

**Zapata County W. C. I. D. Hwy. 16 E  
2025-2026 Adopted Budget**

Ordinary Income/Expense	2025-2026	2024-2025
<b>Income:</b>		
Meter Deposit Income	\$23,675.00	\$2,500.00
Water Sales	\$96,952.54	\$125,000.00
Interest Income	\$118,398.73	\$50,000.00
Lease of Water Rights	\$3,000.00	\$10,000.00
Property Tax Revenue	\$760,252.60	737,582.00
	$194,936,542./100.00 \times 0.39 = 760,252.60$	$189,123,532./100.00 \times 0.39 = 737,582.00$
	$760,252.60 \times 5\% = 38,012.60$	$737,582.00 \times 5\% = 36,879.00$
<b>Total Income</b>	<b>\$1,002,278.87</b>	<b>\$925,082.00</b>
<b>Expense:</b>		
<b>Ad Valorem Tax Collection Costs</b>	<b>\$38,012.70</b>	<b>\$36,879.00</b>
<b>Capital Outlays</b>		
Field Equipment	\$62,000.00	62,000.00
Easements/ Right-of-Ways Acquired	\$2,000.00	2,000.00
Engineering Fees	\$40,000.00	40,000.00
Infrastructure/Improvements	\$25,000.00	\$25,000.00
Water System Construction Costs	\$20,000.00	\$20,000.00
Water Rights Purchased	\$10,000.00	\$10,000.00
<b>Total Capital Outlays</b>	<b>\$159,000.00</b>	<b>\$159,000.00</b>
<b>Office Expenses</b>		
Office Supplies/ Expenses	\$6,000.00	\$6,000.00
Office Bldg. Maint. (House/Grounds keeping)	\$6,240.00	\$6,240.00
Office Bldg. Repairs/ Maint.	\$6,000.00	\$6,000.00
Office Contract Labor	\$10,000.00	\$9,000.00
Public Notices & Advertisements	\$2,000.00	\$1,500.00
Postage & Delivery	\$2,500.00	\$2,500.00
<b>Total Office Expenses</b>	<b>\$32,740.00</b>	<b>\$31,240.00</b>

**Field Expenses**

Field Supplies/Chemical Supplies	\$36,000.00	\$43,000.00
Field Contract Labor	\$6,000.00	\$6,000.00
Diesel & Truck Supplies	\$22,000.00	\$22,000.00
Vehicle Repairs	\$18,000.00	\$18,000.00
Equipment Rental	\$1,500.00	\$1,500.00
Right-of-Way Maintenance	\$10,000.00	\$10,000.00
Repairs to Water System	\$15,000.00	\$15,000.00
Water Purchase Cost for Water System	\$134,000.00	\$134,000.00

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<b>Total Field Expenses</b>	<b>\$242,500.00</b>	<b>\$249,500.00</b>
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**Payroll**

Office Salaries	\$66,000.00	\$66,000.00
Field Salaries	\$205,000.00	\$205,000.00
Overtime	\$8,000.00	\$8,000.00
Payroll Tax Expense	\$20,000.00	\$20,000.00
Retirement Plan Expense	4,000.00	\$2,500.00
Health Ins. Expense	\$30,000.00	\$29,000.00
IRA Cont.	4,000.00	
Bonus Awards	\$6,000	

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<b>Total Payroll</b>	<b>\$343,000.00</b>	<b>\$330,500.00</b>
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<b>Insurance</b>	<b>\$18,000.00</b>	<b>\$15,000.00</b>
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Property
Liability
Vehicle
Workers Comp
Board of Directors Bonds

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<b>Total Insurance</b>	<b>\$18,000.00</b>	<b>\$15,000.00</b>
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**Professional Services**

Accounting	\$18,000.00	\$18,000.00
Engineering & Consulting Fees	\$10,000.00	\$10,000.00
Legal Fees	\$5,000.00	\$5,000.00

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<b>Total Professional Services</b>	<b>\$33,000.00</b>	<b>\$33,000.00</b>
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**TCEQ**

Licenses, Permits & Other Fees	\$2,500.00	\$2,500.00
Annual Assessment Fees	\$2,200.00	2,200.00
Annual Tank Inspections	\$17,000.00	15,000.00
Water Testing Fees	\$6,000.00	6,000.00
Water Tax Expense	\$2,000.00	2,000.00

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<b>Total TCEQ</b>	<b>\$29,700.00</b>	<b>\$27,700.00</b>
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<b>Travel</b>		
Conference & Registration Costs	\$800.00	\$800.00
Field Travel Expense	\$800.00	\$800.00
Lodging/ Meal Expenses	\$1,900.00	\$1,100.00
<b>Total Travel</b>	<b>\$3,500.00</b>	<b>\$2,700.00</b>
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<b>Utilities</b>		
Electricity - Office	\$3,000.00	\$3,000.00
- Field	\$15,000.00	15,000.00
Water - Office	\$1,000.00	1,000.00
Garbage Collection	\$340.00	340
Telephone	\$6,000.00	6,000.00
<b>Total Utilities</b>	<b>\$25,340.00</b>	<b>\$25,340.00</b>
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<b>Misc./ Other Expenses</b>		
Election Expense	\$2,000.00	\$1,700.00
Meals & Entertainment	\$1,700.00	\$1,700.00
Dues & Subscriptions	\$2,500.00	\$2,500.00
<b>Total Other Expenses</b>	<b>\$6,200.00</b>	<b>\$5,900.00</b>
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<b>Total Expenses</b>	<b>\$930,993</b>	<b>\$915,059.00</b>

**\*Based on Certified Net Taxable amount for 2025: \$194,936,542.**