West Villages Master Irrigation Utility

Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

AMENDED FINAL BUDGET
WEST VILLAGES MASTER IRRIGATION UTILITY
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 ANNUAL BUDGET 10/1/25 - 9/30/26	FISCAL YEAR 2025/2026 AMENDED FINAL BUDGET 10/1/25 - 9/30/26	FISCAL YEAR 2025/2026 ACTUAL 10/1/25 - 9/29/26
Well Availability Charge	465,000	**435,190**	435,190
Base Charge	265,000	**259,861**	259,861
Water Usage	1,260,000	**1,044,718**	1,044,718
Late Fee	0	**15,919**	15,919
Developer Contribution - New Infrastructure	535,000	**154,568**	154,568
Developer Contribution - Operating	500,000	**100,000**	100,000
New Infrastructure - Other	0	**459,375**	459,375
Interest / Other Income	241,500	**330,470**	330,470
Special Assessment	829,787	**809,362**	809,362
Total Budgeted Revenues	**4,096,287**	**3,609,462**	**3,609,462**
ERC Wasterwater	0	**5,349,789**	5,349,789
Total Revenues	**$ 4,096,287**	**$ 8,959,251**	**$ 8,959,251**
EXPENDITURES			
Engineering	150,000	**250,000**	198,962
Professional Services	150,000	**200,000**	141,400
Engineering - Extraordinary	25,000	**5,000**	0
Management	120,000	**120,000**	120,000
Operations Administration	240,000	**240,000**	240,000
Legal	10,000	**15,000**	12,036
Legal - Extraordinary Cost (GP Lawsuit)	750,000	**70,000**	58,541
Audit	5,000	**5,000**	3,315
Miscellaneous	25,000	**5,000**	566
Misc - Extraordinary Cost (GP Lawsuit)	30,000	**30,000**	28,847
Utility System - Repairs & Maintenance	475,000	**250,000**	198,829
Electricity	230,000	**235,000**	228,905
Water (Purchase Reclaimed Water)	125,000	**155,000**	148,979
Fuel & Oil	20,000	**30,000**	27,748
Well Availability Payment	465,000	**700,000**	654,494
Base Charge Payment	265,000	**5,000**	0
Infrastructure Improvements	900,000	**1,300,000**	704,387
ERC Expenses	0	**550,000**	497,066
PIL Extraordinary Erosion	35,000	**5,000**	0
Insurance	26,500	**40,000**	36,293
Total Expenditures	**$ 4,046,500**	**$ 4,210,000**	**$ 3,300,367**
County Appraiser & Tax Collector Fee	$ (16,596)	**$ -**	**$ -**
Discounts for Early Payments	$ (33,191)	**$ -**	**$ -**
Excess/ (Shortfall)	**$ -**	**$ 4,749,251**	**$ 5,658,884**

ERC Account - 9/30/26	**$ 4,896,985**