



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

February 20, 2023

Harris County Municipal Utility District No. 489  
Re: Proposed Amended Budget – Fiscal Year Ending May 31, 2023

Please check the appropriate box and sign below.

Approved  \_\_\_\_\_

Deferred  \_\_\_\_\_

Comments \_\_\_\_\_  
\_\_\_\_\_

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

# Proposed Amended Budget

Harris County MUD No. 489 - Fiscal Year Ending 5/23

	Eight Month Actuals 06/22 - 01/23	Twelve Months Annualized FYE 05/23	Approved 2023 Budget	Proposed Amended 2023 Budget
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## Revenues

14101 · Water - Customer Service Revenu	786,988	1,180,482	1,006,000	1,180,000
14102 · WHCRWA	1,191,229	1,786,844	1,398,240	1,787,000
14201 · Sewer - Customer Service Fee	1,358,776	2,038,164	1,895,000	2,038,000
14301 · Maintenance Tax Collections	2,626,042	3,846,609	2,015,010	3,846,609
14501 · Tap Connections	310,859	466,289	675,000	466,000
14502 · Inspection Fees	58,098	87,147	185,000	87,000
14702 · Penalties & Interest	66,975	100,463	80,000	100,000
14801 · Interest Earned on Checking	2,415	3,623	120	3,600
14802 · Interest Earned on Temp. Invest	73,931	150,000	18,000	150,000
15801 · Miscellaneous Income	0	0	500	500
<b>Total Revenues</b>	<b>\$6,475,313</b>	<b>\$9,659,619</b>	<b>\$7,272,870</b>	<b>\$9,658,709</b>

## Expenditures

16101 · Billing Service Fees - Water	49,049	73,574	44,000	73,500
16102 · Purchase Water / JWP	436,513	598,868	315,139	655,000
16103 · JWP General & Administrative Ex	12,883	30,459	32,440	30,600
16105 · Maintenance & Repairs	440,298	660,447	670,000	687,000
16108 · Laboratory Expense - Water	17,288	25,932	28,000	26,000
16110 · Meter Replacement	222,526	333,789	120,000	330,000
16111 · Permit Expense	2,293	2,293	3,000	3,000
16115 · WHCRWA Fee	940,504	1,410,756	1,398,240	1,414,496
16201 · Billing Service Fees - Wastewater	49,049	73,574	44,000	73,500
16202 · Purchase Sewer Service	365,969	548,954	586,560	550,000
16203 · STP General & Administrative Ex	12,853	19,280	32,000	20,000
16205 · Maintenance & Repairs - Sewer	223,183	334,775	478,000	335,000
16211 · Utilities - Lift Station	6,238	9,357	5,000	9,350
16301 · Garbage Expense	396,033	628,632	490,000	600,000
16501 · Tap Connection Expense	213,684	320,526	450,000	300,000
16502 · Inspection Expense	88,100	132,150	180,000	132,150
16603 · Maint. Contracts-Rec Facility	0	130,000	130,000	130,000
16604 · Utilities - Streetlights	39,817	59,726	68,000	60,000

# Proposed Amended Budget

Harris County MUD No. 489 - Fiscal Year Ending 5/23

	Eight Month Actuals 06/22 - 01/23	Twelve Months Annualized FYE 05/23	Approved 2023 Budget	Proposed Amended 2023 Budget
16702 · Legal Fees	53,275	79,913	100,000	80,000
16704 · Auditing Fees	17,700	17,700	16,000	17,700
16705 · Engineering Fees	99,504	149,256	140,000	149,250
16706 · Engineering Fees - GIS System	0	0	60,000	60,000
16708 · SB2 Expense	2,000	3,000	3,000	3,000
16709 · SB 625 Expense	0	600	600	600
16710 · SB 622 - Advertising Costs	0	3,000	3,000	3,000
16711 · Election Expense	153	10,000	10,000	10,000
16712 · Bookkeeping Fees	49,479	60,000	60,000	60,000
16714 · Printing & Office Supplies	22,495	33,743	34,000	34,000
16715 · Filing Fees	378	567	2,100	1,000
16716 · Delivery Expense	219	329	600	350
16717 · Postage	262	393	500	400
16718 · Insurance & Surety Bond	13,358	22,900	17,000	22,900
16719 · AWBD Expense	1,610	5,000	5,000	2,500
16721 · Smart Meter Subscription	12,247	18,371	19,000	19,000
16722 · Bank Expense	1,040	1,560	720	1,500
16723 · Travel Expense	1,464	2,196	550	2,200
16724 · District Website	3,490	5,235	8,000	5,500
16725 · Ownership & Lien Reports	2,134	2,134	1,000	3,200
16729 · Arbitrage Expense	0	850	850	850
16801 · Security Expenses	171,912	286,480	155,000	286,480
17101 · Payroll Expenses	6,943	10,415	13,000	13,000
17802 · Miscellaneous Expense	6,160	9,240	9,000	9,250
<b>Total Expenditures</b>	<b>\$3,982,103</b>	<b>\$6,115,969</b>	<b>\$5,733,299</b>	<b>\$6,215,276</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$2,493,210</b>	<b>\$3,543,651</b>	<b>\$1,539,571</b>	<b>\$3,443,433</b>

Maintenance Tax Collections = Total Certified Value / 100 x M&O Tax Rate x Collection Rate  
 $\$1,266,164,973 / 100 * 0.31 * .98$

# Amended Budget

Harris County MUD NO. 418 - STP - 05/2023

	Adopted	Amended
	2023	2023

## Revenues

74801 · Interest Earned on Checking	2	50
75202 · Harris County MUD 419	776,017	973,411
75204 · Harris County MUD 489	708,160	628,116
75205 · Harris County MUD 490	148,630	126,232
75206 · Harris County MUD 491	74,318	74,318
75208 · Harris County MUD 493	63,273	63,273
<b>Total Revenues</b>	<b>\$1,770,400</b>	<b>\$1,865,400</b>

## Expenditures

76302 · Dumpster	3,100	3,100
76701 · Legal Fees	10,000	10,000
76702 · Auditing Fees	6,200	7,800
76703 · Engineering Fee	72,000	72,000
76704 · Bookkeeping Fee	15,000	15,000
76705 · Printing & Office Supplies	600	600
76707 · Postage	20	20
76708 · Insurance & Surety Bond	30,500	30,500
76709 · Bank Charges	480	480
77201 · Operations - Wastewater	118,000	118,000
77202 · Utilities	106,000	106,000
77203 · Maintenance & Repairs	914,000	914,000
77204 · Pond Repair - STP	0	400
77205 · Chemicals	25,000	100,000
77206 · Laboratory Expense	38,000	38,000
77207 · Sludge Removal	174,000	174,000
77208 · Mowing - Wastewater	3,100	3,100
77209 · Telephone Expense	400	400

# Amended Budget

Harris County MUD NO. 418 - STP - 05/2023

	Adopted	Amended
	2023	2023
77211 · Permit Fee	17,000	35,000
77216 · HC 418 General & Admin Expense	80,000	80,000
77217 · WWTP Lease	156,000	156,000
77801 · Miscellaneous Expense	1,000	1,000
<b>Total Expenditures</b>	<b>\$1,770,400</b>	<b>\$1,865,400</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$0</b>	<b>\$0</b>

# Amended Budget

Harris County MUD NO. 418 - JWP - 05/2023

	Adopted	Proposed
	2023 Budget	2023 Budget
<b>Revenues</b>		
84801 · Interest Earned on Checking	40	5,000
85302 · Harris County MUD 419	2,649,814	3,050,454
85303 · Harris County MUD 489	1,832,762	2,038,057
85304 · Harris County MUD 490	270,252	242,584
85305 · Harris County MUD 491	10,910	10,910
85307 · Harris County MUD 493	10,910	10,910
<b>Total Revenues</b>	<b>\$4,774,688</b>	<b>\$5,357,915</b>
<b>Expenditures</b>		
86701 · Legal Fees	12,000	12,000
86702 · Auditing Fees	6,200	7,800
86703 · Engineering Fees	52,000	52,000
86704 · Bookkeeping Fees	15,000	15,000
86705 · Printing & Office Supplies	600	600
86706 · Delivery Expense	90	90
86707 · Postage Expense	30	30
86708 · Insurance & Surety Bond	21,000	21,000
86709 · Bank Charges	480	480
86711 · HC 418 General & Admin Expense	80,000	80,000
87301 · Operations - Water	35,000	35,000
87302 · Maintenance & Repairs	519,000	815,000
87303 · Chemicals - Water	49,000	120,000
87304 · Laboratory Expense	14,000	14,000
87305 · Utilities	175,500	250,000
87306 · Mowing Expense	17,000	17,000
87308 · Telephone Expense	400	400
87310 · WHCRWA Pumpage Fee	3,448,188	3,700,000

# Amended Budget

Harris County MUD NO. 418 - JWP - 05/2023

	Adopted	Proposed
	2023 Budget	2023 Budget
87801 · Miscellaneous Expense	200	200
87903 · Capital Outlay - WP #1 (WW 2)	0	23,315
87905 · Capital Outlay - WP #1 (Coating	129,000	129,000
87906 · Capital Outlay - WP #2 (WW #3)	150,000	15,000
87907 · Capital Outlay - WW # 4 VFD	50,000	50,000
<b>Total Expenditures</b>	<b>\$4,774,688</b>	<b>\$5,357,915</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$0</b>	<b>\$0</b>