East Central Special Utility District

Proposed Annual Budget — Fiscal Year 2027

January 1 – December 31, 2027 | Proposed for consideration at the November 12, 2026 Regular Board Meeting

Line item	FY2027 Proposed
OPERATING REVENUE	
Water sales – ECSUD	$15,245,730
Water sales – Palm Park	$318,749
Penalties – ECSUD	$164,654
Penalties – Palm Park	$4,845
Assessment fees – ECSUD	$76,229
Assessment fees – Palm Park	$1,594
Transfer fees	$130,000
Turn-on charges	$35,000
Other income	$80,000
NSF check fees	$15,450
Tower lease (Crown Castle)	$13,000
Meter installations	$1,162,500
Road crossing fees	$30,000
Line extension fees	$10,000
Engineering review fees	$45,000
Interest earned	$730,807
Sewer service – SARA (billed for SARA)	$4,074,422
Sewer service – Western Trails	$5,950
Sewer penalties	$127,330
Sewer assessment	$30,166
Western Trails sewer – other	$80
Total operating revenue	**$22,301,506**
OPERATING EXPENSES	
Purchased Water	
Purchased water – CRWA	$4,900,000
Purchased water – SAWS	$1,886,836
Subtotal	**$6,786,836**
Personnel	
Salaries	$2,366,453
Overtime	$150,000
Vehicle stipend	$24,000
Directors' fees	$30,000
Payroll taxes	$192,509
Retirement (TCDRS)	$311,788
Health, dental and vision insurance	$443,418
Life insurance	$3,000
Payroll services	$40,000
Subtotal	**$3,561,168**
Power	

Line item	FY2027 Proposed
Electricity	$121,900
Subtotal	**$121,900**
Chemicals & Treatment	
Chlorine	$600
Testing	$19,700
Water treatment & testing	$3,292
Chemicals	$2,359
Subtotal	**$25,951**
Repairs & Maintenance	
Plant repairs	$45,000
Field repairs – ECSUD	$477,000
Field repairs – Palm Park	$10,600
Field supplies	$25,000
Equipment & vehicle maintenance	$60,000
Building repairs & maintenance	$30,900
Maintenance policies	$178,080
Tools	$36,050
Office equipment repair	$4,388
Subtotal	**$867,018**
Professional Services	
Legal fees	$90,000
Accounting / audit	$18,000
Outsourced billing	$85,000
Subtotal	**$193,000**
Regulatory & Compliance	
Texas 811	$20,070
Training & licenses	$56,650
Dues & fees	$75,000
Regulatory assessment fees	$75,625
Subtotal	**$227,345**
Administrative & General	
Insurance (property, liability, workers' comp)	$112,000
Telephone / internet	$25,750
Office supplies	$30,900
Equipment & vehicle fuel	$116,600
Uniforms	$40,000
Postage	$5,000
Mobile phones	$14,420
Garbage collection	$10,300
Answering service	$8,240
Equipment rental	$10,300
Contingency	$10,000
Security	$4,120
Returned checks (NSF)	$4,000
Refunds	$40,000

Line item	FY2027 Proposed
Bank charges	$1,500
Cleaning supplies	$2,750
Vehicle registration	$412
Heating fuel	$1,030
Subtotal	**$437,322**
Sewer Pass-Through	
Sewer remittance to SARA	$4,110,811
Subtotal	**$4,110,811**
Total operating expenses	**$16,331,351**
OPERATING INCOME	**$5,970,155**
DEBT SERVICE	
Bond / note principal	$516,552
Bond / note interest	$156,603
Total debt service	**$673,155**
TRANSFERS TO RESERVES	
Repair & Replacement reserve – ECSUD	$1,000,000
Repair & Replacement reserve – Palm Park	$50,000
Total transfers to reserves	**$1,050,000**
CAPITAL OUTLAY	
Engineering	$1,100,000
Line & equipment replacement	$1,600,000
Field additions (meters & service connections)	$900,000
New vehicles & equipment	$232,000
Right-of-way acquisition	$200,000
Plant additions	$50,000
Contract construction	$45,000
New office equipment	$30,000
New office furniture	$90,000
Total capital outlay	**$4,247,000**
NET — OPERATING FUND (Fund 10)	**$0**
RESTRICTED FUNDS (not available for operations)	
Impact fees (Fund 30)	$2,850,000
Acquisition fees (Fund 31)	$1,800,000
Total restricted fee revenue	**$4,650,000**

Water rates are shown at current (FY2026) rates. Sewer service is billed on behalf of SARA; 97% is remitted to SARA. Impact and acquisition fees are restricted to growth-related capital and are accounted for in Funds 30 and 31.