

RESOLUTION NO. 2024-10R

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, 2023, AND ENDING SEPTEMBER 30, 2024; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on September 11, 2023, the Board of Directors of Wylie Northeast Special Utility District (the "District") passed Resolution No. 2023-10R adopting a budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024 ("FY2023-2024 Budget"); and

WHEREAS, on January 8, 2024, the Board passed Resolution No. 2024-01R adopting the First Amended FY2023-2024 Budget; and

WHEREAS, on July 8, 2024, the Board passed Resolution No. 2024-05R adopting the Second Amended FY2023-2024 Budget; and

WHEREAS, District staff have reviewed the budget and related appropriations and recommend that the Board adopt the Final Amended FY2023-2024 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 FY2023-2024 Budget, as previously amended, is hereby amended to allow for the fund transfers, additions, and appropriations shown in the attached Final Amended FY2023-2024 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of resolutions of the District in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all resolutions and provisions of resolutions of the District not in conflict with the provisions of this Resolution shall remain in full force and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 9<sup>th</sup> day of September, 2024, by the Board of Directors of Wylie Northeast Special Utility District.



ATTEST:

A handwritten signature in blue ink, appearing to read "Lance Ainsworth", is written over a horizontal line.

Lance Ainsworth, Secretary,  
or Amanda Horst, Assistant Secretary

APPROVED:

A handwritten signature in blue ink, appearing to read "Clinton Davis", is written over a horizontal line.

Clinton Davis, Vice President

APPROVED AS TO FORM:

A handwritten signature in blue ink, appearing to read "James W. Wilson", is written over a horizontal line.

James W. Wilson, Attorney

**Wylie Northeast Special Utility District**  
**Final Amended Budget**  
**October 2023 through September 2024**

**EXHIBIT A**

	Oct '23 - Aug 24	Annual Budget	Proposed Amended	Explanation
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Ordinary Income/Expense

Income

300 · Sewer	1,085,044.75	1,200,000.00	1,200,000.00	
301 · Water Sales	4,159,505.65	4,200,000.00	4,500,000.00	sold more than anticipated
302 · Activation Fees	24,160.00	24,000.00	26,000.00	additonal customer growth
303 · Disconnect - Reconnect Fees	13,200.00	11,000.00	14,000.00	more than anticipated
304 · Sewer Tap	12,100.00	15,000.00	12,500.00	less than anticipated
309 · Inspections	29,016.29	30,000.00	30,000.00	
310 · Late Charges	28,261.85	30,000.00	30,000.00	
316 · Return Check Fee	600.00	500.00	600.00	more than anticipated
320 · Income - Special Charges	15,937.94	12,000.00	16,000.00	more than anticipated
322 · Miscellaneous Income	310.00	310.00	310.00	
325 · Tower Lease	55,097.55	55,000.00	55,285.00	actual amount

**Total Income**

5,423,234.03      5,577,810.00      5,884,695.00

**Gross Profit**

5,423,234.03      5,577,810.00      5,884,695.00

Expense

401 · Water Purchases	1,494,360.33	1,747,000.00	1,631,000.00	rebate and new water year start date
405 · Salaries and Wages	541,973.27	615,000.00	600,000.00	less than anticipated
408 · Contract Labor	16,505.60	22,000.00	18,500.00	less than anticipated
409 · Vehicle Allowance	3,300.00	3,600.00	3,600.00	
412 · System Maintenance	179,482.74	330,000.00	225,000.00	less than anticipated
413 · Sewer R&M	75,893.68	82,500.00	125,000.00	more than anticipated
414 · Sewer Usage Expense	383,875.14	415,000.00	525,000.00	more than anticipated
416 · Fleet Maintenance	39,853.65	42,000.00	42,000.00	

**Wylie Northeast Special Utility District**  
**Final Amended Budget**  
October 2023 through September 2024

**EXHIBIT A**

	Oct '23 - Aug 24	Annual Budget	Proposed Amended	Explanation
460 · Depreciation	0.00	840,407.00	840,407.00	
467 · New Truck	51,536.70	51,536.70	51,536.70	
468 · Expensed Asset	126,428.05	126,428.05	126,428.05	
472 · Regulatory & Testing Fees	44,352.93	46,200.00	46,200.00	
478 · Communications	21,100.25	27,500.00	27,500.00	
480 · Utilities - Gas & Electric	62,280.88	80,000.00	80,000.00	
482 · Employee Uniforms	4,200.50	8,000.00	8,000.00	
515 · Directors Fees	18,122.00	26,000.00	26,000.00	
517 · Repairs & Maintenance - Office	15,279.87	24,000.00	20,000.00	less than anticipated
521 · Bad Debts	0.00	7,000.00	7,000.00	
522 · Bank and Credit Service Charges	169,173.00	190,000.00	195,000.00	more than anticipated
524 · Lease/ rental	896.31	1,500.00	1,500.00	
531 · Payroll Tax	48,645.67	50,000.00	53,000.00	
540 · Interest Expense	217,860.10	145,000.00	217,860.10	
561 · Amortization Expense	0.00	0.00	0.00	
570 · Advertising and Printing	3,380.87	5,000.00	5,000.00	
627 · Computer & Software Maintenance	41,613.28	60,000.00	60,000.00	
630 · Dues & Publications	3,585.83	5,000.00	5,000.00	
635 · Election Expense	75.00	75.00	75.00	
660 · Licenses & Permits	555.00	1,500.00	700.00	less than anticipated
673 · Insurance	36,333.34	38,000.00	38,000.00	
674 · Insurance Group Health/employee	182,429.74	220,000.00	220,000.00	

**Wylie Northeast Special Utility District**  
**Final Amended Budget**  
October 2023 through September 2024

**EXHIBIT A**

	Oct '23 - Aug 24	Annual Budget	Proposed Amended	Explanation
681 · Office Expense	13,840.34	20,000.00	20,000.00	
685 · Postage & Delivery	21,035.20	27,000.00	27,000.00	
687 · Professional Ser - Accounting	13,000.00	16,000.00	16,000.00	
688 · Professional Ser - Engineering	15,514.43	15,000.00	18,000.00	more than anticipated
689 · Professional Ser - Legal	20,267.79	25,000.00	25,000.00	
690 · Retirement Plan Contribution	27,457.80	29,000.00	29,000.00	
692 · Training & Education	5,190.00	6,000.00	6,000.00	
693 · Travel	0.00	6,000.00	0.00	Conference Canceled
695 · District Relations	5,713.17	7,000.00	7,000.00	
698 · Damages	0.00	0.00	0.00	
699 · Longevity Compensation	12,973.49	13,000.00	13,000.00	
700 · Miscellaneous Expense	0.00	0.00	0.00	
<b>Total Expense</b>	<b>3,918,085.95</b>	<b>5,374,246.75</b>	<b>5,360,306.85</b>	
<b>Net Ordinary Income</b>	<b>1,505,148.08</b>	<b>203,563.25</b>	<b>524,388.15</b>	

\$320,000 more income with these adjustments