	57,000	
		1-02-5070-007	Consultants	692,184	839,899	849,696	500,000	500,000	
		1-02-5070-009	Groundwater Adjudication - Legal	17,872	23,004	7,797	25,000	25,000	
		1-02-5070-010	Legal Services	188,085	175,057	190,234	181,000	181,000	
		1-02-5070-011	Memberships	76,354	163,818	153,342	165,000	165,000	
		1-02-5070-012	Elections	-	41,084	-	58,000	58,000	
		1-02-5070-013	Succession Planning	-	-	-	-	-	
		1-02-5070-014	Groundwater Adjudication - Pumping Assessment	41,360	51,669	70,287	51,500	51,500	
		1-02-5070-015	Computer Software - Info 360	-	-	-	148	148	
		1-02-5070-099	District - 100th Anniversary Expense	-	-	38,957	-	-	
		Operating Expense Total				1,474,678	1,726,585	1,793,393	1,472,312
02 - Administration Total				5,068,591	5,493,141	5,619,145	5,845,088	6,523,024	
03 - Engineering	Salaries	1-03-4000-000	Salaries - Engineering	1,214,879	1,372,346	1,325,050	1,560,000	1,638,844	
		1-03-4000-100	Salaries - Overtime	22,736	14,656	18,902	16,000	18,000	
		1-03-4000-500	Salaries - Temp Help	-	-	-	-	-	
Salaries Total				1,237,615	1,387,002	1,343,952	1,576,000	1,656,844	
	Benefits	1-03-4005-000	Payroll Taxes - Engineering	90,038	100,233	110,638	115,000	126,749	
		1-03-4010-000	Health Insurance - Engineering	196,271	208,033	222,692	278,000	271,893	
		1-03-4015-000	PERS - Deferred (GASB 68)	52,456	-	-	154,000	-	
		1-03-4015-001	PERS - Deferred Auditor (GASB 68)	(116,896)	(122,590)	(132,448)	-	-	
		1-03-4015-100	PERS - Engineering - Employer (Classic)	48,261	308,416	346,198	-	111,231	
		1-03-4015-200	PERS - Engineering - Employee (Classic)	-	-	-	-	-	
		1-03-4015-300	PERS - Engineering - Employer (PEPRA)	51,310	58,462	57,242	-	59,122	
		1-03-4085-000	Post Employment Benefits - Engineering	68,887	42,476	55,612	-	200,000	
Benefits Total				390,328	595,030	659,935	547,000	768,995	
	Operating Expense	1-03-4050-000	Staff Travel	3,182	1,819	2,447	4,155	12,000	
		1-03-4060-000	Staff Conferences & Seminars	8,874	11,156	5,229	10,387	16,000	
		1-03-4060-001	Staff Training - Auto CAD Civil 3D	-	-	-	-	-	
		1-03-4155-305	Contracted Services - GIS Services	-	-	-	-	-	
		1-03-4155-310	Contracted Services - Reproduction	3,100	-	-	3,000	5,000	
		1-03-4155-320	Contracted Services - Plotter/Scanner	-	-	-	-	-	
		1-03-4165-000	Memberships/Subscriptions	5,647	5,116	7,320	8,000	10,000	
		1-03-4250-000	General Material & Supplies	7,311	3,277	1,672	7,500	5,000	
		1-03-4250-100	Supplies - Plotter Paper/Toner	112	-	-	1,000	1,000	
		1-03-4250-150	Supplies - Surveying Total Station	-	-	-	-	-	
		1-03-4250-175	Supplies - GPS Plotting Tool	23,000	-	-	-	-	
		1-03-4250-200	Supplies - Miscellaneous	-	-	-	-	5,000	
		1-03-6200-000	Uniforms	-	-	-	-	720	
		1-03-8100-100	Computer Software - Maintenance and Support	9,000	7,691	-	-	17,500	
		1-03-8100-200	Computer Software - SCADAWatch	-	-	-	-	-	
Operating Expense Total				60,226	29,059	16,668	34,042	72,220	
03 - Engineering Total				1,688,169	2,011,091	2,020,555	2,157,042	2,498,059	
04 - Facilities	Salaries	1-04-4000-000	Salaries - Facilities	2,224,953	2,435,220	2,128,132	2,685,000	2,682,230	
		1-04-4000-100	Salaries - Overtime	166,452	189,278	166,545	165,000	170,000	
		1-04-4000-500	Salaries - Temp Help	-	57,745	178,385	-	-	
	Salaries Total				2,391,404	2,682,244	2,473,062	2,850,000	2,852,230
		Benefits	1-04-4005-000	Payroll Taxes - Facilities	185,043	204,273	202,068	205,000	218,196
1-04-4010-000			Health Insurance - Facilities	477,132	465,659	448,957	580,000	578,754	
1-04-4015-000			PERS - Deferred (GASB 68)	119,218	-	-	230,000	-	
1-04-4015-001			PERS - Deferred Auditor (GASB 68)	(265,672)	(228,672)	(210,016)	-	-	
1-04-4015-100			PERS - Facilities - Employer (Classic)	98,980	582,586	588,239	-	85,008	
1-04-4015-200			PERS - Facilities - Employee (Classic)	-	-	-	-	-	
1-04-4015-300			PERS - Facilities - Employer (PEPRA)	99,731	101,766	110,231	-	158,788	
1-04-4085-000			Post Employment Benefits - Facilities	227,841	122,163	146,613	-	450,000	
Benefits Total				942,273	1,247,775	1,286,093	1,015,000	1,490,746	
	Operating Expense	1-04-4050-000	Staff Travel	-	5,730	13,150	5,194	5,194	
		1-04-4060-000	Staff Conferences & Seminars	275	4,575	14,717	7,790	9,000	
		1-04-4155-405	Contracted Services - Landscape Svcs (All Sites)	12,259	13,840	13,109	13,362	13,362	
		1-04-4155-410	Contracted Services - Landscape Svcs (Wells)	31,800	41,800	44,200	57,129	57,129	
		1-04-4155-415	Contracted Services - Alarm Services	-	-	-	-	-	
		1-04-4155-420	Contracted Services - Janatorial Serv (All Sites)	39,624	43,406	64,318	49,858	80,000	
		1-04-4155-425	Contracted Services - Pest Control Svcs (All Loc)	7,641	8,136	8,508	8,569	12,000	
		1-04-4155-430	Contracted Services - Pest Control Svcs (Plm Dam)	4,639	6,271	1,721	6,492	6,492	
		1-04-4155-435	Contracted Services - Elevator Services	2,965	3,069	7,645	3,376	5,000	
		1-04-4155-440	Contracted Services - SCADA Software	-	-	-	-	-	
		1-04-4155-445	Contracted Services - SCADA Hardware	-	-	-	-	-	
		1-04-4155-450	Contracted Services - Seismic Valve Controllers	6,987	7,268	7,483	7,271	10,000	
		1-04-4155-455	Contracted Services - Annual Tank Service	162,069	120,990	51,763	129,839	129,839	
		1-04-4155-460	Contracted Services - Fire Extinguisher Servicing	3,308	-	-	3,635	4,500	
		1-04-4155-466	Contracted Services - Clearscada	-	-	-	-	-	
		1-04-4155-468	Contracted Services - Fuel Serve	2,657	3,280	3,195	3,635	4,000	
		1-04-4155-499	Contracted Services - Miscellaneous	-	-	-	-	-	
		1-04-4175-000	Permits (District Facilities including Dams)	65,543	62,449	69,183	72,710	75,000	
		1-04-4215-100	Natural Gas - Wells & Boosters	483,086	348,126	252,179	384,226	280,000	
		1-04-4215-200	Natural Gas - Buildings	13,531	13,118	9,234	16,716	16,716	
		1-04-4220-100	Electricity - Wells & Boosters	2,221,783	2,000,495	2,242,252	2,306,902	2,537,594	
		1-04-4220-200	Electricity - Buildings	98,531	101,338	116,776	115,195	120,000	
		1-04-4225-000	Mtce & Rep - Vehicles	26,554	47,109	43,725	40,223	50,000	
		1-04-4230-100	Mtce & Rep Operations - Office Building	6,339	4,513	13,389	13,231	23,000	
		1-04-4230-110	Mtce & Rep Office - Equipment	-	-	-	-	-	
		1-04-4230-120	Maint. & Rep. Operations - Two-way Radios	660	990	721	1,500	6,000	
		1-04-4235-110	Mtce & Rep Operations - Equipment	9,048	22,016	5,630	10,585	20,000	
		1-04-4235-400	Mtce & Rep Operations - Wells	103,222	102,338	84,029	111,144	120,000	
		1-04-4235-405	Mtce & Rep Operations - Boosters	101,617	39,342	62,718	89,973	200,000	
		1-04-4235-410	Mtce & Rep Operations - Shop Buildings	1,596	5,705	5,141	5,293	80,000	
		1-04-4235-415	Mtce & Rep Operations - Facilities	8,716	38,441	58,288	52,926	52,926	
		1-04-4235-420	Mtce & Rep Operations - Water Lines	359,364	277,706	261,363	317,553	317,553	
		1-04-4235-425	Mtce & Rep Operations - Littlerock Dam	23,410	18,193	9,862	26,295	50,000	

2026 Budget

Dept Name	Category	Account Number	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget	
04 - Facilities	Operating Expense	1-04-7000-200	Lease Expense - Fleet	11,500	14,359	6,431	166,194	224,103	
		1-04-7001-200	Lease Interest Expense	7,501	7,499	6,224	500	500	
	Operating Expense Total			4,342,216	3,921,106	3,959,236	4,639,918	5,191,786	
04 - Facilities Total				7,675,894	7,851,124	7,718,390	8,504,918	9,534,762	
05 - Operations	Salaries	1-05-4000-000	Salaries - Operations	1,201,939	1,297,808	1,499,478	1,498,000	1,560,193	
		1-05-4000-100	Salaries - Overtime	121,539	122,986	115,570	108,000	100,000	
		1-05-4000-500	Salaries - Temp Help	111,733	-	39,718	-	-	
Salaries Total				1,435,211	1,420,794	1,654,766	1,606,000	1,660,193	
	Benefits	1-05-4005-000	Payroll Taxes - Operations	100,493	107,811	139,113	128,000	127,000	
		1-05-4010-000	Health Insurance - Operations	174,978	187,563	226,171	276,000	310,539	
		1-05-4015-000	PERS - Deferred (GASB 68)	52,456	-	-	155,000	-	
		1-05-4015-001	PERS - Deferred Auditor (GASB 68)	(116,896)	(139,198)	(152,498)	-	-	
		1-05-4015-100	PERS - Operations - Employer (Classic)	90,484	389,300	412,033	-	72,622	
		1-05-4015-200	PERS - Operations - Employee (Classic)	-	-	-	-	-	
		1-05-4015-300	PERS - Operations - Employer (PEPRA)	26,027	27,281	52,480	-	75,726	
		1-05-4085-000	Post Employment Benefits - Operations	51,067	42,125	50,556	-	200,000	
Benefits Total				378,610	614,882	727,855	559,000	785,892	
	Operating Expense	1-05-4050-000	Staff Travel	1,615	2,409	3,474	3,428	3,428	
		1-05-4060-000	Staff Conferences & Seminars	549	3,310	849	3,428	5,142	
		1-05-4120-100	Training - Lab Equipment	-	-	-	-	-	
		1-05-4120-200	Training - SCADA Network	-	-	-	-	-	
		1-05-4155-505	Contracted Services - Landscape Services	1,620	1,725	1,620	3,700	62,700	
		1-05-4155-510	Contracted Services - Alarm Services	-	-	-	-	-	
		1-05-4155-515	Contracted Services - Janatorial Services	-	-	-	-	-	
		1-05-4155-520	Contracted Services - Pest Control Services	-	-	-	-	-	
		1-05-4155-525	Contracted Services - Wind Turbine Services	12,220	-	-	-	-	
		1-05-4155-530	Contracted Services - CMMS Software	-	-	-	-	-	
		1-05-4155-535	Contracted Services - SCADA Software	-	-	-	-	-	
		1-05-4155-540	Contracted Services - Lab Software	7,569	7,560	19,680	8,250	10,500	
		1-05-4155-545	Contracted Services - Lab Equipment Services	20,619	11,082	1,833	22,472	22,472	
		1-05-4155-550	Contracted Services - Water Quality (Solar Bee)	37,600	48,880	48,880	50,772	50,772	
		1-05-4155-555	Contracted Services - SCADA Hardware	-	-	-	-	-	
		1-05-4155-560	Contracted Services - Seismic Valve Controllers	-	-	-	-	-	
		1-05-4155-599	Contracted Services - Miscellaneous	40,400	-	-	-	-	
		1-05-4175-000	Permits (WTP Facilities Inclusive)	8,888	105,449	215,134	109,065	109,065	
		1-05-4215-100	Natural Gas - Wells & Boosters	-	-	-	-	-	
		1-05-4215-200	Natural Gas - Water Treatment Plant	2,419	2,006	1,145	3,235	3,235	
		1-05-4220-100	Electricity - Wells & Boosters	-	-	-	-	-	
		1-05-4220-200	Electricity - Water Treatment Plant	390,099	451,158	530,273	458,485	614,334	
		1-05-4230-110	Mtce & Rep - Office Equipment	2,860	893	4,788	6,139	6,139	
		1-05-4235-110	Mtce & Rep Operations - Equipment	19,352	38,669	32,718	42,340	42,340	
		1-05-4235-410	Mtce & Rep Operations - Shop Buildings	5,426	6,184	719	7,410	7,410	
		1-05-4235-415	Mtce & Rep Operations - Facilities	73,366	147,913	85,350	86,798	86,798	
		1-05-4235-445	Mtce & Rep Operations - Telemetry	-	-	-	-	-	
		1-05-4235-450	Mtce & Rep Operations - Hypo Generators	-	-	-	-	-	
		1-05-4235-500	Mtce & Rep Operations - Wind Turbine	-	-	-	-	-	
		1-05-4236-000	Palmdale Lake Management	79,484	77,473	191,845	209,400	359,400	
		1-05-4270-300	Telecommunication - Other	-	-	-	-	-	
		1-05-4300-300	Testing - Edison Testing	-	-	-	-	-	
		1-05-6000-000	Waste Disposal	25,150	3,212	3,452	53,923	163,923	
		1-05-6200-000	Uniforms	15,335	16,029	12,455	16,199	20,919	
		1-05-6300-100	Supplies - General	21,753	20,332	14,567	31,161	31,161	
		1-05-6300-200	Supplies - Hypo Generators	-	-	-	-	-	
		1-05-6300-300	Supplies - Electrical	-	-	-	-	-	
		1-05-6300-400	Supplies - Telemetry	-	-	-	-	-	
		1-05-6300-600	Supplies - Lab	76,500	60,785	71,557	89,437	89,437	
		1-05-6300-700	Outside Lab Work	75,920	56,489	68,730	88,760	88,760	
		1-05-6400-000	Tools	6,291	3,032	1,706	6,646	6,646	
		1-05-6500-000	Chemicals	882,675	1,348,699	1,481,301	1,240,219	1,488,263	
		1-05-7000-100	Lease Expense - Equipment	-	734	-	-	-	
		3-05-4300-100	Filter Media Testing/Inspection	-	-	-	-	-	
Operating Expense Total				1,807,708	2,414,023	2,792,074	2,541,266	3,272,844	
05 - Operations Total				3,621,529	4,449,698	5,174,695	4,706,266	5,718,929	
06 - Finance	Salaries	1-06-4000-000	Salaries - Finance	1,017,797	959,986	1,023,799	1,192,000	1,233,711	
		1-06-4000-100	Salaries - Overtime	7,955	4,631	8,331	6,000	7,500	
		1-06-4000-500	Salaries - Temp Help	48,709	51,453	-	-	-	
Salaries Total				1,074,461	1,016,070	1,032,130	1,198,000	1,241,211	
	Benefits	1-06-4005-000	Payroll Taxes - Finance	75,512	71,546	86,813	87,500	94,953	
		1-06-4010-000	Health Insurance - Finance	181,070	163,565	190,552	238,000	230,409	
		1-06-4015-000	PERS - Deferred (GASB 68)	42,918	-	-	122,500	-	
		1-06-4015-001	PERS - Deferred Auditor (GASB 68)	(95,642)	(106,116)	(119,643)	-	-	
		1-06-4015-100	PERS - Finance - Employer (Classic)	94,032	303,156	344,900	-	54,730	
		1-06-4015-200	PERS - Finance - Employee (Classic)	-	-	-	-	-	
		1-06-4015-300	PERS - Finance - Employer (PEPRA)	10,074	14,419	19,534	-	62,534	
		1-06-4085-000	Post Employment Benefits - Finance	20,722	29,488	35,389	-	200,000	
Benefits Total				328,686	476,058	557,546	448,000	642,626	
	Operating Expense	1-06-4050-000	Staff Travel	-	797	3,847	3,116	3,500	
		1-06-4060-000	Staff Conferences & Seminars	-	200	2,092	2,597	2,500	
		1-06-4155-100	Contracted Services - INFOSEND (Billing)	183,556	195,615	198,123	337,581	200,000	
		1-06-4155-101	Contracted Services - INFOSEND (Collections)	85,964	97,225	105,795	-	95,000	
		1-06-4155-102	Contracted Services - INFOSEND (EBPP)	30,305	28,321	31,786	-	22,000	
		1-06-4155-200	Contracted Services - INFOSEND (Drought Related)	-	-	-	-	-	
		1-06-4155-300	Contracted Services - AdComp Sys	4,085	4,085	4,085	4,415	4,415	
		1-06-4155-605	Contracted Services - Assessor Data (Realquest)	-	-	-	-	-	
		1-06-4155-610	Contracted Services - Credit Reporting Services	-	-	-	-	-	
		1-06-4155-615	Contracted Services - AMR Services (Itron)	-	-	-	-	-	
		1-06-4155-620	Contracted Services - Letter Extractor (OPEX)	3,170	3,425	3,565	3,635	3,635	
		1-06-4155-625	Contracted Services - GASB Actuarial Reports	12,450	4,850	13,700	14,023	14,000	
		1-06-4155-630	Contracted Services - Payroll/HR	-	4,225	-	-	-	
		1-06-4165-000	Memberships/Subscriptions	110	125	288	500	500	
		1-06-4230-110	Mtce & Rep - Office Equipment	-	-	-	-	-	
		1-06-4235-440	Mtce & Rep Operations - Large Meters	-	-	-	-	-	
		1-06-4235-470	Mtce & Rep Operations - Meter Exchanges	-	-	-	-	-	
		1-06-4250-000	General Material & Supplies	267	-	-	1,558	-	
		1-06-4260-000	Business Forms	534	107	1,000	1,558	1,558	
		1-06-4270-100	Telecommunication - Office	57,774	70,759	93,170	67,652	67,652	
		1-06-4270-200	Telecommunication - Cellular Stipend	29,250	28,710	28,890	20,774	62,640	
		1-06-4300-200	Testing - Large Meter Testing	-	-	-	-	-	
		1-06-7000-100	Lease Expense - Equipment (Mail Machine)	3,323	2,660	2,744	3,000	3,000	
Operating Expense Total				410,788	441,103	489,084	460,408	480,400	
06 - Finance Total				1,813,935	1,933,231	2,078,760	2,106,408	2,364,237	
07 - Water Conservation	Salaries	1-07-4000-000	Salaries - Water Conservation	184,572	192,639	211,880	223,000	226,366	
		1-07-4000-100	Salaries - Overtime	13,098	4,136	4,212	8,000	5,000	
		1-07-4000-500	Salaries - Temp Help	-	-	-	-	-	
Salaries Total				197,671	196,775	216,093	231,000	231,366	
	Benefits	1-07-4005-000	Payroll Taxes - Water Conservation	15,756	15,600	19,634	18,000	17,700	
		1-07-4010-000	Health Insurance - Water Conservation	41,145	39,710	43,269	55,000	60,902	
		1-07-4015-000	PERS - Deferred (GASB 68)	(11,716)	-	-	27,000	-	
		1-07-4015-001	PERS - Deferred Auditor (GASB 68)	-	(23,741)	(27,547)	-	-	
		1-07-4015-100	PERS - Water Conservation - Employer (Classic)	19,436	71,051	25,152	-	27,647	
		1-07-4015-200	PERS - Water Conservation - Employee (Classic)	-	-	-	-	-	
		1-07-4015-300	PERS - Water Conservation - Employer (PEPRA)	-	-	-	-	-	
		1-07-4085-000	Post Employment Benefits - Water Conservation	12,525	8,425	10,112	-	30,000	
Benefits Total				77,145	111,046	70,620	100,000	136,249	
	Operating Expense	1-07-4050-000	Staff Travel	1,047	1,263	1,070	2,077	2,077	
		1-07-4060-000	Staff Conferences & Seminars	850	870	920	1,558	1,558	
		1-07-4190-300	Public Relations - Landscape Workshop/Training	97	937	341	6,232	6,232	
		1-07-4190-400	Public Relations - Contests	-	-	-	1,039	1,039	
		1-07-4190-500	Public Relations - Education Programs	940	676	1,039	4,155	4,155	
		1-07-4190-700	Public Relations - General Media	-	-	-	-	-	
		1-07-4190-900	Public Relations - Other	703	345	370	831	831	
		1-07-4500-000	Drought Enforcement Expense	-	-	-	-	-	
		1-07-6200-000	Uniforms	-	-	-	-	160	
		1-07-6300-100	Supplies - General	8,917	3,916				

2026 Budget

Dept Name	Category	Account Number	Account Description	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Budget	FY 2026 Budget		
08 - Human Resources	Operating Expense	1-08-4070-008	Employee Expense - Year-End Recognition	1,021	239	3,923		1,200		
		1-08-4070-009	Employee Expense - Holiday Recognition	-	10,649	15,125		16,000		
		1-08-4070-010	Employee Expense - Summer Recognition	-	10,128	9,435		13,000		
		1-08-4070-011	Employee Expense - Wellness Program	-	(2,000)	(91)				
		1-08-4070-012	Employee Expense - Employee Recognition	-	-	470		1,500		
		1-08-4090-000	Temporary Staffing	-	-	-		-		
		1-08-4095-000	Employee Recruitment	11,169	11,210	15,369	10,387	10,387		
		1-08-4100-000	Employee Retention	475	5,501	1,485	3,116	5,000		
		1-08-4105-000	Employee Relations	-	-	-		-		
		1-08-4110-000	Consultants	-	-	-		-		
		1-08-4120-100	Training - Safety	14,514	10,252	14,502	16,619	20,000		
		1-08-4120-200	Training - Specialty	-	3,468	6,141	10,387	10,387		
		1-08-4121-000	Safety/HR Programs	-	-	-	1,039	1,039		
		1-08-4165-000	Memberships/Subscriptions	1,034	2,268	1,508	1,298	1,500		
		1-08-4165-100	HR/Safety Publications	78	39	45	1,039	1,039		
		1-08-6300-500	Supplies - Safety	49,126	30,711	30,645	35,835	45,035		
		Operating Expense Total				152,548	169,155	178,357	170,232	224,587
		08 - Human Resources Total				465,520	660,875	753,152	796,232	878,257
		09 - Information Technology	Salaries	1-09-4000-000	Salaries - Information Technology	632,537	677,487	775,959	806,000	839,428
				1-09-4000-100	Salaries - Overtime	7,268	15,299	11,650	10,000	15,000
1-09-4000-500	Salaries - Temp Help			-	-	-		-		
Salaries Total				639,805	692,786	787,610	816,000	854,428		
Benefits	1-09-4005-000		Payroll Taxes - Information Technology	47,632	51,498	63,487	62,000	65,364		
	1-09-4010-000		Health Insurance - Information Technology	94,123	102,017	113,432	135,000	136,369		
	1-09-4015-000		PERS - Deferred (GASB 68)	23,844	-	-	87,500			
	1-09-4015-001		PERS - Deferred Auditor (GASB 68)	(53,134)	(78,111)	(93,365)				
	1-09-4015-100		PERS - Information Technology - Employer (Classic)	56,996	224,772	269,673		59,194		
	1-09-4015-200		PERS - Information Technology - Employee (Classic)	-	-	-		-		
	1-09-4015-300		PERS - Information Technology - Employer (PEPRA)	8,689	8,993	14,718		28,746		
	1-09-4085-000		Post Employment Benefits - Information Technology	(22,148)	8,415	10,111		100,000		
Benefits Total				156,001	317,585	378,056	284,500	389,673		
Operating Expense	1-09-4050-000		Staff Travel	1,300	199	3,592	3,116	5,000		
	1-09-4060-000		Staff Conferences & Seminars	3,748	2,305	5,360	7,790	5,000		
	1-09-4155-801		Cloud Services-MS-Office 360	38,852	-	61,537	41,548	58,320		
	1-09-4155-802		Cloud Services-MS-Project	-	-	-		6,480		
	1-09-4155-803		Cloud Services-MS-Visio	-	-	-		1,260		
	1-09-4155-804		Cloud Services-Adobe-Creative Suite	10,983	22,000	25,105	14,282	28,087		
	1-09-4155-805		Cloud Services-SeamlessDocs	5,500	6,825	7,325	7,790	5,825		
	1-09-4155-806	Cloud Services-IPSwitch-Moveit	10,027	15,967	6,375	10,906	5,940			
	1-09-4155-807	Cloud Services-GFI Fax	2,052	1,896	1,903	2,337	2,508			
	1-09-4155-808	Cloud Services-KnowBe4-Security Awareness	4,374	2,509	3,818	4,934	5,300			
	1-09-4155-809	Cloud Services-Network Solutions DNS, Web Reg	1,751	3,510	1,477	3,635	3,500			
	1-09-4155-810	Cloud Services-IBM-MaaS 360	5,709	6,321	5,979	6,492	2,700			
	1-09-4155-811	Cloud Services-MSP Portal-Bit Defender	5,094	5,094	5,094	5,552	6,000			
	1-09-4155-812	Cloud Services-Akins-WiFi	-	135	7,750					
	1-09-4155-813	Cloud Services-FleetMate	500	500	500	545	500			
	1-09-4155-814	Cloud Services-Security Metrics-PCI Compliance	4,400	4,560	4,849	4,796	5,000			
	1-09-4155-815	Cloud Services - Citrix	1,916	-	2,235	2,089	2,089			
	1-09-4155-816	Cloud Services - Azure Servc	39,119	35,511	52,323	41,548	125,000			
	1-09-4155-905	Contracted Services - Offsite Services	6,925	1,050	840	7,531	1,000			
	1-09-4155-910	Contracted Services - Printer Services	3,723	3,000	4,050	4,155	5,000			
	1-09-4155-915	Contracted Services - Website Design Services	350	6,762	8,622	5,194	7,200			
	1-09-4155-920	Contracted Services - Telephony Services	348	131	-	1,558	1,000			
	1-09-4155-925	Contract Services - TDS (Network & Software Suppor	26,826	64,635	31,180	42,587	14,213			
	1-09-4155-930	Contracted Services - Network Services	-	-	-		-			
	1-09-4155-935	Contracted Services - Hardware Warranties	-	-	-		-			
	1-09-4155-940	Contracted Services - Access Control & Fire Servic	70,162	81,949	78,778	88,290	100,000			
	1-09-4155-945	Contracted Services - LA County Dataset	-	112	-	250				
	1-09-4155-950	Contracted Services - ESRI Customer Care	80	-	-		-			
	1-09-4155-955	Contracted Services - SCADA Software	17,743	-	24,348		-			
	1-09-4155-960	Contracted Services - SCADA Hardware	-	-	6,617		-			
	1-09-4155-965	Contracted Services - ClearSCADA	-	19,614	-	20,774	20,500			
	1-09-4155-970	Contracted Services - Firetide Radio	-	-	-		-			
	1-09-4155-975	Contracted Services - AMR/AMI Systems	-	-	-		-			
	1-09-4165-000	Memberships/Subscriptions	1,369	200	494	2,597	3,000			
	1-09-4235-445	Mtce & Rep - Telemetry	607	908	1,399	3,635	1,000			
	1-09-4270-100	Telecommunication - Office Phone	19,816	18,275	20,758	21,813	24,000			
	1-09-4270-125	Telecommunication - Office Backbone	20,580	20,580	20,580	22,852	22,852			
	1-09-4270-150	Telecommunication - WTP Backbone	11,400	11,400	11,653	15,061	15,061			
	1-09-4270-300	Telecommunication - Cellular (Data & On-Call)	59,773	67,364	59,031	75,306	75,000			
	1-09-4270-350	Telecommunication - Other	21,120	20,309	25,407	20,774	15,000			
	1-09-6200-000	Uniforms	-	-	-		160			
	1-09-6300-400	Supplies - Telemetry	268	3,949	2,056	5,194	5,000			
	1-09-8000-100	Computer Equipment - Computers	34,229	47,666	18,820	47,261	30,000			
	1-09-8000-200	Computer Equipment - Mobility	42,403	31,365	50,833	46,742	30,000			
	1-09-8000-300	Computer Equipment - Monitors	1,777	8,428	5,147	10,387	7,500			
	1-09-8000-400	Computer Equipment - Printers	-	-	-		-			
1-09-8000-500	Computer Equipment - Printer Supplies	-	4,392	3,211	2,597	2,500				
1-09-8000-550	Computer Equipment - Telephony	-	-	-	2,597					
1-09-8000-600	Computer Equipment - Other	15,370	31,732	17,419	18,177	18,000				
1-09-8000-650	Computer Equiment - Warranty and Support	6,572	17,709	10,420	18,177	7,000				
1-09-8100-100	Software - Maintenance & Support	-	2,404	199		-				
1-09-8100-101	Software M&S - Xtelesis-Phone	9,344	9,644	-	9,868					
1-09-8100-102	Software M&S- Tredent-Veam	12,684	6,206	6,206	12,465	12,465				
1-09-8100-103	Software M&S- Condisive/V-locity-Diskeeper	6,242	5,872	6,137	6,752					
1-09-8100-104	Software M&S- FWI	463	493	533	519	560				
1-09-8100-105	Software M&S- Strategy 7	-	-	-		-				
1-09-8100-106	Software M&S- Astria Solutions-Docstar	13,275	14,337	15,197	15,581	15,500				
1-09-8100-107	Software M&S- NemoQ-Ticketing	-	-	-		3,500				
1-09-8100-108	Software M&S- FMT-Management Reporter	-	-	-		-				
1-09-8100-109	Software M&S- Neogov	7,505	-	9,348	8,310	5,000				
1-09-8100-110	Software M&S- TruePoint	40,800	-	67,518	44,145	45,000				
1-09-8100-111	Software M&S- Technology Unlimited	1,880	6,530	2,007	5,194	2,000				
1-09-8100-112	Software M&S- Sierra Workforce-Timesheet	4,034	4,034	8,371	4,415	5,000				