

**SENNA HILLS MUNICIPAL UTILITY DISTRICT**

**ORDER APPROVING BUDGET**

WHEREAS, it is necessary for Senna Hills Municipal Utility District to adopt a budget for the fiscal year beginning October 1, 2022.


NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF DIRECTORS OF SENNA HILLS MUNICIPAL UTILITY DISTRICT THAT:

1. The budget for the fiscal year beginning October 1, 2022, attached hereto, is hereby approved and adopted.

**PASSED AND APPROVED** this 23<sup>rd</sup> day of September, 2022.

  
\_\_\_\_\_  
Chet A. Palesko, President

ATTEST:

  
\_\_\_\_\_  
Lisa S. McKenzie, Secretary

[SEAL]

**Senna Hills MUD**  
**Proposed Operating Budget: October 1, 2022 to September 30, 2023**

	(Parity) FY-2023 Budget	(No New Rev 1) FY-2023 Budget	(Roll Back) FY-2023 Budget	(No New Rev 2) FY-2023 Budget	Projected FY-2022	Approved Budget FY-2022	Variance FY-2022
<b>Revenues:</b>							
Property Tax Revenues	\$ 382,422	\$ 341,090	\$ 513,641	\$ 421,346	\$ 393,743	\$ 390,907	\$ 2,836
<b>Service Accounts -</b>							
Basic Service Fees	142,513	142,513	142,513	142,513	142,245	142,513	(268)
Water Service Fees	389,423	389,423	389,423	389,423	449,058	348,922	100,136
Sewer Service Fees	336,840	336,840	336,840	336,840	357,038	336,840	20,198
Drainage Service Fees	19,500	19,500	19,500	19,500	19,496	19,500	(4)
Service Account Penalties	4,344	4,344	4,344	4,344	4,636	4,141	495
<b>Total Service Accounts</b>	<b>892,620</b>	<b>892,620</b>	<b>892,620</b>	<b>892,620</b>	<b>972,473</b>	<b>851,916</b>	<b>120,557</b>
Interest Income	6,000	6,000	6,000	6,000	13,966	6,000	7,966
Miscellaneous Income	-	-	-	-	12,391	-	12,391
<b>Total Revenues</b>	<b>1,281,042</b>	<b>1,239,710</b>	<b>1,412,261</b>	<b>1,319,967</b>	<b>1,392,573</b>	<b>1,248,823</b>	<b>143,750</b>
<b>Expenditures:</b>							
<b>District Facilities -</b>							
<b>Water Purchases -</b>							
Potable Water Purchases - PUA	248,015	248,015	248,015	248,015	246,244	233,846	(12,398)
Raw Water Purchases - LCRA	20,094	20,094	20,094	20,094	21,008	17,990	(3,018)
Bulk Water Reservation - LCRA	29,290	29,290	29,290	29,290	30,467	29,290	(1,177)
Operations & Management	93,000	93,000	93,000	93,000	77,288	93,000	15,712
Repairs & Maintenance - Water	40,800	40,800	40,800	40,800	26,115	40,800	14,685
Repairs & Maintenance - WWTP	130,000	130,000	130,000	130,000	114,948	130,000	15,052
Repairs & Maintenance - WW Collection	24,000	24,000	24,000	24,000	28,248	24,000	(4,248)
Repairs & Maintenance - Lift Station	78,000	78,000	78,000	78,000	78,966	67,000	(11,966)
Repairs & Maintenance - Pond/Drainage	30,000	30,000	30,000	30,000	30,135	30,000	(135)
Water Meters	2,400	2,400	2,400	2,400	990	2,400	1,410
Sludge Hauling	38,200	38,200	38,200	38,200	41,680	36,000	(5,680)
Lab Fees	33,000	33,000	33,000	33,000	24,550	33,000	8,450
Chemicals	15,000	15,000	15,000	15,000	11,375	15,000	3,625
Landscaping	66,200	66,200	66,200	66,200	62,500	66,200	3,700
Irrigation Expenditure	18,000	18,000	18,000	18,000	12,181	18,000	5,819
Utilities	48,000	48,000	48,000	48,000	41,629	48,000	6,371
Telephone	9,300	9,300	9,300	9,300	8,740	9,300	560
Permit Fees	2,750	2,750	2,750	2,750	3,092	2,750	(342)
Membrane Reserve	15,000	15,000	15,000	15,000	15,000	15,000	-
SB3 Compliance	40,000	40,000	40,000	40,000	8,484	50,000	41,516
Capital Outlay-Pond Liner	1,600,000	1,600,000	1,600,000	1,600,000	28,650	1,000,000	971,350
Capital Outlay-Water Meters	-	-	-	-	85,144	85,000	(144)
Capital Outlay-Road Improvements	-	-	-	-	-	75,000	75,000
Capital Outlay-Control Panel (Pond)	-	-	-	-	-	50,000	50,000
Capital Outlay-Meter Vault	-	-	-	-	-	25,000	25,000
Capital Outlay-Control Panel (Lemon Mint)	-	-	-	-	-	75,000	75,000
Capital Outlay	225,000	225,000	225,000	225,000	-	-	-
Subtotal - District Facilities	2,806,049	2,806,049	2,806,049	2,806,049	997,434	2,271,576	1,274,142
<b>Administrative Services -</b>							
Director Fees	13,608	13,608	13,608	13,608	14,379	13,608	(771)
Insurance	15,000	15,000	15,000	15,000	15,051	5,000	(10,051)
Tax Appraisal/Collection Fees	4,300	4,300	4,300	4,300	2,479	4,300	1,821
Public Notices	2,000	2,000	2,000	2,000	2,000	2,000	-
Website	4,000	4,000	4,000	4,000	3,300	4,000	700
Legislative Consulting	-	-	-	-	-	-	-
Miscellaneous	3,000	3,000	3,000	3,000	2,772	3,000	228
Subtotal - Administrative Services	41,908	41,908	41,908	41,908	39,981	31,908	(8,073)
<b>Professional Services -</b>							
Legal Fees	78,000	78,000	78,000	78,000	78,664	78,000	(664)
Accounting Fees	27,400	27,400	27,400	27,400	24,400	24,150	(250)
Engineering Fees	41,000	41,000	41,000	41,000	39,416	41,000	1,584
Audit Fees	11,750	11,750	11,750	11,750	11,500	11,500	-
Subtotal - Professional Services	158,150	158,150	158,150	158,150	153,980	154,650	670
<b>Total Expenditures</b>	<b>3,006,107</b>	<b>3,006,107</b>	<b>3,006,107</b>	<b>3,006,107</b>	<b>1,191,395</b>	<b>2,458,134</b>	<b>1,266,739</b>
Operating Excess / (Deficiency) of Revenues over Expenditures	(1,725,064)	(1,766,396)	(1,593,845)	(1,686,140)	201,178	(1,209,311)	1,410,489
<b>Other Sources/(Uses):</b>							
Operating Transfer	-	-	-	-	-	-	-
<b>Total Other Sources/(Uses)</b>	<b>(1,725,064)</b>	<b>(1,766,396)</b>	<b>(1,593,845)</b>	<b>(1,686,140)</b>	<b>201,178</b>	<b>(1,209,311)</b>	<b>1,410,489</b>

Key Assumptions:	Parity	No New Rev (1)	Roll Back	No New Rev (2)
* 2022 Assessed Valuation = \$401,282,027				
* GOF O&M Tax Rate / \$100 AV =	\$ 0.0953	\$ 0.0850	\$ 0.1280	\$ 0.1050
* DSF Bond Tax Rate / \$100 AV =	\$ 0.2700	\$ 0.2700	\$ 0.2500	\$ 0.2500
* Total Tax Rate / \$100 AV =	\$ 0.3653	\$ 0.3550	\$ 0.3780	\$ 0.3550
* Current Retail Service Rate				
* 10% Water Loss				

Reserve Analysis (Parity):	
Est. Beg Fund Balance (2023)	\$ 3,400,000
Operating Surplus	(85,064)
Pond Liner	(1,600,000)
Capital Outlay	(225,000)
Est. Ending Fund Balance (2023)	\$ 1,489,936
1-Year Operating Reserve	\$ 1,366,107

## APPENDIX TO BUDGET

Attached hereto is the following documentation:

- Approved audits for the last two (2) fiscal years.
- Bond transcripts for all unpaid bond issues.
- Engineering reports required by Section 49.106, Texas Water Code.