



MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

May 20, 2025

Harris County Municipal Utility District No. 200

Re: Annual Budget – Fiscal Year Ending May 31, 2026

Please check the appropriate box and sign below.

Approved ✓

Deferred _____

Comments Add amount in acct 15902 to reflect planned
Surplus Reimb. for Well Rework + HPT Replacement

Signatures James S. Wang
Director

Donna D. Wilson
Director

Erin K. Kahan
Director

Proposed Budget - GOF

Harris County MUD No. 200 - Fiscal Year End 05/26

	Ten Month Actuals	Twelve Months Annualized	Approved FYE 2025	Proposed FYE 2026
Revenues				
14101 · Water - Customer Service Revenue	\$782,757	\$952,757	\$837,900	\$962,300
14102 · CHCRWA Fees	1,518,607	1,758,607	1,901,200	1,969,600
14103 · HC 399 Water Sales	142,463	170,955	233,200	172,700
14104 · HC MUD 205 Water Sales	91,153	109,384	184,800	110,500
14105 · Rankin Road Water Sales	0	0	1,700	0
14106 · Connection Fees	3,370	4,044	3,700	4,100
14201 · Wastewater-Customer Service Fee	526,171	631,405	639,500	637,700
14204 · Garbage Fees	170,154	204,185	203,200	206,200
14205 · Sewer Surcharge Fee	19,164	22,997	29,700	23,200
14301 · Maintenance Tax Collections	1,496,298	1,496,298	1,828,100	1,732,800
14401 · Sales Tax Income - COH	99,308	104,025	98,200	105,100
14501 · Tap Connections	0	0	2,585,000	2,585,000
14502 · Inspection Fees	12,025	14,430	37,800	37,800
14701 · Administrative Income	3,206	4,530	4,900	4,600
14702 · Penalties & Interest	83,173	99,808	104,900	100,800
14801 · Interest Earned on Checking	1,320	1,584	400	1,600
14802 · Interest Earned on Temp. Invest	375,506	450,607	462,000	432,450
15801 · Miscellaneous Income	318	382	900	400
15802 · Misc. Income - Insurance Reimb.	10,414	10,414	0	0
Total Revenues	\$5,335,407	\$6,036,412	\$9,157,100	\$9,086,850

Expenditures

16101 · Billing Service Fees - Water	\$44,514	\$53,416	\$62,100	\$55,000
16103 · CHCRWA - Assessment Fee	1,565,784	1,875,784	1,901,200	1,969,600
16105 · Maintenance & Repairs - Water	506,842	608,211	585,200	626,500
16107 · Chemicals - Water	28,184	33,821	39,200	34,800
16108 · Laboratory Expense - Water	55,251	66,302	48,000	68,300
16109 · Mowing - Water	16,566	19,879	17,700	20,500
16110 · Utilities - Water	81,805	98,166	115,200	101,100
16111 · Reconnections	340	408	500	400
16112 · Disconnect Expense	1,750	2,100	2,400	2,200
16114 · Telephone Expense - Water	12,159	14,591	13,300	15,000

Proposed Budget - GOF

Harris County MUD No. 200 - Fiscal Year End 05/26

	Ten Month Actuals	Twelve Months Annualized	Approved FYE 2025	Proposed FYE 2026
16116 · Permit Expense - Water	12,841	12,841	12,600	13,200
16117 · TCEQ Regulatory Expense - Water	2,597	4,512	2,700	4,600
16119 · Alarm Monitoring	2,520	2,520	2,600	2,600
16120 · Service Account Collection	15,019	18,023	25,000	18,600
16201 · Billing Service Fees-Wastewater	44,514	53,416	62,100	55,000
16204 · Purchase Sewer Service	721,531	851,825	948,408	891,013
16205 · Maint & Repairs - Wastewater	83,551	100,261	105,300	105,300
16210 · Utilities - Lift Station	6,184	7,420	8,000	7,600
16214 · Telephone Expense -Lift Station	1,473	1,768	16,600	1,800
16216 · Permit Expense - Wastewater	3,305	3,305	16,200	5,000
16217 · TCEQ Regulatory Exp-Wastewater	2,597	4,512	2,700	4,600
16301 · Garbage Expense	181,091	217,401	210,100	224,398
16401 · SWQ Management	0	0	9,400	9,400
16501 · Tap Connection Expense	0	0	60,000	60,000
16502 · Inspection Expense	7,658	9,190	8,900	9,500
16701 · Administrative Fees	39,401	47,281	49,600	48,700
16703 · Legal Fees	70,032	84,038	86,700	86,700
16705 · Auditing Fees	25,100	25,100	26,700	26,700
16706 · Engineering Fees	88,885	106,662	160,000	160,000
16709 · Election Expense	0	0	10,000	10,000
16710 · Website Hosting	3,889	5,848	4,000	6,000
16712 · Bookkeeping Fees	65,490	77,787	68,600	83,000
16713 · Legal Notices & Other Publ.	0	0	600	600
16714 · Printing & Office Supplies	14,564	17,476	17,600	18,000
16715 · Filing Fees	258	310	400	300
16716 · Delivery Expense	1,328	1,594	5,200	1,600
16717 · Postage	7,869	9,443	8,800	9,700
16718 · Insurance & Surety Bond	61,907	61,907	56,500	65,000
16719 · AWBD Expense	13,575	13,575	11,000	15,000
16721 · Meeting Expense	2,426	3,526	4,800	4,800
16722 · Bank Charges	220	264	300	300

Proposed Budget - GOF

Harris County MUD No. 200 - Fiscal Year End 05/26

	Ten Month Actuals	Twelve Months Annualized	Approved FYE 2025	Proposed FYE 2026
16723 · Travel Expense	1,093	1,312	1,350	1,450
16728 · Record Storage Fees	2,948	3,538	2,500	3,600
16731 · Arbitrage Analysis	5,850	5,850	3,750	5,800
16801 · Security Expense	539,938	649,974	686,900	675,071
17101 · Payroll Expenses	19,890	22,984	20,000	24,100
17103 · Payroll Tax Expenses	1,522	1,758	1,700	1,900
17802 · Miscellaneous Expense	4,659	5,591	3,600	5,800
Total Expenditures	\$4,368,919	\$5,205,489	\$5,506,008	\$5,560,132

Other Revenues

15902 Transfer From Capital Projects	35,250	35,250	0	850,000
Total Capital Outlay	\$35,250	\$35,250	\$0	\$850,000

Capital Outlay

17901 · Capital Outlay	\$21,793	\$21,793	\$25,000	\$25,000
17912 · Cap Outlay - STP	0	0	39,100	35,000
17914 · Cap Outlay - WP 1 HPT 1 & 2 Replacement	57,104	57,104	380,000	310,000
17916 · Cap Outlay - WW No. 3 Emergency Rework	7,277	7,277	340,000	0
17917 · Cap Outlay - Water Plant Improvements	0	0	0	850,000
Total Capital Outlay	\$86,175	\$86,175	\$784,100	\$1,220,000

Net Excess Revenues <Expenditures>	\$915,563	\$779,998	\$2,866,992	\$3,156,718
---	------------------	------------------	--------------------	--------------------

Proposed Budget - STP

Harris County MUD No. 200 - Fiscal Year End 05/26

	Ten Month Actuals	Twelve Months	Approved FYE 2025	Proposed FYE 2026
Revenues				
75201 · Harris County MUD No. 200	\$2,312,610	\$856,413	\$987,508	\$2,221,595
75202 · Harris County MUD No. 215	116,123	131,571	149,012	341,304
75801 · Miscellaneous Income	4,518	5,422	400	5,500
Total Revenues	\$2,433,251	\$993,406	\$1,136,920	\$2,568,400
Expenditures				
76301 · Garbage Expense	\$29,336	\$35,204	\$28,600	\$36,300
76701 · Legal Fees	100	100	200	200
76702 · Auditing Fees	4,200	4,200	4,200	4,500
76703 · Engineering Fees	2,145	2,145	20,000	10,000
76704 · Bookkeeping Fees	12,265	14,718	14,800	16,000
76705 · Printing & Office Supplies	269	323	100	300
76707 · Postage Expense	118	157	100	200
76708 · Insurance & Surety Bond	51,724	51,724	47,500	54,300
76712 · Record Storage Fees	0	0	120	0
77201 · Operations Expense	88,881	106,657	125,700	109,900
77202 · Utilities	75,583	90,699	108,600	93,400
77203 · Maintenance & Repairs	375,777	450,932	482,200	464,500
77204 · Maint & Repairs - Lift Station	21,675	26,009	10,100	26,800
77205 · Chemicals	65,089	78,107	86,100	80,400
77206 · Laboratory Fees	50,998	61,197	106,200	63,000
77207 · Sludge Removal	31,218	41,624	40,100	42,900
77208 · Mowing Expense	1,668	2,668	0	14,000
77209 · Telephone Expense	4,874	5,848	6,600	6,000
77211 · Permit Fees	10,278	10,278	10,600	10,600
77801 · Miscellaneous Expense	90	100	100	100
Total Expenditures	\$826,286	\$982,691	\$1,091,920	\$1,033,400
Capital Outlay				
77901 · Capital Outlay	\$7,350	\$7,350	\$25,000	\$25,000
77904 · Cap Outlay - TDPES Permit Renew	3,085	3,365	10,000	10,000
77907 · Cap Outlay - WWTP Platt	8,536	8,536	10,000	0
77908 · Cap Outlay - WWTP Replacement	1,587,994	1,937,994	0	1,500,000
Total Capital Outlay	\$1,606,965	\$10,715	\$45,000	\$1,535,000
Net Excess Revenues <Expenditures>	\$0	\$0	\$0	\$0