



**Walnut Creek Special Utility District
 FY 2026 Operating Budget
 January 1,2026 - December 31, 2026**

Approved 11/17/2025

	AUDITED	FY 2025 Budget		Actual Y-T-D	FY 2026
	FY 2024	Actual	Amended	Activity as of	Approved
			10/20/2025	10/31/2025	Budget
Fund: 01 - GENERAL OPERATING FUND					
Revenue					
01-00-4000	Trip Fee	\$ 53,190.00	\$ 60,000.00	\$ 57,960.00	\$ 65,000
01-00-4001	Return Ck Fee	3,136.00	3,000.00	2,496.00	3,000
01-00-4002	Late Charge Fee	221,607.00	226,000.00	188,397.00	230,000
01-00-4003	Meter Testing Fee	360.00	-	-	-
01-00-4004	Credit Card Fee	203,964.50	210,000.00	188,217.26	230,000
01-00-4005	Administrative Fee	4,525.43	1,200.00	1,100.00	1,200
01-00-4010	Meter Installation	994,175.70	975,000.00	826,300.00	800,000
01-00-4011	Application Fee	348,110.00	375,000.00	314,410.00	325,000
01-00-4012	Construction (Customer)	47,194.45	35,000.00	34,167.50	50,000
01-00-4013	Construction (Developer)	1,147,968.62	100,000.00	151,346.08	250,000
01-00-4100	Water Sales	11,010,729.97	12,500,000.00	10,949,903.78	13,500,000
01-00-4105	Contract Wtr Sales Base Amount	64,499.40	64,500.00	59,124.45	64,500
01-00-4200	Tower Rental	72,686.07	85,000.00	68,440.96	85,600
01-00-4210	Miscellaneous Income	2,078,156.84	50,000.00	41,993.64	50,000
01-00-4211	Special Revenue	-	260,000.00	260,000.00	150,000
01-00-4216	Jack County Power LLC	301,355.34	250,000.00	162,067.54	250,000
01-00-4220	Interest Income	647,551.54	575,000.00	468,256.90	600,000
01-00-4221	Interest Income 2023 Bond Fund	1,998,358.95	930,000.00	824,214.61	250,000
Revenue Total:		\$ 19,197,569.81	\$ 16,699,700.00	\$ 14,598,395.72	\$ 16,904,300
Expense					
01-00-7140	Revenue Bond 2014	\$ 256,662.50	245,288.00	122,643.75	232,725
01-00-7150	Refunding Bond 2015	21,362.50	17,913.00	8,956.25	14,463
01-00-7170	Refunding Series 2017	39,000.00	35,550.00	17,775.00	31,950
01-00-7175	Revenue Bond 2023	2,041,593.76	2,005,894.00	1,002,946.88	1,967,744
01-00-7255	Bond Interest	13,502.00	8,017.00	-	8,017

		AUDITED		FY 2025 Budget	Actual Y-T-D	FY 2026
		FY 2024	Actual	Amended 10/20/2025	Activity as of 10/31/2025	Approved Budget
01-00-7260	Interest Expense		46,359.97	37,748.00	37,747.81	28,818
01-00-9600	Depreciation		1,985,607.58	2,036,807.00	1,685,461.01	2,335,000
01-10-5013	Plant Payroll		398,539.44	450,979.29	377,841.54	504,112
01-10-5201	B'Port/Waste		789.69	900.00	739.50	900
01-10-5300	B'Port Repair & Maintenance		100,047.02	100,000.00	29,957.57	200,000
01-10-5400	B'Port Computer Srv		4,189.32	5,000.00	-	6,000
01-10-5500	Water Purchased Raw		1,645,811.81	1,786,000.00	1,177,599.44	2,056,000
01-10-6123	Kioti Tractor/Plant		-	500.00	66.88	500
01-10-6124	Gator 5906M		-	200.00	-	500
01-10-6153	9774 Plant Fork lift Hyster		-	250.00	-	500
01-10-6310	B'port Supplies		384,001.07	600,000.00	411,025.72	500,000
01-10-6401	Raptor/B'Port Plant Mower		10.95	2,500.00	2,259.53	1,000
01-10-8132	Electric TP#2 7515/5009 WEC		128,559.78	136,000.00	80,401.30	135,000
01-10-8133	Electric T/Plant 7433/5001 WEC		247,420.41	305,000.00	203,034.17	310,000
01-10-8134	Electric RW #2 7514/5008 WEC		23,798.44	10,000.00	5,328.86	10,000
01-10-8176	Water Analysis Plant		7,529.00	10,000.00	5,990.00	10,000
01-10-8177	Equipment Rental Plant		69,131.81	120,000.00	82,342.10	175,000
01-10-8178	Electric R/Plant 6770/5002 WEC		113,839.89	115,000.00	112,615.81	150,000
01-10-8192	Backwash Pond 8515/5007 WEC		14,063.40	16,250.00	11,663.81	16,250
01-10-9110	B'port Telephone		2,846.31	3,600.00	2,863.12	4,000
01-10-9519	B'Port Improvements		-	22,500.00	-	50,000
01-20-5310	FM 920 Tank EL		-	5,000.00	1,231.00	1,000
01-20-5311	FM 2048 Tank EL		9,935.00	615.50	615.50	10,000
01-20-5312	Highland Tank EL		-	2,000.00	695.49	2,000
01-20-5313	Partargus Tank EL		4,850.00	1,000.00	615.50	2,000
01-20-5330	FM 2123 Booster		107,548.51	70,000.00	46,933.67	50,000
01-20-5331	FM 2257 Booster		4,395.21	5,000.00	33,520.65	30,000
01-20-5332	FM 920 Booster		15,508.55	60,000.00	71,230.89	50,000
01-20-5333	FM 920 In-line Booster Pump		-	2,200.00	97.26	1,000

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01-20-5340	Mowing P/T		12,125.00	8,500.00	6,050.00	12,000
01-20-5370	Clearwell Tank		-	5,000.00	4,315.50	1,000
01-20-5371	1.5MG Tank Plant		-	1,000.00	615.50	5,000
01-20-5394	Agnes Tank EL		6,900.00	6,000.00	3,783.35	7,500
01-20-8101	Agnes32242001 TriCty		632.49	1,000.00	580.80	1,000
01-20-8102	CR 2257 9118200002 TriCty		85,820.00	101,000.00	74,481.86	95,000
01-20-8103	Highland 9118200003 Tricity		3,483.53	12,500.00	7,950.15	12,000
01-20-8104	Partagas-911820004 TriCty		256.96	300.00	183.85	300
01-20-8105	Veal Station Booster4339 Tricity		629.38	550.00	436.62	1,000
01-20-8115	3452 FM 920 GEXA 0032		83.19	100.00	62.55	100
01-20-8127	920 Pump Station GEXA 3436		62,167.64	68,000.00	49,289.61	75,000
01-20-8147	Electric FM 2123 7447/5005 WEC		128,233.88	127,000.00	102,026.18	135,000
01-20-8159	920 in-line booster GEXA 8964		82.56	100.00	61.92	100
01-20-8184	920 Standpipe GEXA 6824		241.08	500.00	337.95	1,000
01-20-8199	Electric Keeter 2048/8902/5006 WEC		1,334.32	1,400.00	971.28	1,500
New Account	Contingency for PS operating costs.		-	-	-	300,000
01-30-5011	Distribution Payroll		1,082,737.96	1,280,533.67	1,071,917.05	1,428,500
01-30-5200	Distribution/Waste		4,190.69	4,500.00	3,221.58	5,000
01-30-5350	Repair & Maint Lines D/System		254,732.93	400,000.00	317,416.44	350,000
01-30-5362	Repair & Maintenance Shop		6,075.74	3,500.00	2,917.03	5,000
01-30-5701	Distribution Water Analysis		15,128.00	20,000.00	15,765.00	20,000
01-30-6103	03 Chevy 86 1-T		902.15	2,000.00	1,555.94	1,000
01-30-6104	12 Chevy 43 1-T		2,621.43	3,500.00	3,064.63	4,000
01-30-6105	22 Ford 59		7,387.19	8,000.00	6,207.47	7,500
01-30-6106	97 F-450 - 11		605.74	1,000.00	-	1,000
01-30-6110	22 Ford 32		5,589.69	12,000.00	8,503.25	4,000
01-30-6112	Utility Trailer		-	50.00	-	1,000
01-30-6113	17 Ford F150 64		3,542.97	2,800.00	2,277.72	5,000
01-30-6116	17 Ford F250 05		3,684.63	4,200.00	2,965.35	3,000

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		FY 2024	Actual	Amended 10/20/2025	Activity as of 10/31/2025	Approved Budget
01-30-6118	Apache Trl		564.95	1,000.00	5,167.34	1,000
01-30-6119	T-18 Belshe Trl 2013		973.52	500.00	311.50	1,000
01-30-6121	Caterpillar 420 D		771.64	1,800.00	299.83	1,000
01-30-6122	Kubota Tractor Shop		153.72	500.00	-	1,000
01-30-6124	Cat 402 E		(114.22)	20,000.00	16,490.11	1,000
01-30-6125	Vactron - FX25		14.44	500.00	20.45	1,000
01-30-6126	19 Ford F250 16		6,187.31	5,000.00	3,492.62	7,500
01-30-6127	19 F250 21		8,707.74	10,000.00	8,784.03	7,000
01-30-6128	19 F450 53		1,694.41	1,750.00	1,595.76	2,000
01-30-6129	310 Backhoe JD Shop		143.14	1,000.00	545.00	1,000
01-30-6130	18' Utility Trl Black		-	200.00	-	1,000
01-30-6131	S'Town shop mower		161.50	1,750.00	1,554.52	1,000
01-30-6133	21 Ford SC 71		7,971.44	18,500.00	8,436.28	10,000
01-30-6134	21 Ford SC 77		7,955.08	8,500.00	6,859.43	7,500
01-30-6137	21 Ford SC 74		8,711.61	6,500.00	4,878.55	6,500
01-30-6139	22 Ford 57		6,202.59	7,500.00	5,717.97	6,500
01-30-6142	Distribution Tools		12,987.52	15,000.00	12,747.40	15,000
01-30-6145	60 G Excavator & Okada		9,924.22	1,000.00	-	1,000
01-30-6151	Boring Machine		1,357.29	200.00	70.03	500
01-30-6152	JT 2020 Boring Machine		32.99	200.00	-	500
01-30-6153	22 Ford F150 58		6,608.03	9,140.00	7,658.84	9,000
01-30-6154	6362 Shop Fork Lift Hyster		-	350.00	-	1,000
01-30-6155	83 Belshe Trailer		863.10	1,000.00	46.99	1,000
01-30-6156	Gooseneck Trailer 20' Lowboy		-	500.00	-	1,000
01-30-6157	2024 Ford F-250		4,343.73	5,000.00	3,911.25	7,500
01-30-6158	2023 Ford F-150		2,337.86	3,500.00	1,641.08	5,000
01-30-6159	2023 Ford F-150		3,143.33	4,000.00	2,810.11	5,000
01-30-6160	24 F150 4x4 Ext Cab		2,216.82	5,500.00	4,127.99	6,000
01-30-6161	24 F150 4x4 Ext Cab		2,997.43	5,600.00	4,516.03	6,000
01-30-6162	2024 F150 SC 6162		1,314.71	5,000.00	4,115.17	6,000

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		FY 2024	Actual	Amended 10/20/2025	Activity as of 10/31/2025	Approved Budget
01-30-6163	2024 F150 SC 6163	-		2,500.00	1,646.67	5,000
01-30-6164	2024 F250 4WD SD 6164	-		8,000.00	6,219.76	10,500
01-30-6165	2025 F150 SC 6165	-		2,000.00	233.53	5,000
01-30-6166	2014 Ford Dump Truck 6166	-		500.00	192.17	1,000
New Account	F450 (diesel)	-		-	-	2,000
New Account	F250 4x4 crew (utility)	-		-	-	8,800
New Account	Vehicle/Equipment Repairs >\$1000	-		-	-	50,000
01-30-6311	Supplies D/System	90,271.46		150,000.00	35,810.83	100,000
01-30-6315	Shop Supplies	6,171.76		6,000.00	2,458.09	6,000
01-30-6324	Butane Shop	456.00		1,000.00	612.75	1,000
01-30-6330	Fuel (Bulk)	1,220.63		10,000.00	9,326.04	20,000
01-30-6331	Misc Fuel Shop/Oil	486.52		500.00	248.90	3,000
01-30-7100	Distribution Engineering	40,764.50		100,000.00	53,990.00	50,000
01-30-7510	Meter Installation & Repair	352,127.90		1,000,000.00	935,966.18	800,000
01-30-8142	Electric Shop GEXA 5167	772.75		1,000.00	749.21	1,000
01-30-9103	Gain/Loss on Disposal of Asset(s)	(38,348.59)		-	-	-
01-30-9101	Distribution Uniforms	25,989.99		27,500.00	26,204.77	30,000
01-30-9120	Wireless Services	15,653.45		18,185.00	18,679.31	22,500
01-30-9520	Improvements to Dist System	-		50,000.00	23,900.00	50,000
01-30-9530	Additions to Dist Sys WCSUD	-		50,000.00	14,546.00	100,000
01-30-9540	Add to Distb Sys Developers	260.40		-	21,649.89	-
01-40-5012	Office Payroll	511,904.95		661,410.00	521,122.65	699,249
01-40-5360	Repair & Maintenance Office	10,550.58		21,000.00	12,415.41	21,000
01-40-5401	Computer Service	65,375.49		70,000.00	24,533.92	81,500
01-40-6141	Equipment Office	21,616.59		20,000.00	7,888.57	30,000
01-40-6320	Supplies Office	23,097.22		22,000.00	20,629.47	24,000
01-40-6711	Credit&Debit Fees	450,375.22		650,000.00	513,842.27	475,000
01-40-8195	Electric Office GEXA 9866	6,391.10		6,500.00	5,011.85	7,500
01-40-9111	Office Telephone	5,957.17		6,500.00	5,274.93	6,500
01-41-5014	Other Payroll Expense	500.00		485.00	485.00	500

	AUDITED		FY 2025 Budget	Actual Y-T-D	FY 2026
	FY 2024	Actual	Amended 10/20/2025	Activity as of 10/31/2025	Approved Budget
01-41-5015	Recruitment Costs	647.45	1,750.00	1,570.14	1,500
01-41-5100	Insurance / GL	152,663.94	180,500.00	180,992.07	185,000
01-41-5110	Group Health Insurance	455,783.73	555,000.00	473,507.28	551,947
01-41-5120	Company Contribution	25,854.17	30,600.00	26,412.16	34,211
01-41-5140	Payroll Taxes	150,288.97	166,482.00	147,028.71	201,337
01-41-5150	Longevity	25,552.00	25,552.00	-	31,768
01-41-5510	Damage Claims Outside	8,115.27	5,000.00	2,256.80	5,000
01-41-6100	Lodging/Mileage	-	3,500.00	6,362.79	6,000
01-41-6110	Public Relations	3,960.39	5,000.00	4,890.46	4,000
New Account	Employee Relations	-	-	-	4,000
01-41-7102	Legal & Professional	97,805.50	25,000.00	13,850.00	30,000
01-41-7103	Audit/Acctg Fees	-	24,400.00	24,400.00	22,000
01-41-7201	Adms Fees/Bonds	1,291.02	2,000.00	1,900.00	2,000
01-41-7311	TCEQ	29,180.41	32,000.00	-	32,000
01-41-7400	Miscellaneous	9,377.93	5,000.00	560.59	10,000
01-41-7401	Election Cost	6,700.82	11,341.00	11,340.78	8,000
01-41-7402	Water Conservation	-	1,000.00	-	1,000
01-41-7403	Dues & Subscriptions	34,919.71	40,000.00	42,146.07	120,000
01-41-7404	Printings	14,308.40	3,000.00	1,322.70	5,000
01-41-7405	Schools & Seminars	14,497.40	10,000.00	11,560.24	13,500
01-41-7406	Director Fees	6,500.00	7,000.00	4,700.00	7,500
01-41-7407	Postage	77,855.03	87,000.00	73,498.49	27,000
New account	Utility Bill Printing	-	-	-	56,000
01-60-5351	Line Locate	12,550.65	20,000.00	14,650.80	20,000
Expense Total:		12,203,575.87	14,559,940.46	10,633,545.12	15,487,291
Fund: 01 - GENERAL OPERATING FUND Surplus		6,993,993.94	2,139,759.54	3,871,628.59	1,417,009
Fund: 01 - GENERAL OPERATING FUND			Revised 2025	YTD 2025	Approved 2026
	Revenue		\$ 16,699,700.00	\$ 14,598,395.72	\$ 16,904,300
	Expenses		14,559,940.46	10,633,545.12	15,487,291
Fund: 01 - GENERAL OPERATING FUND Surplus			\$ 2,139,759.54	\$ 3,871,628.59	\$ 1,417,009