

West Travis County Public Utility Agency  
 FYE2016 Operating Fund Budget



		12 Month Test Year (June 2014-May 2015)	Adjustments	FYE2016 Proposed Budget	
	<b>Ordinary Income/Expense</b>				
	<b>Income</b>				
	<b>(1) Water Department - Revenue</b>				
	<b>14100 · Retail Revenues - Water</b>				
	14101 · Minimum Bill Revenues (W)	\$ 3,326,695	\$ 362,355	\$ 3,689,050	Reflective of growth and 3/1/2015 rate increase
	14102 · Volumetric Revenues (W)	5,639,183	1,679,801	7,318,984	Reflective of growth and 3/1/2015 rate increase, plus 2X per week watering, plus rate code corrections
	14103 · Application Fee (W)	75,010		75,010	
	14104 · Tap Fees (W)	705,043	(705,043)	-	Recategorizing fee reporting
	14105 · Late Fee (W)	110,353		110,353	
	14106 · Return Check Fee (W)	528		528	
	14107 · Inspection Fee (W)	13,227		13,227	
	14108 · Inquiry Fee	1,280		1,280	
	14109 · Capital Recovery Fees	48,940		48,940	
	14109b · Drought Contingency Surch (W)	744,602	(744,602)	-	Fee discontinued
	14109c · Pro-Rata Fee (Homestead)	6,500		6,500	
	<b>14110 · Wholesale Revenues - (WSW)</b>				
	14111 · Minimum Bill Revenues (WSW)	1,196,663	(89,954)	1,106,709	Due to increase in impact fees
	14112 · Volumetric Revenues (WSW)	1,534,326	109,244	1,643,570	Reflective of growth and 2 X per week watering
	14113 · Drought Contingency Surch (WSW)	136,827	(136,827)	-	Fee discontinued
	<b>14120 · Other Revenues (W)</b>				
	14121 · LUE Reservation Fees (W)	1,204,690		1,204,690	
	14122 · Raw Wat/Effl Irrig Sales (W)	721,360	(180,340)	541,020	
	14123 · Meter Set Fee (W)	154,536		154,536	
	14124 · Connection Fees	216,611	74,539	291,150	Recategorizing fee reporting
	14125 · Billing Services (W)	7,700		7,700	
	14127 · Volumetric Rate-Capital Charge	86,061		86,061	
	14128 · Lump Sum - Capital Charge	25,000		25,000	
	<b>Total (1) Water Department - Revenue</b>	<b>\$ 15,955,134</b>	<b>\$ 369,173</b>	<b>\$ 16,324,307</b>	

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		<b>(2) Wastewater Department - Rev</b>				
		<b>14200 · Retail &amp; Wholesale Revenues (WW)</b>				
		<b>14201 · Minimum Bill/Volumetric Rev (WW)</b>	\$ 2,683,754	\$ 107,350	\$ 2,791,104	Due to system growth
		<b>14204 · Tap Fee (WW)</b>	75,860	(75,860)	-	Recategorizing fee reporting
		<b>14205 · Late Fees (Wholesale)</b>	(39,362)	39,362	-	Due to correction of historical booking
		<b>14206 · Fire Phoenix</b>				
		<b>14206a · Fire Phoenix Late Fee</b>	32,894	(32,894)	-	Assumed customer would pay on-time
		<b>14206b · Fire Phoenix Accrued P&amp;I</b>	103,215	(103,215)	-	Assumed customer would pay on-time
		<b>14208 · Wholesale Minimum Bill</b>	124,677	75,456	200,134	Due to 3/1/2015 rate increase
		<b>14209 · Wholesale Volumetric Rate</b>	82,537	3,301	85,838	Due to growth
		<b>14220 · Other Revenues (WW)</b>				
		<b>14221 · Grinder Pump Surcharge (WW)</b>	11,851		11,851	
		<b>14222 · Billing Services (WW)</b>	12,025		12,025	
		<b>14223 · Industrial Pre Treatment Surchg</b>	175,414	24,586	200,000	Net of testing expense; assumes customers with 3X fees will make changes to reduce violations.
		<b>Total (2) Wastewater Department - Rev</b>	<b>\$ 3,262,864</b>	<b>\$ 38,088</b>	<b>\$ 3,300,951</b>	
		<b>(3) Shared Department - Revenue</b>				
		<b>14300 · Shared Department</b>				
		<b>14304 · Interest Earned on Checking</b>	\$ 748		\$ 748	
		<b>14305 · Miscellaneous Income</b>	5,906		5,906	
		<b>14306 · Construction Inspections</b>	75,311		75,311	
		<b>14307 · Interest Earned on Temp Investm</b>	6,172		6,172	
		<b>14310 · SER Fees</b>	143,999		143,999	
		<b>Total (3) Shared Department - Revenue</b>	<b>\$ 232,136</b>	<b>\$ -</b>	<b>\$ 232,136</b>	
		<b>Total Income</b>	<b>\$ 19,450,134</b>	<b>\$ 407,260</b>	<b>\$ 19,857,394</b>	

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Expense									
<b>(1) Water Department - Expense</b>									
<b>16100 · LCRA Raw Water Reservation Fees</b>									
16101 · LCRA - Raw Water Used (W)						\$ 385,393	\$ 65,517	450,910	Reflective of growth and 2X per week watering, plus LCRA increase
16102 · LCRA - Raw Water Reservation(W)						759,833	43,225	803,058	Reflective of growth and 2X per week watering, plus LCRA increase
<b>16110 · Contract Operations - Water</b>									
16111 · Base Fee for Services (W)						279,438	1,946,584	2,226,022	Discontinuation of STES contract. Reflects USW Base Fee allocated to Water.
<b>PUA Direct Funded M&amp;R Expenses</b>									
16112a · System Wide						233,876	(116,159)	117,717	Discontinuation of STES contract. Remaining M&R to be paid directly by PUA versus USW
16112b · Distribution System						363,438	(177,799)	185,639	Discontinuation of STES contract. Remaining M&R to be paid directly by PUA versus USW
16112c · Preventative Maintenance-Plant						8,341	2,231	10,571	Discontinuation of STES contract. Remaining M&R to be paid directly by PUA versus USW
16112f · Lawn Service (W)						12,905	288	13,193	Discontinuation of STES contract. Remaining M&R to be paid directly by PUA versus USW
16112g · STES Audit Work						52,494	(52,494)	-	Assumed STES audit completed by year end. Future expenses would be captured as litigation expense.
16113 · Customer Service (W)						150,433	(150,433)	-	Discontinuation of STES contract
Contract Operator True-Up Contingency							206,096	206,096	Reflects USW True-up Contingency allocated to Water.
16120 · Material & Supplies (W)						851		851	
16130 · Chemicals (W)						234,867	16,441	251,308	Reflective of growth and 2X per week watering
16150 · Outside Services (W)						381		381	
16160 · Utilities - Electric (W)						1,150,719	80,550	1,231,269	Reflective of growth and 2X per week watering
16170 · Utilities - Telephone (W)						16,153		16,153	
16190 · Other Expenses (W)						2,483		2,483	
16195 · Permit Expense (W)						2,703		2,703	
16196 · Laboratory Fees (W)						9,454		9,454	
16197 · Sludge Disposal (W)						150,805	10,556	161,362	Reflective of growth and 2X per week watering

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		<b>(2) Wastewater Department - Exp</b>				
		<b>16200 · Contract Operations-Wastewater</b>				
		<b>16201 · Base Fee for Services (WW)</b>	78,816	935,429	1,014,244	Discontinuation of STES contract. Reflects USW Base Fee allocated to Wastewater.
		<b>PUA Direct Funded M&amp;R Expenses</b>				
		<b>16202a · Lake Point WWTP Maintenance</b>	108,854	(77,457)	31,398	Discontinuation of STES contract. Remaining M&R to be paid directly by PUA versus USW
		<b>16202b · Bohl's WWTP Maintenance</b>	33,139	(33,139)	-	Discontinuation of STES contract. Remaining M&R to be paid directly by PUA versus USW
		<b>16202c · Lift Station #14 Maintenance</b>	10,365	(9,844)	521	Discontinuation of STES contract. Remaining M&R to be paid directly by PUA versus USW
		<b>16202d · Other Lift Station Maintenance</b>	102,359	(94,076)	8,283	Discontinuation of STES contract. Remaining M&R to be paid directly by PUA versus USW
		<b>16202e · Collection System Maintenance</b>	21,130	(10,469)	10,661	Discontinuation of STES contract. Remaining M&R to be paid directly by PUA versus USW
		<b>16202i · Industrial Pre Treatment Progra</b>	21,400		21,400	
		<b>16202j · Lawn Service (WW)</b>	9,150		9,150	
		<b>Contract Operator True-Up Contingency</b>		93,904	93,904	Reflects USW True-up Contingency allocated to Wastewater.
		<b>16220 · Chemicals (WW)</b>	176,832	7,073	183,906	Reflective of growth
		<b>16230 · Sludge Disposal (WW)</b>	350,142	14,006	364,148	Reflective of growth
		<b>16240 · Utilities - Electric (WW)</b>				
		<b>16240a · Lakepointe WWTP</b>	90,803	3,632	94,435	Reflective of growth
		<b>16240b · Lift Station #14</b>	20,685	827	21,512	Reflective of growth
		<b>16240c · Remaining WW Electrict</b>	100,504	4,020	104,524	Reflective of growth
		<b>16250 · Utilities - Telephone (WW)</b>	11,268		11,268	
		<b>16280 · Utilities - Gas (WW)</b>	213		213	
		<b>16295 · Garbage Expense (WW)</b>	3,169		3,169	
		<b>16330 · Special Programs</b>	34,114		34,114	
		<b>(3) Shared Department - Expense</b>				
		<b>Contract Operations</b>				
		<b>16710n · Continuing Education</b>	35	(35)	-	Reflects allocation of contract operations costs to direct water and wastewater.

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					16710t · Vehilce Maintenance	-	-	-	Reflects allocation of contract operations costs to direct water and wastewater.
					Contract Operations - Other	2,061,633	(2,061,633)	-	Reflects allocation of contract operations costs to direct water and wastewater.
					<b>Customer Service Office</b>				
					16390 · Customer Service Office- Lease	16,132	8,321	24,453	Full year expense
					16391 · Customer Servv Office- Utilities	1,547	1,816	3,363	Full year expense
					<b>General Programs and Support</b>				
					16820 · Board Meeting Expense				
					16820a · Meals	1,196	2,913	4,110	Full year expense
					<b>16300 · Professional Services</b>				
					<b>General Operating</b>				
					16311 · General Counsel - Operating	453,406	46,594	500,000	Consultant estimate
					16312 · Engineering - Operating	96,909	3,091	100,000	Consultant estimate
					16314 · Bookkeeping - Operating	173,619	(73,619)	100,000	
					16315 · Financial Manager - Operating	103,052	21,948	125,000	Consultant estimate
					<b>16316 · Legislative Efforts</b>				
					16316a · Legal Counsel	9,435	(9,435)	-	Effort completed
					16316b · Lobbyist	289,852	(289,852)	-	Effort completed
					16316 · Legislative Efforts - Other	48,175	(48,175)	-	Effort completed
					16317 · General Counsel-Litigation	196,529	478,471	675,000	Reflects all pending litigation
					16318 · Auditor-Operating	50,000		50,000	
					<b>16319 · Rate Case (TCMUD12)</b>				
					16319a · Rate Case-Legal Counsel	305,530	(305,530)	-	Included in estimate above
					16319b · Rate Case- Consultants	21,638	(21,638)	-	Included in estimate above
					16319 · Rate Case (TCMUD12) - Other	154,692	(154,692)	-	Included in estimate above
					<b>16320 · Reconciliation</b>				
					16320a · Recon - Sept/Oct	12,550	(12,550)	-	Effort completed

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					16320b · Recon - Nov-Feb	21,975	(21,975)	-	Effort completed
					<b>Special Contract Services</b>				
					16322 · Rate Study - Special Contract	38,894	2,286	41,180	New contract amount
					16324 · Other Engineering Analyses-Spec	60,206		60,206	
					16325 · Construction Inspection Consult	(43,299)	88,299	45,000	Reflects expenses for program
					16326 · Fire Phoneix Collections	2,598	(2,598)	-	Assumes customer pays fees due
					16327 · Zero Rate Code Billing	9,133	(9,133)	-	Issue resolved
					<b>Transitional Support Services</b>				
					16308 · Operations-USWUG Transition	177,193	(152,193)	25,000	Contingency for remaining transitional items
					<b>16300 · Professional Services - Other</b>				
					16332 · Leak Detection Program	915		915	Program underfunded currently due to budget limitations
					16338 · Janitor/Contract Labor	2,100		2,100	
					16339 · Office Data & Supplies	13,811		13,811	
					16340 · Membership & Dues	4,837		4,837	
					16341 · Utilities - Office & Outside Fa	5,073		5,073	
					16342 · Conservation Education & Enforc	1,570		1,570	Program underfunded currently due to budget limitations
					16343 · Insurance - General	85,317		85,317	
					16344 · Bank Charges	598		598	
					16345 · Misc. Operating Expense	9,196		9,196	
					16347 · Lease Expense	100,144		100,144	
					16355 · Office Equipment	2,003		2,003	
					16356 · Software Licenses	1,726		1,726	
					16357 · Vehicle Expense				
					16357a · Fuel	247		247	
					16358 · Outside Printing	17,713		17,713	
					16410 · Salaries	518,946	180,774	699,720	Includes the addition of Comptroller and Technician + Salary increase for existing staff.
					16420 · FICA and Benefits	48,098	16,755	64,853	

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					16540 · Travel Expense	160		160	
					16550 · Maint & Repairs - Misc	360		360	
					16560 · Miscellaneous Expense	81,287		81,287	
					16570 · Postage and Delivery Expense	2,639		2,639	
					16830 · SER Review Fees	39,076		39,076	
					(3) Shared Department - Expense - Other	1,932		1,932	
					17110 · Capital Outlay	30,116		30,116	
					17120 · Capital Outlay - Engineering	44,649		44,649	
					<b>Total Expense</b>	<b>\$ 10,262,651</b>	<b>\$ 396,719</b>	<b>\$ 10,659,370</b>	
					<b>Net Revenues Available for Times Coverage and Debt Service</b>	<b>\$ 9,187,483</b>	<b>\$ 10,541</b>	<b>\$ 9,198,024</b>	
					<b>Total Debt Service</b>				
					Series 2013 Debt				
					Retail water debt service			\$ 5,505,296	
					Wholesale water debt service			1,045,047	
					Retail wastewater debt service			1,469,353	
					Wholesale wastewater debt service			165,288	
					Effluent debt service			29,190	
					Series 2015 Debt			925,197	Upon rate analysis, budget amendment will re-allocate 2015 payment between impact fee fund, and operating fund
					<b>Total Debt Service</b>	<b>\$ 7,203,398</b>	<b>\$ 1,935,972</b>	<b>\$ 9,139,370</b>	
					<b>Times Coverage</b>	<b>1.28</b>		<b>1.01</b>	1.25 times coverage required, per bonds. Anticipate 2016 rate increase to meet times coverage requirements.
					<b>Transfer to Facilities Fund</b>	<b>\$ 2,049,436</b>	<b>\$ (2,049,436)</b>		
					<b>Net Remaining Available Balance</b>	<b>\$ (65,351)</b>	<b>\$ 124,005</b>	<b>\$ 58,654</b>	
					<b>Required Additional Times Coverage</b>			<b>\$ 2,284,843</b>	Upon implementation of new rates, budget should be amended to reflect transfer of times coverage monies to Facilities Fund