



**TENTATIVE
2026
BUDGET**

**MAGNA WATER DISTRICT
2026 TENTATIVE BUDGET
CAPITAL SOURCES AND OUTLAYS SUMMARY**

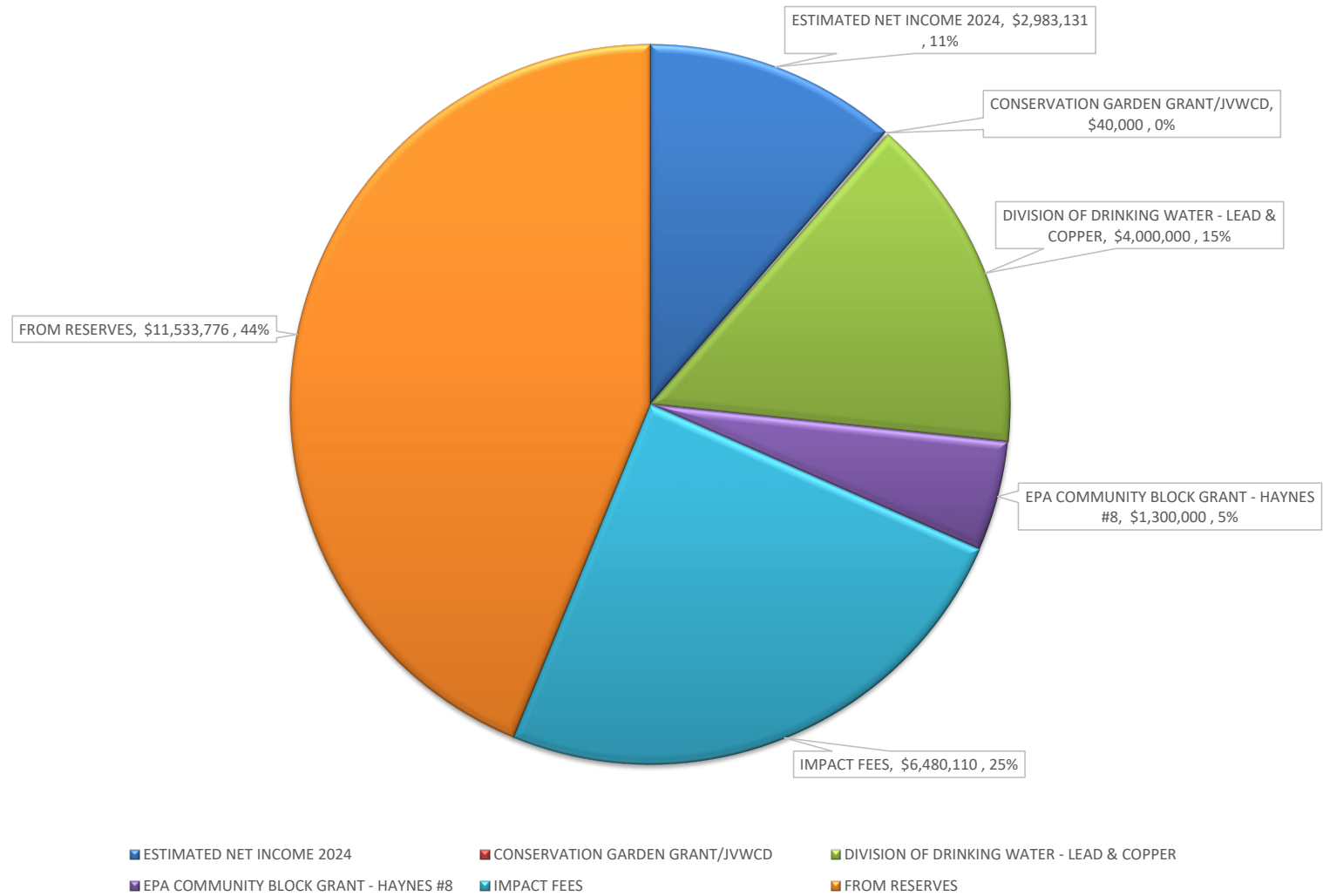
CAPITAL FUND SOURCES

ESTIMATED NET INCOME 2026	\$	2,983,131
GRANT REVENUE/LOAN PROCEEDS		
CONSERVATION GARDEN GRANT/JVWCD	\$	40,000
DIVISION OF DRINKING WATER - LEAD & COPPER	\$	4,000,000
EPA COMMUNITY BLOCK GRANT - HAYNES #8	\$	1,300,000
IMPACT FEES FOR RELATED PROJECTS	\$	6,480,110
TAKE FROM RESERVES	\$	<u>11,533,776</u>
TOTAL CAPITAL FUND SOURCES	\$	26,337,017

CAPITAL FUND USES

COMMITTED CARRYOVER PROJECTS AT 08/31/2025	\$	12,313,310
PROPOSED NEW PROJECTS FOR 2026	\$	<u>14,023,708</u>
TOTAL CAPITAL FUND USES		
TOTAL CAPITAL FUND USES	\$	(26,337,018)
BALANCED BUDGET		
	\$	<u>-</u>

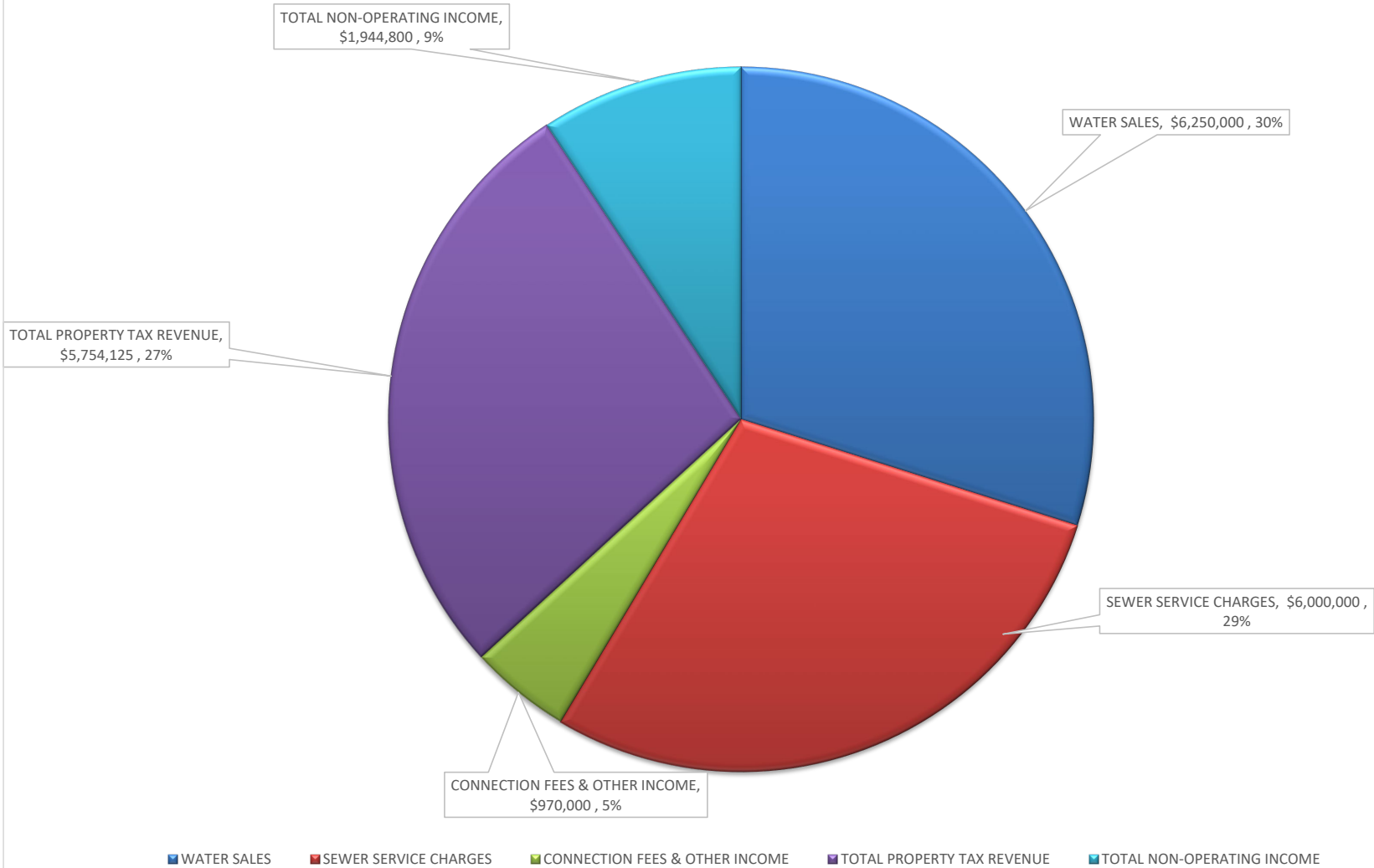
Sources for Capital Projects



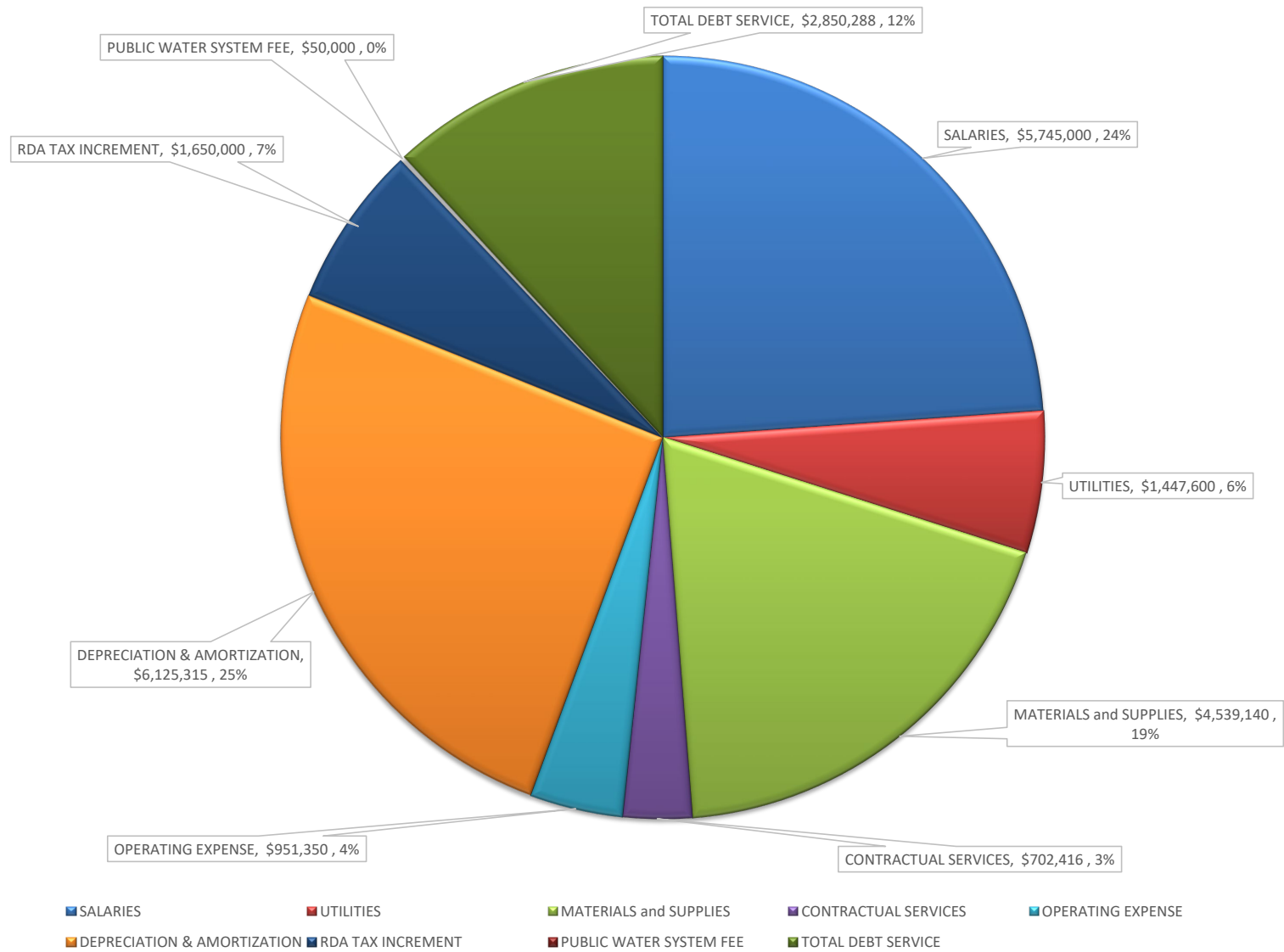
MAGNA WATER DISTRICT
2026 TENTATIVE BUDGET

	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
OPERATING REVENUES:					
WATER SALES	\$ 5,970,329	\$ 5,125,093	\$ 6,216,691	\$ 5,643,213	\$ 6,250,000
SEWER SERVICE CHARGES	\$ 5,223,698	\$ 4,753,188	\$ 5,638,978	\$ 5,097,038	\$ 6,000,000
CONNECTION FEES & OTHER INCOME	\$ (67,000)	\$ 205,000	\$ 2,118	\$ 205,000	\$ 85,000
INSPECTION REVENUE	\$ 122,850	\$ 127,400	\$ 315,853	\$ 142,000	\$ 225,000
ENGINEERING REVENUE	\$ 31,210	\$ 20,000	\$ 78,866	\$ 85,000	\$ 75,000
NON RESIDENT FEE IN LIEU OF PR	\$ 151,032	\$ 150,000	\$ 176,411	\$ 140,000	\$ 155,000
OTHER OPERATING INCOME	\$ 116,859	\$ 75,000	\$ 137,044	\$ 75,000	\$ 130,000
GRANT OPERATING REVENUE	\$ 5,084,109	\$ 7,275,000	\$ 99,012	\$ 35,000	\$ -
INDUSTRY COST SHARE INCOME	\$ 298,954	\$ 190,000	\$ 275,000	\$ 322,677	\$ 300,000
TOTAL OPERATING REVENUE	\$ 16,932,041	\$ 17,920,681	\$ 12,939,973	\$ 11,744,928	\$ 13,220,000
PROPERTY TAX REVENUE					
PROPERTY TAX REVENUE (CERTIFIED RATE)	\$ 3,914,502	\$ 3,646,881	\$ 3,726,749	\$ 3,726,749	\$ 3,428,126
PROPERTY TAX REVENUE (CDRA INCREMENT)	\$ 1,528,826	\$ 1,380,000	\$ 1,575,000	\$ 1,575,000	\$ 1,650,000
PROPERTY TAX REVENUE (MV REVENUE)	\$ 199,273	\$ 213,000	\$ 213,000	\$ 213,000	\$ 225,000
PROPERTY TAX REVENUE (MISC REDEMPTIONS, ETC)	\$ 61,667	\$ 95,000	\$ 125,000	\$ 125,000	\$ 79,500
PROPERTY TAXES COLLECT FOR 2026		\$ (3,646,881)	\$ (3,649,582)	\$ (3,726,749)	\$ (3,428,126)
ADD COLLECTED TAXES FOR 2026 PAYMENTS		\$ 3,649,582	\$ 3,649,582	\$ 3,727,511	\$ 3,799,625
TOTAL PROPERTY TAX REVENUE	\$ 5,704,268	\$ 5,337,582	\$ 5,639,749	\$ 5,640,511	\$ 5,754,125
NON-OPERATING REVENUE					
PUBLIC WATER SYSTEM FEE	\$ -	\$ -	\$ -	\$ -	\$ 50,000
BUY-IN REVENUE	\$ 840,083	\$ 996,060	\$ 801,965	\$ 975,000	\$ 835,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	\$ 3,166	\$ 30,000	\$ -	\$ -	\$ -
GAIN/LOSS ON SALE OF ASSETS	\$ (84,640)	\$ 6,190,000	\$ 320	\$ 6,005,000	\$ -
INTEREST INCOME INVESTMENTS	\$ 2,056,610	\$ 1,300,000	\$ 1,181,526	\$ 1,800,000	\$ 1,000,000
FEES (DELINQUENT ACCTS)	\$ 7,844	\$ 5,000	\$ 9,780	\$ 6,000	\$ 8,800
OTHER NON-OPER INCOME	\$ 44,477	\$ 11,000	\$ 50,254	\$ 11,000	\$ 51,000
TOTAL NON-OPERATING INCOME	\$ 2,867,540	\$ 8,532,060	\$ 2,043,845	\$ 8,797,000	\$ 1,944,800
TOTAL REVENUES	\$ 25,503,849	\$ 31,790,323	\$ 20,623,567	\$ 26,182,439	\$ 20,918,925
OPERATING EXPENSES					
SALARIES	\$ 3,087,076	\$ 3,416,000	\$ 3,144,125	\$ 3,505,000	\$ 3,585,000
PAYROLL TAXES - EMPLOYER	\$ 273,709	\$ 314,000	\$ 270,382	\$ 325,000	\$ 320,000
BENEFITS	\$ 1,861,189	\$ 1,800,600	\$ 1,633,532	\$ 1,786,600	\$ 1,840,000
PERFORMANCE & EVALUATION	\$ -	\$ 19,800	\$ 19,800	\$ 19,800	\$ -
TRAINING	\$ 109,673	\$ 260,000	\$ 83,696	\$ 195,000	\$ 112,000
LEASE EXPENSE	\$ 25,499	\$ 25,000	\$ 32,643	\$ 42,000	\$ 38,000
UTILITIES	\$ 1,134,350	\$ 1,168,000	\$ 1,296,693	\$ 1,298,600	\$ 1,447,600
MATERIALS and SUPPLIES	\$ 2,612,394	\$ 3,699,500	\$ 2,920,834	\$ 5,368,600	\$ 4,539,140
CONTRACTUAL SERVICES	\$ 764,191	\$ 986,200	\$ 553,973	\$ 533,385	\$ 702,416
BANKING FEES	\$ 133,249	\$ 150,000	\$ 148,453	\$ 150,000	\$ 155,000
OTHER OPERATING EXPENSE	\$ 400,377	\$ 497,550	\$ 435,995	\$ 556,050	\$ 520,350
OTHER NON-OPERATING EXPENSE	\$ 29,175	\$ 68,000	\$ 23,480	\$ 29,000	\$ 126,000
PUBLIC WATER SYSTEM FEE	\$ -	\$ -	\$ -	\$ -	\$ 50,000
TOTAL OPERATING EXPENSES	\$ 10,430,882	\$ 12,404,650	\$ 10,563,606	\$ 13,809,035	\$ 13,435,506
DEPRECIATION & AMORTIZATION					
RDA TAX INCREMENT	\$ 5,510,405	\$ 5,803,915	\$ 6,084,397	\$ 6,084,315	\$ 6,125,315
	\$ 1,528,826	\$ 1,380,000	\$ 1,575,000	\$ 1,575,000	\$ 1,650,000
	\$ 7,039,231	\$ 7,183,915	\$ 7,659,397	\$ 7,659,315	\$ 7,775,315
DEBT SERVICE					
LRCI NEW LOAN (800000 @20 YRS @2%)	\$ -	\$ -	\$ -	\$ -	\$ 38,000
2013 GO Bond P & I PMTS	\$ 698,586	\$ 701,000	\$ 695,550	\$ 696,000	\$ 696,001
2017 GO Bond	\$ 944,252	\$ 947,200	\$ 944,269	\$ 944,700	\$ 943,350
2019 GO Bond	\$ 527,068	\$ 530,000	\$ 525,629	\$ 526,200	\$ 523,442
2007C Revenue Bond	\$ 292,160	\$ 293,000	\$ 291,620	\$ 291,700	\$ 292,100
Capitized Lease Payments	\$ 126,015	\$ 127,500	\$ 124,222	\$ 124,533	\$ 304,095
2003 Water Resource Loan Pmt	\$ 53,327	\$ 54,000	\$ 53,315	\$ 53,400	\$ 53,300
TOTAL DEBT SERVICE	\$ 2,641,408	\$ 2,652,700	\$ 2,634,605	\$ 2,636,533	\$ 2,850,288
TOTAL EXPENSES	\$ 20,111,521	\$ 22,241,265	\$ 20,857,608	\$ 24,104,883	\$ 24,061,109
NET REVENUES INCL DEPRECIATION	\$ 5,392,328	\$ 9,549,058	\$ (234,041)	\$ 2,077,556	\$ (3,142,184)
ADD BACK DEPRECIATION & LESS AMORTIZATION	\$ 5,510,405	\$ 5,803,915	\$ 6,084,397	\$ 6,084,315	\$ 6,125,315
NET OPERATING REVENUES AVAILABLE FOR EQUIPMENT					
PURCHASES AND INFRASTRUCTURE IMPROVEMENTS/ADDITIONS	\$ 10,902,733	\$ 15,352,973	\$ 5,850,356	\$ 8,161,871	\$ 2,983,131

2026 BUDGETED SOURCES OF REVENUE



2026 BUDGETED USES OF REVENUES



MAGNA WATER DISTRICT TENTATIVE 2026 BUDGET

RECAP OF ALL DIVISIONS

(REVENUES) & EXPENSES TOTAL DIVISIONS	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
TOTAL INCOME	\$ (29,749,615)	\$ (37,527,622)	\$ (23,527,018)	\$ (31,771,677)	\$ (23,782,426)
TOTAL EXPENSES	\$ 15,874,466	\$ 18,086,650	\$ 16,571,673	\$ 19,810,035	\$ 19,375,506
TOTAL BOND and LOANS and BANKING FEES	\$ 2,307,555	\$ 2,225,115	\$ 2,295,152	\$ 2,304,065	\$ 2,402,163
COMBINED REVENUE OVER EXPENDITURES	\$ (11,567,594)	\$ (17,215,857)	\$ (4,660,193)	\$ (9,657,577)	\$ (2,004,757)

ADOPTED CAPITAL FACILITY PROJECT

TOTAL DIVISIONS	Existing	Future	Reserves	Bond Funds/Grants	Total
WATER DIVISION	\$ 7,336,918	\$ 1,406,790	\$ -	\$ -	\$ 8,743,708
SEWER DIVISION	\$ 2,335,490	\$ 294,510	\$ -	\$ -	\$ 2,630,000
ADMINISTRATION DIVISION	\$ 140,000	\$ -	\$ -	\$ -	\$ 140,000
SECONDARY WATER DIVISION	\$ 1,036,400	\$ 1,473,600	\$ -	\$ -	\$ 2,510,000
COMBINED TOTAL CAPITAL ACQUISITIONS FOR YEAR ENDING DECEMBER 31, 2026	\$ 10,848,808	\$ 3,174,900	\$ -	\$ -	\$ 14,023,708

(INCREASE)/DECREASE COMPARISON 2025 TO 2026 BUDGET	2025 Budget	2026 Budget	Difference	% difference (inc)/dec
TOTAL INCOME	\$ (31,771,677)	\$ (23,782,426)	\$ (7,989,251)	25.15%
TOTAL EXPENSES	\$ 19,810,035	\$ 19,375,506	\$ 434,529	2.19%
TOTAL BOND and LOANS and BANKING FEES	\$ 2,304,065	\$ 2,402,163	\$ (98,098)	-4.26%
COMBINED (REVENUE) OVER EXPENSES	\$ (9,657,577)	\$ (2,004,757)	\$ (7,652,820)	

PRIOR YEARS ACTUAL	2024	2023	2022	2021	2020
TOTAL INCOME	\$ (29,749,615)	\$ (37,527,622)	\$ (35,841,207)	\$ (26,177,108)	\$ (21,742,429)
TOTAL EXPENSES	\$ 15,874,466	\$ 18,086,650	\$ 15,194,542	\$ 11,556,270	\$ 10,882,282
TOTAL BOND and LOANS and BANKING FEES	\$ 2,307,555	\$ 2,225,115	\$ 2,270,870	\$ 2,045,137	\$ 1,705,468
COMBINED (REVENUE) OVER EXPENSES	\$ (11,567,594)	\$ (17,215,857)	\$ (18,375,795)	\$ (12,575,701)	\$ (9,154,679)

PRIOR YEARS ACTUAL	2019	2018	2017	2016	2015
TOTAL INCOME	\$ (14,033,156)	\$ (13,437,042)	\$ (11,455,523)	\$ (10,765,776)	\$ (12,442,719)
TOTAL EXPENSES	\$ 9,346,417	\$ 8,954,708	\$ 8,824,961	\$ 8,519,352	\$ 8,158,638
TOTAL BOND and LOANS and BANKING FEES	\$ 1,443,956	\$ 984,355	\$ 582,833	\$ 524,742	\$ 439,669
COMBINED (REVENUE) OVER EXPENSES	\$ (3,242,783)	\$ (3,497,980)	\$ (2,047,729)	\$ (1,721,681)	\$ (3,844,412)

PRIOR YEARS ACTUAL	2014	2013	2012	2011	2010
TOTAL INCOME	\$ (9,778,516)	\$ (9,445,667)	\$ (9,947,432)	\$ (9,363,659)	\$ (10,277,377)
TOTAL EXPENSES	\$ 8,331,085	\$ 7,677,163	\$ 7,204,078	\$ 6,946,679	\$ 6,613,984
TOTAL BOND and LOANS and BANKING FEES	\$ 447,870	\$ 723,311	\$ 544,256	\$ 606,058	\$ 673,616
COMBINED (REVENUE) OVER EXPENSES	\$ (999,560)	\$ (1,045,193)	\$ (2,199,099)	\$ (1,810,921)	\$ (2,989,778)

SUM OF ALL DIVISIONS

MAGNA WATER DISTRICT 2026 TENTATIVE BUDGET

	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
SERVICE CHARGES INCOME	\$ (11,106,799)	\$ (9,878,281)	\$ (11,855,669)	\$ (10,718,251)	\$ (12,250,000)
PUBLIC WATER SYSTEM FEE	\$ -	\$ -	\$ -	\$ -	\$ (50,000)
METER SET INCOME	\$ 67,000	\$ (205,000)	\$ (2,118)	\$ (205,000)	\$ (85,000)
INSPECTION REVENUE	\$ (122,850)	\$ (127,400)	\$ (315,853)	\$ (142,000)	\$ (225,000)
BUY IN REVENUE	\$ (840,083)	\$ (996,060)	\$ (801,965)	\$ (975,000)	\$ (835,000)
IMPACT FEE REVENUE	\$ (2,106,329)	\$ (2,090,000)	\$ (903,451)	\$ (2,090,000)	\$ (1,500,000)
INCOME CONTRIBUTED CAPITAL	\$ (2,139,437)	\$ (3,650,000)	\$ (2,000,000)	\$ (3,500,000)	\$ (1,735,000)
METER TAMPERING FEES	\$ (400)	\$ (1,000)	\$ (1,200)	\$ (1,000)	\$ (800)
FEES (DELINQUENT ACCTS)	\$ (7,444)	\$ (4,000)	\$ (8,580)	\$ (5,000)	\$ (8,000)
OTHER OPERATING INCOME	\$ (116,859)	\$ (75,000)	\$ (137,044)	\$ (75,000)	\$ (130,000)
ENGINEERING REVENUE - SUBDIVISIONS	\$ (31,210)	\$ (20,000)	\$ (78,866)	\$ (85,000)	\$ (75,000)
NON RESIDENT FEE INCOME	\$ (151,032)	\$ (150,000)	\$ (176,411)	\$ (140,000)	\$ (155,000)
SUBSIDY FROM CULINARY TO SECONDARY	\$ (87,228)	\$ -	\$ -	\$ (22,000)	\$ -
PROPERTY TAX REVENUE (CERTIFIED RATE)	\$ (3,914,502)	\$ (3,646,881)	\$ (3,726,749)	\$ (3,726,749)	\$ (3,428,126)
PROPERTY TAX REVENUE (CDRA INCREMENT)	\$ (1,528,826)	\$ (1,380,000)	\$ (1,575,000)	\$ (1,575,000)	\$ (1,650,000)
PROPERTY TAX REVENUE (MV REVENUE)	\$ (199,273)	\$ (213,000)	\$ (213,000)	\$ (213,000)	\$ (225,000)
PROPERTY TAX REVENUE (MISC REDEMPTIONS, ETC)	\$ (61,667)	\$ (95,000)	\$ (125,000)	\$ (125,000)	\$ (79,500)
UNREALIZED GAIN ON INVESTMENTS	\$ (3,166)	\$ (30,000)	\$ -	\$ -	\$ -
GAIN ON SALE OF ASSETS	\$ 84,640	\$ (6,190,000)	\$ (320)	\$ (6,005,000)	\$ -
INDUSTRY COST SHARE INCOME	\$ (298,954)	\$ (190,000)	\$ (275,000)	\$ (322,677)	\$ (300,000)
OTHER NON-OPERATING INCOME	\$ (44,477)	\$ (11,000)	\$ (50,254)	\$ (11,000)	\$ (51,000)
GRANT MONIES & JVVCD CONSERVATION GRANT	\$ (5,084,109)	\$ (7,275,000)	\$ (99,012)	\$ (35,000)	\$ -
INTEREST INCOME-INVESTMS	\$ (2,056,610)	\$ (1,300,000)	\$ (1,181,526)	\$ (1,800,000)	\$ (1,000,000)
TOTAL INCOME	\$ (29,749,615)	\$ (37,527,622)	\$ (23,527,018)	\$ (31,771,677)	\$ (23,782,426)

SALARIES AND BENEFITS:

SALARIES	\$ 3,087,076	\$ 3,416,000	\$ 3,144,125	\$ 3,505,000	\$ 3,585,000
PAYROLL TAXES	\$ 273,709	\$ 314,000	\$ 270,382	\$ 325,000	\$ 320,000
EMPLOYEE FRINGE BENEFITS	\$ 1,854,772	\$ 1,791,000	\$ 1,631,657	\$ 1,777,000	\$ 1,832,000
EMPLOYEE HEALTH & WELLNESS PROGRAM	\$ 6,417	\$ 9,600	\$ 1,875	\$ 9,600	\$ 8,000
TOTAL SALARIES AND BENEFITS	\$ 5,221,974	\$ 5,530,600	\$ 5,048,039	\$ 5,616,600	\$ 5,745,000
PUBLIC SYSTEM WATER FEE	\$ -	\$ -	\$ -	\$ -	\$ 50,000
LEGAL EXPENSE	\$ 34,180	\$ 60,000	\$ 42,122	\$ 45,000	\$ 45,000
ACCOUNTING AND AUDITING	\$ 18,750	\$ 35,000	\$ 30,000	\$ 35,000	\$ 25,000
PAYROLL PROCESSING SERVICE	\$ 1,472	\$ 2,000	\$ 1,907	\$ 2,000	\$ 2,000
HUMAN RESOURCES	\$ 1,919	\$ -	\$ 3,781	\$ 2,110	\$ 5,000
ENGINEERING EXP - SUBDIVISIONS	\$ -	\$ 2,000	\$ -	\$ -	\$ -
ENGINEERING EXPENSE (SEE PAGE 24 & 25 FOR DETAILS)	\$ 413,406	\$ 628,000	\$ 249,616	\$ 150,000	\$ 345,716
DATA PROCESSING	\$ 28,351	\$ 15,000	\$ 35,938	\$ 25,000	\$ 61,800
DATA PROC.MAINT. SERVICE	\$ 46,755	\$ 60,000	\$ 42,191	\$ 66,000	\$ 50,000
OTHER CONTRACTUAL SERVICE	\$ 24,275	\$ 26,000	\$ 27,243	\$ 26,275	\$ 25,000
OFFICE RUGS & TOILETRIES	\$ 3,753	\$ 3,000	\$ 5,454	\$ 3,000	\$ 7,000
ELECTRONIC ARCHIVING	\$ 6,612	\$ 10,000	\$ -	\$ 5,000	\$ 5,000
MAINTENANCE CONTRACTS	\$ 3,425	\$ 7,000	\$ 6,930	\$ 7,000	\$ 7,000
EQUIPMENT LEASE EXPENSE	\$ 25,499	\$ 25,000	\$ 32,643	\$ 42,000	\$ 38,000
JANITORIAL	\$ 19,151	\$ 19,200	\$ 18,681	\$ 20,000	\$ 19,900
LAB & TESTING	\$ 113,704	\$ 117,000	\$ 94,743	\$ 134,000	\$ 114,000
INSPECTION EXPENSE	\$ 58,375	\$ 15,000	\$ -	\$ 20,000	\$ -
WATER PURCHASED	\$ 364,398	\$ 330,000	\$ 370,602	\$ 330,000	\$ 390,000
REPAIRS AND MAINTENANCE (SEE PAGE 24 & 25 FOR DETAILS)	\$ 1,439,979	\$ 2,441,000	\$ 1,686,290	\$ 4,091,000	\$ 3,211,640
SLUDGE REMOVAL	\$ 166,251	\$ 180,000	\$ 173,535	\$ 180,000	\$ 195,000
UNIFORMS AND LINEN	\$ 33,009	\$ 46,000	\$ 34,145	\$ 46,000	\$ 40,000
FIRST AID & SAFETY	\$ 6,727	\$ 5,000	\$ 4,953	\$ 7,000	\$ 7,000
WVC STORMWATER UTILITY BILLING	\$ 1,432	\$ 1,600	\$ 1,562	\$ 1,600	\$ 1,600
GARBAGE COLLECTION	\$ 30,177	\$ 47,500	\$ 31,440	\$ 47,500	\$ 42,500
OFFICE SUPPLIES	\$ 18,836	\$ 11,000	\$ 13,433	\$ 12,100	\$ 22,000
OFFICE EQUIPMENT	\$ 17,392	\$ 20,000	\$ 19,275	\$ 20,000	\$ 20,000
POSTAGE/3RD PARTY BILLING PROCESS	\$ 80,168	\$ 80,000	\$ 78,217	\$ 85,000	\$ 85,000
QUESTAR GAS	\$ 106,700	\$ 158,000	\$ 84,544	\$ 156,000	\$ 103,000
ROCKY MOUNTAIN POWER	\$ 954,678	\$ 915,000	\$ 1,134,182	\$ 1,060,000	\$ 1,255,000
CHEMICALS	\$ 451,901	\$ 535,000	\$ 504,220	\$ 547,000	\$ 520,000
TELEPHONE/DATA SERVICES	\$ 44,257	\$ 54,400	\$ 42,793	\$ 47,500	\$ 50,000
PERFORMANCE & EVALUATION	\$ -	\$ 19,800	\$ 19,800	\$ 19,800	\$ -
CELLULAR - PHONES SERVICE	\$ 27,283	\$ 39,000	\$ 33,612	\$ 33,500	\$ 38,000

**MAGNA WATER DISTRICT
2026 TENTATIVE BUDGET**

	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
DEPRECIATION	\$ 5,606,008	\$ 5,900,000	\$ 6,180,000	\$ 6,180,000	\$ 6,221,000
VEHICLE/EQUIPMENT GAS & REPAIR	\$ 118,166	\$ 170,000	\$ 120,790	\$ 163,000	\$ 139,000
CONSERVATION	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
WEB DEVELOPMENT	\$ 231	\$ 1,000	\$ 91	\$ 1,000	\$ 1,000
TRAINING	\$ 109,673	\$ 260,000	\$ 83,696	\$ 195,000	\$ 112,000
DUES, MEMBERSHIPS	\$ 21,536	\$ 33,000	\$ 26,901	\$ 33,000	\$ 33,000
BAD DEBTS	\$ 15,460	\$ 17,500	\$ 27,231	\$ 17,300	\$ 37,300
INSURANCE	\$ 228,231	\$ 208,000	\$ 238,913	\$ 280,700	\$ 281,000
ADVERTISING & PUBLIC RELA	\$ 1,052	\$ 9,000	\$ 13,000	\$ 5,000	\$ 9,000
MISC. OPERATING EXPENSE	\$ 9,290	\$ 15,000	\$ 9,300	\$ 17,000	\$ 16,000
CASH SHORTAGE/OVERAGE	\$ 30	\$ 50	\$ (140)	\$ 50	\$ 50
TOTAL OPER EXPENDITURES & SALARIES	\$ 15,874,466	\$ 18,086,650	\$ 16,571,673	\$ 19,810,035	\$ 19,375,506
CDRA PROPERTY TAX EXPENSE	\$ 1,528,826	\$ 1,380,000	\$ 1,575,000	\$ 1,575,000	\$ 1,650,000
BANK SERVICE FEES	\$ 133,249	\$ 150,000	\$ 148,453	\$ 150,000	\$ 155,000
AMORTIZ OF PREMIUM DISC 2013	\$ (16,997)	\$ (17,200)	\$ (16,997)	\$ (17,001)	\$ (17,001)
AMORTIZ OF PREMIUM DISC 2017	\$ (43,470)	\$ (43,685)	\$ (43,470)	\$ (43,542)	\$ (43,542)
AMORTIZ OF PREMIUM DISC 2019	\$ (35,136)	\$ (35,200)	\$ (35,136)	\$ (35,142)	\$ (35,142)
LEASE INTERST EXPENSE	\$ 35,515	\$ 37,000	\$ 30,939	\$ 31,250	\$ 20,655
INTEREST EXP 2007 REV BOND	\$ 59,160	\$ 60,000	\$ 55,620	\$ 55,700	\$ 52,100
INTEREST EXP 2013 BOND 48.22%	\$ 73,586	\$ 76,000	\$ 55,550	\$ 56,000	\$ 36,001
INTEREST EXPENSE ON 2017 GO BOND	\$ 334,252	\$ 337,200	\$ 309,269	\$ 309,700	\$ 283,350
INTEREST EXPENSE ON 2019 GO BOND	\$ 207,068	\$ 210,000	\$ 190,629	\$ 191,200	\$ 173,442
INTEREST EXPENSE WATER RESOURCE LOAN	\$ 2,327	\$ 3,000	\$ 1,815	\$ 1,900	\$ 1,300
OTHER NON-OPERATING EXPNS	\$ 29,175	\$ 68,000	\$ 23,480	\$ 29,000	\$ 126,000
TOTAL NON OPERATING (REV) & EXP	\$ 2,307,555	\$ 2,225,115	\$ 2,295,152	\$ 2,304,065	\$ 2,402,163
NET REVENUE OVER EXPENDITURES	\$ (11,567,594)	\$ (17,215,857)	\$ (4,660,193)	\$ (9,657,577)	\$ (2,004,757)

Cash Flow Projection
2026 TENTATIVE BUDGET

Projected 2026 Ending Net Income	\$ 2,004,757
	\$ -
Subtotal	\$ 2,004,757
Non-cash revenue - 2013 amort bond premium	\$ (17,001)
Non-cash revenue - 2017 amort bond premium	\$ (43,542)
Non-cash revenue - 2019 amort bond premium	\$ (35,142)
Back Out budgeted taxes in 2026	\$ (3,428,126)
Add Back O & M amount of 2026 taxes	\$ 1,534,511
Add back 2025 coll Bond pmts pd in 2026	\$ 1,704,580
Add back 2026 coll Bond pmts for 2026 on 2019 Bond	\$ 560,534
Add Back Funded Depreciation	\$ 6,221,000
Back Out Impact Fees (Capital Facilities Plan only)	\$ (1,500,000)
Back Out contributed Capital	\$ (1,735,000)
Bond Principal Payments	
LRCI NEW LOAN (800000 @20 YRS @2%)	\$ (38,000)
2013 GO Bond	\$ (660,000)
2017 GO Bond	\$ (660,000)
2019 GO Bond	\$ (350,000)
2007C Revenue Bond	\$ (240,000)
Capitilized Lease Payments	\$ (283,440)
2003 Water Resource Loan Pmt	\$ (52,000)
Estimated Cash Available Cap Acq	\$ 2,983,131

**District Capital Facility Improvements
for the Year Ending December 31, 2026
2026 TENTATIVE BUDGET**

	Existing	Future	Reserves	Bonding/Grant	Total
WATER DIVISION					
Meter Replacement Program	\$ 580,000			\$	580,000
Haynes Well #8 - Replacement Bidding & CM of Pump Station	\$ 98,010	\$ 66,990		\$	165,000
Haynes Well #8 - Replacement Drill Well & Pump Station Construction	\$ 1,960,200	\$ 1,339,800		\$	3,300,000
AMI Metering Equipment (One gateway, tower, power)	\$ 21,000			\$	21,000
EDR Stack Replacement	\$ 530,708			\$	530,708
EDR Additional Diesel Con Vault	\$ 32,000			\$	32,000
Lead & Copper Replacement Lines	\$ 4,000,000			\$	4,000,000
Additional 3500 or 5000 Operators Truck	\$ 115,000			\$	115,000
SEWER DIVISION					
Plant Sensors & Instrumentation	\$ 87,000			\$	87,000
West Side Collection Project 3 (Design & Bidding) SR 201 - 8000 W to 8400 W	\$ 5,490	\$ 294,510		\$	300,000
Change House/Operations Headquarters WRF/Collections Crew Chang eHouse and WRF Office	\$ 1,750,000			\$	1,750,000
Camera Van Replacement	\$ 295,000			\$	295,000
Sludge Hauling Trailer (Needed due to ET site Shutdown)	\$ 138,000			\$	138,000
Huber Rebuild - Recommended every 8 years Installed in 2007 - 2009	\$ 50,000			\$	50,000
Security Cameras for New Facilities at Treatment Plant	\$ 10,000			\$	10,000
ADMINISTRATION DIVISION					
Upgrade Security Cameras including add to downstairs	\$ 5,000			\$	5,000
Front Office Bullet Proof Door	\$ 30,000			\$	30,000
Front Conference Room Sound Masking	\$ 5,000			\$	5,000
Conservation Garden Improvements	\$ 100,000			\$	100,000
SECONDARY WATER DIVISION					
Secondary Water Line - 3100 S (Construction & CMS)	\$ 579,000	\$ 921,000		\$	1,500,000
Secondary Water Line - 7200 W (Construction & CMS)	\$ 347,400	\$ 552,600		\$	900,000
Secondary Additional Drain Line Installations	\$ 60,000			\$	60,000
Secondary Booster Station Zone 3 Cooling	\$ 50,000			\$	50,000
TOTAL	\$ 10,848,808	\$ 3,174,900	\$ -	\$ -	\$ 14,023,708

**MAGNA WATER DISTRICT
2026 TENTATIVE BUDGET**

WATER DIVISION

	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
<u>WATER REVENUE</u>					
WATER SALES	\$ (5,434,674)	\$ (4,724,495)	\$ (5,557,783)	\$ (5,121,703)	\$ (5,500,000)
PUBLIC WATER SYSTEM FEE	\$ -	\$ -	\$ -	\$ -	\$ (50,000)
WATER METER SET	\$ 26,880	\$ (150,000)	\$ (25,934)	\$ (150,000)	\$ (30,000)
WATER INSPECTION	\$ (41,954)	\$ (50,000)	\$ (116,587)	\$ (52,000)	\$ (80,000)
WATER BUY-IN	\$ (338,774)	\$ (346,060)	\$ (238,299)	\$ (350,000)	\$ (300,000)
WATER IMPACT FEE	\$ (1,663,671)	\$ (1,640,000)	\$ (482,465)	\$ (1,640,000)	\$ (1,050,000)
INCOME CONTRIBUTED CAPITAL	\$ (984,909)	\$ (1,800,000)	\$ (800,000)	\$ (1,500,000)	\$ (635,000)
METER TAMPERING FEE	\$ (400)	\$ (1,000)	\$ (1,200)	\$ (1,000)	\$ (800)
FEES (DELINQUENT ACCTS)	\$ (7,444)	\$ (4,000)	\$ (8,580)	\$ (5,000)	\$ (8,000)
OTHER OPER. INCOME-WATER	\$ (116,859)	\$ (75,000)	\$ (137,044)	\$ (75,000)	\$ (130,000)
PROPERTY TAX REVENUE (CERTIFIED RATE)	\$ (1,699,719)	\$ (1,583,454)	\$ (1,600,297)	\$ (1,600,297)	\$ (1,459,365)
PROPERTY TAX REVENUE (CDRA INCREMENT)	\$ (663,816)	\$ (590,000)	\$ (650,000)	\$ (650,000)	\$ (700,000)
PROPERTY TAX REVENUE (MV REVENUE)	\$ (86,538)	\$ (90,000)	\$ (90,000)	\$ (90,000)	\$ (110,000)
PROPERTY TAX REVENUE (MISC REDEMPTIONS, ETC)	\$ (26,793)	\$ (40,000)	\$ (50,000)	\$ (50,000)	\$ (35,000)
GAIN ON SALE OF ASSETS	\$ 211,442	\$ (6,000,000)	\$ -	\$ (6,000,000)	\$ -
INDUSTRY COST SHARE INCOME	\$ (298,954)	\$ (190,000)	\$ (275,000)	\$ (322,677)	\$ (300,000)
OTHER NON-OPERATING INCOM	\$ -	\$ (5,000)	\$ -	\$ (5,000)	\$ -
GRANT MONIES	\$ (3,860,000)	\$ (5,935,000)	\$ (60,000)	\$ -	\$ -
TOTAL WATER REVENUE	\$ (14,986,183)	\$ (23,224,009)	\$ (10,093,189)	\$ (17,612,677)	\$ (10,388,165)

WATER EXPENDITURES

SALARIES AND BENEFITS:

SALARIES - WATER	\$ 1,060,773	\$ 1,131,000	\$ 1,120,342	\$ 1,165,000	\$ 1,190,000
PAYROLL TAXES	\$ 95,771	\$ 110,000	\$ 95,999	\$ 110,000	\$ 110,000
EMPLOYEE FRINGE BENEFITS	\$ 411,519	\$ 440,000	\$ 415,692	\$ 455,000	\$ 450,000
EMPLOYEE HEALTH & WELLNESS PROGRAM	\$ 2,038	\$ 4,800	\$ 625	\$ 4,800	\$ 4,000
TOTAL SALARIES AND BENEFITS	\$ 1,570,101	\$ 1,685,800	\$ 1,632,658	\$ 1,734,800	\$ 1,754,000

PUBLIC WATER SYSTEM FEE	\$ -	\$ -	\$ -	\$ -	\$ 50,000
ENGINEERING (SEE PAGE 24 & 25 FOR DETAIL)	\$ 169,009	\$ 190,000	\$ 82,739	\$ 120,000	\$ 227,000
MAINTENANCE CONTRACTS	\$ 3,425	\$ 7,000	\$ 6,930	\$ 7,000	\$ 7,000
EQUIPMENT LEASE EXPENSE	\$ 25,499	\$ 25,000	\$ 32,643	\$ 42,000	\$ 38,000
JANITORIAL EDR	\$ 6,504	\$ 6,600	\$ 6,504	\$ 6,700	\$ 6,700
WATER LAB & TESTING	\$ 34,948	\$ 52,000	\$ 26,550	\$ 52,000	\$ 40,000
FIRST AID	\$ 2,764	\$ 1,500	\$ 2,433	\$ 3,000	\$ 3,000
OTHER CONTRACTUAL SERVICE	\$ 12,000	\$ 12,000	\$ 12,875	\$ 12,000	\$ 12,000
INSPECTION EXPENSE	\$ 30,837	\$ 5,000	\$ -	\$ 5,000	\$ -
WATER PURCHASED	\$ 364,398	\$ 330,000	\$ 370,602	\$ 330,000	\$ 390,000
REPAIRS MAINTENANCE (SEE PAGE 24 & 25 FOR DETAILS)	\$ 411,382	\$ 916,000	\$ 454,260	\$ 1,016,000	\$ 1,053,640
UNIFORMS AND LINEN WATER	\$ 15,529	\$ 20,000	\$ 17,807	\$ 20,000	\$ 20,000
STORMWATER FEE/EDR	\$ 1,432	\$ 1,600	\$ 1,562	\$ 1,600	\$ 1,600
GARBAGE COLLECTION	\$ 6,274	\$ 7,500	\$ 6,313	\$ 7,500	\$ 7,500
OFFICE SUPPLIES	\$ 1,669	\$ 2,000	\$ 2,381	\$ 2,100	\$ 3,000
OFFICE EQUIPMENT	\$ 226	\$ 5,000	\$ 4,452	\$ 5,000	\$ 5,000
QUESTAR GAS	\$ 40,919	\$ 65,000	\$ 34,475	\$ 65,000	\$ 45,000
ROCKY MOUNTAIN POWER	\$ 564,101	\$ 550,000	\$ 668,096	\$ 650,000	\$ 720,000
CHEMICALS WATER PLANT	\$ 111,722	\$ 103,000	\$ 97,858	\$ 115,000	\$ 110,000
TELEPHONE/DATA SERVICES	\$ 14,864	\$ 8,000	\$ 15,188	\$ 15,500	\$ 17,000
PERFORMANCE & EVALUATION	\$ -	\$ 6,600	\$ 6,600	\$ 6,600	\$ -
CELLULAR - PHONES SERVICE	\$ 9,168	\$ 10,000	\$ 9,288	\$ 10,000	\$ 9,500
DEPRECIATION-WATER UTILITY	\$ 2,725,248	\$ 2,800,000	\$ 2,800,000	\$ 2,800,000	\$ 2,985,000
VEHICLE/EQUIPMENT GAS & REPAIR	\$ 66,756	\$ 80,000	\$ 65,146	\$ 80,000	\$ 75,000
CONSERVATION	\$ -	\$ 35,000	\$ -	\$ 35,000	\$ -
SAFETY & TRAINING	\$ 28,458	\$ 85,000	\$ 25,850	\$ 60,000	\$ 35,000
DUES, MEMBERSHIPS	\$ 2,885	\$ 6,000	\$ 5,030	\$ 6,000	\$ 6,000
BAD DEBTS	\$ 14,045	\$ 15,000	\$ 27,205	\$ 15,000	\$ 35,000
INSURANCE	\$ 114,005	\$ 100,000	\$ 112,588	\$ 110,000	\$ 130,000
MISC. OPERATING EXPENSE	\$ 2,810	\$ 5,000	\$ 3,332	\$ 5,000	\$ 5,000
EDR MAINTENANCE	\$ 159,732	\$ 600,000	\$ 154,920	\$ 380,000	\$ 300,000
EDR CHEMICALS	\$ 32,989	\$ 45,000	\$ 48,250	\$ 45,000	\$ 45,000
EDR SAMPLING	\$ 6,530	\$ 6,000	\$ 4,223	\$ 7,000	\$ 6,000
TOTAL OPER EXPENDITURES & SALARIES	\$ 6,550,229	\$ 7,786,600	\$ 6,738,758	\$ 7,769,800	\$ 8,141,940

NON OPERATING & BONDING EXPENSES:

CDRA PROPERTY TAX EXPENSE	\$ 663,816	\$ 590,000	\$ 650,000	\$ 650,000	\$ 700,000
AMORTIZ OF PREMIUM DISC 2013	\$ (8,196)	\$ (8,200)	\$ (8,196)	\$ (8,200)	\$ (8,200)
AMORT OF PREMIUM DISC 2017	\$ (13,728)	\$ (13,800)	\$ (13,728)	\$ (13,800)	\$ (13,800)
2019 GO BOND PREMIUM AMORT	\$ (11,096)	\$ (11,100)	\$ (11,096)	\$ (11,100)	\$ (11,100)
LEASE INTERST EXPENSE	\$ 19,323	\$ 20,000	\$ 16,834	\$ 16,850	\$ 11,205
INTEREST EXP 2007 REV BOND	\$ 59,160	\$ 60,000	\$ 55,620	\$ 55,700	\$ 52,100
INTEREST EXP 2013 BOND 48.22%	\$ 35,483	\$ 37,000	\$ 26,786	\$ 27,000	\$ 17,360

MAGNA WATER DISTRICT
2026 TENTATIVE BUDGET

WATER DIVISION

	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
INTEREST EXPENSE 2017 GO BOND	\$ 105,557	\$ 107,000	\$ 97,667	\$ 98,000	\$ 89,500
INTEREST EXP FOR 2019 BOND	\$ 65,392	\$ 66,000	\$ 60,201	\$ 60,200	\$ 54,773
OTHER NON-OPERATING EXPNS	\$ 592	\$ 3,000	\$ 444	\$ 3,000	\$ 1,000
TOTAL NON OPERATING (REV) & EXP	\$ 916,303	\$ 849,900	\$ 874,532	\$ 877,650	\$ 892,838
NET REVENUE OVER EXPENDITURES	\$ (7,519,651)	\$ (14,587,509)	\$ (2,479,899)	\$ (8,965,227)	\$ (1,353,387)

Cash Flow Projection
2026 TENTATIVE BUDGET

WATER DIVISION

Projected 2025 Ending Net Income	\$ 1,353,387
Less Administrative Portion	\$ (1,379,542)
Subtotal	\$ (26,155)
Non-cash revenue - 2013 amort bond premium	\$ (8,200)
Non-cash revenue - 2017 amort bond premium	\$ (13,800)
Non-cash revenue - 2019 amort bond premium	\$ (11,100)
Back Out budgeted taxes in 2026	\$ (1,459,365)
Add Back O & M amount of 2026 taxes	\$ 804,630
Add back 2025 collected money for pmts pd in 2026	\$ 657,306
Add back 2026 coll prin Bond pmts for 2026 on 2019 Bond	\$ 177,016
Add Back Funded Depreciation	\$ 2,985,000
Administration Portion of Depr	\$ 289,135
Back Out Impact Fees	\$ (1,050,000)
Back Out Contributed Capital	\$ (635,000)
Bond Principal Payments	
LRCI NEW LOAN (800000 @20 YRS @2%)	\$ (38,000)
2013 GO Bond (660000 * .4822)	\$ (318,252)
2017 GO Bond (660000* .3158)	\$ (208,428)
2019 GO Bond (350000 * .3158)	\$ (110,530)
2007C Revenue Bond	\$ (240,000)
Capitilized Lease Payments	\$ (154,215)
Portion of Admin Cap Lease Pmts (\$52735 X .5257)	\$ (27,723)
Estimated Cash Available Cap Acq	\$ 612,319

**District Water Capital Facility Improvements
for the Year Ending December 31, 2026
2026 TENTATIVE BUDGET**

WATER DIVISION	Existing	Future	Reserves	Bond Funds/Grants	Total
Meter Replacement Program	\$ 580,000			\$	580,000
Haynes Well #8 - Replacement Bidding & CM of Pump Station	\$ 98,010	\$ 66,990		\$	165,000
Haynes Well #8 - Replacement Drill Well & Pump Station Construction	\$ 1,960,200	\$ 1,339,800		\$	3,300,000
AMI Metering Equipment (One gateway, tower, power)	\$ 21,000			\$	21,000
EDR Stack Replacement	\$ 530,708			\$	530,708
EDR Additional Diesel Con Vault	\$ 32,000			\$	32,000
Lead & Copper Replacement Lines	\$ 4,000,000			\$	4,000,000
Additional 3500 or 5000 Operators Truck	\$ 115,000			\$	115,000
General Administrative Capital Facilities Projects (140000* .5257)	\$ 73,598			\$	73,598
Totals	\$ 7,410,516	\$ 1,406,790	\$ -	\$ -	\$ 8,817,306

MAGNA WATER DISTRICT
2026 TENTATIVE BUDGET

SEWER DIVISION

	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
SEWER REVENUE					
SEWER SERVICE CHARGES	\$ (5,223,698)	\$ (4,753,188)	\$ (5,638,978)	\$ (5,097,038)	\$ (6,000,000)
SEWER INSPECTION	\$ (54,978)	\$ (62,400)	\$ (184,855)	\$ (65,000)	\$ (120,000)
SEWER BUY-IN	\$ (501,309)	\$ (650,000)	\$ (563,666)	\$ (625,000)	\$ (535,000)
SEWER IMPACT FEE	\$ (442,658)	\$ (450,000)	\$ (420,986)	\$ (450,000)	\$ (450,000)
INCOME CONTRIBUTED CAPITAL	\$ (692,455)	\$ (1,000,000)	\$ (800,000)	\$ (1,000,000)	\$ (700,000)
PROPERTY TAX REVENUE (CERTIFIED RATE)	\$ (1,690,282)	\$ (1,574,785)	\$ (1,649,962)	\$ (1,649,962)	\$ (1,487,537)
PROPERTY TAX REVENUE (CDRA INCREMENT)	\$ (660,147)	\$ (590,000)	\$ (650,000)	\$ (650,000)	\$ (700,000)
PROPERTY TAX REVENUE (MV REVENUE)	\$ (86,046)	\$ (98,000)	\$ (98,000)	\$ (98,000)	\$ (85,000)
PROPERTY TAX REVENUE (MISC REDEMPTIONS, ETC)	\$ (26,628)	\$ (40,000)	\$ (60,000)	\$ (60,000)	\$ (35,000)
GAIN ON SALE OF ASSETS	\$ -	\$ (190,000)	\$ -	\$ (5,000)	\$ -
GRANT MONIES	\$ (990,000)	\$ (990,000)	\$ (15,000)	\$ -	\$ -
OTHER NON-OPERATING/OPERATING INCOME	\$ (34,837)	\$ (1,000)	\$ (30,000)	\$ (1,000)	\$ (30,000)
TOTAL SEWER REVENUE	\$ (10,403,038)	\$ (10,399,373)	\$ (10,111,447)	\$ (9,701,000)	\$ (10,142,537)
SEWER EXPENDITURES					
SALARIES - SEWER	\$ 790,034	\$ 1,000,000	\$ 760,787	\$ 1,000,000	\$ 975,000
PAYROLL TAXES	\$ 74,847	\$ 100,000	\$ 71,217	\$ 100,000	\$ 95,000
EMPLOYEE FRINGE BENEFITS	\$ 304,564	\$ 400,000	\$ 308,649	\$ 400,000	\$ 355,000
EMPLOYEE HEALTH & WELLNESS PROGRAM	\$ 2,567	\$ 3,600	\$ 625	\$ 3,600	\$ 3,000
TOTAL SALARIES AND BENEFITS	\$ 1,172,012	\$ 1,503,600	\$ 1,141,278	\$ 1,503,600	\$ 1,428,000
ENGINEERING (SEE PAGE 24 & 25 FOR DETAILS)	\$ 221,972	\$ 270,000	\$ 69,594	\$ 30,000	\$ 87,500
JANITORIAL WWTP ADMIN	\$ 4,507	\$ 4,600	\$ 4,200	\$ 4,800	\$ 4,700
SEWER LAB & TESTING	\$ 72,226	\$ 59,000	\$ 63,970	\$ 75,000	\$ 68,000
FIRST AID & SAFETY	\$ 3,145	\$ 1,500	\$ 1,567	\$ 2,000	\$ 2,500
OTHER CONTRACTUAL SERVICE	\$ 12,275	\$ 12,000	\$ 14,143	\$ 12,275	\$ 12,000
INSPECTION EXPENSE	\$ 10,986	\$ 5,000	\$ -	\$ 10,000	\$ -
REPAIRS MAINTENANCE-SEWER (SEE PAGE 24 & 25 FOR DETAILS)	\$ 752,542	\$ 750,000	\$ 852,256	\$ 1,650,000	\$ 1,723,000
SLUDGE REMOVAL	\$ 166,251	\$ 180,000	\$ 173,535	\$ 180,000	\$ 195,000
UNIFORMS AND LINEN SEWER	\$ 17,480	\$ 26,000	\$ 16,338	\$ 26,000	\$ 20,000
GARBAGE COLLECTION	\$ 23,903	\$ 40,000	\$ 25,127	\$ 40,000	\$ 35,000
OFFICE SUPPLIES	\$ 3,924	\$ 5,000	\$ 2,574	\$ 5,000	\$ 4,000
OFFICE EQUIPMENT	\$ 5,133	\$ 5,000	\$ 10,106	\$ 5,000	\$ 5,000
QUESTAR GAS	\$ 60,942	\$ 85,000	\$ 46,200	\$ 83,000	\$ 52,000
ROCKY MTN POWER	\$ 363,459	\$ 330,000	\$ 434,611	\$ 375,000	\$ 500,000
CHEMICALS - SEWER	\$ 307,190	\$ 387,000	\$ 358,112	\$ 387,000	\$ 365,000
TELEPHONE/DATA SERVICES	\$ 7,389	\$ 10,000	\$ 7,156	\$ 7,000	\$ 8,000
PERFORMANCE & EVALUATION	\$ -	\$ 7,200	\$ 7,200	\$ 7,200	\$ -
CELLULAR - PHONES SERVICE	\$ 10,485	\$ 19,000	\$ 15,165	\$ 15,000	\$ 18,000
DEPRECIATION-SEWER UTILITY	\$ 1,701,384	\$ 1,950,000	\$ 1,950,000	\$ 1,950,000	\$ 1,850,000
VEHICLE/EQUIP GAS & REPAIRS	\$ 45,702	\$ 75,000	\$ 47,106	\$ 75,000	\$ 55,000
TRAINING & SAFETY	\$ 28,472	\$ 95,000	\$ 18,309	\$ 65,000	\$ 30,000
DUES, MEMBERSHIPS	\$ 1,173	\$ 2,000	\$ 1,197	\$ 2,000	\$ 2,000
BAD DEBTS	\$ 1,373	\$ 2,000	\$ 19	\$ 2,000	\$ 2,000
INSURANCE	\$ 97,907	\$ 89,000	\$ 108,859	\$ 150,000	\$ 130,000
MISC. OPERATING EXPENSE	\$ 1,940	\$ 5,000	\$ 3,741	\$ 5,000	\$ 5,000
TOTAL OPERATING EXPENDITURES & SALARIES	\$ 5,093,772	\$ 5,917,900	\$ 5,372,363	\$ 6,666,875	\$ 6,601,700
NON OPERATING & BONDING EXPENSES:					
CDRA PROPERTY TAX EXPENSE	\$ 660,147	\$ 590,000	\$ 650,000	\$ 650,000	\$ 700,000
AMORT ON 2013 BOND PREMIUM	\$ (8,801)	\$ (9,000)	\$ (8,801)	\$ (8,801)	\$ (8,801)
AMORT ON 2017 BOND PREMIUM	\$ (18,857)	\$ (19,000)	\$ (18,857)	\$ (18,857)	\$ (18,857)
AMORT ON 2019 BOND PREMIUM	\$ (15,242)	\$ (15,300)	\$ (15,242)	\$ (15,242)	\$ (15,242)
LEASE INTEREST EXPENSE	\$ 9,584	\$ 10,000	\$ 8,349	\$ 8,400	\$ 5,600
INTEREST EXP 2013 BOND 51.78%	\$ 38,103	\$ 39,000	\$ 28,764	\$ 29,000	\$ 18,641
INTEREST EXP 2017 BOND	\$ 144,998	\$ 146,000	\$ 134,161	\$ 134,200	\$ 122,900
INTEREST EXP 2019 BOND	\$ 89,826	\$ 91,000	\$ 82,695	\$ 83,000	\$ 75,239
OTHER NON-OPER EXPNS/NO FAULT RESERVE	\$ 5,465	\$ 40,000	\$ 364	\$ 1,000	\$ 100,000
TOTAL NON OPERATING (REV) & EXP	\$ 905,223	\$ 872,700	\$ 861,433	\$ 862,700	\$ 979,480
NET REVENUE OVER EXPENDITURES	\$ (4,404,043)	\$ (3,608,773)	\$ (3,877,651)	\$ (2,171,425)	\$ (2,561,357)

Cash Flow Projection
2026 TENTATIVE BUDGET

SEWER DIVISION

Projected 2026 Ending Net Income	\$ 2,561,357
Less Administrative Portion	\$ (1,075,397)
Subtotal	\$ 1,485,960
Non-cash premium on 2013 Bond	\$ (8,801)
Non-cash premium on 2017 Bond	\$ (18,857)
Non-cash premium on 2019 Bond	\$ (15,242)
Back Out budgeted taxes in 2026	\$ (1,487,537)
Add Back O & M amount of 2026 taxes	\$ 637,521
Add back 2025 collected money for pmts pd in 2026	\$ 799,520
Add back 2026 coll prin Bond pmts for 2026 on 2019 Bond	\$ 243,160
Add Back Funded Depreciation	\$ 1,850,000
Administration Portion Depr	\$ 225,390
Back Out Impact Fees	\$ (450,000)
Back Out contributed Capital	\$ (700,000)
Bond Principal Payments	
2013 GO Bond Payment (660000 * .5178)	\$ (341,748)
2017 GO Bond Payment (660000 * .4338)	\$ (286,308)
2019 GO Bond Payment (350000 * .4338)	\$ (151,830)
Capital Lease Payments	\$ (76,490)
Portion of Administrative Capital Lease Pmts (\$52735 X .4098)	\$ (21,611)
Estimated Cash Available for Capital Acquisitions	\$ 1,683,127

**District Sewer Capital Facility Improvements
for the Year Ending December 31, 2026
2026 TENTATIVE BUDGET**

SEWER DIVISION

	Existing	Future	Reserves	Bond Funds/Grants	Total
Plant Sensors & Instrumentation	\$ 87,000			\$	87,000
West Side Collection Project 3 (Design & Bidding) SR 201 - 8000 W to 8400 W	\$ 5,490	\$ 294,510		\$	300,000
Change House/Operations Headquarters WRF/Collections Crew Change House and WRF Office	\$ 1,750,000			\$	1,750,000
Camera Van Replacement	\$ 295,000			\$	295,000
Sludge Hauling Trailer (Needed due to ET site Shutdown)	\$ 138,000			\$	138,000
Huber Rebuild - Recommended every 8 years Installed in 2007 - 2009	\$ 50,000			\$	50,000
Security Cameras for New Facilities at Treatment Plant	\$ 10,000			\$	10,000
General Administrative Capital Facilities Projects (140000* .4098)	\$ 57,372			\$	57,372
Totals	\$ 2,392,862	\$ 294,510	\$ -	\$ -	\$ 2,687,372

MAGNA WATER DISTRICT
2026 TENTATIVE BUDGET

ADMINISTRATION DIVISION

	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
<u>ADMINISTRATION REVENUE</u>					
ENGINEERING REVENUE - SUBDIVIS	\$ (31,210)	\$ (20,000)	\$ (78,866)	\$ (85,000)	\$ (75,000)
NON RESIDENT FEES	\$ (151,032)	\$ (150,000)	\$ (176,411)	\$ (140,000)	\$ (155,000)
INTEREST INCOME-INVESTMS	\$ (2,056,610)	\$ (1,300,000)	\$ (1,181,526)	\$ (1,800,000)	\$ (1,000,000)
GAIN ON SALE OF ASSETS	\$ (126,802)	\$ -	\$ (320)	\$ -	\$ -
UNREALIZED GAIN ON INVESTMENTS	\$ (3,166)	\$ (30,000)	\$ -	\$ -	\$ -
OTHER NON-OPERATING INCOM	\$ (9,640)	\$ (5,000)	\$ (8,027)	\$ (5,000)	\$ (9,000)
TOTAL ADMIN REVENUE	\$ (2,378,460)	\$ (1,505,000)	\$ (1,445,150)	\$ (2,030,000)	\$ (1,239,000)
<u>ADMINISTRATION EXPENDITURES</u>					
<u>SALARIES AND BENEFITS:</u>					
TRUSTEE COMPENSATION	\$ 10,000	\$ 15,000	\$ 10,000	\$ 15,000	\$ 15,000
SALARIES-OFFICE	\$ 305,956	\$ 280,000	\$ 254,092	\$ 325,000	\$ 180,000
SALARIES - MANAGEMENT	\$ 920,313	\$ 990,000	\$ 998,904	\$ 1,000,000	\$ 1,225,000
OFFICE - PAYROLL TAXES	\$ 15,993	\$ 22,000	\$ 17,693	\$ 28,000	\$ 16,000
MANAGEMENT - PR TAXES	\$ 87,098	\$ 82,000	\$ 85,473	\$ 87,000	\$ 99,000
FRINGE BENEFITS - OFFICE	\$ 164,975	\$ 123,000	\$ 130,497	\$ 162,000	\$ 97,000
OPEB EXPENSE	\$ 172,652	\$ 300,000	\$ 300,000	\$ 300,000	\$ 310,000
MANAGEMENT FRINGE BENEFITS	\$ 801,062	\$ 528,000	\$ 476,819	\$ 460,000	\$ 620,000
EMPLOYEE HEATH & WELLNESS PROGRAM	\$ 1,812	\$ 1,200	\$ 625	\$ 1,200	\$ 1,000
TOTAL SALARIES AND BENEFITS	\$ 2,479,861	\$ 2,341,200	\$ 2,274,103	\$ 2,378,200	\$ 2,563,000
LEGAL EXPENSE	\$ 34,180	\$ 60,000	\$ 42,122	\$ 45,000	\$ 45,000
PAYROLL PROCESSING SERVICE	\$ 1,472	\$ 2,000	\$ 1,907	\$ 2,000	\$ 2,000
ACCOUNTING AND AUDITING	\$ 18,750	\$ 35,000	\$ 30,000	\$ 35,000	\$ 25,000
HUMAN RESOURCES	\$ 1,919	\$ -	\$ 3,781	\$ 2,110	\$ 5,000
ENGINEERING SERVICES (SEE PAGE 24 & 25 FOR DETAILS)	\$ 22,425	\$ 128,000	\$ 97,283	\$ -	\$ 9,000
ENGINEERING EXP - SUBDIVISIONS	\$ -	\$ 2,000	\$ -	\$ -	\$ -
DATA PROCESSING (includes Yoppify) (1st year My360)	\$ 28,351	\$ 15,000	\$ 35,938	\$ 25,000	\$ 61,800
DATA PROC.MAINT. SERVICE	\$ 46,755	\$ 60,000	\$ 42,191	\$ 66,000	\$ 50,000
JANITORIAL GENERAL OFFICE	\$ 8,140	\$ 8,000	\$ 7,977	\$ 8,500	\$ 8,500
FIRST AID & SAFETY	\$ 818	\$ 2,000	\$ 953	\$ 2,000	\$ 1,500
OTHER CONTRACTUAL SERVICE	\$ -	\$ 2,000	\$ 225	\$ 2,000	\$ 1,000
WEB DEVELOPMENT	\$ 231	\$ 1,000	\$ 91	\$ 1,000	\$ 1,000
REPAIR AND MAINT - OFFICE	\$ 72,733	\$ 100,000	\$ 37,775	\$ 75,000	\$ 75,000
OFFICE RUGS & UNIFORMS	\$ 3,753	\$ 3,000	\$ 5,454	\$ 3,000	\$ 7,000
OFFICE SUPPLIES	\$ 13,243	\$ 4,000	\$ 8,478	\$ 5,000	\$ 15,000
OFFICE EQUIPMENT	\$ 12,033	\$ 10,000	\$ 4,717	\$ 10,000	\$ 10,000
POSTAGE/3RD PARTY BILLING PROCESS	\$ 80,168	\$ 80,000	\$ 78,217	\$ 85,000	\$ 85,000
ROCKY MTN POWER	\$ 2,144	\$ 5,000	\$ 2,668	\$ 5,000	\$ 5,000
QUESTAR	\$ 4,839	\$ 8,000	\$ 3,869	\$ 8,000	\$ 6,000
TELEPHONE/DATA SERVICES	\$ 22,004	\$ 36,400	\$ 20,449	\$ 25,000	\$ 25,000
PERFORMANCE & EVALUATION	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
CELLULAR - PHONES SERVICE	\$ 7,630	\$ 10,000	\$ 9,159	\$ 8,500	\$ 10,500
DEPRECIATION - GEN. PLANT	\$ 472,505	\$ 525,000	\$ 500,000	\$ 500,000	\$ 550,000
VEHICLE GAS & REPAIRS	\$ 5,708	\$ 15,000	\$ 8,538	\$ 8,000	\$ 9,000
TRAINING	\$ 52,743	\$ 80,000	\$ 39,537	\$ 70,000	\$ 47,000
DUES, MEMBERSHIPS	\$ 17,478	\$ 25,000	\$ 20,674	\$ 25,000	\$ 25,000
INSURANCE	\$ 13,370	\$ 15,000	\$ 14,008	\$ 17,000	\$ 17,000
ELECTRONIC ARCHIVING	\$ 6,612	\$ 10,000	\$ -	\$ 5,000	\$ 5,000
ADVERTISING & PUBLIC RELA	\$ 1,052	\$ 9,000	\$ 13,000	\$ 5,000	\$ 9,000
MISC. OPERATING EXPENSE	\$ 4,540	\$ 5,000	\$ 2,227	\$ 7,000	\$ 6,000
CASH SHORTAGE/OVERAGE	\$ 30	\$ 50	\$ (140)	\$ 50	\$ 50
TOTAL OPERATING EXP & SALARIES	\$ 3,435,487	\$ 3,602,650	\$ 3,311,201	\$ 3,434,360	\$ 3,679,350
<u>NON OPERATING & BONDING EXPENSES:</u>					
LEASE INTEREST EXPENSE	\$ 6,608	\$ 7,000	\$ 5,756	\$ 6,000	\$ 3,850
BANK SERVICE FEES	\$ 133,249	\$ 150,000	\$ 148,453	\$ 150,000	\$ 155,000
OTHER NON-OPERATING EXPNS	\$ 23,118	\$ 25,000	\$ 22,672	\$ 25,000	\$ 25,000
TOTAL NON OPERATING (REV) & EXP	\$ 162,975	\$ 182,000	\$ 176,881	\$ 181,000	\$ 183,850
NET REVENUE OVER EXPENDITURES	\$ 1,220,002	\$ 2,279,650	\$ 2,042,932	\$ 1,585,360	\$ 2,624,200

District Administrative Capital Facility Improvements
for the Year Ending December 31, 2026
2026 TENTATIVE BUDGET

ADMINISTRATION DIVISION						Bond		Total
	Existing	Future	Reserves	Funds/Grants				
Upgrade Security Cameras including add to downstairs	\$ 5,000						\$ 5,000	
Front Office Bullet Proof Door	\$ 30,000						\$ 30,000	
Front Conference Room Sound Masking	\$ 5,000						\$ 5,000	
Conservation Garden Improvements	\$ 100,000						\$ 100,000	
Totals	\$ 140,000	\$ -	\$ -	\$ -			\$ 140,000	

MAGNA WATER DISTRICT
2026 TENTATIVE BUDGET

SECONDARY WATER DIVISION

	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
<u>SECONDARY WATER REVENUE</u>					
SECONDARY WATER SERVICE CHARGE	\$ (448,427)	\$ (400,598)	\$ (658,908)	\$ (499,510)	\$ (750,000)
SUBSIDY FROM CUL FOR SECO	\$ (87,228)	\$ -	\$ -	\$ (22,000)	\$ -
SECONDARY WATER METER SET FEES	\$ 40,120	\$ (55,000)	\$ 23,816	\$ (55,000)	\$ (55,000)
SECONDARY WATER INSPECTION FEES	\$ (25,918)	\$ (15,000)	\$ (14,411)	\$ (25,000)	\$ (25,000)
INCOME CONTRIBUTED CAPITAL	\$ (462,073)	\$ (850,000)	\$ (400,000)	\$ (1,000,000)	\$ (400,000)
PROPERTY TAX REVENUE (CERTIFIED RATE)	\$ (524,501)	\$ (488,642)	\$ (476,490)	\$ (476,490)	\$ (481,224)
PROPERTY TAX REVENUE (CDRA INCREMENT)	\$ (204,863)	\$ (200,000)	\$ (275,000)	\$ (275,000)	\$ (250,000)
PROPERTY TAX REVENUE (MV REVENUE)	\$ (26,689)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (30,000)
PROPERTY TAX REVENUE (MISC REDEMPTIONS, ETC)	\$ (8,246)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (9,500)
GAIN ON SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT MONIES	\$ (234,109)	\$ (350,000)	\$ (24,012)	\$ (35,000)	\$ -
OTHER NON-OPERATING INCOME	\$ -	\$ -	\$ (12,227)	\$ -	\$ (12,000)
TOTAL SECONDARY WATER REVENUE	\$ (1,981,934)	\$ (2,399,240)	\$ (1,877,232)	\$ (2,428,000)	\$ (2,012,724)
<u>SECONDARY OPERATING EXPENSES</u>					
ENGINEERING (SEE PAGE 24 & 25 FOR DETAILS)	\$ -	\$ 40,000	\$ -	\$ -	\$ 22,216
INSPECTION EXPENSE	\$ 16,552	\$ 5,000	\$ -	\$ 5,000	\$ -
REP & MAINT - SECONDARY (SEE PAGE 24 & 25 FOR DETAILS)	\$ 43,590	\$ 75,000	\$ 187,079	\$ 970,000	\$ 60,000
FUEL & POWER	\$ 24,974	\$ 30,000	\$ 28,807	\$ 30,000	\$ 30,000
DEPRECIATION	\$ 706,871	\$ 625,000	\$ 930,000	\$ 930,000	\$ 836,000
BAD DEBTS	\$ 42	\$ 500	\$ 7	\$ 300	\$ 300
INSURANCE	\$ 2,949	\$ 4,000	\$ 3,458	\$ 3,700	\$ 4,000
TOTAL OPERATING EXP	\$ 794,978	\$ 779,500	\$ 1,149,351	\$ 1,939,000	\$ 952,516
<u>NON OPERATING & BONDING EXPENSES:</u>					
CDRA PROPERTY TAX EXPENSE	\$ 204,863	\$ 200,000	\$ 275,000	\$ 275,000	\$ 250,000
AMORT ON 2017 BOND PREMIUM	\$ (10,885)	\$ (10,885)	\$ (10,885)	\$ (10,885)	\$ (10,885)
AMORT ON 2019 BOND PREMIUM	\$ (8,798)	\$ (8,800)	\$ (8,798)	\$ (8,800)	\$ (8,800)
INTEREST EXP ON 2017 GO BOND	\$ 83,697	\$ 84,200	\$ 77,441	\$ 77,500	\$ 70,950
INTEREST EXPENSE 2019 BOND	\$ 51,850	\$ 53,000	\$ 47,733	\$ 48,000	\$ 43,430
INTEREST EXPENSE WATER RESOURCE LOAN	\$ 2,327	\$ 3,000	\$ 1,815	\$ 1,900	\$ 1,300
TOTAL NON OPERATING (REV) & EXP	\$ 323,054	\$ 320,515	\$ 382,306	\$ 382,715	\$ 345,995
NET REVENUE OVER EXPENDITURES	\$ (863,902)	\$ (1,299,225)	\$ (345,575)	\$ (106,285)	\$ (714,213)

Cash Flow Projection
2026 TENTATIVE BUDGET

SECONDARY WATER DIVISION

Projected 2026 Ending Net Income	\$	714,213
Less Administrative Portion	\$	(169,261)
Subtotal	\$	544,952
Non-cash premium on 2017 Bond	\$	(10,885)
Non-cash premium on 2019 Bond	\$	(8,800)
Back Out budgeted taxes in 2026	\$	(481,224)
Add Back O & M amount of 2026 taxes	\$	92,360
Add back 2025 collected money for pmts pd in 2026	\$	247,754
Add back 2026 coll prin Bond pmts for 2026 (2019 Bond)	\$	140,358
Add Back Funded Depreciation	\$	836,000
Administration Portion Depr	\$	35,475
Back Out contributed Capital	\$	(400,000)
Bond Principal Payments		
2017 GO Bond (660000 * .2504)	\$	(165,264)
2019 GO Bond (350000 * .2504)	\$	(87,640)
WATER RESOURCE LOAN	\$	(52,000)
Portion of Administrative Capital Lease Pmts (\$52735 X .0645)	\$	(3,401)
Estimated Cash Available for Capital Acquisitions	\$	687,685

**District Secondary Water Capital Facility
Improvements for the Year Ending December 31, 2026
2026 TENTATIVE BUDGET**

SECONDARY WATER DIVISION

	Existing	Future	Reserves	Bond Funds/Grants	Total
Secondary Water Line - 3100 S (Construction & CMS)	\$ 579,000	\$ 921,000			\$ 1,500,000
Secondary Water Line - 7200 W (Construction & CMS)	\$ 347,400	\$ 552,600			\$ 900,000
Secondary Additional Drain Line Installations	\$ 60,000				\$ 60,000
Secondary Booster Station Zone 3 Cooling	\$ 50,000				\$ 50,000
General Administrative Capital Facilities Projects (140000* .0645)	\$ 9,030				\$ 9,030
Totals	\$ 1,045,430	\$ 1,473,600	\$ -	\$ -	\$ 2,519,030

BREAKDOWN OF ENGINEERING & REPAIRS & MAINTENANCE OPERATING BUDGET:

WATER

ENGINEERING

	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
ARDURRA GIS SERVICES	\$ 25,694	\$ 25,000	\$ 24,104	\$ 25,000	\$ 25,000
EPIC ENGINEERING	\$ 5,525	\$ 35,000	\$ 1,598	\$ 5,000	\$ 7,000
BOWEN COLLINS	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
AE2S - LEAD & COPPER	\$ 38,557	\$ -	\$ 57,037	\$ -	\$ -
STANTEC CONSULTING	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
SCADA SYSTEM (DIST) Water System Operations	\$ 19,557	\$ 40,000	\$ -	\$ 40,000	\$ 25,000
EDR FINISH & FEED TANK STUDY	\$ 79,676	\$ 40,000	\$ -	\$ -	\$ -
GENERAL SURVEYING	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
WATER CONSERVATION REPORT	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
DRINKING WATER SOURCE PROTECTION PLAN (DWSP) UPDATE	\$ -	\$ -	\$ -	\$ 20,000	\$ 40,000
GROUD WATER MANAGEMENT STUDY UPDATE	\$ -	\$ -	\$ -	\$ -	\$ 50,000
TOTAL	\$ 169,009	\$ 190,000	\$ 82,739	\$ 120,000	\$ 227,000

REPAIRS MAINTENANCE

VALVE REPLACEMENT (ANNUAL)	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 75,000
EDR PUMPS & INSPECTION REPAIR/REPLACE	\$ -	\$ 100,000	\$ -	\$ 80,000	\$ -
HYDRANT REPLACEMENT ANNUAL PROJECT	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ 75,000
EDR SECURITY SYSTEM WELL FIELDS	\$ -	\$ 30,000	\$ -	\$ -	\$ -
EDR CHEMICAL ROOM EPOXY PAINTING FLOOR	\$ -	\$ 21,000	\$ -	\$ 22,250	\$ -
TRUCK SHOP MAINTENANCE BLDG AIR CONDITIONING	\$ -	\$ -	\$ -	\$ 2,200	\$ 10,000
CHOP SAW	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000
WEED CONTROL	\$ -	\$ -	\$ -	\$ 8,000	\$ -
TEAR OUT FLUORIDE BLDG PLUMB HAYNES & BARTON	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ -
FACILITIES MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 75,000
7600 LANDSCAPE	\$ -	\$ -	\$ -	\$ -	\$ 100,000
BARTON 5 COOLING	\$ -	\$ -	\$ -	\$ -	\$ 12,820
4100 CULINARY BOOSTER COOLING	\$ -	\$ -	\$ -	\$ -	\$ 12,820
COST SHARE FOR PROJECTS BY MAGNA CITY RELOCATE FACIL	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
PALLET JACK	\$ -	\$ -	\$ -	\$ -	\$ 1,000
TOTAL	\$ 411,382	\$ 916,000	\$ 454,260	\$ 1,016,000	\$ 1,053,640

SEWER

ENGINEERING

	2024 ACTUAL	2024 BUDGET	2025 ESTIMATED YEAR END	2025 BUDGET	2026 TENTATIVE BUDGET
ENGINEERING	\$ 1,829	\$ -	\$ 25,604	\$ -	\$ 30,000
GENERAL ENGINEERING SUPPORT - STANTEC	\$ 17,149	\$ 25,000	\$ -	\$ -	\$ -
EPIC ENGINEERING	\$ -	\$ 25,000	\$ -	\$ -	\$ -
BOWEN COLLINS	\$ -	\$ 25,000	\$ -	\$ -	\$ -
ARDURRA GIS SERVICES	\$ 25,694	\$ 25,000	\$ 24,104	\$ 25,000	\$ -
INDIGO WATER CONSULTANT	\$ -	\$ 10,000	\$ -	\$ 5,000	\$ 7,500
MASTER PLAN UPDATE	\$ 129,579	\$ 50,000	\$ 19,886	\$ -	\$ -
SCADA SYSTEM (DIST) Water System Operations	\$ 15,433	\$ -	\$ -	\$ -	\$ -
WWTP EMERGENCY RESPONSE PLAN	\$ -	\$ -	\$ -	\$ -	\$ 50,000
COLLECTION SHOP FACILITY MODIFICATION STUDY	\$ -	\$ 35,000	\$ -	\$ -	\$ -
WEST HEADWORKS STUDY	\$ -	\$ 75,000	\$ -	\$ -	\$ -
WW OPERATIONS BLDG MODIFICATION	\$ 32,288	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 221,972	\$ 270,000	\$ 69,594	\$ 30,000	\$ 87,500

REPAIRS MAINTENANCE

ASPHALT OVERLAY & REPAIR AT WWTP	\$ -	\$ -	\$ -	\$ 170,000	\$ 170,000
REPLACE WRF OPERATORS OFFICE SERVER AREA AC UNIT	\$ -	\$ -	\$ -	\$ 18,000	\$ -
TOTAL POWER & CONTROL - SCADA SERVICES	\$ -	\$ 25,000	\$ 16,169	\$ 35,000	\$ 35,000
SEWER MAIN LINE & SPOT REPAIRS	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 250,000
MANHOLE LINING & REHABILITATION	\$ -	\$ 250,000	\$ -	\$ 75,000	\$ 75,000
DEMOLITION OF AGING OR OBSOLETE WWTP BLDGS & INFRAS	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
ROOT CONTROL - COLLECTION LINES	\$ -	\$ 25,000	\$ 22,210	\$ 25,000	\$ 25,000
SL - RAT SOUND MONITORING INVESTIGATION	\$ -	\$ 55,000	\$ 60,472	\$ 65,000	\$ 65,000
HACH MAINTENANCE CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ 20,000
TOTAL	\$ 752,542	\$ 750,000	\$ 852,256	\$ 1,650,000	\$ 1,723,000

BREAKDOWN OF ENGINEERING & REPAIRS & MAINTENANCE OPERATING BUDGET:

	2024	2024	2025 ESTIMATED	2025	2026
	ACTUAL	BUDGET	YEAR END	BUDGET	TENTATIVE BUDGET
ADMINISTRATION					
ENGINEERING					
GENERAL ENGINEERING	\$ 245	\$ 78,000		\$ -	\$ -
MASTER PLAN UPDATE - BOWEN COLLINS	\$ 13,517	\$ 50,000	\$ 92,778	\$ -	\$ -
FINANCIAL ANALYSIS - FUNDING ASSISTANCE	\$ 8,663	\$ -	\$ 4,505	\$ -	\$ 9,000
TOTAL	\$ 22,425	\$ 128,000	\$ 97,283	\$ -	\$ 9,000
SECONDARY					
	2024	2024	2025 ESTIMATED	2025	2026
	ACTUAL	BUDGET	YEAR END	BUDGET	TENTATIVE BUDGET
ENGINEERING					
SECONDARY WATER LINE EXTENSION STUDY	\$ -	\$ 40,000	\$ -	\$ -	\$ -
SECONDARY ZONE 3 BOOSTER COOLING	\$ -	\$ -	\$ -	\$ -	\$ 22,216
TOTAL	\$ -	\$ 40,000	\$ -	\$ -	\$ 22,216
REPAIRS MAINTENANCE					
DREDGING OF SECONDARY WATER RESERVOIR ZONE 1	\$ 43,590	\$ 75,000	\$ 187,079	\$ 60,000	\$ 60,000
TOTAL	\$ 43,590	\$ 75,000	\$ 187,079	\$ 970,000	\$ 60,000