



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

April 24, 2023

West Park Municipal Utility District

Re: ANNUAL BUDGET – FISCAL YEAR ENDING APRIL 30, 2024

Please check the appropriate box and sign below.

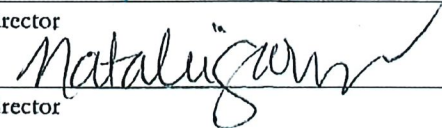
Approved  \_\_\_\_\_

Deferred  \_\_\_\_\_

Comments Change 16732 to 117,480 Change 17901 to 50,000  
Change 17908 to 300K

Signatures  \_\_\_\_\_  
Director



Director \_\_\_\_\_  
  
Director

# Adopted Budget

West Park MUD - Fiscal Year Ending 04/24

|   | <b>Eleven Month<br/>Actuals</b> | <b>Twelve Months<br/>Annualized</b> | <b>Adopted</b>     | <b>Adopted</b>     |
|---|---------------------------------|-------------------------------------|--------------------|--------------------|
|   | 05/22 - 03/23                   | FYE 04/23                           | 2023 Budget        | 2024 Budget        |
| <b>Revenues</b>                         |                                 |                                     |                    |                    |
| 14101 · Water- Customer Service Revenue | 411,034                         | 444,534                             | 440,200            | 457,900            |
| 14102 · WHCRWA - Pumpage Fee            | 595,866                         | 643,866                             | 588,000            | 663,200            |
| 14104 · Pumpage Credits                 | 124,168                         | 135,456                             | 135,456            | 135,456            |
| 14106 · TCEQ - Water                    | 1,832                           | 1,999                               | 2,000              | 2,100              |
| 14201 · Wastewater-Customer Service Rev | 319,130                         | 348,142                             | 367,000            | 358,600            |
| 14203 · Grease Trap Inspection Fees     | 5,290                           | 5,771                               | 5,700              | 5,700              |
| 14206 · TCEQ - Wastewater               | 1,832                           | 1,999                               | 2,000              | 2,100              |
| 14301 · Maintenance Tax Collections     | 866,565                         | 866,565                             | 495,849            | 875,000            |
| 14401 · City Tax Rebate                 | 643,995                         | 694,483                             | 671,000            | 715,000            |
| 14501 · Tap Connections                 | 313,749                         | 313,749                             | 50,000             | 50,000             |
| 14702 · Penalties & Interest            | 12,381                          | 13,506                              | 7,500              | 14,000             |
| 14801 · Interest Earned on Checking     | 1,498                           | 1,797                               | 50                 | 1,800              |
| 14802 · Interest Earned on Temp. Invest | 57,198                          | 62,398                              | 16,500             | 138,500            |
| 15801 · Miscellaneous Income            | 6,713                           | 6,813                               | 450                | 750                |
| 15902 · Transfer From Capital Projects  | 40,278                          | 40,278                              | 0                  | 0                  |
| <b>Total Revenues</b>                   | <b>\$3,401,531</b>              | <b>\$3,581,358</b>                  | <b>\$2,781,705</b> | <b>\$3,420,106</b> |
| <b>Expenditures</b>                     |                                 |                                     |                    |                    |
| 16102 · Operations - Water              | 8,250                           | 9,000                               | 9,000              | 9,000              |
| 16105 · Maintenance & Repairs - Water   | 132,232                         | 144,253                             | 138,000            | 148,600            |
| 16107 · Chemicals - Water               | 41,489                          | 45,260                              | 32,000             | 46,600             |
| 16108 · Lab Fees - Water                | 13,051                          | 14,237                              | 9,000              | 14,700             |
| 16109 · Mowing - Water                  | 32,776                          | 35,755                              | 34,100             | 36,000             |
| 16110 · Utilities - Water               | 88,587                          | 96,035                              | 90,000             | 96,500             |
| 16114 · Telephone Expense - Water       | 767                             | 836                                 | 750                | 1,000              |
| 16116 · Permit Expense - Water          | 7,505                           | 7,505                               | 5,000              | 7,600              |
| 16118 · WHCRWA Pumpage Fee              | 671,684                         | 827,322                             | 723,456            | 798,656            |
| 16119 · Service Account Collection      | 41                              | 45                                  | 100                | 100                |
| 16202 · Operations - Wastewater         | 8,250                           | 9,000                               | 9,000              | 9,000              |
| 16205 · Maint & Repairs - Wastewater    | 232,971                         | 254,150                             | 340,000            | 255,000            |
| 16207 · Chemicals - Wastewater          | 79,881                          | 87,143                              | 72,750             | 89,800             |

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|   | <b>Eleven Month<br/>Actuals</b> | <b>Twelve Months<br/>Annualized</b> | <b>Adopted</b> | <b>Adopted</b> |
|---|---------------------------------|-------------------------------------|----------------|----------------|
|   | 05/22 - 03/23                   | FYE 04/23                           | 2023 Budget    | 2024 Budget    |
| 16208 · Lab Fees - Wastewater           | 33,117                          | 36,127                              | 30,000         | 37,200         |
| 16209 · Mowing - Wastewater             | 7,822                           | 8,533                               | 10,000         | 8,500          |
| 16210 · Utilities - Wastewater          | 33,290                          | 36,316                              | 33,000         | 36,500         |
| 16212 · Sludge Removal                  | 79,442                          | 86,664                              | 105,000        | 89,300         |
| 16214 · Telephone Expense - Wastewater  | 383                             | 418                                 | 300            | 500            |
| 16301 · Garbage Expense                 | 26,799                          | 29,236                              | 10,800         | 19,800         |
| 16404 · Mowing - Basins A-D             | 17,960                          | 19,593                              | 17,500         | 20,400         |
| 16501 · Tap Connection Expense          | 136,223                         | 148,607                             | 20,000         | 20,000         |
| 16502 · Inspection Expense              | 5,989                           | 6,534                               | 6,200          | 6,700          |
| 16601 · Park Maintenance                | 2,460                           | 6,960                               | 0              | 54,000         |
| 16603 · Mowing - Park Site              | 0                               | 0                                   | 2,400          | 2,400          |
| 16604 · Mowing - I-10 Frontage Road     | 10,258                          | 11,113                              | 12,000         | 12,000         |
| 16701 · Administrative Fees             | 1,478                           | 1,613                               | 1,600          | 1,700          |
| 16703 · Legal Fees                      | 65,401                          | 71,347                              | 72,000         | 72,000         |
| 16704 · Legal Fees - Enforcement Matter | 12,055                          | 14,466                              | 0              | 5,000          |
| 16705 · Auditing Fees                   | 22,800                          | 22,800                              | 21,900         | 23,300         |
| 16706 · Engineering Fees                | 74,121                          | 80,859                              | 75,000         | 80,000         |
| 16707 · Engineering Fees - Special      | 0                               | 0                                   | 10,000         | 0              |
| 16709 · Election Expense                | 1,309                           | 1,309                               | 0              | 10,000         |
| 16712 · Bookkeeping Fees                | 43,209                          | 47,209                              | 50,000         | 53,000         |
| 16714 · Printing & Office Supplies      | 5,141                           | 5,608                               | 5,000          | 5,800          |
| 16715 · Filing Fees                     | 408                             | 445                                 | 250            | 500            |
| 16716 · Delivery Expense                | 379                             | 413                                 | 250            | 400            |
| 16717 · Postage                         | 1,925                           | 2,100                               | 1,800          | 2,200          |
| 16718 · Insurance & Surety Bond         | 47,082                          | 47,082                              | 37,000         | 48,500         |
| 16723 · Travel Expense                  | 156                             | 171                                 | 50             | 200            |
| 16725 · B&A Sales Tax Audit             | 8,000                           | 8,000                               | 8,000          | 8,000          |
| 16729 · Senate Bill 2 Compliance        | 3,750                           | 4,125                               | 4,200          | 4,500          |
| 16731 · Arbitrage Expense               | 0                               | 6,500                               | 6,500          | 6,500          |
| 16732 · Security Patrol                 | 0                               | 0                                   | 0              | 117,480        |

# Adopted Budget

West Park MUD - Fiscal Year Ending 04/24

|   | <b>Eleven Month<br/>Actuals</b><br>05/22 - 03/23 | <b>Twelve Months<br/>Annualized</b><br>FYE 04/23 | <b>Adopted</b><br>2023 Budget | <b>Adopted</b><br>2024 Budget |
|---|--|--|-------------------------------|-------------------------------|
| 17101 · Payroll Expenses                        | 5,167  | 6,459  | 10,000                        | 10,000                        |
| 17802 · Miscellaneous Expense                   | 6,140  | 6,698  | 5,500                         | 7,000                         |
| 18101 · Transfer To Capital Projects            | 125,343  | 125,343  | 0                             | 0                             |
| <b>Total Expenditures</b>                       | <b>\$2,095,090</b>                               | <b>\$2,373,188</b>                               | <b>\$2,019,406</b>            | <b>\$2,275,936</b>            |
| <b>Other Revenues</b>                           |  |  |                               |                               |
| 15000 · Transfer From Operating Reserve         | 0  | 0  | 846,001                       | 0                             |
| <b>Total Other Revenues</b>                     | <b>\$0</b>                                       | <b>\$0</b>                                       | <b>\$846,001</b>              | <b>\$0</b>                    |
| <b>Capital Outlay</b>                           |  |  |                               |                               |
| 17901 · Capital Outlay                          | 149,161  | 149,161  | 150,000                       | 50,000                        |
| 17908 · CO - Parks Facilities                   | 2,518,806  | 2,523,806  | 1,023,300                     | 300,000                       |
| 17906 · CO - HCFCD Channel Trail & Amenities    | 0  | 0  | 225,000                       | 225,000                       |
| 17909 · CO - Sidewalks (Saums & Greenhouse)     | 0  | 0  | 210,000                       | 210,000                       |
| <b>Total Capital Outlay</b>                     | <b>\$2,667,967</b>                               | <b>\$2,672,967</b>                               | <b>\$1,608,300</b>            | <b>\$785,000</b>              |
| <b>Net Excess Revenues &lt;Expenditures&gt;</b> | <b>(\$1,361,525)</b>                             | <b>(\$1,464,798)</b>                             | <b>\$0</b>                    | <b>\$359,170</b>              |