

RESOLUTION ADOPTING BUDGET

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

WHEREAS, the Board of Directors (the “Board”) of Wilbarger Creek Municipal Utility District No. 1 (the “District”) has projected the operating expenses and revenues for the District for the period October 1, 2025 through September 30, 2026, and desires to adopt a budget consistent therewith;

IT IS HEREBY RESOLVED BY THE BOARD THAT:

Section 1. The Budget attached as **Exhibit “A”** is hereby adopted.

Section 2. The attorney for the District is directed to file a copy of this Resolution in the official records of the District.

Section 3. This Resolution may be executed in multiple counterparts, each of which will be deemed an original and all of which together will constitute one and the same instrument. A digital signature, a facsimile or other electronic copy of an original signature, and/or a counterpart transmitted electronically (*e.g.*, by fax, email, text, or similar means), will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

* * *

(Signature page follows.)

ADOPTED this 4th day of September, 2025.

(SEAL)



ATTEST:

Brandon Somers, Assistant Secretary
Board of Directors

**WILBARGER CREEK MUNICIPAL
UTILITY DISTRICT NO. 1**

Bill Kochwelp, President
Board of Directors

Wilbarger Creek MUD No. 1
Approved Budget FY 2025 - 2026

		Audited		FY 24 - 25		Approved
	FY 21 - 22	FY 22 - 23	FY 23 - 24	Budgeted	Projected	FY 25 - 26
Revenues:						
Property Taxes, including penalties	\$ 545,733	\$ 589,172	\$ 833,369	\$ 610,011	\$ 621,736	\$ 674,863
Service Accounts -						
Basic Service Fees	342,088	533,886	593,855	597,462	605,791	617,730
Water Service Fees	506,770	721,860	749,102	760,229	790,333	762,926
Sewer Service Fees	301,483	440,928	458,856	456,573	466,734	452,088
Service Account Penalties	25,572	32,171	38,004	27,214	44,839	27,491
Total Service Accounts	1,175,914	1,728,845	1,839,817	1,841,478	1,907,697	1,860,235
Tap Connection Fees	466,400	135,000	8,400	31,200	31,200	-
Inspection Fees	78,575	23,960	5,575	27,950	27,950	-
Interest/Other Income	19,612	141,590	191,474	138,000	152,712	72,000
Total Revenues	2,286,234	2,618,566	2,878,634	2,648,639	2,741,295	2,607,098
Expenditures:						
District Facilities -						
Master District Charges -						
Operations & Maintenance/Reserve	739,528	1,678,962	1,399,446	1,949,591	1,514,885	1,445,165
Subtotal - Master District Charges	739,528	1,678,962	1,399,446	1,949,591	1,514,885	1,445,165
District Facilities -						
Management & Consulting	115,012	140,900	154,595	164,408	162,414	168,064
Repairs & Maintenance - Water	36,292	69,867	62,952	66,000	178,789	84,000
Repairs & Maintenance - Sewer	1,161	1,028	1,529	12,000	9,384	12,000
Repairs & Maintenance - LS	788	18,666	60,832	48,000	36,702	48,000
Repairs & Maintenance - Drainage	2,350	2,510	2,475	6,000	9,597	30,000
Landscape Maintenance - Ponds	-	17,800	40,800	47,500	60,565	47,500
Garbage Service	137,462	192,276	233,580	254,682	271,824	320,354
Meter sets/inspections	69,012	26,902	337,299	65,600	194,152	2,400
Lab Fees	2,153	1,195	2,447	2,700	3,139	3,300
Capital Outlay	-	-	-	80,000	80,000	-
Subtotal - District Facilities	364,230	471,145	896,510	746,890	1,006,566	715,618
Joint Facilities -						
Southeast Detention Pond	-	-	-	4,890	4,890	26,800
Southwest Detention Pond	-	-	-	-	-	7,700
Wilbarger Creek Wastewater Inteceptor	1,195	455	-	11,520	11,520	11,520
Subtotal - Joint Facilities	1,195	455	-	16,410	16,410	46,020
Administrative Services -						
Director Fees, including payroll taxes	4,683	5,056	7,375	9,994	5,711	9,994
Director Reimbursement/Travel	1,152	249	272	4,300	243	4,300
Public Notices	-	2,435	4,840	3,500	3,498	3,500
Election Expenditures	1,235	158	1,543	1,500	1,500	1,500
Insurance & Surety Bond	5,721	6,097	8,758	9,900	9,781	10,900
Miscellaneous	36,128	42,841	52,123	50,400	54,304	54,000
Subtotal - Administrative Services	48,919	56,836	74,910	79,594	75,037	84,194
Professional Fees -						
Legal Fees	45,672	44,756	51,158	60,000	49,477	60,000
Records Retention Policy Compliance	-	-	40	5,000	5,000	5,000
Accounting Fees	26,850	27,350	35,363	34,650	35,300	38,750
Engineering Fees	28,504	16,267	16,022	25,000	22,329	30,000
Lead & Copper	-	-	9,940	2,500	2,501	2,500
Financial Advisor Fees	812	716	838	1,000	797	1,000
Tax Appraisal/Collection Fees	2,714	3,337	4,968	5,000	3,898	5,000
Rate Analyst	3,600	4,550	-	4,000	4,000	4,000
Audit Fees	12,750	13,500	14,500	15,000	15,250	16,000
Subtotal - Professional Services	120,903	110,477	132,829	152,150	138,552	162,250
Total Expenditures	1,274,776	2,317,874	2,503,695	2,944,635	2,751,450	2,453,247
Excess / (Deficiency) of Revenues over Expenditures	\$ 1,011,458	\$ 300,692	\$ 374,939	\$ (295,996)	\$ (10,156)	\$ 153,851

Assumptions:

- AV = \$396,325,378
- GF Tax Rate = \$0.1720
- SRF Tax Rate = \$0.3500
- DS Tax Rate = \$0.2500
- Total Tax Rate = \$0.7720 (Published Rate)
- 0 new taps
- 7 Meetings for the Fiscal Year