



Serrano Water District Adopted Budget Summary FY 2026/27

	2025-2026 Adopted Budget	2025-2026 Projected Ending	2026-2027 Adopted Budget	\$ Variance PY Budget	% Variance PY Budget
1 Operating Revenue					
2 Water Sales - Domestic & RTS	\$ 6,774,300	\$ 7,134,700	\$ 7,588,200	\$ 813,900	12.0%
3 Water Sales - City of Orange	-	1,194,400	-	-	0.0%
4 Water Sales - Irrigation	1,800	2,200	2,400	600	33.3%
5 Reimbursed - Cost, Overhead & Labor	20,000	31,300	20,000	-	0.0%
6 Total Operating Revenue	6,796,100	8,362,600	7,610,600	814,500	12.0%
7 Operating Expense					
8 Source of Supply	1,570,100	2,318,200	2,245,900	675,800	43.0%
9 Pumping	703,400	625,100	765,800	62,400	8.9%
10 Water Treatment	266,700	110,000	293,000	26,300	9.9%
11 Transmission & Distribution	911,100	879,100	967,300	56,200	6.2%
12 General & Administration	2,057,700	1,758,100	1,945,800	(111,900)	-5.4%
13 Water Conservation	2,000	591	2,000	-	0.0%
14 Total Operating Expense	5,511,000	5,691,091	6,219,800	708,800	12.9%
15 Net Operating Income	1,285,100	2,671,509	1,390,800	105,700	8.2%
16 Other Revenue & Expense					
17 Non-Operating Revenue	426,800	600,500	426,300	(500)	-0.1%
18 Non-Operating Expense	478,900	205,154	616,300	137,400	28.7%
19 Total Other Revenue & Expense	(52,100)	395,346	(190,000)	(137,900)	264.7%
20 Net Revenues Available to Fund CIP	1,233,000	3,066,855	1,200,800	(32,200)	-2.6%
21 Capital Expenses	(2,840,000)	(1,042,500)	(22,750,000)	(19,910,000)	701.1%
22 Loan Proceeds	800,000	794,500	20,200,000	19,400,000	2425.0%
23 Grant Proceeds	-	-	750,000	750,000	0.0%
24 Net Addition to/(Use of) Reserves	\$ (807,000)	\$ 2,818,855	\$ (599,200)		

Projected Beginning Total Reserves 7/1/25 \$ 14,600,000

Projected Ending Total Reserves 6/30/26 \$ 14,000,800



**Serrano Water District
Adopted Budget Detail
FY 2026/27**

	2025-2026 Adopted Budget	2025-2026 Projected Ending	2026-2027 Adopted Budget	\$ Variance PY Budget	% Variance PY Budget
1 Operating Revenue					
2 Water Sales - Domestic	\$ 6,774,300	\$ 7,134,700	\$ 6,182,000	\$ (592,300)	-8.7%
3 Water Sales - RTS	-	-	1,406,200	1,406,200	0.0%
4 Water Sales - City of Orange	-	1,194,400	-	-	0.0%
5 Water Sales - Irrigation	1,800	2,200	2,400	600	33.3%
6 Reimbursed - Cost, Overhead & Labor	20,000	31,300	20,000	-	0.0%
7 Total Operating Revenue	6,796,100	8,362,600	7,610,600	814,500	12.0%
8 Operating Expense					
9 Source of Supply					
10 Purchased Water	-	-	552,100	552,100	0.0%
11 Purchased Water - Capacity Charge	20,400	20,300	22,700	2,300	11.3%
12 Purchased Water - RTS & Meter Fees	139,100	128,600	108,000	(31,100)	-22.4%
13 IRWD Native Water Treatment	652,100	849,200	-	(652,100)	-100.0%
14 Ground Water Replenishment	758,500	1,320,100	1,563,100	804,600	106.1%
15 Total Source of Supply	1,570,100	2,318,200	2,245,900	675,800	43.0%
16 Pumping					
17 Maintenance Pumping-Cerro Villa	9,100	-	9,100	-	0.0%
18 Maintenance Structure Lockett	12,000	-	12,000	-	0.0%
19 Maintenance Smith Pump Station	35,000	-	35,000	-	0.0%
20 Maintenance Pumping Well #3	12,300	-	12,300	-	0.0%
21 Maintenance Pumping Well #5	12,300	2,300	12,300	-	0.0%
22 Electricity-Cerro Villa	5,400	4,800	5,300	(100)	-1.9%
23 Electricity-Smith Reservoir	330,400	267,900	294,700	(35,700)	-10.8%
24 Electricity-Wells	286,900	350,100	385,100	98,200	34.2%
25 Total Pumping	703,400	625,100	765,800	62,400	8.9%
26 Water Treatment					
27 Testing Equipment	2,000	-	2,000	-	0.0%
28 Water Treatment Wells - Chlorine	29,700	43,400	44,700	15,000	50.5%
29 Water Treatment Wells - Ammonia	9,900	17,900	18,400	8,500	85.9%
30 Water Treatment Wells - PFOS	192,100	28,600	197,900	5,800	3.0%
31 Water Treatment Equipment	5,000	-	-	(5,000)	-100.0%
32 Water Treatment Maintenance	5,000	700	10,000	5,000	100.0%
33 Analysis & Compliance	18,000	19,400	20,000	2,000	11.1%
34 Misc. Analysis	5,000	-	-	(5,000)	-100.0%
35 Total Water Treatment	266,700	110,000	293,000	26,300	9.9%
36 Transmission & Distribution					
37 Salaries & Wages	497,200	529,300	537,900	40,700	8.2%
38 Salaries & Wages On-Call OT	18,600	20,200	20,200	1,600	8.6%
39 Salaries & Wages Rounds OT	26,000	35,400	35,400	9,400	36.2%
40 Salaries & Wages Pager, Certification	9,600	9,600	9,900	300	3.1%
41 Asphalt Patching	75,000	55,200	75,000	-	0.0%
42 Supplies Main Line / Meters / Valves	9,400	14,400	19,800	10,400	110.6%
43 Meter Repair	10,000	-	-	(10,000)	-100.0%
44 Maintenance & Emergency	200,000	166,300	200,000	-	0.0%
45 Safety	2,500	3,400	2,500	-	0.0%
46 Small Tools	1,500	-	1,500	-	0.0%



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Adopted Budget Detail
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		2025-2026 Adopted Budget	2025-2026 Projected Ending	2026-2027 Adopted Budget	\$ Variance PY Budget	% Variance PY Budget
47	Fuel & Oil	26,000	23,700	26,100	100	0.4%
48	Vehicle Expense	5,800	9,800	10,100	4,300	74.1%
49	Heavy Equipment Maintenance	20,000	5,400	20,000	-	0.0%
50	Uniforms	6,000	4,900	6,000	-	0.0%
51	Boots	2,000	1,400	1,400	(600)	-30.0%
52	Uncollectable Accounts	1,500	100	1,500	-	0.0%
53	Total Transmission & Distribution	911,100	879,100	967,300	56,200	6.2%
54	General & Administration					
55	Salaries, Wages	303,300	313,500	309,700	6,400	2.1%
56	Salaries, Wages OT	2,000	2,300	2,300	300	15.0%
57	Office Supplies	15,200	5,400	15,200	-	0.0%
58	Printing & Postage	40,000	29,800	40,000	-	0.0%
59	Utilities - Gas	700	600	700	-	0.0%
60	Utilities - Electricity	9,800	7,600	7,800	(2,000)	-20.4%
61	Phones, Answering Service & Cable	17,600	15,000	18,100	500	2.8%
62	Gasoline & Oil	4,500	5,800	6,400	1,900	42.2%
63	Auto Expense & Mileage	14,000	13,200	16,600	2,600	18.6%
64	Dues & Subscription	69,300	77,300	74,100	4,800	6.9%
65	Travel & Meeting	17,200	18,800	20,000	2,800	16.3%
66	Travel, Out of Town	17,100	28,400	25,000	7,900	46.2%
67	Insurance - Liability	84,400	60,800	62,600	(21,800)	-25.8%
68	Employee Benefits - Medical	316,200	265,600	289,800	(26,400)	-8.3%
69	Employee Benefits - Retiree Medical	120,500	125,900	131,300	10,800	9.0%
70	Employee Benefits - Vision	2,100	1,900	1,900	(200)	-9.5%
71	Employee Benefits - Dental	18,200	14,700	15,100	(3,100)	-17.0%
72	Employee Benefits - Life Insurance	1,900	1,600	1,800	(100)	-5.3%
73	Employee Benefits - Pension Plans	177,100	165,900	219,200	42,100	23.8%
74	Employee Benefits - Workers Comp	12,900	13,800	13,800	900	7.0%
75	Employee Benefits - Payroll Tax	64,000	73,900	69,400	5,400	8.4%
76	Employee Benefits - Disability Ins.	3,000	3,400	3,600	600	20.0%
77	Maintenance & Outside Services	50,000	50,000	51,500	1,500	3.0%
78	Computer, Systems	110,500	85,300	87,900	(22,600)	-20.5%
79	Bank Charges	2,700	4,100	4,200	1,500	55.6%
80	District Security	9,800	10,300	10,600	800	8.2%
81	Payroll Processing Fees	5,700	5,700	5,900	200	3.5%
82	Professional Fees Legal	150,000	88,100	125,000	(25,000)	-16.7%
83	Professional Fees Engineering	30,000	-	30,000	-	0.0%
84	Professional Fees Audit	40,000	37,200	38,300	(1,700)	-4.3%
85	Professional Fees Directors	48,000	19,600	48,000	-	0.0%
86	Professional Fees Consultants	300,000	212,600	200,000	(100,000)	-33.3%
87	Total General & Administration	2,057,700	1,758,100	1,945,800	(111,900)	-5.4%
88	Water Conservation					
89	MWDOC Choice Program	2,000	591	2,000	-	0.0%
90	Total Water Conservation	2,000	591	2,000	-	0.0%
91	Total Operating Expense	5,511,000	5,691,091	6,219,800	708,800	12.9%



**Serrano Water District
Adopted Budget Detail
FY 2026/27**

	2025-2026 Adopted Budget	2025-2026 Projected Ending	2026-2027 Adopted Budget	\$ Variance PY Budget	% Variance PY Budget
92 Other Revenue & Expense					
93 Non-Operating Revenue					
94 Interest Revenue	363,300	550,000	375,300	12,000	3.3%
95 Cell Tower & ADU Activity	55,800	42,600	42,600	(13,200)	-23.7%
96 Late Payment & Other Fees	3,600	2,900	3,200	(400)	-11.1%
97 Door Hanger Fees	4,100	5,000	5,200	1,100	26.8%
98 Total Non-Operating Revenue	426,800	600,500	426,300	(500)	-0.1%
99 Non-Operating Expense					
100 Debt Service	474,900	-	561,000	86,100	18.1%
101 Pension/OPEB Trust Contribution	-	200,000	50,000	50,000	0.0%
102 PR Water Quality	4,000	5,154	5,300	1,300	32.5%
103 Total Non-Operating Expense	478,900	205,154	616,300	137,400	28.7%
104 Total Other Revenue (Expense)	(52,100)	395,346	(190,000)	(137,900)	264.7%
105 Net Revenues Available for CIP	\$ 1,233,000	\$ 3,066,855	\$ 1,200,800	\$ (32,200)	-2.6%
106 Capital Expenses (From Schedule C)	(2,840,000)	(1,042,500)	(22,750,000)		
107 Loan Proceeds	800,000	794,500	20,200,000		
108 Grant Proceeds	-	-	750,000		
109 Net Addition to/(Use of) Reserves	\$ (807,000)	\$ 2,818,855	\$ (599,200)		



Serrano Water District
Adopted Capital Budget Detail
FY 2026/27

		2025-2026	2025-2026	2026-2027
		Adopted	Projected	Adopted
		Budget	Ending	Budget
1	Capital Projects			
2	Smith Reservoir Project	\$ 1,500,000	\$ 163,600	\$ 13,500,000
3	Mixer - Lockett Reservoir	20,000	19,600	-
4	Smith Pump Station	100,000	-	-
5	Equip Trucks	20,000	14,800	-
6	New Well Project	800,000	794,500	7,200,000
7	Main-Line/Valve/Hydrant Replacement	400,000	50,000	2,000,000
8	Valve Cans - City Paving Project	-	-	50,000
9	Total Capital Projects Expense	2,840,000	1,042,500	22,750,000