

Adopted Budget

Willow Point MUD - Fiscal Year Ending May 31, 2024

	Ten Month Actuals 06/22 - 03/23	Twelve Months Annualized FYE 06/22 - 05/23	Adopted 2023 Budget	Adopted 2024 Budget
Revenues				
14101 - Water-Customer Service Revenue	291,575	340,410	289,862	350,622
14102 - Water Authority Revenue	399,376	457,693	334,348	480,577
14105 - Connection Fees	1,004	1,121	2,000	1,200
14106 - Larry's Toolbox Rebate	9,309	9,309	6,650	9,309
14108 - Transfer Fees	3,574	4,291	3,770	4,420
14201 - Wastewater-Customer Service Reven	342,360	409,620	400,598	421,909
14301 - Maintenance Tax Collections	1,510,648	1,527,162	1,123,737	1,551,680
14501 - Tap Connections	149,439	149,439	15,000	15,000
14505 - Inspection Fees	11,556	11,556	0	10,000
14702 - Penalties & Interest	34,247	40,832	29,778	42,057
14703 - Plan Review Fees	1,400	1,400	1,000	1,400
14801 - Interest Earned on Checking	5	5	0	0
14802 - Interest Earned on Temp. Invest	66,313	101,380	7,475	216,042
15801 - Miscellaneous Income	2,700	3,300	1,200	3,300
15802 - Insurance Proceeds	19,029	19,029	0	0
15902 - Transfer from Capital Projects	0	43,000	30,000	0
Total Revenues	\$2,842,534	\$3,119,545	\$2,245,418	\$3,107,515
Expenditures				
16101 - Billing Service Fees - Water	8,754	10,504	10,140	10,800
16102 - Operations - Water	5,932	7,119	6,883	7,300
16105 - Maintenance & Repairs - Water	59,354	71,225	48,206	73,400
16106 - Water Distribution Repairs	52,989	63,587	40,368	65,500
16107 - Chemicals - Water	23,159	27,791	22,326	28,600
16108 - Laboratory Expense - Water	4,912	5,040	2,078	5,200
16109 - Mowing - Water	5,300	7,067	7,787	7,300
16110 - Utilities - Water	25,832	30,998	26,412	31,900
16113 - Transfer Expense	2,365	2,839	3,710	2,900
16114 - Telephone Expense - Water	519	623	550	630

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16116 - Permit Expense - Water	2,612	2,612	2,700	2,700
16117 - TCEQ Regulatory Expense - Water	1,151	1,571	1,650	1,727
16119 - Pumpage Fees	357,052	429,052	334,348	480,577
16120 - Service Account Collection	6,824	8,189	7,946	8,435
16201 - Billing Service Fees - Wastewater	8,404	10,084	9,708	10,387
16202 - Operations - Wastewater	11,839	14,207	13,767	14,600
16205 - Maint & Repairs - Wastewater	56,683	68,020	77,411	70,100
16208 - Laboratory Expense - Wastewater	11,084	13,301	20,462	13,700
16209 - Mowing - Wastewater	2,700	3,600	2,781	3,700
16210 - Utilities - Wastewater	33,894	40,673	39,400	41,900
16212 - Sludge Removal	41,867	50,240	47,332	51,700
16214 - Telephone Expense - Wastewater	519	623	524	640
16215 - Lease Expense - Wastewater	70,500	80,100	84,600	57,600
16217 - TCEQ Regulatory Exp-Wastewater	1,151	1,571	1,650	1,727
16301 - Garbage Expense	120,130	144,156	140,911	152,805
16404 - Detention Pond Mowing	119,807	143,768	134,000	187,000
16501 - Tap Connection Expense	32,466	63,578	10,000	10,000
16502 - Inspection Expense	4,291	4,755	7,500	7,500
16110 - Utilities - Streetlights	8,466	10,159	9,834	10,500
16703 - Legal Fees	79,261	95,113	60,000	60,000
16705 - Auditing Fees	14,500	14,500	13,500	14,500
16706 - Engineering Fees	80,399	96,479	70,000	90,000
16707 - Engineering Fee - GIS	0	0	0	20,000
16709 - Election Expense	0	0	0	500
16710 - Website Hosting	11,596	13,915	14,385	14,300
16712 - Bookkeeping Fees	45,221	58,000	40,000	65,000
16713 - Legal Notices & Other Publ	0	0	125	100
16714 - Printing & Office Supplies	8,168	9,802	9,600	10,100
16715 - Filing Fees	790	924	375	950

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16716 - Delivery Expense	627	752	850	850
16717 - Postage	342	410	450	450
16718 - Insurance & Surety Bond	21,733	21,733	20,000	22,500
16719 - AWBD Expense	7,287	7,452	5,000	7,500
16721 - Meeting Expense	5,702	6,842	3,600	7,000
16722 - Bank Service Charge	699	839	960	900
16723 - Travel Expense	948	1,138	800	1,200
16724 - Publication Expenses (SB 622)	0	0	650	650
16728 - Record Storage Fees	974	1,169	1,100	1,250
16730 - Consumer Confident Report	1,481	1,481	1,300	1,500
16731 - Arbitrage Analysis	5,500	5,500	2,550	2,550
16735 - EVO Reporting	0	0	5,700	0
17101 - Payroll Expenses	16,051	16,951	19,000	19,000
17102 - Payroll Administration	1,686	2,023	2,000	2,050
17103 - Payroll Tax Expense	1,251	1,501	1,500	1,600
17701 - Bond Issuance Expense	4,838	4,838	0	0
17802 - Miscellaneous Expense	2,892	2,967	4,000	4,000
Total Expenditures	\$1,392,503	\$1,681,381	\$1,392,428	\$1,709,278
Other Revenues				
15901 - Assigned Operating Surplus	0	0	805,874	612,048
Total Other Revenues	\$0	\$0	\$805,874	\$612,048
Capital Outlay				
17901 - Capital Outlay	0	0	50,000	50,000
17911 - CO - WWTP Expansion	86,668	86,668	1,209,464	1,650,000
17912 - CO - Water Plant #1 Booster Pump Ac	58,678	70,414	380,700	310,286
17913 - CO - WWTP Permit Minor Amendmen	4,750	4,750	18,700	0
Total Capital Outlay	\$150,097	\$161,832	\$1,658,864	\$2,010,286
Net Excess Revenues <Expenditures>	\$1,299,935	\$1,276,331	\$0	\$0

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* 14301 · Maintenance Tax Collections is calculated using: \$277,780,116 projected value at \$0.57 maintenance tax rate and 98% collection rate.