

1	Analysis of Available Funds for 2026-2027 (Proposed Amendment)					
2	Land Assessment	\$30.00	acre	59,935	acres (effective)	\$1,798,050
3	Water Delivery	\$12.00	acre-foot	54,820	acre-feet	\$657,840
4	Total					\$2,455,890
5						
6	Reserve Funds Accounts as of 09/30/26					\$ 1,560,000
7	Checking Account as of 09/30/26					\$ 1,897,712
8	Petty Cash as of 09/30/26					\$ 2,000
9	Money Market Checking Account as of 09/30/26					\$ 7,185,367
10	Total Available Funds as of 09/30/26					\$ 10,645,078
11	Estimated Income for 10/31/2026					\$ 1,063,854
12	Estimated Expenses for 10/31/2026					\$ 1,152,081
13	Estimated Income - Expense for 10/31/2026					\$ (88,227)
14	Estimate of Available Funds on 10/31/ 2026					\$ 10,556,851
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					\$ (2,536,310)
21	Estimated 2026-2027 Revenues					
22	40100 - Land Assessments			\$	1,879,734	
23	40150 - Water Use Assessments			\$	657,840	
24	40200 - Other Assessment Fees			\$	1,361,280	
25	40210 - Licensing Fees			\$	3,255,000	
26	40250 - Contract Revenue			\$	3,894,700	
27	40300 - Administrative Revenue			\$	487,070	
28	40400 - Special & Capital Projects			\$	28,921	
29	40500 - Reimbursement Revenue			\$	30,000	
30				TOTAL	\$ 11,594,545	
31	Estimated 2026-2027 Expenses					
32	60100 - Administrative			\$	410,500	
33	60200 - Contract Services			\$	6,000	
34	60300 - Consultant Fees			\$	485,000	
35	60500 - Governmental Fees			\$	402,375	
36	60600 - Insurance Expense			\$	501,025	
37	60700 - Legal Fees			\$	85,000	
38	60900 - Payroll Expense			\$	6,472,000	
39	61000 - Repair and Maintenance			\$	465,000	
40	61100 - Equipment/Vehicle Maintenance			\$	815,000	
41	61200 - Reimbursable Expenses			\$	5,000	
42	61300 - Licensing			\$	-	
43	61400 - Employee Allowances			\$	1,263,500	
44	61500 - Capital Assets (see attached Sched. A)			\$	-	
45	50000 - Capital Projects - (see Sched. A)			\$	-	
46	61700 - Well Maintenance and Fuel			\$	450,000	
47				TOTAL	\$ 11,360,400	
48	Difference between Income and Expense				\$ 234,145	

REVENUE					
	09/30/26 Actuals	Projected Revenue 10/31/26	2025-2026 Budget	Proposed Budget FY2026-2027	Difference
40100 - Land Assessments					
40101 EPCWID Land Assessment	1,492,297	1,496,000	1,620,822	1,496,000	(124,822)
40102 PSB/LVWD Land Assessments	322,990	322,990	322,990	323,283	293
40103 PSB/LVWD Owned Assessments	60,451	60,451	60,451	60,451	-
Subtotal	\$ 1,875,738	\$ 1,879,441	\$ 2,004,263	\$ 1,879,734	\$ (124,529)
40150 - Water Use Assessments					
40151 EPCWID Water Assessments	833,268	833,700	834,000	538,871	(295,129)
40152 PSB/LVWD Assignments - Water Assess	82,969	82,969	82,969	82,969	-
40153 PSB/LVWD Owned Land - Water Assess	36,000	36,000	36,000	36,000	-
Subtotal	\$ 952,237	\$ 952,669	\$ 952,969	\$ 657,840	\$ (295,129)
40200 - Other Assessment Fees					
40201 Accounting Service Charge	741,565	744,000	738,000	738,000	-
40202 Lease Maintenance Fees-LVWD/PSB	618,280	618,280	618,280	618,280	-
40203 PSB/LVWD Assignment Processing Fees	4,600	4,600	5,000	5,000	-
Subtotal	\$ 1,364,445	\$ 1,366,880	\$ 1,361,280	\$ 1,361,280	\$ -
40210 - Licensing Fees					
40211 Application Fees	198,920	205,000	135,000	135,000	-
40212 Construction Water Fees	8,400	8,400	7,000	5,000	(2,000)
40213 Dewatering Fees	83,642	83,642	100,000	100,000	-
40214 Real Property Income	26,250	26,250	26,250	1,800,000	1,773,750
40216 Use/Damage License Fees	371,695	410,000	350,000	350,000	-
40218 Annual Use License Fees	841,807	842,000	865,000	865,000	-
Subtotal	\$ 1,530,714	\$ 1,575,292	\$ 1,483,250	\$ 3,255,000	\$ 1,771,750
40250 - Contract Revenue					
40251 3rd Party Implementing Contract	1,889,253	2,610,975	2,610,975	3,500,000	889,025
40252 Drain Maintenance Fees	254,025	338,700	338,700	338,700	-
40253 Exempt Contract Water Assess	46,935	46,935	50,000	46,000	(4,000)
40254 LaTuna Contract	-	10,000	10,000	10,000	-
Subtotal	\$ 2,190,213	\$ 3,006,610	\$ 3,009,675	\$ 3,894,700	\$ 885,025
40300 - Administrative Revenue					
40302 Deposit Overage/Under	1,169	1,200	1,300	1,300	-
40303 Investment Interest Revenue	435,185	455,000	425,000	400,000	(25,000)
40304 Miscellaneous Fees	14,237	14,300	20,000	20,000	-
40305 NSF Fees	180	180	270	270	-
40306 Penalty & Interest	43,623	45,000	35,000	40,000	5,000
40307 Vendor Discount	327	350	500	500	-
40308 Sale of Salvage and Surplus Items	55,143	55,143	25,000	25,000	-
Subtotal	\$ 549,864	\$ 571,173	\$ 507,070	\$ 487,070	\$ (20,000)
40400 - Special & Capital Projects					
40400 - Special & Capital Projects	6,763	181,763	239,000	28,921	(210,079)
Subtotal	\$ 6,763	\$ 181,763	\$ 239,000	\$ 28,921	\$ (210,079)
40500 - Reimbursement Revenue					
40504 Reimbursable Revenue - Other	279	279	5,000	5,000	-
40505 Turnout Installation Fees	28,205	28,205	25,000	25,000	-
Subtotal	\$ 28,484	\$ 28,484	\$ 30,000	\$ 30,000	\$ -
TOTAL	\$ 8,498,458	\$ 9,562,312	\$ 9,587,507	\$ 11,594,545	\$ 2,007,038

EXPENSES		09/30/26 Actuals	Projected Expenses 10/31/26	2025-2026 Budget	Proposed Budget FY2026-2027	Difference
60100 - Administrative						
60101	Advertising	177	177	253	200	(53)
60102	Alarm/Fire System	748	748	820	800	(20)
60103	Audit	33,368	35,500	33,368	35,000	1,632
60104	Bank Charges	954	1,100	1,300	1,300	-
60105	Director Fees (Mileage)	1,336	1,440	1,700	1,700	-
60106	Dues/Subscriptions	21,966	22,500	27,000	25,000	(2,000)
60107	Meeting Expense	8,047	8,000	8,000	8,000	-
60108	Office Expense	130,899	150,000	186,000	180,000	(6,000)
60109	Safety/Loss Prevention	1,019	1,200	580	500	(80)
60110	Communications	43,333	46,000	42,000	46,000	4,000
60111	Utilities	36,509	42,000	42,000	42,000	-
60113	Election Expense	-	-	-	-	-
60114	Computer Hardware/Software	70,240	71,000	70,000	70,000	-
	Subtotal	\$ 348,596	\$ 379,665	\$ 413,021	\$ 410,500	\$ (2,521)
60200 - Contract Services						
60203	Trash Removal/Dumpsters	4,222	5,500	6,000	6,000	-
	Subtotal	\$ 4,222	\$ 5,500	\$ 6,000	\$ 6,000	\$ -
60300 - Consultant Fees						
60301	Computer Services	59,084	100,000	100,000	100,000	-
60303	Professional Engineering Fees	212,746	250,000	120,000	120,000	-
60304	Professional District Engineering Svcs	113,464	200,000	265,000	265,000	-
	Subtotal	\$ 385,294	\$ 550,000	\$ 485,000	\$ 485,000	\$ -
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	-
60504	USBR Dam Maintenance	164,788	240,622	243,000	250,000	7,000
60505	USBR Rio Grande Project	29,574	65,997	70,000	125,000	55,000
	Subtotal	\$ 218,737	\$ 332,994	\$ 340,375	\$ 402,375	\$ 62,000
60600 - Insurance Expense						
60601	GL Package/Automobile	419,371	420,000	420,500	395,225	(25,275)
60602	Surety Bonds	811	811	800	800	-
60603	Workers Compensation	116,157	127,363	146,359	105,000	(41,359)
	Subtotal	\$ 536,339	\$ 548,174	\$ 567,659	\$ 501,025	\$ (66,634)
60700 - Legal Fees						
60701	Legal - Other	44,863	50,000	35,000	35,000	-
60702	Legal General	36,375	50,000	50,000	50,000	-
60704	Legal Realty	-	-	-	-	-
		\$ 81,238	\$ 100,000	\$ 85,000	\$ 85,000	\$ -
60900 - Payroll Expense						
60901	Payroll Tax Expense	376,544	410,000	425,000	442,000	17,000
60903	Wages - Overtime	20,289	30,000	50,000	50,000	-
60903	Wages - Regular	5,618,268	6,055,000	6,600,000	5,980,000	(620,000)
	Subtotal	\$ 6,015,101	\$ 6,495,000	\$ 7,075,000	\$ 6,472,000	\$ (603,000)

EXPENSES	09/30/26 Actuals	Projected Expenses 10/31/26	2025-2026 Budget	Proposed Budget FY2026-2027	Difference
61000 - Repair and Maintenance					
61001 Building Maintenance	67,843	75,000	40,000	40,000	-
61002 Drain Maintenance	-	-	-	-	-
61004 Herbicide - Water Distribution System	44,137	75,000	100,000	75,000	(25,000)
61005 Misc. Material	21,968	30,000	30,000	30,000	-
61006 Telemetry Operating Expense	11,144	20,000	35,000	35,000	-
61007 Tool Replacement & Repair	28,582	30,000	35,000	35,000	-
61008 Water Distribution System	139,099	200,000	250,000	250,000	-
Subtotal	\$ 312,773	\$ 430,000	\$ 490,000	\$ 465,000	\$ (25,000)
61100 - Equipment/Vehicle Maintenance					
61101 Fuel and Lubricants	478,767	530,000	450,000	450,000	-
61102 GPS Fleet Fee	14,628	14,628	15,000	15,000	-
61103 Parts/Filters/Tires	302,534	350,000	350,000	350,000	-
Subtotal	\$ 795,929	\$ 894,628	\$ 815,000	\$ 815,000	\$ -
61200 - Reimbursable Expenses					
61204 Other Reimbursable	-	5,000	5,000	5,000	-
Subtotal	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
61300 - Licensing					
61303 Permits	-	-	-	-	-
61304 Surveys	-	-	-	-	-
61305 Real Property Expense	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
61400 - Employee Allowances					
61401 Group Medical/Life/Disability	961,016	965,000	1,050,000	925,000	(125,000)
61402 Professional Development	18,299	20,000	25,000	25,000	-
61403 Retirement	220,004	258,000	283,500	293,500	10,000
61404 Uniform/Boot Allowance	19,683	19,700	20,000	20,000	-
Subtotal	\$ 1,219,002	\$ 1,262,700	\$ 1,378,500	\$ 1,263,500	\$ (115,000)
61500 - Capital Assets (see attached Sched. A)					
61500 Capital Assets	495,987	536,536	571,536	-	(571,536)
Subtotal	\$ 495,987	\$ 536,536	\$ 571,536	\$ -	\$ (571,536)
50000 - Capital Projects - (see Sched. A)					
50001 Materials	352,542				
50003 Equipment	416,424				
50004 Contractor	129,109				
50005 Other	38,026				
Subtotal	\$ 936,101	\$ 950,000	\$ 889,350	\$0	(889,350)
61700 - Well Maintenance and Fuel					
61701 Fuel & Lubricants	363,637	370,000	800,000	400,000	(400,000)
61702 Well Maintenance	25,160	30,000	50,000	50,000	-
Subtotal	\$ 388,797	\$ 400,000	\$ 850,000	\$ 450,000	\$ (400,000)
TOTAL	\$ 11,738,116	\$ 12,890,197	\$ 13,971,441	\$ 11,360,400	\$ (2,611,041)

Schedule A - 2026-27 Capital Equipment Purchases and Construction Projects

Description	Quantity	Unit	Cost	Construction	Engineering	Telemetry	Budget	Final
	0	each	\$0	\$0	\$0	\$0	\$0	\$ -
	0	each	\$0	\$0	\$0	\$0	\$0	\$ -
	0	each	\$0	\$0	\$0	\$0	\$0	\$ -
	0	each	\$0	\$0	\$0	\$0	\$0	\$ -
	0	each	\$0	\$0	\$0	\$0	\$0	\$ -
	0	each	\$0	\$0	\$0	\$0	\$0	\$ -
	0	each	\$0	\$0	\$0	\$0	\$0	\$ -
			Subtotal	\$0	\$0	\$0	\$0	\$0
10th Year Proposed Projects (see attached items)	1	each	\$ 286,125	\$286,125	\$0	\$0	\$0	\$ -
			Subtotal	\$286,125	\$0	\$0	\$0	
			Grand Total	\$286,125	\$0	\$0	\$0	