



MUNICIPAL ACCOUNTANTS  
& CONSULTING, L.P.

May 15, 2023

Harris County Municipal Utility District No. 489  
Re: Annual Budget – Fiscal Year Ending May 31, 2024

Please check the appropriate box and sign below.

Approved  \_\_\_\_\_

Deferred  \_\_\_\_\_

Comments \_\_\_\_\_  
\_\_\_\_\_

Signatures *Julene Harper-Velth*  
Director

*[Signature]*  
Director

*[Signature]*  
Director

# Adopted Budget

Harris County Municipal Utility District No. 489 - Fiscal Year Ending 5/24

|   | Ten Month<br>Actuals<br>06/22 - 03/23 | Twelve Months<br>Annualized<br>FYE 05/2023 | Approved<br>2023 Budget | Proposed<br>2024 Budget |
|---|---------------------------------------|--|-------------------------|-------------------------|
| <b>Revenues</b>                         |                                       |  |                         |                         |
| 14101 · Water -Customer Service Revenue | 857,884                               | 1,143,845                                  | 1,180,000               | 1,155,000               |
| 14102 · WHCRWA                          | 1,281,553                             | 1,708,737                                  | 1,787,000               | 1,725,825               |
| 14201 · Wastewater-Customer Service Fee | 1,533,647                             | 2,044,863                                  | 2,038,000               | 2,045,000               |
| 14301 · Maintenance Tax Collections     | 5,297,491                             | 5,347,491                                  | 3,846,609               | 1,514,176               |
| 14501 · Tap Connections                 | 278,527                               | 371,369                                    | 466,000                 | 390,000                 |
| 14502 · Inspection Fees                 | 58,683                                | 78,244                                     | 87,000                  | 80,000                  |
| 14702 · Penalties & Interest            | 74,014                                | 98,685                                     | 100,000                 | 100,000                 |
| 14801 · Interest Earned on Checking     | 2,474                                 | 2,969                                      | 3,600                   | 3,000                   |
| 14802 · Interest Earned on Temp. Invest | 116,611                               | 139,933                                    | 150,000                 | 370,000                 |
| 15801 · Miscellaneous Income            | 1,098                                 | 1,464                                      | 500                     | 500                     |
| <b>Total Revenues</b>                   | <b>\$9,501,982</b>                    | <b>\$10,937,601</b>                        | <b>\$9,658,709</b>      | <b>\$7,383,501</b>      |
| <b>Expenditures</b>                     |                                       |  |                         |                         |
| 16101 · Billing Service Fees - Water    | 55,613                                | 74,151                                     | 73,500                  | 75,000                  |
| 16102 · Purchase Water / JWP            | 503,897                               | 671,863                                    | 655,000                 | 577,785                 |
| 16103 · JWP General & Administrative Ex | 18,836                                | 25,115                                     | 30,600                  | 45,776                  |
| 16105 · Maintenance & Repairs - Water   | 493,583                               | 658,111                                    | 687,000                 | 685,000                 |
| 16108 · Laboratory Expense - Water      | 19,710                                | 26,280                                     | 26,000                  | 27,500                  |
| 16110 · Meter Replacement               | 227,058                               | 302,744                                    | 330,000                 | 315,000                 |
| 16111 · Permit Expense - Water          | 2,293                                 | 3,057                                      | 3,000                   | 3,200                   |
| 16115 · WHCRWA Fee                      | 1,118,693                             | 1,491,591                                  | 1,414,496               | 1,414,496               |
| 16201 · Billing Service Fees-Wastewater | 55,613                                | 74,151                                     | 73,500                  | 75,000                  |
| 16202 · Purchase Wastewater Service     | 462,924                               | 505,008                                    | 550,000                 | 599,033                 |
| 16203 · STP General & Administrative Ex | 21,248                                | 28,331                                     | 20,000                  | 29,083                  |
| 16205 · Maint & Repairs - Wastewater    | 286,610                               | 382,147                                    | 335,000                 | 395,000                 |
| 16211 · Utilities - Lift Station        | 12,927                                | 15,512                                     | 9,350                   | 16,500                  |
| 16301 · Garbage Expense                 | 506,642                               | 607,970                                    | 600,000                 | 645,000                 |
| 16501 · Tap Connection Expense          | 230,115                               | 306,820                                    | 300,000                 | 315,000                 |
| 16502 · Inspection Expense              | 92,160                                | 122,880                                    | 132,150                 | 126,500                 |
| 16603 · Maint. Contracts-Rec Facility   | 130,000                               | 130,000                                    | 130,000                 | 150,000                 |
| 16604 · Utilities - Streetlights        | 54,593                                | 65,512                                     | 60,000                  | 67,500                  |

# Adopted Budget

Harris County Municipal Utility District No. 489 - Fiscal Year Ending 5/24

|   | Ten Month<br>Actuals<br>06/22 - 03/23 | Twelve Months<br>Annualized<br>FYE 05/2023 | Approved<br>2023 Budget | Proposed<br>2024 Budget |
|---|---------------------------------------|--|-------------------------|-------------------------|
| 16702 · Legal Fees                              | 65,420                                | 78,504                                     | 80,000                  | 85,000                  |
| 16704 · Auditing Fees                           | 17,700                                | 17,700                                     | 17,700                  | 18,000                  |
| 16705 · Engineering Fees                        | 111,785                               | 149,047                                    | 149,250                 | 155,000                 |
| 16706 · Engineering Fees - GIS System           | 0                                     | 0  | 60,000                  | 60,000                  |
| 16708 · SB2 Expense                             | 2,500                                 | 3,000                                      | 3,000                   | 3,000                   |
| 16709 · SB 625 Expense                          | 0                                     | 0  | 600                     | 600                     |
| 16710 · SB 622 - Advertising Costs              | 0                                     | 0  | 3,000                   | 3,000                   |
| 16711 · Election Expense                        | 153                                   | 184  | 10,000                  | 15,000                  |
| 16712 · Bookkeeping Fees                        | 62,756                                | 75,307                                     | 60,000                  | 72,000                  |
| 16714 · Printing & Office Supplies              | 24,456                                | 29,347                                     | 34,000                  | 30,250                  |
| 16715 · Filing Fees                             | 400                                   | 480  | 1,000                   | 600                     |
| 16716 · Delivery Expense                        | 219                                   | 263  | 350                     | 350                     |
| 16717 · Postage                                 | 348                                   | 418  | 400                     | 450                     |
| 16718 · Insurance & Surety Bond                 | 17,257                                | 17,257                                     | 22,900                  | 23,000                  |
| 16719 · AWBD Expense                            | 1,610                                 | 1,932                                      | 2,500                   | 2,500                   |
| 16721 · Smart Meter Subscription                | 15,655                                | 18,786                                     | 19,000                  | 20,000                  |
| 16722 · Bank Service Charges                    | 1,200                                 | 1,440                                      | 1,500                   | 1,500                   |
| 16723 · Travel Expense                          | 2,098                                 | 2,518                                      | 2,200                   | 2,600                   |
| 16724 · District Website                        | 4,340                                 | 5,208                                      | 5,500                   | 5,500                   |
| 16725 · Ownership & Lien Reports                | 2,134                                 | 2,561                                      | 3,200                   | 3,000                   |
| 16728 · Record Storage Fees                     | 51                                    | 61   | 0                       | 120                     |
| 16729 · Arbitrage Expense                       | 1,300                                 | 1,300                                      | 850                     | 4,100                   |
| 16731 · Bridgeland Water Agency                 | 0                                     | 0  | 0                       | 10,000                  |
| 16801 · Security Expenses                       | 229,196                               | 286,480                                    | 286,480                 | 300,000                 |
| 17101 · Payroll Expenses                        | 8,881                                 | 10,657                                     | 13,000                  | 13,000                  |
| 17701 · Bond Issuance Expense                   | 3,200                                 | 3,840                                      | 0                       | 0                       |
| 17802 · Miscellaneous Expense                   | 8,895                                 | 10,674                                     | 9,250                   | 9,250                   |
| 17901 · Capital Outlay                          | 0                                     | 0  | 0                       | 200,000                 |
| <b>Total Expenditures</b>                       | <b>\$4,874,069</b>                    | <b>\$6,208,203</b>                         | <b>\$6,215,276</b>      | <b>6,600,193</b>        |
| <b>Net Excess Revenues &lt;Expenditures&gt;</b> | <b>\$4,627,913</b>                    | <b>\$4,729,398</b>                         | <b>\$3,443,433</b>      | <b>\$783,308</b>        |

# Adopted Budget

Harris County Municipal Utility District No. 489 - Fiscal Year Ending 5/24

|  | Ten Month<br>Actuals | Twelve Months<br>Annualized | Approved    | Proposed    |
|--|----------------------|-----------------------------|-------------|-------------|
|  | 06/22 - 03/23        | FYE 05/2023                 | 2023 Budget | 2024 Budget |

Maintenance Tax Collections = Total Certified Value / 100 x M&O Tax Rate x Collection Rate  
\$1,545,077,243 / 100 \* 0.10 \* 0.98

# Adopted Budget

Harris County MUD NO. 418 - JWP - 05/2024

|  | Six Month<br>Actuals<br>06/22 - 11/22 | Twelve Months<br>Annualized<br>FYE 05/23 | Adopted<br>Amended<br>2023 Budget | Proposed<br>2024 Budget |
|--|---------------------------------------|--|-----------------------------------|-------------------------|
| <b>Revenues</b>                        |                                       |  |                                   |                         |
| 84801 · Interest Earned on Checking    | 2,457                                 | 4,914                                    | 5,000                             | 5,000                   |
| 85302 · Harris County MUD 419          | 1,863,318                             | 3,107,357                                | 3,050,454                         | 3,050,454               |
| 85303 · Harris County MUD 489          | 1,244,913                             | 2,076,075                                | 2,038,057                         | 2,038,057               |
| 85304 · Harris County MUD 490          | 148,178                               | 247,109                                  | 242,584                           | 242,584                 |
| 85305 · Harris County MUD 491          | 0                                     | 10,910                                   | 10,910                            | 10,910                  |
| 85307 · Harris County MUD 493          | 0                                     | 10,910                                   | 10,910                            | 10,910                  |
| <b>Total Revenues</b>                  | <b>\$3,258,865</b>                    | <b>\$5,457,275</b>                       | <b>\$5,357,915</b>                | <b>\$5,357,915</b>      |
| <b>Expenditures</b>                    |                                       |  |                                   |                         |
| 86701 · Legal Fees                     | 9,855                                 | 19,710                                   | 12,000                            | 12,000                  |
| 86702 · Auditing Fees                  | 7,800                                 | 7,800                                    | 7,800                             | 7,800                   |
| 86703 · Engineering Fees               | 26,369                                | 52,739                                   | 52,000                            | 52,000                  |
| 86704 · Bookkeeping Fees               | 6,890                                 | 13,780                                   | 15,000                            | 15,000                  |
| 86705 · Printing & Office Supplies     | 240                                   | 479                                      | 600                               | 600                     |
| 86706 · Delivery Expense               | 273                                   | 545                                      | 90                                | 90                      |
| 86707 · Postage Expense                | 1                                     | 3  | 30                                | 30                      |
| 86708 · Insurance & Surety Bond        | 0                                     | 0  | 21,000                            | 21,000                  |
| 86709 · Bank Charges                   | 260                                   | 520                                      | 480                               | 480                     |
| 86711 · HC 418 General & Admin Expense | 26,447                                | 52,895                                   | 80,000                            | 80,000                  |
| 87301 · Operations - Water             | 17,890                                | 35,780                                   | 35,000                            | 35,000                  |
| 87302 · Maintenance & Repairs          | 575,715                               | 815,715                                  | 815,000                           | 815,000                 |
| 87303 · Chemicals - Water              | 59,702                                | 119,404                                  | 120,000                           | 120,000                 |
| 87304 · Laboratory Expense             | 10,459                                | 20,917                                   | 14,000                            | 14,000                  |
| 87305 · Utilities                      | 123,905                               | 247,809                                  | 250,000                           | 250,000                 |
| 87306 · Mowing Expense                 | 7,403                                 | 14,805                                   | 17,000                            | 17,000                  |
| 87308 · Telephone Expense              | 279                                   | 559                                      | 400                               | 400                     |
| 87310 · WHCRWA Pumpage Fee             | 2,360,199                             | 3,700,000                                | 3,700,000                         | 3,700,000               |

# Adopted Budget

Harris County MUD NO. 418 - JWP - 05/2024

|   | Six Month<br>Actuals<br>06/22 - 11/22 | Twelve Months<br>Annualized<br>FYE 05/23 | Adopted<br>Amended<br>2023 Budget | Proposed<br>2024 Budget |
|---|---------------------------------------|--|-----------------------------------|-------------------------|
| 87801 · Miscellaneous Expense                   | 1,322                                 | 1,500                                    | 200                               | 200                     |
| 87903 · Capital Outlay - WP #1 (WW 2)           | 23,315                                | 23,315                                   | 23,315                            | 23,315                  |
| 87905 · Capital Outlay - WP #1 (Coating         | 542                                   | 129,000                                  | 129,000                           | 129,000                 |
| 87906 · Capital Outlay - WP #2 (WW #3)          | 0                                     | 150,000                                  | 15,000                            | 15,000                  |
| 87907 · Capital Outlay - WW # 4 VFD             | 0                                     | 50,000                                   | 50,000                            | 50,000                  |
| <b>Total Expenditures</b>                       | <b>\$3,258,865</b>                    | <b>\$5,457,275</b>                       | <b>\$5,357,915</b>                | <b>\$5,357,915</b>      |
| <b>Net Excess Revenues &lt;Expenditures&gt;</b> | <b>\$0</b>                            | <b>\$0</b>                               | <b>\$0</b>                        | <b>\$0</b>              |

# Adopted Budget

Harris County MUD NO. 418 - STP - 05/2024

|                                     | Six Month<br>Actuals<br>06/22 - 11/22 | Twelve Months<br>Annualized<br>FYE 05/23 | Adopted<br>Amended<br>2023 Budget | Proposed<br>2024 Budget |
|-------------------------------------|---------------------------------------|--|-----------------------------------|-------------------------|
| <b>Revenues</b>                     |                                       |  |                                   |                         |
| 74801 · Interest Earned on Checking | 24                                    | 48                                       | 50                                | 50                      |
| 75202 · Harris County MUD 419       | 472,581                               | 967,901                                  | 973,411                           | 973,411                 |
| 75204 · Harris County MUD 489       | 304,944                               | 624,561                                  | 628,116                           | 628,116                 |
| 75205 · Harris County MUD 490       | 61,285                                | 125,518                                  | 126,232                           | 126,232                 |
| 75206 · Harris County MUD 491       | 0                                     | 74,318                                   | 74,318                            | 74,318                  |
| 75208 · Harris County MUD 493       | 0                                     | 63,273                                   | 63,273                            | 63,273                  |
| <b>Total Revenues</b>               | <b>\$838,834</b>                      | <b>\$1,855,619</b>                       | <b>\$1,865,400</b>                | <b>\$1,865,400</b>      |
| <b>Expenditures</b>                 |                                       |  |                                   |                         |
| 76302 · Dumpster                    | 1,530                                 | 3,100                                    | 3,100                             | 3,100                   |
| 76701 · Legal Fees                  | 3,184                                 | 10,000                                   | 10,000                            | 10,000                  |
| 76702 · Auditing Fees               | 7,800                                 | 7,800                                    | 7,800                             | 7,800                   |
| 76703 · Engineering Fee             | 17,460                                | 72,000                                   | 72,000                            | 72,000                  |
| 76704 · Bookkeeping Fee             | 7,099                                 | 15,000                                   | 15,000                            | 15,000                  |
| 76705 · Printing & Office Supplies  | 180                                   | 600                                      | 600                               | 600                     |
| 76707 · Postage                     | 0                                     | 20                                       | 20                                | 20                      |
| 76708 · Insurance & Surety Bond     | 0                                     | 30,500                                   | 30,500                            | 30,500                  |
| 76709 · Bank Charges                | 240                                   | 480                                      | 480                               | 480                     |
| 77201 · Operations - Wastewater     | 63,216                                | 118,000                                  | 118,000                           | 118,000                 |
| 77202 · Utilities                   | 57,381                                | 106,000                                  | 106,000                           | 106,000                 |
| 77203 · Maintenance & Repairs       | 377,565                               | 914,000                                  | 914,000                           | 914,000                 |
| 77204 · Pond Repair - STP           | 360                                   | 360                                      | 400                               | 400                     |
| 77205 · Chemicals                   | 47,568                                | 95,136                                   | 100,000                           | 100,000                 |
| 77206 · Laboratory Expense          | 22,213                                | 44,427                                   | 38,000                            | 38,000                  |
| 77207 · Sludge Removal              | 94,515                                | 189,031                                  | 174,000                           | 174,000                 |
| 77208 · Mowing - Wastewater         | 1,717                                 | 3,434                                    | 3,100                             | 3,100                   |
| 77209 · Telephone Expense           | 250                                   | 500                                      | 400                               | 400                     |

# Adopted Budget

Harris County MUD NO. 418 - STP - 05/2024

|   | Six Month<br>Actuals<br>06/22 - 11/22 | Twelve Months<br>Annualized<br>FYE 05/23 | Adopted<br>Amended<br>2023 Budget | Proposed<br>2024 Budget |
|---|---------------------------------------|--|-----------------------------------|-------------------------|
| 77211 · Permit Fee                              | 31,440                                | 35,000                                   | 35,000                            | 35,000                  |
| 77216 · HC 418 General & Admin Expense          | 26,447                                | 52,895                                   | 80,000                            | 80,000                  |
| 77217 · WWTP Lease                              | 78,000                                | 156,000                                  | 156,000                           | 156,000                 |
| 77801 · Miscellaneous Expense                   | 669                                   | 1,337                                    | 1,000                             | 1,000                   |
| <b>Total Expenditures</b>                       | <b>\$838,834</b>                      | <b>\$1,855,619</b>                       | <b>\$1,865,400</b>                | <b>\$1,865,400</b>      |
| <b>Net Excess Revenues &lt;Expenditures&gt;</b> | <b>\$0</b>                            | <b>\$0</b>                               | <b>\$0</b>                        | <b>\$0</b>              |