

# Adopted Budget

Willow Point MUD - Fiscal Year Ending May 31, 2023

	Ten Month Actuals	Twelve Months Annualized	Adopted	Proposed	Budget Variance	Budget Variance
	06/21 - 03/22	FYE 06/21 - 05/22	2022 Budget	2023 Budget	\$	%
<b>Revenues</b>						
14101 - Water-Customer Service Revenue	236,788	281,419	292,276	289,862	(2,414)	-1%
14102 - Water Authority Revenue	270,672	318,427	341,356	334,348	(7,008)	-2%
14105 - Connection Fees	1,440	1,620	6,944	2,000	(4,944)	-71%
14106 - Larry's Toolbox Rebate	4,989	6,387	0	6,650	6,650	665000%
14108 - Transfer Fees	3,270	3,660	0	3,770	3,770	376980%
14201 - Wastewater-Customer Service Revenue	325,085	388,930	375,300	400,598	25,298	7%
14301 - Maintenance Tax Collections	1,138,378	1,157,670	1,071,057	1,123,737	52,680	5%
14501 - Tap Connections	10,080	10,080	30,000	15,000	(15,000)	-50%
14505 - Inspection Fees	1,323	1,323	27,055	0	(27,055)	-100%
14702 - Penalties & Interest	24,092	28,910	18,061	29,778	11,717	65%
14703 - Plan Review Fees	1,000	1,000	0	1,000	1,000	0%
14801 - Interest Earned on Checking	1	2	144	0	(144)	-100%
14802 - Interest Earned on Temp. Invest	5,592	7,300	13,500	7,475	(6,025)	-45%
15801 - Miscellaneous Income	1,098	1,198	4,500	1,200	(3,300)	-73%
15902 - Transfer from Capital Projects	49,239	49,239	44,650	30,000	(14,650)	-33%
<b>Total Revenues</b>	<b>\$2,073,046</b>	<b>\$2,257,164</b>	<b>\$2,224,842</b>	<b>\$2,245,418</b>	<b>\$20,575</b>	<b>1041582%</b>

## Expenditures

16101 - Billing Service Fees - Water	8,204	9,845	8,779	10,140	1,362	16%
16102 - Operations - Water	5,569	6,683	6,500	6,883	383	6%
16105 - Maintenance & Repairs - Water	39,002	46,802	56,257	48,206	(8,050)	-14%
16106 - Water Distribution Repairs	32,660	39,192	28,128	40,368	12,239	44%
16107 - Chemicals - Water	18,063	21,676	18,657	22,326	3,669	20%
16108 - Laboratory Expense - Water	1,681	2,017	742	2,078	1,336	180%
16109 - Mowing - Water	6,300	7,560	6,000	7,787	1,787	30%
16110 - Utilities - Water	21,369	25,643	35,766	26,412	(9,354)	-26%
16113 - Transfer Expense	3,002	3,602	5,501	3,710	(1,791)	-33%
16114 - Telephone Expense - Water	420	504	550	550	0	0%
16116 - Permit Expense - Water	2,612	2,612	1,350	2,700	1,350	100%
16117 - TCEQ Regulatory Expense - Water	993	1,643	1,450	1,650	200	14%
16119 - Pumpage Fees	238,144	296,174	341,356	334,348	(7,008)	-2%
16120 - Service Account Collection	6,429	7,715	5,700	7,946	2,246	39%
16201 - Billing Service Fees - Wastewater	7,854	9,425	8,778	9,708	929	11%
16202 - Operations - Wastewater	11,138	13,366	12,768	13,767	999	8%
16205 - Maint & Repairs - Wastewater	62,630	75,156	68,263	77,411	9,148	13%
16208 - Laboratory Expense - Wastewater	16,555	19,866	22,277	20,462	(1,815)	-8%
16209 - Mowing - Wastewater	2,250	2,700	2,500	2,781	281	11%
16210 - Utilities - Wastewater	31,877	38,252	35,766	39,400	3,634	10%
16212 - Sludge Removal	34,465	45,953	28,000	47,332	19,332	69%

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16214 - Telephone Expense - Wastewater	424	509	550	524	(26)	-5%
16215 - Lease Expense - Wastewater	70,500	84,600	84,600	84,600	0	0%
16216 - Permit Expense - Wastewater	0	0	1,350	0	(1,350)	-100%
16217 - TCEQ Regulatory Exp-Wastewater	993	1,643	1,450	1,650	200	14%
16301 - Garbage Expense	108,929	130,715	116,700	140,911	24,211	21%
16404 - Detention Pond Mowing	69,227	83,072	115,000	134,000	19,000	17%
16501 - Tap Connection Expense	394	394	25,000	10,000	(15,000)	-60%
16502 - Inspection Expense	6,636	7,963	18,813	7,500	(11,313)	-60%
16110 - Utilities - Streetlights	7,956	9,547	0	9,834	9,834	0%
16703 - Legal Fees	76,519	91,823	60,000	60,000	0	0%
16705 - Auditing Fees	13,500	13,500	13,500	13,500	0	0%
16706 - Engineering Fees	98,498	118,198	40,000	70,000	30,000	75%
16709 - Election Expense	162	162	10,000	0	(10,000)	-100%
16710 - Website Hosting	11,638	13,966	4,750	14,385	9,635	203%
16712 - Bookkeeping Fees	29,067	34,880	28,150	40,000	11,850	42%
16713 - Legal Notices & Other Publ	0	0	125	125	0	0%
16714 - Printing & Office Supplies	8,504	10,205	8,500	9,600	1,100	13%
16715 - Filing Fees	292	372	175	375	200	114%
16716 - Delivery Expense	1,305	1,355	1,850	850	(1,000)	-54%
16717 - Postage	309	371	450	450	0	0%
16718 - Insurance & Surety Bond	19,676	19,676	14,044	20,000	5,956	42%
16719 - AWBD Expense	4,223	4,423	5,000	5,000	0	0%
16721 - Meeting Expense	2,466	2,866	0	3,600	3,600	360000%
16722 - Bank Service Charge	544	704	0	960	960	96000%
16723 - Travel Expense	577	727	500	800	300	60%
16724 - Publication Expenses (SB 622)	634	634	0	650	650	65000%
16728 - Record Storage Fees	913	1,096	420	1,100	680	162%
16730 - Consumer Confident Report	0	1,300	1,300	1,300	0	0%
16731 - Arbitrage Analysis	850	850	850	2,550	1,700	200%
16735 - EVO Reporting	3,800	4,750	0	5,700	5,700	0%
17101 - Payroll Expenses	17,400	18,900	15,500	19,000	3,500	23%
17102 - Payroll Administration	1,617	1,919	950	2,000	1,050	111%
17103 - Payroll Tax Expense	1,343	1,483	1,150	1,500	350	30%
17802 - Miscellaneous Expense	1,054	1,159	4,080	4,000	(80)	-2%
<b>Total Expenditures</b>	<b>\$1,111,164</b>	<b>\$1,340,147</b>	<b>\$1,269,844</b>	<b>\$1,392,428</b>	<b>\$122,584</b>	<b>522232%</b>
<b>Other Revenues</b>						
15901 - Assigned Operating Surplus	0	0	0	805,874	805,874	0%
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$805,874</b>	<b>\$805,874</b>	<b>0%</b>
<b>Capital Outlay</b>						
17901 - Capital Outlay	26,275	26,275	50,000	50,000	0	0%

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17902 - CO - Engineering	21,094	31,094	0	0	0	0%
17908 - CO - Kingsland Blvd Beautif.	367	367	0	0	0	0%
17910 - CO - GST Rehab Const/Eng	50,288	50,288	36,500	0	-36,500	-100%
17911 - CO - WWTP Expansion/Eng	36,910	36,910	0	1,209,464	1,209,464	0%
17912 - CO - Water Plant #1 Booster Pump Addition/Er	0	0	0	380,700	380,700	0%
17913 - CO - WWTP Permit Minor Amendment	0	0	0	18,700	18,700	0%
<b>Total Capital Outlay</b>	<b>\$134,934</b>	<b>\$144,934</b>	<b>\$86,500</b>	<b>\$1,658,864</b>	<b>\$1,572,364</b>	<b>200%</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$826,949</b>	<b>\$772,083</b>	<b>\$868,499</b>	<b>\$0</b>	<b>(\$868,500)</b>	<b>519150%</b>

Maintenance Tax Collections is calculated using:  $\$199,420,974/100 * \$0.575 * 98\% = 1,123,737.19$