

Vista Oaks M.U.D.
Proposed Budget - General Fund
Fiscal Year Ending 9/30/2026

	2022 Audited	2023 Audited	2024 Audited	Fiscal Year 2025		FY-2026 Proposed Budget
				Budget	Proj 12 Mo.	
Revenues:						
Property Taxes, including penalties	923,232	990,976	953,425	\$ 971,322	\$ 962,958	\$ 943,222
Service Accounts						
Basic Service	343,299	342,551	342,043	342,000	342,318	342,000
Water Revenue	413,379	424,286	366,710	383,702	415,133	383,702
Sewer Revenue	285,266	274,802	266,206	260,604	272,182	260,604
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	7,200	9,029	7,200
Interest Income	25,936	136,567	179,096	120,000	151,771	37,500
Miscellaneous	1,550	-	-	-	-	-
Total Revenues	2,025,467	2,210,027	2,148,881	2,117,633	2,186,195	2,007,033
Service Expenditures:						
Current-						
District Facilities						
Water/Wastewater/Garbage						
Water Purchases	344,619	407,572	386,338	401,726	286,243	401,726
Wastewater Purchases	252,757	228,590	288,040	324,000	315,959	324,000
Base Fees (CORR)	151,188	155,551	158,460	155,772	155,772	155,772
Garbage Fees	206,745	210,535	213,248	219,761	220,455	231,970
Operations						
Operations Fee	121,711	121,356	134,161	138,185	136,012	142,140
Patrol Service	44,820	47,369	58,845	63,600	69,266	69,000
Laboratory Expenses - Water	2,688	2,399	3,919	4,200	3,096	4,200
Utilities						
Utilities	8,963	8,563	9,262	10,800	9,123	10,800
Telephone	2,368	3,198	4,117	4,200	4,639	5,100
Street Lights	18,073	17,017	17,211	18,000	16,935	18,000
Repairs & Maintenance						
Water System Maintenance	30,212	17,292	40,698	40,200	71,111	72,000
Water Loss Prevention	-	-	-	5,000	5,000	5,000
Meter Replacement	-	-	-	750,000	-	750,000
WW System Maintenance	23,197	11,218	53,015	66,000	37,508	60,000
WW Line Televising	-	-	-	15,000	15,000	15,000
L/S Maintenance	15,900	27,650	33,373	36,000	17,610	33,000
L/S Improvements	-	-	-	10,000	10,000	10,000
Lighting Maintenance	-	-	-	2,500	2,500	2,500
Street Light Maintenance	-	6,850	22,476	20,000	19,530	20,000
Drainage Maintenance (MS4)	25,367	83,411	27,439	28,800	27,214	30,000
Park/Wall Maintenance	1,563	8,928	2,988	6,000	6,000	6,000
Administrative Services						
Director's Payroll, inc payroll taxes	4,037	5,770	6,661	10,708	12,847	15,470
Director Reimbursement	3,840	3,272	316	8,625	8,016	8,625
Tax Appraisal/Collection Fees	5,381	5,359	6,066	6,600	6,384	7,000
Insurance	9,909	10,640	12,643	14,350	13,789	14,350
Credit Card/Bank Fees	22,026	24,086	23,738	24,500	25,025	26,100
Permit Fees	2,327	2,327	2,327	2,600	2,327	2,600
Legal/Public Notices	3,356	1,388	1,493	2,000	3,957	2,000
Election	-	-	-	2,500	3,621	2,500
Website Maintenance	-	-	424	3,750	3,750	3,750
Miscellaneous	4,596	5,158	8,562	9,000	7,693	9,000
Professional Fees						
Legal Fees - General	41,375	70,516	112,090	79,800	139,249	85,200
Records Retention Policy Compliance	-	-	-	5,000	5,000	5,000
Legal Fees - Special	-	-	-	5,000	5,000	10,000
Accounting Fees	23,750	27,575	29,735	29,850	32,173	35,550
Engineering Fees	9,369	23,309	16,788	18,000	12,778	18,000
Engineering Fees - Special	3,997	22,232	11,008	10,000	14,543	15,000
Engineering Fees - Wall	-	-	-	10,000	10,000	10,000
Lead & Copper	-	-	6,810	2,500	2,500	2,500
Financial Advisor	1,700	1,700	1,700	2,000	2,500	2,000
Consulting Fees	27,076	51,497	210,542	60,000	55,697	24,000
Audit Fees	16,500	17,000	17,500	18,000	18,250	19,000
Total Service Expenditures	1,429,409	1,629,327	1,921,993	2,644,526	1,814,072	2,683,853
Excess/(Deficiency) of Revenues over Service Expenditures	596,058	580,700	226,888	(526,893)	372,123	(676,820)

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	2022	2023	2024	Fiscal Year 2025		FY-2026
	Audited	Audited	Audited	Budget	Proj 12 Mo.	Proposed Budget
Capital Outlay						
Beautification	0	68,644	0	-	-	-
Capital Reserve	0	0	0	-	-	-
Total Capital Outlay	-	68,644		-	-	-
Total Expenditures	1,429,409	1,697,971	1,921,993	2,644,526	1,814,071	2,683,853
Excess/(Deficiency) of Revenues over Expenditures	\$ 596,058	\$ 512,056	\$ 226,888	\$ (526,893)	\$ 372,124	\$ (676,820)

Assumptions:	
-No retail wastewater rate increase included	
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-Parity Tax Rate	
-Assessed Value:	\$ 457,874,717
O&M Tax Rate/\$100 of AV	0.2060
DSF Tax Rate/\$100 of AV	-
Total Tax Rate/\$100 of AV	\$ 0.2060

Estimated fund balance 9/30/25	\$ 3,765,598
FY-2026 Surplus/(Deficit)	(676,820)
Estimated fund balance 9/30/26	\$ 3,088,778

Capital Renewal Plan (CRP) Analysis:

Total replacement cost	\$ 22,000,000
Factor	25%
Suggested CRP reserve	\$ 5,500,000 (by 2041 or 16 years)

Fund Balance Analysis:

Estimated fund balance FY-26	\$ 3,088,778
Six month operating reserve	(983,927)
Existing fund balance for CRP	2,104,851
Add'l CRP fund balance requirement	3,395,149
Annual CRP reserve requirement	\$ 212,197