

**Harris County MUD No. 400**  
**Adopted Operating Budget**  
**Fiscal Year Ending February 28, 2023**

	FYE 2023 Adopted Budget	FYE 2023 Amended Budget	Delta
<b>Revenue</b>			
14110 · Water- Customer Service Revenue	1,215,200	1,215,200	0
14112 · TCEQ	1,132,200	1,132,200	0
14115 · WHCRWA - Pumpage Fee	34,315	34,315	0
14121 · Interconnect Usage	1,800,000	1,800,000	0
14130 · Pumpage Credits	36,000	36,000	0
14150 · Tap Connections	2,155,880	2,155,880	0
14210 · Sewer Revenue	662,581	662,581	0
14310 · Penalties & Interest	100,000	100,000	0
14330 · Miscellaneous Income	65,000	65,000	0
14350 · Maintenance Tax Collections	106,500	106,500	0
14360 · Grease Trap	60	60	0
14370 · Interest Earned on Temp. Invest	58,915	58,915	0
14390 · City Tax Rebate	48,609	48,609	0
14410 · Transfer From Construction	0	0	0
<b>Total Revenue</b>	<u>7,415,260</u>	<u>7,415,260</u>	<u>0</u>
<b>Expense</b>			
16102 · Operations - Water	170,891	170,891	0
16104 · Purchase Water / JWP	104,498	104,498	0
16105 · Maintenance & Repairs - Water	412,374	412,374	0
16107 · Chemicals - Water	35,548	35,548	0
16108 · Laboratory Expense - Water	20,216	20,216	0
16109 · Mowing - Water	5,762	5,762	0
16110 · Utilities - Water	60,000	60,000	0
16114 · Telephone Expense - Water	3,200	3,200	0
16116 · Permit Expense - Water	18,000	18,000	0
16117 · TCEQ Regulatory Expense - Water	7,000	7,000	0
16118 · Surface Water Fees	908,040	908,040	0
16120 · WP 1 Generator	32,491	32,491	0
16202 · Operations - Wastewater	25,800	25,800	0
16204 · Purchase Wastewater Service	609,758	609,758	0
16205 · Maint & Repairs - Wastewater	178,569	178,569	0
16207 · Chemicals - Wastewater	80,030	80,030	0
16208 · Laboratory Expense - Wastewater	22,083	22,083	0
16209 · Mowing - Wastewater	4,496	4,496	0
16210 · Utilities - Wastewater	53,684	53,684	0
16212 · Sludge Removal	106,976	106,976	0
16214 · Telephone Expense - Wastewater	1,235	1,235	0
16216 · Permit Expense - Wastewater	20,000	20,000	0
16217 · TCEQ Regulatory Exp - Wastewater	7,000	7,000	0
16301 · Garbage Expense	803,574	803,574	0
16302 · STP Dumpster	2,600	2,600	0
16403 · Detention Pond Maintenance	799,197	799,197	0
16501 · Tap Connection Expense	60,000	60,000	0
16502 · Inspection Expense	60,000	60,000	0
16605 · Pool Maintenance	10,000	10,000	0
16703 · Legal Fees	120,000	120,000	0
16705 · Auditing Fees	17,000	17,000	0
16706 · Engineering Fees	180,000	180,000	0
16709 · Election Expense	50,000	50,000	0
16712 · Bookkeeping Fees	65,000	65,000	0
16713 · Legal Notices & Other Publications	500	500	0
16714 · Printing & Office Supplies	20,000	20,000	0
16715 · Filing Fees	500	500	0
16716 · Delivery Expense	2,100	2,100	0
16717 · Postage	19,500	19,500	0
16718 · Insurance & Surety Bond	42,000	42,000	0
16719 · AWBD Expense	8,000	8,000	0
16723 · Travel Expense	4,000	4,000	0
16724 · Publication Expense (SB 622)	2,000	2,000	0
16731 · Arbitrage Analysis	7,000	7,000	0
16732 · SPA Expense	2,400	2,400	0
16735 · EVO Reporting	0	0	0
16736 · Service Account Collection	54,795	54,795	0
16611 · Splashpad Maintenance	10,000	10,000	0
16612 · Amenity Center Maintenance	0	10,000	10,000
16781 · HOA Landscaping Maintenance	0	0	0
16801 · Patrol Expense	108,449	108,449	0
17101 · Payroll Expenses	32,000	32,000	0
17802 · Miscellaneous Expense	44,570	44,570	0
<b>Total Expense</b>	<u>5,412,836</u>	<u>5,422,836</u>	<u>10,000</u>
<b>Ordinary Surplus / (Deficit)</b>	<u>2,002,424</u>	<u>1,992,424</u>	<u>(10,000.00)</u>

**Harris County MUD No. 400 - GOF**  
**Adopted Budget for Fiscal Year Ending February 28, 2023**

Ordinary Revenues/Expenditures	Year to Date Actuals	12 Month Estimate	FYE 2022 Amended Budget	FYE 2023 Proposed Budget
<b>Revenues</b>				
14101 · Water- Customer Service Revenue	1,071,445	1,146,445	1,265,900	1,215,200
14102 · Water Authority Revenue	908,255	980,255	1,118,200	1,132,200
14105 · Connection Fees	31,455	34,315	61,987	34,315
14201 · Wastewater-Customer Service Rev	1,569,317	1,714,317	1,663,200	1,800,000
14203 · Grease Trap Inspection Fees	31,875	34,975	33,300	36,000
14301 · Maintenance Tax Collections	1,625,635	2,210,434	2,210,434	2,155,880
14401 · Sales Tax Revenue	572,987	625,077	525,000	662,581
14501 · Tap Connections	418,490	456,535	400,000	100,000
14502 · Inspection Fees	72,861	79,485	66,667	65,000
14702 · Penalties & Interest	88,750	96,818	108,000	106,500
14801 · Interest Earned on Checking	122	133	800	60
14802 · Interest Earned on Temp. Invest	29,012	31,649	48,069	58,915
15802 · Revenue-HC 423 Balmoral Mowing	44,559	48,609	48,831	48,609
15803 · Insurance Proceeds	21,895	21,895	0	0
<b>Total Revenues</b>	<b>6,486,658</b>	<b>7,480,942</b>	<b>7,551,387</b>	<b>7,415,260</b>
<b>Expenditures</b>				
16102 · Operations - Water	142,409	155,356	98,698	170,891
16104 · Purchase Water / JWP	63,360	69,120	72,395	104,498
16105 · Maintenance & Repairs - Water	343,645	374,885	388,471	412,374
16107 · Chemicals - Water	29,623	32,316	33,198	35,548
16108 · Laboratory Expense - Water	16,847	18,378	29,512	20,216
16109 · Mowing - Water	4,802	5,238	4,200	5,762
16110 · Utilities - Water	46,979	51,250	50,000	60,000
16114 · Telephone Expense - Water	2,797	3,052	1,800	3,200
16116 · Permit Expense - Water	12,173	12,173	0	18,000
16117 · TCEQ Regulatory Expense - Water	5,602	5,602	0	7,000
16118 · Surface Water Fees	583,173	636,188	1,008,000	908,040
16120 · WP 1 Generator	29,784	32,491	30,000	32,491
16202 · Operations - Wastewater	21,500	23,455	98,699	25,800
16204 · Purchase Wastewater Service	418,437	456,477	333,978	609,758
16205 · Maint & Repairs - Wastewater	148,807	162,335	365,399	178,569
16207 · Chemicals - Wastewater	66,692	72,755	72,499	80,030
16208 · Laboratory Expense - Wastewater	18,403	20,075	18,037	22,083
16209 · Mowing - Wastewater	3,747	4,087	6,500	4,496
16210 · Utilities - Wastewater	44,736	48,803	50,000	53,684
16212 · Sludge Removal	70,044	76,411	79,745	106,976
16214 · Telephone Expense - Wastewater	1,029	1,123	1,800	1,235
16216 · Permit Expense - Wastewater	6,252	6,252	16,129	20,000
16217 · TCEQ Regulatory Exp - Wastewater	5,602	5,602	0	7,000
16301 · Garbage Expense	686,004	751,004	655,200	803,574
16302 · STP Dumpster	2,165	2,361	2,600	2,600
16403 · Detention Pond Maintenance	475,712	518,959	400,000	799,197
16501 · Tap Connection Expense	154,050	168,055	200,000	60,000
16502 · Inspection Expense	76,324	83,262	60,000	60,000
16605 · Pool Maintenance	200	200	0	10,000
16703 · Legal Fees	132,078	144,085	150,000	120,000
16705 · Auditing Fees	15,000	15,000	26,000	17,000
16706 · Engineering Fees	154,119	168,130	180,000	180,000
16709 · Election Expense	235,019	237,519	235,000	50,000
16712 · Bookkeeping Fees	56,066	61,163	46,000	65,000
16713 · Legal Notices & Other Publications	0	0	500	500
16714 · Printing & Office Supplies	16,692	18,209	14,900	20,000
16715 · Filing Fees	210	229	2,000	500
16716 · Delivery Expense	1,618	1,765	2,148	2,100
16717 · Postage	16,133	17,600	15,630	19,500
16718 · Insurance & Surety Bond	38,762	38,762	38,762	42,000
16719 · AWBD Expense	4,059	4,428	5,511	8,000
16723 · Travel Expense	991	1,081	2,000	4,000
16724 · Publication Expense (SB 622)	0	0	2,000	2,000
16731 · Arbitrage Analysis	11,200	11,200	5,200	7,000
16732 · SPA Expense	2,200	2,400	2,400	2,400
16735 · EVO Reporting	4,275	4,664	0	0
16736 · Service Account Collection	45,662	49,813	44,430	54,795
16611 · Splashpad Maintenance	0	0	0	10,000
16612 · Amenity Center Maintenance	0	0	0	0
16781 · HOA Landscaping Maintenance	8,258	8,258	99,090	0
16801 · Patrol Expense	106,238	106,238	106,236	108,449
17101 · Payroll Expenses	25,513	27,832	30,000	32,000
17802 · Miscellaneous Expense	37,142	40,519	14,644	44,570
<b>Total Expenditures</b>	<b>4,392,130</b>	<b>4,756,160</b>	<b>5,099,311</b>	<b>5,412,836</b>
<b>Net Ordinary Surplus/(Deficit)</b>	<b>2,094,527</b>	<b>2,724,783</b>	<b>2,452,076</b>	<b>2,002,424</b>

	Year to Date	12 Month	FYE 2022	FYE 2023
<b>Other Income</b>				
15804 · Revenue HC.423 - Balmoral Purchase	84,140	84,140	84,140	83,511
15325 · Transfer from Operating Reserves	0	0	1,768,246	0
15902 · Transfer From Capital Projects	130,210	130,210	0	0
15322 · Revenue HC 422 - Capital Payment	0	0	0	150,000
15324 · Revenue HC 423 - Capital Payment	0	0	0	340,000
15805 · Sale of Land	0	103,406	0	0
15331 · Miscellaneous Income	18,626	22,351	5,000	5,000
<b>Total Other Income</b>	<u>232,976</u>	<u>340,107</u>	<u>1,857,386</u>	<u>578,511</u>
<b>Other Expenditures</b>				
17901 · Capital Outlay	210,998	210,998	100,000	300,000
17904 · Capital Outlay - Park	8,582	8,582	0	0
17907 · Water Improvements	0	0	0	200,000
17908 · Water Plant No. 2	5,943	5,943	50,000	50,000
17910 · Waterline Extension	236,240	236,240	10,000	10,000
17911 · Sewer Line	0	0	250,000	0
17914 · Amenity Center Improvements	927,200	927,200	49,462	25,000
17918 · Surp Funds WP 1 GST 2 & Motor	1,643,247	1,643,447	1,000,000	0
17920 · Canyon Village Pool Upgrades	0	0	1,700,000	0
17922 · Community Center Landscaping	43,397	43,397	1,000,000	0
18106 · Transfer to WP No. 2 Fund	2,000,000	2,000,000	150,000	0
<b>Total Other Expenditures</b>	<u>5,075,606</u>	<u>5,075,806</u>	<u>4,309,462</u>	<u>585,000</u>
<b>Net Surplus/(Deficit)</b>	<u>(2,748,103)</u>	<u>(2,010,917)</u>	<u>0</u>	<u>1,995,935</u>

Harris County MUD No. 400 - GOF  
Proposed Budget for Fiscal Year Ending February 28, 2022

	Year to Date Actuals	12 Month Estimate	FYE 2021 Budget	Proposed FYE 2021 Budget
<b>Ordinary Revenues/Expenditures</b>				
<b>Revenues</b>				
14110 · Water - Customer Service Revenue	923,500	1,073,500	1,029,400	1,234,500
14111 · City of Houston - GRP Fee	796,256	896,256	837,700	1,082,200
14140 · Connection Fees	44,860	53,832	43,008	61,907
14150 · Tap Connections	1,139,000	1,366,800	1,006,865	1,200,000
14210 · Sewer - Customer Service Fee	1,185,285	1,449,285	1,360,800	1,663,200
14220 · Inspection Fees	178,568	214,282	156,954	200,000
14310 · Penalties & Interest	65,080	78,096	94,812	120,000
14315 · HC 423 Balmoral Mowing	42,320	45,300	51,253	49,830
14330 · Miscellaneous Income	1,840	1,840	0	0
14350 · Maintenance Tax Collections	161,898	1,530,799	1,268,010	1,530,799
14360 · Grease Trap	27,075	32,625	30,600	33,300
14370 · Interest Earned on Temp. Invest	116,732	140,079	259,236	48,069
14380 · Interest Earned on Checking	684	820	1,200	800
14390 · COH Sales Tax Rebate	434,081	520,898	510,000	520,000
<b>Total Revenues</b>	<b>5,117,180</b>	<b>7,404,412</b>	<b>6,649,839</b>	<b>7,744,605</b>
<b>Expenditures</b>				
15410 · Operator Fees	149,123	178,948	170,907	196,843
16110 · Tap Connection Expense	411,760	494,112	366,880	480,000
16130 · Maintenance & Repairs - Water	302,874	363,449	261,503	399,794
16135 · Purchase Water Service	32,513	39,016	82,035	84,502
16140 · Chemicals - Water	25,690	30,828	32,909	33,911
16150 · Laboratory Expense - Water	21,935	26,323	14,570	28,955
16160 · Utilities	70,638	84,765	102,142	93,242
16200 · Mowing - Water	4,144	5,525	5,000	5,500
16210 · Inspection Expense	101,155	121,386	108,951	110,000
16220 · Purchase Sewer Service	262,103	312,250	310,179	325,648
16230 · Maintenance & Repairs - Sewer	297,118	356,541	112,223	392,195
16231 · Detention Facility Maintenance	214,155	228,155	290,000	290,000
16240 · Chemicals - Sewer	54,716	65,659	54,384	72,225
16250 · Lab Fees - Sewer	12,475	16,633	11,246	18,296
16260 · Sludge Removal	54,371	72,495	57,658	79,745
16280 · Mowing - Sewer	5,141	6,581	4,546	6,500
16290 · STP Dumpster	2,165	2,592	2,580	2,580
16300 · City of Houston - GRP Fees	526,263	586,263	837,700	674,200
16330 · Legal Fees	151,311	181,573	115,000	115,000
16340 · Auditing Fees	24,800	24,800	23,000	26,000
16350 · Engineering Fees	149,287	179,287	150,000	150,000
16351 · WP 1 Generator	25,000	30,000	30,584	30,000
16370 · Election Expense	83,366	100,040	50,000	50,000
16380 · Permit Expense	14,663	14,663	14,426	16,129
16390 · Telephone Expense	3,067	3,667	4,202	4,034
16420 · Service Account Collection	33,765	40,518	42,352	44,570
16430 · Bookkeeping Fees	38,296	45,296	42,000	46,000
16440 · Arbitrage	4,550	4,550	4,100	5,200
16450 · Legal Notices & Other Publications	0	0	500	500
16455 · Publication Expense (SB622)	0	0	2,000	2,000
16460 · Printing & Office Supplies	11,339	13,607	16,667	14,968
16470 · Filing Fees	845	1,014	3,000	2,000
16480 · Delivery Expense	1,682	2,018	1,043	2,220
16490 · Patrol Services	86,370	103,104	103,644	103,644
16520 · Postage	11,722	14,066	12,924	15,472
16530 · Insurance & Surety Bond	37,495	37,495	31,973	41,244
16540 · Travel Expense	305	305	3,648	2,000
16550 · Garbage	469,693	573,693	504,000	653,200
16560 · Miscellaneous Expense	7,965	9,557	36,357	10,513
16561 · Street Lighting Costs	21,660	21,660	77,400	77,400
16563 · COH - Sales Tax Tracking	2,000	2,400	2,400	2,400
16570 · AWBD Expense	4,720	5,120	7,513	5,632
16600 · Payroll Expenses	22,629	27,029	30,000	30,000
16610 · HOA Landscaping Maintenance	45,349	45,349	160,157	160,157
<b>Total Expenditures</b>	<b>3,800,216</b>	<b>4,472,331</b>	<b>4,294,304</b>	<b>4,906,416</b>
<b>Net Ordinary Surplus/(Deficit)</b>	<b>1,316,965</b>	<b>2,932,081</b>	<b>2,355,534</b>	<b>2,838,188</b>
<b>Other Expenditures</b>				
16805 · Capital Outlay-WWTP 2	72,993	0	53,980	49,462
16810 · Capital Outlay-Water Plant No. 1	0	0	100,000	50,000
16807 · Capital Outlay-Water Plant No. 2	2,960	0	0	10,000
16812 · Capital Outlay	95,901	0	0	0
16805 · Capital Outlay-WP 2 Expansion	0	100,000	261,000	0
16815 · Capital Outlay-Amenity Center Imp	370,818	390,818	1,146,657	1,000,000
16859 · Capital Outlay-Waterline Ext Garner's	38,470	0	503,000	0
16860 · Capital Outlay-WWTP No. 1 Inspection	16,820	0	20,000	0
16857 · Capital Outlay-Balmoral LS Expansion	91,155	0	32,276	0
16861 · Capital Outlay-Sinkhole Repair	80,091	0	0	0
16862 · Capital Outlay-STP 2 KSB Pumps	12,803	0	0	0
16863 · Capital Outlay-STP 1 Motor	7,612	0	0	0
16874 · Capital Outlay-Surp Fnds WP 1	42,500	0	0	0
16862 · Canyon Village Pool Upgrades	0	0	0	1,000,000
<b>Total Other Expenditures</b>	<b>832,121</b>	<b>490,818</b>	<b>2,116,913</b>	<b>2,109,462</b>
<b>Net Surplus/(Deficit)</b>	<b>484,844</b>	<b>2,441,264</b>	<b>238,621</b>	<b>728,726</b>