

**BELL COUNTY WATER CONTROL & IMPROVEMENT DISTRICT No. 1**  
**WATER BUDGET COMPARISON**  
**2025 - 2026 VS. 2026 - 2027**

**Board Approved \*\***

**NOTE: The budget has been prepared on a modified cash basis.**

ACCT	ACCOUNT DESCRIPTION	2025-26 Approved Budget	2025-26 Estimated Final Actual	2026-27 Proposed Budget
01 2000	SALARIES	\$ 2,531,370	\$ 2,306,025	\$ 2,511,495
01 2060	INSURANCE (GROUP HEALTH)	\$ 331,950	\$ 290,000	\$ 382,850
01 2500	RETIREMENT	\$ 245,487	\$ 233,110	\$ 255,417
01 2550	SOCIAL SECURITY / MEDICARE	\$ 184,840	\$ 178,550	\$ 187,129
01 2600	TAXES (TEC)	\$ 4,000	\$ 6,700	\$ 4,000
01 3010	CHEMICAL EXPENSES	\$ 2,109,580	\$ 1,820,550	\$ 2,002,605
01 3020	FREIGHT AND POSTAGE	\$ 2,500	\$ 4,800	\$ 5,000
01 3030	NATURAL GAS	\$ 125,000	\$ 154,000	\$ 160,000
01 3035	LABORATORY SUPPLIES	\$ 104,040	\$ 87,850	\$ 95,840
01 3036	OUTSIDE LABORATORY TESTING	\$ 57,200	\$ 41,750	\$ 48,700
01 3040	OFFICE SUPPLIES	\$ 22,700	\$ 22,300	\$ 19,620
01 3050	OPERATING EXPENSES	\$ 250,050	\$ 299,275	\$ 360,395
01 3060	TELEPHONE EXPENSES	\$ 12,000	\$ 13,700	\$ 14,000
01 3070	TRANSPORTATION (GAS & OIL)	\$ 40,195	\$ 36,000	\$ 52,940
01 3080	TRANSPORTATION (REPAIRS)	\$ 28,000	\$ 15,000	\$ 21,000
01 3085	UNIFORM AND TOWEL SERVICE	\$ 11,800	\$ 9,950	\$ 11,750
01 4010	ELECTRICAL POWER EXPENSE	\$ 2,144,550	\$ 1,624,500	\$ 1,741,700
01 4020	EQUIPMENT RENTAL	\$ 32,000	\$ 15,500	\$ 22,000
01 4030	MAINT. (BLDGS AND GRNDS.)	\$ 196,950	\$ 154,850	\$ 192,750
01 4035	MAINT. (EQUIPMENT)	\$ 1,659,150	\$ 1,551,510	\$ 1,377,500
01 4045	MAINTENANCE RESERVE	\$ 120,000	\$ 40,000	\$ 120,000
01 4046	WORKING CAPITAL REPLACEMENT	\$ 265,000	\$ 235,000	\$ 254,000
01 4050	MAINTENANCE PIPELINE	\$ 308,500	\$ 115,000	\$ 229,000
01 5000	ACCOUNTING	\$ 26,250	\$ 26,250	\$ 27,300
01 5010	LEGAL	\$ 15,000	\$ 12,250	\$ 15,000
01 5020	DUES & FEES	\$ 8,800	\$ 2,800	\$ 7,300
01 5030	ENGINEERING EXPENSES	\$ 14,000	\$ 17,150	\$ 25,000
01 5040	ELECT. & ADVERTISING EXPENSES	\$ 3,000	\$ 4,250	\$ 4,500
01 5050	INSURANCE GENERAL	\$ 270,750	\$ 230,000	\$ 257,000
01 6000	TRAVEL EXPENSE	\$ 3,000	\$ 3,075	\$ 3,000
01 6010	TRAINING EXPENSE	\$ 15,000	\$ 6,250	\$ 15,000
01 8000	CAPITAL IMP. EXPENDITURES	\$ 267,615	\$ 225,000	\$ 475,000
	<b>TOTALS</b>	\$ 11,410,277	\$ 9,782,945	\$ 10,898,791
	<b>TOTAL GALLONS</b>	13,200,000,000	12,900,000,000	12,600,000,000
	<b>COST PER 1000 GALLONS</b>	\$ 0.86	\$ 0.76	\$ 0.86

**BELL COUNTY WATER CONTROL & IMPROVEMENT DISTRICT No. 1  
WASTEWATER BUDGET COMPARISON  
2025 - 2026 VS. 2026 - 2027**

**Board Approved \*\***

**NOTE:** The budget has been prepared on a modified cash basis.

ACCT	ACCOUNT DESCRIPTION	2025-2026 Approved Budget	2025-26 Estimated Final Actual	2026-27 Proposed Budget
02 2000	SALARIES	\$ 1,921,215	\$ 1,755,500	\$ 1,943,790
02 2060	INSURANCE (GROUP HEALTH)	\$ 279,995	\$ 276,000	\$ 308,030
02 2500	RETIREMENT	\$ 185,525	\$ 175,000	\$ 197,682
02 2550	SOCIAL SECURITY / MEDICARE	\$ 139,695	\$ 128,000	\$ 143,700
02 2600	TAXES (TEC)	\$ 4,000	\$ 7,775	\$ 4,000
02 3000	CHART EXPENSES	\$ 500	\$ 641	\$ 700
02 3010	CHEMICAL EXPENSES	\$ 765,955	\$ 707,000	\$ 828,740
02 3020	FREIGHT AND POSTAGE	\$ 1,200	\$ 1,275	\$ 1,300
02 3030	NATURAL GAS	\$ 5,000	\$ 4,660	\$ 5,000
02 3035	LABORATORY SUPPLIES	\$ 51,770	\$ 60,175	\$ 63,000
02 3036	OUTSIDE LABORATORY TESTING	\$ 45,200	\$ 28,900	\$ 31,300
02 3040	OFFICE SUPPLIES	\$ 32,500	\$ 18,350	\$ 29,200
02 3050	OPERATING EXPENSES	\$ 354,810	\$ 365,000	\$ 443,635
02 3060	TELEPHONE EXPENSES	\$ 8,900	\$ 10,100	\$ 10,200
02 3070	TRANSPORTATION (GAS & OIL)	\$ 32,200	\$ 31,800	\$ 59,000
02 3075	EQUIPMENT FUEL & OIL	\$ 40,700	\$ 33,400	\$ 41,250
02 3080	TRANSPORTATION (REPAIRS)	\$ 19,400	\$ 30,750	\$ 20,000
02 3085	UNIFORM AND TOWEL SERVICE	\$ 11,850	\$ 12,175	\$ 14,410
02 3090	POTABLE WATER	\$ 7,000	\$ 6,290	\$ 7,000
02 4010	ELECTRICAL POWER EXPENSE	\$ 662,550	\$ 575,723	\$ 622,550
02 4020	EQUIPMENT RENTAL	\$ 9,000	\$ 2,775	\$ 9,000
02 4030	MAINT. (BLDGS AND GRNDS.)	\$ 129,650	\$ 119,175	\$ 74,650
02 4035	MAINT. (EQUIPMENT)	\$ 1,049,550	\$ 925,000	\$ 725,875
02 4045	MAINTENANCE RESERVE	\$ 180,000	\$ 180,000	\$ 180,000
02 4050	MAINTENANCE - PIPELINE	\$ 46,100	\$ 46,250	\$ 16,600
02 5000	ACCOUNTING	\$ 26,250	\$ 26,250	\$ 27,300
02 5010	LEGAL	\$ 15,000	\$ 10,000	\$ 15,000
02 5020	DUES & FEES	\$ 197,200	\$ 165,000	\$ 178,700
02 5030	ENGINEERING EXPENSES	\$ 5,000	\$ -	\$ 5,000
02 5040	ELECT. & ADVERTISING EXPENSES	\$ 6,700	\$ 3,950	\$ 7,500
02 5050	INSURANCE GENERAL	\$ 270,750	\$ 230,500	\$ 257,000
02 6000	TRAVEL EXPENSE	\$ 2,500	\$ 1,500	\$ 2,500
02 6010	TRAINING EXPENSE	\$ 11,000	\$ 7,800	\$ 15,000
02 7040	LEASE EXPENSE	\$ 18,000	\$ 18,000	\$ 18,000
02 8000	CAPITAL IMP. EXPENDITURES	\$ 227,680	\$ 185,750	\$ 519,700
	<b>TOTALS</b>	\$ 6,764,345	\$ 6,150,464	\$ 6,826,312
	<b>MINUS COMPOSTING INCOME</b>	\$ (120,000)	\$ (147,000)	\$ (120,000)
	<b>MINUS COVE LAB MNGMNT INCOME</b>	\$ (20,400)	\$ (21,480)	\$ (20,400)
	<b>TOTAL EXPENDITURES</b>	\$ 6,623,945	\$ 5,981,984	\$ 6,685,912
	<b>TOTAL GALLONS</b>	5,700,000,000	5,200,000,000	5,700,000,000
	<b>COST PER 1000 GALLONS</b>	\$ 1.16	\$ 1.15	\$ 1.17