# *WINDFERN FOREST UTILITY DISTRICT*

## *OPERATING BUDGET*

### *10/01/2024 - 09/30/2025*

**ADOPTED**

| | | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | JULY | AUG | SEPT | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **REVENUE:** | | | | | | | | | | | | | |
| 4100 | Water Service Revenue | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 600,000 |
| 4103 | Water Revenue (HC#261) | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 120,000 |
| 4120 | Reconnection Fees | 590 | 590 | 590 | 590 | 590 | 590 | 590 | 590 | 590 | 590 | 590 | 590 | 7,080 |
| 4200 | Sewer Service Revenue | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 | 840,000 |
| 4319 | Grease Trap Inspections | 325 | 325 | 325 | 325 | 325 | 325 | 325 | 325 | 325 | 325 | 325 | 325 | 3,900 |
| 4320 | Maint Tax Revenue | - | 44,339 | 66,508 | 432,302 | 454,471 | 110,847 | - | - | - | - | - | - | 1,108,466 |
| 4330 | Water Penalty/Late Fees | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 21,600 |
| 4350 | Water Transfer Fees | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 270 | 3,240 |
| 5391 | Interests On Investments | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 66,000 |
| 5396 | Admin Rental & Lease Revenue | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 24,000 |
| 5397 | Generator Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5399 | Misc Revenue | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1,200 |
| | **TOTAL REVENUE** | 140,585 | 184,924 | 207,093 | 572,887 | 595,056 | 251,432 | 140,585 | 140,585 | 140,585 | 140,585 | 140,585 | 140,585 | 2,795,486 |
| | **EXPENSES:** | | | | | | | | | | | | | |
| 6200 | Payroll Administration | 275 | 275 | 275 | 275 | 275 | 275 | 275 | 275 | 275 | 275 | 275 | 275 | 3,300 |
| 6201 | Payroll Taxes | 257 | 257 | 257 | 410 | 257 | 257 | 257 | 257 | 257 | 410 | 257 | 257 | 3,393 |
| 6301 | Purchase Sewer | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 26,000 | 312,000 |
| 6301.1 | Rolling Fork | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 4,200 |
| 6301.2 | White Oak Capital Reserve | 5,063 | 5,063 | 5,063 | 5,063 | 5,063 | 5,063 | 5,063 | 5,063 | 5,063 | 5,063 | 5,063 | 5,063 | 60,761 |
| 6310 | Director Fees | 2,350 | 2,350 | 2,350 | 4,450 | 2,350 | 2,350 | 2,350 | 2,350 | 2,350 | 4,450 | 2,350 | 2,350 | 32,400 |
| 6320 | Legal Fees - General | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 120,000 |
| 6321 | Auditing Fees | - | - | - | 12,000 | - | 1,950 | - | - | - | - | - | - | 13,950 |
| 6322 | Engineering Fees | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 48,000 |
| 6323 | Operations Billing | 3,433 | 3,433 | 3,433 | 3,433 | 3,433 | 3,433 | 3,433 | 3,433 | 3,433 | 3,433 | 3,433 | 3,433 | 41,200 |
| 6324 | Lab Expenses | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 1,920 | 23,040 |
| 6325 | Election Expense | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 6326 | Permit Fees | - | 6,000 | - | - | 1,000 | - | - | 5,000 | - | - | - | - | 12,000 |
| 6328 | Surface Water Fees - COH | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 32,500 | 390,000 |
| 6333 | Bookkeeping | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 36,000 |
| 6335 | Maint. & Repair - Routine | 51,375 | 51,375 | 51,375 | 51,375 | 51,375 | 51,375 | 51,375 | 51,375 | 51,375 | 51,375 | 51,375 | 51,375 | 616,500 |
| 6337 | Operation of Facilities | 3,050 | 3,050 | 3,050 | 3,050 | 3,050 | 3,050 | 3,050 | 3,050 | 3,050 | 3,050 | 3,050 | 3,050 | 36,600 |
| 6338 | Legal Notices | - | - | 500 | - | - | - | - | 500 | - | - | - | - | 1,000 |
| 6339 | Delinquent Collection Fees | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 750 | 9,000 |
| 6340 | Office Expense - Bookkeeping | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 2,250 | 27,000 |
| 6342 | Chemicals | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 1,650 | 19,800 |
| 6348 | Website Expense | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 450 | 5,400 |

# WINDFERN FOREST UTILITY DISTRICT

***OPERATING BUDGET***

***10/01/2024 - 09/30/2025***

**ADOPTED**

| | | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | JULY | AUG | SEPT | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6350 | Postage - Bookkeeping | 690 | 690 | 690 | 690 | 690 | 690 | 690 | 690 | 690 | 690 | 690 | 690 | 8,280 |
| 6351 | Telephone | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 6,600 |
| 6352 | Utilities | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 96,000 |
| 6353 | Insurance | - | - | - | - | - | - | - | - | 26,000 | - | - | - | 26,000 |
| 6355 | AWBD Expenses | - | - | 565 | 4,000 | - | - | - | - | 4,000 | - | - | - | 8,565 |
| 6359 | Other Expenses | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 1,800 |
| 6376 | Grease Trap Inspections | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 2,100 |
| 6378 | Transfer Fees | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 1,800 |
| 6380 | Disconnects | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 600 | 7,200 |
| 6395 | Security Service | 14,478 | 14,478 | 14,478 | 14,478 | 14,478 | 14,478 | 14,478 | 14,478 | 14,478 | 14,478 | 14,478 | 14,478 | 173,740 |
| 6399 | Garbage Expenses | 28,433 | 28,433 | 28,433 | 28,433 | 28,433 | 28,433 | 28,433 | 28,433 | 28,433 | 28,433 | 28,433 | 28,433 | 341,198 |
| 6450 | District Bldg- Oper/Misc. | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 18,000 |
| 6451 | District Bldg- Telephone | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3,600 |
| 6452 | District Bldg- Utilities | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 6,000 |
| 6453 | District Bldg- Mgnr Fees | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | 14,400 |
| 6455 | District Bldg - Mowing | 860 | 860 | 2,500 | 860 | 860 | 2,500 | 860 | 860 | 860 | 860 | 860 | 860 | 13,600 |
| 6458 | District Bldg - Security | 973 | 973 | 2,500 | 973 | 973 | 2,500 | 973 | 973 | 973 | 973 | 973 | 973 | 14,734 |
| 6459 | District Bldg - Improvements | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 60,000 |
| 6488 | M/R - Mowing Seaback | 1,050 | 1,050 | 2,100 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 1,050 | 13,650 |
| 6502 | Special Projects | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 15,000 |
| 6511 | Generator Maintenance | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 30,000 |
| 7400 | Loan Payment - Generator | 3,182 | 3,182 | 3,182 | 3,182 | 3,182 | 3,182 | 3,182 | 3,182 | 3,182 | 3,182 | 3,182 | 3,182 | 38,187 |
| 7410 | TCEQ Assessment Fee | - | - | - | 10,534 | - | - | - | - | - | - | - | - | 10,534 |
| 7450 | Engineering Construction | 7,083 | 7,083 | 7,083 | 7,083 | 7,083 | 7,083 | 7,083 | 7,083 | 7,083 | 7,083 | 7,083 | 7,083 | 85,000 |
| 7451 | Construction Well 1 Rehab | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 15,500 | 186,000 |
| 7452 | Construction Hydro Tank WP1 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 12,500 | 150,000 |
| | TOTAL EXPENSES | 255,300 | 261,300 | 260,581 | 284,086 | 256,300 | 260,416 | 255,300 | 260,800 | 285,300 | 257,552 | 255,300 | 255,300 | 3,147,532 |
| | NET REVENUE / (LOSS) | (114,715) | (76,376) | (53,488) | 288,801 | 338,757 | (8,985) | (114,715) | (120,215) | (144,715) | (116,967) | (114,715) | (114,715) | (352,045) |

| | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | JULY | AUG | SEPT |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Beginning Cash Surplus | 998,000 | 883,285 | 806,910 | 753,421 | 1,042,222 | 1,380,979 | 1,371,994 | 1,257,280 | 1,137,065 | 992,351 | 875,384 | 760,669 |
| Net Revenues/Loss | (114,715) | (76,376) | (53,488) | 288,801 | 338,757 | (8,985) | (114,715) | (120,215) | (144,715) | (116,967) | (114,715) | (114,715) |
| Ending Cash Surplus/Deficit | 883,285 | 806,910 | 753,421 | 1,042,222 | 1,380,979 | 1,371,994 | 1,257,280 | 1,137,065 | 992,351 | 875,384 | 760,669 | 645,955 |

**NOTE: Maintenance Tax based on 2023 CAV of $509,499,053 @ .222/100 @ 98%**
**Garbage based on 1240 Connections @ $22.93/ESFC**

Presented Draft 1 : 8/20/2024
Presented Draft 2 : 9/17/2024
Adpoted Draft 2 : 9/17/2024

Prepared By: McLennan & Associates, LP
1717 St. James Pl, Suite 500
Houston, Texas 77056
Phone: 281-920-4000 Fax:281-920-0065
E-Mail: JDiaz@mclennanandassoc.com
E-Mail: BGutierrez@mclennanandassoc.com