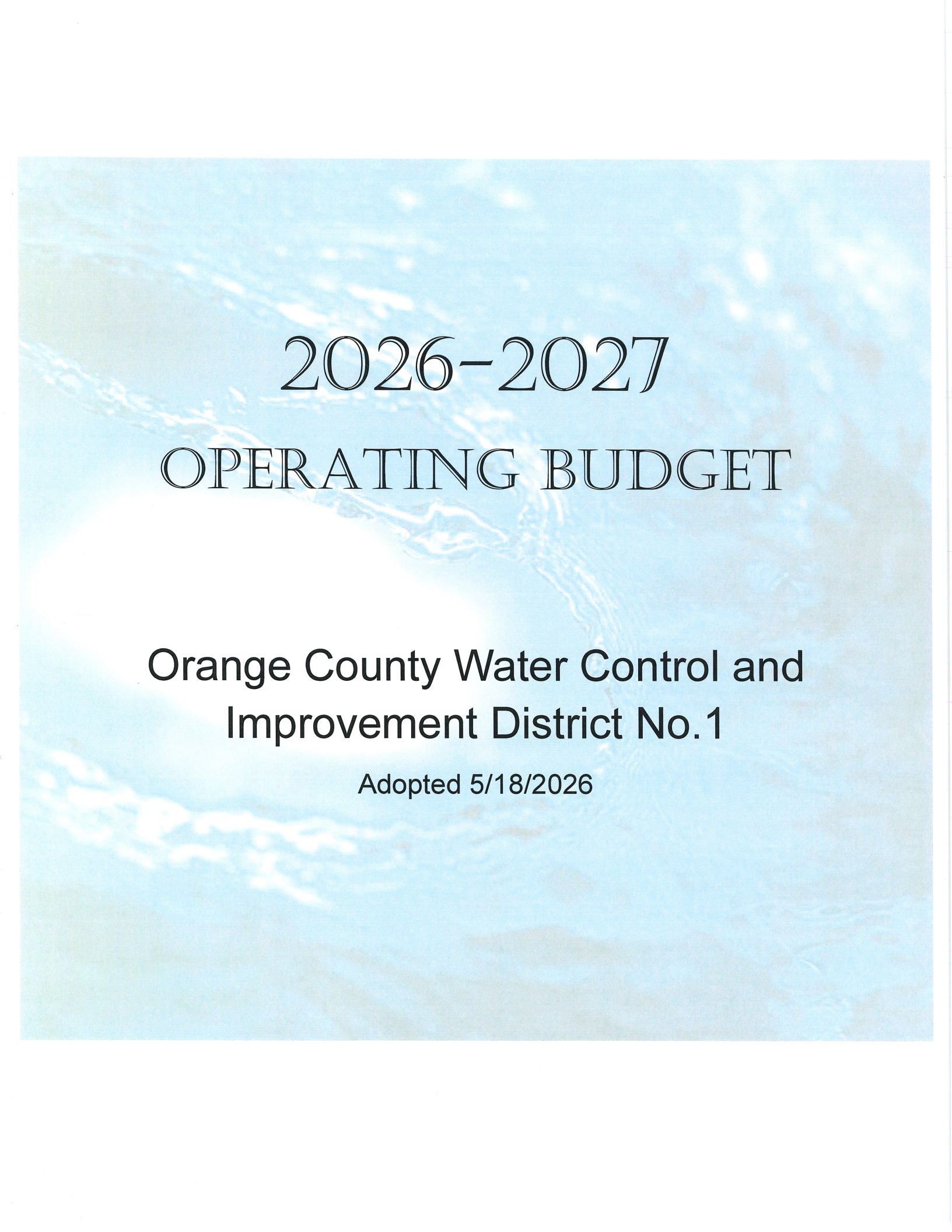


The background of the entire page is a close-up photograph of water, showing intricate, swirling ripples and reflections of light, creating a textured, blue-toned surface.

2026-2027 OPERATING BUDGET

**Orange County Water Control and
Improvement District No.1**

Adopted 5/18/2026



Orange County Water Control & Improvement District No. 1

MISSION STATEMENT

IT IS THE MISSION OF
ORANGE COUNTY WATER CONTROL &
IMPROVEMENT DISTRICT NO. 1

TO:

- PROVIDE A PLENTIFUL SUPPLY OF CLEAN WATER
- PROVIDE EFFICIENT DISPOSAL OF WASTE
- EXPAND SERVICES AS RESOURCES WILL ALLOW
- EXCEED ENVIRONMENTAL STANDARDS
- STRENGTHEN COMMITMENT FROM EMPLOYEES BY ATTENDING TO THEIR NEEDS AS REGARDS TO COMPENSATION; TRAINING; AND OPERATING EQUIPMENT
- WE ALSO PLEDGE COOPERATION WITH PUBLIC AND PRIVATE ENTITIES WHOSE GOALS COMPLEMENT OUR OWN



Orange County Water Control & Improvement District No. 1
460 E Bolivar Street
409-769-2669

May 18, 2026

Board of Directors
Orange County Water Control &
Improvement District No. 1
460 E. Bolivar
Vidor, Texas 77662

Gentlemen,

Presented for your consideration is the **2025/2026 Budget Performance Analysis** and the **Proposed Fiscal Year 2026/2027 Operating Budget** for Orange County Water Control & Improvement District No. 1.

Fiscal Year 2025/2026 Annual Budget Performance Analysis

F/Y 2025/2026 ending June 30, 2026, is projected to generate revenues of \$6,243,309. This amount exceeds the 2025/2026 budgeted amount of \$5,956,857 by \$286,452. This amount combined with an anticipated savings of \$58,737 in expenditures results in an improved financial position to the District of \$345,189.

Although overall expenditures were less than budgeted, several line-item accounts required more funding than initially allocated. The following list provides an analysis and corrective measure taken to address the more significant overages:

- **Salaries and Wages (Acct. # 5101)** – This cost overrun is the result of overlapping of General Manager salaries and the retirement of two long-term district employees.
- **Employee Health/Life Insurance (Acct. #5107)** - This overrun is the result of increased contributions to the Districts employee health insurance. Additional funding was added to accommodate the increased contribution.
- **Legal Fees (Acct. #5116)** – This account exceeded the budget due to extensive consultation on property purchase for Well #8 and unanticipated refileing for CCN acquisition

of Water Necessities Inc. and Lexington water systems. An additional \$10,000 is added for 2026/2027

- **Water Distribution System Upgrade/Maintenance (Acct. #5131-E)** – Cost overrun due to extensive repairs and installations in water distribution system and reallocation of some expenditures formerly charged to meter purchases account. An additional \$15,000 has been added for 2026/2027
- **Well #7 (Acct. #5131-F)** – Replaced rotating assembly in booster pump at a cost of over \$16,000.
- **LPSS New Installation (Acct. #5133-A)** – overrun due to unexpected demand of new system installations. \$20,000 in additional funding is allocated to this account for 2026/2027.
- **LPSS Maintenance/Repairs (Acct. # 5133-B)** – Overrun attributable to aging pump systems requiring maintenance. An additional \$10,000 is added for 2026/2027.

Fiscal Year 2026/2027 Annual Operating Budget

Using historical data, trends, and known variables that can impact operating costs, an annual operating budget of \$6,037,009 has been developed for F/Y 2026/2027. This budget is balanced with the anticipated expenditures and operational needs for the upcoming year and the Districts projected revenues. Projected Revenues/Expenditures equate to \$393 per/capita year based on a population of 15,369.

Below is a synopsis of the 2026/2027 Budget:

Rates

Customers will incur no increase in the minimum rates, and see an increase of \$0.03/100 gallons to water and sewer rates for all customers consuming more than 2,000 gallons/month.

Personnel

- In keeping with the District's mission statement to recognize the contributions and dedication that District employees give to their job and to the customers of the District, presented in this budget is a 3.0% COLA for all full-time employees. The 3.0% COLA increase is based on surveying the other governmental entities throughout our immediate area regarding an anticipated COLA increase for their employees during the upcoming budget year as well as observing the CPI-W (Consumer Price Index for Urban Wage Earners and Clerical Workers) indication that the cost of living has increased by 3.3% during the past year.

Maintenance and Operations

- **Accounts 5131-B,C, & F- Well #'s 4, 5, & 7** – Increased to facilitate rebuilding a booster pump at each location.
- **Account 5131-E, Water Dist. System – Upgrades/Maintenance** – Has been increased by \$35,000 with anticipated expenditures to be similar to 2025/2026 actuals.
- **Account 6016 – Transfer Out – Water/Sewer Major Maintenance** – Added \$210,000 to fund DeWitt sewer manhole repairs.

Revenue Note

- **Account #6000 – Bond Principal** - \$1,125,000 is budgeted for Revenue Bond Principal Payments due annually in August..
- **Account #6001 – Bond Interest** \$178,825 is budgeted for Bond Interest payments due annually in August and February.

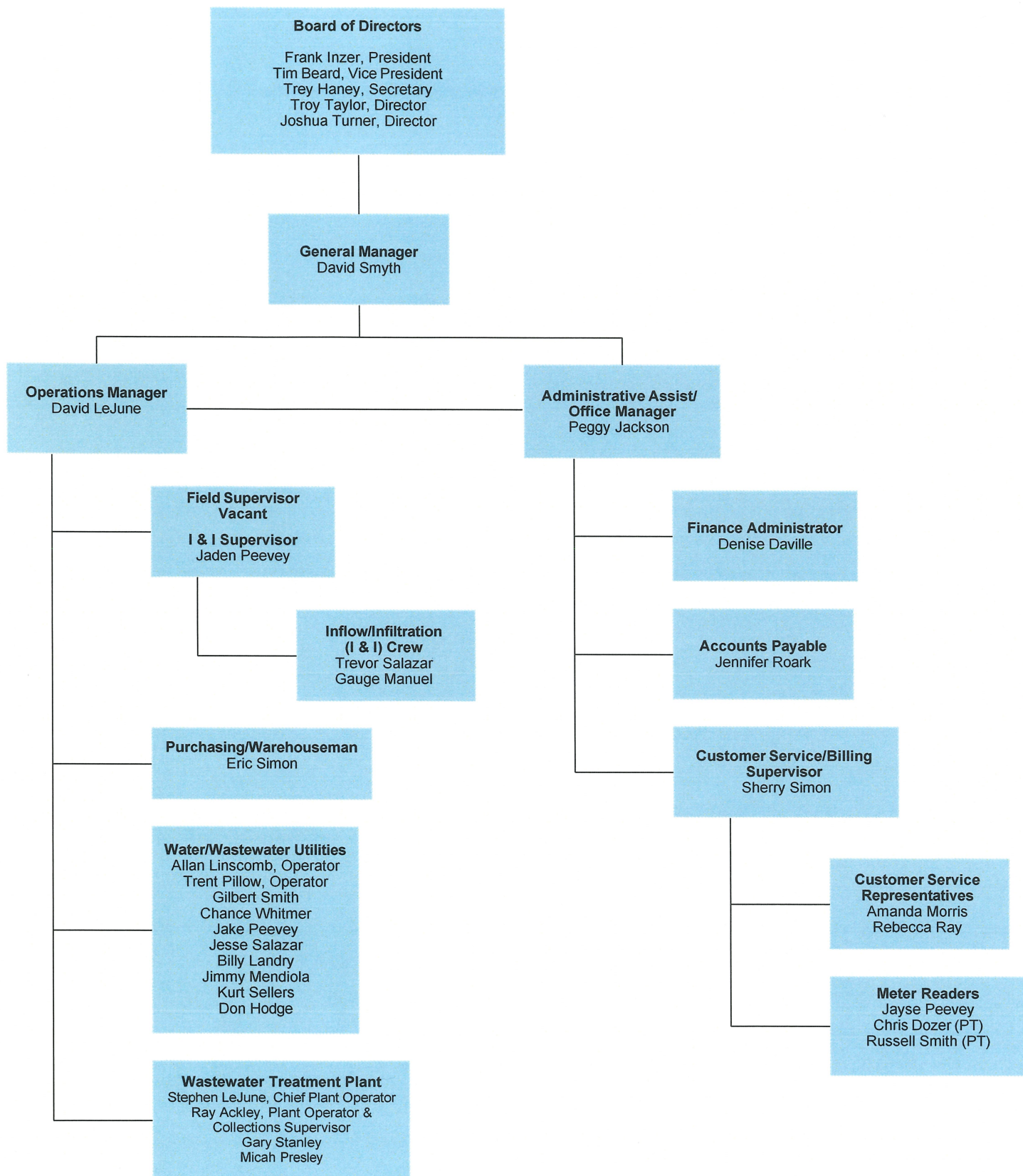
Transfers

- **Accounts 6015, & 6017** – Each have transfers scheduled monthly in the amount of \$2,625 with an anticipate annual total to each account of \$31,500.
- **Account 6016** – Monthly transfer of \$20,577, totaling \$246,932.

CONCLUSION

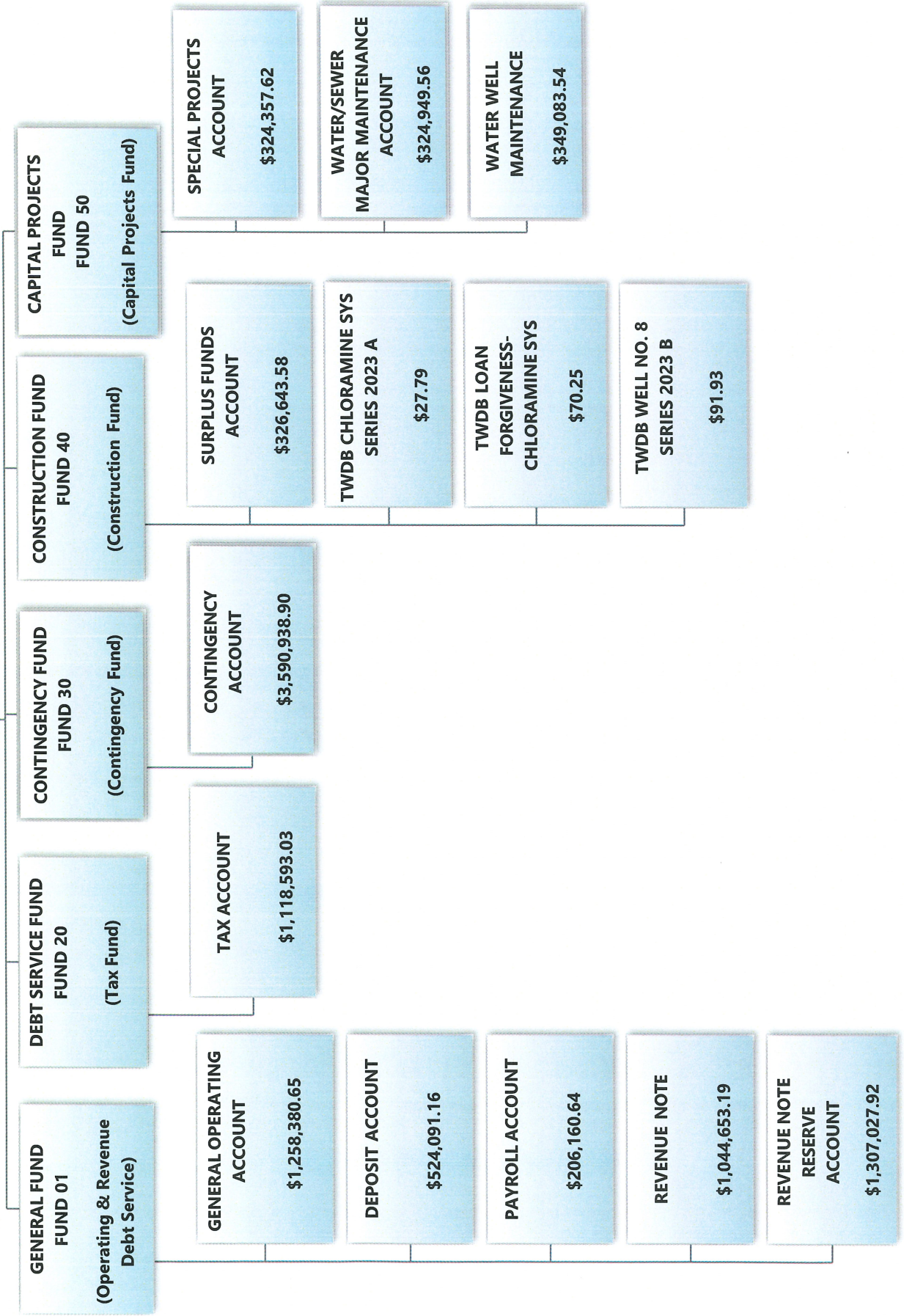
Using historical data to predict the Amended 2026/2027 Operating Budget, this proposed budget accurately represents the best forecast of revenues and expenses. More importantly, the 2026/2027 Proposed Budget demonstrates the commitment of the District's staff to continue following the guidance set forth by the Board of Directors to provide water and sewer services our community has grown to expect and also demonstrates the desire to strengthen commitment from its employees by attending their needs regarding compensation, training, and providing safe operating equipment.

ORGANIZATIONAL CHART



DISTRICT
CHART OF FUNDS
WITH
ACCOUNT BALANCES
@
04/30/2026

DISTRICT FUNDS
(@ APRIL 30, 2026)



2026/2027
BUDGET
WITH
HISTORICAL DATA

REVENUES AND EXPENSES
ANNUAL COMPARISONS FYE 2023 - FYE 2026 WITH 2026-2027 BUDGET PREDICTIONS
(INCLUDES A \$.03 INCREASE TO RATES)

REVENUES

ACCT #	REVENUES	2022-2023 ACTUAL	2022-2023 BUDGET	2023-2024 ACTUAL	2023-2024 BUDGET	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 ACTUAL @ 05/01/26	2025-2026 BUDGET	2026-2027 BUDGET
4104	WATER SERVICE REVENUE	\$ 1,973,306	\$ 1,848,864	\$ 2,043,984	\$ 2,021,320	\$ 2,188,052	\$ 2,096,520	\$ 1,925,418	\$ 2,174,007	\$ 2,253,326
4105	SEWER SERVICE REVENUE	\$ 2,030,222	\$ 1,996,716	\$ 2,120,261	\$ 2,128,050	\$ 2,267,977	\$ 2,204,646	\$ 1,989,175	\$ 2,279,850	\$ 2,272,183
4107	BULK WATER REVENUE	\$ 1,520	\$ 1,000	\$ 4,546	\$ 1,860	\$ 3,513	\$ 5,000	\$ 192	\$ 3,000	
4108	REV NOTE PAYMENT FEES - 2011	\$ 1,017,528	\$ 1,020,000	\$ 1,034,511	\$ 1,020,000	\$ 1,039,101	\$ 1,035,000	\$ 854,641	\$ 1,035,000	\$ 1,035,000
4109	FEMA INCOME	\$ 13,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4110	WATER TAP CONNECTION FEES	\$ 54,346	\$ 20,000	\$ 62,528	\$ 40,000	\$ 72,925	\$ 50,000	\$ 63,885	\$ 55,000	\$ 55,000
4111	WASTEWATER TAP FEES	\$ 14,538	\$ 6,300	\$ 11,460	\$ 12,000	\$ 15,683	\$ 7,000	\$ 14,400	\$ 10,000	\$ 10,000
4119	RECONNECTION FEES	\$ 32,650	\$ 42,000	\$ 49,960	\$ 35,000	\$ 44,569	\$ 40,000	\$ 36,935	\$ 43,000	\$ 40,000
4122	SALE OF MATERIALS & SUPPLIES	\$ 21,157	\$ 500	\$ -	\$ 5,000	\$ -	\$ 3,000	\$ -	\$ 2,000	\$ 2,000
4131	LATE FEE PENALTY	\$ 116,852	\$ 115,000	\$ 129,687	\$ 115,000	\$ 134,397	\$ 120,000	\$ 120,120	\$ 125,000	\$ 120,000
4137	INTEREST ON TEMP INVESTMENTS	\$ 99,415	\$ 2,500	\$ 158,615	\$ 85,000	\$ 148,123	\$ 130,000	\$ 114,609	\$ 145,000	\$ 145,000
4149	RETURNED CHECK FEES (NSF)	\$ 2,490	\$ 1,500	\$ 2,940	\$ 2,000	\$ 2,760	\$ 3,000	\$ 2,160	\$ 3,000	\$ 2,500
4152	BAD DEBTS RECOVERED	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4155	TURN ON FEE	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
4173	TRANSFERS IN	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 87	\$ 1,000	\$ 1,000
4176	OTHER REVENUE	\$ 8,807	\$ 7,000	\$ 5,657	\$ 5,000	\$ 4,082	\$ 5,000	\$ 7,286	\$ 5,000	\$ 5,000
4177	LINE EXTENSION W/S	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
4178	LPSS - PAYMENT FOR NEW INSTALLATIONS	\$ 117,050	\$ 80,000	\$ 112,100	\$ 90,000	\$ 54,710	\$ 120,000	\$ 130,807	\$ 75,000	\$ 95,000
4181	INSURANCE RECOVERY	\$ 15,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 5,518,711	\$ 5,146,080	\$ 5,736,249	\$ 5,561,230	\$ 5,975,892	\$ 5,821,166	\$ 5,259,715	\$ 5,956,857	\$ 6,037,009

EXPENDITURES

ACCT #	EXPENDITURES	2022-2023 ACTUAL	2022-2023 BUDGET	2023-2024 ACTUAL	2023-2024 BUDGET	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 ACTUAL @ 05/01/26	2025-2026 BUDGET	2026-2027 BUDGET
5101	SALARIES AND WAGES	\$ 1,437,418	\$ 1,490,000	\$ 1,552,615	\$ 1,540,000	\$ 1,584,506	\$ 1,635,000	\$ 1,525,907	\$ 1,810,000	\$ 1,698,436
5102	SALARIES AND WAGES - OVERTIME	\$ 78,914	\$ 135,000	\$ 86,730	\$ 80,000	\$ 82,458	\$ 86,000	\$ 76,873	\$ 90,000	\$ 100,000
5104	EMPLOYEE RETIREMENT EXPENSE	\$ 132,270	\$ 128,000	\$ 154,258	\$ 150,000	\$ 166,765	\$ 165,000	\$ 158,922	\$ 180,000	\$ 156,522
5105	HEALTH SAVINGS ACCOUNT (HSA)	\$ 7,434	\$ 12,000	\$ 6,643	\$ 8,000	\$ 13,215	\$ 15,000	\$ 10,802	\$ 15,000	\$ 15,000
5107	HEALTH/LIFE INSURANCE	\$ 202,441	\$ 240,000	\$ 194,147	\$ 240,000	\$ 198,299	\$ 198,000	\$ 206,534	\$ 200,000	\$ 285,480
5110	PAYROLL TAXES EXPENSE	\$ 115,883	\$ 120,000	\$ 125,410	\$ 120,000	\$ 126,646	\$ 126,000	\$ 122,613	\$ 140,000	\$ 140,000
5113	TEXAS WORKFORCE COMM - UNEMPLOYMENT TAX	\$ 266	\$ 5,000	\$ 3,175	\$ 5,000	\$ 2,460	\$ 2,000	\$ 5,741	\$ 4,000	\$ 4,000
5114	WORKERS COMP PREMIUMS	\$ 34,803	\$ 49,000	\$ 36,457	\$ 50,000	\$ 31,937	\$ 43,000	\$ 26,415	\$ 56,200	\$ 40,000
5116	LEGAL FEES	\$ 50,297	\$ 25,000	\$ 37,419	\$ 50,000	\$ 53,598	\$ 48,000	\$ 41,886	\$ 35,000	\$ 42,500
5119	BUILDING SECURITY	\$ 9,681	\$ 2,000	\$ 10,021	\$ 10,000	\$ 13,838	\$ 20,000	\$ 15,204	\$ 20,000	\$ 20,000
5120	LPSS REFUND ACCT	\$ -	\$ 4,000	\$ -	\$ 4,500	\$ -	\$ 4,500	\$ 400	\$ 4,500	\$ 4,500
5121	SEWER TAP REFUND	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ 900	\$ -	\$ 900	\$ 1,000
5122	ENGINEERING FEES	\$ 20,937	\$ 20,000	\$ 16,801	\$ 25,000	\$ 24,246	\$ 30,000	\$ 23,197	\$ 30,000	\$ 30,000
5123	WATER TAP REFUND	\$ -	\$ 925	\$ 1,000	\$ 1,000	\$ 4,081	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
5125	AUDIT EXPENSE	\$ 17,250	\$ 30,000	\$ 23,180	\$ 30,000	\$ 18,750	\$ 25,000	\$ 25,050	\$ 24,500	\$ 26,500
5128	VEHICLE/EQUIPMENT - MAINT & REPAIR	\$ 35,905	\$ 40,000	\$ 43,177	\$ 40,000	\$ 38,443	\$ 45,000	\$ 29,015	\$ 40,000	\$ 40,000

REVENUES AND EXPENSES

EXPENDITURES		2022-2023		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		2026-2027	
ACCT #		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	@ 05/01/26			BUDGET		BUDGET
5131-B	WELL #4	\$ 12,068	\$ 15,000	\$ 7,188	\$ 15,000	\$ 15,000	\$ 15,000	\$ 945	\$ 5,000	\$ 10,084	\$ 10,000	\$ 10,084	\$ 10,000	\$ 32,000	\$ 32,000		
5131-C	WELL #5	\$ 116,117	\$ 15,000	\$ 31,214	\$ 15,000	\$ 15,000	\$ 15,000	\$ 14,336	\$ 15,000	\$ 8,847	\$ 10,000	\$ 8,847	\$ 10,000	\$ 32,000	\$ 32,000		
5131-D	WELL #6	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5131-E	WATER DISTRIBUTION SYSTEM - UPGRADES/MAINTENAN	\$ 41,962	\$ 20,000	\$ 64,180	\$ 45,000	\$ 45,000	\$ 45,000	\$ 68,560	\$ 60,000	\$ 84,510	\$ 55,000	\$ 84,510	\$ 55,000	\$ 60,000	\$ 60,000		
5131-F	WELL #7	\$ 5,702	\$ 15,000	\$ 20,968	\$ 15,000	\$ 15,000	\$ 15,000	\$ 7,153	\$ 8,800	\$ 18,757	\$ 10,000	\$ 18,757	\$ 10,000	\$ 19,520	\$ 19,520		
5132-A	OAKLANE WW TP	\$ 30,242	\$ 65,000	\$ 32,488	\$ 65,000	\$ 65,000	\$ 65,000	\$ 119,490	\$ 155,000	\$ 43,032	\$ 135,000	\$ 43,032	\$ 135,000	\$ 133,205	\$ 133,205		
5132-G	WASTEWATER COLLECTION SYSTEM - UPGRADES/MAINT	\$ 92,396	\$ 125,000	\$ 166,752	\$ 250,000	\$ 250,000	\$ 250,000	\$ 72,566	\$ 66,000	\$ 49,256	\$ 70,000	\$ 49,256	\$ 70,000	\$ 70,000	\$ 70,000		
5133-A	LPSS - NEW INSTALLATIONS	\$ 94,005	\$ 75,000	\$ 93,532	\$ 90,000	\$ 90,000	\$ 90,000	\$ 65,493	\$ 65,000	\$ 100,044	\$ 65,000	\$ 100,044	\$ 65,000	\$ 85,000	\$ 85,000		
5133-B	LPSS - MAINTENANCE/REPAIRS	\$ 81,415	\$ 75,000	\$ 72,946	\$ 75,000	\$ 75,000	\$ 75,000	\$ 53,535	\$ 55,713	\$ 73,612	\$ 65,000	\$ 73,612	\$ 65,000	\$ 75,000	\$ 75,000		
5135	INFLOW AND INFILTRATION	\$ 19,548	\$ 30,000	\$ 27,987	\$ 30,000	\$ 30,000	\$ 30,000	\$ 27,987	\$ 32,000	\$ 29,957	\$ 50,000	\$ 29,957	\$ 50,000	\$ 40,000	\$ 40,000		
5136	METERS - PURCHASE OF	\$ 59,079	\$ 100,000	\$ 90,487	\$ 50,000	\$ 50,000	\$ 50,000	\$ 108,089	\$ 124,000	\$ 103,490	\$ 119,494	\$ 103,490	\$ 119,494	\$ 120,000	\$ 120,000		
5137	CONTRACTS - OFFICE MAINTENANCE	\$ 57,459	\$ 55,000	\$ 82,875	\$ 55,000	\$ 55,000	\$ 55,000	\$ 82,500	\$ 80,000	\$ 70,743	\$ 90,000	\$ 70,743	\$ 90,000	\$ 90,000	\$ 90,000		
5140	FUELS & LUBRICANTS	\$ 58,533	\$ 60,000	\$ 50,502	\$ 65,000	\$ 65,000	\$ 65,000	\$ 47,068	\$ 48,000	\$ 42,255	\$ 45,000	\$ 42,255	\$ 45,000	\$ 50,000	\$ 50,000		
5141	BUILDING/SHOP MAINTENANCE	\$ 44,723	\$ 40,000	\$ 35,098	\$ 40,000	\$ 40,000	\$ 40,000	\$ 39,264	\$ 30,000	\$ 25,441	\$ 25,000	\$ 25,441	\$ 25,000	\$ 25,000	\$ 25,000		
5143	CHEMICALS - WATER	\$ 30,693	\$ 40,000	\$ 37,795	\$ 40,000	\$ 40,000	\$ 40,000	\$ 31,604	\$ 35,000	\$ 29,289	\$ 35,000	\$ 29,289	\$ 35,000	\$ 40,000	\$ 40,000		
5144	CHEMICALS-SEWER	\$ 11,138	\$ 8,000	\$ 11,138	\$ 10,000	\$ 10,000	\$ 10,000	\$ 13,365	\$ 15,000	\$ 8,910	\$ 15,000	\$ 8,910	\$ 15,000	\$ 15,000	\$ 15,000		
5149	LAB EXPENSE	\$ 43,251	\$ 40,000	\$ 46,052	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,505	\$ 50,000	\$ 34,342	\$ 50,000	\$ 34,342	\$ 50,000	\$ 50,000	\$ 50,000		
5152	OFFICE EXPENSE - GENERAL	\$ 31,099	\$ 30,000	\$ 34,126	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,865	\$ 35,000	\$ 22,594	\$ 30,000	\$ 22,594	\$ 30,000	\$ 30,000	\$ 30,000		
5153	BANK CHARGES AND ADJUSTMENTS	\$ 4,290	\$ 10,000	\$ 2,638	\$ 10,000	\$ 10,000	\$ 10,000	\$ 1,673	\$ 5,000	\$ 1,469	\$ 5,000	\$ 1,469	\$ 5,000	\$ 5,000	\$ 5,000		
5155	POSTAGE	\$ 34,474	\$ 30,000	\$ 39,699	\$ 35,000	\$ 35,000	\$ 35,000	\$ 50,287	\$ 50,000	\$ 42,129	\$ 40,000	\$ 42,129	\$ 40,000	\$ 42,500	\$ 42,500		
5158	PRINTING AND LEGAL NOTICES	\$ 10,684	\$ 15,000	\$ 8,092	\$ 15,000	\$ 15,000	\$ 15,000	\$ 7,372	\$ 15,000	\$ 3,100	\$ 15,000	\$ 3,100	\$ 15,000	\$ 12,500	\$ 12,500		
5160	CREDIT BALANCE - CLEARING ACCOUNT	\$ 326	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000		
5161	SURETY BONDS	\$ 742	\$ 1,000	\$ 800	\$ 1,000	\$ 1,000	\$ 1,000	\$ 963	\$ 1,000	\$ 400	\$ 1,000	\$ 400	\$ 1,000	\$ 1,000	\$ 1,000		
5163	CASUAL LABOR	\$ 20,413	\$ 30,000	\$ 18,175	\$ 30,000	\$ 30,000	\$ 30,000	\$ 18,229	\$ 20,000	\$ 15,200	\$ 25,000	\$ 15,200	\$ 25,000	\$ 25,000	\$ 25,000		
5164	TELEPHONE/COMMUNICATIONS	\$ 40,822	\$ 35,000	\$ 43,415	\$ 40,000	\$ 40,000	\$ 40,000	\$ 47,084	\$ 48,000	\$ 38,762	\$ 45,000	\$ 38,762	\$ 45,000	\$ 45,000	\$ 45,000		
5165	TRAVEL/TRAINING	\$ 11,396	\$ 10,000	\$ 13,072	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,500	\$ 10,000	\$ 10,238	\$ 10,000	\$ 10,238	\$ 10,000	\$ 10,000	\$ 10,000		
5166	DUES/SUBSCRIPTIONS	\$ 17,315	\$ 14,000	\$ 15,810	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,258	\$ 25,000	\$ 11,657	\$ 20,000	\$ 11,657	\$ 20,000	\$ 20,000	\$ 20,000		
5167	UTILITIES	\$ 321,008	\$ 250,000	\$ 280,954	\$ 344,000	\$ 344,000	\$ 344,000	\$ 278,148	\$ 270,000	\$ 243,806	\$ 290,000	\$ 243,806	\$ 290,000	\$ 300,000	\$ 300,000		
5170	ELECTION EXPENSE	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000		
5171	GARBAGE PICKUP	\$ 1,643	\$ 2,500	\$ 1,574	\$ 2,500	\$ 2,500	\$ 2,500	\$ 1,754	\$ 1,700	\$ 1,590	\$ 2,000	\$ 1,590	\$ 2,000	\$ 2,000	\$ 2,000		
5172	TCEQ - PAYMENTS OTHER THAN PERMITS AND FEES	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000		
5173	BAD DEBT EXPENSE	\$ 30,558	\$ 33,000	\$ 32,350	\$ 33,000	\$ 33,000	\$ 33,000	\$ 30,554	\$ 33,000	\$ 30,160	\$ 33,000	\$ 30,160	\$ 33,000	\$ 33,000	\$ 33,000		
5174	SLUDGE DISPOSAL FEE	\$ 27,594	\$ 42,000	\$ 47,097	\$ 30,000	\$ 30,000	\$ 30,000	\$ 63,148	\$ 50,000	\$ 38,854	\$ 45,000	\$ 38,854	\$ 45,000	\$ 50,000	\$ 50,000		
5175	RAILROAD EASEMENTS	\$ 4,008	\$ 3,500	\$ 4,138	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,439	\$ 3,000	\$ 3,509	\$ 5,000	\$ 3,509	\$ 5,000	\$ 5,000	\$ 5,000		
5176	EMPLOYEE UNIFORM EXPENSE	\$ 15,158	\$ 14,000	\$ 16,591	\$ 15,000	\$ 15,000	\$ 15,000	\$ 16,343	\$ 17,000	\$ 16,455	\$ 15,000	\$ 16,455	\$ 15,000	\$ 17,000	\$ 17,000		
5177	INSURANCE - LIABILITY/PROPERTY	\$ 87,695	\$ 90,000	\$ 97,772	\$ 95,880	\$ 95,880	\$ 95,880	\$ 111,251	\$ 150,000	\$ 103,601	\$ 125,000	\$ 103,601	\$ 125,000	\$ 135,000	\$ 135,000		
5181	TOOLS (SMALL)/OTHER EQUIPMENT	\$ 19,069	\$ 25,000	\$ 17,707	\$ 25,000	\$ 25,000	\$ 25,000	\$ 15,626	\$ 15,000	\$ 12,772	\$ 15,000	\$ 12,772	\$ 15,000	\$ 15,000	\$ 15,000		
5184	OFFICE EQUIPMENT & SOFTWARE	\$ 25,193	\$ 25,000	\$ 29,300	\$ 25,000	\$ 25,000	\$ 25,000	\$ 23,526	\$ 30,000	\$ 12,673	\$ 30,000	\$ 12,673	\$ 30,000	\$ 35,000	\$ 35,000		
5186	FURNITURE AND FIXTURES	\$ 1,203	\$ 5,000	\$ 2,699	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,840	\$ 5,000	\$ 2,684	\$ 3,000	\$ 2,684	\$ 3,000	\$ 3,000	\$ 3,000		
5187	LAND & RIGHT OF WAY	\$ 11,333	\$ 2,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 15,000	\$ 2,500	\$ 15,000	\$ 2,500	\$ 15,000	\$ 15,000	\$ 15,000		
5190	CAPITAL OUTLAY - VEHICLES/EQUIPMENT	\$ 151,945	\$ 160,000	\$ 120,064	\$ 120,000	\$ 120,000	\$ 120,000	\$ 151,919	\$ 152,000	\$ 16,477	\$ 120,000	\$ 16,477	\$ 120,000	\$ 50,000	\$ 50,000		
5196	DRUG TESTING	\$ 120	\$ 200	\$ 40	\$ 200	\$ 200	\$ 200	\$ 100	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ 200	\$ 200		
5197	BOND HANDLING FEES	\$ 400	\$ 1,305	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800		
6000	BOND PRINCIPAL	\$ 815,000	\$ 815,000	\$ 835,000	\$ 894,550	\$ 894,550	\$ 894,550	\$ 1,080,000	\$ 1,080,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,125,000	\$ 1,125,000		
6001	BOND INTEREST	\$ 127,250	\$ 127,250	\$ 163,853	\$ 51,200	\$ 51,200	\$ 51,200	\$ 223,253	\$ 223,253	\$ 201,163	\$ 201,163	\$ 201,163	\$ 201,163	\$ 178,825	\$ 178,825		
6008	LINE EXTENSIONS/ WATER-SEWER	\$ 5,930	\$ 1,500	\$ 1,095	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000		
6011	TCEQ - PERMITS/FEES	\$ 36,811	\$ 35,000	\$ 34,796	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,296	\$ 35,300	\$ 35,296	\$ 36,000	\$ 35,296	\$ 36,000	\$ 36,000	\$ 36,000		
6012	TRANSFER OUT - CONTINGENCY ACCOUNT	\$ 335,320	\$ 175,000	\$ 62,496	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

REVENUES AND EXPENSES
ANNUAL COMPARISONS FYE 2023 - FYE 2028 WITH 2026-2027 BUDGET PREDICTIONS
(INCLUDES A \$.03 INCREASE TO RATES)

ACCT #	EXPENDITURES	2022-2023		2023-2024		2024-2025		2025-2026		2026-2027	
		ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL @ 05/01/26	BUDGET	BUDGET	BUDGET
6015	TRANSFER OUT - SPECIAL PROJECT ACCOUNT	\$ 12,498	\$ 25,000	\$ 50,003	\$ 50,000	\$ 75,000	\$ 75,000	\$ 55,580	\$ 66,700	\$ 29,824	\$ 29,824
6016	TRANSFERS OUT - WATER/SEWER MAJOR MAINTENANCE /	\$ 12,498	\$ 25,000	\$ 50,003	\$ 50,000	\$ 75,000	\$ 75,000	\$ 55,580	\$ 66,700	\$ 221,317	\$ 221,317
6017	TRANSFER OUT - WATER WELL MAINTENANCE	\$ 12,498	\$ 25,000	\$ 50,003	\$ 50,000	\$ 75,000	\$ 75,000	\$ 55,580	\$ 66,700	\$ 29,824	\$ 29,824
6019	FIRE HYDRANTS - REPAIRS	\$ 6,200	\$ 5,000	\$ 256	\$ 10,000	\$ -	\$ 5,000	\$ 13,541	\$ 10,000	\$ 10,000	\$ 10,000
6051	TRANSFER OUT	\$ 113,935	\$ -	\$ (8,444)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSE & NET TRANSFERS	\$ 5,289,158	\$ 5,146,080	\$ 5,228,309	\$ 5,561,230	\$ 5,607,830	\$ 5,823,166	\$ 5,150,298	\$ 5,956,857	\$ 6,043,454	\$ 6,043,454
	REVENUES	\$ 5,518,711	\$ 5,146,080	\$ 5,736,249	\$ 5,561,230	\$ 5,975,892	\$ 5,821,166	\$ 5,259,715	\$ 5,956,857	\$ 6,037,009	\$ 6,037,009
	EXPENSES	\$ 5,289,158	\$ 5,146,080	\$ 5,228,309	\$ 5,561,230	\$ 5,607,830	\$ 5,823,166	\$ 5,150,298	\$ 5,956,857	\$ 6,043,454	\$ 6,043,454
		\$ 229,553	\$ -	\$ 507,940	\$ -	\$ 368,062	\$ (2,000)	\$ 109,417	\$ -	\$ (6,445)	\$ (6,445)