



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

August 04, 2023

Harris County M.U.D 278

Re: Annual Budget – Fiscal Year Ending August 31, 2024

Please check the appropriate box and sign below.

Approved _____

Deferred _____

Comments _____

Signatures
Shantai Magee
Director
Raymond Nesbitt
Director
Markus [unclear]
Director

Adopted Budget - GOF

Harris County MUD 278 - Fiscal Year Ending 08/2024

	Ten Month Actuals 09/22-06/23	Twelve Months Annualized FYE 08/23	Adopted 2023 Budget	Adopted 2024 Budget
Revenues				
14101 · Water- Customer Service Revenue	\$1,172,436	\$1,460,436	\$1,406,400	\$1,533,500
14105 · Connection Fees	8,620	10,344	15,600	10,900
14109 · City of Houston - GRP Revenue	366,964	440,357	509,100	462,400
14201 · Wastewater-Customer Service Rev	1,124,640	1,389,640	1,321,700	1,459,100
14203 · Grease Trap Inspection Fees	18,950	22,740	21,000	23,900
14301 · Maintenance Tax Collections	2,635,963	2,642,215	2,674,039	2,674,039
14401 · Sales Tax Revenue	99,881	120,159	113,000	126,200
14501 · Tap Connections	88,499	106,199	65,800	111,500
14502 · Inspection Fees	2,880	3,456	24,100	3,600
14702 · Penalties & Interest	179,293	215,152	197,500	225,900
14801 · Interest Earned on Checking	810	826	1,500	900
14802 · Interest Earned on Temp. Invest	495,316	594,380	194,300	675,900
15801 · Miscellaneous Income	11,573	11,999	4,100	54,100
Total Revenues	\$6,205,825	\$7,017,902	\$6,548,139	\$7,361,939
Expenditures				
16101 · Billing Service Fees - Water	\$135,114	\$163,324	\$155,000	\$171,500
16105 · Maintenance & Repairs - Water	232,088	298,817	350,000	313,800
16107 · Chemicals - Water	23,958	28,151	11,100	29,600
16108 · Laboratory Expense - Water	7,788	9,346	13,000	9,800
16109 · Mowing - Water	24,800	29,760	32,900	48,420
16110 · Utilities - Water	72,636	96,848	111,400	101,700
16111 · Reconnection Expense	9,052	11,174	15,100	11,700
16114 · Telephone Expense - Water	7,823	9,387	9,000	9,900
16116 · Permit Expense - Water	9,491	13,893	16,000	14,600
16117 · TCEQ Regulatory Expense - Water	2,246	7,125	6,821	7,500
16121 · City of Houston - GRP Expense	508,982	708,982	462,800	1,134,000
16204 · Purchase Wastewater Service	520,909	625,909	534,341	695,796
16205 · Maint & Repairs - Wastewater	114,232	137,078	89,800	143,900
16207 · Chemicals - Wastewater	40	40	700	700

Adopted Budget - GOF

Harris County MUD 278 - Fiscal Year Ending 08/2024

	Ten Month Actuals 09/22-06/23	Twelve Months Annualized FYE 08/23	Adopted 2023 Budget	Adopted 2024 Budget
16212 · Sludge Removal	8,584	8,584	0	10,000
16216 · Permit Expense - Wastewater	600	600	0	600
16217 · TCEQ Regulatory Exp-Wastewater	2,246	7,125	6,821	7,500
16301 · Garbage Expense	625,061	786,590	667,625	969,200
16403 · Detention Pond Maintenance	164,110	176,710	200,000	183,627
16406 · Special Detention Projects	14,360	14,360	100,000	100,000
16501 · Tap Connection Expense	27,436	32,923	42,000	34,600
16502 · Inspection Expense	36,157	39,459	29,900	41,400
16702 · Rents & Leases	77,125	95,075	122,300	107,700
16703 · Legal Fees	151,211	177,417	225,000	225,000
16705 · Auditing Fees	25,400	25,400	22,000	27,000
16706 · Engineering Fees	149,837	179,805	125,000	180,000
16709 · Election Expense	1,089	1,089	0	30,000
16710 · Website Hosting	8,941	10,841	16,500	15,000
16712 · Bookkeeping Fees	70,366	84,241	50,000	85,000
16713 · Legal Notices & Other Publ.	0	0	200	200
16714 · Printing & Office Supplies	32,530	39,036	33,900	41,000
16715 · Filing Fees	0	0	500	500
16716 · Delivery Expense	542	651	1,600	700
16717 · Postage	685	822	850	900
16718 · Insurance & Surety Bond	43,242	43,242	33,800	49,700
16719 · AWBD Expense	26,404	32,185	29,000	32,000
16723 · Travel Expense	4,522	5,576	6,500	6,500
16731 · Arbitrage Analysis	10,000	10,000	10,000	10,000
16735 · EVO Reporting	475	475	0	0
16738 · Service Account Collection	31,845	37,797	33,900	39,700
16801 · Patrol Expense	2,685	3,165	5,380	3,300
17101 · Payroll Expenses	22,284	28,011	40,000	36,000
17802 · Miscellaneous Expense	20,407	24,296	13,200	26,000

Adopted Budget - GOF

Harris County MUD 278 - Fiscal Year Ending 08/2024

	Ten Month Actuals 09/22-06/23	Twelve Months Annualized FYE 08/23	Adopted 2023 Budget	Adopted 2024 Budget
17806 · Flock Cameras Reimburse	86,256	91,256	0	95,000
Total Expenditures	\$3,313,557	\$4,096,562	\$3,623,937	\$5,051,043
Capital Outlay				
17901 · Capital Outlay	0	47,517	100,000	100,000
17911 · Capital Outlay - Weirs Rehab	0	0	112,918	112,918
17919 · Capital Outlay - Orphan Channel	86,000	86,000	86,000	0
17920 · Capital Outlay - GST Rehab	0	0	200,000	200,000
17921 · Capital Outlay - Booster Pumps	0	0	174,000	174,000
17922 · Capital Outlay - LS 3 Wet Well Piping	0	0	0	165,000
17923 · Capital Outlay - Blackstone Detention Pond	0	0	0	400,000
Total Capital Outlay	\$86,000	\$133,517	\$672,918	\$1,151,918
Net Excess Revenues <Expenditures>	\$2,806,268	\$2,787,823	\$2,251,284	\$1,158,978

Adopted Budget - STP

Harris County MUD 278 - Fiscal Year Ending 03/2024

	Ten Month Actuals 09/22-06/23	Twelve Months Annualized FYE 08/23	Adopted 2023 Budget	Adopted 2024 Budget
Revenues				
75201 · Harris County - STP Revenue	115,708	207,954	172,644	225,939
75202 · Harris County - LS & Force Main	44,499	52,262	47,640	55,240
75203 · Harris County MUD 278 Revenue	520,909	643,534	534,341	695,796
75801 · Miscellaneous Income	0	0	5	5
Total Revenues	\$681,116	\$903,750	\$754,630	\$976,980
Expenditures				
76301 · Garbage Expense	1,700	2,040	2,040	2,040
76303 · Garbage - County LS	1,700	2,040	2,040	2,040
76701 · Legal Fees	0	0	3,700	3,700
76702 · Auditing Fees	3,400	3,400	3,400	4,000
76703 · Engineering Fees	10,228	10,378	12,000	12,000
76704 · Bookkeeping Fees	13,962	16,819	14,000	17,000
76705 · Printing & Office Supplies	280	336	600	600
76707 · Postage Expense	161	193	150	200
76708 · Insurance & Surety Bond	16,469	16,469	16,000	18,900
76710 · Security Expense	3,000	3,600	3,600	3,600
77201 · Operations - Wastewater	18,602	22,474	21,100	23,800
77202 · Utilities	111,694	134,033	125,800	142,100
77203 · Maint & Repairs - Wastewater	154,165	305,851	200,000	324,200
77205 · Chemicals - Wastewater	151,946	177,382	92,000	188,000
77206 · Laboratory Expense - Wastewater	28,439	34,127	29,200	36,200
77207 · Sludge Removal	109,711	109,711	154,600	116,300
77208 · Mowing - Wastewater	5,000	6,000	6,000	6,400
77209 · Telephone Expense	769	923	900	1,000
77211 · Permit Fees	6,947	6,947	7,500	7,000
77212 · Operations - County LS	25,907	31,255	31,000	33,100
77213 · Maint & Repair - County LS	16,365	18,967	14,600	20,100
77214 · Extra Ordinary - STP	0	0	13,800	13,800
77801 · Miscellaneous Expense	670	804	600	900
Total Expenditures	\$681,116	\$903,750	\$754,630	\$976,980
Net Excess Revenues <Expenditures>	\$0	\$0	\$0	\$0