

**RESOLUTION NO. 2023-09R**

A RESOLUTION OF THE BOARD OF DIRECTORS OF WYLIE NORTHEAST SPECIAL UTILITY DISTRICT OF COLLIN COUNTY, TEXAS, ADOPTING THE FINAL AMENDED BUDGET OF WYLIE NORTHEAST SPECIAL UTILITY DISTRICT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on September 12, 2022, the Board of Directors of Wylie Northeast Special Utility District (the "District") passed Resolution No. 2022-09R adopting a budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023 ("FY2022-2023 Budget"); and

WHEREAS, on June 12, 2023, the Board passed Resolution No. 2023-07R adopting the First Amended FY2022-2023 Budget; and

WHEREAS, District staff have reviewed the budget and related appropriations and recommend that the Board adopt the Final Amended FY2022-2023 Budget attached to this Resolution.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WYLIE NORTHEAST SPECIAL UTILITY DISTRICT THAT:

SECTION 1.     Adoption. The District's FY2022-2023 Budget, as previously amended, is hereby amended to allow for the fund transfers, additions, and appropriations shown in the attached Final Amended FY2022-2023 Budget, and the same is hereby adopted and approved.

SECTION 2.     Repealing Clause. All resolutions and provisions of resolutions of the District in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all resolutions and provisions of resolutions of the District not in conflict with the provisions of this Resolution shall remain in full force and effect.

SECTION 3.     Effective Date. This Resolution shall become effective from and after its passage by the Board of Directors.

PASSED and ADOPTED on this the 11<sup>th</sup> day of September, 2023, by the Board of Directors of Wylie Northeast Special Utility District.



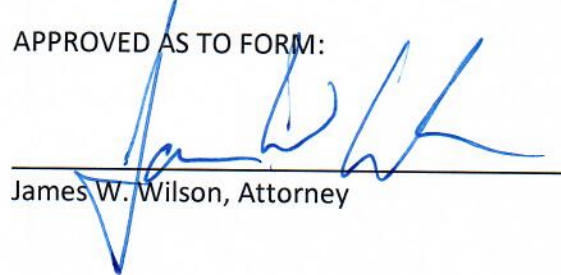
  
Jimmy C. Beach, President

ATTEST:



Lance Ainsworth, Secretary,  
or Amanda Horst, Assistant Secretary

APPROVED AS TO FORM:



James W. Wilson, Attorney

**Wylie Northeast Special Utility District  
Final Amended 2022-2023 Fiscal Year Budget**

**EXHIBIT A**

**Ordinary Income/Expense**

	<u>Oct '22 - Aug 23</u>	<u>Budget</u>	<u>Annual Budget</u>	<u>Amended</u>	<u>Explanation</u>
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**Income**

<b>300 · Sewer</b>	951,193.61	870,000.00	950,000.00	1,050,000.00	More revenue than anticipated
<b>301 · Water Sales</b>	4,032,220.35	3,665,000.00	4,000,000.00	4,575,000.00	More revenue than anticipated
<b>302 · Activation Fees</b>	29,550.00	27,500.00	30,000.00	31,000.00	More revenue than anticipated
<b>303 · Disconnect - Reconnect Fees</b>	9,400.00	6,400.00	7,000.00	11,000.00	More revenue than anticipated
<b>304 · Sewer Tap</b>	13,400.00	9,625.00	10,500.00	15,000.00	More revenue than anticipated
<b>309 · Inspections</b>	22,908.95	18,800.00	20,500.00	25,000.00	More revenue than anticipated
<b>310 · Late Charges</b>	26,597.97	24,750.00	27,000.00	29,500.00	More revenue than anticipated
<b>316 · Return Check Fee</b>	825.00	525.00	575.00	900.00	More revenue than anticipated
<b>320 · Income - Special Charges</b>	19,554.76	17,417.00	19,000.00	20,000.00	More revenue than anticipated
<b>322 · Miscellaneous Income</b>	4,123.80	400.00	400.00	5,000.00	More revenue than anticipated
<b>325 · Tower Lease</b>	54,404.31	53,649.75	53,838.39	54,593.00	Final amount

**Total Income**

	5,164,178.75	4,694,066.75	5,118,813.39	5,816,993.00
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**Gross Profit**

	5,164,178.75	4,694,066.75	5,118,813.39	5,816,993.00
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**Expense**

<b>401 · Water Purchases</b>	1,489,184.26	1,553,750.00	1,695,000.00	1,695,000.00	
<b>405 · Salaries and Wages</b>	501,990.59	499,584.00	545,000.00	545,000.00	
<b>408 · Contract Labor</b>	17,363.50	18,350.00	20,000.00	20,000.00	
<b>409 · Vehicle Allowance</b>	3,300.00	3,300.00	3,600.00	3,600.00	
<b>412 · System Maintenance</b>	277,133.41	275,000.00	300,000.00	300,000.00	
<b>413 · Sewer R&amp;M</b>	71,028.43	98,203.82	107,131.43	75,000.00	Anticipated expenses changed (Tri-plex)
<b>414 · Sewer Usage Expense</b>	265,770.99	311,700.00	340,000.00	340,000.00	
<b>416 · Fleet Maintenance</b>	33,665.51	32,100.00	35,000.00	35,000.00	
<b>460 · Depreciation</b>	0.00	0.00	175,000.00	175,000.00	

**Wylie Northeast Special Utility District  
Final Amended 2022-2023 Fiscal Year Budget**

**EXHIBIT A**

	Oct '22 - Aug 23	Budget	Annual Budget	Amended	Explanation
467 · New Truck	0.00	30,445.18	30,445.18	30,445.18	
468 · Generators	0.00	32,090.00	32,090.00	32,090.00	
472 · Regulatory & Testing Fees	38,716.79	45,833.34	50,000.00	42,000.00	Less than anticipated
478 · Communications	21,832.10	29,500.00	32,000.00	25,000.00	Less than anticipated
480 · Utilities - Gas & Electric	75,906.15	77,917.00	85,000.00	85,000.00	
482 · Employee Uniforms	4,449.44	7,350.00	8,000.00	6,500.00	Less than anticipated
515 · Directors Fees	13,200.00	13,000.00	14,000.00	15,000.00	More meetings than anticipated
517 · Repairs & Maintenance - Office	33,182.21	19,525.00	21,300.00	35,000.00	Generator hook up job added
521 · Bad Debts	4,921.97	0.00	5,000.00	5,000.00	
522 · Bank and Credit Service Charge	123,919.40	123,750.00	135,000.00	145,000.00	More online payments
524 · Lease/ rental	945.72	1,500.00	1,500.00	1,500.00	
531 · Payroll Tax	41,889.64	40,350.00	44,000.00	44,000.00	
540 · Interest Expense	99,171.20	99,171.20	99,171.20	99,171.20	
561 · Amortization Expense	0.00	0.00	0.00	0.00	
570 · Advertising and Printing	1,577.39	7,350.00	8,000.00	2,000.00	Less than anticipated
627 · Computer & Software Maintenance	33,526.29	32,090.00	35,000.00	35,000.00	
630 · Dues & Publications	3,869.29	4,585.00	5,000.00	5,000.00	
635 · Election Expense	150.00	75.00	75.00	150.00	Cancellation Fee more
660 · Licenses & Permits	777.00	1,375.00	1,500.00	1,500.00	
673 · Insurance	31,258.08	33,000.00	33,000.00	33,000.00	
674 · Insurance Group Health/employee	174,639.96	185,200.00	202,000.00	202,000.00	
681 · Office Expense	18,710.77	18,350.00	20,000.00	20,000.00	
685 · Postage & Delivery	15,681.08	16,500.00	18,000.00	18,000.00	
687 · Professional Ser - Accounting	15,029.06	15,029.06	15,029.06	15,029.06	

**Wylie Northeast Special Utility District  
Final Amended 2022-2023 Fiscal Year Budget**

**EXHIBIT A**

	Oct '22 - Aug 23	Budget	Annual Budget	Amended	Explanation
<b>688 · Professional Ser - Engineering</b>	23,516.65	20,625.00	22,500.00	27,000.00	More work done than anticipated
<b>689 · Professional Ser - Legal</b>	21,280.07	24,750.00	27,000.00	27,000.00	
<b>690 · Retirement Plan Contribution</b>	24,746.41	23,850.00	26,000.00	26,000.00	
<b>692 · Training &amp; Education</b>	3,988.23	5,500.00	6,000.00	4,500.00	Less than anticipated
<b>693 · Travel</b>	0.00	3,675.00	4,000.00	0.00	Less than anticipated
<b>695 · District Relations</b>	3,696.41	5,500.00	6,000.00	6,000.00	
<b>698 · Damages</b>	25,214.51	20,991.06	20,991.06	25,215.00	More damages than anticipated
<b>699 · Longevity Compensation</b>	11,528.97	11,500.00	11,500.00	11,500.00	
<b>700 · Miscellaneous Expense</b>	0.00	0.00	0.00	0.00	
<b>Total Expense</b>	<u>3,526,761.48</u>	<u>3,742,364.66</u>	<u>4,239,832.93</u>	<u>4,213,200.44</u>	
<b>Net Ordinary Income</b>	1,637,417.27	951,702.09	878,980.46	1,603,792.56	

<b>Increase in Revenue</b>	\$698,179.61
<b>Reduction in Expenses</b>	-\$26,632.49
<b>Increase in Net Ordinary Income</b>	\$724,812.10