

Row	Analysis of Available Funds for 2013-2014 Approved on 8/21/13					
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 7/31/2013					\$ 7,141,960
8	FNB Checking Account 7/31/2013					\$ 766,975
9	First National Bank - FSA/HRA 7/31/2013					\$ 1,200
10	Petty Cash 7/31/2013					\$ 1,400
11	WestStar Checking Account 7/31/2013					\$ 265,888
12	7/31/2013 Total Available Funds					\$ 8,177,423
13	Adjustment for Estimated Net Income/(Expense) for August 2013					\$ (600,000)
14	Estimate of Available Funds on 8/31/ 2013					\$ 7,577,423
15	Reserve Funds Accounts FNB CD 8/31/2012					\$ 7,119,731
16	FNB Checking Account 8/31/2012					\$ 1,324,878
17	First National Bank - FSA/HRA 8/31/2012					\$ 1,199
18	Petty Cash 8/31/2012					\$ 1,400
19	WestStar Checking Account 8/31/2012					\$ 265,387
20	Total Available Funds 8/31/2012					\$ 8,712,594
21	Estimate of Change In Available Funds Since 8/31/2012					\$ (1,135,172)
22	Estimated 2013-2014 Revenues					
23	40100 - Land Assessments				\$	1,625,000
24	40150 - Water Use Assessments				\$	1,220,000
25	40200 - Other Assessment Fees				\$	697,659
26	40210 - Licensing Fees				\$	1,170,000
27	40250 - Contract Revenue				\$	58,000
28	40300 - Administrative Revenue				\$	101,000
29	40400 - Special & Capital Projects				\$	85,000
30	40500 - Reimbursement Revenue				\$	35,856
31				TOTAL	\$	4,992,515
32	Estimated 2013-2014 Expenses					
33	60100 - Administrative				\$	265,400
34	60200 - Contract Services				\$	19,400
35	60300 - Consultant Fees				\$	115,000
36	60500 - Governmental Fees				\$	267,342
37	60600 - Insurance Expense				\$	292,000
38	60700 - Legal Fees				\$	410,000
39	60900 - Payroll Expense				\$	3,900,200
40	61000 - Repair and Maintenance				\$	192,000
41	61100 - Equipment/Vehicle Maintenance				\$	519,000
42	61200 - Reimbursable Expenses				\$	-
43	61300 - Licensing				\$	12,000
44	61400 - Employee Allowances				\$	585,200
45	61500 - Capital Assets (see attached Sched. A)				\$	66,000
46	61600 - Capital Projects - (see Sched. A)				\$	200,000
47	61700 - Well Maintenance and Fuel				\$	650,000
48				TOTAL	\$	7,493,542
49	Estimated Funds Balance 8/31/2014				\$	5,076,396
50	Change in Funds 2013 to 2014 Increase / (Decrease)				\$	(2,501,027)

Schedule A - 2012-13 Capital Equipment Purchases and Construction Projects

Description	Quant	Unit	Unit Cost	Construction	Engineering	Telemetry	Budget	To Date	Final	Balance
Steel Roller	1	each	\$20,000	\$20,000	\$0	\$0	\$20,000			
Ditch Rider Trucks	2	each	\$23,000	\$46,000	\$0	\$0	\$46,000			
			Subtotal	\$66,000	\$0	\$0	\$66,000			
Critical Projects										
Franklin Feeder Concrete Lining	1	each	\$105,000	\$105,000	\$0	\$0	\$105,000			
Replacement of Salatral Head Gates	2	each	\$10,000	\$20,000	\$0	\$0	\$20,000			
Ysla Lateral Shotcrete	1	LF	\$75,000	\$75,000	\$0	\$0	\$75,000			
		each	\$0	\$0	\$0	\$0	\$0			
		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	\$200,000	\$0	\$0	\$200,000			
			Grand Total	\$266,000	\$0	\$0	\$266,000			

REVENUE		07/31/13 ACTUALS	Projected Revenue 08/31/13	2012-2013 BUDGET	Proposed 2013-2014 BUDGET
40100 - Land Assessments					
	40100-01 EPCWID Land Assessment	1,096,299	1,101,401	1,100,411	1,375,514
	40100-02 PSB/LVWD Land Assessments	203,111	203,111	203,572	205,000
	40100-03 PSB/LVWD Owned Assessments	42,018	42,018	40,017	44,486
	Subtotal	\$ 1,341,427	\$ 1,346,530	\$ 1,344,000	\$ 1,625,000
40150 - Water Use Assessments					
	40150-01 EPCWID Water Assessments	1,464,904	1,470,526	1,233,467	891,967
	40150-02 PSB/LVWD Assignments - Water Assess	262,404	262,404	262,404	328,005
	40150-03 PSB/LVWD Owned Land - Water Assess	28	28	-	28
	Subtotal	\$ 1,727,335	\$ 1,732,958	\$ 1,495,871	\$ 1,220,000
40200 - Other Assessment Fees					
	40200-01 Accounting Service Charge	372,613	374,065	360,603	360,603
	40200-02 Lease Maintenance Fees-LVWD/PSB	314,856	314,856	310,956	310,956
	40200-03 PSB/LVWD Assignment Processing Fees	19,912	20,412	26,100	26,100
	Subtotal	\$ 707,381	\$ 709,333	\$ 697,659	\$ 697,659
40210 - Licensing Fees					
	40210-01 Application Fees	75,500	80,000	72,000	72,000
	40210-02 Construction Water Fees	124,254	124,254	35,000	35,000
	40210-03 Dewatering Fees	131,470	150,000	50,000	50,000
	40210-04 Real Property Income	66,950	66,950	-	-
	40210-05 Reclassification Fees	-	-	-	-
	40210-06 Use/Damage License Fees	845,891	877,553	800,000	863,000
	40210-07 Waste Water Conveyance Fees	-	-	120,000	-
	40210-08 Annual License Fees	154,936	154,936	100,000	150,000
	Subtotal	\$ 1,399,000	\$ 1,453,693	\$ 1,177,000	\$ 1,170,000
40250 - Contract Revenue					
	40250-01 3rd Party Implementing Contract	1,529,690	1,529,690	2,253,000	50,000
	40250-02 Drain Maintenance Fees	-	-	-	-
	40250-03 Exempt Contract Water Assess	32,701	32,701	11,103	-
	40250-04 LaTuna Contract	8,000	8,000	8,000	8,000
	40250-05 WWTP Management Project	-	-	-	-
	Subtotal	\$ 1,570,391	\$ 1,570,391	\$ 2,272,103	\$ 58,000
40300 - Administrative Revenue					
	40300-01 Allotment Transfer Fees	-	-	1,869	-
	40300-02 Deposit Overage/Under	1,219	1,300	114	100
	40300-03 Investment Interest Revenue	44,751	49,045	51,507	45,000
	40300-04 Miscellaneous Fees	10,455	10,455	12,947	10,700
	40300-05 NSF Fees	119	119	464	100
	40300-06 Penalty & Interest	43,450	47,000	26,549	45,000
	40300-07 Vendor Discount	109	109	820	100
	40300-08 Sale of Assets	43,088	43,088	5,000	-
	Subtotal	\$ 143,191	\$ 151,116	\$ 99,270	\$ 101,000
40400 - Special & Capital Projects					
	40400-01 - Special & Capital Projects	9,307	9,307	100,000	85,000
	Subtotal	\$ 9,307	\$ 9,307	\$ 100,000	\$ 85,000
40500 - Reimbursement Revenue					
	40500-01 Collection Fees	-	-	-	-
	40500-03 Fuel Tax Reimbursement	9,515	9,515	32,057	9,515
	40500-04 Reimbursable Revenue - Other	59,236	59,236	-	11,217
	40500-05 Turnout Installation Fees	15,124	15,124	36,793	15,124
	Subtotal	\$ 83,874	\$ 83,875	\$ 68,850	\$ 35,856
	TOTAL	\$ 6,981,906	\$ 7,057,203	\$ 7,254,753	\$ 4,992,515

EXPENSES	07/31/13 ACTUALS	Projected Expenses 08/31/13	2012-2013 BUDGET	Proposed 2013-2014 BUDGET	Difference from 2012/13 and 2013/14
60100 - Administrative					
60100-01 Advertising	1,162	1,162	3,000	3,000	
60100-02 Alarm/Fire System	780	894	880	900	
60100-03 Audit	-	22,900	23,500	23,500	
60100-04 Bank Charges	3,938	4,380	6,000	5,000	
60100-05 Director Fees (Mileage)	1,054	1,159	1,907	1,500	
60100-06 Dues/Subscriptions	18,385	19,300	18,000	18,000	
60100-07 Meeting Expense	5,501	6,170	6,500	6,500	
60100-08 Office Expense	80,664	85,070	80,000	80,000	
60100-09 Safety/Loss Prevention	6,833	7,000	7,200	7,000	
60100-10 Telephone	47,252	52,000	50,000	55,000	
60100-11 Utilities	33,942	37,740	44,700	40,000	
60100-12 Sales Expense	-	-	-	-	
60100-13 Election Expense	-	-	-	25,000	
Subtotal	\$ 199,512	\$ 237,775	\$ 241,687	\$ 265,400	\$ 23,713
60200 - Contract Services					
60200-01 Contract Services - Other	-	-	-	-	
60200-02 Tower Leasing	4,000	5,400	5,400	5,400	
60200-03 Trash Removal/Dumpsters	15,090	13,290	15,100	14,000	
Subtotal	\$ 19,090	\$ 18,690	\$ 20,500	\$ 19,400	\$ (1,100)
60300 - Consultant Fees					
60300 -01 Computer Services	29,349	29,349	15,000	15,000	
60300 -02 CPA Services	-	-	-	-	
60300 -03 Professional Engineering Fees	59,925	79,925	135,000	100,000	
Subtotal	\$ 89,274	\$ 109,274	\$ 150,000	\$ 115,000	\$ (35,000)
60500 - Governmental Fees					
60500-01 Joint Powers Agreement	379	1,000	1,900	1,900	
60500-02 TCEQ Municipal Water Fee	24,375	24,375	24,375	24,375	
60500-03 Texas Employment Commission	2,966	2,966	30,000	5,000	
60500-04 USBR Dam Maintenance	130,660	130,660	124,600	132,851	
60500-05 USBR Rio Grande Project	114,007	114,007	108,000	103,216	
Subtotal	\$ 272,387	\$ 273,008	\$ 288,875	\$ 267,342	\$ (21,533)
60600 - Insurance Expense					
60600-01 GL Package/Automobile	181,177	200,000	213,692	200,000	
60600-02 Surety Bonds	576	800	1,000	1,000	
60600-03 Workers Compensation	74,856	84,991	80,900	91,000	
Subtotal	\$ 256,609	\$ 285,791	\$ 295,592	\$ 292,000	\$ (3,592)
60700 - Legal Fees					
60700-01 Legal - Other	180,573	235,000	120,000	120,000	
60700-02 Legal General	255,148	271,000	250,000	250,000	
60700-03 Professional Expert Witness	-	-	-	-	
60700-04 Legal Realty	33,000	36,000	36,000	40,000	
	\$ 468,721	\$ 542,000	\$ 406,000	\$ 410,000	\$ 4,000
60900 - Payroll Expense					
60900-01 Payroll Related Expense	230,663	260,200	280,000	265,000	
60900-02 Sale of Leave	-	-	-	-	
60900-03 Wages - Overtime	22,973	25,000	38,100	30,000	
60900-04 Wages - Regular	3,223,770	3,642,000	3,649,000	3,602,000	
60900-05 Direct Deposit Fees	2,911	3,200	3,100	3,200	
Subtotal	\$ 3,480,317	\$ 3,930,400	\$ 3,970,200	\$ 3,900,200	\$ (70,000)

EXPENSES	07/31/13 ACTUALS	Projected Expenses 08/31/13	2012-2013 BUDGET	Proposed 2013-2014 BUDGET	Difference from 2012/13 and 2013/14
61000 - Repair and Maintenance					
61000-01 Building Maintenance	3,897	6,000	11,400	26,000	
61000-02 Drain Maintenance	-	-	-	-	
61000-03 Herbicide - Drains	-	-	-	-	
61000-04 Herbicide - Water Distribution System	8,858	23,000	23,000	23,000	
61000-05 Misc Material	17,211	15,000	25,000	18,000	
61000-06 Telemetry Operating Expense	2,849	10,000	10,000	10,000	
61000-07 Tool Replacement & Repair	15,495	18,000	15,000	15,000	
61000-08 Water Distribution System	124,745	130,000	100,000	100,000	
Subtotal	\$ 173,054	\$ 202,000	\$ 184,400	\$ 192,000	\$ 7,600
61100 - Equipment/Vehicle Maintenance					
61100-01 Fuel and Lubricants	338,553	390,000	396,400	390,000	
61100-02 GPS/Radio Repair/Fees	15,811	16,000	20,000	20,000	
61100-03 Parts/Filters/Tires	89,996	100,000	110,000	109,000	
Subtotal	\$ 444,360	\$ 506,000	\$ 526,400	\$ 519,000	\$ (7,400)
61200 - Reimbursable Expenses					
61200-01 Collection Fee Expense	-	-	-	-	
61200-04 Other Reimbursables	-	-	66,000	-	
Subtotal	\$ -	\$ -	\$ 66,000	\$ -	\$ (66,000)
61300 - Licensing					
61300-01 Design	-	-	-	-	
61300-02 GIS Project / Software	-	-	2,000	2,000	
61300-03 Permits	20,595	20,595	5,000	5,000	
61300-04 Surveys	17,725	17,725	5,000	5,000	
Subtotal	\$ 38,320	\$ 38,320	\$ 12,000	\$ 12,000	\$ -
61400 - Employee Allowances					
61400-01 Group Medical/Life/Disability	409,456	435,000	430,000	435,000	
61400-02 Professional Development	22,748	27,000	20,000	27,000	
61400-03 Retirement	112,807	112,807	102,807	115,000	
61400-04 Uniform/Boot Allowance	7,954	7,700	8,600	8,200	
Subtotal	\$ 552,964	\$ 582,507	\$ 561,407	\$ 585,200	\$ 23,793
61500 - Capital Assets (see attached Sched. A)					
61500-01 Capital Assets	177,624	177,624	177,624	\$66,000	
Subtotal	\$ 177,624	\$ 177,624	\$ 177,624	\$ 66,000	\$ (111,624)
61600 - Capital Projects - (see Sched. A)					
61600-01 Contractors	382,641				
61600-02 Engineering/Design	34,573				
61600-03 Equipment Leases	18,936				
61600-05 Materials	89,795				
Subtotal	\$ 525,945	\$ 605,000	\$ 1,439,651	\$200,000	\$ (1,239,651)
61700 - Well Maintenance and Fuel					
61700-01 Fuel & Lubricants	519,521	600,000	775,000	600,000	
61700-02 Well Maintenance	32,028	40,000	50,000	50,000	
Subtotal	\$ 551,549	\$ 640,000	\$ 825,000	\$ 650,000	\$ (175,000)
TOTAL	\$ 7,249,726	\$ 8,148,389	\$ 9,165,336	\$ 7,493,542	\$ (1,671,794)