

	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																
2																	
3																	
4		COMBINED DISTRICTS				WATER DISTRICT				SEWER DISTRICT					CAPITAL IMPROVEMENT FUNDS		
5			OPERATING FUNDS			IMPROVEMENT	IMPROVEMENT	INSTALLMENT		ASSESSMENT	ASSESSMENT	ASSESSMENT	INSTALLMENT		GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT
6			GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	DISTRICT #2	DISTRICT E	SALE AGREEMENTS		DISTRICT #4	DISTRICT #7	DISTRICT #11 & 12	SALE AGREEMENTS				
7		TOTAL FUNDS															
8																	
9	OPERATING REVENUES	20,328,928	0	12,902,728	7,426,200												
10																	
11	OPERATING EXPENSES:																
12	CUSTOMER ACCOUNTS	1,950,344	954,948	995,396	0												
13	BUILDINGS AND GROUNDS	210,444	210,444	0	0												
14	VEHICLE MAINTENANCE	665,452	665,452	0	0												
15	CENTRAL SERVICES	1,110,539	1,110,539	0	0												
16	ADMINISTRATION	2,786,887	2,786,887	0	0												
17	INFORMATION TECHNOLOGY	1,845,336	1,845,336	0	0												
18	BOARD OF DIRECTORS	486,092	486,092	0	0												
19	PUBLIC AFFAIRS	1,187,324	981,740	205,584	0												
20	HUMAN RESOURCES	521,128	521,128	0	0												
21	ENGINEERING	1,183,748	1,067,748	81,000	35,000												
22	ACCOUNTING	651,840	651,840	0	0												
23	PUMPING	4,446,647	0	4,446,647	0												
24	TRANSMISSION AND DISTRIBUTION	2,739,099	0	2,739,099	0												
25	COLLECTION	586,236	0	0	586,236												
26	TREATMENT	2,060,278	0	0	2,060,278												
27	DISPOSAL	1,263,016	0	0	1,263,016												
28	DEPRECIATION	5,089,296	343,080	2,762,016	1,984,200												
29	CAPITAL LABOR AND COSTS														93,048	270,228	180,960
30	ADMINISTRATIVE COSTS ALLOCATED	(1,705,944)	(11,625,234)	6,443,646	3,475,644										175,428	541,320	312,360
31	TOTAL OPERATING EXPENSE	27,077,762	0	17,673,388	9,404,374												
32																	
33	NET OPERATING INCOME(LOSS)	(6,748,834)	0	(4,770,660)	(1,978,174)												
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)	20,327,791	1,988,428	(416,656)	19,015,694	2,100	(5,588)	(7,360)		400	(116)	(249,111)	0				
49																	
50	LOAN PROCEEDS	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	26,042,867	2,331,508	2,345,360	20,999,894	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	(38,118,540)	(6,049,661)	(16,895,900)	(15,172,979)										6,049,661	16,895,900	15,172,979
60	VEHICLES AND EQUIPMENT	(691,717)	0	(357,400)	(334,317)										0	357,400	334,317
61	CAPITAL REPLACEMENT RESERVE	(2,544,648)	(171,540)	(1,381,008)	(992,100)												
62	RESERVES (INCREASED) DECREASED	30,933,715	3,889,693	16,325,555	10,718,467												
63	TOTAL PRINCIPAL PAYMENTS,																
64	TRANSFERS & CAPITAL IMPROVEMENT	(26,042,867)	(2,331,508)	(2,345,360)	(20,999,894)	(2,100)	5,588	7,360		(400)	(15,884)	(360,669)	0		6,318,137	18,064,848	16,000,616

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1	MISSION SPRINGS WATER DISTRICT - 2023-2024 DEPARTMENTAL BUDGETS (REVISED 1/9/2024)																
2																	
3						DEBT SERVICE FUNDS											
4		COMBINED DISTRICTS				WATER DISTRICT				SEWER DISTRICT							
5			OPERATING FUNDS			IMPROVEMENT	IMPROVEMENT	INSTALLMENT		ASSESSMENT	ASSESSMENT	ASSESSMENT	INSTALLMENT	CAPITAL IMPROVEMENT FUNDS			
6			GENERAL	WATER	SEWER	DISTRICT	DISTRICT	SALE		DISTRICT	DISTRICT	DISTRICT	SALE	GENERAL	WATER	SEWER	
7		TOTAL FUNDS	DISTRICT	DISTRICT	DISTRICT	#2	E	AGREEMENTS		#4	#7	#11 & 12	AGREEMENTS	DISTRICT	DISTRICT	DISTRICT	
9	OPERATING REVENUES	21,191,788	0	13,786,420	7,405,368												
10																	
11	OPERATING EXPENSES:																
12	CUSTOMER ACCOUNTS	1,563,945	366,609	1,197,336	0												
13	BUILDINGS AND GROUNDS	165,517	165,517	0	0												
14	VEHICLE MAINTENANCE	655,160	655,160	0	0												
15	CENTRAL SERVICES	916,738	916,738	0	0												
16	ADMINISTRATION	2,939,753	2,939,753	0	0												
17	INFORMATION TECHNOLOGY	1,060,961	1,060,961	0	0												
18	BOARD OF DIRECTORS	412,974	412,974	0	0												
19	PUBLIC AFFAIRS	954,045	777,057	176,988	0												
20	HUMAN RESOURCES	434,724	434,724	0	0												
21	ENGINEERING	1,061,693	971,693	81,000	9,000												
22	ACCOUNTING	618,604	618,604	0	0												
23	PUMPING	4,370,926	0	4,370,926	0												
24	TRANSMISSION AND DISTRIBUTION	2,536,475	0	2,536,475	0												
25	COLLECTION	992,764	0	0	992,764												
26	TREATMENT	1,876,204	0	0	1,876,204												
27	DISPOSAL	1,212,775	0	0	1,212,775												
28	DEPRECIATION	4,449,600	298,320	2,416,848	1,734,432												
29	CAPITAL LABOR AND COSTS													94,488	278,844	182,088	
30	ADMINISTRATIVE COSTS ALLOCATED	(1,311,432)	(9,618,110)	5,802,398	2,504,280									138,252	414,480	242,220	
31	TOTAL OPERATING EXPENSE	24,911,426	0	16,581,971	8,329,455												
32																	
33	NET OPERATING INCOME(LOSS)	(3,719,638)	0	(2,795,551)	(924,087)												
34																	
35	ADD NON-OPERATING REVENUE:																
36	CONNECTION FEES	922,659	0	682,659	240,000												
37	PROPERTY TAXES	2,263,200	795,600	914,400	553,200												
38	SOLAR CREDITS	250,000	250,000	0	0												
39	SITE RENTALS	100,800	0	100,800	0												
40	INTEREST INCOME	1,187,472	332,600	394,600	242,100	600	1,700		400	384	215,088						
41	UNREALIZED GAINS/LOSSES	101,700	36,000	52,500	13,200												
42	FRONT FOOTAGE FEES	0	0	0	0						0						
43	GRANT	72,850,000	0	3,300,000	69,550,000												
44	LESS INTEREST & DEBT SERVICE EXPENSE:																
45	INTEREST	(841,129)	0	(960)	0		(10,180)	(8,051)	0	(1,160)	(820,778)						
46	DEBT SERVICE CHARGES	0	0	0	0		0										
47																	
48	NET INCOME(LOSS)	73,115,064	1,414,200	2,648,448	69,674,413	600	(8,480)	(8,051)	400	(776)	(605,690)	0					
49																	
50	LOAN PROCEEEDS	18,200,000	16,700,000	1,500,000	0												
51	ADD ASSESSMENT DISTRICT PRINCIPAL	625,780	0	0	0				0	16,000	609,780						
52	ADD DEPRECIATION & AMORTIZATION	4,449,600	298,320	2,416,848	1,734,432		0				0						
53	TOTAL CASH PROVIDED	96,390,444	18,412,520	6,565,296	71,408,845	600	(8,480)	(8,051)	400	15,224	4,090	0					
54																	
55	CASH APPLIED OR RESERVED FOR:																
56	PRINCIPAL PAYMENTS DUE	(730,641)	0	0	0		(8,725)	(16,332)	0	(16,000)	(689,584)						
57	INTER-FUND TRANSFERS	0	0	(40,988)	(685,870)	(600)	17,205	24,383	(400)	776	685,494						
58	CAPITAL ASSETS: LAND AND OTHER	0	0	0	0								0	0	0		
59	CAPITAL IMPROVEMENTS	(76,648,688)	(19,067,694)	(15,983,059)	(41,597,935)								19,067,694	15,983,059	41,597,935		
60	VEHICLES AND EQUIPMENT	(32,000)	0	0	(32,000)								0	0	32,000		
61	CAPITAL REPLACEMENT RESERVE	(2,224,800)	(149,160)	(1,208,424)	(867,216)												
62	RESERVES (INCREASED) DECREASED	(16,754,315)	804,334	10,667,175	(28,225,824)												
63	TOTAL PRINCIPAL PAYMENTS,																
64	TRANSFERS & CAPITAL IMPROVEMENT	(96,390,444)	(18,412,520)	(6,565,296)	(71,408,845)	(600)	8,480	8,051	(400)	(15,224)	(4,090)	0	19,300,434	16,676,383	42,054,243		

	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																		
4																		
5		ORIGINAL 2024-2025						REVISED 2023-2024						DIFFERENCE				
6		COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS					COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS					COMBINED DISTRICTS TOTAL FUNDS	OPERATING FUNDS			
7			GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	OTHER			GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	OTHER			GENERAL DISTRICT	WATER DISTRICT	SEWER DISTRICT	OTHER
8																		
9																		
10																		
11	OPERATING REVENUES	20,328,928		12,902,728	7,426,200	0		21,191,788	0	13,786,420	7,405,368		-4.1%	(862,860)		(883,692)	20,832	
12																		
13	OPERATING EXPENSES:																	
14	CUSTOMER ACCOUNTS	1,950,344	954,948	995,396	0	0		1,563,945	366,609	1,197,336	0		24.7%	386,399	588,339	(201,940)	0	
15	BUILDINGS AND GROUNDS	210,444	210,444	0	0	0		165,517	165,517	0	0		27.1%	44,927	44,927	0	0	
16	VEHICLE MAINTENANCE	665,452	665,452	0	0	0		655,160	655,160	0	0		1.6%	10,292	10,292	0	0	
17	CENTRAL SERVICES	1,110,539	1,110,539	0	0	0		916,738	916,738	0	0		21.1%	193,801	193,801	0	0	
18	ADMINISTRATION	2,786,887	2,786,887	0	0	0		2,939,753	2,939,753	0	0		-5.2%	(152,866)	(152,866)	0	0	
19	INFORMATION TECHNOLOGY	1,845,336	1,845,336	0	0	0		1,060,961	1,060,961	0	0		73.9%	784,375	784,375	0	0	
20	BOARD OF DIRECTORS	486,092	486,092	0	0	0		412,974	412,974	0	0		17.7%	73,118	73,118	0	0	
21	PUBLIC AFFAIRS	1,187,324	981,740	205,584	0	0		954,045	777,057	176,988	0		24.5%	233,279	204,683	28,596	0	
22	HUMAN RESOURCES	521,128	521,128	0	0	0		434,724	434,724	0	0		19.9%	86,404	86,404	0	0	
23	ENGINEERING	1,183,748	1,067,748	81,000	35,000	0		1,061,693	971,693	81,000	9,000		11.5%	122,055	96,055	0	26,000	
24	ACCOUNTING	651,840	651,840	0	0	0		618,604	618,604	0	0		5.4%	33,236	33,236	0	0	
25	PUMPING	4,446,647	0	4,446,647	0	0		4,370,926	0	4,370,926	0		1.7%	75,721	0	75,721	0	
26	TRANSMISSION AND DISTRIBUTION	2,739,099	0	2,739,099	0	0		2,536,475	0	2,536,475	0		8.0%	202,624	0	202,624	0	
27	COLLECTION	586,236	0	0	586,236	0		992,764	0	0	992,764		-40.9%	(406,528)	0	0	(406,528)	
28	TREATMENT	2,060,278	0	0	2,060,278	0		1,876,204	0	0	1,876,204		9.8%	184,074	0	0	184,074	
29	DISPOSAL	1,263,016	0	0	1,263,016	0		1,212,775	0	0	1,212,775		4.1%	50,241	0	0	50,241	
30	DEPRECIATION	5,089,296	343,080	2,762,016	1,984,200	0		4,449,600	298,320	2,416,848	1,734,432		14.4%	639,696	44,760	345,168	249,768	
31	CAPITAL LABOR AND COSTS																	
32	ADMINISTRATIVE COSTS ALLOCATED	(1,705,944)	(11,625,234)	6,443,646	3,475,644			(1,311,432)	(9,618,110)	5,802,398	2,504,280		30.1%	(394,512)	(2,007,124)	641,248	971,364	
33	TOTAL OPERATING EXPENSE	27,077,762	0	17,673,388	9,404,374			24,911,426	0	16,581,971	8,329,455		8.7%	2,166,336	0	1,091,417	1,074,919	
34																		
35	NET OPERATING INCOME(LOSS)	(6,748,834)	0	(4,770,660)	(1,978,174)	0		(3,719,638)	0	(2,795,551)	(924,087)		81.4%	(3,029,196)	0	(1,975,109)	(1,054,087)	
36																		
37	ADD NON-OPERATING REVENUE:																	
38	CONNECTION FEES	628,500	0	370,500	258,000	0		922,659	0	682,659	240,000	0	-31.9%	(294,159)	0	(312,159)	18,000	0
39	PROPERTY TAXES	2,342,460	823,428	946,464	572,568	0		2,263,200	795,600	914,400	553,200	0	3.5%	79,260	27,828	32,064	19,368	0
40	SOLAR CREDITS	350,000	350,000	0	0	0		250,000	250,000	0	0	0	40.0%	100,000	100,000	0	0	0
41	SITE RENTALS	100,800	0	100,800	0	0		100,800	0	100,800	0	0	0.0%	0	0	0	0	0
42	INTEREST INCOME	2,274,120	790,300	878,800	396,200	208,820		1,187,472	332,600	394,600	242,100	218,172	91.5%	1,086,648	457,700	484,200	154,100	(9,352)
43	UNREALIZED GAINS/LOSSES	100,200	24,700	58,400	17,100	0		101,700	36,000	52,500	13,200	0	-1.5%	(1,500)	(11,300)	5,900	3,900	0
44	FRONT FOOTAGE FEES	0	0	0	0	0		0	0	0	0	0	0.0%	0	0	0	0	0
45	GRANT	21,750,000	0	2,000,000	19,750,000	0		72,850,000	0	3,300,000	69,550,000	0	-70.1%	(51,100,000)	0	(1,300,000)	(49,800,000)	0
46																		
47	LESS INTEREST & DEBT SERVICE EXPENSE:																	
48	INTEREST	(469,455)	0	(960)	0	(468,495)		(841,129)	0	(960)	0	(840,169)	-44.2%	371,674	0	0	0	371,674
49	DEBT SERVICE CHARGES	0	0	0	0	0		0	0	0	0	0	0.0%	0	0	0	0	0
50																		
51	NET INCOME(LOSS)	20,327,791	1,988,428	(416,656)	19,015,694	(259,675)		73,115,064	1,414,200	2,648,448	69,674,413	(621,997)	-72.2%	(52,787,273)	574,228	(3,065,104)	(50,658,719)	362,322

	A	B	C	D	E	F	G	H	I	J
1										
2	Mission Springs Water District									
3	Functional Expense Budget - 2025									
4						Revised		Original		
5						Budget		Budget		
6						2025		2024		Difference
7	REVENUES									
8		Base service charge				\$ 2,924,400		\$ 2,924,400		\$ -
9		Water consumption				8,648,376		9,200,400		(552,024)
10		Meter installations				122,520		122,520		-
11		Sewer service				7,380,000		7,388,400		(8,400)
12		Other operating revenue				1,011,532		1,306,132		(294,600)
13		Backup and front footage fees				628,500		922,659		(294,159)
14		Property taxes				2,342,460		2,263,200		79,260
15		Standby charges				238,500		245,916		(7,416)
16		Fats, oils & grease fees				3,600		4,020		(420)
17		Investment income				2,274,120		1,187,472		1,086,648
18		Unrealized Gains/(Losses)				100,200		101,700		(1,500)
19		Solar Credits				350,000		250,000		100,000
20		Site Rentals				100,800		100,800		-
21		Grants				21,750,000		72,850,000		(51,100,000)
22		Total revenues				<u>\$ 47,875,008</u>		<u>\$ 98,867,619</u>		<u>\$ (50,992,611)</u>
23										
24	EXPENSES									
25		Salaries and wages				\$ 5,348,569		\$ 5,034,485		\$ 314,084
26		Employee benefits				1,082,658		993,422		89,236
27		Fringe benefits				2,774,643		2,675,995		98,648
28		Materials and supplies				2,549,640		2,442,127		107,513
29		Outside services				5,748,998		5,482,125		266,873
30		Ground water replenishment fees				(164,652)		(145,944)		(18,708)
31		Utilities				2,848,175		2,363,631		484,544
32		Directors' fees				150,000		60,000		90,000
33		Engineering				66,000		66,000		-
34		Insurance				245,000		210,100		34,900
35		Audit				60,000		60,000		-
36		Rate study				96,000		96,000		-
37		Legal				504,000		504,000		-
38		Fixed Assets				1,826,664		1,505,014		321,650
39		Depreciation				5,089,296		4,449,600		639,696
40		Interest				469,455		841,129		(371,674)
41		Standby reports				16,300		16,300		-
42		Dues and subscriptions				193,015		78,402		114,613
43		Training and conferences				263,600		259,558		4,042
44		Amortization and cost of debt issuance				0		0		-
45		Ground water management				16,000		16,683		(683)
46		Other expenses				69,800		55,360		14,440
47		Subtotal				29,253,161		27,063,987		2,189,174
48		General District Allocation				(1,705,944)		(1,311,432)		(394,512)
49		Total expenses				<u>\$ 27,547,217</u>		<u>\$ 25,752,555</u>		<u>\$ 1,794,662</u>
50										
51	NET INCOME(LOSS)					<u>\$ 20,327,791</u>		<u>\$ 73,115,064</u>		<u>\$ (52,787,273)</u>
52										
53	CAPITAL IMPROVEMENTS					\$ 38,118,540		\$ 76,827,465		\$ (38,708,925)
54	VEHICLES AND EQUIPMENT					\$ 691,717		\$ 32,000		\$ 659,717