Row	Analysis of Available Funds for 2015-2016						
2	Land Assessment	$25.00	acre	64,000	acres		$1,600,000
3	Water Delivery	$20.00	acre-foot	90,000	acre-feet		$1,800,000
4	Total						**$3,400,000**
5							
6							
7	Reserve Funds Accounts FNB CD 9/30/2015						$ 5,612,333
8	FNB Checking Account 9/30/2015						$ 2,410,322
9	First National Bank - FSA/HRA 9/30/2015						$ 1,140
10	Petty Cash 9/30/15						$ 1,700
11	WestStar Checking Account 9/30/15						$ 266,728
12	9/30/15 Total Available Funds						**$ 8,292,223**
13	Adjustment for Estimated Net Income/(Expense) for October 2015						$ (183,903)
14	Estimate of Available Funds on 10/31/ 2015						**$ 8,108,320**
15	Reserve Funds Accounts FNB CD 8/31/2014						$ 4,093,563
16	FNB Checking Account 8/31/2014						$ 1,661,584
17	First National Bank - FSA/HRA 8/31/2014						$ 1,140
18	Petty Cash 8/31/2014						$ 1,700
19	WestStar Checking Account 8/31/2014						$ 266,361
20	Total Available Funds 8/31/2014						**$ 6,024,348**
21	Estimate of Change In Available Funds Since 8/31/2014						**$ 2,083,972**
22	**Estimated 2015-2016 Revenues**						
23	40100 - Land Assessments					$ 1,600,000	
24	40150 - Water Use Assessments					$ 1,800,000	
25	40200 - Other Assessment Fees					$ 731,000	
26	40210 - Licensing Fees					$ 950,000	
27	40250 - Contract Revenue					$ 4,538,000	
28	40300 - Administrative Revenue					$ 754,700	
29	40400 - Special & Capital Projects					$ 200,000	
30	40500 - Reimbursement Revenue					$ 125,875	
31	**TOTAL**					**$ 10,699,575**	
32	**Estimated 2015-2016 Expenses**						
33	60100 - Administrative						$ 298,100
34	60200 - Contract Services						$ 20,100
35	60300 - Consultant Fees						$ 235,500
36	60500 - Governmental Fees						$ 251,395
37	60600 - Insurance Expense						$ 345,600
38	60700 - Legal Fees						$ 539,000
39	60900 - Payroll Expense						$ 4,543,800
40	61000 - Repair and Maintenance						$ 610,000
41	61100 - Equipment/Vehicle Maintenance						$ 570,000
42	61200 - Reimburseable Expenses						$ 305,875
43	61300 - Licensing						$ 13,500
44	61400 - Employee Allowances						$ 807,200
45	61500 - Capital Assets (see attached Sched. A)						$ 1,664,000
46	61600 - Capital Projects - (see Sched. A)						$ 675,000
47	61700 - Well Maintenance and Fuel						$ 584,000
48	**TOTAL**						**$ 11,463,070**
49	Estimated Funds Balance 8/31/2016					$ 7,344,825	
50	Change in Funds 2015 to 2016 Increase / (Decrease)					$ (763,495)	

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Schedule A - 2015-16 Capital Equipment Purchases and Construction Projects

Description	Quant	Unit	Unit Cost	Construction	Engineering	Telemetry	Budget	To Date	Final	Balance
Drain Mowers	4	each	$153,000	$612,000	$0	$0	$612,000			
Pickup Truck - 1500 4wheel for Engineering Dept.	1	each	$32,000	$32,000	$0	$0	$32,000			
Boreline Tool	1	each	$15,000	$15,000	$0	$0	$15,000			
Welders	2	each	$5,000	$10,000	$0	$0	$10,000			
Gradall	1	each	$445,000	$445,000	$0	$0	$445,000			
General Equipment:										
Roller	1	each	$40,000	$40,000	$0	$0	$40,000			
Dump Trucks - 15yd	2	each	$105,000	$210,000	$0	$0	$210,000			
Dump Trucks - 6yd	2	each	$80,000	$160,000	$0	$0	$160,000			
Mini Dump Truck	2	each	$50,000	$100,000	$0	$0	$100,000			
Cherry Picker	1	each	$40,000	$40,000	$0	$0	$40,000			
			Subtotal	**$1,664,000**	**$0**	**$0**	**$1,664,000**			
Texas Water Development Board Riverside Project	1	each	$600,000	$600,000	$0	$0	$600,000			
Riverside Bypass	1	each	$25,000	$25,000	$0	$0	$25,000			
Riverside Grade Control and Flow Measurement Flume	1	each	$96,250	$96,250	$9,625	$0	$105,875			
Island Feeder and Franklin Canal Shotcrete	1	pair	$250,000	$250,000	$0	$0	$250,000			
		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	**$971,250**	**$9,625**	**$0**	**$980,875** **			
			Grand Total	**$2,635,250**	**$9,625**	**$0**	**$2,644,875**			

** $980,875 = $675,000 (Acct #61600) and $305,875 (Acct #61204); $200,000 Reimburse Revenue (Acct #40401) & $105,875 Reimburse Revenue (Acct #40504)

REVENUE	09/30/15 Actuals	Projected Revenue 10/31/15	2014-2015 Budget	Proposed 2015-2016 Budget
40100 - Land Assessments				
40101 EPCWID Land Assessment	1,303,817	1,307,000	1,332,000	1,600,000
40102 PSB/LVWD Land Assessments	246,176	246,176	243,000	-
40103 PSB/LVWD Owned Assessments	50,031	50,031	50,000	-
Subtotal	**$ 1,600,024**	**$ 1,603,208**	**$ 1,625,000**	**$ 1,600,000**
40150 - Water Use Assessments				
40151 EPCWID Water Assessments	1,431,786	1,434,000	1,013,000	1,800,000
40152 PSB/LVWD Assignments - Water Assess	295,412	295,412	172,000	-
40153 PSB/LVWD Owned Land - Water Assess	60,038	60,038	35,000	-
Subtotal	**$ 1,787,235**	**$ 1,789,449**	**$ 1,220,000**	**$ 1,800,000**
40200 - Other Assessment Fees				
40201 Accounting Service Charge	378,029	381,000	370,000	380,000
40202 Lease Maintenance Fees-LVWD/PSB	321,084	321,084	317,000	321,000
40203 PSB/LVWD Assignment Processing Fees	78,000	78,500	26,100	30,000
Subtotal	**$ 777,113**	**$ 780,584**	**$ 713,100**	**$ 731,000**
40210 - Licensing Fees				
40211 Application Fees	141,750	145,000	50,000	110,000
40212 Construction Water Fees	4,000	4,000	35,000	10,000
40213 Dewatering Fees	156,937	160,000	50,000	50,000
40214 Real Property Income	-	-	-	-
40215 Reclassification Fees	-	-	-	-
40216 Use/Damage License Fees	395,215	795,000	100,000	600,000
40217 Waste Water Conveyance Fees	-	-	-	-
40218 Annual License Fees	201,060	202,000	170,000	180,000
Subtotal	**$ 898,962**	**$ 1,306,000**	**$ 405,000**	**$ 950,000**
40250 - Contract Revenue				
40251 3rd Party Implementing Contract	1,862,525	1,862,525	361,000	2,000,000
40252 Drain Maintenance Fees	-	-	-	2,500,000
40253 Exempt Contract Water Assess	31,568	31,568	29,000	30,000
40254 LaTuna Contract	8,000	8,000	8,000	8,000
40255 WWTP Management Project	-	-	-	-
Subtotal	**$ 1,902,093**	**$ 1,902,093**	**$ 398,000**	**$ 4,538,000**
40300 - Administrative Revenue				
40301 Allotment Transfer Fees	-	-	-	-
40302 Deposit Overage/Under	1,186	1,200	100	500
40303 Investment Interest Revenue	19,692	20,800	35,000	20,000
40304 Miscellaneous Fees	18,155	18,200	10,000	694,000
40305 NSF Fees	60	60	100	100
40306 Penalty & Interest	46,589	50,000	45,000	40,000
40307 Vendor Discount	-	-	100	100
40308 Sale of Assets	2,764,313	2,764,313	-	-
Subtotal	**$ 2,849,995**	**$ 2,854,573**	**$ 90,300**	**$ 754,700**
40400 - Special & Capital Projects				
40401 - Special & Capital Projects	-	-	200,000	200,000
Subtotal	**$ -**	**$ -**	**$ 200,000**	**$ 200,000**
40500 - Reimbursement Revenue				
40501 Collection Fees	-	-	-	-
40503 Fuel Tax Reimbursement	-	-	-	-
40504 Reimburseable Revenue - Other	469,864	469,864	544,800	105,875
40505 Turnout Installation Fees	50,363	50,363	20,000	20,000
Subtotal	**$ 520,227**	**$ 520,227**	**$ 564,800**	**$ 125,875**
TOTAL	**$ 10,335,649**	**$ 10,756,134**	**$ 5,216,200**	**$ 10,699,575**

EXPENSES	09/30/15 Actuals	Projected Expenses 10/31/15	2014-2015 Budget	Proposed 2015-2016 Budget	Difference 2014-2015 to 2015-2016
60100 - Administrative					
60101 Advertising	2,500	2,500	2,500	3,000	500
60102 Alarm/Fire System	624	700	700	500	(200)
60103 Audit	23,900	23,900	23,900	24,000	100
60104 Bank Charges	6,570	7,000	6,800	5,000	(1,800)
60105 Director Fees (Mileage)	1,159	1,300	1,300	1,100	(200)
60106 Dues/Subscriptions	21,130	21,800	21,800	22,000	200
60107 Meeting Expense	5,256	5,500	5,500	5,500	-
60108 Office Expense	135,731	138,000	135,000	105,000	(30,000)
60109 Safety/Loss Prevention	100	1,000	1,000	1,000	-
60110 Telephone	66,305	67,500	66,500	60,000	(6,500)
60111 Utilities	44,905	47,000	46,500	46,000	(500)
60112 Sales Expense	-	-	-	-	-
60113 Election Expense	-	-	-	25,000	25,000
Subtotal	**$ 308,180**	**$ 316,200**	**$ 311,500**	**$ 298,100**	**$ (13,400)**
60200 - Contract Services					
60201 Contract Services - Other	-	-	-	-	-
60202 Tower Leasing	6,770	6,800	7,900	5,600	(2,300)
60203 Trash Removal/Dumpsters	14,080	15,500	15,500	14,500	(1,000)
Subtotal	**$ 20,850**	**$ 22,300**	**$ 23,400**	**$ 20,100**	**$ (3,300)**
60300 - Consultant Fees					
60301 Computer Services	78,873	92,000	90,000	130,000	40,000
60302 CPA Services	-	-	-	-	-
60303 Professional Engineering Fees	96,716	118,000	118,000	105,500	(12,500)
Subtotal	**$ 175,589**	**$ 210,000**	**$ 208,000**	**$ 235,500**	**$ 27,500**
60500 - Governmental Fees					
60501 Joint Powers Agreement	591	700	700	700	-
60502 TCEQ Municipal Water Fee	24,375	24,375	24,375	24,375	-
60503 Texas Employment Commission	10,565	10,600	10,600	5,000	(5,600)
60504 USBR Dam Maintenance	120,523	120,523	159,000	122,543	(36,457)
60505 USBR Rio Grande Project	140,246	140,246	125,000	98,777	(26,223)
Subtotal	**$ 296,301**	**$ 296,444**	**$ 319,675**	**$ 251,395**	**$ (68,280)**
60600 - Insurance Expense					
60601 GL Package/Automobile	242,279	250,000	271,500	225,000	(46,500)
60602 Surety Bonds	576	600	600	600	-
60603 Workers Compensation	128,275	134,000	134,000	120,000	(14,000)
Subtotal	**$ 371,130**	**$ 384,600**	**$ 406,100**	**$ 345,600**	**$ (60,500)**
60700 - Legal Fees					
60701 Legal - Other	185,242	204,000	250,000	235,000	(15,000)
60702 Legal General	287,835	318,000	335,000	264,000	(71,000)
60703 Professional Expert Witness	-	-	-	-	-
60704 Legal Realty	43,333	46,700	46,700	40,000	(6,700)
	$ 516,411	**$ 568,700**	**$ 631,700**	**$ 539,000**	**$ (92,700)**
60900 - Payroll Expense					
60901 Payroll Related Expense	283,687	306,000	308,500	310,000	1,500
60902 Sale of Leave	-	-	-	-	-
60903 Wages - Overtime	85,257	94,000	122,000	100,000	(22,000)
60904 Wages - Regular	3,888,506	4,180,000	4,175,500	4,130,000	(45,500)
60905 Direct Deposit Fees	4,006	4,400	4,400	3,800	(600)
Subtotal	**$ 4,261,456**	**$ 4,584,400**	**$ 4,610,400**	**$ 4,543,800**	**$ (66,600)**

EXPENSES	09/30/15 Actuals	Projected Expenses 10/31/15	2014-2015 Budget	Proposed 2015-2016 Budget	Difference 2014-2015 to 2015-2016
61000 - Repair and Maintenance					
61001 Building Maintenance	34,010	35,000	34,000	40,000	6,000
61002 Drain Maintenance	-	-	-	-	-
61003 Herbicide - Drains	-	-	-	50,000	50,000
61004 Herbicide - Water Distribution System	53,717	55,000	50,000	50,000	-
61005 Misc Material	30,256	35,000	35,000	30,000	(5,000)
61006 Telemetry Operating Expense	38,356	50,000	50,000	30,000	(20,000)
61007 Tool Replacement & Repair	16,860	23,000	23,000	20,000	(3,000)
61008 Water Distribution System	134,087	150,000	150,000	390,000	240,000
Subtotal	**$ 307,286**	**$ 348,000**	**$ 342,000**	**$ 610,000**	**$ 268,000**
61100 - Equipment/Vehicle Maintenance					
61101 Fuel and Lubricants	324,752	350,000	321,000	350,000	29,000
61102 GPS/Radio Repair/Fees	13,311	15,000	15,000	20,000	5,000
61103 Parts/Filters/Tires	211,377	227,000	227,000	200,000	(27,000)
Subtotal	**$ 549,440**	**$ 592,000**	**$ 563,000**	**$ 570,000**	**$ 7,000**
61200 - Reimburseable Expenses					
61201 Collection Fee Expense	-	-	-	-	-
61204 Other Reimburseables	250,848	252,000	250,000	305,875	55,875
Subtotal	**$ 250,848**	**$ 252,000**	**$ 250,000**	**$ 305,875**	**$ 55,875**
61300 - Licensing					
61301 Design	-	-	-	-	-
61302 GIS Project / Software	-	-	-	-	-
61303 Permits	-	-	-	5,000	5,000
61304 Surveys	4,945	13,545	2,200	5,000	2,800
61305 Real Property Expense	28,917	29,000	25,500	3,500	(22,000)
Subtotal	**$ 33,862**	**$ 42,545**	**$ 27,700**	**$ 13,500**	**$ (14,200)**
61400 - Employee Allowances					
61400-01 Group Medical/Life/Disability	568,069	620,000	581,000	622,600	41,600
61400-02 Professional Development	48,224	55,000	55,000	45,000	(10,000)
61400-03 Retirement	126,316	126,400	126,400	130,000	3,600
61400-04 Uniform/Boot Allowance	8,114	8,600	8,600	9,600	1,000
Subtotal	**$ 750,724**	**$ 810,000**	**$ 771,000**	**$ 807,200**	**$ 36,200**
61500 - Capital Assets (see attached Sched. A)					
61500-01 Capital Assets	379,186	386,000	386,000	$1,664,000	1,278,000
Subtotal	**$ 379,186**	**$ 386,000**	**$ 386,000**	**$ 1,664,000**	**$ 1,278,000**
61600 - Capital Projects - (see Sched. A)					
61600-01 Contractors	-				
61600-02 Engineering/Design	-				
61600-03 Equipment Leases	-				
61600-05 Materials	-				
61600-06 Testing Services	-				
Subtotal	**$ -**	**-**	**$ -**	**$675,000**	**$ 675,000**
61700 - Well Maintenance and Fuel					
61700-01 Fuel & Lubricants	19,217	25,000	150,000	550,000	400,000
61700-02 Well Maintenance	3,323	10,000	34,000	34,000	-
Subtotal	**$ 22,539**	**$ 35,000**	**$ 184,000**	**$ 584,000**	**$ 400,000**
TOTAL	**$ 8,243,801**	**$ 8,848,189**	**$ 9,034,475**	**$ 11,463,070**	**$ 2,428,595**