	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	**MISSION SPRINGS WATER DISTRICT - 2025-2026 DEPARTMENTAL BUDGETS**																
2																	
3						**DEBT SERVICE FUNDS**											
4		**COMBINED**				WATER DISTRICT				SEWER DISTRICT							
5		**DISTRICTS**	**OPERATING FUNDS**			**IMPROVEMENT**	**IMPROVEMENT**	**INSTALLMENT**		**ASSESSMENT**	**ASSESSMENT**	**ASSESSMENT**	**INSTALLMENT**		**CAPITAL IMPROVEMENT FUNDS**		
6		**TOTAL**	**GENERAL**	**WATER**	**SEWER**	**DISTRICT**	**DISTRICT**	**SALE**		**DISTRICT**	**DISTRICT**	**DISTRICT**	**SALE**		**GENERAL**	**WATER**	**SEWER**
7		**FUNDS**	**DISTRICT**	**DISTRICT**	**DISTRICT**	**#2**	**E**	**AGREEMENTS**		**#4**	**#7**	**#11 & 12**	**AGREEMENTS**		**DISTRICT**	**DISTRICT**	**DISTRICT**
8																	
9	**OPERATING REVENUES**	**20,617,020**	0	13,191,420	7,425,600												
10																	
11	**OPERATING EXPENSES:**																
12	CUSTOMER ACCOUNTS	**1,996,116**	1,015,144	980,972	0												
13	BUILDINGS AND GROUNDS	**203,556**	203,556	0	0												
14	VEHICLE MAINTENANCE	**686,940**	686,940	0	0												
15	CENTRAL SERVICES	**1,315,965**	1,315,965	0	0												
16	ADMINISTRATION	**3,110,803**	3,110,803	0	0												
17	INFORMATION TECHNOLOGY	**1,065,328**	1,065,328	0	0												
18	BOARD OF DIRECTORS	**522,744**	522,744	0	0												
19	PUBLIC AFFAIRS	**1,265,012**	1,074,224	190,788	0												
20	HUMAN RESOURCES	**771,720**	769,224	2,496	0												
21	ENGINEERING	**1,341,979**	1,239,729	81,000	21,250												
22	ACCOUNTING	**816,540**	816,540	0	0												
23	PUMPING	**4,802,804**	0	4,802,804	0												
24	TRANSMISSION AND DISTRIBUTION	**2,597,780**	0	2,597,780	0												
25	COLLECTION	**562,956**	0	0	562,956												
26	TREATMENT	**2,252,576**	0	0	2,252,576												
27	DISPOSAL	**1,331,508**	0	0	1,331,508												
28	DEPRECIATION	**4,839,600**	312,000	2,487,600	2,040,000												
29	CAPITAL LABOR AND COSTS														109,176	293,832	201,300
30	ADMINISTRATIVE COSTS ALLOCATED	**(1,855,356)**	(12,132,197)	6,866,501	3,410,340										193,560	555,348	323,892
31	**TOTAL OPERATING EXPENSE**	**27,628,571**	0	18,009,941	9,618,630												
32																	
33	**NET OPERATING INCOME(LOSS)**	**(7,011,551)**	0	(4,818,521)	(2,193,030)												
34																	
35	**ADD NON-OPERATING REVENUE:**																
36	CONNECTION FEES	**942,000**	0	774,000	168,000												
37	PROPERTY TAXES	**2,384,508**	838,680	962,064	583,764												
38	SOLAR CREDITS	**166,800**	166,800	0	0												
39	SITE RENTALS	**124,800**	0	124,800	0												
40	INTEREST INCOME	**4,022,236**	1,835,700	1,200,180	779,200	1,440	4,200			360	(1,080)	202,236					
41	UNREALIZED GAINS/LOSSES	**1,556,508**	(643,200)	1,362,600	837,108												
42	FRONT FOOTAGE FEES	**132,000**	0	72,000	60,000												
43	GRANT	**18,175,000**	0	2,000,000	16,175,000												
44	**LESS INTEREST & DEBT SERVICE EXPENSE:**																
45	INTEREST	**(600,036)**	0	(1,800)	0		(9,756)	(7,320)		0	0	(581,160)					
46	DEBT SERVICE CHARGES	**(366,480)**	0	(120,000)	0		(5,280)	(153,600)				(87,600)					
47																	
48	**NET INCOME(LOSS)**	**19,525,785**	2,197,980	1,555,323	16,410,042	1,440	(10,836)	(160,920)		360	(1,080)	(466,524)	0				
49																	
50	LOAN PROCEEEDS	**0**	0	0	0												
51	ADD ASSESSMENT DISTRICT PRINCIPAL	**609,780**	0	0	0					0	0	609,780					
52	ADD DEPRECIATION & AMORTIZATION	**4,839,600**	312,000	2,487,600	2,040,000		0					0					
53	**TOTAL CASH PROVIDED**	**24,975,165**	**2,509,980**	**4,042,923**	**18,450,042**	**1,440**	**(10,836)**	**(160,920)**		**360**	**(1,080)**	**143,256**	**0**				
54																	
55	**CASH APPLIED OR RESERVED FOR:**																
56	PRINCIPAL PAYMENTS DUE	**(15,605,419)**					(8,900)	(16,859)		0	0	(579,660)	(15,000,000)				
57	INTER-FUND TRANSFERS	**0**		(196,075)	(15,437,124)	(1,440)	19,736	177,779		(360)	1,080	436,404	15,000,000				
58	CAPITAL ASSETS: LAND AND OTHER														0	0	0
59	CAPITAL IMPROVEMENTS	**(70,101,599)**	(16,028,347)	(36,771,680)	(17,301,572)										16,028,347	36,771,680	17,301,572
60	VEHICLES AND EQUIPMENT	**(336,100)**	0	(336,100)	0										0	336,100	0
61	CAPITAL REPLACEMENT RESERVE	**(2,419,800)**	(156,000)	(1,243,800)	(1,020,000)												
62	RESERVES (INCREASED) DECREASED	**63,487,753**	13,674,367	34,504,732	15,308,654												
63	**TOTAL PRINCIPAL PAYMENTS,**																
64	**TRANSFERS & CAPITAL IMPROVEMENT**	**(24,975,165)**	**(2,509,980)**	**(4,042,923)**	**(18,450,042)**	**(1,440)**	**10,836**	**160,920**		**(360)**	**1,080**	**(143,256)**	**0**		16,331,083	37,956,960	17,826,764

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	**MISSION SPRINGS WATER DISTRICT - 2024-2025 DEPARTMENTAL BUDGETS (Revised 01/09/2025)**																
2																	
3						**DEBT SERVICE FUNDS**											
4		**COMBINED**				WATER DISTRICT				SEWER DISTRICT							
5		**DISTRICTS**	**OPERATING FUNDS**			**IMPROVEMENT**	**IMPROVEMENT**	**INSTALLMENT**		**ASSESSMENT**	**ASSESSMENT**	**ASSESSMENT**	**INSTALLMENT**		**CAPITAL IMPROVEMENT FUNDS**		
6		**TOTAL**	**GENERAL**	**WATER**	**SEWER**	**DISTRICT**	**DISTRICT**	**SALE**		**DISTRICT**	**DISTRICT**	**DISTRICT**	**SALE**		**GENERAL**	**WATER**	**SEWER**
7		**FUNDS**	**DISTRICT**	**DISTRICT**	**DISTRICT**	**#2**	**E**	**AGREEMENTS**		**#4**	**#7**	**#11 & 12**	**AGREEMENTS**		**DISTRICT**	**DISTRICT**	**DISTRICT**
8																	
9	**OPERATING REVENUES**	**20,328,928**	0	12,902,728	7,426,200												
10																	
11	**OPERATING EXPENSES:**																
12	CUSTOMER ACCOUNTS	**1,947,512**	953,496	994,016	0												
13	BUILDINGS AND GROUNDS	**206,408**	206,408	0	0												
14	VEHICLE MAINTENANCE	**669,404**	669,404	0	0												
15	CENTRAL SERVICES	**1,120,644**	1,120,644	0	0												
16	ADMINISTRATION	**2,841,644**	2,841,644	0	0												
17	INFORMATION TECHNOLOGY	**1,845,084**	1,845,084	0	0												
18	BOARD OF DIRECTORS	**488,732**	488,732	0	0												
19	PUBLIC AFFAIRS	**1,130,617**	925,117	205,500	0												
20	HUMAN RESOURCES	**586,588**	586,588	0	0												
21	ENGINEERING	**1,182,788**	1,066,788	81,000	35,000												
22	ACCOUNTING	**643,440**	643,440	0	0												
23	PUMPING	**4,448,895**	0	4,448,895	0												
24	TRANSMISSION AND DISTRIBUTION	**2,736,139**	0	2,736,139	0												
25	COLLECTION	**635,564**	0	0	635,564												
26	TREATMENT	**2,210,450**	0	0	2,210,450												
27	DISPOSAL	**1,262,572**	0	0	1,262,572												
28	DEPRECIATION	**5,089,296**	343,080	2,762,016	1,984,200												
29	CAPITAL LABOR AND COSTS	**0**													92,904	269,748	180,684
30	ADMINISTRATIVE COSTS ALLOCATED	**(1,715,532)**	(11,690,425)	6,479,761	3,495,132										176,412	544,356	314,112
31	**TOTAL OPERATING EXPENSE**	**27,330,245**	0	17,707,327	9,622,918												
32																	
33	**NET OPERATING INCOME(LOSS)**	**(7,001,317)**	0	(4,804,599)	(2,196,718)												
34																	
35	**ADD NON-OPERATING REVENUE:**																
36	CONNECTION FEES	**628,500**	0	370,500	258,000												
37	PROPERTY TAXES	**2,342,460**	823,428	946,464	572,568												
38	SOLAR CREDITS	**350,000**	350,000	0	0												
39	SITE RENTALS	**100,800**	0	100,800	0												
40	INTEREST INCOME	**2,274,120**	790,300	878,800	396,200	2,100	4,200			400	(116)	202,236					
41	UNREALIZED GAINS/LOSSES	**100,200**	24,700	58,400	17,100												
42	FRONT FOOTAGE FEES	**0**	0	0	0							0					
43	GRANT	**21,750,000**	0	2,000,000	19,750,000												
44	**LESS INTEREST & DEBT SERVICE EXPENSE:**																
45	INTEREST	**(469,455)**	0	(960)	0		(9,788)	(7,360)		0	0	(451,347)					
46	DEBT SERVICE CHARGES	**0**	0	0	0		0										
47																	
48	**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				
49																	
50	LOAN PROCEEEDS	**0**	0	0	0												
51	ADD ASSESSMENT DISTRICT PRINCIPAL	**625,780**	0	0	0					0	16,000	609,780					
52	ADD DEPRECIATION & AMORTIZATION	**5,089,296**	343,080	2,762,016	1,984,200		0					0					
53	**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**				
54																	
55	**CASH APPLIED OR RESERVED FOR:**																
56	PRINCIPAL PAYMENTS DUE	**(15,621,677)**					(8,900)	(16,859)		0	(16,000)	(579,918)	(15,000,000)				
57	INTER-FUND TRANSFERS	**0**		(36,607)	(15,218,965)	(2,100)	14,488	24,219		(400)	116	219,249	15,000,000				
58	CAPITAL ASSETS: LAND AND OTHER														0	0	0
59	CAPITAL IMPROVEMENTS	**(112,761,481)**	(6,028,347)	(90,216,911)	(16,516,223)										6,028,347	90,216,911	16,516,223
60	VEHICLES AND EQUIPMENT	**(155,100)**	0	(155,100)	0										0	155,100	0
61	CAPITAL REPLACEMENT RESERVE	**(2,544,648)**	(171,540)	(1,381,008)	(992,100)												
62	RESERVES (INCREASED) DECREASED	**105,292,522**	3,868,379	89,478,205	11,945,938												
63	**TOTAL PRINCIPAL PAYMENTS,**																
64	**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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	MISSION SPRINGS WATER DISTRICT - DEPARTMENTAL BUDGETS COMPARISON																	
2																		
3		ORIGINAL 2025-2026						REVISED 2024-2025						DIFFERENCE				
4		COMBINED						COMBINED						COMBINED				
5		DISTRICTS	OPERATING FUNDS					DISTRICTS	OPERATING FUNDS					DISTRICTS	OPERATING FUNDS			
6		TOTAL	GENERAL	WATER	SEWER			TOTAL	GENERAL	WATER	SEWER			TOTAL	GENERAL	WATER	SEWER	
7		FUNDS	DISTRICT	DISTRICT	DISTRICT	OTHER		FUNDS	DISTRICT	DISTRICT	DISTRICT	OTHER		FUNDS	DISTRICT	DISTRICT	DISTRICT	OTHER
8																		
9	**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)	
10																		
11	**OPERATING EXPENSES:**																	
12	CUSTOMER ACCOUNTS	**1,996,116**	1,015,144	980,972	-	-		**1,947,512**	953,496	994,016	-	-	2.5%	**48,604**	61,648	(13,044)	-	
13	BUILDINGS AND GROUNDS	**203,556**	203,556	-	-	-		**206,408**	206,408	-	-	-	-1.4%	**(2,852)**	(2,852)	-	-	
14	VEHICLE MAINTENANCE	**686,940**	686,940	-	-	-		**669,404**	669,404	-	-	-	2.6%	**17,536**	17,536	-	-	
15	CENTRAL SERVICES	**1,315,965**	1,315,965	-	-	-		**1,120,644**	1,120,644	-	-	-	17.4%	**195,321**	195,321	-	-	
16	ADMINISTRATION	**3,110,803**	3,110,803	-	-	-		**2,841,644**	2,841,644	-	-	-	9.5%	**269,159**	269,159	-	-	
17	INFORMATION TECHNOLOGY	**1,065,328**	1,065,328	-	-	-		**1,845,084**	1,845,084	-	-	-	-42.3%	**(779,756)**	(779,756)	-	-	
18	BOARD OF DIRECTORS	**522,744**	522,744	-	-	-		**488,732**	488,732	-	-	-	7.0%	**34,012**	34,012	-	-	
19	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)	-	
20	HUMAN RESOURCES	**771,720**	769,224	2,496	-	-		**586,588**	586,588	-	-	-	31.6%	**185,132**	182,636	2,496	-	
21	ENGINEERING	**1,341,979**	1,239,729	81,000	21,250	-		**1,182,788**	1,066,788	81,000	35,000	-	13.5%	**159,191**	172,941	-	(13,750)	
22	ACCOUNTING	**816,540**	816,540	-	-	-		**643,440**	643,440	-	-	-	26.9%	**173,100**	173,100	-	-	
23	PUMPING	**4,802,804**	-	4,802,804	-	-		**4,448,895**	-	4,448,895	-	-	8.0%	**353,909**	-	353,909	-	
24	TRANSMISSION AND DISTRIBUTION	**2,597,780**	-	2,597,780	-	-		**2,736,139**	-	2,736,139	-	-	-5.1%	**(138,359)**	-	(138,359)	-	
25	COLLECTION	**562,956**	-	-	562,956	-		**635,564**	-	-	635,564	-	-11.4%	**(72,608)**	-	-	(72,608)	
26	TREATMENT	**2,252,576**	-	-	2,252,576	-		**2,210,450**	-	-	2,210,450	-	1.9%	**42,126**	-	-	42,126	
27	DISPOSAL	**1,331,508**	-	-	1,331,508	-		**1,262,572**	-	-	1,262,572	-	5.5%	**68,936**	-	-	68,936	
28	DEPRECIATION	**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	
29	CAPITAL LABOR AND COSTS																	
30	ADMINISTRATIVE COSTS ALLOCATED	**(1,855,356)**	(12,132,197)	6,866,501	3,410,340	-		**(1,715,532)**	(11,690,425)	6,479,761	3,495,132	-	8.2%	**(139,824)**	(441,772)	386,740	(84,792)	
31	**TOTAL OPERATING EXPENSE**	**27,628,571**	-	18,009,941	9,618,630			**27,330,245**	-	17,707,327	9,622,918		1.1%	**298,326**	-	302,614	(4,288)	
32																		
33	**NET OPERATING INCOME(LOSS)**	**(7,011,551)**	-	(4,818,521)	(2,193,030)	-		**(7,001,317)**	-	(4,804,599)	(2,196,718)		0.1%	**(10,234)**	-	(13,922)	3,688	
34																		
35	**ADD NON-OPERATING REVENUE:**																	
36	CONNECTION FEES	**942,000**	-	774,000	168,000	-		**628,500**	-	370,500	258,000	-	49.9%	**313,500**	-	403,500	(90,000)	-
37	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	-
38	SOLAR CREDITS	**166,800**	166,800	-	-	-		**350,000**	350,000	-	-	-	-52.3%	**(183,200)**	(183,200)	-	-	-
39	SITE RENTALS	**124,800**	-	124,800	-	-		**100,800**	-	100,800	-	-	23.8%	**24,000**	-	24,000	-	-
40	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	(1,664)
41	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	-
42	FRONT FOOTAGE FEES	**132,000**	-	72,000	60,000	-		**-**	-	-	-	-	0.0%	**132,000**	-	72,000	60,000	-
43	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)	-
44																		
45	**LESS INTEREST & DEBT SERVICE EXPENSE:**																	
46	INTEREST	**(600,036)**	-	(1,800)	-	(598,236)		**(469,455)**	-	(960)	-	(468,495)	27.8%	**(130,581)**	-	(840)	-	(129,741)
47	DEBT SERVICE CHARGES	**(366,480)**	-	(120,000)	-	(246,480)		**-**	-	-	-	-	0.0%	**(366,480)**	-	(120,000)	-	(246,480)
48																		
49	**NET INCOME(LOSS)**	**19,525,785**	2,197,980	1,555,323	16,410,042	(637,560)		**20,075,308**	1,988,428	(450,595)	18,797,150	(259,675)	-2.7%	**(549,523)**	209,552	2,005,918	(2,387,108)	(377,885)

Mission Springs Water District
Functional Expense Budget - 2026

	Original 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	$ 48,120,872	$ 47,875,008	$ 245,864
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	2,503,644	2,568,533	(64,889)
Outside services	5,220,559	6,126,646	(906,087)
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	1,827,197	1,826,664	533
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	288,392	262,759	25,633
Amortization and cost of debt issuan	120,000	0	120,000
Other expenses	296,880	70,100	226,780
Subtotal	30,450,443	29,515,232	935,211
General District Allocation	(1,855,356)	(1,715,532)	(139,824)
Total expenses	$ 28,595,087	$ 27,799,700	$ 795,387
NET INCOME(LOSS)	$ 19,525,785	$ 20,075,308	$ (549,523)
CAPITAL IMPROVEMENTS	$ 70,101,599	$ 76,827,465	$ (6,725,866)
VEHICLES AND EQUIPMENT	$ 336,100	$ 32,000	$ 304,100