Headwaters
Water Control District

Proposed Budget
Fiscal Year 2026/2027
October 21, 2026 - September 30, 2027

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PROPOSED BUDGET

HEADWATERS WATER CONTROL DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 21, 2026 - SEPTEMBER 30, 2027

ACCOUNT CODE	REVENUES	FISCAL YEAR 2026/2027 BUDGET
3100	Tax Revenue	984,550
3600	Revenue Other	12,000
3900	Reserves From Fund Balance	0
3200	Interest Income	6,000
	TOTAL REVENUES	**1,002,550**
	ADMINISTRATIVE EXPENDITURES	
5013	Legal and Professional	36,000
5017	Management Fees	38,500
5016	Audit Fees	15,000
5015	Engineering	150,000
5002	Website Management	2,750
5090	Office Supplies	0
5003	Miscellaneous	1,000
5018	Bank Service Charges	1,200
5079	Postage	2,400
5014	Insurance - Admin	25,000
5037	Transportation - Admin	3,600
5076	Licenses/Permits	175
5077	Memberships	2,000
5078	Legal Advertising	2,400
5082	Maintenance Buildings & Grounds	0
5083	Utilities	0
5086	Telephone	0
5091	Payroll Processing Fee	0
5074	Property Taxes	0
5053	Property Appraiser Fees	2,500
5092	Annual Assessment Roll	500
5111	Labor	0
5121	Payroll Taxes	0
5122	State Retirement	0
5123	Workers Comp	0
5124	Group Med/Life Insurance	0
	TOTAL ADMINISTRATIVE EXPENDITURES	**283,025**
	TOTAL MAINTENANCE EXPENDITURES	**587,300**
	TOTAL EXPENDITURES	**870,325**
	BALANCE	**132,225**
3101	Tax Collector Fee	(19,691)
3102	Discounts For Early Payments	(39,382)
	EXCESS/ (SHORTFALL)	**73,152**
2951	Contingency	73,152
	NET EXCESS/ (SHORTFALL)	**0**

PROPOSED MAINTENANCE BUDGET

HEADWATERS WATER CONTROL DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 21, 2026 - SEPTEMBER 30, 2027

ACCOUNT CODE		FISCAL YEAR 2026/2027 BUDGET
	MAINTENANCE EXPENDITURES	
	Contract Services	
4001	Contract/Mechanical - Lease	0
4002	Canal Aerial Spraying	40,000
4003	Canal Maintenance	0
4004	Canal Mowing	50,000
4005	Canal Tree Maintenance	25,000
4006	Sublateral Spraying	100,000
4007	Sublateral Maintenance	100,000
4008	Sublateral Mowing	100,000
4009	Sublateral Tree Maintenance	25,000
4010	Water Testing	2,500
	Contract Services Subtotal	**442,500**
	Ditch Maintenance	
	Equipment R & M	0
	Supplies/Services	0
	Gas & Oil - Maint.	0
	Insurance - Maint.	0
4011	Transportation - Maint.	4,800
	Contingency	0
	Ditch Maintenance Subtotal	**4,800**
	Maintenance Personnel (by Contract)	
4012	Superintendent of Plant and Operations	140,000
	Labor/Equipment Operations	0
	Payroll Taxes - Maint.	0
	State Retirement - Maint.	0
	Workers Comp - Maint.	0
	Group Med/Life Insurance - Maint.	0
	Maintenance Personnel East Subtotal	**140,000**
	TOTAL MAINTENANCE EXPENDITURES	**587,300**

DETAILED PROPOSED BUDGET

HEADWATERS WATER CONTROL DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 21, 2026 - SEPTEMBER 30, 2027

ACCOUNT CODE	REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
3100	Tax Revenue	0	0	984,550	Gross Receipts - Direct Bill
3600	Revenue Other	0	0	12,000	Permits and miscellaneous income
3900	Reserves From Fund Balance	0	0	0	
3200	Interest Income	0	0	6,000	
	TOTAL REVENUES	**$ -**	**$ -**	**1,002,550**	
	ADMINISTRATIVE EXPENDITURES				
5013	Legal and Professional	0	0	36,000	
5017	Management Fees	0	0	38,500	11 Months (Nov 26 - Oct 27) * 3,500
5016	Audit Fees	0	0	15,000	
5015	Engineering	0	0	150,000	Water Control Plan, Permit Review, other tasks as assigned
5002	Website Management	0	0	2,750	11 Months (Nov 26 - Oct 27) * 250
5090	Office Supplies	0	0	0	No office or employees
5003	Miscellaneous	0	0	1,000	
5018	Bank Service Charges	0	0	1,200	
5079	Postage	0	0	2,400	
5014	Insurance - Admin	0	0	25,000	Liability Insurance
5037	Transportation - Admin	0	0	3,600	
5076	Licenses/Permits	0	0	175	
5077	Memberships	0	0	2,000	
5078	Legal Advertising	0	0	2,400	Legal ads
5082	Maintenance Buildings & Grounds	0	0	0	No buildings
5083	Utilities	0	0	0	No buildings
5086	Telephone	0	0	0	No employees and no phones
5091	Payroll Processing Fee	0	0	0	No employees
5074	Property Taxes	0	0	0	No property
5053	Property Appraiser Fees	0	0	2,500	
5092	Annual Assessment Roll	0	0	500	SDS Agreement
5111	Labor	0	0	0	No employees
5121	Payroll Taxes	0	0	0	No employees
5122	State Retirement	0	0	0	No employees
5123	Workers Comp	0	0	0	No employees
5124	Group Med/Life Insurance	0	0	0	No employees
	TOTAL ADMINISTRATIVE EXPENDITURES	**0**	**0**	**283,025**	
	TOTAL MAINTENANCE EXPENDITURES	**0**	**0**	**587,300**	
	TOTAL EXPENDITURES	**$ -**	**$ -**	**870,325**	
	BALANCE	**$ -**	**$ -**	**132,225**	
3101	Tax Collector Fee	$ -	$ -	(19,691)	Two Percent Of Total Assessment Roll
3102	Discounts For Early Payments	$ -	$ -	(39,382)	Four Percent Of Total Assessment Roll
	EXCESS/ (SHORTFALL)	**$ -**	**$ -**	**73,152**	
2951	Contingency	0	0	73,152	Excess Revenue as Contingency
	NET EXCESS/ (SHORTFALL)	**$ -**	**$ -**	**0**	

DETAILED PROPOSED MAINTENANCE BUDGET

HEADWATERS WATER CONTROL DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 21, 2026 - SEPTEMBER 30, 2027

ACCOUNT CODE		FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
	MAINTENANCE EXPENDITURES				
	Contract Services				
4001	Contract/Mechanical - Lease	0	0	0	No leased or owned machines/equipment
4002	Canal Aerial Spraying	0	0	40,000	One spray per year (all of U, 1/2-Park and 1/2-Main)
4003	Canal Maintenance	0	0	0	
4004	Canal Mowing	0	0	50,000	1 cycle at 4 passes per cycle (All U, 1/2-Park and 1/2-Main)
4005	Canal Tree Maintenance	0	0	25,000	Tree removal
4006	Sublateral Spraying	0	0	100,000	Two sprays per year
4007	Sublateral Maintenance	0	0	100,000	Ditch sediment, aquatics, washouts, etc.
4008	Sublateral Mowing	0	0	100,000	2 cycles at 3 passes per cycle
4009	Sublateral Tree Maintenance	0	0	25,000	Tree removal
4010	Water Testing	0	0	2,500	Semi-annually
	Contract Services Subtotal	**0**	**0**	**442,500**	
	Ditch Maintenance				
	Equipment R & M	0	0	0	No employees
	Supplies/Services	0	0	0	No employees
	Gas & Oil - Maint.	0	0	0	No employees
	Insurance - Maint.	0	0	0	No employees
4011	Transportation - Maint.	0	0	4,800	No employees
	Contingency	0	0	0	No employees
	Ditch Maintenance Subtotal	**0**	**0**	**4,800**	
	Maintenance Personnel (by Contract)				
4012	Superintendent of Plant and Operations	0	0	140,000	Contract Vendor
	Labor/Equipment Operations	0	0	0	No employees
	Payroll Taxes - Maint.	0	0	0	No employees
	State Retirement - Maint.	0	0	0	No employees
	Workers Comp - Maint.	0	0	0	No employees
	Group Med/Life Insurance - Maint.	0	0	0	No employees
	Maintenance Personnel East Subtotal	**0**	**0**	**140,000**	
	TOTAL MAINTENANCE EXPENDITURES	**0**	**0**	**587,300**	

Headwaters Water Control District
Assessment Comparison

	Fiscal Year 2025/2026 Assessment Per Unit	**Fiscal Year 2026/2027 Projected Assessment Per Unit**
Assessments (Per Acre Rate)	**$ -**	**$ 50.00**
Total Assessments	**$ -**	**$ 984,550.00**
* Assessments Include the Following :		
4% Discount for Early Payments	$ -	$ 39,382.00
And County Tax Collector Fee And County Property Appraiser Fee	$ -	$ 19,691.00
Net Assessment	**$ -**	**$ 925,477.00**
District Information:		
Units (One Unit = 1 Acre)	NA	19,691