NOTICE OF PUBLIC MEETING
WELLBORN SPECIAL UTILITY DISTRICT BOARD OF DIRECTORS
SPECIAL MEETING, MONDAY, DECEMBER 22, 2025 – 12:00 PM.
6784 VICTORIA AVE.
COLLEGE STATION, TEXAS

Notice is hereby given to all interested Members of the public that the Board of Directors of the Wellborn Special Utility District (District) will hold a public meeting at the date, time and location noted above, for the following purposes, including appropriate action on any item:

AGENDA

1. Call Meeting to order
2. Pledge of Allegiance
3. Invocation
4. Public Comments: The Board is pleased to hear from visitors on any item that does not appear on the posted Agenda (comments on Agenda items will be taken with the item.) In order to respect the Board's time, please limit your remarks to five minutes. The Board will receive the information and may ask staff to investigate the matter and/or possibly place the issue on a future agenda, but the Board is prohibited by the Open Meetings Act from otherwise acting on or deliberating on such comments. All comments should be addressed to the Board as a whole and not to any individual member thereof.
5. Consider and act on approving the amended 2025 Budget and the 2026 Proposed Budget "As the District has no taxing authority, this budget will have no impact on property taxes."
6. Adjourn

All items on the agenda are for discussion and/or action. The Board of Directors reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed above, to the extent authorized by Texas Government Code Sections 55.1071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.087 (Economic Development).

I certify that the above agenda for the Meeting of the Board of Directors of Wellborn Special Utility District was posted on the bulletin board at the office of Wellborn Special Utility District located at 6784 Victoria Ave, College Station, Texas, December 16, 2025 on or before 5:00 p.m. pursuant to Chapter 55 of the Texas Government.

Campbell Young, General Manager

2026 Proposed Budget Executive Summary

	Notes	2025 Budget	YTD	EOY 2025	Proposed 2026	26-25 Budget Δ
Total Operating Revenue	revenue from water sales, etc	$ 11,459,005.52	$ 8,054,779.15	$ 10,739,705.53	**$ 12,877,066.48**	12.4%
Total Other Revenue	revenue from impact fees	$ 3,727,667.57	$ 1,960,727.63	$ 2,614,303.51	**$ 1,718,055.00**	-53.9%
Total Revenue	Operating Revenue plus Other Revenue	**$ 15,186,673.09**	**$ 10,015,506.78**	**$ 13,354,009.04**	**$ 14,595,121.48**	-3.9%
Total Cost of Sales	cost of water production	$ 2,318,703.56	$ 1,751,609.94	$ 2,583,086.88	**$ 2,704,000.00**	16.6%
Gross Profit	Total Revenue less Cost of Sales	**$ 12,867,969.52**	**$ 8,263,896.84**	**$ 10,770,922.16**	**$ 11,891,121.48**	-7.6%
Total Operating Expenses	cost of running the system	$ 7,047,397.83	$ 6,024,529.70	$ 7,337,676.25	**$ 9,900,470.00**	40.5%
Retained Earnings	Gross Profit Less Operating Expenses	**$ 5,820,571.70**	**$ 2,239,367.14**	**$ 3,433,245.91**	**$ 1,990,651.48**	-65.8%
Total Required Spending	(Debt principal, reserve funding)	$ 1,914,561.29	$ 1,663,561.00	$ 1,914,561.29	**$ 1,945,027.00**	1.6%
Bottom Line	Retained Earnings after required spending	**$ 3,906,010.41**	**$ 575,806.14**	**$ 1,518,684.62**	**$ 45,624.48**	-98.8%
Total Proposed Capital Spending					**$ 1,721,706.00**	
Reserve for Depreciation	added back as cash				**$ 1,800,000.00**	
Contingency Funds	(cash remaining after capital projects)				**$ 123,918.48**	

2026 Proposed Budget as of: 09/30/2025

REVENUES	Category	2025 Budget	YTD	EOY 2025	Proposed 2026	26-25 Budget Δ	
4-6000	SALES WATER	$ 10,795,969.29	$ 7,568,702.54	$ 10,091,603.39	$ 12,188,875.00	12.9%	(water sales from 2025 rate study)
4-6001	PENALTIES	$ 116,628.28	$ 78,695.20	$ 104,926.93	$ 115,000.00	-1.4%	reduced to align with EOY 25
4-6004	SALES BULK WATER	$ 27,569.36	$ 15,154.18	$ 20,205.57	$ 25,000.00	-9.3%	reduced to align with EOY 25
4-6010	SALES INSTALLATIONS	$ 203,872.32	$ 133,337.26	$ 177,783.01	$ 215,000.00	5.5%	revised install costs for 2026
6-9810	INTEREST INCOME	$ 216,032.38	$ 196,414.09	$ 261,885.45	$ 250,000.00	15.7%	increased to align with EOY 25
6-9840	MISCELLANEOUS INCOME	$ 42,275.44	$ 18,622.92	$ 24,830.56	$ 35,000.00	-17.2%	(Mostly lock-up fees)
6-9854	CEO TOWER LEASE	$ 13,210.62	$ 9,424.78	$ 12,566.37	$ 13,355.00	1.1%	contractual
6-9855	AT&T TOWER LEASE	$ 16,346.10	$ 11,902.50	$ 15,870.00	$ 16,836.48	3.0%	contractual
6-9857	WIRESTAR TOWER LEASE	$ 22,466.72	$ 16,325.68	$ 21,767.57	$ 13,000.00	-42.1%	Wirestar cancelled one lease
6-9870	DEV. COST SHARING CONTRACTS	$ 4,635.00	$ 6,200.00	$ 8,266.67	$ 5,000.00	7.9%	increased contributions from Harlan Rd
Total Operating Revenue		$ 11,459,005.52	$ 8,054,779.15	$ 10,739,705.53	$ 12,877,066.48	12.4%	mostly from rate increase

OTHER REVENUE	Category	2025 Budget	YTD	EOY 2025	Proposed 2026	26-25 Budget Δ	
6-9800	IMPACT FEE-OLD	$ 31,400.41	$ 37,800.00	$ 50,400.00	$ 30,000.00	-4.5%	not many of these left
6-9805	IMPACT FEE - NEW	$ 1,590,289.51	$ 1,351,099.00	$ 1,801,465.33	$ 1,688,055.00	6.1%	(285 new connections)
	TWDB Reimbursements	$ 2,105,977.65	$ 571,828.63	$ 762,438.17	$ -	-100.0%	should be fully reimbursed in 2025
Total Other Revenue		$ 3,727,667.57	$ 1,960,727.63	$ 2,614,303.51	$ 1,718,055.00	-53.9%	

Total Revenue	Operating Revenue plus Other Revenue	$ 15,186,673.09	$ 10,015,506.78	$ 13,354,009.04	$ 14,595,121.48	-3.9%

COST OF SALES	Category	2025 Budget	YTD	EOY 2025	Proposed 2026	26-25 Budget Δ	
5-6510	WATER PURCHASE	$ 917,003.56	$ 533,804.66	$ 1,071,963.46	$ 1,100,000.00	20.0%	increased to align with EOY 25
5-6520	BRAZOS RIVER AUTHORITY	$ 417,900.00	$ 421,910.50	$ 421,910.50	$ 424,000.00	1.5%	price set by BRA
5-9500	UTILITIES	$ 10,000.00	$ 6,500.20	$ 8,551.64	$ 10,000.00	0.0%	
5-9515	UTILITIES-SWTP	$ 175,500.00	$ 137,291.00	$ 177,654.00	$ 185,000.00	5.4%	power cost increases
5-9520	UTILITY WATER PRODUCTION	$ 270,000.00	$ 187,324.63	$ 312,255.13	$ 350,000.00	29.6%	power cost increases (WPCA)
5-9530	WELL CHEMICALS	$ 69,300.00	$ 47,156.71	$ 76,091.09	$ 85,000.00	22.7%	chemical cost increases/tariffs
5-9535	SURFACE WTP CHEMICALS	$ 459,000.00	$ 417,622.24	$ 514,661.06	$ 550,000.00	19.8%	chemical cost increases/tariffs
Total Cost of Sales		$ 2,318,703.56	$ 1,751,609.94	$ 2,583,086.88	$ 2,704,000.00	16.6%	

Gross Profit	Total Revenue less Cost of Sales	$ 12,867,969.52	$ 8,263,896.84	$ 10,770,922.16	$ 11,891,121.48	-7.6%

OPERATING EXPENSES	Category	2025 Budget	YTD	EOY 2025	Proposed 2026	26-25 Budget Δ	
5-7050	ADMINISTRATION FEES	$ 5,000.00	$ 1,800.00	$ 2,606.25	$ 5,000.00	0.0%	
5-7100	ADVERTISING	$ 3,000.00	$ 5,266.76	$ 5,396.46	$ 5,500.00	83.3%	cost increases, bidding, permit notices
5-7200	AUTO & TRUCK - GASOLINE	$ 66,690.00	$ 39,474.91	$ 58,312.51	$ 65,000.00	-2.5%	reduced to align with EOY 25
5-7350	BAD DEBTS	$ 3,500.00	$ 2,114.19	$ 3,767.26	$ 3,500.00	0.0%	
5-7351	BILL PROCESSING FEES	$ 61,200.00	$ 59,120.84	$ 78,827.79	$ 80,000.00	30.7%	assumes no adoption of e-billing on CUSI
5-7400	BOARD MEETING EXPENSE	$ 5,850.00	$ 2,871.94	$ 3,829.25	$ 6,000.00	2.6%	cost increases
5-7450	BUSINESS PROMOTION	$ 6,180.00	$ 4,686.33	$ 10,239.67	$ 6,200.00	0.3%	
5-7550	CREDIT CARD PROCESSING FEES	$ 44,171.64	$ 37,782.00	$ 52,910.25	$ 55,000.00	24.5%	reduced because of CUSI (new billing system)
5-7552	ON-LINE PAYMENT PROCESSING FEE	$ 99,000.00	$ 117,818.73	$ 157,091.64	$ 75,000.00	-24.2%	(reduced by new billing system)
TBD	CUSTOMER COMMUNICATIONS	N/A	$ 7,809.67	$ 15,619.34	$ 25,000.00	N/A	adding category to allow mailing of newsletter
5-7700	DAMAGES	$ 9,022.26	$ 5,514.73	$ 7,352.97	$ 10,000.00	10.8%	cost increases
5-7720	DIRECTORS EXPENSE	$ 10,868.31	$ 3,883.10	$ 5,380.78	$ 11,000.00	1.2%	
5-7900	RESERVE FOR DEPRECIATION	$ 1,306,296.00	$ 979,722.00	$ 1,306,296.00	$ 1,800,000.00	37.8%	recommended by auditor
5-7910	AMORTIZATION-REFINANCING COST	$ 34,524.00	$ 25,893.00	$ 34,524.00	$ 34,524.00	0.0%	
5-7950	DUES AND SUBSCRIPTIONS	$ 40,500.00	$ 37,691.83	$ 69,808.76	$ 42,000.00	3.7%	cost increases
5-8138	INTEREST-REFUNDING BOND 2021	$ 22,420.00	$ 22,420.18	$ 22,420.18	$ 15,100.00	-32.6%	set in payment schedule
5-8150	INSURANCE - GENERAL	$ 148,071.77	$ 176,555.00	$ 176,555.00	$ 217,000.00	46.6%	Increased based on 5 year avg increases
5-8151	INSURANCE - HEALTH	$ 212,868.13	$ 176,416.76	$ 234,030.24	$ 280,000.00	31.5%	Increased based on 5 year avg increases
5-8152	INSURANCE - LIFE	$ 3,307.50	$ 2,730.86	$ 3,358.06	$ 4,000.00	20.9%	increased to align with EOY 25
5-8153	INSURANCE - DENTAL	$ 11,700.00	$ 9,704.25	$ 11,498.04	$ 13,000.00	11.1%	cost increases
5-8159	INTEREST-BONDS-2010 USDA	$ 13,290.00	$ 13,290.00	$ 13,290.00	$ 13,020.00	-2.0%	set in payment schedule
5-8165	INTEREST-BONDS 2013	$ 216,400.00	$ 216,400.00	$ 216,400.00	$ 203,400.00	-6.0%	set in payment schedule
5-8250	INTEREST- USDA NOTES	$ 65,023.88	$ 49,035.43	$ 65,241.81	$ 61,421.00	-5.5%	set in payment schedule
5-8255	INTEREST-US BANK 2022 BONDS	$ 1,718,078.00	$ 1,718,078.50	$ 1,718,078.50	$ 1,710,488.00	-0.4%	set in payment schedule
TBD	INTEREST - 2026 BONDS	$ -	$ -	$ -	$ 1,779,167.00	N/A	(Interest on new bonds)
5-8270	JANITORIAL SERVICES	$ 16,500.00	$ 10,921.71	$ 15,686.84	$ 16,500.00	0.0%	
5-8400	LICENSES & PERMITS	$ 3,605.00	$ 5,371.94	$ 8,055.48	$ 5,000.00	38.7%	higher cost of permits, more licenses
5-8410	MAPPING/GIS	$ 20,000.00	$ 12,877.60	$ 20,000.00	$ 25,000.00	25.0%	$15k for Daupler Notify, $10K for GIS
5-8430	MILEAGE	$ 3,150.00	$ 2,333.68	$ 3,111.57	$ 3,150.00	0.0%	
5-8450	MISCELLANEOUS	$ 1,000.00	$ 63.00	$ 150.00	$ 1,000.00	0.0%	
5-8550	POSTAGE AND FREIGHT	$ 14,850.00	$ 3,368.59	$ 4,820.35	$ 15,000.00	1.0%	
5-8575	PRE-EMPLOYMENT EXPENSES	$ 1,453.33	$ 234.88	$ 800.05	$ 1,500.00	3.2%	cost increases
5-8600	PRINTING	$ 2,060.00	$ -	$ 972.47	$ 2,000.00	-2.9%	
5-8650	PROFESSIONAL FEES	$ 166,500.00	$ 124,593.90	$ 166,125.20	$ 170,000.00	2.1%	
5-8660	PENSION PLAN EXPENSE	$ 60,750.00	$ 58,772.35	$ 79,007.55	$ 85,000.00	39.9%	increased to align with EOY 25
5-8700	ANSWERING SERVICE	$ 15,000.00	$ 5,978.96	$ 8,156.40	$ 15,000.00	0.0%	
5-8725	REGULATORY MONITORING	$ 34,610.00	$ 24,735.75	$ 32,981.00	$ 35,000.00	1.1%	

OPERATING EXPENSES	Category	2025 Budget	YTD	EOY 2025	Proposed 2026	26-25 Budget Δ	
5-8726	REGULATORY MONITORING- SWTP	$ 8,694.93	$ 4,044.12	$ 5,923.92	$ 9,000.00	3.5%	cost increases
5-8750	REPAIR & MAINTENANCE WATER SYS	$ 630,487.17	$ 512,308.51	$ 668,738.40	$ 650,000.00	3.1%	cost increases
5-8755	REPAIR & MAINTENANCE SWTP	$ 135,000.00	$ 104,556.63	$ 139,408.84	$ 160,000.00	18.5%	increased UV parts cost
5-8760	REPAIR & MAINTENANCE EQUIP	$ 9,720.00	$ 9,101.66	$ 8,473.96	$ 10,000.00	2.9%	cost increases
5-8765	REPAIR & MAINTENANCE VEHICLES	$ 36,000.00	$ 33,671.13	$ 42,105.80	$ 36,000.00	0.0%	
5-8767	REPAIR & MAINTAIN-HARLAN RD	$ 2,500.00	$ 3,000.00	$ 3,000.00	$ 3,000.00	20.0%	increased to align with EOY 25
5-8775	REPAIR & MAINTENANCE BLDGS	$ 7,325.22	$ 1,734.14	$ 2,312.19	$ 8,000.00	9.2%	cost increases
5-8780	REPAIR & MAINTENANCE OFF EQUIP	$ 1,800.00	$ -	$ 76.70	$ 1,800.00	0.0%	
5-8850	RENTAL	$ 15,450.00	$ 2,217.35	$ 14,328.38	$ 16,000.00	3.6%	cost increases
5-8870	RENTAL COPY MACHINE	$ 10,191.79	$ 5,805.00	$ 7,740.00	$ 10,000.00	-1.9%	
5-8880	RENTAL-WELLS	$ 72,000.00	$ 76,500.00	$ 102,000.00	$ 102,000.00	41.7%	new leases
5-8890	SAFETY	$ 10,000.00	$ 588.80	$ 5,000.00	$ 10,000.00	0.0%	
5-8900	SALARIES	$ 1,450,000.00	$ 1,146,451.87	$ 1,498,590.95	$ 1,750,000.00	20.7%	(includes new admin hire, filling vacant positions, overtime, bonuses)
5-8950	SCHOOLS	$ 9,000.00	$ 8,716.69	$ 9,500.00	$ 9,500.00	5.6%	increased to align with EOY 25
5-8960	SECURITY SYSTEMS	$ 2,974.35	$ 1,309.80	$ 1,948.53	$ 3,000.00	0.9%	
5-8970	SERVICE AGREEMENTS	$ 39,442.98	$ 24,302.77	$ 47,591.38	$ 50,000.00	26.8%	mostly increased cyber security monitoring
5-9150	SUPPLIES-OFFICE	$ 8,100.00	$ 5,434.92	$ 7,248.00	$ 8,100.00	0.0%	
5-9200	SUPPLIES- OTHER	$ 6,292.04	$ 5,911.36	$ 7,881.81	$ 8,000.00	27.1%	increased to align with EOY 25
5-9250	TAXES - PAYROLL	$ 111,129.52	$ 88,638.73	$ 119,026.37	$ 125,000.00	12.5%	higher payroll
5-9400	TELEPHONE	$ 13,500.00	$ 12,124.81	$ 16,166.41	$ 15,000.00	11.1%	Frontier cost increases
5-9405	TELEPHONE - SWTP	$ 2,700.00	$ 1,579.47	$ 2,106.36	$ 2,500.00	-7.4%	Switched to cheaper service
5-9410	TELEPHONE - CELLULAR	$ 13,500.00	$ 10,241.44	$ 13,655.25	$ 13,800.00	2.2%	
5-9475	UNIFORMS	$ 5,150.00	$ 957.13	$ 2,151.33	$ 5,300.00	2.9%	
Total Operating Expenses		$ 7,047,397.83	$ 6,024,529.70	$ 7,337,676.25	$ 9,900,470.00	40.5%	

RETAINED EARNINGS	Category	2025 Budget	YTD	EOY 2025	Proposed 2026	26-25 Budget Δ
Retained Earnings	**Gross Profit Less Operating Expenses**	$ 5,820,571.70	$ 2,239,367.14	$ 3,433,245.91	$ 1,990,651.48	-65.8%

Required Spending

*(debt principal and reserve funding)

DEBT PRINCIPAL	Category	2025 Budget	YTD	EOY 2025	Proposed 2026	26-25 Budget Δ
	Principal - 2022 Bonds	$ 275,000.00	$ 275,000.00	$ 275,000.00	$ 280,000.00	1.8%
	Principal - Bonds 2013	$ 400,000.00	$ 400,000.00	$ 400,000.00	$ 415,000.00	3.8%
	Principal - Refunding Bonds 2021	$ 568,000.00	$ 568,000.00	$ 568,000.00	$ 576,000.00	1.4%
	Principal - USDA Bonds 2010	$ 10,000.00	$ 9,000.00	$ 10,000.00	$ 10,000.00	0.0%
	Principal Notes - Rural Development	$ 61,561.29	$ 61,561.00	$ 61,561.29	$ 64,027.00	4.0%
Total Debt Principal		$ 1,314,561.29	$ 1,313,561.00	$ 1,314,561.29	$ 1,345,027.00	2.3%

BOND RESERVE FUNDING	Category	2025 Budget	YTD	EOY 2025	Proposed 2026	26-25 Budget Δ
	Required Funding of 2022 Bond Reserve ($50K per month)	$ 600,000.00	$ 350,000.00	$ 600,000.00	$ 600,000.00	0.0%
Total Bond Reserve Funding		$ 600,000.00	$ 350,000.00	$ 600,000.00	$ 600,000.00	0.0%

Total Required Spending	(Debt principal, reserve funding)	$ 1,914,561.29	$ 1,663,561.00	$ 1,914,561.29	$ 1,945,027.00	1.6%
Bottom Line	Retained Earnings after required spending	$ 3,906,010.41	$ 575,806.14	$ 1,518,684.62	$ 45,624.48	-98.8%

Capital Projects	Category	Notes	2026 Budget	
Proposed Capital Projects:				
	Distribution			
		Bird pond Booster Pump & VFD Upgrade	$ 80,000.00	
		HWY 6 Pump Programming	$ 10,000.00	
		Move 16in line behind Baker Meadow Loop	$ 150,000.00	
		Greens Prairie Ph II Widening	$ 125,000.00	
		Rock Prairie Rd Widening	$ 80,000.00	
			$ 445,000.00	
	Maintenance			
		Easement Clearing	$ 20,000.00	
		Office - Pipe Shelter and Racks	$ 50,000.00	
		Fire Flow in Brushy	$ 30,000.00	
		MaintainX	$ 8,000.00	
		Meter Replacements	$ 300,000.00	
		PRV for Fire Flow for HWY 6 to Harlan	$ 30,000.00	
		Sludge System at SWTP	$ 10,000.00	
			$ 448,000.00	
	Operations			
		New Billing System	$ 60,000.00	
		1/4-ton Truck	$ 36,000.00	
		1-ton Truck	$ 70,000.00	
			$ 166,000.00	
Capital Projects (cont)				
	Production			
		Wells 1 & 2 Treatment	TBD	
		Benchley - Cooling Tower Replacement	TBD	
		Linda Ln - Cooling Tower Replacement	TBD	
		SWTP - Low-water Dam Improvements	TBD	
		SWTP - Chemical Injection Room Rehab	TBD	
		Jones Rd - Check Valve for LAS Injection	$ 10,000.00	
		SWTP - Cover for Chemical Storage	$ 30,000.00	
		VFDs for SWTP Booster Pumps	$ 200,000.00	
			$ 240,000.00	
	Reliability			
		SH6 Pump Station Jumper Upsize	$ 5,000.00	
		Blackjack Lightning Protection or Spare Motor	TBD	
		Chlorine/Ammonia Mixture Fix for Bird Pond	$ 12,500.00	
		SWTP Generator Programming	$ 10,000.00	
		HWY 6 Generator	$ 372,706.00	
		Pump House Transfer Switches	$ 20,000.00	
		SWTP Seal Fail Wiring	$ 2,500.00	
			$ 422,706.00	
		Total Proposed Capital Spending	$ 1,721,706.00	
Reserve for Depreciation			$ 1,800,000.00	
Contingency Funds	(cash remaining after capital projects)		$ 123,918.48	

Reserve Balances

Restricted Reserves	Notes		EOY 2025		EOY 2026		Δ 2026
Debt Service Fund		$	3,150,676.15	$	3,402,317.15	$	251,641.00
Bond Reserves	(all reserve accts)	$	2,747,628.95	$	3,347,628.95	$	600,000.00
Capital Reserves	**Notes**		**EOY 2025**		**EOY 2026**		**Δ 2026**
Operating Reserve	Checking, Payroll, MM, Cash	$	2,252,631.94	$	2,376,550.42	$	123,918.48
Impact Fees	(New and Old)	$	2,848,718.33	$	4,566,773.33	$	1,718,055.00
Disbursment Acct	Funds disbursed by TWDB	$	1,884,786.37	$	1,884,786.37	$	-
Total Capital Reserves		$	6,986,136.64	$	8,828,110.12	$	1,841,973.48

2025 Amended Budget

11/30/2025

REVENUES	Category	2025 Budget	YTD	Proj Dec	Amended 2025	% Change
4-6000	SALES WATER	$ 10,795,969.29	$ 10,129,525.38	$ 800,000.00	$ 10,929,525.38	1.2%
4-6001	PENALTIES	$ 116,628.28	$ 101,020.26	$ 9,183.66	$ 110,203.92	-5.5%
4-6004	SALES BULK WATER	$ 27,569.36	$ 27,164.58	$ 2,469.51	$ 29,634.09	7.5%
4-6010	SALES INSTALLATIONS	$ 203,872.32	$ 173,102.64	$ 15,736.60	$ 188,839.24	-7.4%
6-9810	INTEREST INCOME	$ 216,032.38	$ 240,015.92	$ 21,819.63	$ 261,835.55	21.2%
6-9840	MISCELLANEOUS INCOME	$ 42,275.44	$ 21,822.92	$ 1,983.90	$ 23,806.82	-43.7%
6-9854	CEO TOWER LEASE	$ 13,210.62	$ 11,512.42	$ 1,046.58	$ 12,559.00	-4.9%
6-9855	AT&T TOWER LEASE	$ 16,346.10	$ 14,547.50	$ 1,322.50	$ 15,870.00	-2.9%
6-9857	WIRESTAR TOWER LEASE	$ 22,466.72	$ 18,236.16	$ 1,657.83	$ 19,893.99	-11.5%
6-9870	DEV. COST SHARING CONTRACTS	$ 4,635.00	$ 6,200.00	$ -	$ 6,200.00	33.8%
Total Operating Revenue		**$ 11,459,005.52**	**$ 10,743,147.78**	**$ 855,220.22**	**$ 11,598,368.00**	1.2%

OTHER REVENUE	Category	2025 Budget	YTD	Proj Dec	Amended 2025	% Change
6-9800	IMPACT FEE-OLD	$ 31,400.41	$ 52,000.00	$ -	$ 52,000.00	65.6%
6-9805	IMPACT FEE - NEW	$ 1,590,289.51	$ 1,611,711.00	$ 146,519.18	$ 1,758,230.18	10.6%
	TWDB Reimbursements	$ 2,105,977.65	$ 571,828.63	$ 1,534,149.02	$ 2,105,977.65	0.0%
Total Other Revenue		**$ 3,727,667.57**	**$ 2,235,539.63**	**$ 1,680,668.20**	**$ 3,916,207.83**	5.1%
Total Revenue	**Operating Revenue plus Other Revenue**	**$ 15,186,673.09**	**$ 12,978,687.41**	**$ 2,535,888.42**	**$ 15,514,575.83**	2.2%

COST OF SALES	Category	2025 Budget	YTD	Proj Dec	Amended 2025	% Change
5-6510	WATER PURCHASE	$ 917,003.56	$ 899,910.77	$ 81,810.07	$ 981,720.84	7.1%
5-6520	BRAZOS RIVER AUTHORITY	$ 417,900.00	$ 421,910.50	$ -	$ 421,910.50	1.0%
5-9500	UTILITIES	$ 10,000.00	$ 7,934.90	$ 721.35	$ 8,656.25	-13.4%
5-9515	UTILITIES-SWTP	$ 175,500.00	$ 174,115.00	$ 15,828.64	$ 189,943.64	8.2%
5-9520	UTILITY WATER PRODUCTION	$ 270,000.00	$ 231,186.66	$ 21,016.97	$ 252,203.63	-6.6%
5-9530	WELL CHEMICALS	$ 69,300.00	$ 59,180.73	$ 5,380.07	$ 64,560.80	-6.8%
5-9535	SURFACE WTP CHEMICALS	$ 459,000.00	$ 521,808.44	$ 47,437.13	$ 569,245.57	24.0%
Total Cost of Sales		**$ 2,318,703.56**	**$ 2,316,047.00**	**$ 172,194.23**	**$ 2,488,241.23**	7.3%
Gross Profit	**Total Revenue less Cost of Sales**	**$ 12,867,969.52**	**$ 10,662,640.41**	**$ 2,363,694.19**	**$ 13,026,334.60**	1.2%

OPERATING EXPENSES	Category	2025 Budget	YTD	Proj Dec	Amended 2025	% Change
5-7050	ADMINISTRATION FEES	$ 5,000.00	$ 2,660.00	$ -	$ **2,660.00**	-46.8%
5-7100	ADVERTISING	$ 3,000.00	$ 5,266.76	$ -	$ **5,266.76**	75.6%
5-7200	AUTO & TRUCK - GASOLINE	$ 66,690.00	$ 47,408.06	$ 4,309.82	$ **51,717.88**	-22.5%
5-7350	BAD DEBTS	$ 3,500.00	$ 2,136.60	$ 194.24	$ **2,330.84**	-33.4%
5-7351	BILL PROCESSING FEES	$ 61,200.00	$ 72,603.59	$ 6,600.33	$ **79,203.92**	29.4%
5-7400	BOARD MEETING EXPENSE	$ 5,850.00	$ 4,378.93	$ 398.08	$ **4,777.01**	-18.3%
5-7450	BUSINESS PROMOTION	$ 6,180.00	$ 6,121.08	$ 556.46	$ **6,677.54**	8.1%
5-7550	CREDIT CARD PROCESSING FEES	$ 44,171.64	$ 45,601.99	$ 4,145.64	$ **49,747.63**	12.6%
5-7552	ON-LINE PAYMENT PROCESSING FEE	$ 99,000.00	$ 152,720.17	$ 13,883.65	$ **166,603.82**	68.3%
TBD	CUSTOMER COMMUNICATIONS	N/A	$ 7,809.67	$ -	$ **7,809.67**	
5-7700	DAMAGES	$ 9,022.26	$ 9,012.30	$ -	$ **9,012.30**	-0.1%
5-7720	DIRECTORS EXPENSE	$ 10,868.31	$ 4,008.10	$ 364.37	$ **4,372.47**	-59.8%
5-7900	RESERVE FOR DEPRECIATION	$ 1,306,296.00	$ 1,197,438.00	$ 108,858.00	$ **1,306,296.00**	0.0%
5-7910	AMORTIZATION-REFINANCING COST	$ 34,524.00	$ 31,647.00	$ 2,877.00	$ **34,524.00**	0.0%
5-7950	DUES AND SUBSCRIPTIONS	$ 40,500.00	$ 18,917.23	$ 1,719.75	$ **20,636.98**	-49.0%
5-8138	INTEREST-REFUNDING BOND 2021	$ 22,420.00	$ 22,420.18	$ -	$ **22,420.18**	0.0%
5-8150	INSURANCE - GENERAL	$ 148,071.77	$ 176,392.00	$ 16,035.64	$ **192,427.64**	30.0%
5-8151	INSURANCE - HEALTH	$ 212,868.13	$ 212,593.11	$ 19,326.65	$ **231,919.76**	8.9%
5-8152	INSURANCE - LIFE	$ 3,307.50	$ 2,983.59	$ 271.24	$ **3,254.83**	-1.6%
5-8153	INSURANCE - DENTAL	$ 11,700.00	$ 11,702.29	$ 1,063.84	$ **12,766.13**	9.1%
5-8159	INTEREST-BONDS-2010 USDA	$ 13,290.00	$ 13,290.00	$ -	$ **13,290.00**	0.0%
5-8165	INTEREST-BONDS 2013	$ 216,400.00	$ 216,400.00	$ -	$ **216,400.00**	0.0%
5-8250	INTEREST- USDA NOTES	$ 65,023.88	$ 59,769.42	$ 5,433.58	$ **65,203.00**	0.3%
5-8255	INTEREST-US BANK 2022 BONDS	$ 1,718,078.00	$ 1,718,078.50	$ -	$ **1,718,078.50**	0.0%
5-8270	JANITORIAL SERVICES	$ 16,500.00	$ 13,412.50	$ 1,219.32	$ **14,631.82**	-11.3%
5-8400	LICENSES & PERMITS	$ 3,605.00	$ 7,841.38	$ -	$ **7,841.38**	117.5%
5-8410	MAPPING/GIS	$ 20,000.00	$ 22,877.60	$ -	$ **22,877.60**	14.4%
5-8430	MILEAGE	$ 3,150.00	$ 2,735.48	$ 150.00	$ **2,885.48**	-8.4%
5-8450	MISCELLANEOUS	$ 1,000.00	$ 61.13	$ 5.56	$ **66.69**	-93.3%
5-8550	POSTAGE AND FREIGHT	$ 14,850.00	$ 4,346.57	$ 395.14	$ **4,741.71**	-68.1%
5-8575	PRE-EMPLOYMENT EXPENSES	$ 1,453.33	$ 409.88	$ 37.26	$ **447.14**	-69.2%
5-8600	PRINTING	$ 2,060.00	$ -	$ -	$ **-**	-100.0%
5-8650	PROFESSIONAL FEES	$ 166,500.00	$ 134,958.90	$ 12,268.99	$ **147,227.89**	-11.6%
5-8660	PENSION PLAN EXPENSE	$ 60,750.00	$ 70,623.90	$ 6,420.35	$ **77,044.25**	26.8%
5-8700	ANSWERING SERVICE	$ 15,000.00	$ 21,655.66	$ -	$ **21,655.66**	44.4%
5-8725	REGULATORY MONITORING	$ 34,610.00	$ 28,786.43	$ 2,616.95	$ **31,403.38**	-9.3%
5-8726	REGULATORY MONITORING- SWTP	$ 8,694.93	$ 4,806.12	$ 436.92	$ **5,243.04**	-39.7%
5-8750	REPAIR & MAINTENANCE WATER SYS	$ 630,487.17	$ 675,735.57	$ 61,430.51	$ **737,166.08**	16.9%
5-8755	REPAIR & MAINTENANCE SWTP	$ 135,000.00	$ 133,936.62	$ 12,176.06	$ **146,112.68**	8.2%

OPERATING EXPENSES (Cont)	Category	2025 Budget	YTD	Proj Dec	Amended 2025	% Change
5-8760	REPAIR & MAINTENANCE EQUIP	$ 9,720.00	$ 9,101.66	$ 827.42	$ **9,929.08**	2.2%
5-8765	REPAIR & MAINTENANCE VEHICLES	$ 36,000.00	$ 38,140.60	$ 3,467.33	$ **41,607.93**	15.6%
5-8767	REPAIR & MAINTAIN-HARLAN RD	$ 2,500.00	$ 3,000.00	$ 272.73	$ **3,272.73**	30.9%
5-8775	REPAIR & MAINTENANCE BLDGS	$ 7,325.22	$ 1,819.14	$ 165.38	$ **1,984.52**	-72.9%
5-8780	REPAIR & MAINTENANCE OFF EQUIP	$ 1,800.00	$ -	$ -	$ **-**	-100.0%
5-8850	RENTAL	$ 15,450.00	$ 2,217.35	$ -	$ **2,217.35**	-85.6%
5-8870	RENTAL COPY MACHINE	$ 10,191.79	$ 7,225.04	$ 656.82	$ **7,881.86**	-22.7%
5-8880	RENTAL-WELLS	$ 72,000.00	$ 93,500.00	$ 8,500.00	$ **102,000.00**	41.7%
5-8890	SAFETY	$ 10,000.00	$ 588.80	$ 2,000.00	$ **2,588.80**	-74.1%
5-8900	SALARIES	$ 1,450,000.00	$ 1,385,976.18	$ 125,997.83	$ **1,511,974.01**	4.3%
5-8950	SCHOOLS	$ 9,000.00	$ 9,377.48	$ 852.50	$ **10,229.98**	13.7%
5-8960	SECURITY SYSTEMS	$ 2,974.35	$ 1,504.38	$ 136.76	$ **1,641.14**	-44.8%
5-8970	SERVICE AGREEMENTS	$ 39,442.98	$ 52,883.89	$ 4,807.63	$ **57,691.52**	46.3%
5-9150	SUPPLIES-OFFICE	$ 8,100.00	$ 7,744.27	$ -	$ **7,744.27**	-4.4%
5-9200	SUPPLIES- OTHER	$ 6,292.04	$ 7,706.31	$ -	$ **7,706.31**	22.5%
5-9250	TAXES - PAYROLL	$ 111,129.52	$ 106,809.32	$ 9,709.94	$ **116,519.26**	4.8%
5-9400	TELEPHONE	$ 13,500.00	$ 14,990.88	$ 1,362.81	$ **16,353.69**	21.1%
5-9405	TELEPHONE - SWTP	$ 2,700.00	$ 1,930.65	$ 175.51	$ **2,106.16**	-22.0%
5-9410	TELEPHONE - CELLULAR	$ 13,500.00	$ 11,240.64	$ 1,021.88	$ **12,262.52**	-9.2%
5-9475	UNIFORMS	$ 5,150.00	$ 977.40	$ 500.00	$ **1,477.40**	-71.3%
Total Operating Expenses		$ 7,047,397.83	$ 6,920,280.30	$ 443,649.88	$ 7,363,930.18	4.5%
RETAINED EARNINGS	**Category**	**2025 Budget**	**YTD**	**Proj Dec**	**Amended 2025**	**% Change**
Retained Earnings	**Gross Profit Less Operating Expenses**	$ **5,820,571.70**	$ **3,742,360.11**	$ **1,920,044.32**	$ **5,662,404.43**	-2.7%