

Harris County MUD # 432
OPERATING BUDGET
6/1/23 to 5/31/24
Amended

	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	TOTAL	FY2023	% Change
Connections (1624)	1,828	1,832	1,837	1,841	1,845	1,849	1,853	1,858	1,862	1,866	1,870	1,874	19,816	18,513	7.04%
Garbage (1624) x (\$.20/28)	1,628	1,632	1,637	1,641	1,645	1,649	1,653	1,658	1,662	1,666	1,670	1,674	19,816	17,865	12.81%
REVENUE:															
4100 Water Service Revenue (\$40)	32,564	32,648	32,732	32,816	32,900	32,984	33,068	33,152	33,236	33,320	33,404	33,488	396,312	385,000	2.94%
4200 Sewer Service Revenue (\$19)	30,936	31,016	31,095	31,175	31,255	31,335	31,415	31,494	31,574	31,654	31,734	31,814	376,496	346,000	8.81%
4310 Tap Connection Fees (\$75) (100)	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	50,400	67,500	-25.33%
4315 Inspection Fees (\$110)	200	200	200	200	200	200	200	200	200	200	200	200	2,400	11,000	-78.18%
4319 Grease Trap Inspection Fees (110)	650	650	650	650	650	650	650	650	650	650	650	650	7,800	7,200	8.33%
4320 Maintenance Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	1,835,051	-4.88%
4330 Penalty, Interest & Late Fees	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	18,600	61.29%
5328 Surface Water Revenue	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	565,000	6.19%
5391 Interest Earnings	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	960	12400.00%
5399 Miscellaneous Revenue	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	27,000	-11.11%
5403 Garbage Revenue (20/28)	32,987	33,072	33,158	33,243	33,328	33,413	33,498	33,583	33,668	33,753	33,838	33,923	401,464	330,838	21.35%
TOTAL REVENUE	166,037	166,286	166,535	166,784	177,083	177,332	177,581	1,507,886	543,258	168,277	168,526	168,775	3,754,361	3,594,149	4.46%

6200 Payroll Administration	200	200	200	200	200	200	200	200	200	200	200	200	2,400	2,580	-6.98%
6201 Payroll Tax Expenses	65	65	65	65	65	65	65	65	65	65	65	65	780	780	0.00%
6310 Director Fees	750	750	750	750	750	750	750	750	750	750	750	750	9,000	9,000	0.00%
6320 Legal Fees-General	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	110,004	110,004	0.00%
6321 Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-	10,950	10,950	0.00%
6322 Engineering Fees	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	24,000	25.00%
6323 Operator Fees (\$4.00)	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	7,600	91,200	90,384	0.90%
6324 Lab Fees	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	28,800	21,960	31.15%
6325 Erection Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	NA	
6326 Permit Fees	-	-	-	-	-	2,500	3,800	-	-	-	-	-	6,300	4,000	57.50%
6329 Surface Water Expense (\$3.95)	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	660,000	480,000	37.50%
6333 Bookkeeping	1,500	1,500	1,500	2,800	1,600	2,600	2,500	3,500	2,800	1,500	2,500	3,000	27,400	27,400	0.00%
6334 N. Lake Amenity Tri Enhancements	500	500	500	500	500	500	500	500	500	500	500	500	6,000	NA	
6335 Maintenance and Repairs - Routine	23,333	23,333	23,333	23,333	23,333	23,333	23,333	23,333	23,333	23,333	23,333	23,333	280,000	279,996	0.00%
6336 Sludge / Waste Disposal	13,167	13,167	13,167	13,167	13,167	13,167	13,167	13,167	13,167	13,167	13,167	13,167	158,000	158,004	0.00%
6337 M & R - Morton Creek -Storm Water	14,213	13,213	15,013	13,213	42,365	13,213	13,213	13,313	13,213	13,213	67,460	13,213	244,555	242,545	0.91%
6340 Printing/Office Supplies	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	44,400	46,800	-5.13%

Harris County MUD # 432 OPERATING BUDGET 6/1/23 to 5/31/24 Amended

	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	April	May	TOTAL	FY2023	% Change
6342 Chemicals	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400	13,200	9.09%
6350 Postage	850	850	850	850	850	850	850	850	850	850	850	850	10,200	10,200	0.00%
6351 Telephone	50	50	50	50	50	50	50	50	50	50	50	50	600	660	-9.09%
6352 Utilities	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	180,000	180,000	0.00%
6353 Insurance	-	-	-	23,859	-	-	-	-	-	-	-	-	23,859	20,200	18.41%
6354 Travel & Expenses	55	55	55	55	55	55	55	55	55	55	55	55	660	660	0.00%
6355 AWBD Expenses	-	1,500	-	-	-	-	750	-	-	-	-	-	2,250	11,150	-79.82%
6357 Rent & Leases - WWTP	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	6,650	79,800	79,800	0.00%
6359 Other Expenses	700	700	700	700	700	700	700	700	700	700	700	700	8,400	4,200	100.00%
6370 Tap Connection Expense (875)	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000	67,500	-37.78%
6374 GIS Service	8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224	8,224	NA	NA
6375 Inspection Fee (150)	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	15,000	0.00%
6378 Transfer Fees (10)	133	133	133	133	133	133	133	133	133	133	133	133	1,800	1,586	0.25%
6380 Disconnect Fees (50)	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,000	25,800	-18.60%
6395 Security Services	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	150,000	74,364	101.71%
6399 Garbage Expense (\$20.26)	32,987	33,072	33,158	33,243	33,328	33,413	33,498	33,583	33,668	33,753	33,838	33,923	401,464	330,837	21.35%
6400 Mowing	900	900	900	900	900	900	900	900	900	900	900	900	450	450	-12.50%
6446 Arbitrage Compliance	-	-	-	3,300	-	-	-	-	-	-	-	-	3,300	3,300	0.00%
7410 TCEQ Assess Fee	-	-	-	-	-	-	-	3,500	-	-	-	-	3,500	3,500	0.00%
TOTAL EXPENSES	219,845	220,430	220,915	258,509	248,437	222,871	224,906	225,041	220,826	219,161	274,493	220,831	2,776,265	2,364,770	17.40%
NET REVENUES/LOSS	(53,808)	(54,144)	(54,380)	(91,726)	(71,354)	(45,538)	(47,324)	1,282,845	322,432	(50,884)	(105,967)	(52,056)	978,096	513,384	90.52%
Begin Cash Surplus	5,218,435	5,164,627	5,110,483	5,056,103	4,964,377	4,893,023	4,847,485	4,800,161	6,083,006	6,405,438	6,354,554	6,248,587			
Net Revenues/Loss	(53,808)	(54,144)	(54,380)	(91,726)	(71,354)	(45,538)	(47,324)	1,282,845	322,432	(50,884)	(105,967)	(52,056)			
End Cash Surplus/Deficit	5,164,627	5,110,483	5,056,103	4,964,377	4,893,023	4,847,485	4,800,161	6,083,006	6,405,438	6,354,554	6,248,587	5,196,531			

Notes:
 Maintenance Tax assumes CAV as of 12/31/22 of \$468,713,315 @ \$0.38/100 * 98%
 Assumes 4 Taps a month
 Garbage assumes \$20.26 per connection
 Surface Water Expense (\$3.95) Per 1,000 gallons

Prepared By: McLennan & Associates, LP
 1717 St. James Place Suite 500
 Houston, Texas 77056
 Phone (281) 920-4000
 Email: Steyer@mcclennanandassoc.com
 Email: Dberry@mcclennanandassoc.com

Presented Draft # 1: 04/18/23
 Approved 05/16/23
 Amended: 06/20/23