



MUNICIPAL ACCOUNTS  
& CONSULTING, L.P.

August 05, 2022

Harris County M.U.D 278

Re: Annual Budget – Fiscal Year Ending August 31, 2023

Please check the appropriate box and sign below.

Approved

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Deferred

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Comments

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\_\_\_\_\_

Signatures

*Shantai Magee*  
Director

*Boyd*  
Director

*Ammie R. Allen*  
Director

# Adopted Budget - GOF

Harris CountyMUD No. 278 - Fiscal Year Ending August 2023

	Ten Month Actuals 09/21 - 06/22	Twelve Months Annualized FYE 08/22	Approved 2022 Budget	Approved 2023 Budget
<b>Revenues</b>				
14101 · Water-Customer Service Revenue	1,095,384	1,339,384	1,318,400	1,406,400
14105 · Connection Fees	12,380	14,856	16,400	15,600
14109 · City of Houston - GRP Revenue	347,537	433,537	424,200	509,100
14201 · Wastewater-Customer Service Rev	1,079,803	1,295,763	1,315,600	1,321,700
14203 · Grease Trap Inspection Fees	17,225	20,400	21,400	21,000
14301 · Maintenance Tax Collections	2,322,988	2,326,562	1,502,583	2,674,039
14401 · Sales Tax Revenue	87,828	109,740	106,600	113,000
14501 · Tap Connections	52,191	62,629	141,200	65,800
14502 · Inspection Fees	19,150	22,980	40,000	24,100
14702 · Penalties & Interest	159,795	191,754	152,300	197,500
14801 · Interest Earned on Checking	179	655	0	1,500
14802 · Interest Earned on Temp. Invest	31,956	34,183	22,500	194,300
15801 · Miscellaneous Income	3,570	3,996	5,400	4,100
15802 · Capital Payment - Humble ISD	100,000	100,000	0	0
<b>Total Revenues</b>	<b>\$5,329,986</b>	<b>\$5,956,440</b>	<b>\$5,066,583</b>	<b>\$6,548,139</b>
<b>Expenditures</b>				
16101 · Billing Service Fees - Water	123,682	150,476	142,500	155,000
16105 · Maintenance & Repairs - Water	357,962	415,787	287,500	350,000
16107 · Chemicals - Water	8,987	10,784	9,600	11,100
16108 · Laboratory Expense - Water	10,362	12,434	16,700	13,000
16109 · Mowing - Water	26,970	31,930	21,400	32,900
16110 · Utilities - Water	90,122	108,147	88,500	111,400
16111 · Reconnection Expense	11,878	14,626	14,600	15,100
16114 · Telephone Expense - Water	7,363	8,776	8,900	9,000
16116 · Permit Expense - Water	15,659	15,659	12,100	16,000
16117 · TCEQ Regulatory Expense - Water	4,356	13,176	13,170	7,032
16118 · TCEQ Regulatory Expense - Wastewater	0	0	0	6,609
16121 · City of Houston - GRP Expense	368,341	449,341	399,500	462,800

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Harris CountyMUD No. 278 - Fiscal Year Ending August 2023

	Ten Month Actuals 09/21 - 06/22	Twelve Months Annualized FYE 08/22	Approved 2022 Budget	Approved 2023 Budget
16204 · Purchase Wastewater Service	396,106	476,048	478,188	534,341
16205 · Maint & Repairs - Wastewater	68,734	87,153	230,000	89,800
16207 · Chemicals - Wastewater	355	645	600	700
16208 · Laboratory Expense - Wastewater	0	0	3,200	0
16212 · Sludge Removal	0	0	4,000	0
16301 · Garbage Expense	524,103	633,103	632,800	667,625
16403 · Detention Pond Maintenance	162,910	175,427	200,000	200,000
16406 · Special Detention Projects	27,108	38,140	100,000	100,000
16501 · Tap Connection Expense	29,831	40,770	61,900	42,000
16502 · Inspection Expense	23,045	29,076	39,500	29,900
16702 · Rents & Leases	95,375	113,325	122,300	122,300
16703 · Legal Fees	186,656	225,679	225,000	225,000
16705 · Auditing Fees	21,000	21,000	22,000	22,000
16350 · Engineering Fees	94,578	113,494	75,000	125,000
16709 · Election Expense	37,997	39,225	50,000	0
16710 · Website Hosting	12,039	14,340	10,000	16,500
16712 · Bookkeeping Fees	37,189	44,088	36,500	50,000
16713 · Legal Notices & Other Publ.	0	0	200	200
16714 · Printing & Office Supplies	27,400	32,866	28,800	33,900
16715 · Filing Fees	0	0	500	500
16716 · Delivery Expense	1,376	1,549	2,700	1,600
16717 · Postage	649	749	700	850
16718 · Insurance & Surety Bond	32,950	32,787	26,200	33,800
16719 · AWBD Expense	17,132	19,978	29,000	29,000
16723 · Travel Expense	4,538	5,253	6,500	6,500
16731 · Arbitrage Analysis	10,000	10,000	7,500	10,000
16735 · EVO Reporting	2,850	3,800	5,700	0
16738 · Service Account Collection	28,010	32,926	33,800	33,900
16801 · Patrol Expense	3,270	3,750	5,380	5,380

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Harris CountyMUD No. 278 - Fiscal Year Ending August 2023

	Ten Month Actuals 09/21 - 06/22	Twelve Months Annualized FYE 08/22	Approved 2022 Budget	Approved 2023 Budget
17101 · Payroll Expenses	22,284	30,519	40,000	40,000
17802 · Miscellaneous Expense	7,144	13,006	8,500	13,200
17805 · Donation - River Pines Elementary	25,000	25,000	0	0
<b>Total Expenditures</b>	<b>\$2,925,309</b>	<b>\$3,494,831</b>	<b>\$3,500,938</b>	<b>\$3,623,936</b>
<b>Other Revenues</b>				
14390 · Transfer from Construction	53,752	53,752	0	0
<b>Total Other Revenues</b>	<b>\$53,752</b>	<b>\$53,752</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>				
16800 · Capital Outlay	58,901	58,901	100,000	100,000
16805 · Capital Outlay - WP Sidewalk	107,942	107,942	0	0
17911 · Capital Outlay - Weirs Rehab	78,082	78,082	191,000	112,918
17912 · Capital Outlay - Orphan Channel	0	0	0	86,000
17913 · Capital Outlay - GST Rehab	0	0	0	200,000
17914 · Capital Outlay - Booster Pumps	0	0	0	174,000
<b>Total Capital Outlay</b>	<b>\$244,925</b>	<b>\$244,925</b>	<b>\$291,000</b>	<b>\$672,918</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$2,213,504</b>	<b>\$2,270,436</b>	<b>\$1,274,646</b>	<b>\$2,251,284</b>

# Adopted Budget - STP

Harris County MUD No. 278 - Fiscal Year Ending August 2023

	Ten Month Actuals 09/21 - 06/22	Twelve Months Annualized FYE 08/22	Approved 2022 Budget	Approved 2023 Budget
<b>Revenues</b>				
75201 · Harris County - STP Revenue	103,772	152,616	155,152	172,644
75202 · Harris County - LS & Force Main	36,520	44,858	55,540	47,640
75203 · Harris County MUD 278 Revenue	396,106	476,048	478,188	534,341
75801 · Miscellaneous Income	2	3	0	5
<b>Total Revenues</b>	<b>\$536,400</b>	<b>\$673,525</b>	<b>\$688,880</b>	<b>\$754,630</b>
<b>Expenditures</b>				
76303 · Garbage - County LS	1,700	2,040	2,040	2,040
77212 · Operations - County LS	23,955	28,953	30,000	31,000
77213 · Maint & Repair - County LS	10,865	13,865	23,500	14,600
77202 · Utilities	99,743	119,691	110,200	125,800
77205 · Chemicals - Wastewater	72,379	91,458	92,000	92,000
77207 · Sludge Removal	100,070	150,070	115,000	154,600
76301 · Garbage Expense	1,700	2,040	2,040	2,040
76701 · Legal Fees	0	0	3,700	3,700
76702 · Auditing Fees	3,100	3,100	3,100	3,400
76703 · Engineering Fees	10,984	11,134	6,000	12,000
76704 · Bookkeeping Fees	8,606	10,106	10,500	14,000
76705 · Printing & Office Supplies	405	497	500	600
76707 · Postage Expense	107	123	100	150
76708 · Insurance & Surety Bond	15,268	15,268	13,500	16,000
76710 · Security Expense	3,000	3,600	4,000	3,600
77201 · Operations - Wastewater	17,347	20,966	21,100	21,100
77203 · Maint & Repairs - Wastewater	117,522	145,079	200,000	200,000
77206 · Laboratory Expense - Wastewater	23,167	27,800	28,750	29,200
77208 · Mowing - Wastewater	5,000	6,000	3,000	6,000
77209 · Telephone Expense	746	898	1,100	900
77211 · Permit Fees	7,147	7,147	7,000	7,500

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Harris CountyMUD No. 278 - Fiscal Year Ending August 2023

	Ten Month Actuals 09/21 - 06/22	Twelve Months Annualized FYE 08/22	Approved 2022 Budget	Approved 2023 Budget
77214 · Extra Ordinary - STP	13,155	13,155	11,500	13,800
77801 · Miscellaneous Expense	435	535	250	600
<b>Total Expenditures</b>	<b>\$536,400</b>	<b>\$673,525</b>	<b>\$688,880</b>	<b>\$754,630</b>
<b>Other Revenues</b>				
<b>Total Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay</b>				
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>