

MONTGOMERY COUNTY WCID #1 -OPERATING ACCOUNT

Profit & Loss Budget vs. Actual.

October 2025 through September 2026

	2025 Adopted Budget	2026 Draft Budget
Income		
4100 · Customer Service Fees -Water	800,000.00	1,200,000.00
4104 · Late Charges	28,000.00	30,000.00
4108 · NSF Fees	10,000.00	5,000.00
4109 · Tap Fees - Water	50,000.00	10,000.00
4110 · Water Conservation District	20,000.00	17,500.00
4113 · Other Revenue	2,500.00	2,500.00
4114 · Set-up Fee	2,500.00	2,500.00
4116 · Water System Repair Reserve	27,000.00	60,000.00
4117 · Cell Tower Lease	20,000.00	22,500.00
4118 · Sewer Disposal		
4118.1 · Sepco Septic Services	-	7,500.00
Total 4118 · Sewer Disposal	-	7,500.00
4119 · SJRA Fees	500,000.00	450,000.00
4120 · Reconnection Fees	3,500.00	2,500.00
4200 · Customer Service -Sewer	1,250,000.00	1,350,000.00
4209 · Tap Fees -Sewer	10,000.00	10,000.00
4215 · Scrap Metal	-	-
4310 · Regulatory Assmt Fee -Revenue	10,000.00	12,500.00
4600 · Sales Tax Revenue	75,000.00	150,000.00
5380 · Misc	12,500.00	10,000.00
5391 · Interest Income	200,000.00	200,000.00
5398 · Maintenance Tax	3,500,000.00	3,800,000.00
5399 · Payment In Lieu of Taxes	45,000.00	100,000.00
5600 · Pool & Recreation Revenue	27,000.00	-
Total Income	6,593,000.00	7,442,500.00
Gross Profit	6,593,000.00	7,442,500.00
Expense		
6100 · WATER		
6112 · Water Billing Expense	2,000.00	2,000.00
6113 · Meter Operating Expense	15,000.00	15,000.00
6124 · Lab Fees	5,000.00	6,500.00
6126 · Permit	28,000.00	28,000.00
6128 · Regional Water Authority Fee	550,000.00	450,000.00
6135 · Maintenance & Repairs	250,000.00	1,019,500.00
6140 · Water Meter	-	3,500.00
6142 · Chemicals	25,000.00	40,000.00
6198 · Capital Outlay	200,000.00	200,000.00
Total 6100 · WATER	1,075,000.00	1,764,500.00
6200 · SEWER		
6202 · Sludge Haul	50,000.00	60,000.00

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6224 · Lab Fees	30,000.00	30,000.00
6235 · Maintenance & Repair	880,000.00	1,019,500.00
6242 · Chemical	7,500.00	30,000.00
6298 · Capital Outlay	1,000,000.00	1,000,000.00
Total 6200 · SEWER	1,967,500.00	2,139,500.00
6301 · Tap Expense	5,000.00	5,000.00
6302 · Large Equipment	50,000.00	50,000.00
6303 · Small Tools	15,000.00	10,000.00
6304 · Misc Hardware	1,500.00	15,000.00
6305 · Employee Safety Equip	500.00	500.00
6309 · Employee Uniforms		
6309-1 · Rick Hughes	1,000.00	1,000.00
6309-2 · John Borowski	1,000.00	1,000.00
6309-3 · Rafael Raya	1,000.00	1,000.00
6309-4 · Jacob Gunnell	1,000.00	1,000.00
6309-5 · Adriel Mendez	-	1,000.00
Total 6309 · Employee Uniforms	4,000.00	5,000.00
6310 · Director Fees	36,000.00	36,000.00
6311 · Legal Fees		
Legal Election	-	20,000.00
Legal General	75,000.00	75,000.00
Legal Special Projects	30,000.00	60,000.00
Total 6311 · Legal Fees	105,000.00	155,000.00
6312 · Retirement	60,000.00	70,000.00
6315 · Insurance -Employees	240,000.00	250,000.00
6316 · Audit Fees	25,000.00	30,000.00
6321 · Equipment Rental	20,000.00	5,000.00
6322 · Engineering Fees		
107 - New Water Plant Site	-	-
104.41 · 130- Sewer & Force Main Extensi	-	20,000.00
130-026 · Water Plant Inspection	5,000.00	-
201-542 · Harper Road Feasibility	-	-
210090 · MS4 Storm Wtr Mgmt Prog		
210091 · MS4 Permit	40,000.00	20,000.00
210092 · MS4 Maintenance	7,000.00	7,000.00
Total 210090 · MS4 Storm Wtr Mgmt Prog	47,000.00	27,000.00
221528 · W/M Det. Pond Maint.	23,000.00	23,000.00
222375 · Wtr Well 4 - Disinfection Tank	5,000.00	-
2325427 · Marquette Companies Feasibility	-	-
2325770 · WWTP Rehab	40,000.00	50,000.00
2325815 · WWTP Generator Rpl	1,000.00	-

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2326138 · Connor Davis FS	-	-
2326259 · Lead & Copper Inventory	5,000.00	-
2326407 · Sanitary Sewer Eval. 2023	50,000.00	50,000.00
2400103 · Wtr Plant Evaluation	5,000.00	10,000.00
2400123 · MS4 Permit Application 24-29	-	-
2400442 · Emergency Sanitary Sewer Repair	50,000.00	50,000.00
2400814 · 250K EST Rehab at WP1	-	-
2401160 · TDEM Grant Application	-	-
2401182 · Sanitary Sewer Televising	-	40,000.00
2401310 · Escrow Release 2024	-	-
2401420 · Roaming Wood San. sewer repair	-	50,000.00
2401711 · Woodlands Plumbing Services	-	15,000.00
2401992 · Sanitary Sewer Overflow Init.	-	30,000.00
247021 · General Engineering	70,000.00	60,000.00
2500189 · On-Call Contract	-	-
2500288 · Annx. of Multiple Tracts	-	5,000.00
2500557 · EPP Update 2025	-	7,500.00
2500675 · Capital Improvement Plan 2025	-	-
2500804 · BAR No. 18	-	20,000.00
Total 6322 · Engineering Fees	301,000.00	457,500.00
6323 · Contract Labor	1,500.00	10,000.00
6327 · Regulatory Assessment	12,500.00	15,000.00
6330 · Fuel & Lubricants		
6330-1 · Fuel - MC0 - Jackie	-	1,500.00
6330-2 · Fuel - MC1 - Rick	-	2,500.00
6330-3 · Fuel - MC2 - Rafael	-	2,500.00
6330-4 · Fuel - MC3 - Jacob	-	3,000.00
6330-5 · Fuel - MC5 - John	-	2,000.00
6330-6 · Fuel - MC6 - Adriel	-	1,500.00
6330 · Fuel & Lubricants - Other	40,000.00	22,000.00
Total 6330 · Fuel & Lubricants	40,000.00	35,000.00
6331 · Equip Maintenance & Repairs	60,000.00	25,000.00
6332 · Office Maintenance & Repairs	70,000.00	25,000.00
6334 · Bookkeeping Fees	50,000.00	50,000.00
6335 · Maintenance & Repairs	3,000.00	3,000.00
6338 · Legal Notices & Publications	1,000.00	2,500.00
6340 · Office Supplies	27,800.00	10,000.00
6341 · Office Cleaning	1,500.00	3,000.00
6346 · Education Expense	4,000.00	5,000.00
6347 · Other Office Expense		
Ice Machine M&R	-	-

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6347 · Other Office Expense - Other	-	-
Total 6347 · Other Office Expense	-	-
6348 · Computer Expense		
Computer GIS	5,000.00	1,000.00
Computer M&R - Service Fees	36,000.00	30,000.00
Computer Software Licenses	55,000.00	15,000.00
Equip Lifecycle & Replacement	10,000.00	7,500.00
Network Security	35,000.00	15,000.00
SCADA System		
SCADA - Maintenance & Repair	50,000.00	50,000.00
SCADA - Phase 2	-	20,000.00
SCADA - Phase 3	150,000.00	150,000.00
SCADA - Software Licenses	5,000.00	4,500.00
Total SCADA System	205,000.00	224,500.00
Security & Alarms	6,000.00	5,000.00
Website	5,000.00	5,000.00
Total 6348 · Computer Expense	357,000.00	303,000.00
6349 · Postage & Delivery Fees	12,500.00	15,000.00
6352 · Bank Service Charge	100.00	100.00
6353 · Insurance & Bond Premium	80,000.00	95,000.00
6354 · Travel Expense	400.00	400.00
6355 · Uncollectable Accounts	10,000.00	10,000.00
6356 · Late Fees	-	-
6357 · Credit Card Processing Fees	300.00	-
6370 · Dues & Subscriptions	3,500.00	3,500.00
6371 · Memberships & Registrations	500.00	500.00
6373 · Copy Machine - Printers	4,000.00	5,000.00
6378 · Utility Billing Program	30,000.00	15,000.00
6379 · Cell phones & Accessories	-	500.00
6380 · UTILITIES		
6381 · Cell Phones	7,500.00	8,000.00
6382 · Telephone & Internet	20,000.00	20,000.00
6383 · Gas	5,000.00	5,000.00
6384 · Electricity	200,000.00	225,000.00
Total 6380 · UTILITIES	232,500.00	258,000.00
6397 · Electronic Meters	40,000.00	10,000.00
6398 · Capital Outlay		
Generator	-	-
130104 · Lift Station 3 Relocation	-	-
6398-4 · Water Plant 3 Site Annexation	2,500.00	-
Total 6398 · Capital Outlay	2,500.00	-

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6399 · Garbage	385,000.00	385,000.00
6410 · Payroll & Salaries	650,000.00	725,000.00
6411 · Payroll Taxes	50,000.00	55,000.00
6412 · Payroll Processing Fees	7,500.00	8,000.00
6413 · Mileage Reimbursement	2,500.00	2,500.00
6416 · Bonuses	5,000.00	7,500.00
6495 · Miscellaneous	-	5,000.00
6499 · New Building Fund	75,000.00	75,000.00
6500 · VEHICLES & EQUIPMENT		
6535 · Maintenance & Repair	9,000.00	-
6553 · MC4 -2002 F250-Loretta- 44215	1,500.00	-
6555 · MC0 -2014 F250-Jackie- 16539	1,500.00	2,500.00
6566 · MC3 -2016 F250-Jacob - 55959	1,500.00	2,500.00
6567 · MC2 -2016 F150-Raphael-46650	1,500.00	2,500.00
6568 · MC1 -2016 F150-Rick- 46651	1,500.00	2,500.00
6569 · Trailer 2004 Gooseneck ID 257	1,500.00	2,500.00
6570 · Trailer Expenses - Misc.	250.00	500.00
6581 · Kubota Cab Tractor (SN 10522)	1,500.00	2,500.00
6582 · Kubota Excavator (SN 31989)	1,500.00	1,000.00
6583 · Case Backhoe (SN 03743)	1,500.00	2,500.00
6584 · Harben Sewer Jet (VIN 122072)	-	500.00
6585 · MC5 -2024 F350-John- 20233	100,000.00	2,500.00
6586 · MC6 -2024 F-150-Adriel- 29316	-	2,500.00
Total 6500 · VEHICLES & EQUIPMENT	122,750.00	24,500.00
6600 · POOL & RECREATION		
6610 · Salaries & Wages		-
6635 · Maintenance & Repairs	25,000.00	50,000.00
6640 · Pool Management & Operations	95,000.00	95,000.00
6676 · Mowing -Landscaping	15,000.00	2,500.00
6680 · Lakes & Parks	10,000.00	15,000.00
6698 · Capital Outlay	200,000.00	100,000.00
Total 6600 · POOL & RECREATION	345,000.00	262,500.00
Total Expense	6,592,850.00	7,442,500.00
Net Income	150.00	-

Approval: _____

Date: _____