MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

April 22, 2024

West Park Municipal Utility District

Re: ADOPTED BUDGET – FISCAL YEAR ENDING APRIL 30, 2025

Please check the appropriate box and sign below.

Approved ✓

Deferred _____

Comments _____

_____

Signatures

_____
Director

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Director

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Director

Adopted Budget

West Park MUD - Fiscal Year Ending 04/25

	Eleven Month Actuals 05/23 - 03/24	Twelve Months Annualized FYE 04/24	Adopted 2024 Budget	Adopted 2025 Budget
Revenues				
14101 · Water- Customer Service Revenue	413,477	448,477	457,900	461,900
14102 · WHCRWA - Pumpage Fee	647,441	696,941	663,200	717,800
14104 · Pumpage Credits	124,168	135,456	135,456	135,456
14106 · TCEQ - Water	1,842	2,010	2,100	2,100
14201 · Wastewater-Customer Service Rev	318,992	347,991	358,600	358,400
14203 · Grease Trap Inspection Fees	6,250	6,818	5,700	7,200
14206 · TCEQ - Wastewater	1,842	2,009	2,100	2,100
14301 · Maintenance Tax Collections	1,220,456	1,230,456	1,250,000	1,266,300
14401 · City Tax Rebate	643,390	692,679	715,000	713,000
14501 · Tap Connections	219,212	219,212	100,700	100,700
14702 · Penalties & Interest	15,134	16,510	14,000	16,000
14801 · Interest Earned on Checking	0	0	1,800	100
14802 · Interest Earned on Temp. Invest	111,907	122,080	138,500	161,600
15801 · Miscellaneous Income	554	605	750	500
15802 · Insurance Claim	26,975	26,975	0	0
Total Revenues	**$3,751,639**	**$3,948,219**	**$3,845,806**	**$3,943,156**
Expenditures				
16102 · Operations - Water	11,750	13,000	9,000	15,000
16105 · Maintenance & Repairs - Water	163,509	178,373	148,600	183,700
16107 · Chemicals - Water	51,563	61,875	46,600	63,700
16108 · Lab Fees - Water	13,319	14,530	14,700	15,000
16109 · Mowing - Water	27,433	30,225	36,000	30,000
16110 · Utilities - Water	95,387	102,459	96,500	104,500
16114 · Telephone Expense - Water	779	853	1,000	1,000
16116 · Permit Expense - Water	7,505	7,505	7,600	7,500
16118 · WHCRWA Pumpage Fee	959,767	964,767	798,656	853,256
16119 · Service Account Collection	96	105	100	100
16124 · Mowing - I-10 Frontage Road	8,608	9,493	12,000	9,500
16202 · Operations - Wastewater	11,750	13,000	9,000	15,000
16205 · Maint & Repairs - Wastewater	249,400	272,073	255,000	272,100
16207 · Chemicals - Wastewater	74,572	81,351	89,800	83,800

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16208 · Lab Fees - Wastewater	29,900	32,618	37,200	33,600
16209 · Mowing - Wastewater	7,036	7,739	8,500	7,800
16210 · Utilities - Wastewater	43,294	45,343	36,500	46,500
16212 · Sludge Removal	121,178	126,178	89,300	130,000
16214 · Telephone Expense - Wastewater	955	991	500	1,050
16301 · Garbage Expense	16,946	18,846	19,800	24,700
16404 · Mowing - Basins A-D	49,279	50,764	27,020	27,020
16501 · Tap Connection Expense	117,908	117,908	40,000	40,000
16502 · Inspection Expense	9,805	10,696	6,700	11,000
16701 · Administrative Fees	9,880	10,280	1,700	10,600
16703 · Legal Fees	62,769	68,475	72,000	72,000
16704 · Legal Fees - Enforcement Matter	11,217	11,967	5,000	5,000
16705 · Auditing Fees	23,900	23,900	23,300	23,900
16706 · Engineering Fees	124,590	135,916	80,000	80,000
16709 · Election Expense	0	0	10,000	5,000
16710 · Website Hosting	6,519	7,019	5,150	4,050
16712 · Bookkeeping Fees	55,518	59,768	53,000	60,000
16713 · Legal Notice & Other Publications	982	982	0	1,000
16714 · Printing & Office Supplies	5,783	6,308	5,800	6,500
16715 · Filing Fees	337	368	500	400
16716 · Delivery Expense	668	729	400	800
16717 · Postage	1,725	1,882	2,200	1,900
16718 · Insurance & Surety Bond	51,133	51,133	48,500	54,000
16723 · Travel Expense	177	193	200	200
16725 · B&A Sales Tax Audit	8,000	8,000	8,000	8,000
16729 · Senate Bill 2 Compliance	4,125	4,500	4,500	4,500
16731 · Arbitrage Expense	0	6,500	6,500	6,500
16732 · Security Patrol	134,740	149,740	105,000	147,000
16801 · Security Expense	19,063	21,408	28,140	28,140
17101 · Payroll Expenses	8,264	9,590	9,000	13,260
17102 · Payroll Tax Expense	632	644	1,000	1,000

Adopted Budget

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17802 · Miscellaneous Expense	17,829	18,329	7,000	8,500
Total Expenditures	**$2,619,587**	**$2,758,320**	**$2,266,966**	**$2,518,076**
Other Revenues				
15000 · Transfer From Operating Reserve	0	0	0	0
Total Other Revenues	**$0**	**$0**	**$0**	**$0**
Park Expenses				
16601 · Park Maintenance	90,587	96,887	80,000	100,000
16603 · Mowing - Park Site	675	900	2,340	2,700
16608 · Utilities - Park	465	504	2,500	500
Total Park Expenses	**$91,726**	**$98,291**	**$84,840**	**$103,200**
Capital Outlay				
17901 · Capital Outlay	73,193	73,193	0	75,000
17908 · CO - Parks Facilities	81,296	81,296	0	0
17909 · CO - Sidewalks (Saums & Greenhouse)	0	0	350,000	350,000
Total Capital Outlay	**$154,489**	**$154,489**	**$350,000**	**$425,000**
Net Excess Revenues <Expenditures>	**$885,837**	**$937,119**	**$1,144,000**	**$896,880**