



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

March 21, 2022

Harris County Municipal Utility District No. 149

Re: ANNUAL BUDGET – FISCAL YEAR ENDING March 31, 2023

Please check the appropriate box and sign below.

Approved

✓

Deferred

Comments

Signatures

Randall Hall

Director

James E. Stephens

Director

John V. Ryke

Director

Harris County MUD No. 149 - GOF
Adopted Operating Budget for Fiscal Year Ending March 31, 2023

	11 Months Actuals	12 Months Annualized	FYE 2022 Amended Budget	FYE 2023 Adopted Budget
Ordinary Income/Expense				
Income				
14110 • Water-Customer Service Revenue	343,040	371,040	374,700	438,600
14112 • WHCRWA - Reserve	331,792	357,792	418,100	397,500
14140 • Connection Fees	10,704	11,678	10,250	12,500
14210 • Sewer-Customer Service Revenue	325,055	354,055	345,000	374,900
14220 • Inspection Fees	2,025	2,025	1,500	2,250
14230 • Sales Tax Rebate Income	70,959	77,159	65,000	78,700
14245 • Mowing - HCFCD	6,688	6,688	0	7,000
14310 • Penalties & Interest	41,389	45,151	50,000	50,000
14330 • Miscellaneous Income	23,925	23,975	3,000	3,000
14350 • Maintenance Tax Collections	579,745	600,377	590,793	588,518
14360 • Grease Trap	12,900	14,100	14,400	14,400
14370 • Interest Earned on Temp. Invest	13,249	14,349	6,662	6,354
14380 • Interest Earned on Checking	18	20	350	25
14390 • Administrative Revenue	6,405	7,728	8,607	9,171
Total Income	1,767,895	1,886,138	1,888,362	1,982,918
Expense				
16120 • Bulk Water Purchases	141,302	160,393	143,106	173,783
16130 • Maintenance & Repairs - Water	196,645	214,522	160,000	225,000
16150 • Laboratory Expense - Water	14,804	16,150	35,000	15,000
16180 • Reconnections	7,100	7,745	7,500	8,750
16200 • Mowing - Water	7,694	8,226	7,300	6,025
16205 • HCFCD Channel	4,516	4,516	4,590	4,590
16210 • Inspection Expense	9,382	10,235	4,000	11,000
16220 • Purchase Sewer Service	236,408	304,866	339,363	325,715
16230 • Maintenance & Repairs - Sewer	26,643	29,066	47,500	47,500
16330 • Legal Fees	72,849	79,849	85,000	85,000
16340 • Auditing Fees	17,500	17,500	16,900	17,750
16350 • Engineering Fees	48,190	52,571	65,000	65,000
16370 • Election Expense	60	60	0	0
16380 • Permit Expense	3,001	3,001	3,000	3,100
16420 • Operations - Water	28,677	31,284	36,000	41,300
16425 • Service Account Collection	6,078	6,630	10,000	7,500
16430 • Bookkeeping Fees	27,775	29,700	30,000	36,000
16450 • Publication Expense (SB 622)	0	0	1,000	1,000
16460 • Printing & Office Supplies	7,434	8,110	5,000	8,000
16470 • Filing Fees	218	237	300	300
16480 • Delivery Expense	560	610	900	750
16510 • Security Patrol Expense	22,000	24,000	24,000	24,000
16520 • Postage	7,721	8,423	8,500	8,600
16530 • Insurance & Surety Bond	0	7,800	7,800	8,000
16550 • Garbage Expense	194,199	211,999	213,812	214,100
16555 • Messaging Service	1,775	1,925	0	2,600
16560 • Miscellaneous Expense	7,954	8,677	2,500	9,000
16570 • AWBD/Travel Expense	10,208	10,908	14,000	14,000
16575 • Arbitrage Expense	400	400	400	400
16590 • WHCRWA Assessment Fee	329,237	354,611	467,148	368,919
16600 • Payroll Expenses	21,315	22,929	21,000	23,000
16610 • SPA	3,742	4,842	5,000	5,000
Total Expense	1,455,387	1,641,787	1,765,620	1,760,682
Net Ordinary Surplus / (Deficit)	312,508	244,351	122,742	222,235

Harris County MUD No. 149 - GOF
Adopted Operating Budget for Fiscal Year Ending March 31, 2023

	11 Months	12 Months	FYE 2022	FYE 2023
Other Income				
14000 · Transfer From Operating Reserves	0	0	192,258	0
14950 · Transfer From Construction	0	0	0	230,000
	<u>0</u>	<u>0</u>	<u>192,258</u>	<u>230,000</u>
Other Expense				
16660 · Capital Outlay	0	0	50,000	50,000
16665 · Capital Outlay - SS Clean & Tlv	500	500	200,000	230,000
17500 · Reserve - Capital Improvements	0	0	65,000	78,700
	<u>500</u>	<u>500</u>	<u>315,000</u>	<u>358,700</u>
Net Surplus / (Deficit)	<u>312,008</u>	<u>244,351</u>	<u>0</u>	<u>93,535</u>

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 to the following address: Harris County MUD No. 149,
c/o Schwartz, Page & Harding, L.L.P., 1300 Post Oak Blvd., Suite 1400, Houston, TX. 77056, (713) 623-4531.

Harris County MUD No. 149 - STP
Adopted Operating Budget for Fiscal Year Ending March 31, 2023

	11 Months Actuals	12 Months Annualized	FYE 2022 Adopted Budget	FYE 2023 Adopted Budget
Income				
74110 · HC MUD No. 149	236,408	304,866	339,363	325,715
74120 · HC MUD No. 257	109,325	91,881	145,710	144,974
74380 · Miscellaneous Income	7	24	500	500
Total Income	345,740	396,771	485,574	471,189
Expense				
76160 · Utilities	61,348	66,925	70,000	70,000
76230 · Maint & Repairs - Sewer	108,146	117,977	150,000	135,000
76231 · Maint & Repairs - Lift Station	15,510	16,920	19,000	25,000
76240 · Chemicals	9,692	11,192	20,000	20,000
76250 · Lab Fees	24,522	26,722	15,000	30,000
76260 · Sludge Removal	45,668	50,668	72,000	55,000
76280 · Mowing	8,398	9,153	10,185	10,185
76330 · Legal Fees	0	0	5,000	5,000
76340 · Auditing Fees	4,250	4,250	3,900	4,500
76350 · Engineering Fees	8,115	11,615	15,000	15,000
76380 · Permit Fees	4,857	4,857	4,000	5,000
76390 · Telephone Expense	3,852	4,232	3,200	4,500
76410 · Operations	29,018	31,656	30,000	45,000
76430 · Bookkeeping Fees	7,463	8,283	8,200	11,000
76440 · Administrative Expense	5,206	5,679	6,939	6,904
76460 · Printing & Office Supplies	460	511	1,000	1,000
76520 · Postage Expense	41	51	100	100
76530 · Insurance Expense	0	16,404	16,000	16,500
76560 · Miscellaneous Expense	332	342	650	500
76550 · Garbage Expense	5,042	5,514	5,400	6,000
76572 · Inspection - Offsite LS	0	0	10,000	0
76574 · TPDES Permit Renewal	3,822	3,822	20,000	5,000
Total Expense	345,740	396,771	485,574	471,189
Net Surplus / (Deficit)	0	0	0	0

Harris County MUD No. 149 - JWP
Adopted Operating Budget for Fiscal Year Ending March 31, 2023

	11 Months Actuals	12 Months Annualized	FYE 2022 Adopted Budget	FYE 2023 Adopted Budget
Income				
84110 · HC MUD No. 149	470,538	515,003	610,255	542,703
84120 · HC MUD No. 257	163,218	174,990	178,178	184,905
84380 · Miscellaneous Income	13	15	300	50
Total Income	633,770	690,009	788,733	727,657
Expense				
86130 · Maintenance & Repairs	80,743	78,265	60,000	80,000
86140 · Chemicals	7,593	9,112	8,000	12,000
86150 · Laboratory Expense	366	440	1,000	800
86160 · Utilities	36,638	39,969	36,000	41,000
86200 · Mowing Expense	5,107	5,697	5,960	6,100
86330 · Legal Fees	4,085	4,085	3,250	4,289
86340 · Auditing Fees	4,250	4,250	3,900	4,750
86350 · Engineering Fee	13,280	15,936	17,000	17,000
86390 · Telephone Expense	1,899	2,071	1,680	2,200
86410 · Operations	18,094	19,739	19,200	25,200
86430 · Bookkeeping Fee	7,475	8,269	8,200	11,000
86440 · Administrative Expense	1,947	2,049	1,668	2,268
86460 · Printing & Office Supplies	264	311	500	500
86480 · Delivery Expense	77	91	250	150
86520 · Postage	50	57	75	100
86530 · Insurance Expense	0	12,717	11,000	13,500
86560 · Miscellaneous Expense	335	385	750	600
86570 · West HC Regional Water Auth	451,567	486,567	610,300	506,200
Total Expense	633,770	690,009	788,733	727,657
Net Surplus/(Deficit)	0	0	0	0

Harris County MUD No. 149
Senate Bill 622 - Fiscal Year Ending March 31, 2023

**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	0.00	0.00
	Operator	0.00	0.00
	Other	0.00	0.00
	Total	\$1,000.00	\$0.00

Capital Projects Fund	Consultant	Projected Expenses	Actual Expenses
	Attorney	\$0.00	\$0.00
	Engineer	2,000.00	4,398.86
	Financial Advisor	0.00	0.00
	Other	0.00	0.00
	Total	\$2,000.00	\$4,398.86

Tax Fund	Consultant	Projected Expenses	Actual Expenses
	Attorney	\$0.00	\$0.00
	Financial Advisor	0.00	0.00
	Tax Assessor	851.00	850.90
	Other	0.00	0.00
	Total	\$851.00	\$850.90

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