

Row	Analysis of Available Funds for 2021-2022 DRAFT					
2	Land Assessment	\$25.00	acre	68,860	acres (effective)	\$1,721,500
3	Water Delivery-Proposed Rate	\$10.00	acre-foot	80,000	acre-feet	\$800,000
4	Total					\$2,521,500
5						
6						
7	Reserve Funds Accounts CD 8/31/2021					\$ 13,894,015
8	Checking Account 8/31/2021					\$ 2,215,646
9	Petty Cash 8/31/21					\$ 2,000
10	Money Market Checking Account 8/31/21					\$ 270,997
11	Total Available Funds 8/31/21					\$ 16,382,657
12	Estimated Income for Sept-Oct 2021					\$ 584,246
13	Estimated Expenses for Sept-Oct 2021					\$ 1,649,969
14	Estimated Income - Expense for Sept-Oct 2021					\$ (1,065,723)
15	Estimate of Available Funds on 10/31/ 2021					\$ 15,316,934
16	Reserve Funds Accounts CD 10/31/2020					\$ 17,776,611
17	Checking Account 10/31/2020					\$ 951,066
18	Petty Cash 10/31/2020					\$ 2,300
19	WestStar Checking Account 10/31/2020					\$ 270,775
20	Total Available Funds 10/31/2020					\$ 19,000,753
21	Estimate of Change In Available Funds Since 10/31/2020					\$ (3,683,819)
22	<b>Estimated 2021-2022 Revenues</b>					
23	40100 - Land Assessments				\$	1,721,500
24	40150 - Water Use Assessments				\$	800,000
25	40200 - Other Assessment Fees				\$	1,052,000
26	40210 - Licensing Fees				\$	1,621,500
27	40250 - Contract Revenue				\$	1,408,000
28	40300 - Administrative Revenue				\$	137,600
29	40400 - Special & Capital Projects				\$	580,000
30	40500 - Reimbursement Revenue				\$	80,000
31				<b>TOTAL</b>	\$	<b>7,400,600</b>
32	<b>Estimated 2021-2022 Expenses</b>					
33	60100 - Administrative				\$	439,200
34	60200 - Contract Services				\$	21,000
35	60300 - Consultant Fees				\$	200,000
36	60500 - Governmental Fees				\$	262,875
37	60600 - Insurance Expense				\$	351,900
38	60700 - Legal Fees				\$	600,000
39	60900 - Payroll Expense				\$	6,090,000
40	61000 - Repair and Maintenance				\$	510,000
41	61100 - Equipment/Vehicle Maintenance				\$	575,000
42	61200 - Reimbursable Expenses				\$	100,000
43	61300 - Licensing				\$	85,000
44	61400 - Employee Allowances				\$	1,152,000
45	61500 - Capital Assets (see attached Sched. A)				\$	-
46	50000 - Capital Projects - (see Sched. A)				\$	1,000,000
47	61700 - Well Maintenance and Fuel				\$	175,000
48				<b>TOTAL</b>	\$	<b>11,561,975</b>
49	Estimated Funds Balance 10/31/2022					\$ 11,155,559
50	Change in Funds 2021 to 2022 Increase / (Decrease)					\$ (4,161,375)



<b>REVENUE</b>		<b>08/31/21 Actuals</b>	<b>Projected Revenue 10/31/21</b>	<b>2020-2021 Budget</b>	<b>Proposed Budget FY2021-2022</b>	<b>Difference 2020-2021 to 2021-2022</b>
<b>40100 - Land Assessments</b>						
40101	EPCWID Land Assessment	1,524,964	1,540,000	1,421,969	1,421,969	-
40102	PSB/LVWD Land Assessments	253,911	253,911	248,000	249,500	1,500
40103	PSB/LVWD Owned Assessments	50,031	50,031	50,031	50,031	-
	<b>Subtotal</b>	<b>\$ 1,828,906</b>	<b>\$ 1,843,942</b>	<b>\$ 1,720,000</b>	<b>\$ 1,721,500</b>	<b>\$ 1,500</b>
<b>40150 - Water Use Assessments</b>						
40151	EPCWID Water Assessments	1,463,424	1,471,100	1,616,250	725,000	(891,250)
40152	PSB/LVWD Assignments - Water Assess	-	-	-	-	-
40153	PSB/LVWD Owned Land - Water Assess	70,000	70,000	83,750	75,000	(8,750)
	<b>Subtotal</b>	<b>\$ 1,533,424</b>	<b>\$ 1,541,100</b>	<b>\$ 1,700,000</b>	<b>\$ 800,000</b>	<b>\$ (900,000)</b>
<b>40200 - Other Assessment Fees</b>						
40201	Accounting Service Charge	409,735	418,000	400,000	667,000	267,000
40202	Lease Maintenance Fees-LVWD/PSB	203,676	203,676	207,000	345,000	138,000
40203	PSB/LVWD Assignment Processing Fees	67,800	70,000	40,000	40,000	-
	<b>Subtotal</b>	<b>\$ 681,211</b>	<b>\$ 691,676</b>	<b>\$ 647,000</b>	<b>\$ 1,052,000</b>	<b>\$ 405,000</b>
<b>40210 - Licensing Fees</b>						
40211	Application Fees	96,500	100,000	60,000	60,000	-
40212	Construction Water Fees	-	-	5,000	5,000	-
40213	Dewatering Fees	9,805	40,000	100,000	100,000	-
40214	Real Property Income	-	-	-	-	-
40216	Use/Damage License Fees	401,503	546,503	225,000	731,500	506,500
40218	Annual Use License Fees	687,151	702,726	750,000	725,000	(25,000)
	<b>Subtotal</b>	<b>\$ 1,194,959</b>	<b>\$ 1,389,229</b>	<b>\$ 1,140,000</b>	<b>\$ 1,621,500</b>	<b>\$ 481,500</b>
<b>40250 - Contract Revenue</b>						
40251	3rd Party Implementing Contract	1,874,124	2,102,687	1,485,830	800,000	(685,830)
40252	Drain Maintenance Fees	111,984	212,000	500,000	500,000	-
40253	Exempt Contract Water Assess	139,990	139,990	100,000	100,000	-
40254	LaTuna Contract	8,000	8,000	8,000	8,000	-
	<b>Subtotal</b>	<b>\$ 2,134,098</b>	<b>\$ 2,462,677</b>	<b>\$ 2,093,830</b>	<b>\$ 1,408,000</b>	<b>\$ (685,830)</b>
<b>40300 - Administrative Revenue</b>						
40302	Deposit Overage/Under	1,620	1,700	2,000	2,000	-
40303	Investment Interest Revenue	108,437	113,000	150,000	75,000	(75,000)
40304	Miscellaneous Fees	11,976	11,976	10,000	10,000	-
40305	NSF Fees	30	30	100	100	-
40306	Penalty & Interest	41,177	47,000	45,000	45,000	-
40307	Vendor Discount	253	300	500	500	-
40308	Sale of Salvage and Surplus Items	203,065	203,065	5,000	5,000	-
	<b>Subtotal</b>	<b>\$ 366,558</b>	<b>\$ 377,071</b>	<b>\$ 212,600</b>	<b>\$ 137,600</b>	<b>\$ (75,000)</b>
<b>40400 - Special &amp; Capital Projects</b>						
40400	- Special & Capital Projects	1,178,949	1,191,051	1,300,000	580,000	(720,000)
	<b>Subtotal</b>	<b>\$ 1,178,949</b>	<b>\$ 1,191,051</b>	<b>\$ 1,300,000</b>	<b>\$ 580,000</b>	<b>\$ (720,000)</b>
<b>40500 - Reimbursement Revenue</b>						
40504	Reimbursable Revenue - Other	8,987	8,987	40,000	40,000	-
40505	Turnout Installation Fees	34,395	40,000	40,000	40,000	-
	<b>Subtotal</b>	<b>\$ 43,382</b>	<b>\$ 48,987</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>	<b>\$ -</b>
	<b>TOTAL</b>	<b>\$ 8,961,487</b>	<b>\$ 9,545,733</b>	<b>\$ 8,893,430</b>	<b>\$ 7,400,600</b>	<b>\$ (1,492,830)</b>

<b>EXPENSES</b>	<b>08/31/21 Actuals</b>	<b>Projected Expenses 10/31/21</b>	<b>2020-2021 Budget</b>	<b>Proposed Budget FY2021-2022</b>	<b>Difference 2020-2021 to 2021-2022</b>
<b>60100 - Administrative</b>					
60101 Advertising	-	-	10,000	10,000	-
60102 Alarm/Fire System	680	680	600	600	-
60103 Audit	25,995	52,000	28,000	28,000	-
60104 Bank Charges	46	500	10,000	10,000	-
60105 Director Fees (Mileage)	1,025	1,250	1,100	1,100	-
60106 Dues/Subscriptions	29,184	31,000	31,000	31,000	-
60107 Meeting Expense	5,293	6,400	7,500	7,500	-
60108 Office Expense	121,322	150,000	150,000	150,000	-
60109 Safety/Loss Prevention	1,613	2,000	1,000	1,000	-
60110 Telephone	63,066	75,000	70,000	75,000	5,000
60111 Utilities	29,384	37,000	45,000	45,000	-
60112 Sales Expense	-	-	-	-	-
60113 Election Expense	-	-	-	35,000	35,000
60114 Computer Hardware/Software	30,682	45,000	45,000	45,000	-
<b>Subtotal</b>	<b>\$ 308,290</b>	<b>\$ 400,830</b>	<b>\$ 399,200</b>	<b>\$ 439,200</b>	<b>\$ 40,000</b>
<b>60200 - Contract Services</b>					
60201 Contract Services - Other	-	-	-	-	-
60202 Tower Leasing	5,171	5,200	6,000	6,000	-
60203 Trash Removal/Dumpsters	11,635	13,000	20,000	15,000	(5,000)
<b>Subtotal</b>	<b>\$ 16,806</b>	<b>\$ 18,200</b>	<b>\$ 26,000</b>	<b>\$ 21,000</b>	<b>\$ (5,000)</b>
<b>60300 - Consultant Fees</b>					
60301 Computer Services	69,540	80,000	100,000	80,000	(20,000)
60303 Professional Engineering Fees	80,880	120,000	120,000	120,000	-
<b>Subtotal</b>	<b>\$ 150,420</b>	<b>\$ 200,000</b>	<b>\$ 220,000</b>	<b>\$ 200,000</b>	<b>\$ (20,000)</b>
<b>60500 - Governmental Fees</b>					
60501 Joint Powers Agreement	2,118	2,118	500	500	-
60502 TCEQ Municipal Water Fee	24,375	24,375	24,375	24,375	-
60503 Texas Employment Commission	81	81	5,000	5,000	-
60504 USBR Dam Maintenance	106,123	106,123	116,000	143,000	27,000
60505 USBR Rio Grande Project	88,230	88,230	84,000	90,000	6,000
<b>Subtotal</b>	<b>\$ 220,927</b>	<b>\$ 220,927</b>	<b>\$ 229,875</b>	<b>\$ 262,875</b>	<b>\$ 33,000</b>
<b>60600 - Insurance Expense</b>					
60601 GL Package/Automobile	220,104	220,104	190,000	231,000	41,000
60602 Surety Bonds	876	876	900	900	-
60603 Workers Compensation	113,978	113,978	120,000	120,000	-
<b>Subtotal</b>	<b>\$ 334,958</b>	<b>\$ 334,958</b>	<b>\$ 310,900</b>	<b>\$ 351,900</b>	<b>\$ 41,000</b>
<b>60700 - Legal Fees</b>					
60701 Legal - Other	346,757	420,000	300,000	300,000	-
60702 Legal General	165,000	180,000	180,000	180,000	-
60703 Legal - Expert (in 60303)	-	-	80,000	80,000	-
60704 Legal Realty	33,333	40,000	40,000	40,000	-
	<b>\$ 545,090</b>	<b>\$ 640,000</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>\$ -</b>
<b>60900 - Payroll Expense</b>					
60901 Payroll Related Expense	275,492	331,000	345,000	340,000	(5,000)
60902 Sale of Leave	-	-	-	-	-
60903 Wages - Overtime (expensed in 60904)	140,000	150,000	250,000	150,000	(100,000)
60904 Wages - Regular	4,809,905	5,772,000	5,200,000	5,600,000	400,000
<b>Subtotal</b>	<b>\$ 5,225,397</b>	<b>\$ 6,253,000</b>	<b>\$ 5,795,000</b>	<b>\$ 6,090,000</b>	<b>\$ 295,000</b>

<b>EXPENSES</b>	<b>08/31/21 Actuals</b>	<b>Projected Expenses 10/31/21</b>	<b>2020-2021 Budget</b>	<b>Proposed Budget FY2021-2022</b>	<b>Difference 2020-2021 to 2021-2022</b>
<b>61000 - Repair and Maintenance</b>					
61001 Building Maintenance	11,091	15,000	30,000	15,000	(15,000)
61002 Drain Maintenance	-	-	-	-	-
61003 Herbicide - Drains	-	-	-	-	-
61004 Herbicide - Water Distribution System	1,290	75,000	100,000	100,000	-
61005 Misc Material	18,687	23,000	30,000	30,000	-
61006 Telemetry Operating Expense	25,466	30,000	50,000	30,000	(20,000)
61007 Tool Replacement & Repair	32,333	35,000	35,000	35,000	-
61008 Water Distribution System	63,482	150,000	300,000	300,000	-
<b>Subtotal</b>	<b>\$ 152,349</b>	<b>\$ 328,000</b>	<b>\$ 545,000</b>	<b>\$ 510,000</b>	<b>\$ (35,000)</b>
<b>61100 - Equipment/Vehicle Maintenance</b>					
61101 Fuel and Lubricants	292,007	325,000	300,000	300,000	-
61102 GPS/Radio Repair/Fees (58102)	7,913	21,913	40,600	25,000	(15,600)
61103 Parts/Filters/Tires	249,873	260,000	250,000	250,000	-
<b>Subtotal</b>	<b>\$ 549,793</b>	<b>\$ 606,913</b>	<b>\$ 590,600</b>	<b>\$ 575,000</b>	<b>\$ (15,600)</b>
<b>61200 - Reimbursable Expenses</b>					
61204 Other Reimbursables	82,200	82,200	200,000	100,000	(100,000)
<b>Subtotal</b>	<b>\$ 82,200</b>	<b>\$ 82,200</b>	<b>\$ 200,000</b>	<b>\$ 100,000</b>	<b>\$ (100,000)</b>
<b>61300 - Licensing</b>					
61301 Design	-	-	-	-	-
61302 GIS Project / Software	-	-	-	-	-
61303 Permits	97,610	100,000	5,000	50,000	45,000
61304 Surveys	3,744	5,000	50,000	25,000	(25,000)
61305 Real Property Expense	-	-	10,000	10,000	-
<b>Subtotal</b>	<b>\$ 101,354</b>	<b>\$ 105,000</b>	<b>\$ 65,000</b>	<b>\$ 85,000</b>	<b>\$ 20,000</b>
<b>61400 - Employee Allowances</b>					
61401 Group Medical/Life/Disability	740,986	850,000	850,000	885,000	35,000
61402 Professional Development	18,140	21,000	55,000	35,000	(20,000)
61403 Retirement	170,635	201,000	220,000	220,000	-
61404 Uniform/Boot Allowance	11,436	11,500	12,000	12,000	-
<b>Subtotal</b>	<b>\$ 941,197</b>	<b>\$ 1,083,500</b>	<b>\$ 1,137,000</b>	<b>\$ 1,152,000</b>	<b>\$ 15,000</b>
<b>61500 - Capital Assets (see attached Sched. A)</b>					
61500 Capital Assets	629,959	629,959	631,000	-	(631,000)
<b>Subtotal</b>	<b>\$ 629,959</b>	<b>\$ 629,959</b>	<b>\$ 631,000</b>	<b>\$ -</b>	<b>\$ (631,000)</b>
<b>50000 - Capital Projects - (see Sched. A)</b>					
50001 Materials	1,701,592				
50003 Equipment	1,285,829				
50004 Contractor	41,066				
50005 Other	168,188				
<b>Subtotal</b>	<b>\$ 3,196,675</b>	<b>\$ 3,200,000</b>	<b>\$ 3,023,548</b>	<b>\$ 1,000,000</b>	<b>(2,023,548)</b>
<b>61700 - Well Maintenance and Fuel</b>					
61701 Fuel & Lubricants	73,373	75,000	100,000	100,000	-
61702 Well Maintenance	7,730	8,000	75,000	75,000	-
<b>Subtotal</b>	<b>\$ 81,103</b>	<b>\$ 83,000</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 12,536,518</b>	<b>\$ 14,186,487</b>	<b>\$ 13,948,123</b>	<b>\$ 11,561,975</b>	<b>\$ (2,386,148)</b>