



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

September 15, 2023

Harris County Municipal Utility District No.166

Re: Annual Budget – Fiscal Year Ending September 30, 2024

Please check the appropriate box and sign below.

Approved _____

Deferred _____

Comments _____

Signatures Richard Love
Director
[Signature]
Director
[Signature]
Director

Adopted Budget

HC MUD 166- Fiscal Year Ending 09/2024

	Ten Month Actuals 10/22 - 07/23	Twelve Months Annualized FYE 09/23	Approved 2023 Budget	Adopted 2024 Budget
Revenues				
14101 · Water -Customer Service Revenue	\$231,180	\$281,180	\$258,200	\$284,000
14102 · WHCRWA Revenue	329,356	429,356	446,855	472,300
14105 · Connection Fees	10,239	12,287	8,800	12,400
14201 · Wastewater-Customer Service Rev	422,842	507,411	452,880	522,600
14203 · Grease Trap	3,600	4,320	6,480	4,400
14301 · Maintenance Tax Collections	719,001	712,990	643,000	1,060,000
14401 · COH Sales Tax Rebate	85,802	104,077	90,500	105,100
14501 · Tap Connections	42,977	42,977	0	0
14503 · HC 257 Bulk Water	50,000	50,000	0	0
14702 · Penalties & Interest	20,793	24,952	24,800	25,200
14801 · Interest Earned on Checking	17	21	120	50
14802 · Interest Earned on Temp. Invest	103,428	124,114	75,000	166,300
15801 · Miscellaneous Income	0	0	1,200	0
Total Revenues	\$2,019,236	\$2,293,684	\$2,007,835	\$2,652,350
Expenditures				
16101 · Billing Service Fees - Water	\$32,562	\$39,074	\$33,000	\$40,200
16103 · Bulk Water Purchase	60,183	80,244	84,000	73,664
16105 · Maintenance & Repairs - Water	74,977	89,973	158,100	92,700
16108 · Laboratory Expense - Water	12,197	14,636	12,900	15,100
16110 · JWP Generator	13,995	18,661	18,700	18,700
16111 · Reconnections	1,830	2,196	4,700	2,300
16113 · Service Account Collection	25,277	30,333	19,600	31,200
16116 · Permit Expense - Water	2,279	2,279	2,300	2,300
16117 · TCEQ Regulatory Expense - Water	463	1,550	1,550	2,000
16118 · WHCRWA - Assessment Fee	294,457	414,457	446,855	439,931
16201 · Billing Service Fees-Wastewater	54,474	65,369	60,500	67,300
16203 · Grease Trap Inspections	2,763	3,316	4,800	3,400
16204 · Purchase Wastewater Service	46,102	55,322	37,228	41,553
16205 · Maint & Repairs - Wastewater	111,735	134,082	124,000	138,100
16206 · Chemicals - Wastewater	17,761	21,314	7,800	22,000

Adopted Budget

HC MUD 166- Fiscal Year Ending 09/2024

	Ten Month Actuals 10/22 - 07/23	Twelve Months Annualized FYE 09/23	Approved 2023 Budget	Adopted 2024 Budget
16207 · Laboratory Fees - Wastewater	3,373	4,048	3,500	4,200
16208 · Mowing - Wastewater	2,007	2,409	2,500	2,500
16210 · Utilities - Wastewater	23,701	28,441	33,500	29,300
16212 · Sludge Removal	46,239	46,239	900	47,600
16217 · TCEQ Regulatory Exp-Wastewater	463	1,550	1,550	2,000
16301 · Garbage Expense	217,873	261,447	267,000	271,900
16403 · Detention Pond Maintenance	6,000	7,200	21,936	6,912
16404 · Permit Expense	1,290	1,290	1,300	1,300
16502 · Inspection Expense	5,105	6,126	36,400	6,300
16703 · Legal Fees	50,371	60,445	75,000	75,000
16705 · Auditing Fees	23,500	23,500	18,000	24,200
16706 · Engineering Fees	41,602	49,923	60,000	60,000
16709 · Election Expense	0	0	0	15,000
16712 · Bookkeeping Fees	42,569	51,082	36,900	56,200
16714 · Printing & Office Supplies	4,434	5,320	4,900	5,500
16715 · Filing Fees	155	185	1,000	200
16716 · Delivery Expense	456	547	800	600
16717 · Postage	147	176	400	200
16718 · Insurance & Surety Bond	17,882	17,882	14,000	18,400
16722 · Bank Charges	695	834	1,000	900
16723 · Travel Expense	388	465	500	500
16724 · Publication Expense (SB 622)	0	0	500	500
16727 · Arbitrage Fees	400	400	3,650	3,650
16729 · Consumer Confidence Report	0	0	500	500
17101 · Payroll Expenses	6,688	8,026	9,600	13,300
17103 · Payroll Tax Expenses	0	0	0	1,500
17802 · Miscellaneous Expense	7,595	9,114	11,300	9,400
Total Expenditures	\$1,253,988	\$1,559,455	\$1,622,669	\$1,648,010

Adopted Budget

HC MUD 166- Fiscal Year Ending 09/2024

	Ten Month Actuals 10/22 - 07/23	Twelve Months Annualized FYE 09/23	Approved 2023 Budget	Adopted 2024 Budget
Other Revenues				
Transfer From Operating Reserve	\$0	\$285,847	\$345,234	\$0
Transfer From Construction	0	0	500,000	500,000
Total Other Revenues	\$0	\$285,847	\$845,234	\$500,000
Capital Outlay				
17803 · Developer Interest Expense	\$20,835	\$20,835	\$0	\$0
17902 · Capital Outlay	0	0	50,000	50,000
17903 · Capital Outlay - HC 276 JWP	0	0	8,400	27,800
17904 · Waterline Loop	0	0	162,000	162,000
17906 · Developer Principal	999,241	999,241	1,010,000	0
Total Capital Outlay	\$1,020,076	\$1,020,076	\$1,230,400	\$239,800
Net Excess Revenues <Expenditures>	(\$254,829)	(\$0)	\$0	\$1,264,540

* Those appendix items required by Texas Water Code Section 49.057(b) are filed in the District's official records and are available upon request. Any person wishing to obtain a copy of such documents may submit a request under the Texas Public Information Act to the following address: Harris County MUD No. 166 c/o Schwartz, Page & Harding, L.L.P., 1300 Post Oak Blvd., Suite 2400, Houston, TX. 77056, (713) 623-4531.

** Maintenance Tax Collections = 327,627,696 / 100 x 0.33 Tax Rate x 98% Collection Rate