

Harris County MUD 304 (GOF)
2024 Approved Budget
September 2023 - August 2024

	FY0923-0824
Income	
41100 WATER SERVICE REVENUE	867,500.00
41120 CHCRWA - SURFACE WATER FEE	684,500.00
41300 RECONNECTION FEES	3,300.00
41400 CONNECTION FEE	4,800.00
41500 TAP CONNECTIONS	22,500.00
42100 SEWER- CUSTOMER SERVICE REVENUE	1,346,400.00
42200 INSPECTION FEES	3,500.00
42400 FACILITY INSPECTIONS	2,300.00
43100 PENALTIES & INTEREST	50,000.00
43300 MISCELLANEOUS INCOME	
43500 MAINTENANCE TAX COLLECTIONS	1,850,000.00
43600 GREASE TRAP INSPECTIONS	3,000.00
53910 INTEREST EARNED	285,000.00
Total Income	5,122,800.00
Expenses	
60100 BILLING SERVICE FEE	138,000.00
60110 ADMINISTRATIVE EXPENSE	10,000.00
60120 OPERATIONS	54,000.00
61100 TAP CONNECTION EXPENSE	10,000.00
61300 Maintenance & Repairs - Water	325,000.00
61400 CHEMICALS - WATER	33,500.00
61500 Laboratory Expense - Water	10,000.00
61600 UTILITIES	59,000.00
61800 RECONNECTIONS	12,500.00
61900 DISCONNECT EXPENSE	12,500.00
62100 INSPECTION EXPENSE	5,000.00
Election Expense	30,000.00
62300 MAINTENANCE & REPAIRS - SEWER	325,000.00
62400 CHEMICALS- SEWER	15,000.00
62500 LABORATORY EXPENSE - SEWER	17,500.00
62600 SLUDGE REMOVAL	100,000.00
62610 DUMPSTER AT STP	3,000.00
62700 RENTS & LEASES	3,000.00
62900 MOWING - MISC COMMUNITY	500.00
63110 DIRECTOR FEES	36,000.00
63120 METER REPLACEMENT	12,000.00

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	<u>FY0923-0824</u>
63300 LEGAL FEES	250,000.00
63310 LEGAL FEES- SPECIAL COUNSEL	0.00
63400 AUDITING FEES	70,000.00
63500 ENGINEERING FEES	55,000.00
63590 OTHER EXPENSES	4,400.00
63800 PERMIT FEES	7,200.00
63900 TELEPHONE EXPENSE	1,400.00
64300 BOOKKEEPING FEES	80,000.00
64600 PRINTING & OFFICE SUPPLIES	27,500.00
64610 WEBSITE EXPENSE	3,600.00
65200 POSTAGE	9,500.00
65300 INSURANCE & SURETY BOND	39,000.00
65400 TRAVEL EXPENSE	5,000.00
65450 GARBAGE EXPENSE	404,000.00
65500 SECURITY PATROL	180,000.00
65610 WATER WISE PROGRAM	2,650.00
65700 DIRECTORS REIMBURSED EXPENSES	200.00
65710 CONFERENCE EXPENSES	1,900.00
65750 HOLIDAY CUSTOMER CREDIT	0.00
65800 RECORD STORAGE FEE	500.00
65850 DISTRICT MANAGER FEES	0.00
65900 CHCRWA Fees - GW	486,000.00
65910 CHCRWA FEES - SW	174,000.00
66000 PAYROLL EXPENSES	0.00
66010 DENTENTION POND MAINTENANCE	125,000.00
66500 ALERT NOTIFICATIONS	0.00
66700 TCEQ ASSESSMENT	7,100.00
70000 CAPITAL OUTLAY	
75020 CAPITAL OUTLAY - ADMIN BUILDING	0.00
75050 PARK PROJECTS- CAPITAL OUTLAY	1,534,000.00
75060 CAPITAL - ENGINEERING	176,000.00
Total 70000 CAPITAL OUTLAY	<u>1,710,000.00</u>
Total Expenses	<u>4,855,450.00</u>
Net Operating Income	267,350.00
Other Income	
59000 COMMUNITY CENTER RENTALS	17,000.00
Total Other Income	<u>17,000.00</u>
Other Expenses	

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63000 REPAIRS & MAINTENANCE BLDG	50,000.00
63050 BUILDING - PAYROLL EXPENSES	25,000.00
64000 UTILITIES-DISTRICT BUILDING	3,400.00
65510 SECURITY SYSTEM MONITORING	860.00
65650 COMMUNITY EVENT EXPENSE	15,000.00
65950 TELEPHONE & WIFI - COMMUNITY BG	2,700.00
66400 BUILDING CLEANING & SUPPLIES	16,200.00
Building Office Supplies	3,000.00
67000 PARK & BDG EQUIPMENT	0.00
67500 BUILDING - MANAGEMENT EXPENSE	0.00
68000 COMMUNITY BUILDING - REHAB	8,190.00
75002 CAPITAL OULAY- SMART METER	0.00
PROGRAM	0.00
75005 CAPITAL OUTLAY- SN DETEN REHAB	100,000.00
75015 CAPITAL OUTLANY-LIFT STAT REHAB	60,000.00
80000 BOND DEFEASANCE	0.00
Total Other Expenses	284,350.00
Net Other Income	(267,350.00)
Net Income	0.00

Harris County MUD No. 304 - GOF
REVENUES & EXPENDITURES Budget Overview
 September 2022 through August 2023

Sep '22 - Aug 23

Ordinary Income/Expense

Income

41100 · WATER SERVICE REVENUE	867,500
41120 · CHCRWA - SURFACE WATER FEE	684,500
41400 · CONNECTION FEE	4,800
41500 · TAP CONNECTIONS	12,000
42100 · SEWER- CUSTOMER SERVICE REVENUE	1,346,400
42200 · INSPECTION FEES	3,500
42400 · FACILITY INSPECTIONS	2,300
43100 · PENALTIES & INTEREST	50,000
43500 · MAINTENANCE TAX COLLECTIONS	1,700,000
43700 · INTEREST EARNED ON TEMP. INVEST	24,500

Total Income 4,695,500

Gross Profit 4,695,500

Expense

60100 · BILLING SERVICE FEE	150,000
60110 · ADMINISTRATIVE EXPENSE	0
60130 · CONSUMER CONFIDENCE	0
61100 · TAP CONNECTION EXPENSE	0
61300 · Maintenance & Repairs - Water	264,200
61320 · FIRE HYDRANT MAINTENANCE	2,000
61400 · CHEMICALS - WATER	33,500
61500 · Laboratory Expense - Water	9,300
61600 · UTILITIES	98,000
61800 · RECONNECTIONS	8,000
61900 · DISCONNECT EXPENSE	1,000
62000 · MOWING - WATER	3,500
62100 · INSPECTION EXPENSE	3,500
62300 · MAINTENANCE & REPAIRS - SEWER	450,000
62400 · CHEMICALS- SEWER	15,000
62500 · LABORATORY EXPENSE - SEWER	8,700
62600 · SLUDGE REMOVAL	50,000
62610 · DUMPSTER AT STP	4,200
62800 · MOWING - FACILITIES	32,900
62900 · MOWING - MISC COMMUNITY	50,000
63300 · LEGAL FEES	300,000
63400 · AUDITING FEES	19,000
63410 · FORENSIC AUDIT(120000LESS19000)	101,000
63450 · ENGINEERING FEES - OTHER	5,000
63500 · ENGINEERING FEES	75,000
63700 · ELECTION EXPENSE	10,000

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Accrual Basis

Harris County MUD No. 304 - GOF
REVENUES & EXPENDITURES Budget Overview
September 2022 through August 2023

	<u>Sep '22 - Aug 23</u>
63800 · PERMIT FEES	7,200
63900 · TELEPHONE EXPENSE	1,750
64200 · SERVICE ACCOUNT COLLECTION	13,000
64300 · BOOKKEEPING FEES	40,000
64400 · ARBITRAGE FEES	3,650
64500 · LEGAL NOTICES & OTHER PUBLI	15,000
64600 · PRINTING & OFFICE SUPPLIES	25,000
64610 · WEBSITE EXPENSE	30,000
64700 · FILING FEES	0
64800 · DELIVERY EXPENSE	1,500
65200 · POSTAGE	15,000
65300 · INSURANCE & SURETY BOND	35,000
65400 · TRAVEL EXPENSE	10,000
65450 · GARBAGE EXPENSE	385,000
65500 · SECURITY PATROL	200,000
65590 · EASEMENTS- TITLE WORK	0
65600 · MISC. EXPENSE (MEETING ROOM)	9,000
65610 · WATER WISE PROGRAM	5,200
65640 · PUBLIC INFORMATION ACT REQUEST	3,000
65700 · DIRECTORS REIMBURSED EXPENSES	40,000
65710 · CONFERENCE EXPENSES	9,000
65750 · HOLIDAY CUSTOMER CREDIT	90,000
65900 · CHCRWA Fees - GW	275,000
65910 · CHCRWA FEES - SW	300,000
66000 · PAYROLL EXPENSES	45,000
66010 · DENTENTION POND MAINTENANCE	125,000
66500 · ALERT NOTIFICATIONS	650
66700 · TCEQ ASSESSMENT	16,000
70000 · CAPITAL OUTLAY	
75020 · CAPITAL OUTLAY - ADMIN BUILDING	0
75060 · CAPITAL - ENGINEERING	75,000
79990 · CAPITAL OUTLAY - MISC.	125,000
Total 70000 · CAPITAL OUTLAY	<u>200,000</u>
Total Expense	<u>3,593,750</u>
Net Ordinary Income	1,101,750
Other Income/Expense	
Other Income	
43650 · DISTRICT BUILDING RENTALS	14,900
49990 · ALLOCATED OPERATING RESERVES	<u>499,014</u>

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Accrual Basis

Harris County MUD No. 304 - GOF
REVENUES & EXPENDITURES Budget Overview
September 2022 through August 2023

	<u>Sep '22 - Aug 23</u>
Total Other Income	513,914
Other Expense	
29400 · BUILDING CLEANING & SUPPLIES	10,000
62950 · TELEPHONE - COMMUNITY BLDG	3,200
62960 · INSURANCE - COMMUNITY BLDG	5,100
63000 · REPAIRS & MAINTENANCE BLDG	10,000
63050 · BUILDING - PAYROLL EXPENSES	10,000
64000 · UTILITIES-DISTRICT BUILDING	2,000
65510 · SECURITY SYSTEM MONITORING	1,100
65650 · COMMUNITY EVENT EXPENSE	10,000
66030 · PARK MAINTENANCE & OPERTATIONS	12,000
66200 · PARK MAINTENANCE - TRAILS	6,000
67500 · BUILDING - MANAGEMENT EXPENSE	58,500
68000 · COMMUNITY BUILDING - REHAB	85,000
75002 · CAPITAL OULAY- SWPP	0
75003 · CAPITAL OUTLAY- SPP	300,151
75004 · CAPITAL OUTLAY- SNPP	989,290
75005 · CAPITAL OUTLAY- SN DETEN REHAB	70,000
75015 · CAPITAL OUTLANY-LIFT STAT REHAB	600,000
Total Other Expense	<u>2,172,341</u>
Net Other Income	<u>(1,658,427)</u>
Net Income	<u><u>(556,677)</u></u>

Harris County MUD No. 304

Adopted Budget

FYE 08/31/2022

	Ten Month Actuals	Twelve Months Annualized	Adopted 2021 Budget	Adopted 2022 Budget
Revenues				
14110 · Water - Customer Service Revenue	\$637,085	\$782,085	\$867,500	\$867,500
14112 · CHCRWA-Surface Wtr Fee	446,043	576,043	684,500	684,500
14140 · Connection Fees	3,834	4,600	14,200	4,800
14150 · Tap Connections	12,000	12,000	105,000	12,000
14210 · Sewer - Customer Service Revenue	1,004,188	1,205,026	1,346,400	1,346,400
14220 · Inspection Fees	2,772	3,326	3,200	3,500
14240 · Facility Inspections	1,800	2,160	11,200	2,300
14310 · Penalties & Interest	39,088	46,905	25,000	50,000
14330 · Miscellaneous Income	77,762	77,762	0	0
14350 · Maintenance Tax Collections **	1,512,682	1,512,682	1,486,050	1,502,690
14370 · Interest Earned on Temp. Invest	49,012	58,815	48,000	24,500
14380 · Interest Earned on Checking	194	233	600	0
Total Revenues	\$3,786,459	\$4,281,637	\$4,591,650	\$4,498,190
Expenditures				
16010 · Billing Service Fees	\$106,811	\$128,811	\$132,200	\$132,700
16011 · Administrative Expense	7,448	7,448	0	7,600
16013 · Consumer Confidence Report	7,648	7,648	8,000	7,800
16110 · Tap Connection Expense	9,150	9,150	67,400	9,150
16120 · Bulk Water Purchase	0	0	140,000	0
16130 · Maintenance & Repairs - Water	213,681	256,417	126,500	264,200
16132 · Fire Hydrant Maintenance	32,380	32,380	2,000	2,000
16140 · Chemicals - Water	27,044	32,452	22,800	33,500
16150 · Laboratory Expense - Water	7,539	9,046	9,600	9,300
16160 · Utilities	78,991	95,191	86,000	98,000
16180 · Reconnections	0	0	700	500
16190 · Disconnect Expense	0	0	1,600	1,000
16210 · Inspection Expense	2,816	3,379	8,500	3,500
16230 · Maintenance & Repairs - Sewer	182,951	219,542	169,400	241,500
16240 · Chemicals - Sewer	8,615	10,338	7,400	10,600
16250 · Laboratory Expense - Sewer	7,016	8,419	8,500	8,700
16260 · Sludge Removal	96,930	116,316	99,200	119,800
16261 · Dumpster at STP	3,383	4,060	4,100	4,200
16280 · Mowing Expense	10,688	12,826	6,800	32,900
16290 · Mowing - Misc Community	15,960	19,152	0	0
16330 · Legal Fees	145,004	174,005	95,700	125,000
16340 · Auditing Fees	18,000	18,000	19,500	19,000
16345 · Engineering Fees - Other	15,207	15,207	0	0
16350 · Engineering Fees	63,260	75,912	50,000	50,000
16370 · Election Expense	23,182	23,182	10,000	25,000
16380 · Permit Fees	7,159	7,159	7,200	7,200
16390 · Telephone Expense	1,427	1,712	1,700	1,750
16420 · Service Account Collection	8,876	10,651	18,700	13,000
16430 · Bookkeeping Fees	28,799	34,559	36,700	38,000
16440 · Arbitrage Fees	3,650	3,650	400	3,650
16450 · Legal Notices & Other Publ.	0	0	900	900
16460 · Printing & Office Supplies	11,795	14,154	20,500	14,600
16461 · Website Expense	12,178	14,614	3,600	15,100
16470 · Filing Fees	0	0	400	400
16480 · Delivery Expense	1,181	1,418	2,100	1,500
16520 · Postage	19,830	23,796	24,100	24,600
16530 · Insurance & Surety Bond	17,618	17,618	16,800	18,500
16540 · Travel Expense	940	1,128	15,000	10,000
16545 · Garbage Expense	305,652	367,270	315,000	380,804
16550 · Security Patrol	46,630	51,864	27,500	150,000

Harris County MUD No. 304

Adopted Budget

FYE 08/31/2022

	Ten Month Actuals	Twelve Months Annualized	Adopted 2021 Budget	Adopted 2022 Budget
16559 · Easements - Title Work	600	600	250	600
16560 · Miscellaneous Expense	6,145	7,375	12,900	7,600
16561 · Water Wise Program	984	984	5,200	5,200
16564 · Public Information Act Request	13,603	16,324	15,000	17,000
16570 · Directors Reimbursed Expenses	1,887	2,000	45,800	40,000
16571 · Conference Expenses	4,654	4,654	11,000	9,000
16575 · Holiday Customer Credit	(6,517)	90,000	90,000	90,000
16585 · District Manager Fees	12,410	12,410	40,000	0
16586 · District Manager Expenses	833	833	3,000	0
16590 · CHCRWA Fees - GW	510,225	618,225	684,500	410,700
16591 · CHCRWA Fees - SW	27,932	111,729	0	273,800
16600 · Payroll Expenses	31,652	37,982	38,800	38,800
16601 · Detention Pond Maintenance	55,425	64,275	76,700	66,200
16650 · Alert Notification	416	416	0	650
16670 · TCEQ Assessment	3,001	10,800	11,100	11,000
17502 · Capital Outlay - Silverglen West Park Project	0	0	0	150,000
17503 · Capital Outlay - Silverchase Park Project	0	0	0	300,000
17504 · Capital Outlay - SilverGlen North Parks Project	0	0	0	450,000
17505 · Parks Project - Capital Outlay	8,125	9,750	925,000	0
17507 · Capital Outlay - GST	0	0	375,000	0
17515 · Capital Outlay - Lift Station Rehab	0	0	0	600,000
17520 · Capital Outlay - Water Plant	0	0	0	75,000
17999 · Capital Outlay - Misc.	175,184	175,184	125,000	125,000
Total Expense	2,396,000	2,992,015	4,025,750	4,556,504

Harris County MUD No. 304

Adopted Budget

FYE 08/31/2022

	Ten Month Actuals	Twelve Months Annualized	Adopted 2021 Budget	Adopted 2022 Budget
Net Excess Operating Revenues	\$1,390,459	\$1,289,621	\$565,900	(\$58,314)
14365 · District Building Rentals	\$0	\$14,900	\$14,900	\$14,900
District Building Expenditures				
16294 · Building Cleaning & Supplies	\$150	\$180	\$5,900	\$5,900
16295 · Telephone -Community Bldg	2,560	3,072	3,000	3,200
16296 · Insurance - Community Bldg	4,969	4,969	5,200	5,100
16300 · Repairs & Maintenance Bldg	0	0	16,300	16,300
16305 · Building - Payroll Expenses	7,338	8,805	10,000	10,000
16400 · Utilities-District Building	1,636	1,963	3,000	2,000
16603 · Park Maintenance and Operations	6,941	8,329	59,400	12,000
16620 · Park Maintenance - Trails	12,170	14,604	0	0
16551 · Security System Monitoring	911	1,093	600	1,100
16700 · Park & Building Equipment	5,040	6,048	0	0
16565 · Community Event Expense	0	0	10,000	10,000
16750 · Building - Management Expense	0	0	0	40,000
16800 · Community Building - Rehab	0	0	0	350,000
Total District Building Expenditures	41,714	49,063	113,400	455,600
Net District Building Revenues / (Expenditures)	(41,714)	(34,163)	(98,500)	(440,700)
Other Revenues				
14999 · Allocated Operating Reserves	\$0	\$0	\$0	\$499,014
Othe Expenses				
16576 · COVID-19 Credit	0	0	0	0
Net Excess Revenues/(Expenditures)	\$1,348,745	\$1,255,458	\$467,400	\$0

** Maintenance Tax Collections = \$365,085,880 / 100 x 0.42 Tax Rate x 98% Collection Rate

Those appendix items required by Texas Water Code Section 49.057(b) are filed in the District's official records and are available upon request.
 Any person wishing to obtain a copy of such documents may submit a request under the Texas Public Information Act to the following address:
 H.C. MUD #304, c/o Schwartz, Page & Harding, L.L.P., 1300 Post Oak Blvd., Suite 1400, Houston, TX. 77056, (713) 623-4531.