

Row	Analysis of Available Funds for 2024-2025 (Proposed)					
1	Land Assessment	\$25.00	acre	68,875	acres (effective)	\$1,721,875
2	Water Delivery	\$10.00	acre-foot	196,000	acre-feet	\$1,960,000
3	Total					\$3,681,875
4						
5						
6					Reserve Funds Accounts as of 09/30/24	\$ 1,500,000
7					Checking Account as of 09/30/24	\$ 2,079,339
8					Petty Cash as of 09/30/24	\$ 2,000
9					Money Market Checking Account as of 09/30/24	\$ 11,305,965
10					Total Available Funds as of 09/30/24	\$ 14,887,304
11					Estimated Income for 10/31/2024	\$ 285,153
12					Estimated Expenses for 10/31/2024	\$ 1,689,225
13					Estimated Income - Expense for 10/31/2024	\$ (1,404,072)
14					Estimate of Available Funds on 10/31/ 2024	\$ 13,483,232
15					Reserve Funds Accounts CD 10/31/2023	\$ 13,086,400
16					Checking Account 10/31/2023	\$ 722,950
18					Petty Cash 10/31/2023	\$ 2,000
19					WestStar Checking Account 10/31/2023	\$ 274,510
20					Total Available Funds 10/31/2023	\$ 14,085,859
21					Estimate of Change In Available Funds Since 10/31/2023	\$ (602,627)
22	Estimated 2024-2025 Revenues					
23	40100 - Land Assessments				\$	1,721,875
24	40150 - Water Use Assessments				\$	1,960,000
25	40200 - Other Assessment Fees				\$	1,058,880
26	40210 - Licensing Fees				\$	2,135,100
27	40250 - Contract Revenue				\$	5,155,300
28	40300 - Administrative Revenue				\$	688,910
29	40400 - Special & Capital Projects				\$	420,000
30	40500 - Reimbursement Revenue				\$	32,000
31					TOTAL	\$ 13,172,065
32	Estimated 2024-2025 Expenses					
33	60100 - Administrative				\$	389,901
34	60200 - Contract Services				\$	10,000
35	60300 - Consultant Fees				\$	220,000
36	60500 - Governmental Fees				\$	325,375
37	60600 - Insurance Expense				\$	490,710
38	60700 - Legal Fees				\$	215,000
39	60900 - Payroll Expense				\$	7,000,000
40	61000 - Repair and Maintenance				\$	535,000
41	61100 - Equipment/Vehicle Maintenance				\$	806,000
42	61200 - Reimbursable Expenses				\$	20,000
43	61300 - Licensing				\$	60,000
44	61400 - Employee Allowances				\$	1,287,066
45	61500 - Capital Assets (see attached Sched. A)				\$	658,700
46	50000 - Capital Projects - (see Sched. A)				\$	2,617,790
47	61700 - Well Maintenance and Fuel				\$	80,000
48					TOTAL	\$ 14,715,542
49					Estimated Funds Balance 10/31/2025	\$ 11,939,755
50					Change in Funds 2024 to 2025 Increase / (Decrease)	\$ (1,543,477)

REVENUE		09/30/24 Actuals	Projected Revenue 10/31/24	2023-2024 Budget	Proposed Budget FY2024-2025	Difference
40100 - Land Assessments						
40101 EPCWID Land Assessment		1,533,918	1,536,171	1,523,698	1,337,875	(185,823)
40102 PSB/LVWD Land Assessments		265,971	265,971	265,971	329,000	63,029
40103 PSB/LVWD Owned Assessments		50,376	50,376	50,376	55,000	4,624
	Subtotal	\$ 1,850,265	\$ 1,852,518	\$ 1,840,045	\$ 1,721,875	\$ (118,170)
40150 - Water Use Assessments						
40151 EPCWID Water Assessments		1,219,940	1,221,000	1,250,000	1,705,000	455,000
40152 PSB/LVWD Assignments - Water Assess		167,760	167,760	167,760	170,000	2,240
40153 PSB/LVWD Owned Land - Water Assess		80,000	80,000	80,000	85,000	5,000
	Subtotal	\$ 1,467,700	\$ 1,468,760	\$ 1,497,760	\$ 1,960,000	\$ 462,240
40200 - Other Assessment Fees						
40201 Accounting Service Charge		710,303	715,000	697,657	700,000	2,343
40202 Lease Maintenance Fees-LVWD/PSB		347,380	347,380	347,380	347,380	-
40203 PSB/LVWD Assignment Processing Fees		14,000	14,500	11,500	11,500	-
	Subtotal	\$ 1,071,683	\$ 1,076,880	\$ 1,056,537	\$ 1,058,880	\$ 2,343
40210 - Licensing Fees						
40211 Application Fees		68,750	71,000	50,000	50,000	-
40212 Construction Water Fees		-	-	-	-	-
40213 Dewatering Fees		73,506	100,000	100,000	100,000	-
40214 Real Property Income		58,615	58,615	150,000	850,000	700,000
40216 Use/Damage License Fees		1,066,663	1,100,000	1,200,000	250,000	(950,000)
40218 Annual Use License Fees		884,590	884,590	882,000	885,100	3,100
	Subtotal	\$ 2,152,124	\$ 2,214,205	\$ 2,382,000	\$ 2,135,100	\$ (246,900)
40250 - Contract Revenue						
40251 3rd Party Implementing Contract		6,213,736	6,213,736	6,213,736	4,500,000	(1,713,736)
40252 Drain Maintenance Fees		338,700	338,700	254,025	538,700	284,675
40253 Exempt Contract Water Assess		87,958	88,600	88,600	108,600	20,000
40254 LaTuna Contract		8,000	8,000	8,000	8,000	-
	Subtotal	\$ 6,648,394	\$ 6,649,036	\$ 6,564,361	\$ 5,155,300	\$ (1,409,061)
40300 - Administrative Revenue						
40302 Deposit Overage/Under		1,989	2,000	1,800	1,800	-
40303 Investment Interest Revenue		1,078,468	1,109,000	1,064,736	600,000	(464,736)
40304 Miscellaneous Fees		31,298	31,350	30,000	30,000	-
40305 NSF Fees		300	300	210	210	-
40306 Penalty & Interest		50,682	54,000	38,500	45,000	6,500
40307 Vendor Discount		1,893	1,900	1,900	1,900	-
40308 Sale of Salvage and Surplus Items		107,266	107,266	29,605	10,000	(19,605)
	Subtotal	\$ 1,271,896	\$ 1,305,816	\$ 1,166,751	\$ 688,910	\$ (477,841)
40400 - Special & Capital Projects						
40400 - Special & Capital Projects		-	180,000	180,000	420,000	240,000
	Subtotal	\$ -	\$ 180,000	\$ 180,000	\$ 420,000	\$ 240,000
40500 - Reimbursement Revenue						
40504 Reimbursable Revenue - Other		13,509	13,509	2,000	2,000	-
40505 Turnout Installation Fees		36,279	36,279	30,000	30,000	-
	Subtotal	\$ 49,788	\$ 49,788	\$ 32,000	\$ 32,000	\$ -
	TOTAL	\$ 14,511,850	\$ 14,797,003	\$ 14,719,454	\$ 13,172,065	\$ (1,547,389)

EXPENSES	09/30/24 Actuals	Projected Expenses 10/31/24	2023-2024 Budget	Proposed Amended Budget FY2024-2025	Difference
60100 - Administrative					
60101 Advertising	381	381	381	381	-
60102 Alarm/Fire System	748	820	820	820	-
60103 Audit	27,799	30,000	30,000	30,000	-
60104 Bank Charges	1,570	2,000	10,000	10,000	-
60105 Director Fees (Mileage)	1,703	1,850	1,700	1,700	-
60106 Dues/Subscriptions	22,817	25,000	28,000	28,000	-
60107 Meeting Expense	7,977	8,500	7,500	7,500	-
60108 Office Expense	160,347	170,000	170,000	186,000	16,000
60109 Safety/Loss Prevention	-	-	500	500	-
60110 Telephone	56,076	59,500	62,000	35,000	(27,000)
60111 Utilities	40,263	45,000	45,000	45,000	-
60112 Sales Expense	-	-	-	-	-
60113 Election Expense	46,580	46,580	50,000	-	(50,000)
60114 Computer Hardware/Software	34,635	35,000	45,000	45,000	-
Subtotal	\$ 400,896	\$ 424,631	\$ 450,901	\$ 389,901	\$ (61,000)
60200 - Contract Services					
60201 Contract Services - Other	-	-	-	-	-
60202 Tower Leasing	-	-	-	-	-
60203 Trash Removal/Dumpsters	8,746	9,100	10,000	10,000	-
Subtotal	\$ 8,746	\$ 9,100	\$ 10,000	\$ 10,000	\$ -
60300 - Consultant Fees					
60301 Computer Services	72,140	85,000	100,000	100,000	-
60303 Professional Engineering Fees	231,243	250,000	120,000	120,000	-
Subtotal	\$ 303,383	\$ 335,000	\$ 220,000	\$ 220,000	\$ -
60500 - Governmental Fees					
60501 Joint Powers Agreement	1,023	2,000	2,000	2,000	-
60502 TCEQ Municipal Water Fee	24,375	24,375	24,375	24,375	-
60503 Texas Employment Commission	-	-	5,000	5,000	-
60504 USBR Dam Maintenance	75,377	75,377	64,000	180,000	116,000
60505 USBR Rio Grande Project	44,481	44,481	45,500	114,000	68,500
Subtotal	\$ 145,256	\$ 146,233	\$ 140,875	\$ 325,375	\$ 184,500
60600 - Insurance Expense					
60601 GL Package/Automobile	352,668	352,668	275,000	369,600	94,600
60602 Surety Bonds	811	811	800	800	-
60603 Workers Compensation	114,581	114,581	116,000	120,310	4,310
Subtotal	\$ 468,060	\$ 468,060	\$ 391,800	\$ 490,710	\$ 98,910
60700 - Legal Fees					
60701 Legal - Other	143,537	170,000	150,000	150,000	-
60702 Legal General	-	-	50,000	50,000	-
60703 Legal - Expert (in 60303)	-	-	-	-	-
60704 Legal Realty	6,667	6,667	6,700	15,000	8,300
	\$ 150,204	\$ 176,667	\$ 206,700	\$ 215,000	\$ 8,300
60900 - Payroll Expense					
60901 Payroll Tax Expense	391,211	420,000	396,000	396,000	-
60903 Wages - Overtime	118,395	150,000	150,000	150,000	-
60904 Wages - Regular	5,905,301	6,200,000	6,200,000	6,454,000	254,000
Subtotal	\$ 6,414,907	\$ 6,770,000	\$ 6,746,000	\$ 7,000,000	\$ 254,000

EXPENSES	09/30/24 Actuals	Projected Expenses 10/31/24	2023-2024 Budget	Proposed Amended Budget FY2024-2025	Difference
61000 - Repair and Maintenance					
61001 Building Maintenance	50,388	52,000	35,000	35,000	-
61002 Drain Maintenance	-	-	-	-	-
61004 Herbicide - Water Distribution System	83,924	100,000	100,000	100,000	-
61005 Misc Material	29,089	31,000	30,000	30,000	-
61006 Telemetry Operating Expense	31,461	35,000	35,000	35,000	-
61007 Tool Replacement & Repair	32,289	35,000	35,000	35,000	-
61008 Water Distribution System	181,638	225,000	300,000	300,000	-
Subtotal	\$ 408,789	\$ 478,000	\$ 535,000	\$ 535,000	\$ -
61100 - Equipment/Vehicle Maintenance					
61101 Fuel and Lubricants	483,799	520,000	500,000	500,000	-
61102 GPS Fleet Fee	15,733	16,000	15,000	16,000	1,000
61103 Parts/Filters/Tires	297,786	315,000	290,000	290,000	-
Subtotal	\$ 797,318	\$ 851,000	\$ 805,000	\$ 806,000	\$ 1,000
61200 - Reimbursable Expenses					
61204 Other Reimburseables	-	-	20,000	20,000	-
Subtotal	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -
61300 - Licensing					
61301 Design	-	-	-	-	-
61302 GIS Project / Software	-	-	-	-	-
61303 Permits	18,920	25,000	50,000	50,000	-
61304 Surveys	-	-	5,000	5,000	-
61305 Real Property Expense	-	-	5,000	5,000	-
Subtotal	\$ 18,920	\$ 25,000	\$ 60,000	\$ 60,000	\$ -
61400 - Employee Allowances					
61401 Group Medical/Life/Disability	959,124	960,000	960,000	960,000	-
61402 Professional Development	12,143	15,000	35,000	35,000	-
61403 Retirement	189,984	260,000	261,300	274,066	12,766
61404 Uniform/Boot Allowance	10,019	10,100	12,000	18,000	6,000
Subtotal	\$ 1,171,270	\$ 1,245,100	\$ 1,268,300	\$ 1,287,066	\$ 18,766
61500 - Capital Assets (see attached Sched. A)					
61500 Capital Assets	1,654,782	2,589,585	2,589,585	\$ 658,700	(1,930,885)
Subtotal	\$ 1,654,782	\$ 2,589,585	\$ 2,589,585	\$ 658,700	\$ (1,930,885)
50000 - Capital Projects - (see Sched. A)					
50001 Materials	552,742				
50003 Equipment	653,871				
50004 Contractor	2,275,075				
50005 Other	9,028				
Subtotal	\$ 3,490,716	\$ 3,600,000	\$ 3,571,360	\$2,617,790	(953,570)
61700 - Well Maintenance and Fuel					
61701 Fuel & Lubricants	11,226	15,000	40,000	40,000	-
61702 Well Maintenance (shaft & sleeve)	1,178	1,500	10,000	40,000	30,000
Subtotal	\$ 12,404	\$ 16,500	\$ 50,000	\$ 80,000	\$ 30,000
TOTAL	\$ 15,445,651	\$ 17,134,876	\$ 17,065,521	\$ 14,715,542	\$ (2,349,979)

Project	Year	Location	Quantity	Unit	Unit Cost	Total Cost	Materials/ Contractor
1	Wasteways						
	9	None	0	ea			
2	Turnout Replacement						
	9	(5 per year)	5	ea	\$ 4,000	\$ 20,000	\$ 10,000
3	Drain Culvert Replacement						
	9	(5 per year)	5	ea	\$ 10,000	\$ 50,000	\$ 25,000
4	Flume Replacement						
	9	(5 per year)	5	ea	\$ 15,000	\$ 75,000	\$ 37,500
5	Automatic Gates (EIM Actuator Replacement)						
	9	Telemetry Grant		ea	\$ 15,000	\$ -	\$ -
6	City Drain Maintenance Program Expense						
	9	Mesa Drain Branch A Culvert Extension	1		\$ 200,000	\$ 200,000	\$ 200,000
7	Canal Lining and Canal Cleaning						
	9	Franklin Canal Englewood					
		(materials)	500	ft	\$ 167	\$ 83,333	\$ 83,333
		(district labor and equipment)	500	ft	\$ 333	\$ 166,667	\$ -
	9	Island Main Canal Lining					
		(materials)	4320	ft	\$ 135	\$ 583,200	\$ 583,200
		(district labor and equipment)	4320	ft	\$ 200	\$ 864,000	
	9	Riverside Cleaning (Hole-in-the-Wall to I-Zero)					
		Cleaning and remove sediment	5200	ft	\$ 68	\$ 353,600	\$ 353,600
	9	Franklin Canal Cleaning					
		(contractor)	7000	ft	\$ 47	\$ 329,000	\$ 329,000
	9	Franklin Canal at Zoo Concrete Lining					
		(materials/fuel)	1200	ft	\$ 500	\$ 600,000	\$ 600,000
8	Check Replacements/Flood Wasteway/Culverts						
	9	None	0	ea		\$ -	
9	Pipelines						
	9	None	0	ft	\$ 80	\$ -	\$ -
10	Repair/Improvement of O&M Roads						
	9	None	0	ft	\$ 25	\$ -	\$ -
11	Uniform Grade Control of Canal Banks						
	9	Various Canals as time allows	0	ft	\$ 25	\$ -	\$ -
12	Telemetry Sites						
	9	Material/Equipment	17	sites	\$ 200,000	\$ 200,000	\$ 200,000
	9	Technical Support (programming)	1	ea	\$ 50,000	\$ 50,000	\$ 50,000
							\$ -
13	Flood Gates and Flood Monitoring						
	9		0	sites			
14	Yards, Buildings, Administration						
	9	Socorro Ponds Misc. Cleanup and Earthwork	1	ea			
		(district labor and equipment)					
	9	Time and Attendance Equipment and Software	1	ea		\$ 21,500	\$ 21,500
Subtotal						\$ 3,596,300	\$ 2,493,133
Engineering and Grant Admin (5%)							\$ 124,657
Total						\$ 3,596,300	\$ 2,617,790

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.