

Harris County Municipal Utility District No. 238
General Operating Fund Adopted Budget
FYE August 31, 2026

	Adopted Budget
	<u>Sep '25 - Aug 26</u>
Ordinary Income/Expense	
Income	
14110 · Water-Customer Service Revenue	560,000.00
14112 · WHCRWA - Reserve	988,126.00
14140 · Connection Fees	7,000.00
14150 · Tap Connections	0.00
14210 · Sewer-Customer Service Revenue	510,847.00
14310 · Penalties & Interest	70,000.00
14330 · Miscellaneous Income	5,000.00
14350 · Maintenance Tax Collections	803,388.00
14370 · Interest Earned on Temp. Invest	125,000.00
14380 · Interest Earned On Checking	600.00
Total Income	<u>3,069,961.00</u>
Expense	
16010 · Billing Service Fees	150,000.00
16130 · Maintenance & Repairs - Water	365,000.00
16140 · Chemicals - Water	40,000.00
16150 · Laboratory Expense - Water	30,000.00
16160 · Utilities	135,000.00
16180 · Reconnections	32,000.00
16200 · Mowing	48,411.00
16210 · Inspection Expense	3,000.00
16215 · Detention Pond Maintenance	3,800.00
16230 · Maintenance & Repairs - Sewer	250,000.00
16232 · Manhole Repairs	100,000.00
16240 · Chemicals - Sewer	55,000.00
16250 · Lab Fees - Sewer	17,000.00
16260 · Sludge Removal	160,000.00
16330 · Legal Fees	88,300.00
16340 · Auditing Fees	12,250.00
16350 · Engineering Fees	40,500.00
16351 · Engineering Fees - Projects	60,000.00
16370 · Election Expense	5,000.00
16380 · Permit Expense	16,000.00
16390 · Telephone Expense	4,000.00
16420 · Service Account Collection	51,000.00
16430 · Bookkeeping Fees	36,000.00
16431 · Arbitrage Expense	5,000.00
16460 · Printing & Office Supplies	35,000.00
16520 · Postage	15,000.00
16530 · Insurance & Surety Bond	42,000.00
16540 · Travel Expense	500.00
16560 · Miscellaneous Expense	20,000.00
16570 · AWBD Expense	8,000.00
16590 · WHCRWA - Pumpage Fees	450,000.00
16591 · WHCRWA - Surface Water Fees	650,000.00
16600 · Payroll Expenses	20,000.00
16640 · Smart Meters Monitoring	42,000.00
16720 · Website Expense	5,200.00
Total Expense	<u>2,994,961.00</u>
Net Ordinary Income	<u>75,000.00</u>
Other Income/Expense	
Other Expense	
16610 · Capital Outlay	75,000.00
Total Other Expense	<u>75,000.00</u>
Net Other Income	<u>-75,000.00</u>
Net Income	<u><u>0.00</u></u>

Cash Flow Forecast

Harris County Municipal Utility District No. 238

	25-Aug	26-Aug	27-Aug	28-Aug	29-Aug
Assessed Value	\$ 493,396.083	\$ 493,396.083	\$ 493,396.083	\$ 493,396.083	\$ 493,396.083
Maitenance Tax Rate	\$ 0.130	\$ 0.130	\$ 0.130	\$ 0.130	\$ 0.130
Maintenance Tax	\$ 628,587.00	\$ 628,587.00	\$ 628,587.00	\$ 628,587.00	\$ 628,587.00
% Change in Water Rate	1.00%	1.00%	1.00%	1.00%	1.00%
% Change in Wastewater Rate	3.00%	3.00%	3.00%	3.00%	3.00%
% Change in WHCRWA	10.00%	10.00%	10.00%	10.00%	10.00%
% Change in Expenses	5.00%	5.00%	5.00%	5.00%	5.00%

Beginning Cash Balance	\$ 3,469,279.00	\$ 3,502,285.00	\$ 3,473,714.00	\$ 3,380,014.00	\$ 3,351,443.00
------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

Revenues

Maintenance Tax	\$ 628,587.00	\$ 628,587.00	\$ 628,587.00	\$ 628,587.00	\$ 628,587.00
Water Revenue	\$ 541,019.00	\$ 546,429.00	\$ 551,894.00	\$ 557,301.00	\$ 562,874.00
Wastewater Revenue	\$ 541,958.00	\$ 558,216.00	\$ 574,963.00	\$ 609,977.33	\$ 628,276.65
WHCRWA Revenue	\$ 1,086,703.00	\$ 1,195,374.00	\$ 1,314,911.00	\$ 1,446,402.00	\$ 1,591,042.00
Other	\$ 101,488.00	\$ 106,563.00	\$ 111,891.00	\$ 117,485.00	\$ 123,359.00
Total Revenues	\$ 2,899,755.00	\$ 3,035,169.00	\$ 3,182,246.00	\$ 3,359,752.33	\$ 3,534,138.65

Expenses

WHCRWA	\$ 1,073,073.00	\$ 1,180,380.00	\$ 1,298,418.00	\$ 1,428,259.00	\$ 1,571,084.00
Other Expenses	\$ 1,793,676.00	\$ 1,883,360.00	\$ 1,977,528.00	\$ 2,076,404.00	\$ 2,180,224.00
Total Expenses	\$ 2,866,749.00	\$ 3,063,740.00	\$ 3,275,946.00	\$ 3,504,663.00	\$ 3,751,308.00
Net Surplus	\$ 33,006.00	\$ (28,571.00)	\$ (93,701.00)	\$ (28,571.00)	\$ (93,701.00)

Capital Outlay

Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -

Construction Surplus	\$ -	\$ -	\$ -	\$ -	\$ -
----------------------	------	------	------	------	------

Ending Cash Balance	\$ 3,502,285.00	\$ 3,473,714.00	\$ 3,380,014.00	\$ 3,235,103.33	\$ 3,134,273.65
----------------------------	------------------------	------------------------	------------------------	------------------------	------------------------

Operating Reserve % of Exp

Percentage	116%	108%	98%	108%	98%
Number of Months	14	13	12	13	12

Bond Authority

Remaining Bonding Capacity - \$13,770,000

Maintenance Tax Rate Cap - \$1.50