

2027
TENTATIVE
BUDGET

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET
CAPITAL SOURCES AND USES SUMMARY

CAPITAL FUND SOURCES

ESTIMATED AVAILABLE CASH 2027	$ 5,485,409	
DIVISION OF DRINKING WATER - LEAD & COPPER - LOAN OBTAINED	$ 288,139	
IMPACT FEES FOR RELATED PROJECTS	$ 536,737	
TAKE FROM RESERVES	$ 5,571,753	
LOAN/BOND	$ 14,500,000	
TOTAL CAPITAL FUND SOURCES		$ 26,382,038

CAPITAL FUND USES

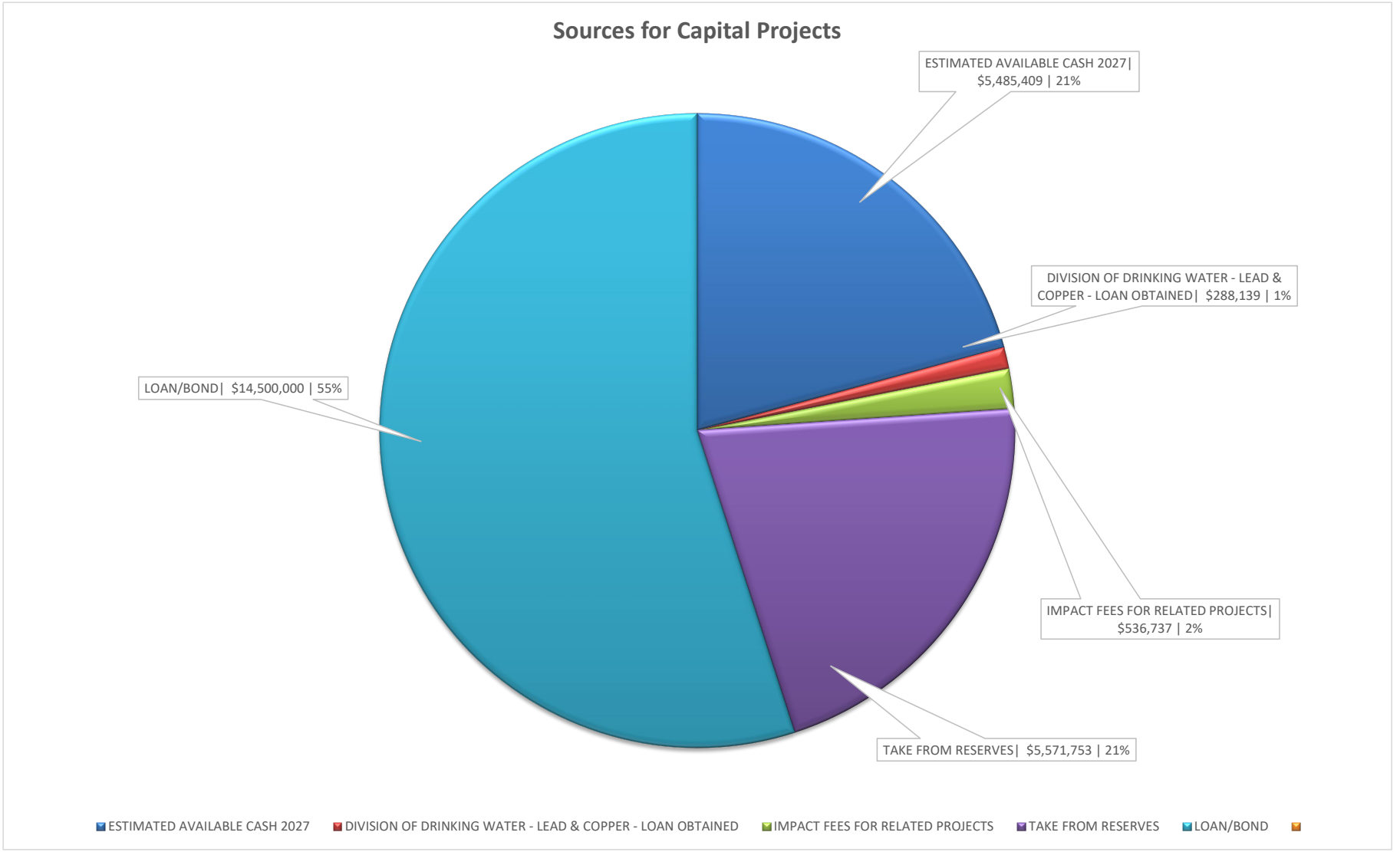
COMMITTED CARRYOVER PROJECTS AT 08/31/2026	$ 7,666,330	
PROPOSED NEW PROJECTS FOR 2027	$ 18,715,708	
TOTAL CAPITAL FUND USES		$ (26,382,038)
BALANCED BUDGET		$ 0

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
OPERATING REVENUES:					
WATER SALES	$ 6,431,595	$ 5,643,213	$ 6,606,338	$ 6,294,145	$ 7,014,507
SEWER SERVICE CHARGES	$ 5,690,233	$ 5,097,038	$ 5,893,903	$ 6,031,276	$ 6,124,915
CONNECTION FEES & OTHER INCOME	$ (34,240)	$ 205,000	$ (1,597)	$ 85,000	$ 20,000
INSPECTION REVENUE	$ 273,625	$ 142,000	$ 250,860	$ 225,000	$ 303,000
ENGINEERING REVENUE	$ 96,159	$ 85,000	$ 53,926	$ 75,000	$ 65,000
NON RESIDENT FEE IN LIEU OF PR	$ 177,619	$ 140,000	$ 178,257	$ 155,000	$ 155,000
OTHER OPERATING INCOME	$ 112,392	$ 75,000	$ 74,520	$ 130,000	$ 124,165
GRANT OPERATING REVENUE	$ 99,012	$ 35,000	$ 110,000	$ -	$ 1,400,000
INDUSTRY COST SHARE INCOME	$ 321,181	$ 322,677	$ 338,168	$ 300,000	$ 350,000
TOTAL OPERATING REVENUE	$ 13,167,576	$ 11,744,928	$ 13,504,375	$ 13,295,421	$ 15,556,587
PROPERTY TAX REVENUE					
PROPERTY TAX REVENUE (CERTIFIED RATE)	$ 3,928,004	$ 3,726,749	$ 3,354,705	$ 3,352,705	$ 3,431,552
PROPERTY TAX REVENUE (CDRA INCREMENT)	$ 1,574,138	$ 1,575,000	$ 1,594,000	$ 1,650,000	$ 1,594,000
PROPERTY TAX REVENUE (MV REVENUE)	$ 186,148	$ 213,000	$ 157,687	$ 225,000	$ 185,000
PROPERTY TAX REVENUE (MISC REDEMPTIONS, ETC)	$ 201,899	$ 125,000	$ 142,563	$ 79,500	$ 145,000
PROPERTY TAXES COLLECT FOR 2028 BOND PMTS		$ (3,726,749)	$ (3,649,582)	$ (3,352,705)	$ (1,334,504)
ADD COLLECTED TAXES FOR 2027 PAYMENTS		$ 3,727,511	$ 3,649,582	$ 3,799,625	$ 1,333,180
TOTAL PROPERTY TAX REVENUE	$ 5,890,189	$ 5,640,511	$ 5,248,955	$ 5,754,125	$ 5,354,228
NON-OPERATING REVENUE					
PUBLIC WATER SYSTEM FEE	$ -	$ -	$ -	$ 50,000	$ -
BUY-IN REVENUE	$ 630,115	$ 975,000	$ 441,614	$ 835,000	$ 553,000
UNREALIZED GAIN/LOSS ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -
GAIN/LOSS ON SALE OF ASSETS	$ (211,532)	$ 6,005,000	$ -	$ -	$ -
INTEREST INCOME INVESTMENTS	$ 1,113,710	$ 1,800,000	$ 878,392	$ 1,000,000	$ 750,000
FEES (DELINQUENT ACCTS)	$ 11,261	$ 6,000	$ 12,652	$ 8,800	$ 12,000
OTHER NON-OPER INCOME	$ 126,452	$ 11,000	$ 23,282	$ 51,000	$ 42,000
TOTAL NON-OPERATING INCOME	$ 1,670,006	$ 8,797,000	$ 1,355,940	$ 1,944,800	$ 1,357,000
TOTAL REVENUES	$ 20,727,771	$ 26,182,439	$ 20,109,270	$ 20,994,346	$ 22,267,815
OPERATING EXPENSES					
SALARIES	$ 3,218,717	$ 3,505,000	$ 3,378,096	$ 3,585,000	$ 3,737,000
PAYROLL TAXES - EMPLOYER	$ 268,054	$ 325,000	$ 290,604	$ 320,000	$ 343,000
BENEFITS	$ 1,811,698	$ 1,786,600	$ 1,615,585	$ 1,840,000	$ 1,858,500
PERFORMANCE & EVALUATION	$ -	$ 19,800	$ -	$ -	$ -
TRAINING	$ 90,681	$ 195,000	$ 106,552	$ 112,000	$ 120,000
LEASE EXPENSE	$ 40,895	$ 42,000	$ 41,599	$ 38,000	$ 45,000
UTILITIES	$ 1,285,599	$ 1,298,600	$ 1,305,610	$ 1,447,600	$ 1,390,950
MATERIALS and SUPPLIES	$ 2,492,871	$ 5,368,600	$ 2,671,290	$ 4,539,140	$ 3,719,500
CONTRACTUAL SERVICES	$ 611,633	$ 533,385	$ 464,639	$ 702,416	$ 791,600
BANKING FEES	$ 164,003	$ 150,000	$ 162,938	$ 155,000	$ 195,000
OTHER OPERATING EXPENSE	$ 433,936	$ 556,050	$ 487,841	$ 520,350	$ 610,600
OTHER NON-OPERATING EXPENSE	$ 32,284	$ 29,000	$ 42,721	$ 126,000	$ 66,000
PUBLIC WATER SYSTEM FEE	$ -	$ -	$ -	$ 50,000	$ 28,000
TOTAL OPERATING EXPENSES	$ 10,450,371	$ 13,809,035	$ 10,567,475	$ 13,435,506	$ 12,905,150
DEPRECIATION & AMORTIZATION	$ 5,842,474	$ 6,084,315	$ 6,125,389	$ 6,125,315	$ 6,589,315
RDA TAX INCREMENT	$ 1,574,138	$ 1,575,000	$ 1,594,000	$ 1,650,000	$ 1,594,000
	$ 7,416,612	$ 7,659,315	$ 7,719,389	$ 7,775,315	$ 8,183,315
DEBT SERVICE					
2026 REV BOND P & I PMTS	$ -	$ -	$ 7,151	$ 38,000	$ 27,665
2013 GO Bond P & I PMTS	$ 695,550	$ 696,000	$ 696,002	$ 696,001	$ 322,655
2017 GO Bond	$ 944,269	$ 944,700	$ 943,350	$ 943,350	$ 947,135
2019 GO Bond	$ 525,629	$ 526,200	$ 523,443	$ 523,442	$ 525,700
2007C Revenue Bond	$ 291,620	$ 291,700	$ 292,100	$ 292,100	$ 293,000
Capitilized Lease Payments	$ 120,845	$ 124,533	$ 308,226	$ 304,095	$ 113,855
2003 Water Resource Loan Pmt	$ 53,400	$ 53,400	$ 53,400	$ 53,300	$ 53,246
TOTAL DEBT SERVICE	$ 2,631,313	$ 2,636,533	$ 2,823,672	$ 2,850,288	$ 2,283,256

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET (Continued)

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
TOTAL EXPENSES	$ 20,498,296	$ 24,104,883	$ 21,110,536	$ 24,061,109	$ 23,371,721
NET REVENUES INCL DEPRECIATION	$ 229,475	$ 2,077,556	$ (1,001,266)	$ (3,066,763)	$ (1,103,906)
ADD BACK DEPRECIATION & LESS AMORTIZATION	$ 5,842,474	$ 6,084,315	$ 6,125,389	$ 6,125,315	$ 6,589,315
NET OPERATING REVENUES AVAILABLE FOR EQUIPMENT PURCHASES AND INFRASTRUCTURE IMPROVEMENTS/ADDITIONS	$ 6,071,949	$ 8,161,871	$ 5,124,123	$ 3,058,552	$ 5,485,409


Sources for Capital Projects
ESTIMATED AVAILABLE CASH 2027| $5,485,409 | 21%
DIVISION OF DRINKING WATER - LEAD & COPPER - LOAN OBTAINED| $288,139 | 1%
IMPACT FEES FOR RELATED PROJECTS| $536,737 | 2%
TAKE FROM RESERVES| $5,571,753 | 21%
LOAN/BOND| $14,500,000 | 55%
ESTIMATED AVAILABLE CASH 2027
DIVISION OF DRINKING WATER - LEAD & COPPER - LOAN OBTAINED
IMPACT FEES FOR RELATED PROJECTS
TAKE FROM RESERVES
LOAN/BOND

MAGNA WATER DISTRICT TENTATIVE 2027 BUDGET

RECAP OF ALL DIVISIONS

(REVENUES) & EXPENSES TOTAL DIVISIONS	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
TOTAL INCOME	$ 28,129,135	$ 31,771,677	$ 22,994,075	$ 23,782,426	$ 25,117,139
TOTAL EXPENSES	$ 16,192,161	$ 19,810,035	$ 16,582,816	$ 19,375,506	$ 19,329,150
TOTAL BOND and LOANS and BANKING FEES	$ 2,315,268	$ 2,304,065	$ 2,322,079	$ 2,402,164	$ 2,287,320
COMBINED REVENUE OVER EXPENDITURES	$ 9,621,706	$ 9,657,577	$ 4,089,180	$ 2,004,756	$ 3,500,669

CAPITAL FACILITY PROJECTS TOTAL DIVISIONS	Existing	Future	Reserves	Funds/Grants	Total
WATER DIVISION	$ 2,094,131	$ -	$ -	$ 5,811,577	$ 7,905,708
SEWER DIVISION	$ 8,818,950	$ 571,050	$ -	$ -	$ 9,390,000
ADMINISTRATION DIVISION	$ 70,000	$ -	$ -	$ -	$ 70,000
SECONDARY WATER DIVISION	$ 1,299,950	$ 50,050	$ -	$ -	$ 1,350,000
COMBINED TOTAL CAPITAL ACQUISITIONS FOR YEAR ENDING DECEMBER 31, 2027	$ 12,283,031	$ 621,100	$ -	$ 5,811,577	$ 18,715,708

(INCREASE)/DECREASE COMPARISON 2026 TO 2027 BUDGET	2026 Budget	2027 Budget	Difference	% difference (inc)/dec
TOTAL INCOME	$ 23,782,426	$ 25,117,139	$ (1,334,713)	-5.61%
TOTAL EXPENSES	$ 19,375,506	$ 19,329,150	$ 46,356	0.24%
TOTAL BOND and LOANS and BANKING FEES	$ 2,402,164	$ 2,287,320	$ 114,844	4.78%
COMBINED (REVENUE) OVER EXPENSES	$ 2,004,756	$ 3,500,669	$ (1,495,913)	

PRIOR YEARS ACTUAL	2025	2024	2023	2022	2021
TOTAL INCOME	$ 28,129,135	$ 29,749,615	$ 35,841,207	$ 29,172,786	$ 26,177,108
TOTAL EXPENSES	$ 16,192,161	$ 15,874,466	$ 15,194,543	$ 12,165,313	$ 11,556,270
TOTAL BOND and LOANS and BANKING FEES	$ 2,315,268	$ 2,307,555	$ 2,270,870	$ 2,128,207	$ 2,045,137
COMBINED (REVENUE) OVER EXPENSES	$ 9,621,706	$ 11,567,594	$ 18,375,794	$ 14,879,266	$ 12,575,701

PRIOR YEARS ACTUAL	2020	2019	2018	2017	2016
TOTAL INCOME	$ 21,742,429	$ 14,033,156	$ 13,437,042	$ 11,455,523	$ 10,765,776
TOTAL EXPENSES	$ 10,882,282	$ 9,346,417	$ 8,954,708	$ 8,824,961	$ 8,519,352
TOTAL BOND and LOANS and BANKING FEES	$ 1,705,468	$ 1,443,956	$ 984,355	$ 582,833	$ 524,742
COMBINED (REVENUE) OVER EXPENSES	$ 9,154,679	$ 3,242,783	$ 3,497,980	$ 2,047,729	$ 1,721,681

PRIOR YEARS ACTUAL	2015	2014	2013	2012	2011
TOTAL INCOME	$ 12,442,719	$ 9,778,516	$ 9,445,667	$ 9,947,432	$ 9,363,659
TOTAL EXPENSES	$ 8,158,638	$ 8,331,085	$ 7,677,163	$ 7,204,078	$ 6,946,679
TOTAL BOND and LOANS and BANKING FEES	$ 439,669	$ 447,870	$ 723,311	$ 544,256	$ 606,058
COMBINED (REVENUE) OVER EXPENSES	$ 3,844,412	$ 999,560	$ 1,045,193	$ 2,199,099	$ 1,810,921

SUM OF ALL DIVISIONS

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
SERVICE CHARGES INCOME	$ 12,121,828	$ 10,718,251	$ 12,500,241	$ 12,325,421	$ 13,139,422
PUBLIC WATER SYSTEM FEE	$ -	$ -	$ -	$ 50,000	$ -
METER SET INCOME	$ (34,240)	$ 205,000	$ (1,597)	$ 85,000	$ 20,000
INSPECTION REVENUE	$ 273,625	$ 142,000	$ 250,860	$ 225,000	$ 303,000
BUY IN REVENUE	$ 630,115	$ 975,000	$ 441,614	$ 835,000	$ 553,000
IMPACT FEE REVENUE	$ 1,184,966	$ 2,090,000	$ 934,805	$ 1,500,000	$ 1,148,000
INCOME CONTRIBUTED CAPITAL	$ 6,216,398	$ 3,500,000	$ 1,950,000	$ 1,735,000	$ 1,700,000
METER TAMPERING FEES	$ 2,400	$ 1,000	$ 3,600	$ 800	$ 3,000
FEES (DELINQUENT ACCTS)	$ 8,861	$ 5,000	$ 9,052	$ 8,000	$ 9,000
OTHER OPERATING INCOME	$ 112,392	$ 75,000	$ 74,520	$ 130,000	$ 124,165
ENGINEERING REVENUE - SUBDIVISIONS	$ 96,159	$ 85,000	$ 53,926	$ 75,000	$ 65,000
NON RESIDENT FEE INCOME	$ 177,619	$ 140,000	$ 178,257	$ 155,000	$ 155,000
SUBSIDY FROM CULINARY TO SECONDARY	$ -	$ 22,000	$ -	$ -	$ -
PROPERTY TAX REVENUE (CERTIFIED RATE)	$ 3,928,004	$ 3,726,749	$ 3,354,705	$ 3,352,705	$ 3,431,552
PROPERTY TAX REVENUE (CDRA INCREMENT)	$ 1,574,138	$ 1,575,000	$ 1,594,000	$ 1,650,000	$ 1,594,000
PROPERTY TAX REVENUE (MV REVENUE)	$ 186,148	$ 213,000	$ 157,687	$ 225,000	$ 185,000
PROPERTY TAX REVENUE (MISC REDEMPTIONS, ETC)	$ 201,899	$ 125,000	$ 142,563	$ 79,500	$ 145,000
UNREALIZED GAIN ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -
GAIN ON SALE OF ASSETS	$ (211,532)	$ 6,005,000	$ -	$ -	$ -
INDUSTRY COST SHARE INCOME	$ 321,181	$ 322,677	$ 338,168	$ 300,000	$ 350,000
OTHER NON-OPERATING INCOME	$ 126,452	$ 11,000	$ 23,282	$ 51,000	$ 42,000
GRANT MONIES & JVWCD CONSERVATION GRANT	$ 99,012	$ 35,000	$ 110,000	$ -	$ 1,400,000
INTEREST INCOME-INVESTMS	$ 1,113,710	$ 1,800,000	$ 878,392	$ 1,000,000	$ 750,000
TOTAL INCOME	$ 28,129,135	$ 31,771,677	$ 22,994,075	$ 23,782,426	$ 25,117,139
SALARIES AND BENEFITS:					
SALARIES	$ 3,218,717	$ 3,505,000	$ 3,378,096	$ 3,585,000	$ 3,737,000
PAYROLL TAXES	$ 268,054	$ 325,000	$ 290,604	$ 320,000	$ 343,000
EMPLOYEE FRINGE BENEFITS	$ 1,807,948	$ 1,777,000	$ 1,612,371	$ 1,832,000	$ 1,852,000
EMPLOYEE HEALTH & WELLNESS PROGRAM	$ 3,750	$ 9,600	$ 3,214	$ 8,000	$ 6,500
TOTAL SALARIES AND BENEFITS	$ 5,298,469	$ 5,616,600	$ 5,284,285	$ 5,745,000	$ 5,938,500
PUBLIC SYSTEM WATER FEE	$ -	$ -	$ -	$ 50,000	$ 28,000
LEGAL EXPENSE	$ 41,111	$ 45,000	$ 31,146	$ 45,000	$ 45,000
ACCOUNTING AND AUDITING	$ 20,000	$ 35,000	$ 17,800	$ 25,000	$ 25,000
PAYROLL PROCESSING SERVICE	$ 1,863	$ 2,000	$ 1,837	$ 2,000	$ 2,000
HUMAN RESOURCES	$ 3,578	$ 2,110	$ 2,160	$ 5,000	$ 6,500
ENGINEERING EXP - SUBDIVISIONS	$ -	$ -	$ -	$ -	$ -
ENGINEERING EXPENSE (SEE PAGE 28 & 29 FOR DETAILS)	$ 300,125	$ 150,000	$ 168,737	$ 345,716	$ 405,000
DATA PROCESSING	$ 37,234	$ 25,000	$ 41,875	$ 61,800	$ 71,000
DATA PROC.MAINT. SERVICE	$ 51,111	$ 66,000	$ 43,521	$ 50,000	$ 50,000
OTHER CONTRACTUAL SERVICE	$ 28,681	$ 26,275	$ 26,006	$ 25,000	$ 27,000
OFFICE RUGS & TOILETRIES	$ 5,883	$ 3,000	$ 6,727	$ 7,000	$ 7,000
ELECTRONIC ARCHIVING	$ -	$ 5,000	$ 4,500	$ 5,000	$ 5,000
MAINTENANCE CONTRACTS	$ 6,122	$ 7,000	$ 4,873	$ 7,000	$ 5,000
EQUIPMENT LEASE EXPENSE	$ 40,895	$ 42,000	$ 41,599	$ 38,000	$ 45,000
JANITORIAL	$ 18,635	$ 20,000	$ 21,371	$ 19,900	$ 26,400
LAB & TESTING	$ 101,722	$ 134,000	$ 103,208	$ 114,000	$ 126,000
INSPECTION EXPENSE	$ -	$ 20,000	$ -	$ -	$ -
WATER PURCHASED	$ 379,284	$ 330,000	$ 370,602	$ 390,000	$ 390,000
REPAIRS AND MAINT (SEE PG 28 & 29 FOR DETAILS)	$ 1,200,864	$ 4,091,000	$ 1,389,711	$ 3,211,640	$ 1,810,000
SLUDGE REMOVAL	$ 178,049	$ 180,000	$ 171,277	$ 195,000	$ 645,000
UNIFORMS AND LINEN	$ 32,669	$ 46,000	$ 30,201	$ 40,000	$ 41,000
FIRST AID & SAFETY	$ 5,521	$ 7,000	$ 5,990	$ 7,000	$ 7,700
WVC STORMWATER UTILITY BILLING	$ 1,562	$ 1,600	$ 1,562	$ 1,600	$ 1,600

SUM OF ALL DIVISIONS (CONTINUED)

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
GARBAGE COLLECTION	$ 31,717	$ 47,500	$ 37,016	$ 42,500	$ 43,500
OFFICE SUPPLIES	$ 12,589	$ 12,100	$ 19,157	$ 22,000	$ 24,000
OFFICE EQUIPMENT	$ 14,662	$ 20,000	$ 5,970	$ 20,000	$ 18,000
POSTAGE/3RD PARTY BILLING PROCESS	$ 77,125	$ 85,000	$ 69,646	$ 85,000	$ 85,000
QUESTAR GAS	$ 72,808	$ 156,000	$ 77,665	$ 103,000	$ 89,000
ROCKY MOUNTAIN POWER	$ 1,127,987	$ 1,060,000	$ 1,123,899	$ 1,255,000	$ 1,183,850
CHEMICALS	$ 555,659	$ 547,000	$ 566,138	$ 520,000	$ 650,000
TELEPHONE/DATA SERVICES	$ 48,435	$ 47,500	$ 59,019	$ 50,000	$ 68,000
PERFORMANCE & EVALUATION	$ -	$ 19,800	$ -	$ -	$ -
CELLULAR - PHONES SERVICE	$ 34,807	$ 33,500	$ 43,465	$ 38,000	$ 48,500
DEPRECIATION	$ 5,938,077	$ 6,180,000	$ 6,221,000	$ 6,221,000	$ 6,685,000
VEHICLE/EQUIPMENT GAS & REPAIR	$ 120,929	$ 163,000	$ 144,925	$ 139,000	$ 208,050
CONSERVATION	$ -	$ 35,000	$ -	$ -	$ -
WEB DEVELOPMENT	$ 300	$ 1,000	$ 960	$ 1,000	$ 1,000
TRAINING	$ 90,681	$ 195,000	$ 106,552	$ 112,000	$ 120,000
DUES, MEMBERSHIPS	$ 21,641	$ 33,000	$ 32,231	$ 33,000	$ 35,000
BAD DEBTS/LEAK CREDITS	$ 30,377	$ 17,300	$ 20,327	$ 37,300	$ 39,300
INSURANCE	$ 239,997	$ 280,700	$ 265,952	$ 281,000	$ 289,200
ADVERTISING & PUBLIC RELA	$ 11,205	$ 5,000	$ 14,965	$ 9,000	$ 20,000
MISC. OPERATING EXPENSE	$ 9,926	$ 17,000	$ 5,045	$ 16,000	$ 14,000
CASH SHORTAGE/OVERAGE	$ (139)	$ 50	$ (104)	$ 50	$ 50
TOTAL OPER EXPENDITURES & SALARIES	$ 16,192,161	$ 19,810,035	$ 16,582,816	$ 19,375,506	$ 19,329,150
CDRA PROPERTY TAX EXPENSE	$ 1,574,138	$ 1,575,000	$ 1,594,000	$ 1,650,000	$ 1,594,000
BANK SERVICE FEES	$ 164,003	$ 150,000	$ 162,938	$ 155,000	$ 195,000
AMORTIZ OF PREMIUM DISC 2013	$ (16,997)	$ (17,001)	$ (17,001)	$ (17,001)	$ (17,001)
AMORTIZ OF PREMIUM DISC 2017	$ (43,470)	$ (43,542)	$ (43,470)	$ (43,542)	$ (43,542)
AMORTIZ OF PREMIUM DISC 2019	$ (35,136)	$ (35,142)	$ (35,140)	$ (35,142)	$ (35,142)
2026 REVENUE BOND COSTS OF ISSUANCE	$ -	$ -	$ 39,900	$ -	$ -
LEASE INTERST EXPENSE	$ 27,562	$ 31,250	$ 24,786	$ 20,655	$ 35,050
INTEREST EXP 2007 REV BOND	$ 55,620	$ 55,700	$ 52,100	$ 52,100	$ 49,000
INTEREST EXP 2013 BOND 48.22%	$ 55,550	$ 56,000	$ 36,001	$ 36,001	$ 22,655
INTEREST EXPENSE ON 2017 GO BOND	$ 309,269	$ 309,700	$ 283,350	$ 283,350	$ 257,135
INTEREST EXPENSE ON 2019 GO BOND	$ 190,629	$ 191,200	$ 173,443	$ 173,443	$ 155,700
INTEREST EXPENSE ON 2026 REV BOND	$ -	$ -	$ 7,151	$ -	$ 7,665
INTEREST EXPENSE WATER RESOURCE LOAN	$ 1,816	$ 1,900	$ 1,300	$ 1,300	$ 800
OTHER NON-OPERATING EXPNS	$ 32,284	$ 29,000	$ 42,721	$ 126,000	$ 66,000
TOTAL NON OPERATING (REV) & EXP	$ 2,315,268	$ 2,304,065	$ 2,322,079	$ 2,402,164	$ 2,287,320
NET REVENUE OVER EXPENDITURES	$ 9,621,706	$ 9,657,577	$ 4,089,180	$ 2,004,756	$ 3,500,669

Cash Flow Projection
2027 TENTATIVE BUDGET

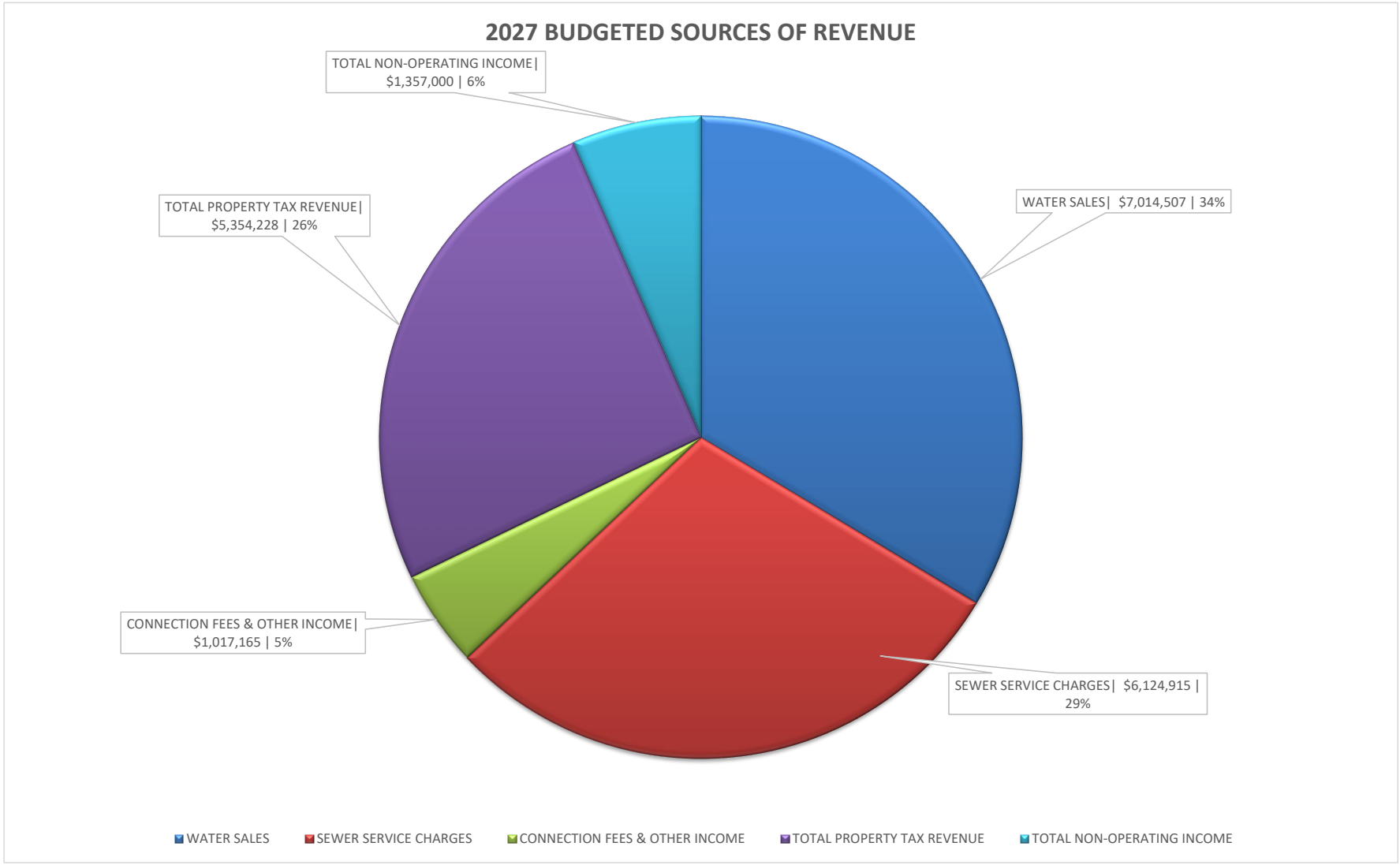
Projected 2027 Ending Net Income	$	3,500,669
Non-cash revenue - 2013 amort bond premium	$	(17,001)
Non-cash revenue - 2017 amort bond premium	$	(43,542)
Non-cash revenue - 2019 amort bond premium	$	(35,142)
Back Out budgeted taxes for 2028 Bond Payments	$	(1,334,504)
Add Back taxes collected for 2027 Bond Payments	$	1,333,180
Add Back Funded Depreciation	$	6,685,000
Back Out Impact Fees (Capital Facilities Plan only)	$	(1,148,000)
Back Out contributed Capital	$	(1,700,000)
Bond Principal Payments		
2026 REV Bond	$	(20,000)
2013 GO Bond	$	(300,000)
2017 GO Bond	$	(690,000)
2019 GO Bond	$	(370,000)
2007C Revenue Bond	$	(244,000)
Capitilized Lease Payments	$	(78,805)
2003 Water Resource Loan Pmt	$	(52,446)
Estimated Cash Available Cap Acq	$	5,485,409

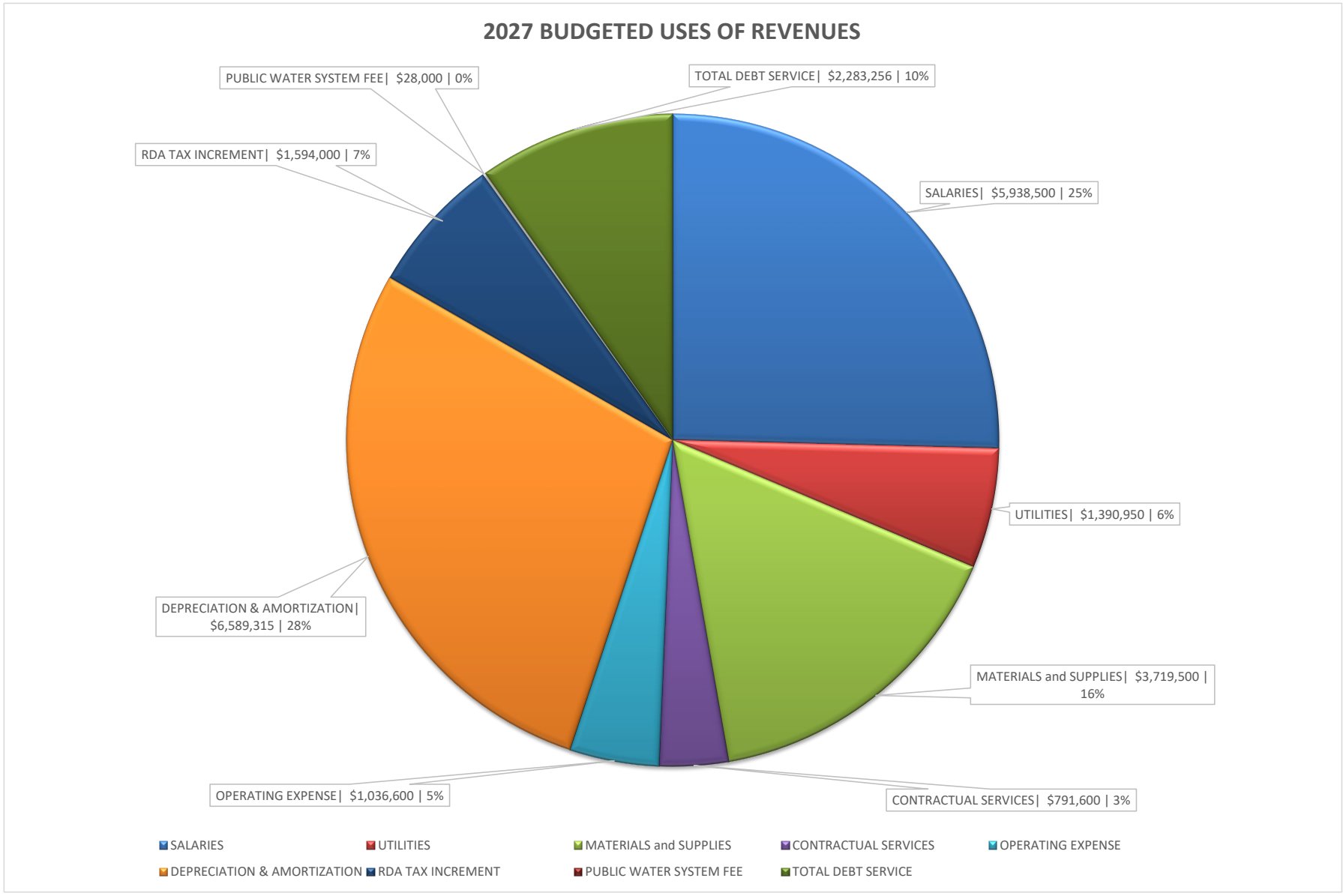
District Capital Facility Improvements
for the Year Ending December 31, 2027
2027 TENTATIVE BUDGET

	Existing	Future	Reserves	Bonding/Grant	Total
WATER DIVISION					
Meter Replacement Program	$ 250,000				$ 250,000
EDR PCM-590 & Ethernet Update	$ 25,000				$ 25,000
2027 Waterline Replacement Project Master Plan Project CM-9 - Design Only	$ 100,000				$ 100,000
Haynes Well #8 - Well Pump Station CMS & Construction	$ 988,423			$ 1,311,577	$ 2,300,000
Haynes 9 Well Rehabilitation	$ 200,000				$ 200,000
EDR Stack Replacement	$ 530,708				$ 530,708
EDR Finish & Feed Tank (CM & Construction)				$ 4,500,000	$ 4,500,000
SEWER DIVISION					
Plant Sensors & Instrumentation	$ 65,000				$ 65,000
West Side Collection Project 2 (CMS & Construction) So Frontage Rd, 8400 W to 8000 W	$ 4,241,200	$ 358,800			$ 4,600,000
West Side Collection Project 3 (CMS & Construction) So Frontage Rd, 8800 W to 8400 W	$ 3,632,800	$ 167,200			$ 3,800,000
West Side Collection Projec 4 (design only) 9200 West Trunk, Reach 1	$ 238,250	$ 11,750			$ 250,000
Aeration Alternative Study & Final Design Aeration upgrades per 2025 WRF Master Plan	$ 266,700	$ 33,300			$ 300,000
8000 W Manhole Repair & Rehabilitation	$ 150,000				$ 150,000
Sludge Hauling Trailer (Needed due to ET site Shutdown)	$ 150,000				$ 150,000
Huber Rebuild - Recommended every 8 years Installed in 2007 - 2009	$ 75,000				$ 75,000

District Capital Facility Improvements (Continued)
for the Year Ending December 31, 2027
2027 TENTATIVE BUDGET

	Existing	Future	Reserves	Bonding/Grant	Total
ADMINISTRATION DIVISION					
Upgrade Security Cameras including add to downstairs	$ 50,000				$ 50,000
Utility Locator Device (2)	$ 5,000				$ 5,000
Office Copier/Scanner/Printer	$ 15,000				$ 15,000
SECONDARY WATER DIVISION					
Secondary Water Line - 7200 W (CMS & Construction)	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
2027 Secondary Waterline Project Design Only	$ 124,950	$ 50,050			$ 175,000
7450 W Gardenia Avenue Connect School to Secondary Water	$ 50,000				$ 50,000
Flushing & Looping Project Add blow offs, SW Fire Hydrants or loop SW	$ 100,000				$ 100,000
Secondary Booster Station Zone 3 Cooling	$ 25,000				$ 25,000
TOTAL	$ 12,283,031	$ 621,100	$ -	$ 5,811,577	$ 18,715,708


2027 BUDGETED SOURCES OF REVENUE
TOTAL NON-OPERATING INCOME| $1,357,000 | 6%
WATER SALES| $7,014,507 | 34%
TOTAL PROPERTY TAX REVENUE| $5,354,228 | 26%
CONNECTION FEES & OTHER INCOME| $1,017,165 | 5%
SEWER SERVICE CHARGES| $6,124,915 | 29%
WATER SALES
SEWER SERVICE CHARGES
CONNECTION FEES & OTHER INCOME
TOTAL PROPERTY TAX REVENUE
TOTAL NON-OPERATING INCOME


2027 BUDGETED USES OF REVENUES
PUBLIC WATER SYSTEM FEE| $28,000 | 0%
TOTAL DEBT SERVICE| $2,283,256 | 10%
RDA TAX INCREMENT| $1,594,000 | 7%
SALARIES| $5,938,500 | 25%
UTILITIES| $1,390,950 | 6%
DEPRECIATION & AMORTIZATION| $6,589,315 | 28%
MATERIALS and SUPPLIES| $3,719,500 | 16%
OPERATING EXPENSE| $1,036,600 | 5%
CONTRACTUAL SERVICES| $791,600 | 3%
SALARIES
UTILITIES
MATERIALS and SUPPLIES
CONTRACTUAL SERVICES
OPERATING EXPENSE
DEPRECIATION & AMORTIZATION
RDA TAX INCREMENT
PUBLIC WATER SYSTEM FEE
TOTAL DEBT SERVICE

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET

WATER DIVISION

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
WATER REVENUE					
WATER SALES	$ 5,827,110	$ 5,121,703	$ 6,020,338	$ 5,539,599	$ 6,390,000
PUBLIC WATER SYSTEM FEE	$ -	$ -	$ -	$ 50,000	$ -
WATER METER SET	$ (1,906)	$ 150,000	$ 11,717	$ 30,000	$ 15,000
WATER INSPECTION	$ 102,622	$ 52,000	$ 87,096	$ 80,000	$ 113,000
WATER BUY-IN	$ 194,474	$ 350,000	$ 178,977	$ 300,000	$ 203,000
WATER IMPACT FEE	$ 861,292	$ 1,640,000	$ 738,811	$ 1,050,000	$ 898,000
INCOME CONTRIBUTED CAPITAL	$ 2,523,216	$ 1,500,000	$ 800,000	$ 635,000	$ 600,000
METER TAMPERING FEE	$ 2,400	$ 1,000	$ 3,600	$ 800	$ 3,000
FEES (DELINQUENT ACCTS)	$ 8,861	$ 5,000	$ 9,052	$ 8,000	$ 9,000
OTHER OPER. INCOME-WATER	$ 112,392	$ 75,000	$ 74,520	$ 130,000	$ 124,165
PROPERTY TAX REVENUE (CERTIFIED RATE)	$ 1,686,648	$ 1,600,297	$ 1,419,765	$ 1,419,766	$ 1,460,557
PROPERTY TAX REVENUE (CDRA INCREMENT)	$ 675,935	$ 650,000	$ 750,000	$ 700,000	$ 750,000
PROPERTY TAX REVENUE (MV REVENUE)	$ 79,919	$ 90,000	$ 67,060	$ 110,000	$ 80,000
PROPERTY TAX REVENUE (MISC REDEMPTIONS, ETC)	$ 82,874	$ 50,000	$ 60,672	$ 35,000	$ 60,000
GAIN ON SALE OF ASSETS	$ (211,745)	$ 6,000,000	$ -	$ -	$ -
INDUSTRY COST SHARE INCOME	$ 321,181	$ 322,677	$ 338,168	$ 300,000	$ 350,000
OTHER NON-OPERATING INCOM	$ 41,578	$ 5,000	$ 9,802	$ -	$ -
GRANT MONIES	$ 60,000	$ -	$ 100,000	$ -	$ 1,400,000
TOTAL WATER REVENUE	$ 12,366,851	$ 17,612,677	$ 10,669,578	$ 10,388,165	$ 12,455,722
WATER EXPENDITURES					
SALARIES AND BENEFITS:					
SALARIES - WATER	$ 1,136,872	$ 1,165,000	$ 1,239,645	$ 1,190,000	$ 1,215,000
PAYROLL TAXES	$ 96,391	$ 110,000	$ 107,003	$ 110,000	$ 120,000
EMPLOYEE FRINGE BENEFITS	$ 427,383	$ 455,000	$ 476,541	$ 450,000	$ 435,000
EMPLOYEE HEALTH & WELLNESS PROGRAM	$ 1,250	$ 4,800	$ 1,250	$ 4,000	$ 2,500
TOTAL SALARIES AND BENEFITS	$ 1,661,896	$ 1,734,800	$ 1,824,439	$ 1,754,000	$ 1,772,500
PUBLIC WATER SYSTEM FEE	$ -	$ -	$ -	$ 50,000	$ 28,000
ENGINEERING (SEE PAGE 28 & 29 FOR DETAIL)	$ 5,147	$ 120,000	$ 62,534	$ 227,000	$ 205,000
MAINTENANCE CONTRACTS	$ 6,122	$ 7,000	$ 4,873	$ 7,000	$ 5,000
EQUIPMENT LEASE EXPENSE	$ 40,895	$ 42,000	$ 41,599	$ 38,000	$ 45,000
JANITORIAL EDR	$ 6,504	$ 6,700	$ 4,500	$ 6,700	$ 6,700
WATER LAB & TESTING	$ 27,282	$ 52,000	$ 24,618	$ 40,000	$ 40,000
FIRST AID & SAFETY	$ 2,795	$ 3,000	$ 3,228	$ 3,000	$ 3,700
OTHER CONTRACTUAL SERVICE	$ 13,875	$ 12,000	$ 12,000	$ 12,000	$ 12,000
INSPECTION EXPENSE	$ -	$ 5,000	$ -	$ -	$ -
WATER PURCHASED	$ 379,284	$ 330,000	$ 370,602	$ 390,000	$ 390,000
REPAIRS MAINTENANCE (SEE PAGE 28 & 29 FOR DETAILS)	$ 527,924	$ 1,016,000	$ 536,307	$ 1,053,640	$ 625,000
UNIFORMS AND LINEN WATER	$ 16,634	$ 20,000	$ 12,048	$ 20,000	$ 20,000
STORMWATER FEE/EDR	$ 1,562	$ 1,600	$ 1,562	$ 1,600	$ 1,600
GARBAGE COLLECTION	$ 6,485	$ 7,500	$ 8,320	$ 7,500	$ 8,500
OFFICE SUPPLIES	$ 3,083	$ 2,100	$ 4,595	$ 3,000	$ 5,000
OFFICE EQUIPMENT	$ 3,140	$ 5,000	$ 1,271	$ 5,000	$ 3,000
QUESTAR GAS	$ 32,228	$ 65,000	$ 36,564	$ 45,000	$ 45,000
ROCKY MOUNTAIN POWER	$ 625,162	$ 650,000	$ 643,288	$ 720,000	$ 671,650
CHEMICALS WATER PLANT	$ 86,306	$ 115,000	$ 64,165	$ 110,000	$ 90,000
TELEPHONE/DATA SERVICES	$ 12,899	$ 15,500	$ 17,100	$ 17,000	$ 18,000
PERFORMANCE & EVALUATION	$ -	$ 6,600	$ -	$ -	$ -
CELLULAR - PHONES SERVICE	$ 11,127	$ 10,000	$ 17,385	$ 9,500	$ 18,000
DEPRECIATION-WATER UTILTY	$ 2,944,376	$ 2,800,000	$ 2,985,000	$ 2,985,000	$ 3,300,000
VEHICLE/EQUIPMENT GAS & REPAIR	$ 72,649	$ 80,000	$ 87,559	$ 75,000	$ 113,850
CONSERVATION	$ -	$ 35,000	$ -	$ -	$ -
TRAINING	$ 29,767	$ 60,000	$ 27,806	$ 35,000	$ 30,000
DUES, MEMBERSHIPS	$ 5,108	$ 6,000	$ 7,425	$ 6,000	$ 8,000
BAD DEBTS	$ 29,797	$ 15,000	$ 17,107	$ 35,000	$ 35,000
INSURANCE	$ 112,690	$ 110,000	$ 132,585	$ 130,000	$ 140,000
MISC. OPERATING EXPENSE	$ 3,228	$ 5,000	$ 2,395	$ 5,000	$ 5,000
EDR MAINTENANCE	$ 111,043	$ 380,000	$ 100,000	$ 300,000	$ 250,000
EDR CHEMICALS	$ 59,902	$ 45,000	$ 60,000	$ 45,000	$ 60,000
EDR SAMPLING	$ 4,370	$ 7,000	$ 4,845	$ 6,000	$ 6,000
TOTAL OPER EXPENDITURES & SALARIES	$ 6,843,280	$ 7,769,800	$ 7,115,720	$ 8,141,940	$ 7,961,500

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET

WATER DIVISION (Continued)

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
NON OPERATING & BONDING EXPENSES:					
CDRA PROPERTY TAX EXPENSE	$ 675,935	$ 650,000	$ 750,000	$ 700,000	$ 750,000
AMORTIZ OF PREMIUM DISC 2013	$ (8,196)	$ (8,200)	$ (8,200)	$ (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)	$ (11,100)	$ (11,100)	$ (11,100)
2026 BOND ISSUANCE COSTS	$ -	$ -	$ 39,900	$ -	$ -
LEASE INTERST EXPENSE	$ 14,918	$ 16,850	$ 13,144	$ 11,205	$ 15,000
INTEREST EXP 2007 REV BOND	$ 55,620	$ 55,700	$ 52,100	$ 52,100	$ 49,000
INTEREST EXP 2013 BOND 48.22%	$ 26,786	$ 27,000	$ 17,360	$ 17,360	$ 11,000
INTEREST EXPENSE 2017 GO BOND	$ 97,667	$ 98,000	$ 89,500	$ 89,500	$ 81,000
INTEREST EXP FOR 2019 BOND	$ 60,201	$ 60,200	$ 54,773	$ 54,773	$ 49,200
INTEREST EXP FOR 2026 REV BOND	$ -	$ -	$ 7,151	$ -	$ 7,665
OTHER NON-OPERATING EXPNS	$ 381	$ 3,000	$ 871	$ 1,000	$ 1,000
TOTAL NON OPERATING (REV) & EXP	$ 898,488	$ 877,650	$ 991,771	$ 892,838	$ 930,765
NET REVENUE OVER EXPENDITURES	$ 4,625,083	$ 8,965,227	$ 2,562,087	$ 1,353,387	$ 3,563,457

Cash Flow Projection
2027 TENTATIVE BUDGET

WATER DIVISION

Projected 2027 Ending Net Income		$ 3,563,457
Less Administrative Portion		$ (1,727,501)
Subtotal		$ 1,835,956
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 Taxes Collected for 2028 Bond Payments		$ (478,278)
Add back Taxes Collected for 2027 Bond Payments		$ 477,718
Add Back Funded Depreciation		$ 3,300,000
Administration Portion of Depreciation		$ 301,235
Back Out Impact Fees		$ (898,000)
Back Out Contributed Capital		$ (600,000)
Bond Principal Payments		
2026 REV Bond	$ 8,000	$ (20,000)
2013 GO Bond (300000 * .4822)	$ 11,211	$ (144,660)
2017 GO Bond (690000* .3158)	$ 81,622	$ (217,902)
2019 GO Bond (370000 * .3158)	$ 49,549	$ (116,846)
2007C Revenue Bond	$ 52,020	$ (244,000)
Capitilized Lease Payments		$ (33,752)
Portion of Admin Cap Lease Pmts	11497*(.5477)	$ (6,297)
Estimated Cash Available Cap Acq		$ 3,122,074

District Water Capital Facility Improvements
for the Year Ending December 31, 2027
2027 TENTATIVE BUDGET

WATER DIVISION

	Existing	Future	Reserves	Funds/Grants	Total
Meter Replacement Program	$ 250,000				$ 250,000
EDR PCM-590 & Ethernet Update	$ 25,000				$ 25,000
2027 Waterline Replacement Project Master Plan Project CM-9 - Design Only	$ 100,000				$ 100,000
Haynes Well #8 - Well Pump Station CMS & Construction	$ 988,423			$ 1,311,577	$ 2,300,000
Haynes 9 Well Rehabilitation	$ 200,000				$ 200,000
EDR Stack Replacement	$ 530,708				$ 530,708
General Administrative Capital Facilities Projects (70000* .5477)	$ 38,339				$ 38,339
EDR Finish & Feed Tank (CM & Construction)				$ 4,500,000	$ 4,500,000
Totals	$ 2,132,470	$ -	$ -	$ 5,811,577	$ 7,944,047

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET

SEWER DIVISION

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
SEWER REVENUE					
SEWER SERVICE CHARGES	$ 5,690,233	$ 5,097,038	$ 5,893,903	$ 6,031,276	$ 6,124,915
SEWER INSPECTION	$ 158,108	$ 65,000	$ 148,863	$ 120,000	$ 175,000
SEWER BUY-IN	$ 435,641	$ 625,000	$ 262,637	$ 535,000	$ 350,000
SEWER IMPACT FEE	$ 323,674	$ 450,000	$ 195,994	$ 450,000	$ 250,000
INCOME CONTRIBUTED CAPITAL	$ 2,557,725	$ 1,000,000	$ 800,000	$ 700,000	$ 700,000
PROPERTY TAX REVENUE (CERTIFIED RATE)	$ 1,738,946	$ 1,649,962	$ 1,458,262	$ 1,456,261	$ 1,489,151
PROPERTY TAX REVENUE (CDRA INCREMENT)	$ 696,871	$ 650,000	$ 672,000	$ 700,000	$ 672,000
PROPERTY TAX REVENUE (MV REVENUE)	$ 82,414	$ 98,000	$ 68,436	$ 85,000	$ 80,000
PROPERTY TAX REVENUE (MISC REDEMPTIONS, ETC)	$ 86,035	$ 60,000	$ 61,862	$ 35,000	$ 65,000
GAIN ON SALE OF ASSETS		$ 5,000	$ -	$ -	$ -
GRANT MONIES	$ 15,000	$ -	$ -	$ -	$ -
OTHER NON-OPERATING/OPERATING INCOME	$ 43,629	$ 1,000	$ 1,756	$ 30,000	$ 35,000
TOTAL SEWER REVENUE	$ 11,828,276	$ 9,701,000	$ 9,563,713	$ 10,142,537	$ 9,941,066
SEWER EXPENDITURES					
SALARIES - SEWER	$ 776,871	$ 1,000,000	$ 767,351	$ 975,000	$ 980,000
PAYROLL TAXES	$ 70,638	$ 100,000	$ 70,078	$ 95,000	$ 92,000
EMPLOYEE FRINGE BENEFITS	$ 304,522	$ 400,000	$ 302,532	$ 355,000	$ 360,000
EMPLOYEE HEALTH & WELLNESS PROGRAM	$ 1,250	$ 3,600	$ 1,250	$ 3,000	$ 3,000
TOTAL SALARIES AND BENEFITS	$ 1,153,281	$ 1,503,600	$ 1,141,211	$ 1,428,000	$ 1,435,000
ENGINEERING (SEE PAGE 28 & 29 FOR DETAILS)	$ 40,326	$ 30,000	$ 21,797	$ 87,500	$ 25,000
DATA PROCESSING	$ -	$ -	$ 8,575		$ 9,000
JANITORIAL WWTP ADMIN	$ 4,200	$ 4,800	$ 4,500	$ 4,700	$ 4,700
SEWER LAB & TESTING	$ 70,070	$ 75,000	$ 73,745	$ 68,000	$ 80,000
FIRST AID & SAFETY	$ 1,676	$ 2,000	$ 1,886	$ 2,500	$ 2,500
OTHER CONTRACTUAL SERVICE	$ 14,656	$ 12,275	$ 12,000	$ 12,000	$ 12,000
INSPECTION EXPENSE	$ -	$ 10,000	$ -	$ -	$ -
REPAIRS MAINTENANCE (SEE PAGE 28 & 29 FOR DETAILS)	$ 395,327	$ 1,650,000	$ 664,596	$ 1,723,000	$ 800,000
SLUDGE REMOVAL	$ 178,049	$ 180,000	$ 171,277	$ 195,000	$ 645,000
UNIFORMS AND LINEN SEWER	$ 16,035	$ 26,000	$ 18,153	$ 20,000	$ 21,000
GARBAGE COLLECTION	$ 25,232	$ 40,000	$ 28,696	$ 35,000	$ 35,000
OFFICE SUPPLIES	$ 1,910	$ 5,000	$ 1,279	$ 4,000	$ 4,000
OFFICE EQUIPMENT	$ 6,737	$ 5,000	$ -	$ 5,000	$ 5,000
QUESTAR GAS	$ 36,845	$ 83,000	$ 36,797	$ 52,000	$ 38,000
ROCKY MTN POWER	$ 465,897	$ 375,000	$ 470,354	$ 500,000	$ 494,200
CHEMICALS - SEWER	$ 409,451	$ 387,000	$ 441,973	$ 365,000	$ 500,000
TELEPHONE/DATA SERVICES	$ 11,045	$ 7,000	$ 11,353	$ 8,000	$ 15,000
PERFORMANCE & EVALUATION	$ -	$ 7,200	$ -	$ -	$ -
CELLULAR - PHONES SERVICE	$ 15,493	$ 15,000	$ 17,691	$ 18,000	$ 20,000
DEPRECIATION-SEWER UTILTY	$ 1,682,157	$ 1,950,000	$ 1,850,000	$ 1,850,000	$ 1,925,000
VEHICLE/EQUIP GAS & REPAIRS	$ 40,663	$ 75,000	$ 47,408	$ 55,000	$ 81,700
TRAINING	$ 17,235	$ 65,000	$ 20,387	$ 30,000	$ 25,000
DUES, MEMBERSHIPS	$ 1,960	$ 2,000	$ 1,831	$ 2,000	$ 2,000
BAD DEBTS	$ 575	$ 2,000	$ 3,205	$ 2,000	$ 4,000
INSURANCE	$ 109,841	$ 150,000	$ 114,717	$ 130,000	$ 128,000
MISC. OPERATING EXPENSE	$ 3,347	$ 5,000	$ 315	$ 5,000	$ 3,000
TOTAL OPERATING EXPENDITURES & SALARIES	$ 4,702,008	$ 6,666,875	$ 5,163,746	$ 6,601,700	$ 6,314,100
NON OPERATING & BONDING EXPENSES:					
CDRA PROPERTY TAX EXPENSE	$ 696,871	$ 650,000	$ 672,000	$ 700,000	$ 672,000
AMORT ON 2013 BOND PREMIUM	$ (8,801)	$ (8,801)	$ (8,801)	$ (8,801)	$ (8,801)
AMORT ON 2017 BOND PREMIUM	$ (18,857)	$ (18,857)	$ (18,857)	$ (18,857)	$ (18,857)
AMORT ON 2019 BOND PREMIUM	$ (15,242)	$ (15,242)	$ (15,242)	$ (15,242)	$ (15,242)
LEASE INTERST EXPENSE	$ 7,399	$ 8,400	$ 7,926	$ 5,600	$ 15,000
INTEREST EXP 2013 BOND 51.78%	$ 28,764	$ 29,000	$ 18,641	$ 18,641	$ 11,655

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET

SEWER DIVISION (Continued)

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
NON OPERATING & BONDING EXPENSES: (Continued)					
INTEREST EXP 2017 BOND	$ 134,161	$ 134,200	$ 122,900	$ 122,900	$ 111,135
INTEREST EXP 2019 BOND	$ 82,695	$ 83,000	$ 75,239	$ 75,239	$ 67,500
OTHER NON-OPER EXPENSE	$ 589	$ 1,000	$ 14,634	$ 100,000	$ 30,000
TOTAL NON OPERATING (REV) & EXP	$ 907,579	$ 862,700	$ 868,440	$ 979,480	$ 864,390
NET REVENUE OVER EXPENDITURES	$ 6,218,689	$ 2,171,425	$ 3,531,527	$ 2,561,357	$ 2,762,576

Cash Flow Projection
2027 TENTATIVE BUDGET

SEWER DIVISION

Projected 2027 Ending Net Income		$ 2,762,576
Less Administrative Portion		$ (1,186,888)
Subtotal		$ 1,575,688
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 Taxes Collected for 2028 Bond Payments		$ (607,602)
Add Back Taxes Collected for 2027 Bond Payments		$ 606,956
Add Back Funded Depreciation		$ 1,925,000
Administration Portion Depr		$ 206,965
Back Out Impact Fees		$ (250,000)
Back Out contributed Capital		$ (700,000)
Bond Principal Payments		
2013 GO Bond Payment (300000 * .5178)	$ 12,039	$ (155,340)
2017 GO Bond Payment (690000 * .4338)	$ 112,121	$ (299,322)
2019 GO Bond Payment (370000 * .4338)	$ 68,063	$ (160,506)
Capital Lease Payments		$ (33,555)
Portion of Administrative Capital Lease Pmts	(11497*.3763)	$ (4,327)
Estimated Cash Available for Capital Acquisitions		$ 2,061,057

District Sewer Capital Facility Improvements
for the Year Ending December 31, 2027
2027 TENTATIVE BUDGET

SEWER DIVISION

	Existing	Future	Reserves	Funds/Grants	Total
Plant Sensors & Instrumentation	$ 65,000				$ 65,000
West Side Collection Project 2 (CMS & Construction) So Frontage Rd, 8400 W to 8000 W	$ 4,241,200	$ 358,800			$ 4,600,000
West Side Collection Project 3 (CMS & Construction) So Frontage Rd, 8800 W to 8400 W	$ 3,632,800	$ 167,200			$ 3,800,000
West Side Collection Projec 4 (design only) 9200 West Trunk, Reach 1	$ 238,250	$ 11,750			$ 250,000
Aeration Alternative Study & Final Design Aeration upgrades per 2025 WRF Master Plan	$ 266,700	$ 33,300			$ 300,000
8000 W Manhole Repair & Rehabilitation	$ 150,000				$ 150,000
Sludge Hauling Trailer (Needed due to ET site Shutdown)	$ 150,000				$ 150,000
Huber Rebuild - Recommended every 8 years Installed in 2007 - 2009	$ 75,000				$ 75,000
General Administrative Capital Facilities Projects (70000* .3763)	$ 26,341				$ 26,341
Totals	$ 8,845,291	$ 571,050	$ -	$ -	$ 9,416,341

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET

ADMINISTRATION DIVISION

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
ADMINISTRATION REVENUE					
ENGINEERING REVENUE - SUBDIVIS	$ 96,159	$ 85,000	$ 53,926	$ 75,000	$ 65,000
NON RESIDENT FEES	$ 177,619	$ 140,000	$ 178,257	$ 155,000	$ 155,000
INTEREST INCOME-INVESTMS	$ 1,113,710	$ 1,800,000	$ 878,392	$ 1,000,000	$ 750,000
GAIN ON SALE OF ASSETS	$ 213	$ -	$ -	$ -	$ -
UNREALIZED GAIN ON INVESTMENTS	$ -	$ -	$ -	$ -	$ -
OTHER NON-OPERATING INCOM	$ 9,405	$ 5,000	$ 6,583	$ 9,000	$ 7,000
TOTAL ADMIN REVENUE	$ 1,397,106	$ 2,030,000	$ 1,117,158	$ 1,239,000	$ 977,000
ADMINISTRATION EXPENDITURES					
SALARIES AND BENEFITS:					
TRUSTEE COMPENSATION	$ 10,000	$ 15,000	$ 10,000	$ 15,000	$ 15,000
SALARIES-OFFICE	$ 275,701	$ 325,000	$ 379,497	$ 180,000	$ 400,000
SALARIES - MANAGEMENT	$ 1,019,273	$ 1,000,000	$ 981,603	$ 1,225,000	$ 1,127,000
OFFICE - PAYROLL TAXES	$ 19,529	$ 28,000	$ 20,951	$ 16,000	$ 16,000
MANAGEMENT - PR TAXES	$ 81,496	$ 87,000	$ 92,572	$ 99,000	$ 115,000
FRINGE BENEFITS - OFFICE	$ 143,027	$ 162,000	$ 258,399	$ 97,000	$ 97,000
OPEB EXPENSE	$ 185,354	$ 300,000	$ 145,933	$ 310,000	$ 310,000
MANAGEMENT FRINGE BENEFITS	$ 747,662	$ 460,000	$ 428,966	$ 620,000	$ 650,000
EMPLOYEE HEATH & WELLNESS PROGRAM	$ 1,250	$ 1,200	$ 714	$ 1,000	$ 1,000
TOTAL SALARIES AND BENEFITS	$ 2,483,292	$ 2,378,200	$ 2,318,635	$ 2,563,000	$ 2,731,000
LEGAL EXPENSE	$ 41,111	$ 45,000	$ 31,146	$ 45,000	$ 45,000
PAYROLL PROCESSING SERVICE	$ 1,863	$ 2,000	$ 1,837	$ 2,000	$ 2,000
ACCOUNTING AND AUDITING	$ 20,000	$ 35,000	$ 17,800	$ 25,000	$ 25,000
HUMAN RESOURCES	$ 3,578	$ 2,110	$ 2,160	$ 5,000	$ 6,500
ENGINEERING SERVICES (SEE PAGE 28 & 29 FOR DETAILS)	$ 254,652	$ -	$ 73,507	$ 9,000	$ 5,000
ENGINEERING EXP - SUBDIVISIONS	$ -	$ -	$ -	$ -	$ -
DATA PROCESSING	$ 37,234	$ 25,000	$ 33,300	$ 61,800	$ 62,000
DATA PROC.MAINT. SERVICE	$ 51,111	$ 66,000	$ 43,521	$ 50,000	$ 50,000
JANITORIAL GENERAL OFFICE	$ 7,931	$ 8,500	$ 12,371	$ 8,500	$ 15,000
FIRST AID & SAFETY	$ 1,050	$ 2,000	$ 876	$ 1,500	$ 1,500
OTHER CONTRACTUAL SERVICE	$ 150	$ 2,000	$ 2,006	$ 1,000	$ 3,000
WEB DEVELOPMENT	$ 300	$ 1,000	$ 960	$ 1,000	$ 1,000
REPAIR AND MAINTENANCE	$ 43,158	$ 75,000	$ 34,591	$ 75,000	$ 75,000
OFFICE RUGS & UNIFORMS	$ 5,883	$ 3,000	$ 6,727	$ 7,000	$ 7,000
OFFICE SUPPLIES	$ 7,596	$ 5,000	$ 13,283	$ 15,000	$ 15,000
OFFICE EQUIPMENT	$ 4,785	$ 10,000	$ 4,699	$ 10,000	$ 10,000
POSTAGE/3RD PARTY BILLING PROCESS	$ 77,125	$ 85,000	$ 69,646	$ 85,000	$ 85,000
ROCKY MTN POWER	$ 12,684	$ 5,000	$ 2,656	$ 5,000	$ 5,000
QUESTAR	$ 3,735	$ 8,000	$ 4,304	$ 6,000	$ 6,000
TELEPHONE/DATA SERVICES	$ 24,491	$ 25,000	$ 30,566	$ 25,000	$ 35,000
PERFORMANCE & EVALUATION	$ -	$ 6,000	$ -	$ -	$ -
CELLULAR - PHONES SERVICE	$ 8,187	$ 8,500	$ 8,389	$ 10,500	$ 10,500
DEPRECIATION - GEN. PLANT	$ 513,511	$ 500,000	$ 550,000	$ 550,000	$ 550,000
VEHICLE GAS & REPAIRS	$ 7,617	$ 8,000	$ 9,958	$ 9,000	$ 12,500
TRAINING	$ 43,679	$ 70,000	$ 58,359	$ 47,000	$ 65,000
DUES, MEMBERSHIPS	$ 14,573	$ 25,000	$ 22,975	$ 25,000	$ 25,000
INSURANCE	$ 14,008	$ 17,000	$ 14,940	$ 17,000	$ 17,000
ELECTRONIC ARCHIVING	$ -	$ 5,000	$ 4,500	$ 5,000	$ 5,000
ADVERTISING & PUBLIC RELA	$ 11,205	$ 5,000	$ 14,965	$ 9,000	$ 20,000
MISC. OPERATING EXPENSE	$ 3,351	$ 7,000	$ 2,335	$ 6,000	$ 6,000
CASH SHORTAGE/OVERAGE	$ (139)	$ 50	$ (104)	$ 50	$ 50
TOTAL OPERATING EXP & SALARIES	$ 3,697,721	$ 3,434,360	$ 3,390,908	$ 3,679,350	$ 3,896,050

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET

ADMINISTRATION DIVISION (Continued)

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
NON OPERATING & BONDING EXPENSES:					
LEASE INTEREST EXPENSE	$ 5,245	$ 6,000	$ 3,716	$ 3,850	$ 5,050
BANK SERVICE FEES	$ 164,003	$ 150,000	$ 162,938	$ 155,000	$ 195,000
OTHER NON-OPERATING EXPNS	$ 31,314	$ 25,000	$ 27,216	$ 25,000	$ 35,000
TOTAL NON OPERATING (REV) & EXP	$ 200,562	$ 181,000	$ 193,870	$ 183,850	$ 235,050
NET REVENUE OVER EXPENDITURES	$ (2,501,177)	$ (1,585,360)	$ (2,467,620)	$ (2,624,200)	$ (3,154,100)

District Administrative Capital Facility Improvements
for the Year Ending December 31, 2027
2027 TENTATIVE BUDGET

ADMINISTRATION DIVISION

	Existing	Future	Reserves	Funds/Grants	Total
Upgrade Security Cameras including add to downstairs	$ 50,000				$ 50,000
Utility Locator Device (2)	$ 5,000				$ 5,000
Office Copier/Scanner/Printer	$ 15,000				$ 15,000
Totals	$ 70,000	$ -	$ -	$ -	$ 70,000

MAGNA WATER DISTRICT
2027 TENTATIVE BUDGET

SECONDARY WATER DIVISION

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
SECONDARY WATER REVENUE					
SECONDARY WATER SERVICE CHARGE	$ 604,485	$ 499,510	$ 586,000	$ 754,546	$ 624,507
SUBSIDY FROM CUL FOR SECO	$ -	$ 22,000	$ -	$ -	$ -
SECONDARY WATER METER SET FEES	$ (32,334)	$ 55,000	$ (13,314)	$ 55,000	$ 5,000
SECONDARY WATER INSPECTION FEES	$ 12,895	$ 25,000	$ 14,901	$ 25,000	$ 15,000
INCOME CONTRIBUTED CAPITAL	$ 1,135,457	$ 1,000,000	$ 350,000	$ 400,000	$ 400,000
PROPERTY TAX REVENUE (CERTIFIED RATE)	$ 502,410	$ 476,490	$ 476,678	$ 476,678	$ 481,844
PROPERTY TAX REVENUE (CDRA INCREMENT)	$ 201,332	$ 275,000	$ 172,000	$ 250,000	$ 172,000
PROPERTY TAX REVENUE (MV REVENUE)	$ 23,815	$ 25,000	$ 22,191	$ 30,000	$ 25,000
PROPERTY TAX REVENUE (MISC REDEMPTIONS, ETC)	$ 32,990	$ 15,000	$ 20,029	$ 9,500	$ 20,000
GAIN ON SALE OF ASSETS	$ -	$ -	$ -	$ -	$ -
GRANT MONIES	$ 24,012	$ 35,000	$ 10,000	$ -	$ -
OTHER NON-OPERATING INCOME	$ 31,840	$ -	$ 5,141	$ 12,000	$ -
TOTAL SECONDARY WATER REVENUE	$ 2,536,902	$ 2,428,000	$ 1,643,626	$ 2,012,724	$ 1,743,351
SECONDARY OPERATING EXPENSES					
ENGINEERING (SEE PAGE 28 & 29 FOR DETAILS)	$ -	$ -	$ 10,899	$ 22,216	$ 170,000
INSPECTION EXPENSE	$ -	$ 5,000	$ -	$ -	$ -
REPAIR & MAINT (SEE PAGE 28 & 29 FOR DETAILS)	$ 123,412	$ 970,000	$ 54,217	$ 60,000	$ 60,000
FUEL & POWER	$ 24,244	$ 30,000	$ 7,601	$ 30,000	$ 13,000
DEPRECIATION	$ 798,033	$ 930,000	$ 836,000	$ 836,000	$ 910,000
BAD DEBTS	$ 5	$ 300	$ 15	$ 300	$ 300
INSURANCE	$ 3,458	$ 3,700	$ 3,710	$ 4,000	$ 4,200
TOTAL OPERATING EXP	$ 949,152	$ 1,939,000	$ 912,442	$ 952,516	$ 1,157,500
NON OPERATING & BONDING EXPENSES:					
CDRA PROPERTY TAX EXPENSE	$ 201,332	$ 275,000	$ 172,000	$ 250,000	$ 172,000
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	$ 77,441	$ 77,500	$ 70,950	$ 70,950	$ 65,000
INTEREST EXPENSE 2019 BOND	$ 47,733	$ 48,000	$ 43,431	$ 43,431	$ 39,000
INTEREST EXPENSE WATER RESOURCE LOAN	$ 1,816	$ 1,900	$ 1,300	$ 1,300	$ 800
TOTAL NON OPERATING (REV) & EXP	$ 308,639	$ 382,715	$ 267,998	$ 345,996	$ 257,115
NET REVENUE OVER EXPENDITURES	$ 1,279,111	$ 106,285	$ 463,186	$ 714,212	$ 328,736

Cash Flow Projection
2027 TENTATIVE BUDGET

SECONDARY WATER DIVISION

Projected 2027 Ending Net Income		$ 328,736
Less Administrative Portion		$ (239,712)
Subtotal		$ 89,024
Non-cash premium on 2017 Bond		$ (10,885)
Non-cash premium on 2019 Bond		$ (8,800)
Back Out budgeted taxes for 2028 Bond Payments		$ (248,624)
Add Back taxes collected for 2027 Bond Payments		$ 248,506
Add Back Funded Depreciation		$ 910,000
Administration Portion Depr		$ 41,800
Back Out contributed Capital		$ (400,000)
Bond Principal Payments		
2017 GO Bond (690000 * .2504)	$ 64,719	$ (172,776)
2019 GO Bond (370000 * .2504)	$ 39,288	$ (92,648)
WATER RESOURCE LOAN	$ 954	$ (52,446)
Portion of Administrative Capital Lease Pmts	(11497*.0706)	$ (874)
Estimated Cash Available for Capital Acquisitions		$ 302,278

District Secondary Water Capital Facility
Improvements for the Year Ending December 31, 2027
2027 TENTATIVE BUDGET

SECONDARY WATER DIVISION

	Existing	Future	Reserves	Funds/Grants	Total
Secondary Water Line - 7200 W (CMS & Construction)	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
2027 Secondary Waterline Project Design Only	$ 124,950	$ 50,050			$ 175,000
7450 W Gardenia Avenue Connect School to Secondary Water	$ 50,000				$ 50,000
Flushing & Looping Project Add blow offs, SW Fire Hydrants or loop SW	$ 100,000				$ 100,000
Secondary Booster Station Zone 3 Cooling	$ 25,000				$ 25,000
General Administrative Capital Facilities Projects (70000* .0760)	$ 5,320				$ 5,320
Totals	$ 1,305,270	$ 50,050	$ -	$ -	$ 1,355,320

BREAKDOWN OF ENGINEERING & REPAIRS & MAINTENANCE OPERATING BUDGET:

WATER

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
ENGINEERING					
ARDURRA GIS SERVICES	$ -	$ 25,000	$ 21,797	$ 25,000	$ 20,000
PFAS TREATMENT ALTERNATIVE STUDY	$ -	$ -	$ -	$ -	$ 130,000
SCADA SYSTEM (DIST) Water System Operations	$ -	$ 40,000	$ -	$ 25,000	$ 25,000
TANK REPAIR ANALYSIS	$ -	$ -	$ -	$ -	$ 30,000
EPIC ENGINEERING	$ -	$ 5,000	$ 2,190	$ 7,000	$ -
BOWEN COLLINS	$ -	$ -	$ -	$ 25,000	$ -
STANTEC CONSULTING	$ -	$ -	$ -	$ 25,000	$ -
EDR FINISH & FEED TANK STUDY	$ 5,147	$ -	$ 7,181	$ -	$ -
GENERAL SURVEYING	$ -	$ 20,000	$ -	$ 20,000	$ -
WATER CONSERVATION REPORT	$ -	$ 10,000	$ 9,250	$ 10,000	$ -
DRINKING WATER SOURCE PROTECTION PLAN (DWSP) UPDATE	$ -	$ 20,000	$ 22,116	$ 40,000	$ -
GROUND WATER MANAGEMENT STUDY UPDATE	$ -	$ -	$ -	$ 50,000	$ -
TOTAL	$ 5,147	$ 120,000	$ 62,534	$ 227,000	$ 205,000
REPAIRS MAINTENANCE	$ 527,924	$ 581,550	$ 536,307	$ 590,000	$ 368,860
VALVE REPLACEMENT (ANNUAL)	$ -	$ 75,000	$ -	$ 75,000	$ 75,000
HYDRANT REPLACEMENT ANNUAL PROJECT	$ -	$ 75,000	$ -	$ 75,000	$ 75,000
DRILL PRESS	$ -	$ -	$ -	$ -	$ 1,500
TRUCK SHOP MAINTENANCE BLDG AIR CONDITIONING	$ -	$ 2,200	$ -	$ 10,000	$ 5,000
CHOP SAW	$ -	$ 2,000	$ -	$ 2,000	$ 2,000
WEED CONTROL	$ -	$ 8,000	$ -	$ -	$ 8,000
BARTON 5 COOLING	$ -	$ -	$ -	$ 12,820	$ 12,820
4100 CULINARY BOOSTER COOLING	$ -	$ -	$ -	$ 12,820	$ 12,820
COST SHARE FOR PROJECTS BY MAGNA CITY RELOCATE FACIL	$ -	$ 100,000	$ -	$ 100,000	$ 50,000
PALLET JACK	$ -	$ -	$ -	$ 1,000	$ 1,000
REFRIGERANT MACHINE	$ -	$ -	$ -	$ -	$ 3,000
PLASMA CUTTER	$ -	$ -	$ -	$ -	$ 2,500
SHOP FANS	$ -	$ -	$ -	$ -	$ 2,000
BAND SAW	$ -	$ -	$ -	$ -	$ 2,500
DRILL BIT SHARPENER	$ -	$ -	$ -	$ -	$ 500
SKID LOADER FORKS	$ -	$ -	$ -	$ -	$ 2,500
EDR PUMPS & INSPECTION REPAIR/REPLACE	$ -	$ 80,000	$ -	$ -	$ -
EDR CHEMICAL ROOM EPOXY PAINTING FLOOR	$ -	$ 22,250	$ -	$ -	$ -
TEAR OUT FLUORIDE BLDG PLUMB HAYNES & BARTON	$ -	$ 70,000	$ -	$ -	$ -
FACILITIES MAINTENANCE	$ -	$ -	$ -	$ 75,000	$ -
7600 LANDSCAPE	$ -	$ -	$ -	$ 100,000	$ -
TOTAL	$ 527,924	$ 1,016,000	$ 536,307	$ 1,053,640	$ 625,000

SEWER

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
ENGINEERING					
ENGINEERING		$ -	$ -	$ 30,000	$ -
ARDURRA GIS SERVICES	$ -	$ 25,000	$ 21,797	$ -	$ 20,000
INDIGO WATER CONSULTANT	$ -	$ 5,000	$ -	$ 7,500	$ 5,000
GENERAL ENGINEERING SUPPORT - STANTEC	$ 4,724	$ -	$ -	$ -	$ -
SIU AGREEMENT	$ 12,345	$ -	$ -	$ -	$ -
AEEC - RISK MANAGEMENT PLAN	$ 10,000	$ -	$ -	$ -	$ -
MASTER PLAN UPDATE	$ 13,257	$ -	$ -	$ -	$ -
WWTP EMERGENCY RESPONSE PLAN	$ -	$ -	$ -	$ 50,000	$ -
TOTAL	$ 40,326	$ 30,000	$ 21,797	$ 87,500	$ 25,000

BREAKDOWN OF ENGINEERING & REPAIRS & MAINTENANCE OPERATING BUDGET:

SEWER - Continued

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
REPAIRS MAINTENANCE	$ 226,149	$ 312,000	$ 232,165	$ 333,000	$ 18,000
ASPHALT OVERLAY & REPAIR AT WWTP	$ -	$ 170,000	$ -	$ 170,000	$ 200,000
TOTAL POWER & CONTROL - SCADA SERVICES	$ -	$ 35,000	$ 26,516	$ 35,000	$ 35,000
SEWER MAIN LINE & SPOT REPAIRS	$ -	$ 200,000	$ 15,685	$ 250,000	$ 250,000
MANHOLE LINING & REHABILITATION	$ 78,520	$ 75,000	$ 275,000	$ 75,000	$ 75,000
EAST HEADWORKS ELECTRICAL ROOM	$ -	$ -	$ -	$ -	$ 12,000
ROOT CONTROL - COLLECTION LINES	$ 13,826	$ 25,000	$ 20,704	$ 25,000	$ 30,000
SL - RAT SOUND MONITORING INVESTIGATION	$ 60,471	$ 65,000	$ 64,540	$ 65,000	$ 75,000
HACH MAINTENANCE CONTRACT	$ 16,361	$ -	$ 23,155	$ 20,000	$ 20,000
FACILITY COATINGS/PAINTING/REPAIRS	$ -	$ -	$ -	$ -	$ 35,000
WEST HEADWORKS DEMOLITION	$ -	$ -	$ -	$ -	$ 50,000
DEMOLITION OF AGING OR OBSOLETE WWTP BLDGS & INFRAS	$ -	$ 750,000	$ -	$ 750,000	$ -
REPLACE WRF OPERATORS OFFICE SERVER AREA AC UNIT	$ -	$ 18,000	$ 6,831	$ -	$ -
TOTAL	$ 395,327	$ 1,650,000	$ 664,596	$ 1,723,000	$ 800,000

ADMINISTRATION

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
ENGINEERING					
GENERAL ENGINEERING - EPIC ENGINEERING	$ 3,408	$ -	$ 3,594	$ -	$ 5,000
LEAD & COPPER ASSISTANCE - AE2S	$ 48,981	$ -	$ 4,134	$ -	$ -
SUBDIVISION STUDY - JUB	$ 9,500	$ -	$ -	$ -	$ -
GIS SERVICES - ARDURRA	$ 65,954	$ -	$ -	$ -	$ -
RISK & RESILIANCE STUDY - HANSEN ALLEN & LUCE	$ -	$ -	$ 9,250	$ -	$ -
DRINKING WATER SOURCE PROTECTION PLAN - HORROCKS	$ -	$ -	$ -	$ -	$ -
MASTER PLAN UPDATE - BOWEN COLLINS	$ 123,805	$ -	$ 52,137	$ -	$ -
FINANCIAL ANALYSIS - FUNDING ASSISTANCE	$ 3,004	$ -	$ 4,392	$ 9,000	$ -
TOTAL	$ 254,652	$ -	$ 73,507	$ 9,000	$ 5,000

SECONDARY

	2025 ACTUAL	2025 BUDGET	2026 ESTIMATED YEAR END	2026 BUDGET	2027 TENTATIVE
ENGINEERING					
ARDURRA - GIS SERVICES	$ -	$ -	$ 10,899	$ -	$ 20,000
SHALLOW GROUND WATER DEVELOPMENT PLAN	$ -	$ -	$ -	$ -	$ 150,000
SECONDARY ZONE 3 BOOSTER COOLING	$ -	$ -	$ -	$ 22,216	$ -
TOTAL	$ -	$ -	$ 10,899	$ 22,216	$ 170,000
REPAIRS MAINTENANCE	$ 123,412	$ 60,000	$ 54,217	$ 60,000	$ 60,000
DREDGING OF SECONDARY WATER RESERVOIR ZONE 1	$ -	$ 910,000	$ -	$ -	$ -
TOTAL	$ 123,412	$ 970,000	$ 54,217	$ 60,000	$ 60,000