



**NORTH AUSTIN MUNICIPAL UTILITY DISTRICT NO. 1**  
**Budget Year 2013 / 2014**  
**APPROVED September 18, 2013**

<b><u>REVENUE</u></b>	<b><u>Approved 2012 / 2013</u></b>	<b><u>Approved 2013 / 2014</u></b>
1) Water / Sewer Fees	\$ 3,800,000	\$ 3,983,856
2) Service Application Fees & Late Fees	\$ 52,000	\$ 60,000
3) Water / Sewer Tap / Inspection Fees	\$ -	\$ 60,000
4) Property Tax (x .2600)	\$ 2,046,347	\$ 2,005,299
5) Penalties on Tax	\$ 5,000	\$ 5,000
6) Pool & Park Fees	\$ 52,000	\$ 65,000
7) Investment Interest	\$ 15,000	\$ 17,000
8) Interest on Checking	\$ 500	\$ 500
9) Reimbursable Revenue	\$ 6,000	\$ 40,000
10) Miscellaneous	\$ 1,000	\$ 500
11) Unified Garbage Fees (\$19 per connection)	\$ 551,000	\$ 581,400
12) Recycle Rebate	\$ 1,000	\$ 1,000
13) Surplus Bond Funds	\$ -	\$ -
14) Reimbursement from RRISD & Catholic School Swim Teams for Pool Winter Gas	\$ 9,000	\$ 15,000
15) Community Center Fees	\$ 10,000	\$ 12,000
16) <del>Williamson County Foot Bridge Grant</del>	\$ 140,000	\$ -
17) Surplus Transfer from General Operating Fund	\$ -	\$ -
<b>TOTAL</b>	<b><u>\$ 6,688,847</u></b>	<b><u>\$ 6,846,555</u></b>

**NORTH AUSTIN MUNICIPAL UTILITY DISTRICT NO. 1**  
**Budget Year 2013 / 2014**  
**APPROVED September 18, 2013**

**REVENUE**

**PER YEAR**

1)	<u>Water and Sewer Fees</u>	\$ 3,983,856
	<u>Water Revenue</u>	
	\$ 8.00 /1,000 Gallons	
	\$ 4.65 /1,000 Gallons	
	390,000,000 gallons is the 3-year average (Assumes water loss factor & District Irrigation of 5,000,000 which no revenue is generated)	
	Assume current connections =	2,593
	2,593 Connections x \$8 x 12 mo. =	\$ 248,928
	Gallons/1,000 gal. =	300,000
	(1,000 gals is in base for each residential use)	
	\$ 4.65	\$ 1,395,000
	(60,000,000 gals + Base Fee)	Commercial
		\$ 1,643,928
		\$ 450,000
		\$ 2,093,928
	<u>Sewer Revenue</u>	
	\$ 8.00 /1,000 Gallons	
	\$ 6.40 /1,000 Gallons	
	Assume 2,593 median connections:	
	Base Rate	2,593 \$ 248,928
	Volume Charge in '000's (rounded)	20,000 \$ 1,536,000
		\$ 1,784,928
		Commercial
	(Sewer assigned to District meters receives no revenue - 12,000,000 gal)	\$ 105,000
		\$ 1,889,928
2)	<u>Service Application Fees</u> - Includes penalties charged to Customer Accounts for non-payment of bills.	\$ 60,000
	A) Customer Penalties	
	B) Reconnect Fees @ \$40.00	
	C) Pulled Meter Fees @ \$100.00	
	D) New Service Application Fees @ \$30.00	
3)	<u>Water and Sewer Taps</u> - None assumed (Commercial - 2 Projects, each 8"x4" meters)	\$ 60,000
4)	<u>Property Tax</u> - Assuming total taxable value times O&M tax rate:	
	\$ 0.2600 \$ 771,268,834	\$ 2,005,299
5)	<u>Penalties on Tax</u>	\$ 5,000
6)	<u>Pool and Park Fees</u> - 2013/2014 Pool Memberships, Tennis Court Fees	\$ 65,000
7)	<u>Investment Interest</u> - Interest on operating account balances.	\$ 17,000
8)	<u>Interest on Checking</u>	\$ 500
9)	<u>Potential Reimbursable Revenue</u> - Revenue derived from reimbursement of Engineering Review Fees and Inspection Fees / Plan Review-\$10,000 / Inspection Fees-\$30,000	\$ 40,000
10)	<u>Miscellaneous Income</u> -	\$ 500
11)	<u>Unified Garbage Contract</u> - Mo. fee per connect x Est. conn. =	
	2,550 \$ 19	\$ 581,400
	(Connections) (Fee/Month)	

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<b><u>REVENUE</u></b>	<b><u>PER YEAR</u></b>
12) <u>Recycle Rebate</u>	\$ 1,000
13) <u>Surplus Bond Funds</u>	\$ -
14) <u>Reimbursement from RRISD &amp; Catholic School Swim Teams for Pool Winter Gas</u>	\$ 15,000
15) <u>Community Center Fees</u>	\$ 12,000
<del>16) <u>Williamson County Foot Bridge Grant</u></del>	<del>\$ -</del>
17) <u>Surplus Transfer from General Operating Fund</u>	\$ -
	<b><u>\$ 6,846,555</u></b>

**NORTH AUSTIN MUNICIPAL UTILITY DISTRICT NO. 1**  
**Budget Year 2013 / 2014**  
**APPROVED September 18, 2013**

<u>EXPENSES</u>	<u>Approved 2012 / 2013</u>	<u>Approved 2013 / 2014</u>
1) Water / Sewer Purchases	\$ 3,362,768	\$ 3,416,820
2) Unified Garbage Fees	\$ 513,796	\$ 540,000
3) Night Watchman	\$ 31,200	\$ 36,000
4) Electricity for Booster Stations	\$ 15,996	\$ 14,000
5) Maintenance for Booster Stations	\$ -	\$ 25,000
6) Water / Sewer Maintenance	\$ 50,000	\$ 50,000
7) Replace 5 Fire Hydrants	\$ -	\$ 40,000
8) Water Maintenance Contingency-Meter Changeouts	\$ 50,000	\$ 50,000
9) Painting Fire Hydrants	\$ -	\$ 10,000
10) Water / Sewer Inspection Fees	\$ -	\$ 30,000
11) Director Fees / Conference / Travel	\$ 46,000	\$ 46,000
12) Legal Fees	\$ 160,000	\$ 135,000
13) Election Expenses	\$ 7,500	\$ 5,000
14) A. Engineering - Projects Funded from Annual Operating Budget	\$ 421,600	\$ 320,100
B. Engineering - Projects Funded w/ Revenues/ Grants from Others	\$ 140,000	\$ 10,000
15) Deed Restriction Enforcement	\$ 9,000	\$ 12,000
16) Management Services	\$ 255,000	\$ 255,000
17) Bookkeeping Fees	\$ 55,000	\$ 55,000
18) Auditing Fees	\$ 14,200	\$ 12,000
<del>Credit Card Processing Fees</del>	\$ -	\$ -

**NORTH AUSTIN MUNICIPAL UTILITY DISTRICT NO. 1**  
**Budget Year 2013 / 2014**  
**APPROVED September 18, 2013**

<u>EXPENSES</u>	<u>Approved 2012 / 2013</u>	<u>Approved 2013 / 2014</u>
19) Tax Collection / Appraisal	\$ 18,000	\$ 21,000
20) Park / Greenbelt Maintenance (Robinson & Rattan)	\$ 217,815	\$ 224,610
21) Park Improvements & Greenbelt Improvements (See Wishlist)	\$ 127,700	\$ 102,800
22) Park Expenses	\$ 141,000	\$ 161,000
23) Pool Expenses	\$ 85,800	\$ 88,800
24) Non-reoccurring Pool Expenses	\$ 105,600	\$ 30,000
25) Restroom Maintenance (Robinson Park & Rattan Creek)	\$ 12,000	\$ 12,000
26) Lifeguards	\$ 172,500	\$ 172,500
27) Base Services for Pool	\$ 17,400	\$ 17,400
28) Insurance - General Liability	\$ 18,000	\$ 18,000
29) Security Services	\$ 87,000	\$ 64,516
30) Miscellaneous Permits	\$ 18,000	\$ 18,000
31) Community Center Operations	\$ 108,573	\$ 122,500
32) Website Upgrades/Maintenance	\$ 3,000	\$ 3,000
33) Contingency Funds	\$ 371,399	\$ 677,509
34) Financial Advisor Fees	\$ 3,000	\$ 3,000
35) MS4 Stormwater Fees	\$ 10,000	\$ 8,000
36) Amasia Park Playscape	\$ 35,000	\$ 35,000
37) Newsletter/Communication	\$ 5,000	\$ 5,000
<b>TOTAL</b>	<b>\$ 6,688,847</b>	<b>\$ 6,846,555</b>

**NORTH AUSTIN MUNICIPAL UTILITY DISTRICT NO. 1**  
**Budget Year 2013 / 2014**  
**APPROVED September 18, 2013**

<u>EXPENSES</u>	<u>PER YEAR</u>
1) <u>Water and Sewer Purchases</u>	\$ 3,416,820
<u>Water Expense</u> /1,000 gallons	\$ 3.91
Monthly service charge for master meters	\$ 13,225
Estimated water purchased from COA will be (in '000's)	420,000
Volume Charge	\$ 1,642,200
Master Meter Service Charge	\$ 158,700
TOTAL WATER EXPENSE	\$ 1,800,900
<u>Sewer Expenses</u> /1,000 gallons	\$ 5.59
Estimated wastewater average as set by COA is (in 000's)	24,000
Winter Average	\$ 1,609,920
Service Charge/mo. \$ 500.00	\$ 6,000
TOTAL SEWER EXPENSE	\$ 1,615,920
2) <u>Unified Garbage Fees</u> - \$17.49 per connection	
Connections	2,550
Cost/Connection \$ 17.49	\$ 535,194
Annual Clean Up (includes rounding amount)	\$ 4,806
	\$ 540,000
3) <u>Nightwatchman/Electricity</u> - Street Lighting	
Average Monthly Expense	\$ 3,000
	\$ 36,000
4) <u>Electricity for Booster Stations</u>	
Average Monthly Expense	\$ 1,167
	\$ 14,000
5) <u>Booster Station Maintenance</u>	\$ 25,000
6) <u>Water / Sewer Maintenance</u>	\$ 50,000
7) <u>Replace 5 Fire Hydrants</u>	\$ 40,000
8) <u>Water Maintenance Contingency - Meter Changeouts</u>	\$ 50,000
9) <u>Paint Fire Hydrants</u>	\$ 10,000
10) <u>Water / Sewer Inspection Fees</u> (Roadrunner's Fees for New Projects)	\$ 30,000
11) <u>Directors Fees</u> - \$150 per regular meeting, \$150.00 per subcommittee.	\$ 46,000
A) Conference	\$ 10,000
B) Fees	\$ 36,000
12) <u>Legal Fees</u> - To included general and special activities -	\$ 135,000
A) General	\$ 55,000
B) Deed Enforcement	\$ 15,000
C) JPI / Outside Lawyers Fees	\$ 20,000
D) Water Rate Study Group Fees	\$ 25,000
E) Incidentals	\$ 20,000

**NORTH AUSTIN MUNICIPAL UTILITY DISTRICT NO. 1**  
**Budget Year 2013 / 2014**  
**APPROVED September 18, 2013**

**EXPENSES**

**PER YEAR**

13)	<u>Election Expenses</u> - (Election will be in November 2014, but this budget will see some preparatory election expenses)			\$ 5,000
14)	<u>Projects Funded from Annual Operating Budget</u>	<u>Engineer's Budget</u>	<u>Other Support</u>	<u>Construction/</u>
	<u>A. Item</u>		<u>Consultant's Budget</u>	<u>Production</u>
	Rattan Creek Coordination w/ Upper Brushy Creek	\$25,000		
	TV Sewer Line	\$7,000	\$80,000	\$40,000
	Water Leak Investigations	\$5,000	?	\$30,000
	Major Rattan Creek Tributary Analysis	\$8,500	\$2,500	
	Special Drainage Project	\$8,000		
	Update/Revise Utility Maps	\$7,000	\$3,000	
	City of Austin Issues			
	- Pass Through Service	\$4,000	\$0	
	- Water Rates	\$2,500	\$0	
	- Manhole Adjustments	\$6,000	\$0	\$40,000
	Annual Engineering Fees	\$21,600		
	Booster Station Valve Repair	\$5,000		\$25,000
	Total - Line Item 14 A.	\$99,600	\$85,500	\$135,000
				\$ 320,100
	<u>Projects Funded with Revenues/Grants from Others</u>	<u>Engineer's Budget</u>	<u>Other Support</u>	<u>Construction/</u>
	<u>B. Item</u>		<u>Consultant's Budget</u>	<u>Production</u>
	Plan Reviews (Cost recovered by applicant)	\$10,000		
	Total - Line Item 14 B.	\$10,000	\$0	\$0
				\$ 10,000
15)	<u>Deed Restriction Enforcement</u> - Assumed cost for enforcement activities			\$ 12,000
16)	<u>Management Services</u>			
	Monthly Fee	\$ 20,350	\$ 244,200	
	AVR Expense		\$ 10,800	\$ 255,000
17)	<u>Bookkeeping</u>			
	Bott & Douthitt, PLLC (includes \$750 for audit report draft)			\$ 55,000
18)	<u>Auditing Fees</u> - Preparation of yearly audit			\$ 12,000
	<u>Credit Card Processing Fees</u>			\$ -
19)	<u>Tax Collection/Appraisal</u> - Fees split between debt service & O&M Estimated Fees:			\$ 21,000



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**EXPENSES**

**PER YEAR**

20) Park / Greenbelt Maintenance (Robinson & Rattan) -

\$ 224,610

A) Ongoing Landscape Maintenance

1) 2012/2013 Landscape Maintenance Base Fee - Unchanged	\$	164,040
2) Estimated Irrigation Repairs	\$	7,200
3) Fall Overseeding Irrigated Turf & Soccer Fields:	\$	9,200
4) Fall Lite Topdressing Irr. Turf & Soccer if Overseeding Approved	\$	6,600
5) Annual Mulching Beds, Tree Rings, All Parks & Entrances to 1"	\$	5,500
6) Annual Mitigation Mulching	\$	1,500
7) Seasonal Color Rattan & Tamayo - others now perennials	\$	2,450
8) Additional Maintance / New Bridge	\$	4,320
	<u>\$</u>	<u>200,810</u>

B) Seasonal Landscape Services

1) Rattan Soccer Topdress & Summer Repair (Winter above)	\$	3,000
2) Robinson Soccer Topdressing & Summer Repair (Winter above)	\$	6,100
3) Landscape Plant Replacement Allowance	\$	7,000
4) Winter Mowing of Robinson Park Natural Area (its overgrown)	\$	3,200
5) Annual Poision Ivy Program of 3 Treatments	\$	4,500
	<u>\$</u>	<u>23,800</u>

21) Park Improvements & Greenbelt Improvements -

\$ 102,800

1) Park & Trail Plantings / Drip Irrigation	\$	30,000
2) Misc Tree Pruning / Removal of Dead Materials	\$	10,000
3) Water Fountains at Basketball Court & Robinson Park	\$	16,000
4) Rattan Bridge Wall Landscape / Irrigation	\$	5,000
5) Rattan Bridge Berm	\$	6,000
6) Rattan Creek Clearing of Dead Trees / Brush	\$	7,800
7) Rattan Park Trail Head (Butterfly Garden)	\$	5,000
8) Landscape and Park Contingency	\$	10,000
9) Tennis Court 1 & 2 Improvements	\$	13,000

22) Park Expenses

\$ 161,000

A) Electricity	\$	12,000
B) Signage	\$	10,000
C) Vandalism & General Repairs	\$	10,000
D) Well Maintenance	\$	35,000
E) Well Electricity	\$	4,000
F) Trail Repair	\$	70,000
G) TF Harper Safety Inspections-Pool & Park Equipment & Repair	\$	15,000
H) Mulch to Play Areas	\$	5,000

23) Pool Expenses -

\$ 88,800

A) Chemicals	\$	12,000
B) Systems Maintenance Reserve Fund	\$	10,000
C) Utilities/Natural Gas	\$	18,000
D) Pool Coating Reserve Fund	\$	15,000
E) Community CPR 50 people x 55.00	\$	2,800
F) Insurance	\$	5,000
G) Contingence (Major Repairs-Pumps, Filters)	\$	15,000
H) Maintenance/Repairs/Supplies (heater, fumiture, lane rope, pool cover)	\$	11,000

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**Budget Year 2013 / 2014**  
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<u>EXPENSES</u>	<u>PER YEAR</u>
24) <u>Non-reoccurring Pool Expenses</u>	\$ 30,000
A) Upgrade Guard Office	\$ 1,500
B) Upgrade Turnstile	\$ 650
C) Guard Umbrellas	\$ 600
D) Paint Diving Stands / Frog	\$ 1,500
E) Replace Baby Pool Expansion Joints	\$ 1,500
F) Replace Main Pool Expansion Joints	\$ 6,000
G) Replace All Other Expansion Joints	\$ 11,000
H) Add Camera	\$ 750
I) Replace Lane Reel	\$ 3,500
J) Repair Slide Gaskets	\$ 3,000
25) Restroom Maintenance (Amasia Park & 2 Outside Restrooms at Community Building)	\$ 12,000
26) <u>Lifeguards</u> Includes Summer Rates \$132,500 & Winter Rates \$40,000	\$ 172,500
27) <u>Base Services - Pool (Per Contract)</u> \$1,450 per month x 12 = \$17,400	\$ 17,400
28) <u>Insurance - General Liability / To Include Lockbox</u>	\$ 18,000
29) <u>Security Services -</u>	\$ 64,516
A) \$45.43 per hour x 100 hours month (\$4,543/mo.)	\$ 54,516
B) Special Security Hours (Holidays, etc.)	\$ 5,000
C) Additional - As Requested	\$ 5,000
30) <u>Miscellaneous/Permits -</u>	\$ 18,000
A) Delivery/Mailouts - Customer Confidence Reports	\$ 3,000
B) Miscellaneous - Water & Wastewater Permit Fees	\$ 10,000
C) Miscellaneous Expense / Other	\$ 5,000
31) <u>Community Center Operations (Includes Utilities)</u>	\$ 122,500
A) Utilities - Electric/Gas/AT&T	\$ 9,000
B) Janitorial Services	\$ 18,000
C) Staffing	\$ 55,000
D) Contingency Repairs	\$ 3,000
E) Supplies	\$ 3,750
F) Insurance	\$ 1,000
G) Furniture/Kitchen	\$ 3,000
H) Fire Riser Repair / Inspection	\$ 5,000
I) Maintenance/Pest Control/Floor/Fire Riser/HVAC	\$ 6,450
J) Paint Electrical Conduit	\$ 500
K) Paint Great Room	\$ 1,500
L) Repair Columns	\$ 2,500
M) Add Interior Cameras	\$ 1,600
N) Board Functions	
Meeting Snacks	\$ 3,000
Supplies	\$ 2,000
Open House/Public Relations	\$ 3,000
O) Projector	\$ 1,200
P) Camera Repairs	\$ 3,000

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<u>EXPENSES</u>	<u>PER YEAR</u>
32) <u>Website Upgrades/Maintenance</u>	\$ 3,000
33) <u>Contingency Funds</u>	\$ 677,509
34) <u>Financial Advisor Fees</u>	\$ 3,000
35) <u>MS4 Stormwater Program</u>	\$ 8,000
36) <u>Amasia Park Playscape</u>	\$ 35,000
37) <u>Newsletter/Communication</u>	\$ 5,000
<b>TOTAL EXPENSES</b>	<b>\$ 6,846,555</b>

NORTH AUSTIN MUNICIPAL UTILITY DISTRICT NO. 1  
 ANALYSIS OF DESIRED RESERVES  
 APPROVED September 18, 2013

<u>EXPENSES</u>	<u>PER YEAR</u>	<u>District Operations</u>	<u>Park/Pool</u>	<u>Community Center</u>	<u>Administrative</u>	<u>Total</u>
TOTAL EXPENSES	\$ 6,842,355	\$ 4,834,920	\$ 896,868	\$ 153,058	\$ 957,509	
<b>DESIRED RESERVES:</b>						
Operations	6	\$ 2,417,460				\$ 2,417,460
Park/Pool	6		\$ 448,434			\$ 448,434
Community Center	6			\$ 76,529		\$ 76,529
Administrative	6				\$ 478,754	\$ 478,754
Potential AV Reduction						
AV		\$ 771,268,834				
% Reduction		3%				
O&M Tax Rate		\$ 0.26				
Fund Future C/P						?
Set Aside for LP Annexation						?
<b>TOTAL DESIRED RESERVES:</b>						<u>\$ 3,421,177</u>
<b>PROJECTED FY2013 ENDING FUND BALANCE</b>						<u>\$ 4,939,552</u>
<b>EXCESS / (DEFICIENCY) OF RESERVE</b>						<u>\$ 1,518,375</u>