



West Travis County Public Utility Agency
 Amended Operating Fund Budget, May 15, 2014
 BOARD APPROVED

	FYE 2014 Amended Budget	FYE2014 Year to Date Through March, 2014	FYE2014 Annualized	Previous 12-Month Actual	Recommended Adjustment to Budget	Cost Cutting Strategies	FYE2014 Recommended Amended Budget	Notes
Ordinary Income/Expense								
Income								
(1) Water Department - Revenue								
14100 - Retail Revenues - Water								
14101 - Minimum Bill Revenues (W)	\$ 3,781,382	\$ 1,649,911	\$ 3,299,822	\$ 3,385,978	\$ (395,404)		\$ 3,385,978	
14102 - Volumetric Revenues (W)	6,571,605	1,914,826	3,829,652	5,656,292	(643,547)		5,928,059	Reduced due to drought
Drought Contingency Surcharge - Retail					383,774		383,774	Added drought contingency surcharge, partial year revenues.
14103 - Application Fee (W)	92,200	34,065	68,130	88,800	(3,400)		88,800	
14104 - Tap Fees (W)	557,615	210,348	420,696	431,348	(126,267)		431,348	
14105 - Late Fee (W)	277,348	105,608	211,216	198,871	(78,477)		198,871	
14106 - Return Check Fee (W)	2,403	1,800	3,600	2,000	(403)		2,000	
14107 - Inspection Fee (W)	1,900	0	0	1,400	(500)		1,400	
14108 - Inquiry Fee	4,070	1,600	3,200	4,440	370		4,440	
14109 - Capital Recovery Fees		7,920	15,840	7,920	47,520		47,520	Reflects addition of capital recovery surcharge fee to the Homestead.
Total 14100 - Retail Revenues - Water	\$ 11,288,523	\$ 3,926,078	\$ 7,852,156	\$ 9,777,049	\$ (816,334)	\$ -	\$ 10,472,189	
14110 - Wholesale Revenues - (WSW)								
14111 - Minimum Bill Revenues (WSW)	\$ 1,157,698	\$ 582,609	\$ 1,165,218	\$ 1,051,985			\$ 1,157,698	Reflects amended wholesale rates
14112 - Volumetric Revenues (WSW)	1,870,356	662,078	1,324,157	2,016,496	(415,093)		1,455,263	Reduced due to drought
Drought Contingency Surcharge - Wholesale					108,547		108,547	Added drought contingency surcharge, partial year revenues.
Total 14110 - Wholesale Revenues - (WSW)	\$ 3,028,054	\$ 1,244,687	\$ 2,489,375	\$ 3,068,481	\$ (306,545)	\$ -	\$ 2,721,509	
14120 - Other Revenues (W)								
14121 - LUE Reservation Fees (W)	\$ 318,309	\$ 627,039	\$ 1,254,078	\$ 1,546,205	\$ 308,730		\$ 627,039	Reflects increase in LUE reservations sold
14122 - Raw Water/Effluent Irrigation Sales	924,317	270,963	541,926	780,783	(100,000)		824,317	Reflects reduced revenues due to Fire Phoenix Max
14123 - Meter Set Fee (W)	120,074	75,192	150,384	167,614	47,540		167,614	
14124 - Connection Fees	28,703	12,550	25,100	24,993	(3,710)		24,993	
14125 - Billing Services (W)	7,400	3,350	6,700	6,350	(1,050)		6,350	
14126 - Drainage Fees	30	-	-	-	(30)		-	
Total 14120 - Other Revenues (W)	\$ 1,398,833	\$ 989,094	\$ 1,978,188	\$ 2,525,945	\$ 251,480	\$ -	\$ 1,650,313	
Total (1) Water Department - Revenue	\$ 15,715,410	\$ 6,159,859	\$ 12,319,719	\$ 15,371,475	\$ (871,399)	\$ -	\$ 14,844,011	
(2) Wastewater Department - Rev								
14200 - Retail & Wholesale Revenues (WW)								
14201 - Minimum Bill/Volumetric Rev (WW) Retail	\$ 2,633,930	\$ 1,225,383	\$ 2,450,766	\$ 2,519,993			\$ 2,633,930	
14208 - Wholesale Minimum Bill	136,267	54,345	108,690	0			136,267	
14209 - Wholesale Volumetric Rate	78,525	40,243	80,485	40,243			78,525	
14203 - Application Fee (WW)	0	0	0	0			0	
14204 - Tap Fee (WW)	175,450	12,203	24,406	106,870	(68,580)		106,870	
14205 - Late Fees (WW)	0	0	0	0			0	
14206 - Return Check Fee (WW)	0	0	0	0			0	
14207 - Inspection Fee (WW)	900	-	-	-	(900)		-	
Total 14200 - Retail & Wholesale Revenues (WW)	\$ 3,025,072	\$ 1,332,174	\$ 2,664,347	\$ 2,667,106	\$ (69,480)	\$ -	\$ 2,955,592	
14220 - Other Revenues (WW)								
14221 - Grinder Pump Surcharge (WW)	\$ 15,475	\$ 6,200	\$ 12,400	\$ 13,000	\$ (2,475)		\$ 13,000	
14222 - Billing Services (WW)	12,300	8,050	16,100	16,120	3,820		16,120	
Total 14220 - Other Revenues (WW)	\$ 27,775	\$ 14,250	\$ 28,500	\$ 14,250	\$ 725	\$ -	\$ 29,120	
Total (2) Wastewater Department - Rev	\$ 3,052,847	\$ 1,346,424	\$ 2,692,847	\$ 2,681,356	\$ (68,755)	\$ -	\$ 2,984,712	
(3) Shared Department - Revenue								
14300 - Shared Department								
14301 - Inspection Fees & Plan Review	\$ -		\$ -				\$ -	
14302 - Legal Review Fees	0		0				0	
14303 - Vehicle Lease	0		0				0	
14304 - Interest Earned on Checking	615	191	382	256			615	
14305 - Miscellaneous Income	11,350	10,780	21,560	25,129			11,350	
14306 - Construction Inspections	155,610	75,490	150,980	340,772			155,610	



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14307 · Interest Earned on Temp Investm		2,447	4,894	6,927	4,894		4,894	
Total 14300 · Shared Department	\$ 167,575	\$ 88,908	\$ 177,816	\$ 373,084	\$ 4,894	\$ -	\$ 172,469	
Total (3) Shared Department - Revenue	\$ 167,575	\$ 88,908	\$ 177,816	\$ 373,084	\$ 4,894	\$ -	\$ 172,469	
Total Income	\$ 18,935,832	\$ 7,595,191	\$ 15,190,382	\$ 18,425,915	\$ (935,260)	\$ -	\$ 18,001,193	

Expense								
(1) Water Department - Expense								
16100 · LCRA Raw Water Reservation Fees								
16101 · LCRA - Raw Water Used (W)	\$ 875,942	\$ 142,777	\$ 244,761	\$ 374,591	\$ (161,829)		\$ 714,113	Adjusted to reflect lower sales due to drought
16102 · LCRA - Raw Water Reservation(W)	492,776	356,738	611,551	714,530	80,914		573,691	Adjusted to reflect lower sales due to drought
16110 · Contract Operations - Water								
16111 · Base Fee for Services (W)	859,805	422,740	845,480	863,392			859,805	
16112 · Maintenance & Repairs (W)								
16112.a System Wide	481,470	98,181	196,362	93,415		(2,250)	479,220	PUA direct contract for mowing
16112b. Distribution System	591,401	168,339	336,678	167,442		(7,500)	583,901	PUA direct purchase meters
16112c. Preventative Maintenance - Plant	40,000	0	0	0		(40,000)	0	
16112c. Preventative Maintenance - Distribution System	30,000	0	0	0		(30,000)	0	
16112d. Water Treatment Plant Sludge Hauling Analysis	25,000	0	0	0			25,000	
16112 · Maintenance & Repairs (W) - Other		238,799	477,598	721,056			0	
16113 · Customer Service (W)	358,527	198,499	396,998	375,737	17,210		375,737	
16114 · Engineering/ Const Fees (W)	34,000	5,140	10,280	5,140			34,000	
611404 · 1280 Pressure Plane Analysis(W)								
16120 · Material & Supplies (W)	0		0	5,189			0	
16130 · Chemicals (W)	281,956	114,176	228,352	227,607	(43,569)		238,386	Adjusted to reflect lower sales due to drought
16197 · Sludge Hauling	333,444	54,063	108,126	175,548	(49,793)		283,650	Adjusted to reflect lower sales due to drought
16150 · Outside Services (W)	0	5,975	11,950	5,975	5,975		5,975	
16160 · Utilities - Electric (W)	1,286,437	477,199	954,398	1,104,440	(196,062)		1,090,375	Adjusted to reflect lower sales due to drought
16170 · Utilities - Telephone (W)	18,204	6,038	12,076	12,025			18,204	
16180 · Environmental Regulatory Fee(W)	0	0	0	0			0	
16190 · Other Expenses (W)	250,000	2,610	5,220	2,610		(125,000)	125,000	
16195 · Permit Expense (W)				1,875				
16196 · Laboratory Fees (W)		181	362	311	362		362	
(2) Wastewater Department - Exp								
16200 · Contract Operations-Wastewater								
16201 · Base Fee for Services (WW)	244,951	114,641	229,282	211,370			244,951	
16202 · Maintenance & Repairs (WW)								
16202a. Lake Point WWTP Maintenance	271,122	12,039	24,078	12,039			271,122	
16202b. Bohl's WWTP Maintenance	17,200	0	0	0			17,200	
16202c. Lift Station #14 Maintenance	89,821	1,776	3,552	1,776			89,821	
16202d. Other Lift Stations Maintenance	111,452	27,168	54,336	27,168			111,452	
16202e. Collection System Maintenance	4,179	9,590	19,180	9,590			4,179	
16202f. Preventative Maintenance - Plant	25,000	3,820	7,640	3,820		(21,180)	3,820	
16202g. Preventative Maintenance - Collection System	15,000	0	0	0		(15,000)	0	Program removed for this FY
16202h. I&I Study and Maintenance	100,000	0	0	0		(100,000)	0	Program removed for this FY
16202i. Industrial Pre Treatment Program	40,000	0	0	0		(20,000)	20,000	Program reduced this FY
16202 · Maintenance & Repairs (WW) - Other		97,217	194,434	266,243			0	
16297. Wastewater Spill Assessment	20,000	15,073	30,146				20,000	
16203 · Customer Services (WW)	38,160	5,723	11,446	42,415	(26,714)		11,446	
16210 · Materials & Supplies (WW)	0	0	0	0			0	
16214 · Engineering/ Const Fees (W)	26,500	0	0	0		(26,500)	0	Program removed for this FY
16296. Bohl's Irrigation	4,500	0	0	0	(4,500)		0	Program removed for this FY
16220 · Chemicals (WW)	500,000	212,765	425,530	310,371	(74,470)		425,530	
16230 · Sludge Disposal (WW)	365,056	86,940	173,880	206,280	(158,776)		206,280	
16240 · Utilities - Electric (WW)								
16240a. Lakepointe WWTP	127,264	0	0	0			127,264	
16240b. Lift Station #14	15,467	0	0	0			15,467	
16240c. Remaining WW Electric	32,175	0	0	0			32,175	
16240 · Utilities - Electric (WW) - Other		55,119	110,238	123,957			0	



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		16250 · Utilities - Telephone (WW)	5,861	3,333	6,666	6,256			5,861	
		16260 · Environmental Regulatory Fe(WW)	0		0	0			0	
		16270 · Other Expense (WW)	3,837	0	0	0			3,837	
		16280 · Utilities - Gas (WW)	627	105	210	228			627	
		16295 · Garbage Expense (WW)		1,215	2,430	2,405	2,430		2,430	
		16297 · WW Spill Assessment				15,073			0	
		16330 · Special Programs	0	119,840	239,680	150,252	119,840		119,840	
		(3) Shared Department - Expense								
		16300 · Professional Services								
		General Operating								
		16311 · General Counsel - Operating	500,000	395,200	790,400	869,456	290,400	(89,250)	701,150	Transfer board meeting support functionality to PUA staff and website updating in house. Transfer easement and SER tracking to PUA staff. Transfer tracking TCEQ Compliance Agreement to PUA staff
		16312 · Engineering - Operating	125,200	92,211	184,422	252,372	59,222	(75,000)	109,422	Transfer of all general engineering functions to PUA staff
		16313 · General Manager - Operating	0		0	25,486	0		0	
		16314 · Bookkeeping - Operating	90,121	84,692	169,384	156,025	79,263		169,384	
		16315 · Financial Manager - Operating	119,237	64,025	128,050	153,819	8,813		128,050	
		16316 · Auditor - Operating	45,000	45,000	90,000	63,500			45,000	
		16317 · General Counsel-Litigation	0	7,423	14,846	13,699	75,000		75,000	
		16319 · Rate Case (TCMUD12)		5,061	10,122	5,061	50,000		50,000	
		Special Contract Services								
		16322 · Rate Study - Special Contract	50,000	488	976	25,718	(12,000)		38,000	Actual contract cost
		16323 · Inspections/Plan Review-Special	0		0	0	0		0	
		632309 · SER - Galena Trace				469				
		632310 · SER - ORB Music Studio				68				
		632315 · SER - Parkside in Bee Cave				0				
		16324 · Other Engineering Analyses-Spec	0	49,820	99,640	51,020	49,820		49,820	
		632405 · FM 1826 & Reunion Ranch WL Relc				0				
		16324 · Other Engineering Analyses-Spec-Other	10,000		0			(10,000)	0	Program removed for this FY
		Transitional Support Services	0		0				0	
		16301 · General Counsel - Transitional	0		0	62,386			0	
		16302 · Engineering - Transitional	0		0	0			0	
		630201 · Task 22 - SER Activities	0		0	22,005			0	
		16302 · Engineering - Transitional - Other	0		0	150			0	
		16303 · General Manager - Transitional	0		0	0			0	
		16304 · Bookkeeping - Transitional	0		0	0			0	
		16305 · Financial Manager -Transitional	0		0	0			0	
		16306 · Misc - Transitional	0		0	0			0	
		16307 · Auditor	0		0	0			0	
		16331 · Inventory Purchases Not Funded	100,000	0	0			(100,000)	0	Program removed for this FY
		16332 · Leak Detection Program	75,000	15,898	31,796	15,898		(75,000)	0	Program removed for this FY
		16333 · SCADA Control System Maintenance	100,000	3,200	6,400	36,000		(96,800)	3,200	Program removed for this FY
		16335 · Tools & Shop Supplies	0		0	0			0	
		16336 · Computer Maintenance & Repair	33,600	0	0	0		(33,600)	0	Program removed for this FY
		16338 · Janitor/Contract Labor	2,100	1,050	2,100	2,100	0		2,100	
		16339 · Office Data & Supplies	30,000	11,000	22,000	14,506		(15,494)	14,506	
		16340 · Membership & Dues	17,500	4,000	8,000	13,428		(4,072)	13,428	
		16341 · Utilities - Office & Outside Fac.	2,624	1,153	2,306	2,164		(460)	2,164	
		16342 · Conservation Education & Enforce	130,000	75	150	699		(129,925)	75	Program removed for this FY
		16343 · Insurance - General	130,690	79,239	158,478	79,938			130,690	
		16344 · Bank Charges	737	0	0	10			737	
		16345 · Misc. Operating Expense	4,653	9,132	18,264	12,577			4,653	
		16347 · Lease Expense	67,406	33,644	67,288	63,471			67,406	
		16410 · Salaries	452,118	193,705	387,410	309,269		(40,000)	412,118	Remove Technician
		16420 · FICA and Benefits	154,784	19,227	38,454	29,197		(14,000)	140,784	Remove Technician



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16540 · Travel Expense		99	198	219	198		198	
16560 · Miscellaneous Expense	100,000	130,270	260,540	131,546	50,000		150,000	Includes the addition of contract for Legislative Support Services and Spillman Lease Payment.
17110 · Capital Outlay	0		0		0		0	
Total O&M Expense	\$ 10,357,901	\$ 4,303,431	\$ 8,464,143	\$ 8,652,382	\$ 141,709	\$ (1,051,005)	\$ 9,448,605	

Total Funds Available for Debt Service, Times Coverage, and Reserves	\$ 8,577,931	\$ 3,291,760	\$ 6,726,239	\$ 9,773,533			\$ 8,552,588	
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Annual Debt Service								
Water Annual Debt Service								
Wholesale Customer Debt Service	\$ 954,487	\$ -					\$ 954,487	
Retail Customer Debt Service	4,779,600	-					4,779,600	
Wastewater Annual Debt Service								
Wholesale Customer Debt Service	103,062	-					103,062	
Retail Customer Debt Service	762,633	-					762,633	
Effluent Customer Debt Service	29,190	-					29,190	
	<u>\$ 6,628,972</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,628,972</u>	

Times Coverage	1.29						1.29	
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Transfers to Other Funds								
Facilities Fund Transfer								
Water								
Wholesale Customer	\$ 238,622	\$ -					\$ 238,622	
Retail Customer	1,194,900	-					1,194,900	
Wastewater Annual Debt Service								
Wholesale Customer	25,765	-					25,765	
Retail Customer	190,658	-					190,658	
Effluent Customers	7,298	-					7,298	
	<u>\$ 1,657,243</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,657,243</u>	

Remaining Appropriable Funds	\$ 291,717		\$ 6,726,239	\$ 9,773,533			\$ 266,373	
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