

# Senna Hills MUD

## Proposed Operating Budget: October 1, 2021 to September 30, 2022

	FY-2022 Budget	FY-2021 Budget	FY-2021 Budget	Projected FY-2021	Approved Budget FY-2021	Variance FY-2021
<b>Revenues:</b>						
Property Tax Revenues	\$ 390,907	\$ 404,281	\$ 440,285	\$ 412,459	\$ 405,189	\$ 7,270
Service Accounts -						
Basic Service Fees	142,513	142,513	142,513	142,230	142,513	(283)
Water Service Fees	348,922	348,922	348,922	388,107	348,922	39,185
Sewer Service Fees	336,840	336,840	336,840	353,438	336,840	16,598
Drainage Service Fees	19,500	19,500	19,500	19,494	19,500	(6)
Service Account Penalties	4,141	4,141	4,141	4,009	4,141	(132)
Total Service Accounts	851,917	851,917	851,917	907,278	851,916	55,362
Interest Income	6,000	6,000	6,000	4,693	12,000	(7,307)
Miscellaneous Income	-	-	-	28,793	-	28,793
Total Revenues	1,248,824	1,262,198	1,298,202	1,353,223	1,269,105	84,118
<b>Expenditures:</b>						
<b>District Facilities -</b>						
Water Purchases -						
Potable Water Purchases - PUA	233,846	233,846	233,846	260,883	227,846	(33,037)
Raw Water Purchases - LCRA	17,990	17,990	17,990	19,982	17,990	(1,992)
Bulk Water Reservation - LCRA	29,290	29,290	29,290	29,288	29,290	2
Operations & Management	93,000	93,000	93,000	77,014	93,000	15,986
Repairs & Maintenance - Water	40,800	40,800	40,800	40,199	36,000	(4,199)
Repairs & Maintenance - WWTP	130,000	130,000	130,000	134,929	130,000	(4,929)
Repairs & Maintenance - WW Collection	24,000	24,000	24,000	-	-	-
Repairs & Maintenance - Lift Station	67,000	67,000	67,000	66,002	67,000	998
Repairs & Maintenance - Pond/Drainage	30,000	30,000	30,000	15,018	30,000	14,982
Water Meters	2,400	2,400	2,400	9,433	2,400	(7,033)
Sludge Hauling	36,000	36,000	36,000	35,213	29,400	(5,813)
Lab Fees	33,000	33,000	33,000	23,380	33,000	9,620
Chemicals	15,000	15,000	15,000	11,913	15,000	3,087
Landscaping	66,200	66,200	66,200	70,028	66,200	(3,828)
Irrigation Expenditure	18,000	18,000	18,000	6,738	18,000	11,262
Utilities	48,000	48,000	48,000	40,263	48,000	7,737
Telephone	9,300	9,300	9,300	8,705	9,300	595
Permit Fees	2,750	2,750	2,750	2,742	2,750	8
Membrane Reserve	15,000	15,000	15,000	15,000	15,000	-
Capital Outlay-Pond Liner	1,000,000	1,000,000	1,000,000	39,806	1,000,000	960,194
Capital Outlay-Water Meters	85,000	85,000	85,000	30,038	30,000	(38)
Capital Outlay-Road Improvements	75,000	75,000	75,000	-	75,000	75,000
Capital Outlay-Control Panel (Pond)	50,000	50,000	50,000	-	50,000	-
Capital Outlay-Meter Vault	25,000	25,000	25,000	-	25,000	-
Capital Outlay-Control Panel (Lemon Mint)	75,000	75,000	75,000	-	-	-
Subtotal - District Facilities	2,221,576	2,221,576	2,221,576	936,574	2,050,176	1,038,602
<b>Administrative Services -</b>						
Director Fees	13,608	13,608	13,608	16,962	13,608	(3,354)
Insurance	5,000	5,000	5,000	5,007	5,000	(7)
Tax Appraisal/Collection Fees	4,300	4,300	4,300	2,455	4,300	1,845
Public Notices	2,000	2,000	2,000	2,023	2,000	(23)
Website	4,000	4,000	4,000	3,550	4,000	450
Legislative Consulting	-	-	-	-	-	-
Miscellaneous	3,000	3,000	3,000	2,762	3,000	238
Subtotal - Administrative Services	31,908	31,908	31,908	32,759	31,908	(851)
<b>Professional Services -</b>						
Legal Fees	78,000	78,000	78,000	77,490	78,000	510
Accounting Fees	24,150	24,150	24,150	24,150	24,150	-
Engineering Fees	41,000	41,000	41,000	42,185	41,000	(1,185)
Audit Fees	11,500	11,500	11,500	11,250	11,000	(250)
Subtotal - Professional Services	154,650	154,650	154,650	155,075	154,150	(925)
Total Expenditures	2,408,134	2,408,134	2,408,134	1,124,408	2,236,234	1,036,826
Operating Excess / (Deficiency) of Revenues over Expenditures	(1,159,310)	(1,145,936)	(1,109,932)	228,815	(967,129)	1,195,944
<b>Other Sources/(Uses):</b>						
Operating Transfer	-	-	-	-	-	-
Total Other Sources/(Uses)	(1,159,310)	(1,145,936)	(1,109,932)	228,815	(967,129)	1,195,944

<b>Key Assumptions:</b>	Parity			<b>Reserve Analysis:</b>	
* 2021 Assessed Valuation = \$342,901,246				Est. Beg Fund Balance (2022)	\$ 3,100,000
* GOF O&M Tax Rate / \$100 AV =	\$ 0.1140	\$ 0.1179	\$ 0.1284	Operating Surplus	150,690
* DSF Bond Tax Rate / \$100 AV =	\$ 0.2985	\$ 0.2985	\$ 0.2985	Pond Liner	(1,000,000)
* Total Tax Rate / \$100 AV =	\$ 0.4125	\$ 0.4164	\$ 0.4269	Meter Replacement	(85,000)
* Percent O&M Tax Increase/(Decrease)	0.00%	3.42%	12.63%	WTP Road Improvements	(75,000)
* Current Retail Service Rate				Control Panel (Pond)	(50,000)
* 10% Water Loss				Meter Vault	(25,000)
				Control Panel (Lemon Mint)	(75,000)
				Est. Ending Fund Balance (2022)	\$ 1,940,690
				1-Year Operating Reserve	\$ 1,248,134