

# AGENDA STAFF REPORT

**MEETING NAME:** REGULAR BOARD MEETINGS  
**MEETING DATE(S):** JUNE 11 & 15, 2026  
**FROM:** SKYLER AUBREY, ACCOUNTING MANAGER  
**FOR:** ACTION X DIRECTION \_\_\_ INFORMATION \_\_\_



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## RESOLUTIONS 2026-09, 2026-10 AND 2026-11 2027 OPERATING AND CAPITAL BUDGET, APPROPRIATIONS LIMIT AND CLASSIFICATION PLAN

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### STAFF RECOMMENDATION

Adopt the following resolutions related to the fiscal year ending June 30, 2027, operating and capital budgets:

- 2026-09 Operating and Capital Budgets FY 2026-2027
- 2026-10 Appropriations Limit for FYE June 30, 2027
- 2026-11 Employee Classification Plan

### SUMMARY

The California Water Code requires that a budget be adopted by the Board of Directors by June 30. The 2026-2027 Operating and Capital budgets were presented in detail at the June 3, 2026, Board Workshop. Staff recommends adoption as presented.

### ANALYSIS

As detailed in the materials handed out and discussed at the June 3, 2026, Board Workshop.

### FISCAL IMPACT

As detailed in the materials handed out and discussed at the June 3, 2026, Board Workshop. This action is consistent with the Mission Springs Water District Strategic Plan, SMART Goal 3 Financial Management.

FINANCIAL DATA FY 2026-2027	
Operating Revenues:	\$25,837,512
Operating Expenses:	\$31,693,004
Net Operating Loss:	(\$5,855,492)
Non-Operating Revenues:	\$20,534,209
Non-Operating Expenses:	\$299,586
Total Change in Net Position:	\$14,379,131
Cash Flows:	\$4,821,174

### ATTACHMENTS

- Attachment 1\_Draft MSWD FY 2027 Operating & Capital Budget
- Attachment 2\_FY 2027 Employee Classification Plan
- Attachment 3\_FY 2027 Salary Matrix
- Attachment 4\_Resolution 2026-09 Budget
- Attachment 5\_Resolution 2026-10 Appropriations Limit
- Attachment 6\_Resolution 2026-11 Classification Plan