



Operating Fund Budget - Original Budget

	FYE2014 Original Budget	FYE2014 Amended Budget (5/2014)	Test Year Actual (June 2013- May 2014)	Adjustments	FYE2015 Proposed Budget	Notes
Ordinary Income/Expense						
Income						
(1) Water Department - Revenue						
14100 · Retail Revenues - Water						
14101 · Minimum Bill Revenues (W)	3,781,382	3,385,978	3,332,989	(163,256)	3,169,733	Assumed 9% growth at revised minimum. Reduced minimum & capital fees from Homestead in separate line item.
14102 · Volumetric Revenues (W)	6,571,605	5,928,059	5,731,441	(93,869)	5,637,572	Assumed 9% growth, but implementation of 1X per week watering for full year.
Drought Contingency Surcharge - Retail		383,774		676,509	676,509	Assumed through FYE2015 at current fee.
14103 · Application Fee (W)	92,200	88,800	85,245		85,245	
14104 · Tap Fees (W)	557,615	431,348	453,445		453,445	
14105 · Late Fee (W)	277,348	198,871	210,107	(52,527)	157,580	Assumed reduction in late fees due to operational transition.
14106 · Return Check Fee (W)	2,403	2,000	1,650		1,650	
14107 · Inspection Fee (W)	1,900	1,400	800		800	
14108 · Inquiry Fee	4,070	4,440	4,040		4,040	
14109 · Capital Recovery Fees	-	47,520	15,949	32,226	48,175	Assumed 12 months of fee collection - Homestead/ Meadowfox.
14109a · Bad Debt-Retail Water-Minimum Bill	-	-	151,040	(151,040)	-	Accounting adjustment from previous year.
Total 14100 · Retail Revenues - Water	11,288,523	10,472,190	9,986,705	248,043	10,234,748	
14110 · Wholesale Revenues - (WSW)						
14111 · Minimum Bill Revenues (WSW)	1,157,698	1,157,698	1,094,905	145,293	1,240,199	Assumes no change to the minimum from current rates. If/ when Board adopts changes an amendment is needed.
Deer Creek Capital Fee				50,000	50,000	Reflects separate recognition of fees received from Deer Creek WSC.
14112 · Volumetric Revenues (WSW)	1,870,356	1,455,263	1,956,481	(452,393)	1,504,088	Reflects 1 year of reduced volumetric



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Drought Contingency Surcharge - Wholesale		<u>108,547</u>		<u>150,409</u>	<u>150,409</u>	rates. Assumed 9% growth & reduced consumption due to 1X/week watering. To continue through FYE2015.
Total 14110 · Wholesale Revenues - (WSW)	3,028,054	2,721,508	3,051,386	(106,691)	2,944,695	
14120 · Other Revenues (W)						
14121 · LUE Reservation Fees (W)	318,309	627,039	2,494,630	(1,957,386)	537,244	Reflects projected reservation
14122 · Raw Wat/Effl Irrig Sales (W)	924,317	824,317	515,512		515,512	
14123 · Meter Set Fee (W)	120,074	167,614	176,647		176,647	
14124 · Connection Fees	28,703	24,993	26,190		26,190	
14125 · Billing Services (W)	7,400	6,350	6,750		6,750	
Drainage Fees	30					
14127 · Volumetric Rate-Capital Charge			5,041		5,041	
14128 · Lump Sum - Capital Charge	-	-	25,000		25,000	Fire Phoenix
Total 14120 · Other Revenues (W)	1,398,833	1,650,313	3,249,771	(1,957,386)	1,292,385	
Total (1) Water Department - Revenue	15,715,410	14,844,011	16,287,862	(1,816,034)	14,471,828	
(2) Wastewater Department - Rev						
14200 · Retail & Wholesale Revenues (WW)						
Min Bill/Volumetric Revenue Retail	2,633,930	2,633,930	2,524,013	(1,333,420)	1,190,593	Reflects 9% growth & removed revenues from wholesale cust.
Wholesale Minimum Bill	136,267	136,267		1,449,850	1,449,850	Reflects current wholesale minimum & proposed 1/1/15
14209 · Wholesale Volumetric Rate LUE Reservation Fees Application Fee	78,525	78,525	53,694	24,808	78,502	1 year reporting line item. Growth for Masonwood only (WCID#17 built out)
Inspection Fee	900					
14204 · Tap Fee (WW)	175,450	106,870	125,695		125,695	
14205 · Late Fees (WW)	-	-	72,846	-	72,846	
Total 14200 · Retail & Wholesale Revenues (WW)	3,025,072	2,955,592	2,776,249	192,438	2,968,686	
14220 · Other Revenues (WW)						
Industrial Pre-Treatment Testing Fees				89,100	89,100	
Industrial Pre-Treatment Surcharge				200,000	200,000	
14221 · Grinder Pump Surcharge (WW)	15,475	13,000	12,675		12,675	
14222 · Billing Services (WW)	<u>12,300</u>	<u>16,120</u>	<u>15,850</u>		<u>15,850</u>	



	FYE2014 Original Budget	FYE2014 Amended Budget (5/2014)	Test Year Actual (June 2013- May 2014)	Adjustments	FYE2015 Proposed Budget	Notes
Total 14220 · Other Revenues (WW)	27,775	29,120	28,525	289,100	317,625	
Total (2) Wastewater Department - Rev	3,052,847	2,984,712	2,804,774	481,538	3,286,311	
(3) Shared Department - Revenue						
14300 · Shared Department						
Inspection Fees & Plan Review Fees						
Legal Review Fees						
Vehicle Lease						
Customer Service Office Lease						
Customer Service Office Lease				26,595	26,595	USW share of CS lease.
Customer Service Utilities				1,750	1,750	USW share of CS expense.
Customer Service Office Repairs & Maintenance				6,000	6,000	USW share of CS expense.
SER Review Fees, Outside Consulting				45,000	45,000	
14304 · Interest Earned on Checking	615	615	497		497	
14305 · Miscellaneous Income	11,350	11,350	12,527		12,527	
14306 · Construction Inspections	155,610	155,610	285,321	(235,321)	50,000	
14307 · Interest Earned on Temp Invest.	-	4,894	7,132		7,132	
Total 14300 · Shared Department	167,575	172,469	305,477	(155,976)	149,501	
Total (3) Shared Department - Revenue	167,575	172,469	305,477	(155,976)	149,501	
Total Income	\$18,935,832	\$ 18,001,192	\$ 19,398,113	(1,490,473)	\$ 17,907,640	
Expense						
(1) Water Department - Expense						
16100 · LCRA Raw Water Reservation Fees						
LCRA Firm Raw Water	875,942	714,113	375,692	37,772	413,464	variable cost projection, + LCRA increase
LCRA Reservation Fee	492,776	573,691	714,530	88,220	802,750	variable cost projection, + LCRA increase
16110 · Contract Operations - Water						
16111 · Base Fee for Services (W)	859,805	859,805	852,644	(852,644)		Removed STES Fees
16112 · Maintenance & Repairs (W)						
16112a · System Wide	481,470	479,220	230,248	(230,248)		Removed STES Fees
16112b · Distribution System	591,401	583,901	392,848	(392,848)		Removed STES Fees
16112c · Preventative Maintenance-Plant	40,000		4,225	(4,225)		Removed STES Fees
Preventative Maintenance - Distribution System	30,000					
Water Treatment Plant Sludge Hauling Analysis		25,000				Removed STES Fees
16112f · Lawn Service (W)			2,334	(2,334)		Removed STES Fees



	FYE2014 Original Budget	FYE2014 Amended Budget (5/2014)	Test Year Actual (June 2013- May 2014)	Adjustments	FYE2015 Proposed Budget	Notes
16112 · Maintenance & Repairs (W) - Other			334,353	(334,353)		Removed STES Fees
16113 · Customer Service (W)	358,527	375,737	396,823	(396,823)		Removed STES Fees
16114 · Engineering/ Const Fees (W)	34,000	34,000	6,190		6,190	
16120 · Material & Supplies (W)			5,189		5,189	
16130 · Chemicals (W)	281,956	238,386	240,865	14,709	255,574	variable cost projection
16150 · Outside Services (W)		5,975	5,975		5,975	
16160 · Utilities - Electric (W)	1,286,437	1,090,375	1,107,044	99,634	1,206,678	Reflects system growth
16170 · Utilities - Telephone (W)	18,204	18,204	10,331		10,331	
16190 · Other Expenses (W)	250,000	125,000	2,610		2,610	
16195 · Permit Expense (W)		362	1,875		1,875	
16196 · Laboratory Fees (W)			1,827		1,827	
16197 · Sludge Disposal (W)	333,444	283,650	164,348	36,950	201,297	growth + current processes
Mowing (W)				26,940	26,940	
16342 · Conservation Education & Enforce Contract Services	130,000	75	699	49,301	50,000	
16332 · Leak Detection Program	75,000		20,698	79,303	100,000	
16333 · SCADA Control System Maintenance	100,000	3,200	36,000	14,000	50,000	
GST/EST Maintenance				10,000	10,000	Car Pro
WTP Filters				15,000	15,000	Semens
Meter Calibration				15,000	15,000	
Storage Tank Corrosion Prevention				20,000	20,000	
(2) Wastewater Department - Expenses						
16200 · Contract Operations-Wastewater						
16201 · Base Fee for Services (WW)	244,951	244,951	222,117	(222,117)		Removed STES Fees
16202 · Maintenance & Repairs (WW)						
16202a · Lake Point WWTP Maintenance	271,122	271,122	98,459	(98,459)		Removed STES Fees
Bohls WWTP Maintenance	17,200	17,200				Removed STES Fees
16202c · Lift Station #14 Maintenance	89,821	89,821	8,491	(8,491)		Removed STES Fees
16202d · Other Lift Station Maintenance	111,452	111,452	90,399	(90,399)		Removed STES Fees
16202e · Collection System Maintenance	4,179	4,179	18,209	(18,209)		Removed STES Fees
16202f · Preventative Maintenance-Plant	25,000	3,820	4,201	(4,201)		Removed STES Fees
Preventative Maintenance - Collection System	15,000		3,525	(3,525)		Removed STES Fees
I&I Study Maintenance	100,000					Removed STES Fees



	FYE2014 Original Budget	FYE2014 Amended Budget (5/2014)	Test Year Actual (June 2013- May 2014)	Adjustments	FYE2015 Proposed Budget	Notes
16202i · Industrial Pre Treatment Program	40,000	20,000	1,556	(1,556)		Removed STES Fees
16202j · Lawn Service (WW)						
16202 · Maintenance & Repairs (WW) - Other			112,609	(112,609)		Removed STES Fees
Wastewater Spill Assessment		20,000				Removed STES Fees
16203 · Customer Services (WW)	38,160	11,446	24,656	(24,656)		Removed STES Fees
Materials & Supplies						
Engineering/Construction	26,500					
Bohl's Irrigation	4,500			2,500	2,500	
16220 · Chemicals (WW)	156,746	425,530	323,405	45,277	368,681	Adjusted for growth & operating a new plant. Reflects system growth + Bohl's plant & current processes.
16230 · Sludge Disposal (WW)	365,056	206,280	182,165	73,204	255,369	
16240 · Utilities - Electric (WW)						
16240a · Lakepointe WWTP	127,264	127,264	66,393	5,975	72,368	
16240b · Lift Station #14	15,467	15,467	9,877	889	10,766	Based on system growth & opening
16240c · Remaining WW Electriict	32,175	32,175	34,051	5,108	39,158	Bohl's WWTP
16240 · Utilities - Electric (WW) - Other			48,337	7,251	55,588	
16250 · Utilities - Telephone (WW)	5,861	5,861	7,217		7,217	
Environmental Regulatory Fees						
Other Expense	3,837	3,837				
16280 · Utilities - Gas (WW)	627	627	229		229	
16295 · Garbage Expense (WW)		2,430	2,460		2,460	
16297 · WW Spill Assessment			15,073		15,073	
16330 · Special Programs		119,840	133,291	16,709	150,000	
Mowing (WW)				7,500	7,500	
WW Lab Testing for Industrial Pre-Treatment Prog.				99,000	99,000	
Special Contracts						
WWTP Odor Control						Included in chemicals above
(3) Shared Department - Expense						
Contract Operations						
Customer Service Personnel				390,085	390,085	Per USW Staffing Plan
Meter Readers				186,714	186,714	Per USW Staffing Plan
Management & Administration Personnel				314,377	314,377	Per USW Staffing Plan
Water Plant Operators Personnel				483,036	483,036	Per USW Staffing Plan



	FYE2014 Original Budget	FYE2014 Amended Budget (5/2014)	Test Year Actual (June 2013- May 2014)	Adjustments	FYE2015 Proposed Budget	Notes
Wastewater Plant Operators Personnel				166,793	166,793	Per USW Staffing Plan
Maintenance Personnel				495,171	495,171	Per USW Staffing Plan
Repairs & Maintenance Fund				500,000	500,000	Per USW Budgeting
Uniforms				13,524	13,524	Per USW Budgeting
Monthly Sampling				27,600	27,600	Per USW Budgeting
Utility Billing (AVR)				150,938	150,938	Per USW Budgeting
Transition Cost Amortization				33,750	33,750	Per USW Budgeting
Answering Service				6,900	6,900	Per USW Budgeting
Organizational and Business Dues				1,550	1,550	Per USW Budgeting
Continuing Education				3,804	3,804	Per USW Budgeting
Reagents & Op Supplies				4,968	4,968	Per USW Budgeting
Reserve				13,800	13,800	Per USW Budgeting
Equipment				3,036	3,036	Per USW Budgeting
Vehicle Lease				12,650	12,650	Per USW Budgeting
Fuel & Gasoline				62,100	62,100	Per USW Budgeting
Vehicle Maintenance				20,355	20,355	Per USW Budgeting
Vehicle Insurance				20,254	20,254	Per USW Budgeting
Office Supplies				3,450	3,450	Per USW Budgeting
Permits & Licenses				1,380	1,380	Per USW Budgeting
Postage & Shipping				1,380	1,380	Per USW Budgeting
Replacement Hardware				2,760	2,760	Per USW Budgeting
IT Service & Repair				2,760	2,760	Per USW Budgeting
System Administration				2,760	2,760	Per USW Budgeting
Insurance				50,750	50,750	Per USW Budgeting
16300 · Professional Services						
General Operating						
16311 · General Counsel - Operating	500,000	701,150	818,317	(134,471)	683,845	Annualized May, 2014 Billing
16312 · Engineering - Operating	250,400	109,422	221,649	(191,649)	30,000	Modeling and Mapping
16313 · General Manager - Operating			3,597	(3,597)		
16314 · Bookkeeping - Operating	90,121	169,384	162,035	(121,526)	40,509	Removed to include in-house
16315 · Financial Manager - Operating	119,237	128,050	129,875		129,875	
16318 · Auditor-Operating	45,000	45,000	45,000		45,000	
Special Contract Services						



	FYE2014 Original Budget	FYE2014 Amended Budget (5/2014)	Test Year Actual (June 2013- May 2014)	Adjustments	FYE2015 Proposed Budget	Notes
16322 - Rate Study - Special Contract	50,000	38,000	878	37,123	38,000	
16323 - Inspections/Plan Review-Special						
632309 - SER - Galena Trace			58	(58)		
16324 - Other Engineering Analyses-Spec	10,000	49,820	66,995		66,995	
16319 - Rate Case (TCMUD12)		50,000	8,260	(8,260)	-	
Legal Counsel				150,000	150,000	
Consultants				75,000	75,000	
16317 - General Counsel-Litigation		75,000	20,019	129,981	150,000	
Legislative Efforts						
Legal Counsel				20,000	20,000	Estimate of costs
Lobbyist				186,000	186,000	Per proposal from vendors
Consultant				95,000	95,000	Per proposal from vendor
Operator Transition				25,000	25,000	Transition to USW
Transitional Support Services						
16301 - General Counsel - Transitional			20,000	(20,000)		
16302 - Engineering - Transitional						
630201 - Task 22 - SER Activities			15,754	(15,754)		
16305 - Financial Manager -Transitional						
Agency Office and Program Expense						
Customer Service Office						
Customer Service Office Lease				53,190	53,190	lease amount + estimates for NNN
Customer Service Office Utilities				3,500	3,500	
Customer Service Office Repairs & Maintenance				12,000	12,000	
Agency Office						
						Full year at current staff level, proposed salary increases, & 1 additional engineering tech FTE, 1 Program Manager & 1 bookkeeping FTE.
16410 - Salaries	502,784	412,118	360,148	323,852	684,000	
16420 - FICA and Benefits	172,129	140,784	35,751	135,249	171,000	Assumed at 25% of salaries
						Includes office space for 1 year, plus increases, per lease.
16347 - Lease Expense (Agency Office)	67,406	67,406	71,174	31,072	102,247	
Postage and Delivery Expense				12,500	12,500	
Computer Maintenance & Repair	33,600					
16341 - Utilities - Office & Outside Fa	2,624	2,164	3,494	1,000	4,494	Includes utilities for full year.



	FYE2014 Original Budget	FYE2014 Amended Budget (5/2014)	Test Year Actual (June 2013- May 2014)	Adjustments	FYE2015 Proposed Budget	Notes
16540 · Travel Expense		198	247		247	
16338 · Janitor/Contract Labor	2,100	2,100	2,100		2,100	
16339 · Office Data & Supplies	30,000	14,506	14,502	3,600	18,102	Includes misc. office supplies
16340 · Membership & Dues	17,500	13,428	9,428		9,428	
Office Equipment				27,500	27,500	
Software Licenses				15,000	15,000	
Vehicle Expense						
Fuel				24,000	24,000	
Maintenance				16,000	16,000	
Insurance				10,000	10,000	
Outside Printing				3,500	3,500	
Website Maintenance				30,000	30,000	
General Programs and Support						
Special Contracts						
Crane Load Testing				12,000	12,000	
Board Meeting Expense						
Meals				3,000	3,000	
Agenda Posting				500	500	
SER Review Fees				50,000	50,000	
Inventory Purchases	100,000					
16325 · Construction Inspection Consult			43,599	6,401	50,000	
16343 · Insurance - General	130,690	130,690	79,239		79,239	
16344 · Bank Charges	737	737	10		10	
16345 · Misc. Operating Expense	4,653	4,653	12,679		12,679	
16550 · Maint. & Repairs - Misc.			4,267		4,267	
16560 · Miscellaneous Expense	100,000	150,000	136,931	(58,931)	78,000	Moved special contracts to w/ ww dept. expenses.
17110 · Capital Outlay			187,785	(187,785)		Funded by Facilities Fund
18000 · Interest Expense			3,554		3,554	
18100 · Bad Debt Expense			151,040		151,040	
18200 · Developer Principal Payments			636,589	(636,589)		Funded by Facilities Fund
Total O&M	\$10,162,861	\$ 9,448,606	\$ 9,579,040	\$ 1,062,537	\$ 10,641,577	
Funds Available for Debt Service, Times Coverage & Reserve	\$ 8,772,971	\$ 8,552,586	\$ 9,819,073		\$ 7,266,063	



	FYE2014 Original Budget	FYE2014 Amended Budget (5/2014)	Test Year Actual (June 2013- May 2014)	Adjustments	FYE2015 Proposed Budget	Notes
Water Debt Service						
Retail Debt	4,779,600				5,248,201	
Wholesale Debt	954,487				1,075,288	
Wastewater Debt Service						
Retail Debt	762,633				1,280,905	
Wholesale Debt	103,062				144,239	
Effluent Debt	29,190				29,190	
16370 · Transfer to I&S Reserve	\$ 6,628,972	\$ 6,628,972	\$ 7,403,748	\$ 374,076	\$ 7,777,824	Based on FYE2015 Debt Payment, adjusted for impact fee funded debt.
Times Coverage	1.3	1.3	1.3		0.9	
16380 · Transfer to Rate Stabilization	\$ -	\$ -	\$ 2,540,715	\$(2,421,036)	\$ 119,679	Per Financial Policies - Rate Stabilization Fund Balance = 3 months O&M
16360 · Transfer to Facilities Fund	\$ 1,657,243	\$ 1,657,243	\$ 4,430,240	\$(2,485,784)	\$ 1,944,456	Equal to .25 coverage of Op Fund Debt
Remaining Appropriable Funds	\$ 486,756	\$ 266,371	\$ (4,555,630)		\$ (2,575,896)	



FYE2015 Operating Budget – Amended

	FYE2015 Adopted Budget	Adjustments	FYE2015 Amended Budget	Notes
Ordinary Income/Expense				
Income				
(1) Water Department - Revenue				
14100 · Retail Revenues - Water				
14101 · Minimum Bill Revenues (W)	3,169,733		3,169,733	
14102 · Volumetric Revenues (W)	5,637,572		5,637,572	
Drought Contingency Surcharge - Retail	676,509		676,509	
14103 · Application Fee (W)	85,245		85,245	
14104 · Tap Fees (W)	453,445		453,445	
14105 · Late Fee (W)	157,580		157,580	
14106 · Return Check Fee (W)	1,650		1,650	
14107 · Inspection Fee (W)	800		800	
14108 · Inquiry Fee	4,040		4,040	
14109 · Capital Recovery Fees	48,175		48,175	
14109a · Bad Debt-Retail Water-Minimum B	-		-	
Total 14100 · Retail Revenues - Water	10,234,748		10,234,748	
14110 · Wholesale Revenues - (WSW)				
14111 · Minimum Bill Revenues (WSW)	1,240,199		1,240,199	
Deer Creek Capital Fee	50,000		50,000	
14112 · Volumetric Revenues (WSW)	1,504,088		1,504,088	
Drought Contingency Surcharge - Wholesale	<u>150,409</u>		<u>150,409</u>	
Total 14110 · Wholesale Revenues - (WSW)	2,944,695		2,944,695	
14120 · Other Revenues (W)				
14121 · LUE Reservation Fees (W)	537,244		537,244	
14122 · Raw Water/Effl Irrig Sales (W)	515,512		515,512	
14123 · Meter Set Fee (W)	176,647		176,647	
14124 · Connection Fees	26,190		26,190	



14125 · Billing Services (W)	6,750	6,750
Drainage Fees		-
14127 · Volumetric Rate-Capital Charge	5,041	5,041
14128 · Lump Sum - Capital Charge	<u>25,000</u>	<u>25,000</u>
Total 14120 · Other Revenues (W)	1,292,385	1,292,385
Total (1) Water Department - Revenue	14,471,828	14,471,828
(2) Wastewater Department - Rev		
14200 · Retail & Wholesale Revenues (WW)		
Min Bill/Volumetric Revenue Retail	1,190,593	1,190,593
Wholesale Minimum Bill	1,449,850	1,449,850
14209 · Wholesale Volumetric Rate	78,502	78,502
LUE Reservation Fees	51,200	51,200
Application Fee	-	-
Inspection Fee	-	-
14204 · Tap Fee (WW)	125,695	125,695
14205 · Late Fees (WW)	<u>72,846</u>	<u>72,846</u>
Total 14200 · Retail & Wholesale Revenues (WW)	2,968,686	2,968,686
14220 · Other Revenues (WW)		
Industrial Pre-Treatment Testing Fees	89,100	89,100
Industrial Pre-Treatment Surcharge	200,000	200,000
14221 · Grinder Pump Surcharge (WW)	12,675	12,675
14222 · Billing Services (WW)	<u>15,850</u>	<u>15,850</u>
Total 14220 · Other Revenues (WW)	317,625	317,625
Total (2) Wastewater Department - Rev	3,286,311	3,286,311
(3) Shared Department - Revenue		
14300 · Shared Department		
Inspection Fees & Plan Review Fees	-	-
Legal Review Fees	-	-
Vehicle Lease	-	-
Customer Service Office Lease		
Customer Service Office Lease	26,595	26,595
Customer Service Utilities	1,750	1,750



Customer Service Office Repairs & Maintenance	6,000		6,000	
SER Review Fees	45,000	92,700	137,700	Includes additional revenues for staff time.
14304 · Interest Earned on Checking	497		497	
14305 · Miscellaneous Income	12,527		12,527	
14306 · Construction Inspections	50,000		50,000	
14307 · Interest Earned on Temp Investm	<u>7,132</u>		<u>7,132</u>	
Total 14300 · Shared Department	149,501		242,201	
Total (3) Shared Department - Revenue	149,501		242,201	

Total Income \$17,907,640 92,700 \$18,000,340

Expense

(1) Water Department - Expense

16100 · LCRA Raw Water Reservation Fees

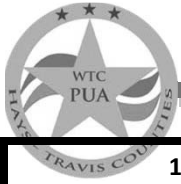
LCRA Firm Raw Water	413,464		413,464
LCRA Reservation Fee	802,750		802,750

16110 · Contract Operations - Water

16111 · Base Fee for Services (W)	-		-
16112 · Maintenance & Repairs (W)			
16112a · System Wide	-		-
16112b · Distribution System	-		-
16112c · Preventative Maintenance-Plant	-		-
Preventative Maintenance - Distribution System			
Water Treatment Plant Sludge Hauling Analysis	-		-
16112f · Lawn Service (W)	-		-
16112 · Maintenance & Repairs (W) - Other	-		-

16113 · Customer Service (W)

16114 · Engineering/ Const Fees (W)	6,190		6,190
16120 · Material & Supplies (W)	5,189		5,189
16130 · Chemicals (W)	255,574		255,574
16150 · Outside Services (W)	5,975		5,975
16160 · Utilities - Electric (W)	1,206,678		1,206,678



16170 · Utilities - Telephone (W)	10,331	10,331
16190 · Other Expenses (W)	2,610	2,610
16195 · Permit Expense (W)	1,875	1,875
16196 · Laboratory Fees (W)	1,827	1,827
16197 · Sludge Disposal (W)	201,297	201,297
Mowing (W)	26,940	26,940
16342 · Conservation Education & Enforce	50,000	50,000
Contract Services		
16332 · Leak Detection Program	100,000	100,000
16333 · SCADA Control System Maintenance	50,000	50,000
GST/EST Maintenance	10,000	10,000
WTP Filters	15,000	15,000
Meter Calibration	15,000	15,000
Storage Tank Corrosion Prevention	20,000	20,000
(2) Wastewater Department - Exp.	-	-
16200 · Contract Operations-Wastewater	-	-
16201 · Base Fee for Services (WW)	-	-
16202 · Maintenance & Repairs (WW)	-	-
16202a · Lake Point WWTP Maintenance	-	-
Bohls WWTP Maintenance	-	-
16202c · Lift Station #14 Maintenance	-	-
16202d · Other Lift Station Maintenance	-	-
16202e · Collection System Maintenance	-	-
16202f · Preventative Maintenance-Plant	-	-
Preventative Maintenance - Collection System	-	-
I&I Study Maintenance	-	-
16202i · Industrial Pre Treatment Program	-	-
16202j · Lawn Service (WW)	-	-
16202 · Maintenance & Repairs (WW) - Other	-	-
Wastewater Spill Assessment	-	-
16203 · Customer Services (WW)	-	-
Materials & Supplies	-	-



Engineering/Construction		-
Bohl's Irrigation	2,500	2,500
16220 · Chemicals (WW)	368,681	368,681
16230 · Sludge Disposal (WW)	255,369	255,369
16240 · Utilities - Electric (WW)	-	-
16240a · Lakepointe WWTP	72,368	72,368
16240b · Lift Station #14	10,766	10,766
16240c · Remaining WW Electric	39,158	39,158
16240 · Utilities - Electric (WW) - Other	55,588	55,588
16250 · Utilities - Telephone (WW)	7,217	7,217
Environmental Regulatory Fees	-	-
Other Expense	-	-
16280 · Utilities - Gas (WW)	229	229
16295 · Garbage Expense (WW)	2,460	2,460
16297 · WW Spill Assessment	15,073	15,073
16330 · Special Programs	150,000	150,000
Mowing (WW)	7,500	7,500
WW Lab Testing for Industrial Pre-Treatment Program	99,000	99,000
Special Contracts		
WWTP Odor Control	-	-
(3) Shared Department - Expense		
Contract Operations		
Customer Service Personnel	390,085	390,085
Meter Readers	186,714	186,714
Management & Administration Personnel	314,377	314,377
Water Plant Operators Personnel	483,036	483,036
Wastewater Plant Operators Personnel	166,793	166,793
Maintenance Personnel	495,171	495,171
Repairs & Maintenance Fund	500,000	500,000
Uniforms	13,524	13,524
Monthly Sampling	27,600	27,600
Utility Billing (AVR)	150,938	150,938



Transition Cost Amortization	33,750	33,750
Answering Service	6,900	6,900
Organizational and Business Dues	1,550	1,550
Continuing Education	3,804	3,804
Reagents & Op Supplies	4,968	4,968
Reserve	13,800	13,800
Equipment	3,036	3,036
Vehicle Lease	12,650	12,650
Fuel & Gasoline	62,100	62,100
Vehicle Maintenance	20,355	20,355
Vehicle Insurance	20,254	20,254
Office Supplies	3,450	3,450
Permits & Licenses	1,380	1,380
Postage & Shipping	1,380	1,380
Replacement Hardware	2,760	2,760
IT Service & Repair	2,760	2,760
System Administration	2,760	2,760
Insurance	50,750	50,750
16300 · Professional Services		
General Operating		
16311 · General Counsel - Operating	683,845	683,845
16312 · Engineering - Operating	30,000	30,000
16313 · General Manager - Operating	-	-
16314 · Bookkeeping - Operating	40,509	40,509
16315 · Financial Manager - Operating	129,875	129,875
16318 · Auditor-Operating	45,000	45,000
Special Contract Services		-
16322 · Rate Study - Special Contract	38,000	38,000
16323 · Inspections/Plan Review-Special	-	-
632309 · SER - Galena Trace	-	-
16324 · Other Engineering Analyses-Spec	66,995	66,995
16319 · Rate Case (TCMUD12)	-	-
Legal Counsel	150,000	150,000



Consultants	75,000	75,000
16317 · General Counsel-Litigation	150,000	150,000
Legislative Efforts		
Legal Counsel	20,000	20,000
Lobbyist	186,000	186,000
Consultant	95,000	95,000
Operator Transition	25,000	25,000
Transitional Support Services		
16301 · General Counsel - Transitional	-	-
16302 · Engineering - Transitional	-	-
630201 · Task 22 - SER Activities	-	-
16305 · Financial Manager -Transitional	-	-
WTCPUA Office and Program Expense		
Customer Service Office		
Customer Service Office Lease	53,190	53,190
Customer Service Office Utilities	3,500	3,500
Customer Service Office Repairs & Maintenance	12,000	12,000
WTCPUA Office		
16410 · Salaries	684,000	684,000
16420 · FICA and Benefits	171,000	171,000
16347 · Lease Expense (PUA Office)	102,247	102,247
Postage and Delivery Expense	12,500	12,500
Computer Maintenance & Repair	-	-
16341 · Utilities - Office & Outside Fa	4,494	4,494
16540 · Travel Expense	247	247
16338 · Janitor/Contract Labor	2,100	2,100
16339 · Office Data & Supplies	18,102	18,102
16340 · Membership & Dues	9,428	9,428
Office Equipment	27,500	27,500
Software Licenses	15,000	15,000
Vehicle Expense		



Fuel	24,000	24,000
Maintenance	16,000	16,000
Insurance	10,000	10,000
Outside Printing	3,500	3,500
Website Maintenance	30,000	30,000
General Programs and Support		
Special Contracts		
Crane Load Testing	12,000	12,000
Board Meeting Expense		
Meals	3,000	3,000
Agenda Posting	500	500
SER Review Fees	50,000	50,000
Inventory Purchases		
16325 · Construction Inspection Consult	50,000	50,000
16343 · Insurance - General	79,239	79,239
16344 · Bank Charges	10	10
16345 · Misc. Operating Expense	12,679	12,679
16550 · Maint & Repairs - Misc.	4,267	4,267
16560 · Miscellaneous Expense	78,000	78,000
17110 · Capital Outlay	-	-
18000 · Interest Expense	3,554	3,554
18100 · Bad Debt Expense	151,040	151,040
18200 · Developer Principal Payments	-	-
Total O&M	\$10,641,577	\$10,641,577
Funds Available for Debt Service, Times Coverage & Reserves	\$7,266,063	\$7,358,763
Water Debt Service		
Retail Debt	5,248,201	5,248,201
Wholesale Debt	1,075,288	1,075,288
Wastewater Debt Service		
Retail Debt	1,280,905	1,280,905



Wholesale Debt	144,239		144,239	
Effluent Debt	29,190		29,190	
16370 · Transfer to I&S Reserve	\$7,777,824		\$7,777,824	
Times Coverage	0.9		0.9	
16380 · Transfer to Rate Stabilization	\$119,679	\$(119,679)	\$-	Removed from budget until revenues are available to support transfer.
16360 · Transfer to Facilities Fund	\$1,944,456	\$(1,944,456)	\$-	Removed from budget until revenues are available to support transfer.
Utilization of Available Fund Balance		\$(419,061)	\$(419,061)	Absent rate increase, fund balance would be used to fund system operations.
Remaining Appropriable Funds	\$(2,575,896)		\$0	