



Proposed Budget Detail for FY2022

Account Name	Amended Budget Amount 2021	Eight Months Ended 5-31-2021	Estimated Actual FY21	Proposed FY22 Budget Total	Variance FY22 to FY21 Estimated Actuals	Percentage Increase/Decrease over FY21 Estimated Actuals
Operating Revenue						
Toll Revenue - Electronic - Gross	\$ 12,621,000	\$ 8,450,095	\$ 13,090,000	\$ 13,538,000	\$ 448,000	
Toll Revenue - Video - Gross	\$ 4,683,000	\$ 3,394,675	\$ 5,516,000	\$ 6,750,000	\$ 1,234,000	
Toll Revenue - Video - Gross - SWC Group	\$ 68,250	\$ 19,936	\$ 21,500	\$ 25,000	\$ 3,500	
Toll Violation Fees - Gross	\$ 3,118,500	\$ 2,561,633	\$ 3,771,000	\$ 4,005,000	\$ 234,000	
Toll Violation Fees - Gross - SWC Group	\$ 423,150	\$ 111,362	\$ 118,735	\$ 120,000	\$ 1,265	
County Contributions	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ -	
Total Operating Revenue	\$ 20,953,900	\$ 14,537,701	\$ 22,557,235	\$ 24,478,000	\$ 1,920,765	9%
Other Revenue						
Interest Income	\$ 38,374	\$ 7,425	\$ 9,305	\$ 6,920	\$ (2,385)	-26%
Total Other Revenue	\$ 38,374	\$ 7,425	\$ 9,305	\$ 6,920	\$ (2,385)	-26%
Total Revenue	\$ 20,992,274	\$ 14,545,126	\$ 22,566,540	\$ 24,484,920	\$ 1,918,380	9%
Operations & Maintenance						
Administration - Payroll & Payroll Related						
Employees Salary	\$ 891,000	\$ 579,879	\$ 840,264	\$ 911,000	\$ 70,736	8%
Salary Expense Adjustment for Compensated Absences Liability	\$ -	\$ 13,397	\$ 16,500	\$ 16,500	\$ -	0%
Payroll Taxes	\$ 74,000	\$ 46,224	\$ 66,163	\$ 72,400	\$ 6,237	9%
Employee Benefit - Insurance	\$ 69,600	\$ 29,176	\$ 44,187	\$ 70,000	\$ 25,813	58%
Employee Benefit - Retirement	\$ 75,000	\$ 49,085	\$ 70,599	\$ 82,000	\$ 11,401	16%
Administration - All Other - Alphabetical Order						
Accounting and Payroll (Consultant Support & Bill.com Fees)	\$ 6,500	\$ 1,400	\$ 9,536	\$ 9,000	\$ (536)	-6%
Auditing (Prothro Wilhelmi)	\$ 35,700	\$ 35,700	\$ 35,700	\$ 37,000	\$ 1,300	4%
Board & Staff Travel Expense	\$ 8,500	\$ 1,788	\$ 5,990	\$ 13,200	\$ 7,210	120%
Board Meeting Supplies & Expense	\$ 8,500	\$ 9,828	\$ 12,100	\$ 8,500	\$ (3,600)	-30%
Bond Counsel Services	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 5,000	#DIV/0!
Contract - Office (formerly Temporary Help)	\$ -	\$ 6,982	\$ 25,208	\$ 16,640	\$ (8,568)	-34%
Copier Expense	\$ 4,100	\$ 3,081	\$ 4,597	\$ 6,000	\$ 1,403	31%
Dues & Subscriptions	\$ 24,000	\$ 21,192	\$ 28,400	\$ 36,000	\$ 7,600	27%
Financial Advisor Disclosure Fee	\$ 4,500	\$ -	\$ 4,500	\$ 4,500	\$ -	0%
Internet/Phones	\$ 21,000	\$ 17,540	\$ 25,775	\$ 26,425	\$ 650	3%
IT Support - Board Meetings	\$ 10,500	\$ 7,794	\$ 11,691	\$ 14,500	\$ 2,809	24%
IT Support - General	\$ 44,000	\$ 23,665	\$ 35,500	\$ 40,000	\$ 4,500	13%
Legal Services - General Support	\$ 130,000	\$ 48,320	\$ 72,480	\$ 80,000	\$ 7,520	10%
Legal Services - Toll 49 Operations	\$ 195,000	\$ 70,315	\$ 105,473	\$ 145,000	\$ 39,527	37%
Marketing - General & Public Involvement	\$ 400,000	\$ 298,006	\$ 400,000	\$ 450,000	\$ 50,000	13%
Moody's Annual Monitoring (GASB 65 - has to be expensed)	\$ 11,500	\$ 12,000	\$ 12,000	\$ 12,500	\$ 500	4%
Office Supplies and Expense	\$ 6,500	\$ 10,106	\$ 12,200	\$ 8,500	\$ (3,700)	-30%
Other Administrative Expenses	\$ 600	\$ 1,869	\$ 1,981	\$ 350	\$ (1,631)	-82%
Postage	\$ 1,000	\$ 449	\$ 559	\$ 815	\$ 256	46%
Printing, Production & Design Fees (formerly Annual Report)	\$ 14,500	\$ 9,642	\$ 14,302	\$ 21,500	\$ 7,198	50%
Professional Development	\$ 4,000	\$ 957	\$ 1,606	\$ 4,800	\$ 3,194	199%
Professional Service - Human Resources	\$ -	\$ 10,000	\$ 18,000	\$ 24,000	\$ 6,000	33%
Professional Service - Insurance Review (Required every 3 years - du	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)	-100%
Project Director Consultant Expense	\$ 70,000	\$ 34,419	\$ 59,004	\$ 50,000	\$ (9,004)	-15%
Rent	\$ 62,009	\$ 41,339	\$ 62,009	\$ 76,144	\$ 14,135	23%
Risk Management Invoice and Asset Insurance Expense	\$ 70,000	\$ 46,937	\$ 68,036	\$ 83,000	\$ 14,964	22%
Software Hardware	\$ 17,000	\$ 19,467	\$ 23,000	\$ 44,300	\$ 21,300	93%

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Surety Bonds	\$ 1,700	\$ 489	\$ 1,655	\$ 2,633	\$ 978	59%
Trustee Fees	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	\$ -	0%
Website Maintenance	\$ 14,000	\$ 16,455	\$ 22,105	\$ 22,800	\$ 695	3%
Total Administration	\$ 2,287,709	\$ 1,477,501	\$ 2,129,120	\$ 2,403,007	\$ 273,887	13%
Administration - Capital Purchase						
Board Meeting Travel System	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	#DIV/0!
Furnishings for added space at existing facility	\$ -	\$ -	\$ -	\$ 26,500	\$ 26,500	#DIV/0!
Total Administration - Capital Purchase	\$ -	\$ -	\$ -	\$ 37,500	\$ 37,500	#DIV/0!
General Engineering						
Atkins Annual GEC	\$ 341,536	\$ 206,687	\$ 341,536	\$ 286,000	\$ (55,536)	-16%
Total General Engineering	\$ 341,536	\$ 206,687	\$ 341,536	\$ 286,000	\$ (55,536)	-16%
Roadway Maintenance						
Routine Maintenance Supplies & Signs	\$ 1,200,000	\$ 949,733	\$ 1,424,600	\$ 1,336,000	\$ (88,600)	-6%
Rental - Equipment	\$ 18,000	\$ 700	\$ 6,600	\$ 11,000	\$ 4,400	67%
Incident response (TxDOT)	\$ 100,000	\$ 27,037	\$ 27,037	\$ 50,000	\$ 22,963	85%
Facilities Maintenance (Atkins) (part of GEC for FY 2022)	\$ 50,315	\$ 9,082	\$ 15,569	\$ -	\$ (15,569)	-100%
Waste Collection	\$ 3,650	\$ 2,624	\$ 3,318	\$ 3,485	\$ 167	5%
Small Tools, Equipment & Supplies	\$ 15,000	\$ 6,944	\$ 10,416	\$ 16,000	\$ 5,584	54%
Fuel	\$ 23,000	\$ 12,937	\$ 21,737	\$ 27,000	\$ 5,263	24%
Repairs & Maintenance - Maint Vehicles & Equipment	\$ 18,000	\$ 17,869	\$ 22,417	\$ 26,515	\$ 4,098	18%
Total Roadway Maintenance	\$ 1,427,965	\$ 1,026,926	\$ 1,531,694	\$ 1,470,000	\$ (61,694)	-4%
Roadway Maintenance - Capital Purchases						
John Deere 5100M Tractor w/Loader, Box Blade and Mower	\$ -	\$ -	\$ -	\$ 88,033	\$ 88,033	#DIV/0!
Trailer (Material & Equipment Hauling)	\$ -	\$ -	\$ -	\$ 18,118	\$ 18,118	#DIV/0!
Message Board (3)	\$ -	\$ -	\$ -	\$ 56,670	\$ 56,670	#DIV/0!
Total Roadway Maintenance - Capital Purchases	\$ -	\$ -	\$ -	\$ 162,821	\$ 162,821	#DIV/0!
Toll Collections (Will be reflected as cost of revenue)						
Toll Tag Trx Processing (System HUB)	\$ 883,470	\$ 567,306	\$ 873,000	\$ 812,257	\$ (60,743)	-7%
Video Processing Costs (Collection Expense)	\$ 2,106,405	\$ 1,563,637	\$ 2,438,660	\$ 2,796,300	\$ 357,640	15%
Video - Image Review (Kapsch)	\$ 221,400	\$ 170,977	\$ 273,500	\$ 92,400	\$ (181,100)	-66%
SWC Group Collection Expense	\$ 255,528	\$ 67,860	\$ 72,445	\$ -	\$ (72,445)	-100%
Habitual Violator Expense	\$ 36,650	\$ 6,080	\$ 13,710	\$ -	\$ (13,710)	-100%
Total Toll Collections	\$ 3,503,453	\$ 2,375,860	\$ 3,671,315	\$ 3,700,957	\$ 29,642	1%
Toll Maintenance Support						
ETC Maintenance	\$ 480,000	\$ 195,270	\$ 327,770	\$ 401,270	\$ 73,500	22%
ETC Equipment Repairs	\$ 75,000	\$ 21,466	\$ 36,799	\$ 75,000	\$ 38,201	104%
Total Toll Maintenance Support	\$ 555,000	\$ 216,736	\$ 364,569	\$ 476,270	\$ 111,701	31%
Toll Operations Support						
T&R Consultant	\$ 120,000	\$ 73,031	\$ 120,000	\$ 120,000	\$ -	0%
Toll Communications	\$ 83,500	\$ 42,370	\$ 62,617	\$ 63,000	\$ 383	1%
Utility Elec. Lines	\$ 31,000	\$ 14,498	\$ 22,000	\$ 23,000	\$ 1,000	5%
Toll Operations Support	\$ 125,000	\$ 41,055	\$ 70,380	\$ 100,000	\$ 29,620	42%
Total Toll Operations Support	\$ 359,500	\$ 170,954	\$ 274,997	\$ 306,000	\$ 31,003	11%
Total O&M Expenses	\$ 8,475,163	\$ 5,474,664	\$ 8,313,231	\$ 8,842,555	\$ 529,324	6%
Less: System HUB Fees (netted out of monthly Revenue Fund deposit)				\$ (812,257)		
Less: Video Processing Costs (Collection Expense) (netted out of weekly Revenue Fund deposits)				\$ (2,796,300)		
Adjusted O&M Expenses				\$ 5,233,998		
O&M Expenses and Operating Capital Amounts Subject to Required Monthly Transfers from Revenue Fund				\$ 5,233,998		

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General Fund Project Costs						
Other Cash Outlays - General Fund - Required						
Priority Projects - FY 2021 & Prior Awards (\$2,177,817 awarded)	\$ 767,817	\$ -	\$ 77,817	\$ 600,000	\$ 522,183	671%
Legal Services - Leqislative Support (Non-Leqislative Year)	\$ 70,000	\$ 24,453	\$ 36,680	\$ 2,000	\$ (34,680)	-95%
Toll 49 Widening SH64 to SH31 (4 Lane)	\$ -	\$ 1,508	\$ 223,000	\$ 900,000	\$ 677,000	304%
New Toll Inteqrator Equipment	\$ 2,820,000	\$ 315,267	\$ 1,400,338	\$ 1,428,748	\$ 28,410	2%
Faqan - New Toll Inteqrator Oversight	\$ 380,100	\$ 72,235	\$ 150,000	\$ 231,000	\$ 81,000	54%
New Back Office System Implementation	\$ -	\$ -	\$ -	\$ 535,000	\$ 535,000	#DIV/0!
New Back Office System Oversight & PR	\$ -	\$ -	\$ -	\$ 126,400	\$ 126,400	#DIV/0!
Total Other Cash Outlays - General Fund - Required	\$ 4,037,917	\$ 413,463	\$ 1,887,835	\$ 3,823,148	\$ 1,935,313	103%
Other Cash Outlays - General Fund - Discretionary						
Priority Projects - FY 2022 Award Amount \$xxx,xxx	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Kaufman/Rockwall County Potential Project	\$ -	\$ 138,335	\$ 140,000	\$ 560,000	\$ 420,000	300%
SH42 Extension Project	\$ -	\$ -	\$ -	\$ 220,000	\$ 220,000	#DIV/0!
Segment 6 Environmental Studies and Support	\$ 1,860,000	\$ 106,658	\$ 115,000	\$ 2,146,000	\$ 2,031,000	1766%
Total Other Cash Outlays - General Fund - Discretionary	\$ 1,860,000	\$ 244,993	\$ 255,000	\$ 2,926,000	\$ 2,671,000	1047%
Total General Fund Project Costs	\$ 5,897,917	\$ 658,456	\$ 2,142,835	\$ 6,749,148	\$ 4,606,313	215%
Renewal and Replacement (R&R) Projects						
Atkins - Renewal and Replacement Services	\$ 120,411	\$ 88,305	\$ 120,411	\$ 130,000	\$ 9,589	8%
Erosion Control - FY 2021	\$ 400,000	\$ 245,771	\$ 245,771	\$ -	\$ (245,771)	-100%
Erosion Control - FY 2022	\$ -	\$ -	\$ -	\$ 270,000	\$ 270,000	#DIV/0!
2021 Seal Coat Project	\$ 1,500,000	\$ 1,053,244	\$ 1,103,000	\$ -	\$ (1,103,000)	-100%
Overlay - Segment 1	\$ -	\$ -	\$ -	\$ 4,505,000	\$ 4,505,000	#DIV/0!
Toll Road Sign Replacement	\$ 81,600	\$ 124,851	\$ 124,851	\$ -	\$ (124,851)	-100%
Extraordinary Bridge Approach	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	#DIV/0!
Total Other R&R	\$ 2,102,011	\$ 1,512,171	\$ 1,594,033	\$ 5,205,000	\$ 3,610,967	227%
Total Renewal and Replacement Costs	\$ 2,102,011	\$ 1,512,171	\$ 1,594,033	\$ 5,205,000	\$ 3,610,967	227%
Less: Beginning Cash Balance to be Expended				\$ (1,900,000)		
Renewal and Replacement Costs - Budget Subject to Monthly Transfers From Revenue Fund Per Bond Indenture				\$ 3,305,000		
DEBT SERVICE						
Senior Bond Interest Expense	\$ 6,236,750	\$ 4,157,833	\$ 6,236,750	\$ 6,218,750	\$ (18,000)	0%
Subordinate Bond Interest Expense	\$ 2,748,250	\$ 1,830,083	\$ 2,748,250	\$ 2,720,750	\$ (27,500)	-1%
Total Debt Service - Interest Expense	\$ 8,985,000	\$ 5,987,916	\$ 8,985,000	\$ 8,939,500	\$ (45,500)	-1%
Senior Bond Principal Payment	\$ -	\$ -	\$ -	\$ 720,000	\$ 720,000	#DIV/0!
Subordinate Bond Principal Payment	\$ 500,000	\$ 500,000	\$ 500,000	\$ 600,000	\$ 100,000	20%
Total Debt Service - Principal Payment	\$ 500,000	\$ 500,000	\$ 500,000	\$ 1,320,000	\$ 820,000	164%
Debt Service - Noncash Reduction						
Senior Bond - Bond Premium Amortization	\$ (932,423)	\$ (621,615)	\$ (932,423)	\$ (928,386)	\$ 4,037	0%
Subordinate Bond - Bond Premium Amortization	\$ (429,646)	\$ (286,757)	\$ (429,646)	\$ (425,142)	\$ 4,504	-1%
Total Debt Service - Noncash Reduction - Bond Premium Amortiz	\$ (1,362,069)	\$ (908,372)	\$ (1,362,069)	\$ (1,353,528)	\$ 8,541	-1%
Depreciation Expense - Noncash Expense	\$ 10,850,000	\$ 7,160,260	\$ 10,821,879	\$ 11,725,030	\$ 903,151	8%