



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

Grand Oaks MUD

Re: Annual Budget – Fiscal Year Ending September 30, 2025


Please check the appropriate box and sign below.

Approved _____

Deferred _____

Comments _____

Signatures  _____
Director

 _____
Director

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Director

Adopted Budget

Grand Oaks MUD - Fiscal Year Ending 09/2025

| | Ten Month Actuals 10/23 - 07/24 | Twelve Months FYE 09/24 | Approved 2024 Budget | Adopted 2025 Budget |
|--|---------------------------------------|-------------------------------|-------------------------|------------------------|
| Revenues | | | | |
| 14101 · Water - Customer Service Revenu | \$352,148 | \$417,148 | \$424,000 | \$458,900 |
| 14102 · Regional Water Authority Fees | 110,640 | 140,640 | 148,000 | 154,700 |
| 14105 · Connection Fees | 7,431 | 8,917 | 8,900 | 8,900 |
| 14201 · Wastewater - Customer Service Fee | 265,947 | 319,137 | 290,700 | 319,100 |
| 14301 · Maintenance Tax Collections | 426,142 | 428,450 | 394,800 | 363,600 |
| 14501 · Tap Connections | 38,670 | 38,670 | 79,900 | 40,000 |
| 14502 · Inspection Fees | 0 | 0 | 13,300 | 6,600 |
| 14702 · Penalties & Interest | 47,726 | 57,271 | 42,500 | 59,000 |
| 14801 · Interest Earned on Checking | 1 | 1 | 0 | 0 |
| 14802 · Interest Earned on Temp. Investments | 83,370 | 100,044 | 106,874 | 98,100 |
| Total Revenues | \$1,332,074 | \$1,510,277 | \$1,508,974 | \$1,508,900 |
| Expenditures | | | | |
| 16102 · Operator Fees - Water | \$19,512 | \$23,415 | \$24,000 | \$25,800 |
| 16104 · Purchase Water Service | 199,967 | 245,967 | 209,700 | 253,000 |
| 16105 · Maintenance & Repairs - Water | 87,952 | 105,543 | 89,000 | 109,000 |
| 16108 · Laboratory Expense - Water | 1,462 | 1,755 | 1,500 | 2,000 |
| 16113 · Service Account Collection | 16,168 | 19,402 | 19,600 | 21,000 |
| 16115 · Connection Fees Expense | 10,530 | 12,636 | 9,900 | 14,000 |
| 16116 · Permit Expense - Water | 884 | 1,500 | 1,500 | 1,500 |
| 16117 · TCEQ Regulatory Expense - Water | 415 | 1,800 | 1,800 | 1,900 |
| 16118 · Regional Water Authority Exp | 117,461 | 147,461 | 148,000 | 154,700 |
| 16145 · Arbitrage Expense | 0 | 5,000 | 5,000 | 5,000 |
| 16202 · Operator Fees - Wastewater | 19,512 | 23,415 | 22,400 | 24,100 |
| 16203 · Grease Trap Inspections | 0 | 0 | 4,800 | 0 |
| 16204 · Purchase Wastewater Service | 115,687 | 142,687 | 160,400 | 157,000 |
| 16205 · Maintenance & Repairs - Wastewater | 20,870 | 25,044 | 58,800 | 58,800 |
| 16206 · Maint & Repairs - Lift Station | 27,929 | 33,515 | 27,300 | 34,500 |
| 16209 · Mowing - Wastewater | 761 | 913 | 935 | 900 |
| 16210 · Telephone Expense - Lift Station | 515 | 618 | 600 | 600 |
| 16211 · Utilities - Lift Station | 2,434 | 2,920 | 2,500 | 3,000 |
| 16217 · TCEQ Regulatory Expense - Wastewater | 415 | 1,800 | 1,800 | 1,900 |
| 16301 · Garbage Expense | 105,915 | 142,365 | 132,000 | 151,000 |
| 16402 · Detention Pond Maintenance | 61,948 | 68,178 | 50,700 | 70,200 |
| 16403 · Detention Pond Repairs | 35,390 | 35,390 | 0 | 35,000 |
| 16501 · Tap Connection Expense | 17,050 | 20,460 | 39,950 | 20,000 |
| 16502 · Inspection Expense | 11,735 | 14,082 | 10,000 | 14,500 |
| 16703 · Legal Fees | 61,538 | 73,846 | 95,000 | 95,000 |

Adopted Budget

Grand Oaks MUD - Fiscal Year Ending 09/2025

| | Ten Month Actuals 10/23 - 07/24 | Twelve Months FYE 09/24 | Approved 2024 Budget | Adopted 2025 Budget |
|---|---------------------------------------|-------------------------------|-------------------------|------------------------|
| 16704 · Legal Fees - Construction | 3,346 | 3,346 | 15,000 | 15,000 |
| 16705 · Auditing Fees | 20,000 | 20,000 | 21,000 | 23,000 |
| 16706 · Engineering Fees | 28,345 | 34,014 | 38,000 | 40,000 |
| 16709 · Election Expense | 185 | 185 | 10,000 | 0 |
| 16710 · Website Expense | 1,595 | 1,914 | 2,000 | 2,000 |
| 16712 · Bookkeeping Fees | 51,522 | 61,826 | 49,400 | 63,700 |
| 16713 · Legal Notices & Other Publ. | 606 | 727 | 600 | 700 |
| 16714 · Printing & Office Supplies | 6,835 | 8,203 | 8,200 | 8,400 |
| 16716 · Delivery Expense | 319 | 382 | 900 | 400 |
| 16717 · Postage | 3,453 | 4,144 | 3,800 | 4,600 |
| 16718 · Insurance & Surety Bond | 8,170 | 8,170 | 8,400 | 8,400 |
| 16719 · AWBD Expenses | 750 | 750 | 800 | 800 |
| 16721 · Meeting Expense | 3,588 | 4,306 | 4,000 | 4,400 |
| 16722 · Bank Service Charge | 1,323 | 1,588 | 700 | 1,600 |
| 16723 · Travel Expense | 577 | 693 | 1,200 | 1,200 |
| 16728 · Record Storage Fees | 3,319 | 3,982 | 1,100 | 4,100 |
| 17101 · Director Fees | 6,851 | 9,061 | 13,260 | 13,260 |
| 17102 · Payroll Administration | 400 | 500 | 650 | 600 |
| 17103 · Payroll Tax Expense | 524 | 693 | 720 | 720 |
| 17802 · Miscellaneous Expenses | 0 | 193 | 5,000 | 1,000 |
| 17806 · HOA Contribution | 32,700 | 32,700 | 32,700 | 32,700 |
| Total Expenditures | \$1,110,458 | \$1,347,086 | \$1,334,615 | \$1,480,980 |
| Other Revenues | | | | |
| Assigned Surplus | \$0 | \$0 | \$0 | \$22,080 |
| Total Other Revenues | \$0 | \$0 | \$0 | \$22,080 |
| Other Expenditures | | | | |
| 17901 · Capital Outlay | \$45,182 | \$45,182 | \$50,000 | \$50,000 |
| 18105 · Lead & Copper Rule Implementation | 3,789 | 3,789 | 10,000 | 0 |
| Total Other Expenditures | \$48,971 | \$48,971 | \$60,000 | \$50,000 |
| Net Excess Revenues <Expenditures> | \$172,646 | \$114,221 | \$114,359 | \$0 |