



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

March 19, 2018

Harris County Municipal Utility District No. 149

Re: ANNUAL BUDGET – FISCAL YEAR ENDING March 31, 2019

Please check the appropriate box and sign below.

Approved

Deferred

Comments _____

STP 72495 change from 10K to 20K

Signatures Michael Jackson
Director

Tenencia F. Stephens
Director

John Velje
Director

Harris County MUD No. 149 - GOF
Proposed Operating Budget for Fiscal Year Ending March 31, 2019

	11 Months Apr 17 - Feb 18	12 Months Annualized	FYE 2018 Adopted Budget	FYE 2019 Proposed Budget
Ordinary Income/Expense				
Income				
14110 · Water-Customer Service Revenue	353,263	384,053	398,400	387,900
14112 · WHCRWA - Reserve	296,811	323,811	328,900	359,800
14140 · Connection Fees	16,548	18,053	13,000	13,000
14150 · Tap Connections	2,450	2,450	0	0
14210 · Sewer-Customer Service Revenue	317,969	346,759	355,800	350,200
14220 · Inspection Fees	225	225	0	0
14230 · Sales Tax Rebate Income	86,565	93,500	93,500	96,000
14310 · Penalties & Interest	47,219	51,511	50,000	52,000
14330 · Miscellaneous Income	7,859	7,874	10,000	2,750
14350 · Maintenance Tax Collections	405,743	432,100	432,100	435,000
14360 · Grease Trap	5,400	5,970	4,320	6,840
14370 · Interest Earned on Temp. Invest	11,881	12,961	11,778	25,829
14380 · Interest Earned on Checking	211	230	200	250
14390 · Administrative Revenue	17,621	21,192	18,138	18,864
	<u>1,569,765</u>	<u>1,700,689</u>	<u>1,716,136</u>	<u>1,748,433</u>
Total Income				
Expense				
16110 · Tap Connection Expense	2,450	2,450	0	0
16120 · Bulk Water Purchases	133,912	157,416	118,151	197,452
16130 · Maintenance & Repairs - Water	89,934	98,110	110,000	110,000
16150 · Laboratory Expense - Water	15,000	15,500	14,000	18,000
16180 · Reconnections	7,600	8,291	8,500	8,500
16200 · Mowing - Water	5,049	5,306	6,900	6,300
16210 · Inspection Expense	4,139	4,515	3,000	3,500
16220 · Purchase Sewer Service	281,745	332,052	277,268	349,756
16230 · Maintenance & Repairs - Sewer	26,233	28,618	30,000	50,000
16330 · Legal Fees	73,970	80,695	70,000	85,000
16340 · Auditing Fees	16,800	16,800	15,000	16,800
16350 · Engineering Fees	62,851	68,565	67,000	65,000
16370 · Election Expense	0	0	0	10,000
16380 · Permit Expense	3,001	3,001	3,000	3,000
16420 · Operations - Water	32,444	35,393	32,500	36,000
16425 · Service Account Collection	14,391	15,699	15,000	16,500
16430 · Bookkeeping Fees	24,100	26,206	26,000	26,000
16450 · Publication Expense (SB 622)	0	0	400	5,000
16460 · Printing & Office Supplies	7,435	8,111	8,000	8,500
16470 · Filing Fees	342	373	225	400
16480 · Delivery Expense	238	259	225	300
16510 · Security Patrol Expense	4,400	4,800	4,800	4,800
16520 · Postage	6,703	7,313	7,500	7,500
16530 · Insurance & Surety Bond	0	7,265	7,000	7,500
16550 · Garbage Expense	184,392	200,392	201,474	207,090
16560 · Miscellaneous Expense	4,791	5,227	8,000	6,000
16570 · AWBD/Travel Expense	12,517	12,517	13,000	13,000
16575 · Arbitrage Expense	0	0	400	0
16590 · WHCRWA Assessment Fee	176,727	190,351	217,815	223,649
16600 · Payroll Expenses	16,205	16,205	18,500	17,000
16610 · SPA	3,659	3,659	2,700	3,750
17100 · Transfer to Tax Fund	1,109	1,109	0	0
17650 · Developer Principal	38,934	38,934	43,157	0
17750 · Developer Interest	4,372	4,372	0	0
16660 · Capital Outlay	59,955	59,955	30,000	30,000
16690 · Capital Outlay - WP Imprvmts	0	0	0	114,592
	<u>1,315,398</u>	<u>1,459,459</u>	<u>1,359,515</u>	<u>1,650,889</u>
Total Expense				
Net Ordinary Income	254,367	241,231	356,621	97,544
Other Expense				
17500 · Reserve - Capital Improvements	0	0	93,500	96,000
Total Other Expenses	<u>0</u>	<u>0</u>	<u>93,500</u>	<u>96,000</u>
Excess Revenues / (Expenditures)	<u>254,367</u>	<u>241,231</u>	<u>263,121</u>	<u>1,544</u>

Harris County MUD No. 149 - STP
Proposed Budget for Fiscal Year Ending March 31, 2019

	<u>11 Months</u> <u>Apr 17 - Feb 18</u>	<u>12 Months</u> <u>Annualized</u>	<u>FYE 2018</u> <u>Adopted Budget</u>	<u>FYE 2019</u> <u>Proposed Budget</u>
Income				
74110 · HC MUD No. 149	314,373	332,052	277,268	349,756
74120 · HC MUD No. 257	188,151	226,035	166,879	214,562
74380 · Other Income	11,456	11,464	275	275
Total Income	<u>513,979</u>	<u>569,551</u>	<u>444,422</u>	<u>564,592</u>
Expense				
76160 · Utilities	76,825	83,825	88,000	82,000
76230 · Maint & Repairs - Sewer	211,423	230,644	130,000	260,000
76231 · Maint & Repairs - Lift Station	5,522	6,024	40,000	8,000
76240 · Chemicals	16,544	18,048	23,000	21,000
76250 · Lab Fees	13,251	14,456	11,000	15,000
76260 · Sludge Removal	53,565	62,565	40,000	55,000
76280 · Mowing	11,550	11,950	4,800	6,550
76330 · Legal Fees	0	0	0	5,000
76340 · Auditing Fees	3,250	3,250	3,000	3,250
76350 · Engineering Fees	24,811	27,067	17,000	20,000
76380 · Permit Fees	6,142	6,142	20,000	7,000
76390 · Telephone Expense	1,585	1,727	1,750	1,750
76410 · Operations - Sewer	27,864	30,397	35,000	35,000
76430 · Bookkeeping Fees	6,556	7,350	7,000	7,500
76440 · Administrative Expense	8,959	9,774	7,947	10,217
76460 · Printing & Office Supplies	930	1,015	1,000	1,000
76495 · WWTP Evaluation	36,798	36,798	0	10,000 20000
76520 · Postage Expense	76	83	150	150
76530 · Insurance Expense	0	9,344	8,500	10,000
76550 · Garbage Expense	4,870	5,323	5,700	5,600
76560 · Miscellaneous Expense	3,456	3,770	575	575
Total Expense	<u>513,979</u>	<u>569,551</u>	<u>444,422</u>	<u>564,592</u>
Net Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Harris County MUD No. 149 - JWP
Proposed Budget for Fiscal Year Ending March 31, 2019

	11 Months	12 Months	FYE 2018	FYE 2019
	Apr 17 - Feb 18	Annualized	Adopted Budget	Proposed Budget
Income				
84110 · HC MUD No. 149	314,312	347,766	335,966	535,693
84120 · HC MUD No. 257	220,451	239,777	214,026	318,084
84380 · Other Income	244	262	300	300
Total Income	535,008	587,805	550,292	854,077
Expense				
86130 · Maintenance & Repairs	78,732	85,889	65,000	146,100
86140 · Chemicals	8,115	10,115	4,500	10,500
86150 · Laboratory Expense	11,900	13,900	250	13,000
86160 · Utilities	32,631	35,731	31,000	36,000
86200 · Mowing Expense	2,365	2,580	3,000	3,330
86330 · Legal Fees	3,044	3,044	0	10,000
86340 · Auditing Fees	3,250	3,250	2,750	3,250
86350 · Engineering Fee	25,339	27,642	12,000	30,000
86351 · Water Plant Improvements	1,512	1,512	0	136,500
86390 · Telephone Expense	572	635	1,000	750
86410 · Operations - Water	16,942	18,482	19,500	19,500
86430 · Bookkeeping Fee	6,531	7,306	7,000	7,000
86440 · Administrative Expense	10,498	11,418	10,192	8,647
86460 · Printing & Office Supplies	481	524	675	675
86520 · Postage	67	73	75	75
86530 · Insurance Expense	0	7,623	6,500	8,000
86560 · Miscellaneous Expense	563	614	750	750
86570 · West HC Regional Water Auth	332,467	357,467	376,100	420,000
86571 · Bulk Water Purchase	0	0	10,000	0
Total Expense	535,008	587,805	550,292	854,077
Net Income	0	0	0	0

Harris County MUD No. 149 - GOF
Proposed Operating Budget for Fiscal Year Ending March 31, 2019

	11 Months Apr 17 - Feb 18	12 Months Annualized	FYE 2018 Adopted Budget	FYE 2019 Proposed Budget
Ordinary Income/Expense				
Income				
14110 · Water-Customer Service Revenue	353,263	384,053	398,400	387,900
14112 · WHCRWA - Reserve	296,811	323,811	328,900	359,800
14140 · Connection Fees	16,548	18,053	13,000	13,000
14150 · Tap Connections	2,450	2,450	0	0
14210 · Sewer-Customer Service Revenue	317,969	346,759	355,800	350,200
14220 · Inspection Fees	225	225	0	0
14230 · Sales Tax Rebate Income	86,565	93,500	93,500	96,000
14310 · Penalties & Interest	47,219	51,511	50,000	52,000
14330 · Miscellaneous Income	7,859	7,874	10,000	2,750
14350 · Maintenance Tax Collections	405,743	432,100	432,100	435,000
14360 · Grease Trap	5,400	5,970	4,320	6,840
14370 · Interest Earned on Temp. Invest	11,881	12,961	11,778	25,829
14380 · Interest Earned on Checking	211	230	200	250
14390 · Administrative Revenue	17,621	21,192	18,138	19,009
	<u>1,569,765</u>	<u>1,700,689</u>	<u>1,716,136</u>	<u>1,748,578</u>
Total Income				
Expense				
16110 · Tap Connection Expense	2,450	2,450	0	0
16120 · Bulk Water Purchases	133,912	157,416	118,151	197,452
16130 · Maintenance & Repairs - Water	89,934	98,110	110,000	110,000
16150 · Laboratory Expense - Water	15,000	15,500	14,000	18,000
16180 · Reconnections	7,600	8,291	8,500	8,500
16200 · Mowing - Water	5,049	5,306	6,900	6,300
16210 · Inspection Expense	4,139	4,515	3,000	3,500
16220 · Purchase Sewer Service	281,745	332,052	277,268	356,854
16230 · Maintenance & Repairs - Sewer	26,233	28,618	30,000	50,000
16330 · Legal Fees	73,970	80,695	70,000	85,000
16340 · Auditing Fees	16,800	16,800	15,000	16,800
16350 · Engineering Fees	62,851	68,565	67,000	65,000
16370 · Election Expense	0	0	0	10,000
16380 · Permit Expense	3,001	3,001	3,000	3,000
16420 · Operations - Water	32,444	35,393	32,500	36,000
16425 · Service Account Collection	14,391	15,699	15,000	16,500
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16520 · Postage	6,703	7,313	7,500	7,500
16530 · Insurance & Surety Bond	0	7,265	7,000	7,500
16550 · Garbage Expense	184,392	200,392	201,474	207,090
16560 · Miscellaneous Expense	4,791	5,227	8,000	6,000
16570 · AWBD/Travel Expense	12,517	12,517	13,000	13,000
16575 · Arbitrage Expense	0	0	400	0
16590 · WHCRWA Assessment Fee	176,727	190,351	217,815	223,649
16600 · Payroll Expenses	16,205	16,205	18,500	17,000
16610 · SPA	3,659	3,659	2,700	3,750
17100 · Transfer to Tax Fund	1,109	1,109	0	0
17650 · Developer Principal	38,934	38,934	43,157	0
17750 · Developer Interest	4,372	4,372	0	0
16660 · Capital Outlay	59,955	59,955	30,000	30,000
16690 · Capital Outlay - WP Imprvmts	0	0	0	114,592
Total Expense	<u>1,315,398</u>	<u>1,459,459</u>	<u>1,359,515</u>	<u>1,657,987</u>
Net Ordinary Income	<u>254,367</u>	<u>241,231</u>	<u>356,621</u>	<u>90,591</u>
Other Expense				
17500 · Reserve - Capital Improvements	0	0	93,500	96,000
Total Other Expenses	<u>0</u>	<u>0</u>	<u>93,500</u>	<u>96,000</u>
Other Income				
14000 · Transfer from Operating Reserves	0	0	0	5,409
Total Other Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,409</u>
Excess Revenues / (Expenditures)	<u><u>254,367</u></u>	<u><u>241,231</u></u>	<u><u>263,121</u></u>	<u><u>0</u></u>

Harris County MUD No. 149 - STP
Proposed Budget for Fiscal Year Ending March 31, 2019

Revised

	<u>11 Months</u> <u>Apr 17 - Feb 18</u>	<u>12 Months</u> <u>Annualized</u>	<u>FYE 2018</u> <u>Adopted Budget</u>	<u>FYE 2019</u> <u>Proposed Budget</u>
Income				
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74120 · HC MUD No. 257	188,151	226,035	166,879	217,609
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Total Income	<u>513,979</u>	<u>569,551</u>	<u>444,422</u>	<u>574,737</u>
Expense				
76160 · Utilities	76,825	83,825	88,000	82,000
76230 · Maint & Repairs - Sewer	211,423	230,644	130,000	260,000
76231 · Maint & Repairs - Lift Station	5,522	6,024	40,000	8,000
76240 · Chemicals	16,544	18,048	23,000	21,000
76250 · Lab Fees	13,251	14,456	11,000	15,000
76260 · Sludge Removal	53,565	62,565	40,000	55,000
76280 · Mowing	11,550	11,950	4,800	6,550
76330 · Legal Fees	0	0	0	5,000
76340 · Auditing Fees	3,250	3,250	3,000	3,250
76350 · Engineering Fees	24,811	27,067	17,000	20,000
76380 · Permit Fees	6,142	6,142	20,000	7,000
76390 · Telephone Expense	1,585	1,727	1,750	1,750
76410 · Operations - Sewer	27,864	30,397	35,000	35,000
76430 · Bookkeeping Fees	6,556	7,350	7,000	7,500
76440 · Administrative Expense	8,959	9,774	7,947	10,362
76460 · Printing & Office Supplies	930	1,015	1,000	1,000
76495 · WWTP Evaluation	36,798	36,798	0	20,000
76520 · Postage Expense	76	83	150	150
76530 · Insurance Expense	0	9,344	8,500	10,000
76550 · Garbage Expense	4,870	5,323	5,700	5,600
76560 · Miscellaneous Expense	3,456	3,770	575	575
Total Expense	<u>513,979</u>	<u>569,551</u>	<u>444,422</u>	<u>574,737</u>
Net Income	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Harris County MUD No. 149 - JWP
Proposed Budget for Fiscal Year Ending March 31, 2019

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84380 · Other Income	244	262	300	300
Total Income	535,008	587,805	550,292	854,077
Expense				
86130 · Maintenance & Repairs	78,732	85,889	65,000	146,100
86140 · Chemicals	8,115	10,115	4,500	10,500
86150 · Laboratory Expense	11,900	13,900	250	13,000
86160 · Utilities	32,631	35,731	31,000	36,000
86200 · Mowing Expense	2,365	2,580	3,000	3,330
86330 · Legal Fees	3,044	3,044	0	10,000
86340 · Auditing Fees	3,250	3,250	2,750	3,250
86350 · Engineering Fee	25,339	27,642	12,000	30,000
86351 · Water Plant Improvements	1,512	1,512	0	136,500
86390 · Telephone Expense	572	635	1,000	750
86410 · Operations - Water	16,942	18,482	19,500	19,500
86430 · Bookkeeping Fee	6,531	7,306	7,000	7,000
86440 · Administrative Expense	10,498	11,418	10,192	8,647
86460 · Printing & Office Supplies	481	524	675	675
86520 · Postage	67	73	75	75
86530 · Insurance Expense	0	7,623	6,500	8,000
86560 · Miscellaneous Expense	563	614	750	750
86570 · West HC Regional Water Auth	332,467	357,467	376,100	420,000
86571 · Bulk Water Purchase	0	0	10,000	0
Total Expense	535,008	587,805	550,292	854,077
Net Income	0	0	0	0