

Adopted Budget

Willow Point MUD - Fiscal Year Ending May 31, 2023

	Ten Month Actuals	Twelve Months Annualized	Adopted	Proposed
	06/21 - 03/22	FYE 06/21 - 05/22	2022 Budget	2023 Budget
Revenues				
14101 - Water-Customer Service Revenue	236,788	281,419	292,276	289,862
14102 - Water Authority Revenue	270,672	318,427	341,356	334,348
14105 - Connection Fees	1,440	1,620	6,944	2,000
14106 - Larry's Toolbox Rebate	4,989	6,387	0	6,650
14108 - Transfer Fees	3,270	3,660	0	3,770
14201 - Wastewater-Customer Service Revenue	325,085	388,930	375,300	400,598
14301 - Maintenance Tax Collections	1,138,378	1,157,670	1,071,057	1,123,737
14501 - Tap Connections	10,080	10,080	30,000	15,000
14505 - Inspection Fees	1,323	1,323	27,055	0
14702 - Penalties & Interest	24,092	28,910	18,061	29,778
14703 - Plan Review Fees	1,000	1,000	0	1,000
14801 - Interest Earned on Checking	1	2	144	0
14802 - Interest Earned on Temp. Invest	5,592	7,300	13,500	7,475
15801 - Miscellaneous Income	1,098	1,198	4,500	1,200
15902 - Transfer from Capital Projects	49,239	49,239	44,650	30,000
Total Revenues	\$2,073,046	\$2,257,164	\$2,224,842	\$1,955,556

Expenditures

16101 - Billing Service Fees - Water	8,204	9,845	8,779	10,140
16102 - Operations - Water	5,569	6,683	6,500	6,883
16105 - Maintenance & Repairs - Water	39,002	46,802	56,257	48,206
16106 - Water Distribution Repairs	32,660	39,192	28,128	40,368
16107 - Chemicals - Water	18,063	21,676	18,657	22,326
16108 - Laboratory Expense - Water	1,681	2,017	742	2,078
16109 - Mowing - Water	6,300	7,560	6,000	7,787
16110 - Utilities - Water	21,369	25,643	35,766	26,412
16113 - Transfer Expense	3,002	3,602	5,501	3,710
16114 - Telephone Expense - Water	420	504	550	550
16116 - Permit Expense - Water	2,612	2,612	1,350	2,700
16117 - TCEQ Regulatory Expense - Water	993	1,643	1,450	1,650
16119 - Pumpage Fees	238,144	296,174	341,356	334,348

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16120 - Service Account Collection	6,429	7,715	5,700	7,946
16201 - Billing Service Fees - Wastewater	7,854	9,425	8,778	9,708
16202 - Operations - Wastewater	11,138	13,366	12,768	13,767
16205 - Maint & Repairs - Wastewater	62,630	75,156	68,263	77,411
16208 - Laboratory Expense - Wastewater	16,555	19,866	22,277	20,462
16209 - Mowing - Wastewater	2,250	2,700	2,500	2,781
16210 - Utilities - Wastewater	31,877	38,252	35,766	39,400
16212 - Sludge Removal	34,465	45,953	28,000	47,332
16214 - Telephone Expense - Wastewater	424	509	550	524
16215 - Lease Expense - Wastewater	70,500	84,600	84,600	84,600
16216 - Permit Expense - Wastewater	0	0	1,350	0
16217 - TCEQ Regulatory Exp-Wastewater	993	1,643	1,450	1,650
16301 - Garbage Expense	108,929	130,715	116,700	140,911
16404 - Detention Pond Mowing	69,227	83,072	115,000	134,000
16501 - Tap Connection Expense	394	394	25,000	10,000
16502 - Inspection Expense	6,636	7,963	18,813	7,500
16110 - Utilities - Streetlights	7,956	9,547	0	9,834
16703 - Legal Fees	76,519	91,823	60,000	60,000
16705 - Auditing Fees	13,500	13,500	13,500	13,500
16706 - Engineering Fees	98,498	118,198	40,000	70,000
16709 - Election Expense	162	162	10,000	0
16710 - Website Hosting	11,638	13,966	4,750	14,385
16712 - Bookkeeping Fees	29,067	34,880	28,150	40,000
16713 - Legal Notices & Other Publ	0	0	125	125
16714 - Printing & Office Supplies	8,504	10,205	8,500	9,600
16715 - Filing Fees	292	372	175	375
16716 - Delivery Expense	1,305	1,355	1,850	850
16717 - Postage	309	371	450	450
16718 - Insurance & Surety Bond	19,676	19,676	14,044	20,000
16719 - AWBD Expense	4,223	4,423	5,000	5,000
16721 - Meeting Expense	2,466	2,866	0	3,600
16722 - Bank Service Charge	544	704	0	960

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16723 - Travel Expense	577	727	500	800
16724 - Publication Expenses (SB 622)	634	634	0	650
16728 - Record Storage Fees	913	1,096	420	1,100
16730 - Consumer Confident Report	0	1,300	1,300	1,300
16731 - Arbitrage Analysis	850	850	850	2,550
16735 - EVO Reporting	3,800	4,750	0	5,700
17101 - Payroll Expenses	17,400	18,900	15,500	19,000
17102 - Payroll Administration	1,617	1,919	950	2,000
17103 - Payroll Tax Expense	1,343	1,483	1,150	1,500
17802 - Miscellaneous Expense	1,054	1,159	4,080	4,000
Total Expenditures	\$1,111,164	\$1,340,147	\$1,269,844	\$1,392,428

Other Revenues

15901 - Assigned Operating Surplus	0	0	0	1,095,736
Total Other Revenues	\$0	\$0	\$0	\$1,095,736

Capital Outlay

17901 - Capital Outlay	26,275	26,275	50,000	50,000
17902 - CO - Engineering	21,094	31,094	0	0
17908 - CO - Kingsland Blvd Beautif.	367	367	0	0
17910 - CO - GST Rehab Const/Eng	50,288	50,288	36,500	0
17911 - CO - WWTP Expansion/Eng	36,910	36,910	0	1,209,464
17912 - CO - Water Plant #1 Booster Pump Addition/E	0	0	0	380,700
17913 - CO - WWTP Permit Minor Amendment	0	0	0	18,700
Total Capital Outlay	\$134,934	\$144,934	\$86,500	\$1,658,864

Net Excess Revenues <Expenditures>	\$826,949	\$772,083	\$868,499	\$0
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* 14301 - Maintenance Tax Collections is calculated using: \$199,420,974 projected value at \$0.575 maintenance tax rate and 98% collection rate.