

**West Park MUD**  
**Adopted Operating Budget**  
**Fiscal Year Ending April 30, 2023**

	10 Month Actuals May '21 - Mar '22	12 Months Annualized	FYE 2022 Amended Budget	FYE 2023 Adopted Budget	Delta
<b>Revenue</b>					
14110 · Water- Customer Service Revenue	392,905	427,405	407,600	440,200	12,795
14112 · TCEQ	3,592	3,918	3,600	4,000	82
14115 · WHCRWA - Pumpage Fee	472,279	519,279	500,000	588,000	68,721
14130 · Pumpage Credits	124,168	135,456	135,456	135,456	0
14150 · Tap Connections	0	0	50,000	50,000	50,000
14210 · Sewer Revenue	326,669	356,366	321,000	367,000	10,634
14310 · Penalties & Interest	6,493	7,083	8,473	7,500	417
14330 · Miscellaneous Income	399	436	400	450	14
14350 · Maintenance Tax Collections	486,176	491,176	483,242	495,849	
14360 · Grease Trap	5,125	5,600	5,400	5,700	100
14370 · Interest Earned on Temp. Invest	13,119	14,312	14,800	16,500	2,188
14380 · Interest Earned on Checking	20	22	250	50	28
14390 · City Tax Rebate	613,664	657,987	435,000	671,000	13,013
<b>Total Revenue</b>	<b>2,444,610</b>	<b>2,619,041</b>	<b>2,365,221</b>	<b>2,781,705</b>	<b>162,664</b>
<b>Expense</b>					
16110 · Tap Connection Expense	0	0	20,000	20,000	20,000
16130 · Maintenance & Repairs - Water	125,493	136,902	65,000	138,000	1,098
16140 · Chemicals - Water	28,670	31,276	30,000	32,000	724
16150 · Lab Fees - Water	7,801	8,510	6,700	9,000	490
16160 · Utilities	112,141	121,508	115,000	123,000	1,492
16200 · Mowing	71,455	76,304	66,930	76,000	(304)
16210 · Inspection Expense	5,468	5,965	5,500	6,200	235
16230 · Maintenance & Repairs - Sewer	307,745	335,722	350,000	340,000	4,278
16240 · Chemicals - Sewer	66,029	72,032	50,000	72,750	718
16250 · Lab Fees - Sewer	26,212	28,595	13,750	30,000	1,405
16260 · Sludge Removal	89,464	99,464	117,000	105,000	5,536
16330 · Legal Fees	47,972	57,566	72,000	72,000	14,434
16340 · Auditing Fees	21,400	21,400	21,500	21,900	500
16350 · Engineering Fees	68,053	74,239	50,000	75,000	761
16355 · Engineering Fees - Special	0	0	10,000	10,000	10,000
16370 · Election Costs	0	0	10,000	0	0
16380 · Permit Expense	4,987	4,987	5,000	5,000	13
16390 · Telephone Expense	881	961	1,100	1,050	89
16420 · Service Account Collection	27	29	100	100	71
16425 · Operations - Water	16,500	18,000	18,000	18,000	0
16430 · Bookkeeping Fees	41,116	43,092	29,400	50,000	6,908
16440 · Arbitrage Expense	6,500	6,500	0	6,500	
16460 · Printing & Office Supplies	3,996	4,360	4,000	5,000	640
16470 · Filing Fees	187	205	325	250	45
16480 · Delivery Expense	208	227	550	250	23
16520 · Postage	1,572	1,715	1,800	1,800	85
16530 · Insurance & Surety Bond	35,721	35,721	31,000	37,000	1,279
16540 · Travel Expense	27	30	50	50	20
16550 · Garbage Expense	9,447	10,447	9,600	10,800	353
16455 · Administrative Fees	1,377	1,502	1,200	1,600	98
16560 · Miscellaneous Expense	4,939	5,388	5,000	5,500	112
16590 · WHCRWA Pumpage Fee	575,207	654,735	635,456	723,456	68,721
16600 · Payroll Expenses	7,266	8,073	10,000	10,000	1,927
16610 · B & A Sales Tax Audit	8,000	8,000	8,000	8,000	0
16620 · Senate Bill 2 Compliance	3,750	4,125	3,000	4,200	
<b>Total Expense</b>	<b>1,699,609</b>	<b>1,877,578</b>	<b>1,766,961</b>	<b>2,019,406</b>	<b>141,828</b>
<b>Ordinary Surplus / (Deficit)</b>	<b>745,001</b>	<b>741,463</b>	<b>598,260</b>	<b>762,299</b>	<b>20,836</b>
<b>Other Revenue</b>					
15000 · Transfer From Operating Reserve	0	0	0	846,001	846,001
<b>Total Other Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>846,001</b>	<b>846,001</b>
<b>Other Expenditures</b>					
16683 · Capital Outlay - Temp Access Road	22,275	22,275	22,300	0	
16685 · Capital Outlay	83,440	83,440	50,000	150,000	66,560
16686 · Capital Outlay - Parks Facilities	196,653	206,653	255,000	1,023,300	816,647
16687 · CO - HCFCD Channel Trail & Amenit	0	0	0	225,000	
16688 · CO - Sidewalks (Saums & Greenhouse)	0	0	0	210,000	
<b>Total Other Expenditures</b>	<b>302,368</b>	<b>312,368</b>	<b>327,300</b>	<b>1,608,300</b>	<b>1,295,932</b>
<b>Net Excess Surplus / (Deficit)</b>	<b>442,633</b>	<b>429,095</b>	<b>270,960</b>	<b>0</b>	<b>(429,095)</b>