1	**Analysis of Available Funds for 2025-2026 (Proposed Budget)**					
2	Land Assessment	$30.00	acre	68,875	acres (effective)	$2,066,250
3	Water Delivery	$12.00	acre-foot	81,239	acre-feet	$974,868
4	Total					**$3,041,118**
5						
6	Reserve Funds Accounts as of 09/30/25					$ 3,064,099
7	Checking Account as of 09/30/25					$ 1,063,715
8	Petty Cash as of 09/30/25					$ 2,000
9	Money Market Checking Account as of 09/30/25					$ 9,701,541
10	Total Available Funds as of 09/30/25					**$ 13,831,355**
11	Estimated Income for 10/31/2025					$ 228,147
12	Estimated Expenses for 10/31/2025					$ 1,953,348
13	Estimated Income - Expense for 10/31/2025					**$ (1,725,201)**
14	Estimate of Available Funds on 10/31/ 2025					**$ 12,106,154**
15	Reserve Funds Accounts CD 10/31/2024					$ 1,505,240
16	Checking Account 10/31/2024					$ 173,214
17	Other Accounts 10/31/2024					$ -
18	Petty Cash 10/31/2024					$ 2,000
19	WestStar Checking Account 10/31/2024					$ 11,351,930
20	Total Available Funds 10/31/2024					**$ 13,032,383**
21	Estimate of Change In Available Funds Since 10/31/2024					**$ (926,230)**
22	**Estimated 2025-2026 Revenues**					
23	40100 - Land Assessments				$ 2,066,250	
24	40150 - Water Use Assessments				$ 974,868	
25	40200 - Other Assessment Fees				$ 1,100,238	
26	40210 - Licensing Fees				$ 1,547,000	
27	40250 - Contract Revenue				$ 4,159,700	
28	40300 - Administrative Revenue				$ 547,270	
29	40400 - Special & Capital Projects				$ 500,000	
30	40500 - Reimbursement Revenue				$ 50,000	
31	**TOTAL**				**$ 10,945,326**	
32	**Estimated 2025-2026 Expenses**					
33	60100 - Administrative					$ 431,372
34	60200 - Contract Services					$ 6,000
35	60300 - Consultant Fees					$ 220,000
36	60500 - Governmental Fees					$ 354,375
37	60600 - Insurance Expense					$ 556,800
38	60700 - Legal Fees					$ 150,000
39	60900 - Payroll Expense					$ 7,075,000
40	61000 - Repair and Maintenance					$ 490,000
41	61100 - Equipment/Vehicle Maintenance					$ 706,000
42	61200 - Reimbursable Expenses					$ 20,000
43	61300 - Licensing					$ -
44	61400 - Employee Allowances					$ 1,415,900
45	61500 - Capital Assets (see attached Sched. A)					$ 610,400
46	50000 - Capital Projects - (see Sched. A)					$ 1,680,000
47	61700 - Well Maintenance and Fuel					$ 190,000
48	**TOTAL**					**$ 13,905,847**
49	Estimated Funds Balance 10/31/2026				$ 9,145,633	
50	Change in Funds 2025 to 2026 Increase / (Decrease)				$ (2,960,521)	
51	Difference between Income and Expense				$ (2,960,521)	

Prepared: 10/09/2025

REVENUE	09/30/25 Actuals	Projected Revenue 10/31/25	2024-2025 Budget	Proposed Budget FY2025-2026	Difference
40100 - Land Assessments					
40101 EPCWID Land Assessment	1,538,799	1,543,000	1,545,000	1,684,679	139,679
40102 PSB/LVWD Land Assessments	267,061	267,061	267,061	321,120	54,059
40103 PSB/LVWD Owned Assessments	50,376	50,376	50,376	60,451	10,075
Subtotal	**$ 1,856,236**	**$ 1,860,437**	**$ 1,862,437**	**$ 2,066,250**	**$ 203,813**
40150 - Water Use Assessments					
40151 EPCWID Water Assessments	1,463,736	1,465,000	1,482,000	809,268	(672,732)
40152 PSB/LVWD Assignments - Water Assess	179,240	179,240	179,240	129,600	(49,640)
40153 PSB/LVWD Owned Land - Water Assess	70,000	70,000	70,000	36,000	(34,000)
Subtotal	**$ 1,712,976**	**$ 1,714,240**	**$ 1,731,240**	**$ 974,868**	**$ (756,372)**
40200 - Other Assessment Fees					
40201 Accounting Service Charge	735,693	740,000	744,518	744,518	-
40202 Lease Maintenance Fees-LVWD/PSB	348,220	348,220	348,220	348,220	-
40203 PSB/LVWD Assignment Processing Fees	38,300	38,300	7,500	7,500	-
Subtotal	**$ 1,122,213**	**$ 1,126,520**	**$ 1,100,238**	**$ 1,100,238**	**$ -**
40210 - Licensing Fees					
40211 Application Fees	153,750	158,000	135,000	135,000	-
40212 Construction Water Fees	7,000	7,000	7,000	7,000	-
40213 Dewatering Fees	158,050	158,050	152,000	50,000	(102,000)
40214 Real Property Income	1,439,372	1,439,372	1,439,372	140,000	(1,299,372)
40216 Use/Damage License Fees	537,440	545,000	450,000	350,000	(100,000)
40218 Annual Use License Fees	864,146	864,146	865,000	865,000	-
Subtotal	**$ 3,159,758**	**$ 3,171,568**	**$ 3,048,372**	**$ 1,547,000**	**$ (1,501,372)**
40250 - Contract Revenue					
40251 3rd Party Implementing Contract	3,250,925	3,250,925	3,250,925	3,563,000	312,075
40252 Drain Maintenance Fees	338,700	338,700	338,700	538,700	200,000
40253 Exempt Contract Water Assess	121,403	121,403	121,403	50,000	(71,403)
40254 LaTuna Contract	8,000	8,000	8,000	8,000	-
Subtotal	**$ 3,719,028**	**$ 3,719,028**	**$ 3,719,028**	**$ 4,159,700**	**$ 440,672**
40300 - Administrative Revenue					
40302 Deposit Overage/Under	1,206	1,300	1,300	1,300	-
40303 Investment Interest Revenue	521,645	562,000	600,000	450,000	(150,000)
40304 Miscellaneous Fees	20,073	20,500	20,000	20,000	-
40305 NSF Fees	270	270	270	270	-
40306 Penalty & Interest	50,423	52,000	49,000	49,000	-
40307 Vendor Discount	1,720	1,800	1,700	1,700	-
40308 Sale of Salvage and Surplus Items	92,742	92,742	93,750	25,000	(68,750)
Subtotal	**$ 688,079**	**$ 730,612**	**$ 766,020**	**$ 547,270**	**$ (218,750)**
40400 - Special & Capital Projects					
40400 - Special & Capital Projects	256,489	420,000	420,000	500,000	80,000
Subtotal	**$ 256,489**	**$ 420,000**	**$ 420,000**	**$ 500,000**	**$ 80,000**
40500 - Reimbursement Revenue					
40504 Reimbursable Revenue - Other	26,860	27,000	30,000	30,000	-
40505 Turnout Installation Fees	22,619	23,000	20,000	20,000	-
Subtotal	**$ 49,479**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**
TOTAL	**$ 12,564,258**	**$ 12,792,405**	**$ 12,697,335**	**$ 10,945,326**	**$ (1,752,009)**

EXPENSES	08/31/25 Actuals	Projected Expenses 10/31/25	2024-2025 Budget	Proposed Budget FY2025-2026	Difference
60100 - Administrative					
60101 Advertising	253	253	253	253	-
60102 Alarm/Fire System	748	820	820	820	-
60103 Audit	24,519	24,519	24,519	24,519	-
60104 Bank Charges	2,449	2,600	500	500	-
60105 Director Fees (Mileage)	1,626	1,700	1,700	1,700	-
60106 Dues/Subscriptions	25,538	26,000	30,000	30,000	-
60107 Meeting Expense	8,432	8,800	7,500	8,000	500
60108 Office Expense	185,472	187,000	186,000	186,000	-
60109 Safety/Loss Prevention	580	580	580	580	-
60110 Communications	43,160	45,000	47,500	42,000	(5,500)
60111 Utilities	36,897	42,000	36,000	42,000	6,000
60113 Election Expense	-	-	-	50,000	50,000
60114 Computer Hardware/Software	24,460	30,000	45,000	45,000	-
Subtotal	**$ 354,134**	**$ 369,272**	**$ 380,372**	**$ 431,372**	**$ 51,000**
60200 - Contract Services					
60203 Trash Removal/Dumpsters	6,648	7,000	6,000	6,000	-
Subtotal	**$ 6,648**	**$ 7,000**	**$ 6,000**	**$ 6,000**	**$ -**
60300 - Consultant Fees					
60301 Computer Services	49,857	100,000	100,000	100,000	-
60303 Professional Engineering Fees	71,440	120,000	120,000	120,000	-
Subtotal	**$ 121,297**	**$ 220,000**	**$ 220,000**	**$ 220,000**	**$ -**
60500 - Governmental Fees					
60501 Joint Powers Agreement	3,910	3,910	2,000	2,000	-
60502 TCEQ Municipal Water Fee	24,375	24,375	24,375	24,375	-
60503 Texas Employment Commission	166	166	5,000	1,000	(4,000)
60504 USBR Dam Maintenance	186,706	186,706	186,706	215,000	28,294
60505 USBR Rio Grande Project	96,996	96,996	96,996	112,000	15,004
Subtotal	**$ 312,153**	**$ 312,153**	**$ 315,077**	**$ 354,375**	**$ 39,298**
60600 - Insurance Expense					
60601 GL Package/Automobile	394,602	394,602	400,000	420,000	20,000
60602 Surety Bonds	826	826	800	800	-
60603 Workers Compensation	148,529	134,962	135,346	136,000	654
Subtotal	**$ 543,957**	**$ 530,390**	**$ 536,146**	**$ 556,800**	**$ 20,654**
60700 - Legal Fees					
60701 Legal - Other	562,862	600,000	437,000	50,000	(387,000)
60702 Legal General	-	-	-	50,000	50,000
60704 Legal Realty	-	-	-	50,000	50,000
	$ 562,862	**$ 600,000**	**$ 437,000**	**$ 150,000**	**$ (287,000)**
60900 - Payroll Expense					
60901 Payroll Tax Expense	394,576	426,000	407,000	425,000	18,000
60903 Wages - Overtime	46,365	50,000	50,000	50,000	-
60903 Wages - Regular	5,925,781	6,500,000	6,600,000	6,600,000	-
Subtotal	**$ 6,366,722**	**$ 6,976,000**	**$ 7,057,000**	**$ 7,075,000**	**$ 18,000**

EXPENSES	08/31/25 Actuals	Projected Expenses 10/31/25	2024-2025 Budget	Proposed Budget FY2025-2026	Difference
61000 - Repair and Maintenance					
61001 Building Maintenance	46,301	48,000	40,000	40,000	-
61002 Drain Maintenance	-	-	-	-	-
61004 Herbicide - Water Distribution System	56,912	70,000	100,000	100,000	-
61005 Misc. Material	32,898	34,000	30,000	30,000	-
61006 Telemetry Operating Expense	14,746	35,000	35,000	35,000	-
61007 Tool Replacement & Repair	40,450	40,450	35,000	35,000	-
61008 Water Distribution System	191,975	250,000	250,000	250,000	-
Subtotal	**$ 383,282**	**$ 477,450**	**$ 490,000**	**$ 490,000**	**$ -**
61100 - Equipment/Vehicle Maintenance					
61101 Fuel and Lubricants	353,919	380,000	350,000	350,000	-
61102 GPS Fleet Fee	14,360	14,360	16,000	16,000	-
61103 Parts/Filters/Tires	322,094	335,000	290,000	340,000	50,000
Subtotal	**$ 690,373**	**$ 729,360**	**$ 656,000**	**$ 706,000**	**$ 50,000**
61200 - Reimbursable Expenses					
61204 Other Reimbursable	6,487	7,000	20,000	20,000	-
Subtotal	**$ 6,487**	**$ 7,000**	**$ 20,000**	**$ 20,000**	**$ -**
61300 - Licensing					
61303 Permits	-	-	-	-	-
61304 Surveys	-	-	-	-	-
61305 Real Property Expense	-	-	-	-	-
Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
61400 - Employee Allowances					
61401 Group Medical/Life/Disability	974,476	1,050,000	1,000,000	1,096,400	96,400
61402 Professional Development	19,095	25,000	25,000	25,000	-
61403 Retirement	230,737	272,000	272,000	279,500	7,500
61404 Uniform/Boot Allowance	12,028	12,050	12,000	15,000	3,000
Subtotal	**$ 1,236,336**	**$ 1,359,050**	**$ 1,309,000**	**$ 1,415,900**	**$ 106,900**
61500 - Capital Assets (see attached Sched. A)					
61500 Capital Assets	671,958	671,958	699,948	$610,400	(89,548)
Subtotal	**$ 671,958**	**$ 671,958**	**$ 699,948**	**$ 610,400**	**$ (89,548)**
50000 - Capital Projects - (see Sched. A)					
50001 Materials	385,875				
50003 Equipment	422,731				
50004 Contractor	17,934				
50005 Other	22,345				
Subtotal	**$ 848,885**	**$ 1,790,985**	**$ 1,790,985**	**$1,680,000**	**(110,985)**
61700 - Well Maintenance and Fuel					
61701 Fuel & Lubricants	149,586	152,000	150,000	150,000	-
61702 Well Maintenance	22,590	28,000	40,000	40,000	-
Subtotal	**$ 172,176**	**$ 180,000**	**$ 190,000**	**$ 190,000**	**$ -**
TOTAL	**$ 12,277,270**	**$ 14,230,618**	**$ 14,107,528**	**$ 13,905,847**	**$ (201,681)**

Schedule A - 2025-26 Capital Equipment Purchases and Construction Projects								
Description	**Quantity**	**Unit**	**Cost**	**Construction**	**Engineering**	**Telemetry**	**Budget**	**Adjustment**
2026 Pickup 3500 Mega Cab Truck	4	each	$62,250	$249,000	$0	$0	$249,000	$0
2026 Pickup 2500 Crew Cab Truck	2	each	$63,200	$126,400	$0	$0	$126,400	$0
Dump Truck 5 YD	2	each	$90,000	$180,000	$0	$0	$180,000	$0
A/C Replacement (Evap. Coolers)	5	each	$7,000	$35,000	$0	$0	$35,000	$0
Gradall Repair	1	each	$20,000	$20,000	$0	$0	$20,000	$0
			Subtotal	**$610,400**	**$0**	**$0**	**$610,400**	**$0**
10th Year Proposed Projects (see attached items)	1	each	**$ 2,337,405**	$2,337,405	$0	$0	$1,680,000	$0
			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
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
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
		(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
	10	Franklin Canal at Zoo Concrete Lining						
		(contractor)	1200	ft	$ 500	$ 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
	10	Technical Support (programming)	1	ea	$ 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
	10	Fuel Master Accounting 75 RFID	75	ea	$ 467	$ 35,000	$ 35,000	$ 35,000
	10	Fuel Master Accounting Terminals	3	ea	$ 3,000	$ 9,000	$ 9,000	$ 9,000
	10	Riverside Regulating Reservoir (Enviro./Engineering	1	ea	$ 200,000	$ 100,000	$ 100,000	$ 100,000
	10	Time and Attendance Equipment and Software	1	ea		$ 45,000	$ 45,000	$ 45,000
Subtotal						**$ 3,493,600**	**$ 2,226,100**	**$ 1,600,000**
Engineering and Grant Admin (5%)							$ 111,305	$ 80,000
Total						**$ 3,493,600**	**$ 2,337,405**	**$ 1,680,000**

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.