

**LAKESIDE WATER DISTRICT  
BUDGET 2025/2026**

**DRAFT**

		<u>24/25 Budget</u>	<u>24/25 Estimated</u>	<u>2025/2026 Budget</u>
<b><u>Administration</u></b>				
1 Director's Fees • 7020		\$10,750	\$9,500	<b>\$10,750</b>
12 Meetings Plus 2 Special @ \$125 ea				
Training, Seminars, Workshops \$2000				
2 Annual Audit • 7200		\$29,000	\$30,600	<b>\$31,000</b>
3 General Manager/Secretary • 7000		\$233,446	\$238,047	<b>\$234,000</b>
Salary	\$226,000			
Contingencies	\$8,000			
4 Attorney's Fees • 7210		\$30,000	\$12,465	<b>\$30,000</b>
5 Insurance and Bonds • 7100		\$66,575	\$69,875	<b>\$66,575</b>
Liability/Auto (JPJA)	\$47,751			
Workers Comp	\$10,717			
Property	\$9,814			
Cyber Liability	\$1,594			
6 Elections/Registrar • 7300		\$0		<b>\$2,000</b>
7 Administrative Expense • 7401		\$7,000	\$818	<b>\$7,000</b>
Ed. & Training	\$5,000			
Conferences	\$1,000			
General	\$1,000			
8 Public Relations • 7450		\$11,350	\$2,376	<b>\$11,350</b>
Newsletter				
Prop 218 & Drought Restrictions				
9 Consulting • 7230		\$2,000	\$46,374	<b>\$8,000</b>
10 Bad Debt Expense • 7800		\$2,000	\$0	<b>\$2,000</b>
11 State Health Dept. & Water Resources • 7500		\$49,064	\$45,162	<b>\$49,064</b>
12 Water Dev./Conservation • 7900		\$9,500	\$0	<b>\$9,500</b>
Residential Surveys, Events	\$2,000			
Flume MAAP program	\$7,500			
13 Lafco Operating Costs • 7320		\$5,634	\$5,607	<b>\$5,634</b>
14 Incentive Compensation • 7001		\$5,000	\$5,000	<b>\$14,000</b>

**LAKESIDE WATER DISTRICT  
BUDGET 2025/2026**

**DRAFT**

24/25 Budget

24/25 Estimated

2025/2026 Budget

**SUMMARY - ADMINISTRATION**

1 Director's Fees • 7020		\$10,750
2 Annual Audit • 7200		\$31,000
3 General Manager/Secretary • 7000		\$234,000
4 Attorney's Fees • 7210		\$30,000
5 Insurance and Bonds • 7100		\$66,575
6 Elections/Registrar • 7300		\$2,000
7 Administrative Expense • 7401		\$7,000
8 Public Relations • 7450		\$11,350
9 Consulting • 7230		\$8,000
10 Bad Debt Expense • 7800		\$2,000
11 State Health Dept. & Water Resources • 7500		\$49,064
12 Water Dev./Conservation • 7900		\$9,500
13 Lafco Operating Costs • 7320		\$5,634
14 Incentive Compensation • 7001		\$14,000
	TOTAL	\$480,873

	Budget Total	Over/(Under)	25/26 Increase/(Decrease)	
24/25 Budget Totals:	\$461,319	\$4,505.00	4.1%	\$19,554.00
24/25 Estimate:	\$465,824			

**LAKESIDE WATER DISTRICT  
BUDGET 2025/2026**

**DRAFT**

		<u>24/25 Budget</u>	<u>24/25 Estimated</u>	<u>2025/2026 Budget</u>
<b><u>Operations &amp; Maintenance</u></b>				
1 Office Expense • 7400		\$157,714	\$141,438	<b>\$157,714</b>
Water Bills/Envelopes	\$2,071			
Postage & Maintenance	\$23,374			
Printing	\$1,584			
Telephone Office & Cells, & Internet	\$9,793			
Answering & Message Service	\$2,503			
Janitorial Service	\$5,880			
Bank/Credit Card Fees	\$68,407			
Security	\$369			
Supplies	\$6,152			
Equipment Maintenance	\$2,500			
Heating & Air Conditioning	\$1,029			
Software/Hardware Maint. & Support	\$1,952			
Miscellaneous & Website	\$8,239			
Co. of SD/Sewer	\$7,585			
2 Electrical Power • 5100		\$395,566	\$431,466	<b>\$327,000</b>
General Pumping	\$215,000			
Treatment Plant	\$100,000			
Administration Building	\$12,000			
3 Payroll, Office • 7010		\$328,215	\$334,541	<b>\$340,000</b>
Finance & Accounting	\$93,450			
Customer Service & Billing Manager	\$102,000			
Customer Service Rep. 2	\$86,000			
Customer Service Rep. 1	\$63,000			
Contingencies	\$8,000			
4 Payroll, Field • 6000		\$783,592	\$779,351	<b>\$866,513</b>
Engineering & Operations Manager	\$0			
Field Superintendent	\$149,257			
System Operator 3	\$97,243			
Utility Worker III	\$96,260			
System Operator 1/Safety/Backflow	\$85,985			
Utility Worker 2 - Pers Tier 2	\$84,468			
Utility Worker I - Pers Tier 2	\$63,336			
Utility Worker I - Pers Tier 2	\$61,000			
Utility Worker Trainee - Pers Tier 2	\$57,000			
Utility Worker Trainee - Pers Tier 2	\$55,000			
Standard	\$749,549			
O.T. 8%	\$59,964			
Total O & M	\$809,513			
Meter Readers	\$42,000			
Contingencies	\$15,000			
Total Field Pay	\$866,513			

**LAKESIDE WATER DISTRICT  
BUDGET 2025/2026**

**DRAFT**

	<u>24/25 Budget</u>	<u>24/25 Estimated</u>	<u>2025/2026 Budget</u>
5 Outside Labor • 6400	\$42,000	\$58,599	<b>\$42,000</b>
Distribution System Saddle Replacement Program, Specialized Services			
6 Dues & Subscriptions • 7440	\$29,225	\$29,648	<b>\$32,000</b>
ACWA	18,885		
Harris Database Maintenance	5,610		
USA	1,575		
MS E-mails subscription	660		
Computers update subscription	924		
AWWA	-		
Chamber/Commerce	225		
CSDA	150		
Pacific Safety Council	-		
Costco	120		
QuickBooks	1,499		
7 Distribution (Maintenance/Supplies) • 6100	\$130,000	\$151,959	<b>\$130,000</b>
Control valves, Mains, services, etc.			
Telemetry System			
8 Distribution Pump & Motor Maintenance • 6102	\$60,000	\$11,279	<b>\$60,000</b>
9 Emergency Repairs & Services • 6110	\$45,000	\$13,884	<b>\$45,000</b>
10 Water Treatment (Maintenance/Supplies) • 5200	\$90,000	\$86,183	<b>\$80,000</b>
11 Telemetry Repair • 5628	\$3,000	\$14,519	<b>\$15,000</b>

# LAKESIDE WATER DISTRICT BUDGET 2025/2026

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	<u>24/25 Budget</u>	<u>24/25 Estimated</u>	<u>2025/2026 Budget</u>
12 Water Purchases • 5000	\$6,762,714	\$7,524,458	\$7,994,040
	<u>Acft Purchased</u>	<u>Price/Acre Foot</u>	<u>Variable Charges Only</u>
Jul-Dec 2025	1800	\$1,855	\$3,339,000
Jan-Jun 2026	1450	\$2,010	\$2,914,500
			\$6,253,500
<b><u>Fixed Charges</u></b>			
<b>Readiness to Serve = MWD</b>			
July 2025 - June 2026 per month changes at fye, not calendar	585		\$7,020
<b>Capacity Reservation Charge = MWD</b>			
July - Dec. 2025 per month	14169		\$181,920
Jan. - June 2026 per month	16151		
<b>Emergency Storage Charge = CWA</b>			
July - Dec. 2025 per month	44596		\$582,822
Jan. - June 2026 per month	52541		
<b>Customer Service Charge = CWA</b>			
July - Dec. 2025 per month	19556		\$253,146
Jan. - June 2026 per month	22635		
<b>Supply Reliability Charge = CWA</b>			
July - Dec. 2025 per month	33389		\$419,358
Jan. - June 2026 per month	36504		
<b>Transportation Fixed Charge = CWA</b>			
July - Dec. 2025 per month	19556		\$296,274
Jan. - June 2026 per month	29823		
<b>12 Total Water Purchases • 5000</b>		<b>Total Water Purchases:</b>	<b>\$7,994,040</b>
13 Infrastructure Access Charge • 5090	\$443,760	\$443,268	\$443,760
July - Dec. 2025 per month	\$37,420		
Jan. - June 2026 per month	\$37,465		
14 Padre Dam Delivery (Wheeling) • 5075 200acft/year @ \$26/A.F.	\$2,600	\$0	\$2,600
15 County of S.D. Road Improvements • 5627	\$15,000	\$753	\$15,000

# LAKESIDE WATER DISTRICT BUDGET 2025/2026

DRAFT

		<u>24/25 Budget</u>	<u>24/25 Estimated</u>	<u>2025/2026 Budget</u>
16 Trucks ~ Fuel, Maintenance, Repairs • 6200		\$70,000	\$82,271	<b>\$70,000</b>
17 Miscellaneous Expense • 7920		\$5,000	\$12,342	<b>\$6,000</b>
18 Water Treatment & Testing • 5080		\$20,040	\$28,014	<b>\$24,000</b>
Total Coli forms				
Trihalomethanes + HAA5				
General Physicals & Heterotrophic				
Treatment Plant				
Iron & Manganese				
Annual Title 22 Well Tests				
Lead and Copper				
19 Engineering, Architectural, Surveying • 6410		\$20,000	\$11,130	<b>\$20,000</b>
20 Payroll Tax • 7030		\$102,508	\$93,065	<b>\$102,508</b>
FICA 6.2% of Payroll + 1.45% Medicare				
21 Group Insurance • 7040	as of 3/19/25	\$326,740	\$418,904	<b>\$326,740</b>
Health	\$265,911			
Dental	\$8,280			
Disability LTD & STD	\$4,010			
Life	\$1,168			
	<u>\$279,369</u>			
22 Retirement • 7050		\$216,831	\$201,752	<b>\$253,503</b>
Required Pers Employer Annual Liability	41,000			
Classic Pers Employer Rate FY 24/25	16.510%	122,576		
Tier 2 Pers Employer Rate FY 24/25	5.510%	31,929		
Tier 2 Valic 457k Employer Rate FY 24/25	6%	57,998		
23 Unemployment Insurance • 7070		\$5,000	\$0	<b>\$5,000</b>
24 SDCWA Capacity & Treatment • 5091	as of 3/19/25	\$443,760	\$115,272	<b>\$111,353</b>
4-3/4" @ \$6,542	\$26,168			
5-1" @ \$10,467	\$52,335			
0-1.5" @ \$19,626	\$0			
0-2" @ \$34,019	\$0			
1-3/4" (New) @ \$6,683.00	<u>\$6,683</u>			
	<u>\$85,186</u>			
25 Yerba Valley Annexation • 5620		\$30,000	\$6,428	<b>\$0</b>

# LAKESIDE WATER DISTRICT BUDGET 2025/2026

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	<u>24/25 Budget</u>	<u>24/25 Estimated</u>	<u>2025/2026 Budget</u>
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## SUMMARY - OPERATIONS & MAINTENANCE

1 Office Expense • 7400			\$157,714
2 Electrical Power • 5100			\$327,000
3 Payroll, Office • 7010			\$340,000
4 Payroll, Field • 6000			\$866,513
5 Outside Labor • 6400			\$42,000
6 Dues & Subscriptions • 7440			\$32,000
7 Distribution (Maintenance/Supplies) • 6100			\$130,000
8 Distribution Pump & Motor Maintenance • 6102			\$60,000
9 Emergency Repairs & Services • 6110			\$45,000
10 Water Treatment (Maintenance/Supplies) • 5200			\$80,000
11 Telemetry Repair • 5628			\$15,000
12 Water Purchases • 5000			\$7,994,040
13 Infrastructure Access Charge • 5090			\$443,760
14 Padre Dam Delivery (Wheeling) • 5075			\$2,600
15 County of S.D. Road Improvements • 5627			\$15,000
16 Trucks ~ Fuel, Maintenance, Repairs • 6200			\$70,000
17 Miscellaneous Expense • 7920			\$6,000
18 Water Treatment & Testing • 5080			\$24,000
19 Engineering, Architectural, Surveying • 6410			\$20,000
20 Payroll Tax • 7030			\$102,508
21 Group Insurance • 7040			\$326,740
22 Retirement • 7050			\$253,503
23 Unemployment Insurance • 7070			\$5,000
24 SDCWA Capacity & Treatment • 5091			\$111,353
25 Yerba Valley Annexation • 5620			\$0
TOTAL			\$11,469,731

24/25 Budget Totals:	\$10,528,265 Over/(Under)	25/26 Increase/(Decrease)
24/25 Estimate:	\$10,976,005 \$447,740	8.2%      \$941,466

## TOTAL OPERATING EXPENSES

Administration	\$480,873
Operations & Maintenance	\$11,469,731
TOTAL	
	\$11,950,604

24/25 Budget Totals:	\$10,989,584 Over/(Under)	25/26 Increase/(Decrease)
24/25 Estimate:	\$11,441,829 \$452,245	8.0%      \$961,020

**LAKESIDE WATER DISTRICT  
BUDGET 2025/2026**

**DRAFT**

	<u>24/25 Budget</u>	<u>24/25 Estimated</u>	<u>2025/2026 Budget</u>
<b>CAPITAL REQUIREMENTS</b>			
1 Plant & Distribution • 1550	\$25,000	\$39,753	<b>\$30,000</b>
2 New Services/Meters • 1551	\$10,000	\$21,285	<b>\$10,000</b>
3 O&M Equipment (Hand Tools/Misc) • 1520 Hand Tools / Misc Replace Construction Equipment	\$10,000	\$0	<b>\$10,000</b>
4 SCADA Telemetry Upgrade • 1580	\$0	\$0	<b>\$30,000</b>
5 Buildings & Land Improvements • 1510 Property Improvements	\$4,000	\$0	<b>\$4,000</b>
6 Office Equipment & Furnishings • 1530	\$4,000	\$0	<b>\$15,000</b>
7 Capital Improvement Design/Engineering • 1547	\$40,000	\$43,973	<b>\$5,000</b>
8 Yerba Valley Annexation Pipeline • 1581	\$300,000	\$0	<b>\$450,000</b>
9 Operations, Engineering & Security Bldg. • 1582			<b>\$195,000</b>
10 Julian Ave. Multiple Pipe Replacement • 1583	\$275,000	\$248,365	<b>\$20,000</b>
11 Rocoso Rd.Pipe Replacement Engineering • 1584			<b>\$20,000</b>



# LAKESIDE WATER DISTRICT BUDGET 2025/2026

DRAFT

24/25 Budget

24/25 Estimated

2025/2026 Budget

## CAPITAL REQUIREMENTS - SUMMARY

1 Plant & Distribution • 1550				\$30,000
2 New Services/Meters • 1551				\$10,000
3 O&M Equipment (Hand Tools/Misc) • 1520				\$10,000
4 SCADA Telemetry Upgrade • 1580				\$30,000
5 Buildings & Land Improvements • 1510				\$4,000
6 Office Equipment & Furnishings • 1530				\$15,000
7 Capital Improvement Design/Engineering • 1547				\$5,000
8 Yerba Valley Annexation Pipeline • 1581				\$450,000
9 Operations, Engineering & Security Bldg. • 1582				\$195,000
10 Julian Ave. Multiple Pipe Replacement • 1583				\$20,000
11 Rocoso Rd.Pipe Replacement Engineering • 1584				<u>\$20,000</u>
Total Capital Requirements				<u>\$789,000</u>

24/25 Budget Totals:	\$668,000	Over/(Under)	25/26 Increase/(Decrease)
24/25 Estimate:	\$353,376	(\$314,624)	15% \$121,000

## TOTAL EXPENSE SUMMARY

Total Administration Expenses:	\$480,873
Total Operations & Maintenance Expenses:	\$11,469,731
Total Capital Requirements:	<u>\$789,000</u>
TOTAL	<u>\$12,739,604</u>

24/25 Budget Totals:	\$11,657,584	Over/(Under)	23/24 Increase/(Decrease)
24/25 Estimate:	\$11,795,205	\$137,621	8.5% \$1,082,020

# LAKESIDE WATER DISTRICT BUDGET 2025/2026

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## 24/25 Budget    24/25 Estimated **REVENUES**

## 2025/2026 Budget

### 1 Water Sales • 4000

\$8,843,735      \$8,200,000

**\$11,061,540**

Estimate 3465 acft Total Sales

(purchase 3250, pump 360 acft, 4% loss)

<u>units sold</u>	<u>Water Rate</u>	<u>July - Dec. 2025</u>	<u>Jan. - June 2026</u>	<u>Subtotal</u>
392,572	Life Line	5.55	5.55	\$ 2,178,774.60
1,117,321	Standard	5.64	5.64	\$ 6,301,690.44
1,509,893	CWA Variable Charge	0.46	0.51	\$ 728,523.37
<b>Total Water Charges</b>		<b>\$</b>		<b>9,208,988.41</b>

### LWD Meter Service Charge

<u>Meter Size</u>	<u># of Meters</u>	<u>July - Dec 2025</u>	<u>Jan - June 26</u>	<u>Subtotal</u>
		<u>Bi-Monthly Rate</u>	<u>Bi-Monthly Rate</u>	
5/8"	4579	24.80	31.00	\$766,525
3/4"	1618	30.47	38.09	\$332,790
1"	621	41.73	52.17	\$174,936
1 1/2"	105	60.97	76.21	\$43,212
2"	138	108.28	135.35	\$100,863
3"	1	179.25	224.06	\$1,210
4"	3	247.97	309.96	\$5,021
6"	3	243.51	380.49	\$5,616
Det	106	45.05	45.05	\$28,652
Const.	20	123.98	123.98	\$14,878
<b>Total Meter Charges</b>		<b>\$</b>		<b>1,458,965</b>

### CWA Fixed Charge

<u>Meter Size</u>	<u># of Meters</u>	<u>July - Dec 2025</u>	<u>Jan - June 26</u>	<u>Subtotal</u>
		<u>Bi-Monthly Rate</u>	<u>Bi-Monthly Rate</u>	
5/8"	4579	7.35	8.45	\$217,045
3/4"	1618	7.35	8.45	\$76,693
1"	621	11.83	13.60	\$47,376
1 1/2"	105	22.23	25.56	\$15,054
2"	138	38.52	44.30	\$34,287
3"	1	71.12	81.79	\$459
4"	3	121.46	139.68	\$2,350
6"	3	222.16	255.48	\$4,299
<b>Total Water Charges</b>		<b>\$</b>		<b>393,587</b>

### 2 Infrastructure Access Charge • 4020

\$443,760      \$441,209

**\$457,906**

<u>Meter Size</u>	<u># of Meters</u>	<u>July - Dec 2025</u>	<u>Jan - June 26</u>	<u>Subtotal</u>	<u>0% IAC increase</u>
		<u>Bi-Monthly Rate</u>	<u>Bi-Monthly Rate</u>		
5/8" & 3/4"	6197	9.10	9.10	\$338,356	
1"	621	14.64	14.64	\$54,549	
1 1/2"	105	27.52	27.52	\$17,338	
2"	138	47.68	47.68	\$39,479	
3"	1	88.03	88.03	\$528	
4"	3	150.34	150.34	\$2,706	
6"	3	275.00	275.00	\$4,950	

**LAKESIDE WATER DISTRICT  
BUDGET 2025/2026**

**DRAFT**

	<u>24/25 Budget</u>	<u>24/25 Estimated</u>	<u>2025/2026 Budget</u>
3 Service/Meter Installations • 4200	\$35,000	\$27,255	<b>\$35,000</b>
Single Service Installation Fees			
4 Delinquent Bill Admin & Processing •XXXX			<b>\$130,000</b>
5 Payment Fee Allocation •XXXX			<b>\$40,000</b>
6 Taxes Revenue •4700	\$720,000	\$765,428	<b>\$740,000</b>
7 CFD 2022 Yerba Valley •XXXX			<b>\$60,000</b>
8 Miscellaneous Income• 4300	\$20,000	\$7,013	<b>\$20,000</b>
9 Interest • 4600	\$227,645	\$262,832	<b>\$315,000</b>
10 Tapping/Tie-In • 4230	\$15,000	\$0	<b>\$15,000</b>
11 Property Leases • 4400	\$279,976	\$291,770	<b>\$291,770</b>
T Mobil (Emerald Grove Tank)	\$44,291		
Lakeside Auto Body	\$8,308		
Porter Equipment - Next Door	\$151,398		
T Mobile (Single Oak Tank)	\$17,547		
T Mobile (Sky Rim)	\$34,641		
Verizon (Sky Rim Tank)	\$35,585		
12 Engineering and Inspection • 4210	\$7,500	\$1,425	<b>\$7,500</b>
13 Fire Hydrants & Valve Installations • 4220	\$30,000	\$0	<b>\$30,000</b>
14 Capacity Fees LWD• 4100	\$237,773	\$57,030	<b>\$57,030</b>
<u>New Service Installations;</u>	<u>as of 3/26/2025</u>		
5-3/4" @ \$4,387	\$21,935		
5-1" @ \$7,019	\$35,095		
0-1.5" @ \$0	\$0		
0-2" @ \$0	\$0		
15 SDCWA Capacity & Treatment • 4101	\$314,039	\$76,858	<b>\$85,186</b>
5-3/4" @ \$6,542	\$26,168		
5-1" @ \$10,467	\$52,335		
0-1.5" @	\$0		
0-2" @	\$0		
1-3/4" (new) \$6,683	\$6,683		
16 Water Letters • 4310	\$250	\$2,954	<b>\$250</b>
17 High Meadow Ranch • 4951	\$9,200	\$13,980	<b>\$0</b>

# LAKESIDE WATER DISTRICT BUDGET 2025/2026

**DRAFT**

## SUMMARY - REVENUES

1 Water Sales • 4000	\$11,061,540
2 Infrastructure Access Charge • 4020	\$457,906
3 Service/Meter Installations • 4200	\$35,000
4 Delinquent Bill Admin & Processing •XXXX	\$130,000
5 Payment Fee Allocation •XXXX	\$40,000
6 Taxes Revenue •4700	\$740,000
7 CFD 2022 Yerba Valley •XXXX	\$60,000
8 Miscellaneous Income• 4300	\$20,000
9 Interest • 4600	\$315,000
10 Tapping/Tie-In • 4230	\$15,000
11 Property Leases • 4400	\$291,770
12 Engineering and Inspection • 4210	\$7,500
13 Fire Hydrants & Valve Installations • 4220	\$30,000
14 Capacity Fees LWD• 4100	\$57,030
15 SDCWA Capacity & Treatment • 4101	\$85,186
16 Water Letters • 4310	\$250
17 High Meadow Ranch • 4951	\$0
TOTAL REVENUES	
	\$13,346,182

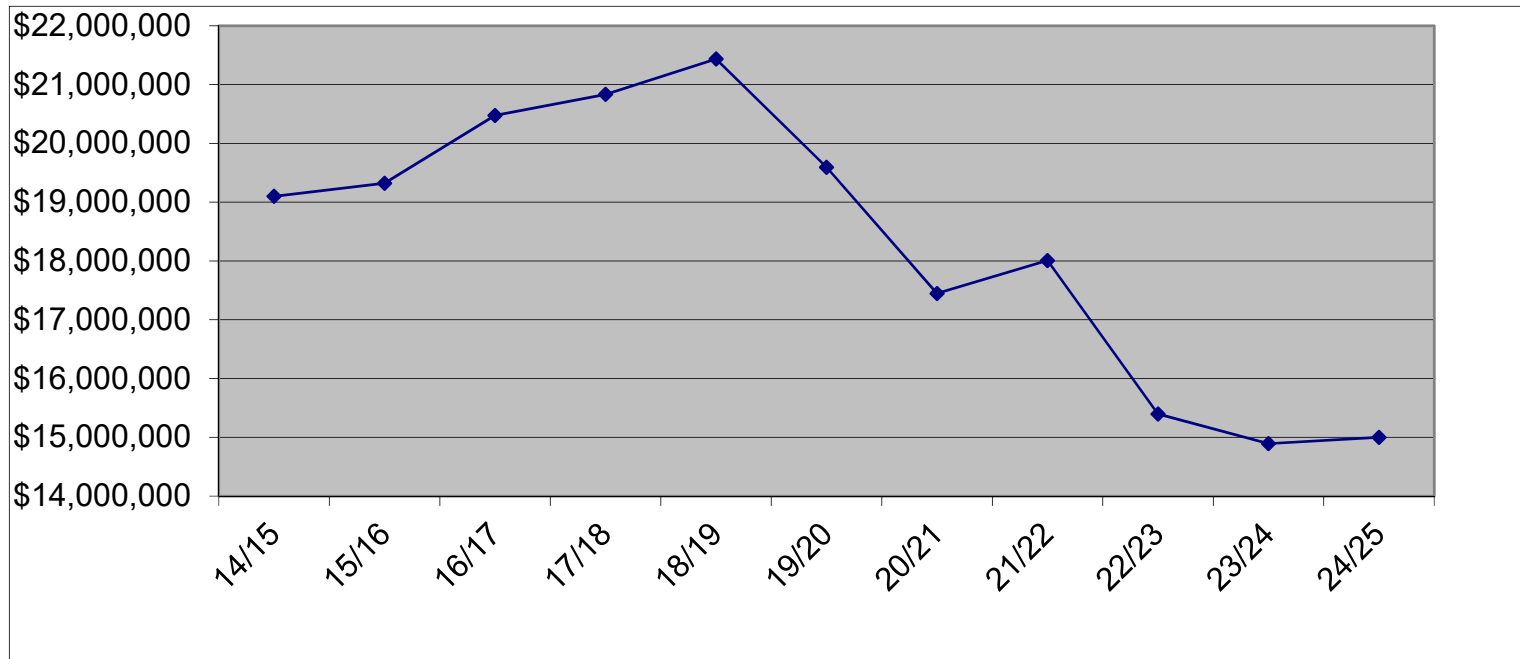
24/54 Budget Totals: \$11,183,878 Over/(Under)  
24/25 Estimate: \$10,147,754 \$ (1,036,124)

25/26 Increase/(Decrease)
16.2% \$ 2,162,304

# LAKESIDE WATER DISTRICT BUDGET 2025/2026

## CASH RESERVES

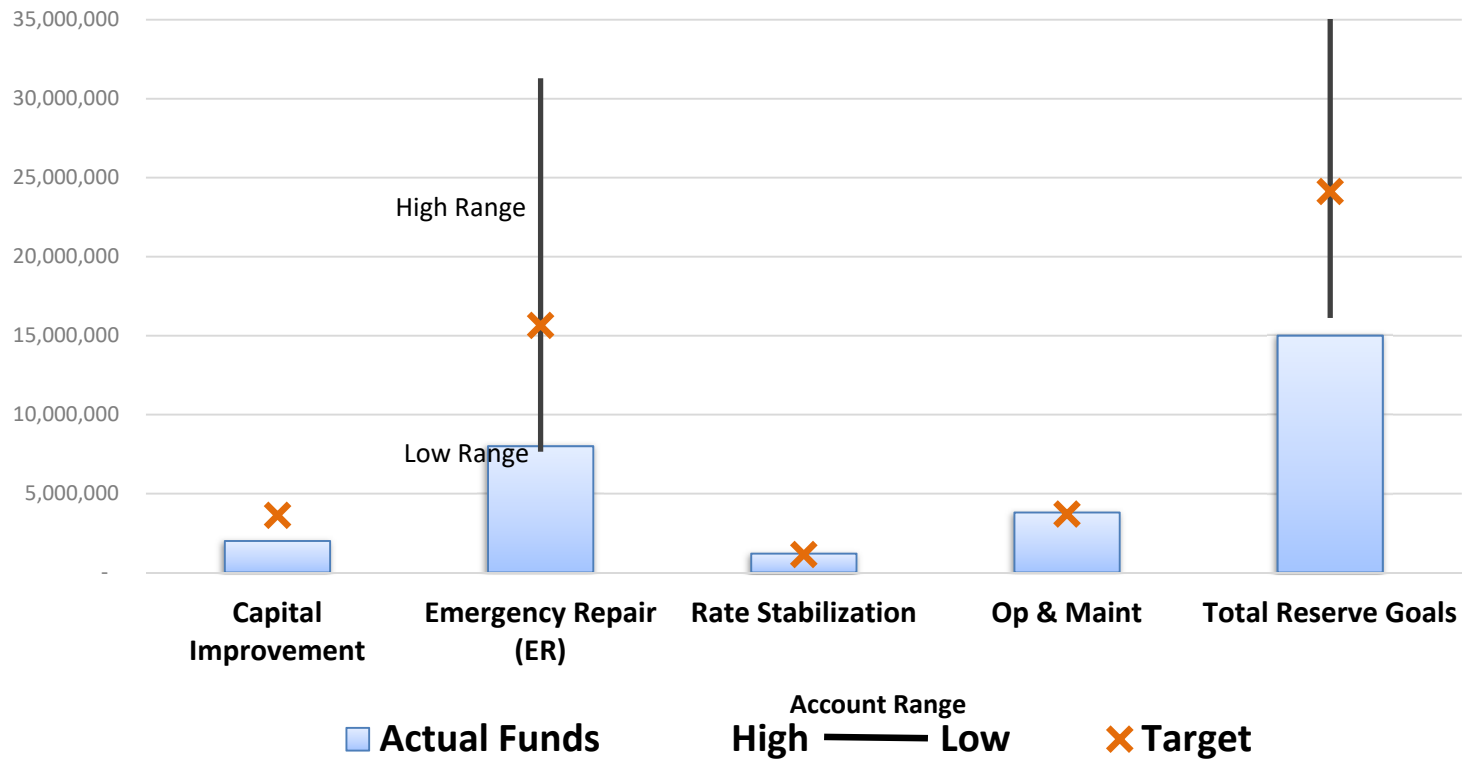
Fiscal Year	Total Investments
14/15	\$19,099,625
15/16	\$19,322,156
16/17	\$20,475,383
17/18	\$20,833,242
18/19	\$21,435,830
19/20	\$19,593,938
20/21	\$17,446,703
21/22	\$18,007,726
22/23	\$15,397,483
23/24	\$14,893,000
24/25	\$15,000,000 Estimate



# LAKESIDE WATER DISTRICT BUDGET 2025/2026

Reserve Fund	Target	Low	High	Actual Funds
Capital Improvement	3,627,000			2,000,000
Emergency Repair (ER)	15,650,000	<i>ER LOW</i> 7,650,000	<i>ER HIGH</i> 31,300,000	8,000,000
Rate Stabilization	1,139,731			1,200,000
Op & Maint	3,707,013			3,800,000
<b>Total Reserve Goals</b>	<b>24,123,744</b>	<b>16,123,744</b>	<b>39,773,744</b>	<b>15,000,000</b>

Revenue Summary		
<u>FY</u>	<u>Budgeted to/(from) Reserves</u>	<u>Actual to/(from) Reserves</u>
20/21	(916,431)	320,813
21/22	(1,081,476)	(383,248)
22/23	(2,037,132)	(2,542,660)
23/24	(916,390)	(14,232)
24/25	(346,085)	754,732



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