

Row	Analysis of Available Funds for 2017-2018 - Proposed as of 8/31/17					
2	Land Assessment	\$25.00	acre	64,898	acres	\$1,622,450
3	Water Delivery	\$20.00	acre-foot	135,000	acre-feet	\$2,700,000
4	Total					\$4,322,450
5						
6						
7	Reserve Funds Accounts CD 8/31/2017					\$ 8,119,608
8	Checking Account 8/31/2017					\$ 6,279,731
9	FSA Account 8/31/2017					\$ 1,141
10	Petty Cash 8/31/17					\$ 2,300
11	Money Market Checking Account 8/31/17					\$ 267,308
12	Total Available Funds 8/31/17					\$ 14,670,088
13	Estimated Income for Sept-Oct 2017					\$ 1,699,679
14	Estimated Expenses for Sept-Oct 2017					\$ (1,441,386)
15	Estimated Income - Expense for Sep-Oct 2017					\$ 258,293
16	Funds Reserved for Years 3 through 6 of Infrastructure Plan					\$ (8,153,290)
17	Estimate of Available Funds on 10/31/ 2017					\$ 6,775,092
18	Reserve Funds Accounts CD 10/31/2016					\$ 5,632,431
19	Checking Account 10/31/2016					\$ 825,223
20	FSA Account 10/31/2016					\$ 1,140
21	Petty Cash 10/31/2016					\$ 1,700
22	WestStar Checking Account 10/31/2016					\$ 267,046
23	Total Available Funds 10/31/2016					\$ 6,727,541
24	Estimate of Change In Available Funds Since 10/31/2016					\$ 47,551
25	Estimated 2017-2018 Revenues					
26	40100 - Land Assessments				\$ 1,622,450	
27	40150 - Water Use Assessments				\$ 2,700,000	
28	40200 - Other Assessment Fees				\$ 760,000	
29	40210 - Licensing Fees				\$ 2,084,232	
30	40250 - Contract Revenue				\$ 4,078,000	
31	40300 - Administrative Revenue				\$ 97,300	
32	40400 - Special & Capital Projects				\$ -	
33	40500 - Reimbursement Revenue				\$ 55,000	
34	TOTAL					\$ 11,396,982
35	Estimated 2017-2018 Expenses					
36	60100 - Administrative				\$ 386,200	
37	60200 - Contract Services				\$ 26,000	
38	60300 - Consultant Fees				\$ 240,000	
39	60500 - Governmental Fees				\$ 251,875	
40	60600 - Insurance Expense				\$ 280,900	
41	60700 - Legal Fees				\$ 454,000	
42	60900 - Payroll Expense				\$ 5,127,500	
43	61000 - Repair and Maintenance				\$ 565,000	
44	61100 - Equipment/Vehicle Maintenance				\$ 530,000	
45	61200 - Reimbursable Expenses				\$ 45,000	
46	61300 - Licensing				\$ 25,000	
47	61400 - Employee Allowances				\$ 935,000	
48	61500 - Capital Assets (see note below)				\$ 1,064,919	
49	61600 - Capital Projects (See Note below)				\$ 1,516,485	
50	61700 - Well Maintenance and Fuel				\$ 150,000	
51	TOTAL					\$ 11,597,879
52	Estimated Funds Balance 10/31/2018					\$ 6,574,195
53	Change in Funds 2017 to 2018 Increase / (Decrease)					\$ (200,897)

Schedule A - 2017-18 Capital Equipment Purchases and Construction Projects

Description	Quantity	Unit	Cost	Construction	Engineering	Telemetry	Budget	To Date	Final	Balance
550K Cab Dozer	1	each	\$140,110	\$140,110	\$0	\$0	\$140,110		\$	\$ -
850K Cab Dozer	1	each	\$360,309	\$360,309	\$0	\$0	\$360,309		\$	\$ -
Mowers	2	each	\$120,000	\$240,000	\$0	\$0	\$240,000		\$	\$ -
2017 Herbicide Truck	1	each	\$120,000	\$120,000	\$0	\$0	\$120,000		\$	\$ -
2017 3500 Chevrolet Dually Truck	1	each	\$55,000	\$55,000	\$0	\$0	\$55,000		\$	\$ -
Telephone System	1	each	\$40,000	\$40,000	\$0	\$0	\$40,000		\$	\$ -
2017 Cargo Van	1	each	\$35,000	\$35,000	\$0	\$0	\$35,000		\$	\$ -
D8 Undercarriage Repair	1	each	\$20,000	\$20,000	\$0	\$0	\$20,000		\$	\$ -
Lift & Compressor Installed at Canutillo Shop	1	each	\$16,500	\$16,500	\$0	\$0	\$16,500		\$	\$ -
Side/Rear Flail Mower	1	each	\$38,000	\$38,000	\$0	\$0	\$38,000		\$	\$ -
		each	\$0	\$0	\$0	\$0	\$0		\$	\$ -
		each	\$0	\$0	\$0	\$0	\$0		\$	\$ -
		each	\$0	\$0	\$0	\$0	\$0		\$	\$ -
			Subtotal	\$1,064,919	\$0	\$0	\$1,064,919		\$	\$ -

Second Year Proposed Projects (see attached items)	1	each	\$1,516,485	\$1,516,485	\$0	\$0	\$1,516,485			
		each	\$0	\$0	\$0	\$0	\$0			
		each	\$0	\$0	\$0	\$0	\$0			
		pair	\$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			
		each	\$0	\$0	\$0	\$0	\$0			
			Subtotal	\$1,516,485	\$0	\$0	\$1,516,485			
			Grand Total	\$2,581,404	\$0	\$0	\$2,581,404			

REVENUE		08/31/17 Actuals	Projected Revenue 10/31/17	2016-2017 Budget	Proposed Budget FY2017-2018	Difference 2016-2017 to 2017-2018
40100 - Land Assessments						
40101 EPCWID Land Assessment		1,292,749	1,302,000	1,320,000	1,328,300	8,300
40102 PSB/LVWD Land Assessments		245,072	245,072	1,029,200	244,050	(785,150)
40103 PSB/LVWD Owned Assessments		50,031	50,100	50,100	50,100	-
	Subtotal	\$ 1,587,853	\$ 1,597,172	\$ 2,399,300	\$ 1,622,450	\$ (776,850)
40150 - Water Use Assessments						
40151 EPCWID Water Assessments		2,216,978	2,223,500	2,223,500	1,929,000	(294,500)
40152 PSB/LVWD Assignments - Water Assess		628,473	628,500	628,500	630,000	1,500
40153 PSB/LVWD Owned Land - Water Assess		140,088	140,100	140,100	141,000	900
	Subtotal	\$ 2,985,539	\$ 2,992,100	\$ 2,992,100	\$ 2,700,000	\$ (292,100)
40200 - Other Assessment Fees						
40201 Accounting Service Charge		380,537	385,000	400,000	400,000	-
40202 Lease Maintenance Fees-LVWD/PSB		319,368	319,400	319,400	320,000	600
40203 PSB/LVWD Assignment Processing Fees		34,900	40,000	40,000	40,000	-
	Subtotal	\$ 734,805	\$ 744,400	\$ 759,400	\$ 760,000	\$ 600
40210 - Licensing Fees						
40211 Application Fees		60,250	65,000	50,000	50,000	-
40212 Construction Water Fees		5,565	5,600	5,600	5,600	-
40213 Dewatering Fees		112,548	171,500	171,500	150,000	(21,500)
40214 Real Property Income*		543,500	543,500	543,500	543,500	-
40215 Reclassification Fees**		784,120	784,120	-	-	-
40216 Use/Damage License Fees***		6,468,060	6,841,200	6,000,000	600,000	(5,400,000)
40217 Waste Water Conveyance Fees		-	-	-	-	-
40218 Annual Use License Fees		705,125	712,500	190,000	735,132	545,132
	Subtotal	\$ 8,679,168	\$ 9,123,420	\$ 6,960,600	\$ 2,084,232	\$ (4,876,368)
40250 - Contract Revenue						
40251 3rd Party Implementing Contract		1,999,248	2,670,200	2,670,000	3,500,000	830,000
40252 Drain Maintenance Fees		-	500,000	1,501,000	500,000	(1,001,000)
40253 Exempt Contract Water Assess		69,970	70,000	70,000	70,000	-
40254 LaTuna Contract		8,000	8,000	8,000	8,000	-
	Subtotal	\$ 2,077,217	\$ 3,248,200	\$ 4,249,000	\$ 4,078,000	\$ (171,000)
40300 - Administrative Revenue						
40301 Allotment Transfer Fees		-	-	-	-	-
40302 Deposit Overage/Under		2,472	2,500	2,000	2,000	-
40303 Investment Interest Revenue		23,430	30,000	20,000	30,000	10,000
40304 Miscellaneous Fees		21,937	22,000	15,000	15,000	-
40305 NSF Fees		240	300	300	300	-
40306 Penalty & Interest		37,752	45,000	45,000	45,000	-
40307 Vendor Discount		-	-	-	-	-
40308 Sale of Salvage and Surplus Items		63,041	63,041	1,000	5,000	4,000
	Subtotal	\$ 148,871	\$ 162,841	\$ 83,300	\$ 97,300	\$ 14,000
40400 - Special & Capital Projects						
40401 - Special & Capital Projects		-	45,000	45,000	-	(45,000)
	Subtotal	\$ -	\$ 45,000	\$ 45,000	\$ -	\$ (45,000)
40500 - Reimbursement Revenue						
40504 Reimbursable Revenue - Other		103,117	103,117	60,000	50,000	(10,000)
40505 Turnout Installation Fees		4,064	4,064	-	5,000	5,000
	Subtotal	\$ 107,181	\$ 107,181	\$ 60,000	\$ 55,000	\$ (5,000)
	TOTAL	\$ 16,320,634	\$ 18,020,314	\$ 17,548,700	\$ 11,396,982	\$ (6,151,718)
* sale of surplus property near JRWTP Riverside						
** Rio Bosque						
*** City Drain, OneOk, and Other License Income						

EXPENSES	08/31/17 Actuals	Projected Expenses 10/31/17	2016-2017 Budget	Proposed Budget FY2017-2018	Difference 2016-2017 to 2017-2018
60100 - Administrative					
60101 Advertising	338	340	3,000	3,000	-
60102 Alarm/Fire System	425	575	500	600	100
60103 Audit	-	27,000	25,000	28,000	3,000
60104 Bank Charges	1,398	1,500	3,000	2,000	(1,000)
60105 Director Fees (Mileage)	668	1,100	1,100	1,100	-
60106 Dues/Subscriptions	23,098	26,000	26,000	31,000	5,000
60107 Meeting Expense	7,087	7,500	7,500	7,500	-
60108 Office Expense	164,094	170,000	150,000	175,000	25,000
60109 Safety/Loss Prevention	-	1,000	1,000	1,000	-
60110 Telephone	61,345	70,000	67,000	67,000	-
60111 Utilities	33,421	42,000	45,000	45,000	-
60112 Sales Expense	-	-	-	-	-
60113 Election Expense	-	-	-	25,000	25,000
Subtotal	\$ 291,874	\$ 347,015	\$ 329,100	\$ 386,200	\$ 57,100
60200 - Contract Services					
60201 Contract Services - Other	-	-	-	-	-
60202 Tower Leasing	-	6,000	6,000	6,000	-
60203 Trash Removal/Dumpsters	15,165	20,000	15,000	20,000	5,000
Subtotal	\$ 15,165	\$ 26,000	\$ 21,000	\$ 26,000	\$ 5,000
60300 - Consultant Fees					
60301 Computer Services	90,424	120,000	100,000	120,000	20,000
60303 Professional Engineering Fees	75,816	102,000	120,000	120,000	-
Subtotal	\$ 166,241	\$ 222,000	\$ 220,000	\$ 240,000	\$ 20,000
60500 - Governmental Fees					
60501 Joint Powers Agreement	-	500	500	500	-
60502 TCEQ Municipal Water Fee	24,375	24,375	24,375	24,375	-
60503 Texas Employment Commission	-	5,000	5,000	5,000	-
60504 USBR Dam Maintenance	78,614	78,615	115,000	120,000	5,000
60505 USBR Rio Grande Project	127,733	128,000	101,000	102,000	1,000
Subtotal	\$ 230,722	\$ 236,490	\$ 245,875	\$ 251,875	\$ 6,000
60600 - Insurance Expense					
60601 GL Package/Automobile	120,290	151,000	160,000	160,000	-
60602 Surety Bonds	826	826	600	900	300
60603 Workers Compensation	115,000	115,000	120,000	120,000	-
Subtotal	\$ 236,116	\$ 266,826	\$ 280,600	\$ 280,900	\$ 300
60700 - Legal Fees					
60701 Legal - Other	123,061	146,000	150,000	150,000	-
60702 Legal General	237,192	285,000	264,000	264,000	-
60703 Professional Expert Witness	-	-	-	-	-
60704 Legal Realty	33,333	40,000	40,000	40,000	-
	\$ 393,586	\$ 471,000	\$ 454,000	\$ 454,000	\$ -
60900 - Payroll Expense					
60901 Payroll Related Expense	280,628	332,000	330,000	335,000	5,000
60902 Sale of Leave	-	-	-	-	-
60903 Wages - Overtime	103,162	107,000	130,000	130,000	-
60904 Wages - Regular	3,792,659	4,505,000	4,500,000	4,657,500	157,500
60905 Direct Deposit Fees	4,207	5,000	5,000	5,000	-
Subtotal	\$ 4,180,655	\$ 4,949,000	\$ 4,965,000	\$ 5,127,500	\$ 162,500

EXPENSES	08/31/17 Actuals	Projected Expenses 10/31/17	2016-2017 Budget	Proposed Budget FY2017-2018	Difference 2016-2017 to 2017-2018
61000 - Repair and Maintenance					
61001 Building Maintenance	28,321	30,000	30,000	30,000	-
61002 Drain Maintenance	-	-	-	-	-
61003 Herbicide - Drains	-	50,000	50,000	50,000	-
61004 Herbicide - Water Distribution System	52,953	55,000	50,000	50,000	-
61005 Misc Material	15,349	25,000	30,000	30,000	-
61006 Telemetry Operating Expense	83,543	87,000	55,000	80,000	25,000
61007 Tool Replacement & Repair	23,125	25,000	20,000	25,000	5,000
61008 Water Distribution System	129,377	175,000	390,000	300,000	(90,000)
Subtotal	\$ 332,666	\$ 447,000	\$ 625,000	\$ 565,000	\$ (60,000)
61100 - Equipment/Vehicle Maintenance					
61101 Fuel and Lubricants	241,723	300,000	300,000	300,000	-
61102 GPS/Radio Repair/Fees	24,794	30,000	30,000	30,000	-
61103 Parts/Filters/Tires	166,007	200,000	200,000	200,000	-
Subtotal	\$ 432,525	\$ 530,000	\$ 530,000	\$ 530,000	\$ -
61200 - Reimburseable Expenses					
61204 Other Reimburseables	30,370	45,000	45,000	45,000	-
Subtotal	\$ 30,370	\$ 45,000	\$ 45,000	\$ 45,000	\$ -
61300 - Licensing					
61301 Design	-	-	-	-	-
61302 GIS Project / Software	-	-	-	-	-
61303 Permits	-	5,000	5,000	5,000	-
61304 Surveys	32,990	32,990	26,500	10,000	(16,500)
61305 Real Property Expense	-	10,000	10,000	10,000	-
Subtotal	\$ 32,990	\$ 47,990	\$ 41,500	\$ 25,000	\$ (16,500)
61400 - Employee Allowances					
61401 Group Medical/Life/Disability	606,547	710,000	668,000	715,000	47,000
61402 Professional Development	39,984	45,000	55,000	55,000	-
61403 Retirement	149,248	149,300	149,300	154,000	4,700
61404 Uniform/Boot Allowance	9,784	9,800	10,000	11,000	1,000
Subtotal	\$ 805,561	\$ 914,100	\$ 882,300	\$ 935,000	\$ 52,700
61500 - Capital Assets (see note below)					
61501 Capital Assets	799,243	815,000	\$761,000	\$1,064,919	303,919
Subtotal	\$ 799,243	\$ 815,000	\$ 761,000	\$ 1,064,919	\$ 303,919
61600 - Capital Projects (See Note below)					
61601 Contractors	837				
61602 Engineering/Design	3,800				
61603 Equipment Leases	57,807				
61605 Materials	295,004				
61606 Testing Services	1,650				
Subtotal	\$ 359,099	\$ 400,000	\$1,610,810	\$1,516,485	(94,325)
61700 - Well Maintenance and Fuel					
61701 Fuel & Lubricants	42,429	50,000	125,000	125,000	-
61702 Well Maintenance	1,795	25,000	25,000	25,000	-
Subtotal	\$ 44,224	\$ 75,000	\$ 150,000	\$ 150,000	\$ -
TOTAL	\$ 8,351,035	\$ 9,792,421	\$ 11,161,185	\$ 11,597,879	\$ 436,694

Note on Capital Assets and Projects: The details to the Capital Expenses for 2017-18 Budget are provided under the Attached Schedule A. The details to the Capital Expenses for the 2016-17 Budget are attached to the previous years budget (Schedule A of the 2016-17 Budget). The Infrastructure Plan Budget (separate document) includes estimates of 20% of Capital Costs for project contingencies (not included in annual budgets), and 10% for administration and engineering (included in annual budget under accounts other than 61600).