

# Adopted Budget

Willow Point MUD - Fiscal Year Ending May 31, 2025

	Ten Month Actuals 06/23 - 03/24	Twelve Months Annualized FYE 06/23 - 05/24	Adopted 2024 Budget	Adopted 2025 Budget
<b>Revenues</b>				
14101 - Water-Customer Service Revenue	288,403	335,394	350,622	345,500
14102 - Water Authority Revenue	393,158	443,190	480,577	465,300
14105 - Connection Fees	1,533	1,640	1,200	1,700
14106 - Larry's Toolbox Rebate	0	0	9,309	0
14108 - Transfer Fees	6,241	6,937	4,420	7,100
14201 - Wastewater-Customer Service Revenue	356,582	427,899	421,909	440,700
14301 - Maintenance Tax Collections	1,488,300	1,563,871	1,551,680	1,878,923
14501 - Tap Connections	155,390	155,390	15,000	160,100
14505 - Inspection Fees	30,482	30,482	10,000	31,400
14702 - Penalties & Interest	33,538	40,246	42,057	41,500
14703 - Plan Review Fees	800	800	1,400	800
14801 - Interest Earned on Checking	94	100	0	100
14802 - Interest Earned on Temp. Invest	150,327	180,392	216,042	190,200
15801 - Miscellaneous Income	1,397	2,013	3,300	2,100
15802 - Insurance Proceeds	2,843	2,843	0	0
<b>Total Revenues</b>	<b>\$2,909,088</b>	<b>\$3,191,196</b>	<b>\$3,107,516</b>	<b>\$3,565,423</b>
<b>Expenditures</b>				
16101 - Billing Service Fees - Water	8,646	10,375	10,800	10,800
16102 - Operations - Water	6,346	7,615	7,300	7,800
16105 - Maintenance & Repairs - Water	52,917	63,500	73,400	73,400
16106 - Water Distribution Repairs	38,578	46,294	65,500	65,500
16107 - Chemicals - Water	26,310	31,572	28,600	32,500
16108 - Laboratory Expense - Water	822	1,014	5,200	1,200
16109 - Mowing - Water	5,250	7,000	7,300	7,300
16110 - Utilities - Water	24,277	32,370	31,900	33,300
16113 - Transfer Expense	4,279	5,134	2,900	5,300
16114 - Telephone Expense - Water	563	676	630	700
16115 - Meter Replacement	15,403	15,403	0	0
16116 - Permit Expense - Water	2,680	2,680	2,700	2,800

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16117 - TCEQ Regulatory Expense - Water	1,122	1,817	1,727	1,900
16119 - Pumpage Fees	379,006	431,963	480,577	465,300
16120 - Service Account Collection	5,831	6,998	8,435	7,200
16201 - Billing Service Fees - Wastewater	9,626	11,551	10,387	11,900
16202 - Operations - Wastewater	12,692	15,230	14,600	15,700
16205 - Maint & Repairs - Wastewater	62,971	75,565	70,100	77,800
16206 - Maint & Repairs - Lift Station	71,954	86,345	0	88,900
16207 - Chemicals - Wastewater	625	625	0	800
16208 - Laboratory Expense - Wastewater	8,222	10,963	13,700	11,300
16209 - Mowing - Wastewater	2,250	3,000	3,700	3,700
16210 - Utilities - Wastewater	29,119	34,942	41,900	36,000
16212 - Sludge Removal	49,240	60,189	51,700	62,000
16214 - Telephone Expense - Wastewater	563	676	640	700
16215 - Lease Expense - Wastewater	101,220	101,220	57,600	101,220
16217 - TCEQ Regulatory Exp-Wastewater	1,122	1,817	1,727	1,900
16301 - Garbage Expense	125,791	152,499	152,805	165,160
16403 - Detention Pond Maintenance	20,700	22,750	0	23,400
16404 - Detention Pond Mowing	96,011	155,939	187,000	155,939
16501 - Tap Connection Expense	3,420	3,420	10,000	61,226
16502 - Inspection Expense	16,148	19,378	7,500	20,000
16110 - Utilities - Streetlights	8,199	10,932	10,500	11,300
16406 - Storm Water Permits	0	0	0	50,000
16602 - Landscape Maintenance	0	0	0	250,000
16703 - Legal Fees	75,179	90,214	60,000	60,000
16705 - Auditing Fees	15,250	15,250	14,500	16,000
16706 - Engineering Fees	70,446	84,535	90,000	90,000
16709 - Election Expense	671	671	500	0
16710 - Website Hosting	10,567	12,681	14,300	14,300
16712 - Bookkeeping Fees	47,751	59,251	65,000	65,000
16713 - Legal Notices & Other Publ	0	125	100	0
16714 - Printing & Office Supplies	9,167	11,000	10,100	11,300

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16715 - Filing Fees	502	665	950	700
16716 - Delivery Expense	676	811	850	850
16717 - Postage	300	360	450	400
16718 - Insurance & Surety Bond	27,705	27,705	22,500	28,500
16719 - AWBD Expense	3,421	3,586	7,500	7,500
16721 - Meeting Expense	4,555	5,466	7,000	7,000
16722 - Bank Service Charge	261	313	900	375
16723 - Travel Expense	2,996	3,595	1,200	3,700
16724 - Publication Expenses (SB 622)	0	0	650	0
16728 - Record Storage Fees	787	944	1,250	1,000
16730 - Consumer Confident Report	1,487	1,487	1,500	1,500
16731 - Arbitrage Analysis	1,300	1,300	2,550	1,300
16736 - Engineering - GIS	0	0	20,000	20,000
17101 - Payroll Expenses	18,970	22,764	19,000	23,400
17102 - Payroll Administration	1,927	2,312	2,050	2,400
17103 - Payroll Tax Expense	1,428	1,714	1,600	1,800
17802 - Miscellaneous Expense	2,703	2,866	4,000	3,000
18103 - Transfer To Tax Account	217	217	0	0
<b>Total Expenditures</b>	<b>\$1,490,171</b>	<b>\$1,781,289</b>	<b>\$1,709,278</b>	<b>\$2,223,970</b>
<b>Other Revenues</b>				
15901 - Assigned Operating Surplus	0	0	612,048	1,403,547
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$612,048</b>	<b>\$1,403,547</b>
<b>Capital Outlay</b>				
17901 - Capital Outlay	69,143	69,143	50,000	50,000
17911 - CO - WWTP Expansion	8,188	10,188	1,650,000	2,474,100
17912 - CO - Water Plant #1 Booster Pump Additi	60,321	61,321	310,286	220,900
<b>Total Capital Outlay</b>	<b>\$137,651</b>	<b>\$140,651</b>	<b>\$2,010,286</b>	<b>\$2,745,000</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$1,281,266</b>	<b>\$1,269,255</b>	<b>\$0</b>	<b>\$0</b>

\* 14301 - Maintenance Tax Collections is calculated using: \$368,705,393 projected value at \$0.52 maintenance tax rate and 98% collection rate.