



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

May 26, 2022

Harris Co. MUD No. 490

Re: Proposed Budget – Fiscal Year Ending May 31, 2023

Please check the appropriate box and sign below.

Approved _____

Deferred _____

Comments _____

Signatures _____
Director

Director

Director

Proposed Budget

Harris County MUD No. 490 - 05/2023

	Ten Month Actuals 06/21 - 03/22	Twelve Months Annualized 06/21 - 5/22	Approved 2022 Budget	Proposed 2023 Budget
Revenues				
14110 · Water - Customer Service Revenue	\$32,508	39,732	\$40,000	\$100,000
14115 · WHCRWA	16,131	23,044	40,000	195,167
14150 · Tap Connections	428,853	514,624	530,000	580,000
14210 · Sewer - Customer Service Fee	82,908	101,332	23,000	200,000
14220 · Inspection Fees	113,410	136,092	130,000	155,000
14310 · Penalties & Interest	2,055	2,465	3,000	3,000
14350 · Maintenance Tax Collections	175,000	175,000	60,000	800,160
14380 · Interest Earned on Checking	0	0	0	10
14390 · Interest Earned on Temporary Investment	0	0	0	500
14450 · Developer Advance	66,000	66,000	66,000	0
Total Revenues	\$916,865	1,058,289	\$892,000	\$2,033,837
Expenditures				
15410 · Billing Service Fees	9,100	10,920	10,000	24,000
15450 · Administrative Fees	3,105	4,140	8,000	10,000
16110 · Tap Connection Expense	319,785	383,742	300,000	385,000
16125 · Purchase Water / JWP	40,850	58,358	7,350	57,737
16126 · WHCRWA Fee	7,714	11,021	40,000	195,167
16128 · JWP General & Administrative Ex	0	0	0	4,528
16130 · Maintenance & Repairs - Water	134,394	161,273	80,000	170,000
16150 · Laboratory Expense - Water	822	1,410	0	1,500
16160 · Utilities	1,178	1,766	0	3,600
16210 · Inspection Expense	48,906	58,687	80,000	70,000
16220 · Purchase Sewer Service	45,219	56,523	25,380	123,113
16221 · STP General & Administrative Ex	0	0	0	6,712
16230 · Maintenance & Repairs - Sewer	83,222	110,963	0	115,000
16330 · Legal Fees	65,423	78,507	75,000	90,000
16333 · Maint. Contracts - Rec Facility	0	0	0	130,000
16340 · Auditing Fees	0	0	15,000	20,000
16350 · Engineering Fees	53,166	63,800	55,000	75,000

Proposed Budget

Harris County MUD No. 490 - 05/2023

	Ten Month Actuals 06/21 - 03/22	Twelve Months Annualized 06/21 - 5/22	Approved 2022 Budget	Proposed 2023 Budget
16370 · Election Expense	0	0	10,000	5,000
16400 · Tax A/C Fees	1,088	1,088	7,500	0
16430 · Bookkeeping Fees	22,666	27,199	28,000	50,000
16451 · SB 622	7,668	7,668	7,500	7,500
16455 · SB 2 Expenses	700	1,200	600	3,000
16460 · Printing & Office Supplies	3,434	4,121	3,600	4,500
16470 · Filing Fees	3,250	3,900	2,100	4,000
16480 · Delivery Expense	1,098	1,318	2,000	1,500
16520 · Postage	118	141	150	250
16530 · Insurance & Surety Bond	7,458	7,458	3,500	9,000
16540 · Travel Expense	963	1,156	250	1,500
16550 · Garbage Expense	0	5,100	0	15,000
16560 · Miscellaneous Expense	2,205	2,645	400	3,000
16561 · Bank Fees	475	570	490	960
16570 · AWBD Fees	0	0	0	5,000
16575 · Smart Meter Subscription	39	47	0	5,000
16580 · Ownership & Lien Reports	2,050	2,460	8,500	4,000
16600 · Payroll Expenses	5,975	7,170	13,600	13,600
Total Expenditures	\$872,068	1,074,347	\$783,920	\$1,614,167
Net Excess Revenues <Expenditures>	\$44,797	(16,057)	\$108,080	\$419,670

Maintenance Tax - \$81,648,953/\$100*\$1.00*0.98

Proposed Budget

HC MUD No. 418 - JWP - Fiscal Year Ending 05/23

	Ten Month Actuals 06/21 - 02/22	Twelve Months Annualized FYE 05/22	Approved 2022 Budget	Proposed 2023 Budget
Revenues				
84120 · Harris County MUD 419	1,851,740	2,470,195	2,755,227	2,649,814
84121 · Harris County MUD 489	1,166,039	1,570,085	1,618,149	1,832,762
84122 · Harris County MUD 490	48,565	88,565	0	270,252
84123 · Harris County MUD 491	0	0	0	10,910
84124 · Harris County MUD 493	0	0	0	10,910
84380 · Interest Earned on Checking	17	23	400	40
Total Revenues	\$3,066,360	\$4,128,868	\$4,373,776	\$4,774,688
Expenditures				
86110 · Operations - Water	23,786	31,715	40,000	35,000
86130 · Maintenance & Repairs	249,373	332,497	375,000	519,000
86140 · Chemicals - Water	34,820	46,426	45,000	49,000
86150 · Laboratory Expense	9,979	13,306	32,000	14,000
86160 · Utilities	130,275	173,700	155,000	175,500
86200 · Mowing Expense	12,124	16,165	16,000	17,000
86330 · Legal Fees	8,590	11,454	5,500	12,000
86340 · Auditing Fees	6,000	6,000	6,100	6,200
86350 · Engineering Fees	37,782	50,376	36,000	52,000
86360 · WHCRWA Pumpage Fee	2,352,303	3,136,403	3,250,000	3,448,188
86390 · Telephone Expense	280	373	600	400
86430 · Bookkeeping Fees	6,629	8,838	9,500	15,000
86460 · Printing & Office Supplies	424	565	350	600
86480 · Delivery Expense	63	84	90	90
86520 · Postage Expense	20	26	20	30
86530 · Insurance & Surety Bond	0	19,200	19,200	21,000
86540 · Bank Charges	422	563	216	480

Proposed Budget

HC MUD No. 418 - JWP - Fiscal Year Ending 05/23

	Ten Month Actuals 06/21 - 02/22	Twelve Months Annualized FYE 05/22	Approved 2022 Budget	Proposed 2023 Budget
86560 · Miscellaneous Expense	1,569	2,092	200	200
86565 · HC 418 General & Admin Expense	58,203	77,603	53,000	80,000
86570 · Capital Outlay - WP #1 (WW 2)	112,860	150,480	0	0
86580 · Capital Outlay - WP #1 (Coating	20,859	51,000	180,000	129,000
86590 · Capital Outlay - WP #2 (WW #3)	0	0	150,000	150,000
86595 - Capital Outlay - WW #4 (VFD)	0	0	0	50,000
Total Expenditures	\$3,066,360	\$4,128,867	\$4,373,776	\$4,774,688
Net Excess Revenues <Expenditures>	\$0	\$0	\$0	\$0

Proposed Budget

HC MUD No. 418 - STP - Fiscal Year Ending 05/23

	Ten Month Actuals 06/21 - 02/22	Twelve Months Annualized FYE 05/22	Approved 2022 Budget	Proposed 2023 Budget
Revenues				
74120 · Harris County MUD 419	565,311	760,512	916,267	776,017
74121 · Harris County MUD 489	369,164	496,636	561,583	708,160
74122 · Harris County MUD 490	43,288	74,652	0	148,631
74123 · Harris County MUD 491	0	0	0	74,318
74124 · Harris County MUD 493	0	0	0	63,273
74130 · Misc. Income - Insurance	190,692	190,692	0	0
74380 · Interest Earned on Checking	1	1	130	2
Total Revenues	\$1,168,456	\$1,522,493	\$1,477,980	\$1,770,400
Expenditures				
76150 · Operations - Sewer	85,380	113,840	92,000	118,000
76160 · Utilities	78,646	104,861	111,500	106,000
76230 · Maintenance & Repairs - Sewer	541,627	674,169	690,000	914,000
76235 · Pond Repair - STP	2,110	2,110	1,100	0
76240 · Chemicals	16,375	21,833	120,000	25,000
76250 · Laboratory Expense	27,088	36,117	40,000	38,000
76260 · Sludge Removal	123,930	165,240	100,000	174,000
76280 · Mowing - Sewer	2,196	2,928	3,200	3,100
76290 · Dumpster	2,220	2,960	2,880	3,100
76330 · Legal Fees	5,986	7,982	6,000	10,000
76340 · Auditing Fees	6,000	6,000	6,100	6,200
76350 · Engineering Fee	52,893	70,524	42,000	72,000
76380 · Permit Fee	14,054	14,054	17,000	17,000
76390 · Telephone Expense	260	347	600	400
76410 · WWTP Lease	117,000	156,000	156,000	156,000
76430 · Bookkeeping Fee	6,656	8,875	9,500	15,000

Proposed Budget

HC MUD No. 418 - STP - Fiscal Year Ending 05/23

	Ten Month Actuals 06/21 - 02/22	Twelve Months Annualized FYE 05/22	Approved 2022 Budget	Proposed 2023 Budget
76460 · Printing & Office Supplies	449	598	750	600
76480 · Delivery Expense	0	0	150	0
76520 · Postage	5	7	70	20
76530 · Insurance & Surety Bond	0	28,600	25,000	30,500
76560 · Miscellaneous Expense	27,180	27,580	1,000	1,000
76565 · HC 418 General & Admin Expense	58,203	77,603	53,000	80,000
76570 · Bank Charges	200	267	130	480
Total Expenditures	\$1,168,456	\$1,522,493	\$1,477,980	\$1,770,400
Net Excess Revenues <Expenditures>	\$0	\$0	\$0	\$0