

# WILLIAMSON-TRAVIS COUNTY MUD NO. 1

General Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2023 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	BUDGET FY 2022	THRU JUL 2022	AUG - SEP 2022	PROJECTED FY 2022	BUDGET FY 2023
<b>REVENUES</b>						
Water Revenue	828,068	800,000	691,235	234,726	925,961	925,000
Sewer/Wastewater	428,474	540,000	351,830	81,473	433,303	520,000
Recycling Revenue	9	-	-	-	-	-
Base Fee Revenue	601,712	589,000	491,594	98,319	589,913	589,000
Penalties & Interest - Svc Accts	22,564	15,000	27,662	5,532	33,194	30,000
Fire Protection Services	613,790	633,625	528,156	105,631	633,787	635,000
Property Taxes	1,826,716	2,031,951	2,090,531	5,208	2,095,739	2,393,001
Tennis Court Fees	4,805	4,000	3,736	747	4,483	6,000
Building Rental Income	4,515	3,000	6,958	1,392	8,350	10,000
Application Fees	1,250	5,000	980	196	1,176	5,000
State Assessment Fee	9,139	9,000	7,656	1,531	9,187	9,000
Property Taxes - Penalty	2,218	1,500	3,806	428	4,234	1,500
Interest - Investments	\$ 1,469	\$ 2,000	\$ 9,795	6,807	\$ 16,602	16,500
Insurance Reimbursements	38,462	-	36,873	-	36,873	-
<b>TOTAL REVENUES</b>	<b>4,383,191</b>	<b>4,634,076</b>	<b>4,250,812</b>	<b>541,990</b>	<b>4,792,802</b>	<b>5,140,001</b>

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	FY 2021	BUDGET FY 2022	THRU JUL 2022	AUG - SEP 2022	PROJECTED FY 2022	BUDGET FY 2023
<b>EXPENDITURES</b>						
<i>Administrative</i>						
Director Fees	43,350	36,000	30,600	5,400	36,000	36,000
Payroll Taxes	5,854	2,754	2,341	413	2,754	2,754
Legal Services	212,771	90,000	120,888	24,178	145,066	145,000
Legal Services - Litigation	104,535	80,000	3,002	-	3,002	-
Legal Fees - Restrictive Cov	70,204	70,000	52,642	10,528	63,170	70,000
Engineering	36,522	36,000	61,397	12,279	73,676	95,000
Financial Services	27,500	30,000	25,000	5,000	30,000	30,000
Auditing Services	16,000	16,500	16,500	-	16,500	16,500
Financial Advisor	2,500	2,500	-	2,500	2,500	2,500
Engineering - Special Projects	78,974	-	-	-	-	-
Legal Advertising/Notices	2,367	6,000	1,549	1,221	2,770	6,000
Board Cellular/Tablet Expense	1,123	1,500	132	26	158	-
State Assessment Fees	9,139	9,000	7,656	1,531	9,187	9,000
Permits/Membership/Conferences	5,931	10,000	5,631	1,126	6,757	10,000
Insurance	14,439	15,000	14,737	1,645	16,382	16,500
Tax Assessor/Appraisal	10,458	12,500	8,744	1,749	10,493	13,500
Directors' Expense	3,827	10,000	-	-	-	5,000
Bank Fees	240	250	1,236	247	1,483	1,500
Records Storage	2,394	2,675	2,220	444	2,664	2,675
Records Request Expense	62,475	75,000	26,231	5,246	31,477	35,000
Website Expense	5,941	6,000	4,167	833	5,000	8,000
Meeting Expense	6,121	2,400	402	80	482	500
Meeting Meal Expense	94	2,400	560	112	672	500
Election Expenses	2,157	-	1,279	334	1,613	5,000
Arbitrage Compliance	7,750	3,250	-	-	-	3,250
Miscellaneous Expenses	1,047	1,000	16	3	19	1,000
<b>Total Administrative</b>	<b>733,714</b>	<b>520,729</b>	<b>386,930</b>	<b>74,897</b>	<b>461,827</b>	<b>515,179</b>

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	FY 2021	BUDGET FY 2022	THRU JUL 2022	AUG - SEP 2022	PROJECTED FY 2022	BUDGET FY 2023
<b>Physical Environment</b>						
Park Improvements	45,039	40,000	15,625	14,375	30,000	150,000
Detention Pond Improvements	6,024	-	-	-	-	-
Madeline Loop Trail Completion	-	65,000	-	-	-	85,000
Meter Replacement to AMI	-	-	57,399	-	57,399	50,000
LED Sign	-	22,000	-	-	-	-
Cluster Mailbox Replacement	-	25,000	4,131	-	4,131	-
Lift Station Rehab	-	50,000	13,755	33,695	47,450	300,000
Sunchase Playscape	-	45,000	-	15,000	15,000	50,000
Improvements - Contingency	8,746	-	-	-	-	-
<b>Total Physical Environment</b>	<b>59,809</b>	<b>247,000</b>	<b>90,910</b>	<b>63,070</b>	<b>153,980</b>	<b>635,000</b>
<b>Operation &amp; Maintenance</b>						
Payroll Taxes	-	3,098	1,885	639	2,524	3,098
Management & Operations	605,390	623,552	521,526	104,305	625,831	645,000
Management Services - Deed	55,073	63,275	49,161	9,832	58,993	74,000
Security Patrol Services	34,330	40,500	24,638	8,360	32,998	40,500
Roving Patrol	-	45,000	3,240	5,400	8,640	45,000
Tennis Court Expenses - CAP	809	5,000	-	-	-	-
Mowing - Landscaping Services	150,126	165,000	135,594	27,637	163,231	165,000
Bulk Water Purchases	681,624	749,466	675,338	201,923	877,261	880,000
Bulk Wastewater Purchases	525,358	536,926	427,034	93,501	520,535	520,000
Fire Protection Expense	613,790	633,625	528,156	105,631	633,787	635,000
Electricity	4,277	6,000	3,785	918	4,703	6,000
Irrigation Utilities	2,833	3,000	2,195	520	2,715	3,000
Nightwatchman Lights	38,679	39,600	35,812	7,162	42,974	45,000
Trash Services	416,704	427,000	358,086	73,578	431,664	444,625
Holiday Lights & Decorations	9,071	9,000	7,485	-	7,485	9,000
Billing Expenses-Postage	-	500	-	-	-	500
Reservation System Fees	3,718	5,700	3,084	617	3,701	5,700
Security System & FOB System	529	2,500	881	176	1,057	2,500
Security Services Vehicle Fee	5,700	10,800	3,780	756	4,536	10,800
R&M-Trail Maintenance	-	80,000	14,482	35,000	49,482	80,000
R&M-Tennis Court	-	1,000	9,272	1,854	11,126	12,500
Meter Change-Out	-	25,000	23,427	-	23,427	25,000
<b>Total Operation &amp; Maintenance</b>	<b>3,148,011</b>	<b>3,475,542</b>	<b>2,828,861</b>	<b>677,810</b>	<b>3,506,671</b>	<b>3,652,223</b>

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General Fund

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ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	BUDGET FY 2022	THRU JUL 2022	AUG - SEP 2022	PROJECTED FY 2022	BUDGET FY 2023
<b>System Maintenance</b>						
Graffiti Removal Services	-	2,000	-	-	-	-
R&M-Lift Station	65,885	60,000	76,326	15,265	91,591	50,000
R&M-Sewer	95,172	70,000	12,438	2,488	14,926	55,000
R&M-Sidewalks	41,402	65,000	31,089	6,218	37,307	50,000
R&M-Stormwater System	8,269	10,000	740	148	888	5,000
R&M-Trees and Trimming	33,878	50,000	54,331	(8,266)	46,065	25,000
Repairs & Maintenance	43,353	8,000	63,650	-	63,650	10,000
R&M-Wall	-	10,000	9,500	-	9,500	12,000
R&M-Water System	60,706	59,500	32,764	16,428	49,192	52,000
R&M-Detention Ponds/Inlet Survey	-	-	21,499	4,300	25,799	30,000
Park Maintenance - CAP	65	6,000	-	-	-	-
R&M-Ponds (CAP)	154	3,000	-	-	-	-
Meter Replacement Program - CAP	31	100,000	-	-	-	-
R&M-Manholes	-	-	-	-	-	75,000
Power Washing Walls	-	10,000	-	-	-	10,000
<b>Total System Maintenance</b>	<b>348,915</b>	<b>453,500</b>	<b>302,337</b>	<b>36,580</b>	<b>338,917</b>	<b>374,000</b>
<b>Park Expenses - Anderson Mill</b>						
Electricity	1,388	1,500	1,417	283	1,700	1,750
Janitorial Maintenance	6,409	6,770	7,000	1,400	8,400	8,500
Repairs & Maintenance	938	5,000	5,761	2,755	8,516	25,000
Repairs & Maintenance - CAP	14,189	17,500	-	-	-	-
<b>Total Park Expenses - Anderson Mill</b>	<b>22,925</b>	<b>30,770</b>	<b>14,178</b>	<b>4,438</b>	<b>18,617</b>	<b>35,250</b>
<b>Park Expenses - Aster Park</b>						
Electricity	506	500	467	93	560	625
Repairs & Maintenance	152	500	106	21	127	500
Repairs & Maintenance - CAP	819	1,875	-	-	-	-
<b>Total Park Expenses - Aster Park</b>	<b>1,478</b>	<b>2,875</b>	<b>573</b>	<b>115</b>	<b>688</b>	<b>1,125</b>
<b>Park Expenses - Hatch Pond Park</b>						
Repairs & Maintenance	152	-	73	15	88	3,500
Repairs & Maintenance - CAP	5,451	1,000	-	-	-	-
<b>Total Park Expenses - Hatch Pond Park</b>	<b>5,604</b>	<b>1,000</b>	<b>73</b>	<b>15</b>	<b>88</b>	<b>3,500</b>
<b>Park Expenses - Lake Line Oaks</b>						
Electricity	2,325	3,000	2,245	449	2,694	3,000
Janitorial Maintenance	7,489	8,720	7,827	1,850	9,677	11,100
Repairs & Maintenance	577	1,000	3,970	794	4,763	10,000
Repairs & Maintenance - CAP	7,514	7,550	-	-	-	-
R&M-Buildings	-	-	13,375	-	13,375	5,000
R&M-Building (CAP)	401	9,000	-	-	-	-
Internet Services	1,652	1,680	1,427	296	1,723	1,775
<b>Total Park Expenses - Lake Line Oaks</b>	<b>19,959</b>	<b>30,950</b>	<b>28,844</b>	<b>3,389</b>	<b>32,232</b>	<b>30,875</b>

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<b>Park Expenses - Old Mill Gazebo</b>						
Electricity	947	860	750	150	900	950
Repairs & Maintenance	152	1,000	73	15	88	500
Repairs & Maintenance - CAP	977	2,350	-	-	-	-
<b>Total Park Expenses - Old Mill Gazebo</b>	<b>2,077</b>	<b>4,210</b>	<b>823</b>	<b>165</b>	<b>988</b>	<b>1,450</b>
<b>Park Expenses - Sun Chase</b>						
Electricity	763	1,000	549	110	659	1,000
Repairs & Maintenance	152	1,000	81	16	97	500
Repairs & Maintenance - CAP	602	2,300	-	-	-	-
<b>Total Park Expenses - Sun Chase</b>	<b>1,517</b>	<b>4,300</b>	<b>630</b>	<b>126</b>	<b>756</b>	<b>1,500</b>
<b>Park Expenses - Volente</b>						
Repairs & Maintenance	152	-	73	-	73	500
Repairs & Maintenance - CAP	809	1,875	-	313	313	-
<b>Total Park Expenses - Volente</b>	<b>962</b>	<b>1,875</b>	<b>73</b>	<b>313</b>	<b>386</b>	<b>500</b>
<b>Pond Expenses - Aster Pass Pond</b>						
Repairs & Maintenance	-	1,100	73	15	88	500
<b>Total Pond Expenses - Aster Pass Pond</b>	<b>-</b>	<b>1,100</b>	<b>73</b>	<b>15</b>	<b>88</b>	<b>500</b>
<b>Pond Expenses - Little Elm Pond</b>						
Repairs & Maintenance	-	1,100	73	15	88	500
<b>Total Pond Expenses - Little Elm Pond</b>	<b>-</b>	<b>1,100</b>	<b>73</b>	<b>15</b>	<b>88</b>	<b>500</b>
<b>Pond Expenses - Madeline Loop Pond</b>						
Repairs & Maintenance	1,824	1,100	1,595	319	1,914	2,150
<b>Total Pond Expenses - Madeline Loop Pond</b>	<b>1,824</b>	<b>1,100</b>	<b>1,595</b>	<b>319</b>	<b>1,914</b>	<b>2,150</b>
<b>Pond Expenses - London Lane Pond</b>						
Repairs & Maintenance	181	1,100	3,576	715	4,291	1,100
<b>Total Pond Expenses - London Lane Pond</b>	<b>181</b>	<b>1,100</b>	<b>3,576</b>	<b>715</b>	<b>4,291</b>	<b>1,100</b>
<b>Pond Expenses - Cashell Wood Pond</b>						
Repairs & Maintenance	-	1,100	805	161	966	500
<b>Total Pond Expenses - Cashell Wood Pond</b>	<b>-</b>	<b>1,100</b>	<b>805</b>	<b>161</b>	<b>966</b>	<b>500</b>
<b>Pond Expenses - Vestavia Ridge Pond</b>						
Repairs & Maintenance	-	1,100	7,535	1,507	9,042	1,100
<b>Total Pond Expenses - Vestavia Ridge Pond</b>	<b>-</b>	<b>1,100</b>	<b>7,535</b>	<b>1,507</b>	<b>9,042</b>	<b>1,100</b>
<b>Pond Expenses - Anderson Mill Pond</b>						
Repairs & Maintenance	-	1,100	366	73	439	500
<b>Total Pond Expenses - Anderson Mill Pond</b>	<b>-</b>	<b>1,100</b>	<b>366</b>	<b>73</b>	<b>439</b>	<b>500</b>

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General Fund

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<b>TOTAL EXPENDITURES</b>	<b>4,346,976</b>	<b>4,780,451</b>	<b>3,668,255</b>	<b>863,722</b>	<b>4,531,977</b>	<b>5,256,952</b>
Excess (deficiency) of revenues Over (under) expenditures	36,215	(146,375)	582,557	(321,732)	260,825	(116,951)
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	(146,375)	-	-	-	(116,951)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>(146,375)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(116,951)</b>
Net change in fund balance	36,215	(146,375)	582,557	(321,732)	260,825	(116,951)
<b>FUND BALANCE, BEGINNING</b>	<b>2,514,660</b>	<b>2,551,180</b>	<b>2,551,180</b>	<b>-</b>	<b>2,551,180</b>	<b>2,812,005</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,551,180</b>	<b>\$ 2,404,805</b>	<b>\$ 3,133,737</b>	<b>\$ (321,732)</b>	<b>\$ 2,812,005</b>	<b>\$ 2,695,054</b>

	2021 Taxes	2022 Taxes
Tax Value - TC	149,409,031	180,877,781
Tax Value - WC	538,064,355	641,289,769
Total Value	687,473,386	822,167,550
		<b>Percent Value Change 19.593%</b>
M&O Tax Rate	0.3016	0.2940
DSF Tax Rate	0.0275	0.0078
Total Tax Rate	0.3291	0.3018
		<b>Percent Tax Rate Change -8.295%</b>
Total M&O Collections	\$2,073,420	\$2,417,173
Estimated Percent of Collections	98%	99%
Budgeted M&O Collections	\$2,031,951	\$2,393,001
DSF Collections	\$187,165	\$63,488
Total Tax Collections	\$2,219,116	\$2,456,489

<b>Parks and Public Facilities</b>			
Park Improvements	\$40,000	\$40,000	\$0
AMW Park Swing updates/ziplines	\$0	\$0	\$50,000
AMW Park El Salido Sidewalk	\$0	\$0	\$36,000
AMW Park Pickleball Striping	\$0	\$0	\$5,000
Aster Park Entryway Enhancement	\$0	\$0	\$5,000
Old Mill Park Lighting	\$0	\$0	\$10,000
Old Mill Park Landscaping Enhancements	\$0	\$0	\$1,000
Little Elm Pond Off-Leash Area	\$0	\$0	\$20,000
Lakeline Oaks Pavilion Fans	\$0	\$0	\$8,000
Sun Chase Park Trail Signage	\$0	\$0	\$3,000
Community Events Budget	\$0	\$0	\$2,000
Tree Planting	\$0	\$0	\$10,000

# WILLIAMSON-TRAVIS COUNTY MUD NO. 1

Debt Service Fund

## Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2023 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU AUG-2022	PROJECTED SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
Interest - Investments	\$ 293	\$ 300	\$ 1,669	\$ 515	\$ 2,184	\$ 2,150
Property Taxes	305,595	187,165	200,124	-	\$ 200,124	\$63,488
Property Taxes - Penalty	(397)	-	723	-	723	-
<b>TOTAL REVENUES</b>	<b>305,491</b>	<b>187,465</b>	<b>202,516</b>	<b>515</b>	<b>203,031</b>	<b>65,638</b>
<b>EXPENDITURES</b>						
<i>Administrative</i>						
Fiscal Agent Fees	750	750	750	-	750	750
Tax Assessor/Appraisal	1,676	1,802	1,709	234	1,943	375
<b>Total Administrative</b>	<b>2,426</b>	<b>2,552</b>	<b>2,459</b>	<b>234</b>	<b>2,693</b>	<b>1,125</b>
<i>Debt Service</i>						
Principal Debt Retirement	345,000	175,000	175,000	-	175,000	185,000
Interest Expense	27,270	14,400	14,400	-	14,400	7,400
<b>Total Debt Service</b>	<b>372,270</b>	<b>189,400</b>	<b>189,400</b>	<b>-</b>	<b>189,400</b>	<b>192,400</b>
<b>TOTAL EXPENDITURES</b>	<b>374,696</b>	<b>191,952</b>	<b>191,859</b>	<b>234</b>	<b>192,093</b>	<b>193,525</b>
Excess (deficiency) of revenues Over (under) expenditures	(69,205)	(4,487)	10,657	281	10,938	(127,887)
<b>OTHER FINANCING SOURCES (USES)</b>						
Contribution to (Use of) Fund Balance	-	(4,487)	-	-	-	(127,887)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>(4,487)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(127,887)</b>
Net change in fund balance	(69,205)	(4,487)	10,657	281	10,938	(127,887)
<b>FUND BALANCE, BEGINNING</b>	<b>192,355</b>	<b>123,150</b>	<b>123,150</b>	<b>133,807</b>	<b>118,663</b>	<b>129,601</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 123,150</b>	<b>\$ 118,663</b>	<b>\$ 133,807</b>	<b>\$ 134,088</b>	<b>\$ 129,601</b>	<b>\$ 1,714</b>