

MISSION SPRINGS WATER DISTRICT - 2025-2026 DEPARTMENTAL BUDGETS (REVISED 01/15/2026)

DEBT SERVICE FUNDS														
COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS				WATER DISTRICT			SEWER DISTRICT				CAPITAL IMPROVEMENT FUNDS		
	GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	IMPROVEMENT DISTRICT #2	IMPROVEMENT DISTRICT E	INSTALLMENT SALE AGREEMENTS	ASSESSMENT DISTRICT #4	ASSESSMENT DISTRICT #7	ASSESSMENT DISTRICT #11 & 12	INSTALLMENT SALE AGREEMENTS	GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	
	OPERATING REVENUES	0	13,191,420	7,425,600										
OPERATING EXPENSES:														
CUSTOMER ACCOUNTS	2,006,116	1,025,144	980,972	0										
BUILDINGS AND GROUNDS	233,556	233,556	0	0										
VEHICLE MAINTENANCE	656,940	656,940	0	0										
CENTRAL SERVICES	1,390,965	1,390,965	0	0										
ADMINISTRATION	3,010,803	3,010,803	0	0										
INFORMATION TECHNOLOGY	1,159,078	1,159,078	0	0										
BOARD OF DIRECTORS	522,744	522,744	0	0										
PUBLIC AFFAIRS	1,265,012	1,074,224	190,788	0										
HUMAN RESOURCES	771,720	769,224	2,496	0										
ENGINEERING	1,391,979	1,289,729	81,000	21,250										
ACCOUNTING	816,540	816,540	0	0										
PUMPING	4,802,804	0	4,802,804	0										
TRANSMISSION AND DISTRIBUTION	2,607,780	0	2,607,780	0										
COLLECTION	662,956	0	0	662,956										
TREATMENT	2,252,576	0	0	2,252,576										
DISPOSAL	1,331,508	0	0	1,331,508										
DEPRECIATION	4,839,600	312,000	2,487,600	2,040,000										
CAPITAL LABOR AND COSTS											109,176	293,832	201,300	
ADMINISTRATIVE COSTS ALLOCATED	(1,875,036)	(12,260,947)	6,939,379	3,446,532							195,612	561,240	327,324	
TOTAL OPERATING EXPENSE	27,847,641	0	18,092,819	9,754,822										
NET OPERATING INCOME(LOSS)	(7,230,621)	0	(4,901,399)	(2,329,222)										
ADD NON-OPERATING REVENUE:														
CONNECTION FEES	942,000	0	774,000	168,000										
PROPERTY TAXES	2,384,508	838,680	962,064	583,764										
SOLAR CREDITS	166,800	166,800	0	0										
SITE RENTALS	124,800	0	124,800	0										
INTEREST INCOME	4,022,236	1,835,700	1,200,180	779,200	1,440	4,200	360	(1,080)	202,236					
UNREALIZED GAINS/LOSSES	1,556,508	(643,200)	1,362,600	837,108										
FRONT FOOTAGE FEES	132,000	0	72,000	60,000										
GRANT	18,175,000	0	2,000,000	16,175,000										
LESS INTEREST & DEBT SERVICE EXPENSE:														
INTEREST	(600,036)	0	(1,800)	0		(9,756)	(7,320)	0	0	(581,160)				
DEBT SERVICE CHARGES	(366,480)	0	(120,000)	0		(5,280)	(153,600)			(87,600)				
NET INCOME(LOSS)	19,306,715	2,197,980	1,472,445	16,273,850	1,440	(10,836)	(160,920)	360	(1,080)	(466,524)	0			
LOAN PROCEEDS	0	0	0	0										
ADD ASSESSMENT DISTRICT PRINCIPAL	609,780	0	0	0				0	0	609,780				
ADD DEPRECIATION & AMORTIZATION	4,839,600	312,000	2,487,600	2,040,000		0				0				
TOTAL CASH PROVIDED	24,756,095	2,509,980	3,960,045	18,313,850	1,440	(10,836)	(160,920)	360	(1,080)	143,256	0			
CASH APPLIED OR RESERVED FOR:														
PRINCIPAL PAYMENTS DUE	(15,605,419)					(8,900)	(16,859)	0	0	(579,660)	(15,000,000)			
INTER-FUND TRANSFERS	0		(196,075)	(15,437,124)	(1,440)	19,736	177,779	(360)	1,080	436,404	15,000,000			
CAPITAL ASSETS: LAND AND OTHER												0	0	
CAPITAL IMPROVEMENTS	(72,782,248)	(15,928,686)	(38,569,106)	(18,284,456)								15,928,686	38,569,106	
VEHICLES AND EQUIPMENT	(336,100)	0	(336,100)	0								0	336,100	
CAPITAL REPLACEMENT RESERVE	(2,419,800)	(156,000)	(1,243,800)	(1,020,000)										
RESERVES (INCREASED) DECREASED	66,387,472	13,574,706	36,385,036	16,427,730										
TOTAL PRINCIPAL PAYMENTS, TRANSFERS & CAPITAL IMPROVEMENT	(24,756,095)	(2,509,980)	(3,960,045)	(18,313,850)	(1,440)	10,836	160,920	(360)	1,080	(143,256)	0	16,233,474	39,760,278	
												18,813,080		

MISSION SPRINGS WATER DISTRICT - 2024-2025 DEPARTMENTAL BUDGETS (Revised 01/09/2025)

DEBT SERVICE FUNDS														
COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS				WATER DISTRICT			SEWER DISTRICT				CAPITAL IMPROVEMENT FUNDS		
	GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	IMPROVEMENT DISTRICT #2	IMPROVEMENT DISTRICT E	INSTALLMENT SALE AGREEMENTS	ASSESSMENT DISTRICT #4	ASSESSMENT DISTRICT #7	ASSESSMENT DISTRICT #11 & 12	INSTALLMENT SALE AGREEMENTS	GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	
	OPERATING REVENUES	20,328,928	0	12,902,728	7,426,200									
OPERATING EXPENSES:														
CUSTOMER ACCOUNTS	1,947,512	953,496	994,016	0										
BUILDINGS AND GROUNDS	206,408	206,408	0	0										
VEHICLE MAINTENANCE	669,404	669,404	0	0										
CENTRAL SERVICES	1,120,644	1,120,644	0	0										
ADMINISTRATION	2,841,644	2,841,644	0	0										
INFORMATION TECHNOLOGY	1,845,084	1,845,084	0	0										
BOARD OF DIRECTORS	488,732	488,732	0	0										
PUBLIC AFFAIRS	1,130,617	925,117	205,500	0										
HUMAN RESOURCES	586,588	586,588	0	0										
ENGINEERING	1,182,788	1,066,788	81,000	35,000										
ACCOUNTING	643,440	643,440	0	0										
PUMPING	4,448,895	0	4,448,895	0										
TRANSMISSION AND DISTRIBUTION	2,736,139	0	2,736,139	0										
COLLECTION	635,564	0	0	635,564										
TREATMENT	2,210,450	0	0	2,210,450										
DISPOSAL	1,262,572	0	0	1,262,572										
DEPRECIATION	5,089,296	343,080	2,762,016	1,984,200										
CAPITAL LABOR AND COSTS	0										92,904	269,748	180,684	
ADMINISTRATIVE COSTS ALLOCATED	(1,715,532)	(11,690,425)	6,479,761	3,495,132							176,412	544,356	314,112	
TOTAL OPERATING EXPENSE	27,330,245	0	17,707,327	9,622,918										
NET OPERATING INCOME(LOSS)	(7,001,317)	0	(4,804,599)	(2,196,718)										
ADD NON-OPERATING REVENUE:														
CONNECTION FEES	628,500	0	370,500	258,000										
PROPERTY TAXES	2,342,460	823,428	946,464	572,568										
SOLAR CREDITS	350,000	350,000	0	0										
SITE RENTALS	100,800	0	100,800	0										
INTEREST INCOME	2,274,120	790,300	878,800	396,200	2,100	4,200	400	(116)	202,236					
UNREALIZED GAINS/LOSSES	100,200	24,700	58,400	17,100										
FRONT FOOTAGE FEES	0	0	0	0					0					
GRANT	21,750,000	0	2,000,000	19,750,000										
LESS INTEREST & DEBT SERVICE EXPENSE:														
INTEREST	(469,455)	0	(960)	0		(9,788)	(7,360)	0	0	(451,347)				
DEBT SERVICE CHARGES	0	0	0	0		0								
NET INCOME(LOSS)	20,075,308	1,988,428	(450,595)	18,797,150	2,100	(5,588)	(7,360)	400	(116)	(249,111)	0			
LOAN PROCEEDS	0	0	0	0										
ADD ASSESSMENT DISTRICT PRINCIPAL	625,780	0	0	0				0	16,000	609,780				
ADD DEPRECIATION & AMORTIZATION	5,089,296	343,080	2,762,016	1,984,200		0			0	0				
TOTAL CASH PROVIDED	25,790,384	2,331,508	2,311,421	20,781,350	2,100	(5,588)	(7,360)	400	15,884	360,669	0			
CASH APPLIED OR RESERVED FOR:														
PRINCIPAL PAYMENTS DUE	(15,621,677)					(8,900)	(16,859)	0	(16,000)	(579,918)	(15,000,000)			
INTER-FUND TRANSFERS	0		(36,607)	(15,218,965)	(2,100)	14,488	24,219	(400)	116	219,249	15,000,000			
CAPITAL ASSETS: LAND AND OTHER												0	0	
CAPITAL IMPROVEMENTS	(112,761,481)	(6,028,347)	(90,216,911)	(16,516,223)								6,028,347	90,216,911	
VEHICLES AND EQUIPMENT	(155,100)	0	(155,100)	0								0	155,100	
CAPITAL REPLACEMENT RESERVE	(2,544,648)	(171,540)	(1,381,008)	(992,100)										
RESERVES (INCREASED) DECREASED	105,292,522	3,868,379	89,478,205	11,945,938										
TOTAL PRINCIPAL PAYMENTS, TRANSFERS & CAPITAL IMPROVEMENT	(25,790,384)	(2,331,508)	(2,311,421)	(20,781,350)	(2,100)	5,588	7,360	(400)	(15,884)	(360,669)	0	6,297,663	91,186,115	17,011,019

MISSION SPRINGS WATER DISTRICT - DEPARTMENTAL BUDGETS COMPARISON

	REVISED 2025-2026					REVISED 2024-2025						DIFFERENCE				
	COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS				COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS					COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS			
		GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	OTHER		GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	OTHER			GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	OTHER
OPERATING REVENUES	20,617,020	-	13,191,420	7,425,600	-	20,328,928	-	12,902,728	7,426,200	-	1.4%	288,092		288,692	(600)	
OPERATING EXPENSES:																
CUSTOMER ACCOUNTS	2,006,116	1,025,144	980,972	-	-	1,947,512	953,496	994,016	-	-	3.0%	58,604	71,648	(13,044)	-	
BUILDINGS AND GROUNDS	233,556	233,556	-	-	-	206,408	206,408	-	-	-	13.2%	27,148	27,148	-	-	
VEHICLE MAINTENANCE	656,940	656,940	-	-	-	669,404	669,404	-	-	-	-1.9%	(12,464)	(12,464)	-	-	
CENTRAL SERVICES	1,390,965	1,390,965	-	-	-	1,120,644	1,120,644	-	-	-	24.1%	270,321	270,321	-	-	
ADMINISTRATION	3,010,803	3,010,803	-	-	-	2,841,644	2,841,644	-	-	-	6.0%	169,159	169,159	-	-	
INFORMATION TECHNOLOGY	1,159,078	1,159,078	-	-	-	1,845,084	1,845,084	-	-	-	-37.2%	(686,006)	(686,006)	-	-	
BOARD OF DIRECTORS	522,744	522,744	-	-	-	488,732	488,732	-	-	-	7.0%	34,012	34,012	-	-	
PUBLIC AFFAIRS	1,265,012	1,074,224	190,788	-	-	1,130,617	925,117	205,500	-	-	11.9%	134,395	149,107	(14,712)	-	
HUMAN RESOURCES	771,720	769,224	2,496	-	-	586,588	586,588	-	-	-	31.6%	185,132	182,636	2,496	-	
ENGINEERING	1,391,979	1,289,729	81,000	21,250	-	1,182,788	1,066,788	81,000	35,000	-	17.7%	209,191	222,941	-	(13,750)	
ACCOUNTING	816,540	816,540	-	-	-	643,440	643,440	-	-	-	26.9%	173,100	173,100	-	-	
PUMPING	4,802,804	-	4,802,804	-	-	4,448,895	-	4,448,895	-	-	8.0%	353,909	-	353,909	-	
TRANSMISSION AND DISTRIBUTION COLLECTION	2,607,780	-	2,607,780	-	-	2,736,139	-	2,736,139	-	-	-4.7%	(128,359)	-	(128,359)	-	
TREATMENT	662,956	-	-	662,956	-	635,564	-	-	635,564	-	4.3%	27,392	-	-	27,392	
DISPOSAL	2,252,576	-	-	2,252,576	-	2,210,450	-	-	2,210,450	-	1.9%	42,126	-	-	42,126	
DEPRECIATION	1,331,508	-	-	1,331,508	-	1,262,572	-	-	1,262,572	-	5.5%	68,936	-	-	68,936	
CAPITAL LABOR AND COSTS	4,839,600	312,000	2,487,600	2,040,000	-	5,089,296	343,080	2,762,016	1,984,200	-	-4.9%	(249,696)	(31,080)	(274,416)	55,800	
ADMINISTRATIVE COSTS ALLOCATED	(1,875,036)	(12,260,947)	6,939,379	3,446,532	-	(1,715,532)	(11,690,425)	6,479,761	3,495,132	-	9.3%	(159,504)	(570,522)	459,618	(48,600)	
TOTAL OPERATING EXPENSE	27,847,641	-	18,092,819	9,754,822	-	27,330,245	-	17,707,327	9,622,918	-	1.9%	517,396	-	385,492	131,904	
NET OPERATING INCOME(LOSS)	(7,230,621)	-	(4,901,399)	(2,329,222)	-	(7,001,317)	-	(4,804,599)	(2,196,718)	-	3.3%	(229,304)	-	(96,800)	(132,504)	
ADD NON-OPERATING REVENUE:																
CONNECTION FEES	942,000	-	774,000	168,000	-	628,500	-	370,500	258,000	-	49.9%	313,500	-	403,500	(90,000)	
PROPERTY TAXES	2,384,508	838,680	962,064	583,764	-	2,342,460	823,428	946,464	572,568	-	1.8%	42,048	15,252	15,600	11,196	
SOLAR CREDITS	166,800	166,800	-	-	-	350,000	350,000	-	-	-	-52.3%	(183,200)	(183,200)	-	-	
SITE RENTALS	124,800	-	124,800	-	-	100,800	-	100,800	-	-	23.8%	24,000	-	24,000	-	
INTEREST INCOME	4,022,236	1,835,700	1,200,180	779,200	207,156	2,274,120	790,300	878,800	396,200	208,820	76.9%	1,748,116	1,045,400	321,380	383,000	
UNREALIZED GAINS/LOSSES	1,556,508	(643,200)	1,362,600	837,108	-	100,200	24,700	58,400	17,100	-	1453.4%	1,456,308	(667,900)	1,304,200	820,008	
FRONT FOOTAGE FEES	132,000	-	72,000	60,000	-	-	-	-	-	-	0.0%	132,000	-	72,000	60,000	
GRANT	18,175,000	-	2,000,000	16,175,000	-	21,750,000	-	2,000,000	19,750,000	-	-16.4%	(3,575,000)	-	-	(3,575,000)	
LESS INTEREST & DEBT SERVICE EXPENSE:																
INTEREST	(600,036)	-	(1,800)	-	(598,236)	(469,455)	-	(960)	-	(468,495)	27.8%	(130,581)	-	(840)	(129,741)	
DEBT SERVICE CHARGES	(366,480)	-	(120,000)	-	(246,480)	-	-	-	-	-	0.0%	(366,480)	-	(120,000)	(246,480)	
NET INCOME(LOSS)	19,306,715	2,197,980	1,472,445	16,273,850	(637,560)	20,075,308	1,988,428	(450,595)	18,797,150	(259,675)	-3.8%	(768,593)	209,552	1,923,040	(2,523,300)	

**Mission Springs Water District
Functional Expense Budget - 2026**

	Revised Budget 2026	Revised Budget 2025	Difference
REVENUES			
Base service charge	\$ 2,979,516	\$ 2,924,400	\$ 55,116
Water consumption	9,144,000	8,648,376	495,624
Meter installations	189,600	122,520	67,080
Sewer service	7,410,000	7,380,000	30,000
Other operating revenue	652,404	1,011,532	(359,128)
Backup and front footage fees	1,074,000	628,500	445,500
Property taxes	2,384,508	2,342,460	42,048
Standby charges	237,900	238,500	(600)
Fats, oils & grease fees	3,600	3,600	-
Investment income	4,022,236	2,274,120	1,748,116
Unrealized Gains/(Losses)	1,556,508	100,200	1,456,308
Solar Credits	166,800	350,000	(183,200)
Site Rentals	124,800	100,800	24,000
Grants	18,175,000	21,750,000	(3,575,000)
Total revenues	<u>\$ 48,120,872</u>	<u>\$ 47,875,008</u>	<u>\$ 245,864</u>
EXPENSES			
Salaries and wages	\$ 5,970,412	\$ 5,384,371	\$ 586,041
Employee benefits	1,217,587	1,090,416	127,171
Fringe benefits	3,246,555	2,799,154	447,401
Materials and supplies	2,527,424	2,568,533	(41,109)
Outside services	5,588,529	6,126,646	(538,117)
Ground water replenishment fees	(196,800)	(164,652)	(32,148)
Utilities	3,070,333	2,848,175	222,158
Directors' fees	150,000	150,000	-
Engineering	66,000	66,000	-
Insurance	360,000	245,000	115,000
Audit	139,200	60,000	79,200
Rate study	84,000	96,000	(12,000)
Legal	540,000	414,000	126,000
Fixed Assets	1,664,197	1,826,664	(162,467)
Depreciation	4,839,600	5,089,296	(249,696)
Interest	600,036	469,455	130,581
Standby reports	23,000	16,300	6,700
Dues and subscriptions	83,848	97,015	(13,167)
Training and conferences	298,392	262,759	35,633
Amortization and cost of debt issuance	120,000	0	120,000
Other expenses	296,880	70,100	226,780
Subtotal	<u>30,689,193</u>	<u>29,515,232</u>	<u>1,173,961</u>
General District Allocation	(1,875,036)	(1,715,532)	(159,504)
Total expenses	<u>\$ 28,814,157</u>	<u>\$ 27,799,700</u>	<u>\$ 1,014,457</u>
NET INCOME(LOSS)	<u>\$ 19,306,715</u>	<u>\$ 20,075,308</u>	<u>\$ (768,593)</u>
CAPITAL IMPROVEMENTS	<u>\$ 72,782,248</u>	<u>\$ 76,827,465</u>	<u>\$ (4,045,217)</u>
VEHICLES AND EQUIPMENT	<u>\$ 336,100</u>	<u>\$ 32,000</u>	<u>\$ 304,100</u>