

Emerald Forest UD GOF Budget Comparison

	Actual	Adopted		Over/(Under)	Adopted		Forecast	Proposed
	Oct-Aug '23	Oct-Aug '23	Oct '22-Sept '23		Oct '22-Sept '23	Oct '23-Sept '24		
Ordinary Income/Expense								
Income								
1.4100 · Water Service Revenue	760,573.68	953,000.00		-192,426.32	1,040,000.00	817,314.42	818,000.00	
1.4102 · Reconnection Fees	5,400.00	5,130.00		270.00	5,600.00	6,480.00	6,480.00	
1.4200 · Sewer Service Revenue	820,451.68	1,063,000.00		-242,548.32	1,160,000.00	878,429.42	879,000.00	
1.4318 · Customer Service Inspections	12,915.34	1,925.00		10,990.34	2,100.00	9,641.75	9,600.00	
1.4320 · GOF Property Tax Revenue	1,469,948.20	1,064,329.00		405,619.20	1,161,329.00	1,161,329.00	1,775,172.00	
1.4325 · Grease Trap Inspection	10,160.40	0.00		10,160.40	0.00	10,680.48	10,000.00	
1.4330 · GOF Penalty & Interest	30,966.67	34,800.00		-3,833.33	38,000.00	37,173.52	37,000.00	
1.4600 · Tap Fees	194,127.80	0.00		194,127.80	0.00	232,953.36	0.00	
1.5391 · GOF Interest Earnings	441,653.64	52,800.00		388,853.64	57,600.00	456,246.05	450,000.00	
1.5399 · GOF Misc Revenues	155,981.48	11,000.00		144,981.48	12,000.00	163,597.78	55,000.00	
1.5401 · NHCRWA Fee	889,316.16	1,005,000.00		-115,683.84	1,097,000.00	932,513.77	932,000.00	
1.5425 · Cap Rsv Fee - Out of District	184,539.45	132,900.00		51,639.45	145,000.00	185,000.00	185,000.00	
Total Income	4,976,034.50	4,323,884.00		652,150.50	4,718,629.00	4,891,359.55	5,157,252.00	
Expense								
1.6300 · Purchased Water	11,860.31	22,900.00		-11,039.69	25,000.00	12,562.91	15,000.00	
1.6310 · Director Fees	22,166.00	32,000.00		-9,834.00	35,000.00	36,000.00	36,000.00	
1.6317 · Condemnation Fees	0.00	0.00		0.00	0.00	0.00	0.00	
1.6318 · Financial Advisory Fees	0.00	0.00		0.00	0.00	0.00	0.00	
1.6319 · Legal - Construction	0.00	32,000.00		-32,000.00	35,000.00	0.00	10,000.00	
1.6320 · Legal - General	122,402.78	114,500.00		7,902.78	125,000.00	142,030.10	140,000.00	
1.6321 · Audit Fee	16,000.00	16,000.00		0.00	16,000.00	17,000.00	17,000.00	
1.6322a · Engineering - General	180,615.93	91,600.00		89,015.93	100,000.00	198,669.82	130,000.00	
1.6322b · Engineering - GIS/Map Updates	0.00	9,150.00		-9,150.00	10,000.00	0.00	20,000.00	
1.6322c · Engineering - Bond App	0.00	0.00		0.00	0.00	0.00	0.00	
1.6323 · Operator Fees	127,973.05	127,000.00		973.05	139,000.00	133,165.30	139,000.00	
1.6324 · Lab Fees	58,472.75	69,600.00		-11,127.25	76,000.00	46,148.20	65,000.00	
1.6326 · Permit Fees	6,182.90	13,750.00		-7,567.10	15,000.00	7,419.48	15,000.00	
1.6332 · Payroll Taxes	1,695.71	1,650.00		45.71	1,800.00	2,034.85	2,400.00	
1.6333 · Accounting Fees	18,906.97	22,900.00		-3,993.03	25,000.00	20,754.95	25,000.00	
1.6334 · Insurance Expense	58,496.00	52,000.00		6,496.00	52,000.00	80,000.00	80,000.00	

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	Oct-Aug '23	Oct-Aug '23	Over/(Under)	Oct '22-Sept '23	Forecast	Oct '23-Sept '24	Forecast	Oct '23-Sept '24
1.6335 · Election Expense	6,165.50	0.00	6,165.50	0.00	7,398.60	0.00	7,398.60	0.00
1.6336 · Sludge Disposal	118,151.39	36,600.00	81,551.39	40,000.00	112,372.21	113,000.00	112,372.21	113,000.00
1.6338 · GOF Legal Notices	0.00	458.00	-458.00	500.00	0.00	0.00	0.00	0.00
1.6340 · Printing & Office Supplies	50,517.31	44,000.00	6,517.31	48,000.00	55,974.52	60,000.00	55,974.52	60,000.00
1.6342 · Chemicals	136,591.04	99,900.00	36,691.04	109,000.00	163,909.25	160,000.00	163,909.25	160,000.00
1.6350 · Postage	3,715.29	2,750.00	965.29	3,000.00	4,119.64	4,200.00	4,119.64	4,200.00
1.6351 · Telephone	1,073.56	69,600.00	-68,526.44	76,000.00	1,105.61	1,200.00	1,105.61	1,200.00
1.6352 · Utilities	152,084.06	119,000.00	33,084.06	130,000.00	130,602.25	132,000.00	130,602.25	132,000.00
1.6354 · Travel & Expenses	9,042.77	11,000.00	-1,957.23	12,000.00	10,851.32	12,000.00	10,851.32	12,000.00
1.6355 · Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
* 1.6360 · Other GOF Expense	897,643.49	4,583.00	893,060.49	5,000.00	1,076,716.19	25,000.00	1,076,716.19	25,000.00
1.6361 · Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.6370 · Tap Connection Expense	1,001.00	0.00	1,001.00	0.00	1,201.20	0.00	1,201.20	0.00
1.6371 · Dues	750.00	641.00	109.00	700.00	750.00	750.00	750.00	750.00
1.6374 · Transfer Fee Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.6375 · Sewer Inspection	615.40	0.00	615.40	0.00	738.48	0.00	738.48	0.00
1.6378 · Customer Service Inspection Fee	3,685.70	4,583.00	-897.30	5,000.00	4,422.84	3,000.00	4,422.84	3,000.00
1.6379 · Website Expense	19,494.67	16,500.00	2,994.67	18,000.00	22,366.40	20,000.00	22,366.40	20,000.00
1.6380 · Disconnection Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.6381 · Grease Trap Inspection Expense	1,718.50	0.00	1,718.50	0.00	1,894.20	2,000.00	1,894.20	2,000.00
1.6395 · Security Service	417,868.00	453,750.00	-35,882.00	495,000.00	500,000.00	500,000.00	500,000.00	500,000.00
1.6399 · Garbage Expense	48,789.59	31,100.00	17,689.59	34,000.00	50,165.96	52,000.00	50,165.96	52,000.00
1.6401 · R&M - Routine	162,400.65	45,800.00	116,600.65	50,000.00	189,074.78	189,000.00	189,074.78	189,000.00
1.6402 · R&M - W/tr Distribution	238,787.32	183,000.00	55,787.32	200,000.00	263,489.42	250,000.00	263,489.42	250,000.00
1.6403 · R&M - W/tr Well	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.6407 · R&M - Water Plant	84,968.56	96,250.00	-11,281.44	105,000.00	82,125.78	100,000.00	82,125.78	100,000.00
1.6409 · R&M - WWTP	322,245.67	351,000.00	-28,754.33	383,000.00	350,035.46	350,000.00	350,035.46	350,000.00
1.6410 · R&M - Sewer Line	0.00	7,330.00	-7,330.00	8,000.00	0.00	0.00	0.00	0.00
1.6411 · R&M - Special Project - WP2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.6412 · R&M - Storm Swr/Ponds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.6414 · R&M - Lift Station	124,783.68	91,600.00	33,183.68	100,000.00	114,948.42	115,000.00	114,948.42	115,000.00
** 1.6432 · Engineering Fees - Special Proj	6,798.00	48,500.00	-41,702.00	53,000.00	8,157.60	30,000.00	8,157.60	30,000.00

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	Oct-Aug '23	Oct-Aug' 23	Over/(Under)	Oct '22-Sept '23	Forecast	Oct '23-Sept '24		
1.6433 · Engineering Fees - WP Chl/Bleach	6,995.63	5,500.00	1,495.63	6,000.00	8,394.76		0.00	
1.6434 · Engineering Fees - SS Rehab	85,014.76	82,500.00	2,514.76	90,000.00	96,780.55		0.00	
1.6435 · Eng Fees - LS #5&8' Force Main	29,548.64	13,750.00	15,798.64	15,000.00	30,474.18		0.00	
1.7401 · SS/MH Rehab Construct	94,747.50	646,000.00	-551,252.50	705,000.00	113,697.00		0.00	
1.7402 · WP Bleach/ Chlor Construct	0.00	304,750.00	-304,750.00	332,750.00	0.00		0.00	
1.7403 · LS #5 Construct	94,389.76	229,000.00	-134,610.24	250,000.00	54,902.34		0.00	
1.7405 · NHCRWA Expense	833,928.50	1,005,000.00	-171,071.50	1,097,000.00	977,284.62		932,000.00	
1.7410 · TCEQ Assessment Fee	10,596.01	12,000.00	-1,403.99	12,000.00	12,000.00		12,000.00	
Total Expense	4,588,884.35	4,621,495.00	-32,610.65	5,037,750.00	5,141,739.19		3,757,550.00	
Net Ordinary Income	387,150.15	-297,611.00	684,761.15	-319,121.00	(250,379.64)		1,399,702.00	
Net Income	387,150.15	-297,611.00	684,761.15	-319,121.00	(250,379.64)		1,399,702.00	

* \$873,695 of this line item is for SMART meters; rest is arbitrage and legal notice

** This line item consists of CIP, EPP and Permit Renewal Eng Fees

1 This line item contains easement payments and insurance claims that will not repeat.