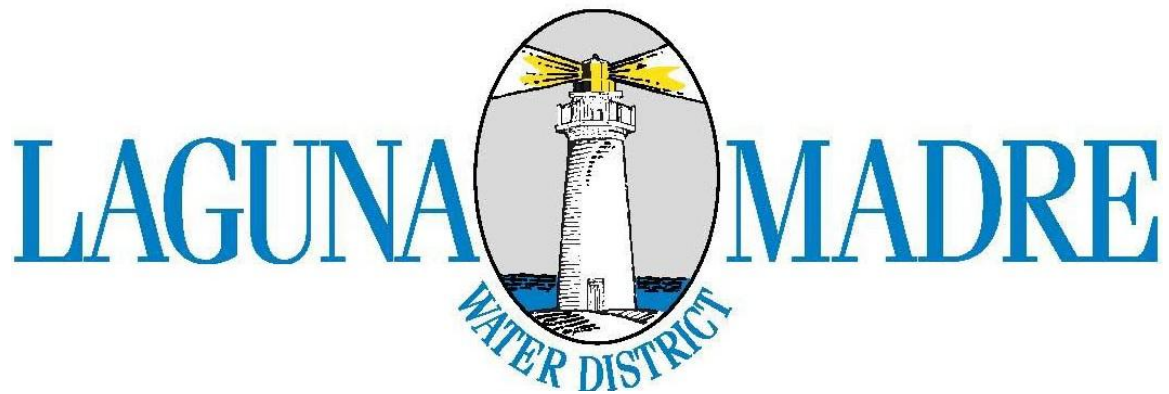
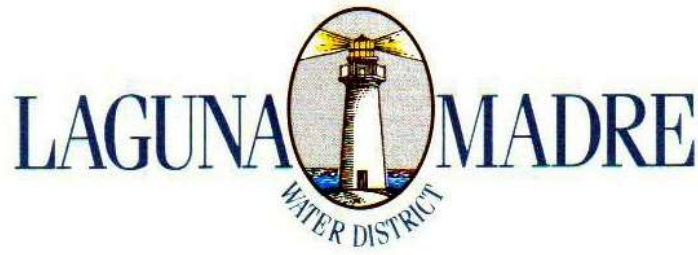




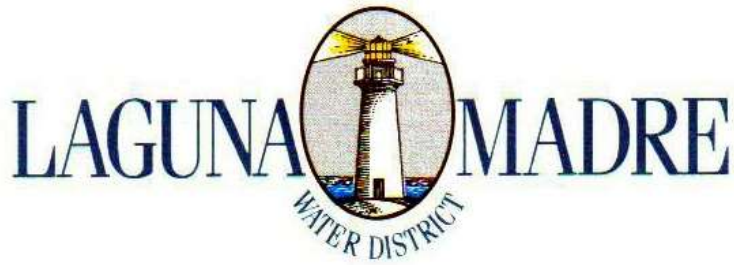
Fiscal Year 2026-2027
BUDGET





FISCAL YEAR 2026 - 2027
TABLE OF CONTENTS

<u>OVERVIEW</u>	<u>PAGE</u>
Board of Directors	1
Organizational Chart	2
Service Area	3
 <u>REVENUES</u>	
Sales & Services	4
 <u>OPERATION EXPENSES</u>	
Department 01 Water Plant	6
Department 02 Pretreatment & Lift Stations	7
Department 03 Distribution	8
Department 04 Collections	9
Department 05 Maintenance	10
Department 06 Lab	11
Department 07 Administration	12
Department 08 Wastewater	13
Department 09 Support Services	14
Department 10 Finance	15
Department 11 Electrical	16
Department 12 Construction & Maintenance	17
Expense Summary	18
 <u>CAPITAL OUTLAY</u>	
Capital Outlay	20
 <u>DEBT SERVICE BUDGET</u>	
Debt Service	21
 <u>CAPITAL PROJECTS BUDGET</u>	
Capital Projects	24
LIV Project	28
Seawater Desalination Project	29
 <u>EMERGENCY BUDGET</u>	
Emergency	28
 <u>ASSET REPLACEMENT BUDGET</u>	
Asset Replacement Fund	28



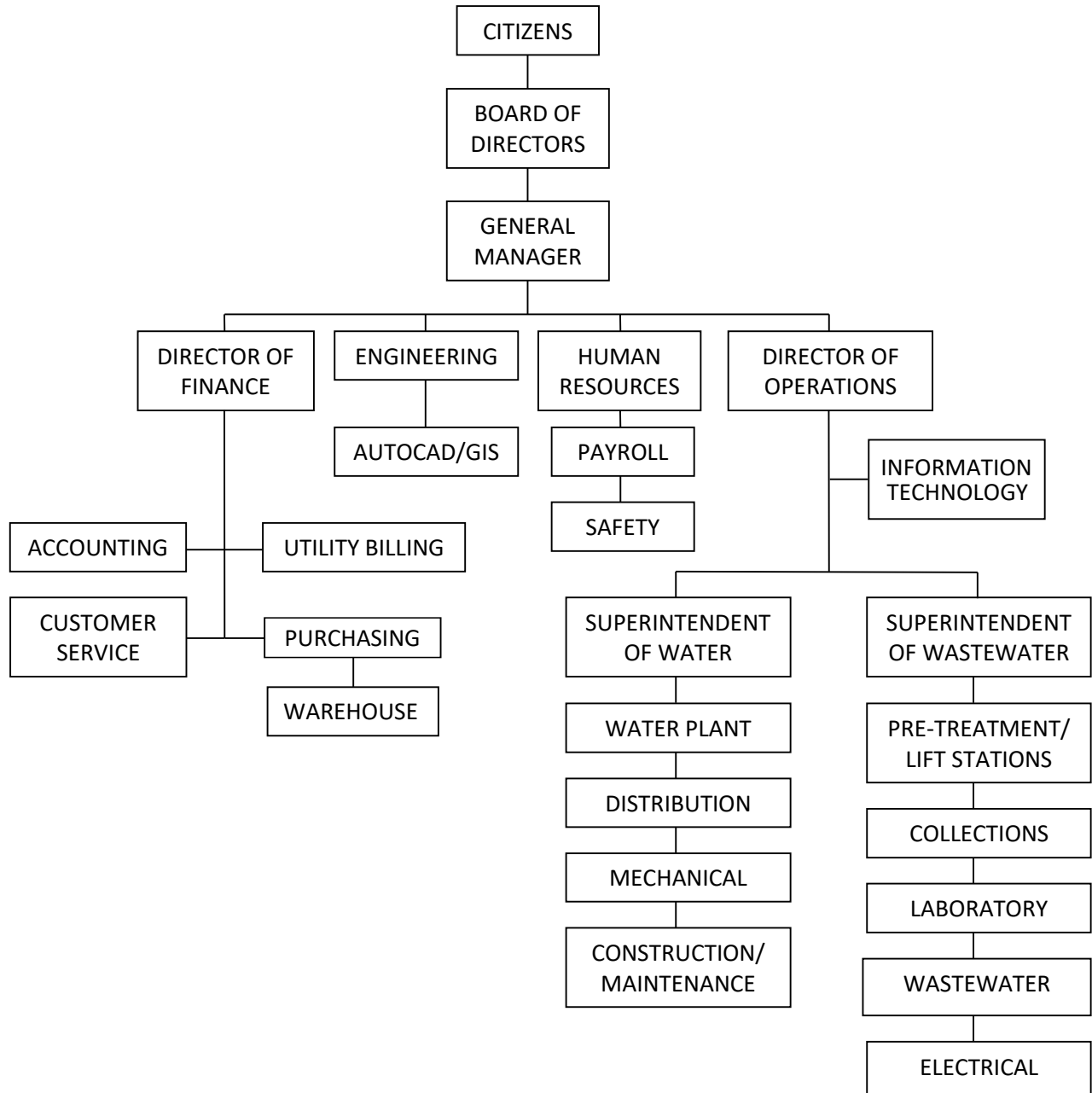
FY 2026 – 2027

Scott Friedman		Chairman
Dr. Adam Lalonde		Vice-Chairman
Jason Starkey		Secretary
Dave Boughter		Director
Bill Donahue		Director

ADMINISTRATION

Noe Cantu		Interim General Manager
Eduardo Salazar		Director of Finance
Joel Lopez		Superintendent

Laguna Madre Water District
Organizational Chart

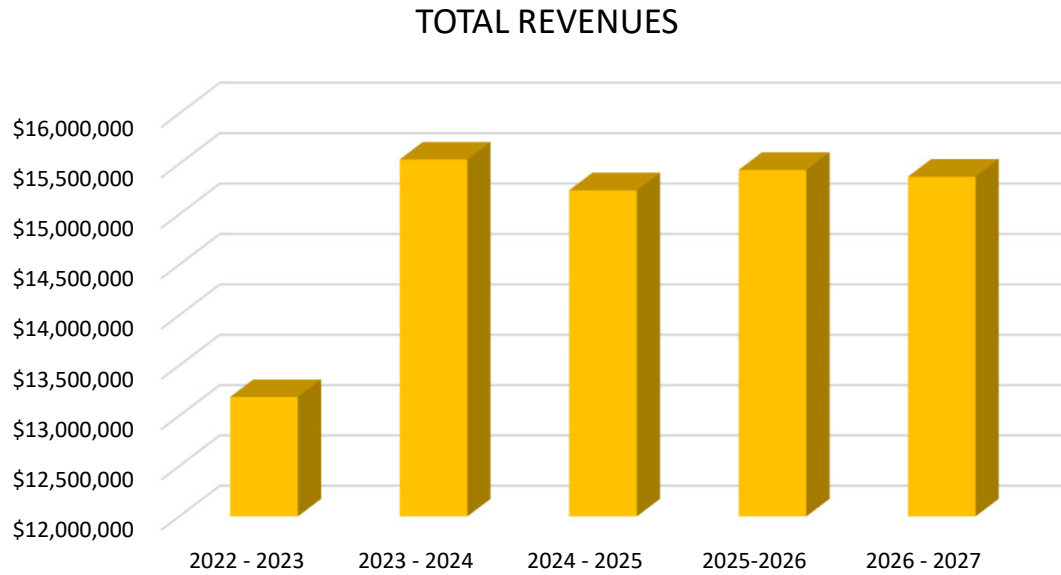


Laguna Madre Water District Boundary Line



LAGUNA MADRE WATER DISTRICT REVENUES

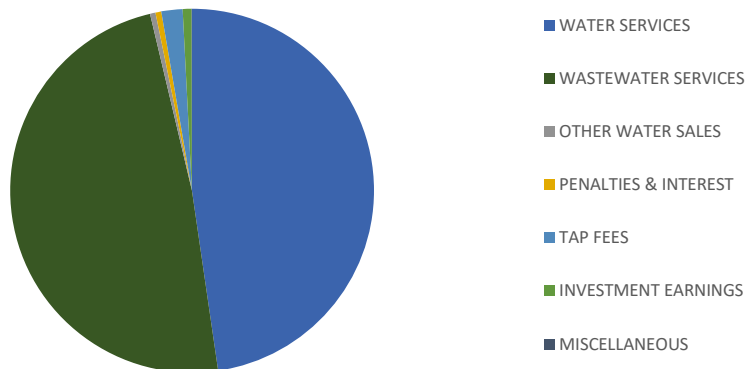
REVENUES	ACTUAL 2022 - 2023	ACTUAL 2023 - 2024	ACTUAL 2024 - 2025	CURRENT 2025-2026	PROPOSED 2026 - 2027
TOTAL REVENUES	\$13,186,551	\$15,543,394	\$15,238,164	\$15,440,245	\$15,372,653



**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND REVENUES	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
000-11-41000 REVENUE WATER SERVICE	6,078,007	6,842,243	6,913,476	6,980,838	4,973,675	7,234,465
000-11-41010 REVENUE BULK WATER SALES	27,809	31,204	38,803	25,000	34,158	28,000
000-11-41020 REVENUE RAW WATER	14,735	19,416	20,047	15,000	17,445	18,000
000-11-41040 REVENUE WATER TURN ON FEES	22,020	19,865	28,190	24,000	22,095	24,000
000-11-41041 REVENUE CALL OUT SVC FEE	0	375	2,600	2,100	1,125	1,500
000-11-41050 REVENUE OTHER WATER	31,190	35,372	31,073	29,000	17,520	29,000
000-11-41100 REVENUE WATER TAPPING FEES	161,927	143,319	166,676	175,000	119,860	150,000
000-11-41070 OTHER FINANCING SOURCES	0	0	0	0	0	0
000-11-41140 LIV OFF SITE CONNECTION FEE	0	0	2,750	-	0	0
000-12-42000 REVENUE SEWER SERVICES	6,081,641	6,771,300	7,227,705	7,354,229	5,113,670	7,370,539
000-12-42040 REVENUE OTHER SEWER	21,616	28,997	111,925	160,000	59,690	60,000
000-14-44300 REVENUE PENALTIES/INTEREST	81,919	102,263	85,995	75,000	70,076	80,000
000-16-41150 REVENUE WATER SDC FEES	64,155	63,290	53,690	60,000	41,265	60,000
000-16-42100 REVENUE SEWER TAPPING FEES	58,545	42,640	61,165	55,000	56,625	55,000
000-16-42150 REVENUE SEWER SDC FEES	21,370	16,790	19,630	23,000	17,870	20,000
000-16-42160 REV INT VERITEX/HUNTINGTON OP	39,506	47,845	29,522	33,165	3,016	0
000-17-55050 REVENUE INTEREST - OPERATING	104,774	191,283	163,493	112,922	142,368	122,346
000-17-55060 REVENUE INTEREST WSDC	10,238	14,401	12,525	8,351	5,151	0
000-17-55070 REVENUE INTEREST SSDC	3,470	4,800	4,175	2,783	1,708	0
000-01-55080 REVENUE INTEREST METER DEP	21,670	33,286	28,698	18,240	11,195	0
000-18-58960 ANNEXATION FEES	7,000	444,109	81,870	0	61,156	0
000-19-59000 INSURANCE PROCEEDS	0	35,343	3,522	0	0	0
000-19-59010 FEMA PROCEEDS	28,989	0	0	0	0	0
000-19-59910 REVENUE SALE OF EQUIP/VEH/MAC	58,553	240	130	0	24,310	0
000-19-59920 REVENUE GRANT INCOME	0	490,000	0	0	0	0
000-19-59930 REVENUE SALE OF MATERIALS	30,805	2,513	1,760	2,000	12,261	2,000
000-19-59940 REVENUE SALE OF METERS	0	0	0	0	0	0
000-19-59950 REVENUE BAD DEBT RECOVERED	142	66	730	500	0	500
000-19-59960 REVENUE NSF CHARGES	2,613	2,663	2,873	1,500	3,375	1,500
000-19-59970 REVENUE TANK RENTAL FEE	107,642	97,226	55,465	45,010	39,400	50,803
000-19-59980 REVENUE CASH OVER/SHORT	146	-44	-140	-	20	0
000-19-59990 REVENUE MISCELLANEOUS	105,799	62,589	89,816	237,607	217,652	65,000
000-91-56000 TRANSFER IN DEBT SERVICE	0	0	0	0	0	0
000-91-56010 TRANSFER IN CAPITAL PROJECTS	250	0	0	0	0	0
000-91-56020 TRANSFER IN EMERGENCY FUND	20	0	0	0	0	0
000-91-56040 TRANSFER IN AMI METER PROCEEDS	0	0	0	0	0	0
000-91-56090 FUND BAL CARRIED FWD WSDC	0	0	0	0	0	0
000-91-56100 FUND BAL CARRIED FWD SSDC	0	0	0	0	0	0
000-91-56110 FD BAL CARRIED FWD - UNRESTRI	0	0	0	0	0	0
TOTAL REVENUES	13,186,551	15,543,394	15,238,164	15,440,245	11,066,687	15,372,653

FY 2026/27 Revenues



**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 01-WATER PLANT EXPENDITURES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
001-20-63570 PERMITS & TESTING	38,876	31,553	44,930	50,000	34,762	50,000
001-20-63750 SLUDGE DISPOSAL	0	0	0	0	0	0
001-20-64100 OVERTIME	7,639	10,881	12,593	14,577	10,975	11,577
001-20-64110 SALARIES	512,353	513,040	526,257	587,407	414,031	630,324
001-20-64120 FICA	39,029	39,194	40,322	44,937	33,485	48,220
001-20-64130 UNEMPLOYMENT TAX	136	1,702	1,035	2,370	2,434	2,394
001-20-64140 GROUP INSURANCE	124,663	159,266	156,478	137,529	107,861	143,010
001-20-64150 WORKERS COMP	6,407	4,921	5,732	7,578	3,393	7,375
001-20-64160 EMPLOYEE HRA	11,787	11,476	11,480	14,000	11,316	14,000
001-20-64170 RETIREMENT	78,000	78,427	80,254	82,237	65,673	88,245
001-20-64180 LONGEVITY	5,196	5,288	5,368	6,596	6,032	6,694
001-20-64540 TRAVEL & TRAINING	12,443	10,599	10,166	5,707	3,747	9,000
001-20-65510 TELEPHONE	8,852	9,066	8,938	10,440	10,950	15,500
001-20-65520 ELECTRICITY	269,430	246,322	250,403	310,000	197,481	310,000
001-20-65580 GAS & GARBAGE	11,482	11,630	12,478	12,310	10,362	15,000
001-20-66370 EMPLOYEE UNIFORM	8,414	2,930	9,932	2,474	2,438	10,250
001-20-66380 NOTICE & PUBLICATION	2,494	429	5,109	3,000	551	3,000
001-20-66390 FUEL	15,148	14,545	15,508	15,000	10,214	20,000
001-20-66420 CHEMICAL	605,082	593,157	559,142	588,000	396,558	590,000
001-20-66430 MINOR TOOLS & EQUIP	1,524	3,220	3,248	2,475	1,349	5,000
001-20-66440 MATERIALS	16,787	13,129	18,823	8,000	6,115	5,000
001-20-66470 OFFICE SUPPLIES	3,078	2,565	2,897	5,550	5,604	2,750
001-20-66480 SAFETY SUPPLIES	4,156	1,770	6,296	4,000	2,702	3,000
001-20-66490 OPERATIONAL SUPPLIES	64,485	67,852	60,972	60,505	55,012	60,505
001-20-66500 POSTAGE	223	173	154	1,000	640	1,000
001-20-66550 LEASES	625	534	534	748	499	748
001-20-66560 EQUIPMENT RENTAL	1,717	2,727	7,069	15,000	2,906	7,000
001-20-67330 SOFTWARE, MAINT, & TR	0	0	0	1,500	573	15,000
001-20-67350 MINOR REPAIRS	34,973	35,136	25,973	28,400	27,156	30,700
001-20-67400 HEAVY EQUIPMENT MAINT	4,826	3,884	13,991	3,595	2,084	6,000
001-20-67410 VEHICLE MAINTENANCE	1,600	0	207	500	1,001	500
001-20-67460 WATER CONSERVATION	0	0	0	0	0	0
001-20-68460 BEAUTIFICATION	0	950	0	0	0	0
001-20-68530 INSURANCE	190,970	246,603	270,094	503,207	187,255	528,000
001-20-68560 FEES, DUES, SUBSCRIPT	482	399	857	500	248	500
001-20-71020 MAJOR REPAIRS	55,796	56,947	26,002	76,000	85,570	60,000
001-20-71030 CAPITAL OUTLAY =>5K	0	14,819	92,404	312,500	9,100	97,765
001-20-71050 OUTLAY \$500<\$5,000	0	0	0	0	0	0
001-22-64200 PENSION	0	0	0	0	0	0
001-22-68990 MISCELLANEOUS	0	0	0	0	0	0
001-22-71080 CAPITAL EXP =>\$5K WS	0	0	0	0	0	0
001-23-71060 MAJOR REPAIRS - WSDC	0	0	0	0	0	0
001-23-71070 OUTLAY \$500<\$5K WSDC	0	0	0	0	0	0
TOTAL 01-WATER PLANT	2,138,676	2,195,136	2,285,646	2,917,641	1,710,077	2,798,057

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 02 - LIFT STATIONS EXPENDITURES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
002-20-63570 PERMITS & TESTING	0	0	0	0	0	0
002-20-63750 SLUDGE DISPOSAL	0	0	0	0	0	0
002-20-64100 OVERTIME	995	2,001	6,581	4,000	3,771	2,500
002-20-64110 SALARIES	202,774	206,485	230,748	247,718	175,816	257,909
002-20-64120 FICA	15,414	15,683	17,869	18,950	13,973	19,730
002-20-64130 UNEMPLOYMENT TAX	48	589	365	1,242	855	855
002-20-64140 GROUP INSURANCE	39,739	43,185	50,084	63,261	50,410	62,536
002-20-64150 WORKERS COMP	2,570	1,716	2,071	3,939	1,901	4,230
002-20-64160 EMPLOYEE HRA	5,278	5,132	4,449	5,500	4,240	5,000
002-20-64170 RETIREMENT	30,487	30,955	35,422	34,681	27,757	36,107
002-20-64180 LONGEVITY	1,768	2,004	2,168	2,608	2,428	2,668
002-20-64540 TRAVEL & TRAINING	3,840	6,567	6,200	6,225	3,508	6,225
002-20-65510 TELEPHONE	1,121	899	1,005	1,000	735	1,100
002-20-65520 ELECTRICITY	67,481	65,312	81,817	84,000	54,534	96,500
002-20-65580 GAS & GARBAGE	2215	1569	1821	2200	1,399	2,200
002-20-66370 EMPLOYEE UNIFORM	3,257	111	3,618	750	349	3,890
002-20-66380 NOTICE & PUBLICATION	689	117	67	500	0	500
002-20-66390 FUEL	1,876	4,989	9,026	8,000	6,908	11,600
002-20-66420 CHEMICAL	5,298	5,999	7,235	5,000	0	5,000
002-20-66430 MINOR TOOLS & EQUIP	6,011	4,922	9,872	5,000	4,792	5,000
002-20-66440 MATERIALS	13,675	13,187	12,403	7,500	1,813	8,000
002-20-66470 OFFICE SUPPLIES	1,892	648	479	1,000	402	1,000
002-20-66480 SAFETY SUPPLIES	6,597	4,253	3,614	3,750	4,145	3,750
002-20-66490 OPERATIONAL SUPPLIES	22,615	16,711	18,498	16,000	11,600	16,000
002-20-66500 POSTAGE	3	0	0	50	11	50
002-20-66550 LEASES	0	0	153	1,384	589	884
002-20-66560 EQUIPMENT RENTAL	0	0	0	0	0	0
002-20-67330 SOFTWARE, MAINT, & TR	2,366	4,030	2,250	12,547	11,547	6,000
002-20-67350 MINOR REPAIRS	57,027	30,854	33,560	37,000	38,943	35,000
002-20-67400 HEAVY EQUIPMENT MAINT	0	0	10,455	3,500	1,873	5,000
002-20-67410 VEHICLE MAINTENANCE	798	242	906	500	228	500
002-20-68460 BEAUTIFICATION	0	0	0	500	0	1,000
002-20-68530 INSURANCE	13,197	15,094	18,859	23,664	12,939	23,353
002-20-68560 FEES, DUES, SUBSCRIPT	96	183	118	200	219	300
002-20-71020 MAJOR REPAIRS	33,859	16,181	21,690	48,000	39,387	55,000
002-20-71030 CAPITAL OUTLAY =>5K	152,286	68,247	0	146,000	0	243,336
002-20-71050 OUTLAY \$500<\$5,000	0	0	0	0	0	0
002-22-64200 PENSION	0	0	0	0	0	0
002-22-68990 MISCELLANEOUS	0	0	0	0	0	0
002-22-71080 CAPITAL EXP =>\$5K WS	0	0	0	0	0	0
002-23-67920 ODOR & GREASE CONTROL	79,894	88,712	142,218	127,953	64,742	125,760
002-23-71060 MAJOR REPAIRS - WSDC	0	0	0	0	0	0
002-23-71070 OUTLAY \$500<\$5K WSDC	0	0	0	0	0	0
002-30-61230 PROFESSIONAL FEES	0	0	0	0	0	0
TOTAL 02-LIFT STATIONS	775,165	656,578	735,620	924,122	541,814	1,048,484

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 03-DISTRIBUTION EXPENDITURES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
003-20-63570 PERMITS & TESTING	0	0	0	0	0	0
003-20-64100 OVERTIME	14,616	8,158	11,130	15,000	7,792	15,000
003-20-64110 SALARIES	296,428	328,627	338,696	402,525	280,771	414,031
003-20-64120 FICA	23,429	24,684	25,880	30,793	22,222	31,673
003-20-64130 UNEMPLOYMENT TAX	103	1,131	712	2,069	1,962	1,710
003-20-64140 GROUP INSURANCE	74,636	110,551	108,323	133,487	104,613	135,306
003-20-64150 WORKERS COMP	4,129	3,152	3,742	5,192	2,321	4,844
003-20-64160 EMPLOYEE HRA	9,319	9,018	7,476	10,000	7,766	10,000
003-20-64170 RETIREMENT	46,553	50,204	51,661	56,354	44,469	57,964
003-20-64180 LONGEVITY	2,556	2,912	3,300	3,708	3,468	3,816
003-20-64540 TRAVEL & TRAINING	15,566	8,966	4,560	14,450	12,992	14,450
003-20-65510 TELEPHONE	2,296	2,189	2,588	2,400	1,725	2,600
003-20-65520 ELECTRICITY	0	0	0	0	0	0
003-20-65580 GAS & GARBAGE	383	364	474	750	279	500
003-20-66370 EMPLOYEE UNIFORM	5,352	738	6,099	3,000	1,851	11,073
003-20-66380 NOTICE & PUBLICATION	0	234	66	500	0	500
003-20-66390 FUEL	22,136	22,878	19,017	20,000	15,504	16,500
003-20-66420 CHEMICAL	0	0	0	0	0	500
003-20-66430 MINOR TOOLS & EQUIP	9,910	8,301	10,891	9,000	4,845	9,000
003-20-66440 MATERIALS	199,945	160,816	178,316	163,000	130,312	180,000
003-20-66470 OFFICE SUPPLIES	1,994	2,184	5,167	3,000	2,348	2,000
003-20-66480 SAFETY SUPPLIES	3,618	3,466	5,902	3,000	2,212	3,000
003-20-66490 OPERATIONAL SUPPLIES	7,099	21,153	19,210	15,000	10,098	10,000
003-20-66500 POSTAGE	469	84	305	250	0	1,500
003-20-66550 LEASES	0	0	0	0	0	0
003-20-66560 EQUIPMENT RENTAL	3,043	0	0	2,000	0	3,000
003-20-67330 SOFTWARE, MAINT, & TR	0	0	0	570	0	570
003-20-67350 MINOR REPAIRS	13,276	10,827	13,198	20,000	6,859	20,000
003-20-67400 HEAVY EQUIPMENT MAINT	5,042	9,690	27,502	19,500	13,077	7,500
003-20-67410 VEHICLE MAINTENANCE	0	406	218	1,000	1,148	500
003-20-68530 INSURANCE	7,334	7,521	8,694	10,018	6,791	14,198
003-20-68560 FEES, DUES, SUBSCRIPT	170	267	186	799	207	550
003-20-71020 MAJOR REPAIRS	27,063	42,968	0	40,000	28,650	40,000
003-20-71030 CAPITAL OUTLAY =>5K	0	0	0	0	0	92,821
003-20-71050 OUTLAY \$500<\$5,000	0	0	0	0	0	0
003-21-66310 METERS	98,210	132,318	126,443	130,000	96,899	130,000
003-22-64200 PENSION	0	0	0	0	0	0
003-22-68990 MISCELLANEOUS	0	0	0	0	0	0
TOTAL 03-DISTRIBUTION	894,675	973,805	979,755	1,117,365	811,182	1,235,106

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 04-COLLECTIONS EXPENDITURES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
004-20-63570 PERMITS & TESTING	100	100	100	500	110	500
004-20-63750 SLUDGE DISPOSAL	2,731	1,350	1,350	3,100	2,848	4,680
004-20-64100 OVERTIME	4,637	2,639	10,583	13,500	11,018	9,000
004-20-64110 SALARIES	263,256	280,984	292,802	283,336	204,183	298,272
004-20-64120 FICA	20,354	21,370	23,032	21,675	16,846	22,818
004-20-64130 UNEMPLOYMENT TAX	54	702	412	1,055	1,055	1,026
004-20-64140 GROUP INSURANCE	53,767	73,174	77,866	82,780	66,036	81,523
004-20-64150 WORKERS COMP	3,178	2,614	2,661	4,505	2,257	4,892
004-20-64160 EMPLOYEE HRA	5,691	5,803	7,501	6,000	2,695	6,000
004-20-64170 RETIREMENT	40,155	42,336	45,574	39,667	33,255	41,758
004-20-64180 LONGEVITY	4,656	4,944	6,636	4,352	4,124	4,412
004-20-64540 TRAVEL & TRAINING	4,729	3,594	3,055	7,500	6,005	5,600
004-20-65510 TELEPHONE	1,004	850	1,005	1,400	670	1,100
004-20-65520 ELECTRICITY	0	0	0	0	0	0
004-20-65580 GAS & GARBAGE	383	364	474	750	279	500
004-20-66370 EMPLOYEE UNIFORM	4,671	0	3,880	6,600	2,280	6,600
004-20-66380 NOTICE & PUBLICATION	0	351	67	1,103	1,103	0
004-20-66390 FUEL	12,535	11,660	12,471	13,000	11,637	16,500
004-20-66420 CHEMICAL	23,040	29,333	30,000	21,156	5,275	31,000
004-20-66430 MINOR TOOLS & EQUIP	3,884	6,296	10,941	5,524	5,829	8,000
004-20-66440 MATERIALS	41,641	66,877	62,560	45,000	33,766	34,120
004-20-66470 OFFICE SUPPLIES	2,215	2,097	2,239	2,200	2,079	1,800
004-20-66480 SAFETY SUPPLIES	5,951	2,456	6,728	3,900	3,005	3,900
004-20-66490 OPERATIONAL SUPPLIES	4,855	4,788	2,281	5,500	4,142	5,500
004-20-66500 POSTAGE	2	155	10	10	0	10
004-20-66550 LEASES	13,754	0	35,088	38,575	31,079	38,575
004-20-66551 LEASE/INTERESTS	421	0	11,442	15,991	15,991	14,991
004-20-67330 SOFTWARE, MAINT, & TR	0	0	0	0	0	0
004-20-67350 MINOR REPAIRS	3,793	13,964	4,626	8,000	3,922	8,000
004-20-67400 HEAVY EQUIPMENT MAINT	6,431	30,787	28,134	20,592	16,915	25,000
004-20-67410 VEHICLE MAINTENANCE	0	0	540	500	653	500
004-20-68530 INSURANCE	10,617	10,880	12,499	18,892	7,619	18,098
004-20-68560 FEES, DUES, SUBSCRIPT	120	281	132	0	221	200
004-20-71020 MAJOR REPAIRS	28,300	3,130	110,565	95,668	98,119	42,000
004-20-71030 CAPITAL OUTLAY =>5K	0	0	0	40,000	41,025	20,623
004-20-71050 OUTLAY \$500<\$5,000	0	0	0	0	0	0
004-22-64200 PENSION	0	0	0	0	0	0
004-22-68990 MISCELLANEOUS	0	0	0	0	0	0
TOTAL 04-COLLECTIONS	566,924	623,879	807,253	812,330	636,040	757,497

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 05-MAINTENANCE EXPENDITURES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
005-20-64100 OVERTIME	58	730	945	1,000	962	1,000
005-20-64110 SALARIES	132,806	127,749	137,625	152,134	100,254	122,793
005-20-64120 FICA	10,073	9,693	10,391	11,638	8,003	9,394
005-20-64130 UNEMPLOYMENT TAX	27	449	240	752	513	513
005-20-64140 GROUP INSURANCE	26,203	34,195	32,848	34,991	26,032	35,645
005-20-64150 WORKERS COMP	1,893	1,061	1,200	2,419	807	2,014
005-20-64160 EMPLOYEE HRA	3,295	3,188	2,320	3,000	1,962	3,000
005-20-64170 RETIREMENT	20,043	19,313	20,556	21,299	15,796	17,191
005-20-64180 LONGEVITY	1,796	1,204	760	1,648	1,648	344
005-20-64540 TRAVEL & TRAINING	605	457	2,258	500	116	3,000
005-20-65510 TELEPHONE	1,004	850	1,005	1,350	670	1,100
005-20-65520 ELECTRICITY	7,881	6,980	8,741	8,500	5,591	10,500
005-20-65580 GAS & GARBAGE	383	364	474	750	279	500
005-20-66370 EMPLOYEE UNIFORM	2,917	300	2,164	1,700	1,659	2,500
005-20-66380 NOTICE & PUBLICATION	903	0	67	0	0	0
005-20-66390 FUEL	5,133	1,921	2,212	3,200	1,431	3,050
005-20-66430 MINOR TOOLS & EQUIP	1,006	2,209	1,184	3,000	2,962	2,500
005-20-66440 MATERIALS	571	299	1,492	1,175	379	1,175
005-20-66470 OFFICE SUPPLIES	3,014	2,327	3,725	3,500	2,745	1,000
005-20-66480 SAFETY SUPPLIES	1,207	1,285	1,608	1,000	431	1,000
005-20-66490 OPERATIONAL SUPPLIES	8,876	8,956	3,714	7,500	4,774	5,000
005-20-66500 POSTAGE	0	0	0	0	0	0
005-20-66550 LEASES	0	0	0	399	259	389
005-20-67330 SOFTWARE, MAINT, & TR	0	1,788	2,987	9,500	1,908	3,500
005-20-67350 MINOR REPAIRS	5,314	3,280	6,900	2,490	1,863	5,000
005-20-67400 HEAVY EQUIPMENT MAINT	402	735	252	1,500	646	1,500
005-20-67410 VEHICLE MAINTENANCE	35,909	46,845	48,369	35,000	24,733	35,000
005-20-68460 BEAUTIFICATION	0	0	0	0	0	0
005-20-68530 INSURANCE	19,889	25,840	29,294	35,944	20,091	23,489
005-20-68560 FEES, DUES, SUBSCRIPT	60	135	56	75	52	375
005-20-71020 MAJOR REPAIRS	0	0	2,750	0	0	0
005-20-71030 CAPITAL OUTLAY =>5K	28,900	4,449	0	0	0	0
005-20-71050 OUTLAY \$500<\$5,000	0	0	0	0	0	0
005-22-64200 PENSION	0	0	0	0	0	0
005-22-66960 ELECTRICAL SUPPLIES	0	0	0	0	0	250
005-22-68990 MISCELLANEOUS	0	0	0	0	0	0
005-23-63300 MAINTENANCE CONTRACT	52,530	59,513	48,380	65,600	35,803	72,600
005-30-61230 PROFESSIONAL FEES	0	0	0	0	0	0
TOTAL 05-MAINTENANCE	372,698	366,116	374,517	411,564	262,371	365,321

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 06-LAB EXPENDITURES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
006-20-63570 PERMITS & TESTING	1,449	1,426	1,490	3,300	457	2,000
006-20-64100 OVERTIME	11	0	914	1,600	789	1,500
006-20-64110 SALARIES	177,953	187,182	165,809	178,996	122,384	110,991
006-20-64120 FICA	13,312	14,137	12,592	13,693	9,938	8,491
006-20-64130 UNEMPLOYMENT TAX	39	475	297	694	513	342
006-20-64140 GROUP INSURANCE	37,603	42,383	32,234	26,728	19,515	17,507
006-20-64150 WORKERS COMP	2,654	1,759	1,783	2,309	1,354	1,299
006-20-64160 EMPLOYEE HRA	3,558	3,494	3,171	3,000	2,841	2,000
006-20-64170 RETIREMENT	26,607	28,041	24,892	25,059	19,213	15,539
006-20-64180 LONGEVITY	2,392	2,584	2,680	3,944	3,904	1,872
006-20-64540 TRAVEL & TRAINING	5,038	1,851	120	2,200	1,947	2,000
006-20-65510 TELEPHONE	8,592	7,408	7,033	8,940	3,645	3,500
006-20-65520 ELECTRICITY	0	0	0	0	0	0
006-20-65580 GAS & GARBAGE	125	234	447	900	279	500
006-20-66370 EMPLOYEE UNIFORM	2,617	594	2,194	1,050	438	1,200
006-20-66380 NOTICE & PUBLICATION	0	0	67	0	0	0
006-20-66390 FUEL	2,112	1,939	2,096	2,000	1,044	2,000
006-20-66420 CHEMICAL	5,257	6,581	6,621	7,500	5,396	7,500
006-20-66430 MINOR TOOLS & EQUIP	101	2,909	686	200	0	2,000
006-20-66440 MATERIALS	894	776	609	300	0	1,000
006-20-66470 OFFICE SUPPLIES	709	317	925	500	216	500
006-20-66480 SAFETY SUPPLIES	1,446	343	439	650	952	600
006-20-66490 OPERATIONAL SUPPLIES	8,780	9,167	9,598	8,000	5,885	8,000
006-20-66500 POSTAGE	0	0	0	50	0	50
006-20-66550 LEASES	704	1,158	1,129	2,768	1,653	1768
006-20-67330 SOFTWARE, MAINT, & TR	0	0	0	300	0	300
006-20-67350 MINOR REPAIRS	2,047	1,387	1,692	2,280	624	3,000
006-20-67410 VEHICLE MAINTENANCE	117	316	316	250	37	250
006-20-68530 INSURANCE	1,869	2,008	2,214	3,125	2,277	4,976
006-20-68560 FEES, DUES, SUBSCRIPT	78	172	76	300	52	300
006-20-71020 MAJOR REPAIRS	123	26,040	7,037	5,700	0	5,000
006-20-71030 CAPITAL OUTLAY =>5K	35,685	11,095	0	0	0	7,345
006-20-71050 OUTLAY \$500<\$5,000	0	0	0	0	0	0
006-22-64200 PENSION	0	0	0	0	0	0
006-22-68990 MISCELLANEOUS	0	0	0	0	0	0
TOTAL 06-LAB	341,872	355,774	289,162	306,336	205,353	213,328

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 07-ADMINISTRATION EXPENDITURES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
007-20-63570 PERMITS & TESTING	0	0	0	2,300	228	2,300
007-20-64100 OVERTIME	0	363	2,484	1,500	2,262	1,500
007-20-64110 SALARIES	933,122	1,065,248	1,066,821	1,049,644	712,341	872,456
007-20-64120 FICA	69,618	79,531	80,062	80,298	55,500	66,743
007-20-64130 UNEMPLOYMENT TAX	99	1,521	886	1,042	2,087	1,710
007-20-64140 GROUP INSURANCE	108,100	166,946	160,717	164,709	130,015	165,156
007-20-64150 WORKERS COMP	652	592	769	525	148	262
007-20-64160 EMPLOYEE HRA	10,215	11,013	10,925	12,000	7,800	10,000
007-20-64170 RETIREMENT	139,780	159,096	158,332	146,950	98,374	122,144
007-20-64180 LONGEVITY	8,960	9,556	10,824	9,260	8,860	4,664
007-20-64540 TRAVEL & TRAINING	44,643	40,782	41,426	30,000	15,990	30,000
007-20-64550 BOARD TRAVEL & TRAINING	5,097	6,335	9,953	15,000	3,588	15,000
007-20-65510 TELEPHONE	17,317	20,187	22,504	25,248	14,984	25,000
007-20-65520 ELECTRICITY	11,939	11,263	13,265	13,000	7,984	16,000
007-20-65580 GAS & GARBAGE	3,556	2,926	3,348	3,600	2,364	3,600
007-20-66370 EMPLOYEE UNIFORM	2,659	3,032	3,996	3,600	2,076	3,600
007-20-66380 NOTICE & PUBLICATION	4,494	3,081	6,294	5,500	3,558	5,500
007-20-66390 FUEL	1,686	1,491	1,856	2,300	1,562	2,400
007-20-66430 MINOR TOOLS & EQUIP	8,804	2,650	1,661	2,500	133	2,500
007-20-66470 OFFICE SUPPLIES	15,201	21,069	26,217	17,500	8,374	17,500
007-20-66480 SAFETY SUPPLIES	3,068	897	1,557	1,500	263	1,500
007-20-66490 OPERATIONAL SUPPLIES	44,310	53,003	67,107	45,000	39,356	45,000
007-20-66500 POSTAGE	1,288	1,311	1,017	2,500	461	2,500
007-20-66550 LEASES	11,210	8,389	9,001	53,070	23,369	132,000
007-20-66560 EQUIPMENT RENTAL	0	0	1,843	2,000	1,448	2,000
007-20-67330 SOFTWARE, MAINT, & TR	122,381	109,883	156,182	119,906	89,420	142,500
007-20-67350 MINOR REPAIRS	3,657	6,338	9,213	5,000	1,773	5,000
007-20-67410 VEHICLE MAINTENANCE	329	210	270	400	34	400
007-20-68460 BEAUTIFICATION	49	137	198	500	0	500
007-20-68530 INSURANCE	15,773	19,954	23,076	33,170	16,558	23,253
007-20-68560 FEES, DUES, SUBSCRIPT	8,243	8,156	9,153	8,800	9,223	8,800
007-20-71020 MAJOR REPAIRS	118,885	147,574	5,662	80,604	111	80,901
007-20-71030 CAPITAL OUTLAY =>5K	30,710	13,389	0	45,000	0	0
007-20-71050 OUTLAY \$500<\$5,000	0	0	0	0	0	0
007-22-61200 LEGAL FEES	34,286	45,520	82,142	75,000	38,211	98,545
007-22-61250 CONSULTING FEES	73,837	86,283	99,340	76,724	19,872	76,724
007-22-61350 ENGINEERING	33,423	900	0	0	0	0
007-22-64200 PENSION	0	0	0	0	0	0
007-22-68620 ELECTION	12,921	0	23,099	24,500	0	10,000
007-22-68990 MISCELLANEOUS	0	0	2	0	0	0
007-22-71080 ASSET REPLACEMENT	0	0	0	0	0	0
007-23-60000 BANK SERVICE CHARGES	0	0	0	0	0	0
007-23-63300 MAINTENANCE CONTRACT	215	2,810	860	2,500	115	2,500
007-23-85000 TRANSFER OUT DEBT SER	1,394,177	1,819,108	1,898,537	1,904,346	1,865,975	1,952,431
007-23-85010 TRANSFER OUT CAP PROJ	1,035,000	2,165,505	992,468	0	70,000	0
007-23-85030 TRANSFER OUT ASSET RE	0	0	0	235,001	176,251	115,000
007-26-61300 COMPUTER CONSULTANT	0	0	0	0	0	0
007-26-64190 DEFERRED COMP.	0	0	0	0	0	0
007-26-85020 TRANSFER OUT EMERGENC	0	0	0	0	0	0
007-26-85040 TRANSFER OUT METER PR	0	0	0	0	0	0
007-30-63550 BAD DEBT	0	0	0	0	0	0
007-32-68340 ANNEXATION	0	0	0	0	0	0
TOTAL 07-ADMINISTRATION	4,329,705	6,096,049	5,003,067	4,301,996	3,430,665	4,067,589

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 08-WASTEWATER PLANT EXPENDITURES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
008-20-63570 PERMITS & TESTING	137,642	142,270	135,525	135,000	91,164	135,000
008-20-63750 SLUDGE DISPOSAL	18,605	42,860	29,750	40,000	17,255	40,000
008-20-64100 OVERTIME	5,934	1,892	7,896	5,435	5,154	3,500
008-20-64110 SALARIES	467,365	484,343	522,849	562,504	399,111	584,116
008-20-64120 FICA	35,723	36,668	39,914	43,032	31,710	44,685
008-20-64130 UNEMPLOYMENT TAX	108	1,404	756	2,053	2,052	2,052
008-20-64140 GROUP INSURANCE	98,664	119,714	126,249	154,338	122,594	154,506
008-20-64150 WORKERS COMP	5,133	4,011	4,633	8,944	4,282	9,580
008-20-64160 EMPLOYEE HRA	12,250	10,929	12,851	12,000	8,717	12,000
008-20-64170 RETIREMENT	70,873	72,629	79,185	78,751	62,479	81,776
008-20-64180 LONGEVITY	4,980	5,552	6,128	7,188	6,752	7,328
008-20-64540 TRAVEL & TRAINING	10,222	2,753	7,946	7,500	5,799	8,500
008-20-65510 TELEPHONE	13,337	11,264	10,542	14,940	7,877	14,000
008-20-65520 ELECTRICITY	384,128	356,676	340,719	354,263	234,231	402,000
008-20-65580 GAS & GARBAGE	16,567	18,597	27,203	37,235	21,307	36,000
008-20-66370 EMPLOYEE UNIFORM	7,181	1,878	8,872	3,000	1,984	8,500
008-20-66380 NOTICE & PUBLICATION	3,408	3,293	10,117	1,500	0	1,500
008-20-66390 FUEL	17,296	9,874	4,901	10,000	5,104	8,500
008-20-66420 CHEMICAL	179,168	183,230	154,544	209,700	91,408	209,700
008-20-66430 MINOR TOOLS & EQUIP	4,845	20,630	7,968	6,885	6,840	2,500
008-20-66440 MATERIALS	21,599	12,711	20,865	16,500	15,286	17,000
008-20-66470 OFFICE SUPPLIES	3,015	3,990	3,845	2,237	2,137	1,500
008-20-66480 SAFETY SUPPLIES	11,044	5,889	7,382	6,500	2,914	6,500
008-20-66490 OPERATIONAL SUPPLIES	35,466	28,297	29,086	27,000	22,450	29,800
008-20-66500 POSTAGE	265	121	265	250	50	250
008-20-66550 LEASES	608	521	521	1,768	1,179	1,768
008-20-66560 EQUIPMENT RENTAL	6,121	1,254	2,026	0	0	3,000
008-20-67330 SOFTWARE, MAINT, & TR	1,404	900	520	1,000	0	1,000
008-20-67350 MINOR REPAIRS	65,179	49,401	60,705	36,000	41,136	40,000
008-20-67400 HEAVY EQUIPMENT MAINT	6,385	6,284	18,358	9,841	8,989	5,000
008-20-67410 VEHICLE MAINTENANCE	0	0	0	250	1,004	250
008-20-68460 BEAUTIFICATION	0	0	0	0	0	0
008-20-68530 INSURANCE	39,353	49,456	56,712	82,740	40,269	60,786
008-20-68560 FEES, DUES, SUBSCRIPT	238	532	288	1,000	6,024	5,650
008-20-71020 MAJOR REPAIRS	75,572	27,736	13,846	71,000	83,462	75,000
008-20-71030 CAPITAL OUTLAY =>5K	315,000	60,531	169,763	73,602	0	153,181
008-20-71050 OUTLAY \$500<\$5,000	0	0	0	9	0	0
008-20-64200 PENSION	0	0	0	0	0	0
008-22-68990 MISCELLANEOUS	0	0	0	0	0	0
008-22-71080 CAPITAL EXP=>\$5K-SSDC	0	0	0	0	0	0
008-23-67920 ODOR & GREASE CONTROL	0	0	0	0	0	0
008-23-71060 MAJOR REPAIRS - SSDC	0	0	0	0	0	0
008-23-71070 OUTLAY \$500<\$5K SSDC	0	0	0	0	0	0
008-30-61230 PROFESSIONAL FEES	0	0	0	0	0	0
TOTAL 08-WASTEWATER PLANT	2,074,677	1,778,089	1,922,729	2,023,965	1,350,718	2,166,427

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 09 - SUPPORT SERVICES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
009-20-63570 PERMITS & TESTING	0	0	0	0	0	
009-20-64100 OVERTIME	0	0	170	50	61	150
009-20-64110 SALARIES	0	0	102,830	120,032	90,787	134,329
009-20-64120 FICA	0	0	7,381	9,182	6,909	10,276
009-20-64130 UNEMPLOYMENT TAX	0	0	126	342	342	342
009-20-64140 GROUP INSURANCE	0	0	29,853	36,541	28,928	37,124
009-20-64150 WORKERS COMP	0	0	36	60	19	40
009-20-64160 EMPLOYEE HRA	0	0	1,941	2,000	1,008	2,000
009-20-64170 RETIREMENT	0	0	15,035	16,804	14,042	18,806
009-20-64180 LONGEVITY	0	0	120	456	384	480
009-20-64540 TRAVEL & TRAINING	0	0	1,104	1,725	1,905	1,000
009-20-65510 TELEPHONE	0	72	1,331	1,725	910	1,500
009-20-65520 ELECTRICITY	0	0	0	0	0	0
009-20-66370 EMPLOYEE UNIFORM	0	0	549	350	340	1,200
009-20-66380 NOTICE & PUBLICATION	0	0	551	0	0	0
009-20-66390 FUEL	0	0	0	0	0	350
009-20-66430 MINOR TOOLS & EQUIP	0	0	20,459	24,899	13,799	12,000
009-20-66440 MATERIALS	0	0	0	0	0	0
009-20-66470 OFFICE SUPPLIES	0	0	461	200	221	100
009-20-66480 SAFETY SUPPLIES	0	0	0	0	0	0
009-20-66490 OPERATIONAL SUPPLIES	0	0	4,282	3,219	3,219	3,500
009-20-66500 POSTAGE	0	0	0	0	0	0
009-20-66550 LEASES	0	0	0	0	0	0
009-20-67330 SOFTWARE, MAINT, & TR	0	0	48,595	37,326	32,492	53,204
009-20-67350 MINOR REPAIRS	0	0	953	0	56	0
009-20-67410 VEHICLE MAINTENANCE	0	0	0	0	0	500
009-20-68530 INSURANCE	0	0	0	515	264	486
009-20-68560 FEES, DUES, SUBSCRIPT	0	0	0	0	0	48
009-20-71020 MAJOR REPAIRS	0	0	0	0	0	0
009-20-71030 CAPITAL OUTLAY =>5K	0	0	22,652	29,882	29,882	22,539
009-20-71050 OUTLAY \$500<\$5,000	0	0	2,683	3,100	3,109	1,499
009-22-64200 PENSION	0	0	0	0	0	0
009-22-68990 MISCELLANEOUS	0	0	0	0	0	0
TOTAL 09-SUPPORT SERVICES	0	72	261,111	288,410	228,679	301,473

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 10 - FINANCE

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
010-20-64100 OVERTIME	581	99	1,498	2,000	306	2,000
010-20-64110 SALARIES	706,090	670,728	722,676	741,959	533,684	733,599
010-20-64120 FICA	51,791	49,140	52,948	56,760	41,074	56,120
010-20-64130 UNEMPLOYMENT TAX	143	1,638	1,052	2,742	2,455	2,394
010-20-64140 GROUP INSURANCE	153,809	184,667	208,883	204,625	165,520	201,016
010-20-64150 WORKERS COMP	548	436	498	371	113	220
010-20-64160 EMPLOYEE HRA	15,820	14,242	12,007	14,000	10,985	14,000
010-20-64170 RETIREMENT	104,566	100,335	108,009	103,874	82,655	102,704
010-20-64180 LONGEVITY	4,412	4,964	5,032	6,256	5,760	5,172
010-20-64540 TRAVEL & TRAINING	13,179	10,846	8,499	4,361	2,310	10,000
010-20-65510 TELEPHONE	9,425	8,377	7,986	8,980	4,473	6,500
010-20-66370 EMPLOYEE UNIFORM	1,825	150	1,901	1,840	0	2,000
010-20-66380 NOTICE & PUBLICATION	2,419	2,938	67	3,150	0	2,500
010-20-66390 FUEL	947	640	226	500	225	600
010-20-66430 MINOR TOOLS & EQUIP	4,187	11,096	-1	500	-75	500
010-20-66470 OFFICE SUPPLIES	18,987	8,698	13,338	18,000	6,379	15,000
010-20-66480 SAFETY SUPPLIES	1,546	1,250	1,560	1,050	835	1,500
010-20-66490 OPERATIONAL SUPPLIES	31,683	17,646	23,959	34,109	29,617	34,000
010-20-66500 POSTAGE	32,773	35,683	40,652	37,000	31,736	37,000
010-20-66550 LEASES	54,338	41,323	37,346	35,000	25,478	35,000
010-20-67330 SOFTWARE, MAINT, & TR	26,011	67,492	56,131	7,875	8,298	8,298
010-20-67350 MINOR REPAIRS	2,340	2,574	5,399	3,000	3,044	3,000
010-20-67410 VEHICLE MAINTENANCE	0	0	0	525	0	500
010-20-68530 INSURANCE	4,131	4,273	5,089	7,000	3,720	6,038
010-20-68560 FEES, DUES, SUBSCRIPT	761	947	822	2,709	2,712	3,000
010-20-71020 MAJOR REPAIRS	0	0	0	0	0	0
010-20-71030 CAPITAL OUTLAY =>5K	4,997	12,317	12,433	0	0	43,550
010-20-71050 OUTLAY \$500<\$5,000	0	0	0	0	0	0
010-22-64200 PENSION	0	0	0	0	0	0
010-22-68990 MISCELLANEOUS	0	0	0	525	10	500
010-23-60000 BANK SERVICE CHARGES	11,254	2,445	539	3,650	0	1,000
010-23-62000 COLLECTION FEES	466	968	1,704	2,000	59	2,000
010-23-63300 MAINTENANCE CONTRACT	2,001	210	210	315	105	300
010-30-61230 PROFESSIONAL FEES	39,862	51,650	32,000	44,000	37,250	45,000
010-30-63550 BAD DEBT	2,096	3,535	1,271	10,000	2,035	10,000
TOTAL 10-FINANCE	1,302,985	1,311,304	1,363,731	1,358,676	1,000,763	1,385,012

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 11-ELECTRICAL EXPENDITURES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
011-20-64100 OVERTIME	1,334	1,115	1,728	4,800	1,478	4,800
011-20-64110 SALARIES	173,730	187,460	180,450	197,449	143,637	203,230
011-20-64120 FICA	13,387	14,288	13,929	15,105	11,340	15,547
011-20-64130 UNEMPLOYMENT TAX	36	582	342	738	738	684
011-20-64140 GROUP INSURANCE	31,026	41,504	31,933	55,797	44,577	54,630
011-20-64150 WORKERS COMP	2,295	1,553	1,605	3,139	1,134	3,333
011-20-64160 EMPLOYEE HRA	4,099	4,033	1,493	4,000	2,570	4,000
011-20-64170 RETIREMENT	26,237	28,192	27,048	27,643	22,449	28,452
011-20-64180 LONGEVITY	1,636	1,828	1,864	1,996	1,860	2,052
011-20-64540 TRAVEL & TRAINING	1,261	2,820	1,273	3,225	975	5,725
011-20-65510 TELEPHONE	1,004	1,048	1,508	1,400	1,005	1,600
011-20-65580 GAS & GARBAGE	383	364	474	750	279	500
011-20-66370 EMPLOYEE UNIFORM	3,167	150	3,112	1,550	1,449	3,000
011-20-66380 NOTICE & PUBLICATION	0	0	551	0	0	0
011-20-66390 FUEL	6,406	5,773	5,855	7,000	5,406	9,500
011-20-66430 MINOR TOOLS & EQUIP	2,370	2,150	3,914	2,000	1,038	2,000
011-20-66440 MATERIALS	1,008	495	2,881	1,000	135	1,000
011-20-66470 OFFICE SUPPLIES	2,390	2,159	2,288	2,800	1,806	800
011-20-66480 SAFETY SUPPLIES	581	728	2,744	3,000	839	3,000
011-20-66490 OPERATIONAL SUPPLIES	1,931	4,817	4,104	4,658	2,394	3,750
011-20-66500 POSTAGE	0	0	0	0	0	0
011-20-67330 SOFTWARE, MAINT, & TR	0	0	0	0	0	0
011-20-67350 MINOR REPAIRS	21	356	588	1,000	275	1,000
011-20-67410 VEHICLE MAINTENANCE	896	596	164	600	185	600
011-20-68530 INSURANCE	2,011	2,081	2,307	3,214	1,971	4,608
011-20-68560 FEES, DUES, SUBSCRIPT	80	229	54	500	58	0
011-20-71020 MAJOR REPAIRS	0	0	1,271	0	0	0
011-20-71030 CAPITAL OUTLAY =>5K	0	0	0	0	0	48,820
011-20-71050 OUTLAY \$500<\$5,000	0	0	0	0	0	0
011-22-64200 PENSION	0	0	0	0	0	0
011-22-66960 ELECTRICAL SUPPLIES	117	0	0	1,000	0	1,000
011-22-68990 MISCELLANEOUS	0	0	0	0	0	0
TOTAL 11-ELECTRICAL	277,406	304,321	293,479	344,364	247,598	403,631

**LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026**

01 -GENERAL FUND 12-CONSTRUCTION & MAINT EXPENDITURES

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
012-20-64100 OVERTIME	1,180	2,983	5,432	8,000	7,460	5,000
012-20-64110 SALARIES	216,884	238,206	238,780	280,361	196,650	298,471
012-20-64120 FICA	16,171	17,859	18,050	21,448	15,687	22,833
012-20-64130 UNEMPLOYMENT TAX	75	956	538	1,410	1,273	1,197
012-20-64140 GROUP INSURANCE	59,344	78,364	77,311	88,649	68,831	89,428
012-20-64150 WORKERS COMP	2,692	1,997	2,119	4,458	1,590	4,895
012-20-64160 EMPLOYEE HRA	5,999	6,622	5,026	7,000	4,563	7,000
012-20-64170 RETIREMENT	32,690	36,145	36,408	39,250	31,453	41,786
012-20-64180 LONGEVITY	2,056	2,332	1,964	2,556	2,228	2,568
012-20-64540 TRAVEL & TRAINING	2,581	3,846	1,313	2,725	3,666	9,490
012-20-65510 TELEPHONE	1,032	850	1,005	1,400	670	1,100
012-20-65520 ELECTRICITY	605	858	314	400	99	400
012-20-65580 GAS & GARBAGE	125	234	447	500	279	500
012-20-66370 EMPLOYEE UNIFORM	5,001	1,319	3,754	2,110	2,258	6,000
012-20-66380 NOTICE & PUBLICATION	0	0	133	750	0	750
012-20-66390 FUEL	6,327	7,688	8,239	10,500	10,134	12,800
012-20-66430 MINOR TOOLS & EQUIP	8,753	6,034	7,839	7,000	6,073	9,000
012-20-66440 MATERIALS	1,284	332	4,519	500	60	2,000
012-20-66470 OFFICE SUPPLIES	1,816	1,040	3,368	1,200	664	2,000
012-20-66480 SAFETY SUPPLIES	4,352	2,968	3,912	1,260	1,534	4,000
012-20-66490 OPERATIONAL SUPPLIES	6,113	11,371	10,375	7,000	7,101	10,000
012-20-66550 LEASES	673	1,149	1,129	1,680	473	1,680
012-20-67350 MINOR REPAIRS	1,467	2,632	994	500	107	3,000
012-20-67400 HEAVY EQUIPMENT MAINT	1,829	0	1,772	1,000	983	2,000
012-20-67410 VEHICLE MAINTENANCE	411	481	182	500	1,730	1,500
012-20-68530 INSURANCE	3,331	3,454	3,918	5,425	3,022	7,056
012-20-68560 FEES, DUES, SUBSCRIPT	124	178	126	300	98	300
012-20-71030 CAPITAL OUTLAY =>5K	0	0	0	65,595	65,595	83,973
012-20-71050 OUTLAY \$500 < \$5,000	0	0	0	0	0	0
012-22-64200 PENSION	0	0	0	0	0	0
012-22-68990 MISCELLANEOUS	0	0	0	0	0	0
TOTAL 12-CONSTRUCTION & MAINT	382,915	429,896	438,965	563,477	434,282	630,727

TOTAL EXPENDITURES	13,457,698	15,091,019	14,755,035	15,370,245	10,859,540	15,372,653
---------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

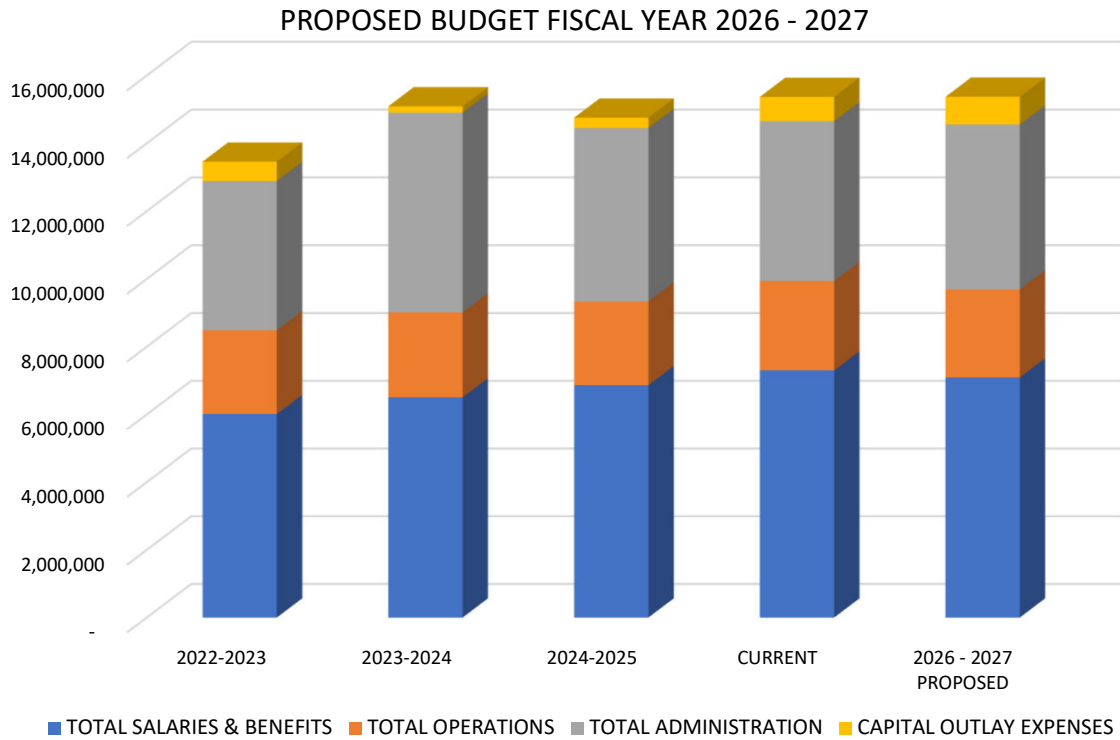
REVENUE OVER/(UNDER) EXPENDITURES	-271,147	452,375	483,130	70,000	207,147	0
--	-----------------	----------------	----------------	---------------	----------------	----------

**LAGUNA MADRE WATER DISTRICT
BUDGET EXPENSE SUMMARY**

	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	CURRENT 2025-2026	6/30/2026 YTD	REQUESTED BUDGET
6000 BANK SERVICE CHARGES	11,254	2,445	539	3,650	-	1,000
6200 COLLECTION FEES	466	968	1,704	2,000	59	2,000
6410 OVERTIME	36,985	30,860	61,955	71,462	52,029	57,527
6411 SALARIES	4,082,761	4,290,052	4,526,344	4,804,065	3,373,649	4,660,520
6412 FICA	308,301	322,247	342,367	367,511	266,687	356,530
6413 UNEMPLOYMENT TAX	868	11,148	6,761	16,508	16,279	15,219
6414 GROUP INSURANCE	807,554	1,053,949	1,092,778	1,183,434	934,929	1,177,387
6415 WORKERS COMP	32,151	23,811	26,848	43,439	19,320	42,982
6417 RETIREMENT	615,992	645,675	682,376	672,569	517,615	652,473
6418 LONGEVITY	40,408	43,168	46,844	50,568	47,448	42,070
6420 PENSION EXPENSE	-	-	-	-	-	-
6454 TRAVEL & TRAINING	114,106	93,080	87,919	86,118	58,958	104,990
6455 BOARD TRAVEL & TRAINING	5,097	6,335	9,953	15,000	3,588	15,000
6551 TELEPHONE	64,983	63,059	66,448	79,223	48,315	74,600
6552 ELECTRICITY	741,465	687,410	695,258	770,163	499,920	835,400
6558 GAS & GARBAGE	35,603	36,646	47,642	59,745	37,105	59,800
6631 METERS	98,210	132,318	126,443	130,000	96,899	130,000
6637 EMPLOYEE UNIFORM	47,061	11,202	50,070	28,024	17,122	59,813
6638 NOTICE & PUBLICATION	14,406	10,443	23,155	16,003	5,212	14,250
6639 FUEL	91,602	83,399	81,407	91,500	69,169	103,800
6642 CHEMICAL	817,845	818,298	757,542	831,356	498,637	843,700
6643 MINOR TOOLS & EQUIP	51,395	70,418	78,662	68,983	47,584	60,000
6644 MATERIALS	297,403	268,623	302,468	242,975	187,865	249,295
6647 OFFICE SUPPLIES	54,311	47,092	64,949	57,687	32,974	45,950
6648 SAFETY SUPPLIES	43,566	25,305	41,742	29,610	19,832	31,750
6649 OPERATIONAL SUPPLIES	236,212	243,759	253,186	233,492	195,648	231,055
6650 POSTAGE	35,024	37,527	42,403	41,110	32,899	42,360
6655 LEASES	81,913	53,075	84,902	135,392	84,578	212,812
6656 EQUIPMENT RENTAL	10,881	3,981	10,938	19,000	4,354	15,000
6656 LEASE/INTERESTS	421	-	11,442	15,991	15,991	14,991
6696 ELECTRICAL SUPPLIES	117	-	-	1,000	-	1,250
6733 SOFTWARE, MAINT, & TR	152,162	184,092	266,665	190,524	144,238	230,372
6735 MINOR REPAIRS	189,093	156,748	163,801	143,670	125,759	153,700
6740 HEAVY EQUIPMENT MAINT	24,916	51,380	100,462	59,528	44,568	52,000
6741 VEHICLE MAINTENANCE	40,059	49,097	51,171	40,025	30,753	41,000
6746 WATER CONSERVATION	-	-	-	-	-	-
6792 ODOR & GREASE CONTROL	79,894	88,712	142,218	127,953	64,742	125,760
6846 BEAUTIFICATION	49	1,087	198	1,000	-	1,500
6853 INSURANCE	308,476	387,165	432,755	726,914	302,776	714,341
6856 FEES, DUES, SUBSCRIPT	10,452	11,479	11,868	15,183	19,114	20,023
6862 ELECTION	12,921	-	23,099	24,500	-	10,000
6899 MISCELLANEOUS	-	-	2	525	10	500
6120 LEGAL FEES	34,286	45,520	82,142	75,000	38,211	98,545
6123 PROFESSIONAL FEES	39,862	51,650	32,000	44,000	37,250	45,000
6125 CONSULTING FEES	73,837	86,283	99,340	76,724	19,872	76,724
6130 COMPUTER CONSULTANT	-	-	-	-	-	-
6135 ENGINEERING	33,423	900	-	-	-	-
6330 MAINTENANCE CONTRACT	54,746	62,533	49,450	68,415	36,023	75,400
6355 BAD DEBT	2,096	3,535	1,271	10,000	2,035	10,000
6357 PERMITS & TESTING	178,067	175,349	182,045	191,100	126,721	189,800
6375 SLUDGE DISPOSAL	21,336	44,210	31,100	43,100	20,103	44,680
7102 MAJOR REPAIRS	339,597	320,576	188,822	416,972	335,298	357,901
7103 CAPITAL OUTLAY =>5K	567,577	184,847	297,253	712,579	145,602	813,953
7105 OUTLAY \$500<\$5,000	-	-	2,683	3,109	3,109	1,499
7106 MAJOR REPAIRS - WSDC & SSDC	-	-	-	-	-	-
7107 OUTLAY \$500<\$5K SSDC & WSDC	-	-	-	-	-	-
7108 CAPITAL EXP=>\$5K-SSDC & WSDC	-	-	-	-	-	-
8500 TRANSFER OUT DEBT SER	1,394,177	1,819,108	1,898,537	1,904,346	1,865,975	1,952,431
8501 TRANSFER OUT CAP PROJ	1,035,000	2,165,505	992,468	-	70,000	-
8502 TRANSFER OUT EMERGENC	-	-	-	-	-	-
8503 TRANSFER OUT ASSET REPLACE	-	-	-	235,001	176,251	115,000
8504 TRANSFER OUT METER	-	-	-	-	-	-
	13,457,698	15,091,019	14,755,035	15,370,245	10,859,540	15,372,653

PROPOSED BUDGET FY 2026 - 2027

	2022-2023	2023-2024	2024-2025	CURRENT	2026 - 2027 PROPOSED
TOTAL SALARIES & BENEFITS	6,012,331	6,505,862	6,866,915	7,302,056	7,093,707
TOTAL OPERATIONS	2,476,627	2,506,867	2,470,263	2,640,654	2,598,941
TOTAL ADMINISTRATION	4,401,162	5,893,444	5,117,921	4,711,847	4,864,552
CAPITAL OUTLAY EXPENSES	567,577	184,847	299,936	715,689	815,452
PROPOSED TOTAL	\$ 13,457,698	\$ 15,091,019	\$ 14,755,035	\$ 15,370,245	\$ 15,372,653
	45%	43%	47%	48%	46%



**LAGUNA MADRE WATER DISTRICT
CAPITAL OUTLAY REQUESTS
BUDGET FY 2026-2027**

ACCT	DEPARTMENT	ACCOUNT NAME	DESCRIPTION	ADMIN APPROVED
01	WATER PLANT	CAPITAL OUTLAY 7103	ALUM CHEMICAL FEED PUMP	7,186.00
01	WATER PLANT	CAPITAL OUTLAY 7103	RIVER PUMP FLOW METERS	10,592.00
01	WATER PLANT	CAPITAL OUTLAY 7103	RAW PUMP AND MOTOR	25,684.00
01	WATER PLANT	CAPITAL OUTLAY 7103	MICROFILTRATION MODULES	7,500.00
01	WATER PLANT	CAPITAL OUTLAY 7103	HMI CPU UPGRADE	46,802.97
02	LIFT STATIONS	CAPITAL OUTLAY 7103	LS#28 NEW PUMP	8,763.82
02	LIFT STATIONS	CAPITAL OUTLAY 7103	LVSTP NEW PUMP	12,662.03
02	LIFT STATIONS	CAPITAL OUTLAY 7103	LS#21 WET WELL & DISCHARGE	221,910.00
03	DISTRIBUTION	CAPITAL OUTLAY 7103	8x16x4 22K Bumper Pull Dump Trailer	19,537.81
03	DISTRIBUTION	CAPITAL OUTLAY 7103	UTILITY SHORTBED F-250	12,233.86
03	DISTRIBUTION	CAPITAL OUTLAY 7103	2 - FLATBED TK TOOL BOXES	9,540.00
03	DISTRIBUTION	CAPITAL OUTLAY 7103	6" WATER LINE-ORANGE&PALM	51,509.26
04	COLLECTIONS	CAPITAL OUTLAY 7103	UTILITY BED/INSTALL U-71	13,578.86
04	COLLECTIONS	CAPITAL OUTLAY 7103	VACTOR EQUIPMENT	7,044.45
06	LAB	CAPITAL OUTLAY 7103	BOD INCUBATOR	7,345.00
08	WASTEWATER	CAPITAL OUTLAY 7103	RACO ALARMS/CONTROLS	6,390.00
08	WASTEWATER	CAPITAL OUTLAY 7103	5800 REFRIGERATED SAMPLERS	35,091.00
08	WASTEWATER	CAPITAL OUTLAY 7103	NEW 350KW GENERATOR	111,700.00
09	SUPPORT SVCS	CAPITAL OUTLAY 7103	VERKADA CAMERAS (6)	9,991.98
09	SUPPORT SVCS	CAPITAL OUTLAY 7103	DESKTOP REPLACEMENTS (10)	12,547.31
09	SUPPORT SVCS	CAPITAL OUTLAY 7105	ROOM ALERT 12SR	1,499.00
10	WAREHOUSE	CAPITAL OUTLAY 7103	2027 CHEV SILVERADO 1500	43,550.00
11	ELECTRICAL	CAPITAL OUTLAY 7103	2026 FORD TRANSIT HIGH ROOF VAN	48,820.00
12	CONSTRUCTION	CAPITAL OUTLAY 7103	NEW GARAGE/SHOP	83,973.00
SUBTOTAL - CAPITAL OUTLAY > \$5K				\$ 815,452.35

ACCT	DEPARTMENT	ACCOUNT NAME	DESCRIPTION	ADMIN DENIED
01	WATER PLANT	CAPITAL OUTLAY 7103	AIR COMPRESSOR	21,591.00
01	WATER PLANT	CAPITAL OUTLAY 7103	SKIDSTEER TILLER	8,190.90
02	LIFT STATIONS	CAPITAL OUTLAY 7103	LS#20 WET WELL & DISCHARGE	135,605.00
03	DISTRIBUTION	CAPITAL OUTLAY 7103	2027 Chev 5500 Silverado (Non-CDL) 4x2Crew Cab	105,000.00
05	MECHANIC	CAPITAL OUTLAY 7103	2500 HD CHEV SILVERADO 2500	63,000.00
07	ADMINISTRATION	CAPITAL OUTLAY 7103	2026 CHEV TRAILBLAZER	25,545.00
12	CONSTRUCTION	CAPITAL OUTLAY 7103	2027 CHEV SILVERADO 3500 HD 4x4	84,450.00
SUBTOTAL - CAPITAL OUTLAY > \$5K				\$ 443,381.90

LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026

02 - DEBT SERVICE REVENUES		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT	Y-T-D ACTUAL	REQUESTED BUDGET
200-10-44500	OTHER FIN SOURCES - REFUNDING	0	0	0	0	0	0
200-10-44510	OTHER FIN USES- BOND ESCROW	0	0	0	0	0	0
200-10-44520	OTHER FIN SOURCES	0	0	0	0	0	653,440
200-13-44200	REVENUE CURRENT PROPERTY TAXES	2,810,333	2,966,894	3,354,315	6,725,686	6,702,045	6,892,372
200-13-44210	REVENUE CURRENT LIV PROPERTY TAXES	0	1,219,034	1,181,331	1,134,640	1,149,398	1,465,337
200-13-44250	REVENUE DLQ PROPERTY TAXES	30,625	34,303	35,868	50,000	61,656	60,000
200-13-44260	REVENUE DLQ LIV PROPERTY TAXES	0	0	25,145	27,000	21,032	30,000
200-14-44270	REVENUE DLQ LIV PENALTY/INTEREST	0	0	6,333	6,750	9,853	4,500
200-17-55150	REVENUE INTEREST REV BONDS	49,541	106,366	101,732	73,621	73,503	51,276
200-17-55160	REVENUE INTEREST TAX BONDS	78,340	134,276	124,856	68,870	119,678	82,422
200-17-55170	REVENUE INTEREST 2018 METER B	14,578	19,409	17,612	13,728	12,228	8,895
200-17-55180	REVENUE AMI BOND PROCEEDS	0	0	0	0	0	0
200-17-55190	REVENUE INTEREST LIV TAX BOND	0	31,330	27,882	4,000	19,124	13,635
200-19-58990	REVENUE BOND PREMIUM	0	0	0	0	0	0
200-19-59970	REVENUE CASH OVER/SHORT	0	0	0	0	0	0
200-19-59980	REVENUE SURPLUS INVENTORY TAX	0	0	0	0	0	0
200-19-59990	REVENUE MISCELLANEOUS	0	0	0	0	0	0
200-91-55990	TRANSFER IN GENERAL FUND	1,394,177	1,819,108	1,898,537	1,904,346	1,865,975	1,337,074
200-91-56010	TRANSFER IN CAPITAL PROJECTS	0	702,469	702,025	534,000	44,066	0
200-91-56100	FUND BAL CARRIED FWD WSDC/SSD	0	0	0	0	0	0
200-91-56110	FD BAL CARRIED FWD - UNRESTRI	0	0	0	52,000	0	0
204-13-44210	REVENUE CURR PENALTY/INTEREST	21,840	24,913	40,248	37,500	47,149	33,000
204-13-44260	REVENUE DLQ PENALTY/INTEREST	8,209	9,653	12,691	12,500	14,401	16,500
238-21-76950	ARBITRAGE REBATE 2016 REV BOND	0	0	44,066	0	0	0
240-21-76950	ARBITRAGE REBATE 2019 REV BOND	0	0	38,628	0	0	0
241-21-76950	ARBITRAGE REBATE 2022 REV BOND	0	0	702,025	0	0	0
244-21-76950	ARBITRAGE REBATE 2023 REV BOND	0	0	289,552	0	0	0
TOTAL REVENUES		4,407,644	7,080,977	8,615,331	10,656,791	10,147,846	10,657,450

02 - DEBT SERVICE TAX COLLECTION EXPENDITURES

		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT	Y-T-D ACTUAL	REQUESTED BUDGET
201-22-68990	EXPENSE MISCELLANEOUS	7,609	31,654	13,495	10,000	9,388	10,000
201-20-74300	EXPENSE TAX COLLECTION FEE	14,003	14,862	16,939	33,628	33,440	35,600
201-20-74500	EXPENSE APPRAISAL CHARGE	37,405	42,795	25,933	46,632	81,365	112,000
201-20-74600	EXPENSE DISCOUNTS	58,942	61,287	65,491	108,000	136,258	139,000
TOTAL TAX COLLECTION		117,958	150,598	121,858	198,260	260,450	296,600

02 - DEBT SERVICE LIV TAX COLLECTION EXPENDITURES

		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT	Y-T-D ACTUAL	REQUESTED BUDGET
202-22-68990	EXPENSE MISCELLANEOUS	0	9,314	5,846	4,000	2,579	4,000
202-20-74300	EXPENSE TAX COLLECTION FEE	0	6,038	6,015	6,068	5,816	6,200
202-20-74500	EXPENSE APPRAISAL CHARGE	0	17,723	16,793	16,445	14,180	20,000
202-20-74600	EXPENSE DISCOUNTS	0	24,332	22,073	22,450	22,209	24,300
TOTAL LIV TAX COLLECTION		0	57,407	50,727	48,963	44,784	54,500

02 - DEBT SERVICE 2012 TAX BOND EXPENDITURES

		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT	Y-T-D ACTUAL	REQUESTED BUDGET
226-20-72750	EXPENSE 2012 TAX BOND PRINCIPAL	770,000	0	0	0	0	0
226-20-73850	EXPENSE 2012 TAX BOND INTEREST	331,542	0	0	0	0	0
226-20-74950	EXPENSE 2012 TAX BOND FISCAL	500	0	0	0	0	0
TOTAL 2012 TAX BOND		1,102,042	0	0	0	0	0

LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026

02 - DEBT SERVICE 2015 REVENUE BOND EXPENDITURES

		2022-2023	2023-2024	2024-2025	2025-2026	Y-T-D	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	CURRENT	ACTUAL	BUDGET
227-18-72751	EXPENSE 2015 REF REVENUE BOND	540,000	555,000	570,000	585,000	585,000	600,000
227-20-74950	EXPENSE 2015 REV BOND FISCAL	0	0	0	0	0	0
227-20-72750	EXPENSE BOND REVENUE REF 2015	0	0	0	0	0	0
227-20-73850	EXPENSE REVENUE INTEREST 2015	68,112	53,658	38,808	23,562	15,642	7,920
	TOTAL 2015 REVENUE BOND	608,112	608,658	608,808	608,562	600,642	607,920

02 - DEBT SERVICE 2016 TAX BOND EXPENDITURES

		2022-2023	2023-2024	2024-2025	2025-2026	Y-T-D	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	CURRENT	ACTUAL	BUDGET
230-20-72750	EXPENSE 2016 TAXBOND PRINCIPAL	170,000	175,000	175,000	180,000	0	185,000
230-20-73850	EXPENSE 2016 BOND INTEREST	33,663	29,770	25,763	21,755	10,878	17,633
230-20-74950	EXPENSE TAX BOND FISCAL	300	300	300	300	150	300
230-24-73950	EXPENSE BOND ISSUANCE COST	0	0	0	0	0	0
	TOTAL 2016 TAX BOND	203,963	205,070	201,063	202,055	11,028	202,933

02 - DEBT SERVICE 2016 CWSRF TWDB REV BOND EXPENDITURES

		2022-2023	2023-2024	2024-2025	2025-2026	Y-T-D	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	CURRENT	ACTUAL	BUDGET
238-20-72750	EXP REV BOND CWSRF TWDB 2016	280,000	280,000	280,000	285,000	285,000	285,000
238-20-73850	EXP INT REV BOND CWSRF 2016	40,796	39,550	37,912	35,975	18,508	33,710
238-20-74950	EXP FISCAL CWSRF 2016	1,500	1,575	1,575	1,575	0	1,575
238-24-73950	EXP BOND ISSUANCE COST	0	0	0	0	0	0
238-21-75950	EXP ARBITRAGE REBATE	0	0	0	27,200	0	18,794
	TOTAL 2016 CWSRF TWDB REV BOND	322,296	321,125	319,487	349,750	303,508	339,079

02 - DEBT SERVICE 2018A REVENUE BOND EXPENDITURES

		2022-2023	2023-2024	2024-2025	2025-2026	Y-T-D	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	CURRENT	ACTUAL	BUDGET
239-20-72750	EXPENSE 2018 REV BOND PRINCIPAL	285,000	295,000	305,000	315,000	315,000	325,000
239-20-73850	EXPENSE 2018 BOND INTEREST	55,819	46,211	36,644	26,569	15,844	16,169
239-20-74950	EXPENSE REV BOND FISCAL	0	0	0	0	0	0
239-24-73950	EXPENSE BOND ISSUANCE COST	0	0	0	0	0	0
	TOTAL 2018A REVENUE BOND	340,819	341,211	341,644	341,569	330,844	341,169

02 - DEBT SERVICE 2018B CWSRF TWDB REV BOND EXPENDITURES

		2022-2023	2023-2024	2024-2025	2025-2026	Y-T-D	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	CURRENT	ACTUAL	BUDGET
240-20-72750	REVBOND CWSRF TWDB 2018	70,000	70,000	75,000	75,000	75,000	80,000
240-20-73850	INT REV BOND CWSRF 2018	29,011	2,878	28,714	28,523	14,312	28,298
240-20-74950	FISCAL CWSRF 2018	1,500	1,575	0	25,808	0	40,387
240-23-73950	BOND ISSUANCE COST CWSRF 2018	0	0	0	0	0	1,575
240-21-75950	EXP ARBITRAGE REBATE	0	0	0	5,000	0	18,852
	TOTAL 2018B REVENUE BOND	100,511	74,453	103,714	134,331	89,312	169,111

02 - DEBT SERVICE 2022 TAX BOND

		2022-2023	2023-2024	2024-2025	2025-2026	Y-T-D	REQUESTED
		ACTUAL	ACTUAL	ACTUAL	CURRENT	ACTUAL	BUDGET
241-20-72750	EXPENSE 2022 TAXBOND PRINCIPAL	0	450,000	470,000	495,000	495,000	520,000
241-20-73850	EXPENSE 2022 BOND INTEREST	1,527,182	1,106,200	1,083,200	1,059,175	535,725	1,033,700
241-22-74850	EXPENSE 2022 TAX BOND FISCAL	750	750	750	1,500	0	750
241-24-73950	EXPENSE BOND ISSUANCE COST	0	0	0	0	0	0
241-21-75950	EXPENSE ARBITRAGE REBATE	0	0	0	534,000	0	16,346
	TOTAL 2022 TAX BOND	1,527,932	1,556,950	1,553,950	2,089,675	1,030,725	1,570,796

LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026

02 - DEBT SERVICE 2022A TAX BOND		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT	Y-T-D ACTUAL	REQUESTED BUDGET
242-20-72750	EXPENSE 2022A TAXBOND PRINCIPAL	510,000	665,000	700,000	740,000	740,000	780,000
242-20-73850	EXPENSE 2022A BOND INTEREST	556,467	374,375	340,250	304,250	161,375	266,250
242-22-74850	EXPENSE 2022A TAX BOND FISCAL	750	750	750	1,500	0	750
TOTAL 2022A TAX BOND		1,067,217	1,040,125	1,041,000	1,045,750	901,375	1,047,000
02 - DEBT SERVICE LIV PROJECT TAX BOND		ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
243-20-72750	EXPENSE LIV 2023 TAX BOND PRIN	0	0	0	0	0	340,000
243-20-73850	EXPENSE LIV 2023 TAX BOND INT	390,820	1,134,640	1,134,640	1,134,640	567,320	1,125,367
243-22-74850	EXPENSE LIV 2023 TAX BOND FISCAL	750	750	750	1,500	0	750
243-24-73950	EXPENSE LIV 2023 TAX BND ISS COST	479,700	0	0	0	0	0
TOTAL 2022A TAX BOND		871,270	1,135,390	1,135,390	1,136,140	567,320	1,466,117
02 - DEBT SERVICE TWDB 2023 REV BOND		ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
244-20-72750	EXPENSE TWDB 2023 REV PRIN	0	0	105,000	110,000	110,000	120,000
244-20-73850	EXPENSE TWDB 2023 REV BOND INT	0	340,738	418,676	415,834	208,632	412,874
244-22-74850	EXPENSE TWDB 2023 REV BND FISCAL	0	(722)	1,500	1,500	1,500	1,500
244-24-73950	EXPENSE TWDB 2023 BOND ISS COST	0	0	0	0	0	0
TOTAL 2023 TWDB REV BOND		0	340,016	525,176	527,334	320,132	534,374
02 - DEBT SERVICE TWDB 2024 TAX BOND (DESALINATION PROJECT)		ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
245-20-72750	EXPENSE TWDB 2024 REV BND PRIN	0	0	265,000	215,000	215,000	220,000
245-20-73850	EXPENSE TWDB 2024 REV BOND INT	0	0	252,142	310,606	156,426	306,093
245-22-74850	EXPENSE TWDB 2024 REV BND FISCAL	0	0	0	1,500	0	1,500
245-24-73950	EXPENSE TWDB 2024 BOND ISS COST	0	0	0	0	0	0
TOTAL 2024 TWDB TAX BOND		0	0	517,142	527,106	371,426	527,593
02 - DEBT SERVICE TWDB 2025 TAX BOND		ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
246-20-72750	EXPENSE TWDB 2025 TAX BND PRIN	0	0	0	1,300,000	1,465,000	1,330,000
246-20-73850	EXPENSE TWDB 2025 TAX BOND INT	0	0	0	2,100,000	682,725	2,233,696
246-22-74850	EXPENSE TWDB 2025 TAX BND FISCAL	0	0	0	1,500	200	1,500
246-24-73950	EXP TWDB 2025 TAX BND ISS COST	0	0	0	0	0	0
TOTAL NEW 2025 TAX BOND		0	0	0	3,401,500	2,147,925	3,565,196
TOTAL EXPENDITURES		6,262,118	5,831,002	6,519,958	10,610,995	6,979,470	10,722,387
REVENUE OVER / UNDER EXPENDITURES		(1,854,475)	1,249,975	2,095,373	45,796	3,168,376	(64,936)

LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026

03 - CAPITAL PROJECTS		ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	REQUESTED
REVENUES		2022-2023	2023-2024	2024-2025	2025-2026	ACTUAL	BUDGET
300-14-54140	REVENUE SEWER SDC'S	0	0	0	0	0	0
300-17-54100	REVENUE CWSRF TWDB LOAN 2018	0	0	0	0	0	0
300-17-54110	2012 BOND PROCEEDS	0	0	0	0	0	0
300-17-54120	2016 BOND PROCEEDS 2.5M	0	0	0	0	0	0
300-17-54130	REVENUE WATER SDC'S	0	0	0	0	0	0
300-17-54150	REVENUE WATER INFRASTRUCTURE	0	0	0	0	0	0
300-17-54160	REVENUE SEWER INFRASTRUCTURE	0	0	0	0	0	0
300-17-54170	REVENUE 2018A BOND PROCEEDS	0	0	0	0	0	0
300-17-54180	REVENUE 2021 UNLIMITED TAX BOND	27,620,000	0	0	0	0	0
300-17-54190	REVENUE 2023 DWSRF	0	12,980,000	0	0	0	0
300-17-54200	REVENUE SWIFT	0	0	10,000,000	0	64,655,000	0
300-17-55050	REVENUE INTEREST INFRA REHAB	3,494	28,053	0	0	0	0
300-17-55100	REVENUE INTEREST WATER INFRA	0	0	19,611	15,042	16,020	36,299
300-17-55110	REVENUE INTEREST SEWER INFRA	0	0	4,787	3,192	2,952	1,218
300-17-55120	REVENUE INTEREST WSDC	0	0	0	0	0	0
300-17-55130	REVENUE INTEREST SSDC	0	0	0	0	0	0
300-17-55240	REVENUE DIVIDENDS 2019 BOND	1,636	11,372	8,333	0	6,001	3,743
300-17-55250	REVENUE INTEREST WTR RIGHTS	35	0	0	0	0	0
300-17-55310	2016 TWDB CSWRF LOAN REV INT	5,206	2,111	0	0	0	0
300-17-55400	2018 TWDB CSWRF LOAN REV INT	0	0	0	0	0	0
300-17-55410	REVENUE INTEREST 2022 TAX	153,503	978,336	525,892	70,824	140,761	78,042
300-17-55420	REVENUE INTEREST 2023 REV BOND	0	428,911	465,175	200,000	215,267	112,369
300-17-55430	REVENUE INTEREST 2024 TAX BOND	0	0	236,225	75,000	140,433	90,719
300-17-55440	REVENUE INTEREST 2025 TAX BOND	0	0	0	0	0	0
300-91-55990	TRANSFER FROM GENERAL FUND	1,926,045	2,165,505	992,468	0	70,000	0
300-91-56000	TRANSFER FROM DEBT SERVICE	0	0	0	0	0	0
300-91-56010	TRANSFER FROM METER PROJECT	0	0	0	0	0	0
300-91-56100	FD BAL CARRIED FWD WTR INFRASTR	0	0	0	1,434,110	0	1,455,797
300-91-56110	FD BAL CARRIED FWD SWR INFRASTR	0	0	0	1,001,461	0	42,107
300-91-56130	FUND BAL CARR/FWD 2016 TAX BOND	0	0	0	0	0	0
300-91-56140	FUND BAL CARR/FWD 2016 REV BOND	0	0	0	0	0	0
300-91-56150	FUND BAL CARR/FWD 2019 TWDB BOND	5,738,107	1,769,241	195,865	206,608	0	213,773
300-91-56160	FUND BAL CARR/FWD 2022 TAX BOND	0	20,503,953	28,005,988	7,013,544	0	3,420,457
300-91-56170	FUND BAL CARR/FWD 2023 REV BOND	0	0	0	9,350,161	0	6,438,418
300-91-56180	FUND BAL CARR/FWD 2024 TAX BOND	0	0	0	5,742,722	0	4,665,399
TOTAL REVENUES		35,448,026	20,032,184	41,095,587	25,112,664	65,246,434	5,454,524
03 - CAPITAL PROJECTS 24-WATER RIGHTS EXPENDITURES							
		ACTUAL	ACTUAL	CURRENT	CURRENT	Y-T-D	REQUESTED
		2022-2023	2023-2024	2024-2025	2025-2026	ACTUAL	BUDGET
324-22-68340	EXP WATER RIGHTS PURCHASES	552,786	0	0	70,000	70,000	0
TOTAL 24-S		552,786	0	0			

LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026

03 - CAPITAL PROJECTS 31-2012 BOND ISSUE EXPENDITURES

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
331-21-71210	WATER DISTRIBUTION PIPELINE	0	0	0	0	0	0
331-25-71480	W/WW EFFLUENT REUSE SYSTEM	0	0	0	0	0	0
331-25-72100	CUATES & PIPELINE IMPROVEMENT	0	0	0	0	0	0
331-25-72300	WATER DIST, COLLECTION, REUSE	0	0	0	0	0	0
331-25-72400	DESAL PLANT PROJECT	0	0	0	0	0	0
331-25-72500	RAW WATER SERVICE TO PILG	0	0	0	0	0	0
	TOTAL 31-2012 BOND ISSUE	0	0	0	0	0	0

03 - CAPITAL PROJECTS 32 - WATER SDC EXPENDITURES

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
332-25-71510	WP1 FILTER MAGIC CONTR UPGRAD	0	0	0	0	0	0
332-25-71530	MESQUITE DR WATERLINE LAG VIS	0	0	0	0	0	0
332-25-71540	PORT ISABEL WATER TOWER	0	0	0	0	0	0
332-25-71550	PORT ISABEL LEAL ST WATERLINE	0	0	0	0	0	0
332-25-71560	PURCHASE ADDL WATER RIGHTS	0	0	0	0	0	0
	TOTAL 32 - WATER SDC	0	0	0	0	0	0

03 - CAPITAL PROJECTS 33 - SEWER SDC EXPENDITURES

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
333-21-71700	ANDY BOWIE WWTP BLOWERS	0	0	0	0	0	0
333-25-71710	ISLA BLANCA WWTP BLOWERS	0	0	0	0	0	0
333-25-71720	ISLA BLANCA WWTP GATES	0	0	0	0	0	0
333-21-71730	PLANT LIFT STATION REHAB	0	0	0	0	0	0
333-21-71740	PORT ISABEL WWTP CONSTRUCTION	0	0	0	0	0	0
	TOTAL 33 - SEWER SDC	0	0	0	0	0	0

03 - CAPITAL PROJECTS 34 - WATER INFRASTRUCTURE EXPENDITURES

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
334-21-71110	ELEVATED STORAGE TANK	0	0	0	0	0	
334-22-71120	ISLAND AVE WATERLINE	0	0	0			
334-20-71200	MICROFILTRATION PARTS & MODUL	0	0	0			
334-21-71210	WP1 CLEARWELL PUMP REP	0	0	0			
334-24-71220	RIVER PUMP STATION TO RES	0	0	0			
334-21-71230	TRANSFER PUMP STATION IMP	0	0	0			
334-25-71680	WATER METER REPLACEMENT	0	0	0			
334-21-71700	SLUDGE LAGOON	0	0	0			
334-25-71710	HURRICANE PREPR. 2017 WATER	0	0	0			
334-25-71720	WP1 RAW WTR PUMP STA REHAB	0	0	0			
334-21-71730	HIGH SVC PUMP STA-PUMP REPLA	0	0	0			
334-21-71740	REVISE CT STUDY CHLO DIOX GEN	0	0	0			
334-20-71750	WP2 HIGH SVC PUMP STATION	0	0	0			
334-20-71760	RAW WTR PUMP REPLACEMENTS	0	0	0			
334-21-71770	RAPID MIX & CL2 REGULATORS	0	0	0			
334-21-71780	WP1 CLARIFIER	0	0	(137,597)	0	0	
334-21-71790	8" WTR-LINE CROSS SPI BIRD CT	0	0	0			
334-22-71800	SPI UPGRADE SMALL WTRLINE2-4	0	0	0			
334-21-71810	LAGUNA BLVD WATER LINE IMP	0	0	0			
334-21-71820	SEAWATER DESALINATION	0	1,354,620	699,418	0	0	
334-25-71830	FACILITIES MASTER PLAN	0	0	0			
	TOTAL 34 - WATER INFRASTRUCTURE	1,920,146	300,000	753,060	0	0	0

LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026

03 - CAPITAL PROJECTS 35 - SEWER INFRASTRUCTURE EXPENDITURES

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
335-21-71600	ISLA BLANCA WWTP CLARIFIER 3	57,463	110,487	123,073	375,912	365,905	
335-25-71610	ISLA BLANCA WWTP SLUDGE PUMP	0	0	0			
335-21-71630	LIFT STATION REHAB # 19	0	0	0	176,685	149,500	
335-25-71660	PORT ISABEL WWWTP PHASE I IMP	0	0	0			
335-25-71670	ROTARY LOBE SLUDGE PUMP	0	0	0			
335-25-71680	LAGUNA VISTA REHAB	0	0	0			
335-25-71690	AUTOMATIC CHLORINE FEEDERS	0	0	0			
335-21-71700	LIFT STATIONS/COLLECTIONS	0	0	0	160,000	109,870	
335-25-71710	LIFT STATION OFFICE AT WP1	0	0	0			
335-25-71720	PORT ISABEL MONOFILL	0	0	0			
335-21-71730	WWTP BLOWERS & AIR SUPPLY	54,000	48,600	0	0	0	
335-21-71740	SEWER PIPE REHAB	0	0	0			
335-20-71750	BUFFER ZONE LAND PURCHASE	0	0	0	0	0	
335-20-71760	12" SANITARY SEW XING SPI BIR	0	0	0			
335-21-71770	LS FORCE MAIN UPGRADE	0	0	0			
335-21-71780	DECOMMISSION LS30 GRAVITY EXT	0	0	0			
335-21-71790	FLOW MONITORING PROGRAM	0	0	0			
335-23-71870	ISLA BLANCA WWTP MECHANICAL BAR	0	0	0			
335-23-71880	LIFT STATION #13 RESTORATION	4,389	22,414	0			
335-23-71900	PI ADVANCE WATER TREATMENT	0	0	0			
TOTAL 35 - SEWER INFRASTRUCTURE		115,852	625,000	0	712,597	625,275	0

03 - CAPITAL PROJECTS 36 - 2016 TAX BOND 2.5M EXPENDITURES

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
336-21-71400	BOND ISSUANCE COST	0	0	0	0	0	0
336-20-72750	PI WWTP PHASE I IMPROVEMENTS	0	0	0	0	0	0
336-25-72760	BEACH BLVD WTR L REHABSR5201	0	0	0	0	0	0
TOTAL 36 - 2016 TAX BOND 2.5M		0	0	0	0	0	0

03 - CAPITAL PROJECTS 38 - CWSRF SERIES 2016 EXPENDITURES

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
338-20-72750	PI WWTP PHASE I IMPROVEMENTS	0	0	0	0	0	0
338-25-72760	MISC BANK FEES, DUES	0	0	0	0	0	0
TOTAL 38 - CWSRF SERIES 2016		0	0	0	0	0	0

03 - CAPITAL PROJECTS 39 - 2018 TWDB CWSRF LOAN EXPENDITURES

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
339-21-64380	2018 TWDB CWSRF ISSUANCE COST	0	0	0	0		
339-22-64390	2018 TWDB CWSRF CONTINGENCY	0	0	0	0		
339-22-71160	SLUDGE HOLDING TANKS	0	0	0	0		
339-21-71170	PLANT LIFT STATION REHABILITA	0	0	(5,550)	0	0	
339-21-71180	LIFT STATION 1 REHABILITATION	0	0	(53,188)	0	0	
339-21-71190	LIFT STATION 2 REHABILITATION	0	0	(11,900)	0	0	
339-20-71200	LIFT STATION 3 REHABILITATION	0	0	0	0		
339-21-71210	LIFT STATION 4 REHABILITATION	42,539	369,439	314,027	425,472	0	425,472
339-24-71220	LIFT STATION 10 REHABILITATIO	596	0	0			
339-21-71230	LIFT STATION 25 REHABILITATIO	679,012	94,229	10,114	0	0	0
339-25-71240	LIFT STATION 7 REHABILITATION	0	0	0			
339-25-71250	LIFT STATION 33 REHABILITATIO	0	0	0			

LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026

03 - CAPITAL PROJECTS 39 - 2018 TWDB CWSRF LOAN EXPENDITURES

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
339-25-71260	LIFT STATION 16 IMPROVEMENTS	0	0	0			
339-21-71270	LIFT STATION 37 UPGRADE	265,554	0	(13,395)	0	0	
339-21-71280	LIFT STATION 17 IMPROVEMENT	224,297	141,249	15,694	0	0	
339-25-71290	LIFT STATION 24 REHABILITATIO	0	0	0			
339-25-71300	LIFT STATION 38 REHABILITATIO	0	0	0			
339-25-71310	LIFT STATION 14 REHABILITATIO	0	0	0			
339-25-71320	WP 2 LIFT STA REHABILITATION	0	0	0			
339-25-71330	LEFT STATION 15 REHABILITATIO	0	0	0			
339-25-71340	LIFT STATION 12 REHABILITATIO	0	0	0			
339-21-71350	LIFT STATION 35 REHABILITATIO	13,204	87,556	9,728	0	0	
339-25-71360	LIFT STATION 29 REHABILITATIO	0	0	0			
339-25-71370	LIFT STATION 28 REHABILITATIO	0	0	0			
339-25-71380	LIFT STATION 23 REHABILITATIO	0	50,000	0			
339-25-71390	LIFT STATION 11 REHABILITATIO	0	0	0			
339-21-71400	LIFT STATION 22 REHABILITATIO	0	0	0			
339-29-71410	LIFT STATION 20 REHABILITATIO	0	0	0			
339-29-71420	LIFT STATION 21 REHABILITATIO	0	0	0			
339-29-71430	LIFT STATION 36 REHABILITATIO	0	0	0			
339-21-71440	LIFT STATION ENGINEERING	101,207	29,853	7,615	70,000	74,300	0
339-21-71770	LIFT STA 11 FORCE MAIN UPGRAD	314,795	0	0	0	0	
339-21-71790	FLOW MONITORING	0	0	0			
	TOTAL 39 - 2018 TWDB CWSRF LOAN	1,641,204	772,326	273,146	495,472	74,300	425,472

03 - CAPITAL PROJECTS 41 - 2022 UNLIMITED TAX BONDS

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
341-21-72780	WTP1 IMPROVEMENTS	1,739,634	6,438,198	8,654,595	4,815,626	1,704,239	2,419,622
341-21-72790	ELEVATED STORAGE TANK IMPROV	152,786	22,902	106,698	343,142	75,006	267,800
341-21-72800	WATER DISTRIBUTION SYSTEM IMPRO	2,122,933	150,917	(105,124)	51,744	46,246	347
341-21-72810	NON-CONSTRUCTION COSTS	0	0	0	534,000	0	
	TOTAL 41 - 2022 UNLIMITED TAX BONDS	4,015,353	6,612,017	8,656,169	5,744,512	1,825,491	2,687,769

03 - CAPITAL PROJECTS 43 - 2023 TWDB REV BOND

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
343-21-71780	ENGINEERING	0	0	0	0	0	0
343-21-71790	CONSTRUCTION	0	0	5,487,888	6,902,485	1,624,157	5,278,328
43-17-7180	SPECIAL SERVICES	0	0	0	0	0	0
343-21-71810	NON-CONSTRUCTION	0	0	0	0	0	0
43-17-7182	CONTINGENCY	0	0	0	0	0	0
	TOTAL 43 - 2023 TWDB REV BOND	0	0	5,487,888	6,902,485	1,624,157	5,278,328

03 - CAPITAL PROJECTS 45 - SEAWATER DESAL PROJECT

		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
345-20-71100	PLANNING	0	0	0	0	0	0
345-21-71110	DESIGN	0	0	1,115,000	4,498,470	750,950	3,680,020
345-22-71120	ENVIRONMENTAL	0	0	225,746	183,371	0	175,871
345-22-71130	PERMITS	0	0	0	10,000	0	10,000
345-22-71140	PILOT TESTING	0	0	1,796,862	1,714,812	1,131,348	354,951
345-22-71150	LAND/EASEMENT ACQ	0	0	26,565	183,381	153,961	26,901
345-22-71160	FISCAL SERVICES	0	0	0	0	0	0
345-21-71170	CONTINGENCY	0	0	0	300,000	0	300,000
345-21-71400	2024 TWDB TAX BND ISS COSTS	0	0	252,786	0	0	0
	TOTAL 45 - 2024 TWDB TAX BOND	0	0	3,416,959	6,890,034	2,036,259	4,547,743

TOTAL EXPENDITURES		8,245,342	8,309,343	18,587,222	20,745,100	6,185,483	3,113,241
REVENUE OVER / (UNDER) EXPENDITURES		27,202,684	11,722,841	22,508,365	4,367,564	59,060,951	2,341,283

LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026

11 - EMERGENCY FUND REVENUES		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
110-17-55110	REVENUE INTEREST EMERGENCY	16,476	62,264	109,805	69,313	73,074	57,138
110-19-59000	REVENUE INSURANCE PROCEEDS	0	0	0	0	0	0
110-19-59010	REVENUE FEMA PROCEEDS	0	0	0	0	0	0
110-91-55990	TRANSFER IN GENERAL FUND	0	0	0	0	0	0
110-91-56100	FUND BAL CARRIED FWD WSDC/SSD	0	0	0	0	0	0
110-91-56110	FD BAL CARRIED FWD - UNRESTRI O	0	0	0	0	0	0
TOTAL REVENUES		16,476	62,264	109,805	69,313	73,074	57,138
TOTAL EXPENDITURES		0	0	0	0	0	0
REVENUE OVER / (UNDER) EXPENDITURES		16,476	62,264	109,805	69,313	73,074	57,138
12 - ASSET REPLACEMENT FUND REVENUES		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
120-17-55120	REVENUE ASSET REPLACEMENT	0	0	0	0	0	0
120-91-55990	TRANSFER IN GENERAL FUND	0	0	0	235,001	156,667	115,000
120-91-56100	FUND BAL CARRIED FWD WSDC	0	0	0	0	0	0
120-91-56110	FUND BAL CARRIED FWD UNRESTRICTED	0	0	0	0	0	0
TOTAL REVENUES		0	0	0	235,001	156,667	115,000
13 - METER PROJECT FUND REVENUES		2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT	Y-T-D ACTUAL	REQUESTED BUDGET
130-17-54120	2018 AMI METER BOND PROCEEDS	2,587,500	0	0	0	0	0
130-17-55000	REVENUE INTEREST METER PROJECT	9,292	2,355	2,355	0	0	0
130-91-56000	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0
TOTAL REVENUES		2,596,792	2,355	2,355	0	0	0
40-00-6430	2018A BOND ISSUANCE COST	87,145	0	0	0	0	0
40-14-6631	WATER METER REPLACEMENT	1,390,476	188,178	188,178	0	0	0
134-20-67330	WATER METER AMI - SYSTEM	47,002	0	0	0	0	0
134-22-71000	METER SYSTEM UPGRADE AMR -	26,348	0	0	0	0	0
134-20-71030	WATER METER AMR - HANDHELD	317,752	0	0	0	0	0
TOTAL 40 - AMI METER PROJECT		1,868,722	188,178	188,178	0	0	0
TOTAL EXPENDITURES		0	188,178	188,178	0	0	0
14 - LIV PROJECT FUND REVENUES		ACTUAL 2022-2023	ACTUAL 2023-2024	CURRENT 2024-2025	CURRENT 2025-2026	Y-T-D ACTUAL	REQUESTED BUDGET
140-17-55000	REVENUE INTEREST TAX BONDS	0	996,471	868,402	347,707	358,922	62,367
140-19-59990	REVENUE MISCELLANEOUS	0	0	0	200,000	0	486,123
00-49-5599	TRANSFER IN GENERAL FUND	0	0	0	0	0	0
00-49-5601	TRANSFER IN CAPITAL PROJECTS	0	0	0	0	0	0
140-91-56100	FUND BAL CARRIED FWD	0	0	0	13,493,448	0	5,596,194
140-91-56110	FD BAL CARRIED FWD - UNRESTRI	0	0	0	0	0	0
TOTAL REVENUES		0	996,471	868,402	14,041,155	358,922	6,144,684
EXPENDITURES							
144-22-72820	LIV ENGINEERING SERVICES	0	1,062,017	206,332	497,049	181,027	236,013
144-22-72830	LIV CONSTRUCTION CONTRACT	0	329,753	6,472,203	13,310,057	6,780,504	5,309,019
144-22-72840	LIV SPECIAL CONTINGENCY FUND	0	0	0	200,000	0	0
TOTAL EXPENDITURES		0	1,391,770	6,678,535	14,007,106	6,961,531	5,545,031
REVENUE OVER / (UNDER) EXPENDITURES		0	(395,299)	(5,810,133)	34,049	(6,602,609)	599,653

LAGUNA MADRE WATER DISTRICT
PROPOSED BUDGET WORKSHEET
AS OF: JUNE 30TH, 2026

15 - DESALINATION PROJECT FUND		ACTUAL	ACTUAL	CURRENT	CURRENT	Y-T-D	REQUESTED
15 - REVENUES		2022-2023	2023-2024	2024-2025	2025-2026	ACTUAL	BUDGET
000-19-59920	REVENUE GRANT INCOME	0	0	0	17,501,302	1,509,818	15,867,474
150-19-55990	TRANSFER IN GENERAL FUND	0	0	0	0	0	0
300-17-54200	REVENUE 2025 TWDB TAX BOND	0	0	0	64,655,000	64,655,000	0
300-17-55440	REVENUE INTEREST 2025 TAX BOND	0	0	0	0	1,308,553	1,091,695
345-00-11481	FUND BAL CARRIED FWD - 2024 SWIFT						160,690
300-10-16550	FUND BAL CARRIED FWD - 2025 TAX BND						64,655,000
TOTAL REVENUES		0	0	0	82,156,302	67,473,371	81,774,859
15 - TWDB 2024 SWIFT EXPENDITURES							
150-23-85010	EXPENSE TRANSFER OUT CAPITAL PROJ	0	0	0	0	(62,608,372)	
345-21-71110	EXPENSE DESIGN	0	0	0	885,000	0	840,000
345-21-71170	EXPENSE CONTINGENCY	0	0	0	6,820,375	0	6,820,375
345-22-71120	EXPENSE ENVIRONMENTAL	0	0	0	25,000	0	22,500
345-22-71130	EXPENSE PERMITS	0	0	0	0	0	
345-22-71140	EXPENSE PILOT TESTING	0	0	0	285,000	0	170,750
345-22-71150	EXPENSE LAND/EASEMENT ACQ	0	0	0	0	0	
345-22-71151	EXPENSE SURVEYING	0	0	0	6,000	0	3,245
345-22-71180	EXPENSE CONSTRUCTION	0	0	0	8,233,299	0	
		0	0	0	16,254,674	(62,608,372)	7,856,870
15 - TWDB 2025 TAX BOND EXPENDITURES							
346-21-71110	EXPENSE DESIGN	0	0	0	2,000,000	0	
346-21-71170	EXPENSE CONTINGENCY	0	0	0	1,155,000	0	
346-21-71180	EXPENSE CONSTRUCTION	0	0	0	60,700,000	0	
346-21-71400	EXPENSE 2025 TWDB BOND ISSUANCE C	0	0	0	800,000	(4,575)	
346-22-71120	EXPENSE ENVIRONMENTAL	0	0	0	0	0	
346-22-71130	EXPENSE PERMITS	0	0	0	0	0	
346-22-71140	EXPENSE PILOT TESTING	0	0	0	0	0	
346-22-71150	EXPENSE LAND/EASEMENT ACQ	0	0	0	0	0	
		0	0	0	64,655,000	(4,575)	0
TOTAL EXPENDITURES		0	0	0	80,909,674	(62,612,946)	7,856,870
REVENUE OVER / (UNDER) EXPENDITURES		0	0	0	1,246,628	130,086,318	73,917,989
REVENUE OVER / (UNDER) EXPENDITURES		2,596,792	(185,823)	(185,823)	0	0	0