ADOPTED ANNUAL BUDGET

Fiscal Year 2026-2027

ADOPTED BY BOARD OF DIRECTORS

Adopted 08/19/2026

Acton Municipal Utility District

Table of Contents

ADOPTED ANNUAL BUDGET

Reader’s note

This publication combines an accessible financial overview with the District’s complete FY2027 adopted schedules. Amounts are presented in dollars; detailed schedules remain the controlling source for individual line items.

Budget at a Glance

FISCAL YEAR 2026-2027 ADOPTED BUDGET

GENERAL FUND REVENUE

$19,129,924

Operating and non-departmental sources

OPERATING EXPENDITURES

$12,305,770

General Fund expenses before debt

NET OPERATING REVENUE

$6,824,154

Revenue less operating expenses

DEBT SERVICE

$4,987,352

Principal, interest and fees

CASH-FUNDED CAPITAL

$3,487,000

Transfer from the General Fund

BOND-FUNDED CAPITAL

$17,190,000

Planned bond proceeds

TOTAL CAPITAL PROGRAM

$20,677,000

Water, sewer, administration, SWATS, engineering and contingency

How the operating budget flows

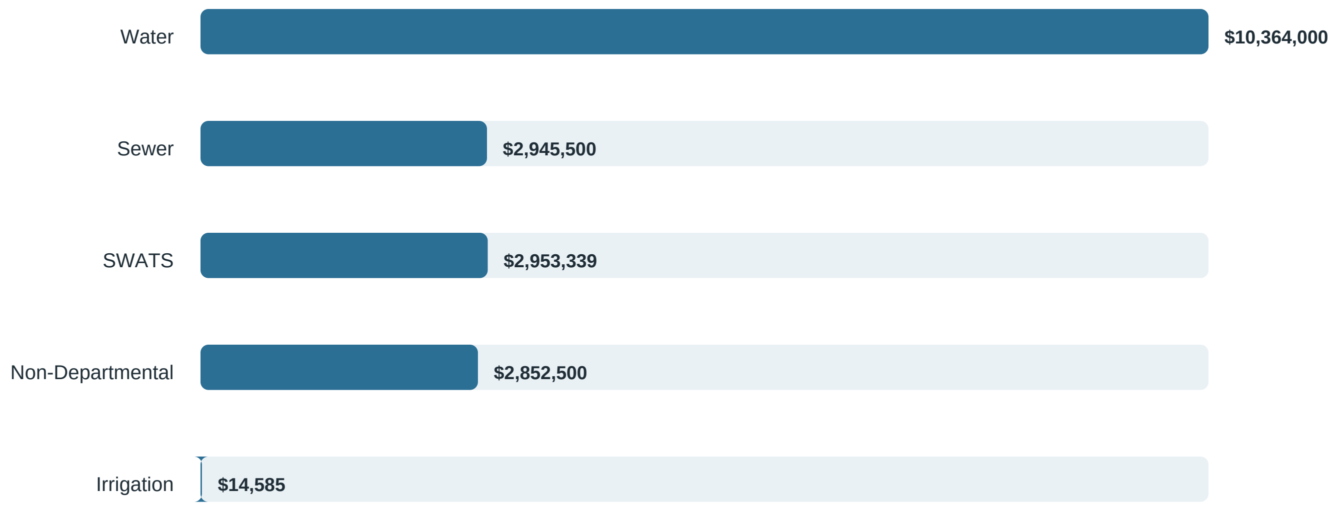
Revenue	$19,129,924
Operating expenses	($12,305,770)
Net operating revenue	**$6,824,154**
Debt service	($4,987,352.02)
After debt service	**$1,836,801.98**
Cash-funded capital	($3,487,000.00)
Budgeted use of resources	**($1,650,198.02)**

Revenue Summary

WHERE GENERAL FUND RESOURCES COME FROM

Category	FY2027 Adopted	Share
Water	$10,364,000	54.2%
Sewer	$2,945,500	15.4%
SWATS	$2,953,339	15.4%
Non-Departmental	$2,852,500	14.9%
Irrigation	$14,585	0.1%
Total General Fund Revenue	**$19,129,924**	**100.0%**

Revenue concentration



Water service and related activity provides 54.2% of General Fund revenue.

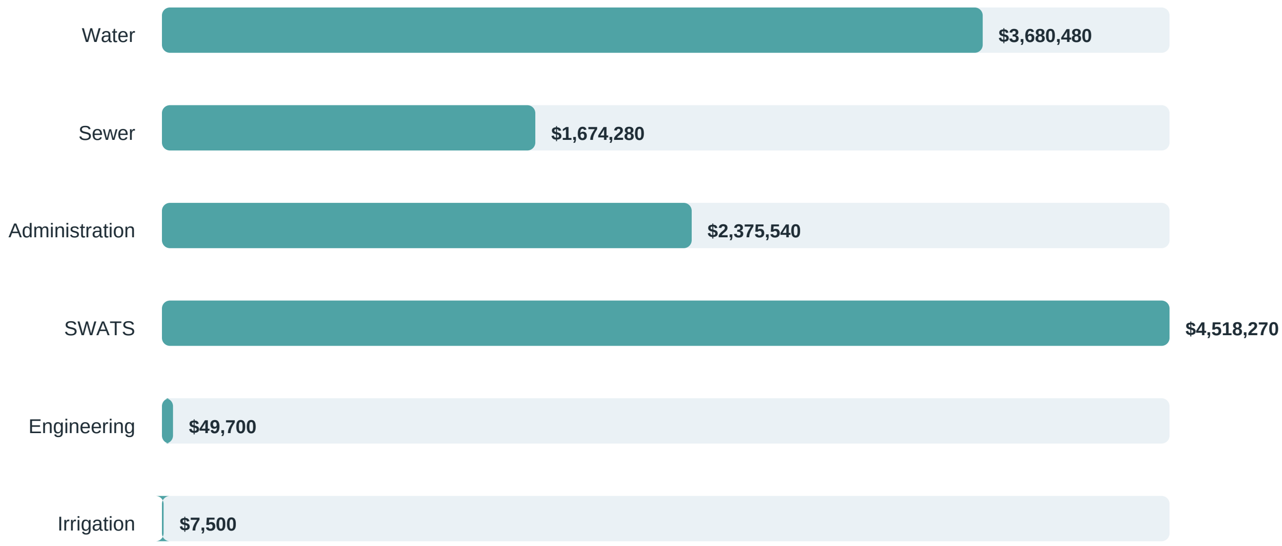
Sewer, SWATS, and non-departmental sources each provide approximately 15% of the total.

Expenditure Summary

WHERE GENERAL FUND RESOURCES ARE USED

Category	FY2027 Adopted	Share
Water	$3,680,480	29.9%
Sewer	$1,674,280	13.6%
Administration	$2,375,540	19.3%
SWATS	$4,518,270	36.7%
Engineering	$49,700	0.4%
Irrigation	$7,500	0.1%
Total Operating Expenditures	**$12,305,770**	**100.0%**

Operating expenditures by function



SWATS is the largest operating function at 36.7%, followed by Water at 29.9%.

Budget Position and Debt Service

FROM OPERATIONS TO CAPITAL FUNDING

Category	Amount
Net operating revenue	$6,824,154
Less: debt service	($4,987,352)
Net operating revenue after debt service	$1,836,802
Less: transfer to cash-funded capital	($3,487,000)
Budgeted use of accumulated resources	($1,650,198)

Debt service composition

Category	FY2027 Adopted
Principal	$2,845,000
Interest	$2,137,352
Issuance costs / agency fees	$5,000
Total Debt Service	**$4,987,352**

Financial position

The adopted cash-funded capital transfer exceeds revenue remaining after scheduled debt service.

Accordingly, the budget anticipates a $1,650,198.02 use of accumulated General Fund resources.

Capital Program and Funding

ADOPTED FY2027 CAPITAL EXPENDITURES AND SOURCES

Category	FY2027 Adopted	Share
Water	$5,902,000	28.5%
Sewer	$2,344,000	11.3%
Administration	$569,000	2.8%
SWATS	$11,806,000	57.1%
Engineering	$36,000	0.2%
Contingency	$20,000	0.1%
Total Capital Program	**$20,677,000**	**100.0%**

Funding plan

Category	Amount	Share
Bond proceeds	$17,190,000	83.1%
Transfer from General Fund	$3,487,000	16.9%

Major program focus

SWATS capacity restoration ($11.5 million) is the largest single project and is bond-funded.

Other bond-funded projects include the Acton Loop and Fall Creek water lines, Pecan WWTP expansion, and lift stations. Cash funding supports the remaining capital program.

Water Revenue and Personnel

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
WATER REVENUE	
WATER SERVICE REVENUE	9,514,000.00
WHOLESALE WATER REVENUE	630,000.00
METER MAINTENANCE	30,000.00
METER SET FEE	80,000.00
ACCOUNT MAINTENANCE	18,000.00
WATER PLUMBING INSPECTIONS	20,000.00
WATER TAP CONNECTION FEES	65,000.00
WATER SPRINKLER PERMITS	7,000.00
TOTAL WATER REVENUE	**10,364,000.00**
WATER EXPENDITURES	
PERSONNEL SERVICES	
WAGES / SALARIES / OVERTIME - WATER	1,113,000.00
FICA - WATER	89,100.00
GROUP INSURANCE - WATER	430,000.00
RETIREMENT- WATER	122,500.00
WORKMAN'S COMP - WATER	30,000.00
UNEMPL TAXES- WATER	6,000.00
FEDERAL EXCISE TAX	80.00
TOTAL PERSONNEL SERVICES	**1,790,680.00**
OFFICE EXPENSES	
MOBILE PHONE WATER	14,000.00
TOTAL OFFICE EXPENSES	**14,000.00**

Water Utility Expenses

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
UTILITY EXPENSES	
ELECTRICITY - WELLS - DCBE	37,200.00
ELECTRICITY - BOOSTER STATIONS	122,000.00
ELECTRICITY - WELLS - PECAN	210,900.00
ELECTRICITY - WELLS - ACTON	136,100.00
ELECTRICITY - WELLS - INDIAN HARBOR	30,400.00
ELEC SERVICE CENTER	9,000.00
TOTAL UTILITY EXPENSES	**545,600.00**

Water Equipment and Operations

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
EQUIPMENT REPAIRS	
EQUIP REPAIRS - WATER	18,000.00
FUEL - WATER	85,000.00
VEHICLE MAINT/REPAIRS - WATER	37,500.00
TOTAL EQUIPMENT REPAIRS	**140,500.00**
MATERIALS & OPERATIONS	
CHEMICALS - WATER	75,000.00
SMALL TOOLS - WATER	8,000.00
METER EXPENSE - CELLULAR CHARGES	78,000.00
UNIFORM EXPENSE - WATER	9,000.00
STATE INSP, PERMITS - WATER	60,000.00
SAFETY EQUIPMENT	3,000.00
YARD & SHOP MAINTENANCE	5,200.00
CONTRACTED REPAIRS & MTNCE	210,000.00
REPAIRS & MAINTENANCE WATER	80,000.00
RAW WATER	570,000.00
O/S SERVICES LEAK DETECTION	70,000.00
TOTAL MATERIALS & OPERATIONS	**1,168,200.00**

Water / Sewer Revenue and Personnel

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
TRAVEL SCH., DUES & SUB.	
TRAVEL & PER DIEM - WATER	1,000.00
SCHOOLS, DUES, MTGS - WATER	5,500.00
TOTAL TRAVEL SCH., DUES & SUB.	**6,500.00**
SUNDRY EXPENSES	
CASUALTY LOSSES	15,000.00
TOTAL SUNDRY EXPENSES	**15,000.00**
TOTAL WATER EXPENSES	**3,680,480.00**
WATER REVENUE OVER/UNDER EXPENSES	**6,683,520.00**
SEWER REVENUES	
SEWER REVENUE	2,865,000.00
SEWER PLUMBING INSPECTION FEES	3,500.00
SEWER TAP CONNECTION FEES	25,000.00
GRINDER PLUMBING INSPECTIONS	500.00
GRINDER PUMP SALES	51,500.00
TOTAL SEWER REVENUE	**2,945,500.00**
SEWER EXPENDITURES	
PERSONNEL SERVICES	
WAGES / SALARIES / OVERTIME - SEWER	459,000.00
FICA - SEWER	36,800.00
GROUP INSURANCE - SEWER	155,000.00
RETIREMENT - SEWER	50,500.00
WORKMAN'S COMP - SEWER	15,000.00
UNEMPL TAXES - SEWER	3,000.00
FEDERAL EXCISE TAX	30.00
TOTAL PERSONNEL SERVICES	**719,330.00**
OFFICE EXPENSES	
MOBILE PHONE SEWER	4,200.00
TOTAL OFFICE EXPENSES	**4,200.00**

Sewer Utility Expenses

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
UTILITY EXPENSES	
ELECTRICITY - DCBE LIFT STATIONS	40,100.00
ELECTRICITY - ACTON LIFT STATIONS	11,050.00
ELECTRICITY - DCBE SEWER PLANT	108,000.00
ELECTRICITY - PECAN SEWER PLANT	77,700.00
ELECTRICITY - PECAN LIFT STATIONS	34,100.00
ELEC SERVICE CENTER	5,500.00
TOTAL UTILITY EXPENSES	**276,450.00**

Sewer Equipment and Operations

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
EQUIPMENT REPAIRS	
EQUIP REPAIRS - SEWER	30,000.00
FUEL - SEWER	30,000.00
VEHICLE MAINT/REPAIRS - SEWER	8,500.00
TOTAL EQUIPMENT REPAIRS	**68,500.00**
MATERIALS & OPERATIONS	
CHEMICALS - SEWER	65,000.00
SMALL TOOLS - SEWER	4,000.00
UNIFORM EXPENSE - SEWER	4,000.00
STATE INSP, PERMITS - SEWER	11,000.00
CONTRACT REPAIRS & MTNCE SEWER	160,000.00
CONTR REP & MTNCE WWTP 01	2,000.00
CONTR REP & MAINT WWTP #2	2,000.00
SLUDGE HAULING & DISP WWTP 01	100,000.00
SLUDGE HAULING & DISP WWTP 02	95,000.00
REPAIRS & MAINTENANCE SEWER	75,000.00
COST OF SALES - GRINDER PUMPS	51,000.00
REPAIRS & MTNCE GRINDER PUMPS	18,000.00
TOTAL MATERIALS & OPERATIONS	**587,000.00**
TRAVEL SCH., DUES & SUB.	
TRAVEL & PER DIEM - SEWER	500.00
SCHOOLS, DUES, MTGS - SEWER	3,300.00
TOTAL TRAVEL SCH., DUES & SUB.	**3,800.00**
SUNDRY EXPENSES	
CASUALTY LOSSES	15,000.00
TOTAL SUNDRY EXPENSES	**15,000.00**
TOTAL SEWER EXPENSES	**1,674,280.00**
SEWER REVENUE OVER/UNDER EXPENSES	**1,271,220.00**

Administration Expenses

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
ADMINISTRATION EXPENDITURES	
PERSONNEL SERVICES	
WAGES / SALARIES / OVERTIME - ADMINISTRATION	825,000.00
FICA - ADMINISTRATION	66,000.00
GROUP INSURANCE - ADMIN	240,000.00
RETIREMENT - ADMIN	90,800.00
WORKMAN'S COMP - ADMIN	2,000.00
UNEMPL TAXES - ADMN	3,000.00
FEDERAL EXCISE TAX	40.00
TOTAL PERSONNEL SERVICES	**1,226,840.00**
OFFICE EXPENSES	
OFFICE REPAIR & MAINTENANCE	7,500.00
BANK CHARGES	500.00
CREDIT CARD CHARGES	260,000.00
COMPUTER EXPENSE	125,000.00
INSURANCE & BONDS	330,000.00
POSTAGE	85,000.00
PRINTING & OFFICE SUPL - ADMIN	45,000.00
TELEPHONE	40,000.00
MOBILE PHONE ADMIN	1,500.00
LEGAL NOTICE & PUBLICATIONS	1,000.00
ELECTRICITY - ADMINISTRATION	15,000.00
TOTAL OFFICE EXPENSES	**910,500.00**
TRAVEL SCH., DUES & SUB.	
TRAVEL & PER DIEM - ADMIN	2,700.00
SCHOOLS, DUES, MTGS - ADMIN	15,000.00
DIRECTORS FEES	36,000.00
BOARD OF DIRECTORS EXPENSE	12,000.00
BOOKS & SUBSCRIPTIONS	2,500.00
TOTAL TRAVEL SCH., DUES & SUB.	**68,200.00**

ACCOUNT DESCRIPTION	FY2027
LEGAL & PROFESSIONAL	
LEGAL	60,000.00
AUDIT	25,000.00
CONSULTANT	5,000.00
TOTAL LEGAL & PROFESSIONAL	**90,000.00**
SUNDRY EXPENSES	
UNCOLLECTIBLE ACCOUNTS	42,000.00
CONSUMABLE ITEMS	3,000.00
JANITORIAL SERVICES & SUPPLIES	8,500.00
YARD & SHOP MAINTENANCE	3,500.00
TRASH PICKUP	5,000.00
EMPLOYEE RELATIONS	6,000.00
ELECTION EXPENSE	12,000.00
TOTAL SUNDRY EXPENSES	**80,000.00**
TOTAL ADMINISTRATION EXPENSES	**2,375,540.00**

SWATS Revenue and Expenses

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
SWATS REVENUES	
WHOLESALE SWATS REVENUE	2,953,339.00
TOTAL SWATS REVENUE	**2,953,339.00**
SWATS EXPENDITURES	
PERSONNEL SERVICES	
WAGES / SALARIES / OVERTIME - SWATS	1,058,000.00
FICA - SWATS	84,700.00
GROUP INSURANCE - SWATS	380,000.00
RETIREMENT- SWATS	116,400.00
WORKMAN'S COMP - SWATS	30,000.00
UNEMPL TAXES- SWATS	6,000.00
FEDERAL EXCISE TAX	70.00
TOTAL PERSONNEL SERVICES	**1,675,170.00**
OFFICE EXPENSES	
OFFICE REPAIR & MAINTENANCE	2,300.00
COMPUTER EXPENSES	38,500.00
INSURANCE	225,000.00
POSTAGE	1,000.00
PRINTING & OFFICE SUPPLIES	6,000.00
TELEPHONE/INTERNET	17,800.00
TOTAL OFFICE EXPENSES	**290,600.00**
UTILITY EXPENSES	
BRA INTAKE/TURN LEFT CO LOCK	112,500.00
LK GRANBURY SWATS PLANT/RF PRIMARY	690,500.00
TOTAL UTILITY EXPENSES	**803,000.00**
EQUIPMENT REPAIRS	
EQUIP REPAIRS - SWATS	210,000.00
FUEL - SWATS	13,000.00
VEHICLE MAINT/REPAIRS - SWATS	8,500.00
TOTAL EQUIPMENT REPAIRS	**231,500.00**

SWATS Expenses / Engineering

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
MATERIALS & OPERATIONS	
CHEMICALS - SWATS	861,000.00
LAB SUPPLIES	75,000.00
SMALL TOOLS - SWATS	10,000.00
UNIFORM EXPENSE - SWATS	9,000.00
STATE INSP, PERMITS - SWATS	10,000.00
YARD & SHOP MAINTENANCE	115,000.00
TRASH PICKUP	5,000.00
CONTRACTED REPAIRS & MTNCE	200,000.00
SLUDGE HAULING & DISP - SWATS	100,000.00
REPAIRS & MAINTENANCE - SWATS	18,000.00
TOTAL MATERIALS & OPERATIONS	**1,403,000.00**
TRAVEL SCH., DUES & SUB.	
TRAVEL & PER DIEM - SWATS	5,000.00
SCHOOLS, DUES, MTGS - SWATS	10,000.00
BOOKS & SUBSCRIPTIONS	1,000.00
TOTAL TRAVEL SCH., DUES & SUB.	**16,000.00**
LEGAL & PROFESSIONAL	
LEGAL	2,000.00
AUDIT	10,000.00
CONSULTANT (ENGR+)	80,000.00
TOTAL LEGAL & PROFESSIONAL	**92,000.00**
SUNDRY EXPENSES	
CONSUMABLE ITEMS	1,000.00
JANITORIAL SERVICES	4,000.00
EMPLOYEE RELATIONS	2,000.00
TOTAL SUNDRY EXPENSES	**7,000.00**
TOTAL SWATS EXPENSES	**4,518,270.00**
SWATS REVENUE OVER/UNDER EXPENSES	**(1,564,931.00)**
ENGINEERING EXPENDITURES	
OFFICE EXPENSES	
PRINTING & OFFICE SUPL - ENGR	200.00
TOTAL OFFICE EXPENSES	**200.00**
LEGAL & PROFESSIONAL	
CONSULTANT	49,500.00
TOTAL LEGAL & PROFESSIONAL	**49,500.00**
TOTAL ENGINEERING EXPENSES	**49,700.00**

Irrigation and Non-Departmental Revenue

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
IRRIGATION REVENUES	
IRRIGATION WATER REVENUE	13,500.00
IRRIGATION METER INSTALLATION	400.00
IRRIGATION METER ACCT MTNCE	30.00
IRRIGATION LINE INSPECTIONS	25.00
IRRIGATION TAP CONNECTION FEES	630.00
TOTAL IRRIGATION REVENUE	**14,585.00**
IRRIGATION EXPENDITURES	
MATERIALS & OPERATIONS	
IRRIGATION TAP FEE EXPENSE	500.00
IRRIGATION WATER EXPENSE	7,000.00
TOTAL MATERIALS & OPERATIONS	**7,500.00**
TOTAL IRRIGATION EXPENSES	**7,500.00**
REVENUE OVER/UNDER EXPENSES	**7,085.00**
NON-DEPARTMENTAL REVENUES	
PENALTIES	95,000.00
RECONNECT FEES	9,500.00
RETURN CHECK FEES	1,000.00
INTEREST INCOME	1,200,000.00
MISCELLANEOUS INCOME	30,000.00
SALE OF ASSETS	5,000.00
WATER TOWER LEASE	55,000.00
IMPACT FEE REVENUE - WATER	856,000.00
IMPACT FEE REVENUE-SEWER DCBE	210,000.00
IMPACT FEE REVENUE-SEWER PP	391,000.00
TOTAL NON-DEPARTMENTAL REVENUE	**2,852,500.00**
GENERAL FUND TOTAL REVENUE	**19,129,924.00**
GENERAL FUND TOTAL EXPENSES	**12,305,770.00**
NET OPERATING REVENUES	**6,824,154.00**

Debt Service and Other Financing

DETAILED GENERAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
DEBT SERVICE	
2017 TWDB FUNDING PRINCIPAL	55,000.00
2018 TWDB FUNDING PRINCIPAL	400,000.00
2020 TWDB FUNDING PRINCIPAL	50,000.00
2021 WWTP IMP BOND PRINCIPAL	445,000.00
2021A TWDB FUNDING PRINCIPAL	125,000.00
2021B W/S IMPRVMTS BOND PRINCIPAL	220,000.00
2022 REFUNDING BOND PRINCIPAL	990,000.00
2024 UTILITY SYSTEM REV BOND PRINCIPAL	560,000.00
2017 TWDB FUNDING INTEREST	379.50
2018 TWDB FUNDING INTEREST	60,086.50
2021 WWTP IMP BOND INTEREST	271,143.76
2021A TWDB FUNDING INTEREST	248.50
2021B W/S IMPRVMTS BOND INTEREST	93,093.76
2022 REFUNDING BOND INTEREST	174,800.00
2024 UTILITY SYSTEM REV BOND INTEREST	1,537,600.00
BOND ISSUANCE COST/AGENCY FEES	5,000.00
TOTAL DEBT SERVICE	**4,987,352.02**
NET OPERATING REVENUES LESS DEBT SERVICE	**1,836,801.98**
OTHER FINANCING SOURCES (USES)	
TR TO/FR CONST CASH FUNDED	3,487,000.00
TR TO/FR CONST BOND FUNDED	17,190,000.00
TOTAL OTHER SOURCES (USES)	**3,487,000.00**
REVENUES & OTHER SOURCES OVER	
(UNDER) EXPENDITURES & OTHER (USES)	**(1,650,198.02)**

Capital Fund - Water, Sewer and Administration

DETAILED CAPITAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
WATER CAPITAL	
WATER VALVES	5,000.00
FIRE HYDRANTS	5,000.00
METERS - REMOTE READ	400,000.00
PUMP REPLACEMENT	60,000.00
WATER METERS	10,000.00
WELL REHAB/REPLACEMENT	680,000.00
WATER LINE - ACTON LOOP [BOND]	2,500,000.00
WATER LINE - FALL CREEK [BOND]	1,630,000.00
TANK REHAB	375,000.00
MACHINERY & EQUIPMENT	237,000.00
TOTAL WATER CAPITAL	**5,902,000.00**
SEWER CAPITAL	
FENCE, WALKS, ROADWAYS	40,000.00
WWTP - DCBE	31,000.00
WWTP - PECAN	10,000.00
WWTP - PECAN EXPANSION [BOND]	360,000.00
I&I ABATEMENT/UPGRADE	500,000.00
PUMP REPLACEMENT	60,000.00
LIFT STATIONS [BOND]	1,200,000.00
LIFT STATIONS REHAB	25,000.00
MACHINERY & EQUIPMENT	18,000.00
GRINDER PUMPS	100,000.00
TOTAL SEWER CAPITAL	**2,344,000.00**
ADMINISTRATION CAPITAL	
VEHICLE REPLACEMENTS	184,000.00
OFFICE & WAREHOUSE BUILDING	350,000.00
COMPUTER SOFTWARE	15,000.00
COMPUTER EQUIPMENT	20,000.00
TOTAL ADMINISTRATION CAPITAL	**569,000.00**

Capital Fund - SWATS and Funding

DETAILED CAPITAL FUND BUDGET

ACCOUNT DESCRIPTION	FY2027
SWATS CAPITAL	
WATER PLANT	10,000.00
OFFICE & WAREHOUSE BUILDINGS	125,000.00
PUMPS/MOTORS	125,000.00
COMPUTER EQUIPMENT	10,000.00
SWATS CAPACITY RESTORATION [BOND]	11,500,000.00
VEHICLES	36,000.00
TOTAL SWATS CAPITAL	**11,806,000.00**
ENGINEERING CAPITAL	
ENGINEERING FEES CONSULTING	36,000.00
TOTAL ENGINEERING CAPITAL	**36,000.00**
CAPITAL CONTINGENCY	
CONTINGENCY	20,000.00
TOTAL CAPITAL CONTINGENCY	**20,000.00**
TRANSFER SOURCES (USES)	
TRANS TO/FROM GEN FND CASH FND	3,487,000.00
TRANS TO/FROM GEN FND BOND FND	17,190,000.00
TOTAL TRANSFER SOURCES (USES)	**20,677,000.00**
FUNDING & TRANSFER SOURCES OVER	
(UNDER) EXPENDITURES & TRANSFER (USES)	**20,677,000.00**