

**Port OConnor Improvement District - Enterprise Fund  
FYE 2019 Draft Budget**

	<b>Actuals Oct '17 - June 18</b>	<b>Projected Actuals FYE 2018</b>	<b>FYE 2018 Budget</b>	<b>Approved FYE 2019 Budget</b>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
14100 · Customer Service Fees Water	700,163.37	940,000.00	940,000.00	940,000.00
14110 · Delinquent Tax Attorney Fees	6,354.02	8,400.00	5,500.00	8,400.00
14115 · Inspection Revenue	1,750.00	1,750.00	0.00	2,000.00
14160 · Capital Recovery Revenue				
14161 · Water connection fee	6,600.00	8,800.00	0.00	8,800.00
14162 · Tap Connections Water	29,750.00	29,750.00	25,000.00	30,000.00
14164 · Tap Connections Sewer	45,000.00	45,000.00	25,000.00	45,000.00
<b>Total 14160 · Capital Recovery Revenue</b>	<b>81,350.00</b>	<b>83,550.00</b>	<b>50,000.00</b>	<b>83,800.00</b>
14200 · Customer Svc Fees Wastewater	414,252.97	550,000.00	470,000.00	470,000.00
14203 · Garbage Revenue	312,683.01	390,000.00	400,000.00	400,000.00
14300 · Miscellaneous Revenue	135.90	200.00	5,000.00	5,000.00
14330 · Service Penalty & Interest Fees	13,176.74	16,200.00	10,000.00	15,000.00
14340 · Interest Eamed on Checking	3,029.60	4,500.00	15,000.00	6,000.00
14350 · Maintenance Tax Collections	748,045.58	762,000.00	940,000.00	785,000.00
14350.1 · Rendition Tax Collections	609.74	610.00	400.00	600.00
14351 · M & O Penalty & Interest	9,044.79	10,000.00	10,000.00	10,000.00
14352 · Rendition Penalty & Interest	28.35	30.00	200.00	30.00
14370 · Interest Eamed on Investments	28,625.55	41,000.00	15,000.00	40,000.00
14380 · Miscellaneous Service Fees				
14380 a · Bank Draft Fees	131.50	225.00	7,500.00	225.00
14380 b · Inspection Fees	200.00	200.00	7,500.00	0.00
<b>Total 14380 · Miscellaneous Service Fees</b>	<b>331.50</b>	<b>425.00</b>	<b>15,000.00</b>	<b>225.00</b>
14390 · Insurance Reimbursement	29.00	29.00	0.00	0.00
14500 · TCEQ Assessment Fee	7,162.87	9,500.00	11,000.00	9,500.00
14550 · Sales Tax Revenue	169,163.70	205,000.00	205,000.00	205,000.00
<b>Total Income</b>	<b>2,495,936.69</b>	<b>3,023,194.00</b>	<b>3,092,100.00</b>	<b>2,980,555.00</b>
<b>Expense</b>				
16001 · Installation Expense				
16171 · Taps / Water Line Expense	0.00	0.00	28,500.00	28,500.00
16270 · Taps / Sewer Line Expense	0.00	0.00	15,900.00	15,900.00
<b>Total 16001 · Installation Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>44,400.00</b>	<b>44,400.00</b>
16002 · Professional Fees				
16102 · General & Administrative				
16321 · Auditing Fees	33,750.00	33,750.00	30,000.00	35,000.00
16322 · Engineering Fees	111,261.22	300,000.00	300,000.00	300,000.00
16333 · Bookkeeping Fees	26,556.25	36,500.00	32,000.00	38,000.00
16338 · Legal Notices & Publications	110.70	110.70	1,500.00	500.00
16102 · General & Administrative - Other	2,085.19	2,085.19	0.00	0.00
<b>Total 16102 · General &amp; Administrative</b>	<b>173,763.36</b>	<b>372,445.89</b>	<b>363,500.00</b>	<b>373,500.00</b>
16320 · Legal Fees				
16320.2 · Legal Fees - PIA Matters	0.00	0.00	10,000.00	0.00
16320.3 · Delinquent Tax Atty Fee	6,354.02	8,400.00	5,500.00	8,400.00
16320.4 · Legal Fees - General	182,226.49	240,000.00	166,760.00	166,760.00
16320 · Legal Fees - Other	36,371.45	48,500.00	0.00	0.00
<b>Total 16320 · Legal Fees</b>	<b>224,951.96</b>	<b>296,900.00</b>	<b>182,260.00</b>	<b>175,160.00</b>
16475 · Answering Service	1,280.00	1,500.00	1,400.00	1,500.00
<b>Total 16002 · Professional Fees</b>	<b>399,995.32</b>	<b>670,845.89</b>	<b>547,160.00</b>	<b>550,160.00</b>
16003 · Supplies				
16003.1 · Operations Office Supplies				4,500.00
16003.2 · Wastewater Supplies	18,134.83	24,000.00	31,000.00	24,000.00
16003.3 · Wastewater Collection Supplies	3,502.83	3,502.83	10,000.00	4,000.00
16003.4 · Water Treatment Supplies	1,039.34	1,200.00	25,000.00	1,500.00
16003.5 · Water Distribution Supplies	6,372.51	6,500.00	45,000.00	6,500.00
16220 · Supplies - Lab Supplies				
16224 · Lab Supplies - Wastewater	857.25	857.25	4,000.00	1,500.00
16225 · Lab Supplies - Water	806.00	1,750.00	1,200.00	2,000.00
16220 · Supplies - Lab Supplies - Other	0.00	0.00	0.00	0.00
<b>Total 16220 · Supplies - Lab Supplies</b>	<b>1,663.25</b>	<b>2,607.25</b>	<b>5,200.00</b>	<b>3,500.00</b>
16248 · Shop/Tools	4,195.43	5,000.00	8,000.00	5,000.00

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16003 · Supplies - Other	99.53	99.53	0.00	0.00
<b>Total 16003 · Supplies</b>	<b>35,007.72</b>	<b>42,909.61</b>	<b>124,200.00</b>	<b>49,000.00</b>
<b>16007 · Utilities</b>				
16007.1 · Garbage Expense	4,253.22	5,000.00	4,500.00	5,000.00
16007.2 · Telephone	11,606.05	13,000.00	8,000.00	8,000.00
16007.3 · Internet	1,946.82	2,500.00	1,500.00	3,000.00
16007.4 · Water	16,694.20	23,000.00	20,300.00	23,000.00
16007.5 · Wastewater	38,748.94	55,000.00	66,000.00	50,000.00
16007 · Utilities - Other	24.70	24.70	0.00	0.00
<b>Total 16007 · Utilities</b>	<b>73,273.93</b>	<b>98,524.70</b>	<b>100,300.00</b>	<b>89,000.00</b>
16010 · Bond Series 2015 Principal	58,006.06	115,000.00	115,000.00	120,000.00
16020 · Bond Series 2015 Interest	68,813.30	74,642.50	74,642.50	74,000.00
16030 · Paying Agent Fee	1,500.00	1,500.00	0.00	1,500.00
16125 · Calhoun Co. Appraisal District	23,742.10	20,480.24	20,480.24	31,444.00
16127 · Property Tax Discount Expense	0.00	12,000.00	12,000.00	0.00
16280 · Mowing Expenses	0.00	4,800.00	4,800.00	4,800.00
16299 · Regulatory Assessment Expense	1,886.76	8,000.00	11,000.00	8,000.00
16313 · Director Bond Expense	2,750.00	2,750.00	2,750.00	2,750.00
16326 · T.C.E.Q. Permit	8,303.38	8,303.38	10,800.00	16,000.00
16327 · Election Expense	18.50	0.00	0.00	15,000.00
<b>16335 · Repairs &amp; Maintenance</b>				
16130 · Repairs - Water	26,870.43	40,305.65	25,000.00	30,000.00
16230 · Repairs - Wastewater Plant	56,053.75	84,080.63	20,000.00	25,000.00
16335.2 · Repairs/Maint Building	143,559.57	143,559.57	2,500.00	2,500.00
16335 · Repairs & Maintenance - Other	4,920.40	4,920.40	0.00	0.00
<b>Total 16335 · Repairs &amp; Maintenance</b>	<b>231,404.15</b>	<b>272,866.24</b>	<b>47,500.00</b>	<b>57,500.00</b>
16339 · Membership Dues	2,535.00	2,535.00	2,500.00	2,500.00
<b>16340 · Conference / Training</b>				
16341 · Conference / Training Fees	0.00	1,000.00	1,000.00	1,000.00
16352 · Lodging/Meals	1,793.45	1,793.45	500.00	500.00
<b>Total 16340 · Conference / Training</b>	<b>1,793.45</b>	<b>2,793.45</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>16344 · Vehicles</b>				
16344.1 · Fuel	4,617.29	4,617.29	0.00	7,500.00
16344.2 · Maintenance & Repair	2,294.39	2,294.39	0.00	2,500.00
16344 · Vehicles - Other	33.26	33.26	0.00	0.00
<b>Total 16344 · Vehicles</b>	<b>6,944.94</b>	<b>6,944.94</b>	<b>0.00</b>	<b>10,000.00</b>
<b>16353 · Insurance</b>				
16353.1 · Windstorm	19,143.00	19,143.00	18,800.00	20,000.00
16353.2 · General Liability	10,988.74	10,988.74	10,850.00	11,000.00
<b>Total 16353 · Insurance</b>	<b>30,131.74</b>	<b>30,131.74</b>	<b>29,650.00</b>	<b>31,000.00</b>
16357 · Mileage	1,024.33	1,024.33	5,000.00	1,500.00
16359 · Bank Charges	1,907.53	2,543.37	1,200.00	1,500.00
16360 · Miscellaneous	172.55	172.55	2,500.00	500.00
16362 · Drug testing	330.00	330.00	0.00	500.00
<b>16380 · Operations and Maintenance</b>				
<b>16324 · Lab Fees</b>				
16324.1 · Lab Fees - Water	640.08	1,000.00	5,000.00	1,000.00
16324.2 · Lab Fees - Sewer	6,159.00	7,000.00	10,000.00	7,000.00
<b>Total 16324 · Lab Fees</b>	<b>6,799.08</b>	<b>8,000.00</b>	<b>15,000.00</b>	<b>8,000.00</b>
16381 · Operations Base Contract	216,500.85	216,500.85	835,271.67	0.00
<b>16382 · Administrative</b>				
16382 a · Printing & Office Supplies	5,262.00	7,016.00	15,000.00	5,000.00
16382 b · Billing Software	9,006.36	15,000.00	30,731.71	15,000.00
16382 c · Document Storage/Retention Serv	15.00	23.00	0.00	0.00
16382 d · Postage	438.35	838.35	0.00	1,000.00
16385 · Copier Lease	4,371.37	6,000.00	6,000.00	6,000.00
16382 e · Security Expense	22,400.98	0.00	0.00	2,200.00
<b>Total 16382 · Administrative</b>	<b>41,494.06</b>	<b>28,877.35</b>	<b>51,731.71</b>	<b>29,200.00</b>
16383 · Maintenance	1,140.04	1,140.04	0.00	0.00
16386 · Trash Service	258,961.83	346,000.00	345,000.00	345,000.00
16387 · Communications Agreement	1,082.50	1,082.50	0.00	0.00

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<b>16390 · Operations Other</b>				
16390.1 · USW Expenses	141,593.17	141,593.17	0.00	0.00
16390 · Operations - Other	11,385.32	11,385.32	0.00	0.00
<b>Total 16390 · Operations Other</b>	<b>152,978.49</b>	<b>152,978.49</b>	<b>0.00</b>	<b>0.00</b>
16395 · Cleaning Services	1,820.00	3,500.00	3,500.00	3,500.00
16380 · Operations and Maintenance - Other	13,200.00	13,200.00	0.00	0.00
<b>Total 16380 · Operations and Maintenance</b>	<b>693,976.85</b>	<b>771,279.23</b>	<b>1,250,503.38</b>	<b>385,700.00</b>
16401 · Surface Water - GBRA{Large}	294,912.31	341,526.00	341,526.00	362,000.00
16402 · Bulk Water Charge - GBRA{small}	13,593.78	19,200.00	19,200.00	19,200.00
<b>16600 · Payroll Expenses</b>				
15213 · Workman Comp Insurance	1.04	1.04	0.00	0.00
16560 · Payroll Taxes				
16560.1 · Payroll - Social Security	7,579.43	11,369.15	0.00	15,200.00
16560.2 · Payroll - Medicare	1,772.61	2,658.92	0.00	3,600.00
16560.3 · Payroll - Unemployment taxes	29.82	29.82	0.00	1,500.00
<b>Total 16560 · Payroll Taxes</b>	<b>9,381.86</b>	<b>14,057.88</b>	<b>0.00</b>	<b>20,300.00</b>
16600.1 · Emp. Pay - Regular Pay	101,997.97	152,996.96	0.00	300,000.00
16600.2 · Emp. Pay - Overtime	18,736.22	28,104.33	0.00	38,000.00
16600.5 · Emp. Pay - Holiday Pay	824.16	1,648.32	0.00	7,500.00
16600.6 · Emp. Pay - Personal Day	252.16	252.16	0.00	8,000.00
16610 · Employee Insurance				
16630 · Medical Insurance	6,687.96	12,349.96	0.00	72,000.00
<b>Total 16610 · Employee Insurance</b>	<b>6,687.96</b>	<b>12,349.96</b>	<b>0.00</b>	<b>72,000.00</b>
16600 · Payroll Expenses - Other	3,906.03	3,906.03	0.00	0.00
<b>Total 16600 · Payroll Expenses</b>	<b>141,535.24</b>	<b>213,064.52</b>	<b>0.00</b>	<b>445,800.00</b>
16850 · Sludge	995.69	4,500.00	10,000.00	2,500.00
<b>17000 · Capital Outlay</b>				
17001 · Cap. Expense - Wastewater	0.00	0.00	10,000.00	10,000.00
17002 · Cap. Expense - Water	0.00	0.00	10,000.00	10,000.00
17003 · Cap Outlay - Vehicle	0.00	0.00	10,000.00	10,000.00
17004 · Cap. Outlay - Engineering	4,340.00	4,340.00	10,000.00	10,000.00
17005.1 · Cap. Outlay - Sewer	0.00	0.00	10,000.00	10,000.00
17005.2 · Cap. Outlay - Water	0.00	0.00	10,000.00	10,000.00
17006 · Capital Expense Generators	0.00	0.00	0.00	400,000.00
<b>Total 17000 · Capital Outlay</b>	<b>4,340.00</b>	<b>4,340.00</b>	<b>60,000.00</b>	<b>460,000.00</b>
<b>Total Expense</b>	<b>2,098,894.63</b>	<b>2,733,007.69</b>	<b>2,838,612.12</b>	<b>2,787,754.00</b>
<b>Net Ordinary Income</b>	<b>397,042.06</b>	<b>290,186.31</b>	<b>253,487.88</b>	<b>192,801.00</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
14600 · LaSalle WCID#1 Payment	138,765.02	164,469.00	164,469.00	164,469.00
<b>Total Other Income</b>	<b>138,765.02</b>	<b>164,469.00</b>	<b>164,469.00</b>	<b>164,469.00</b>
<b>Other Expense</b>				
167000 · LaSalle - Operations & Maint				
1670001 · LaSalle - Repairs/Installs/Main	3,806.45	8,050.00	8,050.00	4,000.00
1670002 · LaSalle - Lab Fees	1,059.60	1,200.00	1,200.00	1,200.00
1670003 · LaSalle - ABHR Legal Fees	0.00	0.00	17,000.00	0.00
1670004 · LaSalle - Engineering Fees	0.00	0.00	4,600.00	0.00
1670005 · LaSalle - Trash Service	12,338.46	15,800.00	15,800.00	15,800.00
<b>Total 167000 · LaSalle - Operations &amp; Maint</b>	<b>17,204.51</b>	<b>25,050.00</b>	<b>46,650.00</b>	<b>21,000.00</b>
<b>Total Other Expense</b>	<b>17,204.51</b>	<b>25,050.00</b>	<b>46,650.00</b>	<b>21,000.00</b>
<b>Net Other Income</b>	<b>121,560.51</b>	<b>139,419.00</b>	<b>117,819.00</b>	<b>143,469.00</b>
<b>Net Income</b>	<b>518,602.57</b>	<b>429,605.31</b>	<b>371,306.88</b>	<b>336,270.00</b>