

**Western Municipal Water District**  
**Budget vs. Actual for the Fiscal Year through November 30, 2023**  
**Consolidated Report**

	<b>FY 2024</b>			<b>Favorable</b>	
	<b>Annual</b>	<b>YTD</b>	<b>YTD</b>	<b>(Unfavorable)</b>	
	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	
<b>Operating Revenue</b>					
Wholesale Water Sales	\$ 61,362,946	\$ 30,989,282	\$ 28,211,778	\$ (2,777,504)	-9%
Wholesale Water Service	1,645,108	836,975	837,587	612	0%
Desalter Water Sales	9,698,380	4,430,625	4,059,757	(370,868)	-8%
Retail Water Sales	34,535,492	18,043,375	14,812,142	(3,231,233)	-18%
Retail Water Service	19,607,661	8,420,358	8,356,636	(63,722)	-1%
Wastewater Disposal Revenue	14,831,653	5,585,035	5,553,579	(31,456)	-1%
Wastewater Disposal Service Charges	2,600,513	1,055,510	551,495	(504,015)	-48%
Other Operating Revenue	18,600	18,600	26,408	7,808	42%
<b>Total Operating Revenue</b>	<b>144,300,353</b>	<b>69,379,760</b>	<b>62,409,383</b>	<b>(6,970,377)</b>	<b>-10%</b>
<b>Operating Expense</b>					
Source of Supply	1,599,118	631,620	637,054	(5,434)	-1%
Purchased Water	90,070,721	45,715,721	41,200,439	4,515,282	10%
Water Pumping	7,537,114	3,524,272	2,937,055	587,217	17%
Water Treat. ,Transm. & Dist.	19,215,270	8,036,176	8,190,923	(154,747)	-2%
Customer Accounts	1,252,666	521,945	459,554	62,391	12%
Wastewater Disposal Charges	5,578,478	2,358,816	2,442,506	(83,690)	-4%
Wastewater Disposal Pumping	1,443,550	601,485	495,913	105,572	18%
PreTreatment	6,004,891	2,502,035	1,744,757	757,278	30%
Conveyance System	1,216,187	506,745	554,460	(47,715)	-9%
Asset Replacement Reserve Funding	7,020,602	2,925,250	2,925,108	142	0%
General & Administrative	15,797,868	8,374,838	7,134,479	1,240,359	15%
Special Improve. Studies & Projects	500,000	208,335	117,754	90,581	43%
Other Operating Expense	2,332,702	971,955	1,228,845	(256,890)	-26%
<b>Total Operating Expense</b>	<b>159,569,167</b>	<b>76,879,193</b>	<b>70,068,848</b>	<b>6,810,345</b>	<b>9%</b>
<b>Net Operating Surplus (Deficit)</b>	<b>(15,268,814)</b>	<b>(7,499,433)</b>	<b>(7,659,465)</b>	<b>(160,032)</b>	<b>-2%</b>

*Note: This budget to actual report is based on unaudited data. It is prepared for management-purposes only and is not intended to convey Western's creditworthiness.*

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**Consolidated Report**

	<b>FY 2024</b>			<b>Favorable</b>	
	<b>Annual</b>	<b>YTD</b>	<b>YTD</b>	<b>(Unfavorable)</b>	
	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	
<b>Non-Operating Revenue</b>					
Investment Income	185,590	79,755	1,180,823	1,101,068	1381%
Property Tax Revenue	26,412,755	1,200,000	1,270,555	70,555	6%
Other Non-Operating Revenue	545,734	447,819	8,645,457	8,197,638	1831%
Grant Revenue	-	-	263,079	263,079	
<b>Total Non-Operating Revenue</b>	<b>27,144,079</b>	<b>1,727,574</b>	<b>11,359,914</b>	<b>9,632,340</b>	<b>558%</b>
<b>Non-Operating Expense</b>					
Debt Service	5,991,614	3,402,780	3,514,366	(111,586)	-3%
Other Non-Operating Expense	120,617	50,265	54,240	(3,975)	-8%
<b>Total Non-Operating Expense</b>	<b>6,112,231</b>	<b>3,453,045</b>	<b>3,568,606</b>	<b>(115,561)</b>	<b>-3%</b>
<b>Net Non-Oper. Surplus (Deficit)</b>	<b>21,031,848</b>	<b>(1,725,471)</b>	<b>7,791,308</b>	<b>9,516,779</b>	<b>552%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 5,763,034</b>	<b>\$ (9,224,904)</b>	<b>\$ 131,843</b>	<b>\$ 9,356,747</b>	<b>101%</b>

**Western Municipal Water District**  
**Budget vs. Actual for the Fiscal Year through November 30, 2023**  
**General District Funds Combined**

	FY 2024 Annual Budget	YTD Budget	YTD Actual	Favorable (Unfavorable) Variance	
<b>Operating Revenue</b>					
Other Operating Revenue	18,600	18,600	26,408	7,808	42%
<b>Total Operating Revenue</b>	<b>18,600</b>	<b>18,600</b>	<b>26,408</b>	<b>7,808</b>	<b>42%</b>
<b>Operating Expense</b>					
Administration	\$ 34,841,206	\$ 16,309,558	\$ 15,208,939	\$ 1,100,619	7%
Overhead Allocation	(30,854,302)	(12,855,950)	(12,995,866)	139,916	1%
Special Improve. Studies & Projects	500,000	208,335	117,754	90,581	43%
Asset Replacement Reserve Funding	1,458,608	607,755	607,755	-	0%
Other Operating Expense	1,539,631	641,510	1,050,067	(408,557)	-64%
<b>Total Operating Expense</b>	<b>7,485,143</b>	<b>4,911,208</b>	<b>3,988,649</b>	<b>922,559</b>	<b>19%</b>
<b>Net Operating Surplus (Deficit)</b>	<b>(7,466,543)</b>	<b>(4,892,608)</b>	<b>(3,962,241)</b>	<b>930,367</b>	<b>19%</b>
<b>Non-Operating Revenue</b>					
Investment Income	136,940	59,485	1,097,157	1,037,672	1744%
Property Tax Revenue	17,005,000	650,000	715,223	65,223	10%
Property Tax Allocation	(1,646,270)	(685,945)	(685,945)	-	0%
Other Non-Operating Revenue	(594,866)	272,812	8,405,966	8,133,154	2981%
Grant Revenue	-	-	-	-	
<b>Total Non-Operating Revenue</b>	<b>14,900,804</b>	<b>296,352</b>	<b>9,532,401</b>	<b>9,236,049</b>	<b>3117%</b>
<b>Non-Operating Expense</b>					
Debt Service	3,156,938	1,894,808	1,808,444	86,364	5%
Other Non-Operating Expense	67,510	28,130	42,091	(13,961)	-50%
<b>Total Non-Operating Expense</b>	<b>3,224,448</b>	<b>1,922,938</b>	<b>1,850,535</b>	<b>72,403</b>	<b>4%</b>
<b>Net Non-Oper. Surplus (Deficit)</b>	<b>11,676,356</b>	<b>(1,626,586)</b>	<b>7,681,866</b>	<b>9,308,452</b>	<b>572%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 4,209,813</b>	<b>\$ (6,519,194)</b>	<b>\$ 3,719,624</b>	<b>\$ 10,238,818</b>	<b>157%</b>

**Western Municipal Water District**  
**Budget vs. Actual for the Fiscal Year through November 30, 2023**  
**Retail Water Funds Combined**

	FY 2024 Annual Budget	YTD Budget	YTD Actual	Favorable (Unfavorable) Variance	
<b>Operating Revenue</b>					
Retail Water Sales	\$ 34,535,492	\$ 18,043,375	\$ 14,812,142	\$ (3,231,233)	-18%
Retail Water Service	19,607,661	8,420,358	8,356,636	(63,722)	-1%
Wholesale Water Sales	204,723	83,403	96,994	13,591	16%
Wholesale Water Service	7,553	3,145	3,123	(22)	-1%
<b>Total Operating Revenue</b>	<b>54,355,429</b>	<b>26,550,281</b>	<b>23,268,894</b>	<b>(3,281,387)</b>	<b>-12%</b>
<b>Operating Expense</b>					
Source of Supply	1,594,316	629,620	636,724	(7,104)	-1%
Purchased Water	28,912,498	14,809,842	13,085,654	1,724,188	12%
Water Pumping	6,337,706	2,961,644	2,347,960	613,684	21%
Water Treat. ,Transm. & Dist.	12,206,550	5,086,055	5,581,342	(495,287)	-10%
Customer Accounts	1,252,566	521,905	459,514	62,391	12%
Asset Replacement Reserve Funding	4,104,609	1,710,250	1,710,250	-	0%
G&A Expense Allocation	7,216,686	3,019,683	2,978,595	41,088	1%
Other Operating Expense	392,373	163,485	123,305	40,180	25%
<b>Total Operating Expense</b>	<b>62,017,304</b>	<b>28,902,484</b>	<b>26,923,344</b>	<b>1,979,140</b>	<b>7%</b>
<b>Net Operating Surplus (Deficit)</b>	<b>(7,661,875)</b>	<b>(2,352,203)</b>	<b>(3,654,450)</b>	<b>(1,302,247)</b>	<b>-55%</b>
<b>Non-Operating Revenue</b>					
Investment Income	48,650	20,270	76,348	56,078	277%
Property Tax Revenue	9,407,755	550,000	555,332	5,332	1%
Other Non-Operating Revenue	972,775	105,082	169,499	64,417	61%
<b>Total Non-Operating Revenue</b>	<b>10,429,180</b>	<b>675,352</b>	<b>966,193</b>	<b>290,841</b>	<b>43%</b>
<b>Non-Operating Expense</b>					
Debt Service	1,306,455	675,265	690,920	(15,655)	-2%
Other Non-Operating Expense	27,030	11,270	3,046	8,224	73%
<b>Total Non-Operating Expense</b>	<b>1,333,485</b>	<b>686,535</b>	<b>693,965</b>	<b>(7,430)</b>	<b>-1%</b>
<b>Net Non-Oper. Surplus (Deficit)</b>	<b>9,095,695</b>	<b>(11,183)</b>	<b>272,227</b>	<b>283,410</b>	<b>2534%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 1,433,820</b>	<b>\$ (2,363,386)</b>	<b>\$ (3,382,223)</b>	<b>\$ (1,018,837)</b>	<b>-43%</b>

**Western Municipal Water District**  
**Budget vs. Actual for the Fiscal Year through November 30, 2023**  
**Wastewater Funds Combined**

	FY 2024 Annual Budget	YTD Budget	YTD Actual	Favorable (Unfavorable) Variance	
<b>Operating Revenue</b>					
Wastewater Disposal Revenue	\$ 14,831,653	\$ 5,585,035	\$ 5,553,579	\$ (31,456)	-1%
Wastewater Disposal Service Charges	2,600,513	1,055,510	551,495	(504,015)	-48%
<b>Total Operating Revenue</b>	<b>17,432,166</b>	<b>6,640,545</b>	<b>6,105,074</b>	<b>(535,471)</b>	<b>-8%</b>
<b>Operating Expense</b>					
Wastewater Disposal Charges	4,865,332	2,027,220	2,165,709	(138,489)	-7%
Wastewater Disposal Pumping	1,443,550	601,485	495,913	105,572	18%
Conveyance System	1,216,187	506,745	554,460	(47,715)	-9%
PreTreatment	6,004,891	2,502,035	1,744,757	757,278	30%
Asset Replacement Reserve Funding	1,013,077	422,115	421,973	142	0%
G&A Expense Allocation	1,614,742	672,810	672,981	(171)	0%
Other Operating Expense	102,909	42,880	30,203	12,677	30%
<b>Total Operating Expense</b>	<b>16,260,688</b>	<b>6,775,290</b>	<b>6,085,997</b>	<b>689,293</b>	<b>10%</b>
<b>Net Operating Surplus (Deficit)</b>	<b>1,171,478</b>	<b>(134,745)</b>	<b>19,077</b>	<b>153,822</b>	<b>114%</b>
<b>Non-Operating Revenue</b>					
Investment Income	-	-	4,973	4,973	
<b>Total Non-Operating Revenue</b>	<b>-</b>	<b>-</b>	<b>5,016</b>	<b>5,016</b>	
<b>Non-Operating Expense</b>					
Debt Service	657,116	285,720	287,814	(2,094)	-1%
Other Non-Operating Expense	3,500	1,460	1,719	(259)	-18%
<b>Total Non-Operating Expense</b>	<b>660,616</b>	<b>287,180</b>	<b>289,533</b>	<b>(2,353)</b>	<b>-1%</b>
<b>Net Non-Oper. Surplus (Deficit)</b>	<b>(660,616)</b>	<b>(287,180)</b>	<b>(284,517)</b>	<b>7,369</b>	<b>3%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 510,862</b>	<b>\$ (421,925)</b>	<b>\$ (265,441)</b>	<b>\$ 156,484</b>	<b>37%</b>

**Western Municipal Water District**  
**Budget vs. Actual for the Fiscal Year through November 30, 2023**  
**Wholesale Water Funds Combined**

	FY 2024 Annual Budget	YTD Budget	YTD Actual	Favorable (Unfavorable) Variance	
<b>Operating Revenue</b>					
Wholesale Water Sales	\$ 61,158,223	\$ 30,905,879	\$ 28,114,785	\$ (2,791,094)	-9%
Wholesale Water Service	1,637,555	833,830	834,465	635	0%
<b>Total Operating Revenue</b>	<b>62,795,778</b>	<b>31,739,709</b>	<b>28,949,249</b>	<b>(2,790,460)</b>	<b>-9%</b>
<b>Operating Expense</b>					
Source of Supply	-	-	-	-	
Purchased Water	61,158,223	30,905,879	28,114,785	2,791,094	9%
Water Pumping	300	125	6,747	(6,622)	-5298%
Water Treat. ,Transm. & Dist.	197,836	82,445	44,615	37,830	46%
Asset Replacement Reserve Funding	19,845	8,270	8,270	-	0%
G&A Expense Allocation	2,733,634	1,126,282	1,167,370	(41,088)	-4%
Other Operating Expense	276,153	115,065	14,920	100,145	87%
<b>Total Operating Expense</b>	<b>64,385,991</b>	<b>32,238,066</b>	<b>29,356,706</b>	<b>2,881,360</b>	<b>9%</b>
<b>Net Operating Surplus (Deficit)</b>	<b>(1,590,213)</b>	<b>(498,357)</b>	<b>(407,457)</b>	<b>90,900</b>	<b>18%</b>
<b>Non-Operating Revenue</b>					
Property Tax Allocation	1,646,270	685,945	685,945	-	0%
Grant Revenue	-	-	98,066	98,066	
<b>Total Non-Operating Revenue</b>	<b>1,646,270</b>	<b>685,945</b>	<b>784,011</b>	<b>98,066</b>	<b>14%</b>
<b>Net Non-Oper. Surplus (Deficit)</b>	<b>1,646,270</b>	<b>685,945</b>	<b>784,011</b>	<b>98,066</b>	<b>14%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 56,057</b>	<b>\$ 187,588</b>	<b>\$ 376,554</b>	<b>\$ 188,966</b>	<b>101%</b>

**Western Municipal Water District**  
**Budget vs. Actual for the Fiscal Year through November 30, 2023**  
**Desalter Water Funds Combined**

	FY 2024 Annual Budget	YTD Budget	YTD Actual	Favorable (Unfavorable) Variance	
<b>Operating Revenue</b>					
Desalter Water Sales	\$ 9,698,380	\$ 4,430,625	\$ 4,059,757	\$ (370,868)	-8%
<b>Total Operating Revenue</b>	<b>9,698,380</b>	<b>4,430,625</b>	<b>4,059,757</b>	<b>(370,868)</b>	<b>-8%</b>
<b>Operating Expense</b>					
Source of Supply	4,802	2,000	330	1,670	83%
Water Pumping	1,199,108	562,503	582,348	(19,845)	-4%
Water Treat. , Transm. & Dist.	6,810,884	2,867,676	2,564,966	302,710	11%
Customer Accounts	100	40	40	-	0%
Wastewater Disposal Charges	713,146	331,596	276,797	54,799	17%
Asset Replacement Reserve Funding	424,463	176,860	176,860	-	0%
G&A Expense Allocation	245,902	102,455	102,460	(5)	0%
Other Operating Expense	21,636	9,015	10,350	(1,335)	-15%
<b>Total Operating Expense</b>	<b>9,420,041</b>	<b>4,052,145</b>	<b>3,714,151</b>	<b>337,994</b>	<b>8%</b>
<b>Net Operating Surplus/(Deficit)</b>	<b>278,339</b>	<b>378,480</b>	<b>345,606</b>	<b>(32,874)</b>	<b>-9%</b>
<b>Non-Operating Revenue</b>					
Investment Income	-	-	2,345	2,345	
Other Non-Operating Revenue	167,825	69,925	69,949	24	0%
<b>Total Non-Operating Revenue</b>	<b>167,825</b>	<b>69,925</b>	<b>72,294</b>	<b>2,369</b>	<b>3%</b>
<b>Non-Operating Expense</b>					
Debt Service	871,105	546,987	727,189	(180,202)	-33%
Other Non-Operating Expense	22,577	9,405	7,384	2,021	21%
<b>Total Non-Operating Expense</b>	<b>893,682</b>	<b>556,392</b>	<b>734,572</b>	<b>(178,180)</b>	<b>-32%</b>
<b>Net Non-Oper. Surplus/(Deficit)</b>	<b>(725,857)</b>	<b>(486,467)</b>	<b>(662,279)</b>	<b>(175,812)</b>	<b>-36%</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ (447,518)</b>	<b>\$ (107,987)</b>	<b>\$ (316,672)</b>	<b>\$ (208,685)</b>	<b>-193%</b>