MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

April 28, 2025

West Park Municipal Utility District

Re: ADOPTED BUDGET – FISCAL YEAR ENDING APRIL 30, 2026

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 04/26

	Ten Month Actuals 05/24 - 02/25	Twelve Months Annualized FYE 04/25	Approved 2025 Budget	Adopted 2026 Budget
Revenues				
14101 · Water- Customer Service Revenue	377,364	445,364	461,900	454,300
14102 · WHCRWA - Pumpage Fee	662,620	712,620	717,800	726,900
14104 · Pumpage Credits	124,168	135,456	135,456	135,456
14106 · TCEQ - Water	1,684	2,020	2,100	2,100
14201 · Wastewater-Customer Service Rev	285,628	342,754	358,400	349,600
14203 · Grease Trap Inspection Fees	9,050	11,550	7,200	12,000
14206 · TCEQ - Wastewater	1,684	2,020	2,100	2,100
14301 · Maintenance Tax Collections	1,207,435	1,266,300	1,266,300	1,235,300
14401 · City Tax Rebate	681,502	681,502	713,000	695,000
14501 · Tap Connections	280,350	280,350	100,700	100,000
14702 · Penalties & Interest	14,288	17,146	16,000	17,000
14801 · Interest Earned on Checking	0	0	100	50
14802 · Interest Earned on Temp. Invest	165,343	188,343	161,600	205,300
15801 · Miscellaneous Income	1,266	1,466	500	1,400
Total Revenues	$3,812,384	$4,086,894	$3,943,156	$3,936,506
Expenditures				
16102 · Operations - Water	12,573	15,088	15,000	15,000
16105 · Maintenance & Repairs - Water	139,326	167,191	183,700	170,500
16107 · Chemicals - Water	25,668	30,802	63,700	31,400
16108 · Lab Fees - Water	10,166	12,199	15,000	12,400
16109 · Mowing - Water	27,913	33,496	30,000	33,500
16110 · Utilities - Water	81,658	97,989	104,500	98,000
16114 · Telephone Expense - Water	713	856	1,000	1,000
16116 · Permit Expense - Water	2,416	2,416	7,500	2,500
16118 · WHCRWA Pumpage Fee	469,059	544,059	853,256	862,356
16119 · Service Account Collection	137	164	100	200
16124 · Mowing - I-10 Frontage Road	8,848	10,618	9,500	10,600
16125 · Water Conservation Sponsorship	8,930	8,930	0	9,000
16202 · Operations - Wastewater	12,573	15,088	15,000	15,000
16205 · Maint & Repairs - Wastewater	288,509	346,211	272,100	345,000

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16207 · Chemicals - Wastewater	90,495	108,594	83,800	110,800
16208 · Lab Fees - Wastewater	27,743	33,291	33,600	34,000
16209 · Mowing - Wastewater	7,026	8,432	7,800	8,400
16210 · Utilities - Wastewater	25,488	30,585	46,500	31,600
16212 · Sludge Removal	101,200	131,200	130,000	133,800
16214 · Telephone Expense - Wastewater	357	428	1,050	500
16216 · Permit Expense - Wastewater	5,089	5,089	0	5,100
16301 · Garbage Expense	23,758	28,458	24,700	28,500
16404 · Mowing - Basins A-D	20,625	24,035	27,020	27,020
16501 · Tap Connection Expense	117,381	117,381	40,000	40,000
16502 · Inspection Expense	12,460	14,952	11,000	15,000
16701 · Administrative Fees	4,788	5,745	10,600	5,900
16703 · Legal Fees	45,054	60,071	72,000	72,000
16704 · Legal Fees - Enforcement Matter	6,883	7,383	5,000	8,300
16705 · Auditing Fees	25,800	25,800	23,900	25,800
16706 · Engineering Fees	52,673	63,207	80,000	80,000
16709 · Election Expense	1,208	1,208	5,000	0
16710 · Website Hosting	6,358	6,808	4,050	7,200
16712 · Bookkeeping Fees	52,800	63,144	60,000	64,400
16713 · Legal Notice & Other Publications	0	0	1,000	1,000
16714 · Printing & Office Supplies	5,522	6,626	6,500	6,800
16715 · Filing Fees	222	266	400	300
16716 · Delivery Expense	380	456	800	500
16717 · Postage	2,043	2,452	1,900	2,500
16719 · AWBD Expense	2,457	2,957	0	3,000
16718 · Insurance & Surety Bond	0	61,100	54,000	63,000
16721 · Meeting Expense	3,197	4,263	5,400	4,500
16723 · Travel Expense	507	545	200	600
16725 · B&A Sales Tax Audit	6,000	8,000	8,000	8,000
16728 · Record Storage Fees	1,811	2,174	1,200	2,200

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16729 · Senate Bill 2 Compliance	3,750	4,500	4,500	4,500
16731 · Arbitrage Expense	3,425	3,425	6,500	6,500
16732 · Security Patrol	136,160	163,000	147,000	164,000
16801 · Security Expense	23,450	28,140	28,140	28,140
17101 · Director Fees	9,503	11,713	13,260	13,260
17102 · Payroll Tax Expense	727	896	1,000	1,000
17103 · Payroll Administration	700	800	0	600
17802 · Miscellaneous Expense	1,225	1,470	1,900	1,500
Total Expenditures	$1,916,754	$2,323,702	$2,518,076	$2,616,676
Other Revenues				
15000 · Transfer From Operating Reserve	0	0	0	0
Total Other Revenues	$0	$0	$0	$0
Park Expenses				
16601 · Park Maintenance	105,477	126,572	100,000	126,500
16603 · Mowing - Park Site	7,334	7,784	2,700	2,700
16608 · Utilities - Park	405	486	500	500
Total Park Expenses	113,215	134,841	103,200	129,700
Capital Outlay				
17901 · Capital Outlay	116,087	116,087	75,000	100,000
17909 · CO - Sidewalks (Saums & Greenhouse)	54,000	54,000	350,000	296,000
Total Capital Outlay	$170,087	$170,087	$425,000	$396,000
Net Excess Revenues <Expenditures>	$1,612,328	$1,458,263	$896,880	$794,130