



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

May 12, 2020

Harris County MUD No. 53

Re: Annual Budget – Fiscal Year Ending May 31, 2021

Please check the appropriate box and sign below.

Approved

Deferred

Comments

Signatures



Director



Director



Director

Harris County MUD No. 53 - GOF
Fiscal Year End May 31, 2021
 Adopted Budget

	11 Month Actuals	12 Month Annualized	2020 Adopted Budget	2021 Proposed Budget
Ordinary Income/Expense				
Income				
14110 · Water - Customer Service Fee	\$913,212	\$995,212	\$1,047,258	\$1,015,117
14115 · Water - TCEQ Assessment Fee	7,476	8,155	8,350	8,250
14150 · Tap Connections	13,467	13,467	2,000	2,500
14170 · Meter Tampering Fees	1,425	1,709	2,650	1,800
14210 · Sewer - Customer Service Fee	489,388	538,888	589,476	549,666
14240 · Inspection Fees	2,090	2,280	600	2,500
14310 · Penalties & Interest	30,012	32,741	42,550	38,000
14330 · Miscellaneous Income	6,665	6,665	3,000	3,000
14335 · Service Fee	37,293	40,683	42,000	42,500
14340 · No Bill Fee	352	384	600	500
14350 · Maintenance Tax Collections	2,176,489	2,176,489	1,639,078	2,203,827
14370 · Interest Earned on Temp. Invest	211,738	230,987	150,000	120,000
14380 · Interest on Checking	632	689	515	650
14390 · Sales Tax Rebate - COH	524,078	571,721	562,500	550,000
Total Income	\$4,414,316	\$4,620,071	\$4,090,577	\$4,538,310
Expense				
16020 · Operations - Water	\$364,358	\$397,481	\$402,500	\$402,000
16050 · Credit Card Fees	975	1,064	1,550	1,250
16110 · Tap Connection Expense	10,500	10,500	500	1,000
16120 · Bulk Water Purchases	1,219,526	1,330,392	1,281,266	1,370,304
16130 · Maintenance & Repairs	159,888	174,424	159,000	175,000
16140 · Chemicals - Water	3,167	3,455	2,900	3,500
16150 · Laboratory Expense - Water	16,118	17,583	18,500	19,500
16160 · Utilities Expense	254,601	305,521	315,000	307,000
16170 · Meter Tampering Expense	1,600	1,745	3,250	2,250
16200 · Mowing - Water	0	0	600	13,140
16210 · Inspection Expense	3,300	3,600	500	2,000
16220 · Purchase Sewer Service	356,637	427,965	437,690	432,650
16230 · Maintenance & Repairs - Sewer	45,439	49,569	42,500	50,000
16280 · Mowing - Sewer	0	0	0	7,650
16330 · Legal Fees	124,462	135,776	100,000	100,000
16335 · Legal Fees - Right of Way	0	0	0	50,000
16340 · Auditing Fees	19,500	19,500	19,500	19,500
16342 · Arbitrage Calculations	400	3,650	3,650	3,650
16350 · Engineering Fees	148,629	178,355	150,000	150,000
16370 · Election Expense	2,298	2,506	10,000	0
16380 · Permit Expense	13,201	13,201	13,250	13,500
16381 · TCEQ Assessment Fee	4,737	4,737	4,900	4,900
16390 · Telephone Expense	4,827	5,266	3,900	5,300
16420 · Service Account Collection	35,395	38,612	48,250	45,000
16430 · Bookkeeping Fees	30,352	33,112	35,000	35,500
16460 · Office Expense / Admin	2,885	3,147	2,750	3,500
16480 · Delivery Expense	880	960	800	1,000
16520 · Postage	1,325	1,446	1,100	1,500
16530 · Insurance & Surety Bond	35,398	35,398	39,902	37,168
16540 · Travel Expense	12,886	14,058	12,000	15,500
16560 · Miscellaneous Expense	9,063	9,887	6,200	8,000
16570 · Registration and Dues	3,515	3,835	4,000	4,000
16590 · Detention Pond Maintenance	57,660	59,560	53,748	47,052
16595 · Desilting/Repairs	15,200	15,200	0	30,000
16600 · Payroll Expenses	37,106	40,479	42,500	41,750
16610 · Facility Manager Expense	27,000	27,000	36,000	0
16220 · Transfer to Tax Fund	2,185	2,185	0	0
Total Expense	\$3,025,011	\$3,371,168	\$3,253,205	\$3,404,063
Net Ordinary Surplus/Deficit	\$1,389,305	\$1,248,904	\$837,372	\$1,134,247
Other Income/Expense				
Other Income				
70000 · Transfer from Operating Reserves	\$0	\$0	\$1,354,378	\$460,753
Total Other Income	\$0	\$0	\$1,354,378	\$460,753
Other Expense				
17601 · Capital Outlay - CIP	\$335,234	\$410,234	\$1,081,750	\$700,000
17605 · Capital Outlay - WP Lighting	0	0	0	0
17615 · Capital Outlay - Smart Meters	703,039	828,039	1,110,000	895,000
Total Other Expense	\$1,038,272	\$1,238,272	\$2,191,750	\$1,595,000
Net Other Surplus/Deficit	(\$1,038,272)	(\$1,238,272)	(\$837,372)	(\$1,134,247)
Net Income	\$351,033	\$10,631	\$0	\$0