

# Adopted Budget

Willow Point MUD - Fiscal Year Ending May 31, 2026

	Nine Month Actuals 06/24 - 02/25	Twelve Months Annualized FYE 06/24 - 05/25	Adopted 2025 Budget	Adopted 2026 Budget
<b>Revenues</b>				
14101 - Water-Customer Service Revenue	243,085	318,049	345,500	327,600
14102 - Water Authority Revenue	315,833	395,918	465,300	415,700
14105 - Connection Fees	0	0	1,700	0
14108 - Transfer Fees	5,450	6,974	7,100	7,200
14201 - Wastewater-Customer Service Revenue	322,147	426,359	440,700	439,100
14301 - Maintenance Tax Collections	1,535,855	1,535,855	1,878,923	1,878,923
14501 - Tap Connections	0	0	160,100	0
14505 - Inspection Fees	0	0	31,400	0
14702 - Penalties & Interest	33,805	43,796	41,500	45,100
14703 - Plan Review Fees	0	0	800	0
14801 - Interest Earned on Checking	319	365	100	400
14802 - Interest Earned on Temp. Invest	183,715	251,115	190,200	262,400
15801 - Miscellaneous Income	900	1,200	2,100	1,200
<b>Total Revenues</b>	<b>\$2,641,109</b>	<b>\$2,979,631</b>	<b>\$3,565,423</b>	<b>\$3,377,623</b>
<b>Expenditures</b>				
16101 - Billing Service Fees - Water	9,385	12,514	10,800	12,900
16102 - Operations - Water	5,878	7,837	7,800	8,100
16105 - Maintenance & Repairs - Water	30,649	40,865	73,400	60,000
16106 - Water Distribution Repairs	50,932	67,909	65,500	70,000
16107 - Chemicals - Water	26,197	34,929	32,500	36,000
16108 - Laboratory Expense - Water	1,286	1,578	1,200	1,800
16109 - Mowing - Water	5,950	8,050	7,300	9,000
16110 - Utilities - Water	21,308	31,962	33,300	32,900
16113 - Transfer Expense	2,384	3,178	5,300	3,300
16114 - Telephone Expense - Water	648	865	700	900
16116 - Permit Expense - Water	2,612	2,612	2,800	2,700
16117 - TCEQ Regulatory Expense - Water	1,099	1,828	1,900	1,900
16119 - Pumpage Fees	303,044	388,465	465,300	415,700
16120 - Service Account Collection	4,642	6,190	7,200	6,400

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16201 - Billing Service Fees - Wastewater	9,105	12,140	11,900	12,500
16202 - Operations - Wastewater	11,755	15,674	15,700	16,100
16205 - Maint & Repairs - Wastewater	70,461	93,947	77,800	77,800
16206 - Maint & Repairs - Lift Station	15,758	30,758	88,900	35,000
16207 - Chemicals - Wastewater	665	665	800	700
16208 - Laboratory Expense - Wastewater	7,321	10,981	11,300	11,300
16209 - Mowing - Wastewater	2,550	3,825	3,700	4,000
16210 - Utilities - Wastewater	24,481	36,721	36,000	37,800
16212 - Sludge Removal	17,391	27,391	62,000	28,200
16214 - Telephone Expense - Wastewater	755	1,006	700	1,000
16215 - Lease Expense - Wastewater	43,200	57,600	101,220	57,600
16217 - TCEQ Regulatory Exp-Wastewater	1,099	1,828	1,900	1,900
16301 - Garbage Expense	132,686	181,884	165,160	206,631
16403 - Detention Pond Maintenance	0	0	23,400	0
16404 - Detention Pond Mowing	114,395	182,087	155,939	185,000
16406 - Storm Water Permits	26,470	35,294	50,000	50,000
16501 - Tap Connection Expense	0	0	61,226	0
16502 - Inspection Expense	2,020	7,185	20,000	7,400
16602 - Landscape Maintenance	264,097	339,553	250,000	349,700
16110 - Utilities - Streetlights	7,834	11,751	11,300	12,100
16703 - Legal Fees	90,800	121,067	60,000	60,000
16705 - Auditing Fees	16,250	16,250	16,000	18,000
16706 - Engineering Fees	73,491	97,988	90,000	95,000
16710 - Website Hosting	11,130	14,840	14,300	15,000
16712 - Bookkeeping Fees	48,902	65,203	65,000	67,000
16713 - Legal Notices & Other Publ	1,031	1,375	0	1,375
16714 - Printing & Office Supplies	7,984	10,645	11,300	11,000
16715 - Filing Fees	121	162	700	200
16716 - Delivery Expense	526	701	850	750
16717 - Postage	397	529	400	550
16718 - Insurance & Surety Bond	34,058	34,058	28,500	35,100

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16719 - AWBD Expense	10,761	10,761	7,500	11,100
16721 - Meeting Expense	7,052	9,402	7,000	7,000
16722 - Bank Service Charge	218	291	375	375
16723 - Travel Expense	1,072	1,430	3,700	1,500
16728 - Record Storage Fees	1,272	1,697	1,000	1,700
16730 - Consumer Confident Report	0	0	1,500	0
16731 - Arbitrage Analysis	7,020	7,020	1,300	7,200
16734 - General Management Fees	6,134	8,178	0	20,000
16736 - Engineering - GIS	0	0	20,000	67,000
17101 - Payroll Expenses	19,448	25,931	23,400	26,700
17102 - Payroll Administration	1,484	1,978	2,400	2,000
17103 - Payroll Tax Expense	1,657	2,209	1,800	2,300
17802 - Miscellaneous Expense	12,799	12,799	3,000	13,200
<b>Total Expenditures</b>	<b>\$1,571,663</b>	<b>\$2,103,585</b>	<b>\$2,223,970</b>	<b>\$2,220,382</b>
<b>Other Revenues</b>				
15901 - Assigned Operating Surplus	0	0	1,403,547	292,259
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,403,547</b>	<b>\$292,259</b>
<b>Capital Outlay</b>				
17901 - Capital Outlay	63,139	173,524	50,000	50,000
17902 - CO - Engineering	30,329	38,739	0	0
17911 - CO - WWTP Expansion	815,438	821,718	2,474,100	870,000
17912 - CO - Water Plant #1 Booster Pump Additio	213,743	216,612	220,900	0
17914 - Remote Water Well Generator	0	0	0	504,000
17915 - MS4	0	0	0	25,500
<b>Total Capital Outlay</b>	<b>\$1,122,649</b>	<b>\$1,250,593</b>	<b>\$2,745,000</b>	<b>\$1,449,500</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>(\$53,203)</b>	<b>(\$374,547)</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.