

EMERALD FOREST UTILITY DISTRICT							
GENERAL FUND - BUDGET							
APPROVED 12-Sep-16				FYE 2017 BUDGET	FYE 2016		FYE 2015
					31-Jul-16 YTD MONTH 10 ACTUAL	ANNUAL BUDGET 2016	30-Sep-15 YTD MONTH 12 ACTUAL
[3]	TAPS PER MONTH--->			0			
REVENUE:							
	WATER SERVICE REVENUE			700,000	592,337	700,000	706,578
	SEWER SERVICE REVENUES			670,000	647,613	650,000	656,028
	PENALTY INTEREST & LATE CHARGE			40,000	36,668	30,000	43,101
[4]	REG. WATER AUTH. FEE			480,528	384,973	480,528	436,258
[2]	PROPERTY TAX REVENUE			814,576	765,991	772,388	717,855
	INTEREST ON INVESTMENTS			10,000	10,747	2,500	11,131
	RECONNECTION FEES			15,000	13,254	15,000	16,480
	GREASE TRAP INSPECTION			9,000	10,866	7,500	7,677
	TRANSFER FEES			-	-	-	696
	MISC REVENUES			-	986	2,500	43,301
	SALE OF FIXED ASSETS			-	155,145	-	-
	DEPOSIT REFUNDS RECEIPTS & ADJ			-	2,530	-	0
[5]	CAPACITY RESERVATION FEES-OUT OF DIS			156,266	151,882	154,789	145,344
	CUST SERVICE INSPECTION			25,000	24,157	25,000	23,963
[3]	TAP CONNECTION FEES			-	3,100	-	28,593
[3]	BUILDER INSPECTION FEES			-	100	-	592
[3]	SEWER INSPECTION FEES			-	-	-	241
	CAPITAL RECOVERY FEES			-	-	-	-
	SURCHARGE REVENUES			-	-	-	-
	TOTAL REVENUE			2,920,370	2,800,349	2,840,205	2,837,836
EXPENSES:							
	Consultants:						
	AUDITING FEES	BKD	20,000	19,600	20,000	19,600	
	LEGAL FEES GENERAL		80,000	82,785	95,000	82,315	
	LEGAL FEES - OTHER		6,000	6,005	-	-	
	LEGAL FEES CONSTRUCTION		2,000	3,018	2,000	3,676	
	ENGINEERING FEES GENERAL	J&C	83,000	61,216	82,000	71,403	
	FINANCIAL ADVISOR FEES	Hourly per Contract FSW	2,000	-	2,000	950	
	ACCOUNTING FEES	PML	45,000	27,438	45,000	35,352	
	SECRETARY FEES	SALY	10,000	7,875	10,000	9,494	
	OPERATOR FEES	SALY	105,000	87,839	105,000	104,601	
	Utilities:						
	TELEPHONE	SALY	12,000	15,197	12,000	15,408	
	UTILITIES	SALY	155,000	127,450	160,000	152,834	
[3]	Utility Connection:						
	TAP CONNECTION EXPENSE		0	550	-	9,531	
	CUST SERVICE INSPECTION		0	-	-	165	
	SEWER INSPECTION FEES		0	-	-	41	
	BUILDER INSPECTION EXP		0	35	-	35	
	DISCONNECTION FEES		6,000	5,730	8,000	6,140	

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GENERAL FUND - BUDGET									
APPROVED 12-Sep-16						FYE 2017	FYE 2016		FYE 2015
							BUDGET	31-Jul-16	ANNUAL
								YTD MONTH 10	BUDGET
							ACTUAL	2016	ACTUAL
Director Expenses:									
	DIRECTOR FEES				20,400	16,050	22,500	20,400	
	PAYROLL TAXES				1,561	333	1,721	1,561	
	TRAVEL AND EXPENSES				12,000	11,637	14,000	10,335	
	INTEREST EXP.				25	-	25	5	
FACILITIES									
	LABORATORY EXPENSES	LL			50,000	32,637	60,000	41,313	
	SLUDGE DISPOSAL	LL			95,000	29,544	95,000	67,883	
	CHEMICALS-WATER	LL			5,000	2,557	5,000	4,434	
	CHEMICALS-SEWER	LL			45,000	50,770	40,000	40,192	
Maintenance/Repairs									
	REPAIRS& MAINT-WATER DISTRIBUTION	LL			200,000	115,166	150,000	216,567	
	REPAIRS & MAINT-WATER WELL	LL			75,000	49,176	75,000	58,700	
	REPARIS & MAINT-WATER PLANT	LL			70,000	10,082	70,000	-	
	REPAIRS & MAINT-STP	LL			190,000	77,434	157,000	95,562	
	REPARIS & MAINT-SEWER LINE	LL			70,000	23,880	120,000	46,525	
	REPAIRS & MAINT-LIFT STATION	LL			65,000	40,042	65,000	27,482	
	REP & MAINT-STORM SEWER / PONDS	LL			10,000	5,998	10,000	6,965	
	MAINTANCE AND REPAIRS ROUTINE	LL			50,000	(18,433)	50,000	(1,205)	
	PERMIT FEES	SALY			13,000	13,095	17,000	12,677	
	GARBAGE EXPENSES	SALY			6,000	6,418	6,000	6,574	
Miscellaneous:									
	PURCHASED WATER		FWSO 61		15,000	10,831	25,000	18,918	
	TCEQ ASSESSMENT FEE				6,850	4,914	6,750	6,558	
[4]	NHCRWA EXPENSE				504,554	437,093	504,554	501,242	
	GREASE TRAP INSPECTIONS				8,000	8,050	7,000	9,520	
	PRINTING AND OFFICE SUPPLIES				45,000	31,116	40,000	38,955	
	POSTAGE				15,000	11,054	15,000	13,587	
	INSURANCE				36,000	175	37,000	34,359	
	OTHER OFFICE EXPENSES				0	-	3,000	-	
	DUES				1,100	1,080	575	1,065	
	SECURITY SERVICE				275,000	223,834	275,000	263,270	
	ELECTION EXPENSES		'18		0	-	5,000	-	
	TRANSFER FEE EXPENSE				3,000	2,412	4,000	3,108	
	LEGAL NOTICES				0	-		149	
	BANK CHARGES				3,000	2,741	1,000	986	
TOTAL EXPENSES						2,416,490	1,644,423	2,423,125	2,059,231
NET INCOME FROM OPERATIONS						503,880	1,155,926	417,080	778,605

EMERALD FOREST UTILITY DISTRICT					
GENERAL FUND - BUDGET					
APPROVED 12-Sep-16		FYE 2017 <u>BUDGET</u>	FYE 2016		FYE 2015
			31-Jul-16 YTD MONTH 10 <u>ACTUAL</u>	ANNUAL BUDGET <u>2016</u>	30-Sep-15 YTD MONTH 12 <u>ACTUAL</u>
NON-OPERATING EXPENSES:					
ENGINEERING-SPECIAL PROJECTS		[1] 580,000 [a]			
R & M - SPECIAL PROJECTS			-	-	4,890
ENGINEERING-SPECIAL PROJECTS			-	692,000	2,854
ENG-CY GLEN SS RELOCATE			-	-	770
ENG-TPDES PERMIT RENEWAL		J&C 25,000	-	-	2,500
ENG SP - NHCRWA		J&C 5,000	468	5,000	4,155
ENG-SPEC PROJ -GIS		J&C 6,000	5,000	6,000	6,000
ENG-CAPITAL IMPROV PLAN		J&C 2,000	997	2,500	1,614
ENG - SP - PLAN REVIEWS			7,266	-	10,623
ENG SP- PERRY RD WL @ 1960		COMPLETED	-	-	6,135
ENG/CONST SP - PERRY GRAVITY SS EXT		COMPLETED	-	-	38,535
ENG-SPEC PROJ- CLAR REHAB		COMPLETED	2,317	-	40,456
C/O-CLARIFIER REHAB/BLEACH CONV #4-010		COMPLETED	91,667	-	593,031
TOTAL NON-OPERATING EXPENSES		618,000	107,715	705,500	711,563
NET SURPLUS OR (DEFICIT)		(114,120)	1,048,211	(288,420)	67,042
Annual operating reserve excluding special projects					
12 months reserve		2,416,490			
9 months reserve		1,812,368			
6 months reserve		1,208,245			
[a] IT IS ANTICIPATED THAT FUNDING FOR THESE PROJECTS WILL COME FROM ACCUMULATED OPERATING RESERVES which at September 14, 2015 totaled \$2,200,000					
Special Projects-Per Engineer's List					
Engineering		70,000			
Construction		500,000			
Misc		10,000			
TOTAL SPECIAL PROJECTS-per Engineer		580,000			
TOTAL CASH & INVESTMENTS-GENERAL FUND @ 30-Jun-16 is \$6,168,201					

**EMERALD FOREST UTILITY DISTRICT
GENERAL FUND - BUDGET**

**12-Sep-16
APPROVED**

[1] ENGINEER'S LIST - SPECIAL PROJECTS - PER SHERRY GRANT

			<u>Engineering</u>	<u>Construction</u>	<u>Misc</u>
1	Cypress Glen Sewer Relocat-Ser 2011A	CPF	8,000	136,200	
	Bleach Conversions at Water Plant Nos. 2 & 3. INCLUDES \$10,000 NHCRWA				
5	construciton services	GF	70,000	500,000	10,000
TOTALS			724,200	636,200	10,000

GENERAL FUND \$ **580,000**



CAPITAL PROJECTS FUND \$ **144,200**

NOTE:	<u>CAPITAL IMPROVEMENT PLAN</u>	dated July 2016
	FUTURE PROJECTS not listed in f/n 1	
	FYE	2018 1,682,482
		2019 434,288
		2020 571,535
		<u>0</u>
		<u>2,688,305</u>

[2] MAINT TAX REVENUES

2015 CERTIFIED VALUE	<u>314,370,568</u>
2016 CERTIFIED VALUE	297,722,669
2016 UNCERT-	<u>34,757,532</u>
	332,480,201
Maint Tax Rate	\$ 0.250
% of Collections	98%
Projected Maint Tax Revenues	<u>\$814,576</u>

2015 RATES

\$ 0.66 0.41 DEBT
0.25 MAINT - MAX RATE

[3] # OF CONNECTIONS -- PROJECTED TAPS

0 PER MONTH

**EMERALD FOREST UTILITY DISTRICT
GENERAL FUND - BUDGET**

**12-Sep-16
APPROVED**

[4] WATER PRODUCED -- NHCRWA PUMPAGE FEE

SUBSIDENCE PERMIT [8/31/2014]	<u>300,000,000</u>	
WATER PUMPED - 12 months THRU Jun 3,2015 per JUN 2015 Operator report	240,264,000	
 NHCRWA RATE - PROJECTED REVENUE	 \$ <u>2.00</u> <u>480,528</u>	 <u>\$40,044</u>
	ANNUAL	MONTHLY
 NHCRWA PUMPAGE EXPENSE (+ 5%)	 <u>504,554</u>	 42,046

FYE	mil gals
2015 - 8 months	
2014	244,622
2013	224,557
2012	
2011	
2010	

[5] CAPACITY RESERVATION FEES - OUT OF DISTRICT CUSTOMERS

Based on 2015 certified values and tax rates & **2014 TAX RATE** of \$ 0.66

		<u>2015 Certified</u>
<u>SW BELL</u> 10814 WOODEDGE DR Sewer Service only CAD # 046 043 000 0193	\$ 1,772.15	268,507
<u>HALLE PROPERTIES [DISCOUNT TIRES]</u> 9415 FM 1960 [DISCOUNT TIRE] CAD # 120 571 001 0001	\$ 4,690.88	710,739
<u>LEE TRAN FAMILY TRUST [JONES RD RETAIL CENTER]</u> 10950 FM 1960 CAD # 0432190000031	\$ 18,087.04	2,740,461
<u>M & H CAPITAL LLC [OAK GROVE APARTMENTS]</u> 10770 BARELEY - OAK GROVE APTS CAD shows this tract to be <u>13.8317 acres</u> CAD #126 300 001 0001	\$ 130,239.27	19,733,223
10.6690 acres - No improvements - LAND ONLY CAD # 045 155 000 0123	0	1,021,071 LAND ONLY
<u>GALLOWAY CHIROPRACTIC CLINIC</u> 9410 FM 1960 WEST	\$ 1,477.07	223,799
Projected Total Revenues	<u><u>\$156,266.41</u></u>	DUE JAN 31