1	**Analysis of Available Funds for 2025-2026 (Proposed Amendment)**					
2	Land Assessment	$30.00	acre	66,809	acres (effective)	$2,004,263
3	Water Delivery	$12.00	acre-foot	81,239	acre-feet	$974,868
4	Total					**$2,979,131**
5						
6	Reserve Funds Accounts as of 05/31/26					$ 3,102,577
7	Checking Account as of 05/31/26					$ 718,190
8	Petty Cash as of 05/31/26					$ 2,000
9	Money Market Checking Account as of 05/31/26					$ 10,441,662
10	Total Available Funds as of 05/31/26					**$ 14,264,429**
11	Estimated Income for 10/31/2026					$ 1,842,788
12	Estimated Expenses for 10/31/2026					$ 6,832,573
13	Estimated Income - Expense for 10/31/2026					**$ (4,989,785)**
14	Estimate of Available Funds on 10/31/ 2026					**$ 9,274,644**
15	Reserve Funds Accounts CD 10/31/2025					$ 3,068,963
16	Checking Account 10/31/2025					$ 287,534
17	Petty Cash 10/31/2025					$ 2,000
18	WestStar Checking Account 10/31/2025					$ 9,734,664
19	Total Available Funds 10/31/2025					**$ 13,093,161**
20	Estimate of Change in Available Funds Since 10/31/2025					**$ (3,818,517)**
21	**Estimated 2025-2026 Revenues**					
22	40100 - Land Assessments				$ 2,004,263	
23	40150 - Water Use Assessments				$ 952,969	
24	40200 - Other Assessment Fees				$ 1,361,280	
25	40210 - Licensing Fees				$ 1,483,250	
26	40250 - Contract Revenue				$ 3,009,675	
27	40300 - Administrative Revenue				$ 507,070	
28	40400 - Special & Capital Projects				$ 239,000	
29	40500 - Reimbursement Revenue				$ 30,000	
30	**TOTAL**				**$ 9,587,507**	
31	**Estimated 2025-2026 Expenses**					
32	60100 - Administrative					$ 413,021
33	60200 - Contract Services					$ 6,000
34	60300 - Consultant Fees					$ 485,000
35	60500 - Governmental Fees					$ 340,375
36	60600 - Insurance Expense					$ 567,659
37	60700 - Legal Fees					$ 85,000
38	60900 - Payroll Expense					$ 7,075,000
39	61000 - Repair and Maintenance					$ 490,000
40	61100 - Equipment/Vehicle Maintenance					$ 815,000
41	61200 - Reimbursable Expenses					$ 5,000
42	61300 - Licensing					$ -
43	61400 - Employee Allowances					$ 1,378,500
44	61500 - Capital Assets (see attached Sched. A)					$ 571,536
45	50000 - Capital Projects - (see Sched. A)					$ 889,350
46	61700 - Well Maintenance and Fuel					$ 850,000
47	**TOTAL**					**$ 13,971,441**
48	Estimated Funds Balance 10/31/2026				$ 4,890,709	
49	Change in Funds 2025 to 2026 Increase / (Decrease)				$ (4,383,934)	
50	Difference between Income and Expense				$ (4,383,934)	

Prepared: 05/28/2026

REVENUE	05/31/26 Actuals	Projected Revenue 10/31/26	2025-2026 Budget	Proposed Amended Budget FY2025-2026	Difference
40100 - Land Assessments					
40101 EPCWID Land Assessment	1,444,618	1,620,822	1,684,679	1,620,822	(63,857)
40102 PSB/LVWD Land Assessments	322,990	322,990	321,120	322,990	1,870
40103 PSB/LVWD Owned Assessments	60,451	60,451	60,451	60,451	-
Subtotal	**$ 1,828,059**	**$ 2,004,263**	**$ 2,066,250**	**$ 2,004,263**	**$ (61,987)**
40150 - Water Use Assessments					
40151 EPCWID Water Assessments	823,764	834,000	809,268	834,000	24,732
40152 PSB/LVWD Assignments - Water Assess	82,969	82,969	129,600	82,969	(46,631)
40153 PSB/LVWD Owned Land - Water Assess	36,000	36,000	36,000	36,000	-
Subtotal	**$ 942,733**	**$ 952,969**	**$ 974,868**	**$ 952,969**	**$ (21,899)**
40200 - Other Assessment Fees					
40201 Accounting Service Charge	719,829	738,000	744,518	738,000	(6,518)
40202 Lease Maintenance Fees-LVWD/PSB	618,280	618,280	348,220	618,280	270,060
40203 PSB/LVWD Assignment Processing Fees	2,600	5,000	7,500	5,000	(2,500)
Subtotal	**$ 1,340,709**	**$ 1,361,280**	**$ 1,100,238**	**$ 1,361,280**	**$ 261,042**
40210 - Licensing Fees					
40211 Application Fees	120,420	135,000	135,000	135,000	-
40212 Construction Water Fees	3,400	7,000	7,000	7,000	-
40213 Dewatering Fees	82,732	100,000	50,000	100,000	50,000
40214 Real Property Income	26,250	26,250	140,000	26,250	(113,750)
40216 Use/Damage License Fees	153,099	350,000	350,000	350,000	-
40218 Annual Use License Fees	821,094	865,000	865,000	865,000	-
Subtotal	**$ 1,206,995**	**$ 1,483,250**	**$ 1,547,000**	**$ 1,483,250**	**$ (63,750)**
40250 - Contract Revenue					
40251 3rd Party Implementing Contract	1,889,253	2,610,975	3,563,000	2,610,975	(952,025)
40252 Drain Maintenance Fees	169,350	338,700	538,700	338,700	(200,000)
40253 Exempt Contract Water Assess	46,606	50,000	50,000	50,000	-
40254 LaTuna Contract	-	10,000	8,000	10,000	2,000
Subtotal	**$ 2,105,209**	**$ 3,009,675**	**$ 4,159,700**	**$ 3,009,675**	**$ (1,150,025)**
40300 - Administrative Revenue					
40302 Deposit Overage/Under	820	1,300	1,300	1,300	-
40303 Investment Interest Revenue	245,566	425,000	450,000	425,000	(25,000)
40304 Miscellaneous Fees	9,418	20,000	20,000	20,000	-
40305 NSF Fees	180	270	270	270	-
40306 Penalty & Interest	29,267	35,000	49,000	35,000	(14,000)
40307 Vendor Discount	132	500	1,700	500	(1,200)
40308 Sale of Salvage and Surplus Items	13,634	25,000	25,000	25,000	-
Subtotal	**$ 299,017**	**$ 507,070**	**$ 547,270**	**$ 507,070**	**$ (40,200)**
40400 - Special & Capital Projects					
40400 - Special & Capital Projects	6,763	239,000	500,000	239,000	(261,000)
Subtotal	**$ 6,763**	**$ 239,000**	**$ 500,000**	**$ 239,000**	**$ (261,000)**
40500 - Reimbursement Revenue					
40504 Reimbursable Revenue - Other	279	5,000	30,000	5,000	(25,000)
40505 Turnout Installation Fees	14,955	25,000	20,000	25,000	5,000
Subtotal	**$ 15,234**	**$ 30,000**	**$ 50,000**	**$ 30,000**	**$ (20,000)**
TOTAL	**$ 7,744,719**	**$ 9,587,507**	**$ 10,945,326**	**$ 9,587,507**	**$ (1,357,819)**

EXPENSES	05/31/26 Actuals	Projected Expenses 10/31/26	2025-2026 Budget	Proposed Amended Budget FY2025-2026	Difference
60100 - Administrative					
60101 Advertising	177	253	253	253	-
60102 Alarm/Fire System	476	820	820	820	-
60103 Audit	33,368	33,368	24,519	33,368	8,849
60104 Bank Charges	825	1,300	500	1,300	800
60105 Director Fees (Mileage)	871	1,700	1,700	1,700	-
60106 Dues/Subscriptions	20,606	27,000	30,000	27,000	(3,000)
60107 Meeting Expense	4,362	8,000	8,000	8,000	-
60108 Office Expense	90,616	186,000	186,000	186,000	-
60109 Safety/Loss Prevention	534	580	580	580	-
60110 Communications	30,866	42,000	42,000	42,000	-
60111 Utilities	19,791	42,000	42,000	42,000	-
60113 Election Expense	-	-	50,000	-	(50,000)
60114 Computer Hardware/Software	55,287	70,000	45,000	70,000	25,000
Subtotal	**$ 257,779**	**$ 413,021**	**$ 431,372**	**$ 413,021**	**$ (18,351)**
60200 - Contract Services					
60203 Trash Removal/Dumpsters	2,395	6,000	6,000	6,000	-
Subtotal	**$ 2,395**	**$ 6,000**	**$ 6,000**	**$ 6,000**	**$ -**
60300 - Consultant Fees					
60301 Computer Services	34,572	100,000	100,000	100,000	-
60303 Professional Engineering Fees	80,040	120,000	120,000	120,000	-
60304 Professional District Engineering Svcs	44,140	265,000	-	265,000	265,000
Subtotal	**$ 158,752**	**$ 485,000**	**$ 220,000**	**$ 485,000**	**$ 265,000**
60500 - Governmental Fees					
60501 Joint Powers Agreement	-	2,000	2,000	2,000	-
60502 TCEQ Municipal Water Fee	24,375	24,375	24,375	24,375	-
60503 Texas Employment Commission	-	1,000	1,000	1,000	-
60504 USBR Dam Maintenance	164,788	243,000	215,000	243,000	28,000
60505 USBR Rio Grande Project	29,574	70,000	112,000	70,000	(42,000)
Subtotal	**$ 218,737**	**$ 340,375**	**$ 354,375**	**$ 340,375**	**$ (14,000)**
60600 - Insurance Expense					
60601 GL Package/Automobile	326,585	420,500	420,000	420,500	500
60602 Surety Bonds	326	800	800	800	-
60603 Workers Compensation	116,157	146,359	136,000	146,359	10,359
Subtotal	**$ 443,068**	**$ 567,659**	**$ 556,800**	**$ 567,659**	**$ 10,859**
60700 - Legal Fees					
60701 Legal - Other	44,459	35,000	50,000	35,000	(15,000)
60702 Legal General	-	50,000	50,000	50,000	-
60704 Legal Realty	-	-	50,000	-	(50,000)
	$ 44,459	**$ 85,000**	**$ 150,000**	**$ 85,000**	**$ (65,000)**
60900 - Payroll Expense					
60901 Payroll Tax Expense	231,766	425,000	425,000	425,000	-
60903 Wages - Overtime	3,710	50,000	50,000	50,000	-
60903 Wages - Regular	3,601,657	6,600,000	6,600,000	6,600,000	-
Subtotal	**$ 3,837,133**	**$ 7,075,000**	**$ 7,075,000**	**$ 7,075,000**	**$ -**

EXPENSES	05/31/26 Actuals	Projected Expenses 10/31/26	2025-2026 Budget	Proposed Amended Budget FY2025-2026	Difference
61000 - Repair and Maintenance					
61001 Building Maintenance	6,714	40,000	40,000	40,000	-
61002 Drain Maintenance	-	-	-	-	-
61004 Herbicide - Water Distribution System	11,566	100,000	100,000	100,000	-
61005 Misc. Material	14,706	30,000	30,000	30,000	-
61006 Telemetry Operating Expense	5,710	35,000	35,000	35,000	-
61007 Tool Replacement & Repair	23,856	35,000	35,000	35,000	-
61008 Water Distribution System	86,068	250,000	250,000	250,000	-
Subtotal	**$ 148,620**	**$ 490,000**	**$ 490,000**	**$ 490,000**	**$ -**
61100 - Equipment/Vehicle Maintenance					
61101 Fuel and Lubricants	244,290	450,000	350,000	450,000	100,000
61102 GPS Fleet Fee	14,628	15,000	16,000	15,000	(1,000)
61103 Parts/Filters/Tires	197,463	350,000	340,000	350,000	10,000
Subtotal	**$ 456,381**	**$ 815,000**	**$ 706,000**	**$ 815,000**	**$ 109,000**
61200 - Reimbursable Expenses					
61204 Other Reimbursable	-	5,000	20,000	5,000	(15,000)
Subtotal	**$ -**	**$ 5,000**	**$ 20,000**	**$ 5,000**	**$ (15,000)**
61300 - Licensing					
61303 Permits	-	-	-	-	-
61304 Surveys	-	-	-	-	-
61305 Real Property Expense	-	-	-	-	-
Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
61400 - Employee Allowances					
61401 Group Medical/Life/Disability	650,854	1,050,000	1,096,400	1,050,000	(46,400)
61402 Professional Development	15,489	25,000	25,000	25,000	-
61403 Retirement	133,095	283,500	279,500	283,500	4,000
61404 Uniform/Boot Allowance	19,307	20,000	15,000	20,000	5,000
Subtotal	**$ 818,745**	**$ 1,378,500**	**$ 1,415,900**	**$ 1,378,500**	**$ (37,400)**
61500 - Capital Assets (see attached Sched. A)					
61500 Capital Assets	-	571,536	610,400	$571,536	(38,864)
Subtotal	**$ -**	**$ 571,536**	**$ 610,400**	**$ 571,536**	**$ (38,864)**
50000 - Capital Projects - (see Sched. A)					
50001 Materials	280,141				
50003 Equipment	345,330				
50004 Contractor	13,340				
50005 Other	14,283				
Subtotal	**$ 653,094**	**$ 889,350**	**$ 1,680,000**	**$889,350**	**(790,650)**
61700 - Well Maintenance and Fuel					
61701 Fuel & Lubricants	84,778	800,000	150,000	800,000	650,000
61702 Well Maintenance	14,927	50,000	40,000	50,000	10,000
Subtotal	**$ 99,705**	**$ 850,000**	**$ 190,000**	**$ 850,000**	**$ 660,000**
TOTAL	**$ 7,138,868**	**$ 13,971,441**	**$ 13,905,847**	**$ 13,971,441**	**$ 65,594**

Schedule A - 2025-26 Capital Equipment Purchases and Construction Projects

Description	Quantity	Adj Quant	Unit	Cost	Construction	Engineering	Telemetry	Budget	Amended Budget	Adjustment
2026 Pickup 2500 Cab Truck	4	4	each	$62,250	$249,000	$0	$0	$249,000	$254,612	$5,612
2026 Pickup 2500 Crew Cab Truck	2	2	each	$63,200	$126,400	$0	$0	$126,400	$132,932	$6,532
Dump Truck 5 YD	2	1	each	$90,000	$180,000	$0	$0	$180,000	$120,000	($60,000)
A/C Replacement (Evap. Coolers)	5	5	each	$7,000	$35,000	$0	$0	$35,000	$35,000	$0
Gradall Repair	1	1	each	$20,000	$20,000	$0	$0	$20,000	$13,360	($6,640)
Cement Mixer	0	1	each	$6,500	$0	$0	$0	$0	$6,500	$6,500
AquaCalc Pro Meters	0	4	each	$2,283	$0	$0	$0	$0	$9,132	$9,132
				Subtotal	$610,400	$0	$0	$610,400	$571,536	($38,864)
10th Year Proposed Projects (see attached items)	1		each	$ 2,337,405	$2,337,405	$0	$0	$1,680,000	$889,350	($790,650)
				Subtotal	$2,337,405	$0	$0	$1,680,000		
				Grand Total	$2,947,805	$0	$0	$2,290,400		

Year 10 of 10 : 2025 / 2026

Project	Year	Location	Quantity	Unit	Unit Cost	Total Cost	Materials/ Contractor	Proposed Budget FY2025-2026	Proposed Amended Budget	Difference
1	**Wasteways**									
	10	None	0	ea						
2	**Turnout Replacement**									
	10	(5 per year)	5	ea	$ 4,000	$ 20,000	$ 10,000	$ -	-	$ -
3	**Drain Culvert Replacement**									
	10	(5 per year)	5	ea	$ 10,000	$ 50,000	$ 25,000	$ -	-	$ -
4	**Flume Replacement**									
	10	(5 per year)	5	ea	$ 15,000	$ 75,000	$ 37,500	$ -	-	$ -
5	**Automatic Gates (EIM Actuator Replacement)**									
	10	Telemetry Grant	5	ea	$ 15,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ -
6	**City Drain Maintenance Program Expense**									
	10	Mesa Drain Branch A Culvert Extension	1		$ 200,000	$ 200,000	$ 200,000	$ -	-	$ -
7	**Canal Lining and Canal Cleaning**									
	10	Island Main Canal Lining								
		(materials)	5800	ft	$ 60	$ 348,000	$ 348,000	$ 348,000	348,000	$ -
		(district labor and equipment)	5800	ft	$ 200	$ 1,160,000				
	10	Riverside Cleaning (Hole-in-the-Wall to I-Zero)								
		Cleaning and remove sediment	5200	ft	$ 68	$ 353,600	$ 353,600	$ -		$ -
	10	Montoya A Lateral (partial)								
		(materials)	2000	ft	$ 60	$ 120,000	$ 120,000	$ 120,000	120,000	$ -
	10	Franklin Canal at Zoo Concrete Lining								
		(contractor)	1200	ft	$ 500	$ 600,000	$ 600,000	$ 600,000	-	$ (600,000)
8	**Check Replacements/Flood Wasteway/Culverts**									
	10	None	0	ea		$ -	$ -	$ -	-	$ -
9	**Pipelines**									
	10	None	0	ft	$ 80	$ -	$ -	$ -	-	$ -
10	**Repair/Improvement of O&M Roads**									
	10	None	0	ft	$ 25	$ -	$ -	$ -	-	$ -
11	**Uniform Grade Control of Canal Banks**									
	10	Various Canals as time allows	0	ft	$ 25	$ -	$ -	$ -	-	$ -
12	**Telemetry Sites (Work Remaining)**									
	10	Material/Equipment	17	sites	$ 11,471	$ 195,000	$ 160,000	$ 160,000	160,000	$ -
	10	Technical Support (programming)	1	ea	$ 44,000	$ 44,000	$ 44,000	$ 44,000	44,000	$ -
13	**Flood Gates and Flood Monitoring**									
	10		0	sites						
14	**Yards, Buildings, Administration**									
	10	Fuel Tanks (10,000 gal) and Shipping	2	ea	$ 32,000	$ 64,000	$ 64,000	$ 64,000	-	$ (64,000)
	10	Fuel Master Accounting 75 RFID	75	ea	$ 467	$ 35,000	$ 35,000	$ 35,000	-	$ (35,000)
	10	Fuel Master Accounting Terminals	3	ea	$ 3,000	$ 9,000	$ 9,000	$ 9,000	-	$ (9,000)
	10	Riverside Regulating Reservoir (Enviro./Engineering)	1	ea	$ 200,000	$ 100,000	$ 100,000	$ 100,000	100,000	$ -
	10	Time and Attendance Equipment and Software	1	ea		$ 45,000	$ 45,000	$ 45,000	-	$ (45,000)
Subtotal						$ 3,493,600	$ 2,226,100	$ 1,600,000	$ 847,000	$ (753,000)
Engineering and Grant Admin (5%)							$ 111,305	$ 80,000	$ 42,350	$ (37,650)
Total						$ 3,493,600	$ 2,337,405	$ 1,680,000	$ 889,350	$ (790,650)

NOTES:

All cost estimates are a Rough Order of Magnitude (ROM) estimate. Detailed cost analysis will be performed on a project-by-project basis as directed by Board and/or GM. The Total Cost represents the ROM cost for turn key project such as the cost if the project was put out for bid and constructed by a third party. The Materials Cost represents the cost for the District to purchase supplies, materials, lease special equipment, hire subcontractors, or any other project cost that the District pays to a vendor.