



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

September 27, 2018

Harris County MUD No. 70

Re: Annual Budget – Fiscal Year Ending September 30, 2019


Please check the appropriate box and sign below.

Approved


Deferred

Comments

Signatures



Director



Director



Director

Harris County MUD No. 70 - GOF
Fiscal Year Ending 9/30/2019
Proposed Budget

Ordinary Income/Expense	11 Month Actual	12 Month Annualized	2018 Adopted Budget	2019 Proposed Budget
Income				
14110 · Water - Customer Service Revenue	\$301,996	\$329,996	\$322,174	\$333,296
14111 · WHCRWA Revenue	558,385	618,385	594,725	624,569
14140 · Connection Fees	0	0	500	0
14210 · Sewer - Customer Service Fee	344,993	365,993	598,518	369,653
14211 · Waste Order Surcharge	32,943	35,938	22,475	36,297
14310 · Penalties & Interest	79,515	86,744	85,235	87,611
14320 · Garbage Surcharge	198,460	226,812	0	342,414
14330 · Miscellaneous Income	3,505	3,505	1,500	2,500
14340 · Security Surcharge	161,537	176,222	179,032	177,984
14350 · Maintenance Tax Collections	911,603	913,000	889,085	901,246
14360 · Grease Trap Inspections	17,793	19,368	19,368	19,000
14370 · Interest Earned on Temp. Invest	28,111	30,667	20,000	25,000
14380 · Interest Earned on Checking	428	467	342	467
14390 · Administrative Revenue	41,079	44,813	35,600	33,526
14400 · Transfer from STP	135,736	135,736	0	0
Total Income	\$2,816,086	\$2,987,647	\$2,768,084	\$2,953,565
Expense				
16105 · Operations - Water	\$22,963	\$25,050	\$25,050	\$25,050
16130 · Maintenance & Repairs - Water	139,866	152,581	156,662	157,158
16140 · Chemicals - Water	5,968	6,510	3,186	6,705
16150 · Laboratory Expense - Water	31,952	34,252	25,000	30,000
16160 · Utilities	16,984	19,184	20,000	21,000
16180 · Reconnections	3,880	4,233	3,750	4,360
16190 · Disconnect Expense	1,760	1,920	5,546	1,978
16200 · Mowing - Water	2,285	2,885	1,000	2,500
16210 · Inspection Expense	1,025	1,325	100	900
16215 · Grease Trap Inspection Expense	13,920	15,185	16,520	15,120
16220 · Purchase Sewer Service	307,330	335,269	295,500	418,368
16221 · Purchase Sewer Service - L/S	18,379	20,050	23,301	23,190
16230 · Maintenance & Repairs - Sewer	35,238	38,441	17,000	30,000
16260 · Sludge Removal	0	0	2,500	0
16330 · Legal Fees	51,357	56,026	65,000	65,000
16340 · Auditing Fees	19,600	19,600	19,900	19,600
16350 · Engineering Fees	72,335	78,911	91,000	91,000
16370 · Election Expense	1,532	1,532	5,000	0
16380 · Permit Fees	4,706	4,706	5,000	5,000
16390 · Telephone Expense	0	0	600	0
16410 · Billing Service Fees	84,091	91,735	82,017	94,487
16420 · Service Account Collection	22,391	24,426	28,292	25,159
16430 · Bookkeeping Fees	26,844	29,284	31,000	31,000
16440 · Arbitrage Fees	400	400	400	4,100
16450 · Senate Bill 622 Expenses	96	104	850	1,500
16451 · Administrative Fees	2,977	3,248	5,997	3,346
16455 · Consumer Confidence Report	1,222	1,222	750	1,400
16460 · Printing & Office Supplies	25,465	27,780	21,408	28,613
16470 · Filing Fees	220	239	350	265
16480 · Delivery Expense	246	269	500	325
16510 · Patrol Services	281,569	307,796	307,043	314,725
16520 · Postage	11,242	12,264	12,600	12,632
16530 · Insurance & Surety Bond	13,937	13,937	19,709	14,355
16540 · Travel Expense	1,670	1,770	2,494	1,823
16550 · Garbage Expense	309,206	337,316	344,429	347,435
16560 · Miscellaneous Expense	9,794	10,685	8,246	10,000
16570 · AWBD Expense	6,844	6,844	8,000	8,000
16590 · WHCRWA - Assessment	522,216	582,216	594,725	624,569
16600 · Payroll Expenses	10,657	11,626	18,500	15,000
16610 · Developer Reimb - Principal	108,804	108,804	0	0
16615 · Developer Reimb - Interest	6,247	6,247	0	0
16650 · Transfer to Tax Fund	2,519	2,519	0	0
Total Expense	\$2,199,736	\$2,398,392	\$2,268,924	\$2,455,664
Net Ordinary Surplus/ (Deficit)	\$616,350	\$589,254	\$499,160	\$497,901
Other Income/Expense				
Other Income				
14450 · Transfer from Operating Reserves	\$0	\$0	\$280,933	\$147,099
Total Other Income	\$0	\$0	\$280,933	\$147,099
Other Expense				
17001 · Capital Outlay	\$26,637	\$26,637	\$200,093	\$100,000
17002 · Capital Outlay - WP Improvements	0	0	10,000	0
17003 · Capital - WWTP Improvements	94,447	94,447	30,000	0
17005 · Capital - Sewer Cleaning & Televising	10,418	10,418	40,000	0
17006 · Capital - Sanitary Sewer Rehab	15,561	17,561	500,000	200,000
17007 · Hurricane Harvey	3,727	3,727	0	0
17008 · Capital - WWTP Gen Replacement	20,731	24,731	0	250,000
17009 · Capital - Arsenic Removal System	0	0	0	100,000
Total Other Expense	\$171,521	\$177,521	\$780,093	\$650,000
Net Other Surplus/ (Deficit)	\$444,829	\$411,734	\$0	(\$5,000)

**Harris County MUD No 70 - STP
Fiscal Year Ending 9/30/2019
Proposed Budget**

	<u>11 Month Actual</u>	<u>12 Month Annualized</u>	<u>2018 Adopted Budget</u>	<u>2019 Proposed Budget</u>
Ordinary Income/Expense				
Income				
74110 · Harris County MUD No. 70	422,508	451,284	525,592	618,368
74120 · Harris County MUD No. 144	220,528	235,763	290,338	335,014
74130 · Harris County MUD No. 264	281,144	299,486	370,069	441,027
74210 · Harris County MUD No. 70 L/S	18,379	20,050	23,301	23,190
74220 · Harris County MUD No. 144 L/S	3,438	3,751	4,378	4,357
74230 · Harris County MUD No. 264 L/S	339	370	565	562
74380 · Other Income	286	312	0	0
Total Income	<u>946,623</u>	<u>1,011,016</u>	<u>1,214,243</u>	<u>1,422,519</u>
Expense				
76160 · Utilities	93,785	102,310	113,031	105,380
76230 · Maint & Repairs - Sewer	98,453	107,403	160,000	145,000
76231 · Maint & Repairs - Lift Station	20,344	22,194	25,000	25,000
76240 · Chemicals	101,314	110,524	75,701	113,840
76250 · Lab Fees	68,709	74,955	43,813	55,000
76260 · Sludge Removal	58,067	63,346	81,061	65,247
76270 · Rent & Lease	46,435	51,610	0	35,200
76280 · Mowing Expense	6,902	7,529	8,507	7,755
76330 · Legal Fees	158	158	2,000	2,000
76340 · Auditing Fees	2,500	2,500	2,400	2,600
76350 · Engineering Fees	25,239	27,534	50,000	50,000
76380 · Permit Fees	11,301	11,301	0	11,640
76390 · Telephone Expense	651	710	1,020	720
76430 · Bookkeeping Fees	7,850	8,564	9,500	9,500
76440 · Administrative Expense	44,064	48,070	35,600	33,526
76460 · Printing & Office Supplies	485	529	1,185	545
76480 · Delivery Expense	0	0	100	0
76520 · Postage Expense	36	40	48	41
76530 · Insurance	21,405	21,405	16,646	22,476
76550 · Garbage Expense	11,358	12,454	10,560	13,200
76560 · Miscellaneous Expense	172	185	470	250
75410 · MUD No. 70 Operational Services	8,433	9,200	9,200	9,200
75420 · MUD No.144 Operational Services	8,433	9,200	9,200	9,200
75430 · MUD No.264 Operational Services	8,433	9,200	9,200	9,200
Total Expense	<u>644,528</u>	<u>700,920</u>	<u>664,243</u>	<u>726,519</u>
Net Ordinary Income	<u>302,095</u>	<u>310,095</u>	<u>550,000</u>	<u>696,000</u>
Other Income/Expense				
Other Expense				
76600 · Capital Improvement Project Exp				
76600-1 · WWTP Improvements Project	202,286	202,286	100,000	0
76600-7 · Capital Imp Project - Other	51,397	51,397	450,000	150,000
76600-8 · WWTP Generator Replacement	44,400	52,400	0	546,000
76610 · Hurricane Harvey	4,013	4,013	0	0
Total 76600 · Capital Improvement Project Exp	<u>302,095</u>	<u>310,095</u>	<u>550,000</u>	<u>696,000</u>
Total Other Expense	<u>302,095</u>	<u>310,095</u>	<u>550,000</u>	<u>696,000</u>
Net Other Income	<u>(302,095)</u>	<u>(310,095)</u>	<u>(550,000)</u>	<u>(696,000)</u>
Net Income	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Harris County MUD No. 70
Senate Bill 622 - Fiscal Year Ending September 30, 2019

**Sec. 140.0045. ITEMIZATION OF CERTAIN PUBLIC NOTICE EXPENDITURES
REQUIRED IN CERTAIN POLITICAL SUBDIVISION BUDGETS.**

The proposed budget of a political subdivision must include a line item indicating expenditures for notices required by law to be published in a newspaper by the political subdivision or a representative of the political subdivision that allows as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year.

General Operating Fund	Consultant	Projected Expenses	Actual Expenses
	Attorney	\$1,000.00	\$0.00
	Engineer	500.00	0.00
	Operator	0.00	0.00
	Other	0.00	0.00
	Total	\$1,500.00	\$0.00
Tax Fund	Consultant	Projected Expenses	Actual Expenses
	Attorney	\$0.00	\$0.00
	Financial Advisor	0.00	0.00
	Tax Assessor	1,000.00	0.00
	Other	0.00	0.00
	Total	\$1,000.00	\$0.00
Joint STP	Consultant	Projected Expenses	Actual Expenses
	Attorney	\$0.00	\$0.00
	Engineer	500.00	0.00
	Operator	0.00	0.00
	Other	0.00	0.00
	Total	\$500.00	\$0.00
Total	Consultant	Projected Expenses¹	Actual Expenses²
	Attorney	\$1,000.00	\$0.00
	Engineer	1,000.00	0.00
	Financial Advisor	0.00	0.00
	Operator	0.00	0.00
	Tax Assessor	1,000.00	0.00
	Other	0.00	0.00
	Total	\$3,000.00	\$0.00

Reporting Requirements:

¹Projected Expenses for the upcoming year presented in last month of fiscal year with Annual Budget in bookkeeping report

²Actual Expenses for the preceding year presented in first month of fiscal year in bookkeeping report