

Row	Analysis of Available Funds for 2014-2015 Approved 8/27/14					
2	Land Assessment	\$25.00	acre	65,000	acres	\$1,625,000
3	Water Delivery	\$20.00	acre-foot	61,000	acre-feet	\$1,220,000
4	Total					\$2,845,000
5	33% to 67% Rule (% Delivery is of Total)					43%
6						
7	Reserve Funds Accounts FNB CD 8/22/2014					\$ 4,092,264
8	FNB Checking Account 8/22/2014					\$ 1,850,633
9	First National Bank - FSA/HRA 8/22/2014					\$ 1,140
10	Petty Cash 8/22/2014					\$ 1,700
11	WestStar Checking Account 8/22/2014					\$ 266,324
12	8/22/2014 Total Available Funds					\$ 6,212,061
13	Adjustment for Estimated Net Income/(Expense) for August 2014					\$ (250,811)
14	Estimate of Available Funds on 8/31/ 2014					\$ 5,961,250
15	Reserve Funds Accounts FNB CD 8/31/2013					\$ 6,643,777
16	FNB Checking Account 8/31/2013					\$ 805,377
17	First National Bank - FSA/HRA 8/31/2013					\$ 1,200
18	Petty Cash 8/31/2013					\$ 1,700
19	WestStar Checking Account 8/31/2013					\$ 265,927
20	Total Available Funds 8/31/2013					\$ 7,717,981
21	Estimate of Change In Available Funds Since 8/31/2013					\$ (1,756,731)
22	Estimated 2014-2015 Revenues					
23	40100 - Land Assessments					\$ 1,625,000
24	40150 - Water Use Assessments					\$ 1,220,000
25	40200 - Other Assessment Fees					\$ 713,100
26	40210 - Licensing Fees					\$ 405,000
27	40250 - Contract Revenue					\$ 398,000
28	40300 - Administrative Revenue					\$ 90,300
29	40400 - Special & Capital Projects					\$ 200,000
30	40500 - Reimbursement Revenue					\$ 564,800
31				TOTAL		\$ 5,216,200
32	Estimated 2014-2015 Expenses					
33	60100 - Administrative					\$ 237,100
34	60200 - Contract Services					\$ 20,100
35	60300 - Consultant Fees					\$ 125,000
36	60500 - Governmental Fees					\$ 261,110
37	60600 - Insurance Expense					\$ 315,600

38	60700 - Legal Fees	\$	485,000
39	60900 - Payroll Expense	\$	3,926,700
40	61000 - Repair and Maintenance	\$	238,000
41	61100 - Equipment/Vehicle Maintenance	\$	520,000
42	61200 - Reimbursable Expenses	\$	794,800
43	61300 - Licensing	\$	13,500
44	61400 - Employee Allowances	\$	619,300
45	61500 - Capital Assets (see attached Sched. A)	\$	533,900
46	61600 - Capital Projects - (see Sched. A)	\$	610,000
47	61700 - Well Maintenance and Fuel	\$	584,000
48		TOTAL	\$ 9,284,110
49	Estimated Funds Balance 8/31/2015	\$	1,893,340
50	Change in Funds 2014 to 2015 Increase / (Decrease)	\$	(4,067,910)

Schedule A - 2014-15 Capital Equipment Purchases and Construction Projects

Description	Quant	Unit	Unit Cost	Construction	Engineering	Telemetry	Budget	To Date	Final	Balance
1 Ton Dually Diesel Utility Truck	3	each	\$55,000	\$165,000	\$0	\$0	\$165,000			
3/4 Ton 4WD	2	each	\$40,000	\$80,000	\$0	\$0	\$80,000			
410 Volvo Backhoe	1	each	\$90,000	\$90,000	\$0	\$0	\$90,000			
Utility Tractor	1	each	\$85,000	\$85,000	\$0	\$0	\$85,000			
Trailers	3	each	\$5,000	\$15,000	\$0	\$0	\$15,000			
Computer Workstations	30	each	\$730	\$21,900	\$0	\$0	\$21,900			
High Capacity Shotcrete Diesel Power Air Compressor	1	each	\$21,000	\$21,000	\$0	\$0	\$21,000			
D8 Dozer & Well Engines Overhaul	1	each	\$50,000	\$50,000	\$0	\$0	\$50,000			
Stevens Class F Recorder Clocks	10	each	\$600	\$6,000	\$0	\$0	\$6,000			
			Subtotal	\$533,900	\$0	\$0	\$533,900			
T										
Franklin & Paisano TXDOT	1	each	\$0	\$0	\$0	\$10,000	\$10,000			
Union Pacific Railroad Project - 11 sites	1	pair	\$794,800	\$794,800	\$0	\$0	\$794,800			
Texas Water Development Board Riverside Project	1	each	\$600,000	\$600,000	\$0	\$0	\$600,000			
		LF	\$0	\$0	\$0	\$0	\$0			
		SF	\$0	\$0	\$0	\$0	\$0			
		SF	\$0	\$0	\$0	\$0	\$0			
		each	\$0	\$0	\$0	\$0	\$0			
		each	\$0	\$0	\$0	\$0	\$0			
		each	\$0	\$0	\$0	\$0	\$0			
			Subtotal	\$1,394,800	\$0	\$10,000	\$1,404,800	**		
			Grand Total	\$1,928,700	\$0	\$10,000	\$1,938,700			

** \$1,404,800 = \$610,000 (Acct #61600) + \$794,800 (Acct #61200)

REVENUE	08/22/14 Actuals	Projected Revenue 08/ 31/14	2013-2014 Budget	Proposed 2014-2015 Budget
40100 - Land Assessments				
40100-01 EPCWID Land Assessment	1,298,326	1,299,000	1,375,514	1,332,000
40100-02 PSB/LVWD Land Assessments	243,302	243,302	205,000	243,000
40100-03 PSB/LVWD Owned Assessments	50,031	50,031	44,486	50,000
Subtotal	\$ 1,591,659	\$ 1,592,333	\$ 1,625,000	\$ 1,625,000
40150 - Water Use Assessments				
40150-01 EPCWID Water Assessments	1,173,795	1,174,000	891,967	1,013,000
40150-02 PSB/LVWD Assignments - Water Assess	171,284	171,284	328,005	172,000
40150-03 PSB/LVWD Owned Land - Water Assess	35,222	35,222	28	35,000
Subtotal	\$ 1,380,301	\$ 1,380,506	\$ 1,220,000	\$ 1,220,000
40200 - Other Assessment Fees				
40200-01 Accounting Service Charge	372,404	373,000	360,603	370,000
40200-02 Lease Maintenance Fees-LVWD/PSB	316,668	316,668	310,956	317,000
40200-03 PSB/LVWD Assignment Processing Fees	45,200	46,000	26,100	26,100
Subtotal	\$ 734,272	\$ 735,668	\$ 697,659	\$ 713,100
40210 - Licensing Fees				
40210-01 Application Fees	53,000	55,000	72,000	50,000
40210-02 Construction Water Fees	-	-	35,000	35,000
40210-03 Dewatering Fees	128,530	150,000	50,000	50,000
40210-04 Real Property Income	15,000	15,000	-	-
40210-05 Reclassification Fees	-	-	-	-
40210-06 Use/Damage License Fees	689,427	695,000	863,000	100,000
40210-07 Waste Water Conveyance Fees	-	-	-	-
40210-08 Annual License Fees	167,804	167,804	150,000	170,000
Subtotal	\$ 1,053,760	\$ 1,082,804	\$ 1,170,000	\$ 405,000
40250 - Contract Revenue				
40250-01 3rd Party Implementing Contract	360,995	360,995	50,000	361,000
40250-02 Drain Maintenance Fees	-	-	-	-
40250-03 Exempt Contract Water Assess	28,710	28,710	-	29,000
40250-04 LaTuna Contract	8,000	8,000	8,000	8,000
40250-05 WWTP Management Project	-	-	-	-
Subtotal	\$ 397,705	\$ 397,705	\$ 58,000	\$ 398,000
40300 - Administrative Revenue				
40300-01 Allotment Transfer Fees	-	-	-	-
40300-02 Deposit Overage/Under	2,727	2,800	100	100
40300-03 Investment Interest Revenue	32,600	35,000	45,000	35,000
40300-04 Miscellaneous Fees	8,853	9,000	10,700	10,000
40300-05 NSF Fees	150	150	100	100
40300-06 Penalty & Interest	39,617	40,000	45,000	45,000

REVENUE		08/22/14	Projected	2013-2014	Proposed
		Actuals	Revenue 08/ 31/14	Budget	2014-2015 Budget
40300-07	Vendor Discount	10	10	100	100
40300-08	Sale of Assets	3,788	3,788	-	-
	Subtotal	\$ 87,747	\$ 90,748	\$ 101,000	\$ 90,300
40400 - Special & Capital Projects					
40400-01	Special & Capital Projects	85,000	85,000	85,000	200,000
	Subtotal	\$ 85,000	\$ 85,000	\$ 85,000	\$ 200,000
40500 - Reimbursement Revenue					
40500-01	Collection Fees	-	-	-	-
40500-03	Fuel Tax Reimbursement	-	-	9,515	-
40500-04	Reimbursable Revenue - Other	18,999	18,999	11,217	544,800
40500-05	Turnout Installation Fees	82,125	82,125	15,124	20,000
	Subtotal	\$ 101,124	\$ 101,124	\$ 35,856	\$ 564,800
	TOTAL	\$ 5,431,568	\$ 5,465,887	\$ 4,992,515	\$ 5,216,200

EXPENSES	08/22/14 Actuals	Projected Expenses 08/31/14	2013-2014 Budget	Proposed 2014-2015 Budget	Difference 2013-2014 to 2014-2015
60100 - Administrative					
60100-01 Advertising	216	500	500	500	-
60100-02 Alarm/Fire System	1,094	1,100	950	1,000	50
60100-03 Audit	23,400	23,400	23,500	23,500	-
60100-04 Bank Charges	4,141	4,500	4,500	4,600	100
60100-05 Director Fees (Mileage)	853	950	1,000	1,000	-
60100-06 Dues/Subscriptions	19,354	19,500	18,000	18,000	-
60100-07 Meeting Expense	5,028	5,500	5,500	5,500	-
60100-08 Office Expense	92,077	93,500	80,000	80,000	-
60100-09 Safety/Loss Prevention	1,637	1,700	2,000	2,000	-
60100-10 Telephone	56,851	58,000	60,000	60,000	-
60100-11 Utilities	41,832	43,000	40,000	41,000	1,000
60100-12 Sales Expense	-	-	-	-	-
60100-13 Election Expense	3,374	3,374	3,400	-	(3,400)
Subtotal	\$ 249,857	\$ 255,024	\$ 239,350	\$ 237,100	\$ (2,250)
60200 - Contract Services					
60200-01 Contract Services - Other	-	-	-	-	-
60200-02 Tower Leasing	5,442	5,450	5,400	5,600	200
60200-03 Trash Removal/Dumpsters	15,542	16,500	14,000	14,500	500
Subtotal	\$ 20,984	\$ 21,950	\$ 19,400	\$ 20,100	\$ 700
60300 - Consultant Fees					
60300 -01 Computer Services	77,856	93,000	35,000	50,000	15,000
60300 -02 CPA Services	-	-	-	-	-
60300 -03 Professional Engineering Fees	55,534	75,000	75,000	75,000	-
Subtotal	\$ 133,391	\$ 168,000	\$ 110,000	\$ 125,000	\$ 15,000
60500 - Governmental Fees					
60500-01 Joint Powers Agreement	339	340	500	500	-
60500-02 TCEQ Municipal Water Fee	24,375	24,375	24,375	24,375	-
60500-03 Texas Employment Commission	8,148	8,148	5,200	5,200	-
60500-04 USBR Dam Maintenance	99,324	99,324	132,851	128,851	(4,000)
60500-05 USBR Rio Grande Project	76,665	76,665	103,216	102,184	(1,032)
Subtotal	\$ 208,851	\$ 208,852	\$ 266,142	\$ 261,110	\$ (5,032)
60600 - Insurance Expense					
60600-01 GL Package/Automobile	203,672	204,000	201,000	215,000	14,000
60600-02 Surety Bonds	576	600	600	600	-
60600-03 Workers Compensation	98,952	98,952	91,000	100,000	9,000
Subtotal	\$ 303,199	\$ 303,552	\$ 292,600	\$ 315,600	\$ 23,000
60700 - Legal Fees					

EXPENSES					
	08/22/14 Actuals	Projected Expenses 08/31/14	2013-2014 Budget	Proposed 2014-2015 Budget	Difference 2013-2014 to 2014-2015
60700-01 Legal - Other	166,342	171,000	220,000	220,000	-
60700-02 Legal General	235,553	239,000	225,000	225,000	-
60700-03 Professional Expert Witness	-	-	-	-	-
60700-04 Legal Realty	36,667	40,000	40,000	40,000	-
	\$ 438,561	\$ 450,000	\$ 485,000	\$ 485,000	\$ -
60900 - Payroll Expense					
60900-01 Payroll Related Expense	240,911	250,000	265,000	277,000	12,000
60900-02 Sale of Leave	-	-	-	-	-
60900-03 Wages - Overtime	28,250	30,000	30,000	30,000	-
60900-04 Wages - Regular	3,357,683	3,497,683	3,575,000	3,616,000	41,000
60900-05 Direct Deposit Fees	2,992	3,150	3,200	3,700	500
	Subtotal \$ 3,629,837	\$ 3,780,833	\$ 3,873,200	\$ 3,926,700	\$ 53,500

EXPENSES	08/22/14 Actuals	Projected Expenses 08/31/14	2013-2014 Budget	Proposed 2014-2015 Budget	Difference 2013-2014 to 2014-2015
61000 - Repair and Maintenance					
61000-01 Building Maintenance	41,142	42,500	40,000	40,000	-
61000-02 Drain Maintenance	-	-	-	-	-
61000-03 Herbicide - Drains	-	-	-	-	-
61000-04 Herbicide - Water Distribution System	33,461	35,000	48,000	48,000	-
61000-05 Misc Material	27,257	28,000	25,000	25,000	-
61000-06 Telemetry Operating Expense	13,283	13,500	10,000	10,000	-
61000-07 Tool Replacement & Repair	16,317	17,000	15,000	15,000	-
61000-08 Water Distribution System	278,914	280,000	75,000	100,000	25,000
Subtotal	\$ 410,374	\$ 416,000	\$ 213,000	\$ 238,000	\$ 25,000
61100 - Equipment/Vehicle Maintenance					
61100-01 Fuel and Lubricants	357,890	392,000	350,000	350,000	-
61100-02 GPS/Radio Repair/Fees	11,378	12,000	20,000	20,000	-
61100-03 Parts/Filters/Tires	151,980	153,000	109,000	150,000	41,000
Subtotal	\$ 521,248	\$ 557,000	\$ 479,000	\$ 520,000	\$ 41,000
61200 - Reimbursable Expenses					
61200-01 Collection Fee Expense	-	-	-	-	-
61200-04 Other Reimbursables	63,385	63,385	-	794,800	794,800
Subtotal	\$ 63,385	\$ 63,385	\$ -	\$ 794,800	\$ 794,800
61300 - Licensing					
61300-01 Design	-	-	-	-	-
61300-02 GIS Project / Software	-	-	-	-	-
61300-03 Permits	2,850	3,000	5,000	5,000	-
61300-04 Surveys	2,900	3,000	5,000	5,000	-
61300-05 Real Property Expense	3,412	3,412	3,276	3,500	224
Subtotal	\$ 9,162	\$ 9,412	\$ 13,276	\$ 13,500	\$ 224
61400 - Employee Allowances					
61400-01 Group Medical/Life/Disability	423,063	427,000	465,000	471,000	6,000
61400-02 Professional Development	21,735	25,000	25,000	25,000	-
61400-03 Retirement	110,753	110,753	110,753	115,000	4,247
61400-04 Uniform/Boot Allowance	7,662	7,662	7,600	8,300	700
Subtotal	\$ 563,214	\$ 570,415	\$ 608,353	\$ 619,300	\$ 10,947
61500 - Capital Assets (see attached Sched. A)					
61500-01 Capital Assets	68,907	68,907	71,100	533,900	462,800
Subtotal	\$ 68,907	\$ 68,907	\$ 71,100	\$ 533,900	\$ 462,800
61600 - Capital Projects - (see Sched. A)					
61600-01 Contractors	-	-	-	-	-

EXPENSES					
	08/22/14 Actuals	Projected Expenses 08/31/14	2013-2014 Budget	Proposed 2014-2015 Budget	Difference 2013-2014 to 2014-2015
61600-02 Engineering/Design	-				
61600-03 Equipment Leases	6,357				
61600-05 Materials	259,783				
61600-06 Testing Services	814				
Subtotal	\$ 266,954	\$ 267,000	\$ 240,000	\$ 610,000	\$ 370,000
61700 - Well Maintenance and Fuel					
61700-01 Fuel & Lubricants	209,177	240,000	550,000	550,000	-
61700-02 Well Maintenance	16,100	18,000	33,121	34,000	879
Subtotal	\$ 225,277	\$ 258,000	\$ 583,121	\$ 584,000	\$ 879
TOTAL	\$ 7,113,200	\$ 7,398,330	\$ 7,493,542	\$ 9,284,110	\$ 1,790,568