PROPOSED BUDGET

Vista Oaks M.U.D.
Proposed Budget - General Fund
Fiscal Year Ending 9/30/2027

	2023 Audited	2024 Audited	2025 Audited	Fiscal Year 2026 Budget	Fiscal Year 2026 Estimated	FY-2027 Proposed Budget
Revenues:						
Property Taxes, including penalties	990,976	953,425	964,057	$ 975,731	$ 961,386	$ 1,007,452
Service Accounts						
Basic Service	342,551	342,043	342,329	342,000	342,086	342,000
Water Revenue	424,286	366,710	397,404	383,702	405,484	383,702
Sewer Revenue	274,802	266,206	284,981	260,604	291,334	293,904
Mayfield Pass-Through	24,390	24,390	24,390	24,390	24,390	24,390
WC Park Pass-Through	2,340	2,340	2,340	2,340	2,340	2,340
Gardens @ MR Pass-Through	6,075	6,075	6,075	6,075	6,075	6,075
Service Account Penalty	8,040	8,596	9,552	7,200	6,780	7,200
Interest Income	136,567	179,096	162,678	60,000	115,788	60,000
Miscellaneous	-	-	-	-	1,664	-
Total Revenues	**2,210,027**	**2,148,881**	**2,193,807**	**2,062,042**	**2,157,327**	**2,127,063**
Service Expenditures:						
Current-						
District Facilities						
Water/Wastewater/Garbage						
Water Purchases	407,572	386,338	234,490	401,726	526,383 *	467,990
Wastewater Purchases	228,590	288,040	309,929	324,000	329,757	331,395
Base Fees (CORR)	155,551	158,460	154,010	155,772	158,460	175,224
Garbage Fees	210,535	213,248	221,732	231,970	227,006	238,929
Operations						
Operations Fee	121,356	134,161	135,004	142,140	142,477	147,115
Patrol Service	47,369	58,845	69,528	69,000	73,602	69,500
Laboratory Expenses - Water	2,399	3,919	2,967	4,200	3,348	4,200
Utilities						
Utilities	8,563	9,262	8,529	10,800	9,949	12,000
Telephone	3,198	4,117	4,941	5,100	6,768	7,800
Street Lights	17,017	17,211	16,645	18,000	16,802	18,000
Repairs & Maintenance						
Water System Maintenance	17,292	40,698	64,741	72,000	37,245	60,000
Water Loss Prevention	-	-	-	5,000	5,000	5,000
Meter Replacement	-	-	508,798	891,000	207,759	-
WW System Maintenance	11,218	53,015	32,256	60,000	37,505 *	254,000
WW Line Televising	-	-	-	125,000	124,545	-
L/S Maintenance	27,650	33,373	11,827	33,000	19,942	30,000
L/S Improvements	-	-	-	10,000	10,000	10,000
Lighting Maintenance	-	-	-	2,500	2,500	2,500
Street Light Maintenance	6,850	22,476	6,523	20,000	20,423	20,000
Drainage Maintenance (MS4)	83,411	27,439	27,859	32,400	28,477	32,400
Miscellaneous Maintenance	8,928	2,988	7,513	6,000	5,819	6,000
Administrative Services						
Director's Payroll, inc payroll taxes	5,770	6,661	12,847	15,470	13,324	15,470
Director Reimbursement	3,272	316	3,478	8,625	8,532	8,625
Tax Appraisal/Collection Fees	5,359	6,066	6,174	7,000	6,683	8,000
Insurance	10,640	12,643	13,789	14,350	15,281	17,600
Credit Card/Bank Fees	24,086	23,738	30,451	26,100	25,595	26,600
Permit Fees	2,327	2,327	2,327	2,600	2,327	2,800
Legal/Public Notices	1,388	1,493	3,303	2,000	2,000	2,000
Election	-	-	1,121	2,500	2,500	2,500
Website Maintenance	-	424	-	3,750	3,750	3,750
Miscellaneous	5,158	8,562	1,169	9,000	7,421	9,000
Professional Fees						
Legal Fees - General	70,516	112,090	155,334	85,200	114,693	90,000
Records Retention Policy Compliance	-	-	-	5,000	4,983	5,000
Legal Fees - Special	-	-	-	10,000	10,000	10,000
Accounting Fees	27,575	29,735	32,336	35,550	35,742	33,550
Engineering Fees	23,309	16,788	14,349	18,000	19,850	20,000
Engineering Fees - Special	22,232	11,008	24,970	42,000	42,714	45,000
Engineering Fees - Wall	-	-	-	-	-	-
Lead & Copper	-	6,810	-	2,500	2,500	2,500
Financial Advisor	1,700	1,700	2,500	2,000	3,500	3,500
Consulting Fees	51,497	210,542	40,576	24,000	25,728	12,000
Audit Fees	17,000	17,500	18,250	19,000	19,250	22,500
Total Service Expenditures	**1,629,327**	**1,921,993**	**2,180,265**	**2,954,253**	**2,360,140**	**2,232,448**
Excess/(Deficiency) of Revenues over Service Expenditures	**580,700**	**226,888**	**13,541**	**(892,211)**	**(202,813)**	**(105,385)**