

**Westwood Shores MUD - Operating
2025 Adopted Budget
July 2024 - June 2025**

	<u>Adopted 2025</u>	<u>Adopted 2024</u>	<u>Inc/(Dec) from PY</u>	<u>% Inc/(Dec) from PY</u>
Income				
6-4100 Water Revenue	\$ 1,092,000	\$ 1,137,000	\$ (45,000)	-4.0%
6-4120 Connection Fees	6,000	5,000	1,000	20.0%
6-4200 Sewer Revenue	828,000	835,000	(7,000)	-0.8%
6-4202 Inspection Fees	5,000	5,000	-	0.0%
6-4330 Delinquency	24,000	16,500	7,500	45.5%
6-4340 Transfer / Reconnection Fees	900	500	400	80.0%
6-4400 TCEQ Fee	10,000	10,000	-	0.0%
6-4600 Tap Connection Fees	24,000	50,000	(26,000)	-52.0%
6-5304 Trinity VFD	9,600	11,000	(1,400)	-12.7%
6-5380 Miscellaneous Income	1,200	1,000	200	20.0%
6-5391 Interest	36,000	5,000	31,000	620.0%
6-5398 Maintenance Tax Collections	450,000	350,000	100,000	28.6%
Total Income	\$ 2,486,700	\$ 2,426,000	\$ 60,700	2.5%
Expenses				
6-6100A TRW - Contract	159,792	159,792	-	0.0%
6-6100B TRW - Additional Water	10,000	40,000	(30,000)	-75.0%
6-6135 Water Plant Repairs and Maintenance	100,000	114,000	(14,000)	-12.3%
6-6136 Water Distribution Lines	100,000	55,500	44,500	80.2%
6-6142 Water Plant Chemicals	150,000	8,000	142,000	1775.0%
6-6144 Water Plant Labs	40,000	40,000	-	0.0%
6-6145 Meters & Equipment	20,000	20,000	-	0.0%
6-6234 Sewer Sludge Removal	40,000	5,000	35,000	700.0%
6-6235 Sewer Plant (WWTP) Repairs and Maintenance	100,000	71,500	28,500	39.9%
6-6236 Sewer Collection Lines	100,000	20,000	80,000	400.0%
6-6242 Sewer Plant Chemicals	24,000	18,500	5,500	29.7%
6-6244 Sewer Plant Labs	7,500	17,000	(9,500)	-55.9%
6-6259 Wastewater Plant Desilting	100,000	100,000	-	0.0%
6-6260 Lift Stations Repairs and Maintenance	96,000	250,000	(154,000)	-61.6%
6-6286 Roads	-	3,000	(3,000)	-100.0%
6-6265 Landscape Maintenance	36,000	-	36,000	100.0%
6-6310 Director Fees	13,200	12,000	1,200	10.0%
6-6311 Administration & Payroll	80,000	135,000	(55,000)	-40.7%
6-6312 Simple IRA	6,000	7,000	(1,000)	-14.3%
6-6313 Employee Ins / Workers Comp	11,000	5,000	6,000	120.0%
6-6319 Legal Litigation	100,000	75,000	25,000	33.3%
6-6320 Legal Fees	90,000	80,000	10,000	12.5%
6-6321 Auditing Fees	25,000	20,000	5,000	25.0%
6-6322 Engineering Fees	100,000	80,000	20,000	25.0%

	Adopted 2025	Adopted 2024	Inc/(Dec) from PY	% Inc/(Dec) from PY
6-6323 Operators Fee	172,260	264,000	(91,740)	-34.8%
6-6325 Election Expenses	10,500	10,500	-	0.0%
6-6326 Assessment / Permit Fees	13,300	10,000	3,300	33.0%
6-6333 Bookkeeping Fee	50,000	46,500	3,500	7.5%
6-6334 Financial / Bond Agent	-	1,500	(1,500)	-100.0%
6-6335 Security	600	500	100	20.0%
6-6340 Office Expenses / Supplies	15,000	13,000	2,000	15.4%
6-6344 Office Equipment	2,400	2,000	400	20.0%
6-6349 Office Equip. Leasing	4,800	5,000	(200)	-4.0%
6-6350 Postage	6,600	7,000	(400)	-5.7%
6-6351 Telephone	9,000	12,000	(3,000)	-25.0%
6-6352 Utilities	54,000	54,000	-	0.0%
6-6353 Insurance & Bond Premium	45,000	48,000	(3,000)	-6.3%
6-6357 Vehicle & Equip. Payments	2,400	-	2,400	100.0%
6-6359 Software - Upgrade/Suppo	4,800	2,000	2,800	140.0%
6-6360 Conferences / Dues	4,500	2,500	2,000	80.0%
6-6361 Travel Expenses	4,980	5,000	(20)	-0.4%
6-6394 Trinity VFD Expenses	9,600	11,000	(1,400)	-12.7%
6-6399 Garbage / Dumpster	4,500	2,200	2,300	104.5%
6-6560 Payroll Expenses	9,600	6,000	3,600	60.0%
6-6600 Tap Connections	24,000	50,000	(26,000)	-52.0%
6-6700 Shop Expenses	80,000	80,000	-	0.0%
6-6800 Fuel	12,000	12,000	-	0.0%
6-7306 Capital Outlay	96,000	100,000	(4,000)	-4.0%
6-7395 Miscellaneous Expense	6,000	1,000	5,000	500.0%
6-7396 Bank Charges & Fees	1,200	2,000	(800)	-40.0%
Total Expenses	\$ 2,151,532	\$ 2,083,992	\$ 67,540	3.2%
Net Operating Income	\$ 335,168	\$ 342,008	\$ (6,840)	-2.0%
Other Expenses				
6-9000 Capital Expenses				
6-9001 Lift Station Expenses	-	100,000	(100,000)	-100.0%
6-9002 Sewer Plant Repairs	-	140,000	(140,000)	-100.0%
6-9003 CCTV Sewer Lines Phase 1	-	100,000	(100,000)	-100.0%
Total 6-9000 Capital Expenses	\$ -	\$ 340,000	\$ (340,000)	-100.0%
Net Income	\$ 335,168	\$ 2,008	\$ 333,160	16591.6%